



REGIONAL SERVICES COMMITTEE

WEDNESDAY, JANUARY 28, 2009

6:00 PM - CVRD BOARD ROOM - 175 INGRAM STREET

	AGENDA	PAGES
1.	<u>APPROVAL OF AGENDA:</u>	1
2.	<u>ADOPTION OF MINUTES:</u>	
	2M1 Adoption of minutes of Regional Services Committee meeting held November 26, 2008	2-3
3.	<u>BUSINESS ARISING FROM THE MINUTES:</u>	
4.	<u>ADMINISTRATIVE SERVICES:</u>	
	4SR1 Staff Report from Administrator Re: Regional Recreation Funding	4-13
5.	<u>ADJOURNMENT:</u>	

There will be a Special Regional Services Committee Budget meeting at 4:00 p.m. on Thursday, February 12, 2009. The next Regular meeting of Regional Services Committee is scheduled for Wednesday, February 25, 2009, in the Board Room, 175 Ingram Street, Duncan, BC.

DISTRIBUTION:

Regional Services Committee

Director P. Kent, Chair
Director T. Walker, Vice-Chair
Director K. Cossey
Director M. Dorey
Director L. Duncan
Director G. Giles
Director B. Harrison
Director D. Haywood

Director R. Hutchins
Director L. Iannidinardo
Director K. Kuhn
Director M. Marcotte
Director T. McGonigle
Director I. Morrison
Director G. Seymour

Cowichan Valley Regional District

Warren Jones, Administrator
Joe Barry, Corporate Secretary

Mark Kueber, Treasurer

(Agenda Cover Only):

Tom Anderson, Manager, Development Services
Brian Dennison, Manager, Engineering Services
Bob McDonald, Manager, Solid Waste & Environ.
Dan Derby, Manager, Protective Services

Geoff Millar, Manager, Economic Development
Brian Farquhar, Manager, Parks
Kate Millar, Manager, Environment

Minutes of the Regular meeting of the Regional Services Committee held in the Board Room, 175 Ingram Street, Duncan, BC, on Wednesday, November 26, 2008 at 5:13 p.m.

PRESENT: Chair J. Lefebure
Vice-Chair K. Cossey
Directors J. Allan, M. Dorey, L. Duncan, G. Giles,
R. Hartmann, B. Hodson, R. Hutchins, P. Kent,
M. Marcotte, W. J. (Jack) Peake, G. Seymour,
M. Tansley, and M. Walker

ALSO

PRESENT: Warren Jones, Administrator
Joe Barry, Corporate Secretary
Brian Dennison, Manager, Engineering Services
Kate Miller, Environmental Manager
Tom Anderson, Manager, Development Services
Dominique Beesley, Recording Secretary

**APPROVAL OF
AGENDA**

It was moved and seconded that the agenda be approved.

MOTION CARRIED

**ADOPTION OF
MINUTES
2M1**

It was moved and seconded that the minutes of the Regular meeting of the Regional Services Committee held on October 22, 2008, be adopted.

MOTION CARRIED

**DELEGATIONS
4D1**

Kate Miller, CVRD Environment Commission, introduced Pete Keber Environment Commission who was in attendance to present the environment outreach strategy.

**ADMINISTRATIVE SERVICES
STAFF REPORTS
5SR1**

Staff Report from the Environmental Manager dated November 19, 2008, re: Report of the Environment Commission's outreach process and findings, was considered:

It was moved and seconded that it be recommended to the Board that:

- 1. the Board adopt the draft environmental strategy and its**

“12 big ideas” framework, and that staff be directed to develop an implementation plan that identifies priorities and action plans consistent with those priorities.

- 2. the CVRD embed an environmental lens into all decision making immediately.
- 3. the Board re-affirm the role of the Environment Commission and enable it to play an active role in mobilizing this effort and supporting local government to lead the way.
- 4. the CVRD eliminate the artificial separation between the environment and the economy in decision making.
- 5. the CVRD provide resources to the Commission to continue the community conversation process to building a strong, resilient, sustainable Cowichan.

MOTION CARRIED

RESOLVE INTO
CLOSED
SESSION
5:53 p.m.

It was moved and seconded that the meeting be closed to the public in accordance with the Community Charter, Part 4, Division 3, Section 90(1)(i).

MOTION CARRIED

RISE FROM
CLOSED
SESSION
6:15 p.m.

It was moved and seconded that the Committee rise without report.

MOTION CARRIED

ADJOURNMENT
6:18 p.m.

It was moved and seconded that the meeting adjourn.

MOTION CARRIED

The meeting adjourned at 6:18 p.m.

Certified Correct:

Chairperson

Corporate Secretary

Dated: _____



STAFF REPORT

REGIONAL SERVICES COMMITTEE MEETING OF JANUARY 28, 2009

DATE: January 20, 2009
FROM: Warren Jones, Administrator
SUBJECT: Regional Recreation Funding

Recommendation

That a further regional recreation funding report outlining next steps, including funding partners, public consultation, legislative process, governance and timing, be prepared.

Background:

The purpose of this report is to provide information to the Board to facilitate a discussion on models for funding recreation facilities in the Region and to determine if the Board is interested in pursuing any of the concepts proposed. Accompanying this report are two additional documents that include a significant amount of information. At the Regional Services Meeting staff will present and clarify the various concepts and financing models.

The topic of regional recreation funding equity has been a discussion among residents and elected officials in the CVRD for over 30 years. Aging recreation infrastructure, growing and changing populations, the introduction of a two-tiered fee system at the new Cowichan Aquatic Centre and ongoing discussions related to electoral area services and governance in South Cowichan provide additional impetus to renewing the discussion.

It is evident that the demand for and cost of recreation facilities and programs will continue to grow. The existing funding structure for both capital and operating expenditures will be difficult to sustain. Senior government funding that enabled the construction of recreation facilities in Canada 30 to 40 years ago is either no longer available or has been reduced very significantly.

If the interest and will exist a significant part of the solution to the funding challenge could be found in regional or sub-regional cooperation where there is shared recognition of the value of recreation services to the community and a willingness to share in the costs of providing those services. There are however, significant challenges to achieving a fair cost-sharing model. The region is diverse, large and there are many different views at the community and political level as to what constitutes fair and / or equitable.

.../2

An examination of the current recreation funding arrangement shows a very significant tax disparity for Region residents. The funding models presented assume that all electoral areas and municipalities are interested and willing to participate. This assumption may be flawed and the Board will have to provide direction on whether or not staff should continue to investigate models that are inclusive or whether models that do not include some electoral areas or municipalities should be developed.

There is no "silver bullet" that will solve the recreation funding dilemma. While numerous approaches to funding recreational services exist, no one method is perfect. Each option presented in the *Regional Recreation Review* report will come with costs and benefits – along with perceived "winners" and "losers". The Board is encouraged to look past these positions and take advantage of the opportunity to improve the access and affordability of recreational opportunities to residents – wherever they may live in the Region.

In an effort to provide a comprehensive look at all the options both past and present, two (2) reports are attached for your consideration.

1. The first reviews the primary four (4) ways to approach funding a service, and include the benefits and disadvantages for each.
2. The second report examines various models for dividing the costs of the eight (8) regional-type facilities in the region, between the nine (9) electoral areas, and four (4) incorporated areas.

The models focus on eight (8) regional-type facilities that Administrator's throughout the region have agreed should be included in a regional or sub-regional model. These facilities account for the most significant recreation expenditures in the Region.

In each of the five (5) models outlined, the tax impact to property owners varies in each community and area. Implementing a new model may require phasing. As an example, if Areas G and H are going to participate the tax impact in each model is very significant and a phased implementation over a three (3) to five (5) year period may be warranted. A phased implementation for the entire model may in fact be something the Board wishes to consider.

This report and presentation represents a first step in a new attempt to introduce a more equitable and sustainable approach to funding recreation services in Cowichan. If there is interest in moving forward additional work and consultation is required.

CVRD Staff Comments:

A review by CVRD staff concluded that of the models presented, the model showing the most promise is the *Regional / Sub-Regional Recreation Funding Model with Sub – Regionally funded Cowichan Aquatic Centre (i.e. the yellow model)*. This model groups recreation facilities into one of four sub-regional funding areas with two only regionally funded facilities: Cowichan Theatre and Cowichan Sportsplex.

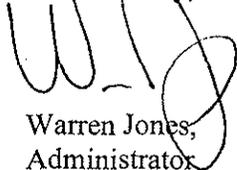
.../3

This model is supported as it distributes costs equitably and broadly, maintains a degree of local autonomy and recognizes an element of proximity-based costing. The model does, however, presume participation by all areas and municipalities. If this model were to proceed it would result in significant tax increases for some areas. A phased implementation could be considered if this model were to proceed.

Conclusion:

The primary focus of this report is to inform the Board of options as it moves forward in discussing recreation funding models. Should the Board be interested in pursuing these concepts further, continued dialogue and work must occur. At this point the following future work and costs have been identified should the Board wish to pursue this initiative: independent review and audit of the preferred financial model; public consultation and referendum.

Submitted by,

A handwritten signature in black ink, appearing to be 'W. Jones', written over the printed name.

Warren Jones,
Administrator



MEMORANDUM

DATE: January 21, 2008
TO: Warren Jones, Administrator
FROM: Jacob Ellis, Special Projects Coordinator
SUBJECT: Regional Recreation Funding Options

Below is a summary of the primary four funding models that can be used to support the “regional-type” recreation facilities in the Cowichan Region. These options may be used as a starting place to begin the dialogue on identifying a preferred recreation funding model for the Cowichan Region. The options consist of:

1. Equal Share Concept
2. Real Use Cost Sharing
3. Multi Tier Tax Rate Cost Sharing
4. Distance Based Cost Sharing (using Concentric Circles)

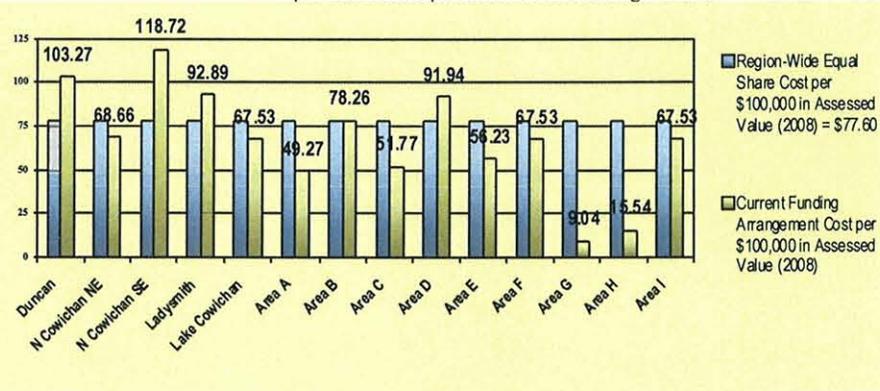
A review of available cost recovery methods including (1) property value assessment, (2) parcel tax assessment, and (3) user fees and charges, strongly indicates that property value assessment is the only reasonable cost recovery method for funding regional recreation. As such, the options presented here all utilize property value assessment to raise the necessary funds to pay for the regional recreation facilities under review here.

This summary of options for funding regional recreation is not exhaustive. Should serious interest be generated regarding one or more of the above options, a more comprehensive and detailed review, with accompanying tax impacts, timelines, and implementation strategies would need to be undertaken.

Concept

The *equal share concept*, would fund regional recreation facilities by applying a uniform tax rate to all properties in the CVRD without regard for geographic location and without seeking to determine who uses which facility and how often. Each household in the Region would pay the same rate regardless of if they lived in the Lake Cowichan, Mill Bay, Duncan, or anywhere else. The basic cost break down, under an equal share system, for each of the 13 individual areas in the CVRD is shown in *Figure 1*.

Figure 1:
Equal Share Concept vs. the Current Funding Formula



Advantages

Equal cost sharing is a very attractive form of funding regional recreation because it ensures that no one area bears a greater share of paying for recreation than any other area, and it avoids the inevitable debates over who uses which facility and how often.

Equal costing sharing is also the most easily administered system of cost recovery that keeps administrative costs at a minimum. Additionally, equal cost sharing creates a large funding base that can effectively raise the necessary capital funds to finance the considerable infrastructure projects that need to be undertaken in the region in coming years. In sum, equal cost sharing is an equitable, cost effective system that is inclusive, administratively simple, politically plausible, and capable of raising the necessary funds needed to ensure that residents of the Cowichan Region have access to high quality recreational facilities now and in the future.

Disadvantages

There may be two potential disadvantages to the *equal share concept* of cost recovery. It can be argued that some areas in the extreme Northern, Southern, and Western ends of the Regional District do not utilize the bulk of the seven recreational facilities and thus should be exempt from having to help pay for the operational costs of those facilities. The second shortfall of this option is that it does not address or resolve the issue of governance. This would need to be worked out as a separate matter if the partners were to implement this option.

Funding Option # 2	REAL USE CONCEPT (Access Card)
-------------------------------	---

Concept

The *real use concept* would fund regional recreation facilities based on the actual use of each facility by residents of each of the 13 political subdivisions in the CVRD. At the end of each year, recreation centers would report the actual use numbers to the CVRD and the Regional District would requisition funds from each respective area based on how often each area's residents used the facility.

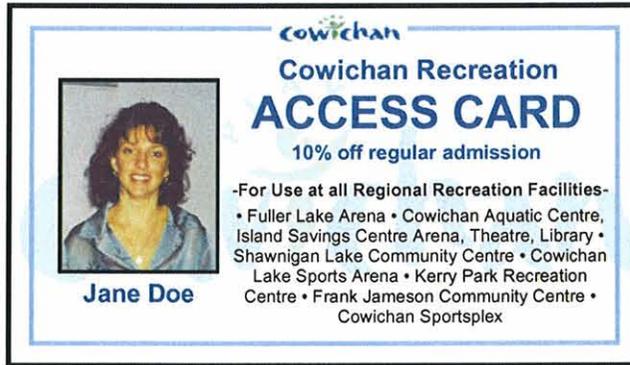
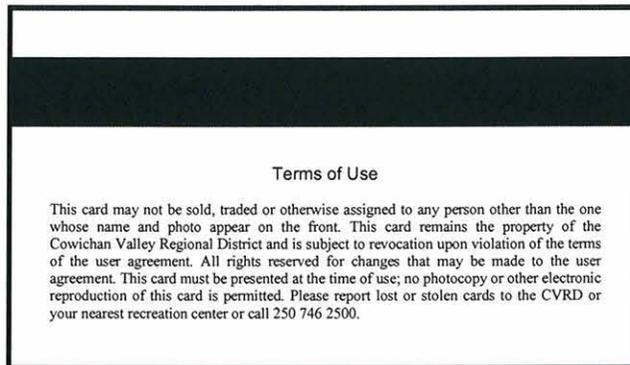


Figure 2:
Example of a Recreation "Access Card" (front & back)

Facility use statistics would be gathered by issuing a regional recreation access card that would be presented by recreation users at the time of paying admission to use the facility. (See figure 2). The card would be coded to one of the 13 subdivisions in the CVRD, which would show what area a user was coming from.



As incentive to use the card, residents could receive a 10% (or other amount) discount off the listed admission price, in recognition that their taxes go to support the facility. Non-residents of the CVRD would pay the regular listed price of admission.

Advantages

Real use cost sharing is primarily attractive because it addresses both of the fundamental concerns with regionally based recreation funding: fairness and governance. Real use cost sharing is fair because each political subdivision contributes to the cost of each facility based on exactly how often residents from each area use the facility. Real use addresses governance, because each facility can continue to be managed by its current owner. Each facility would receive funding from the Regional District to cover its operational costs, which the CVRD would recover from each of the 13 political subdivisions in the Regional District, based on how much each area uses each facility.

The fundamental advantage of this option is that the concept is virtually 100% fair; this system will allow the CVRD to nearly perfectly calculate usage, by area, of all regional recreation facilities. Each area pays in taxes, according to how much that area's residents *actually* use the facility.

In sum, there are at least ten advantages to the *real use concept*, based on implementing the use of a recreation access card. The system is (1) highly equitable, (2) operates with low administrative costs, (3) offers direct cost savings to residents, (4) solves the governance dilemma, (5) is politically palatable, (6) could reduce overhead costs associated with handling cash, (7) could increase revenues, (8) at minimum is revenue neutral, (9) helps recover additional funds from out-of-region users that recognizes the contribution of tax paying residents, and (10) can be used as a tool to better match programming with residents needs and interests.

Feasibility

The main issue with implementing this concept would be the start up costs. Each recreation centre would need to be equipped with swipe card readers, digital cameras, card printers, and more. Initial research into these costs, however, strongly suggests that these costs are lower than might initially be estimated. The Aquannis Center at the Island Savings Centre employed such a system for program users for some time. There, members of the programs had a card with picture ID that allowed them to pay by swiping their member card and use the facility without the use of cash, cheque, or credit card. The total set up costs in 2003 was \$7,110. Initial discussions with Aquannis Centre staff revealed that the system worked quite well, cost very little to administer and was especially useful for identifying programming needs.

Capital Contribution

An additional component to the real use concept is the opportunity to implement a capital contribution program for recreational facilities. Each facility could recover a certain percentage of the cost of refitting or rebuilding the facility each year through admission fees and/or requisition. Capital contribution percentages could vary depending on each facility owner's preference, ranging from recovering the full costs replacing a facility based on its projected lifespan, or more moderately, recovering only a portion of those costs over the same time period.

Implementation

In order to minimize the burden on recreation staff and users, the program could be implemented over a number of months, with card registration open for some time before raising rates and fully mandating card use or sign in.

Disadvantages

Two minor disadvantages are associated with the *real use concept*. The first disadvantage is hassle, because recreation users would have to bring a card with them to get a discount for admission. This is however, poses no real disadvantage as recreation users can still use the facility; they just have to pay the regular listed price, and need to sign in.

The second disadvantage is cost. Though low, some costs would be associated with starting up a card system. However, when compared with the administrative costs of the distance based or multi tiered tax rate concepts, this system is actually a significant money saver.

Concept

A *multi-tiered tax rate concept* would operate by identifying the participating areas around a recreational facility and dividing those groups in to two or three tax rate tiers and requisitioning funds from each area according to its tax rate (see figure 3).

The primary user group, in terms of area, for each facility would need to be identified and decided on. The area forming the primary user group would pay the full tax rate for the costs of operating the facility. A secondary tier of participating areas, generally further from the facility would then be identified, agreed upon, and would pay a lesser tax rate than those in the first tier group. A third even lesser tax rate would then be charged to outlying areas representing their minimal use of the facility

Advantages

The first benefit of the multi-tiered tax rate concept is that once participating areas can agree on who pays what rate, it is relatively easy to administer. This option makes it possible to include outlying areas that might not otherwise participate, and broadens the tax base used to fund the operation of each facility.

Disadvantages

There are several disadvantages to this funding concept. The first problem is that it doesn't solve the ongoing problem of deciding what is fair for each area, as there will likely be significant disagreement as to how much any one area uses any given recreation facility. Moreover, it provides no incentive for outlying areas to participate, as each area not currently participating will continue to enjoy free rider benefits. When implemented on an admission basis, two or three tiered rates future create administrative headaches as a small but still significant portion of the population has and will continue to seek to gain an advantage by providing false information about where they live in order to pay the lower rate for admission.

Figure 2:
Example of a multi-tier tax concept



Concept

A distance based funding concept based on concentric circles would operate by drawing circles around each recreational facility with each circle containing 3 or 4 rings. Each ring within the circle would have its' own tax rate. The innermost circle would charge residents the full tax rate, the second ring 50% of the tax rate, the third 25% tax rate and so on. (See figure 4)

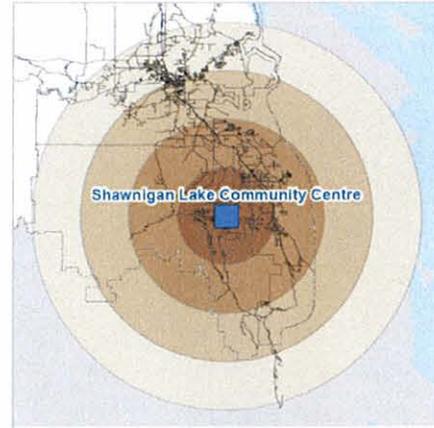


Figure 4
Example of Distance Based Funding
(Concentric Circles)

Distance based funding operates on the premise that the closer people live to a recreational facility, the more they use it and therefore the more they should pay for the cost of operating the facility.

Advantages

Assuming the premise that those who live closest to a facility use it most is correct (which is likely true in only some cases) then the benefit of the system is that it places the heaviest cost burden for paying for the service on those who use the service the most.

Disadvantages

There are two primary disadvantages to distance based funding: (1) complex, costly administrative requirements and (2) inequitable cost sharing results.

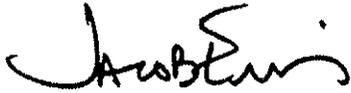
Distance based funding is administratively complex and costly because there is no existing framework equipped to requisition funds in this fashion. Implementing distance based funding for the seven recreation centers would necessitate the following steps. First, based on a 4-ring tax concept, the CVRD would need to break down each of the seven centre's rings into 28 individual service areas. Then, the rings would have to be divided into multiple sub-sections to recognize the different municipal or electoral areas that each ring runs across.

After isolating each subsection of each ring, the CVRD would need to send a list of all the properties in each subsection to BC assessment to calculate the assessed land value in each respective ring subsection. This would result in having to calculate assessment values for up to 364 individual service areas. After determining the assessed land value for each subsection, the CVRD would need to find a way to requisition the funds from the four CVRD municipalities – who in turn would have to figure out a way to individually charge each of the properties in each area a different tax rate for the seven different recreation areas which would be extraordinarily difficult, time consuming, and prohibitively expensive in terms of the required staff time.

Distance based funding is inequitable because it both over and undercharges individuals who may not be accurately represented by premise that people who live closest to a facility use it most. For example, if the user of a facility is a grass hockey player, then no matter where that

person lives in the CVRD, he or she will use the Cowichan Sportsplex facility. The same goes for theatre users; people will attend the Cowichan Theatre because it is the only full scale theatre (excluding Chemainus) offering theatrical entertainment in the entire region. Where theatre patrons live in the region is irrelevant to whether they will attend shows; if the event they are interested in is playing at the Cowichan theatre, they will attend regardless of geography. This being the case, there will be countless instances where people who live nearby the facility who don't use it will have to pay a higher cost than some people who live in more distant communities who use it frequently.

Submitted by,

A handwritten signature in black ink, appearing to read "Jacob Ellis". The signature is fluid and cursive, with the first name "Jacob" being more prominent than the last name "Ellis".

Jacob Ellis,
Special Projects Coordinator



**REGIONAL RECREATION REVIEW
JANUARY 2009**

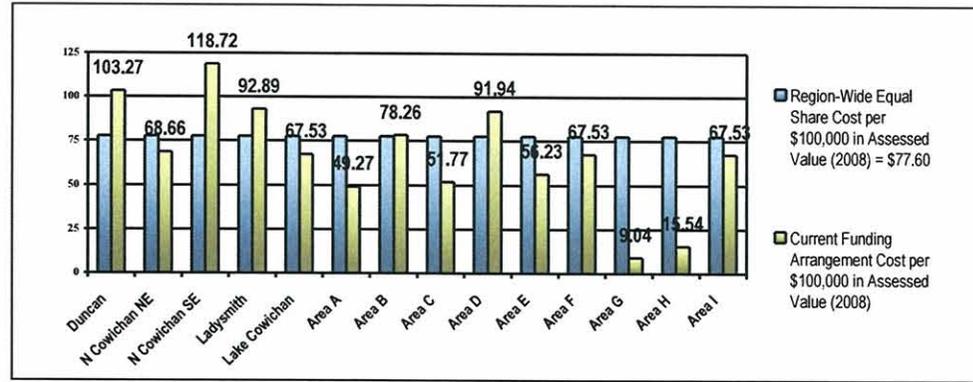
Part I

Recreation Funding Options

1. Equal Share

CONCEPT

Apply a uniform tax rate to all properties in the CVRD



PROS

- Equal tax Burden ensures that no one area bears a greater share of paying for recreation than any other area
- Objective - avoids debates over who uses which facility and how often.
- Administratively Simple
- Increases Funding Base

CONS

- Geography - Does not consider proximity to facilities
- Governance - Does not address issue of governance

2. Real Use

CONCEPT

Each area taxed according to how much that area's residents *actually* use the facility.

PROS

- Highly Equitable - Each area contributes based on exactly how often residents from each area use the facility.
- Governance - Each facility continues to be managed by its current owner.
- Low Administrative Costs
- Programming Tool

CONS

- Hassle - Recreation users would have to bring a card with them to get a discount for admission.
- Initial Set up Costs – Some costs would be incurred to start up a card system.

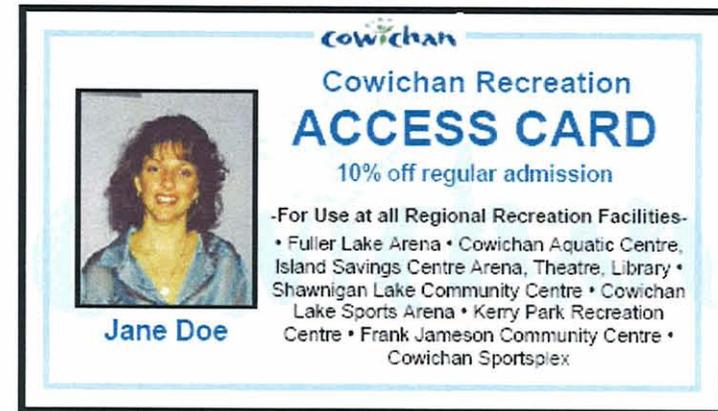
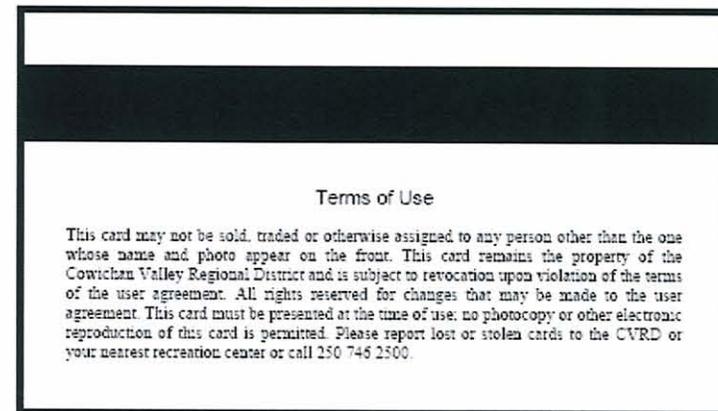


Figure 2:
Example of a Recreation "Access Card" (front & back)



3. Multi-Tiered Tax Rate Concept

CONCEPT

Participating areas are divided into two or three tax rate tiers based on geography and requisitioning funds from each area according to a certain tax rate

PROS

- Administratively Simple
- Avoids “all or nothing” dilemma for outlying areas

CONS

- Doesn't resolve issue of fairness
- Lacks Incentives No reason for outlying areas to participate



4. Distance Based Concept (Concentric Circles)

CONCEPT

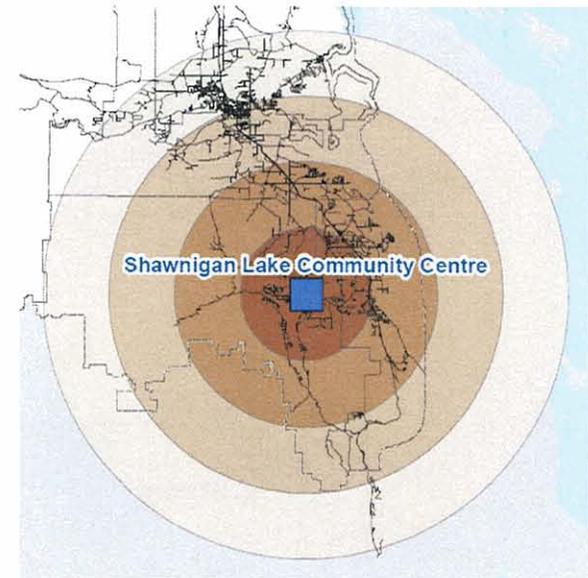
Draws geographic circles around recreational facilities with each circle containing 3 or 4 rings. Each ring within the circle would have its' own tax rate. The innermost circle would charge residents the full tax rate, the second ring 50% of the tax rate, the third 25% tax rate and so on.

PROS

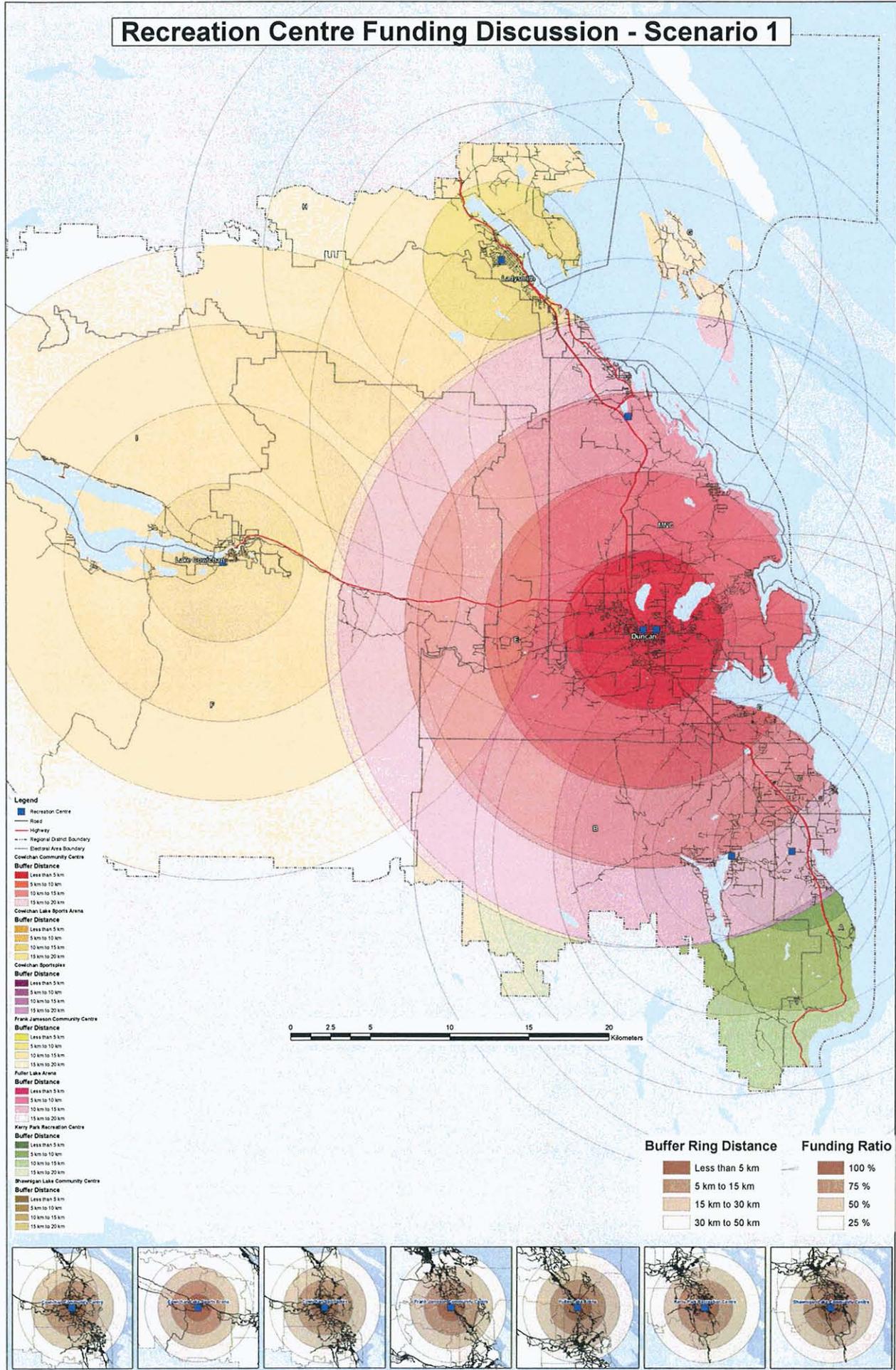
- Based Geographic Proximity – Those who live closest pay most

CONS

- Highly Complex, costly to administer- 364 Individual service areas
- Inequitable cost sharing results – Further away based on road distance



Recreation Centre Funding Discussion - Scenario 1



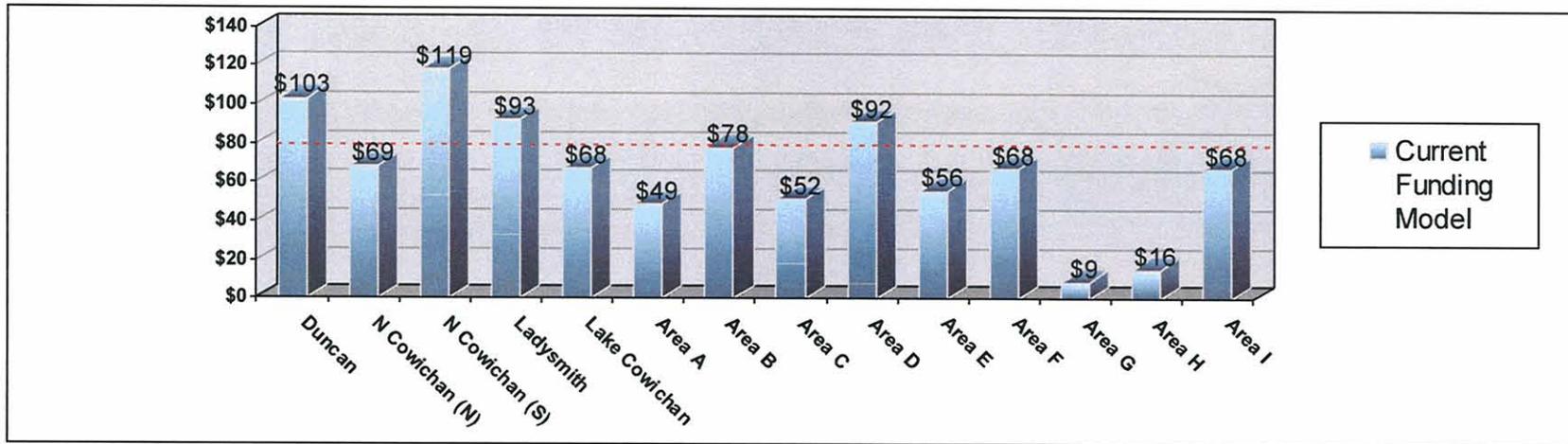
Part II

Recreation Funding Models

CURRENT Recreation Funding Model

Concept: The *Current Recreation Funding Model* depicts how recreation is currently funded in the Region along with current costs. This model is primarily intended to help assess the current state of funding, and to provide a baseline to measure suggested changes against. All figures are based on 2008 budget costs and requisitions.

CURRENT Recreation Funding Model



Participating Area	Recreation Costs per \$100,000	Recreation Costs under Equal Share Concept	Cost Breakdown
Duncan	\$103.27	\$77.60 per \$100,000 in assessed value	36.22 ISC + 10.49 ISC Arena + 2.42 AC + 8.35 Theatre + 0.61 Theatre Loan + 0.56 CSP(R) + 2.49 CSP + 42.13 CAC = 103.27
North Cowichan	North End - \$68.66		2.71 AC + 11.17 FLA + 2.16 CSP + 5.00 Theatre Grant + \$0.61 Theatre Loan + CAC 47.01= 68.66
	South End - \$118.72		36.22 ISC + 10.49 ISC Arena + 2.71 AC + 8.35 Theatre + .61 Theatre Loan + 11.17 FLA + 2.16 CSP + 47.01 CAC = 118.72
Ladysmith	\$92.89		2.51 Theatre Grant + .56 CSP(R) + 89.82 FJCC = 75.85
Lake Cowichan	\$67.53		66.97 CLSA + 0.56 CSP(R) = 67.53
Area A	\$49.27		2.51 Theatre Grant + 0.56 CSP(R) + 46.20 KPRC = 49.27
Area B	\$78.26		2.52 Theatre Grant + 28.98 SLCC + 0.56 CSP(R) + 46.20 KPRC = 78.26
Area C	\$51.77		5.01 Theatre Grant + 0.56 CSP(R) + 46.20 KPRC = 51.77
Area D	\$91.94		46.20 KPRC + 36.22 ISC + 8.35 Theatre + 0.61 + Theatre Loan + 0.56 CSP(R) = 91.94
Area E	\$56.23		10.49 CC Arena + 36.22 ISC + 8.35 Theatre + 0.61 Theatre Loan + 0.56 CSP(R) = 56.23
Area F	\$67.53		66.97 CLSA + 0.56 CSP(R) = 67.53
Area G	\$9.04		8.48 FJCC (Grant) + 0.56 CSP(R)= 9.04
Area H	\$15.54		14.98 FJCC (Grant) + 0.56 CSP(R)= 15.54
Area I	\$67.53		66.97 CLSA + 0.56 CSP(R) = 67.53

CURRENT Recreation Costs, Budgets & Tax Requisition

Facility	Function	2008 Budget	2008 Requisition Amount	Participants	Cost Per \$100,000 in assessed value
Island Savings Centre	423 - Arena	\$1,095,294	\$473,498	Duncan, S.NC, E	\$10.49
	421 - Human Potential Wing	\$444,097	\$254,013	Duncan, S.NC, D, E	\$5.03
	422 - Administration	\$1,457,607	\$939,575		\$18.62
	424 - Multi-Purpose Hall	\$336,082	\$181,012		\$3.59
	425 - Food/Beverage Service	\$591,418	\$211,567		\$4.19
	427 - Library	\$361,151	\$136,261		\$2.70
	428 - Heritage Hall	\$126,716	\$105,305		\$2.09
	430 - Aquannis Centre**	\$150,000**	\$150,000**	132,000 – NC**	\$2.71**
				18,000 – Duncan**	\$2.42**
	426 - Theatre	\$1,098,301	\$421,267	Dun, S.NC, D, E	\$8.35
	429 - Theatre Capital Loan	\$53,020	\$41,730	Dun, NC, D, E	\$.61
	435 - Theatre Grant	\$21,700	\$21,700	Area A	\$2.51
	436 - Theatre Grant	\$38,300	\$38,300	Area B	\$2.52
	437 - Theatre Grant	\$46,500	\$46,500	Area C	\$5.01
	438 - Theatre Grant	\$89,050	\$89,050	N.NC	\$5.00
439 - Theatre Grant	\$28,700	\$28,700	Ladysmith	\$2.51	
Fuller Lake Arena	Municipal	\$778,377	\$544,925	North Cowichan	\$11.17
Cowichan Aquatic Centre	Municipal	\$3,780,760	\$2,606,463	\$2,293,687- NC	\$47.01
				\$312,775 - Duncan	\$42.13
Cowichan Sportsplex	Municipal	\$598,911**	\$203,824	\$105,324 - NC	\$2.16
				\$18,500 - Duncan	\$2.49
				\$80,000 CVRD	\$0.56
Shawnigan Lake Community Centre	464 - Shawnigan Lake Community Recreation	\$1,381,006	\$440,000	B	\$28.98
Cowichan Lake Sports Arena	405 - Cowichan Lake Recreation*	\$1,897,144	\$1,183,451	Town of Lake Cowichan, F, I	\$66.97
Kerry Park Recreation Centre	411 - Administration	\$1,072,303	\$808,022	A, B, C, D	\$21.03
	412 - Food & Beverage	\$365,339	\$145,633		\$3.79
	413 - Curling Arena	\$214,988	\$203,391		\$5.29
	415 - Ice Arena	\$977,260	\$617,930		\$16.09
Frank Jameson Recreation Centre	Municipal	\$1,679,220	\$1,027,136	Ladysmith	\$89.82
	North Oyster Recreation Grant	\$75,776	\$75,776	Area H	\$14.98
	Saltair Recreation Grant	\$40,000	\$40,000	Area G	\$8.48
TOTAL		\$18,799,020	\$11,035,029	Equal Share	\$77.60

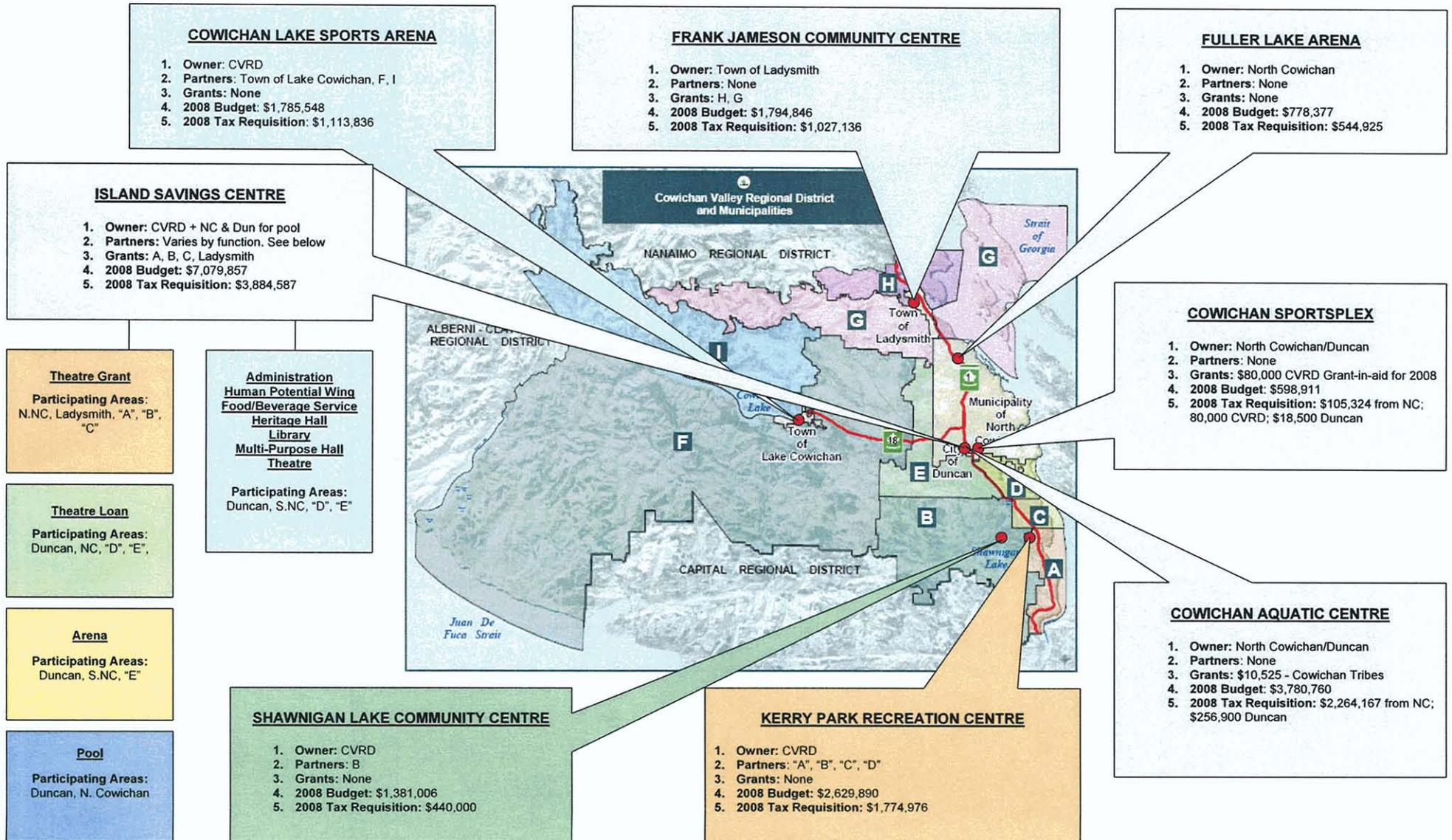
* Estimate based on the CLSA amounting to 85% of total Cowichan Lake Recreation costs.

** Not 2008 Costs. This is a projection of the operating costs only. Does not include major capital expenditures.

Notes: All figures based from 2008 budget and assessment. Tax rates vary in Municipalities, so this number does not necessarily represent the residential tax burden in incorporated areas.

Acronyms: ISC – Island Savings Centre; ISC Arena – Island Savings Centre Arena; AC – Aquannis Centre; CSP – Cowichan Sports-Plex; FLA – Fuller Lake Arena; CLSA – Cowichan Lake Sports Arena; SLCC – Shawnigan Lake Community Centre; KPRC – Kerry Park Recreation Centre; FJCC – Frank Jameson Community Centre

CURRENT FUNDING MODEL

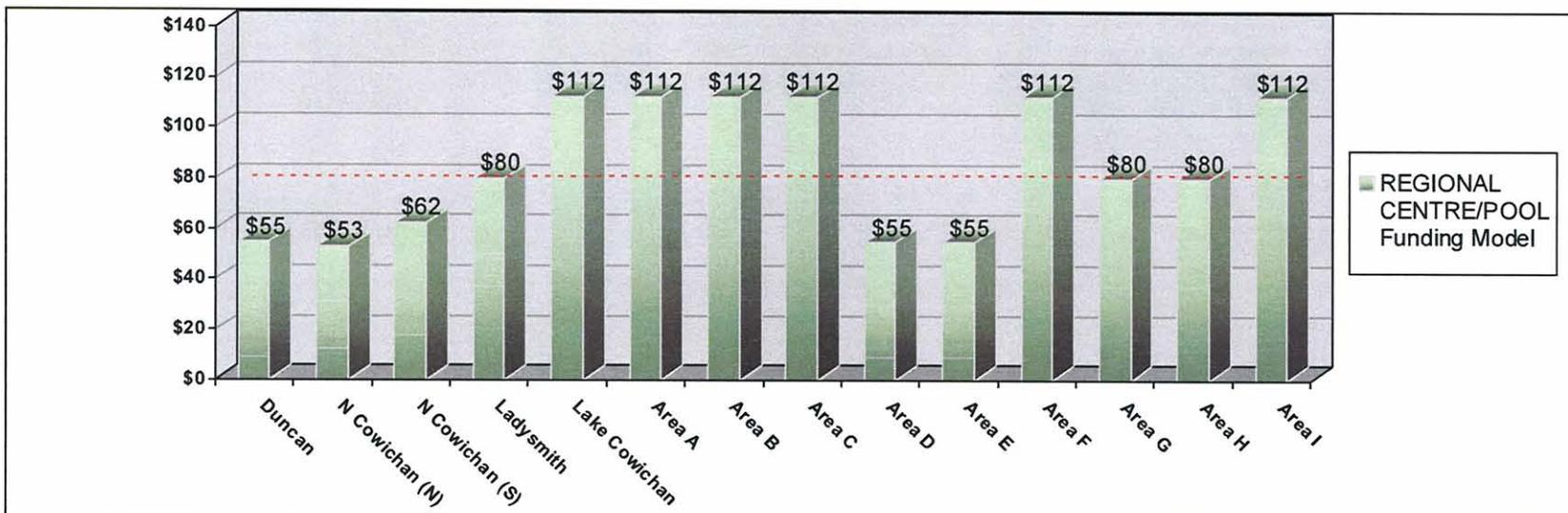


REGIONAL CENTRE/POOL Recreation Funding Model

Concept: Under the *Regional Centre/Pool Funding Model*, most recreation facilities in the Region would be funded sub-regionally, with the exception of three regionally funded facilities, including:

1. Island Savings Centre (minus the arena)
2. Cowichan Sportsplex, and
3. Cowichan Aquatic Centre

REGIONAL CENTRE/POOL Recreation Funding Model



Participating Area	Recreation Costs per \$100,000	Recreation Costs under Equal Share Concept	Cost Breakdown
Duncan	\$54.81	\$77.60 per \$100,000 in assessed value	9.38 ISC Arena + 22.07 ISC + 1.43 CSP + 21.93 CAC = 54.81
North Cowichan	North End - \$52.99		22.07 ISC + 7.56 FLA + 1.43 CSP + 21.93 CAC = 52.99
	South End - \$62.37		9.38 ISC Arena + 22.07 ISC + 7.56 FLA + 1.43 CSP + 21.93 CAC = 62.37
Ladysmith	\$80.05		22.07 ISC + 7.56 FLA + 1.43 CSP + 48.99 FJCC = 80.05
Lake Cowichan	\$112.40		66.97 CLRC + 22.07 ISC + 1.43 CSP + 21.93 CAC = 112.40
Area A	\$112.34		22.07 ISC + 1.43 CSP + 13.29 SLCC + 53.62 KPRC + 21.93 CAC = 113.54
Area B	\$112.34		22.07 ISC + 1.43 CSP + 13.29 SLCC + 53.62 KPRC + 21.93 CAC = 113.54
Area C	\$112.34		22.07 ISC + 1.43 CSP + 13.29 SLCC + 53.62 KPRC + 21.93 CAC = 113.54
Area D	\$54.81		9.38 ISC Arena + 22.07 ISC + 1.43 CSP + 21.93 CAC = 54.81
Area E	\$54.81		9.38 ISC Arena + 22.07 ISC + 1.43 CSP + 21.93 CAC = 54.81
Area F	\$112.40		66.97 CLRC + 22.07 ISC + 1.43 CSP + 21.93 CAC = 112.40
Area G	\$80.05		22.07 ISC + 7.56 FLA + 1.43 CSP + 48.99 FJCC = 80.05
Area H	\$80.05		22.07 ISC + 7.56 FLA + 1.43 CSP + 48.99 FJCC = 80.05
Area I	\$112.40		66.97 CLRC + 22.07 ISC + 1.43 CSP + 21.93 CAC = 112.40

REGIONAL CENTRE/POOL Funding Model Costs, Budgets & Tax Requisition					
Facility	Function	2008 Budget	2008 Requisition Amount	Participants	Cost Per \$100,000 in assessed value
ISC Arena	423 - Arena	\$1,095,294	\$473,498	Duncan, S.NC, E, D	\$9.38
Island Savings Centre	421 - Human Potential Wing	\$444,097	\$254,013	Regional (All Areas)	\$22.07
	422 - Administration	\$1,457,607	\$939,575		
	424 - Multi-Purpose Hall	\$336,082	\$181,012		
	425 - Food/Beverage Service	\$591,418	\$211,567		
	427 - Library	\$361,151	\$136,261		
	428 - Heritage Hall	\$126,716	\$105,305		
	430 - Aquannis Centre**	\$150,000**	\$150,000**		
	426 - Theatre	\$1,098,301	\$421,267		
	429 - Theatre Capital Loan	\$53,020	\$41,730		
	435 - Theatre Grant - Area A	\$21,700	\$21,700		
	436 - Theatre Grant - Area B	\$38,300	\$38,300		
	437 - Theatre Grant - Area C	\$46,500	\$46,500		
	438 - Theatre Grant - NC	\$89,050	\$89,050		
439 - Theatre Grant - Ldysmth	\$28,700	\$28,700			
Fuller Lake Arena	Municipal	\$778,377	\$544,925	NC, Ladysmith, G and H	\$7.56
Shawnigan Lake Community Centre	464 - Recreation, Shawnigan Lake Community	\$1,381,006	\$440,000	A,B,C	\$13.29
Cowichan Lake Sports Arena	405 - Cowichan Lake Recreation*	\$1,897,144	\$1,183,451	Town of Lake Cowichan, F, I	\$66.97
Kerry Park Recreation Centre	411 - Administration	\$1,072,303	\$808,022	A, B, C	\$24.41
	412 - Food & Beverage	\$365,339	\$145,633		\$4.40
	413 - Curling Arena	\$214,988	\$203,391		\$6.14
	415 - Ice Arena	\$977,260	\$617,930		\$18.67
					\$53.62
Frank Jameson Recreation Centre	Municipal	\$1,794,846	\$1,142,912	Ladysmith, G, H	\$48.99
Cowichan Aquatic Centre	Municipal	\$3,780,760	\$2,606,463	Regional, Except Ladysmith, G, H	\$21.93
Cowichan Sportsplex	CVRD/Municipal	\$598,911	\$203,824	Regional	\$1.43
Total		\$18,799,020	\$11,035,029	Equal Share	\$77.60

* Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs.

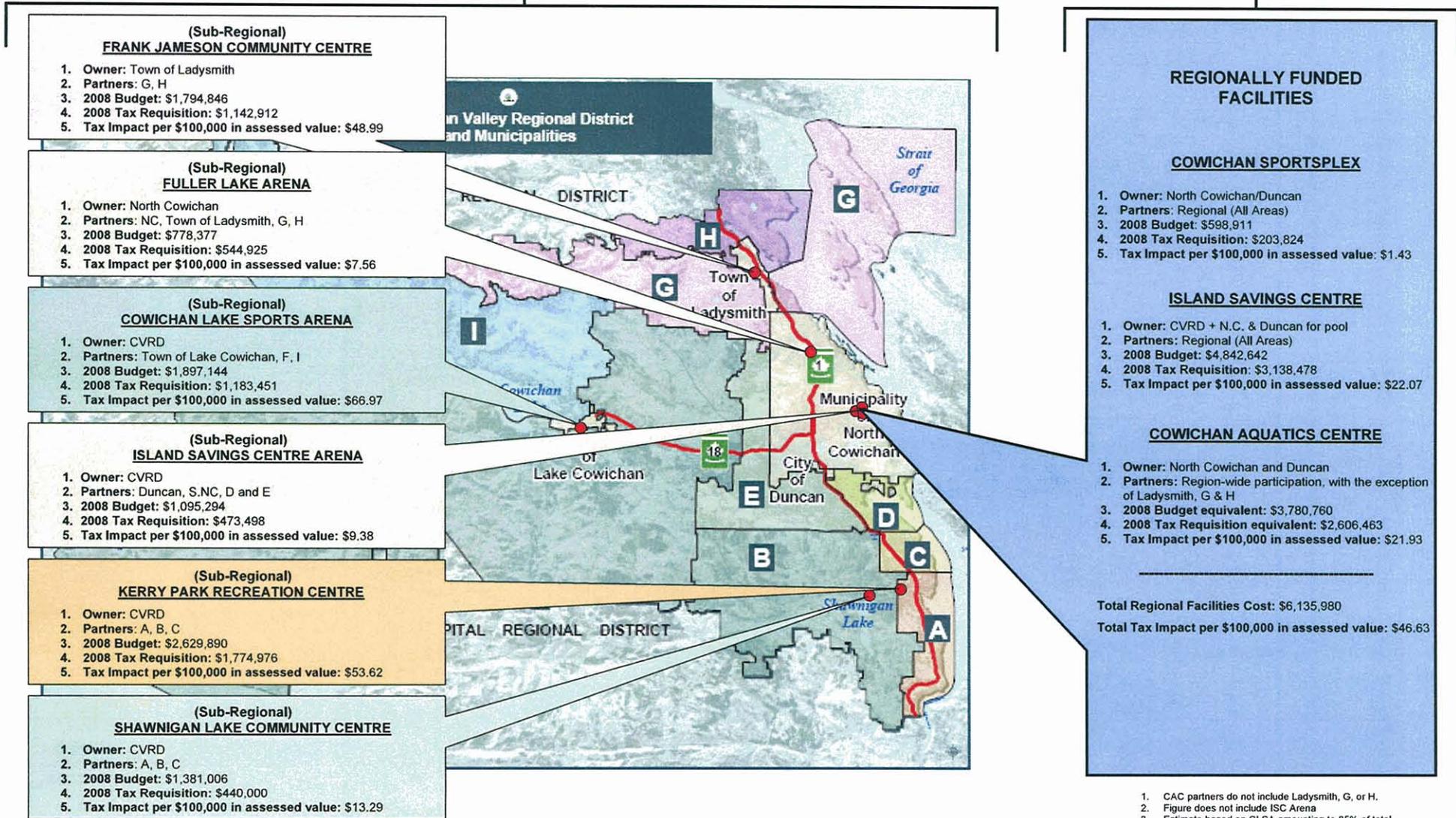
** Not 2008 costs. This is a projection of the operating costs only. Does not include major capital expenditures

Note: All figures based from 2008 budget and assessment. Tax rates vary in Municipalities, so this number does not necessarily represent the residential tax burden in incorporated areas. **Acronyms:** **ISC** – Island Savings Centre; **ISC Arena** – Island Savings Centre Arena; **AC** – Aquannis Centre; **CSP** – Cowichan Sportsplex; **FLA** – Fuller Lake Arena; **CLSA** – Cowichan Lake Sports Arena; **SLCC** – Shawnigan Lake Community Centre; **KPRC** – Kerry Park Recreation Centre; **FJCC** – Frank Jameson Community Centre; **CAC** – Cowichan Aquatic Centre

REGIONAL CENTRE / POOL FUNDING MODEL

SUB-REGIONAL RECREATION

REGIONAL RECREATION



1. CAC partners do not include Ladysmith, G, or H.
2. Figure does not include ISC Arena
3. Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs.

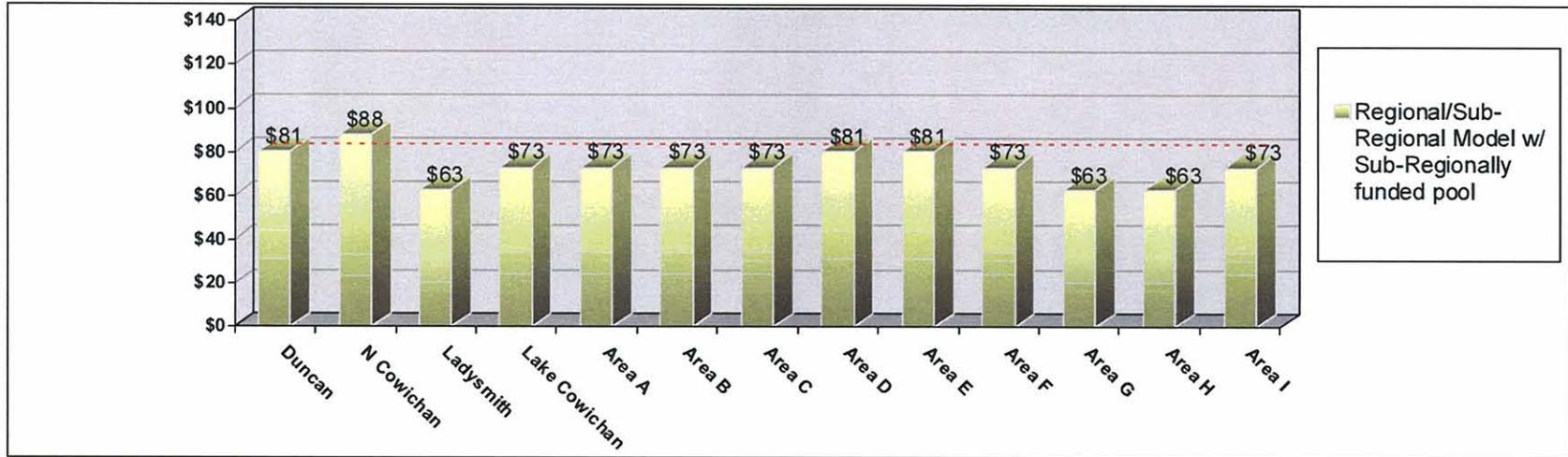
**REGIONAL/SUB-REGIONAL
Recreation Funding Model**
with *Sub-Regionally funded* Cowichan Aquatic Centre

Concept: The *Regional/Sub-Regional Recreation Funding Model* groups recreation facilities into one of four sub-regional funding areas. Here, the Island Savings Centre and Cowichan Aquatic Centre are sub-regionally funded. This Model leaves only two regionally funded facilities:

1. Cowichan Theatre, and
2. Cowichan Sportsplex

REGIONAL/SUB-REGIONAL Recreation Funding Model

with Sub-Regionally Funded Cowichan Aquatic Centre



Participating Area	Recreation Costs per \$100,000	Equal Share Recreation Costs	Cost Breakdown
Duncan	\$80.54	\$77.60 per \$100,000 in assessed value	36.00 ISC + 4.83 Theatre + 1.43 CSP + 38.28 CAC = 80.54
North Cowichan	\$86.84		36.00 ISC + 4.83 Theatre + 7.56 FLA + 1.43 CSP + 38.28 CAC = 88.1
Ladysmith	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Lake Cowichan	\$73.23		66.97 CLRC + 4.83 Theatre + 1.43 CSP = 73.23
Area A	\$73.17		13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 73.17
Area B	\$73.17		13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 73.17
Area C	\$73.17		13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 73.17
Area D	\$80.54		36.00 ISC + 4.83 Theatre + 1.43 CSP + 38.28 CAC = 80.54
Area E	\$80.54		36.00 ISC + 4.83 Theatre + 1.43 CSP + 38.28 CAC = 80.54
Area F	\$73.23		66.97 CLRC + 4.83 Theatre + 1.43 CSP = 73.23
Area G	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Area H	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Area I	\$73.23	66.97 CLRC + 4.83 Theatre + 1.43 CSP = 73.23	

REGIONAL/SUB-REGIONAL FUNDING MODEL
with Sub-Regionally Funded CAC
Costs, Budgets, & Tax Requisition

Facility	Function	2008 Budget	2008 Requisition	Participants	Cost Per \$100,000 in assessed value	
Island Savings Centre	423 - Arena	\$1,095,294	\$473,498	Duncan, NC, D, E	\$6.95	\$36.00
	421 - Human Potential Wing	\$444,097	\$254,013		\$3.73	
	422 - Administration	\$1,457,607	\$939,575		\$13.80	
	424 - Multi-Purpose Hall	\$336,082	\$181,012		\$2.66	
	425 - Food/Beverage Service	\$591,418	\$211,567		\$3.11	
	427 - Library	\$361,151	\$136,261		\$2.00	
	428 - Heritage Hall	\$126,716	\$105,305		\$1.55	
	430 - Aquannis Centre**	\$150,000**	\$150,000**		\$2.20	
Fuller Lake Arena	Municipal	\$778,377	\$544,925	NC, Ladysmith, G and H	\$7.56	
Cowichan Lake Sports Arena	405 – Cowichan Lake Recreation*	\$1,897,144	\$1,183,451	Town of Lake Cowichan, F, I	\$66.97	
Shawnigan Lake Community Centre	464 - Recreation, Shawnigan Lake Community	\$1,381,006	\$440,000	A, B, C	\$13.29	
Kerry Park Recreation Centre	411 - Administration	\$1,072,303	\$808,022	A, B, C	\$24.41	\$53.62
	412 - Food & Beverage	\$365,339	\$145,633		\$4.40	
	413 - Curling Arena	\$214,988	\$203,391		\$6.14	
	415 - Ice Arena	\$977,260	\$617,930		\$18.67	
Frank Jameson Recreation Centre	Municipal	\$1,794,996	\$1,142,912	Ladysmith, G, H	\$48.99	
Cowichan Sportsplex	Municipal	\$598,911	\$203,824	Regional (All Areas)	\$1.43	
Theatre	426 - Theatre	\$1,098,301	\$421,267	Regional (All Areas)	\$4.83	
	429 - Theatre Capital Loan	\$53,020	\$41,730			
	435 - 439 - Grants	\$224,250	\$224,250			
Cowichan Aquatic Centre	Municipal	\$3,780,760	\$2,606,463	North Cowichan Duncan, D, E	\$38.28	
GRAND TOTAL		\$18,799,020	\$11,035,029	Equal Share	\$77.60	

* Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs

** Not actual 2008 cost. This is a projection of the operating cost only. Does not include major capital expenditures.

Notes: All figures based from 2008 budget and assessment. Tax rates vary in Municipalities, so these numbers do not necessarily represent the residential tax burden in incorporated areas.

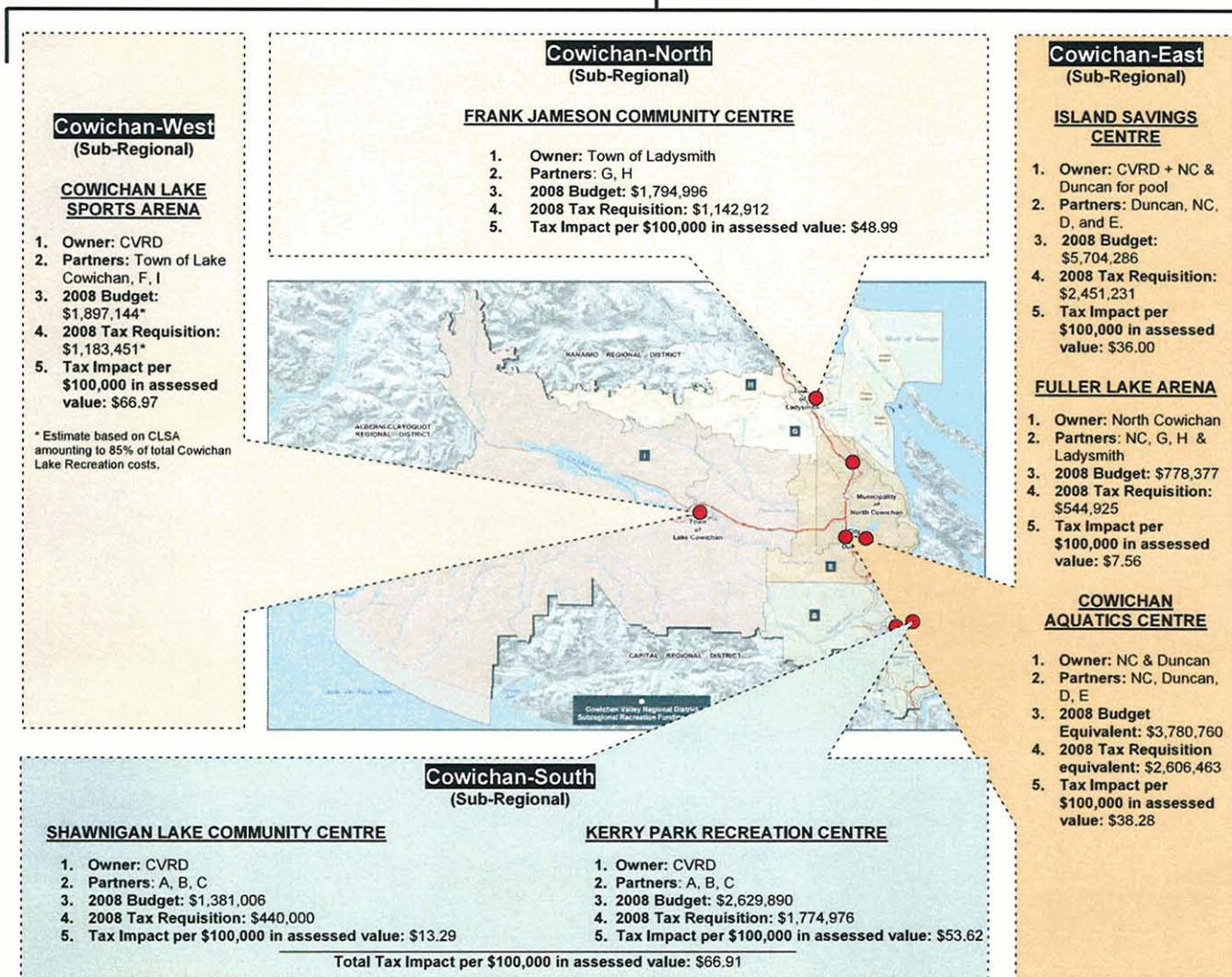
Acronyms: **ISC** – Island Savings Centre; **ISC Arena** – Island Savings Centre Arena; **AC** – Aquannis Centre; **CSP** – Cowichan Sportsplex; **FLA** – Fuller Lake Arena; **CLSA** – Cowichan Lake Sports Arena; **SLCC** – Shawnigan Lake Community Centre; **KPRC** – Kerry Park Recreation Centre; **FJCC** – Frank Jameson Community Centre.

REGIONAL/SUB-REGIONAL RECREATION FUNDING MODEL

with *Sub-Regionally Funded Cowichan Aquatic Centre*

SUB-REGIONAL RECREATION

REGIONAL RECREATION



REGIONALLY FUNDED FACILITIES

THEATRE

- Owner: CVRD
- Partners: Regional (All Areas)
- 2008 Budget: \$1,375,571
- 2008 Tax Requisition: \$687,247
- Tax Impact per \$100,000 in assessed value: \$4.83

COWICHAN SPORTSPLEX

- Owner: North Cowichan/Duncan
- Partners: Regional (All Areas)
- 2008 Budget: \$598,911
- 2008 Tax Requisition: \$203,824
- Tax Impact per \$100,000 in assessed value: \$1.43

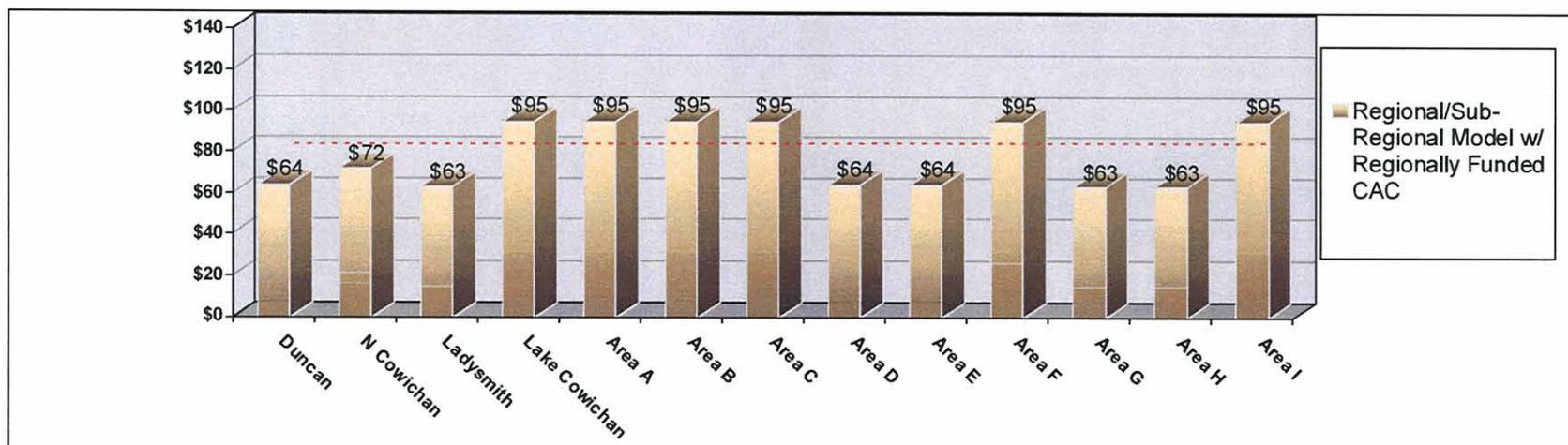
Total Regional Facility Cost: \$891,071

Total Tax Impact per \$100,000 in assessed value: \$6.26

**REGIONAL/SUB-REGIONAL
Recreation Funding Model**
with Regionally Funded Cowichan Aquatic Centre

Concept: This concept is exactly the same as the previous Regional/Sub-Regional Model, *except* that it *regionally* funds the Cowichan Aquatic Centre.

REGIONAL/SUB-REGIONAL Recreation Funding Model *with Regionally Funded Cowichan Aquatic Centre*



Participating Area	Recreation Costs per \$100,000	Equal Share Recreation Costs	Cost Breakdown
Duncan	\$64.19	\$77.60 per \$100,000 in assessed value	36.00 ISC + 4.83 Theatre + 1.43 CSP + 21.93 CAC = 64.19
North Cowichan	\$71.75		36.00 ISC + 4.83 Theatre + 7.56 FLA + 1.43 CSP + 21.93 CAC = 71.75
Ladysmith	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Lake Cowichan	\$95.16		21.93 CAC + 66.97 CLRC + 4.83 Theatre + 1.43 CSP = 95.16
Area A	\$95.10		21.93 CAC + 13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 95.10
Area B	\$95.10		21.93 CAC + 13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 95.10
Area C	\$95.10		21.93 CAC + 13.29 SLCC + 53.62 KPRC + 4.83 Theatre + 1.43 CSP = 95.10
Area D	\$64.19		21.93 CAC + 4.83 Theatre + 1.43 CSP + 36.00 ISC = 64.49
Area E	\$64.19		21.93 CAC + 4.83 Theatre + 1.43 CSP + 36.00 CAC = 64.49
Area F	\$95.16		21.93 CAC + 66.97 CLRC + 4.83 Theatre + 1.43 CSP = 95.16
Area G	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Area H	\$62.81		48.99 FJCC + 4.83 Theatre + 7.56 FLA + 1.43 CSP = 62.81
Area I	\$95.16		21.93 CAC + 66.97 CLRC + 4.83 Theatre + 1.43 CSP = 95.16

REGIONAL/SUB-REGIONAL Funding Model						
<i>With Regionally Funded Cowichan Aquatic Centre</i>						
Costs, Budgets & Tax Requisitions						
Facility	Function	2008 Budget	2008 Requisition	Participants	Cost Per \$100,000 in assessed value	
Island Savings Centre	423 - Arena	\$1,095,294	\$473,498	Duncan, NC, D, E	\$6.95	\$36.00
	421 - Human Potential Wing	\$444,097	\$254,013		\$3.73	
	422 - Administration	\$1,457,607	\$939,575		\$13.80	
	424 - Multi-Purpose Hall	\$336,082	\$181,012		\$2.66	
	425 - Food/Beverage Service	\$591,418	\$211,567		\$3.11	
	427 - Library	\$361,151	\$136,261		\$2.00	
	428 - Heritage Hall	\$126,716	\$105,305		\$1.55	
	430 - Aquannis Centre**	\$150,000**	\$150,000**		\$2.20	
Fuller Lake Arena	Municipal	\$778,377	\$544,925	NC, Ladysmith, G and H	\$7.56	
Cowichan Lake Sports Arena	405 – Cowichan Lake Recreation*	\$1,897,144	\$1,183,451	Town of Lake Cowichan, F, I	\$66.97	
Shawnigan Lake Community Centre	464 - Recreation, Shawnigan Lake Community	\$1,381,006	\$440,000	A, B, C	\$13.29	
Kerry Park Recreation Centre	411 - Administration	\$1,072,303	\$808,022	A, B, C	\$24.41	\$53.62
	412 - Food & Beverage	\$365,339	\$145,633		\$4.40	
	413 - Curling Arena	\$214,988	\$203,391		\$6.14	
	415 - Ice Arena	\$977,260	\$617,930		\$18.67	
Frank Jameson Recreation Centre	Municipal	\$1,794,996	\$1,142,912	Ladysmith, G, H	\$48.99	
Cowichan Sportsplex	Municipal	\$598,911	\$203,824	Regional (All Areas)	\$1.43	
Theatre	426 - Theatre	\$1,098,301	\$421,267	Regional (All Areas)	\$4.83	
	429 - Theatre Capital Loan	\$53,020	\$41,730			
	435-439 - Grants	\$224,250	\$224,250			
Cowichan Aquatic Centre	Municipal	\$3,780,760	\$2,606,463	Regionally Except Ladysmith, G, H	\$21.93	
GRAND TOTAL		\$18,799,020	\$11,035,029	Equal Share	\$77.60	

* Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs

** Not actual 2008 cost. This is a projection of the operation cost only. Does not include major capital expenditures.

Notes: All figures based from 2008 budget and assessment. Tax rates vary in Municipalities, so this number does not necessarily represent the residential tax burden in incorporated areas.

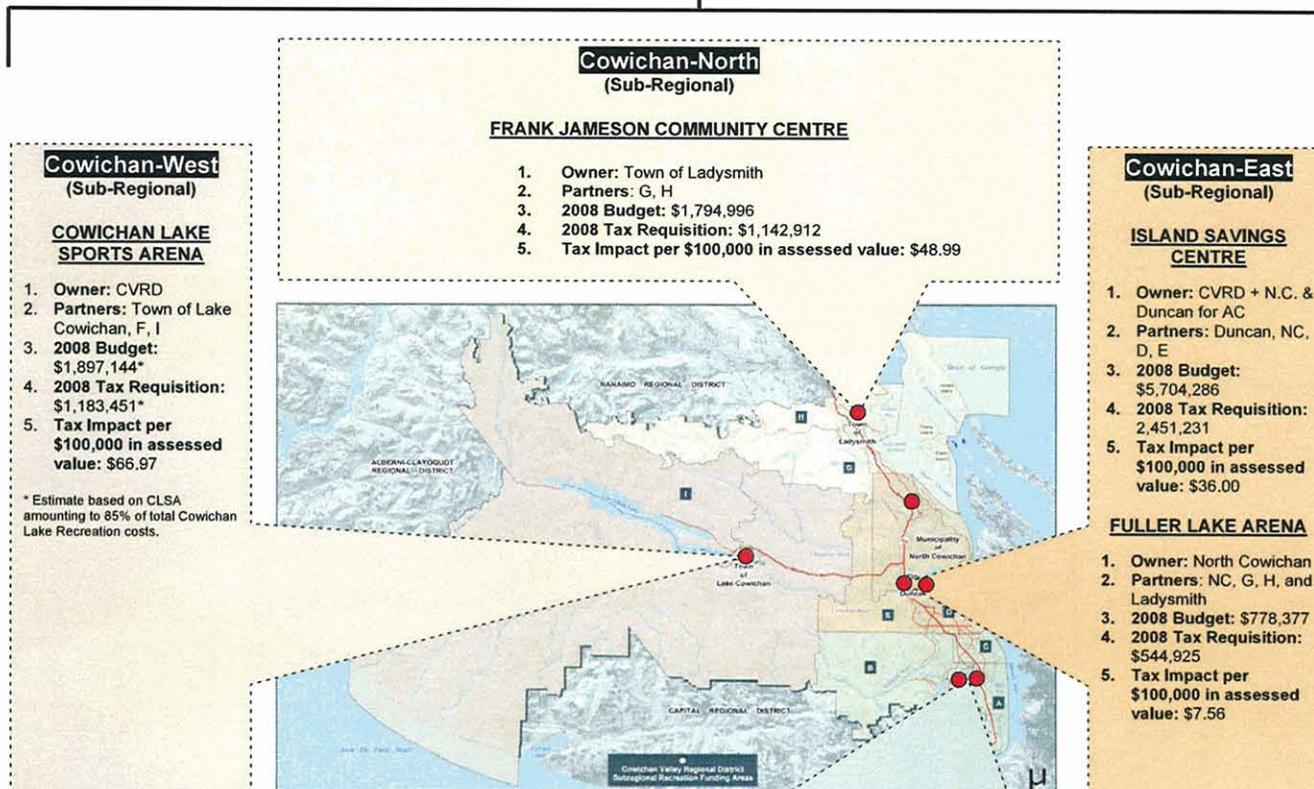
Acronyms: **ISC** – Island Savings Centre; **ISC Arena** – Island Savings Centre Arena; **AC** – Aquannis Centre; **CSP** – Cowichan Sports-Plex; **FLA** – Fuller Lake Arena; **CLSA** – Cowichan Lake Sports Arena; **SLCC** – Shawnigan Lake Community Centre; **KPRC** – Kerry Park Recreation Centre; **FJCC** – Frank Jameson Community Centre; **CAC** – Cowichan Aquatic Centre

REGIONAL/SUB-REGIONAL RECREATION FUNDING MODEL

with Regionally Funded Cowichan Aquatic Centre

SUB-REGIONAL RECREATION

REGIONAL RECREATION



Cowichan-West (Sub-Regional)

COWICHAN LAKE SPORTS ARENA

1. Owner: CVRD
2. Partners: Town of Lake Cowichan, F, I
3. 2008 Budget: \$1,897,144*
4. 2008 Tax Requisition: \$1,183,451*
5. Tax Impact per \$100,000 in assessed value: \$66.97

* Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs.

Cowichan-North (Sub-Regional)

FRANK JAMESON COMMUNITY CENTRE

1. Owner: Town of Ladysmith
2. Partners: G, H
3. 2008 Budget: \$1,794,996
4. 2008 Tax Requisition: \$1,142,912
5. Tax Impact per \$100,000 in assessed value: \$48.99

Cowichan-East (Sub-Regional)

ISLAND SAVINGS CENTRE

1. Owner: CVRD + N.C. & Duncan for AC
2. Partners: Duncan, NC, D, E
3. 2008 Budget: \$5,704,286
4. 2008 Tax Requisition: 2,451,231
5. Tax Impact per \$100,000 in assessed value: \$36.00

FULLER LAKE ARENA

1. Owner: North Cowichan
2. Partners: NC, G, H, and Ladysmith
3. 2008 Budget: \$778,377
4. 2008 Tax Requisition: \$544,925
5. Tax Impact per \$100,000 in assessed value: \$7.56

Cowichan-South (Sub-Regional)

SHAWNIGAN LAKE COMMUNITY CENTRE

1. Owner: CVRD
2. Partners: A, B, C
3. 2008 Budget: \$1,381,006
4. 2008 Tax Requisition: \$440,000
5. Tax Impact per \$100,000 in assessed value: \$13.29

KERRY PARK RECREATION CENTRE

1. Owner: CVRD
2. Partners: A, B, C
3. 2008 Budget: \$2,629,890
4. 2008 Tax Requisition: \$1,774,976
5. Tax Impact per \$100,000 in assessed value: \$53.62

Total Tax Impact per \$100,000 in assessed value: \$66.91

REGIONALLY FUNDED FACILITIES

THEATRE

1. Owner: CVRD
2. Partners: Regional (All Areas)
3. 2008 Budget: \$1,375,571
4. 2008 Tax Requisition: \$687,247
5. Tax Impact per \$100,000 in assessed value: \$4.83

COWICHAN SPORTSPLEX

1. Owner: North Cowichan/Duncan
2. Partners: Regional (All Areas)
3. 2008 Budget: 598,911
4. 2008 Tax Requisition: \$203,824
5. Tax Impact per \$100,000 in assessed value: \$1.43

COWICHAN AQUATICS CENTRE

1. Owner: North Cowichan and Duncan
2. Partners: Region-wide participation, with the exception of Ladysmith, G & H
3. 2008 Budget equivalent: \$3,780,760
4. 2008 Tax Requisition equivalent: \$2,606,463
5. Tax Impact per \$100,000 in assessed value: \$21.93

Total Regional Facility Requisition Cost: \$3,497,534

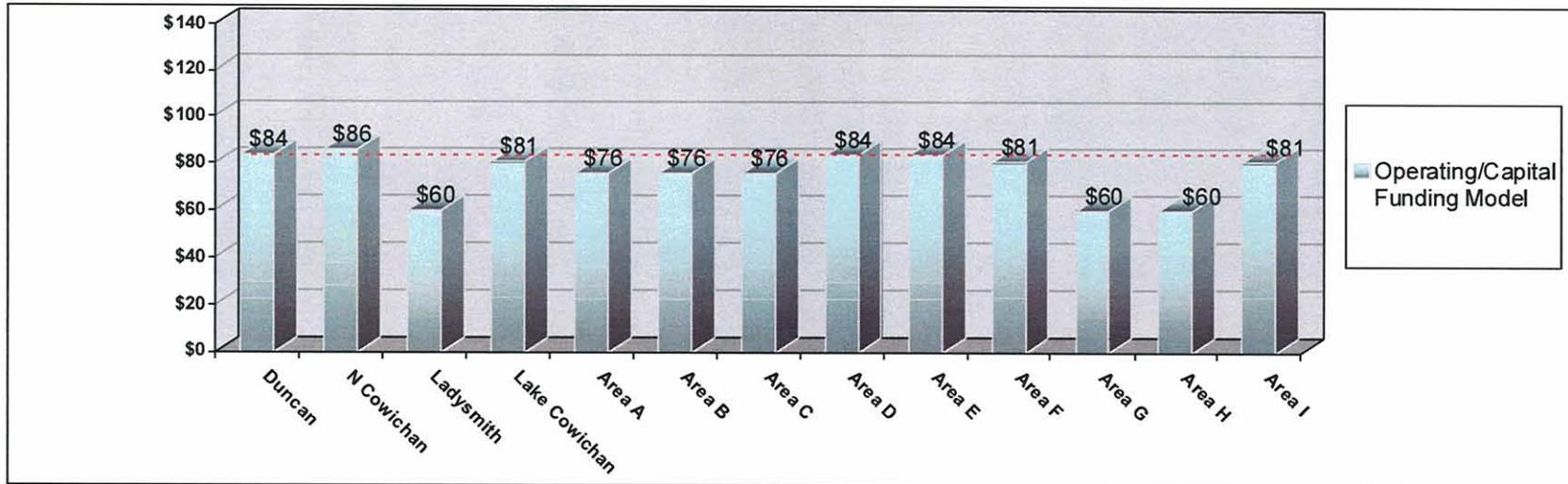
Total Tax Impact per \$100,000 in assessed value:

1. For Ladysmith, G and H: \$6.26
2. For All Other Areas: \$28.19

REGIONAL OPERATING/SUB-REGIONAL CAPITAL Recreation Funding Model

Concept: Under the *Regional Operating/Sub-Regional Capital Funding Model*, the annual operational costs of all major recreation facilities in the Cowichan Region would be funded regionally, while all major/minor capital costs would be funded sub-regionally. Sub-Regional funding areas are the same as those used the other funding models presented here.

REGIONAL OPERATING/SUB-REGIONAL CAPITAL Recreation Funding Model



Participating Area	Recreation Costs per \$100,000	2007 Equal Share Recreation Costs	Cost Breakdown
Duncan	\$83.65	\$77.60 per \$100,000 in assessed value	3.01 ISC Capital + 24.29 CAC Capital + 56.35 Regional Operating = 83.65
North Cowichan	\$86.00		3.01 ISC Capital + 24.29 CAC Capital + 2.35 FLA Capital + 56.35 Reg. Op = 86.00
Ladysmith	\$60.20		1.50 FJCC Capital + 2.35 FLA Capital + 56.35 Regional Operating = 60.20
Lake Cowichan	\$80.61		22.46 CLSA Capital + 54.57 Regional Operating = 80.61
Area A	\$75.85		6.52 SLCC Capital + 12.98 KPRC Capital + 56.35 Regional Operating = 75.85
Area B	\$75.85		6.52 SLCC Capital + 12.98 KPRC Capital + 56.35 Regional Operating = 75.85
Area C	\$75.85		6.52 SLCC Capital + 12.98 KPRC Capital + 56.35 Regional Operating = 75.85
Area D	\$83.65		3.01 ISC Capital + 24.29 CAC Capital + 56.35 Regional Operating = 83.65
Area E	\$83.65		3.01 ISC Capital + 24.29 CAC Capital + 56.35 Regional Operating = 83.65
Area F	\$80.61		22.46 CLSA Capital + 54.57 Regional Operating = 80.61
Area G	\$60.20		1.50 FJCC Capital + 2.35 FLA Capital + 56.35 Regional Operating = 60.20
Area H	\$60.20		1.50 FJCC Capital + 2.35 FLA Capital + 56.35 Regional Operating = 60.20
Area I	\$80.61		22.46 CLSA Capital + 54.57 Regional Operating = 80.61

REGIONAL OPERATING / SUB-REGIONAL CAPITAL FUNDING MODEL Costs, Budgets & Tax Requisition

Facility	Function	2008 Budget	2008 Requisition	Capital Cost Participants	Operating Costs / Per \$100,000 in assessed value	Capital Costs / Per \$100,000 in assessed value	
Frank Jameson Recreation Centre	Municipal	\$1,794,996	\$1,142,912	Ladysmith, G, H	\$1,107,912	Cost - \$35,000 Assessed - \$1.50	
Cowichan Lake Sports Arena	405 - Cowichan Lake Recreation*	\$1,897,144*	\$1,183,451*	Town of Lake Cowichan, F, I	OC - \$786,609* Assessed - 44.51	CC - \$396,842* Assessed - \$22.46	
Island Savings Centre	421 - Human Potential Wing	\$444,097	\$254,013	Duncan, NC, D, E	\$254,013 / \$3.73	0 / 0	
	422 - Administration	\$1,457,607	\$939,575		\$814,775 / \$11.97	\$124,800 / \$1.83	
	423 - Arena	\$1,095,294	\$473,498		\$437,498 / \$6.43	\$35,600 / \$0.52	
	424 - Multi-Purpose Hall	\$336,082	\$181,012		\$181,012 / 2.66	0 / 0	
	425 - Food/Bev Service	\$591,418	\$211,567		\$211,567 / \$3.11	0 / 0	
	427 - Library	\$361,151	\$136,261		\$136,261 / \$2.00	0 / 0	
	428 - Heritage Hall	\$126,716	\$105,305		\$105,305 / \$1.55	0 / 0	
	430 - Aquannis Centre**	\$150,000**	\$150,000**		\$150,000** / \$2.20	0 / 0	
	426 - Theatre	\$1,098,301	\$421,267		\$417,667 / \$6.13	\$3,600 / \$0.05	
	429 - Theatre Capital Loan	\$53,020	\$41,730		\$0 /	\$41,730 / \$0.61	
435-439 - Grants	\$224,250	\$224,250	\$224,250 / \$3.29	0 / 0			
Cowichan Sportsplex	Municipal	\$598,911	\$203,824	Duncan, NC, D, E	\$203,824 - Assessed - \$2.99	Cost \$0 Assessed - n/a	
Cowichan Aquatic Centre***	Municipal	\$3,780,760	\$2,606,463	Duncan, NC, D, E	\$952,614 Assessed - \$13.99	Cost - \$1,653,849 Assessed - \$24.29	
Fuller Lake Arena	Municipal	\$778,377	\$544,925	NC, Ladysmith, G and H	\$460,675 Assessed - \$12.78	Cost - \$84,250 Assessed - \$2.35	
Shawnigan Lake Community Centre	464 - Shawnigan Lake Community Recreation	\$1,381,006	\$440,000	A, B, C	\$224,214 Assessed - 6.77	Cost - \$215,786 Assessed - 6.52	
Kerry Park Recreation Centre	411 - Administration	\$1,072,303	\$808,022	A, B, C	\$690,184	\$20.85	\$117,838 / \$3.56
	412 - Food & Beverage	\$365,339	\$145,633		\$145,633	\$4.40	0/0
	413 - Curling Arena	\$214,988	\$203,391		\$103,391	\$103,391	\$100,000 / 3.02
	415 - Ice Arena	\$977,260	\$617,930		\$405,930	\$12.26	\$212,000 / 6.40
GRAND TOTAL		\$18,799,060	\$11,035,029	Regional Operating Costs \$8,013,334			

* Estimate based on CLSA amounting to 85% of total Cowichan Lake Recreation costs

** Not actual 2008 cost. This is a projection of the operation costs only. Does not include major capital expenditures.

Notes: All figures based from 2008 budget and assessment. Tax rates vary in Municipalities, so this number does not necessarily represent the residential tax burden in incorporated areas.

Acronyms: **ISC** – Island Savings Centre; **ISC Arena** – Island Savings Centre Arena; **AC** – Aquannis Centre; **CSP** – Cowichan Sports-Plex; **FLA** – Fuller Lake Arena; **CLSA** – Cowichan Lake Sports Arena; **SLCC** – Shawnigan Lake Community Centre; **KPRC** – Kerry Park Recreation Centre; **FJCC** – Frank Jameson Community Centre; **CAC** – Cowichan Aquatic Centre.

REGIONAL OPERATING / SUB-REGIONAL CAPITAL Recreation Funding Model

CAPITAL COSTS (Sub-Regionally Funded)

OPERATING COSTS (REGIONALLY FUNDED)

Cowichan-North

FRANK JAMESON COMMUNITY CENTRE

1. Partners: Ladysmith, G, H
2. 2007 Annual Capital Costs: \$35,000
3. Tax Impact per \$100,000 in assessed value: \$1.50

Cowichan-West

COWICHAN LAKE SPORTS ARENA

1. Partners: Town of Lake Cowichan, F, I
2. Annual Capital Costs: \$396,842
3. Tax Impact per \$100,000 in assessed value: \$22.46

Cowichan-East

ISLAND SAVINGS CENTRE

1. Partners: Duncan, NC, D, E
2. 2007 Annual Capital Costs: \$205,730
3. Tax Impact per \$100,000 in assessed value: \$3.01

FULLER LAKE ARENA

1. Partners: North Cowichan, Town of Ladysmith, G, H
2. 2007 Annual Capital Costs: \$84,250
3. Tax Impact per \$100,000 in assessed value: \$2.35

COWICHAN SPORTSPLEX

1. Partners: Duncan, NC, D, E
2. 2007 Annual Capital Costs: \$0
3. Tax Impact per \$100,000 in assessed value: \$0

COWICHAN AQUATIC CENTRE

1. Partners: Duncan, NC, D, E
2. 2007 Annual Capital Costs: \$1,653,849
3. Tax Impact per \$100,000 in assessed value: \$24.29

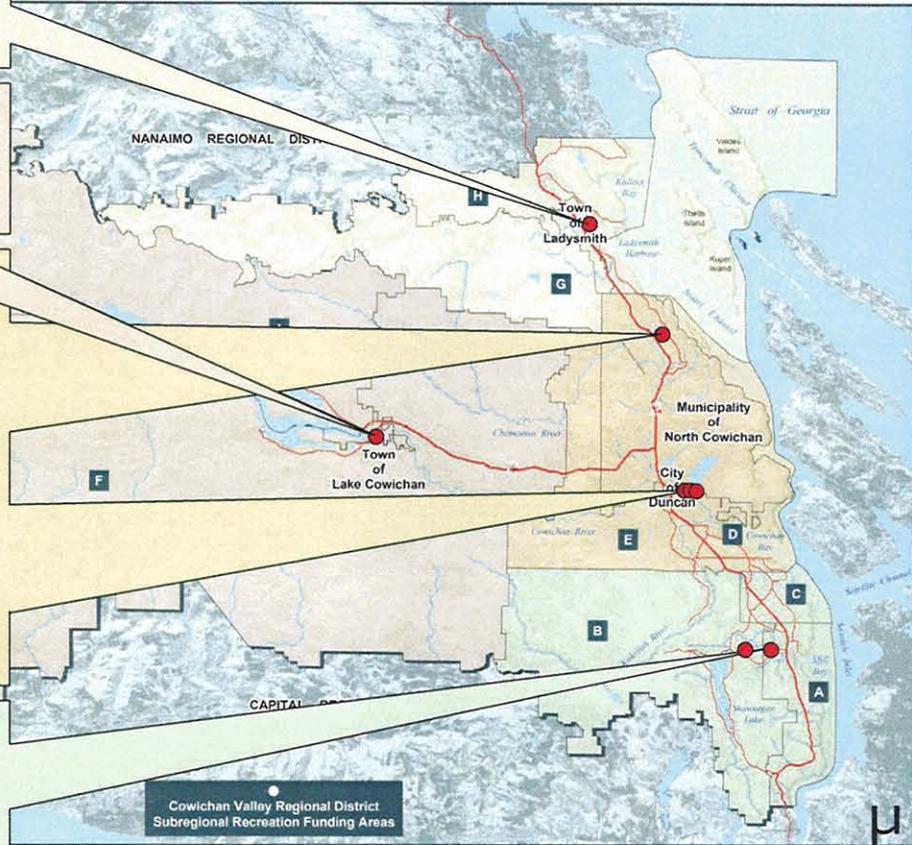
Cowichan-South

KERRY PARK RECREATION CENTRE

1. Partners: A,B,C
2. 2007 Annual Capital Costs: \$429,838
3. Tax Impact per \$100,000 in assessed value: \$12.98

SHAWNIGAN LAKE COMMUNITY CENTRE

1. Partners: A,B,C
2. 2007 Annual Capital Costs: \$224,214
3. Tax Impact per \$100,000 in assessed value: \$6.77



REGIONALLY FUNDED FACILITIES

FRANK JAMESON COMMUNITY CENTRE
Annual Operating Costs: \$1,107,912

COWICHAN LAKE SPORTS ARENA
Annual Operating Costs: \$786,609

COWICHAN SPORTSPLEX
Annual Operating Costs: \$203,824

COWICHAN AQUATICS CENTRE
Annual Operating Costs: \$952,614

ISLAND SAVINGS CENTRE
Annual Operating Costs: \$2,932,348

FULLER LAKE ARENA
Annual Operating Costs: \$460,675

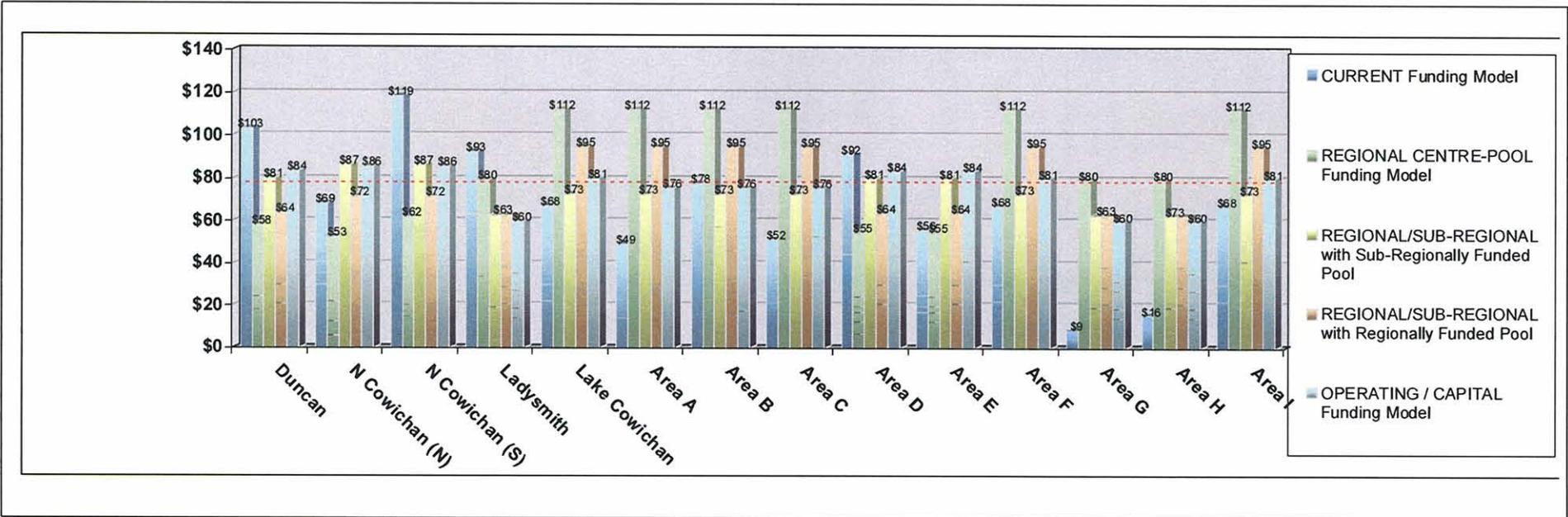
KERRY PARK RECREATION CENTRE
Annual Operating Costs: \$1,345,138

SHAWNIGAN LAKE COMMUNITY CENTRE
Annual Operating Costs: \$224,214

Total Annual Regional Operating Costs: \$8,013,334

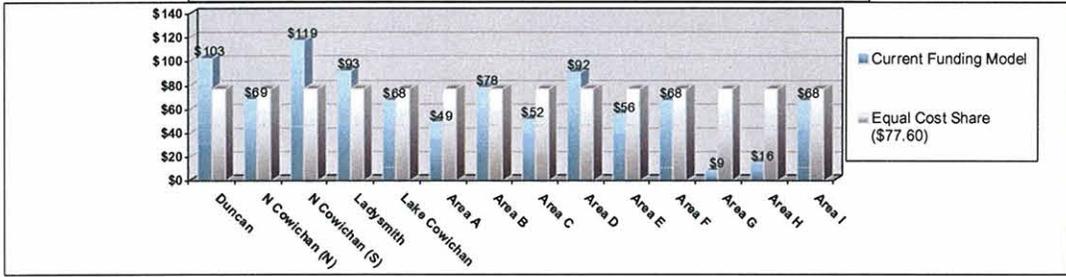
Total Tax Impact per \$100,000 in assessed value region wide: \$56.35

COMPARISON CHART Regional Recreation Options Per \$100,000 in Assessed Value

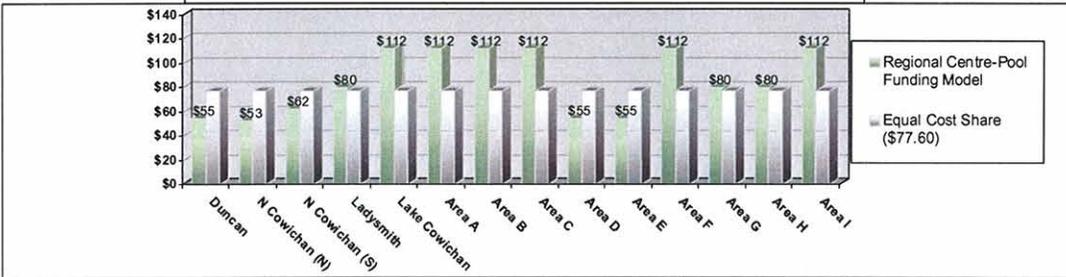


EQUAL SHARE COMPARISON CHART

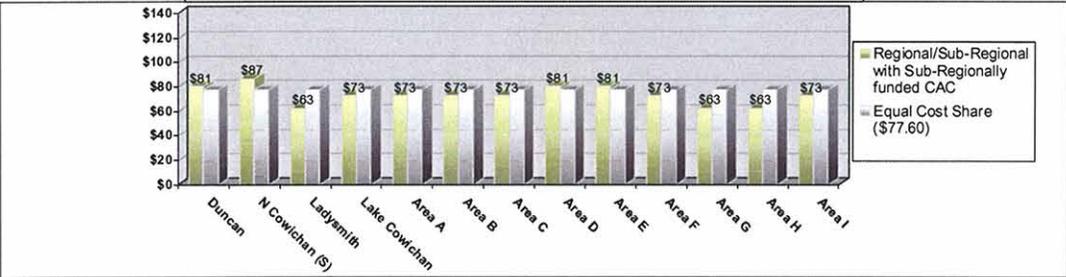
Current Funding Model v. Equal Share



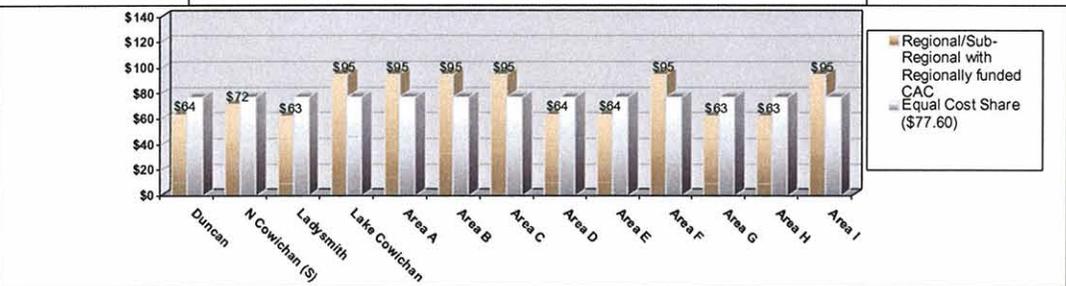
Regional Centre - Pool Funding Model v. Equal Share



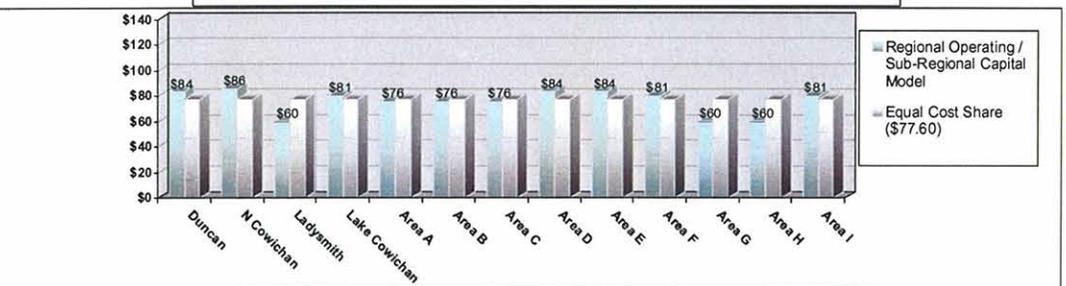
Regional/Sub-Regional Funding Model v. Equal Share
(with Sub-Regionally funded CAC)



Regional/Sub-Regional Funding Model v. Equal Share
(with Regionally funded CAC)

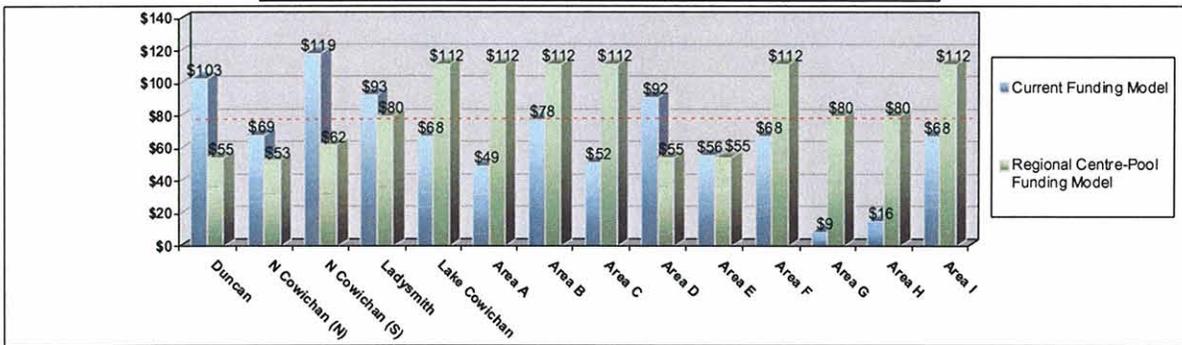


Regional Operating/Sub-Regional Capital Funding Model v. Equal Share

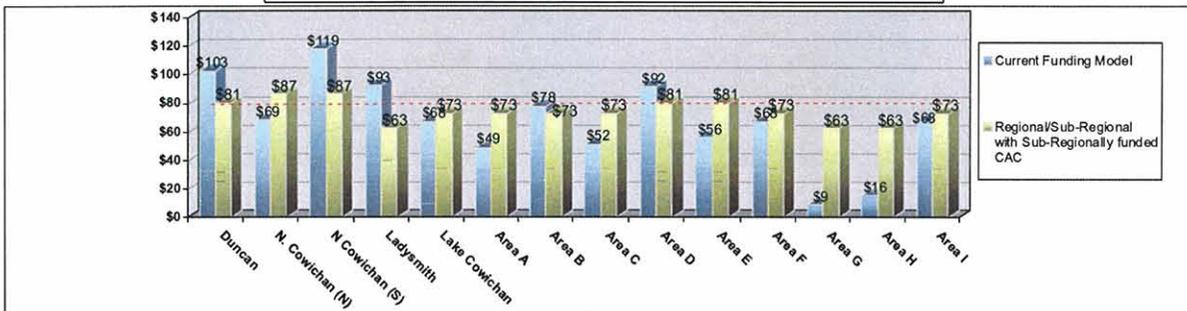


CURRENT FUNDING vs. NEW MODELS COMPARISON CHART

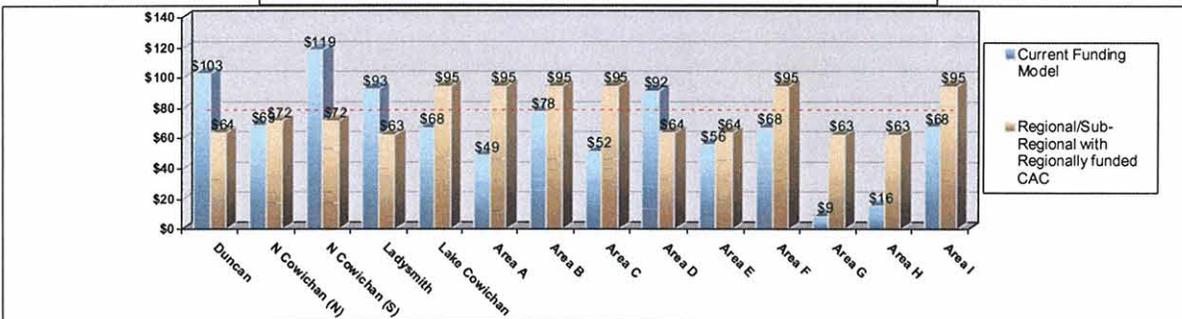
Current Funding vs. Regional Centre/Pool Funding Model



Current Funding vs. Regional/Sub-Regional Funding Model (Sub-Regionally funded CAC)



Current Funding vs. Regional/Sub-Regional Funding Model (Regionally funded CAC)



Current Funding vs. Regional Operating / Sub-Regional Capital Funding Model

