

235 – Community Parks – Area E

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area E (Cowichan Station/Sahtlam/Glenora). 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.

235 - COMMUNITY PARKS - AREA E		TOTAL REQUISITION		261,000	
STATUTORY LIMITATION:		0.53000 /1000 OF NET TAXABLE VALUE		530,956	
		Bylaw 3853 - October 8, 2014			
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 E	1,001,803,926	129,383,096	261,000		261,000
TOTAL	1,001,803,926	129,383,096	261,000		261,000
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.2017	COST PER \$100,000 HOUSEHOLD	20.17	

COWICHAN VALLEY REGIONAL DISTRICT

2021-2025 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

TOTAL EXPENDITURE	2020	2021	2022	2023	2024	2025
Operational Costs	\$192,066	\$220,432	\$201,751	\$206,795	\$211,964	\$217,263
Long Term Debt						
Short Term Debt	57,000	56,941	56,941	55,442		
Capital	188,108	222,090		28,000	50,000	50,000
Transfer to Capital Reserve	6,934					
TOTAL APPLICATION OF FUNDS	\$444,108	\$499,463	\$258,692	\$290,237	\$261,964	\$267,263
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	246,000	261,000	248,692	252,237	251,964	257,263
User Fee						
Transfer from Capital Reserve	25,000	61,712		28,000		
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	155,608	155,608				
Other	10,000	10,000	10,000	10,000	10,000	10,000
Debt Proceeds						
Surplus/(Deficit)	7,500	11,143				
TOTAL SOURCE OF FUNDS	\$444,108	\$499,463	\$258,692	\$290,237	\$261,964	\$267,263

2021 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Land	\$161,212	2023	\$56,941
Total			<u>\$56,941</u>



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

Function Type : Selective

**GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E**

**2018 2019 2020 2021
 ACTUAL ACTUAL 2ND AMEND BU BUDGET VALUE**

OPERATING REV

4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-2,280	0	0
Total RECOVERY OF COSTS		0	-2,280	0	0
5331 RENTAL INCOME					
01-1-5331-0000	RENTAL-INCOME	-11,147	-11,291	-10,000	-10,000
01-1-5331-2800	PROPERTY RENTAL	-2,992	-3,125	0	0
Total RENTAL INCOME		-14,139	-14,416	-10,000	-10,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	0	-6,945	0	0
Total DONATIONS		0	-6,945	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-232,500	-232,500	-246,000	-261,000
Total REQUISITION		-232,500	-232,500	-246,000	-261,000
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	-2,425	0	-6,373
Total SURPLUS/DEFICIT - CURR		0	-2,425	0	-6,373
Total OPERATING REV		-246,639	-258,566	-256,000	-277,373

OPERATING EXP

6100 PLANNING EXPENDITURES					
01-2-6100-2475	MISCELLANEOUS EQUIPMENT	227	0	0	0
Total PLANNING EXPENDITURE:		227	0	0	0
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	16,119	17,631	18,358	18,725
01-2-7142-1400	BENEFITS	1,381	1,947	1,650	1,683
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	280	89	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	750	750
01-2-7142-5650	MATERIALS	0	239	0	0
01-2-7142-5952	PROGRAM SUPPLIES	394	383	500	500
Total SUMMER STUDENT PROG		18,924	21,039	21,558	21,958
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	6,532	6,672	9,000	9,180
01-2-7181-1400	BENEFITS	1,511	1,459	2,302	2,348
01-2-7181-2111	TRAVEL	72	0	0	0
01-2-7181-2210	ADVERTISING	62	48	500	500



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GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2018 ACTUAL	2019 ACTUAL	2020 2ND AMEND BU	2021 BUDGET VALUE
01-2-7181-2320	LEGAL SERVICES	1,120	4,402	1,500	1,500
01-2-7181-2325	SURVEY FEES	0	0	1,000	1,000
01-2-7181-2327	LAND TITLES EXPENSES	11	40	0	0
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2370	INSURANCE - PROPERTY	1,894	1,949	3,130	3,130
01-2-7181-2394	MEETING EXP.-COMMITTEE/CK	257	0	100	100
01-2-7181-2414	R & M - GENERAL	9,435	13,869	10,000	10,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	2,500
01-2-7181-2480	MINOR CAPITAL	14,951	18,186	15,000	31,373
01-2-7181-2610	ALLOC - RENTALS - BUILDING	1,229	1,737	3,000	3,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	5,674	6,888	7,699	8,445
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	458	82	500	500
01-2-7181-5650	MATERIALS	0	551	0	0
01-2-7181-5952	PROGRAM SUPPLIES	350	265	3,000	3,000
01-2-7181-9910	CONTINGENCY	0	0	3,505	5,734
	Total COMMUNITY PARKS/GENE	48,257	60,847	65,436	85,010
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	4,209	5,240	5,000	5,000
01-2-7182-2542	GRASS CUTTING AND MAINTEN	46,833	51,656	54,897	56,269
01-2-7182-2618	RENTALS - WASHROOMS	659	0	500	520
01-2-7182-5550	GARBAGE DISPOSAL	3,697	3,829	3,800	3,800
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,000	343	1,000	1,000
	Total PARKS MAINTENANCE EX	56,398	61,067	65,197	66,589
7187 KEATING PARK					
01-2-7187-2414	R & M - BUILDINGS - GROUNDS	573	0	500	500
01-2-7187-5650	MATERIALS	0	0	100	100
	Total KEATING PARK	573	0	600	600
7208 JACK FLEETWOOD MEMORIAL PARK					
01-2-7208-2414	R & M - BUILDINGS - GROUNDS	150	0	500	500
01-2-7208-5650	MATERIALS	242	70	100	100
	Total JACK FLEETWOOD MEMO	392	70	600	600
7218 MAPLEWOOD PARK					
01-2-7218-2414	R & M - BUILDINGS - GROUNDS	679	1,149	800	800
01-2-7218-5510	WATER	0	341	300	300
01-2-7218-5650	MATERIALS	0	71	300	300
	Total MAPLEWOOD PARK	679	1,561	1,400	1,400
7229 GLENORA RIVERSIDE PARK					



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GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2018	2019	2020	2021
		ACTUAL	ACTUAL	2ND AMEND BU	BUDGET VALUE
01-2-7229-2414	R & M - BUILDINGS - GROUND	90	0	150	150
01-2-7229-5650	MATERIALS	0	229	150	150
Total GLENORA RIVERSIDE PAR		90	229	300	300
7259 MILLER ROAD REST AREA					
01-2-7259-2414	R & M - BUILDINGS - GROUND	0	0	250	250
Total MILLER ROAD REST AREA		0	0	250	250
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,525	8,590	6,000	11,000
01-2-7261-5650	MATERIALS	350	1,284	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	66	0	2,000	2,000
Total INVASIVE SPECIES MANA		9,941	9,874	10,000	15,000
7262 KAYAK LAUNCH					
01-2-7262-5650	MATERIALS	1,502	0	0	0
Total KAYAK LAUNCH		1,502	0	0	0
7263 CURRIE PARK					
01-2-7263-2370	INSURANCE - PROPERTY	11	11	25	25
01-2-7263-2414	R & M - BUILDINGS - GROUND	748	3,187	2,000	2,000
01-2-7263-5530	ELECTRICITY	379	1,007	750	750
01-2-7263-5650	MATERIALS	367	1,158	1,600	1,600
Total CURRIE PARK		1,505	5,363	4,375	4,375
7269 WAKE LAKE PARK					
01-2-7269-2414	R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7269-5650	MATERIALS	0	0	250	250
Total WAKE LAKE PARK		0	0	500	500
7279 EAGLE HEIGHTS					
01-2-7279-2414	R & M - BUILDINGS - GROUND	168	0	250	250
01-2-7279-5650	MATERIALS	38	0	250	250
Total EAGLE HEIGHTS		206	0	500	500
7281 SUNRISE					
01-2-7281-2414	R & M - BUILDINGS - GROUND	702	270	500	500
01-2-7281-5650	MATERIALS	0	193	250	250
Total SUNRISE		702	463	750	750
7283 GLENORA TRAILSHEAD PARK					
01-2-7283-2338	CONTRACT FOR SERVICES	4,728	918	4,500	4,500
01-2-7283-2414	R & M - BUILDINGS - GROUND	7,327	10,840	6,000	6,000
01-2-7283-5530	ELECTRICITY	1,355	965	1,100	1,100



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GENERAL REVENUE FUND					
235 - COMMUNITY PARKS - AREA E					
		2018	2019	2020	2021
		ACTUAL	ACTUAL	2ND AMEND BU	BUDGET VALUE
01-2-7283-5650	MATERIALS	4,097	2,459	5,000	5,000
01-2-7283-5660	PARK FIXTURES	0	0	500	500
Total GLENORA TRAILSHEAD P/		17,508	15,182	17,100	17,100
7284 COMMUNITY PATHWAYS					
01-2-7284-2414	R & M - BUILDINGS - GROUND	2,727	60	2,000	3,000
01-2-7284-5650	MATERIALS	19	43	1,500	2,500
Total COMMUNITY PATHWAYS		2,746	103	3,500	5,500
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	1,775	6,141	5,917	4,310
01-2-8115-8216	PRINCIPAL	0	51,545	51,083	52,631
Total SHORT TERM DEBT		1,775	57,686	57,000	56,941
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	57,919	0	6,934	0
Total TRANSFER TO CAPITAL RE		57,919	0	6,934	0
Total OPERATING EXP		219,345	233,484	256,000	277,373
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-7,500	-7,500	0	0
Total REQUISITION		-7,500	-7,500	0	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	-263,840	0	0	0
Total M.F.A. FUNDING		-263,840	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-155,608	-155,608
Total TRANSFER FROM GAS TA		0	0	-155,608	-155,608
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-25,000	0	-25,000	-61,712
Total TRANSFER FROM CAPITAL		-25,000	0	-25,000	-61,712
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	-38,000	0	-7,500	-4,770
Total SURPLUS/DEFICIT		-38,000	0	-7,500	-4,770
Total CAPITAL REV		-334,340	-7,500	-188,108	-222,090

CAPITAL EXP



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GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E

	2018 ACTUAL	2019 ACTUAL	2020 2ND AMEND BU	2021 BUDGET VALUE
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6114 LAND	263,844	0	0	0
01-8-8221-6123 PARKS INFRASTRUCTURE	63,917	0	0	0
01-8-8221-6124 LAND IMPROVEMENTS	0	0	25,000	9,712
01-8-8221-6125 LEASE IMPROVEMENTS	5,131	0	163,108	212,378
Total TRANSFER/GENERAL CAP	332,891	0	188,108	222,090
Total CAPITAL EXP	332,891	0	188,108	222,090
Surplus/Deficit	-28,742	-32,582	0	0

**Cowichan Valley Regional District
Budget Report by Cost Center**



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

Function Type : Selective

	2018 ACTUAL	2019 ACTUAL	2020 2ND AMEND BU	2021 BUDGET VALUE
Summary Total Revenues	-246,639	-258,566	-256,000	-277,373
Summary Total Expenses	219,345	233,484	256,000	277,373
Summary Surplus/Deficit	-28,742	-32,582	0	0
