

231 – Community Parks – Area A

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area A (Mill Bay/Malahat). 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.

231 - COMMUNITY PARKS - AREA A		TOTAL REQUISITION		210,987	
STATUTORY LIMITATION:		0.30000 /1000 OF NET TAXABLE VALUE Bylaw 2384 - March 26, 2003		611,751	
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 A	2,039,171,367	221,713,835	210,987		210,987
TOTAL	2,039,171,367	221,713,835	210,987		210,987
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.0952	COST PER \$100,000 HOUSEHOLD	9.52	

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area A

Function: 231

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$253,289	\$210,987	\$220,000	\$220,000	\$200,000	\$205,000
Long Term Debt						
Short Term Debt						
Capital	870,816	903,642	40,000	35,000	25,000	30,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$1,124,105	\$1,114,629	\$260,000	\$255,000	\$225,000	\$235,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	203,289	210,987	220,000	220,000	225,000	235,000
User Fee						
Transfer from Capital Reserve			40,000	35,000		
Transfer from Operating Reserve	50,000					
Transfer from Gas Tax Reserve	870,816	903,642				
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$1,124,105	\$1,114,629	\$260,000	\$255,000	\$225,000	\$235,000

Cowichan Valley Regional District
Budget Report by Cost Center



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Function Type : Selective

GENERAL REVENUE FUND
231 - COMMUNITY PARKS - AREA A

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-53	-54	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
Total GRANTS		-1,870	-1,850	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-350	0	0	0
Total RECOVERY OF COSTS		-350	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-203,289	-203,289	-203,289	-210,987
Total REQUISITION		-203,289	-203,289	-203,289	-210,987
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-7,760	0	0	0
Total SURPLUS/DEFICIT - CURR		-7,760	0	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	-27,443	-50,000	0
Total TRANSFER FROM OPERA		0	-27,443	-50,000	0
Total OPERATING REV		-213,269	-232,583	-253,289	-210,987
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	8,187	5,969	7,905	8,065
01-2-7142-1400	BENEFITS	337	833	550	561
01-2-7142-2451	R & M - VEHICLES	0	0	200	200
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	900	900	900	1,100
01-2-7142-5650	MATERIALS	32	88	375	375
Total SUMMER STUDENT PROG		9,456	7,791	10,180	10,551
7165 BEACH ACCESSES					
01-2-7165-2412	REPAIRS & MAINT. - OTHER	0	238	500	500
Total BEACH ACCESSES		0	238	500	500
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	7,223	8,231	7,905	8,065
01-2-7181-1400	BENEFITS	1,464	1,897	2,060	2,101
01-2-7181-2111	TRAVEL	60	0	100	100
01-2-7181-2210	ADVERTISING	0	0	500	500



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GENERAL REVENUE FUND					
231 - COMMUNITY PARKS - AREA A					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7181-2320	LEGAL SERVICES	0	3,290	2,000	2,000
01-2-7181-2330	CONSULTANTS	0	0	50,000	0
01-2-7181-2370	INSURANCE - PROPERTY	1,312	1,359	2,295	2,295
01-2-7181-2394	MEETING EXP.-COMMITTEE/CX	0	44	300	300
01-2-7181-2414	R & M - GENERAL	11,617	12,665	14,550	14,550
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,125	4,000	2,125	2,125
01-2-7181-2480	MINOR CAPITAL	37,817	19,961	26,000	26,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	7,622	7,217	7,217	8,722
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	140	271	500	500
01-2-7181-5650	MATERIALS	802	0	625	625
01-2-7181-5935	SUMMER PLAYGROUND PROC	8,019	6,632	12,700	13,900
01-2-7181-9910	CONTINGENCY	0	0	3,882	3,003
	Total COMMUNITY PARKS/GENE	80,400	67,768	134,959	86,986
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2338	CONTRACT FOR SERVICES	0	0	0	1,600
01-2-7182-2422	R & M - GROUNDS - TREES	5,191	8,037	4,000	4,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	58,949	60,423	66,635	69,300
01-2-7182-2618	RENTALS - WASHROOMS	1,186	1,537	1,724	1,759
01-2-7182-5550	GARBAGE DISPOSAL	2,554	3,180	3,000	4,000
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,484	688	1,541	1,541
	Total PARKS MAINTENANCE EX	69,364	73,865	76,900	82,200
7185 MILL BAY WHARF					
01-2-7185-2414	R & M - BUILDINGS - GROUNDS	0	1,517	1,700	1,700
01-2-7185-5650	MATERIALS	0	562	200	200
	Total MILL BAY WHARF	0	2,080	1,900	1,900
7202 MILL BAY BOAT RAMP					
01-2-7202-2414	R & M - BUILDINGS - GROUNDS	802	397	250	250
01-2-7202-5510	WATER	0	0	500	500
01-2-7202-5650	MATERIALS	0	41	750	750
	Total MILL BAY BOAT RAMP	802	437	1,500	1,500
7203 MILL BAY NATURE PARK					
01-2-7203-2414	R & M - BUILDINGS - GROUNDS	750	2,630	1,400	1,400
01-2-7203-5650	MATERIALS	20	0	400	400
	Total MILL BAY NATURE PARK	770	2,630	1,800	1,800
7210 HUCKLEBERRY ROAD PARK					
01-2-7210-2414	R & M - BUILDINGS - GROUNDS	1,396	3,408	900	900
01-2-7210-5510	WATER	575	513	750	750

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GENERAL REVENUE FUND					
231 - COMMUNITY PARKS - AREA A					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7210-5650	MATERIALS	127	11	400	400
	Total HUCKLEBERRY ROAD PAF	2,098	3,931	2,050	2,050
7223 BRIARWOOD PARK					
01-2-7223-2414	R & M - BUILDINGS - GROUND	0	0	300	300
01-2-7223-5650	MATERIALS	0	0	200	200
	Total BRIARWOOD PARK	0	0	500	500
7231 MALAHAT TRAIL PARK					
01-2-7231-2414	R & M - BUILDINGS - GROUND	0	0	100	100
	Total MALAHAT TRAIL PARK	0	0	100	100
7256 MILLS SPRINGS GREENBELT					
01-2-7256-2414	R & M - BUILDINGS - GROUND	1,792	2,106	2,500	2,500
01-2-7256-5510	WATER	848	392	250	250
01-2-7256-5650	MATERIALS	155	0	500	500
	Total MILLS SPRINGS GREENBE	2,795	2,498	3,250	3,250
7260 MILL BAY HERITAGE CHURCH					
01-2-7260-2370	INSURANCE - PROPERTY	657	681	650	650
01-2-7260-2414	R & M - BUILDINGS - GROUND	869	0	3,000	3,000
01-2-7260-2542	GRASS CUTTING AND MAINTEN	4,621	4,736	0	0
01-2-7260-5650	MATERIALS	0	0	500	500
01-2-7260-6150	ADMINISTRATION	3,000	3,000	3,000	3,000
	Total MILL BAY HERITAGE CHUF	9,147	8,417	7,150	7,150
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	4,798	3,164	4,000	4,000
01-2-7261-5650	MATERIALS	0	111	500	500
01-2-7261-5952	PROGRAM SUPPLIES	0	0	500	500
	Total INVASIVE SPECIES MANA	4,798	3,275	5,000	5,000
7267 DELOUME PARK					
01-2-7267-2414	R & M - BUILDINGS - GROUND	1,464	3,343	2,000	2,000
01-2-7267-5510	WATER	695	1,263	1,000	1,000
01-2-7267-5650	MATERIALS	0	0	2,500	2,500
01-2-7267-5660	PARK FIXTURES	0	0	500	500
	Total DELOUME PARK	2,159	4,605	6,000	6,000
7271 BARRY ROAD SIDEWALK					
01-2-7271-2412	REPAIRS & MAINT. - OTHER	0	0	300	300
	Total BARRY ROAD SIDEWALK	0	0	300	300
7274 HOLLINGS CREEK PARK					



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		GENERAL REVENUE FUND			
		231 - COMMUNITY PARKS - AREA A			
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7274-2414	R & M - GROUNDS	83	55,124	600	600
01-2-7274-5650	MATERIALS	182	0	600	600
	Total HOLLINGS CREEK PARK	265	55,124	1,200	1,200
	Total OPERATING EXP	182,055	232,660	253,289	210,987
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-19,407	-27,450	-870,816	-903,642
	Total TRANSFER FROM GAS TA	-19,407	-27,450	-870,816	-903,642
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-40,000	0	0	0
	Total TRANSFER FROM CAPITAL	-40,000	0	0	0
	Total CAPITAL REV	-59,407	-27,450	-870,816	-903,642
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	0	0	870,816	903,642
01-8-8221-6125	LEASE IMPROVEMENTS	59,407	27,373	0	0
	Total TRANSFER/GENERAL CAP	59,407	27,373	870,816	903,642
	Total CAPITAL EXP	59,407	27,373	870,816	903,642
	Surplus/Deficit	-31,214	0	0	0

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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-213,269	-232,583	-253,289	-210,987
Summary Total Expenses	182,055	232,660	253,289	210,987
Summary Surplus/Deficit	-31,214	0	0	0

2022 Year over Year Comparative Analysis

Function: 231 - Community Parks - Area A

Requisition Change		2021 Requisition \$203,289	Proposed 2022 Requisition \$209,387	Requisition \$ Increase (Decrease) 6,098	Requisition % Increase (Decrease) 3.00%
A) Core Budget					
		2021 \$ Budget	2022 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Increase Summer Student & Playground Programs, Hourly Wages/Benefits	32,845	34,617	1,772	0.87%
	Decrease Transfer from Operating Reserves	-50,000	0	50,000	24.60%
	Decrease Consultants	50,000		-50,000	(24.60%)
	Increase General Government Allocation	7,217	8,722	1,505	0.74%
	Decrease Contingency	3,882	3,003	-879	(0.43%)
	Increase Grass Cutting and Maintenance	66,635	69,300	2,665	1.31%
	Increase Rentals - Washrooms, Garbage Disposal	4,724	5,759	1,035	0.51%
	Subtotal	115,303	121,401	6,098	3.00%
B) Prior Year One-time items					
	Mill Bay Roadside Path (Funded thru Reserves & Gas Tax)			0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Max 3.0% Draft 2022 Budget				6,098	3.00%
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Total Draft 2022 Budget				6,098	3.00%
D) Supplemental Items					
1) Mill Bay Roadside Path (CWF 2.0 & 3.0 Gas Tax Funds)	Capital (\$904,654 Gas Tax of which \$852,850 was previously approved)	-		0	n/a
	Debt	-		0	n/a
	Operating	-	1,600	1,600	0.79%
	Operating	-		0	0.00%
	Subtotal	-	1,600	1,600	0.79%
Max 2022 Requisition change if Supplemental and Other Items are Approved				7,698	3.79%
Notes:					
1) The Operating Reserve balance at December 31, 2020 is \$127,262 with \$50,000 committed in 2021 - uncommitted balance is \$72,262.					
2) The Capital Reserve balance at December 31, 2020 is \$82,373 with \$0 committed in 2021 - uncommitted balance is \$82,373					