

232 – Community Parks – Area B

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

232 - COMMUNITY PARKS - AREA B		TOTAL REQUISITION	683,291		
STATUTORY LIMITATION:		0.43000 /1000 OF NET TAXABLE VALUE Bylaw 3967 - December 9, 2015		1,595,670	
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 B	3,710,859,526	392,270,856	683,291		683,291
TOTAL	3,710,859,526	392,270,856	683,291		683,291
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1742	COST PER \$100,000 HOUSEHOLD	17.42	

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area B

Function: 232

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$574,439	\$577,451	\$386,500	\$397,400	\$406,825	\$411,765
Long Term Debt						
Short Term Debt	186,000	183,540	388,355	388,355	388,355	388,355
Capital	1,198,436	1,310,991	645,000	30,000	25,000	65,000
Transfer to Capital Reserve		140,000	20,000	40,000	40,000	
TOTAL APPLICATION OF FUNDS	\$1,958,875	\$2,211,982	\$1,439,855	\$855,755	\$860,180	\$865,120
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	663,439	683,291	837,855	843,755	848,180	853,120
User Fee	2,000	2,000	2,000	2,000	2,000	2,000
Transfer from Capital Reserve	90,000	0	140,000			
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	313,436	450,991	450,000			
Other	10,000	10,000	10,000	10,000	10,000	10,000
Debt Proceeds	880,000	1,000,000				
Surplus/(Deficit)		65,700				
TOTAL SOURCE OF FUNDS	\$1,958,875	\$2,211,982	\$1,439,855	\$855,755	\$860,180	\$865,120

2021 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P&I
Parkland	\$710,470	2025	\$183,540

Total

\$183,540



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Function Type : Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-452	-508	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
Total GRANTS		-2,268	-2,304	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-702	-400	0	0
Total RECOVERY OF COSTS		-702	-400	0	0
4780 FIELD RENTAL					
01-1-4780-2715	TAXABLE	-116	-86	-2,000	-2,000
Total FIELD RENTAL		-116	-86	-2,000	-2,000
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	-8,584	-2,849	-10,000	-10,000
Total RENTAL INCOME		-8,584	-2,849	-10,000	-10,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	-8,000	0	0	0
Total DONATIONS		-8,000	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-613,439	-598,439	-598,439	-683,291
Total REQUISITION		-613,439	-598,439	-598,439	-683,291
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-150,000	-150,000
Total TRANSFER FROM GAS TA		0	0	-150,000	-150,000
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-5,200	0	0	-55,700
Total SURPLUS/DEFICIT - CURR		-5,200	0	0	-55,700
Total OPERATING REV		-638,309	-604,077	-760,439	-900,991

OPERATING EXP

7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	17,376	8,577	16,645	16,978
01-2-7142-1400	BENEFITS	1,013	1,514	1,581	1,613
01-2-7142-1900	TERM EMPLOYEES	0	700	0	0
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	191	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	750	950

Cowichan Valley Regional District
 Budget Report by Cost Center



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GENERAL REVENUE FUND					
232 - COMMUNITY PARKS - AREA B					
	2020	2021	2021	2022	
	ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL	
01-2-7142-5952	PROGRAM SUPPLIES	64	1,102	525	525
	Total SUMMER STUDENT PROG	19,394	12,642	19,751	20,316
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	19,635	19,864	20,400	20,810
01-2-7181-1400	BENEFITS	5,167	5,653	6,949	7,448
01-2-7181-1900	TERM EMPLOYEES	1,800	1,200	3,600	3,600
01-2-7181-2111	TRAVEL	182	61	400	400
01-2-7181-2210	ADVERTISING	522	298	500	500
01-2-7181-2320	LEGAL SERVICES	5,309	17,526	5,000	35,000
01-2-7181-2325	SURVEY FEES	0	12	1,000	1,000
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2330	CONSULTANTS	0	64,317	75,000	10,000
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	2,500	2,500
01-2-7181-2370	INSURANCE - PROPERTY	1,341	1,390	1,628	1,628
01-2-7181-2394	MEETING EXP.-COMMITTEE/CX	98	101	500	500
01-2-7181-2414	R & M - GENERAL	23,827	16,499	17,000	17,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	5,000	2,500	2,500
01-2-7181-2480	MINOR CAPITAL	20,098	36,509	41,000	63,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	12,186	14,425	14,425	14,847
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	54	0	500	500
01-2-7181-5650	MATERIALS	2,921	49	300	300
01-2-7181-5935	SUMMER PLAYGROUND PROC	8,019	5,707	10,400	11,600
01-2-7181-5952	PROGRAM SUPPLIES	24	0	500	500
01-2-7181-9910	CONTINGENCY	0	0	4,874	6,446
	Total COMMUNITY PARKS/GENE	105,882	190,811	211,676	202,779
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	9,058	8,415	8,000	8,000
01-2-7182-2542	GRASS CUTTING AND MAINTN	76,843	80,859	83,717	87,066
01-2-7182-2618	RENTALS - WASHROOMS	7,177	8,750	5,920	6,040
01-2-7182-5550	GARBAGE DISPOSAL	2,345	3,841	3,500	4,500
01-2-7182-5650	MATERIALS	0	688	0	0
	Total PARKS MAINTENANCE EX	95,422	102,552	101,137	105,606
7188 OLD MILL PARK					
01-2-7188-2414	R & M - BUILDINGS - GROUND	17,841	4,664	4,000	4,000
01-2-7188-5650	MATERIALS	620	1,422	2,000	2,000
	Total OLD MILL PARK	18,461	6,086	6,000	6,000
7189 WILLIAM RIVERS PARK					
01-2-7189-2414	R & M - BUILDINGS - GROUND	1,170	1,649	500	500

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232 - COMMUNITY PARKS - AREA B					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7189-5650	MATERIALS	0	0	250	250
	Total WILLIAM RIVERS PARK	1,170	1,649	750	750
7191 GALLAND PARK					
01-2-7191-2414	R & M - BUILDINGS - GROUNDS	300	75	500	500
01-2-7191-5650	MATERIALS	0	0	500	500
	Total GALLAND PARK	300	75	1,000	1,000
7192 SHAWNIGAN HILLS PARK					
01-2-7192-2338	CONTRACT FOR SERVICES	11,384	6,630	14,000	14,000
01-2-7192-2414	R & M - BUILDINGS - GROUNDS	5,157	12,153	7,000	7,000
01-2-7192-4803	SEWER USER FEE	391	411	600	600
01-2-7192-5510	WATER	653	653	1,000	1,000
01-2-7192-5530	ELECTRICITY	1,772	1,136	2,500	2,500
01-2-7192-5650	MATERIALS	7,764	4,804	3,500	3,500
	Total SHAWNIGAN HILLS PARK	27,120	25,788	28,600	28,600
7201 SHAWNIGAN WHARF PARK					
01-2-7201-2414	R & M - BUILDINGS - GROUNDS	6,315	4,232	6,200	6,200
01-2-7201-5510	WATER	0	0	500	500
01-2-7201-5650	MATERIALS	940	2,169	500	500
	Total SHAWNIGAN WHARF PARK	7,255	6,401	7,200	7,200
7205 DOUGAN - ELSIE MILES PARK					
01-2-7205-2338	CONTRACT FOR SERVICES	4,807	3,048	2,125	3,500
01-2-7205-2414	R & M - BUILDINGS - GROUNDS	3,150	8,382	7,500	7,500
01-2-7205-5650	MATERIALS	34	0	1,500	2,500
01-2-7205-5660	PARK FIXTURES	0	0	2,000	2,000
	Total DOUGAN - ELSIE MILES PARK	7,990	11,430	13,125	15,500
7211 MASON'S BEACH PARK					
01-2-7211-2414	R & M - BUILDINGS - GROUNDS	652	1,866	3,000	3,000
01-2-7211-5650	MATERIALS	606	2,613	1,000	1,000
	Total MASON'S BEACH PARK	1,258	4,480	4,000	4,000
7219 GIBSONS PARK					
01-2-7219-2414	R & M - BUILDINGS - GROUNDS	0	383	200	200
01-2-7219-5650	MATERIALS	0	840	100	100
	Total GIBSONS PARK	0	1,223	300	300
7232 BALDY MT. TRAIL					
01-2-7232-2338	CONTRACT FOR SERVICES	0	0	0	1,750
01-2-7232-2413	R & M - GROUNDS	0	0	0	1,000



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GENERAL REVENUE FUND					
232 - COMMUNITY PARKS - AREA B					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
7232 BALDY MT. TRAIL					
01-2-7232-2414	R & M - BUILDINGS - GROUND	0	0	500	500
01-2-7232-5650	MATERIALS	1,310	199	500	1,250
Total BALDY MT. TRAIL		1,310	199	1,000	4,500
7233 KINGBURNE PARK					
01-2-7233-2414	R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7233-5650	MATERIALS	177	0	200	200
Total KINGBURNE PARK		177	0	450	450
7234 MELROSE PARK					
01-2-7234-2414	R & M - BUILDINGS - GROUND	19	0	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
Total MELROSE PARK		19	0	400	400
7257 BEACH ESTATES GREENBELT					
01-2-7257-2414	R & M - BUILDINGS - GROUND	0	0	500	500
Total BEACH ESTATES GREENB		0	0	500	500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,887	13,136	6,000	6,000
01-2-7261-5650	MATERIALS	0	465	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
Total INVASIVE SPECIES MANA		9,887	13,601	10,000	10,000
7265 LAKE ACCESSES					
01-2-7265-2414	R & M - BUILDINGS - GROUND	0	1,423	750	750
01-2-7265-5650	MATERIALS	0	0	750	750
Total LAKE ACCESSES		0	1,423	1,500	1,500
7275 RECREATION ROAD BOAT LAUNCH					
01-2-7275-2414	R & M - BUILDINGS - GROUND	1,398	0	1,500	1,500
01-2-7275-5650	MATERIALS	0	0	1,000	1,000
Total RECREATION ROAD BOAT		1,398	0	2,500	2,500
7276 SILVERMINE TRAIL PARK					
01-2-7276-2414	R & M - BUILDINGS - GROUND	1,909	3,472	3,000	3,000
01-2-7276-5650	MATERIALS	651	289	500	500
Total SILVERMINE TRAIL PARK		2,560	3,762	3,500	3,500
7295 WEST SHAWNIGAN LAKE					
01-2-7295-2338	CONTRACT FOR SERVICES	4,826	1,022	3,000	3,000
01-2-7295-2379	SECURITY	916	1,230	900	900
01-2-7295-2414	R & M - BUILDINGS - GROUND	3,159	2,532	2,500	2,500
01-2-7295-5650	MATERIALS	621	0	650	650

Cowichan Valley Regional District
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GENERAL REVENUE FUND				
232 - COMMUNITY PARKS - AREA B				
	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total WEST SHAWNIGAN LAKE	9,521	4,784	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL				
01-2-7336-2338 CONTRACT FOR SERVICES	0	1,548	2,000	2,000
01-2-7336-2412 REPAIRS & MAINT. - OTHER	0	0	0	1,000
01-2-7336-2414 R & M - BUILDINGS - GROUND	0	1,238	1,000	1,000
01-2-7336-5650 MATERIALS	0	187	1,000	1,000
Total SHAWNIGAN RAIL WITH TRAIL	0	2,973	4,000	5,000
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	4,081	1,753	16,470	5,920
01-2-8115-8216 PRINCIPAL	301,605	169,530	169,530	177,620
Total SHORT TERM DEBT	305,686	171,283	186,000	183,540
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000 CONTRIBUTION TO THIRD PARTY	0	0	150,000	150,000
Total CONTRIBUTION TO THIRD PARTY CAPITAL	0	0	150,000	150,000
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	0	0	0	140,000
Total TRANSFER TO CAPITAL RESERVE	0	0	0	140,000
Total OPERATING EXP	614,811	561,162	760,439	900,991
CAPITAL REV				
5921 DONATIONS				
01-7-5921-2700 GENERAL	0	-89,904	0	0
Total DONATIONS	0	-89,904	0	0
7571 REQUISITION				
01-7-7571-0000 REQUISITION	0	-65,000	-65,000	0
Total REQUISITION	0	-65,000	-65,000	0
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	0	-880,000	-880,000	-1,000,000
Total M.F.A. FUNDING	0	-880,000	-880,000	-1,000,000
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	-429,817	-62,445	-163,436	-300,991
Total TRANSFER FROM GAS TAX RESERVE	-429,817	-62,445	-163,436	-300,991
9010 TRANSFER FROM CAPITAL RESERVE				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	-90,568	-0	-90,000	0



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GENERAL REVENUE FUND				
232 - COMMUNITY PARKS - AREA B				
	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total TRANSFER FROM CAPITAL	-90,568	-0	-90,000	0
9110 SURPLUS/DEFICIT				
01-7-9110-0000 SURPLUS/DEFICIT	0	0	0	-10,000
Total SURPLUS/DEFICIT	0	0	0	-10,000
Total CAPITAL REV	-520,385	-1,097,350	-1,198,436	-1,310,991
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6114 LAND	12,659	969,904	970,000	1,000,000
01-8-8221-6123 PARKS INFRASTRUCTURE	59,858	0	0	0
01-8-8221-6124 LAND IMPROVEMENTS	0	76,713	145,500	310,991
01-8-8221-6125 LEASE IMPROVEMENTS	446,522	0	82,936	0
Total TRANSFER/GENERAL CAP	519,039	1,046,618	1,198,436	1,310,991
Total CAPITAL EXP	519,039	1,046,618	1,198,436	1,310,991
Surplus/Deficit	-24,845	-93,648	0	0

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



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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-638,309	-604,077	-760,439	-900,991
Summary Total Expenses	614,811	561,162	760,439	900,991
Summary Surplus/Deficit	-24,845	-93,648	0	0

2022 Year over Year Comparative Analysis

Function: 232 - Community Parks - Area B

Requisition Change		2021 Requisition	Proposed 2022 Requisition	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
		\$663,439	\$572,491	-90,948	(13.71%)
A) Core Budget					
		<u>2021 \$ Budget</u>	<u>2022 \$ Budget</u>	<u>Requisition \$ Increase (Decrease)</u>	<u>Requisition % Increase (Decrease)</u>
Explanation of increase/decrease:	Increase Summer Student & Playground Programs, Hourly Wages/Benefits	57,500	60,174	2,674	0.40%
	Increase Legal Services	5,000	35,000	30,000	4.52%
	Decrease Consultants	75,000	10,000	-65,000	(9.80%)
	Increase General Government Allocation, Contingency	19,299	21,293	1,994	0.30%
	Increase Grass Cutting and Maintenance, Washrooms, Garbage Disposal	93,137	97,606	4,469	0.67%
	Decrease Short Term Debt Payment	186,000	183,540	-2,460	(0.37%)
	Increase Dougan-Elsie Miles Park Contract for Services, Materials	3,625	6,000	2,375	0.36%
	Subtotal	<u>439,561</u>	<u>413,613</u>	<u>-25,948</u>	<u>(3.91%)</u>
B) Prior Year One-time items					
	Old Baldy Mountain Staging Area - Phase I (Layout Eng. Design, Phase I Rough-in)	65,000	0	-65,000	(9.80%)
	Land Acquisition (MFA Borrowing, Transfer from Capital Reserve)			0	0.00%
	Subtotal	<u>65,000</u>	<u>0</u>	<u>-65,000</u>	<u>(9.80%)</u>
Max 3.0% Draft 2022 Budget				(90,948)	(13.71%)
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Draft 2022 Budget				(90,948)	(13.71%)
D) Supplemental Items					
1) Old Baldy Mountain Staging Area Phase I (\$150,000)	Capital \$10,000 (2021 Carryforward)	-	-	0	n/a
	Transfer to Reserves \$45,000 (2021 Carryforward)	-	-	0	n/a
	Transfer to Reserves \$95,000 (Requisition)	-	95,000	95,000	14.32%
	Operating (3,500 carryforward 2021)	-	-	0	n/a
2) Shawnigan Lake Rail Trail Phase 3	Capital \$650k (\$200k 2022; \$450k 2023)	-	200,000	200,000	n/a
	Operating	-	1,000	1,000	0.15%
	Gas tax	-	-200,000	-200,000	n/a
3) Parkland Acquisition (Undefined)	Capital	-	1,000,000	1,000,000	n/a
	Debt	-	-1,000,000	-1,000,000	n/a
	Subtotal	<u>-</u>	<u>96,000</u>	<u>96,000</u>	<u>14.47%</u>
Max 2022 Requisition change if Supplemental and Other Items are Approved				5,052	0.76%

Notes:

- 1) The Operating Reserve balance at December 31, 2020 is \$104,379 with \$0 committed in 2021 - uncommitted balance is \$104,379.
- 2) The Capital Reserve balance at December 31, 2020 is \$5,314 with \$0 committed in 2021 - uncommitted balance is \$5,314.