

234 – Community Parks – Area D

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

234 - COMMUNITY PARKS - AREA D	TOTAL REQUISITION		221,687		
STATUTORY LIMITATION:	0.35000	/1000 OF NET TAXABLE VALUE	430,411		
	Bylaw 2919 - March 14, 2007				
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 D	1,229,746,520	139,160,419	221,687		221,687
TOTAL	1,229,746,520	139,160,419	221,687		221,687
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1593	COST PER \$100,000 HOUSEHOLD		15.93

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area D

Function: 234

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$186,104	\$191,687	\$196,526	\$202,500	\$207,500	\$210,500
Long Term Debt						
Short Term Debt						
Capital	64,855	114,855	478,437	30,000	30,000	30,000
Transfer to Capital Reserve	22,306	30,000				
TOTAL APPLICATION OF FUNDS	\$273,265	\$336,542	\$674,963	\$232,500	\$237,500	\$240,500
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	208,410	221,687	226,526	232,500	237,500	240,500
User Fee						
Transfer from Capital Reserve		0	52,306			
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	64,855	114,855	396,131			
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$273,265	\$336,542	\$674,963	\$232,500	\$237,500	\$240,500



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Function Type : Selective

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

2020 2021 2021 2022
ACTUAL ACTUAL AMENDED BUDG PROVISIONAL

OPERATING REV

2000 GRANTS

01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
	Total GRANTS	-1,817	-1,796	0	0

4433 RECOVERY OF COSTS

01-1-4433-0000	GENERAL	-15,209	0	0	0
	Total RECOVERY OF COSTS	-15,209	0	0	0

5900 MISCELLANEOUS

01-1-5900-2700	GENERAL	0	-122,745	0	0
	Total MISCELLANEOUS	0	-122,745	0	0

7571 REQUISITION

01-1-7571-0000	REQUISITION	-173,410	-208,410	-208,410	-221,687
	Total REQUISITION	-173,410	-208,410	-208,410	-221,687

9120 TRANSFER FROM OPERATING RESERVE

01-1-9120-0000	TSF FROM OPERATING RESEF	-17,673	0	0	0
	Total TRANSFER FROM OPERA	-17,673	0	0	0

Total OPERATING REV -208,109 -332,952 -208,410 -221,687

OPERATING EXP

7142 SUMMER STUDENT PROGRAM

01-2-7142-1204	WAGES - HOURLY	7,281	4,762	6,710	6,845
01-2-7142-1400	BENEFITS	537	687	791	807
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	239	0	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	750	950
01-2-7142-5952	PROGRAM SUPPLIES	47	909	450	450
	Total SUMMER STUDENT PROG	8,854	7,107	9,001	9,352

7165 BEACH ACCESSES

01-2-7165-2412	REPAIRS & MAINT. - OTHER	0	0	500	500
	Total BEACH ACCESSES	0	0	500	500

7181 COMMUNITY PARKS/GENERAL EXPEND

01-2-7181-1105	WAGES (PERCENTAGE)	102	0	0	0
01-2-7181-1204	WAGES - HOURLY	9,116	9,625	9,690	9,884
01-2-7181-1400	BENEFITS	2,138	3,413	2,976	3,035
01-2-7181-1900	TERM EMPLOYEES	1,200	1,770	1,900	1,900
01-2-7181-2111	TRAVEL	46	0	0	0
01-2-7181-2210	ADVERTISING	0	0	500	500

Cowichan Valley Regional District
Budget Report by Cost Center



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GENERAL REVENUE FUND					
234 - COMMUNITY PARKS - AREA D					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7181-2320	LEGAL SERVICES	14,074	1,480	3,750	3,750
01-2-7181-2325	SURVEY FEES	0	0	250	250
01-2-7181-2329	APPRAISALS	275	0	250	250
01-2-7181-2330	CONSULTANTS	0	3,890	2,500	1,500
01-2-7181-2370	INSURANCE - PROPERTY	239	248	270	270
01-2-7181-2394	MEETING EXP.-COMMITTEE/CK	0	0	400	400
01-2-7181-2414	R & M - GENERAL	10,815	22,673	16,500	16,500
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	2,500
01-2-7181-2480	MINOR CAPITAL	9,656	19,772	20,000	20,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	7,729	6,034	6,034	7,507
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	210	0	500	500
01-2-7181-5650	MATERIALS	1,327	847	0	0
01-2-7181-5935	SUMMER PLAYGROUND PROC	8,019	6,632	12,300	13,900
01-2-7181-5952	PROGRAM SUPPLIES	0	0	500	500
01-2-7181-9910	CONTINGENCY	0	0	3,970	2,743
Total COMMUNITY PARKS/GENE		69,645	81,082	86,990	88,089
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	6,769	6,983	4,000	4,000
01-2-7182-2542	GRASS CUTTING AND MAINTEN	41,234	42,864	53,018	55,139
01-2-7182-2618	RENTALS - WASHROOMS	2,952	3,824	595	2,607
01-2-7182-5550	GARBAGE DISPOSAL	176	3,663	3,450	3,450
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,048	129	1,100	1,100
Total PARKS MAINTENANCE EX		52,179	57,463	62,163	66,296
7198 HECATE PARK					
01-2-7198-2414	R & M - BUILDINGS - GROUNDS	3,669	8,357	2,700	2,700
01-2-7198-5510	WATER	378	880	900	900
01-2-7198-5650	MATERIALS	52	0	2,000	2,000
Total HECATE PARK		4,099	9,237	5,600	5,600
7206 COVERDALE/WATSON PARK					
01-2-7206-2414	R & M - BUILDINGS - GROUNDS	1,970	5,132	3,000	3,000
01-2-7206-5510	WATER	549	818	800	800
01-2-7206-5530	ELECTRICITY	452	198	300	300
01-2-7206-5650	MATERIALS	997	0	700	700
Total COVERDALE/WATSON PA		3,968	6,149	4,800	4,800
7227 CEES & MIEP HOF MEMORIAL PARK					
01-2-7227-2414	R & M - BUILDINGS - GROUNDS	348	183	500	500
01-2-7227-5650	MATERIALS	447	67	500	500



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GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total CEES & MIEP HOF MEMOF	795	251	1,000	1,000
7228 GLEN RD GREENBELT				
01-2-7228-2414 R & M - BUILDINGS - GROUND	0	0	500	500
Total GLEN RD GREENBELT	0	0	500	500
7236 TOM BANNISTER PARK				
01-2-7236-2414 R & M - BUILDINGS - GROUND	877	0	600	600
01-2-7236-5650 MATERIALS	52	1,785	200	200
Total TOM BANNISTER PARK	929	1,785	800	800
7241 KENNEDY LANE WALKWAY				
01-2-7241-2414 R & M - BUILDINGS - GROUND	90	672	500	500
Total KENNEDY LANE WALKWAY	90	672	500	500
7242 AUSTIN PLACE GREEN BELT				
01-2-7242-2414 R & M - BUILDINGS - GROUND	0	0	100	100
Total AUSTIN PLACE GREEN BELT	0	0	100	100
7244 COWICHAN BAY BOAT LAUNCH				
01-2-7244-5510 WATER	230	0	0	0
Total COWICHAN BAY BOAT LAUNCH	230	0	0	0
7252 MAPLE GROVE PARK				
01-2-7252-2414 R & M - BUILDINGS - GROUND	90	870	500	500
01-2-7252-5650 MATERIALS	0	117	500	500
Total MAPLE GROVE PARK	90	987	1,000	1,000
7261 INVASIVE SPECIES MANAGEMENT				
01-2-7261-2338 CONTRACT FOR SERVICES	4,681	4,716	4,000	4,000
01-2-7261-5650 MATERIALS	0	287	500	500
01-2-7261-5952 PROGRAM SUPPLIES	43	0	500	500
Total INVASIVE SPECIES MANAGEMENT	4,723	5,003	5,000	5,000
7262 KAYAK LAUNCH				
01-2-7262-2414 R & M - BUILDINGS - GROUND	4,538	1,101	3,500	3,500
01-2-7262-5510 WATER	326	534	400	400
01-2-7262-5650 MATERIALS	193	915	750	750
Total KAYAK LAUNCH	5,057	2,550	4,650	4,650
7277 ROBERT SERVICE MEMORIAL				
01-2-7277-2414 R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7277-5650 MATERIALS	0	0	250	250



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GENERAL REVENUE FUND				
234 - COMMUNITY PARKS - AREA D				
	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Total ROBERT SERVICE MEMOF	0	0	500	500
7290 COMMUNITY TRAILS				
01-2-7290-2414 R & M - BUILDINGS - GROUND	7,116	455	1,500	1,500
01-2-7290-5650 MATERIALS	103	0	1,500	1,500
Total COMMUNITY TRAILS	7,219	455	3,000	3,000
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	17,673	145,051	22,306	30,000
Total TRANSFER TO CAPITAL RE	17,673	145,051	22,306	30,000
Total OPERATING EXP	175,552	317,791	208,410	221,687
CAPITAL REV				
7571 REQUISITION				
01-7-7571-0000 REQUISITION	-35,000	0	0	0
Total REQUISITION	-35,000	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	0	0	-64,855	-114,855
Total TRANSFER FROM GAS TA	0	0	-64,855	-114,855
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	-18,310	0	0	0
Total TRANSFER FROM CAPITAL	-18,310	0	0	0
Total CAPITAL REV	-53,310	0	-64,855	-114,855
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6124 LAND IMPROVEMENTS	50,798	0	64,855	114,855
Total TRANSFER/GENERAL CAP	50,798	0	64,855	114,855
Total CAPITAL EXP	50,798	0	64,855	114,855
Surplus/Deficit	-35,068	-15,161	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	-208,109	-332,952	-208,410	-221,687
Summary Total Expenses	175,552	317,791	208,410	221,687
Summary Surplus/Deficit	-35,068	-15,161	0	0

2022 Year over Year Comparative Analysis

Function: 234 - Community Parks - Area D

Requisition Change		2021 Requisition \$208,410	Proposed 2022 Requisition \$221,687	Requisition \$ Increase (Decrease) 13,277	Requisition % Increase (Decrease) 6.37%
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	33,967	36,171	2,204	1.06%
	Increase General Government Allocation	6,034	7,507	1,473	0.71%
	Decrease Consultants, Contingency	6,470	4,243	-2,227	(1.07%)
	Increase Grass Cutting and Maintenance	53,018	55,139	2,121	1.02%
	Increase Rentals - Washrooms	595	2,607	2,012	0.97%
	Approved Coverdale Watson Washroom Upgrades (Trans to Reserves)	22,306	30,000	7,694	3.69%
				0	0.00%
	Subtotal	122,390	135,667	13,277	6.37%
B) Prior Year One-time items					
	Wessex Ravine Pathway Engineering (funded through Gas Tax)			0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Max 3.0% Draft 2022 Budget				13,277	6.37%
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Total Draft 2022 Budget				13,277	6.37%
D) Supplemental Items					
1) Wessex Ravine Park Community Pathway (Gas Tax 2022 & 2023)	Capital (\$50,000 in 2022 & \$396,131 in 2023)			0	n/a
	Debt	-	-	0	n/a
	Operating	-	-	0	0.00%
	Operating	-	-	0	0.00%
	Subtotal	-	-	0	0.00%
Max 2022 Requisition change if Supplemental and Other Items are Approved				13,277	6.37%
Notes:					
1) The Operating Reserve balance at December 31, 2020 is \$76,068 with \$0 committed in 2021 - uncommitted balance is \$76,068.					
2) The Capital Reserve balance at December 31, 2020 is \$27,039 with -\$22,306 committed in 2021 - uncommitted balance is \$49,345					