

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		298,513	
STATUTORY LIMITATION:		0.53000 /1000 OF NET TAXABLE VALUE Bylaw 3853 - October 8, 2014		702,610	
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	1,325,678,762	165,805,537	298,513		298,513
TOTAL	1,325,678,762	165,805,537	298,513		298,513
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1800	COST PER \$100,000 HOUSEHOLD	18.00	

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$220,432	\$535,344	\$230,710	\$239,000	\$244,000	\$244,000
Long Term Debt						
Short Term Debt	56,941	55,050	54,290			
Capital	222,090	239,792	518,887	55,000	55,000	50,000
Transfer to Capital Reserve		30,000				
TOTAL APPLICATION OF FUNDS	\$499,463	\$860,186	\$803,887	\$294,000	\$299,000	\$294,000
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	261,000	298,513	275,000	284,000	289,000	284,000
User Fee						
Transfer from Capital Reserve	61,712	36,652	28,000			
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	155,608	393,640	490,887			
Other	10,000	131,381	10,000	10,000	10,000	10,000
Debt Proceeds						
Surplus/(Deficit)	11,143					
TOTAL SOURCE OF FUNDS	\$499,463	\$860,186	\$803,887	\$294,000	\$299,000	\$294,000

2021 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Land	\$108,581	2023	\$55,050
Total			\$55,050



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Function Type : Selective

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	0	0	-121,381
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
Total GRANTS		-1,817	-1,796	0	-121,381
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-1,995	0	0	0
Total RECOVERY OF COSTS		-1,995	0	0	0
5331 RENTAL INCOME					
01-1-5331-0000	RENTAL-INCOME	-11,616	-11,274	-10,000	-10,000
01-1-5331-2800	PROPERTY RENTAL	-95	-1,855	0	0
Total RENTAL INCOME		-11,711	-13,129	-10,000	-10,000
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-246,000	-261,000	-261,000	-298,513
Total REQUISITION		-246,000	-261,000	-261,000	-298,513
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	0	-190,500
Total TRANSFER FROM GAS TA:		0	0	0	-190,500
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	-6,373	-6,373	0
Total SURPLUS/DEFICIT - CURR		0	-6,373	-6,373	0
Total OPERATING REV		-261,523	-282,299	-277,373	-620,394
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	19,849	-8	18,725	19,100
01-2-7142-1400	BENEFITS	768	1,177	1,683	1,717
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	191	0	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	750	950
01-2-7142-5952	PROGRAM SUPPLIES	0	399	500	500
Total SUMMER STUDENT PROG		21,558	2,318	21,958	22,567
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	8,727	9,106	9,180	9,364
01-2-7181-1400	BENEFITS	1,960	1,680	2,348	2,395
01-2-7181-2111	TRAVEL	16	0	0	0
01-2-7181-2210	ADVERTISING	500	0	500	500

Cowichan Valley Regional District
Budget Report by Cost Center



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GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
01-2-7181-2320	LEGAL SERVICES	7,447	0	1,500	2,500
01-2-7181-2325	SURVEY FEES	4,680	0	1,000	1,000
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	0	121,381
01-2-7181-2370	INSURANCE - PROPERTY	2,006	2,080	3,130	3,130
01-2-7181-2394	MEETING EXP.-COMMITTEE/CK	0	0	100	100
01-2-7181-2414	R & M - GENERAL	9,621	10,775	10,000	10,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	2,500
01-2-7181-2480	MINOR CAPITAL	8,627	31,519	31,373	30,000
01-2-7181-2610	ALLOC - RENTALS - BUILDING	1,381	1,376	3,000	3,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	7,699	8,445	8,445	8,478
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	500	500
01-2-7181-5650	MATERIALS	10	284	0	0
01-2-7181-5952	PROGRAM SUPPLIES	0	0	3,000	3,000
01-2-7181-7502	STRATEGIC INVESTMENT	0	0	0	190,500
01-2-7181-9910	CONTINGENCY	0	0	5,734	5,734
	Total COMMUNITY PARKS/GENE	57,374	69,966	85,010	396,782
	7182 PARKS MAINTENANCE EXPENDITURES				
01-2-7182-2422	R & M - GROUNDS - TREES	3,782	4,018	5,000	5,000
01-2-7182-2542	GRASS CUTTING AND MAINTEN	51,783	54,709	56,269	58,520
01-2-7182-2618	RENTALS - WASHROOMS	0	115	520	0
01-2-7182-5550	GARBAGE DISPOSAL	5,443	4,072	3,800	4,600
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,132	688	1,000	1,000
	Total PARKS MAINTENANCE EX	62,140	63,601	66,589	69,120
	7187 KEATING PARK				
01-2-7187-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
01-2-7187-5650	MATERIALS	0	0	100	100
	Total KEATING PARK	0	0	600	600
	7208 JACK FLEETWOOD MEMORIAL PARK				
01-2-7208-2414	R & M - BUILDINGS - GROUNDS	693	0	500	500
01-2-7208-5650	MATERIALS	0	0	100	100
	Total JACK FLEETWOOD MEMO	693	0	600	600
	7218 MAPLEWOOD PARK				
01-2-7218-2414	R & M - BUILDINGS - GROUNDS	922	217	800	800
01-2-7218-5510	WATER	556	166	300	300
01-2-7218-5650	MATERIALS	0	0	300	300
	Total MAPLEWOOD PARK	1,478	383	1,400	1,400

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GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
7229 GLENORA RIVERSIDE PARK					
01-2-7229-2414	R & M - BUILDINGS - GROUND	144	0	150	150
01-2-7229-5650	MATERIALS	0	0	150	150
Total GLENORA RIVERSIDE PAR		144	0	300	300
7259 MILLER ROAD REST AREA					
01-2-7259-2414	R & M - BUILDINGS - GROUND	68	0	250	250
Total MILLER ROAD REST AREA		68	0	250	250
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,546	14,811	11,000	11,000
01-2-7261-5650	MATERIALS	0	0	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
Total INVASIVE SPECIES MANA		9,546	14,811	15,000	15,000
7263 CURRIE PARK					
01-2-7263-2370	INSURANCE - PROPERTY	12	12	25	25
01-2-7263-2414	R & M - BUILDINGS - GROUND	1,541	5,109	2,000	2,000
01-2-7263-5530	ELECTRICITY	791	745	750	750
01-2-7263-5650	MATERIALS	514	720	1,600	1,600
Total CURRIE PARK		2,858	6,587	4,375	4,375
7269 WAKE LAKE PARK					
01-2-7269-2414	R & M - BUILDINGS - GROUND	0	135	250	250
01-2-7269-5650	MATERIALS	0	64	250	250
Total WAKE LAKE PARK		0	199	500	500
7279 EAGLE HEIGHTS					
01-2-7279-2414	R & M - BUILDINGS - GROUND	552	0	250	250
01-2-7279-5650	MATERIALS	40	0	250	250
Total EAGLE HEIGHTS		592	0	500	500
7281 SUNRISE					
01-2-7281-2414	R & M - BUILDINGS - GROUND	450	926	500	500
01-2-7281-5650	MATERIALS	253	0	250	250
Total SUNRISE		703	926	750	750
7283 GLENORA TRAILSHEAD PARK					
01-2-7283-2338	CONTRACT FOR SERVICES	4,912	4,607	4,500	4,500
01-2-7283-2414	R & M - BUILDINGS - GROUND	5,565	12,314	6,000	6,000
01-2-7283-5530	ELECTRICITY	846	1,044	1,100	1,100
01-2-7283-5550	GARBAGE DISPOSAL	0	84	0	0
01-2-7283-5650	MATERIALS	5,588	930	5,000	5,000

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GENERAL REVENUE FUND					
235 - COMMUNITY PARKS - AREA E					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7283-5660	PARK FIXTURES	0	0	500	500
	Total GLENORA TRAILSHEAD P/	16,912	18,979	17,100	17,100
7284	COMMUNITY PATHWAYS				
01-2-7284-2414	R & M - BUILDINGS - GROUND	3,068	1,134	3,000	3,000
01-2-7284-5650	MATERIALS	0	3,921	2,500	2,500
	Total COMMUNITY PATHWAYS	3,068	5,056	5,500	5,500
7289	STIN QUA WATERFRONT PARK				
01-2-7289-2414	R & M - BUILDINGS - GROUND	27	0	0	0
	Total STIN QUA WATERFRONT F	27	0	0	0
7295	WEST SHAWNIGAN LAKE				
01-2-7295-2379	SECURITY	106	0	0	0
	Total WEST SHAWNIGAN LAKE	106	0	0	0
8115	SHORT TERM DEBT				
01-2-8115-8215	INTEREST	3,336	1,493	4,310	760
01-2-8115-8216	PRINCIPAL	51,083	52,631	52,631	54,290
	Total SHORT TERM DEBT	54,419	54,124	56,941	55,050
8241	TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000	TSF TO CAPITAL RESERVE	6,394	0	0	30,000
	Total TRANSFER TO CAPITAL RE	6,394	0	0	30,000
	Total OPERATING EXP	238,078	236,949	277,373	620,394
CAPITAL REV					
9009	TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	-6,860	-155,608	-203,140
	Total TRANSFER FROM GAS TA	0	-6,860	-155,608	-203,140
9010	TRANSFER FROM CAPITAL RES				
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-15,288	-19,251	-61,712	-36,652
	Total TRANSFER FROM CAPITAL	-15,288	-19,251	-61,712	-36,652
9110	SURPLUS/DEFICIT				
01-7-9110-0000	SURPLUS/DEFICIT	-7,500	-4,770	-4,770	0
	Total SURPLUS/DEFICIT	-7,500	-4,770	-4,770	0
	Total CAPITAL REV	-22,788	-30,880	-222,090	-239,792
CAPITAL EXP					
8221	TRANSFER/GENERAL CAPITAL				



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GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
01-8-8221-6124	LAND IMPROVEMENTS	15,288	30,880	9,712	239,792
01-8-8221-6125	LEASE IMPROVEMENTS	0	0	212,378	0
	Total TRANSFER/GENERAL CAP	15,288	30,880	222,090	239,792
	Total CAPITAL EXP	15,288	30,880	222,090	239,792
	Surplus/Deficit	-30,945	-45,349	0	0

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



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Function Type : Selective

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-261,523	-282,299	-277,373	-620,394
Summary Total Expenses	238,078	236,949	277,373	620,394
Summary Surplus/Deficit	-30,945	-45,349	0	0

2022 Year over Year Comparative Analysis

Function: 235 - Community Parks - Area E

Requisition Change		2021 Requisition	Proposed 2022 Requisition	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
		\$261,000	\$268,513	7,513	2.88%
A) Core Budget					
		2021 \$ Budget	2022 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Decrease Surplus	-6,373	0	6,373	2.44%
	Increase Summer Student Program, Hourly Wages/Benefits	33,486	34,326	840	0.32%
	Decrease Minor Capital, Rentals - Washrooms	31,893	30,000	-1,893	(0.73%)
	Increase General Government Allocation, Legal Services	9,945	10,978	1,033	0.40%
	Increase Grass Cutting and Maintenance	56,269	58,520	2,251	0.86%
	Increase Garbage Disposal	3,800	4,600	800	0.31%
	Decrease Short Term Debt	56,941	55,050	-1,891	(0.72%)
	Subtotal	185,961	193,474	7,513	2.88%
B) Prior Year One-time items					
	Irvine Drive Rental Upgrades & Sahtlam Greenway Phase I (Capital Reserves)			0	0.00%
	Roadside Pathway Phase I (Gas Tax Funding)			0	0.00%
	Subtotal	0	0	0	0.00%
Max 3.0% Draft 2022 Budget				7,513	2.88%
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Total Draft 2022 Budget				7,513	2.88%
D) Supplemental Items					
1) Area E Roadside Pathways (Gas Tax Funds 2022 & 2023)	Capital	(CWF 2.0 \$155,608 & CWF 3.0 \$665,000);		0	n/a
	Debt	(\$210,000 in 2022 & \$610,608 in 2023)		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				7,513	2.88%
Notes:					
1) The Operating Reserve balance at December 31, 2020 is \$188,111 with \$0 committed in 2021 - uncommitted balance is \$188,111.					
2) The Capital Reserve balance at December 31, 2020 is \$16,768 with \$0 committed in 2021 - uncommitted balance is \$16,768					