

236 – Community Parks – Area F

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area F (Cowichan Lake South/Skutz Falls). 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.

236 - COMMUNITY PARKS - AREA F		TOTAL REQUISITION		172,166	
STATUTORY LIMITATION:		0.43000 /1000 OF NET TAXABLE VALUE		400,762	
		Bylaw 4296 - November 13, 2019			
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 F	932,004,815	126,319,257	172,166		172,166
TOTAL	932,004,815	126,319,257	172,166		172,166
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1363	COST PER \$100,000 HOUSEHOLD	13.63	

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area F

Function: 236

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$167,152	\$172,166	\$178,000	\$181,500	\$185,500	\$189,500
Long Term Debt						
Short Term Debt						
Capital		100,000				
Transfer to Capital Reserve	17,648					
TOTAL APPLICATION OF FUNDS	\$184,800	\$272,166	\$178,000	\$181,500	\$185,500	\$189,500
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	184,800	172,166	178,000	181,500	185,500	189,500
User Fee						
Transfer from Capital Reserve		21,000				
Transfer from Operating Reserve		26,352				
Transfer from Gas Tax Reserve		52,648				
Other (Grant)						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$184,800	\$272,166	\$178,000	\$181,500	\$185,500	\$189,500

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

GENERAL REVENUE FUND
236 - COMMUNITY PARKS - AREA F

		2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-203	-138	0	0
	Total GRANTS	-203	-138	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-915	0	0	0
	Total RECOVERY OF COSTS	-915	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-176,000	-184,800	-184,800	-172,166
	Total REQUISITION	-176,000	-184,800	-184,800	-172,166
	Total OPERATING REV	-177,118	-184,938	-184,800	-172,166
OPERATING EXP					
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	7,699	6,819	7,650	7,803
01-2-7181-1400	BENEFITS	2,289	2,485	1,649	1,682
01-2-7181-2111	TRAVEL	51	15	0	0
01-2-7181-2210	ADVERTISING	0	0	500	500
01-2-7181-2320	LEGAL SERVICES	1,085	0	1,500	1,500
01-2-7181-2325	SURVEY FEES	99	18	500	500
01-2-7181-2330	CONSULTANTS	0	0	500	500
01-2-7181-2370	INSURANCE - PROPERTY	719	741	865	865
01-2-7181-2375	INSURANCE CLAIMS	0	0	195	195
01-2-7181-2394	MEETING EXP.-COMMITTEE/C	0	0	500	500
01-2-7181-2414	R & M - GENERAL	9,735	7,392	12,000	12,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	2,500
01-2-7181-2480	MINOR CAPITAL	29,770	30,903	33,800	33,800
01-2-7181-4100	ALLOC - GENERAL GOVERNME	6,620	6,532	6,532	6,712
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	100	100
01-2-7181-5650	MATERIALS	0	1,874	500	500
01-2-7181-5952	PROGRAM SUPPLIES	0	75	2,500	2,500
01-2-7181-9910	CONTINGENCY	0	0	3,274	4,288
	Total COMMUNITY PARKS/GENE	62,767	61,554	77,265	78,645
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	1,605	2,370	3,000	3,000
01-2-7182-2542	GRASS CUTTING AND MAINTNE	43,794	44,889	49,092	51,055
01-2-7182-2618	RENTALS - WASHROOMS	5,689	7,501	3,570	5,241



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GENERAL REVENUE FUND					
236 - COMMUNITY PARKS - AREA F					
		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7182-5550	GARBAGE DISPOSAL	3,227	2,888	3,400	3,400
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,132	896	1,075	1,075
Total PARKS MAINTENANCE EX		55,447	58,543	60,137	63,771
7184 CENTRAL PARK					
01-2-7184-2414	R & M - BUILDINGS - GROUND	4,828	6,423	3,500	3,500
01-2-7184-5510	WATER	403	529	2,000	2,000
01-2-7184-5530	ELECTRICITY	0	0	100	100
01-2-7184-5650	MATERIALS	90	465	1,700	1,700
Total CENTRAL PARK		5,321	7,418	7,300	7,300
7193 MESACHIE LAKE PARK					
01-2-7193-2414	R & M - BUILDINGS - GROUND	5,900	8,466	5,000	5,000
01-2-7193-5510	WATER	3,147	4,246	6,500	6,500
01-2-7193-5530	ELECTRICITY	285	285	500	500
01-2-7193-5650	MATERIALS	1,542	0	2,500	2,500
Total MESACHIE LAKE PARK		10,874	12,997	14,500	14,500
7214 LILY BEACH PARK					
01-2-7214-2414	R & M - BUILDINGS - GROUND	1,455	1,113	600	600
01-2-7214-5650	MATERIALS	35	40	700	700
Total LILY BEACH PARK		1,490	1,154	1,300	1,300
7215 BEAR LAKE PARK					
01-2-7215-2414	R & M - BUILDINGS - GROUND	1,532	0	1,000	1,000
01-2-7215-5650	MATERIALS	728	0	900	900
Total BEAR LAKE PARK		2,259	0	1,900	1,900
7245 MAYO DAM					
01-2-7245-2414	R & M - BUILDINGS - GROUND	0	595	300	300
01-2-7245-5650	MATERIALS	0	0	450	450
Total MAYO DAM		0	595	750	750
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	2,710	2,932	2,000	2,000
01-2-7261-5650	MATERIALS	0	0	500	500
01-2-7261-5952	PROGRAM SUPPLIES	0	0	500	500
Total INVASIVE SPECIES MANA		2,710	2,932	3,000	3,000
7289 STIN QUA WATERFRONT PARK					
01-2-7289-2414	R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7289-5650	MATERIALS	0	0	250	250
Total STIN QUA WATERFRONT F		0	0	500	500



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GENERAL REVENUE FUND
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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
7290 COMMUNITY TRAILS				
01-2-7290-2414 R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7290-5650 MATERIALS	0	0	250	250
Total COMMUNITY TRAILS	0	0	500	500
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	0	17,648	17,648	0
Total TRANSFER TO CAPITAL RESERVE	0	17,648	17,648	0
Total OPERATING EXP	140,868	162,840	184,800	172,166
CAPITAL REV				
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	0	0	0	-52,648
Total TRANSFER FROM GAS TAX RESERVE	0	0	0	-52,648
9010 TRANSFER FROM CAPITAL RESERVE				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	0	-21,000
Total TRANSFER FROM CAPITAL RESERVE	0	0	0	-21,000
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING RESERVE	0	0	0	-26,352
Total TRANSFER FROM OPERATING RESERVE	0	0	0	-26,352
Total CAPITAL REV	0	0	0	-100,000
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6123 PARKS INFRASTRUCTURE	0	0	0	100,000
Total TRANSFER/GENERAL CAPITAL	0	0	0	100,000
Total CAPITAL EXP	0	0	0	100,000
Surplus/Deficit	-36,250	-22,097	0	0

**Cowichan Valley Regional District
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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-177,118	-184,938	-184,800	-172,166
Summary Total Expenses	140,868	162,840	184,800	172,166
Summary Surplus/Deficit	-36,250	-22,097	0	0

2022 Year over Year Comparative Analysis

Function: 236 - Community Parks - Area F

Requisition Change		2021 Requisition	Proposed 2022 Requisition	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
		\$184,800	\$172,166	-12,634	(6.84%)
A) Core Budget					
		2021 \$ Budget	2022 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Increase Hourly Wages/Benefits	9,299	9,485	186	0.10%
	Increase General Government Allocation	6,532	6,712	180	0.10%
	Increase Contingency	3,274	4,288	1,014	0.55%
	Increase Grass Cutting and Maintenance	49,092	51,055	1,963	1.06%
	Increase Rentals - Washrooms	3,570	5,241	1,671	0.90%
				0	0.00%
				0	0.00%
	Subtotal	71,767	76,781	5,014	2.71%
B) Prior Year One-time items					
	Transfer to Capital Reserves	17,648	0	-17,648	(9.55%)
				0	0.00%
	Subtotal	17,648	0	-17,648	(9.55%)
Max 3.0% Draft 2022 Budget				(12,634)	(6.84%)
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	0	0	0	0.00%
Total Draft 2022 Budget				(12,634)	(6.84%)
D) Supplemental Items					
1) Mesachie Playground Replacement (Gas Tax & Reserves)	Capital	-	100,000	100,000	n/a
	Funding (\$47,352 Reserves, \$52,648 GT)	-	-100,000	-100,000	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				(12,634)	-6.84%
Notes:					
1) The Operating Reserve balance at December 31, 2020 is \$74,486 with \$0 committed in 2021 - uncommitted balance is \$74,486.					
2) The Capital Reserve balance at December 31, 2020 is \$3,763 with -\$17,648 committed in 2021 - uncommitted balance is \$21,411					