

## 239 – Community Parks – Area I

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area I (Youbou/Meade Creek). 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.

239 - COMMUNITY PARKS - AREA I		TOTAL REQUISITION		215,713	
STATUTORY LIMITATION:		0.30000 /1000 OF NET TAXABLE VALUE		419,056	
		Bylaw 2384 - March 26, 2003			
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 I	1,396,854,575	159,951,507	215,713		215,713
TOTAL	1,396,854,575	159,951,507	215,713		215,713
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1349	COST PER \$100,000 HOUSEHOLD	13.49	

**COWICHAN VALLEY REGIONAL DISTRICT**

**2022-2026 FINANCIAL EXPENDITURE PROGRAM**

Service: Community Parks - Area I

Function: 239

<b>TOTAL EXPENDITURE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Operational Costs	\$185,158	\$206,205	\$195,000	\$198,500	\$203,000	\$206,000
Long Term Debt						
Short Term Debt						
Capital	61,000	194,285	30,000	30,000	30,000	25,000
Transfer to Capital Reserve						
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$246,158</b>	<b>\$400,490</b>	<b>\$225,000</b>	<b>\$228,500</b>	<b>\$233,000</b>	<b>\$231,000</b>
<b><u>SOURCES OF FUNDS</u></b>						
Requisition/Parcel Tax	215,158	215,713	225,000	228,500	233,000	231,000
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	31,000	168,000				
Other						
Debt Proceeds						
Surplus/(Deficit)		16,777				
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$246,158</b>	<b>\$400,490</b>	<b>\$225,000</b>	<b>\$228,500</b>	<b>\$233,000</b>	<b>\$231,000</b>

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



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

Function Type : Selective

**GENERAL REVENUE FUND**  
**239 - COMMUNITY PARKS - AREA I**

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
<b>OPERATING REV</b>				
4433 RECOVERY OF COSTS				
01-1-4433-0000 GENERAL	-15,290	1,418	0	0
Total RECOVERY OF COSTS	-15,290	1,418	0	0
5921 DONATIONS				
01-1-5921-2700 GENERAL	0	-500	0	0
Total DONATIONS	0	-500	0	0
7571 REQUISITION				
01-1-7571-0000 REQUISITION	-180,574	-185,158	-185,158	-190,713
Total REQUISITION	-180,574	-185,158	-185,158	-190,713
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	0	0	0	-15,492
Total SURPLUS/DEFICIT - CURR	0	0	0	-15,492
Total OPERATING REV	-195,864	-184,240	-185,158	-206,205
<b>OPERATING EXP</b>				
1120 GENERAL EXPENDITURES				
01-2-1120-2370 INSURANCE - PROPERTY	70	0	0	0
Total GENERAL EXPENDITURES	70	0	0	0
7165 BEACH ACCESSES				
01-2-7165-2414 R & M - BUILDINGS - GROUND	0	0	100	100
Total BEACH ACCESSES	0	0	100	100
7181 COMMUNITY PARKS/GENERAL EXPEND				
01-2-7181-1105 WAGES (PERCENTAGE)	204	0	0	0
01-2-7181-1204 WAGES - HOURLY	5,527	6,857	7,140	7,283
01-2-7181-1400 BENEFITS	1,385	2,129	2,041	2,207
01-2-7181-1900 TERM EMPLOYEES	0	0	1,275	1,275
01-2-7181-2111 TRAVEL	53	0	200	200
01-2-7181-2210 ADVERTISING	0	0	500	500
01-2-7181-2320 LEGAL SERVICES	0	0	500	500
01-2-7181-2325 SURVEY FEES	0	0	500	500
01-2-7181-2330 CONSULTANTS	0	0	500	500
01-2-7181-2370 INSURANCE - PROPERTY	1,217	1,330	1,578	1,578
01-2-7181-2394 MEETING EXP.-COMMITTEE/C	0	0	500	500
01-2-7181-2414 R & M - GENERAL	17,665	15,611	12,000	14,000
01-2-7181-2475 MISCELLANEOUS EQUIPMENT	1,000	0	1,000	1,000

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**GENERAL REVENUE FUND  
 239 - COMMUNITY PARKS - AREA I**

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-7181-2480	MINOR CAPITAL	22,559	8,508	24,000	39,492
01-2-7181-4100	ALLOC - GENERAL GOVERNME	5,805	8,133	8,133	7,987
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	52	0	200	200
01-2-7181-5650	MATERIALS	0	44	0	0
01-2-7181-9910	CONTINGENCY	0	0	3,226	3,432
Total COMMUNITY PARKS/GENE		57,666	44,812	65,493	83,354
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	3,238	3,423	3,000	3,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	74,035	77,292	78,790	81,942
01-2-7182-2618	RENTALS - WASHROOMS	1,292	1,647	1,668	1,702
01-2-7182-5550	GARBAGE DISPOSAL	1,589	1,178	1,357	1,357
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,000	541	1,650	1,650
Total PARKS MAINTENANCE EX		81,153	84,081	86,465	89,651
7186 ARBUTUS PARK					
01-2-7186-2414	R & M - BUILDINGS - GROUNDS	1,597	4,217	3,500	3,500
01-2-7186-5510	WATER	405	3,633	4,000	4,000
01-2-7186-5530	ELECTRICITY	1,082	1,021	1,500	1,500
01-2-7186-5650	MATERIALS	106	626	1,000	1,000
Total ARBUTUS PARK		3,190	9,497	10,000	10,000
7217 PRICE PARK					
01-2-7217-2414	R & M - BUILDINGS - GROUNDS	150	1,455	800	800
01-2-7217-5650	MATERIALS	355	66	300	300
Total PRICE PARK		505	1,521	1,100	1,100
7221 MARBLE BAY PARK					
01-2-7221-2414	R & M - BUILDINGS - GROUNDS	1,343	0	200	200
01-2-7221-5650	MATERIALS	68	0	100	100
Total MARBLE BAY PARK		1,411	0	300	300
7230 SWORDFERN PARK					
01-2-7230-2414	R & M - BUILDINGS - GROUNDS	0	0	200	200
01-2-7230-5650	MATERIALS	0	0	300	300
Total SWORDFERN PARK		0	0	500	500
7238 NANTREE ROAD PARK					
01-2-7238-2414	R & M - BUILDINGS - GROUNDS	180	0	0	0
01-2-7238-5650	MATERIALS	189	0	250	250
Total NANTREE ROAD PARK		369	0	250	250

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**239 - COMMUNITY PARKS - AREA I**

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
<b>7240 YOUBOU LITTLE LEAGUE PARK</b>					
01-2-7240-2414	R & M - BUILDINGS - GROUND	7,174	2,196	2,750	2,750
01-2-7240-5510	WATER	1,925	1,136	0	0
01-2-7240-5530	ELECTRICITY	376	292	400	400
01-2-7240-5650	MATERIALS	52	0	1,350	1,350
Total YOUBOU LITTLE LEAGUE I		9,527	3,623	4,500	4,500
<b>7258 MILE 77 PARK</b>					
01-2-7258-2414	R & M - BUILDINGS - GROUND	3,074	7,717	3,000	3,000
01-2-7258-4803	SEWER USER FEE	155	311	500	500
01-2-7258-5510	WATER	0	0	1,000	1,000
01-2-7258-5530	ELECTRICITY	574	495	500	500
01-2-7258-5650	MATERIALS	159	303	500	500
Total MILE 77 PARK		3,962	8,825	5,500	5,500
<b>7261 INVASIVE SPECIES MANAGEMENT</b>					
01-2-7261-2338	CONTRACT FOR SERVICES	4,213	3,978	3,500	3,500
01-2-7261-5650	MATERIALS	0	0	250	250
01-2-7261-5952	PROGRAM SUPPLIES	0	0	250	250
Total INVASIVE SPECIES MANA		4,213	3,978	4,000	4,000
<b>7296 STOKER PARK</b>					
01-2-7296-2414	R & M - BUILDINGS - GROUND	2,637	1,660	1,000	1,000
01-2-7296-4803	SEWER USER FEE	0	0	400	400
01-2-7296-5510	WATER	0	0	400	400
01-2-7296-5530	ELECTRICITY	138	624	500	500
01-2-7296-5650	MATERIALS	261	0	750	750
Total STOKER PARK		3,036	2,284	3,050	3,050
<b>7297 SOUTHERN PLAYFIELD</b>					
01-2-7297-2414	R & M - BUILDINGS - GROUND	452	4,375	1,500	1,500
01-2-7297-5510	WATER	0	0	400	400
01-2-7297-5650	MATERIALS	0	0	1,000	1,000
Total SOUTHERN PLAYFIELD		452	4,375	2,900	2,900
<b>7298 UPLANDS PARK</b>					
01-2-7298-2412	REPAIRS & MAINT. - OTHER	0	720	250	250
01-2-7298-5650	MATERIALS	0	0	250	250
Total UPLANDS PARK		0	720	500	500
<b>7299 COMMUNITY PATHWAYS</b>					
01-2-7299-2412	REPAIRS & MAINT. - OTHER	0	1,111	250	250
01-2-7299-5650	MATERIALS	0	0	250	250



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	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2021 AMENDED BUDG</b>	<b>2022 PROVISIONAL</b>
Total COMMUNITY PATHWAYS	0	1,111	500	500
Total OPERATING EXP	165,555	164,827	185,158	206,205
<b>CAPITAL REV</b>				
7571 REQUISITION				
01-7-7571-0000 REQUISITION	-50,000	-30,000	-30,000	-25,000
Total REQUISITION	-50,000	-30,000	-30,000	-25,000
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	0	0	-31,000	-168,000
Total TRANSFER FROM GAS TA	0	0	-31,000	-168,000
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	-16,775	0	0	0
Total TRANSFER FROM CAPITAL	-16,775	0	0	0
9110 SURPLUS/DEFICIT				
01-7-9110-0000 SURPLUS/DEFICIT	0	0	0	-1,285
Total SURPLUS/DEFICIT	0	0	0	-1,285
Total CAPITAL REV	-66,775	-30,000	-61,000	-194,285
<b>CAPITAL EXP</b>				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6122 BUILDING IMPROVEMENTS	23,092	0	0	0
01-8-8221-6124 LAND IMPROVEMENTS	43,683	28,715	61,000	194,285
Total TRANSFER/GENERAL CAP	66,775	28,715	61,000	194,285
Total CAPITAL EXP	66,775	28,715	61,000	194,285
<b>Surplus/Deficit</b>	<b>-30,309</b>	<b>-20,698</b>	<b>0</b>	<b>0</b>

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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-195,864	-184,240	-185,158	-206,205
Summary Total Expenses	165,555	164,827	185,158	206,205
Summary Surplus/Deficit	-30,309	-20,698	0	0

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**2022 Year over Year Comparative Analysis**

**Function: 239 - Community Parks - Area I**

Requisition Change		2021 <u>Requisition</u> \$215,158	Proposed 2022 <u>Requisition</u> \$215,713	Requisition \$ Increase <u>(Decrease)</u> 555	Requisition % Increase <u>(Decrease)</u> 0.26%
<b>A) Core Budget</b>					
		<u>2021 \$ Budget</u>	<u>2022 \$ Budget</u>	<u>Requisition \$ Increase (Decrease)</u>	<u>Requisition % Increase (Decrease)</u>
Explanation of increase/decrease:	Increase Wages- Hourly, Benefits	9,181	9,490	309	0.14%
	Increase R & M - General	12,000	14,000	2,000	0.93%
	Decrease General Government Allocation	8,133	7,987	-146	(0.07%)
	Increase Contingency	3,226	3,432	206	0.10%
	Increase Grass Cutting and Maintenance	78,790	81,942	3,152	1.46%
	Increase Rentals - Washrooms	1,668	1,702	34	0.02%
	Approved Price Park Trail Upgrades (Capital 2021/22)	30,000	25,000	-5,000	(2.32%)
	<b>Subtotal</b>	<u><b>142,998</b></u>	<u><b>143,553</b></u>	<u><b>555</b></u>	<u><b>0.26%</b></u>
<b>B) Prior Year One-time items</b>					
			0	0	0.00%
				0	0.00%
	<b>Subtotal</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0.00%</b></u>
<b>Max 3.0% Draft 2022 Budget</b>				<b>555</b>	<b>0.26%</b>
<b>C) Other items to maintain service level</b>					
				0	0.00%
				0	0.00%
	<b>Subtotal</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0.00%</b></u>
<b>Total Draft 2022 Budget</b>				<b>555</b>	<b>0.26%</b>
<b>D) Supplemental Items</b>					
1) Price Park Type II Trail Upgrades (Requisition & Gas Tax)	Capital (\$25,000 Requisition/\$35,000 GT)	-	-	0	n/a
2) Area I Community Parks Trails (Gas Tax)	Capital (\$103,000 Gas Tax)	-	-	0	n/a
3) Stoker Park Pocket Beach Improvements (Gas Tax)	Capital (\$30,000 Gas Tax)	-	-	0	n/a
	Operating	-	-	0	0.00%
	<b>Subtotal</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>0</b></u>	<u><b>0.00%</b></u>
<b>Max 2022 Requisition change if Supplemental and Other Items are Approved</b>				<b>555</b>	<b>0.26%</b>
<b>Notes:</b>					
1) The Operating Reserve balance at December 31, 2020 is \$52,043 with \$0 committed in 2021 - uncommitted balance is \$52,043.					
2) The Capital Reserve balance at December 31, 2020 is \$24,555 with \$0 committed in 2021 - uncommitted balance is \$24,555					