

## 464 – Shawnigan Lake Community Centre

The role of the Shawnigan Lake Community Centre is to provide quality recreation, leisure and cultural opportunities, services and facilities that help fulfill the needs of the community. Expenditure categories include transit, programming, childcare, debt and miscellaneous expenditures. The function is funded primarily through user fees and requisition. Capital expenditures are primarily funded through gas tax funding, reserve funds and requisition.

<b>464 - SHAWNIGAN LAKE COMMUNITY CENTRE</b>	<b>TOTAL REQUISITION</b>	<b>174,272</b>			
<b>STATUTORY LIMITATION:</b>	<b>GREATER OF \$898,750 OR 0.47803 /1000 OF NET TAXABLE VALUE Bylaw 4166 - December 13, 2017</b>		<b>2,031,653</b>		
<b>BASIS OF APPORTIONMENT:</b>	<b>ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS</b>				
<b>PARTICIPATING AREAS:</b>	<b>NET TAXABLE VALUE</b>	<b>FIGURES USED FOR APPORTIONMENT</b>	<b>MEMBERS SHARE</b>	<b>PRIOR YEAR ADJ</b>	<b>TOTAL</b>
<b>ELECTORAL AREA B</b>	<b>4,250,054,167</b>	<b>453,844,098</b>	<b>174,272</b>		<b>174,272</b>
<b>TOTAL</b>	<b>4,250,054,167</b>	<b>453,844,098</b>	<b>174,272</b>		<b>174,272</b>
<b>RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)</b>		<b>0.0384</b>	<b>COST PER \$100,000 HOUSEHOLD</b>	<b>3.84</b>	

**COWICHAN VALLEY REGIONAL DISTRICT**

**2024-2028 FINANCIAL EXPENDITURE PROGRAM**

Service: Shawnigan Lake Community Centre

Function: 464

<b>TOTAL EXPENDITURE</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Operational Costs	\$1,410,005	\$1,481,246	\$1,516,310	\$1,561,800	\$1,608,654	\$1,656,913
Long Term Debt						
Short Term Debt	36,865	38,756	36,964	0	0	0
Capital	422,678	189,888	350,000	75,000	175,000	50,000
Transfer to Capital Reserve				100,000	100,000	100,000
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$1,869,548</b>	<b>\$1,709,890</b>	<b>\$1,903,274</b>	<b>\$1,736,800</b>	<b>\$1,883,654</b>	<b>\$1,806,913</b>
<b>SOURCES OF FUNDS</b>						
Requisition/Parcel Tax	516,656	174,272	0	0	0	0
User Fee	537,250	620,187	588,968	600,748	612,763	625,018
Transfer from Capital Reserve	32,220					
Transfer from Operating Reserve	313,030	208,888	100,000			
Transfer from Gas Tax Reserve	105,428					
Other	349,310	706,543	964,306	1,136,052	1,270,891	1,181,895
Debt Proceeds	0		250,000			
Surplus/(Deficit)	15,654					
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$1,869,548</b>	<b>\$1,709,890</b>	<b>\$1,903,274</b>	<b>\$1,736,800</b>	<b>\$1,883,654</b>	<b>\$1,806,913</b>

**2023 Debt Short Term with Principal & Interest**

	Amount	Maturity	P & I
Parking Lot	\$103,995	2025	\$36,865

**Total** **\$36,865**



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Function Type : Selective

**GENERAL REVENUE FUND**  
**464 - RECREATION -SHAWNIGAN LAKE COM**

		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
<b>OPERATING REV</b>					
<b>2000 GRANTS</b>					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-604	-586	0	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	-18,020	0	0	0
Total GRANTS		-18,625	-586	0	0
<b>4433 RECOVERY OF COSTS</b>					
01-1-4433-0000	GENERAL	-22,129	-6,836	-11,279	-29,717
Total RECOVERY OF COSTS		-22,129	-6,836	-11,279	-29,717
<b>4740 PROGRAM FEES</b>					
01-1-4740-2714	LICENCED CARE	-360,968	-395,556	-415,400	-437,620
01-1-4740-2715	TAXABLE	-11,694	-17,560	-23,100	-23,100
01-1-4740-2716	NON - TAXABLE	-66,744	-86,407	-63,550	-78,500
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-95	-5	0	0
01-1-4740-3106	LAKE TO LAKE WALK	0	-273	-3,000	0
Total PROGRAM FEES		-439,501	-499,802	-505,050	-539,220
<b>4748 TRANSIT</b>					
01-1-4748-4001	TICKETS & DAY PASSES	-101	-142	-350	-350
01-1-4748-4002	MONTHLY PASSES	-1,084	-798	-1,500	-1,500
01-1-4748-4003	COMMISSIONS	-248	-845	-500	-500
01-1-4748-4007	MALAHAT PASSES	-1,878	-4,902	-4,000	-4,000
01-1-4748-4008	MALAHAT TICKETS	-4,500	-9,720	-5,000	-5,000
Total TRANSIT		-7,812	-16,406	-11,350	-11,350
<b>5331 RENTAL INCOME</b>					
01-1-5331-3205	EQUIPMENT	0	-219	-350	-350
01-1-5331-3266	HALL - ROOM GENERAL	-21,692	-34,422	-31,850	-37,850
Total RENTAL INCOME		-21,692	-34,641	-32,200	-38,200
<b>5900 MISCELLANEOUS</b>					
01-1-5900-2700	GENERAL	-451	-639	-750	-1,000
01-1-5900-5040	ELECTRIC VEHICLE CHARGING	-565	-441	-350	-700
Total MISCELLANEOUS		-1,015	-1,080	-1,100	-1,700
<b>7571 REQUISITION</b>					
01-1-7571-0000	REQUISITION	-790,199	-811,735	-516,656	-174,272
Total REQUISITION		-790,199	-811,735	-516,656	-174,272
<b>7700 REGIONAL REC - CONTRIBUTION</b>					
01-1-7700-7529	CONTRIBUTION FROM REGIONAL DISTRICT	0	0	-325,581	-706,543

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



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**GENERAL REVENUE FUND**  
**464 - RECREATION -SHAWNIGAN LAKE COM**

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Total REGIONAL REC - CONTRIE	0	0	-325,581	-706,543
8250 M.F.A. FUNDING				
01-1-8250-0002 M.F.A. FUNDING - SHORT TERM	-173,325	0	0	0
Total M.F.A. FUNDING	-173,325	0	0	0
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	0	0	-15,654	0
Total SURPLUS/DEFICIT - CURR	0	0	-15,654	0
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	0	0	-28,000	-19,000
Total TRANSFER FROM OPERA	0	0	-28,000	-19,000
Total OPERATING REV	-1,474,297	-1,371,087	-1,446,870	-1,520,002
<b>OPERATING EXP</b>				
7009 ADMIN EXPEND				
01-2-7009-9190 CASH SHORT & OVER	0	-0	0	0
Total ADMIN EXPEND	0	-0	0	0
7100 TRANSIT EXPEND				
01-2-7100-4001 TICKETS & DAY PASSES	61	162	350	350
01-2-7100-4002 MONTHLY PASSES	1,084	798	1,500	1,500
01-2-7100-4007 MALAHAT PASSES	1,674	4,902	4,000	4,000
01-2-7100-4008 MALAHAT TICKETS	4,500	9,720	5,000	5,000
Total TRANSIT EXPEND	7,319	15,582	10,850	10,850
7105 PROGRAM EXP				
01-2-7105-1101 SALARIES/FULL TIME REGULA	63,256	66,453	71,453	75,348
01-2-7105-1202 WAGES - CUPE	334	0	0	0
01-2-7105-1204 WAGES - HOURLY	9,147	18,095	29,074	34,861
01-2-7105-1400 BENEFITS	24,589	30,001	29,853	33,918
01-2-7105-1900 TERM EMPLOYEES	18,397	34,011	23,200	27,700
01-2-7105-1905 CONTRACT LABOUR	23,850	26,031	23,280	20,580
01-2-7105-2210 ADVERTISING	2,483	5,385	6,100	7,200
01-2-7105-3106 LAKE TO LAKE WALK	0	0	3,000	0
01-2-7105-5120 PROMOTION	0	40	750	750
01-2-7105-5940 SUPPLIES - EQUIPMENT	516	774	7,500	5,000
01-2-7105-5951 SUPPLIES - RECREATION PRO	3,320	7,898	7,000	7,000
Total PROGRAM EXP	145,891	188,688	201,209	212,357
7106 CHILDCARE EXP - SL COM CENTRE				



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**GENERAL REVENUE FUND**  
**464 - RECREATION -SHAWNIGAN LAKE COM**

		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-7106-1101	SALARIES/FULL TIME REGULA	248,708	299,703	327,414	346,237
01-2-7106-1204	WAGES - HOURLY	122,700	76,402	66,265	90,223
01-2-7106-1400	BENEFITS	104,859	104,459	107,162	120,835
01-2-7106-1900	TERM EMPLOYEES	84	0	0	0
01-2-7106-5902	AFTER SCHOOL CARE	4,492	7,676	12,120	12,120
Total CHILDCARE EXP - SL COM		480,843	488,241	512,962	569,415
7121 GENERAL RECREATION EXPEND					
01-2-7121-1101	SALARIES/FULL TIME REGULA	151,997	168,700	189,715	192,731
01-2-7121-1204	WAGES - HOURLY	42,091	46,835	80,234	72,161
01-2-7121-1400	BENEFITS	49,045	54,360	61,478	69,186
01-2-7121-2110	CONFERENCES & SEMINARS	260	2,779	2,750	3,500
01-2-7121-2111	TRAVEL	0	234	1,000	1,000
01-2-7121-2121	POSTAGE	18	28	300	300
01-2-7121-2131	TELEPHONE	7,954	8,342	6,960	8,040
01-2-7121-2134	ALARM SYSTEM	1,116	988	1,620	1,260
01-2-7121-2210	ADVERTISING	344	329	1,300	800
01-2-7121-2330	CONSULTANTS	0	3,687	3,141	1,000
01-2-7121-2340	TRAINING & DEVELOPMENT	482	1,555	7,000	6,250
01-2-7121-2370	INSURANCE - PROPERTY	13,081	13,819	13,900	14,595
01-2-7121-2373	INSURANCE/AUTOMOTIVE EQUI	1,558	1,593	2,000	2,000
01-2-7121-2395	MEMBERSHIPS	144	87	280	280
01-2-7121-2410	R & M - BUILDINGS - GENERAL	45,367	15,944	49,000	45,000
01-2-7121-2414	R & M - BUILDINGS - GROUND	14,159	16,299	8,000	12,000
01-2-7121-2450	R & M - MACHINERY & EQUIPM	0	0	1,000	1,000
01-2-7121-2451	R & M - VEHICLES	6,515	1,562	4,500	4,500
01-2-7121-2475	MISCELLANEOUS EQUIPMENT	519	1,458	6,500	29,400
01-2-7121-2480	MINOR CAPITAL	0	0	33,000	5,000
01-2-7121-2532	COMPUTER SOFTWARE UPGR	978	1,026	1,600	2,530
01-2-7121-2591	PURCHASED MTCE./COMPUTE	3,617	3,836	4,800	2,940
01-2-7121-2620	RENTALS/MACHINERY & EQUIP	0	0	1,500	1,500
01-2-7121-2675	INTERNET	0	0	1,380	2,280
01-2-7121-4100	ALLOC - GENERAL GOVERNME	104,019	86,450	92,561	99,891
01-2-7121-4520	ALLOC - GM REC & CULTURE	18,321	21,526	22,170	20,951
01-2-7121-4530	ALLOC - FACILITIES	10,450	10,227	11,696	11,973
01-2-7121-4560	ALLOC - LIABILITY INSURANCE	6,131	6,437	6,759	7,097
01-2-7121-4654	DEPARTMENTAL INITIATIVES	0	1,176	2,454	3,000
01-2-7121-5040	ELECTRIC VEHICLE CHARGIN	0	0	1,550	1,550
01-2-7121-5110	SUNDRY EXPENSES	32	0	500	500
01-2-7121-5120	PROMOTION	77	100	0	0
01-2-7121-5310	FUEL & LUBRICANTS	3,994	6,934	5,800	5,800
01-2-7121-5510	WATER	1,567	2,146	2,400	2,400



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**GENERAL REVENUE FUND**  
**464 - RECREATION -SHAWNIGAN LAKE COM**

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7121-5530	ELECTRICITY	14,993	17,185	21,900	22,557
01-2-7121-5550	GARBAGE DISPOSAL	3,764	1,789	3,000	3,000
01-2-7121-5920	SUPPLIES - OFFICE	3,571	4,294	4,800	4,800
01-2-7121-5924	SUPPLIES - JANITORIAL	5,355	6,836	8,500	8,500
01-2-7121-7550	LICENCES & FEES	0	0	250	250
01-2-7121-8150	BANK CHARGES	0	0	25	100
01-2-7121-8930	VISA DISCOUNT	8,214	10,946	9,500	10,500
01-2-7121-9190	CASH SHORT & OVER	24	-80	0	0
01-2-7121-9910	CONTINGENCY	0	0	5,000	5,000
Total GENERAL RECREATION E:		519,757	519,426	681,823	687,123
7164 SUMMER STUDENT PROGRAM - SLCC					
01-2-7164-1204	WAGES - HOURLY	0	0	2,897	1,352
01-2-7164-1400	BENEFITS	0	0	263	150
Total SUMMER STUDENT PROG		0	0	3,161	1,502
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	345	3,168	1,100	3,581
01-2-8115-8216	PRINCIPAL	34,665	33,647	35,765	35,174
Total SHORT TERM DEBT		35,010	36,815	36,865	38,755
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	173,325	0	0	0
Total TRANSFER TO CAPITAL RE		173,325	0	0	0
Total OPERATING EXP		1,362,145	1,248,751	1,446,870	1,520,002
<b>CAPITAL REV</b>					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-53,348	-16,620	-105,428	0
Total TRANSFER FROM GAS TA:		-53,348	-16,620	-105,428	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-45,946	0	-32,220	0
Total TRANSFER FROM CAPITAL		-45,946	0	-32,220	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-7,009	-39,257	-285,030	-189,888
Total TRANSFER FROM OPERAT		-7,009	-39,257	-285,030	-189,888
Total CAPITAL REV		-106,303	-55,878	-422,678	-189,888

**CAPITAL EXP**



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GENERAL REVENUE FUND  
 464 - RECREATION -SHAWNIGAN LAKE COM

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6113 FURNITURE, FIXTURES, EQUIP	49,452	0	0	30,000
01-8-8221-6122 BUILDING IMPROVEMENTS	53,317	43,239	385,316	159,888
01-8-8221-6124 LAND IMPROVEMENTS	7,009	12,638	37,362	0
Total TRANSFER/GENERAL CAP	109,778	55,878	422,678	189,888
Total CAPITAL EXP	109,778	55,878	422,678	189,888
<b>Surplus/Deficit</b>	<b>-108,677</b>	<b>-122,336</b>	<b>-0</b>	<b>0</b>

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



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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-108,677	-122,336	-0	0

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