232 – Community Parks – Area B

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area B (Shawnigan Lake). 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.

232 - COMMUNITY PARKS - AREA B **TOTAL REQUISITION** **705,791**

STATUTORY LIMITATION: **0.43000** **/1000 OF NET TAXABLE VALUE** **1,858,145**
Bylaw 3967 - December 9, 2015

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 B	4,321,266,341	458,224,452	705,791		705,791
TOTAL	4,321,266,341	458,224,452	705,791		705,791

RESIDENTIAL TAX RATE: **0.1540** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **15.40**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area B

Function: 232

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$625,468	$433,535	$435,000	$440,000	$446,000	$451,000
Long Term Debt						
Short Term Debt	241,217	283,256	513,730	317,130	317,130	317,130
Capital	2,263,027			50,000	50,000	
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$3,129,712	$716,791	$948,730	$807,130	$813,130	$768,130
SOURCES OF FUNDS						
Requisition/Parcel Tax	681,924	705,791	936,730	745,130	751,130	756,130
User Fee	1,000	1,000	2,000	2,000	2,000	2,000
Transfer from Capital Reserve	140,000					
Transfer from Operating Reserve				50,000	50,000	
Transfer from Gas Tax Reserve	873,027					
Other	10,000	10,000	10,000	10,000	10,000	10,000
Debt Proceeds	1,400,000					
Surplus/(Deficit)	23,761					
TOTAL SOURCE OF FUNDS	$3,129,712	$716,791	$948,730	$807,130	$813,130	$768,130

2023 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P&I
Parkland	$532,852	2025	$181,717
Parkland	$1,400,000	2027	$59,500
Total			**$241,217**

Budget Report by Cost Center

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-508	-492	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	Total GRANTS	-2,304	-492	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-400	0	0	0
	Total RECOVERY OF COSTS	-400	0	0	0
4780 FIELD RENTAL					
01-1-4780-2715	TAXABLE	-86	-579	-1,000	-1,000
	Total FIELD RENTAL	-86	-579	-1,000	-1,000
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	-2,849	0	-10,000	-10,000
	Total RENTAL INCOME	-2,849	0	-10,000	-10,000
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-598,439	-683,291	-681,924	-705,791
	Total REQUISITION	-598,439	-683,291	-681,924	-705,791
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-150,000	0
	Total TRANSFER FROM GAS TA	0	0	-150,000	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	-55,700	-23,761	0
	Total SURPLUS/DEFICIT - CURR	0	-55,700	-23,761	0
	Total OPERATING REV	-604,077	-740,062	-866,685	-716,791
OPERATING EXP					
1990 ENGINEERING - GENERAL EXPEND					
01-2-1990-2110	CONFERENCES & SEMINARS	0	167	0	0
	Total ENGINEERING - GENERAL	0	167	0	0
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	8,577	14,959	17,487	18,100
01-2-7142-1400	BENEFITS	1,514	1,548	1,749	2,625
01-2-7142-1900	TERM EMPLOYEES	700	0	0	0
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	950	950	1,150

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7142-5952	PROGRAM SUPPLIES	1,102	234	525	525
	Total SUMMER STUDENT PROG	12,642	17,691	20,961	22,650
7179 COWICHAN VALLEY TRAIL					
01-2-7179-2618	RENTALS - WASHROOMS	0	112	0	0
	Total COWICHAN VALLEY TRAIL	0	112	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	19,864	20,206	24,010	24,850
01-2-7181-1400	BENEFITS	5,653	7,937	7,448	7,704
01-2-7181-1900	TERM EMPLOYEES	1,200	4,800	3,600	3,600
01-2-7181-2111	TRAVEL	61	0	400	600
01-2-7181-2210	ADVERTISING	298	0	500	500
01-2-7181-2320	LEGAL SERVICES	17,526	8,746	25,000	10,000
01-2-7181-2325	SURVEY FEES	12	0	1,000	1,000
01-2-7181-2329	APPRAISALS	0	705	500	500
01-2-7181-2330	CONSULTANTS	64,317	71	59,429	20,000
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	2,500	2,500
01-2-7181-2370	INSURANCE - PROPERTY	1,390	1,605	1,710	1,796
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	101	49	500	500
01-2-7181-2414	R & M - GENERAL	16,499	21,598	17,000	17,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	5,000	3,000	3,000	3,000
01-2-7181-2480	MINOR CAPITAL	36,509	43,668	54,332	35,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	14,425	14,847	18,773	16,721
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	748	500	500
01-2-7181-5650	MATERIALS	49	1,477	300	300
01-2-7181-5935	SUMMER PLAYGROUND PROG	5,707	11,284	11,948	12,366
01-2-7181-5952	PROGRAM SUPPLIES	0	258	500	500
01-2-7181-9910	CONTINGENCY	0	0	6,250	6,250
	Total COMMUNITY PARKS/GENE	190,811	143,197	241,400	167,387
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	8,415	7,325	8,000	8,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	80,859	92,809	95,075	120,423
01-2-7182-2618	RENTALS - WASHROOMS	8,750	10,089	6,282	7,225
01-2-7182-5550	GARBAGE DISPOSAL	3,841	722	5,000	5,000
01-2-7182-5650	MATERIALS	688	815	0	0
	Total PARKS MAINTENANCE EX	102,552	111,760	114,357	140,648
7188 OLD MILL PARK					
01-2-7188-2414	R & M - BUILDINGS - GROUNDS	4,664	4,596	4,000	4,000
01-2-7188-5650	MATERIALS	1,422	661	2,000	2,000

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total OLD MILL PARK	6,086	5,257	6,000	6,000
7189 WILLIAM RIVERS PARK					
01-2-7189-2414	R & M - BUILDINGS - GROUNDS	1,649	810	500	500
01-2-7189-5650	MATERIALS	0	120	250	250
	Total WILLIAM RIVERS PARK	1,649	930	750	750
7191 GALLAND PARK					
01-2-7191-2414	R & M - BUILDINGS - GROUNDS	75	955	500	500
01-2-7191-5650	MATERIALS	0	0	500	500
	Total GALLAND PARK	75	955	1,000	1,000
7192 SHAWNIGAN HILLS PARK					
01-2-7192-2338	CONTRACT FOR SERVICES	6,630	5,494	14,000	14,000
01-2-7192-2414	R & M - BUILDINGS - GROUNDS	12,153	3,925	7,000	7,000
01-2-7192-4803	SEWER USER FEE	411	432	600	600
01-2-7192-5510	WATER	653	327	1,000	1,000
01-2-7192-5530	ELECTRICITY	1,136	1,683	2,500	2,600
01-2-7192-5650	MATERIALS	4,804	10,570	3,500	3,500
	Total SHAWNIGAN HILLS PARK	25,788	22,430	28,600	28,700
7201 SHAWNIGAN WHARF PARK					
01-2-7201-2414	R & M - BUILDINGS - GROUNDS	4,232	6,261	6,200	6,200
01-2-7201-5510	WATER	0	0	500	500
01-2-7201-5650	MATERIALS	2,169	783	500	500
	Total SHAWNIGAN WHARF PARI	6,401	7,044	7,200	7,200
7204 YELLOW POINT PARK					
01-2-7204-2414	R & M - BUILDINGS - GROUNDS	0	525	0	0
	Total YELLOW POINT PARK	0	525	0	0
7205 DOUGAN - ELSIE MILES PARK					
01-2-7205-2338	CONTRACT FOR SERVICES	3,048	3,751	3,500	3,500
01-2-7205-2414	R & M - BUILDINGS - GROUNDS	8,382	4,682	7,500	8,500
01-2-7205-5650	MATERIALS	0	190	2,500	2,500
01-2-7205-5660	PARK FIXTURES	0	72	2,000	2,000
	Total DOUGAN - ELSIE MILES PA	11,430	8,695	15,500	16,500
7211 MASON'S BEACH PARK					
01-2-7211-2414	R & M - BUILDINGS - GROUNDS	1,866	3,418	3,000	3,000
01-2-7211-5650	MATERIALS	2,613	602	1,000	1,000
	Total MASON'S BEACH PARK	4,480	4,019	4,000	4,000
7219 GIBSONS PARK					

Account Code : ??-?-????-???? To : ??-?-????-???? Function Type : Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7219-2414	R & M - BUILDINGS - GROUNDS	383	200	200	200
01-2-7219-5650	MATERIALS	840	0	100	100
	Total GIBSONS PARK	1,223	200	300	300
7232 BALDY MT. TRAIL					
01-2-7232-2338	CONTRACT FOR SERVICES	0	0	1,750	1,750
01-2-7232-2413	R & M - GROUNDS	0	0	1,000	1,000
01-2-7232-2414	R & M - BUILDINGS - GROUNDS	0	955	500	500
01-2-7232-5650	MATERIALS	199	0	1,250	1,250
	Total BALDY MT. TRAIL	199	955	4,500	4,500
7233 KINGBURNE PARK					
01-2-7233-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7233-5650	MATERIALS	0	0	200	200
	Total KINGBURNE PARK	0	0	450	450
7234 MELROSE PARK					
01-2-7234-2414	R & M - BUILDINGS - GROUNDS	0	0	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
	Total MELROSE PARK	0	0	400	400
7257 BEACH ESTATES GREENBELT					
01-2-7257-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
	Total BEACH ESTATES GREENB	0	0	500	500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	13,136	9,400	6,000	6,000
01-2-7261-5650	MATERIALS	465	573	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
	Total INVASIVE SPECIES MANA(	13,601	9,973	10,000	10,000
7265 LAKE ACCESSES					
01-2-7265-2414	R & M - BUILDINGS - GROUNDS	1,423	1,433	750	750
01-2-7265-5650	MATERIALS	0	0	750	750
	Total LAKE ACCESSES	1,423	1,433	1,500	1,500
7275 RECREATION ROAD BOAT LAUNCH					
01-2-7275-2414	R & M - BUILDINGS - GROUNDS	0	2,388	1,500	1,500
01-2-7275-5650	MATERIALS	0	0	1,000	1,000
	Total RECREATION ROAD BOAT	0	2,388	2,500	2,500
7276 SILVERMINE TRAIL PARK					
01-2-7276-2414	R & M - BUILDINGS - GROUNDS	3,472	0	3,000	3,000
01-2-7276-5650	MATERIALS	289	1,248	500	500

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total SILVERMINE TRAIL PARK	3,762	1,248	3,500	3,500
7295 WEST SHAWNIGAN LAKE					
01-2-7295-2338	CONTRACT FOR SERVICES	1,022	533	3,000	3,000
01-2-7295-2379	SECURITY	1,230	0	900	900
01-2-7295-2414	R & M - BUILDINGS - GROUNDS	2,532	5,820	2,500	2,500
01-2-7295-5650	MATERIALS	0	0	650	650
	Total WEST SHAWNIGAN LAKE	4,784	6,353	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL					
01-2-7336-2338	CONTRACT FOR SERVICES	1,548	100	2,000	3,000
01-2-7336-2412	REPAIRS & MAINT. - OTHER	0	0	1,000	3,000
01-2-7336-2414	R & M - BUILDINGS - GROUNDS	1,238	3,235	1,000	1,000
01-2-7336-5650	MATERIALS	187	605	1,000	1,000
	Total SHAWNIGAN RAIL WITH TF	2,973	3,941	5,000	8,000
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	1,753	16,185	63,599	83,696
01-2-8115-8216	PRINCIPAL	169,530	177,620	177,618	199,560
	Total SHORT TERM DEBT	171,283	193,805	241,217	283,256
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	0	150,000	0
	Total CONTRIBUTION TO THIRD	0	0	150,000	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	140,000	0	0
	Total TRANSFER TO CAPITAL RE	0	140,000	0	0
	Total OPERATING EXP	561,162	683,081	866,685	716,791
CAPITAL REV					
5921 DONATIONS					
01-7-5921-2700	GENERAL	-89,904	0	0	0
	Total DONATIONS	-89,904	0	0	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-65,000	0	0	0
	Total REQUISITION	-65,000	0	0	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	-880,000	0	-1,400,000	0
	Total M.F.A. FUNDING	-880,000	0	-1,400,000	0

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-62,445	-27,964	-723,027	0
	Total TRANSFER FROM GAS TA	-62,445	-27,964	-723,027	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-0	0	-140,000	0
	Total TRANSFER FROM CAPITAI	-0	0	-140,000	0
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	0	-10,000	0	0
	Total SURPLUS/DEFICIT	0	-10,000	0	0
	Total CAPITAL REV	-1,097,350	-37,964	-2,263,027	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6114	LAND	969,904	0	1,400,000	0
01-8-8221-6124	LAND IMPROVEMENTS	76,713	27,964	413,027	0
01-8-8221-6125	LEASE IMPROVEMENTS	0	0	450,000	0
	Total TRANSFER/GENERAL CAP	1,046,618	27,964	2,263,027	0
	Total CAPITAL EXP	1,046,618	27,964	2,263,027	0
	Surplus/Deficit	**-93,648**	**-66,981**	**0**	**0**

Budget Report by Cost Center

Account Code : ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-93,648**	**-66,981**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: 232 - Community Parks - Area B

Requisition Change		2023 Requisition	Proposed 2024 Requisition		Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$681,924	$705,791		23,867	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Summer Student Program Wages/Benefits			19,236	20,725	1,489	0.22%
	Increase Summer Student Program Allocation Truck			950	1,150	200	0.03%
	Increase Wages Hourly/Benefits			31,458	32,554	1,096	0.16%
	Decrease Legal Services			25,000	10,000	(15,000)	(2.20%)
	Decrease Consultants			59,429	20,000	(39,429)	(5.78%)
	Increase Insurance - Property and Travel			2,110	2,396	286	0.04%
	Decrease Minor Capital			54,332	35,000	(19,332)	(2.83%)
	Increase Summer Playground Program			11,948	12,366	418	0.06%
	Increase Grass Cutting and Maintenance			95,075	120,423	25,348	3.72%
	Increase Rentals - Washrooms			6,282	7,225	943	0.14%
	Increase Elsie Miles R & M and Shawnigan Hills Park			36,100	37,200	1,100	0.16%
	Increase Shawnigan Lake Rail with Trail			5,000	8,000	3,000	0.44%
	Increase Short Term Debt - Interest			63,599	65,015	1,416	0.21%
	Increase Short Term Debt - Principal			177,618	218,241	40,623	5.96%
	Decrease Allocation General Government			18,773	16,721	(2,052)	(0.30%)
	Decrease Surplus			-23,761	0	23,761	3.48%
						0	0.00%
	Subtotal			**583,149**	**607,016**	**23,867**	**3.50%**
B) Prior Year One-time items							
	Third Party Contribution ($150,000 Gas Tax)					0	0.00%
	Land ($1,400,000 Short Term Borrowing)					0	0.00%
	Old Baldy Mountain Parking Lot ($140,000 Capital Reserves)					0	0.00%
	Septic Feasbility and Boat Launch Relocation Studies ($23,761 Surplus)					0	0.00%
						0	0.00%
						0	0.00%
	Subtotal			**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**23,867**	**3.50%**
C) Other items to maintain service level							
	Increase Short Term Debt - Principal Payment			0	0	0	0.00%
	(2023 approved potential parkland acquisition)			0	317,730	317,730	46.59%
						0	0.00%
						0	0.00%
						0	0.00%

			Subtotal	**0**	**317,730**	**317,730**	**46.59%**
	Total Draft 2024 Budget					**341,597**	**50.09%**
D)	**Supplemental Items**						
1)	Shawnigan Wharf Railing/Decking Replacement	Capital	($50K 2024 & $50K 2025)	-	50,000	50,000	7.33%
2)	Shawnigan Village Trail Trail	Gas Tax	($253,982 2024)	-		0	0.00%
3)	Shawnigan Village Rail Trail R & M	Operating		-	8,400	8,400	1.23%
4)	Invasive Species Inventory Update	Reserves	($3,100 2024)	-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**58,400**	**58,400**	**8.56%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved					**399,997**	**58.66%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $175,547 with $0 committed in 2023 - uncommitted balance is $175,547.

2) The Capital Reserve balance at December 31, 2022 is $145,676 with $140,000 committed in 2023 - uncommitted balance is $5,676.