231 – Community Parks – Area A

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area A (Mill Bay/Malahat). 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.

231 - COMMUNITY PARKS - AREA A **TOTAL REQUISITION** **237,017**

STATUTORY LIMITATION: **0.30000** **/1000 OF NET TAXABLE VALUE** **696,612**
Bylaw 2668 - October 12, 2005

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 A	2,322,039,014	251,745,251	237,017		237,017
TOTAL	2,322,039,014	251,745,251	237,017		237,017

RESIDENTIAL TAX RATE: **0.0941** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **9.41**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area A

Function: 231

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$248,402	$237,017	$246,000	$253,000	$259,000	$265,000
Long Term Debt						
Short Term Debt						
Capital	243,088		45,000		40,000	
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$491,490	$237,017	$291,000	$253,000	$299,000	$265,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	229,002	237,017	246,000	253,000	259,000	265,000
User Fee						
Transfer from Capital Reserve			45,000			
Transfer from Operating Reserve					40,000	
Transfer from Gas Tax Reserve	243,088					
Other						
Debt Proceeds						
Surplus/(Deficit)	19,400					
TOTAL SOURCE OF FUNDS	$491,490	$237,017	$291,000	$253,000	$299,000	$265,000

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

GENERAL REVENUE FUND
231 - COMMUNITY PARKS - AREA A

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-54	-55	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	Total GRANTS	-1,850	-55	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-76	0	0
	Total RECOVERY OF COSTS	0	-76	0	0
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	0	-10	0	0
	Total RENTAL INCOME	0	-10	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-203,289	-210,987	-229,002	-237,017
	Total REQUISITION	-203,289	-210,987	-229,002	-237,017
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-19,400	0
	Total SURPLUS/DEFICIT - CURR	0	0	-19,400	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	-27,443	0	0	0
	Total TRANSFER FROM OPERAT	-27,443	0	0	0
	Total OPERATING REV	-232,583	-211,129	-248,402	-237,017
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	5,969	8,422	8,307	10,500
01-2-7142-1400	BENEFITS	833	866	831	1,365
01-2-7142-2451	R & M - VEHICLES	0	0	200	200
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	900	1,100	1,100	1,300
01-2-7142-5650	MATERIALS	88	0	375	375
01-2-7142-5952	PROGRAM SUPPLIES	0	40	0	0
	Total SUMMER STUDENT PROG	7,791	10,428	11,063	13,990
7165 BEACH ACCESSES					
01-2-7165-2412	REPAIRS & MAINT. - OTHER	238	0	500	500
	Total BEACH ACCESSES	238	0	500	500

Budget Report by Cost Center

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

GENERAL REVENUE FUND
231 - COMMUNITY PARKS - AREA A

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
7179 COWICHAN VALLEY TRAIL					
01-2-7179-2618	RENTALS - WASHROOMS	0	127	0	0
	Total COWICHAN VALLEY TRAIL	0	127	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	8,231	7,290	11,265	11,659
01-2-7181-1400	BENEFITS	1,897	2,420	3,495	3,614
01-2-7181-2111	TRAVEL	0	0	100	400
01-2-7181-2210	ADVERTISING	0	518	500	500
01-2-7181-2320	LEGAL SERVICES	3,290	2,697	2,000	2,000
01-2-7181-2330	CONSULTANTS	0	0	0	0
01-2-7181-2370	INSURANCE - PROPERTY	1,359	1,435	2,295	2,433
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	44	0	300	300
01-2-7181-2414	R & M - GENERAL	12,665	8,473	14,550	15,500
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	4,000	2,125	2,650	4,000
01-2-7181-2480	MINOR CAPITAL	19,961	6,600	44,400	25,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	7,217	8,722	11,272	8,424
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	271	281	500	500
01-2-7181-5650	MATERIALS	0	1,184	625	625
01-2-7181-5935	SUMMER PLAYGROUND PROG	6,632	13,500	14,317	14,890
01-2-7181-9910	CONTINGENCY	0	0	3,003	3,753
	Total COMMUNITY PARKS/GENE	67,768	57,444	113,472	95,798
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2338	CONTRACT FOR SERVICES	0	0	1,600	1,600
01-2-7182-2422	R & M - GROUNDS - TREES	8,037	6,388	4,000	4,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	60,423	71,162	76,683	79,750
01-2-7182-2618	RENTALS - WASHROOMS	1,537	1,791	1,829	2,074
01-2-7182-5550	GARBAGE DISPOSAL	3,180	3,617	4,500	4,500
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	688	1,632	2,005	2,005
	Total PARKS MAINTENANCE EX	73,865	84,589	90,617	93,929
7185 MILL BAY WHARF					
01-2-7185-2414	R & M - BUILDINGS - GROUNDS	1,517	613	1,700	1,700
01-2-7185-5650	MATERIALS	562	579	200	200
	Total MILL BAY WHARF	2,080	1,192	1,900	1,900
7202 MILL BAY BOAT RAMP					
01-2-7202-2414	R & M - BUILDINGS - GROUNDS	397	1,433	250	250
01-2-7202-5510	WATER	0	0	500	500
01-2-7202-5650	MATERIALS	41	0	750	750

GENERAL REVENUE FUND
231 - COMMUNITY PARKS - AREA A

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total MILL BAY BOAT RAMP	437	1,433	1,500	1,500
7203 MILL BAY NATURE PARK					
01-2-7203-2414	R & M - BUILDINGS - GROUNDS	2,630	1,075	1,400	1,400
01-2-7203-5650	MATERIALS	0	139	400	400
	Total MILL BAY NATURE PARK	2,630	1,214	1,800	1,800
7210 HUCKLEBERRY ROAD PARK					
01-2-7210-2414	R & M - BUILDINGS - GROUNDS	3,408	1,838	900	900
01-2-7210-5510	WATER	513	165	750	750
01-2-7210-5650	MATERIALS	11	0	400	400
	Total HUCKLEBERRY ROAD PAF	3,931	2,003	2,050	2,050
7223 BRIARWOOD PARK					
01-2-7223-2414	R & M - BUILDINGS - GROUNDS	0	0	300	300
01-2-7223-5650	MATERIALS	0	0	200	200
	Total BRIARWOOD PARK	0	0	500	500
7231 MALAHAT TRAIL PARK					
01-2-7231-2414	R & M - BUILDINGS - GROUNDS	0	0	100	100
	Total MALAHAT TRAIL PARK	0	0	100	100
7256 MILLS SPRINGS GREENBELT					
01-2-7256-2414	R & M - BUILDINGS - GROUNDS	2,106	669	2,500	2,500
01-2-7256-5510	WATER	392	538	250	250
01-2-7256-5650	MATERIALS	0	1,410	500	500
	Total MILLS SPRINGS GREENBE	2,498	2,618	3,250	3,250
7260 MILL BAY HERITAGE CHURCH					
01-2-7260-2370	INSURANCE - PROPERTY	681	719	650	700
01-2-7260-2414	R & M - BUILDINGS - GROUNDS	0	933	3,000	3,000
01-2-7260-2542	GRASS CUTTING AND MAINTE	4,736	0	0	0
01-2-7260-5650	MATERIALS	0	0	500	500
01-2-7260-6150	ADMINISTRATION	3,000	3,000	3,000	3,000
	Total MILL BAY HERITAGE CHUF	8,417	4,652	7,150	7,200
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	3,164	4,390	4,000	4,000
01-2-7261-5650	MATERIALS	111	573	500	500
01-2-7261-5952	PROGRAM SUPPLIES	0	0	500	500
	Total INVASIVE SPECIES MANAC	3,275	4,963	5,000	5,000
7267 DELOUME PARK					
01-2-7267-2414	R & M - BUILDINGS - GROUNDS	3,343	749	2,000	2,000

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

GENERAL REVENUE FUND
231 - COMMUNITY PARKS - AREA A

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7267-5510	WATER	1,263	735	1,000	1,000
01-2-7267-5650	MATERIALS	0	3,238	2,500	2,500
01-2-7267-5660	PARK FIXTURES	0	0	500	500
	Total DELOUME PARK	4,605	4,722	6,000	6,000
7271 BARRY ROAD SIDEWALK					
01-2-7271-2412	REPAIRS & MAINT. - OTHER	0	0	300	300
01-2-7271-2414	R & M - BUILDINGS - GROUNDS	0	100	0	0
	Total BARRY ROAD SIDEWALK	0	100	300	300
7274 HOLLINGS CREEK PARK					
01-2-7274-2414	R & M - GROUNDS	55,124	1,724	600	600
01-2-7274-5650	MATERIALS	0	0	600	600
	Total HOLLINGS CREEK PARK	55,124	1,724	1,200	1,200
7290 COMMUNITY TRAILS					
01-2-7290-2414	R & M - BUILDINGS - GROUNDS	0	0	1,500	1,500
01-2-7290-5650	MATERIALS	0	0	500	500
	Total COMMUNITY TRAILS	0	0	2,000	2,000
	Total OPERATING EXP	232,660	177,210	248,402	237,017
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-27,450	-660,554	-243,088	0
	Total TRANSFER FROM GAS TA	-27,450	-660,554	-243,088	0
	Total CAPITAL REV	-27,450	-660,554	-243,088	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6125	LEASE IMPROVEMENTS	27,373	660,554	243,088	0
	Total TRANSFER/GENERAL CAP	27,373	660,554	243,088	0
	Total CAPITAL EXP	27,373	660,554	243,088	0
	Surplus/Deficit	**0**	**-33,918**	**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	**0**	**-33,918**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **231 - Community Parks - Area A**

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$229,002	$237,017			8,015	3.50%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Decrease Surplus		-19,400	0	19,400	8.47%
	Increase Parks Summer Student Wages/Benfits		9,138	11,865	2,727	1.19%
	Increase Allocation Parks Summer Student Truck		1,100	1,300	200	0.09%
	Increase Hourly Wages/Benefits		14,760	15,273	513	0.22%
	Increase Insurance - Property		2,295	2,433	138	0.06%
	Increase R & M - General		14,550	15,500	950	0.41%
	Increase Misc Equipment		2,650	4,000	1,350	0.59%
	Decrease Minor Capital		44,400	25,000	(19,400)	(8.47%)
	Decrease Allocation General Government		11,272	8,424	(2,848)	(1.24%)
	Increase Summer Playground Program		14,317	14,890	573	0.25%
	Increase Grass Cutting and Maintenance		76,683	79,750	3,067	1.34%
	Increase Mill Bay Heritage Church Insurance - Property		650	700	50	0.02%
	Increase Rentals - Washrooms		1,829	2,074	245	0.11%
	Increase Contingency		3,003	3,753	750	0.33%
	Increase Travel		100	400	300	0.13%
					0	0.00%
					0	0.00%
		Subtotal	**177,347**	**185,362**	**8,015**	**3.50%**
B) Prior Year One-time items						
	Hollings Creek Bridge Decommissioning ($19,400 Surplus)				0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget					**8,015**	**3.50%**
C) Other items to maintain service level						
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**

Total Draft 2024 Budget						**8,015**	**3.50%**
D)	**Supplemental Items**						
1)	Mill Springs Pathway Phased Development	Capital	($35k 2024 & $35K 2025 requisition)	-	35,000	35,000	15.28%
2)	Mill Springs Pathway Phased Development R & M	Requisition		-		0	0.00%
3)	Mill Bay Wharf Community Wharf Repairs	Reserves	($40K)	-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**35,000**	**35,000**	**15.28%**
Max 2024 Requisition change if Supplemental & Other Items are Approved						**43,015**	**18.78%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $114,337 with $0 committed in 2023 - uncommitted balance is $114,337.

2) The Capital Reserve balance at December 31, 2022 is $84,868 with $0 committed in 2023 - uncommitted balance is $84,868.