235 – Community Parks – Area E

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area E (Cowichan Station/Sahtlam/Glenora). 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.

235 - COMMUNITY PARKS - AREA E **TOTAL REQUISITION** **237,836**

STATUTORY LIMITATION: **0.53000** **/1000 OF NET TAXABLE VALUE** **825,258**
Bylaw 3853 - October 8, 2014

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 E	1,557,090,857	194,669,123	237,836		237,836
TOTAL	1,557,090,857	194,669,123	237,836		237,836

RESIDENTIAL TAX RATE: **0.1222** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **12.22**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$473,499	$247,836	$252,000	$258,000	$251,500	$255,000
Long Term Debt						
Short Term Debt	54,590					
Capital	694,666		55,000	55,000	25,000	25,000
Transfer to Capital Reserve	18,246					
TOTAL APPLICATION OF FUNDS	$1,241,001	$247,836	$307,000	$313,000	$276,500	$280,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	298,513	237,836	242,000	248,000	266,500	268,000
User Fee						
Transfer from Capital Reserve	36,652		55,000			
Transfer from Operating Reserve				55,000		
Transfer from Gas Tax Reserve	393,640					
Other	131,381	10,000	10,000	10,000	10,000	12,000
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$860,186	$247,836	$307,000	$313,000	$276,500	$280,000

2023 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Land	$54,290	2023	$54,590
Total			**$54,590**

Budget Report by Cost Center

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-74,059	-47,322	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	Total GRANTS	-1,796	-74,059	-47,322	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					
01-1-5331-0000	RENTAL-INCOME	-11,274	-11,460	-10,000	-10,000
01-1-5331-2800	PROPERTY RENTAL	-1,855	-3,906	0	0
	Total RENTAL INCOME	-13,129	-15,366	-10,000	-10,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	0	-10,250	0	0
	Total DONATIONS	0	-10,250	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-261,000	-298,513	-298,513	-237,836
	Total REQUISITION	-261,000	-298,513	-298,513	-237,836
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-190,500	0
	Total TRANSFER FROM GAS TA	0	0	-190,500	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-6,373	0	0	0
	Total SURPLUS/DEFICIT - CURR	-6,373	0	0	0
	Total OPERATING REV	-282,299	-398,264	-546,335	-247,836
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	-8	16,618	19,673	20,362
01-2-7142-1400	BENEFITS	1,177	1,354	1,967	2,952
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	950	950	1,150
01-2-7142-5952	PROGRAM SUPPLIES	399	315	500	500
	Total SUMMER STUDENT PROG	2,318	19,237	23,390	25,264
7181 COMMUNITY PARKS/GENERAL EXPEND					

Budget Report by Cost Center

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7181-1204	WAGES - HOURLY	9,106	8,696	12,564	13,005
01-2-7181-1400	BENEFITS	1,680	2,230	3,895	4,031
01-2-7181-2111	TRAVEL	0	0	0	400
01-2-7181-2210	ADVERTISING	0	0	500	500
01-2-7181-2320	LEGAL SERVICES	0	0	2,500	2,500
01-2-7181-2325	SURVEY FEES	0	0	1,000	1,000
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2338	CONTRACT FOR SERVICES	0	74,059	47,322	0
01-2-7181-2370	INSURANCE - PROPERTY	2,080	2,196	3,130	3,287
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	0	0	100	100
01-2-7181-2414	R & M - GENERAL	10,775	11,920	10,000	10,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	3,000	3,000
01-2-7181-2480	MINOR CAPITAL	31,519	36,859	30,000	30,000
01-2-7181-2610	RENTALS - BUILDING	1,376	1,457	3,000	3,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	8,445	8,478	8,719	11,649
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	157	500	500
01-2-7181-5650	MATERIALS	284	0	0	0
01-2-7181-5952	PROGRAM SUPPLIES	0	0	3,000	3,000
01-2-7181-9910	CONTINGENCY	0	0	5,500	5,500
	Total COMMUNITY PARKS/GENE	69,966	150,752	137,430	94,172
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	4,018	3,963	5,000	5,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	54,709	59,268	63,904	68,125
01-2-7182-2618	RENTALS - WASHROOMS	115	0	0	0
01-2-7182-5550	GARBAGE DISPOSAL	4,072	4,389	5,100	5,100
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	688	1,126	1,300	1,300
	Total PARKS MAINTENANCE EX	63,601	68,745	75,304	79,525
7187 KEATING PARK					
01-2-7187-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
01-2-7187-5650	MATERIALS	0	1,157	100	100
	Total KEATING PARK	0	1,157	600	600
7208 JACK FLEETWOOD MEMORIAL PARK					
01-2-7208-2414	R & M - BUILDINGS - GROUNDS	0	171	500	500
01-2-7208-5650	MATERIALS	0	0	100	100
	Total JACK FLEETWOOD MEMO	0	171	600	600
7218 MAPLEWOOD PARK					
01-2-7218-2414	R & M - BUILDINGS - GROUNDS	217	2,161	800	800
01-2-7218-5510	WATER	166	202	300	300

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7218-5650	MATERIALS	0	99	300	300
	Total MAPLEWOOD PARK	383	2,462	1,400	1,400
7229 GLENORA RIVERSIDE PARK					
01-2-7229-2414	R & M - BUILDINGS - GROUNDS	0	43	150	150
01-2-7229-5650	MATERIALS	0	0	150	150
	Total GLENORA RIVERSIDE PAR	0	43	300	300
7259 MILLER ROAD REST AREA					
01-2-7259-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
	Total MILLER ROAD REST AREA	0	0	250	250
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	14,811	14,242	11,000	11,000
01-2-7261-5650	MATERIALS	0	683	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
	Total INVASIVE SPECIES MANA(	14,811	14,925	15,000	15,000
7263 CURRIE PARK					
01-2-7263-2370	INSURANCE - PROPERTY	12	13	25	25
01-2-7263-2414	R & M - BUILDINGS - GROUNDS	5,109	1,197	2,000	2,000
01-2-7263-5530	ELECTRICITY	745	909	750	750
01-2-7263-5650	MATERIALS	720	1,179	1,600	1,600
	Total CURRIE PARK	6,587	3,298	4,375	4,375
7269 WAKE LAKE PARK					
01-2-7269-2414	R & M - BUILDINGS - GROUNDS	135	100	250	250
01-2-7269-5650	MATERIALS	64	0	250	250
	Total WAKE LAKE PARK	199	100	500	500
7279 EAGLE HEIGHTS					
01-2-7279-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7279-5650	MATERIALS	0	0	250	250
	Total EAGLE HEIGHTS	0	0	500	500
7281 SUNRISE					
01-2-7281-2414	R & M - BUILDINGS - GROUNDS	926	598	500	500
01-2-7281-5650	MATERIALS	0	0	250	250
	Total SUNRISE	926	598	750	750
7283 GLENORA TRAILSHEAD PARK					
01-2-7283-2338	CONTRACT FOR SERVICES	4,607	870	4,500	4,500
01-2-7283-2414	R & M - BUILDINGS - GROUNDS	12,314	14,901	6,000	6,000
01-2-7283-5530	ELECTRICITY	1,044	1,364	1,100	1,100

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7283-5550	GARBAGE DISPOSAL	84	0	0	0
01-2-7283-5650	MATERIALS	930	1,911	5,000	5,000
01-2-7283-5660	PARK FIXTURES	0	0	500	500
	Total GLENORA TRAILSHEAD PA	18,979	19,045	17,100	17,100
7284 COMMUNITY PATHWAYS					
01-2-7284-2414	R & M - BUILDINGS - GROUNDS	1,134	3,178	3,000	5,000
01-2-7284-5650	MATERIALS	3,921	2,188	2,500	2,500
	Total COMMUNITY PATHWAYS	5,056	5,366	5,500	7,500
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	1,493	2,229	300	0
01-2-8115-8216	PRINCIPAL	52,631	54,290	54,290	0
	Total SHORT TERM DEBT	54,124	56,519	54,590	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	0	190,500	0
	Total CONTRIBUTION TO THIRD	0	0	190,500	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	30,000	18,246	0
	Total TRANSFER TO CAPITAL RE	0	30,000	18,246	0
	Total OPERATING EXP	236,949	372,418	546,335	247,836
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-6,860	-21,013	-658,014	0
	Total TRANSFER FROM GAS TA	-6,860	-21,013	-658,014	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-19,251	0	-36,652	0
	Total TRANSFER FROM CAPITAL	-19,251	0	-36,652	0
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	-4,770	0	0	0
	Total SURPLUS/DEFICIT	-4,770	0	0	0
	Total CAPITAL REV	-30,880	-21,013	-694,666	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	30,880	21,013	0	0
01-8-8221-6125	LEASE IMPROVEMENTS	0	0	694,666	0

Budget Report by Cost Center

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Total TRANSFER/GENERAL CAP	30,880	21,013	694,666	0
Total CAPITAL EXP	30,880	21,013	694,666	0
Surplus/Deficit	**-45,349**	**-25,847**	**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	**-45,349**	**-25,847**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **235 - Community Parks - Area E**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$298,513	$237,836			(60,677)	(20.33%)
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Summer Student Wages Hourly/Benefits			21,640	23,314	1,674	0.56%
	Increase Summer Student Allocaiton - Truck			950	1,150	200	0.07%
	Increase Wages Hourly/Benefits			16,459	17,036	577	0.19%
	Decrease Provincial Grant			-47,322	0	47,322	15.85%
	Decrease Contract for Services			47,322	0	(47,322)	(15.85%)
	Increase Insurance - Property			3,130	3,287	157	0.05%
	Increase Allocation General Government			8,719	11,649	2,930	0.98%
	Increase Grass Cutting and Maintenance			63,904	68,125	4,221	1.41%
	Decrease Short Term Debt			54,590	0	(54,590)	(18.29%)
	Decrease Transfer to Capital Reserves			18,246	0	(18,246)	(6.11%)
	Increase Community Pathways			5,500	7,500	2,000	0.67%
	Increase Travel			0	400	400	0.13%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**193,138**	**132,461**	**(60,677)**	**(20.33%)**
B) Prior Year One-time items							
	Third Party Contribution - Allenby Road AT ($190,500 Gas Tax Funds)					0	0.00%
	Area E Roadside AT ($658,014 Gast Tax Funds)					0	0.00%
	Sahtlam Greenway Phased Trail Development ($36,652 Transfer from Capital Reserves)					0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**(60,677)**	**(20.33%)**
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						**(60,677)**	**(20.33%)**
D)	**Supplemental Items**						
1)	Area E Roadside Pathways (Amendment to approved)	Gas Tax	(2024 additional $117,222)	-		0	0.00%
2)	Area E Roadside Pathways R & M	Operating		-	4,000	4,000	1.34%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**4,000**	**4,000**	**1.34%**
Max 2024 Requisition change if Supplemental & Other Items are Approved						**(56,677)**	**-18.99%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $259,307 with $0 committed in 2023 - uncommitted balance is $259,307.

2) The Capital Reserve balance at December 31, 2022 is $100,964 with $18,406 committed in 2023 - uncommitted balance is $82,558.