234 – Community Parks – Area D

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

234 - COMMUNITY PARKS - AREA D **TOTAL REQUISITION** **259,468**

STATUTORY LIMITATION: **0.35000** **/1000 OF NET TAXABLE VALUE** **505,767**
Bylaw 2919 - March 14, 2007

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 D	1,445,048,545	162,332,221	259,468		259,468
TOTAL	1,445,048,545	162,332,221	259,468		259,468

RESIDENTIAL TAX RATE: **0.1598** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **15.98**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area D

Function: 234

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$220,694	$229,468	$235,000	$237,000	$239,500	$242,000
Long Term Debt						
Short Term Debt						
Capital	483,414	112,306				
Transfer to Capital Reserve	30,000		30,000	30,000	30,000	30,000
TOTAL APPLICATION OF FUNDS	$734,108	$341,774	$265,000	$267,000	$269,500	$272,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	250,694	259,468	265,000	267,000	269,500	272,000
User Fee						
Transfer from Capital Reserve		82,306				
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	483,414					
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$734,108	$341,774	$265,000	$267,000	$269,500	$272,000

Budget Report by Cost Center

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	Total GRANTS	-1,796	0	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-7,422	0	0
	Total RECOVERY OF COSTS	0	-7,422	0	0
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-122,745	0	0	0
	Total MISCELLANEOUS	-122,745	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-208,410	-221,687	-250,694	-229,468
	Total REQUISITION	-208,410	-221,687	-250,694	-229,468
	Total OPERATING REV	-332,952	-229,109	-250,694	-229,468
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	4,762	6,955	7,050	7,297
01-2-7142-1400	BENEFITS	687	631	705	1,058
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	909	268	450	450
	Total SUMMER STUDENT PROG	7,107	8,803	9,455	10,255
7165 BEACH ACCESSES					
01-2-7165-2412	REPAIRS & MAINT. - OTHER	0	0	500	500
	Total BEACH ACCESSES	0	0	500	500
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	9,625	9,481	13,084	15,000
01-2-7181-1400	BENEFITS	3,413	2,483	4,056	4,650
01-2-7181-1900	TERM EMPLOYEES	1,770	1,200	1,900	1,900
01-2-7181-2111	TRAVEL	0	0	0	250
01-2-7181-2210	ADVERTISING	0	488	500	500
01-2-7181-2320	LEGAL SERVICES	1,480	5,356	1,500	1,500
01-2-7181-2325	SURVEY FEES	0	0	250	250
01-2-7181-2329	APPRAISALS	0	0	250	250
01-2-7181-2330	CONSULTANTS	3,890	1,233	1,500	1,500

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7181-2370	INSURANCE - PROPERTY	248	261	270	284
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	0	100	400	400
01-2-7181-2414	R & M - GENERAL	22,673	16,025	16,500	16,500
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	3,000	4,000
01-2-7181-2480	MINOR CAPITAL	19,772	18,595	20,000	20,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	6,034	7,507	8,335	8,546
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	500	500
01-2-7181-5650	MATERIALS	847	11	0	0
01-2-7181-5935	SUMMER PLAYGROUND PROG	6,632	13,500	14,317	14,890
01-2-7181-5952	PROGRAM SUPPLIES	0	85	500	500
01-2-7181-9910	CONTINGENCY	0	0	2,743	2,743
	Total COMMUNITY PARKS/GENE	81,082	81,024	91,805	96,363
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	6,983	3,983	4,000	4,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	42,864	47,983	74,492	77,501
01-2-7182-2618	RENTALS - WASHROOMS	3,824	5,141	2,712	3,119
01-2-7182-5550	GARBAGE DISPOSAL	3,663	2,619	3,950	3,950
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	129	1,763	1,430	1,430
	Total PARKS MAINTENANCE EX	57,463	61,488	86,584	90,000
7198 HECATE PARK					
01-2-7198-2414	R & M - BUILDINGS - GROUNDS	8,357	7,118	4,000	4,000
01-2-7198-5510	WATER	880	814	1,500	1,500
01-2-7198-5530	ELECTRICITY	0	0	1,000	1,000
01-2-7198-5650	MATERIALS	0	1,390	4,000	4,000
	Total HECATE PARK	9,237	9,322	10,500	10,500
7206 COVERDALE/WATSON PARK					
01-2-7206-2414	R & M - BUILDINGS - GROUNDS	5,132	1,350	3,000	3,000
01-2-7206-5510	WATER	818	228	800	800
01-2-7206-5530	ELECTRICITY	198	215	300	300
01-2-7206-5650	MATERIALS	0	4,123	700	700
	Total COVERDALE/WATSON PA	6,149	5,916	4,800	4,800
7227 CEES & MIEP HOF MEMORIAL PARK					
01-2-7227-2414	R & M - BUILDINGS - GROUNDS	183	954	500	500
01-2-7227-5650	MATERIALS	67	0	500	500
	Total CEES & MIEP HOF MEMOF	251	954	1,000	1,000
7228 GLEN RD GREENBELT					
01-2-7228-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total GLEN RD GREENBELT	0	0	500	500
7236 TOM BANNISTER PARK					
01-2-7236-2414	R & M - BUILDINGS - GROUNDS	0	0	600	600
01-2-7236-5650	MATERIALS	1,785	191	200	200
	Total TOM BANNISTER PARK	1,785	191	800	800
7241 KENNEDY LANE WALKWAY					
01-2-7241-2414	R & M - BUILDINGS - GROUNDS	672	472	500	500
	Total KENNEDY LANE WALKWAY	672	472	500	500
7242 AUSTIN PLACE GREEN BELT					
01-2-7242-2414	R & M - BUILDINGS - GROUNDS	0	0	100	100
	Total AUSTIN PLACE GREEN BE	0	0	100	100
7252 MAPLE GROVE PARK					
01-2-7252-2414	R & M - BUILDINGS - GROUNDS	870	262	500	500
01-2-7252-5650	MATERIALS	117	0	500	500
	Total MAPLE GROVE PARK	987	262	1,000	1,000
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	4,716	2,806	4,000	4,000
01-2-7261-5650	MATERIALS	287	1,926	500	500
01-2-7261-5952	PROGRAM SUPPLIES	0	76	500	500
	Total INVASIVE SPECIES MANAG	5,003	4,807	5,000	5,000
7262 KAYAK LAUNCH					
01-2-7262-2414	R & M - BUILDINGS - GROUNDS	1,101	1,228	3,500	3,500
01-2-7262-5510	WATER	534	0	400	400
01-2-7262-5650	MATERIALS	915	374	750	750
	Total KAYAK LAUNCH	2,550	1,602	4,650	4,650
7277 ROBERT SERVICE MEMORIAL					
01-2-7277-2414	R & M - BUILDINGS - GROUNDS	0	611	250	250
01-2-7277-5650	MATERIALS	0	0	250	250
	Total ROBERT SERVICE MEMOF	0	611	500	500
7290 COMMUNITY TRAILS					
01-2-7290-2414	R & M - BUILDINGS - GROUNDS	455	1,978	1,500	1,500
01-2-7290-5650	MATERIALS	0	905	1,500	1,500
	Total COMMUNITY TRAILS	455	2,884	3,000	3,000
7297 SOUTHERN PLAYFIELD					
01-2-7297-2414	R & M - BUILDINGS - GROUNDS	0	100	0	0

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total SOUTHERN PLAYFIELD	0	100	0	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	145,051	30,000	30,000	0
	Total TRANSFER TO CAPITAL RE	145,051	30,000	30,000	0
	Total OPERATING EXP	317,791	208,436	250,694	229,468
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	0	0	-30,000
	Total REQUISITION	0	0	0	-30,000
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	-27,572	-483,414	0
	Total TRANSFER FROM GAS TA	0	-27,572	-483,414	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	0	-82,306
	Total TRANSFER FROM CAPITAI	0	0	0	-82,306
	Total CAPITAL REV	0	-27,572	-483,414	-112,306
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6122	BUILDING IMPROVEMENTS	0	0	0	112,306
01-8-8221-6124	LAND IMPROVEMENTS	0	27,572	483,414	0
	Total TRANSFER/GENERAL CAP	0	27,572	483,414	112,306
	Total CAPITAL EXP	0	27,572	483,414	112,306
	Surplus/Deficit	**-15,161**	**-20,673**	**0**	**0**

Budget Report by Cost Center

CVRD

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	**-15,161**	**-20,673**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **234 - Community Parks - Area D**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$250,694	$259,468			8,774	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			7,755	8,355	600	0.24%
	Increase Summer Student Truck Allocation			950	1,150	200	0.08%
	Increase Hourly Wages/Benefits			17,140	19,650	2,510	1.00%
	Increase Miscellaneous Equipment			3,000	4,000	1,000	0.40%
	Increase Allocation General Government			8,335	8,546	211	0.08%
	Increase Parks Summer Playground Program			14,317	14,890	573	0.23%
	Increase Grass Cutting and Maintenance			74,492	77,501	3,009	1.20%
	Increase Rentals - Washrooms			2,712	3,119	407	0.16%
	Increase Insurance - Property			270	284	14	0.01%
	Increase Travel			0	250	250	0.10%
	Decrease Transfer to Capital Reserve			30,000	0	(30,000)	(11.97%)
	Increase Capital - Building Improvements			0	30,000	30,000	11.97%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**158,971**	**167,745**	**8,774**	**3.50%**
B) Prior Year One-time items							
	Wessex Park Staircase ($483,414 Gas Tax Funds)					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						**8,774**	**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					**8,774**	**3.50%**
D)	**Supplemental Items**						
1)	Gateway Park Foreshore Remediation	Gas Tax	($50k 2024, $500K 2026 TBD)	-		0	0.00%
2)	Wessex Ravine Staircase (Amendment)	Gas Tax	($47,685 project funding addition)	-		0	0.00%
3)	Wessex Ravine Staircase R & M	Operating		-	2,000	2,000	0.80%
4)	Coverdale Watson Washroom Building Remediation	Transfer from operating		-	(82,306)	(82,306)	(32.83%)
		Capital		-	82,306	82,306	32.83%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**2,000**	**2,000**	**0.80%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved					**10,774**	**4.30%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $111,902 with $0 committed in 2023 - uncommitted balance is $111,902.

2) The Capital Reserve balance at December 31, 2022 is $206,246 with $30,000 Transfer to Capital Reserves committed in 2023 - uncommitted balance is $236,246.