

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, invasive species management, general park expenditures and parkland acquisition. The function is funded primarily through requisition.

235 - COMMUNITY PARKS - AREA E		TOTAL REQUISITION	260,301		
STATUTORY LIMITATION:		0.53000 /1000 OF NET TAXABLE VALUE Bylaw 3853 - October 8, 2014	793,971		
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	1,498,058,229	192,512,412	260,301	-	260,301
TOTAL	1,498,058,229	192,512,412	260,301		260,301
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1352	COST PER \$100,000 HOUSEHOLD 13.52		

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$269,245	\$275,801	\$289,591	\$296,500	\$301,600	\$311,500
Long Term Debt						
Short Term Debt						
Capital	60,000		50,000	50,000	50,000	50,000
Transfer to Capital Reserve	58,255					
TOTAL APPLICATION OF FUNDS	\$387,500	\$275,801	\$339,591	\$346,500	\$351,600	\$361,500
SOURCES OF FUNDS						
Requisition/Parcel Tax	312,000	260,301	324,091	330,500	335,600	345,500
User Fee						
Transfer from Capital Reserve	60,000					
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve						
Other	15,500	15,500	15,500	16,000	16,000	16,000
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$387,500	\$275,801	\$339,591	\$346,500	\$351,600	\$361,500

2026 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Land	\$0		\$0
Total			<u>\$0</u>



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Function Type : Selective

		GENERAL REVENUE FUND			
		235 - COMMUNITY PARKS - AREA E			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
OPERATING REV					
2000 GRANTS					
01-1-2000-2121	PROVINCIAL CONDITIONAL	-47,522	0	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	0	-682	0	0
Total GRANTS		-47,522	-682	0	0
5304 PARK FACILITY RENTAL					
01-1-5304-2700	GENERAL	0	0	-3,500	-3,500
Total PARK FACILITY RENTAL		0	0	-3,500	-3,500
5331 RENTAL INCOME					
01-1-5331-0000	RENTAL-INCOME	-11,690	-11,033	-12,000	-12,000
01-1-5331-2800	PROPERTY RENTAL	-4,260	-3,743	0	0
Total RENTAL INCOME		-15,950	-14,775	-12,000	-12,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	0	-250	0	0
Total DONATIONS		0	-250	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-298,513	-312,461	-312,000	-260,301
Total REQUISITION		-298,513	-312,461	-312,000	-260,301
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	-64,800	-3,240	-122,460	0
Total TRANSFER FROM GAS TA		-64,800	-3,240	-122,460	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	-3,583	0	0
Total SURPLUS/DEFICIT - CURR		0	-3,583	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-24,603	0
Total TRANSFER FROM OPERA1		0	0	-24,603	0
Total OPERATING REV		-426,785	-334,992	-474,563	-275,801
OPERATING EXP					
6100 PLANNING EXPENDITURES					
01-2-6100-1204	WAGES - HOURLY	403	0	0	0
01-2-6100-1400	BENEFITS	42	0	0	0
01-2-6100-2394	MEETING EXP.-COMMITTEE/C	198	0	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



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GENERAL REVENUE FUND				
235 - COMMUNITY PARKS - AREA E				
	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Total PLANNING EXPENDITURE:	643	0	0	0
7121 GENERAL RECREATION EXPEND				
01-2-7121-5510 WATER	699	0	0	0
Total GENERAL RECREATION E:	699	0	0	0
7142 SUMMER STUDENT PROGRAM				
01-2-7142-1204 WAGES - HOURLY	14,080	13,842	20,973	21,707
01-2-7142-1400 BENEFITS	1,734	1,754	3,041	3,041
01-2-7142-2475 MISCELLANEOUS EQUIPMENT	0	0	300	300
01-2-7142-4380 ALLOC - SUMMER TRUCK	950	1,150	2,275	2,275
01-2-7142-5952 PROGRAM SUPPLIES	337	50	500	500
Total SUMMER STUDENT PROG	17,101	16,797	27,089	27,823
7181 COMMUNITY PARKS/GENERAL EXPEND				
01-2-7181-1204 WAGES - HOURLY	12,948	11,476	13,395	17,865
01-2-7181-1400 BENEFITS	2,741	3,192	4,152	5,538
01-2-7181-2111 TRAVEL	0	2	400	400
01-2-7181-2210 ADVERTISING	341	0	500	500
01-2-7181-2265 ASSET MANAGEMENT	0	0	0	1,000
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	49,751	0	0	0
01-2-7181-2370 INSURANCE - PROPERTY	2,393	2,565	2,513	2,613
01-2-7181-2394 MEETING EXP.-COMMITTEE/C	0	46	100	100
01-2-7181-2414 R & M - GENERAL	8,742	8,101	10,000	10,000
01-2-7181-2475 MISCELLANEOUS EQUIPMENT	3,000	3,000	4,000	4,000
01-2-7181-2480 MINOR CAPITAL	26,417	8,980	54,603	30,000
01-2-7181-2610 RENTALS - BUILDING	1,473	1,502	3,000	3,000
01-2-7181-4100 ALLOC - GENERAL GOVERNME	8,719	11,649	14,234	9,239
01-2-7181-4201 ALLOC - PARKS & TRAILS	2,200	2,200	4,400	4,400
01-2-7181-5110 SUNDRY EXPENSES	0	0	500	500
01-2-7181-5650 MATERIALS	228	1,873	0	0
01-2-7181-5952 PROGRAM SUPPLIES	43	0	3,000	3,000
01-2-7181-9910 CONTINGENCY	0	0	5,500	4,500
Total COMMUNITY PARKS/GENE	118,994	54,585	124,297	100,655
7182 PARKS MAINTENANCE EXPENDITURES				
01-2-7182-2422 R & M - GROUNDS - TREES	7,201	4,490	7,500	7,500
01-2-7182-2542 GRASS CUTTING AND MAINT	59,173	62,420	73,232	81,654
01-2-7182-5550 GARBAGE DISPOSAL	5,253	5,013	5,100	5,100
01-2-7182-5939 SUPPLIES - TURF MGMT/LAND	1,267	1,292	1,355	1,355



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GENERAL REVENUE FUND				
235 - COMMUNITY PARKS - AREA E				
	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Total PARKS MAINTENANCE EX	72,894	73,216	87,187	95,609
7187 KEATING PARK				
01-2-7187-2414 R & M - BUILDINGS - GROUND\$	0	100	500	500
01-2-7187-5650 MATERIALS	666	0	100	100
Total KEATING PARK	666	100	600	600
7208 JACK FLEETWOOD MEMORIAL PARK				
01-2-7208-2414 R & M - BUILDINGS - GROUND\$	0	245	500	500
01-2-7208-5650 MATERIALS	2,188	0	100	100
Total JACK FLEETWOOD MEMO	2,188	245	600	600
7218 MAPLEWOOD PARK				
01-2-7218-2414 R & M - BUILDINGS - GROUND\$	609	624	800	800
01-2-7218-5510 WATER	329	638	300	300
01-2-7218-5650 MATERIALS	0	227	300	300
Total MAPLEWOOD PARK	939	1,488	1,400	1,400
7229 GLENORA RIVERSIDE PARK				
01-2-7229-2414 R & M - BUILDINGS - GROUND\$	800	90	150	150
01-2-7229-5650 MATERIALS	0	816	150	150
Total GLENORA RIVERSIDE PAR	800	906	300	300
7236 TOM BANNISTER PARK				
01-2-7236-2414 R & M - BUILDINGS - GROUND\$	96	0	0	0
Total TOM BANNISTER PARK	96	0	0	0
7259 MILLER ROAD REST AREA				
01-2-7259-2414 R & M - BUILDINGS - GROUND\$	96	500	250	250
Total MILLER ROAD REST AREA	96	500	250	250
7261 INVASIVE SPECIES MANAGEMENT				
01-2-7261-2338 CONTRACT FOR SERVICES	13,097	15,690	11,000	11,000
01-2-7261-5650 MATERIALS	0	0	2,000	2,000
01-2-7261-5952 PROGRAM SUPPLIES	0	0	2,000	2,000
Total INVASIVE SPECIES MANA\$	13,097	15,690	15,000	15,000
7263 CURRIE PARK				
01-2-7263-2370 INSURANCE - PROPERTY	14	15	25	25
01-2-7263-2414 R & M - BUILDINGS - GROUND\$	3,596	3,728	2,000	2,000
01-2-7263-5530 ELECTRICITY	866	1,146	750	1,189
01-2-7263-5650 MATERIALS	0	949	1,600	1,600
Total CURRIE PARK	4,476	5,839	4,375	4,814

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GENERAL REVENUE FUND				
235 - COMMUNITY PARKS - AREA E				
		2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG
				2026
				BUDGET VALUE
7269 WAKE LAKE PARK				
01-2-7269-2414	R & M - BUILDINGS - GROUND\$	0	0	250
01-2-7269-5650	MATERIALS	0	0	250
Total WAKE LAKE PARK		0	0	500
7279 EAGLE HEIGHTS				
01-2-7279-2414	R & M - BUILDINGS - GROUND\$	0	0	250
01-2-7279-5650	MATERIALS	0	702	250
Total EAGLE HEIGHTS		0	702	500
7281 SUNRISE				
01-2-7281-2414	R & M - BUILDINGS - GROUND\$	747	600	500
01-2-7281-5650	MATERIALS	0	0	250
Total SUNRISE		747	600	750
7283 GLENORA TRAILSHEAD PARK				
01-2-7283-2338	CONTRACT FOR SERVICES	5,248	4,375	6,000
01-2-7283-2414	R & M - BUILDINGS - GROUND\$	2,869	9,926	6,000
01-2-7283-5530	ELECTRICITY	2,503	1,827	2,500
01-2-7283-5650	MATERIALS	4,458	1,674	5,000
01-2-7283-5660	PARK FIXTURES	3,078	0	500
Total GLENORA TRAILSHEAD PA		18,157	17,803	20,000
7284 COMMUNITY PATHWAYS				
01-2-7284-2414	R & M - BUILDINGS - GROUND\$	3,562	5,712	8,500
01-2-7284-5650	MATERIALS	0	920	2,500
Total COMMUNITY PATHWAYS		3,562	6,632	11,000
7290 COMMUNITY TRAILS				
01-2-7290-2414	R & M - BUILDINGS - GROUND\$	1,969	20	0
Total COMMUNITY TRAILS		1,969	20	0
8115 SHORT TERM DEBT				
01-2-8115-8215	INTEREST	2,424	0	0
01-2-8115-8216	PRINCIPAL	54,291	0	0
Total SHORT TERM DEBT		56,715	0	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	64,800	3,240	122,460
Total CONTRIBUTION TO THIRD		64,800	3,240	122,460
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000	TSF TO CAPITAL RESERVE	18,246	71,125	58,255



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GENERAL REVENUE FUND				
235 - COMMUNITY PARKS - AREA E				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
Total TRANSFER TO CAPITAL RE	18,246	71,125	58,255	0
Total OPERATING EXP	396,886	269,488	474,563	275,801
CAPITAL REV				
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	-27,190	-8,673	-724,713	0
Total TRANSFER FROM GAS TAX	-27,190	-8,673	-724,713	0
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	-13,357	-5,995	-77,300	0
Total TRANSFER FROM CAPITAL	-13,357	-5,995	-77,300	0
Total CAPITAL REV	-40,547	-14,669	-802,013	0
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6124 LAND IMPROVEMENTS	13,357	5,995	693,463	0
01-8-8221-6125 LEASE IMPROVEMENTS	27,190	8,673	108,550	0
Total TRANSFER/GENERAL CAP	40,547	14,669	802,013	0
Total CAPITAL EXP	40,547	14,669	802,013	0
Surplus/Deficit	-29,899	-65,504	0	0



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	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-29,899	-65,504	0	0