

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

232 - COMMUNITY PARKS - AREA B

TOTAL REQUISITION

863,248

STATUTORY LIMITATION:

0.43000 /1000 OF NET TAXABLE VALUE
Bylaw 3967 - December 9, 2015

1,804,061

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	4,195,491,136	446,671,103	863,248	-	863,248
TOTAL	4,195,491,136	446,671,103	863,248		863,248

RESIDENTIAL TAX RATE:
(PER \$1000 OF NET TAXABLE VALUE)

0.1933

COST PER \$100,000 HOUSEHOLD
19.33

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area B

Function: 232

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$476,638	\$527,300	\$532,665	\$546,000	\$562,000	\$579,000
Long Term Debt						
Short Term Debt	346,247	346,948	346,947	346,947	346,947	260,290
Capital	50,000	615,000	75,000	80,000		50,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$872,885	\$1,489,248	\$954,612	\$972,947	\$908,947	\$889,290
SOURCES OF FUNDS						
Requisition/Parcel Tax	861,885	863,248	932,612	950,947	886,947	866,790
User Fee	1,000	1,000	2,000	2,000	2,000	2,500
Transfer from Capital Reserve		40,000				
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve		575,000				
Other	10,000	10,000	20,000	20,000	20,000	20,000
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$872,885	\$1,489,248	\$954,612	\$972,947	\$908,947	\$889,290

2026 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P&I
Parkland	\$177,614	2025	\$187,383
Proposed	Amount	Maturity	P & I
Parkland	\$1,400,000	2027	\$158,864
Total			<u>\$346,247</u>



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Function Type : Selective

		GENERAL REVENUE FUND			
		232 - COMMUNITY PARKS - AREA B			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-349	-359	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	0	-682	0	0
Total GRANTS		-349	-1,041	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-580	-690	0	0
Total RECOVERY OF COSTS		-580	-690	0	0
4780 FIELD RENTAL					
01-1-4780-2715	TAXABLE	-358	-1,648	-1,000	-1,000
Total FIELD RENTAL		-358	-1,648	-1,000	-1,000
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	-5,698	-21,749	-10,000	-10,000
Total RENTAL INCOME		-5,698	-21,749	-10,000	-10,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-7,000	-72,500	0	0
Total MISCELLANEOUS		-7,000	-72,500	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-681,924	-716,691	-811,885	-863,248
Total REQUISITION		-681,924	-716,691	-811,885	-863,248
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	-120,000	-30,000	0
Total TRANSFER FROM GAS TA		0	-120,000	-30,000	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-23,761	-73,478	0	0
Total SURPLUS/DEFICIT - CURF		-23,761	-73,478	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-54,726	0
Total TRANSFER FROM OPERA'		0	0	-54,726	0
Total OPERATING REV		-719,670	-1,007,797	-907,611	-874,248
OPERATING EXP					
6112 2015 RAM FLDCK (5585KT) - VIN 07019					
01-2-6112-5310	FUEL & LUBRICANTS	286	0	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



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GENERAL REVENUE FUND				
232 - COMMUNITY PARKS - AREA B				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total 2015 RAM FLDCK (5585KT)	286	0	0	0
7142 SUMMER STUDENT PROGRAM				
01-2-7142-1204 WAGES - HOURLY	12,723	12,238	18,643	19,296
01-2-7142-1400 BENEFITS	1,566	1,544	2,703	2,701
01-2-7142-2475 MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380 ALLOC - SUMMER TRUCK	950	1,150	2,275	2,275
01-2-7142-5952 PROGRAM SUPPLIES	831	163	400	400
Total SUMMER STUDENT PROC	16,070	15,095	24,271	24,922
7179 COWICHAN VALLEY TRAIL				
01-2-7179-2414 R & M - BUILDINGS - GROUND:	125	0	0	0
Total COWICHAN VALLEY TRAIL	125	0	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND				
01-2-7181-1204 WAGES - HOURLY	23,808	24,926	25,596	33,605
01-2-7181-1400 BENEFITS	7,330	6,744	7,935	10,418
01-2-7181-1900 TERM EMPLOYEES	4,800	5,050	3,600	5,050
01-2-7181-2111 TRAVEL	142	141	600	600
01-2-7181-2210 ADVERTISING	261	626	500	500
01-2-7181-2265 ASSET MANAGEMENT	0	0	0	1,000
01-2-7181-2320 LEGAL SERVICES	9,986	4,816	10,000	10,000
01-2-7181-2325 SURVEY FEES	0	0	1,000	1,000
01-2-7181-2329 APPRAISALS	0	0	500	500
01-2-7181-2330 CONSULTANTS	5,933	23,989	74,726	35,000
01-2-7181-2338 CONTRACT FOR SERVICES	0	4,830	5,600	5,600
01-2-7181-2370 INSURANCE - PROPERTY	1,748	1,874	1,886	1,961
01-2-7181-2394 MEETING EXP.-COMMITTEE/C	49	383	500	500
01-2-7181-2414 R & M - GENERAL	13,448	9,062	17,000	17,000
01-2-7181-2475 MISCELLANEOUS EQUIPMENT	3,000	3,000	4,000	4,000
01-2-7181-2480 MINOR CAPITAL	39,568	49,395	35,000	35,000
01-2-7181-4100 ALLOC - GENERAL GOVERNMI	18,773	16,721	17,588	22,068
01-2-7181-4201 ALLOC - PARKS & TRAILS	2,200	2,200	4,400	4,400
01-2-7181-5110 SUNDRY EXPENSES	0	681	500	500
01-2-7181-5650 MATERIALS	174	8,019	300	300
01-2-7181-5935 SUMMER PLAYGROUND PROC	11,727	11,134	15,337	15,874
01-2-7181-5952 PROGRAM SUPPLIES	39	0	500	500
01-2-7181-9910 CONTINGENCY	0	0	6,250	5,250
Total COMMUNITY PARKS/GENE	142,986	173,593	233,318	210,626
7182 PARKS MAINTENANCE EXPENDITURES				
01-2-7182-2422 R & M - GROUNDS - TREES	20,411	9,616	9,000	9,000
01-2-7182-2542 GRASS CUTTING AND MAINTEN	94,927	100,423	140,653	156,828



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		GENERAL REVENUE FUND			
		232 - COMMUNITY PARKS - AREA B			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-7182-2618	RENTALS - WASHROOMS	14,576	14,427	10,022	11,024
01-2-7182-5550	GARBAGE DISPOSAL	5,520	4,634	5,500	5,500
01-2-7182-5650	MATERIALS	0	332	0	0
Total PARKS MAINTENANCE EX		135,434	129,432	165,175	182,352
7184 CENTRAL PARK					
01-2-7184-5650	MATERIALS	0	680	0	0
Total CENTRAL PARK		0	680	0	0
7188 OLD MILL PARK					
01-2-7188-2414	R & M - BUILDINGS - GROUND:	2,397	2,089	4,000	4,000
01-2-7188-5650	MATERIALS	822	1,610	2,000	2,000
Total OLD MILL PARK		3,219	3,699	6,000	6,000
7189 WILLIAM RIVERS PARK					
01-2-7189-2414	R & M - BUILDINGS - GROUND:	3,427	915	500	500
01-2-7189-5650	MATERIALS	0	82	250	250
Total WILLIAM RIVERS PARK		3,427	997	750	750
7191 GALLAND PARK					
01-2-7191-2414	R & M - BUILDINGS - GROUND:	0	100	500	500
01-2-7191-5650	MATERIALS	0	0	500	500
Total GALLAND PARK		0	100	1,000	1,000
7192 SHAWNIGAN HILLS PARK					
01-2-7192-2338	CONTRACT FOR SERVICES	2,011	11,568	4,000	4,000
01-2-7192-2414	R & M - BUILDINGS - GROUND:	16,961	7,339	17,000	17,000
01-2-7192-4803	SEWER USER FEE	432	432	600	600
01-2-7192-5510	WATER	437	653	1,000	1,000
01-2-7192-5530	ELECTRICITY	1,517	1,676	2,600	2,600
01-2-7192-5650	MATERIALS	4,861	7,050	3,500	3,500
Total SHAWNIGAN HILLS PARK		26,219	28,718	28,700	28,700
7201 SHAWNIGAN WHARF PARK					
01-2-7201-2414	R & M - BUILDINGS - GROUND:	6,212	6,709	6,200	7,000
01-2-7201-5510	WATER	0	0	500	500
01-2-7201-5650	MATERIALS	416	666	500	500
Total SHAWNIGAN WHARF PAR		6,628	7,374	7,200	8,000
7205 DOUGAN - ELSIE MILES PARK					
01-2-7205-2338	CONTRACT FOR SERVICES	5,001	8,353	3,500	3,500
01-2-7205-2414	R & M - BUILDINGS - GROUND:	7,855	2,285	8,500	8,500
01-2-7205-5650	MATERIALS	740	1,781	4,000	4,000



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GENERAL REVENUE FUND					
232 - COMMUNITY PARKS - AREA B					
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-7205-5660	PARK FIXTURES	0	0	2,000	2,000
	Total DOUGAN - ELSIE MILES P.	13,596	12,419	18,000	18,000
7211 MASON'S BEACH PARK					
01-2-7211-2414	R & M - BUILDINGS - GROUND:	470	4,306	3,000	3,000
01-2-7211-5650	MATERIALS	0	303	1,000	1,000
	Total MASON'S BEACH PARK	470	4,608	4,000	4,000
7219 GIBSONS PARK					
01-2-7219-2414	R & M - BUILDINGS - GROUND:	50	25	200	200
01-2-7219-5650	MATERIALS	0	0	100	100
	Total GIBSONS PARK	50	25	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	150	1,000	1,000
01-2-7232-2414	R & M - BUILDINGS - GROUND:	0	0	500	500
01-2-7232-5650	MATERIALS	354	59	1,250	1,250
	Total BALDY MT. TRAIL	354	209	4,500	4,500
7233 KINGBURNE PARK					
01-2-7233-2414	R & M - BUILDINGS - GROUND:	125	0	250	250
01-2-7233-5650	MATERIALS	0	0	200	200
	Total KINGBURNE PARK	125	0	450	450
7234 MELROSE PARK					
01-2-7234-2414	R & M - BUILDINGS - GROUND:	50	0	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
	Total MELROSE PARK	50	0	400	400
7257 BEACH ESTATES GREENBELT					
01-2-7257-2414	R & M - BUILDINGS - GROUND:	0	485	500	500
	Total BEACH ESTATES GREENE	0	485	500	500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,861	9,016	6,000	6,000
01-2-7261-5650	MATERIALS	0	1,912	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	1,483	2,000	2,000
	Total INVASIVE SPECIES MANA	9,861	12,411	10,000	10,000
7265 LAKE ACCESSES					
01-2-7265-2414	R & M - BUILDINGS - GROUND:	0	0	750	750
01-2-7265-5650	MATERIALS	0	0	750	750

Cowichan Valley Regional District
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GENERAL REVENUE FUND				
232 - COMMUNITY PARKS - AREA B				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total LAKE ACCESSES	0	0	1,500	1,500
7272 GALLIERS PARK				
01-2-7272-2414 R & M - BUILDINGS - GROUND:	750	0	0	0
Total GALLIERS PARK	750	0	0	0
7275 RECREATION ROAD BOAT LAUNCH				
01-2-7275-2414 R & M - BUILDINGS - GROUND:	155	838	1,500	1,500
01-2-7275-5650 MATERIALS	0	0	1,000	1,000
Total RECREATION ROAD BOAT	155	838	2,500	2,500
7276 SILVERMINE TRAIL PARK				
01-2-7276-2414 R & M - BUILDINGS - GROUND:	0	0	3,000	3,000
01-2-7276-5650 MATERIALS	0	101	500	500
Total SILVERMINE TRAIL PARK	0	101	3,500	3,500
7288 DOG OFF-LEASH PARK				
01-2-7288-2414 R & M - BUILDINGS - GROUND:	320	0	0	0
Total DOG OFF-LEASH PARK	320	0	0	0
7295 WEST SHAWNIGAN LAKE				
01-2-7295-2338 CONTRACT FOR SERVICES	2,440	25	3,000	3,000
01-2-7295-2379 SECURITY	0	0	900	900
01-2-7295-2414 R & M - BUILDINGS - GROUND:	3,442	5,831	2,500	2,500
01-2-7295-5650 MATERIALS	768	311	650	650
Total WEST SHAWNIGAN LAKE	6,650	6,168	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL				
01-2-7336-2338 CONTRACT FOR SERVICES	1,717	10,227	7,200	7,200
01-2-7336-2412 REPAIRS & MAINT. - OTHER	269	1,490	2,000	2,000
01-2-7336-2414 R & M - BUILDINGS - GROUND:	1,740	1,346	1,000	1,000
01-2-7336-5650 MATERIALS	30	70	2,050	2,050
Total SHAWNIGAN RAIL WITH T	3,756	13,133	12,250	12,250
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	26,747	17,214	35,921	44,949
01-2-8115-8216 PRINCIPAL	177,618	177,618	310,326	301,999
Total SHORT TERM DEBT	204,365	194,832	346,247	346,948
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000 CONTRIBUTION TO THIRD PAF	0	120,000	30,000	0
Total CONTRIBUTION TO THIRD	0	120,000	30,000	0
8241 TRANSFER TO CAPITAL RESERVE				



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		GENERAL REVENUE FUND			
		232 - COMMUNITY PARKS - AREA B			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	72,500	0	0
	Total TRANSFER TO CAPITAL R	0	72,500	0	0
	Total OPERATING EXP	574,894	797,416	907,611	874,248
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	-50,000	-50,000	0
	Total REQUISITION	0	-50,000	-50,000	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERI	0	0	-1,399,525	0
	Total M.F.A. FUNDING	0	0	-1,399,525	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-117,152	-754,690	-24,765	-575,000
	Total TRANSFER FROM GAS TA	-117,152	-754,690	-24,765	-575,000
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-140,000	-40,000
	Total TRANSFER FROM CAPITA	0	0	-140,000	-40,000
	Total CAPITAL REV	-117,152	-804,690	-1,614,290	-615,000
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6111	ENGINEERING STRUCTURES	0	0	0	125,000
01-8-8221-6114	LAND	475	0	1,399,525	0
01-8-8221-6122	BUILDING IMPROVEMENTS	0	0	0	200,000
01-8-8221-6123	PARKS INFRASTRUCTURE	0	0	0	250,000
01-8-8221-6124	LAND IMPROVEMENTS	0	0	164,765	40,000
01-8-8221-6125	LEASE IMPROVEMENTS	117,152	799,701	50,000	0
	Total TRANSFER/GENERAL CAF	117,627	799,701	1,614,290	615,000
	Total CAPITAL EXP	117,627	799,701	1,614,290	615,000
	Surplus/Deficit	-144,301	-215,371	0	0

Cowichan Valley Regional District
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	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-144,301	-215,371	0	0
