

390 – Regional Recreation

The role of the Regional Recreation Function is to provide funding for the nine regionally significant recreation facilities. These facilities are: Cowichan Aquatic Centre, Cowichan Community Centre, Cowichan Lake Sports Arena, Cowichan Performing Arts Centre, Cowichan Sportsplex, Frank Jamison Community Centre, Fuller Lake Arena, Kerry Park Recreation Centre, and Shawnigan Lake Community Centre. Funding is done by tax requisition based on usage of the facilities.

390 - REGIONAL RECREATION

STATUTORY LIMITATION:

GREATER OF \$35,000,000 OR
 1.19540 /1000 OF NET TAXABLE VALUE 22,969,286
 Bylaw 4438 - November 23, 2022

BASIS OF APPORTIONMENT:

PERCENTAGE OF USAGE OF THE SERVICE

PARTICIPATING AREAS:	ASSESSMENTS	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL
CITY OF DUNCAN	184,964,586	1,087,462	-	1,087,462
DISTRICT OF NORTH COWICHAN	1,322,124,175	8,184,767	-	8,184,767
TOWN OF LADYSMITH	347,138,141	2,790,765	-	2,790,765
TOWN OF LAKE COWICHAN	120,575,129	954,755	-	954,755
ELECTORAL AREA A	251,483,986	1,455,279	-	1,455,279
ELECTORAL AREA B	446,671,103	3,062,276	-	3,062,276
ELECTORAL AREA C	237,844,956	1,388,710	-	1,388,710
ELECTORAL AREA D	161,943,870	1,160,875	-	1,160,875
ELECTORAL AREA E	189,525,096	1,268,013	-	1,268,013
ELECTORAL AREA F	142,165,711	371,289	-	371,289
ELECTORAL AREA G	153,335,355	382,851	-	382,851
ELECTORAL AREA H	166,331,910	447,926	-	447,926
ELECTORAL AREA I	183,390,057	414,320	-	414,320
TOTAL	3,907,494,075	22,969,286	-	22,969,286

RESIDENTIAL TAX RATE:

(PER \$1000 OF NET TAXABLE VALUE)

COST PER \$100,000 HOUSEHOLD

CITY OF DUNCAN	0.5879	58.79
DISTRICT OF NORTH COWICHAN	0.6191	61.91
TOWN OF LADYSMITH	0.8039	80.39
TOWN OF LAKE COWICHAN	0.7918	79.18
ELECTORAL AREA A	0.5787	57.87
ELECTORAL AREA B	0.6856	68.56
ELECTORAL AREA C	0.5839	58.39
ELECTORAL AREA D	0.7168	71.68
ELECTORAL AREA E	0.6690	66.90
ELECTORAL AREA F	0.2612	26.12
ELECTORAL AREA G	0.2497	24.97
ELECTORAL AREA H	0.2693	26.93
ELECTORAL AREA I	0.2259	22.59

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Regional Recreation

Function: 390

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$23,987,018	\$23,219,286	\$22,397,913	\$23,069,851	\$23,761,946	\$24,474,805
Long Term Debt						
Short Term Debt						
Capital						
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$23,987,018	\$23,219,286	\$22,397,913	\$23,069,851	\$23,761,946	\$24,474,805
SOURCES OF FUNDS						
Requisition/Parcel Tax	23,987,018	22,969,286	22,397,913	23,069,851	23,761,946	24,474,805
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve						
Other		250,000				
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$23,987,018	\$23,219,286	\$22,397,913	\$23,069,851	\$23,761,946	\$24,474,805



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

GENERAL REVENUE FUND				
390 - REGIONAL RECREATION				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
OPERATING REV				
2000 GRANTS				
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-735	-1,546	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,008	-8,663	0
01-1-2000-2108	GROWING COMMUNITIES FUN	0	0	-250,000
	Total GRANTS	-3,743	-10,209	0
7571 REQUISITION				
01-1-7571-0000	REQUISITION	-6,741,844	-16,832,698	-23,987,018
	Total REQUISITION	-6,741,844	-16,832,698	-23,987,018
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000	SURPLUS/DEFICIT	173,897	0	0
	Total SURPLUS/DEFICIT - CURF	173,897	0	0
	Total OPERATING REV	-6,571,691	-16,842,907	-23,987,018
OPERATING EXP				
7700 REGIONAL REC - CONTRIBUTION				
01-2-7700-4100	ALLOC - GENERAL GOVERNMI	0	15,651	25,254
01-2-7700-7520	CAC	1,004,051	2,485,720	3,960,396
01-2-7700-7521	CLR	739,190	1,412,842	2,163,826
01-2-7700-7522	CPAC	505,531	1,132,477	1,754,540
01-2-7700-7523	FJCC	695,205	1,718,067	2,649,087
01-2-7700-7524	CCC	1,817,493	5,177,623	6,629,208
01-2-7700-7525	KPR	1,094,208	2,598,946	3,635,452
01-2-7700-7526	SLC	325,581	706,543	1,143,770
01-2-7700-7527	SPORTSPLEX	101,618	500,022	644,019
01-2-7700-7528	FULLER LAKE ARENA	285,070	1,024,307	1,220,966
01-2-7700-7529	CONTRIBUTION FROM REGIOI	0	36,000	160,500
	Total REGIONAL REC - CONTRII	6,567,947	16,808,198	23,987,018
	Total OPERATING EXP	6,567,947	16,808,198	23,987,018
	Surplus/Deficit	-3,744	-34,709	0

**Cowichan Valley Regional District
Budget Report by Cost Center**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

	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	-3,744	-34,709	0	0
