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** **861,885**

STATUTORY LIMITATION: **0.43000 /1000 OF NET TAXABLE VALUE** **1,811,453**
Bylaw 3967 - December 9, 2015

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	4,212,681,788	449,366,221	861,885	-	861,885
TOTAL	4,212,681,788	449,366,221	861,885		861,885

RESIDENTIAL TAX RATE: **0.1918** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **19.18**

COWICHAN VALLEY REGIONAL DISTRICT

2025-2029 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area B

Function: 232

TOTAL EXPENDITURE	2024	2025	2026	2027	2028	2029
Operational Costs	$656,249	$476,638	$441,000	$452,500	$461,000	$468,000
Long Term Debt						
Short Term Debt	283,256	346,247	317,730	317,730	317,730	317,730
Capital	2,368,980	50,000	80,000	75,000	80,000	
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$3,308,485	$872,885	$838,730	$845,230	$858,730	$785,730
SOURCES OF FUNDS						
Requisition/Parcel Tax	766,691	861,885	817,230	823,230	836,730	763,730
User Fee	1,000	1,000	1,500	2,000	2,000	2,000
Transfer from Capital Reserve	140,000					
Transfer from Operating Reserve	3,100					
Transfer from Gas Tax Reserve	929,455					
Other	10,000	10,000	20,000	20,000	20,000	20,000
Debt Proceeds	1,399,525					
Surplus/(Deficit)	58,714					
TOTAL SOURCE OF FUNDS	$3,308,485	$872,885	$838,730	$845,230	$858,730	$785,730

2025 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			**$346,247**

Budget Report by Cost Center

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-492	-349	0	0
	Total GRANTS	-492	-349	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-580	0	0
	Total RECOVERY OF COSTS	0	-580	0	0
4780 FIELD RENTAL					
01-1-4780-2715	TAXABLE	-579	-358	-1,000	-1,000
	Total FIELD RENTAL	-579	-358	-1,000	-1,000
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	0	-5,698	-10,000	-10,000
	Total RENTAL INCOME	0	-5,698	-10,000	-10,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	0	-7,000	0	0
	Total MISCELLANEOUS	0	-7,000	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-683,291	-681,924	-716,691	-811,885
	Total REQUISITION	-683,291	-681,924	-716,691	-811,885
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-150,000	0
	Total TRANSFER FROM GAS TA	0	0	-150,000	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-55,700	-23,761	-73,478	0
	Total SURPLUS/DEFICIT - CURR	-55,700	-23,761	-73,478	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-3,100	0
	Total TRANSFER FROM OPERAT	0	0	-3,100	0
	Total OPERATING REV	-740,062	-719,670	-954,269	-822,885
OPERATING EXP					
1990 ENGINEERING - GENERAL EXPEND					
01-2-1990-2110	CONFERENCES & SEMINARS	167	0	0	0
	Total ENGINEERING - GENERAL	167	0	0	0

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
6112 2015 RAM FLDCK (5585KT)					
01-2-6112-5310	FUEL & LUBRICANTS	0	286	0	0
	Total 2015 RAM FLDCK (5585KT)	0	286	0	0
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	14,959	12,723	18,100	18,643
01-2-7142-1400	BENEFITS	1,548	1,566	2,625	2,703
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	950	950	1,150	2,275
01-2-7142-5952	PROGRAM SUPPLIES	234	831	525	400
	Total SUMMER STUDENT PROG	17,691	16,070	22,650	24,271
7179 COWICHAN VALLEY TRAIL					
01-2-7179-2414	R & M - BUILDINGS - GROUNDS	0	125	0	0
01-2-7179-2618	RENTALS - WASHROOMS	112	0	0	0
	Total COWICHAN VALLEY TRAIL	112	125	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	20,206	23,808	24,850	25,596
01-2-7181-1400	BENEFITS	7,937	7,330	7,704	7,935
01-2-7181-1900	TERM EMPLOYEES	4,800	4,800	3,600	3,600
01-2-7181-2111	TRAVEL	0	142	600	600
01-2-7181-2210	ADVERTISING	0	261	500	500
01-2-7181-2320	LEGAL SERVICES	8,746	9,986	10,000	10,000
01-2-7181-2325	SURVEY FEES	0	0	1,000	1,000
01-2-7181-2329	APPRAISALS	705	0	500	500
01-2-7181-2330	CONSULTANTS	71	5,933	78,714	20,000
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	5,600	5,600
01-2-7181-2370	INSURANCE - PROPERTY	1,605	1,748	1,796	1,886
01-2-7181-2394	MEETING EXP.-COMMITTEE/C	49	49	500	500
01-2-7181-2414	R & M - GENERAL	21,598	13,448	17,000	17,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	3,000	3,000	3,000	4,000
01-2-7181-2480	MINOR CAPITAL	43,668	39,568	49,764	35,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	14,847	18,773	16,721	17,588
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	4,400
01-2-7181-5110	SUNDRY EXPENSES	748	0	500	500
01-2-7181-5650	MATERIALS	1,477	174	300	300
01-2-7181-5935	SUMMER PLAYGROUND PROG	11,284	11,727	12,366	15,337
01-2-7181-5952	PROGRAM SUPPLIES	258	39	500	500
01-2-7181-9910	CONTINGENCY	0	0	6,250	6,250
	Total COMMUNITY PARKS/GENE	143,197	142,986	243,965	178,592

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	7,325	20,411	8,000	9,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	92,809	94,927	120,423	140,653
01-2-7182-2618	RENTALS - WASHROOMS	10,089	14,576	9,725	10,022
01-2-7182-5550	GARBAGE DISPOSAL	722	5,520	5,000	5,500
01-2-7182-5650	MATERIALS	815	0	0	0
	Total PARKS MAINTENANCE EX	111,760	135,434	143,148	165,175
7188 OLD MILL PARK					
01-2-7188-2414	R & M - BUILDINGS - GROUNDS	4,596	2,397	4,000	4,000
01-2-7188-5650	MATERIALS	661	822	2,000	2,000
	Total OLD MILL PARK	5,257	3,219	6,000	6,000
7189 WILLIAM RIVERS PARK					
01-2-7189-2414	R & M - BUILDINGS - GROUNDS	810	3,427	500	500
01-2-7189-5650	MATERIALS	120	0	250	250
	Total WILLIAM RIVERS PARK	930	3,427	750	750
7191 GALLAND PARK					
01-2-7191-2414	R & M - BUILDINGS - GROUNDS	955	0	500	500
01-2-7191-5650	MATERIALS	0	0	500	500
	Total GALLAND PARK	955	0	1,000	1,000
7192 SHAWNIGAN HILLS PARK					
01-2-7192-2338	CONTRACT FOR SERVICES	5,494	2,011	14,000	4,000
01-2-7192-2414	R & M - BUILDINGS - GROUNDS	3,925	16,961	7,000	17,000
01-2-7192-4803	SEWER USER FEE	432	432	600	600
01-2-7192-5510	WATER	327	437	1,000	1,000
01-2-7192-5530	ELECTRICITY	1,683	1,517	2,600	2,600
01-2-7192-5650	MATERIALS	10,570	4,861	3,500	3,500
	Total SHAWNIGAN HILLS PARK	22,430	26,219	28,700	28,700
7201 SHAWNIGAN WHARF PARK					
01-2-7201-2414	R & M - BUILDINGS - GROUNDS	6,261	6,212	6,200	6,200
01-2-7201-5510	WATER	0	0	500	500
01-2-7201-5650	MATERIALS	783	416	500	500
	Total SHAWNIGAN WHARF PARI	7,044	6,628	7,200	7,200
7204 YELLOW POINT PARK					
01-2-7204-2414	R & M - BUILDINGS - GROUNDS	525	0	0	0
	Total YELLOW POINT PARK	525	0	0	0
7205 DOUGAN - ELSIE MILES PARK					

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
01-2-7205-2338	CONTRACT FOR SERVICES	3,751	5,001	3,500	3,500
01-2-7205-2414	R & M - BUILDINGS - GROUNDS	4,682	7,855	8,500	8,500
01-2-7205-5650	MATERIALS	190	740	2,500	4,000
01-2-7205-5660	PARK FIXTURES	72	0	2,000	2,000
	Total DOUGAN - ELSIE MILES PA	8,695	13,596	16,500	18,000
7211 MASON'S BEACH PARK					
01-2-7211-2414	R & M - BUILDINGS - GROUNDS	3,418	470	3,000	3,000
01-2-7211-5650	MATERIALS	602	0	1,000	1,000
	Total MASON'S BEACH PARK	4,019	470	4,000	4,000
7219 GIBSONS PARK					
01-2-7219-2414	R & M - BUILDINGS - GROUNDS	200	50	200	200
01-2-7219-5650	MATERIALS	0	0	100	100
	Total GIBSONS PARK	200	50	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	0	1,000	1,000
01-2-7232-2414	R & M - BUILDINGS - GROUNDS	955	0	500	500
01-2-7232-5650	MATERIALS	0	354	1,250	1,250
	Total BALDY MT. TRAIL	955	354	4,500	4,500
7233 KINGBURNE PARK					
01-2-7233-2414	R & M - BUILDINGS - GROUNDS	0	125	250	250
01-2-7233-5650	MATERIALS	0	0	200	200
	Total KINGBURNE PARK	0	125	450	450
7234 MELROSE PARK					
01-2-7234-2414	R & M - BUILDINGS - GROUNDS	0	50	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
	Total MELROSE PARK	0	50	400	400
7257 BEACH ESTATES GREENBELT					
01-2-7257-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
	Total BEACH ESTATES GREENB	0	0	500	500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,400	9,861	6,000	6,000
01-2-7261-5650	MATERIALS	573	0	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
	Total INVASIVE SPECIES MANA(	9,973	9,861	10,000	10,000
7265 LAKE ACCESSES					

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
01-2-7265-2414	R & M - BUILDINGS - GROUNDS	1,433	0	750	750
01-2-7265-5650	MATERIALS	0	0	750	750
	Total LAKE ACCESSES	1,433	0	1,500	1,500
7272 GALLIERS PARK					
01-2-7272-2414	R & M - BUILDINGS - GROUNDS	0	750	0	0
	Total GALLIERS PARK	0	750	0	0
7275 RECREATION ROAD BOAT LAUNCH					
01-2-7275-2414	R & M - BUILDINGS - GROUNDS	2,388	155	1,500	1,500
01-2-7275-5650	MATERIALS	0	0	1,000	1,000
	Total RECREATION ROAD BOAT	2,388	155	2,500	2,500
7276 SILVERMINE TRAIL PARK					
01-2-7276-2414	R & M - BUILDINGS - GROUNDS	0	0	3,000	3,000
01-2-7276-5650	MATERIALS	1,248	0	500	500
	Total SILVERMINE TRAIL PARK	1,248	0	3,500	3,500
7288 DOG OFF-LEASH PARK					
01-2-7288-2414	R & M - BUILDINGS - GROUNDS	0	320	0	0
	Total DOG OFF-LEASH PARK	0	320	0	0
7295 WEST SHAWNIGAN LAKE					
01-2-7295-2338	CONTRACT FOR SERVICES	533	2,440	3,000	3,000
01-2-7295-2379	SECURITY	0	0	900	900
01-2-7295-2414	R & M - BUILDINGS - GROUNDS	5,820	3,442	2,500	2,500
01-2-7295-5650	MATERIALS	0	768	650	650
	Total WEST SHAWNIGAN LAKE	6,353	6,650	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL					
01-2-7336-2338	CONTRACT FOR SERVICES	100	1,717	7,200	7,200
01-2-7336-2412	REPAIRS & MAINT. - OTHER	0	269	6,150	2,000
01-2-7336-2414	R & M - BUILDINGS - GROUNDS	3,235	1,740	1,000	1,000
01-2-7336-5650	MATERIALS	605	30	2,050	2,050
	Total SHAWNIGAN RAIL WITH TR	3,941	3,756	16,400	12,250
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	16,185	26,747	83,696	35,921
01-2-8115-8216	PRINCIPAL	177,620	177,618	199,560	310,326
	Total SHORT TERM DEBT	193,805	204,365	283,256	346,247
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	0	150,000	0

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
	Total CONTRIBUTION TO THIRD	0	0	150,000	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	140,000	0	0	0
	Total TRANSFER TO CAPITAL RI	140,000	0	0	0
	Total OPERATING EXP	683,081	574,894	954,269	822,885
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	0	-50,000	-50,000
	Total REQUISITION	0	0	-50,000	-50,000
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	-27,964	-117,152	-779,455	0
	Total TRANSFER FROM GAS TA	-27,964	-117,152	-779,455	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-140,000	0
	Total TRANSFER FROM CAPITAI	0	0	-140,000	0
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	-10,000	0	0	0
	Total SURPLUS/DEFICIT	-10,000	0	0	0
	Total CAPITAL REV	-37,964	-117,152	-2,368,980	-50,000
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6114	LAND	0	475	1,399,525	0
01-8-8221-6124	LAND IMPROVEMENTS	27,964	0	214,765	0
01-8-8221-6125	LEASE IMPROVEMENTS	0	117,152	754,690	50,000
	Total TRANSFER/GENERAL CAP	27,964	117,627	2,368,980	50,000
	Total CAPITAL EXP	27,964	117,627	2,368,980	50,000
	Surplus/Deficit	**-66,981**	**-144,301**	**0**	**0**

Budget Report by Cost Center

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

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-66,981**	**-144,301**	**0**	**0**