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**	**312,000**	
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**	**312,000**	**-**	**312,000**
TOTAL	**1,498,058,229**	**192,512,412**	**312,000**		**312,000**

RESIDENTIAL TAX RATE: **(PER $1000 OF NET TAXABLE VALUE)**	**0.1621**	**COST PER $100,000 HOUSEHOLD**	**16.21**

COWICHAN VALLEY REGIONAL DISTRICT

2025-2029 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

TOTAL EXPENDITURE	2024	2025	2026	2027	2028	2029
Operational Costs	$377,036	$269,245	$279,300	$286,400	$293,000	$298,600
Long Term Debt						
Short Term Debt						
Capital	756,681	60,000	50,000	50,000	50,000	50,000
Transfer to Capital Reserve	71,125	58,255				
TOTAL APPLICATION OF FUNDS	$1,204,842	$387,500	$329,300	$336,400	$343,000	$348,600
SOURCES OF FUNDS						
Requisition/Parcel Tax	312,461	312,000	313,800	320,900	327,000	332,600
User Fee						
Transfer from Capital Reserve	23,295	60,000				
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	859,086					
Other	10,000	15,500	15,500	15,500	16,000	16,000
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$1,204,842	$387,500	$329,300	$336,400	$343,000	$348,600

2023 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Land	$0		$0
Total			**$0**

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2121	PROVINCIAL CONDITIONAL	-74,059	-47,522	0	0
	Total GRANTS	-74,059	-47,522	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-76	0	0	0
	Total RECOVERY OF COSTS	-76	0	0	0
5304 PARK FACILITY RENTAL					
01-1-5304-2700	GENERAL	0	0	0	-3,500
	Total PARK FACILITY RENTAL	0	0	0	-3,500
5331 RENTAL INCOME					
01-1-5331-0000	RENTAL-INCOME	-11,460	-11,690	-10,000	-12,000
01-1-5331-2800	PROPERTY RENTAL	-3,906	-4,260	0	0
	Total RENTAL INCOME	-15,366	-15,950	-10,000	-12,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	-10,250	0	0	0
	Total DONATIONS	-10,250	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-298,513	-298,513	-312,461	-312,000
	Total REQUISITION	-298,513	-298,513	-312,461	-312,000
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	-64,800	-125,700	0
	Total TRANSFER FROM GAS TA	0	-64,800	-125,700	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-3,583	0
	Total SURPLUS/DEFICIT - CURR	0	0	-3,583	0
	Total OPERATING REV	-398,264	-426,785	-451,744	-327,500
OPERATING EXP					
6100 PLANNING EXPENDITURES					
01-2-6100-1204	WAGES - HOURLY	0	403	0	0
01-2-6100-1400	BENEFITS	0	42	0	0
01-2-6100-2394	MEETING EXP.-COMMITTEE/C(	0	198	0	0
	Total PLANNING EXPENDITURE	0	643	0	0

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
7121 GENERAL RECREATION EXPEND					
01-2-7121-5510	WATER	0	699	0	0
	Total GENERAL RECREATION E	0	699	0	0
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	16,618	14,080	20,362	20,973
01-2-7142-1400	BENEFITS	1,354	1,734	2,952	3,041
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	950	950	1,150	2,275
01-2-7142-5952	PROGRAM SUPPLIES	315	337	500	500
	Total SUMMER STUDENT PROG	19,237	17,101	25,264	27,089
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	8,696	12,948	13,005	13,395
01-2-7181-1400	BENEFITS	2,230	2,741	4,031	4,152
01-2-7181-2111	TRAVEL	0	0	400	400
01-2-7181-2210	ADVERTISING	0	341	500	500
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	74,059	49,751	0	0
01-2-7181-2370	INSURANCE - PROPERTY	2,196	2,393	3,287	2,513
01-2-7181-2394	MEETING EXP.-COMMITTEE/C	0	0	100	100
01-2-7181-2414	R & M - GENERAL	11,920	8,742	10,000	10,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	3,000	3,000	4,000
01-2-7181-2480	MINOR CAPITAL	36,859	26,417	33,583	30,000
01-2-7181-2610	RENTALS - BUILDING	1,457	1,473	3,000	3,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	8,478	8,719	11,649	14,234
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	4,400
01-2-7181-5110	SUNDRY EXPENSES	157	0	500	500
01-2-7181-5650	MATERIALS	0	228	0	0
01-2-7181-5952	PROGRAM SUPPLIES	0	43	3,000	3,000
01-2-7181-9910	CONTINGENCY	0	0	5,500	5,500
	Total COMMUNITY PARKS/GENE	150,752	118,994	97,755	99,694
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	3,963	7,201	5,000	7,500
01-2-7182-2542	GRASS CUTTING AND MAINTE	59,268	59,173	68,125	73,232
01-2-7182-5550	GARBAGE DISPOSAL	4,389	5,253	5,100	5,100
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,126	1,267	1,300	1,355
	Total PARKS MAINTENANCE EX	68,745	72,894	79,525	87,187

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
7187 KEATING PARK					
01-2-7187-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
01-2-7187-5650	MATERIALS	1,157	666	100	100
	Total KEATING PARK	1,157	666	600	600
7208 JACK FLEETWOOD MEMORIAL PARK					
01-2-7208-2414	R & M - BUILDINGS - GROUNDS	171	0	500	500
01-2-7208-5650	MATERIALS	0	2,188	100	100
	Total JACK FLEETWOOD MEMO	171	2,188	600	600
7218 MAPLEWOOD PARK					
01-2-7218-2414	R & M - BUILDINGS - GROUNDS	2,161	609	800	800
01-2-7218-5510	WATER	202	329	300	300
01-2-7218-5650	MATERIALS	99	0	300	300
	Total MAPLEWOOD PARK	2,462	939	1,400	1,400
7229 GLENORA RIVERSIDE PARK					
01-2-7229-2414	R & M - BUILDINGS - GROUNDS	43	800	150	150
01-2-7229-5650	MATERIALS	0	0	150	150
	Total GLENORA RIVERSIDE PAR	43	800	300	300
7236 TOM BANNISTER PARK					
01-2-7236-2414	R & M - BUILDINGS - GROUNDS	0	96	0	0
	Total TOM BANNISTER PARK	0	96	0	0
7259 MILLER ROAD REST AREA					
01-2-7259-2414	R & M - BUILDINGS - GROUNDS	0	96	250	250
	Total MILLER ROAD REST AREA	0	96	250	250
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	14,242	13,097	11,000	11,000
01-2-7261-5650	MATERIALS	683	0	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
	Total INVASIVE SPECIES MANA(	14,925	13,097	15,000	15,000
7263 CURRIE PARK					
01-2-7263-2370	INSURANCE - PROPERTY	13	14	25	25
01-2-7263-2414	R & M - BUILDINGS - GROUNDS	1,197	3,596	2,000	2,000
01-2-7263-5530	ELECTRICITY	909	866	750	750
01-2-7263-5650	MATERIALS	1,179	0	1,600	1,600
	Total CURRIE PARK	3,298	4,476	4,375	4,375
7269 WAKE LAKE PARK					

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
01-2-7269-2414	R & M - BUILDINGS - GROUNDS	100	0	250	250
01-2-7269-5650	MATERIALS	0	0	250	250
	Total WAKE LAKE PARK	100	0	500	500
7279 EAGLE HEIGHTS					
01-2-7279-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7279-5650	MATERIALS	0	0	250	250
	Total EAGLE HEIGHTS	0	0	500	500
7281 SUNRISE					
01-2-7281-2414	R & M - BUILDINGS - GROUNDS	598	747	500	500
01-2-7281-5650	MATERIALS	0	0	250	250
	Total SUNRISE	598	747	750	750
7283 GLENORA TRAILSHEAD PARK					
01-2-7283-2338	CONTRACT FOR SERVICES	870	5,248	4,500	6,000
01-2-7283-2414	R & M - BUILDINGS - GROUNDS	14,901	2,869	6,000	6,000
01-2-7283-5530	ELECTRICITY	1,364	2,503	1,100	2,500
01-2-7283-5650	MATERIALS	1,911	4,458	5,000	5,000
01-2-7283-5660	PARK FIXTURES	0	3,078	500	500
	Total GLENORA TRAILSHEAD PA	19,045	18,157	17,100	20,000
7284 COMMUNITY PATHWAYS					
01-2-7284-2414	R & M - BUILDINGS - GROUNDS	3,178	3,562	8,500	8,500
01-2-7284-5650	MATERIALS	2,188	0	2,500	2,500
	Total COMMUNITY PATHWAYS	5,366	3,562	11,000	11,000
7290 COMMUNITY TRAILS					
01-2-7290-2414	R & M - BUILDINGS - GROUNDS	0	1,969	0	0
	Total COMMUNITY TRAILS	0	1,969	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	2,229	2,424	0	0
01-2-8115-8216	PRINCIPAL	54,290	54,291	0	0
	Total SHORT TERM DEBT	56,519	56,715	0	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	64,800	125,700	0
	Total CONTRIBUTION TO THIRD	0	64,800	125,700	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	30,000	18,246	71,125	58,255
	Total TRANSFER TO CAPITAL RE	30,000	18,246	71,125	58,255

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

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
	Total OPERATING EXP	372,418	396,886	451,744	327,500
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-21,013	-27,190	-733,386	0
	Total TRANSFER FROM GAS TA	-21,013	-27,190	-733,386	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	-13,357	-23,295	-60,000
	Total TRANSFER FROM CAPITAI	0	-13,357	-23,295	-60,000
	Total CAPITAL REV	-21,013	-40,547	-756,681	-60,000
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	21,013	13,357	639,458	60,000
01-8-8221-6125	LEASE IMPROVEMENTS	0	27,190	117,223	0
	Total TRANSFER/GENERAL CAP	21,013	40,547	756,681	60,000
	Total CAPITAL EXP	21,013	40,547	756,681	60,000
	Surplus/Deficit	**-25,847**	**-29,899**	**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	**-25,847**	**-29,899**	**0**	**0**