238 – Community Parks – Area H

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area H (North Oyster/Diamond). The expenditure categories include park operations, parks maintenance services contracts, capital projects, general park expenditures and parkland acquisition. The function is funded primarily through requisition.

238 - COMMUNITY PARKS - AREA H	**TOTAL REQUISITION**	**72,746**	
STATUTORY LIMITATION:	**0.30000 /1000 OF NET TAXABLE VALUE** **Bylaw 2674 - October 12, 2005**	**372,967**	
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 H	1,243,224,289	154,797,016	72,746		72,746
TOTAL	1,243,224,289	154,797,016	72,746		72,746

RESIDENTIAL TAX RATE: **(PER $1000 OF NET TAXABLE VALUE)**	**0.0470**	**COST PER $100,000 HOUSEHOLD**	**4.70**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area H

Function: 238

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$66,759	$62,746	$63,665	$68,131	$71,250	$74,500
Long Term Debt						
Short Term Debt						
Capital	418,021	455,801	30,000			
Transfer to Capital Reserve		10,000				
TOTAL APPLICATION OF FUNDS	$484,780	$528,547	$93,665	$68,131	$71,250	$74,500
SOURCES OF FUNDS						
Requisition/Parcel Tax	56,759	72,746	63,665	68,131	71,250	74,500
User Fee						
Transfer from Capital Reserve	25,000	25,000	30,000			
Transfer from Operating Reserve	10,000					
Transfer from Gas Tax Reserve	393,021	430,801				
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$484,780	$528,547	$93,665	$68,131	$71,250	$74,500

Budget Report by Cost Center

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

GENERAL REVENUE FUND
238 - COMMUNITY PARKS - AREA H

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
OPERATING REV					
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-50,095	-51,598	-56,759	-72,746
	Total REQUISITION	-50,095	-51,598	-56,759	-72,746
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-10,000	0
	Total TRANSFER FROM OPERAT	0	0	-10,000	0
	Total OPERATING REV	-50,095	-51,598	-66,759	-72,746
OPERATING EXP					
2920 ENFORCEMENT AND INSPECTION EXPENDITURES					
01-2-2920-2111	TRAVEL	0	134	0	0
01-2-2920-2321	LEGAL SERVICES	0	842	0	0
	Total ENFORCEMENT AND INSP	0	976	0	0
7165 BEACH ACCESSES					
01-2-7165-2414	R & M - BUILDINGS - GROUNDS	135	0	100	100
	Total BEACH ACCESSES	135	0	100	100
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	5,222	3,889	4,662	4,825
01-2-7181-1400	BENEFITS	1,163	961	1,445	1,496
01-2-7181-2111	TRAVEL	0	0	0	400
01-2-7181-2210	ADVERTISING	0	0	150	150
01-2-7181-2320	LEGAL SERVICES	0	0	500	500
01-2-7181-2325	SURVEY FEES	0	23	200	200
01-2-7181-2370	INSURANCE - PROPERTY	18	18	25	30
01-2-7181-2394	MEETING EXP.-COMMITTEE/CC	40	40	200	200
01-2-7181-2414	R & M - GENERAL	5,156	1,895	8,000	8,217
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	1,000	1,000	600	600
01-2-7181-2480	MINOR CAPITAL	1,263	2,914	15,000	5,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	2,199	2,239	2,239	2,267
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	500	150	150
01-2-7181-5650	MATERIALS	1,409	353	0	0
01-2-7181-9910	CONTINGENCY	0	0	595	595
	Total COMMUNITY PARKS/GENE	19,670	16,031	35,966	26,830
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	3,015	3,798	3,000	3,000

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

GENERAL REVENUE FUND
238 - COMMUNITY PARKS - AREA H

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7182-2542	GRASS CUTTING AND MAINTE	11,503	12,670	13,065	13,588
01-2-7182-2618	RENTALS - WASHROOMS	4,556	5,191	3,978	4,578
01-2-7182-5550	GARBAGE DISPOSAL	2,389	2,209	2,800	2,800
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	129	0	0	0
	Total PARKS MAINTENANCE EX	21,592	23,868	22,843	23,966
7200 RAVEN PARK					
01-2-7200-2414	R & M - BUILDINGS - GROUNDS	90	0	200	200
01-2-7200-5650	MATERIALS	47	0	200	200
	Total RAVEN PARK	137	0	400	400
7204 YELLOW POINT PARK					
01-2-7204-2414	R & M - BUILDINGS - GROUNDS	540	380	400	400
01-2-7204-5650	MATERIALS	0	0	200	200
	Total YELLOW POINT PARK	540	380	600	600
7216 ELLIOTT'S BEACH PARK					
01-2-7216-2414	R & M - BUILDINGS - GROUNDS	326	475	1,000	1,000
01-2-7216-5650	MATERIALS	0	77	750	750
	Total ELLIOTT'S BEACH PARK	326	552	1,750	1,750
7220 BLUE HERON PARK					
01-2-7220-2414	R & M - BUILDINGS - GROUNDS	700	-1,225	100	100
01-2-7220-5650	MATERIALS	0	2,563	200	200
	Total BLUE HERON PARK	700	1,338	300	300
7237 MICHAEL LAKE WALKWAY					
01-2-7237-2412	REPAIRS & MAINT. - OTHER	0	0	200	200
01-2-7237-5650	MATERIALS	0	0	100	100
	Total MICHAEL LAKE WALKWAY	0	0	300	300
7256 MILLS SPRINGS GREENBELT					
01-2-7256-2414	R & M - BUILDINGS - GROUNDS	0	100	0	0
	Total MILLS SPRINGS GREENBE	0	100	0	0
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	3,781	1,788	3,500	5,500
01-2-7261-5650	MATERIALS	0	1,984	250	1,750
01-2-7261-5952	PROGRAM SUPPLIES	0	0	250	750
	Total INVASIVE SPECIES MANA(	3,781	3,771	4,000	8,000
7278 TRILLIUM PARK					
01-2-7278-2414	R & M - GROUNDS	90	557	250	250
01-2-7278-5650	MATERIALS	0	0	250	250

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

GENERAL REVENUE FUND
238 - COMMUNITY PARKS - AREA H

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
	Total TRILLIUM PARK	90	557	500	500
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	0	0	10,000
	Total TRANSFER TO CAPITAL RE	0	0	0	10,000
	Total OPERATING EXP	46,971	47,571	66,759	72,746
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-393,021	-430,801
	Total TRANSFER FROM GAS TA	0	0	-393,021	-430,801
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-8,007	-25,000	-25,000	-25,000
	Total TRANSFER FROM CAPITAI	-8,007	-25,000	-25,000	-25,000
	Total CAPITAL REV	-8,007	-25,000	-418,021	-455,801
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	8,007	25,313	75,000	0
01-8-8221-6125	LEASE IMPROVEMENTS	0	0	343,021	455,801
	Total TRANSFER/GENERAL CAP	8,007	25,313	418,021	455,801
	Total CAPITAL EXP	8,007	25,313	418,021	455,801
	Surplus/Deficit	**-3,124**	**-3,714**	**0**	**0**

Budget Report by Cost Center

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

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-3,124**	**-3,714**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **238 - Community Parks - Area H**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$56,759	$58,746			1,987	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Decrease Transfer from Operating Reserves			-10,000	0	10,000	17.62%
	Decrease Minor Capital			10,000	0	(10,000)	(17.62%)
	Increase Wages Hourly/Benefits			6,107	6,321	214	0.38%
	Increase Travel			0	400	400	0.70%
	Increase Insurance - Property			25	30	5	0.01%
	Increase R & M General			8,000	8,217	217	0.38%
	Increase Allocation General Government			2,239	2,267	28	0.05%
	Increase Grass Cutting and Maintenance			13,065	13,588	523	0.92%
	Increase Rentals - Washrooms			3,978	4,578	600	1.06%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
		Subtotal		**33,414**	**35,401**	**1,987**	**3.50%**
B) Prior Year One-time items							
	Yellow Point Park Trails Improvements ($25,000 Capital Reserves)					0	0.00%
	Yellow Point Road AT ($393,021 Gas Tax Funds)					0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
		Subtotal		**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**1,987**	**3.50%**
C) Other items to maintain service level							
	Yellow Point Road AT R & M, Mtnce Services (Approved 2023-24 Supplemental)				4,200	4,200	7.40%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

	Subtotal	**0**	**4,200**	**4,200**	**7.40%**
Total Draft 2024 Budget				**6,187**	**10.90%**
D) Supplemental Items					
1)		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
	Subtotal	**-**	**-**	**0**	**0.00%**
Max 2024 Requisition change if Supplemental & Other Items are Approved				**6,187**	**10.90%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $96,844 with $15,000 committed in 2023 - uncommitted balance is $81,844.

2) The Capital Reserve balance at December 31, 2022 is $54,805 with $25,000 committed in 2023 - uncommitted balance is $29,805.