239 – Community Parks – Area I

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area I (Youbou/Meade Creek). 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.

239 - COMMUNITY PARKS - AREA I	**TOTAL REQUISITION**	**211,560**	
STATUTORY LIMITATION:	**0.30000 /1000 OF NET TAXABLE VALUE** **Bylaw 2675 - October 12, 2005**		**474,445**
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 I	1,581,481,937	182,994,663	211,560		211,560
TOTAL	1,581,481,937	182,994,663	211,560		211,560

RESIDENTIAL TAX RATE: **(PER $1000 OF NET TAXABLE VALUE)**	**0.1156**	**COST PER $100,000 HOUSEHOLD** **11.56**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area I

Function: 239

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$204,406	$211,560	$214,500	$217,500	$220,000	$224,500
Long Term Debt						
Short Term Debt						
Capital	56,104					
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$260,510	$211,560	$214,500	$217,500	$220,000	$224,500
SOURCES OF FUNDS						
Requisition/Parcel Tax	204,406	211,560	214,500	217,500	220,000	224,500
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	56,104					
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$260,510	$211,560	$214,500	$217,500	$220,000	$224,500

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
239 - COMMUNITY PARKS - AREA I

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
OPERATING REV					
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	1,418	-76	0	0
	Total RECOVERY OF COSTS	1,418	-76	0	0
5921 DONATIONS					
01-1-5921-2700	GENERAL	-500	0	0	0
	Total DONATIONS	-500	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-185,158	-190,713	-204,406	-211,560
	Total REQUISITION	-185,158	-190,713	-204,406	-211,560
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	-15,492	0	0
	Total SURPLUS/DEFICIT - CURR	0	-15,492	0	0
	Total OPERATING REV	-184,240	-206,281	-204,406	-211,560
OPERATING EXP					
1120 GENERAL EXPENDITURES					
01-2-1120-2370	INSURANCE - PROPERTY	0	72	0	0
	Total GENERAL EXPENDITURES	0	72	0	0
6117 2008 TOYOTA PU (9717AH) PARKS CAPITAL					
01-2-6117-5310	FUEL & LUBRICANTS	0	106	0	0
	Total 2008 TOYOTA PU (9717AH)	0	106	0	0
7165 BEACH ACCESSES					
01-2-7165-2414	R & M - BUILDINGS - GROUNDS	0	0	100	100
	Total BEACH ACCESSES	0	0	100	100
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	6,857	7,062	10,483	10,850
01-2-7181-1400	BENEFITS	2,129	1,776	3,250	3,363
01-2-7181-1900	TERM EMPLOYEES	0	0	1,275	1,275
01-2-7181-2111	TRAVEL	0	0	200	400
01-2-7181-2210	ADVERTISING	0	0	500	500
01-2-7181-2320	LEGAL SERVICES	0	655	500	500
01-2-7181-2325	SURVEY FEES	0	0	500	500
01-2-7181-2330	CONSULTANTS	0	551	500	500
01-2-7181-2370	INSURANCE - PROPERTY	1,330	2,501	1,578	1,657
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	0	0	500	500

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

GENERAL REVENUE FUND
239 - COMMUNITY PARKS - AREA I

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7181-2414	R & M - GENERAL	15,611	12,819	14,000	15,088
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	0	1,200	1,000	1,000
01-2-7181-2480	MINOR CAPITAL	8,508	35,765	24,000	24,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	8,133	7,987	7,835	9,297
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	200	200
01-2-7181-5650	MATERIALS	44	867	0	0
01-2-7181-9910	CONTINGENCY	0	0	3,432	3,432
	Total COMMUNITY PARKS/GENE	44,812	73,383	71,953	75,262
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	3,423	2,700	3,000	3,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	77,292	84,358	89,481	93,060
01-2-7182-2618	RENTALS - WASHROOMS	1,647	1,987	1,770	2,036
01-2-7182-5550	GARBAGE DISPOSAL	1,178	1,228	1,857	1,857
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	541	908	2,145	2,145
	Total PARKS MAINTENANCE EX	84,081	91,182	98,253	102,098
7184 CENTRAL PARK					
01-2-7184-2414	R & M - BUILDINGS - GROUNDS	0	462	0	0
	Total CENTRAL PARK	0	462	0	0
7186 ARBUTUS PARK					
01-2-7186-2414	R & M - BUILDINGS - GROUNDS	4,217	5,684	3,500	3,500
01-2-7186-5510	WATER	3,633	804	4,000	4,000
01-2-7186-5530	ELECTRICITY	1,021	1,253	1,500	1,500
01-2-7186-5650	MATERIALS	626	2,628	1,000	1,000
	Total ARBUTUS PARK	9,497	10,369	10,000	10,000
7217 PRICE PARK					
01-2-7217-2414	R & M - BUILDINGS - GROUNDS	1,455	1,055	800	800
01-2-7217-5650	MATERIALS	66	0	300	300
	Total PRICE PARK	1,521	1,055	1,100	1,100
7221 MARBLE BAY PARK					
01-2-7221-2414	R & M - BUILDINGS - GROUNDS	0	0	200	200
01-2-7221-5650	MATERIALS	0	375	100	100
	Total MARBLE BAY PARK	0	375	300	300
7230 SWORDFERN PARK					
01-2-7230-2414	R & M - BUILDINGS - GROUNDS	0	0	200	200
01-2-7230-5650	MATERIALS	0	0	300	300
	Total SWORDFERN PARK	0	0	500	500

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

GENERAL REVENUE FUND
239 - COMMUNITY PARKS - AREA I

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
7238 NANTREE ROAD PARK					
01-2-7238-5650	MATERIALS	0	0	250	250
	Total NANTREE ROAD PARK	0	0	250	250
7240 YOUBOU LITTLE LEAGUE PARK					
01-2-7240-2414	R & M - BUILDINGS - GROUNDS	2,196	6,157	2,750	2,750
01-2-7240-5510	WATER	1,136	737	0	0
01-2-7240-5530	ELECTRICITY	292	330	400	400
01-2-7240-5650	MATERIALS	0	25	1,350	1,350
	Total YOUBOU LITTLE LEAGUE I	3,623	7,248	4,500	4,500
7258 MILE 77 PARK					
01-2-7258-2414	R & M - BUILDINGS - GROUNDS	7,717	1,514	3,000	3,000
01-2-7258-4803	SEWER USER FEE	311	311	500	500
01-2-7258-5510	WATER	0	0	1,000	1,000
01-2-7258-5530	ELECTRICITY	495	573	500	500
01-2-7258-5650	MATERIALS	303	156	500	500
	Total MILE 77 PARK	8,825	2,555	5,500	5,500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	3,978	3,353	3,500	3,500
01-2-7261-5650	MATERIALS	0	287	250	250
01-2-7261-5952	PROGRAM SUPPLIES	0	0	250	250
	Total INVASIVE SPECIES MANAG	3,978	3,639	4,000	4,000
7296 STOKER PARK					
01-2-7296-2414	R & M - BUILDINGS - GROUNDS	1,660	1,102	1,000	1,000
01-2-7296-4803	SEWER USER FEE	0	0	400	400
01-2-7296-5510	WATER	0	0	400	400
01-2-7296-5530	ELECTRICITY	624	798	500	500
01-2-7296-5650	MATERIALS	0	0	750	750
	Total STOKER PARK	2,284	1,900	3,050	3,050
7297 SOUTHERN PLAYFIELD					
01-2-7297-2414	R & M - BUILDINGS - GROUNDS	4,375	1,480	1,500	1,500
01-2-7297-5510	WATER	0	0	400	400
01-2-7297-5650	MATERIALS	0	0	1,000	1,000
	Total SOUTHERN PLAYFIELD	4,375	1,480	2,900	2,900
7298 UPLANDS PARK					
01-2-7298-2412	REPAIRS & MAINT. - OTHER	720	0	250	250
01-2-7298-5650	MATERIALS	0	0	250	250

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

GENERAL REVENUE FUND
239 - COMMUNITY PARKS - AREA I

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
	Total UPLANDS PARK	720	0	500	500
7299 COMMUNITY PATHWAYS					
01-2-7299-2412	REPAIRS & MAINT. - OTHER	1,111	100	750	750
01-2-7299-5650	MATERIALS	0	0	750	750
	Total COMMUNITY PATHWAYS	1,111	100	1,500	1,500
	Total OPERATING EXP	164,827	193,926	204,406	211,560
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-30,000	-25,000	0	0
	Total REQUISITION	-30,000	-25,000	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	-111,896	-56,104	0
	Total TRANSFER FROM GAS TA	0	-111,896	-56,104	0
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	0	-1,285	0	0
	Total SURPLUS/DEFICIT	0	-1,285	0	0
	Total CAPITAL REV	-30,000	-138,181	-56,104	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	28,715	138,181	56,104	0
	Total TRANSFER/GENERAL CAP	28,715	138,181	56,104	0
	Total CAPITAL EXP	28,715	138,181	56,104	0
	Surplus/Deficit	**-20,698**	**-12,356**	**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	**-20,698**	**-12,356**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **239 - Community Parks - Area I**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$204,406	$211,560			7,154	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Wages Hourly/Benefits			13,733	14,213	480	0.23%
	Increase Travel			200	400	200	0.10%
	Increase Insurance Property			1,578	1,657	79	0.04%
	Increase R & M General			14,000	15,088	1,088	0.53%
	Increase Allocation General Government			7,835	9,297	1,462	0.72%
	Increase Grass Cutting and Maintenance			89,481	93,060	3,579	1.75%
	Increase Rentals - Washrooms			1,770	2,036	266	0.13%
						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	**128,597**	**135,751**	**7,154**	**3.50%**
B) Prior Year One-time items							
	Stoker Park and Woodland Shores Pathway Improvements ($56,104 Gas Tax Funds)					0	0.00%
						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						**7,154**	**3.50%**
C) Other items to maintain service level							
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

	Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2024 Budget				**7,154**	**3.50%**
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				**7,154**	**3.50%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $68,320 with $0 committed in 2023 - uncommitted balance is $68,320.

2) The Capital Reserve balance at December 31, 2022 is $25,306 with $0 committed in 2023 - uncommitted balance is $25,306.