280 – Regional Parks

This function provides for the administration, planning, park operations delivery, maintenance and capital development of regional parks and regional trails, inclusive of the Cowichan Valley Trail. The function is funded through requisition with additional funds as may be secured by way of grants for capital project investment, regional park natural spaces enhancement or other regional park improvements.

280 - REGIONAL PARKS **TOTAL REQUISITION** **1,626,464**

STATUTORY LIMITATION: **NONE**

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
CITY OF DUNCAN	1,337,031,809	172,559,431	73,461	73	73,533
DISTRICT OF NORTH COWICHAN	11,018,625,493	1,279,183,120	544,565	164	544,729
TOWN OF LADYSMITH	2,996,783,431	329,750,086	140,379	132	140,511
TOWN OF LAKE COWICHAN	1,083,561,950	115,730,899	49,268	33	49,301
ELECTORAL AREA A	2,227,690,955	242,467,902	103,222	(93)	103,129
ELECTORAL AREA B	4,250,054,167	453,844,098	193,208	56	193,263
ELECTORAL AREA C	2,157,593,240	238,632,673	101,589	82	101,672
ELECTORAL AREA D	1,366,820,062	155,767,581	66,312	52	66,365
ELECTORAL AREA E	1,515,491,117	193,803,695	82,505	(104)	82,401
ELECTORAL AREA F	1,054,625,099	144,826,196	61,654	19	61,673
ELECTORAL AREA G	1,415,121,082	156,203,444	66,498	58	66,556
ELECTORAL AREA H	1,243,224,289	154,797,016	65,899	(125)	65,774
ELECTORAL AREA I	1,581,481,937	182,994,663	77,903	(347)	77,556
TOTAL	33,248,104,631	3,820,560,804	1,626,464	0	1,626,464

RESIDENTIAL TAX RATE: **0.0426**
(PER $1000 OF NET TAXABLE VALUE)

COST PER $100,000 HOUSEHOLD **4.26**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Regional Parks

Function: 280

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$1,452,150	$1,527,041	$1,595,940	$1,659,778	$1,726,169	$1,786,585
Long Term Debt						
Short Term Debt	184,210	132,104	132,104	132,104	131,768	0
Capital	1,777,877	1,038,715	165,000	100,000	100,000	100,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$3,414,237	$2,697,860	$1,893,044	$1,891,882	$1,957,937	$1,886,585
SOURCES OF FUNDS						
Requisition/Parcel Tax	$1,564,337	$1,626,464	$1,843,044	$1,891,882	$1,907,937	$1,886,585
User Fee						
Transfer from Operating Reserve	261,038	73,681				
Transfer from Capital Reserve	45,000		50,000		50,000	
Transfer from Gas Tax Reserve	0					
Other	569,964	763,715				
Debt Proceeds	886,785	230,000				
Surplus/(Deficit)	87,113	4,000				
TOTAL SOURCE OF FUNDS	$3,414,237	$2,697,860	$1,893,044	$1,891,882	$1,957,937	$1,886,585

2023 Debt Short Term with Principle & Interest

Proposed	Amount	Maturity	P & I
CVT Washout	$452,200	2027	$106,150
CVT North Watts	$225,000	2025	$78,060
Total			**$184,210**

Budget Report by Cost Center

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-179	-179	0	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-2,114	-1,873	0	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	-9,495	-30,838	-2,372	0
	Total GRANTS	-11,789	-32,890	-2,372	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-7,755	28	0	0
	Total RECOVERY OF COSTS	-7,755	28	0	0
6930 SALE OF ASSETS					
01-1-6930-0000	TANGIBLE CAPITAL	-3,375	0	0	0
	Total SALE OF ASSETS	-3,375	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-1,292,883	-1,386,670	-1,529,337	-1,591,464
	Total REQUISITION	-1,292,883	-1,386,670	-1,529,337	-1,591,464
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-19,613	-4,000
	Total SURPLUS/DEFICIT - CURR	0	0	-19,613	-4,000
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-85,038	-63,681
	Total TRANSFER FROM OPERAT	0	0	-85,038	-63,681
	Total OPERATING REV	-1,315,802	-1,419,532	-1,636,360	-1,659,145
OPERATING EXP					
3920 2013 DODGE PU (FC5593)					
01-2-3920-2373	INSURANCE/AUTOMOTIVE EQI	629	624	1,500	1,500
01-2-3920-2470	PURCHASED REPAIRS - VEHIC	1,972	1,506	1,000	1,000
01-2-3920-2570	PURCHASED MAINTENANCE/V	278	119	0	0
01-2-3920-5310	FUEL & LUBRICANTS	4,895	5,950	6,000	6,000
	Total 2013 DODGE PU (FC5593)	7,774	8,198	8,500	8,500
3922 2013 JEEP (139NWX)					
01-2-3922-2373	INSURANCE/AUTOMOTIVE EQI	690	776	1,500	1,500
01-2-3922-2470	PURCHASED REPAIRS - VEHIC	846	786	500	500
01-2-3922-2570	PURCHASED MAINTENANCE/V	289	0	750	750
01-2-3922-5310	FUEL & LUBRICANTS	1,636	908	3,000	3,000

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
	Total 2013 JEEP (139NWX)	3,460	2,469	5,750	5,750
6151 2022 CHEV COLORADO (9717AH)					
01-2-6151-2373	INSURANCE/AUTOMOTIVE EQ	0	0	1,500	1,500
01-2-6151-2570	PURCHASED MAINTENANCE/V	0	0	750	750
01-2-6151-5310	FUEL & LUBRICANTS	0	0	4,000	4,000
	Total 2022 CHEV COLORADO (9	0	0	6,250	6,250
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	4,728	11,173	11,476	11,878
01-2-7142-1400	BENEFITS	963	1,174	1,148	1,722
01-2-7142-2451	R & M - VEHICLES	0	0	200	200
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	200	200
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	1,000	1,000	1,200
01-2-7142-5952	PROGRAM SUPPLIES	501	118	500	500
	Total SUMMER STUDENT PROG	6,942	13,466	14,524	15,700
7169 2021 CHEVY COLORADO RM1182					
01-2-7169-2373	INSURANCE/AUTOMOTIVE EQ	355	1,115	1,200	1,200
01-2-7169-2470	PURCHASED REPAIRS - VEHIC	0	30	1,000	1,000
01-2-7169-5310	FUEL & LUBRICANTS	171	4,100	4,000	4,000
	Total 2021 CHEVY COLORADO F	526	5,245	6,200	6,200
7170 REGIONAL PARKS/GENERAL EXPEND					
01-2-7170-1101	SALARIES/FULL TIME REGULA	264,673	304,980	462,408	476,942
01-2-7170-1204	WAGES - HOURLY	62,289	29,477	6,550	8,780
01-2-7170-1301	WAGES	0	59	0	0
01-2-7170-1400	BENEFITS	96,526	61,127	143,346	153,574
01-2-7170-1900	TERM EMPLOYEES	800	1,200	1,200	1,200
01-2-7170-2111	TRAVEL	131	62	400	400
01-2-7170-2121	POSTAGE	0	0	250	250
01-2-7170-2131	TELEPHONE	3,059	3,102	3,800	3,800
01-2-7170-2210	ADVERTISING	775	5,251	500	500
01-2-7170-2265	ASSET MANAGEMENT	15,766	0	15,000	15,000
01-2-7170-2320	LEGAL SERVICES	1,851	221	10,000	10,000
01-2-7170-2327	LAND TITLES EXPENSES	70	0	500	500
01-2-7170-2330	CONSULTANTS	38,293	98,776	97,410	83,681
01-2-7170-2340	TRAINING & DEVELOPMENT	1,066	1,653	3,000	6,000
01-2-7170-2375	INSURANCE CLAIMS	0	195	0	0
01-2-7170-2379	SECURITY	13,445	11,458	16,000	2,000
01-2-7170-2395	MEMBERSHIPS	715	769	800	800
01-2-7170-2414	R & M - GENERAL	16,536	13,298	20,000	20,000
01-2-7170-2475	MISCELLANEOUS EQUIPMENT	12,933	16,247	16,750	16,750

Budget Report by Cost Center

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7170-2480	MINOR CAPITAL	17,243	22,606	39,613	50,000
01-2-7170-2532	COMPUTER SOFTWARE UPGR	2,621	4,770	2,000	6,000
01-2-7170-2610	ALLOC - RENTALS - BUILDING	5,705	5,705	5,705	9,705
01-2-7170-4100	ALLOC - GENERAL GOVERNME	80,915	80,857	112,485	116,234
01-2-7170-4202	ALLOC - REGIONAL PARKS	33,200	33,200	33,200	0
01-2-7170-4525	ALLOC - GM STRATEGIC SERV	0	36,345	0	0
01-2-7170-4536	ALLOC - GM OPERATIONS	0	0	0	52,790
01-2-7170-4560	ALLOC - LIABILITY INSURANCE	3,116	3,272	3,435	3,607
01-2-7170-4585	ALLOC - BUILDING COSTS	16,964	17,153	0	0
01-2-7170-4587	ALLOC - ADMINISTRATION	0	0	5,017	0
01-2-7170-4802	PARCEL CHARGE	2,836	3,447	3,975	3,975
01-2-7170-5120	PROMOTION	246	187	2,400	2,400
01-2-7170-5411	CLOTHING	150	2,683	3,500	4,100
01-2-7170-5650	MATERIALS	4,281	5,064	2,000	2,000
01-2-7170-5910	PRINTING	6,499	7,132	4,000	8,000
01-2-7170-5919	SAFETY SUPPLIES	371	128	1,400	1,400
01-2-7170-5920	SUPPLIES - OFFICE	3,341	188	1,500	2,750
01-2-7170-9910	CONTINGENCY	0	0	5,554	5,417
	Total REGIONAL PARKS/GENER	706,416	770,613	1,023,698	1,068,555
7172 SANDY POOL REGIONAL PARK					
01-2-7172-2370	INSURANCE - PROPERTY	10	11	50	50
01-2-7172-2414	R & M - BUILDINGS - GROUNDS	8,614	1,481	7,850	7,850
01-2-7172-2542	GRASS CUTTING AND MAINTE	8,658	13,511	9,286	9,657
01-2-7172-2618	RENTALS - WASHROOMS	439	559	1,363	1,568
01-2-7172-5550	GARBAGE DISPOSAL	1,033	1,146	1,300	1,300
	Total SANDY POOL REGIONAL F	18,753	16,709	19,849	20,425
7176 FAIRBRIDGE CHURCH					
01-2-7176-2370	INSURANCE - PROPERTY	2,847	3,008	3,000	3,150
	Total FAIRBRIDGE CHURCH	2,847	3,008	3,000	3,150
7179 COWICHAN VALLEY TRAIL					
01-2-7179-1204	WAGES - HOURLY	13,400	10,051	11,364	11,762
01-2-7179-1400	BENEFITS	2,268	3,306	3,523	3,523
01-2-7179-2111	TRAVEL	0	0	200	200
01-2-7179-2210	ADVERTISING	0	0	500	500
01-2-7179-2320	LEGAL SERVICES	14,704	0	3,000	3,000
01-2-7179-2338	CONTRACT FOR SERVICES	37,606	53,324	38,000	38,000
01-2-7179-2370	INSURANCE - PROPERTY	1,758	2,589	378	2,854
01-2-7179-2412	REPAIRS & MAINT. - OTHER	44,497	986	0	0
01-2-7179-2414	R & M - BUILDINGS - GROUNDS	18,030	38,120	40,000	40,000

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7179-2480	MINOR CAPITAL	0	563	0	0
01-2-7179-2542	GRASS CUTTING AND MAINTE	62,767	65,509	73,708	79,629
01-2-7179-2618	RENTALS - WASHROOMS	15,144	15,786	11,929	11,929
01-2-7179-2637	LEASE-LAND	9,948	10,690	12,000	12,000
01-2-7179-5550	GARBAGE DISPOSAL	1,243	260	3,000	3,000
01-2-7179-5650	MATERIALS	9,665	13,920	30,000	30,000
	Total COWICHAN VALLEY TRAIL	231,031	215,101	227,602	236,397
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1101	SALARIES/FULL TIME REGULA	0	25,000	0	0
01-2-7181-1105	WAGES (PERCENTAGE)	0	-22,320	0	0
01-2-7181-1204	WAGES - HOURLY	0	940	0	0
01-2-7181-1400	BENEFITS	0	153	0	0
01-2-7181-2111	TRAVEL	0	59	0	0
01-2-7181-2375	INSURANCE CLAIMS	0	195	0	0
01-2-7181-2414	R & M - GENERAL	0	125	0	0
	Total COMMUNITY PARKS/GENE	0	4,152	0	0
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	6,932	7,583	5,000	5,000
01-2-7182-2618	RENTALS - WASHROOMS	1,216	177	0	0
	Total PARKS MAINTENANCE EX	8,148	7,759	5,000	5,000
7239 KINSOL TRESTLE					
01-2-7239-2370	INSURANCE - PROPERTY	58,970	60,742	63,780	66,969
01-2-7239-5120	PROMOTION	0	0	1,000	1,000
	Total KINSOL TRESTLE	58,970	60,742	64,780	67,969
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	4,893	1,299	4,500	13,100
01-2-7261-5650	MATERIALS	0	3,107	250	250
01-2-7261-5952	PROGRAM SUPPLIES	0	0	250	250
	Total INVASIVE SPECIES MANA(	4,893	4,407	5,000	13,600
7264 STONEY HILL					
01-2-7264-2414	R & M - BUILDINGS - GROUNDS	923	1,650	1,500	1,500
01-2-7264-2542	GRASS CUTTING AND MAINTE	2,118	2,722	2,248	2,382
01-2-7264-2618	RENTALS - WASHROOMS	0	1,613	1,706	1,962
01-2-7264-5650	MATERIALS	1,785	996	750	750
	Total STONEY HILL	4,826	6,981	6,204	6,594
7285 CHEMAINUS RIVER PARK					
01-2-7285-2412	REPAIRS & MAINT. - OTHER	0	0	2,040	2,040

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-7285-2414	R & M - BUILDINGS - GROUNDS	0	2,547	0	0
01-2-7285-2542	GRASS CUTTING AND MAINTE	3,418	4,438	3,700	3,850
01-2-7285-5650	MATERIALS	2,261	0	2,000	2,000
	Total CHEMAINUS RIVER PARK	5,679	6,985	7,740	7,890
7286 COBBLE HILL MOUNTAIN RECREATION AREA					
01-2-7286-1204	WAGES - HOURLY	2,846	1,072	4,680	4,844
01-2-7286-1400	BENEFITS	601	207	1,450	1,500
01-2-7286-2414	R & M - BUILDINGS - GROUNDS	3,778	4,275	4,000	4,000
01-2-7286-2542	GRASS CUTTING AND MAINTE	5,315	4,909	5,329	5,542
01-2-7286-5650	MATERIALS	3,837	19	2,500	2,500
	Total COBBLE HILL MOUNTAIN F	16,378	10,482	17,959	18,386
7287 SPECTACLE LAKE					
01-2-7287-1204	WAGES - HOURLY	1,912	856	2,100	2,173
01-2-7287-1400	BENEFITS	569	247	651	673
01-2-7287-2370	INSURANCE - PROPERTY	10	11	50	55
01-2-7287-2412	REPAIRS & MAINT. - OTHER	1,200	0	0	0
01-2-7287-2414	R & M - BUILDINGS - GROUNDS	6,307	2,170	1,850	1,850
01-2-7287-2542	GRASS CUTTING AND MAINTE	5,076	5,499	5,493	5,713
01-2-7287-5650	MATERIALS	1,658	34	750	750
	Total SPECTACLE LAKE	16,732	8,818	10,894	11,214
7292 OSBORNE BAY PARK					
01-2-7292-2414	R & M - BUILDINGS - GROUNDS	3,055	1,185	4,250	4,250
01-2-7292-2542	GRASS CUTTING AND MAINTE	8,800	11,825	6,652	12,278
01-2-7292-5510	WATER	0	0	250	250
01-2-7292-5650	MATERIALS	257	0	1,000	1,000
	Total OSBORNE BAY PARK	12,112	13,010	12,152	17,778
7318 PARKS 2009 SMART CAR					
01-2-7318-2373	INSURANCE/AUTOMOTIVE EQ	603	0	0	0
01-2-7318-2470	PURCHASED REPAIRS - VEHIC	248	0	0	0
01-2-7318-5310	FUEL & LUBRICANTS	2,165	0	0	0
	Total PARKS 2009 SMART CAR	3,016	0	0	0
7328 BUTE ISLAND					
01-2-7328-2414	R & M - BUILDINGS - GROUNDS	937	2,631	1,000	1,500
01-2-7328-2542	GRASS CUTTING AND MAINTE	1,839	1,992	4,548	4,683
	Total BUTE ISLAND	2,776	4,622	5,548	6,183
7329 HEART STOCKING LAKE					
01-2-7329-2414	R & M - BUILDINGS - GROUNDS	0	0	1,500	1,500

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
	Total HEART STOCKING LAKE	0	0	1,500	1,500
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	452	0	9,210	21,800
01-2-8115-8216	PRINCIPAL	49,880	0	175,000	110,304
	Total SHORT TERM DEBT	50,332	0	184,210	132,104
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	41,492	0	0	0
	Total TRANSFER TO CAPITAL RI	41,492	0	0	0
	Total OPERATING EXP	1,203,103	1,162,767	1,636,360	1,659,145
CAPITAL REV					
2000 GRANTS					
01-7-2000-2121	PROVINCIAL CONDITIONAL	0	-295,002	-567,592	-763,715
	Total GRANTS	0	-295,002	-567,592	-763,715
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-45,000	-67,500	-35,000	-35,000
	Total REQUISITION	-45,000	-67,500	-35,000	-35,000
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-886,785	-230,000
	Total M.F.A. FUNDING	0	0	-886,785	-230,000
8251 INTERNAL/INTERIM FINANCING					
01-7-8251-0000	INTERNAL/INTERIM FINANCIN(	0	-15,400	0	0
	Total INTERNAL/INTERIM FINAN	0	-15,400	0	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	-150,000	-45,000	0
	Total TRANSFER FROM CAPITAI	0	-150,000	-45,000	0
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	-56,663	-41,435	-67,500	0
	Total SURPLUS/DEFICIT	-56,663	-41,435	-67,500	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-30,000	-50,000	-176,000	-10,000
	Total TRANSFER FROM OPERAT	-30,000	-50,000	-176,000	-10,000
	Total CAPITAL REV	-131,663	-619,336	-1,777,877	-1,038,715

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

GENERAL REVENUE FUND
280 - REGIONAL PARKS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6112	BUILDINGS	0	0	0	20,000
01-8-8221-6113	FURNITURE, FIXTURES, EQUIF	0	0	0	10,000
01-8-8221-6124	LAND IMPROVEMENTS	0	311,596	0	0
01-8-8221-6125	LEASE IMPROVEMENTS	40,663	290,198	1,706,877	1,008,715
01-8-8221-6126	VEHICLES & MACHINERY	34,446	0	71,000	0
	Total TRANSFER/GENERAL CAP	75,109	601,794	1,777,877	1,038,715
	Total CAPITAL EXP	75,109	601,794	1,777,877	1,038,715
	Surplus/Deficit	**-169,252**	**-274,307**	**-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	**-169,252**	**-274,307**	**-0**	**-0**

2024 Year over Year Comparative Analysis

Function: **280 - Regional Parks**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$1,529,337	$1,582,864			53,527	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Decrease Grants, Surplus and Transfer from Operating Reserve			-107,023	0	107,023	7.00%
	Increase Summer Student Work Crew Program			14,524	15,700	1,176	0.08%
	Increase Salaries FTR and Hourly			468,958	485,722	16,764	1.10%
	Increase Benefits			143,346	153,574	10,228	0.67%
	Decrease Consultants, Contingency			102,964	25,417	(77,547)	(5.07%)
	Increase Training, Software Upgrade, Clothing, Office Supplies			10,000	18,850	8,850	0.58%
	Decrease Security (Bings Creek shared service)			16,000	2,000	(14,000)	(0.92%)
	Increase Minor Capital			39,613	50,000	10,387	0.68%
	Increase Allocation - Building Rental, Gen Govt, GM Ops, Insur			121,625	182,336	60,711	3.97%
	Decrease Allocation - Regional Parks, Administration			38,217	0	(38,217)	(2.50%)
	Increase Sandy Pool, Stoney Hill, Chemainus River O & M			33,793	34,909	1,116	0.07%
	Increase Fairbridge Church and Kinsol Trestle insurance			66,780	70,119	3,339	0.22%
	Increase Cobble Hill Mtn, Spectacle Lake O & M			28,853	29,600	747	0.05%
	Increase Osborne Bay , Bute Island O & M			17,700	23,961	6,261	0.41%
	Increase Cowichan Valley Trail O & M			227,602	236,397	8,795	0.58%
	Increase Short Term Debt Interest			9,210	21,800	12,590	0.82%
	Decrease Short Term Debt Principal			175,000	110,304	(64,696)	(4.23%)
		Subtotal		**1,407,162**	**1,460,689**	**53,527**	**3.50%**
B) Prior Year One-time items							
						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						**53,527**	**3.50%**
C) Other items to maintain service level							
	Increase Security (after hours Bings Creek - shared service)				14,000	14,000	0.92%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

			Subtotal	**0**	**14,000**	**14,000**	**0.92%**
	Total Draft 2024 Budget					**67,527**	**4.42%**
D)	**Supplemental Items**						
1)	McGee Creek Trestle Replacement (amendment)	Debt	(2024 $500,000)	-		0	0.00%
2)	CVT Waters Road Bridge #1 Replacement (amendment)	Debt	(2024 $150,000)	-		0	0.00%
3)	CVT Bings Creek Washout Repairs	DFA Prov	(2024 $763,715)	-		0	0.00%
4)	Purchase Bings Portable Office (currently leased w F279)	STB	($40k shared F279)	-		0	0.00%
5)	Invasive Plant Species Inventory Update	Requisition		-	8,600	8,600	0.56%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**8,600**	**8,600**	**0.56%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved					**76,127**	**4.98%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $546,720 with $261,038 committed in 2023 - uncommitted balance is $285,682.

2) The Capital Reserve balance at December 31, 2022 is $52,663 with $45,000 committed in 2023 - uncommitted balance is $7,663.