

## 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 and parkland acquisition. The function is funded primarily through requisition.

<b>232 - COMMUNITY PARKS - AREA B</b>	<b>TOTAL REQUISITION</b>	<b>766,691</b>		
<b>STATUTORY LIMITATION:</b>	<b>0.43000 /1000 OF NET TAXABLE VALUE</b>		<b>1,827,523</b>	
	<b>Bylaw 3967 - December 9, 2015</b>			
<b>BASIS OF APPORTIONMENT:</b>	<b>ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS</b>			
<b>PARTICIPATING AREAS:</b>	<b>NET TAXABLE VALUE</b>	<b>FIGURES USED FOR APPORTIONMENT</b>	<b>MEMBERS SHARE</b>	<b>PRIOR YEAR ADJ TOTAL</b>
<b>ELECTORAL AREA B</b>	<b>4,250,054,167</b>	<b>453,844,098</b>	<b>766,691</b>	<b>766,691</b>
<b>TOTAL</b>	<b>4,250,054,167</b>	<b>453,844,098</b>	<b>766,691</b>	<b>766,691</b>
<b>RESIDENTIAL TAX RATE:</b>		<b>0.1689</b>	<b>COST PER \$100,000 HOUSEHOLD</b>	
<b>(PER \$1000 OF NET TAXABLE VALUE)</b>			<b>16.89</b>	

**COWICHAN VALLEY REGIONAL DISTRICT**

**2024-2028 FINANCIAL EXPENDITURE PROGRAM**

Service: Community Parks - Area B

Function: 232

<b>TOTAL EXPENDITURE</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Operational Costs	\$625,468	\$656,249	\$435,000	\$440,000	\$446,000	\$451,000
Long Term Debt						
Short Term Debt	241,217	283,256	513,730	317,130	317,130	317,130
Capital	2,263,027	2,368,980		50,000	50,000	
Transfer to Capital Reserve						
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$3,129,712</b>	<b>\$3,308,485</b>	<b>\$948,730</b>	<b>\$807,130</b>	<b>\$813,130</b>	<b>\$768,130</b>
<b>SOURCES OF FUNDS</b>						
Requisition/Parcel Tax	681,924	766,691	936,730	745,130	751,130	756,130
User Fee	1,000	1,000	2,000	2,000	2,000	2,000
Transfer from Capital Reserve	140,000	140,000				
Transfer from Operating Reserve		3,100		50,000	50,000	
Transfer from Gas Tax Reserve	873,027	929,455				
Other	10,000	10,000	10,000	10,000	10,000	10,000
Debt Proceeds	1,400,000	1,399,525				
Surplus/(Deficit)	23,761	58,714				
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$3,129,712</b>	<b>\$3,308,485</b>	<b>\$948,730</b>	<b>\$807,130</b>	<b>\$813,130</b>	<b>\$768,130</b>

**2023 Debt Short Term with Principal & Interest**

Proposed	Outstanding	Maturity	P&I
Parkland	\$532,852	2025	\$181,717
Parkland	\$1,400,000	2027	\$59,500

**Total** **\$241,217**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

**GENERAL REVENUE FUND**  
**232 - COMMUNITY PARKS - AREA B**

**2021                      2022                      2023                      2024**  
**ACTUAL                      ACTUAL                      AMENDED BUDG      APPROVED BUD**

**OPERATING REV**

**2000 GRANTS**

01-1-2000-2100	FEDERAL GRANTS IN LIEU	-508	-492	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	<b>Total GRANTS</b>	<b>-2,304</b>	<b>-492</b>	<b>0</b>	<b>0</b>

**4433 RECOVERY OF COSTS**

01-1-4433-0000	GENERAL	-400	0	0	0
	<b>Total RECOVERY OF COSTS</b>	<b>-400</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4780 FIELD RENTAL**

01-1-4780-2715	TAXABLE	-86	-579	-1,000	-1,000
	<b>Total FIELD RENTAL</b>	<b>-86</b>	<b>-579</b>	<b>-1,000</b>	<b>-1,000</b>

**5331 RENTAL INCOME**

01-1-5331-2800	PROPERTY RENTAL	-2,849	0	-10,000	-10,000
	<b>Total RENTAL INCOME</b>	<b>-2,849</b>	<b>0</b>	<b>-10,000</b>	<b>-10,000</b>

**7571 REQUISITION**

01-1-7571-0000	REQUISITION	-598,439	-683,291	-681,924	-716,691
	<b>Total REQUISITION</b>	<b>-598,439</b>	<b>-683,291</b>	<b>-681,924</b>	<b>-716,691</b>

**9009 TRANSFER FROM GAS TAX RESERVE**

01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-150,000	-150,000
	<b>Total TRANSFER FROM GAS TA</b>	<b>0</b>	<b>0</b>	<b>-150,000</b>	<b>-150,000</b>

**9110 SURPLUS/DEFICIT - CURRENT YEAR**

01-1-9110-0000	SURPLUS/DEFICIT	0	-55,700	-23,761	-58,714
	<b>Total SURPLUS/DEFICIT - CURR</b>	<b>0</b>	<b>-55,700</b>	<b>-23,761</b>	<b>-58,714</b>

**9120 TRANSFER FROM OPERATING RESERVE**

01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	0	-3,100
	<b>Total TRANSFER FROM OPERA</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,100</b>

**Total OPERATING REV                      -604,077                      -740,062                      -866,685                      -939,505**

**OPERATING EXP**

**1990 ENGINEERING - GENERAL EXPEND**

01-2-1990-2110	CONFERENCES & SEMINARS	0	167	0	0
	<b>Total ENGINEERING - GENERAL</b>	<b>0</b>	<b>167</b>	<b>0</b>	<b>0</b>

**7142 SUMMER STUDENT PROGRAM**

01-2-7142-1204	WAGES - HOURLY	8,577	14,959	17,487	18,100
----------------	----------------	-------	--------	--------	--------

Cowichan Valley Regional District  
**Budget Report by Cost Center**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

**GENERAL REVENUE FUND**  
**232 - COMMUNITY PARKS - AREA B**

		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-7142-1400	BENEFITS	1,514	1,548	1,749	2,625
01-2-7142-1900	TERM EMPLOYEES	700	0	0	0
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	0	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	950	950	1,150
01-2-7142-5952	PROGRAM SUPPLIES	1,102	234	525	525
Total SUMMER STUDENT PROG		12,642	17,691	20,961	22,650
7179 COWICHAN VALLEY TRAIL					
01-2-7179-2618	RENTALS - WASHROOMS	0	112	0	0
Total COWICHAN VALLEY TRAIL		0	112	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	19,864	20,206	24,010	24,850
01-2-7181-1400	BENEFITS	5,653	7,937	7,448	7,704
01-2-7181-1900	TERM EMPLOYEES	1,200	4,800	3,600	3,600
01-2-7181-2111	TRAVEL	61	0	400	600
01-2-7181-2210	ADVERTISING	298	0	500	500
01-2-7181-2320	LEGAL SERVICES	17,526	8,746	25,000	10,000
01-2-7181-2325	SURVEY FEES	12	0	1,000	1,000
01-2-7181-2329	APPRAISALS	0	705	500	500
01-2-7181-2330	CONSULTANTS	64,317	71	59,429	78,714
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	2,500	5,600
01-2-7181-2370	INSURANCE - PROPERTY	1,390	1,605	1,710	1,796
01-2-7181-2394	MEETING EXP.-COMMITTEE/C	101	49	500	500
01-2-7181-2414	R & M - GENERAL	16,499	21,598	17,000	17,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	5,000	3,000	3,000	3,000
01-2-7181-2480	MINOR CAPITAL	36,509	43,668	54,332	35,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	14,425	14,847	18,773	16,721
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	748	500	500
01-2-7181-5650	MATERIALS	49	1,477	300	300
01-2-7181-5935	SUMMER PLAYGROUND PROC	5,707	11,284	11,948	12,366
01-2-7181-5952	PROGRAM SUPPLIES	0	258	500	500
01-2-7181-9910	CONTINGENCY	0	0	6,250	6,250
Total COMMUNITY PARKS/GENE		190,811	143,197	241,400	229,201
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	8,415	7,325	8,000	8,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	80,859	92,809	95,075	120,423
01-2-7182-2618	RENTALS - WASHROOMS	8,750	10,089	6,282	9,725
01-2-7182-5550	GARBAGE DISPOSAL	3,841	722	5,000	5,000
01-2-7182-5650	MATERIALS	688	815	0	0



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

**GENERAL REVENUE FUND**  
**232 - COMMUNITY PARKS - AREA B**

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Total PARKS MAINTENANCE EX	102,552	111,760	114,357	143,148
<b>7188 OLD MILL PARK</b>				
01-2-7188-2414 R & M - BUILDINGS - GROUND	4,664	4,596	4,000	4,000
01-2-7188-5650 MATERIALS	1,422	661	2,000	2,000
Total OLD MILL PARK	6,086	5,257	6,000	6,000
<b>7189 WILLIAM RIVERS PARK</b>				
01-2-7189-2414 R & M - BUILDINGS - GROUND	1,649	810	500	500
01-2-7189-5650 MATERIALS	0	120	250	250
Total WILLIAM RIVERS PARK	1,649	930	750	750
<b>7191 GALLAND PARK</b>				
01-2-7191-2414 R & M - BUILDINGS - GROUND	75	955	500	500
01-2-7191-5650 MATERIALS	0	0	500	500
Total GALLAND PARK	75	955	1,000	1,000
<b>7192 SHAWNIGAN HILLS PARK</b>				
01-2-7192-2338 CONTRACT FOR SERVICES	6,630	5,494	14,000	14,000
01-2-7192-2414 R & M - BUILDINGS - GROUND	12,153	3,925	7,000	7,000
01-2-7192-4803 SEWER USER FEE	411	432	600	600
01-2-7192-5510 WATER	653	327	1,000	1,000
01-2-7192-5530 ELECTRICITY	1,136	1,683	2,500	2,600
01-2-7192-5650 MATERIALS	4,804	10,570	3,500	3,500
Total SHAWNIGAN HILLS PARK	25,788	22,430	28,600	28,700
<b>7201 SHAWNIGAN WHARF PARK</b>				
01-2-7201-2414 R & M - BUILDINGS - GROUND	4,232	6,261	6,200	6,200
01-2-7201-5510 WATER	0	0	500	500
01-2-7201-5650 MATERIALS	2,169	783	500	500
Total SHAWNIGAN WHARF PARK	6,401	7,044	7,200	7,200
<b>7204 YELLOW POINT PARK</b>				
01-2-7204-2414 R & M - BUILDINGS - GROUND	0	525	0	0
Total YELLOW POINT PARK	0	525	0	0
<b>7205 DOUGAN - ELSIE MILES PARK</b>				
01-2-7205-2338 CONTRACT FOR SERVICES	3,048	3,751	3,500	3,500
01-2-7205-2414 R & M - BUILDINGS - GROUND	8,382	4,682	7,500	8,500
01-2-7205-5650 MATERIALS	0	190	2,500	2,500
01-2-7205-5660 PARK FIXTURES	0	72	2,000	2,000
Total DOUGAN - ELSIE MILES PARK	11,430	8,695	15,500	16,500
<b>7211 MASON'S BEACH PARK</b>				

Cowichan Valley Regional District  
**Budget Report by Cost Center**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

		GENERAL REVENUE FUND			
		232 - COMMUNITY PARKS - AREA B			
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
<b>7219 GIBSONS PARK</b>					
01-2-7211-2414	R & M - BUILDINGS - GROUND	1,866	3,418	3,000	3,000
01-2-7211-5650	MATERIALS	2,613	602	1,000	1,000
Total MASON'S BEACH PARK		4,480	4,019	4,000	4,000
<b>7232 BALDY MT. TRAIL</b>					
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 - GROUND	0	955	500	500
01-2-7232-5650	MATERIALS	199	0	1,250	1,250
Total BALDY MT. TRAIL		199	955	4,500	4,500
<b>7233 KINGBURNE PARK</b>					
01-2-7233-2414	R & M - BUILDINGS - GROUND	0	0	250	250
01-2-7233-5650	MATERIALS	0	0	200	200
Total KINGBURNE PARK		0	0	450	450
<b>7234 MELROSE PARK</b>					
01-2-7234-2414	R & M - BUILDINGS - GROUND	0	0	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
Total MELROSE PARK		0	0	400	400
<b>7257 BEACH ESTATES GREENBELT</b>					
01-2-7257-2414	R & M - BUILDINGS - GROUND	0	0	500	500
Total BEACH ESTATES GREENB		0	0	500	500
<b>7261 INVASIVE SPECIES MANAGEMENT</b>					
01-2-7261-2338	CONTRACT FOR SERVICES	13,136	9,400	6,000	6,000
01-2-7261-5650	MATERIALS	465	573	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
Total INVASIVE SPECIES MANA		13,601	9,973	10,000	10,000
<b>7265 LAKE ACCESSES</b>					
01-2-7265-2414	R & M - BUILDINGS - GROUND	1,423	1,433	750	750
01-2-7265-5650	MATERIALS	0	0	750	750
Total LAKE ACCESSES		1,423	1,433	1,500	1,500
<b>7275 RECREATION ROAD BOAT LAUNCH</b>					
01-2-7275-2414	R & M - BUILDINGS - GROUND	0	2,388	1,500	1,500
01-2-7275-5650	MATERIALS	0	0	1,000	1,000



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

GENERAL REVENUE FUND				
232 - COMMUNITY PARKS - AREA B				
	2021	2022	2023	2024
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total RECREATION ROAD BOAT	0	2,388	2,500	2,500
7276 SILVERMINE TRAIL PARK				
01-2-7276-2414 R & M - BUILDINGS - GROUND	3,472	0	3,000	3,000
01-2-7276-5650 MATERIALS	289	1,248	500	500
Total SILVERMINE TRAIL PARK	3,762	1,248	3,500	3,500
7295 WEST SHAWNIGAN LAKE				
01-2-7295-2338 CONTRACT FOR SERVICES	1,022	533	3,000	3,000
01-2-7295-2379 SECURITY	1,230	0	900	900
01-2-7295-2414 R & M - BUILDINGS - GROUND	2,532	5,820	2,500	2,500
01-2-7295-5650 MATERIALS	0	0	650	650
Total WEST SHAWNIGAN LAKE	4,784	6,353	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL				
01-2-7336-2338 CONTRACT FOR SERVICES	1,548	100	2,000	7,200
01-2-7336-2412 REPAIRS & MAINT. - OTHER	0	0	1,000	6,150
01-2-7336-2414 R & M - BUILDINGS - GROUND	1,238	3,235	1,000	1,000
01-2-7336-5650 MATERIALS	187	605	1,000	2,050
Total SHAWNIGAN RAIL WITH TR	2,973	3,941	5,000	16,400
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	1,753	16,185	63,599	83,696
01-2-8115-8216 PRINCIPAL	169,530	177,620	177,618	199,560
Total SHORT TERM DEBT	171,283	193,805	241,217	283,256
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000 CONTRIBUTION TO THIRD PAR	0	0	150,000	150,000
Total CONTRIBUTION TO THIRD	0	0	150,000	150,000
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	0	140,000	0	0
Total TRANSFER TO CAPITAL RE	0	140,000	0	0
Total OPERATING EXP	561,162	683,081	866,685	939,505
<b>CAPITAL REV</b>				
5921 DONATIONS				
01-7-5921-2700 GENERAL	-89,904	0	0	0
Total DONATIONS	-89,904	0	0	0
7571 REQUISITION				
01-7-7571-0000 REQUISITION	-65,000	0	0	-50,000



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

<b>GENERAL REVENUE FUND</b>				
<b>232 - COMMUNITY PARKS - AREA B</b>				
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>AMENDED BUDG</b>	<b>APPROVED BUD</b>
Total REQUISITION	-65,000	0	0	-50,000
<b>8250 M.F.A. FUNDING</b>				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	-880,000	0	-1,400,000	-1,399,525
Total M.F.A. FUNDING	-880,000	0	-1,400,000	-1,399,525
<b>9009 TRANSFER FROM GAS TAX RESERVE</b>				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	-62,445	-27,964	-723,027	-779,455
Total TRANSFER FROM GAS TA	-62,445	-27,964	-723,027	-779,455
<b>9010 TRANSFER FROM CAPITAL RES</b>				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	-0	0	-140,000	-140,000
Total TRANSFER FROM CAPITAL	-0	0	-140,000	-140,000
<b>9110 SURPLUS/DEFICIT</b>				
01-7-9110-0000 SURPLUS/DEFICIT	0	-10,000	0	0
Total SURPLUS/DEFICIT	0	-10,000	0	0
Total CAPITAL REV	-1,097,350	-37,964	-2,263,027	-2,368,980
<b>CAPITAL EXP</b>				
<b>8221 TRANSFER/GENERAL CAPITAL</b>				
01-8-8221-6114 LAND	969,904	0	1,400,000	1,399,525
01-8-8221-6124 LAND IMPROVEMENTS	76,713	27,964	413,027	214,765
01-8-8221-6125 LEASE IMPROVEMENTS	0	0	450,000	754,690
Total TRANSFER/GENERAL CAP	1,046,618	27,964	2,263,027	2,368,980
Total CAPITAL EXP	1,046,618	27,964	2,263,027	2,368,980
<b>Surplus/Deficit</b>	<b>-93,648</b>	<b>-66,981</b>	<b>0</b>	<b>0</b>



**Cowichan Valley Regional District  
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	-93,648	-66,981	0	0

---