423 – Cowichan Community Centre – Arena

The role of the Cowichan Community Centre – Arena function is to provide arena services. Main expenditure categories include administration, programs, events, operating and maintenance and capital improvements.

423 - DEPARTMENT: CCC - ARENA

REQUISITION AMOUNT:	**717,657**	
PARTICIPATING AREAS:	**FIGURES USED FOR APPORTIONMENT**	**MEMBERS SHARE**
CITY OF DUNCAN	**173,541,678**	**99,358**
DISTRICT OF NORTH COWICHAN-S.E.	**885,270,887**	**506,845**
ELECTORAL AREA E	**194,669,123**	**111,454**
TOTAL	**1,253,481,688**	**717,657**
RESIDENTIAL TAX RATE:	**0.0573**	**COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE)		**5.73**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: CCC - Arena

Function: 423

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$1,260,555	$1,291,723	$1,314,243	$1,353,670	$1,394,280	$1,436,108
Long Term Debt						
Short Term Debt	75,350	76,573	76,573	76,573	76,573	$41,000
Capital	200,000	225,000	385,000		1,000,000	
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$1,535,905	$1,593,296	$1,775,816	$1,430,243	$2,470,853	$1,477,108
SOURCES OF FUNDS						
Requisition/Parcel Tax	983,721	717,657	426,549	0	0	0
User Fee	343,684	324,210	388,570	408,394	418,577	$408,394
Transfer from Capital Reserve						
Other	8,500	376,429	860,697	1,021,849	1,052,276	1,068,714
Debt Proceeds	200,000	175,000			1,000,000	
Transfer from Operating Reserve	47,931		100,000			
Surplus/(Deficit)	(47,931)					
TOTAL SOURCE OF FUNDS	$1,535,905	$1,593,296	$1,775,816	$1,430,243	$2,470,853	$1,477,108

2023 Debt Short Term with Principal & Interest

Issued	Amount	Maturity	P & I
Chiller Equipment	$99,861	2025	$34,397
Proposed	Amount	Maturity	P & I
Ice Resurfacer	$160,000	2026	$42,176
Total			**$76,573**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Budget Report by Cost Center

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2126	BC HYDRO	-50	0	0	0
01-1-2000-2700	GENERAL	-500	-5,600	-2,000	-2,000
	Total GRANTS	-550	-5,600	-2,000	-2,000
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-17,860	-7,803	0	0
	Total RECOVERY OF COSTS	-17,860	-7,803	0	0
4700 ADMISSIONS					
01-1-4700-3310	PUBLIC ICE	-21,327	-23,446	-28,200	-31,020
	Total ADMISSIONS	-21,327	-23,446	-28,200	-31,020
4721 JUNIOR 'A' HOCKEY					
01-1-4721-2660	DONATIONS	0	-4,000	-6,000	-6,000
01-1-4721-2700	GENERAL	-37,741	-19,254	-62,511	-41,900
	Total JUNIOR 'A' HOCKEY	-37,741	-23,254	-68,511	-47,900
4740 PROGRAM FEES					
01-1-4740-2743	SPORTS - TAXABLE	-403	10	0	0
01-1-4740-2744	SPORTS - NON TAXABLE	-9,665	-11,928	-13,000	-10,500
	Total PROGRAM FEES	-10,068	-11,918	-13,000	-10,500
4750 ARENA TICKET USER FEE					
01-1-4750-0000	ARENA TICKET USER FEE	-360	-35	0	-100
	Total ARENA TICKET USER FEE	-360	-35	0	-100
4758 SKATE SHOP REVENUE					
01-1-4758-2711	ICE SKATE RENTALS	-9,960	-9,128	-17,864	-17,000
01-1-4758-2712	SKATE SHARPENING	-498	-598	-550	-578
	Total SKATE SHOP REVENUE	-10,458	-9,727	-18,414	-17,578
5331 RENTAL INCOME					
01-1-5331-3211	EVENTS - PRODUCTION	0	0	-1,200	-700
01-1-5331-3212	EVENTS - LABOUR	-253	-151	-325	-300
01-1-5331-3240	GENERAL ICE	-137,439	-151,542	-214,034	-216,112
	Total RENTAL INCOME	-137,692	-151,693	-215,559	-217,112
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-281	-196	0	-100
	Total MISCELLANEOUS	-281	-196	0	-100

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
5919 SPONSORSHIP					
01-1-5919-0000	SPONSORSHIP	0	0	-6,500	-5,500
	Total SPONSORSHIP	0	0	-6,500	-5,500
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-915,309	-915,309	-983,721	-667,657
	Total REQUISITION	-915,309	-915,309	-983,721	-667,657
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGIOI	0	0	0	-368,829
	Total REGIONAL REC - CONTRIE	0	0	0	-368,829
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	57,320	0	52,820	0
	Total SURPLUS/DEFICIT - CURR	57,320	0	52,820	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	-42,679	0	-52,820	0
	Total TRANSFER FROM OPERAT	-42,679	0	-52,820	0
	Total OPERATING REV	-1,137,006	-1,148,981	-1,335,905	-1,368,296
OPERATING EXP					
7110 ADMIN EXPEND - I.S.C					
01-2-7110-1202	WAGES - CUPE	41,301	40,136	48,840	50,238
01-2-7110-1204	WAGES - HOURLY	790	1,788	1,981	2,040
01-2-7110-1400	BENEFITS	12,056	13,291	15,379	15,819
01-2-7110-2121	POSTAGE	343	329	550	550
01-2-7110-2131	TELEPHONE	2,161	2,111	2,500	2,680
01-2-7110-2340	TRAINING & DEVELOPMENT	0	0	250	250
01-2-7110-2475	MISCELLANEOUS EQUIPMENT	0	178	0	3,750
01-2-7110-2532	COMPUTER SOFTWARE UPGR	1,280	1,951	1,515	1,515
01-2-7110-2591	PURCHASED MTCE./COMPUTE	2,017	2,017	2,124	2,465
01-2-7110-2616	RENTALS - COPIER	249	628	603	603
01-2-7110-2675	INTERNET	397	375	405	405
01-2-7110-4100	ALLOC - GENERAL GOVERNME	55,027	61,595	50,960	55,167
01-2-7110-4520	ALLOC - GM REC & CULTURE	20,357	20,357	23,796	27,416
01-2-7110-4530	ALLOC - FACILITIES	36,203	35,817	36,599	35,765
01-2-7110-4654	DEPARTMENTAL INITIATIVES	0	0	1,596	1,644
01-2-7110-5920	SUPPLIES - OFFICE	1,077	560	1,340	1,206
01-2-7110-8150	BANK CHARGES	670	829	2,700	2,700
01-2-7110-9190	CASH SHORT & OVER	0	36	0	0

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total ADMIN EXPEND - I.S.C	173,928	181,998	191,138	204,213
7113 PROGRAM EXPENDITURES					
01-2-7113-1101	SALARIES/FULL TIME REGULA	56,252	60,831	52,620	58,448
01-2-7113-1204	WAGES - HOURLY	46,917	63,562	45,200	46,556
01-2-7113-1400	BENEFITS	22,402	28,923	20,832	23,358
01-2-7113-2210	ADVERTISING	344	2,130	1,000	2,800
01-2-7113-5120	PROMOTION	0	33	250	250
01-2-7113-5940	SUPPLIES - EQUIPMENT	0	-64	0	0
01-2-7113-5951	SUPPLIES - RECREATION PRO	0	64	0	0
	Total PROGRAM EXPENDITURE	125,916	155,479	119,902	131,412
7116 SPECIAL EVENTS					
01-2-7116-1101	SALARIES/FULL TIME REGULA	39,995	39,705	52,166	43,814
01-2-7116-1204	WAGES - HOURLY	4,279	6,134	12,900	13,287
01-2-7116-1400	BENEFITS	9,902	10,551	17,462	15,348
01-2-7116-2110	CONFERENCES & SEMINARS	0	40	1,500	1,500
01-2-7116-2111	TRAVEL	0	0	300	300
01-2-7116-2210	ADVERTISING	476	3,345	2,800	2,800
01-2-7116-2340	TRAINING & DEVELOPMENT	182	781	1,000	1,000
01-2-7116-2395	MEMBERSHIPS	60	0	0	0
01-2-7116-5120	PROMOTION	25	80	250	250
01-2-7116-5940	SUPPLIES - EQUIPMENT	627	786	3,000	4,000
01-2-7116-5951	SUPPLIES - RECREATION PRO	1,223	3,679	4,100	4,100
01-2-7116-5961	EVENT - PRODUCTION COSTS	154	159	800	800
	Total SPECIAL EVENTS	56,923	65,261	96,278	87,199
7127 JUNIOR "A" HOCKEY					
01-2-7127-2337	CONTRACTS	37,834	19,254	62,511	41,900
01-2-7127-5923	SUPPLIES	48	559	800	800
	Total JUNIOR "A" HOCKEY	37,882	19,813	63,311	42,700
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	40,741	40,373	43,924	45,238
01-2-7145-1202	WAGES - CUPE	1,088	88	2,500	2,570
01-2-7145-1203	WAGES	335,138	377,441	386,380	397,044
01-2-7145-1400	BENEFITS	110,578	122,519	133,669	137,366
01-2-7145-2110	CONFERENCES & SEMINARS	0	0	840	840
01-2-7145-2340	TRAINING & DEVELOPMENT	235	431	1,350	1,350
01-2-7145-2379	SECURITY	10,561	29,048	20,400	20,800
01-2-7145-2410	R & M - BUILDINGS - GENERAL	30,428	17,144	35,000	32,200
01-2-7145-2411	R & M BUILDING {PERCENTAG	25	0	0	0
01-2-7145-2412	REPAIRS & MAINT. - OTHER	0	0	0	8,400

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7145-2414	R & M - BUILDINGS - GROUNDS	5,086	2,257	5,600	1,960
01-2-7145-2449	R & M MACHINERY/EQUIP {PEI	1,713	6,449	0	0
01-2-7145-2450	R & M - MACHINERY & EQUIPM	7,315	8,315	14,840	12,600
01-2-7145-2460	R & M ZAMBONI	5,510	5,342	5,998	6,500
01-2-7145-2462	R & M - ICE PLANT	25,029	41,145	30,000	40,000
01-2-7145-2463	R & M - ICE SURFACE	3,777	4,550	4,000	4,000
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	2,633	3,319	2,632	2,800
01-2-7145-2531	PURCHASED MTCE EQUIP (PE	0	385	0	0
01-2-7145-2620	RENTALS/MACHINERY & EQUII	0	16	560	560
01-2-7145-2743	ELEVATOR MAINTENANCE	0	0	0	2,800
01-2-7145-5410	UNIFORMS	0	0	855	855
01-2-7145-5510	WATER	1,762	1,243	2,128	2,128
01-2-7145-5512	FUEL	19,166	18,620	21,000	22,750
01-2-7145-5530	ELECTRICITY	55,129	46,806	56,100	59,400
01-2-7145-5535	PROPANE	4,376	6,058	6,000	7,308
01-2-7145-5550	GARBAGE DISPOSAL	11,039	4,623	6,000	6,000
01-2-7145-5924	SUPPLIES - JANITORIAL	8,252	6,215	10,150	10,730
	Total OPERATING & MAINTENAN	679,580	742,386	789,926	826,199
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	1,566	3,610	3,286
01-2-8115-8216	PRINCIPAL	0	35,297	71,740	73,287
	Total SHORT TERM DEBT	0	36,863	75,350	76,573
	Total OPERATING EXP	1,074,229	1,201,800	1,335,905	1,368,296
CAPITAL REV					
2000 GRANTS					
01-7-2000-2121	PROVINCIAL CONDITIONAL	-245,655	0	0	0
	Total GRANTS	-245,655	0	0	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	0	0	-50,000
	Total REQUISITION	0	0	0	-50,000
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	-168,445	0	-200,000	-175,000
	Total M.F.A. FUNDING	-168,445	0	-200,000	-175,000
	Total CAPITAL REV	-414,100	0	-200,000	-225,000
CAPITAL EXP					
8331 TRANSFER/GENERAL CAP FUND-100% ITC					

Budget Report by Cost Center

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-8-8331-6113	FURNITURE, FIXTURES, EQUIF	417,056	0	0	20,000
01-8-8331-6122	BUILDING IMPROVEMENTS	0	0	0	30,000
01-8-8331-6126	VEHICLES & MACHINERY	0	0	200,000	175,000
	Total TRANSFER/GENERAL CAP	417,056	0	200,000	225,000
	Total CAPITAL EXP	417,056	0	200,000	225,000
	Surplus/Deficit	**-59,821**	**52,820**	**0**	**0**

Budget Report by Cost Center

CVRD

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

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-1,137,006**	**-1,148,981**	**-1,335,905**	**-1,368,296**
Summary Total Expenses	**1,074,229**	**1,201,800**	**1,335,905**	**1,368,296**
Summary Surplus/Deficit	**-59,821**	**52,820**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **423 - ISC Arena**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$983,721	$667,657	(316,064)	(32.13%)

A) Core Budget		2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	***Revenues***				
	Increase in Public Ice Fees	-28,200	-31,020	(2,820)	(0.29%)
	Decrease in Sports Program Fees	-13,550	-11,078	2,472	0.25%
	Decrease in Skate Rentals and Sponsorship	-24,364	-22,500	1,864	0.19%
	Increase in Rental Income	-215,559	-217,312	(1,753)	(0.18%)
	Expenditures				
	Increase in Administration Allocations	111,355	118,348	6,993	0.71%
	Increase in Administration (less allocations)	79,783	85,864	6,081	0.62%
	Increase in Adult Program Wages	118,652	128,362	9,710	0.99%
	Increase in Adult Program Expenses	1,250	3,050	1,800	0.18%
	Decrease in Event Wages	82,528	72,449	(10,079)	(1.02%)
	Increase in Event Expenses	13,750	14,750	1,000	0.10%
	Increase in O & M Building and Arena Expenses	110,353	114,523	4,170	0.42%
	Increase in O & M Wages & Benefits Expenses	566,473	582,219	15,746	1.60%
	Increase in O & M Electricity	56,100	59,400	3,300	0.34%
	Increase in O & M Fuel	21,000	22,750	1,750	0.18%
	Increase in O & M Ice Plant	30,000	40,000	10,000	1.02%
	Increase in Zamboni Propane	6,000	7,308	1,308	0.13%
	Increase in Short Term Debt	75,350	76,573	1,223	0.12%
	Subtotal	**990,921**	**1,043,686**	**52,765**	**5.36%**
B) Prior Year One-time items and Regional Recreation					
	1/3 of requisition now funded by Regional Recreation (F390)		-368,829	(368,829)	(37.49%)
	Subtotal	**0**	**(368,829)**	**(368,829)**	**(37.49%)**
Draft 2023 Budget				**(316,064)**	**(32.13%)**
C) Other items to maintain service level					
		0	0	0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget				**(316,064)**	**(32.13%)**
D) Supplemental Items					
1) **Sound Acoustic Improvement and Skate Sharpener**	Capital (2 supplementals)	-	50,000	50,000	5.08%
	Operating	-		0	0.00%
	Subtotal	**-**	**50,000**	**50,000**	**5.08%**
Max 2023 Requisition change if Supplemental items are Approved				**(266,064)**	**-27.05%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $7,001 with $0 committed in 2022 - uncommitted balance is $7,001 Min = $184,000

2) The Capital Reserve balance at December 31, 2021 is $0 with committed in 2022 - uncommitted balance is $0.