420 – Cowichan Community Centre – Events and Services

The role of the Cowichan Community Centre – Events and Services function is to provide recreation, special event and community centre services. Main expenditure categories include administration, programs, events, operating and maintenance and capital improvements.

420 - DEPARTMENT: CCC - EVENTS AND SERVICES

REQUISITION AMOUNT:	**(197,849)**	
PARTICIPATING AREAS:	**FIGURES USED FOR APPORTIONMENT**	**MEMBERS SHARE**
CITY OF DUNCAN	**173,541,678**	**(24,251)**
DISTRICT OF NORTH COWICHAN-S.E.	**885,270,887**	**(123,710)**
ELECTORAL AREA D	**162,332,221**	**(22,685)**
ELECTORAL AREA E	**194,669,123**	**(27,203)**
TOTAL	**1,415,813,909**	**(197,849)**
RESIDENTIAL TAX RATE:	**(0.0140)**	**COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE)		**(1.40)**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: CCC - Events and Services

Function: 420

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$3,096,606	$3,243,198	$3,356,447	$3,372,794	$3,490,842	$3,613,021
Long Term Debt						
Short Term Debt				91,694	91,694	$182,000
Capital	1,938,600	2,800,000	1,756,286	1,550,000	4,460,000	$3,200,000
Transfer to Capital Reserve	254	588,750	330,254	330,254	330,254	$330,254
TOTAL APPLICATION OF FUNDS	$5,035,460	$6,631,948	$5,442,987	$5,344,742	$8,372,790	$7,325,275
SOURCES OF FUNDS						
Requisition/Parcel Tax	$3,155,992	(197,849)	3,447,973	4,616,788	5,163,375	5,532,689
User Fee	438,883	496,616	505,119	555,631	583,415	$612,586
Transfer from Capital Reserve	920,000	2,000,000	821,540			
Other	61,985	4,113,181	68,879	72,323	2,076,000	$1,080,000
Debt Proceeds			400,000		400,000	
Transfer from Operating Reserve	345,000	220,000	199,476	100,000	150,000	$100,000
Surplus/(Deficit)	113,600					
TOTAL SOURCE OF FUNDS	$5,035,460	$6,631,948	$5,442,987	$5,344,742	$8,372,790	$7,325,275

Budget Report by Cost Center

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-400	0	0	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-18,780	-16,794	-19,000	-15,000
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-5,453	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-12,440	0	0	0
01-1-2000-2700	GENERAL	0	-1,000	-3,000	-3,000
	Total GRANTS	-31,621	-23,247	-22,000	-18,000
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-66,726	-64,641	-28,285	-32,579
01-1-4433-8150	RECCOWICHAN - BANK CHAR(	-3,989	-11,327	-6,000	-10,000
	Total RECOVERY OF COSTS	-70,715	-75,968	-34,285	-42,579
4441 EVENT REVENUE					
01-1-4441-6115	OTHER- TAXABLE	-24,057	-27,521	-32,500	-29,000
	Total EVENT REVENUE	-24,057	-27,521	-32,500	-29,000
4500 RIDERSHIP REVENUE					
01-1-4500-4011	NANAIMO TICKETS	0	-945	0	0
01-1-4500-4012	NANAIMO PASSES	0	-175	0	0
	Total RIDERSHIP REVENUE	0	-1,120	0	0
4740 PROGRAM FEES					
01-1-4740-2730	SUMMER	-80,024	-103,966	-72,599	-92,000
01-1-4740-2738	COMMUNITY REC - TAXABLE	-19,858	-47,898	-30,000	-54,460
01-1-4740-2742	ELDER COLLEGE	-4,941	-10,389	-16,000	-12,480
01-1-4740-2743	SPORTS - TAXABLE	-6,089	-15,845	-19,500	-22,000
01-1-4740-2744	SPORTS - NON TAXABLE	-36,974	-52,953	-42,928	-44,430
01-1-4740-2749	YOUTH OUTREACH - NON TAX	-23,714	-38,278	-19,140	-24,000
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-355	-55	0	0
	Total PROGRAM FEES	-171,955	-269,384	-200,167	-249,370
4748 TRANSIT					
01-1-4748-4001	TICKETS & DAY PASSES	-4,516	-4,658	0	0
01-1-4748-4002	MONTHLY PASSES	-8,252	-7,722	0	0
01-1-4748-4003	COMMISSIONS	-813	-1,424	-3,000	-1,500
01-1-4748-4007	MALAHAT PASSES	-3,756	-6,774	0	0
01-1-4748-4008	MALAHAT TICKETS	-2,880	-4,770	0	0
	Total TRANSIT	-20,217	-25,348	-3,000	-1,500
4758 SKATE SHOP REVENUE					

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-1-4758-2711	ICE SKATE RENTALS	25	0	0	0
	Total SKATE SHOP REVENUE	25	0	0	0
4771 SALES					
01-1-4771-2704	LIQUOR SALES	-8,161	-30,884	-30,000	-32,000
01-1-4771-2729	FOOD	-1,234	-1,343	-200	-700
01-1-4771-2754	TAXABLE MERCHANDISE SALE	-26	-156	-500	-100
	Total SALES	-9,422	-32,382	-30,700	-32,800
5331 RENTAL INCOME					
01-1-5331-3205	EQUIPMENT	-100	-480	-1,000	-500
01-1-5331-3211	EVENTS - PRODUCTION	-1,775	-2,400	-2,000	-2,000
01-1-5331-3212	EVENTS - LABOUR	-2,868	-5,838	-2,400	-2,500
01-1-5331-3266	HALL - ROOM GENERAL	-89,325	-195,806	-128,116	-134,516
01-1-5331-3269	BUILDING - CONCESSION	-2,845	-8,095	-9,000	-9,000
01-1-5331-3270	BUILDING	-34,367	-27,440	-30,000	-35,430
	Total RENTAL INCOME	-131,280	-240,057	-172,516	-183,946
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-1,616	-4,140	-2,500	-2,500
01-1-5900-5015	WCB RECOVERIES	-724	-15,559	0	0
01-1-5900-5021	COMMISSIONS - ATM	0	0	0	-300
01-1-5900-5024	COMMISSIONS - VENDING MA(	-464	-2,763	-3,000	-4,500
01-1-5900-5040	ELECTRIC VEHICLE CHARGIN(	-1,071	-1,496	-200	-1,000
	Total MISCELLANEOUS	-3,874	-23,957	-5,700	-8,300
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,644,982	-2,770,331	-1,127,328	168,172
	Total REQUISITION	-2,644,982	-2,770,331	-1,127,328	168,172
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGIOI	0	0	-1,448,664	-3,437,657
	Total REGIONAL REC - CONTRIE	0	0	-1,448,664	-3,437,657
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-20,000	0
	Total TRANSFER FROM OPERAT	0	0	-20,000	0
	Total OPERATING REV	-3,108,098	-3,489,315	-3,096,860	-3,834,980
OPERATING EXP					
4320 GARBAGE & WASTE COLLECTION					
01-2-4320-1301	WAGES	0	335	0	0

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total GARBAGE & WASTE COLL	0	335	0	0
7010 PROGRAM EXPEND					
01-2-7010-1400	BENEFITS	0	591	0	0
	Total PROGRAM EXPEND	0	591	0	0
7100 TRANSIT EXPEND					
01-2-7100-2210	ADVERTISING	0	106	0	0
01-2-7100-2370	INSURANCE - PROPERTY	75	0	0	0
01-2-7100-4001	TICKETS & DAY PASSES	4,516	-3,488	0	0
01-2-7100-4002	MONTHLY PASSES	8,148	2,422	0	0
01-2-7100-4007	MALAHAT PASSES	3,552	6,732	0	0
01-2-7100-4008	MALAHAT TICKETS	2,880	10,710	0	0
01-2-7100-4011	NANAIMO TICKETS	0	945	0	0
01-2-7100-4012	NANAIMO PASSES	0	175	0	0
	Total TRANSIT EXPEND	19,171	17,603	0	0
7110 ADMIN EXPEND - I.S.C					
01-2-7110-1101	SALARIES/FULL TIME REGULA	164,810	182,831	282,494	215,631
01-2-7110-1202	WAGES - CUPE	98,305	138,375	133,534	142,628
01-2-7110-1204	WAGES - HOURLY	7,153	2,333	8,160	8,638
01-2-7110-1400	BENEFITS	79,316	92,065	129,784	112,184
01-2-7110-2110	CONFERENCES & SEMINARS	0	1,681	5,000	10,000
01-2-7110-2111	TRAVEL	0	0	1,000	1,000
01-2-7110-2121	POSTAGE	1,268	1,319	1,575	1,575
01-2-7110-2131	TELEPHONE	33,788	35,138	34,940	35,222
01-2-7110-2137	TELEPHONE RENTAL (PERCEN	351	0	0	0
01-2-7110-2210	ADVERTISING	972	1,933	2,000	2,000
01-2-7110-2320	LEGAL SERVICES	526	1,602	1,500	1,500
01-2-7110-2330	CONSULTANTS	150	34,009	3,000	3,000
01-2-7110-2340	TRAINING & DEVELOPMENT	945	1,832	5,000	10,000
01-2-7110-2370	INSURANCE - PROPERTY	147,157	158,199	173,250	187,110
01-2-7110-2371	INSURANCE - CASUALTY	0	0	1,029	1,029
01-2-7110-2395	MEMBERSHIPS	600	594	2,000	2,000
01-2-7110-2475	MISCELLANEOUS EQUIPMENT	21,450	21,493	20,250	124,149
01-2-7110-2532	COMPUTER SOFTWARE UPGR	6,098	5,682	6,335	12,035
01-2-7110-2591	PURCHASED MTCE./COMPUTE	6,235	6,243	7,808	7,050
01-2-7110-2616	RENTALS - COPIER	3,355	4,044	3,417	4,080
01-2-7110-2675	INTERNET	3,488	3,380	3,799	3,668
01-2-7110-4100	ALLOC - GENERAL GOVERNME	274,440	247,485	253,640	278,975
01-2-7110-4520	ALLOC - GM REC & CULTURE	43,623	50,940	58,797	49,468
01-2-7110-4530	ALLOC - FACILITIES	35,817	36,599	35,765	35,493

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7110-4560	ALLOC - LIABILITY INSURANCE	13,255	13,917	14,613	15,344
01-2-7110-4654	DEPARTMENTAL INITIATIVES	1,481	0	8,492	5,000
01-2-7110-5110	SUNDRY EXPENSES	0	1,271	1,000	1,000
01-2-7110-5120	PROMOTION	33	50	2,000	2,000
01-2-7110-5121	MEETING EXPENSES	82	395	1,000	1,000
01-2-7110-5920	SUPPLIES - OFFICE	4,803	10,183	9,782	9,782
01-2-7110-5921	SUPPLIES OFFICE (PERCENTA	1,979	0	0	0
01-2-7110-5957	SUPPLIES - RESALE	0	236	2,235	234
01-2-7110-8150	BANK CHARGES	15,513	25,645	26,000	28,000
01-2-7110-9190	CASH SHORT & OVER	1,363	130	0	0
	Total ADMIN EXPEND - I.S.C	968,356	1,079,602	1,239,199	1,310,795
7113 PROGRAM EXPENDITURES					
01-2-7113-1101	SALARIES/FULL TIME REGULA	129,179	136,107	138,267	145,954
01-2-7113-1202	WAGES - CUPE	402	0	0	0
01-2-7113-1204	WAGES - HOURLY	358	0	0	0
01-2-7113-1400	BENEFITS	42,675	42,276	46,129	47,975
01-2-7113-1900	TERM EMPLOYEES	6,096	16,228	18,846	21,000
01-2-7113-1905	CONTRACT LABOUR	13,659	30,197	36,370	38,000
01-2-7113-2110	CONFERENCES & SEMINARS	310	115	1,500	1,500
01-2-7113-2111	TRAVEL	24	117	400	400
01-2-7113-2210	ADVERTISING	7,289	11,692	11,360	13,060
01-2-7113-2340	TRAINING & DEVELOPMENT	322	244	1,500	1,500
01-2-7113-2395	MEMBERSHIPS	152	0	0	0
01-2-7113-2675	INTERNET	154	0	0	0
01-2-7113-5120	PROMOTION	0	137	150	150
01-2-7113-5901	ELDER COLLEGE	198	1,305	1,500	1,500
01-2-7113-5940	SUPPLIES - EQUIPMENT	1,882	2,823	3,200	3,500
01-2-7113-5951	SUPPLIES - RECREATION PRO	0	1,358	2,200	2,200
	Total PROGRAM EXPENDITURE	202,701	242,599	261,422	276,739
7116 SPECIAL EVENTS					
01-2-7116-1101	SALARIES/FULL TIME REGULA	70,579	84,482	88,895	93,786
01-2-7116-1204	WAGES - HOURLY	25,207	45,932	38,328	29,073
01-2-7116-1400	BENEFITS	22,062	28,761	32,128	47,460
01-2-7116-2110	CONFERENCES & SEMINARS	358	1,144	3,000	3,500
01-2-7116-2111	TRAVEL	0	41	100	100
01-2-7116-2210	ADVERTISING	2,541	4,339	4,600	2,900
01-2-7116-2395	MEMBERSHIPS	195	314	400	400
01-2-7116-2475	MISCELLANEOUS EQUIPMENT	1,800	1,908	1,650	1,650
01-2-7116-5120	PROMOTION	20	261	250	250
01-2-7116-5940	SUPPLIES - EQUIPMENT	7,172	6,891	8,200	8,500

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7116-5951	SUPPLIES - RECREATION PRO	19	214	0	0
01-2-7116-5961	EVENT - PRODUCTION COSTS	1,734	3,673	3,400	6,000
	Total SPECIAL EVENTS	131,687	177,959	180,951	193,619
7124 FOOD SERVICES					
01-2-7124-1204	WAGES - HOURLY	12,425	2,091	5,700	6,612
01-2-7124-1400	BENEFITS	4,216	415	570	860
01-2-7124-5100	FOOD PURCHASES	543	201	400	400
01-2-7124-5101	BEVERAGE PURCHASES	3,351	9,111	12,500	13,500
01-2-7124-5109	PURCHASES-PAPER	-509	155	1,100	2,000
01-2-7124-5113	PURCHASES-DISHWASHING/C	0	251	700	500
01-2-7124-7550	LICENCES & FEES	750	500	1,000	500
	Total FOOD SERVICES	20,777	12,724	21,970	24,372
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	48,332	52,041	53,927	56,301
01-2-7145-1202	WAGES - CUPE	88	0	2,570	10,323
01-2-7145-1203	WAGES	544,824	528,136	578,338	589,352
01-2-7145-1400	BENEFITS	177,522	163,368	196,260	201,494
01-2-7145-2110	CONFERENCES & SEMINARS	0	0	1,000	1,000
01-2-7145-2330	CONSULTANTS	0	0	5,000	5,000
01-2-7145-2340	TRAINING & DEVELOPMENT	425	0	1,200	1,200
01-2-7145-2373	INSURANCE/AUTOMOTIVE EQ	1,087	1,100	2,000	2,100
01-2-7145-2379	SECURITY	48,179	61,688	57,200	59,950
01-2-7145-2397	LAUNDRY	608	120	1,000	1,000
01-2-7145-2410	R & M - BUILDINGS - GENERAL	25,185	41,342	44,850	45,240
01-2-7145-2411	R & M BUILDING {PERCENTAG	5,922	497	0	0
01-2-7145-2412	REPAIRS & MAINT. - OTHER	0	0	11,700	11,700
01-2-7145-2414	R & M - BUILDINGS - GROUNDS	9,194	12,583	2,730	5,070
01-2-7145-2415	R & M - GROUNDS (PERCENTA	13,091	50	0	0
01-2-7145-2419	REPAIRS & MAINTENANCE - TO	1,379	5,368	1,800	2,000
01-2-7145-2449	R & M MACHINERY/EQUIP {PEF	13,658	0	0	0
01-2-7145-2450	R & M - MACHINERY & EQUIPM	11,581	27,398	17,550	19,890
01-2-7145-2451	R & M - VEHICLES	761	1,346	2,500	3,000
01-2-7145-2480	MINOR CAPITAL	30,867	74,221	50,000	50,000
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	4,623	5,459	3,900	3,900
01-2-7145-2531	PURCHASED MTCE EQUIP (PE	495	0	0	0
01-2-7145-2620	RENTALS/MACHINERY & EQUII	22	224	780	1,170
01-2-7145-2743	ELEVATOR MAINTENANCE	0	0	3,900	3,900
01-2-7145-5410	UNIFORMS	4,065	2,752	1,515	1,515
01-2-7145-5414	FUEL OIL (PERCENTAGE)	21,687	0	0	0
01-2-7145-5510	WATER	1,731	3,825	2,964	6,182

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7145-5512	FUEL	22,344	35,518	27,300	42,000
01-2-7145-5530	ELECTRICITY	68,251	53,868	66,600	59,200
01-2-7145-5531	ELECTRICITY (PERCENTAGE)	-1,264	0	0	0
01-2-7145-5550	GARBAGE DISPOSAL	6,801	7,440	9,072	8,640
01-2-7145-5551	GARBAGE (PERCENTAGE)	2,906	0	0	0
01-2-7145-5924	SUPPLIES - JANITORIAL	8,721	12,735	14,430	14,820
01-2-7145-5927	SUPPLIES/JANITORIAL (PERCE	3,346	0	0	0
01-2-7145-7550	LICENCES & FEES	2,977	2,805	3,200	3,500
	Total OPERATING & MAINTENAN	1,079,408	1,093,884	1,163,286	1,209,447
7154 YOUTH AND CHILDREN					
01-2-7154-1202	WAGES - CUPE	66,942	48,452	71,441	75,366
01-2-7154-1204	WAGES - HOURLY	33,140	34,253	30,446	23,363
01-2-7154-1400	BENEFITS	25,616	22,723	27,824	38,158
01-2-7154-1900	TERM EMPLOYEES	15,666	20,725	19,185	21,324
01-2-7154-1905	CONTRACT LABOUR	29,307	45,375	47,132	54,600
01-2-7154-2110	CONFERENCES & SEMINARS	120	1,125	1,500	1,500
01-2-7154-2111	TRAVEL	143	129	2,500	2,575
01-2-7154-2210	ADVERTISING	476	636	500	500
01-2-7154-2340	TRAINING & DEVELOPMENT	1,757	1,118	1,000	1,100
01-2-7154-2395	MEMBERSHIPS	93	209	100	100
01-2-7154-2475	MISCELLANEOUS EQUIPMENT	416	47	500	500
01-2-7154-5120	PROMOTION	0	148	150	150
01-2-7154-5940	SUPPLIES - EQUIPMENT	2,981	1,749	4,000	5,490
01-2-7154-5951	SUPPLIES - RECREATION PRO	601	1,954	3,000	3,000
01-2-7154-5961	EVENT - PRODUCTION COSTS	0	646	500	500
	Total YOUTH AND CHILDREN	177,258	179,289	209,778	228,226
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	0	20,000	0
	Total CONTRIBUTION TO THIRD	0	0	20,000	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	323,608	330,254	254	588,750
	Total TRANSFER TO CAPITAL RE	323,608	330,254	254	588,750
	Total OPERATING EXP	2,922,967	3,134,839	3,096,860	3,831,948
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-200,000	-150,000	-580,000	29,677
	Total REQUISITION	-200,000	-150,000	-580,000	29,677

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
7700 CONTIBUTIONS FROM REGIONAL RECREATION					
01-7-7700-7529	CONTRIBUTION FROM REGIOI	0	0	0	-606,645
	Total CONTIBUTIONS FROM RE(	0	0	0	-606,645
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-920,000	-2,000,000
	Total TRANSFER FROM CAPITAI	0	0	-920,000	-2,000,000
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	0	-43,889	-113,600	0
	Total SURPLUS/DEFICIT	0	-43,889	-113,600	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	0	-325,000	-220,000
	Total TRANSFER FROM OPERAT	0	0	-325,000	-220,000
	Total CAPITAL REV	-200,000	-193,889	-1,938,600	-2,796,968
CAPITAL EXP					
8331 TRANSFER/GENERAL CAP FUND-100% ITC					
01-8-8331-6122	BUILDING IMPROVEMENTS	156,111	43,599	1,938,600	2,800,000
	Total TRANSFER/GENERAL CAP	156,111	43,599	1,938,600	2,800,000
	Total CAPITAL EXP	156,111	43,599	1,938,600	2,800,000
	Surplus/Deficit	**-229,021**	**-504,766**	**0**	**0**

Budget Report by Cost Center

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

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-229,021**	**-504,766**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **420 - ISC Events & Services**

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$3,155,992	$3,846,453			690,461	21.88%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:						
Revenues:	Decrease in revenues from Grants		-22,000	-18,000	4,000	0.13%
	Increase in Recovery of Costs Revenues		-34,285	-42,579	(8,294)	(0.26%)
	Increase in Food and Liquor Sales		-30,700	-32,800	(2,100)	(0.07%)
	Increase in Transit and Miscellaneous Sales		-8,700	-9,800	(1,100)	(0.03%)
	Increase in Program, Event and Rental Revenues		-405,183	-462,316	(57,133)	(1.81%)
Expenditures:	Increase in Administration Allocations		362,815	379,280	16,465	0.52%
	Decrease in Administration Wages		553,972	479,081	(74,891)	(2.37%)
	Increase in Administration Expenses		302,162	328,285	26,123	0.83%
	Increase in IT Asset Management		20,250	123,895	103,645	3.28%
	Increase in Adult Program Wages and Expenses		261,422	276,739	15,317	0.49%
	Increase in Event Wages		180,951	193,619	12,668	0.40%
	Increase in Food Service Wages, Benefits, and Expenses		21,970	24,372	2,402	0.08%
	Increase in O & M Building Expenses		235,327	244,595	9,268	0.29%
	Increase in O & M Wages & Benefits Expenses		831,095	857,470	26,375	0.84%
	Decrease in O & M Electricity		66,600	59,200	(7,400)	(0.23%)
	Increase in O & M Fuel		27,300	42,000	14,700	0.47%
	Increase in O & M Water		2,964	6,182	3,218	0.10%
	Increase in Youth and Children Program Expenses		209,778	228,226	18,448	0.58%
	Increase Transfer to Capital		0	588,750	588,750	18.65%
	Increase in Capital		1,938,600	2,800,000	861,400	27.29%
	Increase Transfer from Capital		-920,000	-2,000,000	(1,080,000)	(34.22%)
	Decrease Surplus/Deficit		-113,600	0	113,600	3.60%
	Decrease Transfer from Operating		-325,000	-220,000	105,000	3.33%
		Subtotal	**3,155,738**	**3,846,199**	**690,461**	**21.88%**
B) Prior Year One-time items						
				0	0	0.00%
				0	0	0.00%
				0	0	0.00%
				0	0	0.00%
				0	0	0.00%
				0	0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget					**690,461**	**21.88%**
C) Other items to maintain service level						
			0		0	0.00%

		Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2024 Budget				**690,461**	**21.88%**
D)	**Supplemental Items**					
1)	**CCC Roof Replacement - Phase 2**	Capital	-	2,800,254	2,800,254	88.73%
		Reserves	-	(2,470,000)	(2,470,000)	(78.26%)
		Other - trsfr to capital reserve (existing budget)	-	(330,254)	(330,254)	(10.46%)
2)	**Truck and Plow**	Capital	-	120,000	120,000	3.80%
		Reserves	-	(120,000)	(120,000)	(3.80%)
3)	**Elevator Repairs**	Capital	-	220,000	220,000	6.97%
		Reserves	-	(220,000)	(220,000)	(7.57%)
4)	**Read-O-Graph**	Capital	-	25,000	25,000	0.86%
			-			
5)	**World's Largest Hockey Stick Direction**	Capital	-	150,000	150,000	4.75%
		Reserves	-	(150,000)	(150,000)	(4.75%)
6)	**Convert Janitor to Second Lead Hand**	Wages	-	8,460	8,460	0.27%
		Existing Operating	-	(8,460)	(8,460)	(0.27%)
		Subtotal	**-**	**25,000**	**25,000**	**0.79%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved				**715,461**	**22.67%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $1,272,530, with $545,000 committed in 2023 and future years. Uncommitted balance is $727,530. Min = $424,000

2) The Capital Reserve balance at December 31, 2022 is $2,775,056, with $1,103,063 committed in 2023. Uncommitted balance is $1,671,993

Instructions:

1) Changes under $1,000 should be grouped together

2) The total amounts for Section D Supplemental Items should equal the aggregate of all supplementary requests being submitted