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:	**1,707,328**	
PARTICIPATING AREAS:	**FIGURES USED FOR APPORTIONMENT**	**MEMBERS SHARE**
CITY OF DUNCAN	**173,541,678**	**209,274**
DISTRICT OF NORTH COWICHAN-S.E.	**885,270,887**	**1,067,547**
ELECTORAL AREA D	**162,332,221**	**195,756**
ELECTORAL AREA E	**194,669,123**	**234,751**
TOTAL	**1,415,813,909**	**1,707,328**
RESIDENTIAL TAX RATE:	**0.1206**	**COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE)		**12.06**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: CCC - Events and Services

Function: 420

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$2,962,918	$3,096,606	$3,185,233	$3,235,139	$3,372,794	$3,330,000
Long Term Debt						
Short Term Debt				320,000	320,000	$320,000
Capital	293,889	1,938,600	2,605,000	2,225,000	850,000	$600,000
Transfer to Capital Reserve	330,254	254	330,254	330,254	330,254	$330,254
TOTAL APPLICATION OF FUNDS	$3,587,061	$5,035,460	$6,120,487	$6,110,393	$4,873,048	$4,580,254
SOURCES OF FUNDS						
Requisition/Parcel Tax	$2,920,331	1,707,328	966,998	0	0	0
User Fee	398,341	438,883	435,650	435,626	472,220	$485,000
Transfer from Capital Reserve		920,000	2,480,000	630,000	430,000	$250,000
Other	81,500	1,510,649	1,997,839	3,319,767	3,420,828	$3,695,254
Debt Proceeds				1,500,000		
Transfer from Operating Reserve	143,000	345,000	240,000	225,000	550,000	$150,000
Surplus/(Deficit)	43,889	113,600				
TOTAL SOURCE OF FUNDS	$3,587,061	$5,035,460	$6,120,487	$6,110,393	$4,873,048	$4,580,254

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	0	-400	0	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-18,043	-18,780	-16,000	-19,000
01-1-2000-2126	BC HYDRO	-50	0	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-15,330	-12,440	0	0
01-1-2000-2700	GENERAL	-15,263	0	-3,000	-3,000
	Total GRANTS	-48,685	-31,621	-19,000	-22,000
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-100,174	-66,726	-28,000	-28,285
01-1-4433-8150	RECCOWICHAN - BANK CHAR(	-2,020	-3,989	-2,500	-6,000
	Total RECOVERY OF COSTS	-102,194	-70,715	-30,500	-34,285
4441 EVENT REVENUE					
01-1-4441-6115	OTHER- TAXABLE	0	-24,057	-32,000	-32,500
	Total EVENT REVENUE	0	-24,057	-32,000	-32,500
4740 PROGRAM FEES					
01-1-4740-2715	TAXABLE	-67	0	0	0
01-1-4740-2730	SUMMER	-37,494	-80,024	-54,620	-72,599
01-1-4740-2738	COMMUNITY REC - TAXABLE	-10,723	-19,858	-26,300	-30,000
01-1-4740-2742	ELDER COLLEGE	-1,637	-4,941	-28,000	-16,000
01-1-4740-2743	SPORTS - TAXABLE	-11,439	-6,089	-21,700	-19,500
01-1-4740-2744	SPORTS - NON TAXABLE	-18,316	-36,974	-31,800	-42,928
01-1-4740-2748	YOUTH OUTREACH - TAXABLE	0	0	-680	0
01-1-4740-2749	YOUTH OUTREACH - NON TAX	-12,962	-23,714	-19,140	-19,140
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-485	-355	-250	0
	Total PROGRAM FEES	-93,122	-171,955	-182,490	-200,167
4748 TRANSIT					
01-1-4748-4001	TICKETS & DAY PASSES	-3,177	-4,516	0	0
01-1-4748-4002	MONTHLY PASSES	-6,618	-8,252	0	0
01-1-4748-4003	COMMISSIONS	-786	-813	-3,000	-3,000
01-1-4748-4007	MALAHAT PASSES	-4,092	-3,756	0	0
01-1-4748-4008	MALAHAT TICKETS	-3,690	-2,880	0	0
	Total TRANSIT	-18,363	-20,217	-3,000	-3,000
4758 SKATE SHOP REVENUE					
01-1-4758-2711	ICE SKATE RENTALS	0	25	0	0
	Total SKATE SHOP REVENUE	0	25	0	0

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
4771 SALES					
01-1-4771-2704	LIQUOR SALES	-19,095	-8,161	-30,900	-30,000
01-1-4771-2729	FOOD	-519	-1,234	-435	-200
01-1-4771-2754	TAXABLE MERCHANDISE SALE	-262	-26	-500	-500
	Total SALES	-19,875	-9,422	-31,835	-30,700
5331 RENTAL INCOME					
01-1-5331-3205	EQUIPMENT	-364	-100	-1,000	-1,000
01-1-5331-3211	EVENTS - PRODUCTION	-618	-1,775	-1,850	-2,000
01-1-5331-3212	EVENTS - LABOUR	-2,508	-2,868	-2,225	-2,400
01-1-5331-3266	HALL - ROOM GENERAL	-77,605	-89,325	-126,565	-128,116
01-1-5331-3269	BUILDING - CONCESSION	-1,761	-2,845	-8,532	-9,000
01-1-5331-3270	BUILDING	-17,068	-34,367	-32,844	-30,000
	Total RENTAL INCOME	-99,924	-131,280	-173,016	-172,516
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-14,958	-1,616	-5,000	-2,500
01-1-5900-5015	WCB RECOVERIES	0	-724	0	0
01-1-5900-5021	COMMISSIONS - ATM	-2,008	0	0	0
01-1-5900-5024	COMMISSIONS - VENDING MA(	-2,590	-464	-3,000	-3,000
01-1-5900-5040	ELECTRIC VEHICLE CHARGIN(	0	-1,071	0	-200
	Total MISCELLANEOUS	-19,556	-3,874	-8,000	-5,700
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,644,982	-2,644,982	-2,770,331	-1,127,328
	Total REQUISITION	-2,644,982	-2,644,982	-2,770,331	-1,127,328
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGIOI	0	0	0	-1,448,664
	Total REGIONAL REC - CONTRIE	0	0	0	-1,448,664
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-43,000	-20,000
	Total TRANSFER FROM OPERAT	0	0	-43,000	-20,000
	Total OPERATING REV	-3,046,702	-3,108,098	-3,293,172	-3,096,860
OPERATING EXP					
1140 FACILITIES OPERATING COSTS					
01-2-1140-5533	GAS	1,542	0	0	0
	Total FACILITIES OPERATING C(	1,542	0	0	0
7100 TRANSIT EXPEND					

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7100-2210	ADVERTISING	416	0	0	0
01-2-7100-2370	INSURANCE - PROPERTY	0	75	0	0
01-2-7100-2532	COMPUTER SOFTWARE UPGR	1,625	0	0	0
01-2-7100-4001	TICKETS & DAY PASSES	3,177	4,516	0	0
01-2-7100-4002	MONTHLY PASSES	8,080	8,148	0	0
01-2-7100-4007	MALAHAT PASSES	5,634	3,552	0	0
01-2-7100-4008	MALAHAT TICKETS	3,780	2,880	0	0
01-2-7100-5110	SUNDRY EXPENSES	447	0	0	0
	Total TRANSIT EXPEND	23,158	19,171	0	0
7110 ADMIN EXPEND - I.S.C					
01-2-7110-1101	SALARIES/FULL TIME REGULA	244,194	164,810	274,269	282,494
01-2-7110-1202	WAGES - CUPE	100,797	98,305	129,800	133,534
01-2-7110-1204	WAGES - HOURLY	3,166	7,153	7,923	8,160
01-2-7110-1400	BENEFITS	96,178	79,316	126,212	129,784
01-2-7110-2110	CONFERENCES & SEMINARS	1,380	0	5,000	5,000
01-2-7110-2111	TRAVEL	85	0	1,000	1,000
01-2-7110-2121	POSTAGE	983	1,268	1,575	1,575
01-2-7110-2131	TELEPHONE	34,024	33,788	33,135	34,940
01-2-7110-2137	TELEPHONE RENTAL (PERCEN	0	351	0	0
01-2-7110-2210	ADVERTISING	414	972	2,000	2,000
01-2-7110-2320	LEGAL SERVICES	0	526	1,500	1,500
01-2-7110-2330	CONSULTANTS	5,691	150	30,000	3,000
01-2-7110-2340	TRAINING & DEVELOPMENT	429	945	5,000	5,000
01-2-7110-2370	INSURANCE - PROPERTY	143,457	147,157	148,000	173,250
01-2-7110-2371	INSURANCE - CASUALTY	0	0	980	1,029
01-2-7110-2395	MEMBERSHIPS	620	600	2,000	2,000
01-2-7110-2475	MISCELLANEOUS EQUIPMENT	15,144	21,450	22,800	20,250
01-2-7110-2530	PURCHASED MTCE. - EQUIPM	900	0	0	0
01-2-7110-2532	COMPUTER SOFTWARE UPGR	5,741	6,098	6,335	6,335
01-2-7110-2591	PURCHASED MTCE./COMPUTE	6,235	6,235	6,530	7,808
01-2-7110-2616	RENTALS - COPIER	1,410	3,355	3,417	3,417
01-2-7110-2675	INTERNET	3,597	3,488	3,799	3,799
01-2-7110-4100	ALLOC - GENERAL GOVERNME	257,840	274,440	247,485	253,640
01-2-7110-4520	ALLOC - GM REC & CULTURE	43,623	43,623	50,940	58,797
01-2-7110-4530	ALLOC - FACILITIES	36,203	35,817	36,599	35,765
01-2-7110-4560	ALLOC - LIABILITY INSURANCE	11,888	13,255	13,917	14,613
01-2-7110-4654	DEPARTMENTAL INITIATIVES	0	1,481	8,390	8,492
01-2-7110-5110	SUNDRY EXPENSES	529	0	1,000	1,000
01-2-7110-5120	PROMOTION	196	33	1,000	2,000
01-2-7110-5121	MEETING EXPENSES	95	82	1,000	1,000
01-2-7110-5920	SUPPLIES - OFFICE	8,979	4,803	9,694	9,782

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7110-5921	SUPPLIES OFFICE (PERCENTA	0	1,979	0	0
01-2-7110-5940	SUPPLIES - EQUIPMENT	133	0	0	0
01-2-7110-5957	SUPPLIES - RESALE	0	0	234	2,235
01-2-7110-8150	BANK CHARGES	10,301	15,513	13,500	26,000
01-2-7110-9190	CASH SHORT & OVER	87	1,363	0	0
	Total ADMIN EXPEND - I.S.C	1,034,317	968,356	1,195,034	1,239,199
7113 PROGRAM EXPENDITURES					
01-2-7113-1101	SALARIES/FULL TIME REGULA	125,513	129,179	113,609	138,267
01-2-7113-1202	WAGES - CUPE	-9,241	402	0	0
01-2-7113-1204	WAGES - HOURLY	13,576	358	0	0
01-2-7113-1400	BENEFITS	38,625	42,675	38,107	46,129
01-2-7113-1900	TERM EMPLOYEES	4,826	6,096	18,800	18,846
01-2-7113-1905	CONTRACT LABOUR	9,297	13,659	26,200	36,370
01-2-7113-2110	CONFERENCES & SEMINARS	0	310	1,500	1,500
01-2-7113-2111	TRAVEL	75	24	400	400
01-2-7113-2210	ADVERTISING	6,319	7,289	11,360	11,360
01-2-7113-2340	TRAINING & DEVELOPMENT	377	322	1,500	1,500
01-2-7113-2395	MEMBERSHIPS	100	152	0	0
01-2-7113-2675	INTERNET	0	154	0	0
01-2-7113-5120	PROMOTION	0	0	150	150
01-2-7113-5901	ELDER COLLEGE	504	198	1,500	1,500
01-2-7113-5940	SUPPLIES - EQUIPMENT	2,658	1,882	2,200	3,200
01-2-7113-5951	SUPPLIES - RECREATION PRO	0	0	1,500	2,200
	Total PROGRAM EXPENDITURE	192,630	202,701	216,826	261,422
7116 SPECIAL EVENTS					
01-2-7116-1101	SALARIES/FULL TIME REGULA	59,861	70,579	100,811	88,895
01-2-7116-1204	WAGES - HOURLY	12,974	25,207	35,000	38,328
01-2-7116-1400	BENEFITS	15,836	22,062	33,743	32,128
01-2-7116-2110	CONFERENCES & SEMINARS	0	358	3,000	3,000
01-2-7116-2111	TRAVEL	0	0	100	100
01-2-7116-2210	ADVERTISING	704	2,541	4,600	4,600
01-2-7116-2395	MEMBERSHIPS	445	195	400	400
01-2-7116-2475	MISCELLANEOUS EQUIPMENT	932	1,800	1,600	1,650
01-2-7116-5120	PROMOTION	420	20	250	250
01-2-7116-5940	SUPPLIES - EQUIPMENT	1,685	7,172	8,200	8,200
01-2-7116-5951	SUPPLIES - RECREATION PRO	0	19	0	0
01-2-7116-5961	EVENT - PRODUCTION COSTS	1,982	1,734	3,400	3,400
	Total SPECIAL EVENTS	94,841	131,687	191,104	180,951
7124 FOOD SERVICES					

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7124-1204	WAGES - HOURLY	23,687	12,425	4,965	5,700
01-2-7124-1400	BENEFITS	6,506	4,216	496	570
01-2-7124-5100	FOOD PURCHASES	-229	543	300	400
01-2-7124-5101	BEVERAGE PURCHASES	4,909	3,351	11,590	12,500
01-2-7124-5109	PURCHASES-PAPER	843	-509	1,000	1,100
01-2-7124-5113	PURCHASES-DISHWASHING/C	0	0	750	700
01-2-7124-7550	LICENCES & FEES	940	750	1,000	1,000
	Total FOOD SERVICES	36,655	20,777	20,101	21,970
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	48,280	48,332	52,359	53,927
01-2-7145-1202	WAGES - CUPE	1,088	88	2,500	2,570
01-2-7145-1203	WAGES	468,051	544,824	556,950	578,338
01-2-7145-1400	BENEFITS	150,462	177,522	189,131	196,260
01-2-7145-2110	CONFERENCES & SEMINARS	729	0	1,000	1,000
01-2-7145-2330	CONSULTANTS	0	0	0	5,000
01-2-7145-2340	TRAINING & DEVELOPMENT	8,009	425	1,200	1,200
01-2-7145-2373	INSURANCE/AUTOMOTIVE EQ	2,182	1,087	2,400	2,000
01-2-7145-2379	SECURITY	54,324	48,179	56,100	57,200
01-2-7145-2397	LAUNDRY	0	608	1,000	1,000
01-2-7145-2410	R & M - BUILDINGS - GENERAL	42,256	25,185	48,750	44,850
01-2-7145-2411	R & M BUILDING {PERCENTAG	105	5,922	0	0
01-2-7145-2412	REPAIRS & MAINT. - OTHER	0	0	0	11,700
01-2-7145-2414	R & M - BUILDINGS - GROUNDS	7,084	9,194	7,800	2,730
01-2-7145-2415	R & M - GROUNDS (PERCENT/	0	13,091	0	0
01-2-7145-2419	REPAIRS & MAINTENANCE - TO	1,776	1,379	1,800	1,800
01-2-7145-2449	R & M MACHINERY/EQUIP {PEI	0	13,658	0	0
01-2-7145-2450	R & M - MACHINERY & EQUIPM	10,189	11,581	20,670	17,550
01-2-7145-2451	R & M - VEHICLES	171	761	2,500	2,500
01-2-7145-2480	MINOR CAPITAL	82,904	30,867	55,000	50,000
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	3,668	4,623	3,666	3,900
01-2-7145-2531	PURCHASED MTCE EQUIP (PE	0	495	0	0
01-2-7145-2620	RENTALS/MACHINERY & EQUII	0	22	780	780
01-2-7145-2743	ELEVATOR MAINTENANCE	0	0	0	3,900
01-2-7145-5410	UNIFORMS	3,639	4,065	1,515	1,515
01-2-7145-5414	FUEL OIL (PERCENTAGE)	0	21,687	0	0
01-2-7145-5510	WATER	2,454	1,731	2,964	2,964
01-2-7145-5512	FUEL	22,999	22,344	25,200	27,300
01-2-7145-5530	ELECTRICITY	61,811	68,251	68,900	66,600
01-2-7145-5531	ELECTRICITY (PERCENTAGE)	0	-1,264	0	0
01-2-7145-5550	GARBAGE DISPOSAL	13,703	6,801	9,936	9,072
01-2-7145-5551	GARBAGE (PERCENTAGE)	0	2,906	0	0

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7145-5924	SUPPLIES - JANITORIAL	11,245	8,721	13,650	14,430
01-2-7145-5927	SUPPLIES/JANITORIAL (PERCE	0	3,346	0	0
01-2-7145-7550	LICENCES & FEES	2,280	2,977	3,200	3,200
	Total OPERATING & MAINTENAN	999,409	1,079,408	1,128,971	1,163,286
7154 YOUTH AND CHILDREN					
01-2-7154-1202	WAGES - CUPE	68,710	66,942	94,657	71,441
01-2-7154-1204	WAGES - HOURLY	33,513	33,140	34,316	30,446
01-2-7154-1400	BENEFITS	25,175	25,616	34,246	27,824
01-2-7154-1900	TERM EMPLOYEES	6,462	15,666	14,714	19,185
01-2-7154-1905	CONTRACT LABOUR	6,689	29,307	18,199	47,132
01-2-7154-2110	CONFERENCES & SEMINARS	0	120	1,500	1,500
01-2-7154-2111	TRAVEL	134	143	2,500	2,500
01-2-7154-2210	ADVERTISING	570	476	500	500
01-2-7154-2340	TRAINING & DEVELOPMENT	396	1,757	4,000	1,000
01-2-7154-2395	MEMBERSHIPS	210	93	100	100
01-2-7154-2475	MISCELLANEOUS EQUIPMENT	342	416	500	500
01-2-7154-5120	PROMOTION	0	0	150	150
01-2-7154-5940	SUPPLIES - EQUIPMENT	3,287	2,981	3,000	4,000
01-2-7154-5951	SUPPLIES - RECREATION PRO	335	601	2,000	3,000
01-2-7154-5961	EVENT - PRODUCTION COSTS	0	0	500	500
	Total YOUTH AND CHILDREN	145,826	177,258	210,882	209,778
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	50	0	0	0
	Total SHORT TERM DEBT	50	0	0	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAR	0	0	0	20,000
	Total CONTRIBUTION TO THIRD	0	0	0	20,000
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	375,310	323,608	330,254	254
	Total TRANSFER TO CAPITAL RE	375,310	323,608	330,254	254
	Total OPERATING EXP	2,903,738	2,922,967	3,293,172	3,096,860
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-200,000	-200,000	-150,000	-580,000
	Total REQUISITION	-200,000	-200,000	-150,000	-580,000
9010 TRANSFER FROM CAPITAL RES					

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

GENERAL REVENUE FUND
420 - CCC - EVENTS AND SERVICES

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	0	-920,000
	Total TRANSFER FROM CAPITAI	0	0	0	-920,000
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	-15,072	0	-43,889	-113,600
	Total SURPLUS/DEFICIT	-15,072	0	-43,889	-113,600
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	0	-100,000	-325,000
	Total TRANSFER FROM OPERAT	0	0	-100,000	-325,000
	Total CAPITAL REV	-215,072	-200,000	-293,889	-1,938,600
CAPITAL EXP					
8331 TRANSFER/GENERAL CAP FUND-100% ITC					
01-8-8331-6112	BUILDINGS	28,784	0	0	0
01-8-8331-6122	BUILDING IMPROVEMENTS	0	156,111	293,889	1,938,600
01-8-8331-6124	LAND IMPROVEMENTS	88,341	0	0	0
	Total TRANSFER/GENERAL CAP	117,124	156,111	293,889	1,938,600
	Total CAPITAL EXP	117,124	156,111	293,889	1,938,600
	Surplus/Deficit	**-240,912**	**-229,021**	**0**	**0**

Budget Report by Cost Center

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

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-3,046,702**	**-3,108,098**	**-3,293,172**	**-3,096,860**
Summary Total Expenses	**2,903,738**	**2,922,967**	**3,293,172**	**3,096,860**
Summary Surplus/Deficit	**-240,912**	**-229,021**	**0**	**0**

2023 Year over Year Comparative Analysis

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

Requisition Change	2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$2,920,331	$1,457,328			(1,463,003)	(50.10%)
A) Core Budget			**2022 $ Budget**	**2023 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:						
Increase in revenues from Grants			-19,000	-22,000	(3,000)	(0.10%)
Increase in Recovery of Costs Revenues			-30,500	-34,285	(3,785)	(0.13%)
Decrease in Food and Liquor Sales			-31,835	-30,700	1,135	0.04%
Decrease in Transit and Miscellaneous Sales			-11,000	-8,700	2,300	0.08%
Increase in Program, Event and Rental Revenues			-387,506	-405,183	(17,677)	(0.61%)
Increase in Administration Allocations			348,941	362,815	13,874	0.48%
Increase in Administration Wages			538,204	553,972	15,768	0.54%
Increase in Administration Expenses (excluding one time consulting fees)			279,889	322,412	42,523	1.46%
Increase in Adult Program Wages and Expenses			216,826	261,422	44,596	1.53%
Decrease in Event Wages			191,104	180,951	(10,153)	(0.35%)
Increase in Food Service Wages, Benefits, and Expenses			20,101	21,970	1,869	0.06%
Increase in O & M Building Expenses			178,931	188,291	9,360	0.32%
Increase in O & M Wages & Benefits Expenses			800,940	831,095	30,155	1.03%
Decrease in O & M Electricity			68,900	66,600	(2,300)	(0.08%)
Increase in O & M Fuel			25,200	27,300	2,100	0.07%
Decrease in Youth and Children Program Expenses			210,882	209,778	(1,104)	(0.04%)
		Subtotal	**2,419,077**	**2,547,738**	**125,661**	**4.30%**
B) Prior Year One-time items and Regional Recreation						
Prior year one time items funded by Operating reserve						
Decrease in Transfer from Operating Reserve			-43,000	0	43,000	1.47%
Consulting fees funded by operating reserve (assessments)			18,000	0	(18,000)	(0.62%)
Minor capital (arena lighting) funded by operating reserves			25,000	0	(25,000)	(0.86%)
Prior year one time items funded by Requisition						
Decrease in Minor Capital (windows, doors and flooring upgrades) funded by requisition			30,000	0	(30,000)	(1.03%)
Consulting fees funded by requisition (roof assessment)			10,000		(10,000)	(0.34%)
2022 capital supplemental funded by requisition (HVAC upgrades)			150,000		(150,000)	(5.14%)
Regional Recreation						
1/3 of requisition now funded by Regional Recreation (F390)				-1,448,664	(1,448,664)	(49.61%)
		Subtotal	**190,000**	**(1,448,664)**	**(1,638,664)**	**(56.11%)**
Draft 2023 Budget					**(1,513,003)**	**(51.81%)**
C) Other items to maintain service level						
Increase to core O & M minor capital expense			0	50,000	50,000	1.71%
		Subtotal	**0**	**50,000**	**50,000**	**1.71%**
Total Draft 2023 Budget					**(1,463,003)**	**(50.10%)**
D) Supplemental Items						

1)	**CCC Roof Replacement - Phase 1**	Capital	-	1,750,000	1,750,000	59.92%
		Reserves	-	(1,170,000)	(1,170,000)	(40.06%)
		Other - trsfr to capital reserve (existing budget)	-	(330,000)	(330,000)	(11.30%)
2)	**Cowichan Place Gateway Signage**	Operating	-	20,000	20,000	0.68%
		Reserves	-	(20,000)	(20,000)	(0.68%)
		Subtotal	**-**	**250,000**	**250,000**	**8.56%**
	Max 2023 Requisition change if Supplemental items are Approved				**(1,213,003)**	**-41.54%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $881,364, with $143,000 committed in 2022. Uncommitted balance is $738,364. Min = $385,000

2) The Capital Reserve balance at December 31, 2021 is $3,283,286, with 88,254 committed in 2022. Uncommitted balance is $3,371,540.

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