405 – Cowichan Lake Recreation

The role of the Cowichan Lake Recreation function is to provide leisure services and facility rental opportunities for the Cowichan Lake area. Expenditure categories include operations (repairs and maintenance to five complexes, staffing, programs, special community events and catering services) and capital (equipment & machinery replacement and building improvements). The function is funded primarily through requisition and user fees. Capital expenditures are primarily funded through grants or borrowing.

405 - COWICHAN LAKE RECREATION		**TOTAL REQUISITION**	**1,861,937**		
STATUTORY LIMITATION:		**GREATER OF $2,619,255 OR**			
		1.99980 /1000 OF NET TAXABLE VALUE	**7,948,993**		
		Bylaw 3410 - December 8, 2010			
BASIS OF APPORTIONMENT:		**ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS**			
PARTICIPATING AREAS:		**FIGURES USED FOR APPORTIONMENT**	**MEMBERS SHARE**	**PRIOR YEAR ADJ**	**TOTAL**
TOWN OF LAKE COWICHAN	**1,147,538,050**	**121,481,640**	**487,722**		**487,722**
ELECTORAL AREA F	**1,129,594,765**	**149,822,482**	**601,504**		**601,504**
ELECTORAL AREA I	**1,697,761,058**	**192,466,609**	**772,711**		**772,711**
TOTAL	**3,974,893,873**	**463,770,731**	**1,861,937**	**-**	**1,861,937**
RESIDENTIAL TAX RATE:		**0.4015**	**COST PER $100,000 HOUSEHOLD**		
(PER $1000 OF NET TAXABLE VALUE)			**40.15**		

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Lake Recreation

Function: 405

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$2,927,061	$3,093,040	$3,154,901	$3,217,999	$3,282,359	$3,348,006
Long Term Debt	323,583	323,583	323,583	323,583	323,583	323,583
Short Term Debt	278,728	283,964	283,964	283,964	283,964	283,964
Capital	1,861,281	1,650,000	185,000	435,000	440,000	200,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$5,390,653	$5,350,587	$3,947,448	$4,260,546	$4,329,906	$4,155,553
SOURCES OF FUNDS						
Requisition/Parcel Tax	2,379,347	1,861,937	0	0	0	0
User Fee	392,327	432,300	453,915	476,610	500,441	525,463
Transfer from Capital Reserve	559,802	350,000	0	0	0	0
Other	756,690	1,379,550	3,308,533	3,348,936	3,389,465	3,430,090
Debt Proceeds	1,275,000	1,300,000	185,000	435,000	440,000	200,000
Transfer from Operating Reserve	26,479	26,800	0	0	0	0
Surplus/(Deficit)	1,008	0	0	0	0	0
TOTAL SOURCE OF FUNDS	$5,390,653	$5,350,587	$3,947,448	$4,260,546	$4,329,906	$4,155,553

2023 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Expansion	$1,104,104	2029	$140,205
Expansion	$1,825,161	2030	$183,378
Total			**$323,583**

2023 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P & I
Ice Resurfacer	$160,000	2026	$42,176
Cladding	$1,100,000	2027	$236,552
Total			**$278,728**

Budget Report by Cost Center

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-772	-825	-1,000	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-2,740	0	-4,000	0
01-1-2000-2110	FEDERAL GRANT	0	0	-1,000	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	-2,400	-2,677	-2,000	-1,000
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-14,985	0	0	0
	Total GRANTS	-20,897	-3,502	-8,000	-1,000
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-4,495	-4,386	-9,500	-6,000
	Total RECOVERY OF COSTS	-4,495	-4,386	-9,500	-6,000
4441 EVENT REVENUE					
01-1-4441-2614	MAJOR SPIELS	0	0	-3,360	-3,300
01-1-4441-2619	SOCAN	-849	-1	-1,500	0
01-1-4441-3106	LAKE TO LAKE WALK	0	-11,580	-9,000	0
01-1-4441-6115	OTHER- TAXABLE	-643	-505	-750	-500
01-1-4441-6116	OTHER - NON - TAXABLE	-715	-186	-1,800	0
	Total EVENT REVENUE	-2,207	-12,272	-16,410	-3,800
4500 RIDERSHIP REVENUE					
01-1-4500-4011	NANAIMO TICKETS	0	-68	0	-50
	Total RIDERSHIP REVENUE	0	-68	0	-50
4700 ADMISSIONS					
01-1-4700-2711	ICE SKATE RENTALS	-1,766	-2,480	-2,700	-3,000
01-1-4700-2712	SKATE SHARPENING	-325	-511	-1,400	-700
01-1-4700-3310	PUBLIC ICE	-4,427	-6,485	-8,797	-9,000
01-1-4700-3350	ADMISSIONS FITNESS	0	-8,811	0	-22,000
	Total ADMISSIONS	-6,518	-18,286	-12,897	-34,700
4740 PROGRAM FEES					
01-1-4740-2613	LEAGUE CURLING	-5,733	-10,146	-13,322	-12,000
01-1-4740-2715	TAXABLE	-17,278	-8,360	-20,900	-15,000
01-1-4740-2716	NON - TAXABLE	-17,409	-6,360	-18,540	-12,000
01-1-4740-2730	SUMMER	-3,114	-9,248	-3,664	-19,000
01-1-4740-2732	BOWLING - TAXABLE	-1,208	-5,817	-5,000	-6,000
01-1-4740-2733	BOWLING - NON TAXABLE	-69	-853	-1,185	-1,500
01-1-4740-2740	PLAYSCHOOL	-8,026	-8,242	-15,000	-12,000
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-80	0	-80	0
01-1-4740-3230	HOCKEY SCHOOL	-20,395	-25,752	-19,000	-25,000

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total PROGRAM FEES	-73,310	-74,778	-96,691	-102,500
4748 TRANSIT					
01-1-4748-4001	TICKETS & DAY PASSES	-142	-243	-500	-250
01-1-4748-4002	MONTHLY PASSES	-456	-328	-500	-250
01-1-4748-4003	COMMISSIONS	-23	-126	-100	-150
	Total TRANSIT	-621	-697	-1,100	-650
4763 BEVERAGE SALES					
01-1-4763-3050	CURLING LOUNGE	-11,045	-18,005	-30,000	-27,000
01-1-4763-3051	YOUBOU LANES	-1,030	-4,326	-3,000	-6,000
	Total BEVERAGE SALES	-12,076	-22,330	-33,000	-33,000
4764 FOOD SALES					
01-1-4764-2703	BANQUET/CATERING REVENU	-8,995	-33,621	-40,200	-48,000
01-1-4764-2708	COMMISSIONS - VENDING MA(	0	-881	-885	-900
01-1-4764-2759	CONCESSION - ARENA	-21,900	-35,739	-44,800	-49,000
01-1-4764-2761	YOUBOU LANES CONCESSION	-263	-1,105	-1,500	-1,600
01-1-4764-3040	VENDING MACHINE SALES	-157	-2,161	-2,000	-2,000
	Total FOOD SALES	-31,315	-73,507	-89,385	-101,500
5331 RENTAL INCOME					
01-1-5331-2617	LABOUR CHARGES	-1,105	-1,099	-900	-2,000
01-1-5331-3051	YOUBOU LANES	-2,864	-3,278	-3,714	-3,400
01-1-5331-3240	GENERAL ICE	-124,688	-156,992	-102,570	-120,000
01-1-5331-3243	CURLING RENTALS	-2,085	-3,046	-2,600	-3,000
01-1-5331-3266	HALL - ROOM GENERAL	-18,083	-25,851	-25,000	-27,000
	Total RENTAL INCOME	-148,824	-190,266	-134,784	-155,400
5900 MISCELLANEOUS					
01-1-5900-2650	ADVERTISING	-5,885	-6,524	-7,000	-6,000
01-1-5900-2700	GENERAL	-299	-485	-500	-500
01-1-5900-2754	TAXABLE MERCHANDISE SALE	-89	-603	-300	-300
01-1-5900-5015	WCB RECOVERIES	0	-25,851	0	0
01-1-5900-5040	ELECTRIC VEHICLE CHARGIN(	-328	-689	-260	-600
	Total MISCELLANEOUS	-6,602	-34,150	-8,060	-7,400
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,794,368	-2,793,058	-2,379,347	-1,861,937
	Total REQUISITION	-2,794,368	-2,793,058	-2,379,347	-1,861,937
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGION	0	0	-739,190	-1,365,850

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total REGIONAL REC - CONTRIE	0	0	-739,190	-1,365,850
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-1,008	0
	Total SURPLUS/DEFICIT - CURR	0	0	-1,008	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	0	-26,800
	Total TRANSFER FROM OPERAT	0	0	0	-26,800
	Total OPERATING REV	-3,101,233	-3,227,300	-3,529,372	-3,700,587
OPERATING EXP					
7009 ADMIN EXPEND					
01-2-7009-1101	SALARIES/FULL TIME REGULA	245,789	255,598	267,952	278,049
01-2-7009-1204	WAGES - HOURLY	11,928	4,605	16,448	16,771
01-2-7009-1400	BENEFITS	64,752	80,773	84,710	88,375
01-2-7009-2110	CONFERENCES & SEMINARS	315	1,560	6,000	6,000
01-2-7009-2111	TRAVEL	1,720	1,625	2,000	2,300
01-2-7009-2131	TELEPHONE	14,945	14,953	17,500	18,000
01-2-7009-2210	ADVERTISING	2,624	4,776	4,000	4,400
01-2-7009-2320	LEGAL SERVICES	88	0	5,000	5,000
01-2-7009-2330	CONSULTANTS	0	0	5,000	5,000
01-2-7009-2340	TRAINING & DEVELOPMENT	1,127	833	4,000	6,000
01-2-7009-2370	INSURANCE - PROPERTY	46,375	49,345	51,130	53,500
01-2-7009-2395	MEMBERSHIPS	500	269	500	600
01-2-7009-2450	R & M - MACHINERY & EQUIPM	1,005	0	500	600
01-2-7009-2475	MISCELLANEOUS EQUIPMENT	8,039	7,430	9,334	26,800
01-2-7009-2532	COMPUTER SOFTWARE UPGR	14,651	15,423	16,000	18,000
01-2-7009-2675	INTERNET	11,073	12,716	12,000	12,500
01-2-7009-3002	SOCAN	726	814	2,000	2,000
01-2-7009-4100	ALLOC - GENERAL GOVERNME	251,722	208,515	232,707	264,125
01-2-7009-4520	ALLOC - GM REC & CULTURE	63,980	74,736	76,978	72,747
01-2-7009-4530	ALLOC - FACILITIES	51,010	53,175	54,697	57,863
01-2-7009-4560	ALLOC - LIABILITY INSURANCE	12,091	12,695	13,330	13,996
01-2-7009-5120	PROMOTION	1,077	907	1,000	1,000
01-2-7009-5915	SUPPLIES & RENTAL - PHOTO(	2,315	2,912	4,500	4,500
01-2-7009-5920	SUPPLIES - OFFICE	2,568	3,566	4,500	4,500
01-2-7009-5957	SUPPLIES - RESALE	3	324	500	500
01-2-7009-6115	OTHER	3,209	1,773	2,000	2,000
01-2-7009-7550	LICENCES & FEES	1,150	900	3,395	1,750
01-2-7009-8150	BANK CHARGES	7,002	10,550	6,400	12,000

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7009-9190	CASH SHORT & OVER	17	-603	0	0
01-2-7009-9910	CONTINGENCY	0	0	5,000	5,000
	Total ADMIN EXPEND	821,803	820,169	909,081	983,876
7010 PROGRAM EXPEND					
01-2-7010-1101	Salaries/Full Time Regular	176,327	227,169	244,386	252,677
01-2-7010-1204	WAGES - HOURLY	71,925	61,135	158,728	170,340
01-2-7010-1400	BENEFITS	51,559	65,092	93,578	102,855
01-2-7010-1900	TERM EMPLOYEES	10,511	15,052	19,776	18,393
01-2-7010-1905	CONTRACT LABOUR	22,591	3,362	22,990	23,000
01-2-7010-2210	ADVERTISING	3,456	5,666	7,847	8,150
01-2-7010-2450	R & M - MACHINERY & EQUIPM	0	0	5,000	5,000
01-2-7010-2617	RENTALS	2,069	0	1,900	2,500
01-2-7010-5731	RECREATION PROGRAM - SUE	162	0	2,000	2,000
01-2-7010-5735	PRESCHOOL	0	0	0	650
01-2-7010-5923	SUPPLIES	6,848	5,395	6,100	4,000
01-2-7010-5934	SUPPLIES - HOCKEY SCHOOL	1,844	1,756	2,000	2,500
01-2-7010-5940	SUPPLIES - EQUIPMENT	0	165	250	250
01-2-7010-5943	SKATE REPLACEMENT	0	0	500	400
01-2-7010-5954	SUPPLIES - PROGRAM - SUMM	0	0	0	1,500
01-2-7010-5959	SUPPLIES - LEAGUE & TOURN	161	961	1,000	1,000
	Total PROGRAM EXPEND	347,452	385,752	566,055	595,215
7015 EVENTS EXPEND					
01-2-7015-3106	LAKE TO LAKE WALK	0	11,306	5,287	0
01-2-7015-4654	DEPARTMENTAL INITIATIVES	0	6,908	8,260	8,550
01-2-7015-6115	OTHER - TAXABLE	243	484	1,500	6,750
01-2-7015-6116	OTHER - NON - TAXABLE	4,483	7,091	5,400	0
	Total EVENTS EXPEND	4,726	25,790	20,447	15,300
7020 FACILITY EXPEND					
01-2-7020-1101	SALARIES/FULL TIME REGULA	104,379	108,492	111,892	122,694
01-2-7020-1201	WAGES - USW	426,151	472,061	498,294	532,667
01-2-7020-1400	BENEFITS	152,502	164,142	189,158	203,162
01-2-7020-2111	TRAVEL	1,233	1,329	2,000	2,000
01-2-7020-2131	TELEPHONE	1,323	718	2,060	2,060
01-2-7020-2134	ALARM SYSTEM	2,927	3,126	3,000	3,000
01-2-7020-2330	CONSULTANTS	6,000	20,317	11,008	10,000
01-2-7020-2340	TRAINING & DEVELOPMENT	2,313	0	4,000	4,000
01-2-7020-2410	R & M - BUILDINGS - GENERAL	99,541	106,743	115,000	110,000
01-2-7020-2413	R & M - GROUNDS	2,972	6,948	8,000	8,000
01-2-7020-2450	R & M - MACHINERY & EQUIPM	8,227	16,013	11,000	10,000

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7020-2462	R & M - ICE PLANT	55,249	66,457	35,000	35,000
01-2-7020-2463	R & M - ICE SURFACE	14,777	12,894	6,000	6,000
01-2-7020-2475	MISCELLANEOUS EQUIPMENT	3,217	5,873	4,500	4,000
01-2-7020-2480	MINOR CAPITAL	21,714	10,979	25,000	22,750
01-2-7020-4803	SEWER USER FEE	1,533	2,796	2,400	2,485
01-2-7020-5410	UNIFORMS	1,381	2,060	2,000	1,500
01-2-7020-5510	WATER	2,186	3,838	3,500	3,523
01-2-7020-5530	ELECTRICITY	133,230	139,323	144,084	148,526
01-2-7020-5535	PROPANE	43,033	66,486	64,900	64,900
01-2-7020-5550	GARBAGE DISPOSAL	6,430	6,265	8,750	8,755
01-2-7020-5924	SUPPLIES - JANITORIAL	10,644	9,669	7,400	8,452
	Total FACILITY EXPEND	1,100,961	1,226,528	1,258,946	1,313,474
7025 FOOD SERVICES EXPEND					
01-2-7025-1101	SALARIES/FULL TIME REGULA	27,485	39,032	42,052	48,225
01-2-7025-1204	WAGES - HOURLY	11,277	22,242	27,572	30,075
01-2-7025-1400	BENEFITS	8,572	8,442	15,793	18,775
01-2-7025-2450	R & M - MACHINERY & EQUIPM	290	0	600	2,465
01-2-7025-2475	MISCELLANEOUS EQUIPMENT	5,031	520	1,000	600
01-2-7025-5100	FOOD PURCHASES	18,381	46,934	42,250	44,000
01-2-7025-5110	SUNDRY EXPENSES	21	0	200	200
01-2-7025-5925	SUPPLIES - PAPER	42	80	50	0
	Total FOOD SERVICES EXPEND	71,098	117,251	129,517	144,340
7027 BAR SERVICES EXPEND					
01-2-7027-1204	WAGES - HOURLY	2,769	7,575	11,118	10,000
01-2-7027-1400	BENEFITS	266	779	1,112	1,125
01-2-7027-5101	BEVERAGE PURCHASES	4,644	9,199	13,285	13,700
01-2-7027-5114	BAR SUPPLIES	110	98	1,000	500
	Total BAR SERVICES EXPEND	7,789	17,651	26,515	25,325
7035 VEHICLE EXPEND					
01-2-7035-2373	INSURANCE/AUTOMOTIVE EQ	1,348	1,359	2,800	2,800
01-2-7035-2460	R & M ICE RESURFACER	1,552	11,020	2,000	2,000
01-2-7035-2470	PURCHASED REPAIRS - VEHIC	6,782	1,053	4,000	4,000
01-2-7035-5310	FUEL & LUBRICANTS	5,253	5,117	6,200	6,210
	Total VEHICLE EXPEND	14,935	18,548	15,000	15,010
7100 TRANSIT EXPEND					
01-2-7100-4001	TICKETS & DAY PASSES	182	243	1,000	250
01-2-7100-4002	MONTHLY PASSES	456	328	500	250
01-2-7100-4011	NANAIMO TICKETS	0	68	0	0

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total TRANSIT EXPEND	638	639	1,500	500
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	466	0	29,456	46,861
01-2-8115-8216	PRINCIPAL	51,258	0	249,272	237,103
	Total SHORT TERM DEBT	51,724	0	278,728	283,964
8123 INTEREST/MFA OWN DEBENTURES					
01-2-8123-8232	INTEREST (CVRD)	103,610	103,610	103,610	103,610
	Total INTEREST/MFA OWN DEBE	103,610	103,610	103,610	103,610
8133 PRINCIPAL/MFA OWN DEBENTURES					
01-2-8133-8332	PRINCIPAL (CVRD)	219,973	219,973	219,973	219,973
	Total PRINCIPAL/MFA OWN DEB	219,973	219,973	219,973	219,973
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	133,300	133,400	0	0
	Total TRANSFER TO CAPITAL RE	133,300	133,400	0	0
	Total OPERATING EXP	2,878,009	3,069,310	3,529,372	3,700,587
CAPITAL REV					
5921 DONATIONS					
01-7-5921-2700	GENERAL	0	0	-100,000	0
	Total DONATIONS	0	0	-100,000	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-1,275,000	-1,100,000
	Total M.F.A. FUNDING	0	0	-1,275,000	-1,100,000
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	-85,492	-559,802	-530,788
	Total TRANSFER FROM CAPITAI	0	-85,492	-559,802	-530,788
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	-17,103	-26,479	-240,493
	Total TRANSFER FROM OPERAT	0	-17,103	-26,479	-240,493
	Total CAPITAL REV	0	-102,595	-1,961,281	-1,871,281
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6113	FURNITURE, FIXTURES, EQUIP	0	73,876	15,000	0
01-8-8221-6122	BUILDING IMPROVEMENTS	0	28,719	1,771,281	1,871,281

Budget Report by Cost Center

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

GENERAL REVENUE FUND
405 - COWICHAN LAKE RECREATION

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-8-8221-6126	VEHICLES & MACHINERY	0	0	175,000	0
	Total TRANSFER/GENERAL CAP	0	102,595	1,961,281	1,871,281
	Total CAPITAL EXP	0	102,595	1,961,281	1,871,281
	Surplus/Deficit	**-223,224**	**-157,990**	**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	**-223,224**	**-157,990**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **405 - Cowichan Lake Recreation**

Requisition Change			2023 Requisition	Proposed 2024 Requisition		Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
			$3,118,537	$3,227,787		109,250	3.50%
A)	**Core Budget**			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:						0	0.00%
	Decrease to Grant Revenues			-8,000	-1,000	7,000	0.22%
	Decrease in Recovery of Costs			-9,500	-6,000	3,500	0.11%
	Increase in Events, Programs and Admissions			-125,998	-141,000	(15,002)	(0.48%)
	Increase to Food Sales			-89,385	-101,500	(12,115)	(0.39%)
	Increase to Rental Revenues			-134,784	-155,400	(20,616)	(0.66%)
	Decrease in Misc Revenues			-9,060	-8,100	960	0.03%
	Increase Transfer from Operating Resvers			0	-26,800	(26,800)	(0.86%)
	Increase to Wages and Benefits			1,805,559	1,917,283	111,724	3.58%
	Increase to Allocations and Insurance			428,842	462,231	33,389	1.07%
	Increase to Admin Expenses			101,795	111,650	9,855	0.32%
	Decrease to Program and Event Expenditures			47,044	43,250	(3,794)	(0.12%)
	Decrease to Facility Expenditures			474,602	469,961	(4,641)	(0.15%)
	Increase to Food and Beverage Expenditures			58,385	61,465	3,080	0.10%
	Increase to Short Term Debt			278,728	283,964	5,236	0.17%
	Decrease to Misc Expendtures			1,500	500	(1,000)	(0.03%)
	Increase to Misc Equipment - IT Equipment & Upgrades			9,334	26,800	17,466	0.56%
		Subtotal		**2,829,062**	**2,937,304**	**108,242**	**3.47%**
B)	**Prior Year One-time items**						
						0	0.00%
	Reduction of Surplus Revenues			(1,008)	0	1,008	0.03%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
		Subtotal		**(1,008)**	**0**	**1,008**	**0.03%**
	Max Draft 2024 Budget					**109,250**	**3.50%**
C)	**Other items to maintain service level**						
				0		0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

			Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2024 Budget					**109,250**	**3.50%**
D)	**Supplemental Items**						
1)	**CLR Arena Condenser Replacement**	Capital		-	200,000	200,000	6.41%
		Debt		-		0	0.00%
		Reserves		-	(200,000)	(200,000)	(6.41%)
		Gas Tax		-		0	0.00%
		Other		-		0	0.00%
		Operating		-		0	0.00%
2)	**HVAC (dressing room & curling lounge)**	Operating		-	80,000	80,000	2.57%
		Reserves		-	- 80,000	(80,000)	(2.57%)
		Other		-		0	0.00%
			Subtotal	**-**	**-**	**0**	**0.00%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved					**109,250**	**3.50%**

Notes:

1) The Operating Reserve balance after committed amounts for 2023/2024 will be $543,642.

2) The Capital Reserve balance will be zero, due to the cladding project.