

#### **426 – Cowichan Performing Arts Centre**

Cowichan Performing Arts Centre is a 731 seat, professional theatre with the largest stage on the Island. It has a nationally recognised presenting series with diverse performances of artistic excellence that enhance the cultural life of the Region. Main expenditure categories include admin, rentals, presented shows, tech, maintenance, capital improvements.

**COWICHAN VALLEY REGIONAL DISTRICT**

**2025-2029 FINANCIAL EXPENDITURE PROGRAM**

Service: Cowichan Performing Arts Centre

Function: 426

<b>TOTAL EXPENDITURE</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Operational Costs	\$2,888,912	\$3,040,090	\$3,127,951	\$3,221,789	\$3,318,443	\$3,417,996
Long Term Debt						
Short Term Debt	45,748	45,748	45,748	270,779	225,000	225,000
Capital	203,480		90,000	1,750,000		
Transfer to Capital Reserve						
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$3,138,140</b>	<b>\$3,085,838</b>	<b>\$3,263,699</b>	<b>\$5,242,568</b>	<b>\$3,543,443</b>	<b>\$3,642,996</b>
<b>SOURCES OF FUNDS</b>						
Requisition/Parcel Tax	391,388	1,693,838	1,713,699	2,442,568	2,003,443	2,067,996
User Fee	1,329,000	1,322,000	1,375,000	1,400,000	1,425,000	1,450,000
Transfer from Capital Reserve				300,000		
Other	1,370,807	70,000	85,000	100,000	115,000	125,000
Debt Proceeds				1,000,000		
Transfer from Operating Reserve	45,000		90,000			
Surplus/(Deficit)	1,945					
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$3,138,140</b>	<b>\$3,085,838</b>	<b>\$3,263,699</b>	<b>\$5,242,568</b>	<b>\$3,543,443</b>	<b>\$3,642,996</b>

**2024 Debt Short Term with Principal & Interest**

Borrowed	Amount	Maturity	P & I
Equipment	\$60,461	2023	
Proposed	Amount	Maturity	P & I
Renovations	\$200,000	2027	\$45,748
<b>Total</b>			<b><u>\$45,748</u></b>



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

Function Type : Selective

**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	DRAFT BUDGET
<b>OPERATING REV</b>					
<b>2000 GRANTS</b>					
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-128	-79	0	0
01-1-2000-2700	GENERAL	-20,655	0	0	0
Total GRANTS		-20,783	-79	0	0
<b>4433 RECOVERY OF COSTS</b>					
01-1-4433-0000	GENERAL	-43,509	-38,199	-75,000	-50,000
01-1-4433-2410	TRAINING	0	-7,560	0	0
01-1-4433-2762	CAPITAL IMPROVEMENT FEE	0	0	-5,000	0
Total RECOVERY OF COSTS		-43,509	-45,759	-80,000	-50,000
<b>4700 ADMISSIONS</b>					
01-1-4700-3315	RENTAL ADMISSIONS - NON T	-634,741	-799,901	-600,000	-700,000
01-1-4700-3320	CENTRE SPONSORED - TAXAE	-125,305	-163,452	-175,000	-150,000
01-1-4700-3321	CO-PRODUCTIONS - TAXABLE	-211,034	-185,238	-225,000	-180,000
01-1-4700-3325	CENTRE SPONSORED - NON T	-32,584	-38,360	-30,000	-35,000
Total ADMISSIONS		-1,003,664	-1,186,951	-1,030,000	-1,065,000
<b>4705 TICKET USER FEE-THEATRE</b>					
01-1-4705-0000	TICKET USER FEE - THEATRE	-61,677	-74,972	-70,000	-80,000
Total TICKET USER FEE-THEATRE		-61,677	-74,972	-70,000	-80,000
<b>4771 SALES</b>					
01-1-4771-2704	LIQUOR SALES	-23,116	-38,863	-27,000	-38,000
01-1-4771-2758	CONCESSION - THEATRE	-10,607	-26,965	-15,000	-20,000
Total SALES		-33,723	-65,828	-42,000	-58,000
<b>5331 RENTAL INCOME</b>					
01-1-5331-2719	THEATRE	-87,535	-114,583	-90,000	-115,000
Total RENTAL INCOME		-87,535	-114,583	-90,000	-115,000
<b>5900 MISCELLANEOUS</b>					
01-1-5900-2700	GENERAL	-18,621	-20,042	-18,000	-20,000
01-1-5900-5022	COMMISSIONS - SOUVENIRS	-3,395	-3,799	-4,000	-4,000
Total MISCELLANEOUS		-22,016	-23,840	-22,000	-24,000
<b>5919 SPONSORSHIP</b>					
01-1-5919-0000	SPONSORSHIP	0	-21,981	0	0
Total SPONSORSHIP		0	-21,981	0	0
<b>7571 REQUISITION</b>					
01-1-7571-0000	REQUISITION	-1,013,333	-710,011	-361,388	0



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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 DRAFT BUDGET
Total REQUISITION	-1,013,333	-710,011	-361,388	0
7585 CONTRIBUTIONS FROM OTHER AREAS				
01-1-7585-0000 CONTRIBUTIONS FROM OTHE	-409,242	-281,119	-149,850	0
Total CONTRIBUTIONS FROM O	-409,242	-281,119	-149,850	0
7700 REGIONAL REC - CONTRIBUTION				
01-1-7700-7529 CONTRIBUTION FROM REGION	0	-505,531	-1,072,477	-1,693,838
Total REGIONAL REC - CONTRIE	0	-505,531	-1,072,477	-1,693,838
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	39,658	-151	-1,945	0
Total SURPLUS/DEFICIT - CURR	39,658	-151	-1,945	0
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-39,658	0	-20,000	0
Total TRANSFER FROM OPERA1	-39,658	0	-20,000	0
Total OPERATING REV	-2,695,482	-3,030,807	-2,939,660	-3,085,838
<b>OPERATING EXP</b>				
7110 ADMIN EXPEND - I.S.C				
01-2-7110-1101 SALARIES/FULL TIME REGULA	193,750	220,849	218,878	231,498
01-2-7110-1202 WAGES - CUPE	125,885	115,627	125,103	128,742
01-2-7110-1204 WAGES - HOURLY	2,916	17,672	10,798	11,122
01-2-7110-1400 BENEFITS	91,734	97,755	108,038	113,120
01-2-7110-2110 CONFERENCES & SEMINARS	2,557	4,554	8,945	7,000
01-2-7110-2121 POSTAGE	314	234	375	750
01-2-7110-2131 TELEPHONE	3,404	3,383	3,513	10,500
01-2-7110-2210 ADVERTISING	17,499	22,736	28,000	28,000
01-2-7110-2330 CONSULTANTS	2,349	1,887	2,500	2,000
01-2-7110-2340 TRAINING & DEVELOPMENT	289	35	500	500
01-2-7110-2352 WEB PAGE	15,883	2,120	5,000	10,000
01-2-7110-2370 INSURANCE - PROPERTY	370	906	389	408
01-2-7110-2395 MEMBERSHIPS	3,403	2,721	3,000	3,500
01-2-7110-2475 MISCELLANEOUS EQUIPMENT	3,930	10,627	30,400	10,000
01-2-7110-2532 COMPUTER SOFTWARE UPGF	4,840	6,448	9,017	12,870
01-2-7110-2591 PURCHASED MTCE./COMPUTE	8,853	9,764	10,070	10,770
01-2-7110-2616 RENTALS - COPIER	3,172	7,265	3,200	3,200
01-2-7110-2675 INTERNET	1,629	1,714	1,823	1,823
01-2-7110-4100 ALLOC - GENERAL GOVERNME	129,387	125,574	207,834	243,946
01-2-7110-4520 ALLOC - GM REC & CULTURE	38,865	40,029	37,828	37,427
01-2-7110-4530 ALLOC - FACILITIES	4,413	6,085	6,141	6,306



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**426 - COWICHAN PERFORMING ARTS CENTR**

		2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 DRAFT BUDGET
01-2-7110-4560	ALLOC - LIABILITY INSURANCE	12,922	13,568	14,247	14,959
01-2-7110-4654	DEPARTMENTAL INITIATIVES	0	0	0	3,244
01-2-7110-5110	SUNDRY EXPENSES	700	178	600	1,963
01-2-7110-5120	PROMOTION	5,694	10,625	10,000	2,500
01-2-7110-5920	SUPPLIES - OFFICE	1,420	5,049	2,412	3,350
01-2-7110-5940	SUPPLIES - EQUIPMENT	3,164	0	2,000	2,000
01-2-7110-8150	BANK CHARGES	26,313	26,764	26,400	32,000
01-2-7110-9190	CASH SHORT & OVER	-2,375	62	0	0
	<b>Total ADMIN EXPEND - I.S.C</b>	<b>703,278</b>	<b>754,231</b>	<b>877,011</b>	<b>933,498</b>
<b>7113 PROGRAM EXPENDITURES</b>					
01-2-7113-1202	WAGES - CUPE	307,873	324,289	438,841	452,006
01-2-7113-1204	WAGES - HOURLY	133,139	155,448	186,200	172,054
01-2-7113-1400	BENEFITS	98,697	120,206	160,053	162,489
01-2-7113-1905	CONTRACT LABOUR	334	7,240	0	0
01-2-7113-2111	TRAVEL	240	460	500	500
01-2-7113-2121	POSTAGE	0	0	250	250
01-2-7113-2340	TRAINING & DEVELOPMENT	366	2,397	3,000	2,500
01-2-7113-2475	MISCELLANEOUS EQUIPMENT	4,756	0	0	0
01-2-7113-2532	COMPUTER SOFTWARE UPGF	0	2,360	0	2,500
01-2-7113-2615	RENTALS - EVENTS	635,963	793,485	600,000	700,000
01-2-7113-2675	INTERNET	0	4,756	4,800	5,250
01-2-7113-5120	PROMOTION	0	0	0	10,000
01-2-7113-5940	SUPPLIES - EQUIPMENT	44,916	40,007	45,000	45,000
	<b>Total PROGRAM EXPENDITURE</b>	<b>1,226,284</b>	<b>1,450,650</b>	<b>1,438,644</b>	<b>1,552,549</b>
<b>7114 PERFORMANCE CONTRACTS</b>					
01-2-7114-3001	PERFORMANCE CONTRACTS/	960	1,883	5,250	2,000
01-2-7114-3002	SOCAN	4,452	8,971	10,000	10,000
01-2-7114-3003	RE: SOUND	122	834	1,000	1,000
01-2-7114-3005	PERFORMANCE CONTRACTS/	284	908	3,500	1,000
	<b>Total PERFORMANCE CONTRAC</b>	<b>5,817</b>	<b>12,595</b>	<b>19,750</b>	<b>14,000</b>
<b>7115 PERFORMANCE CONTRACTS/RECOVERY</b>					
01-2-7115-3001	PERFORMANCE CONTRACTS/	-2,093	-3,643	-2,000	-3,500
01-2-7115-3002	SOCAN	-10,070	-9,766	-10,000	-10,000
01-2-7115-3003	RE: SOUND	-1,068	-949	-1,000	-1,500
01-2-7115-3004	PERFORMANCE CONTRACTS/	-8,263	-11,993	-8,500	-10,000
01-2-7115-3005	PERFORMANCE CONTRACTS/	-7,428	-4,759	-7,000	-5,000
01-2-7115-3006	PERFORMANCE CONTRACTS/	-145,660	-178,884	-167,850	-190,000
	<b>Total PERFORMANCE CONTRAC</b>	<b>-174,582</b>	<b>-209,993</b>	<b>-196,350</b>	<b>-220,000</b>
<b>7116 SPECIAL EVENTS</b>					



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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	DRAFT BUDGET
01-2-7116-2475	MISCELLANEOUS EQUIPMENT	194	0	0	0
	Total SPECIAL EVENTS	194	0	0	0
<b>7118 CENTRE SPONS/PERFORMANCES</b>					
01-2-7118-3001	PERFORMANCE CONTRACTS/	36,396	49,315	42,250	45,000
01-2-7118-3002	SOCAN	3,475	6,776	8,000	9,000
01-2-7118-3003	RE: SOUND	396	43	400	400
01-2-7118-3005	PERFORMANCE CONTRACTS/	277,447	279,878	240,000	225,000
	Total CENTRE SPONS/PERFORI	317,714	336,011	290,650	279,400
<b>7124 FOOD SERVICES</b>					
01-2-7124-1204	WAGES - HOURLY	11,614	11,753	9,708	13,640
01-2-7124-1400	BENEFITS	1,564	1,410	1,262	1,773
01-2-7124-5101	BEVERAGE PURCHASES	8,296	12,511	15,000	15,000
01-2-7124-5102	PURCHASES/CONCESSION/TF	5,204	12,376	9,000	15,000
01-2-7124-5106	PURCHASES - OTHER	1,973	2,180	1,000	2,500
01-2-7124-7550	LICENCES & FEES	940	690	500	500
	Total FOOD SERVICES	29,589	40,921	36,470	48,413
<b>7145 OPERATING &amp; MAINTENANCE EXPEND</b>					
01-2-7145-1101	SALARIES/FULL TIME REGULA	5,204	5,282	5,630	6,252
01-2-7145-1203	WAGES	154,953	200,241	175,496	184,733
01-2-7145-1400	BENEFITS	43,649	51,412	56,148	59,205
01-2-7145-2110	CONFERENCES & SEMINARS	0	0	100	500
01-2-7145-2340	TRAINING & DEVELOPMENT	0	136	300	800
01-2-7145-2379	SECURITY	22,240	25,308	21,800	37,500
01-2-7145-2410	R & M - BUILDINGS - GENERAL	22,685	27,443	29,000	29,875
01-2-7145-2412	REPAIRS & MAINT. - OTHER	0	2,789	7,500	5,375
01-2-7145-2414	R & M - BUILDINGS - GROUND	8,066	2,118	3,250	3,375
01-2-7145-2450	R & M - MACHINERY & EQUIPM	12,359	10,806	12,750	13,000
01-2-7145-2480	MINOR CAPITAL	0	36,714	0	0
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	3,203	1,679	2,500	2,500
01-2-7145-2620	RENTALS/MACHINERY & EQUII	144	947	750	750
01-2-7145-2743	ELEVATOR MAINTENANCE	0	0	2,500	3,750
01-2-7145-5410	UNIFORMS	94	0	450	875
01-2-7145-5510	WATER	2,452	3,733	3,963	4,250
01-2-7145-5512	FUEL	19,451	17,988	23,000	25,500
01-2-7145-5530	ELECTRICITY	43,677	54,008	48,000	40,800
01-2-7145-5550	GARBAGE DISPOSAL	1,722	1,628	2,000	3,500
01-2-7145-5924	SUPPLIES - JANITORIAL	6,530	9,443	7,600	9,690
	Total OPERATING & MAINTENAN	346,430	451,674	402,737	432,230

8115 SHORT TERM DEBT

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



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**GENERAL REVENUE FUND**  
**426 - COWICHAN PERFORMING ARTS CENTR**

		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	DRAFT BUDGET
01-2-8115-8215	INTEREST	1,424	2,091	7,549	5,539
01-2-8115-8216	PRINCIPAL	73,049	60,861	38,199	40,209
Total SHORT TERM DEBT		74,474	62,952	45,748	45,748
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAF	0	0	20,000	0
Total CONTRIBUTION TO THIRD		0	0	20,000	0
Total OPERATING EXP		2,529,200	2,899,041	2,934,660	3,085,838
CAPITAL REV					
2000 GRANTS					
01-7-2000-2120	FEDERAL CONDITIONAL	0	-45,200	0	0
01-7-2000-2121	PROVINCIAL CONDITIONAL	-161,350	-501,650	0	0
Total GRANTS		-161,350	-546,850	0	0
4433 RECOVERY OF COSTS					
01-7-4433-0000	GENERAL	-35,215	0	0	0
01-7-4433-2762	CAPITAL IMPROVEMENT FUNC	0	-58,136	-88,480	0
Total RECOVERY OF COSTS		-35,215	-58,136	-88,480	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	0	-30,000	0
Total REQUISITION		0	0	-30,000	0
7700 CONTRIBUTIONS FROM REGIONAL RECREATION					
01-7-7700-7529	CONTRIBUTION FROM REGIONAL	0	0	-60,000	0
Total CONTRIBUTIONS FROM REI		0	0	-60,000	0
8251 INTERNAL/INTERIM FINANCING					
01-7-8251-0000	INTERNAL/INTERIM FINANCING	0	-122,980	0	0
Total INTERNAL/INTERIM FINAN		0	-122,980	0	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-58,683	-183,317	0	0
Total TRANSFER FROM CAPITAL		-58,683	-183,317	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	-95,000	-25,000	0
Total TRANSFER FROM OPERATI		0	-95,000	-25,000	0
Total CAPITAL REV		-255,248	-1,006,283	-203,480	0
CAPITAL EXP					



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GENERAL REVENUE FUND  
 426 - COWICHAN PERFORMING ARTS CENTR

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 DRAFT BUDGET
8331 TRANSFER/GENERAL CAP FUND-100% ITC				
01-8-8331-6113 FURNITURE, FIXTURES, EQUIF	0	103,336	93,480	0
01-8-8331-6122 BUILDING IMPROVEMENTS	264,831	902,947	115,000	0
Total TRANSFER/GENERAL CAP	264,831	1,006,283	208,480	0
Total CAPITAL EXP	264,831	1,006,283	208,480	0
<b>Surplus/Deficit</b>	<b>-156,699</b>	<b>-131,766</b>	<b>0</b>	<b>0</b>



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



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	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 DRAFT BUDGET
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-156,699	-131,766	0	0

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