

400 – Arts & Culture

Arts and Culture fosters cultural development throughout the region by providing annual funding for five sub-regional arts councils and grants in aid for eligible, non-profit arts and culture organizations. Funding is 100% requisition.

400 - ARTS & CULTURE		TOTAL REQUISITION	130,000			
STATUTORY LIMITATION:		GREATER OF \$130,000 OR 0.01029 /1000 OF NET TAXABLE VALUE Bylaw 3931 - December 9, 2015		349,687		
BASIS OF APPORTIONMENT:		ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS				
PARTICIPATING AREAS:		FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL	
CITY OF DUNCAN	1,350,824,159	173,541,678	5,832	1	5,833	
DISTRICT OF NORTH COWICHAN	11,062,780,591	1,276,231,116	42,892	(8)	42,884	
TOWN OF LADYSMITH	3,032,937,946	332,316,734	11,169	13	11,181	
TOWN OF LAKE COWICHAN	1,147,538,050	121,837,590	4,095	5	4,100	
					-	
ELECTORAL AREA A	2,322,039,014	251,745,251	8,461	(1)	8,459	
ELECTORAL AREA B	4,321,266,341	458,224,452	15,400	(4)	15,396	
ELECTORAL AREA C	2,240,780,073	245,660,000	8,256	1	8,257	
ELECTORAL AREA D	1,445,048,545	162,332,221	5,456	(4)	5,452	
ELECTORAL AREA E	1,557,090,857	194,669,123	6,542	(2)	6,541	
ELECTORAL AREA F	1,129,594,765	149,822,482	5,035	1	5,036	
ELECTORAL AREA G	1,403,893,963	153,732,836	5,167	0	5,167	
ELECTORAL AREA H	1,271,609,300	155,545,631	5,228	0	5,228	
ELECTORAL AREA I	1,697,761,058	192,466,609	6,468	(1)	6,467	
TOTAL		33,983,164,662	3,868,125,723	130,000	0	130,000
RESIDENTIAL TAX RATE:		0.0034	COST PER \$100,000 HOUSEHOLD			
(PER \$1000 OF NET TAXABLE VALUE)			0.34			

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Arts and Culture

Function: 400

TOTAL EXPENDITURE	2022	2023	2024	2025	2026	2027
Operational Costs	\$162,655	\$208,388	\$130,000	\$130,000	\$130,000	\$130,000
Long Term Debt						
Short Term Debt						
Capital						
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$162,655	\$208,388	\$130,000	\$130,000	\$130,000	\$130,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	130,000	130,000	130,000	130,000	130,000	130,000
User Fee						
Other	20,655					
Debt Proceeds						
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve						
Transfer from Operating Reserve	12,000	78,388				
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$162,655	\$208,388	\$130,000	\$130,000	\$130,000	\$130,000

Cowichan Valley Regional District
Budget Report by Cost Center



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Function Type : Selective

		GENERAL REVENUE FUND 400 - ARTS & CULTURE			
		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-19	-17	0	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-203	-205	0	0
01-1-2000-2700	GENERAL	0	-26,345	-20,655	0
Total GRANTS		-222	-26,568	-20,655	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-130,000	-130,000	-130,000	-130,000
Total REQUISITION		-130,000	-130,000	-130,000	-130,000
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	-10,250	0	-12,000	-78,388
Total TRANSFER FROM OPERA		-10,250	0	-12,000	-78,388
Total OPERATING REV		-140,472	-156,568	-162,655	-208,388
OPERATING EXP					
1120 GENERAL EXPENDITURES					
01-2-1120-1101	SALARIES/FULL TIME REGULA	22,557	23,413	26,135	26,918
01-2-1120-1202	WAGES - CUPE	0	0	6,070	6,252
01-2-1120-1400	BENEFITS	5,746	6,096	9,983	10,283
01-2-1120-2330	CONSULTANTS	0	0	0	78,388
01-2-1120-2352	WEB PAGE	321	0	0	0
01-2-1120-4100	ALLOC - GENERAL GOVERNME	3,641	2,236	3,152	4,407
01-2-1120-5110	SUNDRY EXPENSES	31	26,345	24,615	1,440
01-2-1120-7500	GRANT IN AID	27,900	30,700	30,700	30,700
01-2-1120-7501	GRANT IN AID - COMMITTED	56,000	50,000	62,000	50,000
Total GENERAL EXPENDITURES		116,196	138,789	162,655	208,388
7113 PROGRAM EXPENDITURES					
01-2-7113-1202	WAGES - CUPE	738	0	0	0
01-2-7113-1400	BENEFITS	78	0	0	0
Total PROGRAM EXPENDITURE		816	0	0	0
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	10,250	0	0	0
Total TRANSFER TO CAPITAL R		10,250	0	0	0
Total OPERATING EXP		127,262	138,789	162,655	208,388



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GENERAL REVENUE FUND
400 - ARTS & CULTURE

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Surplus/Deficit	-13,210	-17,779	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	-140,472	-156,568	-162,655	-208,388
Summary Total Expenses	127,262	138,789	162,655	208,388
Summary Surplus/Deficit	-13,210	-17,779	0	0

2023 Year over Year Comparative Analysis

Function: 400 - Arts & Culture

Requisition Change		2022 Requisition \$130,000	Proposed 2023 Requisition \$130,000	Requisition \$ Increase (Decrease) 0	Requisition % Increase (Decrease) 0.00%	
A) Core Budget						
		2022 \$ Budget	2023 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)	
Explanation of increase/decrease:						
	Decrease in revenue from Grants	-20,655	0	20,655	15.89%	
	Increase in Wages & Benefits Expenses	42,188	43,453	1,265	0.97%	
	Increase in Allocation Expenses	3,152	4,407	1,255	0.97%	
	Decrease in Sundry Expenses	24,615	1,440	(23,175)	(17.83%)	
	Decrease in Transfer from Operating Reserve	-12,000	0	12,000	9.23%	
	Decrease in grants awarded	62,000	50,000	(12,000)	(9.23%)	
			0	0		
	Subtotal	99,300	99,300	0	0.00%	
B) Prior Year One-time items						
			0	0	0.00%	
	Subtotal	0	0	0	0.00%	
Draft 2023 Budget				-	0.00%	
C) Other items to maintain service level						
				0	0.00%	
	Subtotal	0	0	0	0.00%	
Total Draft 2023 Budget				-	0.00%	
D) Supplemental Items						
1)	Consultant for Strategic Cultural Plan	Operating	-	70,000	70,000	53.85%
		Reserves	-	(70,000)	(70,000)	(53.85%)
	Subtotal		-	0	0.00%	
Max 2023 Requisition change if Supplemental items are Approved				-	0.00%	
Notes:						
1) The Operating Reserve balance at December 31, 2021 is \$82,153 with \$12,000 committed in 2022 - uncommitted balance is \$70,153.						
2) The Capital Reserve balance at December 31, 2021 is \$0 with committed in 2022 - uncommitted balance is \$0.						