423 – Cowichan Community Centre – Arena

The role of the Cowichan Community Centre – Arena function is to provide arena services. Main expenditure categories include administration, programs, events, operating and maintenance and capital improvements.

423 - DEPARTMENT: CCC - ARENA

REQUISITION AMOUNT:	**357,588**	
PARTICIPATING AREAS:	**FIGURES USED FOR APPORTIONMENT**	**MEMBERS SHARE**
CITY OF DUNCAN	**173,541,678**	**49,507**
DISTRICT OF NORTH COWICHAN-S.E.	**885,270,887**	**252,546**
ELECTORAL AREA E	**194,669,123**	**55,534**
TOTAL	**1,253,481,688**	**357,588**
RESIDENTIAL TAX RATE: (PER $1000 OF NET TAXABLE VALUE)	**0.0285**	**COST PER $100,000 HOUSEHOLD 2.85**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: CCC - Arena

Function: 423

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$1,291,723	$1,344,889	$1,353,670	$1,394,280	$1,436,108	$1,486,372
Long Term Debt						
Short Term Debt	76,573	74,050	72,355	37,374	37,398	
Capital	225,000		370,000	100,000		
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$1,593,296	$1,418,939	$1,796,025	$1,531,654	$1,473,506	$1,486,372
SOURCES OF FUNDS						
Requisition/Parcel Tax	1,086,486	1,072,764	1,379,631	1,105,077	1,040,506	1,048,372
User Fee	324,210	338,375	408,394	418,577	425,000	$430,000
Transfer from Capital Reserve						
Other	7,600	7,800	8,000	8,000	8,000	8,000
Debt Proceeds	175,000					
Transfer from Operating Reserve						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$1,593,296	$1,418,939	$1,796,025	$1,531,654	$1,473,506	$1,486,372

2024 Debt Short Term with Principal & Interest

Issued	Amount	Maturity	P & I
Chiller Equipment	$99,861	2025	$36,676
Proposed	Amount	Maturity	P & I
Ice Resurfacer	$160,000	2027	$37,374
Total			**$74,050**

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2700	GENERAL	-5,600	-1,650	-2,000	-2,000
	Total GRANTS	-5,600	-1,650	-2,000	-2,000
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-7,803	-1,885	0	0
	Total RECOVERY OF COSTS	-7,803	-1,885	0	0
4700 ADMISSIONS					
01-1-4700-3310	PUBLIC ICE	-23,446	-32,415	-31,020	-35,700
	Total ADMISSIONS	-23,446	-32,415	-31,020	-35,700
4721 JUNIOR 'A' HOCKEY					
01-1-4721-2660	DONATIONS	-4,000	-8,000	-6,000	-6,000
01-1-4721-2700	GENERAL	-19,254	-58,306	-41,900	-44,000
	Total JUNIOR 'A' HOCKEY	-23,254	-66,306	-47,900	-50,000
4740 PROGRAM FEES					
01-1-4740-2743	SPORTS - TAXABLE	10	0	0	-4,750
01-1-4740-2744	SPORTS - NON TAXABLE	-11,928	-8,526	-10,500	-15,000
	Total PROGRAM FEES	-11,918	-8,526	-10,500	-19,750
4750 ARENA TICKET USER FEE					
01-1-4750-0000	ARENA TICKET USER FEE	-35	-103	-100	-100
	Total ARENA TICKET USER FEE	-35	-103	-100	-100
4758 SKATE SHOP REVENUE					
01-1-4758-2711	ICE SKATE RENTALS	-9,128	-15,448	-17,000	-19,600
01-1-4758-2712	SKATE SHARPENING	-598	-893	-578	-750
	Total SKATE SHOP REVENUE	-9,727	-16,342	-17,578	-20,350
5331 RENTAL INCOME					
01-1-5331-3211	EVENTS - PRODUCTION	0	-224	-700	-725
01-1-5331-3212	EVENTS - LABOUR	-151	-1,199	-300	-750
01-1-5331-3240	GENERAL ICE	-151,542	-189,795	-216,112	-211,000
	Total RENTAL INCOME	-151,693	-191,218	-217,112	-212,475
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-196	-380	-100	-100
	Total MISCELLANEOUS	-196	-380	-100	-100
5919 SPONSORSHIP					

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-1-5919-0000	SPONSORSHIP	0	-4,300	-5,500	-5,700
	Total SPONSORSHIP	0	-4,300	-5,500	-5,700
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-915,309	-983,721	-667,657	-357,588
	Total REQUISITION	-915,309	-983,721	-667,657	-357,588
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGION	0	0	-368,829	-715,176
	Total REGIONAL REC - CONTRIE	0	0	-368,829	-715,176
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	52,820	0	0
	Total SURPLUS/DEFICIT - CURR	0	52,820	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	-52,820	0	0
	Total TRANSFER FROM OPERAT	0	-52,820	0	0
	Total OPERATING REV	-1,148,981	-1,306,846	-1,368,296	-1,418,939
OPERATING EXP					
7110 ADMIN EXPEND - I.S.C					
01-2-7110-1202	WAGES - CUPE	40,136	50,232	50,238	53,384
01-2-7110-1204	WAGES - HOURLY	1,788	583	2,040	2,159
01-2-7110-1400	BENEFITS	13,291	15,711	15,819	16,830
01-2-7110-2121	POSTAGE	329	461	550	550
01-2-7110-2131	TELEPHONE	2,111	2,414	2,680	2,680
01-2-7110-2340	TRAINING & DEVELOPMENT	0	0	250	250
01-2-7110-2475	MISCELLANEOUS EQUIPMENT	178	2,468	3,750	11,569
01-2-7110-2532	COMPUTER SOFTWARE UPGR	1,951	1,210	1,515	3,394
01-2-7110-2591	PURCHASED MTCE./COMPUTE	2,017	2,040	2,465	1,880
01-2-7110-2616	RENTALS - COPIER	628	714	603	720
01-2-7110-2675	INTERNET	375	354	405	397
01-2-7110-4100	ALLOC - GENERAL GOVERNME	61,595	50,960	55,167	58,850
01-2-7110-4520	ALLOC - GM REC & CULTURE	20,357	23,796	27,416	23,279
01-2-7110-4530	ALLOC - FACILITIES	35,817	36,599	35,765	35,493
01-2-7110-4654	DEPARTMENTAL INITIATIVES	0	0	1,644	0
01-2-7110-5920	SUPPLIES - OFFICE	560	696	1,206	1,206
01-2-7110-8150	BANK CHARGES	829	1,619	2,700	2,700
01-2-7110-9190	CASH SHORT & OVER	36	77	0	0
	Total ADMIN EXPEND - I.S.C	181,998	189,934	204,213	215,341

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
7113 PROGRAM EXPENDITURES					
01-2-7113-1101	SALARIES/FULL TIME REGULA	60,831	55,895	58,448	61,696
01-2-7113-1204	WAGES - HOURLY	63,562	55,985	46,556	50,109
01-2-7113-1400	BENEFITS	28,923	26,474	23,358	25,640
01-2-7113-2210	ADVERTISING	2,130	855	2,800	0
01-2-7113-5120	PROMOTION	33	238	250	300
01-2-7113-5940	SUPPLIES - EQUIPMENT	-64	0	0	0
01-2-7113-5951	SUPPLIES - RECREATION PRO	64	0	0	0
	Total PROGRAM EXPENDITURE	155,479	139,447	131,412	137,745
7116 SPECIAL EVENTS					
01-2-7116-1101	SALARIES/FULL TIME REGULA	39,705	43,594	43,814	45,786
01-2-7116-1204	WAGES - HOURLY	6,134	13,557	13,287	14,193
01-2-7116-1400	BENEFITS	10,551	11,726	15,348	15,540
01-2-7116-2110	CONFERENCES & SEMINARS	40	1,335	1,500	0
01-2-7116-2111	TRAVEL	0	0	300	300
01-2-7116-2210	ADVERTISING	3,345	2,665	2,800	2,100
01-2-7116-2340	TRAINING & DEVELOPMENT	781	0	1,000	1,000
01-2-7116-2475	MISCELLANEOUS EQUIPMENT	0	43	0	0
01-2-7116-5120	PROMOTION	80	249	250	250
01-2-7116-5940	SUPPLIES - EQUIPMENT	786	3,020	4,000	4,150
01-2-7116-5951	SUPPLIES - RECREATION PRO	3,679	3,845	4,100	4,250
01-2-7116-5961	EVENT - PRODUCTION COSTS	159	697	800	800
	Total SPECIAL EVENTS	65,261	80,731	87,199	88,369
7127 JUNIOR "A" HOCKEY					
01-2-7127-2337	CONTRACTS	19,254	58,306	41,900	44,000
01-2-7127-5923	SUPPLIES	559	775	800	850
	Total JUNIOR "A" HOCKEY	19,813	59,081	42,700	44,850
7145 OPERATING & MAINTENANCE EXPEND					
01-2-7145-1101	SALARIES/FULL TIME REGULA	40,373	43,656	45,238	47,231
01-2-7145-1202	WAGES - CUPE	88	0	2,570	0
01-2-7145-1203	WAGES	377,441	360,960	397,044	412,527
01-2-7145-1400	BENEFITS	122,519	114,463	137,366	142,523
01-2-7145-2110	CONFERENCES & SEMINARS	0	0	840	840
01-2-7145-2340	TRAINING & DEVELOPMENT	431	0	1,350	1,350
01-2-7145-2379	SECURITY	29,048	22,233	20,800	21,800
01-2-7145-2410	R & M - BUILDINGS - GENERAL	17,144	25,134	32,200	32,480
01-2-7145-2412	REPAIRS & MAINT. - OTHER	0	0	8,400	8,400
01-2-7145-2414	R & M - BUILDINGS - GROUNDS	2,257	9,034	1,960	3,640
01-2-7145-2449	R & M MACHINERY/EQUIP {PEI	6,449	0	0	0

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

GENERAL REVENUE FUND
423 - CCC - ARENA

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7145-2450	R & M - MACHINERY & EQUIPM	8,315	13,843	12,600	14,280
01-2-7145-2460	R & M ZAMBONI	5,342	7,851	6,500	6,000
01-2-7145-2462	R & M - ICE PLANT	41,145	54,837	40,000	40,000
01-2-7145-2463	R & M - ICE SURFACE	4,550	1,739	4,000	4,000
01-2-7145-2530	PURCHASED MTCE. - EQUIPM	3,319	3,588	2,800	2,800
01-2-7145-2531	PURCHASED MTCE EQUIP (PE	385	0	0	0
01-2-7145-2620	RENTALS/MACHINERY & EQUII	16	161	560	840
01-2-7145-2743	ELEVATOR MAINTENANCE	0	0	2,800	2,800
01-2-7145-5410	UNIFORMS	0	179	855	855
01-2-7145-5510	WATER	1,243	2,746	2,128	4,438
01-2-7145-5512	FUEL	18,620	29,599	22,750	35,000
01-2-7145-5530	ELECTRICITY	46,806	48,045	59,400	52,800
01-2-7145-5535	PROPANE	6,058	5,234	7,308	6,960
01-2-7145-5550	GARBAGE DISPOSAL	4,623	5,993	6,000	6,000
01-2-7145-5924	SUPPLIES - JANITORIAL	6,215	9,468	10,730	11,020
	Total OPERATING & MAINTENAN	742,386	758,763	826,199	858,584
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	1,566	3,033	3,286	9,557
01-2-8115-8216	PRINCIPAL	35,297	33,287	73,287	64,493
	Total SHORT TERM DEBT	36,863	36,320	76,573	74,050
	Total OPERATING EXP	1,201,800	1,264,276	1,368,296	1,418,939
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	0	-50,000	0
	Total REQUISITION	0	0	-50,000	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-175,000	0
	Total M.F.A. FUNDING	0	0	-175,000	0
	Total CAPITAL REV	0	0	-225,000	0
CAPITAL EXP					
8331 TRANSFER/GENERAL CAP FUND-100% ITC					
01-8-8331-6113	FURNITURE, FIXTURES, EQUIF	0	0	20,000	0
01-8-8331-6122	BUILDING IMPROVEMENTS	0	0	30,000	0
01-8-8331-6126	VEHICLES & MACHINERY	0	0	175,000	0
	Total TRANSFER/GENERAL CAF	0	0	225,000	0
	Total CAPITAL EXP	0	0	225,000	0

Budget Report by Cost Center

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

GENERAL REVENUE FUND
423 - CCC - ARENA

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Surplus/Deficit	**52,820**	**-42,570**	**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	**52,820**	**-42,570**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **423 - ISC Arena**

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$1,036,486	$1,072,764			36,278	3.50%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	***Revenues***					
	Increase in Public Ice Fees		-31,020	-35,700	(4,680)	(0.45%)
	Increase in Sports Program Fees		-10,500	-19,750	(9,250)	(0.89%)
	Increase in Skate Rentals, Sharpening and Sponsorship		-23,078	-26,050	(2,972)	(0.29%)
	Decrease in Rental and Event Income		-217,112	-212,475	4,637	0.45%
	Expenditures					
	Decrease in Administration Allocations		118,348	117,622	(726)	(0.07%)
	Increase in Administration (less allocations)		85,865	97,719	11,854	1.14%
	Increase in Adult Program Wages		128,362	137,445	9,083	0.88%
	Decrease in Adult Program Expenses		3,050	300	(2,750)	(0.27%)
	Increase in Event Wages and Expenses		87,999	89,219	1,220	0.12%
	Increase in O & M Building and Arena Expenses		159,703	164,065	4,362	0.42%
	Increase in O & M Wages & Benefits Expenses		582,218	602,281	20,063	1.94%
	Decrease in O & M Electricity		59,400	52,800	(6,600)	(0.64%)
	Increase in O & M Fuel		22,750	35,000	12,250	1.18%
	Increase in O & M Water		2,128	4,438	2,310	0.22%
	Decrease in Short Term Debt		76,573	74,050	(2,523)	(0.24%)
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**1,044,686**	**1,080,964**	**36,278**	**3.50%**
B) Prior Year One-time items						
				0	0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget					**36,278**	**3.50%**
C) Other items to maintain service level						
	Service Levels		0	18,445	18,445	1.78%
	Revenue Increase		0	7,992	7,992	0.77%
	Ice Plant		0	10,000	10,000	0.96%
	Advertising and Conferences		0	3,000	3,000	0.29%
	IT Asset Management Requirements		0	2,781	2,781	0.27%
		Subtotal	**0**	**42,218**	**42,218**	**4.07%**
Total Draft 2024 Budget					**78,496**	**7.57%**
D) Supplemental Items						

1)	**Back up Boiler**	Capital	-	100,000	100,000	9.65%
			-		0	0.00%
2)	**Acoustics Improvements**	Capital	-	30,000	30,000	2.89%
			-		0	0.00%
		Subtotal	**-**	**130,000**	**130,000**	**12.54%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved				**208,496**	**20.12%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $49,570 with $0 committed in 2023 - uncommitted balance is $49,570 Min = $197,000

2) The Capital Reserve balance at December 31, 2022 is $0 with committed in 2023 - uncommitted balance is $0.