

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.

426 - DEPARTMENT: COWICHAN PERFORMING ARTS CENTRE

REQUISITION AMOUNT:

0

PARTICIPATING AREAS:	FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL
CITY OF DUNCAN	180,726,750	0		0
DISTRICT OF NORTH COWICHAN-S.E.	897,913,196	0		0
ELECTORAL AREA D	157,632,869	0		0
ELECTORAL AREA E	192,512,412	0		0
TOTAL	1,428,785,227	0	0	0

RESIDENTIAL TAX RATE:
(PER \$1000 OF NET TAXABLE VALUE)

0.0000

COST PER \$100,000 HOUSEHOLD

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COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Performing Arts Centre

Function: 426

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$3,032,126	\$3,212,309	\$3,292,617	\$3,374,932	\$3,459,305	\$3,545,788
Long Term Debt						
Short Term Debt	45,748	23,416	270,779	270,779	270,779	245,000
Capital	75,000	0	2,005,000	150,000		
Transfer to Capital Reserve		50,000	75,000	100,000	125,000	150,000
TOTAL APPLICATION OF FUNDS	\$3,152,874	\$3,285,725	\$5,643,396	\$3,895,711	\$3,855,084	\$3,940,788
SOURCES OF FUNDS						
Requisition/Parcel Tax	0	0	0	0	0	0
User Fee	1,322,000	1,436,000	1,460,000	1,475,000	1,490,000	1,525,000
Transfer from Capital Reserve			300,000			
Other	1,830,874	1,849,725	2,883,396	2,270,711	2,365,084	2,415,788
Debt Proceeds			1,000,000	150,000		
Transfer from Operating Reserve						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$3,152,874	\$3,285,725	\$5,643,396	\$3,895,711	\$3,855,084	\$3,940,788

2026 Debt Short Term with Principal & Interest

Proposed	Amount	Maturity	P & I
Renovations	\$200,000	2027	\$45,748
Total			<u>\$45,748</u>

Cowichan Valley Regional District
Budget Report by Cost Center



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Function Type : Selective

		GENERAL REVENUE FUND			
		426 - COWICHAN PERFORMING ARTS CENTR			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
OPERATING REV					
2000 GRANTS					
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-79	-40	0	0
	Total GRANTS	-79	-40	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-38,199	-39,500	-50,000	-40,000
01-1-4433-2410	TRAINING	-7,560	0	0	0
01-1-4433-2762	CAPITAL IMPROVEMENT FEE	0	-4,290	0	0
	Total RECOVERY OF COSTS	-45,759	-43,791	-50,000	-40,000
4700 ADMISSIONS					
01-1-4700-3315	RENTAL ADMISSIONS - NON T/	-799,901	-845,090	-700,000	-850,000
01-1-4700-3320	CENTRE SPONSORED - TAXAE	-163,452	-159,624	-150,000	-125,000
01-1-4700-3321	CO-PRODUCTIONS - TAXABLE	-185,238	-141,648	-180,000	-150,000
01-1-4700-3325	CENTRE SPONSORED - NON T	-38,360	-34,083	-35,000	-36,000
	Total ADMISSIONS	-1,186,951	-1,180,445	-1,065,000	-1,161,000
4705 TICKET USER FEE-THEATRE					
01-1-4705-0000	TICKET USER FEE - THEATRE	-74,972	-69,294	-80,000	-85,000
	Total TICKET USER FEE-THEATF	-74,972	-69,294	-80,000	-85,000
4771 SALES					
01-1-4771-2704	LIQUOR SALES	-38,863	-38,876	-38,000	-40,000
01-1-4771-2758	CONCESSION - THEATRE	-26,965	-29,423	-20,000	-30,000
	Total SALES	-65,828	-68,298	-58,000	-70,000
5331 RENTAL INCOME					
01-1-5331-2719	THEATRE	-114,583	-116,971	-115,000	-120,000
	Total RENTAL INCOME	-114,583	-116,971	-115,000	-120,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-20,042	-18,430	-20,000	-20,000
01-1-5900-5022	COMMISSIONS - SOUVENIRS	-3,799	-3,095	-4,000	-3,000
	Total MISCELLANEOUS	-23,840	-21,526	-24,000	-23,000
5919 SPONSORSHIP					
01-1-5919-0000	SPONSORSHIP	-21,981	0	0	0
	Total SPONSORSHIP	-21,981	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-710,011	-361,388	0	0

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GENERAL REVENUE FUND				
426 - COWICHAN PERFORMING ARTS CENTR				
	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Total REQUISITION	-710,011	-361,388	0	0
7585 CONTRIBUTIONS FROM OTHER AREAS				
01-1-7585-0000 CONTRIBUTIONS FROM OTHE	-281,119	-149,850	0	0
Total CONTRIBUTIONS FROM O	-281,119	-149,850	0	0
7700 REGIONAL REC - CONTRIBUTION				
01-1-7700-7529 CONTRIBUTION FROM REGION	-505,531	-1,072,477	-1,679,540	-1,736,725
Total REGIONAL REC - CONTRIE	-505,531	-1,072,477	-1,679,540	-1,736,725
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	-151	-1,945	-5,000	0
Total SURPLUS/DEFICIT - CURR	-151	-1,945	-5,000	0
Total OPERATING REV	-3,030,807	-3,086,024	-3,076,540	-3,235,725
OPERATING EXP				
7110 ADMIN EXPEND - I.S.C				
01-2-7110-1101 SALARIES/FULL TIME REGULA	220,849	260,988	231,498	256,342
01-2-7110-1202 WAGES - CUPE	115,627	127,402	128,742	135,522
01-2-7110-1204 WAGES - HOURLY	17,672	3,545	11,122	11,678
01-2-7110-1400 BENEFITS	97,755	99,849	113,120	119,077
01-2-7110-2110 CONFERENCES & SEMINARS	4,554	5,525	7,000	8,000
01-2-7110-2121 POSTAGE	234	267	750	750
01-2-7110-2131 TELEPHONE	3,383	4,535	10,500	14,250
01-2-7110-2210 ADVERTISING	22,736	18,753	28,000	20,000
01-2-7110-2330 CONSULTANTS	1,887	1,804	2,000	2,500
01-2-7110-2340 TRAINING & DEVELOPMENT	35	888	500	500
01-2-7110-2352 WEB PAGE	2,120	3,549	10,000	8,000
01-2-7110-2370 INSURANCE - PROPERTY	906	3,470	408	2,810
01-2-7110-2395 MEMBERSHIPS	2,721	2,198	3,500	4,000
01-2-7110-2475 MISCELLANEOUS EQUIPMENT	10,627	44,939	10,000	11,150
01-2-7110-2532 COMPUTER SOFTWARE UPGR	6,448	3,148	12,870	13,314
01-2-7110-2591 PURCHASED MTCE./COMPUTE	9,764	12,928	10,770	24,020
01-2-7110-2616 RENTALS - COPIER	7,265	3,494	3,200	3,200
01-2-7110-2675 INTERNET	1,714	1,736	1,823	1,021
01-2-7110-4100 ALLOC - GENERAL GOVERNME	125,574	207,834	243,946	252,255
01-2-7110-4520 ALLOC - GM REC & CULTURE	40,029	37,828	31,093	32,337
01-2-7110-4530 ALLOC - FACILITIES	6,085	6,141	6,306	7,118
01-2-7110-4560 ALLOC - LIABILITY INSURANCE	13,568	14,247	14,959	18,502
01-2-7110-4654 DEPARTMENTAL INITIATIVES	0	0	3,244	3,250
01-2-7110-5110 SUNDRY EXPENSES	178	347	1,963	2,000
01-2-7110-5120 PROMOTION	10,625	11,740	2,500	2,500

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		426 - COWICHAN PERFORMING ARTS CENTR			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
01-2-7110-5920	SUPPLIES - OFFICE	5,049	2,342	3,350	3,350
01-2-7110-5940	SUPPLIES - EQUIPMENT	0	150	2,000	2,000
01-2-7110-8150	BANK CHARGES	26,764	28,647	32,000	50,000
01-2-7110-9190	CASH SHORT & OVER	62	4	0	0
Total ADMIN EXPEND - I.S.C		754,231	908,298	927,164	1,009,446
7113 PROGRAM EXPENDITURES					
01-2-7113-1202	WAGES - CUPE	324,289	353,351	443,172	462,079
01-2-7113-1204	WAGES - HOURLY	155,448	159,737	172,054	96,753
01-2-7113-1400	BENEFITS	120,206	133,939	162,489	151,201
01-2-7113-1905	CONTRACT LABOUR	7,240	0	0	0
01-2-7113-2111	TRAVEL	460	159	500	500
01-2-7113-2121	POSTAGE	0	0	250	100
01-2-7113-2340	TRAINING & DEVELOPMENT	2,397	1,988	2,500	2,500
01-2-7113-2532	COMPUTER SOFTWARE UPGR	2,360	934	2,500	2,000
01-2-7113-2615	RENTALS - EVENTS	793,485	845,090	700,000	850,000
01-2-7113-2675	INTERNET	4,756	4,888	5,250	5,000
01-2-7113-5120	PROMOTION	0	0	10,000	11,000
01-2-7113-5940	SUPPLIES - EQUIPMENT	40,007	39,988	50,000	60,000
Total PROGRAM EXPENDITURE		1,450,650	1,540,073	1,548,715	1,641,133
7114 PERFORMANCE CONTRACTS					
01-2-7114-3001	PERFORMANCE CONTRACTS/	1,883	3,420	2,000	2,500
01-2-7114-3002	SOCAN	8,971	3,914	10,000	20,000
01-2-7114-3003	RE: SOUND	834	690	1,000	1,000
01-2-7114-3005	PERFORMANCE CONTRACTS/	908	0	1,000	2,000
Total PERFORMANCE CONTRAC		12,595	8,024	14,000	25,500
7115 PERFORMANCE CONTRACTS/RECOVERY					
01-2-7115-3001	PERFORMANCE CONTRACTS/	-3,643	-5,311	-3,500	-4,000
01-2-7115-3002	SOCAN	-9,766	-10,090	-10,000	-20,000
01-2-7115-3003	RE: SOUND	-949	-1,910	-1,500	-1,500
01-2-7115-3004	PERFORMANCE CONTRACTS/	-11,993	-13,787	-10,000	-20,000
01-2-7115-3005	PERFORMANCE CONTRACTS/	-4,759	-2,830	-5,000	-5,000
01-2-7115-3006	PERFORMANCE CONTRACTS/	-178,884	-190,864	-190,000	-200,000
Total PERFORMANCE CONTRAC		-209,993	-224,792	-220,000	-250,500
7118 CENTRE SPONS/PERFORMANCES					
01-2-7118-3001	PERFORMANCE CONTRACTS/	49,315	38,219	45,000	50,000
01-2-7118-3002	SOCAN	6,776	5,364	9,000	6,000
01-2-7118-3003	RE: SOUND	43	46	400	100
01-2-7118-3005	PERFORMANCE CONTRACTS/	279,878	254,269	225,000	165,000
01-2-7118-3007	PERFORMANCE CONTRACTS/	0	0	0	60,000

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426 - COWICHAN PERFORMING ARTS CENTR				
	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Total CENTRE SPONS/PERFORM	336,011	297,898	279,400	281,100
7124 FOOD SERVICES				
01-2-7124-1204 WAGES - HOURLY	11,753	12,549	13,640	16,708
01-2-7124-1400 BENEFITS	1,410	1,430	1,773	2,172
01-2-7124-5101 BEVERAGE PURCHASES	12,511	12,421	15,000	17,000
01-2-7124-5102 PURCHASES/CONCESSION/TH	12,376	13,453	15,000	20,000
01-2-7124-5106 PURCHASES - OTHER	2,180	5,809	2,500	3,500
01-2-7124-7550 LICENCES & FEES	690	500	500	500
Total FOOD SERVICES	40,921	46,162	48,413	59,880
7145 OPERATING & MAINTENANCE EXPEND				
01-2-7145-1101 SALARIES/FULL TIME REGULA	5,282	5,514	7,122	6,564
01-2-7145-1203 WAGES	200,241	197,046	184,733	193,902
01-2-7145-1400 BENEFITS	51,412	55,451	59,205	60,139
01-2-7145-2110 CONFERENCES & SEMINARS	0	0	500	500
01-2-7145-2340 TRAINING & DEVELOPMENT	136	160	800	1,250
01-2-7145-2379 SECURITY	25,308	27,492	37,500	37,500
01-2-7145-2410 R & M - BUILDINGS - GENERAL	27,443	24,862	29,875	28,750
01-2-7145-2412 REPAIRS & MAINT. - OTHER	2,789	3,332	5,375	4,500
01-2-7145-2414 R & M - BUILDINGS - GROUNDS	2,118	1,606	3,375	3,375
01-2-7145-2450 R & M - MACHINERY & EQUIPM	10,806	12,377	13,000	13,500
01-2-7145-2480 MINOR CAPITAL	36,714	0	0	0
01-2-7145-2530 PURCHASED MTCE. - EQUIPM	1,679	1,197	2,500	2,500
01-2-7145-2620 RENTALS/MACHINERY & EQUIP	947	0	750	750
01-2-7145-2743 ELEVATOR MAINTENANCE	0	11,955	3,750	3,900
01-2-7145-5410 UNIFORMS	0	0	875	875
01-2-7145-5510 WATER	3,733	6,161	4,250	4,420
01-2-7145-5512 FUEL	17,988	17,157	25,500	26,500
01-2-7145-5530 ELECTRICITY	54,008	55,530	40,800	43,000
01-2-7145-5550 GARBAGE DISPOSAL	1,628	1,247	3,500	3,650
01-2-7145-5924 SUPPLIES - JANITORIAL	9,443	9,479	9,690	10,175
Total OPERATING & MAINTENAN	451,674	430,565	433,100	445,750
8115 SHORT TERM DEBT				
01-2-8115-8215 INTEREST	2,091	206	5,539	2,723
01-2-8115-8216 PRINCIPAL	60,861	0	40,209	20,693
Total SHORT TERM DEBT	62,952	206	45,748	23,416
8222 CONTRIBUTION TO THIRD PARTY CAPITAL				
01-2-8222-0000 CONTRIBUTION TO THIRD PAR	0	20,000	0	0
Total CONTRIBUTION TO THIRD	0	20,000	0	0

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		426 - COWICHAN PERFORMING ARTS CENTR			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
8245 TRANSFER TO OPERATING RESERVE					
01-2-8245-0000	TRANSFER TO OPERATING RE	0	122,980	0	0
	Total TRANSFER TO OPERATING	0	122,980	0	0
	Total OPERATING EXP	2,899,041	3,149,412	3,076,540	3,235,725
CAPITAL REV					
2000 GRANTS					
01-7-2000-2120	FEDERAL CONDITIONAL	-45,200	0	0	0
01-7-2000-2121	PROVINCIAL CONDITIONAL	-501,650	-637	0	0
	Total GRANTS	-546,850	-637	0	0
4433 RECOVERY OF COSTS					
01-7-4433-2762	CAPITAL IMPROVEMENT FUNC	-58,136	-88,204	-40,000	0
	Total RECOVERY OF COSTS	-58,136	-88,204	-40,000	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	-30,000	0	0
	Total REQUISITION	0	-30,000	0	0
7700 CONTRIBUTIONS FROM REGIONAL RECREATION					
01-7-7700-7529	CONTRIBUTION FROM REGIONAL	0	-60,000	-75,000	0
	Total CONTRIBUTIONS FROM RE	0	-60,000	-75,000	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	-122,980	0	0
	Total M.F.A. FUNDING	0	-122,980	0	0
8251 INTERNAL/INTERIM FINANCING					
01-7-8251-0000	INTERNAL/INTERIM FINANCING	-122,980	0	0	0
	Total INTERNAL/INTERIM FINAN	-122,980	0	0	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-183,317	0	0	0
	Total TRANSFER FROM CAPITAL	-183,317	0	0	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-95,000	0	-109,235	0
	Total TRANSFER FROM OPERA	-95,000	0	-109,235	0
	Total CAPITAL REV	-1,006,283	-301,820	-224,235	0
CAPITAL EXP					
8331 TRANSFER/GENERAL CAP FUND-100% ITC					



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GENERAL REVENUE FUND					
426 - COWICHAN PERFORMING ARTS CENTR					
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	BUDGET VALUE
01-8-8331-6113	FURNITURE, FIXTURES, EQUIF	103,336	88,516	0	0
01-8-8331-6122	BUILDING IMPROVEMENTS	902,947	5,765	224,235	0
Total TRANSFER/GENERAL CAP		1,006,283	94,281	224,235	0
Total CAPITAL EXP		1,006,283	94,281	224,235	0
Surplus/Deficit		-131,766	-144,152	0	0



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	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 BUDGET VALUE
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-131,766	-144,152	0	0