

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of General Government Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>General Government Services</b>						
Mayor and Council Indemnities	80,475	81,400	76,586	82,900	6,894	8%
Mayor and Council Expenses	39,534	25,100	6,505	40,000	495	1%
Mildred Child Annex	1,944	2,500	2,308	2,500	540	22%
Municipal Hall	20,043	25,500	15,918	25,500	1,336	5%
Office Wages	442,633	450,000	476,772	480,000	55,116	11%
Office Expenses	38,831	51,000	34,494	50,000	8,562	17%
Data Processing	18,353	26,000	19,674	25,000	17,165	69%
Legal Expense	25,123	30,000	80,201	40,000	939	2%
Audit	16,125	26,000	18,398	25,000	-	0%
Elections	-	4,000	12,092	4,000	-	0%
Insurance	40,371	82,500	85,441	100,000	83,466	83%
Grants-in-aid	2,449	3,000	1,850	3,000	-	0%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	82,789	-	13,370	-	(2,086)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	-	0%
	<b>539,969</b>	<b>528,400</b>	<b>565,008</b>	<b>600,900</b>	<b>172,426</b>	<b>29%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Protective Services Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Fire Department</b>						
Firefighters indemnities	107,194	110,000	109,173	115,000	-	0%
Other Wage Costs	22,369	18,000	23,673	18,000	1,899	11%
Town Administration	13,000	14,000	14,000	14,000	-	0%
Fire Hall Operations and Maint.	84,118	61,500	64,985	67,000	6,030	9%
Miscellaneous Operations	110,305	117,100	123,069	124,300	8,645	7%
Training	28,907	28,000	14,423	28,000	135	0%
Fire Vehicles & Equipment	81,030	101,100	69,531	109,900	4,668	4%
	<b>446,923</b>	<b>449,700</b>	<b>418,854</b>	<b>476,200</b>	<b>21,379</b>	<b>4%</b>
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	-	0%
	<b>8,835</b>	<b>159,960</b>	<b>15,823</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Total Fire Department</b>	<b>455,758</b>	<b>609,660</b>	<b>434,678</b>	<b>486,200</b>	<b>21,379</b>	<b>4%</b>

**Bylaw Enforcement & Other**

Emergency Measures	-	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	2,303	12%
Building Inspection	29,244	37,000	31,393	40,000	3,866	10%
	<b>44,845</b>	<b>61,000</b>	<b>46,951</b>	<b>64,000</b>	<b>6,169</b>	<b>10%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>PW Administration</b>						
Shop and Yard	45,155	47,000	71,327	50,000	3,966	8%
PW Admin Wages	161,455	180,000	210,744	195,000	31,879	16%
PW Admin Other	4,895	10,100	5,817	10,500	219	2%
Safety and Training	31,035	34,000	17,406	34,000	1,354	4%
Office Administration Charge	13,900	14,000	14,000	14,000	-	0%
Recovery from Utilities	(230,100)	(233,000)	(233,000)	(260,000)	-	0%
	<b>26,339</b>	<b>52,100</b>	<b>86,294</b>	<b>43,500</b>	<b>37,419</b>	<b>86%</b>
<b>Equipment Costs</b>						
Equipment	136,629	-	159,547	-	10,631	-
Equipment Allocations	(243,809)	-	(281,669)	-	(35,759)	-
	<b>(107,180)</b>	<b>-</b>	<b>(122,122)</b>	<b>-</b>	<b>(25,128)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	-	-	-	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Road Maintenance</b>						
Banners	5,095	9,000	121	9,000	-	0%
Boulevards	22,129	31,000	58,225	31,000	1,350	4%
Crack Sealing	-	10,000	9,563	10,000	-	0%
Dangerous Trees	10,963	20,000	15,298	20,000	148	1%
Ditches & Culverts	3,642	10,000	8,831	10,000	1,928	19%
Dust Control	3,989	5,000	3,805	5,000	-	0%
Landscaping	9,573	10,000	10,574	10,000	529	5%
Litter Control	7,832	14,000	7,294	14,000	827	6%
Marking	10,600	10,000	12,042	10,000	-	0%
Mowing	5,095	10,000	7,481	10,000	-	0%
Patching	16,792	20,000	27,858	26,000	1,218	5%
Roads-other	4,906	11,000	15,590	11,000	2,942	27%
Seasonal decoration	21,738	12,000	10,594	12,000	966	8%
Shoulders	2,142	14,000	7,557	14,000	3,733	27%
Sidewalks	13,638	20,000	16,896	20,000	1,974	10%
Signs	14,787	16,000	9,306	16,000	3,595	22%
Snow removal	31,339	50,000	40,946	50,000	5,072	10%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	8,651	22%
Street Lighting	97,951	90,000	107,225	94,000	6,669	7%
Street Sweeping	17,468	11,000	11,787	11,000	2,117	19%
Office Administration Charge	21,700	22,000	22,000	22,000	-	0%
	<b>344,895</b>	<b>435,000</b>	<b>445,957</b>	<b>445,000</b>	<b>41,718</b>	<b>9%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Garbage Collection

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	327,433	334,000	336,202	347,000	345,490	100%
Toter rentals	4,069	4,000	4,417	4,000	3,110	78%
Penalties	3,782	3,500	4,115	3,500	-	0%
Recycling	51,592	56,000	55,985	57,000	4,767	8%
	<b>386,875</b>	<b>397,500</b>	<b>400,718</b>	<b>411,500</b>	<b>353,367</b>	<b>86%</b>
<b>Expenditures</b>						
Regular collection costs	236,987	250,000	249,005	260,000	50,631	19%
Office Administration Charges	18,000	18,000	18,000	19,000	-	0%
PW Administration Charges	25,100	25,500	25,500	26,000	-	0%
Tipping Fees	66,688	69,000	75,318	80,000	-	0%
Recycling costs	43,501	46,000	40,891	42,000	3,500	8%
	<b>390,275</b>	<b>408,500</b>	<b>408,715</b>	<b>427,000</b>	<b>54,131</b>	<b>13%</b>
<b>Net</b>	<b>(3,400)</b>	<b>(11,000)</b>	<b>(7,996)</b>	<b>(15,500)</b>	<b>299,236</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Other Development Services

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Public Health</b>						
Ambulance Building Lease	47,851	48,000	48,125	48,000	8,021	17%
Public Health Lease	16,675	16,800	16,675	16,800	2,779	17%
					-	-
Public Health Expenses	11,706	17,000	11,916	16,000	-	0%
NET	52,819	47,800	52,884	48,800	10,800	22%
<b>Planning</b>						
Planning and Zoning Expenses	23,380	40,000	36,094	40,000	3,000	8%
<b>Other Functions</b>						
Town Economic Development	965	1,000	-	1,000	-	0%
Columbarium	750	1,000	428	1,000	250	25%
Heritage Advisory	912	500	-	500	-	0%
Community Services	-	-	-	100,000	-	0%
Cowichan Aquatic Centre	3,345	4,000	3,400	4,000	-	0%
CRI Firesmart Project	-	-	-	130,160	-	0%
Poverty Reduction Strategy	-	-	-	25,000	-	0%
75th Birthday Celebration	6,767	-	-	-	-	-
	12,738	6,500	3,828	261,660	250	0%
Total Development Services Expenses	47,825	63,500	51,838	317,660	3,250	1%
<b>Info Centre</b>						
PW Labour	452	2,200	313	2,200	-	0%
Water, Sewer & Garbage	-	700	-	800	-	0%
Contracted Services	15,000	15,000	15,000	15,000	-	0%
Other Expenses	4,164	5,300	4,560	5,300	-	0%
Recoveries - hydro	(1,200)	(1,200)	(1,200)	-	-	-
	18,415	22,000	18,673	23,300	-	0%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Parks</b>						
Beaver Park	5,665	6,000	117	6,000	-	0%
Bell Tower School	1,341	2,400	1,988	2,500	-	0%
Centennial Park	33,160	22,000	53,368	23,500	383	2%
Central Park	14,838	18,500	15,432	18,500	-	0%
Civic Square	794	1,000	1,314	1,000	-	0%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	-	0%
Dashwood Park	105	1,000	1,134	1,000	-	0%
Entrance Sign	9,479	10,000	13,421	10,000	-	0%
Footbridge	1,232	2,000	1,399	2,000	139	7%
Footpath maintenance	212	1,500	353	1,500	-	0%
Gillespie Park	607	-	-	-	-	-
Heritage Garden	6,796	7,000	11,311	7,000	-	0%
Kaatza Museum	12,219	13,800	11,456	13,000	3,733	29%
Kates Park - King George	4,380	10,000	13,425	10,000	-	0%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	142	4%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	-	0%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	-	0%
Park Bench Maintenance	8,251	6,000	546	6,000	(619)	-10%
Parks General	34,974	23,500	23,644	27,000	-	0%
Parkstone Park	1,011	2,000	1,525	2,000	-	0%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	-	0%
Rivers Edge Memorial Garden	4,315	5,000	8,585	5,000	31	1%
Riverside Park	3,598	5,000	6,249	5,000	539	11%
Sahtlam Park	1,488	3,000	9,279	3,000	-	0%
Saywell Park	20,596	20,500	16,460	20,000	2,436	12%
Seniors Centre	2,011	3,100	4,361	4,000	-	0%
Ted Burns Nature Preserve	1,709	2,000	-	2,000	-	0%
Pickleball Courts	977	3,000	3,462	3,000	-	0%
Town Square	2,992	5,000	591	5,000	-	0%
Trans Canada Trail	876	4,000	1,462	4,000	738	18%
Trestle Walkway	814	2,000	369	2,000	164	8%
Vandalism	-	5,000	-	5,000	-	0%
Washrooms	21,097	20,000	14,628	20,000	648	3%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	186	4%
Office Administration Charge	12,100	12,100	12,100	13,000	-	0%
	<u>229,288</u>	<u>254,100</u>	<u>261,351</u>	<u>260,000</u>	<u>8,520</u>	<u>3%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Lakeview Park</b>						
Reservations	152,399	1,000	160,126	158,000	-	0%
Walk Ins	17,239	-	7,895	7,000	-	0%
Power Fees	24,401	-	22,924	23,000	-	0%
Wood and ice sales	4,777	-	2,243	2,000	-	0%
Operating Grant	7,762	-	4,088	-	-	-
Moorage	6,645	-	6,614	7,000	-	0%
	<u>213,222</u>	<u>1,000</u>	<u>203,891</u>	<u>197,000</u>	<u>-</u>	<u>0%</u>
Office Administration Charge	8,500	5,000	5,000	8,000	-	0%
CLEC Admin Charges	31,000	-	31,000	31,000	-	0%
Summer Student Wages	54,335	-	64,709	65,000	-	0%
Maintenance Wages	11,765	-	2,828	10,000	-	0%
Contracted Services	16,140	500	9,695	10,000	7	0%
PW Labour	2,570	1,500	2,227	2,500	101	4%
Hydro and Electricity	7,734	6,700	6,920	9,000	360	4%
Materials and Supplies	9,675	1,500	23,754	15,000	-	0%
Other Expenses	7,456	4,100	7,398	8,000	-	0%
Water, Sewer & Garbage	8,157	8,500	9,898	8,000	-	0%
Park Attendant/ Security	16,508	-	18,448	18,000	-	0%
Public Works Charges	1,399	1,000	1,275	1,300	97	7%
Telephone	1,998	3,000	2,031	3,000	335	11%
Equipment allocations	875	1,800	1,370	1,000	-	0%
	<u>178,112</u>	<u>33,600</u>	<u>186,552</u>	<u>189,800</u>	<u>900</u>	<u>0%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,338</u>	<u>7,200</u>	<u>(900)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of CLEC

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
<b>Revenues</b>						
Group Revenues	340,880	15,000	42,201	120,000	-	0%
Programming revenues	-	-	-	-	-	-
Rental Income	6,000	6,000	2,500	-	-	-
	<u>346,880</u>	<u>21,000</u>	<u>44,701</u>	<u>120,000</u>	<u>-</u>	<u>0%</u>
<b>Expenditures - Variable</b>						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	12,862	61%
Food Supplies	68,929	2,000	18,473	17,000	5,426	32%
Custodians	29,262	4,000	7,959	8,000	856	11%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>20,138</u>	<u>43%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	171,653	182,000	102,047	135,000	11,909	9%
Wage Recoveries	(31,000)	-	(31,000)	(31,000)	-	0%
Housing Allowance	6,000	6,000	2,500	-	-	-
Town Administration	22,500	8,000	8,000	22,000	-	0%
Electricity	19,429	22,000	17,310	22,000	3,784	17%
Heat	14,859	14,000	16,804	14,000	-	0%
Telephone & other Utilities	11,217	8,800	11,413	11,600	1,007	9%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,403	5,000	357	7%
Maintenance	23,029	6,000	32,162	31,000	622	2%
Public Works Charges	11,829	8,000	10,714	11,000	1,108	10%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,353</u>	<u>220,600</u>	<u>18,787</u>	<u>9%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,188</u>	<u>267,600</u>	<u>38,924</u>	<u>15%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,487)</u>	<u>(147,600)</u>	<u>(38,924)</u>	<u>26%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,148)</u>	<u>(140,400)</u>	<u>(39,824)</u>	<u>28%</u>
<b>Lakeview Park Road</b>						
Road maintenance	2,312	10,000	4,314	9,000	-	0%
NET	<u>(47,331)</u>	<u>(289,400)</u>	<u>(165,462)</u>	<u>(149,400)</u>	<u>(39,824)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>General</b>						
Asset appraisal - Insurance	-	-	-	10,000	-	0%
Asset management plan	5,000	40,000	30,000	-	-	-
Computer Equipment	-	30,000	19,126	15,000	879	6%
Development Cost Charges Review	-	-	-	20,000	-	0%
Hazmat Inventory	1,821	10,000	-	10,000	-	0%
Health Unit Repairs	9,367	2,000	-	-	-	-
Office Equipment	8,034	60,000	-	100,000	-	0%
Land Purchase	1,200	-	-	-	-	-
Museum/Bell Tower Upgrades	-	50,000	12,356	20,000	9,242	46%
Mildred Child Demo/upgrades	-	60,000	-	60,000	-	0%
Town hall renovations	95,461	1,700,000	303,699	1,600,000	5,000	0%
Truck #1 Display Building	-	12,500	30,601	20,000	16,492	82%
	120,883	1,964,500	395,782	1,855,000	31,613	2%
<b>CLEC</b>						
Carpet / Flooring	-	-	-	5,000	-	0%
Electrical upgrades	5,319	-	-	-	-	-
Exterior Building Paint	-	3,000	-	3,000	-	0%
Hot Water on Demand	-	-	-	5,000	-	0%
Clec Renovations	-	-	-	40,000	-	0%
Mattresses	-	-	-	-	-	-
Water system	63,437	10,000	9,034	5,000	-	0%
	68,756	13,000	9,034	58,000	-	0%
<b>Fire Department</b>						
Office renovation	14,674	10,000	10,700	-	-	-
Heat Pump/Generator Replacement	13,340	15,000	18,240	15,000	-	0%
Forestry Hose and Gear	6,145	10,000	7,064	10,000	-	0%
#6 New Fire truck equipment	32,972	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	2,046	6,000	2,646	16,000	-	0%
Training Ground Facilities	64,421	60,000	60,165	60,000	-	0%
Meades Creek Fencing	-	-	-	20,000	-	0%
Truck purchase	728,710	-	-	-	-	-
Tools and Equipment	3,323	3,000	-	3,000	-	0%
Hoses and valving	-	8,000	3,531	8,000	-	0%
	865,630	117,000	102,345	137,000	-	0%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 25, 2021  
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
<b>Public Works</b>						
Equipment Purchase	357,140	70,000	-	360,000	-	0%
Truck purchase	37,364	35,000	27,538	70,000	-	0%
Garbage Truck	-	120,000	-	-	-	-
Active Transportation Plan	-	-	9,232	50,000	5,369	11%
Annual Paving Program	-	200,000	113,305	200,000	-	0%
Lakeview Park - chip seal	-	20,000	-	20,000	-	0%
North Shore Rd Engineering	-	25,000	-	-	-	-
PW Office/Yard	-	20,000	-	20,000	-	0%
Sidewalks	-	100,000	23,703	60,000	-	0%
Small tools	3,691	5,000	4,038	5,000	-	0%
Stormwater planning study	-	-	-	15,000	-	0%
Storm Upgrades - Cottonwood	-	-	-	35,000	-	0%
Transit Shelter Upgrades	-	-	-	25,000	-	0%
						-
	398,196	595,000	177,816	860,000	5,369	1%
<b>Lakeview Park</b>						
Garbage facilities	-	-	-	-	-	-
Golf Cart purchase	-	5,000	-	5,000	-	0%
Resurfacing campsites - gravel/sand	1,168	2,500	2,398	10,000	-	0%
Floating walkway repairs	2,938	10,000	6,939	10,000	-	0%
	4,106	17,500	9,337	25,000	-	0%
<b>Parks</b>						
Centennial Park Upgrades	-	-	12,000	250,000	-	0%
Footbridge improvements	-	10,000	-	15,000	-	0%
Kasapi Park upgrades	-	-	-	30,000	-	0%
Marina Park Dock Repairs	-	25,000	-	5,000	-	0%
Pickleball/Tennis Courts	1,831	-	-	-	-	-
Sahtlam Park	-	10,000	-	3,500	-	0%
Stone Park	-	-	-	45,000	-	0%
Riverside Park Improvements	-	-	-	50,000	-	0%
River's Edge Memorial Garden	-	70,000	67,206	20,000	-	0%
Saywell Park Improvements	-	24,000	-	24,000	-	0%
Town Square Ramp	9,700	-	-	-	-	-
	11,531	139,000	79,205	442,500	-	0%
<b>Total General Capital</b>	<b>1,469,101</b>	<b>2,846,000</b>	<b>773,519</b>	<b>3,377,500</b>	<b>36,982</b>	<b>1%</b>