



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: February 13, 2023

SUBJECT: Financial Report for the Period Ending January 31, 2023

The statements of revenues and expenditures for the general, sewer and water funds for the year ended December 31, 2022, and the month ended January 31, 2023 are attached for your information.

Points of Note

- The 2022 financial information as presented has not been finalized. Work on year end is ongoing. The auditors from MNP have been scheduled for March to start the year end audit.
- The 2023 budget numbers are preliminary as per staff budget discussions to date. The property tax increase reflected in the draft budget is a 5.9%. Dates and times should be determined for budget discussions with Council.
- The utility billings for 2023 were mailed out in the last week of January. If you have not received your annual utility bill, please contact the Town office.
- Possible increases to the 2023 Lakeview Park Camping fees were discussed at the last Council meeting. The fees and services bylaw can be amended to reflect a change in rates, however, this will delay the opening of the reservation system which is currently set for March 5th, 2023.
- For discussion purposes the rates for Lakeview Park Campground were previously adopted as follows:

	2023	2022	Increase
• Site fee	\$37	\$36	2.8%
• Tenting fee	\$30	\$25	20.0%
• Water/Electrical	\$13	\$11	18.2%
• Additional person	\$14	\$13	7.7%
• Moorage	\$20	\$16	25.0%
• Serviced site fee	\$50 (37+13)	\$47	6.4%

For information purposes only below are rates for other Vancouver Island campgrounds for comparative purposes.

- BC Parks \$20-35 no services, Gordon Bay, French Beach etc
- Pathfinders \$45.60 hydro, water, sewer, cable, pool & wifi
- Salmon Point \$50-56 hydro, water, sewer, clubhouse, cable, pool



Ronnie Gill, CPA, CGA,
Director of Finance

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023

REVENUES	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
Taxes	2,289,015	2,398,980	2,401,670	2,548,175	-	0%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,084	56,000	56,647	57,000	-	0%
Penalties and Interest on Taxes	73,313	60,000	72,892	60,000	636	1%
Business Licences	19,900	19,500	20,675	20,000	26,595	133%
Building and Other Permits	132,828	44,000	145,768	44,000	17,490	40%
Storm Drain Connection Fees	2,495	-	2,880	-	-	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	1,655	61%
Interest on Investments	15,375	17,000	206,252	50,000	1,915	4%
Fire Service to CVRD	330,670	331,000	348,898	340,000	-	0%
Garbage Revenues	415,514	418,000	442,310	447,000	387,568	87%
Lakeview Revenues	263,263	231,000	239,078	242,000	-	0%
Sale of Assets	50,000	-	-	-	-	-
Public Works Revenues	33,135	-	14,714	-	-	-
Fire Department Revenues	1,424	-	1,471	-	-	-
FD Display Building Donations	3,763	-	-	-	-	-
BC Wildfire - Recoveries	171,549	-	100,358	-	-	-
Other Revenue	57,903	30,000	66,483	30,600	9,772	32%
Ambulance Building Lease	48,125	48,200	48,125	48,200	4,010	8%
Public Health Lease	16,682	16,800	16,684	16,800	1,390	8%
Clec Revenues	232,768	216,000	358,211	407,200	7,400	2%
Unconditional Transfers	510,937	511,900	640,822	511,900	-	0%
Conditional Transfers	55,343	1,784,870	140,676	1,965,000	-	0%
Firesmart Community Grant	58,982	-	136,655	-	-	-
Transfers From Reserve Funds	347,118	125,000	-	215,000	-	0%
Transfers From Building Reserve	-	1,060,000	-	130,000	-	0%
Transfer From Fire Dept Reserves	-	95,000	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserv	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-
Police Tax Levy	187,756	199,950	200,181	199,950	-	0%
Library Levy	155,218	163,581	163,581	180,068	-	0%
Collections For Other Govts.	2,751,519	3,104,703	3,105,461	3,359,835	-	0%
	8,283,365	10,934,184	8,933,661	10,875,428	458,431	4%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
EXPENDITURES						
General Government Services	563,531	645,300	626,398	678,300	186,526	27%
Fire Department	487,237	526,100	628,508	574,200	38,582	7%
Police Force	187,756	199,950	200,181	199,950	-	0%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	3,635	6%
Public Works Administration	70,534	90,000	57,498	90,000	22,698	25%
Public Works Roads	383,007	445,000	314,892	445,000	26,646	6%
Public Works - Equipment & Other	(118,517)	-	(96,896)	-	2,227	-
Garbage Expenses	410,766	431,000	412,771	471,000	26,701	6%
Planning, Health & Other	425,186	61,500	132,830	58,500	3,409	6%
Visitor Information Centre	26,911	38,400	17,552	26,900	(14,689)	-55%
Parks	242,647	260,000	208,143	265,000	3,798	1%
Lakeview Park	219,350	224,800	221,521	223,300	96	0%
CLEC Expense	326,854	352,700	412,432	455,500	10,358	2%
Lakeview Road	3,079	7,000	2,813	5,000	-	0%
Transfer To Library	155,218	163,581	163,581	180,068	45,017	25%
Capital	1,170,120	3,996,000	2,466,384	3,498,260	13,819	0%
Debt Charges - Interest	3,230	4,000	3,692	4,000	117	3%
Debt Payments - Fire	194,242	176,400	176,343	144,000	-	0%
Amortization	708,185	-	-	-	-	-
Transfers To Reserve Funds	3,198	140,000	139,000	141,000	-	0%
Transfer Equip. Recovery to Reserve	204,970	-	96,896	-	-	-
Transfer To Surplus	-	2,750	-	-	-	-
Transfers To Other Governments	2,751,519	3,104,703	3,105,461	3,359,835	-	0%
	8,478,131	10,934,184	9,340,307	10,884,813	368,941	3%
Surplus(Deficit)	(194,765)	-	(406,646)	(9,385)	89,490	

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of General Government Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
General Government Services						
Mayor and Council Indemnities	82,796	82,000	81,534	91,000	7,367	8%
Mayor and Council Expenses	13,745	31,000	36,801	37,000	82	0%
Mildred Child Annex	2,430	2,500	3,067	3,000	-	0%
Municipal Hall	15,371	25,500	14,722	27,000	572	2%
Office Wages	469,767	485,000	462,277	485,000	36,544	8%
Office Expenses	55,154	60,000	73,355	65,000	12,303	19%
Data Processing	22,602	30,000	31,917	34,000	4,779	14%
Legal Expense	29,789	40,000	7,717	40,000	1,299	3%
Audit	19,436	26,000	9,975	26,000	-	0%
Elections	-	20,000	4,332	4,000	-	0%
Insurance	99,221	120,000	115,017	140,000	124,865	89%
Grants-in-aid	1,750	3,000	3,250	3,000	-	0%
Ohtaki expense	-	2,000	2,405	5,000	-	0%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	28,471	-	61,727	-	(1,285)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	-	0%
	563,531	645,300	626,398	678,300	186,526	27%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Protective Services Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Fire Department						
Firefighters indemnities	114,712	120,000	135,625	125,000	-	0%
Other Wage Costs	23,586	18,000	89,020	110,000	10,319	9%
Town Administration	14,000	14,700	14,700	16,000	-	0%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	10,187	13%
Miscellaneous Operations	124,990	145,000	54,814	73,800	4,324	6%
Training	15,561	28,000	44,525	35,000	1,552	4%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	12,200	10%
	432,397	516,100	560,354	564,200	38,582	7%
BC Wildfire Costs	44,266	-	33,666	-	-	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	10,575	10,000	34,488	10,000	-	0%
	54,840	10,000	68,154	10,000	-	0%
Total Fire Department	487,237	526,100	628,508	574,200	38,582	7%

Bylaw Enforcement & Other

Emergency Measures	5,658	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	18,089	20,000	13,912	20,000	2,235	70%
Building Inspection	35,361	40,000	36,396	40,000	1,400	91%
	59,107	65,000	50,307	65,000	3,635	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
PW Administration						
Shop and Yard	58,422	55,000	47,028	55,000	3,929	7%
PW Admin Wages	242,966	240,000	241,930	245,000	17,499	7%
PW Admin Other	5,206	9,000	5,641	9,000	302	3%
Safety and Training	9,940	34,000	10,900	29,000	969	3%
						-
Office Administration Charge	14,000	17,000	17,000	17,000	-	0%
Recovery from Utilities	(260,000)	(265,000)	(265,000)	(265,000)	-	0%
	70,534	90,000	57,498	90,000	22,698	25%
Equipment Costs						
Equipment	169,555	-	160,225	-	26,859	-
Equipment Allocations	(288,072)	-	(257,122)	-	(26,510)	-
	(118,517)	-	(96,896)	-	349	-
Other Costs						
Billable Outside Jobs	14,686	-	29,082	-	1,878	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	-	-
	-	-	-	-	1,878	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Road Maintenance						
Banners	6,644	9,000	-	9,000	-	0%
Boulevards	51,251	40,000	31,258	40,000	-	0%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	782	5%
Ditches & Culverts	5,450	10,000	29	10,000	-	0%
Dust Control	969	4,000	742	4,000	-	0%
Grading	-	-	47	500	-	0%
Landscaping	8,813	9,000	3,203	9,000	685	8%
Litter Control	6,406	9,000	2,499	9,000	-	0%
Marking	6,327	8,000	8,626	8,000	-	0%
Mowing	8,585	9,000	5,636	9,000	-	0%
Patching	11,698	20,000	24,991	25,000	2,105	8%
Roads-other	12,686	9,000	936	8,500	152	2%
Seasonal decoration	6,722	10,000	7,012	10,000	743	7%
Shoulders	16,536	16,000	5,432	11,000	-	0%
Sidewalks	12,712	20,000	14,514	20,000	106	1%
Signs	20,284	18,000	9,854	18,000	123	1%
Snow removal	26,003	50,000	39,131	50,000	3,305	7%
Storm Drains & Catch Basins	62,078	46,000	30,742	46,000	7,814	17%
Street Lighting	81,531	94,000	90,357	95,000	9,692	10%
Street Sweeping	7,466	11,000	4,001	10,000	1,140	11%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	383,007	445,000	314,892	445,000	26,646	71%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Garbage Collection

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Garbage Collection						
Revenues						
Regular collections	352,857	353,000	368,462	380,000	379,183	100%
Toter rentals and sales	5,137	4,000	11,166	4,000	2,910	73%
Penalties	2,942	3,000	2,956	3,000	-	0%
Recycling	54,578	58,000	59,726	60,000	5,474	9%
	415,514	418,000	442,310	447,000	387,568	87%
Expenditures						
Regular collection costs	247,387	262,000	256,327	295,000	26,701	9%
Office Administration Charges	19,000	19,000	19,000	19,000	-	0%
PW Administration Charges	26,000	27,000	27,000	27,000	-	0%
Tipping Fees	77,133	80,000	67,577	85,000	-	0%
Recycling costs	41,247	43,000	42,868	45,000	-	0%
	410,766	431,000	412,771	471,000	26,701	6%
Net	4,748	(13,000)	29,539	(24,000)	360,867	

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Other Development Services

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Public Health						
Ambulance Building Lease	48,125	48,200	48,125	48,200	4,010	8%
Public Health Lease	16,682	16,800	16,684	16,800	1,390	8%
Public Health Expenses	13,313	16,000	13,571	16,000	989	6%
NET	51,494	49,000	51,238	49,000	4,411	9%
Planning						
Planning and Zoning Expenses	234,992	40,000	27,123	40,000	478	1%
Other Functions						
Town Economic Development	-	-	-	-	-	-
Columbarium	250	1,000	2,020	2,000	-	0%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	-	-	-	-	-
Cowichan Aquatic Centre	3,437	4,000	3,523	-	-	-
CRI Firesmart Project	148,494	-	61,593	-	1,942	-
Poverty Reduction Strategy	24,700	-	25,000	-	-	-
	176,882	5,500	92,136	2,500	1,942	78%
Total Development Services Expenses	425,186	61,500	132,830	58,500	3,409	6%
Visitor Information Centre						
PW Labour	1,002	1,500	1,936	2,000	-	0%
Info Centre Labour	28,000	43,000	28,290	35,000	-	0%
Hydro	2,688	3,000	3,956	4,000	-	0%
Water, Sewer & Garbage	777	900	815	900	-	0%
Contracted Services	2,626	3,000	4,388	4,600	311	7%
Other Expenses	1,817	2,000	173	400	-	0%
	36,911	53,400	39,557	46,900	311	
Grant Recoveries	(10,000)	(15,000)	(22,005)	(20,000)	(15,000)	75%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	(14,689)	-55%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Parks

	2021	2022	2022	Draft	2023	2023
	Actual	Budget	Actual	2023	Actual	%
				Budget		
Parks						
Beaver Park	25	3,000	480	1,000	-	0%
Bell Tower School	1,249	2,000	815	2,000	-	0%
Centennial Park	44,432	23,000	32,656	33,000	304	1%
Central Park	13,714	16,000	14,417	16,000	609	4%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	-	0%
Dashwood Park	418	1,000	906	1,000	-	0%
Entrance Sign	7,928	10,000	8,216	10,000	78	1%
Footbridge	2,443	2,000	2,432	2,000	273	14%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	146	10%
Heritage Garden	5,135	7,000	3,775	5,000	-	0%
Kaatza Museum	20,833	13,000	9,636	13,000	-	0%
Kates Park - King George	9,997	10,000	8,050	10,000	-	0%
Lakedays Preparation	-	1,000	28	1,000	-	0%
Marina Park Boat Launch	7,036	5,000	2,583	5,000	82	2%
Forest Workers Memorial Park	12,438	12,000	8,173	10,000	88	1%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	-	0%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	-	0%
Parks General	2,701	25,000	14,661	25,000	119	0%
Parkstone Park	1,757	2,000	1,625	2,000	-	0%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	-	0%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	-	0%
Riverside Park	5,764	6,000	18,412	6,000	1,069	18%
Sahtlam Park	2,433	3,000	1,162	3,000	-	0%
Saywell Park	23,674	26,000	22,397	26,000	90	0%
Seniors Centre	3,312	4,000	4,808	5,200	-	0%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	-	0%
Pickleball Courts	1,778	3,000	3,953	3,800	79	2%
Rhododendrum Park Com. in Bloom	302	2,000	-	2,000	-	0%
Town Square	1,671	4,000	398	4,000	-	0%
Trans Canada Trail	1,164	3,000	176	1,000	-	0%
Vandalism	480	5,000	151	5,000	700	14%
Washrooms	28,124	20,000	16,275	20,000	160	1%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	-	0%
Office Administration Charge	13,000	13,000	13,000	13,000	-	0%
	242,647	260,000	208,143	265,000	3,798	1%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Parks

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Lakeview Park						
Reservations	200,043	195,000	193,151	200,300	-	0%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	-	0%
Power Fees	28,398	26,000	30,025	28,000	-	0%
Wood and ice sales	3,871	2,000	1,705	1,700	-	0%
Operating Grant	15,821	-	-	-	-	-
Moorage	7,544	2,000	4,023	4,000	-	0%
	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>242,000</u>	-	0%
Office Administration Charge	8,000	8,000	8,000	8,000	-	0%
CLEC Admin Charges	31,000	31,000	31,000	35,000	-	0%
Summer Student Wages	67,957	69,000	68,648	71,000	-	0%
Maintenance Wages	3,554	4,000	26,085	10,000	-	0%
Contracted Services	10,690	10,000	6,493	8,000	-	0%
PW Labour	1,730	2,500	4,040	4,000	-	0%
Hydro and Electricity	5,743	8,000	6,309	8,000	-	0%
Materials and Supplies	19,161	19,000	21,118	21,000	-	0%
Other Expenses	12,931	13,000	9,139	12,000	32	0%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	-	0%
Park Attendant/ Security	45,577	45,000	26,723	30,000	-	0%
Public Works Charges	976	1,300	1,792	1,800	-	0%
Telephone	2,132	3,000	1,792	3,000	64	2%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>221,521</u>	<u>223,300</u>	96	0%
Net	<u>43,913</u>	<u>6,200</u>	<u>17,557</u>	<u>18,700</u>	(96)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of CLEC

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Revenues						
Group Revenues	191,268	200,000	351,011	400,000	6,200	2%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	1,200	17%
	<u>232,768</u>	<u>216,000</u>	<u>358,211</u>	<u>407,200</u>	<u>7,400</u>	<u>2%</u>
Expenditures - Variable						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	-	0%
Food Supplies	52,014	52,000	100,637	110,000	-	0%
Custodians	22,032	25,000	39,303	45,000	-	0%
Supplies	1,036	1,000	2,216	2,000	-	0%
	<u>132,230</u>	<u>138,500</u>	<u>220,090</u>	<u>242,000</u>	<u>-</u>	<u>0%</u>
Expenditures - Fixed						
Admin Salaries	100,688	120,000	93,079	110,000	4,251	4%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(35,000)	-	0%
Housing Allowance	-	-	-	-	-	-
Town Administration	22,000	22,000	22,000	22,000	-	0%
Electricity	17,614	20,000	20,419	21,000	-	0%
Heat	25,726	18,000	41,028	40,000	4,065	10%
Telephone & other Utilities	9,894	11,200	9,064	11,500	1,082	9%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	183	2%
Maintenance	31,033	33,000	16,999	23,000	-	0%
Public Works Charges	8,304	11,000	9,803	11,000	778	7%
Miscellaneous Operations	-	-	-	-	-	-
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>10,358</u>	<u>5%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>412,432</u>	<u>455,500</u>	<u>10,358</u>	<u>2%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(54,221)</u>	<u>(48,300)</u>	<u>(2,958)</u>	<u>6%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(36,663)</u>	<u>(29,600)</u>	<u>(3,054)</u>	<u>10%</u>
Lakeview Park Road						
Road maintenance	<u>3,079</u>	<u>7,000</u>	<u>2,813</u>	<u>5,000</u>	<u>-</u>	<u>40%</u>
NET	<u>(53,252)</u>	<u>(137,500)</u>	<u>(39,476)</u>	<u>(34,600)</u>	<u>(3,054)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Capital Expenses

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	2023
				Budget		Var
General						
Asset appraisal - Insurance	7,500	-	-	-	-	-
Asset Retirement Obligations/Asset manag	-	25,000	-	25,000	-	0%
Computer Equipment	2,356	15,000	-	5,000	-	0%
Development Cost Charges Review	2,523	36,000	30,456	-	-	-
Emergency Operations Centre	-	50,000	-	50,000	-	0%
Hazmat Inventory	-	10,000	-	10,000	-	0%
Office Equipment	-	-	-	100,000	-	0%
Info Centre paint/trim work	-	-	-	30,000	-	0%
Mildred Child Demo/upgrades	-	100,000	-	100,000	-	0%
Town hall renovations	357,146	2,600,000	1,930,620	1,300,000	8,440	1%
Truck #1 Display Building	51,274	-	-	-	-	-
	420,799	2,836,000	1,961,076	1,620,000	8,440	1%

CLEC

Carpet / Flooring	-	5,000	-	12,000	-	0%
Exterior Building Paint	-	-	-	5,000	-	0%
Hot Water on Demand	5,582	-	-	-	-	-
Clec Renovations	-	60,000	48,250	-	-	-
Ice Machine	-	-	-	3,000	-	0%
Mattresses	-	-	-	5,000	-	0%
Study - Reduce Propane Use	-	-	-	8,000	-	0%
Water system	-	5,000	1,761	-	-	-
	5,582	70,000	50,011	33,000	-	0%

Fire Department

Heat Pump/Generator Replacement	10,199	15,000	14,494	15,000	-	0%
Structure Hose and Gear	-	10,000	-	10,000	-	0%
#6 New Fire truck equipment	-	-	-	-	-	-
Holmatro Tools	-	5,000	-	10,000	-	0%
Trailer Purchase	-	-	10,574	-	-	-
ATV Truck Pump	-	10,000	14,200	-	-	-
Firehall repairs	11,783	16,000	15,060	16,000	-	0%
Firehall Roof Repair	-	-	-	50,000	-	0%
Training Ground Facilities	55,546	-	-	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	40,000	41,923	-	-	-
Truck purchase	-	95,000	91,005	-	-	-
Tools and Equipment	-	3,000	3,112	3,000	-	0%
Wildland Pumps and Gear	-	-	-	40,000	-	0%
Wildland Hose	-	-	-	10,000	-	0%
Hoses and Valving	15,101	8,000	-	-	-	-
	92,629	222,000	190,368	174,000	-	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
General Fund - Schedule of Capital Expenses

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	2023
				Budget		Var
Public Works						
Multi-use Truck	-	125,000	-	-	-	-
Equipment Purchase	265,691	-	-	185,000	-	0%
Truck purchase	75,205	-	-	30,000	-	0%
Active Transportation Plan	36,625	-	-	-	-	-
Annual Paving Program	174,975	175,000	41,493	150,000	-	0%
Cowichan Ave. Drainage	-	-	-	25,000	-	0%
Lakeview Park - chip seal	-	-	-	-	-	-
PW Office/Yard	-	125,000	6,679	30,000	-	0%
Sidewalks	43,023	60,000	-	60,000	-	0%
Small tools	3,193	5,000	528	5,000	-	0%
Stormwater planning study	-	15,000	-	-	-	-
Storm Upgrades - Arbutus	-	35,000	-	-	-	-
Transit Shelter Upgrades	8,230	110,000	122,651	-	5,379	-
	606,941	650,000	171,351	485,000	5,379	1%
Lakeview Park						
Electrical Upgrades	-	-	-	5,000	-	0%
Golf Cart purchase	6,222	-	-	6,500	-	0%
Resurfacing campsites - gravel/sand	-	10,000	-	8,000	-	0%
Lakeview storm upgrade	-	10,000	-	-	-	-
Floating walkway repairs	-	10,000	-	-	-	-
Lakeview Washrooms	-	30,000	-	70,000	-	0%
	6,222	60,000	-	89,500	-	0%
Parks						
Centennial Park Drainage	-	-	-	20,000	-	0%
Centennial Park Dog Park	-	-	-	50,000	-	0%
Footbridge improvements	-	60,000	-	896,760	-	0%
Kasapi Park upgrades	-	-	-	-	-	-
Little League	-	-	-	10,000	-	0%
Marina Park Dock Repairs	-	5,000	-	50,000	-	0%
Sani Dump Pay-to-use system	-	-	-	20,000	-	0%
Stone Park	37,946	-	-	-	-	-
Riverside Park Improvements	-	50,000	51,878	40,000	-	0%
River's Edge Memorial Garden	-	-	-	-	-	-
Saywell Park Improvements	-	33,000	41,700	-	-	-
Town Square Restaining	-	10,000	-	10,000	-	0%
	37,946	158,000	93,578	1,096,760	-	0%
Total General Capital	1,170,120	3,996,000	2,466,384	3,498,260	13,819	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
Sewer Fund

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	2023
				Budget		%
Revenues						
User Rates	554,206	567,000	596,821	602,000	582,622	97%
Connection Fees	5,991	2,000	2,880	2,000	-	0%
Penalties And Other Interest	4,112	4,000	4,187	4,000	-	0%
Sewer Facilities Grant	-	-	-	1,200,000	-	0%
Parcel Tax	257,850	438,000	438,000	440,500	-	0%
Contribution from others	5,297	-	75,000	30,000	2,037	7%
Debt - Greendale Residents	-	-	-	1,100,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	827,457	1,011,000	1,116,889	3,378,500	584,659	110%
Expenditures						
Administration	4,143	3,000	2,090	3,000	15	1%
Office Administration	68,000	69,000	69,000	69,000	-	0%
PW Administration	90,000	92,000	92,000	92,000	-	0%
Discounts	40,898	41,000	43,710	44,000	22,974	52%
General Maintenance	87,472	90,000	89,712	90,000	7,536	8%
Connections Maintenance	1,029	8,000	7,076	8,000	327	4%
Chlorination	18,527	15,000	9,832	15,000	-	0%
New Connections	2,711	3,000	1,686	3,000	433	14%
Sewer Flushing	6,166	7,000	5,281	7,000	2,060	29%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	7,884	11%
Sewer Lagoon Maintenance	93,895	95,000	60,361	95,000	7,524	8%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	-	-	-	-
Capital	272,655	450,000	41,720	2,880,000	-	0%
	837,733	1,011,000	467,109	3,381,000	48,753	46%
Surplus(Deficit)	(10,276)	-	649,780	(2,500)	535,906	
SEWER CAPITAL						
Liftstation Upgrades	43,636	-	-	-	-	-
Liftstation #1&4 Upgrade	-	100,000	328	60,000	-	0%
Greendale Eng & Construction	-	100,000	22,560	1,100,000	-	0%
Sewer I&I	208,358	250,000	18,833	200,000	-	0%
Sewer Lagoon	11,438	-	-	-	-	-
Sewer Modelling	-	-	-	20,000	-	0%
Sewer Treatment Plant Upgrades	9,223	-	-	1,500,000	-	0%
Riverside Force Main	-	-	-	-	-	-
	272,655	450,000	41,720	2,880,000	-	9%

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
Water Fund

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	%
				Budget		
Revenues						
User Rates	653,731	685,000	697,623	730,000	708,121	97%
Connection Fees	31,246	2,000	47,790	2,000	-	0%
Fire Hydrant Installation & other	14,922	4,000	14,548	8,500	8,505	100%
Other Penalties And Interest	5,194	5,000	5,162	5,000	389	8%
Contribution from Others	-	-	75,000	30,000	6,000	20%
Parcel Tax	351,600	537,300	537,600	540,600	-	0%
Transfer From Surplus	-	54,100	-	-	-	-
	<u>1,056,692</u>	<u>1,287,400</u>	<u>1,377,723</u>	<u>1,316,100</u>	<u>723,015</u>	<u>107%</u>
Expenditures						
Administration	1,793	3,400	3,336	3,400	-	0%
Office Administration	119,000	119,000	119,000	119,000	-	0%
PW Administration	122,000	124,000	124,000	124,000	-	0%
Discounts	50,013	50,000	53,272	54,000	28,783	53%
Safety and Training	4,306	4,500	1,672	4,500	-	0%
Chlorination	-	-	-	-	-	-
Flushing	12,246	14,000	13,191	14,000	-	0%
Reservoir	1,150	7,000	1,217	3,000	391	13%
General Maintenance	79,741	115,000	74,314	100,000	5,801	6%
Hydrants	22,030	22,500	11,718	22,500	203	1%
New Connections	4,506	10,000	2,243	10,000	171	2%
Connection Maintenance	49,962	75,000	52,169	75,000	4,779	6%
Water Meters	17,525	20,000	31,380	35,000	4,357	12%
Pump House Maintenance	62,102	60,000	47,805	60,000	2,947	5%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	1,244	10%
Slopes water pump station	11,838	10,000	7,260	10,000	570	6%
Water treatment plant	150,893	260,000	178,843	260,000	14,946	6%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	400,375	-	-	-	-	-
Capital	27,760	381,000	77,471	270,000	-	0%
	<u>1,144,706</u>	<u>1,287,400</u>	<u>810,325</u>	<u>1,176,400</u>	<u>64,189</u>	<u>63%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>567,397</u>	<u>139,700</u>	<u>658,826</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - January 31, 2023
Water Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	27,760	61,000	22,612	-	-	-
Greendale Trestle Watermain*Upgrac	-	-	-	-	-	-
North Shore Pump Station upgrades	-	20,000	-	20,000	-	0%
River Road Water Main	-	-	-	-	-	-
Water Modelling	-	-	1,520	-	-	-
Water Treatment Upgrade	-	-	-	-	-	-
Watermain Design	-	-	-	100,000	-	0%
Watermain Upgrades	-	300,000	53,339	150,000	-	0%
Water metering	-	-	-	-	-	-
	<u>27,760</u>	<u>381,000</u>	<u>77,471</u>	<u>270,000</u>	<u>-</u>	<u>0%</u>