



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: April 14, 2020
SUBJECT: March 31, 2020 Finance Report

The statements of revenue and expenses for the period ended March 31, 2020 are attached for Council review. The 2019 numbers have been finalized but may change subject to the year-end audit which started April 14th. A meeting date will need to be scheduled in early May to review the audited financial statements for the year ended December 31, 2019.

The draft 2020 budget figures reflect staff and council budget discussions to date. Minor changes have been made as information becomes available. Some levies and rates from other government agencies are still outstanding.

Also, due to the closure of the Royal Bank in Lake Cowichan, staff is requesting approval to pay bills that were previously paid by cheque in person at the bank through online banking. The payments to the Receiver General, GST, visa bills etc can no longer be paid at the local branch therefore on-line banking is the recommended alternative.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020

REVENUES	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Taxes	2,071,964	2,144,601	2,146,518	2,275,178	-	0%
Supplemental Adjustments	-	-	-	(8,200)	-	0%
Grants-In-Lieu	55,016	57,280	55,108	57,000	-	0%
Penalties and Interest on Taxes	63,046	60,000	63,177	60,000	602	1%
Business Licences	21,800	18,000	18,275	18,000	2,450	14%
Building and Other Permits	68,731	25,000	61,278	24,700	8,290	34%
Storm Drain Connection Fees	1,890	-	3,080	-	150	-
Dog Tags and Fines	3,590	3,200	3,655	3,300	2,290	69%
Interest on Investments	92,378	30,000	109,498	50,000	2,277	5%
Fire Service to CVRD	272,682	321,847	312,469	322,918	-	0%
BC Wildfire Recoveries	16,896	-	-	-	-	-
Fire Department Recovery	-	-	35,139	-	-	-
Garbage Revenues	380,404	383,500	386,875	397,500	350,682	88%
Lakeview Revenues	203,016	191,000	213,222	199,000	80,955	41%
Sale of Assets	-	-	104,597	-	-	-
Public Works Revenues	2,689	-	3,313	-	-	-
Fire Department Revenues	49,772	-	8,034	-	807	-
Other Revenue	26,767	9,250	34,920	9,300	11,881	128%
Ambulance Building Lease	44,829	45,000	47,851	48,000	12,031	25%
Public Health Lease	16,617	16,700	16,675	16,800	4,169	25%
Clec Revenues	388,483	417,000	346,880	386,000	14,820	4%
Unconditional Transfers	477,193	451,900	494,157	491,900	-	0%
Conditional Transfers	91,736	3,778,000	13,825	640,000	-	0%
Transfers From Reserve Funds	75,442	630,000	394,504	185,000	-	0%
Transfers From Building Reserve	-	481,000	-	900,000	-	0%
Transfer From Fire Dept Reserves	-	400,000	502,961	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	-	300,000	225,000	-	-	-
Prior year Surplus	-	-	-	-	-	-
Police Tax Levy	156,542	166,480	166,630	169,800	-	0%
Library Levy	134,872	133,729	133,728	150,202	-	0%
Collections For Other Govts.	2,251,430	2,476,441	2,475,888	2,624,052	-	0%
	6,967,784	12,539,928	8,377,256	9,020,450	491,404	5%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
EXPENDITURES						
General Government Services	538,913	567,600	539,969	554,400	220,304	40%
Fire Department	364,906	427,000	455,758	459,700	65,929	14%
Police Force	156,542	166,480	166,630	169,800	-	0%
Bylaw Enforcement & Other	74,033	61,000	44,845	61,000	11,103	18%
Public Works Administration	57,542	61,300	26,339	52,100	61,299	118%
Public Works Roads	291,965	435,700	344,895	435,000	92,484	21%
Public Works - Equipment & Other	(130,134)	-	(107,180)	-	(37,536)	-
Garbage Expenses	395,405	402,100	390,275	408,500	99,104	24%
Planning, Health & Other	56,442	71,300	47,825	63,500	4,759	7%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	19,049	22,000	18,415	22,000	936	4%
Parks	236,283	254,100	229,288	254,100	41,873	16%
Lakeview Park	180,398	178,300	178,112	187,100	5,648	3%
CLEC Expense	481,699	472,000	427,009	440,800	60,745	14%
Lakeview Road	5,650	13,000	2,312	10,000	2,936	29%
Transfer To Library	134,872	133,729	133,728	150,202	37,551	25%
Capital	876,052	6,414,774	1,469,101	3,221,000	26,537	1%
Debt Charges - Interest	3,192	3,000	3,928	4,000	547	14%
Debt Payments - Fire	186,003	198,100	173,037	209,000	34,803	17%
Amortization	593,468	-	657,091	-	-	-
Transfers To Reserve Funds	181,231	136,000	185,585	138,000	-	0%
Transfer Equip. Recovery to Reserve	128,726	-	105,430	-	-	-
Transfer To Surplus	-	46,004	-	-	-	-
Transfers To Other Governments	2,251,430	2,476,441	2,475,888	2,624,052	-	0%
	7,083,668	12,539,928	7,968,283	9,464,254	729,021	8%
Surplus(Deficit)	(115,884)	-	408,973	(443,804)	(237,617)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of General Government Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
General Government Services						
Mayor and Council Indemnities	84,331	80,000	80,475	81,400	18,716	23%
Mayor and Council Expenses	36,568	42,500	39,534	45,100	8,201	18%
Mildred Child Annex	2,196	3,100	1,944	2,500	505	20%
Municipal Hall	18,121	25,600	20,043	25,500	4,742	19%
Office Wages	431,477	435,000	442,633	450,000	109,219	24%
Office Expenses	31,706	56,500	38,831	54,000	8,512	16%
Data Processing	17,137	24,600	18,353	26,000	17,367	67%
Legal Expense	26,079	30,000	25,123	30,000	1,100	4%
Audit	16,695	26,000	16,125	26,000	-	0%
Elections	3,666	4,000	-	4,000	-	0%
Insurance	91,284	100,000	40,371	100,000	70,652	71%
Grants-in-aid	4,700	3,000	2,449	3,000	-	0%
Ohtaki expense	3,163	6,000	-	3,000	-	0%
Ohtaki recoveries	(20)	-	-	-	-	-
Payroll Benefits Clearing	13,510	-	82,789	-	(18,710)	-
Insurance and administration recover	(241,700)	(268,700)	(268,700)	(296,100)	-	0%
	538,913	567,600	539,969	554,400	220,304	40%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Protective Services Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Fire Department						
Firefighters indemnities	101,324	110,000	107,194	110,000	10,729	10%
Other Wage Costs	19,543	18,000	22,369	18,000	3,839	21%
Town Administration	13,000	13,000	13,000	14,000	-	0%
Fire Hall Operations and Maint.	47,687	55,200	84,118	61,500	11,213	18%
Miscellaneous Operations	104,170	111,900	110,305	117,100	16,108	14%
Training	21,408	28,000	28,907	28,000	5,188	19%
Fire Vehicles & Equipment	56,286	80,900	81,030	101,100	9,214	9%
	363,418	417,000	446,923	449,700	56,291	13%
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	1,488	10,000	8,835	10,000	9,637	96%
	1,488	10,000	8,835	10,000	9,637	96%
Total Fire Department	364,906	427,000	455,758	459,700	65,929	14%
Bylaw Enforcement & Other						
BC Wildfire - Recoveries	(16,896)	-	-	-	-	-
Emergency Measures	20,520	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	16,455	19,000	15,601	19,000	3,470	18%
Building Inspection	37,058	37,000	29,244	37,000	7,633	21%
	74,033	61,000	44,845	61,000	11,103	18%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Public Works Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
PW Administration						
Shop and Yard	48,132	47,000	45,155	47,000	8,721	19%
PW Admin Wages	165,012	180,000	161,455	180,000	47,533	26%
PW Admin Other	8,988	16,500	4,895	10,100	2,039	20%
Safety and Training	24,810	34,000	31,035	34,000	3,007	9%
Office Administration Charge	14,700	13,900	13,900	14,000	-	0%
Recovery from Utilities	(204,100)	(230,100)	(230,100)	(233,000)	-	0%
	57,542	61,300	26,339	52,100	61,299	118%
Equipment Costs						
Equipment	144,370	-	136,629	-	24,985	-
Equipment Allocations	(274,504)	-	(243,809)	-	(62,522)	-
	(130,134)	-	(107,180)	-	(37,536)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	-	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	-	-	-	-	-	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Public Works Expenses

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Road Maintenance						
Banners	2,826	9,000	5,095	9,000	-	0%
Boulevards	25,001	31,000	22,129	31,000	6,162	20%
Crack Sealing	-	10,000	-	10,000	-	0%
Dangerous Trees	13,939	15,000	10,963	20,000	1,250	6%
Ditches & Culverts	4,177	10,000	3,642	10,000	392	4%
Dust Control	3,475	4,000	3,989	5,000	-	0%
Landscaping	8,470	10,000	9,573	10,000	885	9%
Litter Control	8,557	16,000	7,832	14,000	1,221	9%
Marking	3,031	10,000	10,600	10,000	819	8%
Mowing	6,050	13,000	5,095	10,000	56	1%
Patching	11,237	20,000	16,792	20,000	1,903	10%
Roads-other	9,635	14,000	4,906	11,000	8,266	75%
Seasonal decoration	25,737	12,000	21,738	12,000	2,735	23%
Shoulders	3,478	14,000	2,142	14,000	4,009	29%
Sidewalks	19,361	20,000	13,638	20,000	25	0%
Signs	5,653	11,000	14,787	16,000	2,253	14%
Snow removal	4,338	50,000	31,339	50,000	29,599	59%
Storm Drains & Catch Basins	18,189	50,000	23,519	40,000	14,007	35%
Street Lighting	88,181	84,000	97,951	90,000	14,931	17%
Street Sweeping	9,629	11,000	17,468	11,000	3,971	36%
Office Administration Charge	21,000	21,700	21,700	22,000	-	0%
	291,965	435,700	344,895	435,000	92,484	21%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Garbage Collection

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Garbage Collection						
Revenues						
Regular collections	318,583	323,000	327,433	334,000	333,356	100%
Toter rentals	4,575	3,000	4,069	4,000	3,387	85%
Penalties	3,451	3,500	3,782	3,500	-	0%
Recycling	53,794	54,000	51,592	56,000	13,939	25%
	380,404	383,500	386,875	397,500	350,682	88%
Expenditures						
Regular collection costs	248,415	249,000	236,987	250,000	81,489	33%
Office Administration Charges	17,600	18,000	18,000	18,000	-	0%
PW Administration Charges	24,600	25,100	25,100	25,500	-	0%
Tipping Fees	64,954	66,000	66,688	69,000	10,906	16%
Recycling costs	39,837	44,000	43,501	46,000	6,709	15%
	395,405	402,100	390,275	408,500	99,104	24%
Net	(15,002)	(18,600)	(3,400)	(11,000)	251,577	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Other Development Services

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Public Health						
Ambulance Building Lease	44,829	45,000	47,851	48,000	12,031	25%
Public Health Lease	16,617	16,700	16,675	16,800	4,169	25%
Public Health Expenses	9,721	17,800	11,706	17,000	1,184	7%
NET	51,725	43,900	52,819	47,800	15,017	31%
Planning						
Planning and Zoning Expenses	39,673	40,000	23,380	40,000	3,450	9%
Other Functions						
Town Economic Development	3,855	1,000	965	1,000	-	0%
Columbarium	-	-	750	1,000	125	13%
Heritage Advisory	1,036	500	912	500	-	0%
Cowichan Aquatic Centre	2,158	4,000	3,345	4,000	-	0%
75th Birthday Celebration	-	8,000	6,767	-	-	-
	7,048	13,500	12,738	6,500	125	2%
Total Development Services Expenses	56,442	71,300	47,825	63,500	4,759	7%
Info Centre						
PW Labour	820	2,200	452	2,200	-	0%
Water, Sewer & Garbage	-	700	-	700	-	0%
Contracted Services	15,000	15,000	15,000	15,000	-	0%
Other Expenses	4,429	5,300	4,164	5,300	936	18%
Recoveries - hydro	(1,200)	(1,200)	(1,200)	(1,200)	-	0%
	19,049	22,000	18,415	22,000	936	4%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Parks

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Parks						
Beaver Park	4,077	6,100	5,665	6,000	-	0%
Bell Tower School	1,316	2,400	1,341	2,400	-	0%
Centennial Park	42,577	22,000	33,160	22,000	14,489	66%
Central Park	14,804	18,500	14,838	18,500	196	1%
Civic Square	495	2,500	794	1,000	-	0%
Communities in Bloom	125	2,000	-	2,000	-	0%
Cougar Sign Landscaping	2,894	3,200	1,408	3,000	-	0%
Dashwood Park	280	1,200	105	1,000	-	0%
Entrance Sign	8,835	10,000	9,479	10,000	1,616	16%
Footbridge	1,758	4,500	1,232	2,000	170	9%
Footpath maintenance	400	1,600	212	1,500	-	0%
Gillespie Park	594	1,000	607	-	-	-
Heritage Garden	12,656	7,000	6,796	7,000	103	1%
Kaatza Museum	8,746	10,800	12,219	13,800	1,964	14%
Kates Park - King George	7,145	10,000	4,380	10,000	2,752	28%
Lakedays Preparation	585	2,000	336	1,000	-	0%
Marina Park	6,043	3,200	3,280	3,200	321	10%
Forest Workers Memorial Park	6,490	6,700	8,035	9,000	162	2%
Ohtaki/Kasapi Park	2,425	10,000	1,941	10,000	2,350	24%
Park Bench Maintenance	1,552	5,000	8,251	6,000	-	0%
Parks General	25,821	20,700	34,974	23,500	4,189	18%
Parkstone Park	1,980	2,500	1,011	2,000	184	9%
Joginder Bains Park - Point Ideal	6,700	4,200	3,358	4,000	53	1%
Rivers Edge Memorial Garden	6,745	6,700	4,315	5,000	-	0%
Riverside Park	3,901	5,900	3,598	5,000	591	12%
Sahtlam Park	3,637	3,000	1,488	3,000	7,299	243%
Saywell Park	15,557	20,500	20,596	20,500	1,480	7%
Seniors Centre	2,813	3,100	2,011	3,100	148	5%
Ted Burns Nature Preserve	392	1,000	1,709	2,000	-	0%
Pickleball Courts	3,557	3,200	977	3,000	191	6%
Town Square	4,909	5,000	2,992	5,000	-	0%
Trans Canada Trail	8,146	5,900	876	4,000	78	2%
Trestle Walkway	864	3,000	814	2,000	93	5%
Vandalism	50	5,000	-	5,000	-	0%
Washrooms	11,859	15,000	21,097	20,000	3,150	16%
West Entrance	455	600	-	500	-	0%
Winter Park	4,098	7,000	3,291	5,000	295	6%
Office Administration Charge	11,000	12,100	12,100	12,100	-	0%
	<u>236,283</u>	<u>254,100</u>	<u>229,288</u>	<u>254,100</u>	<u>41,873</u>	<u>16%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Parks

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Lakeview Park						
Reservations	156,349	150,000	152,399	150,000	65,019	43%
Walk Ins	8,174	8,000	17,239	16,000	133	1%
Power Fees	23,041	22,000	24,401	23,000	13,899	60%
Wood and ice sales	4,637	4,500	4,777	4,000	-	0%
Operating Grant	2,981	-	7,762	-	120	-
Moorage	7,833	6,500	6,645	6,000	1,783	30%
	<u>203,016</u>	<u>191,000</u>	<u>213,222</u>	<u>199,000</u>	<u>80,955</u>	<u>41%</u>
Office Administration Charge	8,400	8,500	8,500	8,500	-	0%
CLEC Admin Charges	31,000	31,000	31,000	36,000	-	0%
Summer Student Wages	53,925	55,000	54,335	56,000	-	0%
Maintenance Wages	1,974	7,000	11,765	7,000	-	0%
Contracted Services	16,781	15,000	16,140	15,000	91	1%
PW Labour	1,574	1,500	2,570	1,500	74	5%
Hydro and Electricity	8,393	9,000	7,734	9,000	944	10%
Materials and Supplies	12,674	12,000	9,675	12,000	1,156	10%
Other Expenses	7,565	10,800	7,456	10,800	2,815	26%
Water, Sewer & Garbage	9,898	8,000	8,157	8,500	-	0%
Park Attendant/ Security	24,688	15,000	16,508	17,000	-	0%
Public Works Charges	612	700	1,399	1,000	73	7%
Telephone	2,116	3,000	1,998	3,000	497	17%
Equipment allocations	800	1,800	875	1,800	-	0%
	<u>180,398</u>	<u>178,300</u>	<u>178,112</u>	<u>187,100</u>	<u>5,648</u>	<u>3%</u>
Net	<u>22,618</u>	<u>12,700</u>	<u>35,110</u>	<u>11,900</u>	<u>75,307</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of CLEC

	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 %
Revenues						
Group Revenues	372,745	402,000	340,880	380,000	13,320	4%
Programming revenues	9,738	9,000	-	-	-	-
Rental Income	6,000	6,000	6,000	6,000	1,500	25%
	<u>388,483</u>	<u>417,000</u>	<u>346,880</u>	<u>386,000</u>	<u>14,820</u>	<u>4%</u>
Expenditures - Variable						
Program Services	2,786	8,000	250	2,000	-	0%
Kitchen Wages	69,458	80,000	62,459	65,000	2,589	4%
Food Supplies	69,908	71,000	68,929	68,000	-	0%
Custodians	36,732	40,000	29,262	35,000	1,473	4%
Supplies	3,371	4,000	2,070	3,000	-	0%
	<u>182,255</u>	<u>203,000</u>	<u>162,970</u>	<u>173,000</u>	<u>4,062</u>	<u>2%</u>
Expenditures - Fixed						
Admin Salaries	179,131	182,000	171,653	182,000	42,348	23%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(36,000)	-	0%
Housing Allowance	6,000	6,000	6,000	6,000	1,500	25%
Town Administration	22,500	22,500	22,500	22,000	-	0%
Electricity	20,865	22,000	19,429	22,000	4,058	18%
Heat	17,515	14,000	14,859	14,000	3,499	25%
Telephone & other Utilities	10,753	11,500	11,217	11,800	2,242	19%
Bad Debts	-	-	-	-	-	-
Advertising	807	1,000	-	5,000	-	0%
Contracted Services	28,745	10,000	14,523	10,000	882	9%
Maintenance	33,059	23,000	23,029	23,000	69	0%
Public Works Charges	11,069	8,000	11,829	8,000	2,085	26%
Miscellaneous Operations	-	-	-	-	-	-
	<u>299,444</u>	<u>269,000</u>	<u>264,039</u>	<u>267,800</u>	<u>56,683</u>	<u>21%</u>
Total Expenses	<u>481,699</u>	<u>472,000</u>	<u>427,009</u>	<u>440,800</u>	<u>60,745</u>	<u>14%</u>
NET CLEC OPERATIONS	<u>(93,216)</u>	<u>(55,000)</u>	<u>(80,129)</u>	<u>(54,800)</u>	<u>(45,925)</u>	<u>84%</u>
NET LAKEVIEW AND CLEC	<u>(70,598)</u>	<u>(42,300)</u>	<u>(45,019)</u>	<u>(42,900)</u>	<u>29,382</u>	<u>-68%</u>
Lakeview Park Road						
Road maintenance	<u>5,650</u>	<u>13,000</u>	<u>2,312</u>	<u>10,000</u>	<u>2,936</u>	<u>43%</u>
NET	<u>(76,248)</u>	<u>(55,300)</u>	<u>(47,331)</u>	<u>(52,900)</u>	<u>26,445</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Capital Expenses

General	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
Asset appraisal - Insurance	-	-	-	-	-	-
Asset management plan	-	50,000	5,000	50,000	2,500	5%
Computer Equipment	6,394	15,000	-	30,000	14,632	49%
Demo costs - Neva Road	34,315	100,000	-	-	-	-
Development Cost Charge Review	-	-	-	20,000	-	0%
Hazmat Inventory	-	10,000	1,821	10,000	-	0%
Health Unit Repairs	-	10,000	9,367	2,000	-	0%
Office Equipment	-	20,000	8,034	60,000	-	0%
Land Purchase	9,911	14,000	1,200	-	-	-
Museum	-	30,000	-	50,000	-	0%
Mildred Child Demo	-	300,000	-	60,000	-	0%
Town hall renovations	7,518	1,804,000	95,461	1,700,000	1,260	0%
	<u>58,137</u>	<u>2,353,000</u>	<u>120,883</u>	<u>1,982,000</u>	<u>18,392</u>	<u>1%</u>
CLEC						
Carpet / Flooring	-	5,000	-	5,000	-	0%
Electrical upgrades	9,788	3,000	5,319	5,000	-	0%
Exterior Building Paint	-	-	-	3,000	-	0%
Clec JCP	11,629	-	-	-	-	-
Mattresses	1,099	-	-	5,000	-	0%
Water system/well	44,384	50,000	63,437	10,000	2,502	25%
	<u>66,899</u>	<u>58,000</u>	<u>68,756</u>	<u>28,000</u>	<u>2,502</u>	<u>9%</u>
Fire Department						
Gas monitor and controls	7,250	-	-	-	-	-
Storz hydrant upgrades	16,675	-	-	-	-	-
Office renovation	-	10,000	14,674	10,000	-	0%
Heat Pump/Generator Replacement	11,510	15,000	13,340	15,000	-	0%
Forestry Hose and Gear	-	10,000	6,145	10,000	-	0%
#6 New Fire truck equipment	-	27,000	32,972	-	-	-
Misc Fire Equipment	-	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Firehall repairs	-	6,000	2,046	6,000	2,646	44%
Training Ground Facilities	96,102	48,500	64,421	60,000	-	0%
Truck purchase	-	700,000	728,710	-	-	-
Tools and Equipment	535	3,000	3,323	3,000	-	0%
Hoses and valving	9,513	8,000	-	8,000	-	0%
	<u>141,585</u>	<u>832,500</u>	<u>865,630</u>	<u>117,000</u>	<u>2,646</u>	<u>2%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
General Fund - Schedule of Capital Expenses

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 Var
Public Works						
Equipment Purchase	-	560,000	357,140	70,000	-	0%
Truck purchase	75,442	70,000	37,364	35,000	-	
Garbage Truck	-	-	-	80,000	-	0%
Active Transportation Plan	-	-	-	50,000	-	0%
Annual Paving Program	-	-	-	200,000	-	0%
Lakeview Park - chip seal	-	-	-	20,000	-	0%
Cross Walk lights - Post Office	-	20,000	-	-	-	-
Engineering Design - King George St	-	-	-	-	-	-
North Shore Rd Engineering	-	-	-	25,000	-	0%
Garbage facilities - clec	-	20,000	-	40,000	-	0%
PW Office/Yard - Cap	-	100,000	-	20,000	-	0%
Sidewalks	-	-	-	100,000	-	0%
Signs - Capital	-	50,000	-	-	-	-
Refurbish footbridge	-	-	-	-	-	-
Stormwater Mapping	-	-	-	-	-	-
Small tools	2,713	5,000	3,691	5,000	1,497	30%
	<u>78,155</u>	<u>825,000</u>	<u>398,196</u>	<u>645,000</u>	<u>1,497</u>	<u>0%</u>
Lakeview Park						
Garbage facilities	3,309	-	-	-	-	-
Golf Cart purchase	-	-	-	5,000	-	0%
Resurfacing campsites - gravel/sand	-	-	1,168	5,000	-	0%
Floating walkway repairs	-	10,000	2,938	10,000	-	0%
Lakeview Washrooms	-	-	-	-	-	-
	<u>3,309</u>	<u>10,000</u>	<u>4,106</u>	<u>20,000</u>	<u>-</u>	<u>0%</u>
Parks						
Centennial Park Upgrades	472,924	100,000	-	125,000	-	0%
Centennial Park Washrooms	-	100,000	-	100,000	-	0%
Columbarium planning	48,325	-	-	-	-	-
Connecting Communities	-	2,005,000	-	-	-	-
Footbridge improvements	-	-	-	10,000	-	0%
Marina Park Dock Repairs	5,047	25,000	-	25,000	-	0%
Pickleball/Tennis Courts	1,671	13,274	1,831	-	-	-
Sahtlam Park	-	10,000	-	10,000	-	0%
Riverside Park - Washrooms	-	50,000	-	65,000	-	0%
River's Edge Memorial Garden	-	-	-	70,000	1,500	
Saywell Park Improvements	-	25,000	-	24,000	-	0%
Town Square Ramp	-	8,000	9,700	-	-	-
	<u>527,967</u>	<u>2,336,274</u>	<u>11,531</u>	<u>429,000</u>	<u>1,500</u>	<u>0%</u>
Total General Capital	<u>876,052</u>	<u>6,414,774</u>	<u>1,469,101</u>	<u>3,221,000</u>	<u>26,537</u>	<u>1%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
Sewer Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Revenues						
User Rates	486,145	471,000	496,316	498,000	489,173	98%
Connection Fees	3,920	1,000	3,080	1,000	120	12%
Penalties And Other Interest	4,538	4,500	4,857	4,500	-	0%
Sewer Facilities Grant	-	2,200,000	-	2,200,000	-	0%
Parcel Tax	165,800	166,500	166,700	250,050	-	0%
Contribution from others	-	-	-	-	-	-
Transfer From Surplus	-	1,053,000	-	-	-	-
	660,403	3,896,000	670,953	2,953,550	489,293	17%
Expenditures						
Administration	2,376	3,000	3,846	3,000	-	0%
Office Administration	57,000	67,000	67,000	68,000	-	0%
Consumption Rebates	100	-	-	-	-	-
PW Administration	83,900	90,000	90,000	90,000	-	0%
Discounts	35,451	35,500	35,635	33,000	37,491	114%
General Maintenance	64,793	67,000	69,960	70,000	14,531	21%
Connections Maintenance	2,305	9,000	4,747	9,000	445	5%
Chlorination	9,008	10,000	8,752	10,000	634	6%
New Connections	3,665	5,000	362	3,000	-	0%
Sewer Flushing	6,586	7,000	4,845	6,000	-	0%
Sewer Pump Maintenance	41,520	76,500	47,557	75,000	16,769	22%
Sewer Lagoon Maintenance	61,382	91,000	94,582	91,000	8,019	9%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	93,654	-	97,287	-	-	-
Capital	18,551	3,435,000	75,683	3,495,000	37,973	1%
	480,292	3,896,000	600,256	3,953,000	115,863	3%
Surplus(Deficit)	180,111	-	70,697	(999,450)	373,430	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
Sewer Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	18,551	60,000	75,683	275,000	28,355	10%
Liftstation #1 Upgrade	-	75,000	-	-	-	-
Sewer I&I	-	150,000	-	-	-	-
Sewer Modelling	-	-	-	70,000	-	0%
Sewer Treatment Plant Upgrades	-	3,000,000	-	3,000,000	-	0%
Sewer Lagoon	-	150,000	-	150,000	9,618	6%
Riverside Force Main	-	-	-	-	-	-
	<u>18,551</u>	<u>3,435,000</u>	<u>75,683</u>	<u>3,495,000</u>	<u>37,973</u>	<u>1%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
Water Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
Revenues						
User Rates	576,804	575,000	589,748	595,000	594,358	100%
Connection Fees	11,860	1,000	9,550	1,000	2,720	272%
Fire Hydrant Installation & other	31,674	4,000	3,300	4,000	2,290	57%
Other Penalties And Interest	5,410	5,400	5,829	5,500	15	0%
Grant - Water main upgrades	343,792	182,075	239,583	-	-	-
Infrastructure Grant	3,248,687	-	-	-	-	-
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	236,880	238,420	238,420	340,600	-	0%
Transfer From Surplus	-	503,005	-	-	-	-
	<u>4,455,108</u>	<u>1,508,900</u>	<u>1,086,429</u>	<u>946,100</u>	<u>599,383</u>	<u>72%</u>
Expenditures						
Administration	1,504	3,400	2,470	3,400	-	0%
Office Administration	76,500	92,000	92,000	117,500	-	0%
PW Administration	95,600	115,000	115,000	117,500	-	0%
Consumption Rebates	100	-	-	-	-	-
Discounts	42,938	43,000	43,405	40,000	46,072	115%
Safety and Training	1,926	4,500	1,984	4,000	-	0%
Chlorination	13,975	14,000	12,363	14,000	1,497	11%
Flushing	10,153	12,500	11,912	12,000	4,925	41%
Reservoir	5,783	20,000	18,427	20,000	12,845	64%
General Maintenance	74,131	100,000	77,820	100,000	28,283	28%
Hydrants	18,698	22,500	12,354	22,500	4,295	19%
New Connections	10,713	10,000	3,852	10,000	-	0%
Connection Maintenance	52,422	75,000	55,629	75,000	15,755	21%
Water Meters	20,450	20,000	12,895	20,000	4,175	21%
Pump House Maintenance	39,402	42,000	38,291	42,000	7,456	18%
Small equipment	2,269	-	5,345	-	-	-
Booster Pumps Maintenance	9,244	12,000	10,622	12,000	1,797	15%
Slopes water pump station	5,820	8,000	6,696	8,000	13,887	174%
Greendale Water Connection	4,023	-	3,356	-	502	-
Water treatment plant	1,400	95,000	134,321	200,000	35,417	18%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	111,692	-	248,029	-	-	-
Capital	5,310,230	820,000	1,043,415	489,000	79,622	16%
	<u>5,908,972</u>	<u>1,508,900</u>	<u>1,950,185</u>	<u>1,306,900</u>	<u>256,529</u>	<u>20%</u>
Surplus(Deficit)	<u>(1,453,864)</u>	<u>-</u>	<u>(863,755)</u>	<u>(360,800)</u>	<u>342,854</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2020
Water Fund

	2018 YTD Actual	2019 Budget	2019 YTD Actual	2020 Budget	2020 YTD Actual	2020 %
<u>WATER CAPITAL</u>						
Greendale Road Watermain	450,770	-	-	-	-	-
Greendale Trestle Watermain Upgrade	7,749	355,000	316,698	-	-	-
North Shore Pump Station Backup Powe	-	100,000	-	100,000	-	0%
Ohtaki Bridge Watermain Upgrade	-	-	-	-	-	-
River Road Water Main	-	-	14,176	189,000	22,112	12%
Water Modelling	24,953	35,000	3,980	-	-	-
Water Treatment Upgrade	4,826,757	300,000	680,581	200,000	57,511	29%
Watermain Upgrades	-	-	-	-	-	-
Water metering	-	30,000	27,980	-	-	-
	<u>5,310,230</u>	<u>820,000</u>	<u>1,043,415</u>	<u>489,000</u>	<u>79,622</u>	<u>127%</u>