



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: April 9, 2021

SUBJECT: March 31, 2021 Finance Report

The statements of revenue and expenses for the period ended March 31, 2021 are attached for Council review. The 2020 numbers have been finalized but may change subject to the year-end audit which started March 29th. A meeting date has been tentatively scheduled on May 11 to review the audited financial statements for the year ended December 31, 2020.

The draft 2021 budget figures reflect staff and council budget discussions to date with increases to the Fire Smart grant and transit shelter projects and increases to capital projects. The budgeted amounts for taxation revenues and collections for other governments will change as information becomes available.

The Financial Plan and Tax Rate bylaws will be presented to Council at the April 27 Regular Council meeting for first, second and third reading.

Lakeview Park Campground opened for reservations on April 5, 2021 for reservations from the May long weekend to the July long weekend. There will be a second opening on May 24th for the rest of the season. There have been over \$40,000 in reservations to date.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
REVENUES						
Taxes	2,146,518	2,234,264	2,232,765	2,279,828	-	0%
Supplemental Adjustments	-	(8,200)	-	-	-	-
Grants-In-Lieu	55,108	57,000	56,874	57,000	-	0%
Penalties and Interest on Taxes	63,177	50,000	77,005	50,000	913	2%
Business Licences	18,275	18,000	18,525	18,750	22,500	120%
Building and Other Permits	61,278	24,700	49,275	24,700	38,264	155%
Storm Drain Connection Fees	3,080	-	330	-	850	-
Dog Tags and Fines	3,655	3,300	2,715	2,700	2,265	84%
Interest on Investments	109,498	50,000	59,731	50,000	3,414	7%
Fire Service to CVRD	312,469	322,918	322,918	341,509	-	0%
Fire Department Recovery	35,139	-	-	-	-	-
Garbage Revenues	386,875	397,500	400,718	411,500	360,453	88%
Lakeview Revenues	213,222	1,000	203,952	197,000	-	0%
Sale of Assets	104,597	-	3,000	-	-	-
Public Works Revenues	3,313	-	12,243	-	1,000	-
Fire Department Revenues	8,034	-	25,359	-	2,980	-
FD Display Building Donations	-	-	30,291	-	-	-
Other Revenue	34,920	9,300	36,279	9,400	23,151	246%
Ambulance Building Lease	47,851	48,000	48,125	48,000	16,042	33%
Public Health Lease	16,675	16,800	16,675	16,800	5,559	33%
Clec Revenues	346,880	21,000	44,701	120,000	48,700	41%
Unconditional Transfers	494,157	494,900	495,911	501,900	-	0%
Conditional Transfers	13,825	615,000	483,910	1,167,499	-	0%
Firesmart Community Grant	-	149,960	-	271,700	-	0%
Transfers From Reserve Funds	394,504	225,000	27,538	430,000	-	0%
Transfers From Building Reserve	-	900,000	-	1,000,000	-	0%
Transfer From Fire Dept Reserves	502,961	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	225,000	-	-	-	-	-
Prior year Surplus	-	312,218	-	-	-	-
Police Tax Levy	166,630	182,600	182,477	186,000	-	0%
Library Levy	133,728	150,202	150,202	155,218	-	0%
Collections For Other Govts.	2,475,888	2,612,565	2,612,329	2,664,750	-	0%
	8,377,256	8,888,027	7,593,848	10,004,254	526,091	5%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021

EXPENDITURES	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
General Government Services	539,969	528,400	576,928	600,900	237,865	40%
Fire Department	455,758	609,660	439,064	486,200	66,951	14%
Police Force	166,630	182,600	182,477	186,000	-	0%
Bylaw Enforcement & Other	44,845	61,000	46,951	64,000	11,780	18%
Public Works Administration	26,339	52,100	86,294	43,500	75,825	174%
Public Works Roads	344,895	435,000	433,957	445,000	80,977	18%
Public Works - Equipment & Other	(107,180)	-	(122,122)	-	(51,866)	-
Garbage Expenses	390,275	408,500	408,715	427,000	98,383	23%
Planning, Health & Other	47,825	63,500	51,838	459,200	114,419	25%
Info Centre	18,415	22,000	18,673	23,300	730	3%
Parks	229,288	254,100	263,723	260,000	19,532	8%
Lakeview Park	178,112	33,600	186,552	189,800	1,061	1%
CLEC Expense	427,009	267,800	223,603	267,600	68,367	26%
Lakeview Road	2,312	10,000	4,314	9,000	793	9%
Transfer To Library	133,728	150,202	150,202	155,218	38,805	25%
Capital	1,469,101	2,846,000	757,155	3,487,500	68,487	2%
Debt Charges - Interest	3,928	4,000	3,997	4,000	535	13%
Debt Payments - Fire	173,037	209,000	212,526	194,300	35,627	18%
Amortization	657,091	-	689,925	-	-	-
Transfers To Reserve Funds	185,585	138,000	146,054	138,000	-	0%
Transfer Equip. Recovery to Reserve	105,430	-	122,140	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,475,888	2,612,565	2,612,329	2,664,750	-	0%
	7,968,283	8,888,027	7,495,295	10,105,268	868,271	9%
Surplus(Deficit)	408,973	-	98,554	(101,014)	(342,179)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of General Government Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
General Government Services						
Mayor and Council Indemnities	80,475	81,400	76,586	82,900	17,235	21%
Mayor and Council Expenses	39,534	25,100	6,465	40,000	3,304	8%
Mildred Child Annex	1,944	2,500	2,308	2,500	540	22%
Municipal Hall	20,043	25,500	27,878	25,500	2,144	8%
Office Wages	442,633	450,000	476,772	480,000	109,881	23%
Office Expenses	38,831	51,000	34,494	50,000	13,112	26%
Data Processing	18,353	26,000	19,674	25,000	17,742	71%
Legal Expense	25,123	30,000	80,201	40,000	1,791	4%
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	-	(11,349)	-
Insurance and administration recover	(268,700)	(278,600)	(278,600)	(277,000)	-	0%
	539,969	528,400	576,928	600,900	237,865	40%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Protective Services Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Fire Department						
Firefighters indemnities	107,194	110,000	109,173	115,000	17,885	16%
Other Wage Costs	22,369	18,000	23,673	18,000	3,799	21%
Town Administration	13,000	14,000	14,000	14,000	-	0%
Fire Hall Operations and Maint.	84,118	61,500	64,985	67,000	14,341	21%
Miscellaneous Operations	110,305	117,100	126,130	124,300	22,043	18%
Training	28,907	28,000	15,013	28,000	1,354	5%
Fire Vehicles & Equipment	81,030	101,100	70,266	109,900	7,529	7%
	446,923	449,700	423,240	476,200	66,951	14%
Firesmart	-	149,960	-	-	-	-
Community Wildfire Protection Plan	8,835	10,000	15,823	10,000	-	0%
	8,835	159,960	15,823	10,000	-	0%
Total Fire Department	455,758	609,660	439,064	486,200	66,951	14%

Bylaw Enforcement & Other

Emergency Measures	-	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	15,601	19,000	15,558	19,000	4,006	21%
Building Inspection	29,244	37,000	31,393	40,000	7,773	19%
	44,845	61,000	46,951	64,000	11,780	18%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
PW Administration						
Shop and Yard	45,155	47,000	71,327	50,000	9,772	20%
PW Admin Wages	161,455	180,000	210,744	195,000	61,399	31%
PW Admin Other	4,895	10,100	5,817	10,500	2,101	20%
Safety and Training	31,035	34,000	17,406	34,000	2,554	8%
Office Administration Charge	13,900	14,000	14,000	14,000	-	0%
Recovery from Utilities	(230,100)	(233,000)	(233,000)	(260,000)	-	0%
	26,339	52,100	86,294	43,500	75,825	174%
Equipment Costs						
Equipment	136,629	-	159,547	-	27,368	-
Equipment Allocations	(243,809)	-	(281,669)	-	(69,360)	-
	(107,180)	-	(122,122)	-	(41,992)	-
Other Costs						
Billable Outside Jobs	-	-	-	-	667	-
Billable Outside Jobs - Recoveries	-	-	-	-	(10,542)	-
	-	-	-	-	(9,874)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Public Works Expenses

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Road Maintenance						
Banners	5,095	9,000	121	9,000	17	0%
Boulevards	22,129	31,000	58,225	31,000	7,802	25%
Crack Sealing	-	10,000	9,563	10,000	-	0%
Dangerous Trees	10,963	20,000	15,298	20,000	4,631	23%
Ditches & Culverts	3,642	10,000	8,831	10,000	3,848	38%
Dust Control	3,989	5,000	3,805	5,000	-	0%
Landscaping	9,573	10,000	10,574	10,000	758	8%
Litter Control	7,832	14,000	7,294	14,000	1,746	12%
Marking	10,600	10,000	12,042	10,000	-	0%
Mowing	5,095	10,000	7,481	10,000	57	1%
Patching	16,792	20,000	27,858	26,000	1,344	5%
Roads-other	4,906	11,000	15,590	11,000	5,636	51%
Seasonal decoration	21,738	12,000	10,594	12,000	966	8%
Shoulders	2,142	14,000	7,557	14,000	8,554	61%
Sidewalks	13,638	20,000	16,896	20,000	2,929	15%
Signs	14,787	16,000	9,306	16,000	5,955	37%
Snow removal	31,339	50,000	40,946	50,000	9,313	19%
Storm Drains & Catch Basins	23,519	40,000	42,964	40,000	10,970	27%
Street Lighting	97,951	90,000	95,225	94,000	14,335	15%
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%
	344,895	435,000	433,957	445,000	80,977	18%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Garbage Collection

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Garbage Collection						
Revenues						
Regular collections	327,433	334,000	336,202	347,000	347,505	100%
Toter rentals	4,069	4,000	4,417	4,000	3,440	86%
Penalties	3,782	3,500	4,115	3,500	-	0%
Recycling	51,592	56,000	55,985	57,000	9,508	17%
	386,875	397,500	400,718	411,500	360,453	88%
Expenditures						
Regular collection costs	236,987	250,000	249,005	260,000	80,316	31%
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	11,067	14%
Recycling costs	43,501	46,000	40,891	42,000	6,999	17%
	390,275	408,500	408,715	427,000	98,383	23%
Net	(3,400)	(11,000)	(7,996)	(15,500)	262,070	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Other Development Services

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Public Health						
Ambulance Building Lease	47,851	48,000	48,125	48,000	16,042	33%
Public Health Lease	16,675	16,800	16,675	16,800	5,559	33%
						-
Public Health Expenses	11,706	17,000	11,916	16,000	1,012	6%
NET	52,819	47,800	52,884	48,800	20,589	42%
Planning						
Planning and Zoning Expenses	23,380	40,000	36,094	40,000	18,000	45%
Other Functions						
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	-	-	-	271,700	95,157	35%
Poverty Reduction Strategy	-	-	-	25,000	-	0%
75th Birthday Celebration	6,767	-	-	-	-	-
	12,738	6,500	3,828	403,200	95,407	24%
Total Development Services Expenses	47,825	63,500	51,838	459,200	114,419	25%
Info Centre						
PW Labour	452	2,200	313	2,200	730	33%
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	730	3%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Parks						
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	1,187	5%
Central Park	14,838	18,500	15,432	18,500	537	3%
Civic Square	794	1,000	1,314	1,000	145	15%
Communities in Bloom	-	2,000	-	2,000	-	0%
Cougar Sign Landscaping	1,408	3,000	2,854	3,000	131	4%
Dashwood Park	105	1,000	1,134	1,000	-	0%
Entrance Sign	9,479	10,000	13,421	10,000	369	4%
Footbridge	1,232	2,000	1,399	2,000	1,211	61%
Footpath maintenance	212	1,500	353	1,500	-	0%
Gillespie Park	607	-	-	-	-	-
Heritage Garden	6,796	7,000	11,311	7,000	989	14%
Kaatza Museum	12,219	13,800	11,456	13,000	3,791	29%
Kates Park - King George	4,380	10,000	13,425	10,000	844	8%
Lakedays Preparation	336	1,000	53	1,000	-	0%
Marina Park	3,280	3,200	3,422	3,500	317	9%
Forest Workers Memorial Park	8,035	9,000	8,507	9,000	593	7%
Ohtaki/Kasapi Park	1,941	10,000	6,836	10,000	-	0%
Park Bench Maintenance	8,251	6,000	546	6,000	(446)	-7%
Parks General	34,974	23,500	23,644	27,000	-	0%
Parkstone Park	1,011	2,000	1,525	2,000	29	1%
Joginder Bains Park - Point Ideal	3,358	4,000	4,087	4,000	232	6%
Rivers Edge Memorial Garden	4,315	5,000	10,957	5,000	176	4%
Riverside Park	3,598	5,000	6,249	5,000	1,388	28%
Sahtlam Park	1,488	3,000	9,279	3,000	-	0%
Saywell Park	20,596	20,500	16,460	20,000	2,991	15%
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	118	4%
Town Square	2,992	5,000	591	5,000	1,350	27%
Trans Canada Trail	876	4,000	1,462	4,000	790	20%
Trestle Walkway	814	2,000	369	2,000	310	16%
Vandalism	-	5,000	-	5,000	57	1%
Washrooms	21,097	20,000	14,628	20,000	2,028	10%
West Entrance	-	500	-	500	-	0%
Winter Park	3,291	5,000	7,613	5,000	395	8%
Office Administration Charge	12,100	12,100	12,100	13,000	-	0%
	<u>229,288</u>	<u>254,100</u>	<u>263,723</u>	<u>260,000</u>	<u>19,532</u>	<u>8%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Parks

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Lakeview Park						
Reservations	152,399	1,000	160,187	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>203,952</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	497	17%
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>1,061</u>	<u>1%</u>
Net	<u>35,110</u>	<u>(32,600)</u>	<u>17,399</u>	<u>7,200</u>	<u>(1,061)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of CLEC

	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 %
Revenues						
Group Revenues	340,880	15,000	42,201	120,000	48,700	41%
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>48,700</u>	<u>41%</u>
Expenditures - Variable						
Program Services	250	500	-	500	-	0%
Kitchen Wages	62,459	4,000	20,404	21,000	13,158	63%
Food Supplies	68,929	2,000	18,473	17,000	9,071	53%
Custodians	29,262	4,000	7,959	8,000	1,187	15%
Supplies	2,070	500	-	500	994	199%
	<u>162,970</u>	<u>11,000</u>	<u>46,836</u>	<u>47,000</u>	<u>24,410</u>	<u>52%</u>
Expenditures - Fixed						
Admin Salaries	171,653	182,000	102,047	135,000	24,318	18%
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	8,165	58%
Telephone & other Utilities	11,217	8,800	11,413	11,600	1,797	15%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	14,523	2,000	6,818	5,000	1,950	39%
Maintenance	23,029	6,000	32,162	31,000	1,756	6%
Public Works Charges	11,829	8,000	10,714	11,000	2,187	20%
Miscellaneous Operations	-	-	-	-	-	-
	<u>264,039</u>	<u>256,800</u>	<u>176,768</u>	<u>220,600</u>	<u>43,957</u>	<u>20%</u>
Total Expenses	<u>427,009</u>	<u>267,800</u>	<u>223,603</u>	<u>267,600</u>	<u>68,367</u>	<u>26%</u>
NET CLEC OPERATIONS	<u>(80,129)</u>	<u>(246,800)</u>	<u>(178,902)</u>	<u>(147,600)</u>	<u>(19,667)</u>	<u>13%</u>
NET LAKEVIEW AND CLEC	<u>(45,019)</u>	<u>(279,400)</u>	<u>(161,502)</u>	<u>(140,400)</u>	<u>(20,728)</u>	<u>15%</u>
Lakeview Park Road						
Road maintenance	2,312	10,000	4,314	9,000	793	9%
NET	<u>(47,331)</u>	<u>(289,400)</u>	<u>(165,816)</u>	<u>(149,400)</u>	<u>(21,521)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
General						
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	-	-	-	30,000	-	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	291,799	1,600,000	10,235	1%
Truck #1 Display Building	-	12,500	30,601	20,000	31,133	156%
	<u>120,883</u>	<u>1,964,500</u>	<u>383,882</u>	<u>1,865,000</u>	<u>51,490</u>	<u>3%</u>
CLEC						
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%
	<u>68,756</u>	<u>13,000</u>	<u>9,034</u>	<u>58,000</u>	<u>-</u>	<u>0%</u>
Fire Department						
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	58,071	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%
	<u>865,630</u>	<u>117,000</u>	<u>100,252</u>	<u>137,000</u>	<u>-</u>	<u>0%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
General Fund - Schedule of Capital Expenses

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 Var
Public Works						
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	14,530	29%
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	311	1%
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	-	-	-	125,000	2,156	2%
						-
	398,196	595,000	177,816	960,000	16,997	2%
Lakeview Park						
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%
Parks						
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	64,834	20,000	-	0%
Saywell Park Improvements	-	24,000	-	24,000	-	0%
Town Square Ramp	9,700	-	-	-	-	-
	11,531	139,000	76,834	442,500	-	0%
Total General Capital	1,469,101	2,846,000	757,155	3,487,500	68,487	2%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
Revenues						
User Rates	496,316	498,000	525,282	530,000	516,362	97%
Connection Fees	3,080	1,000	3,302	1,000	4,346	435%
Penalties And Other Interest	4,857	4,500	5,403	4,500	-	0%
Sewer Facilities Grant	-	2,200,000	-	2,200,000	-	0%
Parcel Tax	166,700	250,050	250,200	253,600	-	0%
Contribution from others	-	-	7,335	-	-	-
Transfer From Surplus	-	999,450	-	-	-	-
	<u>670,953</u>	<u>3,953,000</u>	<u>791,522</u>	<u>2,989,100</u>	<u>520,709</u>	<u>17%</u>
Expenditures						
Administration	3,846	3,000	2,297	3,000	15	1%
Office Administration	67,000	68,000	68,000	68,000	-	0%
PW Administration	90,000	90,000	90,000	90,000	-	0%
Discounts	35,635	33,000	37,491	38,000	40,990	108%
General Maintenance	69,960	70,000	68,380	70,000	26,846	38%
Connections Maintenance	4,747	9,000	1,789	9,000	267	3%
Chlorination	8,752	10,000	2,018	15,000	2,794	19%
New Connections	362	3,000	3,842	3,000	1,784	59%
Sewer Flushing	4,845	6,000	5,015	6,000	-	0%
Sewer Pump Maintenance	47,557	75,000	43,103	75,000	14,112	19%
Sewer Lagoon Maintenance	94,582	91,000	81,268	91,000	15,021	17%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	97,287	-	-	-
Capital	75,683	3,495,000	99,254	3,500,000	10,959	0%
	<u>600,256</u>	<u>3,953,000</u>	<u>599,744</u>	<u>3,968,000</u>	<u>112,787</u>	<u>3%</u>
Surplus(Deficit)	<u>70,697</u>	<u>-</u>	<u>191,778</u>	<u>(978,900)</u>	<u>407,921</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
Sewer Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	75,683	275,000	33,099	50,000	-	0%
Greendale Rd. Engineering	-	-	-	100,000	-	0%
Sewer I&I	-	-	-	250,000	3,626	1%
Sewer Modelling	-	70,000	-	-	-	-
Sewer Treatment Plant Upgrades	-	3,000,000	-	3,000,000	7,333	0%
Sewer Lagoon	-	150,000	66,155	50,000	-	0%
Riverside Force Main	-	-	-	50,000	-	0%
	<u>75,683</u>	<u>3,495,000</u>	<u>99,254</u>	<u>3,500,000</u>	<u>10,959</u>	<u>0%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
Revenues						
User Rates	589,748	595,000	620,158	629,000	627,415	100%
Connection Fees	9,550	1,000	6,590	2,000	12,031	602%
Fire Hydrant Installation & other	3,300	4,000	8,100	4,000	4,085	102%
Other Penalties And Interest	5,829	5,500	6,486	5,500	202	4%
Grant - Water main upgrades	239,583	-	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-
Parcel Tax	238,420	341,200	341,400	346,000	-	0%
Transfer From Surplus	-	360,200	-	-	-	-
	<u>1,086,429</u>	<u>1,306,900</u>	<u>982,734</u>	<u>986,500</u>	<u>643,733</u>	<u>65%</u>
Expenditures						
Administration	2,470	3,400	1,459	3,400	-	0%
Office Administration	92,000	117,500	117,500	119,000	-	0%
PW Administration	115,000	117,500	117,500	122,000	-	0%
Discounts	43,405	40,000	46,045	46,000	50,114	109%
Safety and Training	1,984	4,000	1,161	4,000	2,036	51%
Chlorination	12,363	14,000	1,766	6,000	-	0%
Flushing	11,912	12,000	12,336	13,000	31	0%
Reservoir	18,427	20,000	3,679	7,000	502	7%
General Maintenance	77,820	100,000	123,221	115,000	23,014	20%
Hydrants	12,354	22,500	20,453	22,500	1,298	6%
New Connections	3,852	10,000	5,751	10,000	3,170	32%
Connection Maintenance	55,629	75,000	59,117	75,000	13,997	19%
Water Meters	12,895	20,000	23,985	20,000	8,117	41%
Pump House Maintenance	38,291	42,000	52,869	49,000	7,927	16%
Small equipment	5,345	-	-	-	-	-
Booster Pumps Maintenance	10,622	12,000	8,535	12,100	2,794	23%
Slopes water pump station	6,696	8,000	24,460	9,000	6,197	69%
Greendale Water Connection	3,356	-	3,670	-	25	-
Water treatment plant	134,321	200,000	262,510	260,000	35,230	14%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,029	-	248,986	-	-	-
Capital	1,043,415	489,000	308,984	400,000	7,284	2%
	<u>1,950,185</u>	<u>1,306,900</u>	<u>1,443,988</u>	<u>1,293,000</u>	<u>161,734</u>	<u>13%</u>
Surplus(Deficit)	<u>(863,755)</u>	<u>-</u>	<u>(461,254)</u>	<u>(306,500)</u>	<u>482,000</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2021
Water Fund

	2019 YTD Actual	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2021 %
<u>WATER CAPITAL</u>						
Fire Hydrants	-	-	-	100,000	-	-
Greendale Trestle Watermain Upgrade	316,698	-	-	-	-	-
North Shore Pump Station Backup Power	-	130,000	138,555	-	7,284	107%
River Road Water Main	14,176	189,000	22,112	-	-	12%
Water Modelling	3,980	-	-	-	-	-
Water Treatment Upgrade	680,581	170,000	148,317	-	-	87%
Watermain Upgrades	-	-	-	300,000	-	-
Water metering	27,980	-	-	-	-	-
	<u>1,043,415</u>	<u>489,000</u>	<u>308,984</u>	<u>400,000</u>	<u>7,284</u>	<u>127%</u>