



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: May 7, 2022
SUBJECT: April 30, 2023 Finance Report

The statements of revenue and expenses for the period ended April 30, 2023 are attached for council review.

The 2023 budget numbers presented on the attached financial report are as per the five-year financial plan.

MNP has completed the audit of the 2022 financial statements and the Town has received an unqualified (clean) audit opinion again this year.

The audited statements will be included in the 2023 annual report. I would welcome any input and pictures you may wish to include in the report as work on the report will begin soon.

With the final approval of the 5 Year Financial Plan and Annual Rates bylaws work on issuing the 2023 property tax notices by the end of May will begin.

Grant in Aid

A late submission for a grant in aid was received from the Cowichan Lake Arts & Culture Society. They are requesting \$3,000 for the summer outdoor concert series in addition to the in-kind assistance provided by the Town last year (use of park space and electricity).

The Society has provided a budget for 2023 and profit and loss statement for 2022 as required. The estimated cost of the summer concert events is \$8,573 and the Society has a grant from the CVRD and funds raised from last year for a total of \$5,573.

The funds remaining in the Grant in Aid budget are 1,800 (or \$1,300 if a \$500 grant is to be provided to the LCS grad class of 2023).

A Council motion to approve the amount of the grant in aid is required.


Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 2,545,305 | - | 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 | 2,592 | 4% |
| Business Licences | 19,900 | 19,500 | 20,675 | 20,000 | 27,385 | 137% |
| Building and Other Permits | 132,828 | 44,000 | 145,768 | 46,000 | 27,856 | 61% |
| Storm Drain Connection Fees | 2,495 | - | 2,880 | - | 90 | - |
| Dog Tags and Fines | 2,690 | 2,700 | 3,170 | 2,700 | 2,290 | 85% |
| Interest on Investments | 15,375 | 17,000 | 206,252 | 50,000 | 166,421 | 333% |
| Fire Service to CVRD | 330,670 | 331,000 | 348,898 | 349,957 | - | 0% |
| Garbage Revenues | 415,514 | 418,000 | 442,310 | 447,000 | 407,143 | 91% |
| Lakeview Revenues | 263,263 | 231,000 | 239,078 | 242,000 | 116,219 | 48% |
| Sale of Assets | 50,000 | - | - | - | - | - |
| Public Works Revenues | 33,135 | - | 14,714 | - | - | - |
| Fire Department Revenues | 1,424 | - | 1,471 | - | 1,260 | - |
| FD Display Building Donations | 3,763 | - | - | - | - | - |
| BC Wildfire - Recoveries | 171,549 | - | 100,358 | - | - | - |
| Other Revenue | 57,903 | 30,000 | 66,511 | 38,600 | 11,742 | 30% |
| Ambulance Building Lease | 48,125 | 48,200 | 48,125 | 48,200 | 12,031 | 25% |
| Public Health Lease | 16,682 | 16,800 | 16,684 | 16,800 | 5,561 | 33% |
| Clec Revenues | 232,768 | 216,000 | 350,111 | 407,200 | 49,760 | 12% |
| Unconditional Transfers | 510,937 | 511,900 | 640,822 | 511,900 | - | 0% |
| Conditional Transfers | 55,343 | 1,784,870 | 1,684,999 | 3,233,094 | 1,951,000 | 60% |
| Firesmart Community Grant | 58,982 | - | 136,655 | - | - | - |
| Grants - Visitor Centre | 10,000 | 15,000 | 22,005 | 20,000 | 15,000 | |
| Transfers From Reserve Funds | 347,118 | 125,000 | - | 215,000 | - | 0% |
| Transfers From Building Reserve | - | 1,060,000 | 866,565 | 130,000 | - | 0% |
| Transfer From Fire Dept Reserves | - | 95,000 | 91,005 | - | - | - |
| Transfer From Statutory Reserves | - | - | - | - | - | - |
| Transfer from Parks Dedication Reserv | - | - | - | - | - | - |
| Prior year Surplus | - | - | - | - | - | - |
| Police Tax Levy | 187,756 | 199,950 | 200,181 | 210,000 | - | 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 | 3,492,192 | - | 0% |
| | 8,293,365 | 10,949,184 | 11,449,487 | 12,323,016 | 2,796,350 | 23% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 2023

| EXPENDITURES | 2021 YTD Actual | 2022 Budget | 2022 YTD Actual | Draft 2023 Budget | 2023 YTD Actual | 2023 % |
|-------------------------------------|--------------------|-------------------|--------------------|-------------------------|--------------------|------------|
| General Government Services | 563,531 | 645,300 | 644,298 | 678,300 | 373,200 | 55% |
| Fire Department | 487,237 | 526,100 | 627,288 | 574,200 | 140,397 | 24% |
| Police Force | 187,756 | 199,950 | 200,181 | 210,000 | - | 0% |
| Bylaw Enforcement & Other | 59,107 | 65,000 | 50,307 | 65,000 | 19,720 | 30% |
| Public Works Administration | 70,534 | 90,000 | 64,424 | 90,000 | 106,522 | 118% |
| Public Works Roads | 383,007 | 445,000 | 326,253 | 445,000 | 74,800 | 17% |
| Public Works - Equipment & Other | (118,517) | - | (96,354) | - | (49,315) | - |
| Garbage Expenses | 410,766 | 431,000 | 412,771 | 471,000 | 132,730 | 28% |
| Planning, Health & Other | 425,186 | 61,500 | 167,536 | 243,094 | 36,242 | 15% |
| Visitor Information Centre | 36,911 | 53,400 | 39,557 | 46,900 | 2,230 | 5% |
| Parks | 242,647 | 260,000 | 260,021 | 265,000 | 58,181 | 22% |
| Lakeview Park | 219,350 | 224,800 | 223,282 | 223,300 | 18,686 | 8% |
| CLEC Expense | 326,854 | 352,700 | 409,178 | 455,500 | 93,354 | 20% |
| Lakeview Road | 3,079 | 7,000 | 2,813 | 5,000 | 300 | 6% |
| Transfer To Library | 155,218 | 163,581 | 163,581 | 180,068 | 90,034 | 50% |
| Capital | 1,170,120 | 3,996,000 | 2,477,408 | 4,589,260 | 585,792 | 13% |
| Debt Charges - Interest | 3,230 | 4,000 | 3,692 | 4,000 | 1,186 | 30% |
| Debt Payments - Fire | 194,242 | 176,400 | 176,343 | 144,000 | 44,086 | 31% |
| Amortization | 708,185 | - | 746,785 | - | - | - |
| Transfers To Reserve Funds | 3,198 | 140,000 | 155,055 | 141,000 | - | 0% |
| Transfer Equip. Recovery to Reserve | 204,970 | - | 96,896 | - | - | - |
| Transfer To Surplus | - | 2,750 | - | - | - | - |
| Transfers To Other Governments | 2,751,519 | 3,124,382 | 3,105,461 | 3,492,192 | - | 0% |
| | 8,488,131 | 10,968,863 | 10,256,777 | 12,322,814 | 1,728,144 | 14% |
| Surplus(Deficit) | (194,765) | (19,679) | 1,192,710 | 202 | 1,068,206 | |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 29,467 | 32% |
| Mayor and Council Expenses | 13,745 | 31,000 | 37,298 | 37,000 | 9,411 | 25% |
| Mildred Child Annex | 2,430 | 2,500 | 3,067 | 3,000 | 866 | 29% |
| Municipal Hall | 15,371 | 25,500 | 15,532 | 27,000 | 3,301 | 12% |
| Office Wages | 469,767 | 485,000 | 462,277 | 485,000 | 144,904 | 30% |
| Office Expenses | 55,154 | 60,000 | 73,812 | 65,000 | 37,834 | 58% |
| Data Processing | 22,602 | 30,000 | 33,961 | 34,000 | 24,402 | 72% |
| Legal Expense | 29,789 | 40,000 | 7,717 | 40,000 | 2,775 | 7% |
| Audit | 19,436 | 26,000 | 20,808 | 26,000 | 13,650 | 53% |
| Elections | - | 20,000 | 6,099 | 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 | 2,802 | 56% |
| Payroll Benefits Clearing | 28,471 | - | 63,221 | - | (21,076) | - |
| Insurance and administration recovery | (277,000) | (281,700) | (281,700) | (281,700) | - | 0% |
| | 563,531 | 645,300 | 644,298 | 678,300 | 373,200 | 55% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 23,003 | 18% |
| Other Wage Costs | 23,586 | 18,000 | 89,020 | 110,000 | 42,607 | 39% |
| Town Administration | 14,000 | 14,700 | 14,700 | 16,000 | (0) | 0% |
| Fire Hall Operations and Maint. | 57,548 | 69,000 | 80,303 | 77,000 | 26,625 | 35% |
| Miscellaneous Operations | 124,990 | 145,000 | 53,164 | 73,800 | 8,533 | 12% |
| Training | 15,561 | 28,000 | 44,955 | 35,000 | 9,816 | 28% |
| Fire Vehicles & Equipment | 82,000 | 121,400 | 141,366 | 127,400 | 29,813 | 23% |
| | <u>432,397</u> | <u>516,100</u> | <u>559,134</u> | <u>564,200</u> | <u>140,397</u> | <u>25%</u> |
| BC Wildfire Costs | 44,266 | - | 33,666 | - | - | - |
| Firesmart | - | - | - | - | - | - |
| Community Wildfire Protection Plan | 10,575 | 10,000 | 34,488 | 10,000 | - | 0% |
| | <u>54,840</u> | <u>10,000</u> | <u>68,154</u> | <u>10,000</u> | <u>-</u> | <u>0%</u> |
| Total Fire Department | <u>487,237</u> | <u>526,100</u> | <u>627,288</u> | <u>574,200</u> | <u>140,397</u> | <u>24%</u> |
| Bylaw Enforcement & Other | | | | | | |
| Emergency Measures | 5,658 | 5,000 | - | 5,000 | - | 0% |
| Bylaw Enforcement/Animal Control | 18,089 | 20,000 | 13,912 | 20,000 | 6,993 | 70% |
| Building Inspection | 35,361 | 40,000 | 36,396 | 40,000 | 12,727 | 91% |
| | <u>59,107</u> | <u>65,000</u> | <u>50,307</u> | <u>65,000</u> | <u>19,720</u> | <u>77%</u> |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 53,750 | 55,000 | 22,965 | 42% |
| PW Admin Wages | 242,966 | 240,000 | 241,930 | 245,000 | 78,602 | 32% |
| PW Admin Other | 5,206 | 9,000 | 5,844 | 9,000 | 2,342 | 26% |
| Safety and Training | 9,940 | 34,000 | 10,900 | 29,000 | 2,613 | 9% |
| | | | | | | - |
| 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 | 64,424 | 90,000 | 106,522 | 118% |
| Equipment Costs | | | | | | |
| Equipment | 169,555 | - | 160,767 | - | 71,994 | - |
| Equipment Allocations | (288,072) | - | (257,122) | - | (124,613) | - |
| | (118,517) | - | (96,354) | - | (52,619) | - |
| Other Costs | | | | | | |
| Billable Outside Jobs | 14,686 | - | 29,082 | - | 3,304 | - |
| Billable Outside Jobs - Recoveries | (14,686) | - | (29,082) | - | - | - |
| | - | - | - | - | 3,304 | - |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 470 | 5% |
| Boulevards | 51,251 | 40,000 | 43,634 | 40,000 | 6,797 | 17% |
| Crack Sealing | - | 15,000 | 9,608 | 15,000 | - | 0% |
| Dangerous Trees | 8,847 | 16,000 | 4,273 | 16,000 | 1,002 | 6% |
| 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 | 1,159 | 9,000 | - | 0% |
| Litter Control | 6,406 | 9,000 | 2,499 | 9,000 | 991 | 11% |
| Marking | 6,327 | 8,000 | 8,626 | 8,000 | 381 | 5% |
| Mowing | 8,585 | 9,000 | 5,636 | 9,000 | 205 | 2% |
| Patching | 11,698 | 20,000 | 24,991 | 25,000 | 3,881 | 16% |
| Roads-other | 12,686 | 9,000 | 936 | 8,500 | 517 | 6% |
| Seasonal decoration | 6,722 | 10,000 | 7,012 | 10,000 | 743 | 7% |
| Shoulders | 16,536 | 16,000 | 5,432 | 11,000 | 196 | 2% |
| Sidewalks | 12,712 | 20,000 | 14,514 | 20,000 | 480 | 2% |
| Signs | 20,284 | 18,000 | 9,854 | 18,000 | 1,347 | 7% |
| Snow removal | 26,003 | 50,000 | 40,160 | 50,000 | 15,224 | 30% |
| Storm Drains & Catch Basins | 62,078 | 46,000 | 30,742 | 46,000 | 9,634 | 21% |
| Street Lighting | 81,531 | 94,000 | 90,357 | 95,000 | 30,914 | 33% |
| Street Sweeping | 7,466 | 11,000 | 4,001 | 10,000 | 2,019 | 20% |
| Office Administration Charge | 22,000 | 22,000 | 22,000 | 22,000 | - | 0% |
| | 383,007 | 445,000 | 326,253 | 445,000 | 74,800 | 73% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 379,539 | 100% |
| Toter rentals and sales | 5,137 | 4,000 | 11,166 | 4,000 | 5,826 | 146% |
| Penalties | 2,942 | 3,000 | 2,956 | 3,000 | - | 0% |
| Recycling | 54,578 | 58,000 | 59,726 | 60,000 | 21,778 | 36% |
| | 415,514 | 418,000 | 442,310 | 447,000 | 407,143 | 91% |
| Expenditures | | | | | | |
| Regular collection costs | 247,387 | 262,000 | 244,996 | 295,000 | 97,261 | 33% |
| 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 | 78,907 | 85,000 | 23,836 | 28% |
| Recycling costs | 41,247 | 43,000 | 42,868 | 45,000 | 11,634 | 26% |
| | 410,766 | 431,000 | 412,771 | 471,000 | 132,730 | 28% |
| Net | 4,748 | (13,000) | 29,539 | (24,000) | 274,413 | |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 12,031 | 25% |
| Public Health Lease | 16,682 | 16,800 | 16,684 | 16,800 | 5,561 | 33% |
| Public Health Expenses | 13,313 | 16,000 | 13,571 | 16,000 | 3,851 | 24% |
| NET | 51,494 | 49,000 | 51,238 | 49,000 | 13,742 | 28% |
| Planning | | | | | | |
| Planning and Zoning Expenses | 234,992 | 40,000 | 61,579 | 40,000 | 9,474 | 24% |
| Other Functions | | | | | | |
| Town Economic Development | - | - | - | - | - | - |
| Columbarium | 250 | 1,000 | 2,270 | 2,000 | 375 | 19% |
| Commissionaires Contract | - | - | - | 10,000 | - | 0% |
| Cowichan Aquatic Centre | 3,437 | 4,000 | 3,523 | - | - | - |
| CRI Firesmart Project | 148,494 | - | 61,593 | 174,594 | 7,542 | 4% |
| Heritage Advisory | - | 500 | - | 500 | - | 0% |
| Poverty Reduction Strategy | 24,700 | - | 25,000 | - | 15,000 | - |
| | 176,882 | 5,500 | 92,386 | 187,094 | 22,917 | 12% |
| Total Development Services Expenses | 425,186 | 61,500 | 167,536 | 243,094 | 36,242 | 15% |
| Visitor Information Centre | | | | | | |
| PW Labour | 1,002 | 1,500 | 1,936 | 2,000 | 209 | 10% |
| Info Centre Labour | 28,000 | 43,000 | 28,290 | 35,000 | - | 0% |
| Hydro | 2,688 | 3,000 | 3,956 | 4,000 | 855 | 21% |
| Water, Sewer & Garbage | 777 | 900 | 815 | 900 | 854 | 95% |
| 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 | 2,230 | |
| Grants - Visitor Centre | (10,000) | (15,000) | (22,005) | (20,000) | (15,000) | 75% |
| Recoveries | - | - | - | - | - | - |
| | 26,911 | 38,400 | 17,552 | 26,900 | (12,770) | -47% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 2023
General Fund - Schedule of Parks

| | 2021 | 2022 | 2022 | Draft | 2023 | 2023 |
|-----------------------------------|----------------|----------------|----------------|----------------|---------------|------------|
| | Actual | Budget | Actual | 2023 | Actual | 2023 |
| | | | | Budget | | % |
| Parks | | | | | | |
| Beaver Park | 25 | 3,000 | 480 | 1,000 | - | 0% |
| Bell Tower School | 1,249 | 2,000 | 815 | 2,000 | 854 | 43% |
| Centennial Park | 44,432 | 23,000 | 32,656 | 33,000 | 8,010 | 24% |
| Central Park | 13,714 | 16,000 | 14,417 | 16,000 | 2,861 | 18% |
| Civic Square | 971 | 1,000 | 28 | 1,000 | - | 0% |
| Cougar Sign Landscaping | 2,749 | 3,000 | 2,934 | 3,000 | 3,548 | 118% |
| Dashwood Park | 418 | 1,000 | 906 | 1,000 | 512 | 51% |
| Entrance Sign | 7,928 | 10,000 | 8,216 | 10,000 | 1,179 | 12% |
| Footbridge | 2,443 | 2,000 | 2,432 | 2,000 | 643 | 32% |
| Footpath maintenance | 397 | 1,000 | - | 1,000 | - | 0% |
| Greendale Trestle | 724 | 1,500 | 770 | 1,500 | 427 | 28% |
| Heritage Garden | 5,135 | 7,000 | 3,775 | 5,000 | 1,035 | 21% |
| Kaatza Museum | 20,833 | 13,000 | 9,636 | 13,000 | 5,155 | 40% |
| Kates Park - King George | 9,997 | 10,000 | 8,050 | 10,000 | 2,502 | 25% |
| Lakedays Preparation | - | 1,000 | 28 | 1,000 | - | 0% |
| Marina Park Boat Launch | 7,036 | 5,000 | 2,583 | 5,000 | 325 | 6% |
| Forest Workers Memorial Park | 12,438 | 12,000 | 8,173 | 10,000 | 2,312 | 23% |
| Ohtaki/Kasapi Park | 5,045 | 10,000 | 3,452 | 10,000 | 505 | 5% |
| Park Bench Maintenance | 3,803 | 6,000 | (2,529) | 6,000 | 1,865 | 31% |
| Parks General | 2,701 | 25,000 | 14,661 | 25,000 | 7,343 | 29% |
| Parkstone Park | 1,757 | 2,000 | 1,625 | 2,000 | 359 | 18% |
| Joginder Bains Park - Point Ideal | 4,617 | 4,000 | 2,842 | 4,000 | 158 | 4% |
| Rivers Edge Memorial Garden | 5,993 | 5,000 | 6,035 | 6,000 | 2,541 | 42% |
| Riverside Park | 5,764 | 6,000 | 70,291 | 6,000 | 4,662 | 78% |
| Sahtlam Park | 2,433 | 3,000 | 1,162 | 3,000 | 40 | 1% |
| Saywell Park | 23,674 | 26,000 | 22,397 | 26,000 | 4,576 | 18% |
| Seniors Centre | 3,312 | 4,000 | 4,808 | 5,200 | 1,944 | 37% |
| Ted Burns Nature Preserve | 1,975 | 2,000 | 909 | 2,000 | - | 0% |
| Pickleball Courts | 1,778 | 3,000 | 3,953 | 3,800 | 217 | 6% |
| Rhododendrum Park Com. in Bloom | 302 | 2,000 | - | 2,000 | - | 0% |
| Town Square | 1,671 | 4,000 | 398 | 4,000 | 552 | 14% |
| Trans Canada Trail | 1,164 | 3,000 | 176 | 1,000 | 428 | 43% |
| Vandalism | 480 | 5,000 | 151 | 5,000 | 700 | 14% |
| Washrooms | 28,124 | 20,000 | 16,275 | 20,000 | 2,151 | 11% |
| West Entrance | - | 500 | - | 500 | - | 0% |
| Winter Park | 4,563 | 5,000 | 4,519 | 5,000 | 775 | 15% |
| Office Administration Charge | 13,000 | 13,000 | 13,000 | 13,000 | - | 0% |
| | <u>242,647</u> | <u>260,000</u> | <u>260,021</u> | <u>265,000</u> | <u>58,181</u> | <u>22%</u> |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 95,345 | 48% |
| Walk Ins and extra adults | 7,585 | 6,000 | 10,173 | 8,000 | 509 | 6% |
| Power Fees | 28,398 | 26,000 | 30,025 | 28,000 | 20,365 | 73% |
| 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> | <u>116,219</u> | <u>48%</u> |
| 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 | 8,254 | 8,000 | 1,461 | 18% |
| PW Labour | 1,730 | 2,500 | 4,040 | 4,000 | 187 | 5% |
| Hydro and Electricity | 5,743 | 8,000 | 6,309 | 8,000 | 930 | 12% |
| Materials and Supplies | 19,161 | 19,000 | 21,118 | 21,000 | 524 | 2% |
| Other Expenses | 12,931 | 13,000 | 9,139 | 12,000 | 4,127 | 34% |
| Water, Sewer & Garbage | 9,898 | 10,000 | 10,383 | 10,500 | 9,898 | 94% |
| Park Attendant/ Security | 45,577 | 45,000 | 26,723 | 30,000 | - | 0% |
| Public Works Charges | 976 | 1,300 | 1,792 | 1,800 | 238 | 13% |
| Telephone | 2,132 | 3,000 | 1,792 | 3,000 | 1,322 | 44% |
| Equipment allocations | - | 1,000 | - | 1,000 | - | 0% |
| | <u>219,350</u> | <u>224,800</u> | <u>223,282</u> | <u>223,300</u> | <u>18,686</u> | <u>8%</u> |
| Net | <u>43,913</u> | <u>6,200</u> | <u>15,796</u> | <u>18,700</u> | <u>97,533</u> | |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 342,911 | 400,000 | 47,360 | 12% |
| Programming revenues | 37,600 | 10,000 | - | - | - | - |
| Rental Income | 3,900 | 6,000 | 7,200 | 7,200 | 2,400 | 33% |
| | <u>232,768</u> | <u>216,000</u> | <u>350,111</u> | <u>407,200</u> | <u>49,760</u> | <u>12%</u> |
| Expenditures - Variable | | | | | | |
| Program Services | - | 500 | - | - | - | - |
| Kitchen Wages | 57,148 | 60,000 | 77,934 | 85,000 | 10,335 | 12% |
| Food Supplies | 52,014 | 52,000 | 97,383 | 110,000 | 8,671 | 8% |
| Custodians | 22,032 | 25,000 | 39,303 | 45,000 | 5,643 | 13% |
| Supplies | 1,036 | 1,000 | 2,216 | 2,000 | - | 0% |
| | <u>132,230</u> | <u>138,500</u> | <u>216,836</u> | <u>242,000</u> | <u>24,648</u> | <u>10%</u> |
| Expenditures - Fixed | | | | | | |
| Admin Salaries | 100,688 | 120,000 | 93,079 | 110,000 | 28,219 | 26% |
| 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 | 8,998 | 43% |
| Heat | 25,726 | 18,000 | 41,028 | 40,000 | 13,149 | 33% |
| Telephone & other Utilities | 9,894 | 11,200 | 9,064 | 11,500 | 7,858 | 68% |
| Advertising | - | - | - | - | - | - |
| Contracted Services | 10,366 | 10,000 | 10,949 | 10,000 | 2,339 | 23% |
| Maintenance | 31,033 | 33,000 | 16,999 | 23,000 | 1,126 | 5% |
| Public Works Charges | 8,304 | 11,000 | 9,803 | 11,000 | 7,018 | 64% |
| | <u>194,624</u> | <u>214,200</u> | <u>192,342</u> | <u>213,500</u> | <u>68,706</u> | <u>32%</u> |
| Total Expenses | <u>326,854</u> | <u>352,700</u> | <u>409,178</u> | <u>455,500</u> | <u>93,354</u> | <u>20%</u> |
| NET CLEC OPERATIONS | <u>(94,087)</u> | <u>(136,700)</u> | <u>(59,067)</u> | <u>(48,300)</u> | <u>(43,594)</u> | <u>90%</u> |
| NET LAKEVIEW AND CLEC | <u>(50,174)</u> | <u>(130,500)</u> | <u>(43,271)</u> | <u>(29,600)</u> | <u>53,939</u> | <u>-182%</u> |
| Lakeview Park Road | | | | | | |
| Road maintenance | 3,079 | 7,000 | 2,813 | 5,000 | 300 | 40% |
| NET | <u>(53,252)</u> | <u>(137,500)</u> | <u>(46,084)</u> | <u>(34,600)</u> | <u>53,639</u> | |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 2023
General Fund - Schedule of Capital Expenses

| | 2021 YTD Actual | 2022 Budget | 2022 YTD Actual | Draft 2023 Budget | 2023 YTD Actual | 2023 Var |
|--------------------------------------|--------------------|------------------|--------------------|-------------------------|--------------------|-------------|
| General | | | | | | |
| Asset appraisal - Insurance | 7,500 | - | - | - | - | - |
| Asset Retirement Obligations | - | 25,000 | - | 25,000 | - | 0% |
| Computer Equipment | 2,356 | 15,000 | - | 5,000 | - | 0% |
| Development Cost Charges Review | 2,523 | 36,000 | - | - | - | - |
| Emergency Operations Centre | - | 50,000 | - | 111,000 | - | 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 | 2,044,467 | 1,300,000 | 421,710 | 32% |
| Traffic Study | 36,625 | - | - | 25,000 | - | 0% |
| FD Training and equip - grant AP7616 | - | - | - | 31,000 | - | 0% |
| Truck #1 Display Building | 51,274 | - | - | - | - | - |
| | 457,424 | 2,836,000 | 2,044,467 | 1,737,000 | 421,710 | 24% |
| CLEC | | | | | | |
| Alternate Heat Source | - | - | - | 30,000 | - | 0% |
| 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 | 2,796 | 56% |
| Septic System | - | - | - | 40,000 | 3,015 | 8% |
| Water system | - | 5,000 | - | - | - | - |
| | 5,582 | 70,000 | 48,250 | 95,000 | 5,810 | 6% |
| Fire Department | | | | | | |
| Heat Pump/Generator Replacement | 10,199 | 15,000 | 14,494 | 15,000 | - | 0% |
| Structure Hose and Gear | - | 10,000 | - | 10,000 | - | 0% |
| Rugged Terrain Vehicle | - | - | - | - | - | - |
| 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 | - | 54,593 | - |
| 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 | 54,593 | 31% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 2023
General Fund - Schedule of Capital Expenses

| | 2021 YTD Actual | 2022 Budget | 2022 YTD Actual | Draft 2023 Budget | 2023 YTD Actual | 2023 Var |
|-------------------------------------|--------------------|------------------|--------------------|-------------------------|--------------------|-------------|
| Public Works | | | | | | |
| Multi-use Truck | - | 125,000 | - | - | - | - |
| Equipment Purchase | 265,691 | - | - | 185,000 | - | 0% |
| Truck purchase | 75,205 | - | - | 30,000 | 12,840 | 43% |
| Active Transportation Plan | - | - | - | - | - | - |
| Annual Paving Program | 174,975 | 175,000 | 41,493 | 300,000 | 78,314 | 26% |
| Cowichan Ave. Drainage | - | - | - | 35,000 | - | 0% |
| PW truck shed roof | - | 125,000 | - | 180,000 | - | 0% |
| PW Office Building upgrade | - | - | - | 500,000 | - | 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 | 110,603 | - | 12,525 | - |
| | <u>570,316</u> | <u>650,000</u> | <u>152,624</u> | <u>1,295,000</u> | <u>103,679</u> | <u>8%</u> |
| 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% |
| | <u>6,222</u> | <u>60,000</u> | <u>-</u> | <u>89,500</u> | <u>-</u> | <u>0%</u> |
| Parks | | | | | | |
| Centennial Park Drainage | - | - | - | 20,000 | - | 0% |
| Centennial Park Dog Park | - | - | - | 50,000 | - | 0% |
| Centennial Park Washrooms | - | - | - | 125,000 | - | 0% |
| Footbridge improvements | - | 60,000 | - | 893,760 | - | 0% |
| Little League | - | - | - | 10,000 | - | 0% |
| Marina Park Boat Launch Repairs | - | 5,000 | - | 50,000 | - | 0% |
| Stone Park | 37,946 | - | - | - | - | - |
| Riverside Park Improvements | - | 50,000 | - | 40,000 | - | 0% |
| Saywell Park Improvements | - | 33,000 | 41,700 | - | - | - |
| Town Square Restaining | - | 10,000 | - | 10,000 | - | 0% |
| | <u>37,946</u> | <u>158,000</u> | <u>41,700</u> | <u>1,198,760</u> | <u>-</u> | <u>0%</u> |
| Total General Capital | <u>1,170,120</u> | <u>3,996,000</u> | <u>2,477,408</u> | <u>4,589,260</u> | <u>585,792</u> | <u>13%</u> |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 2023
Sewer Fund

| | 2021 YTD Actual | 2022 Budget | 2022 YTD Actual | Draft 2023 Budget | 2023 YTD Actual | 2023 % |
|--------------------------------|--------------------|------------------|--------------------|-------------------------|--------------------|-------------|
| Revenues | | | | | | |
| User Rates | 554,206 | 567,000 | 596,821 | 602,000 | 592,251 | 98% |
| Connection Fees | 5,991 | 2,000 | 2,880 | 2,000 | 90 | 5% |
| 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 | - | - | - | 2,000,000 | - | 0% |
| Transfer From Surplus | - | - | - | - | - | - |
| | 827,457 | 1,011,000 | 1,116,889 | 4,278,500 | 594,379 | 110% |
| Expenditures | | | | | | |
| Administration | 4,143 | 3,000 | 2,090 | 3,000 | 1,561 | 52% |
| 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 | 45,000 | 45,358 | 101% |
| General Maintenance | 87,472 | 90,000 | 108,873 | 90,000 | 33,151 | 37% |
| Connections Maintenance | 1,029 | 8,000 | 7,076 | 8,000 | 1,505 | 19% |
| Chlorination | 18,527 | 15,000 | 9,832 | 15,000 | 1,778 | 12% |
| New Connections | 2,711 | 3,000 | 1,686 | 3,000 | 815 | 27% |
| Safety and training | - | - | - | - | 455 | - |
| Sewer Flushing | 6,166 | 7,000 | 5,281 | 7,000 | 4,993 | 71% |
| Sewer Pump Maintenance | 47,331 | 75,000 | 44,639 | 75,000 | 23,635 | 32% |
| Sewer Lagoon Maintenance | 93,895 | 95,000 | 60,696 | 95,000 | 26,294 | 28% |
| Transfer to Surplus | - | 63,000 | - | - | - | - |
| Amortization - Sewer Fund | 104,906 | - | 110,689 | - | - | - |
| Capital | 272,655 | 450,000 | - | 3,780,000 | 7,632 | 0% |
| | 837,733 | 1,011,000 | 555,573 | 4,282,000 | 147,178 | 55% |
| Surplus(Deficit) | (10,276) | - | 561,316 | (3,500) | 447,201 | |
| SEWER CAPITAL | | | | | | |
| Liftstation Upgrades | 43,636 | - | - | - | - | - |
| Liftstation #1&4 Upgrade | - | 100,000 | - | 60,000 | - | 0% |
| Greendale Eng & Construction | - | 100,000 | - | 2,000,000 | 7,632 | 0% |
| Pay-to-use Sani Dump system | - | - | - | 20,000 | - | 0% |
| Sewer I&I | 208,358 | 250,000 | - | 180,000 | - | 0% |
| Sewer Lagoon | 11,438 | - | - | - | - | - |
| Sewer Modelling | - | - | - | 20,000 | - | 0% |
| Sewer Treatment Plant Upgrade: | 9,223 | - | - | 1,500,000 | - | 0% |
| Riverside Force Main | - | - | - | - | - | - |
| | 272,655 | 450,000 | - | 3,780,000 | 7,632 | 0% |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | 718,393 | 98% |
| Connection Fees | 31,246 | 2,000 | 47,790 | 2,000 | 1,890 | 95% |
| Fire Hydrant Installation & other | 14,922 | 4,000 | 14,548 | 8,500 | 9,025 | 106% |
| 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>735,697</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 | 55,000 | 55,436 | 101% |
| Safety and Training | 4,306 | 4,500 | 1,672 | 4,500 | - | 0% |
| Chlorination | - | - | - | - | - | - |
| Flushing | 12,246 | 14,000 | 13,191 | 14,000 | 528 | 4% |
| Reservoir | 1,150 | 7,000 | 1,217 | 3,000 | 585 | 19% |
| General Maintenance | 79,741 | 115,000 | 94,424 | 100,000 | 25,144 | 25% |
| Hydrants | 22,030 | 22,500 | 26,355 | 22,500 | 1,461 | 6% |
| New Connections | 4,506 | 10,000 | 2,243 | 10,000 | 717 | 7% |
| Connection Maintenance | 49,962 | 75,000 | 52,169 | 75,000 | 28,322 | 38% |
| Water Meters | 17,525 | 20,000 | 31,380 | 35,000 | 23,961 | 68% |
| Pump House Maintenance | 62,102 | 60,000 | 47,805 | 60,000 | 12,217 | 20% |
| Small equipment | - | - | 3,332 | - | - | - |
| Booster Pumps Maintenance | 7,466 | 12,000 | 8,103 | 12,000 | 2,170 | 18% |
| Slopes water pump station | 11,838 | 10,000 | 7,335 | 10,000 | 2,247 | 22% |
| Water treatment plant | 150,893 | 260,000 | 189,536 | 260,000 | 80,865 | 31% |
| Transfer to surplus | - | - | - | - | - | - |
| Amortization - Water Fund | 400,375 | - | 414,933 | - | - | - |
| Capital | 27,760 | 381,000 | 53,339 | 270,000 | - | 0% |
| | <u>1,144,706</u> | <u>1,287,400</u> | <u>1,246,642</u> | <u>1,177,400</u> | <u>233,654</u> | <u>97%</u> |
| Surplus(Deficit) | <u>(88,014)</u> | <u>-</u> | <u>131,081</u> | <u>138,700</u> | <u>502,043</u> | |

TOWN OF LAKE COWICHAN
Statement of Expenditure - April 30, 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 | - | - | - | - |
| Greendale Trestle Watermain Upgrac | - | - | - | - | - | - |
| North Shore Pump Station upgrades | - | 20,000 | - | 20,000 | - | 0% |
| River Road Water Main | - | - | - | - | - | - |
| Water Modelling | - | - | - | - | - | - |
| 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>53,339</u> | <u>270,000</u> | <u>-</u> | <u>0%</u> |