



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: January 10, 2023

SUBJECT: Financial Report for the Year Ending December 31, 2022

The statements of revenues and expenditures for the general, sewer and water funds are attached for your review and input.

- Surplus will change due to outstanding accounts payable and year end adjustments. Accruals for items such as vacation, sick, and banked time have not yet been adjusted.
- Lakeview Park Campground was busy this year and will end the year with a surplus balance. The Education Centre will end the year in a deficit balance, however the loss is much lower than anticipated and the budget for 2022.

Work on budget has started for 2023 to 2027. The annual budget outlays a plan on how the Town will provide the necessary public services and capital projects and how the funds will be raised to provide these services.

As in all other organizations, labour costs are a key component to providing the necessary services. The labour costs for the Town of Lake Cowichan (including the Lake Cowichan Fire Department) for 2023 totalled \$2,062,000, (2022 - \$2,058,000).

Ronnie Gill, CPA, CGA
Director of Finance

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022

REVENUES	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Taxes	2,232,765	2,289,656	2,289,015	2,398,980	2,401,670	100%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,874	57,000	56,084	56,000	56,647	101%
Penalties and Interest on Taxes	77,005	50,000	73,313	60,000	72,892	121%
Business Licences	18,525	18,750	19,900	19,500	47,000	241%
Building and Other Permits	49,275	24,700	132,828	44,000	145,768	331%
Storm Drain Connection Fees	330	-	2,495	-	2,880	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	3,170	117%
Interest on Investments	59,731	50,000	15,375	17,000	216,096	1271%
Fire Service to CVRD	322,918	341,509	330,670	331,000	348,898	105%
Garbage Revenues	400,718	411,500	415,514	418,000	442,705	106%
Lakeview Revenues	203,952	197,000	263,263	231,000	239,078	103%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	12,121	-
Fire Department Revenues	25,359	-	1,424	-	1,471	-
FD Display Building Donations	30,291	-	3,763	-	-	-
BC Wildfire - Recoveries	-	-	171,549	-	100,358	-
Other Revenue	36,279	9,400	57,903	30,000	40,309	134%
Ambulance Building Lease	48,125	48,000	48,125	48,200	52,136	108%
Public Health Lease	16,675	16,800	16,682	16,800	16,684	99%
Clec Revenues	44,701	120,000	232,768	216,000	358,211	166%
Unconditional Transfers	495,911	507,900	510,937	511,900	640,430	125%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	140,676	8%
Firesmart Community Grant	-	271,700	58,982	-	136,655	-
Transfers From Reserve Funds	27,538	430,000	347,118	125,000	-	0%
Transfers From Building Reserve	-	1,000,000	-	1,060,000	-	0%
Transfer From Fire Dept Reserves	-	-	-	95,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Prior year Surplus	-	99,386	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	199,950	200,181	100%
Library Levy	150,202	155,218	155,218	163,581	163,873	100%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	3,104,703	3,108,056	100%
	7,593,848	10,209,900	8,283,365	10,934,184	8,947,964	82%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022

EXPENDITURES	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
General Government Services	576,928	591,900	563,531	645,300	494,451	77%
Fire Department	439,064	486,200	487,237	526,100	612,678	116%
Police Force	182,477	187,778	187,756	199,950	182,864	91%
Bylaw Enforcement & Other	46,951	64,000	59,107	65,000	50,307	77%
Public Works Administration	86,294	43,500	70,534	90,000	55,847	62%
Public Works Roads	433,957	445,000	383,007	445,000	315,317	71%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(103,786)	-
Garbage Expenses	408,715	427,000	410,766	431,000	403,514	94%
Planning, Health & Other	51,838	459,200	425,186	61,500	125,657	204%
Visitor Information Centre	18,673	46,500	26,911	38,400	22,552	59%
Parks	263,723	260,000	242,647	260,000	214,803	83%
Lakeview Park	186,552	189,800	219,350	224,800	221,426	98%
CLEC Expense	223,603	267,600	326,854	352,700	410,173	116%
Lakeview Road	4,314	9,000	3,079	7,000	2,280	33%
Transfer To Library	150,202	155,218	155,218	163,581	163,581	100%
Capital	757,155	3,487,500	1,170,120	3,996,000	2,185,036	55%
Debt Charges - Interest	3,997	4,000	3,230	4,000	3,675	92%
Debt Payments - Fire	212,526	194,300	194,242	176,400	161,648	92%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	3,198	140,000	139,000	99%
Transfer Equip. Recovery to Reserve	122,140	-	204,970	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,612,329	2,753,404	2,751,519	3,104,703	3,030,824	98%
	7,495,295	10,209,900	8,478,131	10,931,434	8,691,846	80%
Surplus(Deficit)	98,554	-	(194,765)	2,750	256,119	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of General Government Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
General Government Services						
Mayor and Council Indemnities	76,586	82,900	82,796	82,000	81,534	99%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	36,183	117%
Mildred Child Annex	2,308	2,500	2,430	2,500	3,067	123%
Municipal Hall	27,878	25,500	15,371	25,500	14,722	58%
Office Wages	476,772	480,000	469,767	485,000	462,277	95%
Office Expenses	34,494	50,000	55,154	60,000	73,976	123%
Data Processing	19,674	25,000	22,602	30,000	31,666	106%
Legal Expense	80,201	40,000	29,789	40,000	7,303	18%
Audit	18,398	25,000	19,436	26,000	9,975	38%
Elections	12,092	4,000	-	20,000	4,332	22%
Insurance	85,441	100,000	99,221	120,000	115,017	96%
Grants-in-aid	1,850	3,000	1,750	3,000	3,250	108%
Ohtaki expense	-	-	-	2,000	2,405	120%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	(69,556)	-
Insurance and administration recovery	(278,600)	(277,000)	(277,000)	(281,700)	(281,700)	100%
	576,928	591,900	563,531	645,300	494,451	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Protective Services Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Fire Department						
Firefighters indemnities	109,173	115,000	114,712	120,000	124,648	104%
Other Wage Costs	23,673	18,000	23,586	18,000	87,017	483%
Town Administration	14,000	14,000	14,000	14,700	14,700	100%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	83,595	121%
Miscellaneous Operations	126,130	124,300	124,990	145,000	56,540	39%
Training	15,013	28,000	15,561	28,000	42,925	153%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	135,100	111%
	<u>423,240</u>	<u>476,200</u>	<u>432,397</u>	<u>516,100</u>	<u>544,524</u>	<u>106%</u>
BC Wildfire Costs	-	-	44,266	-	33,666	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	15,823	10,000	10,575	10,000	34,488	345%
	<u>15,823</u>	<u>10,000</u>	<u>54,840</u>	<u>10,000</u>	<u>68,154</u>	<u>682%</u>
Total Fire Department	<u>439,064</u>	<u>486,200</u>	<u>487,237</u>	<u>526,100</u>	<u>612,678</u>	<u>116%</u>

Bylaw Enforcement & Other

Emergency Measures	-	5,000	5,658	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	13,912	70%
Building Inspection	31,393	40,000	35,361	40,000	36,396	91%
	<u>46,951</u>	<u>64,000</u>	<u>59,107</u>	<u>65,000</u>	<u>50,307</u>	<u>77%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
PW Administration						
Shop and Yard	71,327	50,000	58,422	55,000	46,039	84%
PW Admin Wages	210,744	195,000	242,966	240,000	241,930	101%
PW Admin Other	5,817	10,500	5,206	9,000	5,641	63%
Safety and Training	17,406	34,000	9,940	34,000	10,238	30%
Office Administration Charge	14,000	14,000	14,000	17,000	17,000	100%
Recovery from Utilities	(233,000)	(260,000)	(260,000)	(265,000)	(265,000)	100%
	86,294	43,500	70,534	90,000	55,847	62%
Equipment Costs						
Equipment	159,547	-	169,555	-	155,838	-
Equipment Allocations	(281,669)	-	(288,072)	-	(257,122)	-
	(122,122)	-	(118,517)	-	(101,284)	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	28,174	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	(30,677)	-
	-	-	-	-	(2,503)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Public Works Expenses

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Road Maintenance						
Banners	121	9,000	6,644	9,000	-	0%
Boulevards	58,225	31,000	51,251	40,000	31,258	78%
Crack Sealing	9,563	10,000	-	15,000	9,608	64%
Dangerous Trees	15,298	20,000	8,847	16,000	4,273	27%
Ditches & Culverts	8,831	10,000	5,450	10,000	29	0%
Dust Control	3,805	5,000	969	4,000	742	19%
Grading	-	-	-	-	47	-
Landscaping	10,574	10,000	8,813	9,000	3,203	36%
Litter Control	7,294	14,000	6,406	9,000	2,499	28%
Marking	12,042	10,000	6,327	8,000	8,626	108%
Mowing	7,481	10,000	8,585	9,000	5,636	63%
Patching	27,858	26,000	11,698	20,000	24,991	125%
Roads-other	15,590	11,000	12,686	9,000	1,366	15%
Seasonal decoration	10,594	12,000	6,722	10,000	7,006	70%
Shoulders	7,557	14,000	16,536	16,000	5,432	34%
Sidewalks	16,896	20,000	12,712	20,000	14,514	73%
Signs	9,306	16,000	20,284	18,000	9,854	55%
Snow removal	40,946	50,000	26,003	50,000	39,131	78%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	30,742	67%
Street Lighting	95,225	94,000	81,531	94,000	90,357	96%
Street Sweeping	11,787	11,000	7,466	11,000	4,001	36%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	433,957	445,000	383,007	445,000	315,317	71%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Garbage Collection

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Garbage Collection						
Revenues						
Regular collections	336,202	347,000	352,857	353,000	368,821	104%
Toter rentals and sales	4,417	4,000	5,137	4,000	11,166	279%
Penalties	4,115	3,500	2,942	3,000	2,992	100%
Recycling	55,985	57,000	54,578	58,000	59,726	103%
	400,718	411,500	415,514	418,000	442,705	106%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	249,990	95%
Office Administration Charges	18,000	19,000	19,000	19,000	19,000	100%
PW Administration Charges	25,500	26,000	26,000	27,000	27,000	100%
Tipping Fees	75,318	80,000	77,133	80,000	67,577	84%
Recycling costs	40,891	42,000	41,247	43,000	39,947	93%
	408,715	427,000	410,766	431,000	403,514	94%
Net	(7,996)	(15,500)	4,748	(13,000)	39,191	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Other Development Services

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Public Health						
Ambulance Building Lease	48,125	48,000	48,125	48,200	52,136	108%
Public Health Lease	16,675	16,800	16,682	16,800	16,684	99%
Public Health Expenses	11,916	16,000	13,313	16,000	7,489	47%
NET	52,884	48,800	51,494	49,000	61,331	125%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	26,373	66%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	2,020	202%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	100,000	-	-	-	-
Cowichan Aquatic Centre	3,400	4,000	3,437	4,000	3,523	88%
CRI Firesmart Project	-	271,700	148,494	-	61,251	-
Poverty Reduction Strategy	-	25,000	24,700	-	25,000	-
	3,828	403,200	176,882	5,500	91,795	1669%
Total Development Services Expenses	51,838	459,200	425,186	61,500	125,657	204%
Visitor Information Centre						
PW Labour	313	47,200	29,002	44,500	30,226	68%
Water, Sewer & Garbage	-	800	777	900	815	91%
Contracted Services	15,000	2,000	2,626	3,000	4,388	146%
Other Expenses	4,560	6,500	4,506	5,000	4,129	83%
	19,873	56,500	36,911	53,400	39,557	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(17,005)	113%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	22,552	59%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Parks						
Beaver Park	117	6,000	25	3,000	480	16%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	32,656	142%
Central Park	15,432	18,500	13,714	16,000	14,417	90%
Civic Square	1,314	1,000	971	1,000	28	3%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	2,934	98%
Dashwood Park	1,134	1,000	418	1,000	906	91%
Entrance Sign	13,421	10,000	7,928	10,000	8,216	82%
Footbridge	1,399	2,000	2,443	2,000	2,432	122%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	770	51%
Heritage Garden	11,311	7,000	5,135	7,000	3,775	54%
Kaatza Museum	11,456	13,000	20,833	13,000	9,603	74%
Kates Park - King George	13,425	10,000	9,997	10,000	8,050	81%
Lakedays Preparation	53	1,000	-	1,000	28	3%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	2,583	52%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	8,173	68%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	3,452	35%
Park Bench Maintenance	546	6,000	3,803	6,000	4,376	73%
Parks General	23,644	27,000	2,701	25,000	14,661	59%
Parkstone Park	1,525	2,000	1,757	2,000	1,625	81%
Joginder Bains Park - Point Ideal	4,087	4,000	4,617	4,000	2,842	71%
Rivers Edge Memorial Garden	10,957	5,000	5,993	5,000	6,035	121%
Riverside Park	6,249	5,000	5,764	6,000	18,412	307%
Sahtlam Park	9,279	3,000	2,433	3,000	1,162	39%
Saywell Park	16,460	20,000	23,674	26,000	22,397	86%
Seniors Centre	4,361	4,000	3,312	4,000	4,808	120%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	909	45%
Pickleball Courts	3,462	3,000	1,778	3,000	3,953	132%
Rhododendrum Park Com. in Bloom	-	2,000	302	2,000	-	0%
Town Square	591	5,000	1,671	4,000	398	10%
Trans Canada Trail	1,462	4,000	1,164	3,000	176	6%
Vandalism	-	5,000	480	5,000	151	3%
Washrooms	14,628	20,000	28,124	20,000	16,063	80%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	4,519	90%
Office Administration Charge	12,100	13,000	13,000	13,000	13,000	100%
	<u>263,723</u>	<u>260,000</u>	<u>242,647</u>	<u>260,000</u>	<u>214,803</u>	<u>83%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Parks

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Lakeview Park						
Reservations	160,187	158,000	200,043	195,000	193,151	99%
Walk Ins and extra adults	7,895	7,000	7,585	6,000	10,173	170%
Power Fees	22,924	23,000	28,398	26,000	30,025	115%
Wood and ice sales	2,243	2,000	3,871	2,000	1,705	85%
Operating Grant	4,088	-	15,821	-	-	-
Moorage	6,614	7,000	7,544	2,000	4,023	201%
	<u>203,952</u>	<u>197,000</u>	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>103%</u>
Office Administration Charge	5,000	8,000	8,000	8,000	8,000	100%
CLEC Admin Charges	31,000	31,000	31,000	31,000	31,000	100%
Summer Student Wages	64,709	65,000	67,957	69,000	68,648	99%
Maintenance Wages	2,828	10,000	3,554	4,000	26,085	652%
Contracted Services	9,695	10,000	10,690	10,000	6,485	65%
PW Labour	2,227	2,500	1,730	2,500	4,040	162%
Hydro and Electricity	6,920	9,000	5,743	8,000	6,309	79%
Materials and Supplies	23,754	15,000	19,161	19,000	21,118	111%
Other Expenses	7,398	8,000	12,931	13,000	9,139	70%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	10,383	104%
Park Attendant/ Security	18,448	18,000	45,577	45,000	26,723	59%
Public Works Charges	1,275	1,300	976	1,300	1,792	138%
Telephone	2,031	3,000	2,132	3,000	1,707	57%
Equipment allocations	1,370	1,000	-	1,000	-	0%
	<u>186,552</u>	<u>189,800</u>	<u>219,350</u>	<u>224,800</u>	<u>221,426</u>	<u>98%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>17,651</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of CLEC

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 %
Revenues						
Group Revenues	42,201	120,000	191,268	200,000	351,011	176%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	7,200	120%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>358,211</u>	<u>166%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	77,934	130%
Food Supplies	18,473	17,000	52,014	52,000	100,551	193%
Custodians	7,959	8,000	22,032	25,000	39,303	157%
Supplies	-	500	1,036	1,000	2,216	222%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>220,004</u>	<u>159%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	93,079	78%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	100%
Housing Allowance	2,500	-	-	-	-	-
Town Administration	8,000	22,000	22,000	22,000	22,000	100%
Electricity	17,310	22,000	17,614	20,000	20,419	102%
Heat	16,804	14,000	25,726	18,000	39,619	220%
Telephone & other Utilities	11,413	11,600	9,894	11,200	8,936	80%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	10,314	103%
Maintenance	32,162	31,000	31,033	33,000	16,999	52%
Public Works Charges	10,714	11,000	8,304	11,000	9,803	89%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>190,169</u>	<u>89%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>410,173</u>	<u>116%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(51,962)</u>	<u>38%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>(34,311)</u>	<u>26%</u>
Lakeview Park Road						
Road maintenance	<u>4,314</u>	<u>9,000</u>	<u>3,079</u>	<u>7,000</u>	<u>2,280</u>	<u>33%</u>
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(53,252)</u>	<u>(137,500)</u>	<u>(36,591)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
General						
Asset appraisal - Insurance	-	10,000	7,500	-	-	-
Asset Retirement Obligations/Asset manag	30,000	-	-	25,000	-	0%
Computer Equipment	19,126	15,000	2,356	15,000	-	0%
Development Cost Charges Review	-	30,000	2,523	36,000	30,456	85%
Emergency Operations Centre	-	-	-	50,000	-	0%
Hazmat Inventory	-	10,000	-	10,000	-	0%
Health Unit Repairs	-	-	-	-	-	-
Office Equipment	-	100,000	-	-	-	-
Land Purchase	-	-	-	-	-	-
Museum/Bell Tower Upgrades	12,356	20,000	-	-	-	-
Mildred Child Demo/upgrades	-	60,000	-	100,000	-	0%
Town hall renovations	291,799	1,600,000	357,146	2,600,000	1,649,304	63%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	383,882	1,865,000	420,799	2,836,000	1,679,760	59%

CLEC

Carpet / Flooring	-	5,000	-	5,000	-	0%
Exterior Building Paint	-	3,000	-	-	-	-
Hot Water on Demand	-	5,000	5,582	-	-	-
Clec Renovations	-	40,000	-	60,000	48,250	80%
Water system	9,034	5,000	-	5,000	1,761	35%
	9,034	58,000	5,582	70,000	50,011	71%

Fire Department

Heat Pump/Generator Replacement	18,240	15,000	10,199	15,000	14,494	97%
Forestry Hose and Gear	7,064	10,000	-	10,000	-	0%
#6 New Fire truck equipment	-	-	-	-	-	-
FD#16 New Tank	-	5,000	-	5,000	-	0%
Trailer Purchase	-	-	-	-	10,574	-
ATV Truck Pump	-	-	-	10,000	14,200	142%
Firehall repairs	13,346	16,000	11,783	16,000	15,060	94%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	-	-	40,000	41,923	105%
Truck purchase	-	-	-	95,000	91,005	96%
Tools and Equipment	-	3,000	-	3,000	3,112	104%
Hoses and valving	3,531	8,000	15,101	8,000	-	0%
	100,252	137,000	92,629	222,000	190,368	86%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
General Fund - Schedule of Capital Expenses

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 Var
Public Works						
Multi-use Truck	-	80,000	-	125,000	-	0%
Equipment Purchase	-	280,000	265,691	-	-	-
Truck purchase	27,538	70,000	75,205	-	-	-
Garbage Truck	-	-	-	-	-	-
Active Transportation Plan	9,232	50,000	36,625	-	-	-
Annual Paving Program	113,305	200,000	174,975	175,000	41,493	24%
Lakeview Park - chip seal	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	-	-	-
PW Office/Yard	-	20,000	-	125,000	6,679	5%
Sidewalks	23,703	60,000	43,023	60,000	-	0%
Small tools	4,038	5,000	3,193	5,000	528	11%
Stormwater planning study	-	15,000	-	15,000	-	0%
Storm Upgrades - Arbutus	-	35,000	-	35,000	-	0%
Transit Shelter Upgrades	-	125,000	8,230	110,000	122,619	111%
	177,816	960,000	606,941	650,000	171,318	26%
Lakeview Park						
Golf Cart purchase	-	5,000	6,222	-	-	-
Resurfacing campsites - gravel/sand	2,398	10,000	-	10,000	-	0%
Lakeview storm upgrade	-	-	-	10,000	-	0%
Floating walkway repairs	6,939	10,000	-	10,000	-	0%
Lakeview Washrooms	-	-	-	30,000	-	0%
	9,337	25,000	6,222	60,000	-	0%
Parks						
Centennial Park Upgrades	12,000	250,000	-	-	-	-
Footbridge improvements	-	15,000	-	60,000	-	0%
Kasapi Park upgrades	-	30,000	-	-	-	-
Marina Park Dock Repairs	-	5,000	-	5,000	-	0%
Sahtlam Park	-	3,500	-	-	-	-
Stone Park	-	45,000	37,946	-	-	-
Riverside Park Improvements	-	50,000	-	50,000	51,878	104%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	41,700	126%
Town Square Restaining	-	-	-	10,000	-	0%
	76,834	442,500	37,946	158,000	93,578	59%
Total General Capital	757,155	3,487,500	1,170,120	3,996,000	2,185,036	55%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
Sewer Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues						
User Rates	525,282	530,000	554,206	567,000	595,532	105%
Connection Fees	3,302	1,000	5,991	2,000	77,880	3894%
Penalties And Other Interest	5,403	4,500	4,112	4,000	4,217	105%
Sewer Facilities Grant	-	2,200,000	-	-	-	-
Parcel Tax	250,200	253,600	257,850	438,000	438,000	100%
Contribution from others	7,335	-	5,297	-	-	-
Transfer From Surplus	-	978,900	-	-	-	-
	791,522	3,968,000	827,457	1,011,000	1,115,629	110%
Expenditures						
Administration	2,297	3,000	4,143	3,000	2,090	70%
Office Administration	68,000	68,000	68,000	69,000	69,000	100%
PW Administration	90,000	90,000	90,000	92,000	92,000	100%
Discounts	37,491	38,000	40,898	41,000	43,710	107%
General Maintenance	68,380	70,000	87,472	90,000	87,121	97%
Connections Maintenance	1,789	9,000	1,029	8,000	7,076	88%
Chlorination	2,018	15,000	18,527	15,000	9,832	66%
New Connections	3,842	3,000	2,711	3,000	1,686	56%
Sewer Flushing	5,015	6,000	6,166	7,000	5,281	75%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	43,846	58%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	60,324	63%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	38,508	9%
	599,744	3,968,000	837,733	948,000	460,475	49%
Surplus(Deficit)	191,778	-	(10,276)	63,000	655,154	
SEWER CAPITAL						
Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	328	0%
Greendale Engineering	-	100,000	-	100,000	19,348	19%
Sewer I&I	-	250,000	208,358	250,000	18,833	8%
Sewer Treatment Plant Upgrades	-	3,000,000	9,223	-	-	-
Sewer Lagoon	66,155	50,000	11,438	-	-	-
Riverside Force Main	-	50,000	-	-	-	-
	99,254	3,500,000	272,655	450,000	38,508	9%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues						
User Rates	620,158	629,000	653,731	685,000	696,173	102%
Connection Fees	6,590	2,000	31,246	2,000	122,790	6140%
Fire Hydrant Installation & other	8,100	4,000	14,922	4,000	14,548	364%
Other Penalties And Interest	6,486	5,500	5,194	5,000	5,195	104%
Contribution from Others	-	-	-	-	-	-
Parcel Tax	341,400	346,000	351,600	537,300	537,600	100%
Transfer From Surplus	-	306,500	-	-	-	-
	<u>982,734</u>	<u>1,293,000</u>	<u>1,056,692</u>	<u>1,233,300</u>	<u>1,376,306</u>	<u>112%</u>
Expenditures						
Administration	1,459	3,400	1,793	3,400	3,336	98%
Office Administration	117,500	119,000	119,000	119,000	119,000	100%
PW Administration	117,500	122,000	122,000	124,000	124,000	100%
Discounts	46,045	46,000	50,013	50,000	53,272	107%
Safety and Training	1,161	4,000	4,306	4,500	1,672	37%
Chlorination	1,766	6,000	-	-	10,418	-
Flushing	12,336	13,000	12,246	14,000	13,191	94%
Reservoir	3,679	7,000	1,150	7,000	1,217	17%
General Maintenance	123,221	115,000	79,741	115,000	69,187	60%
Hydrants	20,453	22,500	22,030	22,500	11,718	52%
New Connections	5,751	10,000	4,506	10,000	2,243	22%
Connection Maintenance	62,787	75,000	49,962	75,000	52,169	70%
Water Meters	23,985	20,000	17,525	20,000	31,135	156%
Pump House Maintenance	52,869	49,000	62,102	60,000	45,617	76%
Small equipment	-	-	-	-	3,332	-
Booster Pumps Maintenance	8,535	12,100	7,466	12,000	8,103	68%
Slopes water pump station	24,460	9,000	11,838	10,000	6,682	67%
Water treatment plant	262,510	260,000	150,893	260,000	170,446	66%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	248,986	-	400,375	-	-	-
Capital	308,984	400,000	27,760	381,000	77,471	20%
	<u>1,443,988</u>	<u>1,293,000</u>	<u>1,144,706</u>	<u>1,287,400</u>	<u>804,211</u>	<u>62%</u>
Surplus(Deficit)	<u>(461,254)</u>	<u>-</u>	<u>(88,014)</u>	<u>(54,100)</u>	<u>572,096</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2022
Water Fund

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	-	100,000	27,760	61,000	22,612	37%
Greendale Trestle Watermain Upgrac	-	-	-	-	-	-
North Shore Pump Station upgrades	138,555	-	-	20,000	-	0%
River Road Water Main	22,112	-	-	-	-	-
Water Modelling	-	-	-	-	1,520	-
Water Treatment Upgrade	148,317	-	-	-	-	-
Watermain Upgrades	-	300,000	-	300,000	53,339	18%
Water metering	-	-	-	-	-	-
	<u>308,984</u>	<u>400,000</u>	<u>27,760</u>	<u>381,000</u>	<u>77,471</u>	<u>20%</u>