



# Memo

**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** March 10, 2023

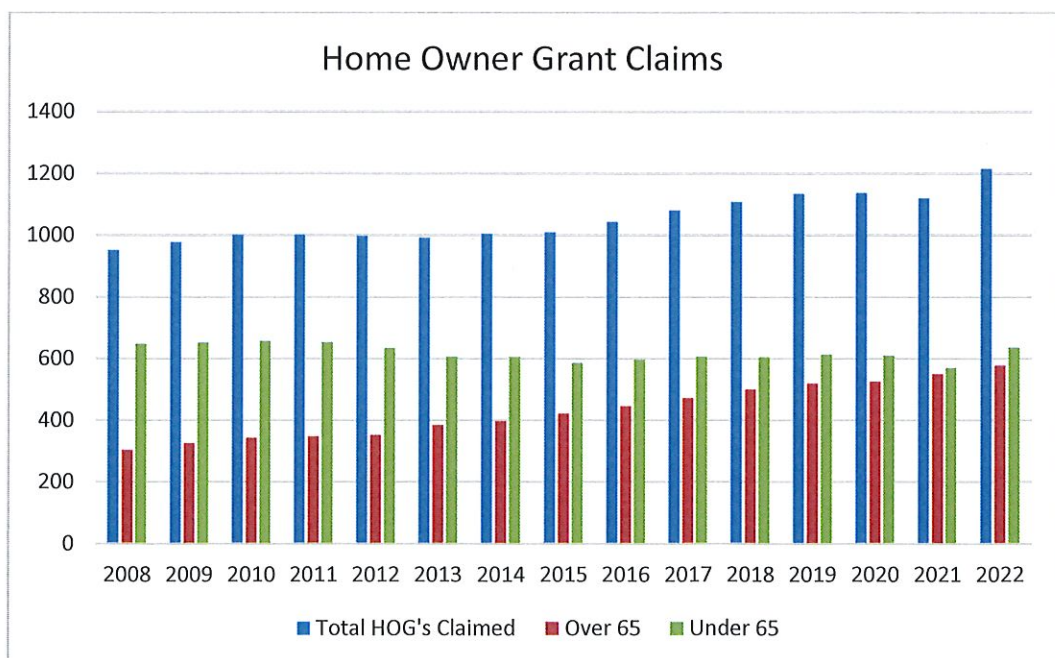
**SUBJECT:** Financial Report for the Period Ending February 28, 2023

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The statements of revenues and expenditures for the general, sewer and water funds for the year ended December 31, 2022, and the period ended February 28, 2023 are attached for your review.

## Points of Note

- The 2022 financial information as presented has not yet been finalized as work on year end is still in progress. The 2023 budget numbers as presented are preliminary and subject to change.
- Lakeview Park campground reservation system opened for bookings for the first half of the summer season on March 6.
- The following chart shows the homeowner grant claims for the last 15 years. Since 2008 the number of grant claims have increased by 263 claims to 1,215. In 2022 there was an increase of 95 claims in the total number of grants claimed, which is 36% increase, the largest increase since 2008. The number of households claiming the senior (over 65) grant in Lake Cowichan continues to rise, however 2022 is the first time in the last 15 years that there has been an increase in the number of under 65 grant claims.



Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
<b>REVENUES</b>						
Taxes	2,289,015	2,398,980	2,401,670	2,548,175	-	0%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,084	56,000	56,647	57,000	-	0%
Penalties and Interest on Taxes	73,313	60,000	72,892	60,000	1,036	2%
Business Licences	19,900	19,500	20,675	20,000	26,595	133%
Building and Other Permits	132,828	44,000	145,768	44,000	20,406	46%
Storm Drain Connection Fees	2,495	-	2,880	-	90	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	1,955	72%
Interest on Investments	15,375	17,000	206,252	50,000	3,277	7%
Fire Service to CVRD	330,670	331,000	348,898	349,957	-	0%
Garbage Revenues	415,514	418,000	442,310	447,000	388,255	87%
Lakeview Revenues	263,263	231,000	239,078	242,000	-	0%
Sale of Assets	50,000	-	-	-	-	-
Public Works Revenues	33,135	-	14,714	-	-	-
Fire Department Revenues	1,424	-	1,471	-	-	-
FD Display Building Donations	3,763	-	-	-	-	-
BC Wildfire - Recoveries	171,549	-	100,358	-	-	-
Other Revenue	57,903	30,000	66,510	30,600	9,773	32%
Ambulance Building Lease	48,125	48,200	48,125	48,200	8,021	17%
Public Health Lease	16,682	16,800	16,684	16,800	2,781	17%
Clec Revenues	232,768	216,000	358,211	407,200	7,400	2%
Unconditional Transfers	510,937	511,900	640,822	511,900	-	0%
Conditional Transfers	55,343	1,784,870	240,675	1,995,000	-	0%
Firesmart Community Grant	58,982	-	136,655	-	-	-
Transfers From Reserve Funds	347,118	125,000	-	215,000	-	0%
Transfers From Building Reserve	-	1,060,000	-	130,000	-	0%
Transfer From Fire Dept Reserves	-	95,000	91,005	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserv	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-
Police Tax Levy	187,756	199,950	200,181	199,950	-	0%
Library Levy	155,218	163,581	163,581	180,068	-	0%
Collections For Other Govts.	2,751,519	3,104,703	3,105,461	3,359,835	-	0%
	<b>8,283,365</b>	<b>10,934,184</b>	<b>9,124,693</b>	<b>10,915,385</b>	<b>469,588</b>	<b>4%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023

EXPENDITURES	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
General Government Services	563,531	645,300	638,269	678,300	242,630	36%
Fire Department	487,237	526,100	628,938	574,200	55,728	10%
Police Force	187,756	199,950	200,181	199,950	-	0%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	9,042	14%
Public Works Administration	70,534	90,000	57,702	90,000	47,363	53%
Public Works Roads	383,007	445,000	315,922	445,000	31,444	7%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(9,689)	-
Garbage Expenses	410,766	431,000	412,771	471,000	71,408	15%
Planning, Health & Other	425,186	61,500	133,080	58,500	7,663	13%
Visitor Information Centre	26,911	38,400	17,552	26,900	(14,689)	-55%
Parks	242,647	260,000	208,143	265,000	6,580	2%
Lakeview Park	219,350	224,800	221,521	223,300	740	0%
CLEC Expense	326,854	352,700	409,178	455,500	30,732	7%
Lakeview Road	3,079	7,000	2,813	5,000	-	0%
Transfer To Library	155,218	163,581	163,581	180,068	45,017	25%
Capital	1,170,120	3,996,000	2,585,369	3,519,260	65,299	2%
Debt Charges - Interest	3,230	4,000	3,692	4,000	542	14%
Debt Payments - Fire	194,242	176,400	176,343	144,000	14,695	10%
Amortization	708,185	-	-	-	-	-
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	3,104,703	3,105,461	3,359,835	-	0%
	<b>8,478,131</b>	<b>10,934,184</b>	<b>9,486,419</b>	<b>10,905,813</b>	<b>604,506</b>	<b>6%</b>
Surplus(Deficit)	<b>(194,765)</b>	<b>-</b>	<b>(361,727)</b>	<b>9,572</b>	<b>(134,918)</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of General Government Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>General Government Services</b>						
Mayor and Council Indemnities	82,796	82,000	81,534	91,000	14,733	16%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	1,581	4%
Mildred Child Annex	2,430	2,500	3,067	3,000	-	0%
Municipal Hall	15,371	25,500	14,722	27,000	1,227	5%
Office Wages	469,767	485,000	462,277	485,000	71,126	15%
Office Expenses	55,154	60,000	73,355	65,000	19,934	31%
Data Processing	22,602	30,000	31,917	34,000	23,109	68%
Legal Expense	29,789	40,000	7,717	40,000	1,822	5%
Audit	19,436	26,000	20,808	26,000	-	0%
Elections	-	20,000	4,874	4,000	-	0%
Insurance	99,221	120,000	115,017	140,000	124,865	89%
Grants-in-aid	1,750	3,000	3,250	3,000	-	0%
Ohtaki expense	-	2,000	2,405	5,000	-	0%
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	28,471	-	61,727	-	(15,767)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	-	0%
	<b>563,531</b>	<b>645,300</b>	<b>638,269</b>	<b>678,300</b>	<b>242,630</b>	<b>36%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Protective Services Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Fire Department</b>						
Firefighters indemnities	114,712	120,000	135,625	125,000	-	0%
Other Wage Costs	23,586	18,000	89,020	110,000	20,639	19%
Town Administration	14,000	14,700	14,700	16,000	-	0%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	12,544	16%
Miscellaneous Operations	124,990	145,000	54,814	73,800	6,571	9%
Training	15,561	28,000	44,955	35,000	3,553	10%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	12,422	10%
	<b>432,397</b>	<b>516,100</b>	<b>560,784</b>	<b>564,200</b>	<b>55,728</b>	<b>10%</b>
BC Wildfire Costs	44,266	-	33,666	-	-	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	10,575	10,000	34,488	10,000	-	0%
	<b>54,840</b>	<b>10,000</b>	<b>68,154</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Total Fire Department</b>	<b>487,237</b>	<b>526,100</b>	<b>628,938</b>	<b>574,200</b>	<b>55,728</b>	<b>10%</b>

**Bylaw Enforcement & Other**

Emergency Measures	5,658	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	18,089	20,000	13,912	20,000	2,929	70%
Building Inspection	35,361	40,000	36,396	40,000	6,114	91%
	<b>59,107</b>	<b>65,000</b>	<b>50,307</b>	<b>65,000</b>	<b>9,042</b>	<b>77%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>PW Administration</b>						
Shop and Yard	58,422	55,000	47,028	55,000	8,685	16%
PW Admin Wages	242,966	240,000	241,930	245,000	36,895	15%
PW Admin Other	5,206	9,000	5,844	9,000	302	3%
Safety and Training	9,940	34,000	10,900	29,000	1,481	5%
						-
Office Administration Charge	14,000	17,000	17,000	17,000	-	0%
Recovery from Utilities	(260,000)	(265,000)	(265,000)	(265,000)	-	0%
	<b>70,534</b>	<b>90,000</b>	<b>57,702</b>	<b>90,000</b>	<b>47,363</b>	<b>53%</b>
<b>Equipment Costs</b>						
Equipment	169,555	-	160,767	-	43,883	-
Equipment Allocations	(288,072)	-	(257,122)	-	(56,599)	-
	<b>(118,517)</b>	<b>-</b>	<b>(96,354)</b>	<b>-</b>	<b>(12,717)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	14,686	-	29,082	-	3,027	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,027</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Road Maintenance</b>						
Banners	6,644	9,000	-	9,000	-	0%
Boulevards	51,251	40,000	31,258	40,000	668	2%
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	3,203	9,000	685	8%
Litter Control	6,406	9,000	2,499	9,000	287	3%
Marking	6,327	8,000	8,626	8,000	-	0%
Mowing	8,585	9,000	5,636	9,000	205	2%
Patching	11,698	20,000	24,991	25,000	2,105	8%
Roads-other	12,686	9,000	936	8,500	152	2%
Seasonal decoration	6,722	10,000	7,012	10,000	743	7%
Shoulders	16,536	16,000	5,432	11,000	-	0%
Sidewalks	12,712	20,000	14,514	20,000	106	1%
Signs	20,284	18,000	9,854	18,000	123	1%
Snow removal	26,003	50,000	40,160	50,000	6,095	12%
Storm Drains & Catch Basins	62,078	46,000	30,742	46,000	8,441	18%
Street Lighting	81,531	94,000	90,357	95,000	9,692	10%
Street Sweeping	7,466	11,000	4,001	10,000	1,140	11%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	<b>383,007</b>	<b>445,000</b>	<b>315,922</b>	<b>445,000</b>	<b>31,444</b>	<b>71%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Garbage Collection

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	352,857	353,000	368,462	380,000	379,856	100%
Toter rentals and sales	5,137	4,000	11,166	4,000	2,910	73%
Penalties	2,942	3,000	2,956	3,000	-	0%
Recycling	54,578	58,000	59,726	60,000	5,489	9%
	<b>415,514</b>	<b>418,000</b>	<b>442,310</b>	<b>447,000</b>	<b>388,255</b>	<b>87%</b>
<b>Expenditures</b>						
Regular collection costs	247,387	262,000	244,996	295,000	58,907	20%
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	7,644	9%
Recycling costs	41,247	43,000	42,868	45,000	4,857	11%
	<b>410,766</b>	<b>431,000</b>	<b>412,771</b>	<b>471,000</b>	<b>71,408</b>	<b>15%</b>
<b>Net</b>	<b>4,748</b>	<b>(13,000)</b>	<b>29,539</b>	<b>(24,000)</b>	<b>316,847</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Other Development Services

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Public Health</b>						
Ambulance Building Lease	48,125	48,200	48,125	48,200	8,021	17%
Public Health Lease	16,682	16,800	16,684	16,800	2,781	17%
Public Health Expenses	13,313	16,000	13,571	16,000	989	6%
NET	51,494	49,000	51,238	49,000	9,812	20%
<b>Planning</b>						
Planning and Zoning Expenses	234,992	40,000	27,123	40,000	3,612	9%
<b>Other Functions</b>						
Town Economic Development	-	-	-	-	-	-
Columbarium	250	1,000	2,270	2,000	-	0%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	-	-	-	-	-
Cowichan Aquatic Centre	3,437	4,000	3,523	-	-	-
CRI Firesmart Project	148,494	-	61,593	-	3,062	-
Poverty Reduction Strategy	24,700	-	25,000	-	-	-
	176,882	5,500	92,386	2,500	3,062	122%
Total Development Services Expenses	425,186	61,500	133,080	58,500	7,663	13%
<b>Visitor Information Centre</b>						
PW Labour	1,002	1,500	1,936	2,000	-	0%
Info Centre Labour	28,000	43,000	28,290	35,000	-	0%
Hydro	2,688	3,000	3,956	4,000	-	0%
Water, Sewer & Garbage	777	900	815	900	-	0%
Contracted Services	2,626	3,000	4,388	4,600	311	7%
Other Expenses	1,817	2,000	173	400	-	0%
	36,911	53,400	39,557	46,900	311	
Grant Recoveries	(10,000)	(15,000)	(22,005)	(20,000)	(15,000)	75%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	(14,689)	-55%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Parks

	2021	2022	2022	Draft	2023	2023
	Actual	Budget	Actual	2023	Actual	%
<b>Parks</b>						
Beaver Park	25	3,000	480	1,000	-	0%
Bell Tower School	1,249	2,000	815	2,000	-	0%
Centennial Park	44,432	23,000	32,656	33,000	1,184	4%
Central Park	13,714	16,000	14,417	16,000	609	4%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	-	0%
Dashwood Park	418	1,000	906	1,000	-	0%
Entrance Sign	7,928	10,000	8,216	10,000	78	1%
Footbridge	2,443	2,000	2,432	2,000	360	18%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	252	17%
Heritage Garden	5,135	7,000	3,775	5,000	-	0%
Kaatza Museum	20,833	13,000	9,636	13,000	-	0%
Kates Park - King George	9,997	10,000	8,050	10,000	265	3%
Lakedays Preparation	-	1,000	28	1,000	-	0%
Marina Park Boat Launch	7,036	5,000	2,583	5,000	126	3%
Forest Workers Memorial Park	12,438	12,000	8,173	10,000	88	1%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	-	0%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	-	0%
Parks General	2,701	25,000	14,661	25,000	677	3%
Parkstone Park	1,757	2,000	1,625	2,000	-	0%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	-	0%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	123	2%
Riverside Park	5,764	6,000	18,412	6,000	1,550	26%
Sahtlam Park	2,433	3,000	1,162	3,000	-	0%
Saywell Park	23,674	26,000	22,397	26,000	223	1%
Seniors Centre	3,312	4,000	4,808	5,200	-	0%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	-	0%
Pickleball Courts	1,778	3,000	3,953	3,800	79	2%
Rhododendrum Park Com. in Bloom	302	2,000	-	2,000	-	0%
Town Square	1,671	4,000	398	4,000	-	0%
Trans Canada Trail	1,164	3,000	176	1,000	106	11%
Vandalism	480	5,000	151	5,000	700	14%
Washrooms	28,124	20,000	16,275	20,000	160	1%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	-	0%
Office Administration Charge	13,000	13,000	13,000	13,000	-	0%
	242,647	260,000	208,143	265,000	6,580	2%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Parks

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Lakeview Park</b>						
Reservations	200,043	195,000	193,151	200,300	-	0%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	-	0%
Power Fees	28,398	26,000	30,025	28,000	-	0%
Wood and ice sales	3,871	2,000	1,705	1,700	-	0%
Operating Grant	15,821	-	-	-	-	-
Moorage	7,544	2,000	4,023	4,000	-	0%
	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>242,000</u>	<u>-</u>	<u>0%</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	6,493	8,000	9	0%
PW Labour	1,730	2,500	4,040	4,000	187	5%
Hydro and Electricity	5,743	8,000	6,309	8,000	-	0%
Materials and Supplies	19,161	19,000	21,118	21,000	-	0%
Other Expenses	12,931	13,000	9,139	12,000	32	0%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	-	0%
Park Attendant/ Security	45,577	45,000	26,723	30,000	-	0%
Public Works Charges	976	1,300	1,792	1,800	238	13%
Telephone	2,132	3,000	1,792	3,000	275	9%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>221,521</u>	<u>223,300</u>	<u>740</u>	<u>0%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>17,557</u>	<u>18,700</u>	<u>(740)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of CLEC

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
<b>Revenues</b>						
Group Revenues	191,268	200,000	351,011	400,000	6,200	2%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	1,200	17%
	<u>232,768</u>	<u>216,000</u>	<u>358,211</u>	<u>407,200</u>	<u>7,400</u>	<u>2%</u>
<b>Expenditures - Variable</b>						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	4,049	5%
Food Supplies	52,014	52,000	97,383	110,000	3,254	3%
Custodians	22,032	25,000	39,303	45,000	2,642	6%
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>9,944</u>	<u>4%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	100,688	120,000	93,079	110,000	12,752	12%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(35,000)	-	0%
Housing Allowance	-	-	-	-	-	-
Town Administration	22,000	22,000	22,000	22,000	-	0%
Electricity	17,614	20,000	20,419	21,000	-	0%
Heat	25,726	18,000	41,028	40,000	4,065	10%
Telephone & other Utilities	9,894	11,200	9,064	11,500	1,422	12%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	1,011	10%
Maintenance	31,033	33,000	16,999	23,000	-	0%
Public Works Charges	8,304	11,000	9,803	11,000	1,538	14%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>20,788</u>	<u>10%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>30,732</u>	<u>7%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(50,967)</u>	<u>(48,300)</u>	<u>(23,332)</u>	<u>48%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(33,410)</u>	<u>(29,600)</u>	<u>(24,072)</u>	<u>81%</u>
<b>Lakeview Park Road</b>						
Road maintenance	3,079	7,000	2,813	5,000	-	40%
NET	<u>(53,252)</u>	<u>(137,500)</u>	<u>(36,222)</u>	<u>(34,600)</u>	<u>(24,072)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Capital Expenses

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 Var
<b>General</b>						
Asset appraisal - Insurance	7,500	-	-	-	-	-
Asset Retirement Obligations/Asset manag	-	25,000	-	25,000	-	0%
Computer Equipment	2,356	15,000	-	5,000	-	0%
Development Cost Charges Review	2,523	36,000	34,456	-	-	-
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	2,045,277	1,300,000	16,446	1%
Truck #1 Display Building	51,274	-	-	-	-	-
	<b>420,799</b>	<b>2,836,000</b>	<b>2,079,733</b>	<b>1,681,000</b>	<b>16,446</b>	<b>1%</b>
<b>CLEC</b>						
Carpet / Flooring	-	5,000	-	12,000	-	0%
Exterior Building Paint	-	-	-	5,000	-	0%
Hot Water on Demand	5,582	-	-	-	-	-
Clec Renovations	-	60,000	48,250	-	-	-
Ice Machine	-	-	-	3,000	-	0%
Mattresses	-	-	-	5,000	-	0%
Study - Reduce Propane Use	-	-	-	8,000	-	0%
Water system	-	5,000	1,761	-	-	-
	<b>5,582</b>	<b>70,000</b>	<b>50,011</b>	<b>33,000</b>	<b>-</b>	<b>0%</b>
<b>Fire Department</b>						
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	-	-	-	-	36,504	-
Holmatro Tools	-	5,000	-	10,000	-	0%
Trailer Purchase	-	-	10,574	-	-	-
ATV Truck Pump	-	10,000	14,200	-	-	-
Firehall repairs	11,783	16,000	15,060	16,000	-	0%
Firehall Roof Repair	-	-	-	50,000	-	0%
Training Ground Facilities	55,546	-	-	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	40,000	41,923	-	-	-
Truck purchase	-	95,000	91,005	-	-	-
Tools and Equipment	-	3,000	3,112	3,000	-	0%
Wildland Pumps and Gear	-	-	-	40,000	-	0%
Wildland Hose	-	-	-	10,000	-	0%
Hoses and Valving	15,101	8,000	-	-	-	-
	<b>92,629</b>	<b>222,000</b>	<b>190,368</b>	<b>174,000</b>	<b>36,504</b>	<b>21%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
General Fund - Schedule of Capital Expenses

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	2023
				Budget		Var
<b>Public Works</b>						
Multi-use Truck	-	125,000	-	-	-	-
Equipment Purchase	265,691	-	-	185,000	-	0%
Truck purchase	75,205	-	-	30,000	-	0%
Active Transportation Plan	36,625	-	-	-	-	-
Annual Paving Program	174,975	175,000	41,493	150,000	-	0%
Cowichan Ave. Drainage	-	-	-	35,000	-	0%
Lakeview Park - chip seal	-	-	-	-	-	-
PW Office/Yard	-	125,000	6,679	30,000	-	0%
Sidewalks	43,023	60,000	-	60,000	-	0%
Small tools	3,193	5,000	528	5,000	-	0%
Stormwater planning study	-	15,000	-	-	-	-
Storm Upgrades - Arbutus	-	35,000	-	-	-	-
Transit Shelter Upgrades	8,230	110,000	122,979	-	12,350	-
	<b>606,941</b>	<b>650,000</b>	<b>171,679</b>	<b>495,000</b>	<b>12,350</b>	<b>2%</b>
<b>Lakeview Park</b>						
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	-	40,000	-	0%
	<b>6,222</b>	<b>60,000</b>	<b>-</b>	<b>59,500</b>	<b>-</b>	<b>0%</b>
<b>Parks</b>						
Centennial Park Drainage	-	-	-	20,000	-	0%
Centennial Park Dog Park	-	-	-	50,000	-	0%
Footbridge improvements	-	60,000	-	896,760	-	0%
Kasapi Park upgrades	-	-	-	-	-	-
Little League	-	-	-	10,000	-	0%
Marina Park Dock Repairs	-	5,000	-	50,000	-	0%
Sani Dump Pay-to-use system	-	-	-	-	-	-
Stone Park	37,946	-	-	-	-	-
Riverside Park Improvements	-	50,000	51,878	40,000	-	0%
River's Edge Memorial Garden	-	-	-	-	-	-
Saywell Park Improvements	-	33,000	41,700	-	-	-
Town Square Restaining	-	10,000	-	10,000	-	0%
	<b>37,946</b>	<b>158,000</b>	<b>93,578</b>	<b>1,076,760</b>	<b>-</b>	<b>0%</b>
<b>Total General Capital</b>	<b>1,170,120</b>	<b>3,996,000</b>	<b>2,585,369</b>	<b>3,519,260</b>	<b>65,299</b>	<b>2%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
Sewer Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
<b>Revenues</b>						
User Rates	554,206	567,000	596,821	602,000	584,845	97%
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	-	-	-	1,100,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	<b>827,457</b>	<b>1,011,000</b>	<b>1,116,889</b>	<b>3,378,500</b>	<b>586,973</b>	<b>110%</b>
<b>Expenditures</b>						
Administration	4,143	3,000	2,090	3,000	15	1%
Office Administration	68,000	69,000	69,000	69,000	-	0%
PW Administration	90,000	92,000	92,000	92,000	-	0%
Discounts	40,898	41,000	43,710	45,000	45,275	101%
General Maintenance	87,472	90,000	89,712	90,000	16,293	18%
Connections Maintenance	1,029	8,000	7,076	8,000	327	4%
Chlorination	18,527	15,000	9,832	15,000	1,271	8%
New Connections	2,711	3,000	1,686	3,000	433	14%
Safety and training	-	-	-	-	455	-
Sewer Flushing	6,166	7,000	5,281	7,000	2,060	29%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	11,213	15%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	13,770	14%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	-	-	-	-
Capital	272,655	450,000	19,160	2,880,000	5,556	0%
	<b>837,733</b>	<b>1,011,000</b>	<b>444,884</b>	<b>3,382,000</b>	<b>96,668</b>	<b>44%</b>
Surplus(Deficit)	(10,276)	-	672,005	(3,500)	490,305	
<b>SEWER CAPITAL</b>						
Liftstation Upgrades	43,636	-	-	-	-	-
Liftstation #1&4 Upgrade	-	100,000	328	60,000	-	0%
Greendale Eng & Construction	-	100,000	-	1,100,000	5,556	1%
Pay-to-use Sani Dump system	-	-	-	20,000	-	0%
Sewer I&I	208,358	250,000	18,833	180,000	-	0%
Sewer Lagoon	11,438	-	-	-	-	-
Sewer Modelling	-	-	-	20,000	-	0%
Sewer Treatment Plant Upgrades	9,223	-	-	1,500,000	-	0%
Riverside Force Main	-	-	-	-	-	-
	<b>272,655</b>	<b>450,000</b>	<b>19,160</b>	<b>2,880,000</b>	<b>5,556</b>	<b>4%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
Water Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
<b>Revenues</b>						
User Rates	653,731	685,000	697,623	730,000	710,660	97%
Connection Fees	31,246	2,000	47,790	2,000	1,170	59%
Fire Hydrant Installation & other	14,922	4,000	14,548	8,500	8,505	100%
Other Penalties And Interest	5,194	5,000	5,162	5,000	389	8%
Contribution from Others	-	-	75,000	30,000	6,000	20%
Parcel Tax	351,600	537,300	537,600	540,600	-	0%
Transfer From Surplus	-	54,100	-	-	-	-
	<u>1,056,692</u>	<u>1,287,400</u>	<u>1,377,723</u>	<u>1,316,100</u>	<u>726,724</u>	<u>107%</u>
<b>Expenditures</b>						
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	55,305	101%
Safety and Training	4,306	4,500	1,672	4,500	-	0%
Chlorination	-	-	-	-	-	-
Flushing	12,246	14,000	13,191	14,000	-	0%
Reservoir	1,150	7,000	1,217	3,000	391	13%
General Maintenance	79,741	115,000	84,929	100,000	12,309	12%
Hydrants	22,030	22,500	11,718	22,500	203	1%
New Connections	4,506	10,000	2,243	10,000	609	6%
Connection Maintenance	49,962	75,000	52,169	75,000	10,395	14%
Water Meters	17,525	20,000	31,380	35,000	11,648	33%
Pump House Maintenance	62,102	60,000	47,805	60,000	3,837	6%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	1,244	10%
Slopes water pump station	11,838	10,000	7,335	10,000	1,209	12%
Water treatment plant	150,893	260,000	189,536	260,000	41,588	16%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	400,375	-	-	-	-	-
Capital	27,760	381,000	77,471	270,000	-	0%
	<u>1,144,706</u>	<u>1,287,400</u>	<u>831,709</u>	<u>1,177,400</u>	<u>138,736</u>	<u>65%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>546,014</u>	<u>138,700</u>	<u>587,988</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - February 28, 2023  
Water Fund

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