



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: July 7, 2023
SUBJECT: Financial Report for the Period Ending June 30, 2023

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

The administration fees for the year have been included on the statements.

Credit Card Payments for Property Taxes and Utilities?


During Covid, an online services portal was setup so that property owners could sign up to view their property tax and utility billings online. This online portal can be further modified to accept credit cards for tax and utility payments. I have reached out to our software provider for costs to setup and maintain this service.

Other municipalities are accepting credit cards as a form of payment and are charging the additional fees to the taxpayer. The Town currently accepts credit card payments for reservations at Lakeview Park Campground. All reservations must be made online therefore the credit card fee is included in the reservation fees. A preliminary review of the costs for accepting credit cards at the park is estimated at 3.6 to 3.9%.

Allowing the use of credit card payments for property tax and utility bill payments has been previously considered but not implemented due to additional costs of implementation and additional costs to the taxpayer.

There is minimal or no cost to the taxpayer when a payment through online banking, cash, cheque or debit.

If Council would like to add the option of online credit card payments, I can investigate this further.



Ronnie Gill, CPA, CGA

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
REVENUES						
Taxes	2,289,015	2,398,980	2,401,670	2,545,305	2,545,307	100%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,084	56,000	56,647	57,000	61,432	108%
Penalties and Interest on Taxes	73,313	60,000	72,892	60,000	10,086	17%
Business Licences	19,900	19,500	20,675	20,000	27,560	138%
Building and Other Permits	132,828	44,000	145,768	46,000	56,720	123%
Storm Drain Connection Fees	2,495	-	2,880	-	370	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	2,755	102%
Interest on Investments	15,375	17,000	206,252	50,000	356,335	713%
Fire Service to CVRD	330,670	331,000	348,898	349,957	-	0%
Garbage Revenues	415,514	418,000	442,310	447,000	420,213	94%
Lakeview Revenues	263,263	231,000	239,078	242,000	190,657	79%
Sale of Assets	50,000	-	-	-	-	-
Public Works Revenues	33,135	-	14,714	-	200	-
Fire Department Revenues	1,424	-	1,471	-	2,328	-
FD Display Building Donations	3,763	-	-	-	-	-
BC Wildfire - Recoveries	171,549	-	100,358	-	-	-
Other Revenue	57,903	30,000	66,511	38,600	20,234	52%
Ambulance Building Lease	48,125	48,200	48,125	48,200	20,052	42%
Public Health Lease	16,682	16,800	16,684	16,800	8,342	50%
Clec Revenues	232,768	216,000	350,111	407,200	63,410	16%
Unconditional Transfers	510,937	511,900	640,822	511,900	488,000	95%
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	20,000	
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	252,811	120%
Library Levy	155,218	163,581	163,581	180,068	180,177	100%
Collections For Other Govts.	2,751,519	3,104,703	3,105,461	3,492,192	3,608,262	103%
	8,293,365	10,949,184	11,449,487	12,323,016	10,286,251	83%

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

EXPENDITURES	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
General Government Services	563,531	645,300	644,298	678,300	188,813	28%
Fire Department	487,237	526,100	627,288	574,200	261,437	46%
Police Force	187,756	199,950	200,181	210,000	-	0%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	29,881	46%
Public Works Administration	70,534	90,000	64,424	90,000	(86,453)	-96%
Public Works Roads	383,007	445,000	326,253	445,000	152,267	34%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(111,725)	-
Garbage Expenses	410,766	431,000	412,771	471,000	249,179	53%
Planning, Health & Other	425,186	61,500	167,536	243,094	91,348	38%
Visitor Information Centre	36,911	53,400	39,557	46,900	16,282	35%
Parks	242,647	260,000	260,021	265,000	141,090	53%
Lakeview Park	219,350	224,800	223,282	223,300	96,882	43%
CLEC Expense	326,854	352,700	409,178	455,500	148,372	33%
Lakeview Road	3,079	7,000	2,813	5,000	780	16%
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	1,004,484	22%
Debt Charges - Interest	3,230	4,000	3,692	4,000	1,694	42%
Debt Payments - Fire	194,242	176,400	176,343	144,000	73,476	51%
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	2,347,842	19%
Surplus(Deficit)	(194,765)	(19,679)	1,192,710	202	7,938,410	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of General Government Expenses

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
General Government Services						
Mayor and Council Indemnities	82,796	82,000	81,534	91,000	44,200	49%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	13,148	36%
Mildred Child Annex	2,430	2,500	3,067	3,000	1,946	65%
Municipal Hall	15,371	25,500	15,532	27,000	5,105	19%
Office Wages	469,767	485,000	462,277	485,000	221,425	46%
Office Expenses	55,154	60,000	73,812	65,000	49,669	76%
Data Processing	22,602	30,000	33,961	34,000	26,242	77%
Legal Expense	29,789	40,000	7,717	40,000	21,262	53%
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	1,200	40%
Ohtaki expense	-	2,000	2,405	5,000	2,802	56%
Payroll Benefits Clearing	28,471	-	63,221	-	(53,701)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	(283,000)	100%
	563,531	645,300	644,298	678,300	188,813	28%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of Protective Services Expenses

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Fire Department						
Firefighters indemnities	114,712	120,000	135,625	125,000	37,269	30%
Other Wage Costs	23,586	18,000	89,020	110,000	63,246	57%
Town Administration	14,000	14,700	14,700	16,000	16,000	100%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	34,549	45%
Miscellaneous Operations	124,990	145,000	53,164	73,800	13,675	19%
Training	15,561	28,000	44,955	35,000	20,626	59%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	59,200	46%
	<u>432,397</u>	<u>516,100</u>	<u>559,134</u>	<u>564,200</u>	<u>244,564</u>	<u>43%</u>
BC Wildfire Costs	44,266	-	33,666	-	16,872	-
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>16,872</u>	<u>169%</u>
Total Fire Department	<u>487,237</u>	<u>526,100</u>	<u>627,288</u>	<u>574,200</u>	<u>261,437</u>	<u>46%</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	9,748	70%
Building Inspection	35,361	40,000	36,396	40,000	20,133	91%
	<u>59,107</u>	<u>65,000</u>	<u>50,307</u>	<u>65,000</u>	<u>29,881</u>	<u>77%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
PW Administration						
Shop and Yard	58,422	55,000	53,750	55,000	32,607	59%
PW Admin Wages	242,966	240,000	241,930	245,000	117,627	48%
PW Admin Other	5,206	9,000	5,844	9,000	3,178	35%
Safety and Training	9,940	34,000	10,900	29,000	8,136	28%
						-
Office Administration Charge	14,000	17,000	17,000	17,000	17,000	100%
Recovery from Utilities	(260,000)	(265,000)	(265,000)	(265,000)	(265,000)	100%
	70,534	90,000	64,424	90,000	(86,453)	-96%
Equipment Costs						
Equipment	169,555	-	160,767	-	92,836	-
Equipment Allocations	(288,072)	-	(257,122)	-	(207,865)	-
	(118,517)	-	(96,354)	-	(115,029)	-
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 - June 30, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Road Maintenance						
Banners	6,644	9,000	-	9,000	1,139	13%
Boulevards	51,251	40,000	43,634	40,000	15,450	39%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	5,152	32%
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	354	4%
Litter Control	6,406	9,000	2,499	9,000	1,766	20%
Marking	6,327	8,000	8,626	8,000	381	5%
Mowing	8,585	9,000	5,636	9,000	2,952	33%
Patching	11,698	20,000	24,991	25,000	3,881	16%
Roads-other	12,686	9,000	936	8,500	602	7%
Seasonal decoration	6,722	10,000	7,012	10,000	743	7%
Shoulders	16,536	16,000	5,432	11,000	7,667	70%
Sidewalks	12,712	20,000	14,514	20,000	1,809	9%
Signs	20,284	18,000	9,854	18,000	5,325	30%
Snow removal	26,003	50,000	40,160	50,000	15,290	31%
Storm Drains & Catch Basins	62,078	46,000	30,742	46,000	18,523	40%
Street Lighting	81,531	94,000	90,357	95,000	46,844	49%
Street Sweeping	7,466	11,000	4,001	10,000	2,389	24%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	383,007	445,000	326,253	445,000	152,267	73%

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of Garbage Collection

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Garbage Collection						
Revenues						
Regular collections	352,857	353,000	368,462	380,000	381,271	100%
Toter rentals and sales	5,137	4,000	11,166	4,000	6,306	158%
Penalties	2,942	3,000	2,956	3,000	-	0%
Recycling	54,578	58,000	59,726	60,000	32,636	54%
	415,514	418,000	442,310	447,000	420,213	94%
Expenditures						
Regular collection costs	247,387	262,000	244,996	295,000	146,758	50%
Office Administration Charges	19,000	19,000	19,000	19,000	19,000	100%
PW Administration Charges	26,000	27,000	27,000	27,000	27,000	100%
Tipping Fees	77,133	80,000	78,907	85,000	38,114	45%
Recycling costs	41,247	43,000	42,868	45,000	18,306	41%
	410,766	431,000	412,771	471,000	249,179	53%
Net	4,748	(13,000)	29,539	(24,000)	171,034	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of Other Development Services

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Public Health						
Ambulance Building Lease	48,125	48,200	48,125	48,200	20,052	42%
Public Health Lease	16,682	16,800	16,684	16,800	8,342	50%
Public Health Expenses	13,313	16,000	13,571	16,000	5,431	34%
NET	51,494	49,000	51,238	49,000	22,964	47%
Planning						
Planning and Zoning Expenses	234,992	40,000	61,579	40,000	14,155	35%
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	56,237	32%
Heritage Advisory	-	500	-	500	150	30%
Poverty Reduction Strategy	24,700	-	25,000	-	15,000	-
	176,882	5,500	92,386	187,094	71,762	38%
Total Development Services Expenses	425,186	61,500	167,536	243,094	91,348	38%
Visitor Information Centre						
PW Labour	1,002	1,500	1,936	2,000	947	47%
Info Centre Labour	28,000	43,000	28,290	35,000	11,776	34%
Hydro	2,688	3,000	3,956	4,000	1,395	35%
Water, Sewer & Garbage	777	900	815	900	854	95%
Contracted Services	2,626	3,000	4,388	4,600	1,206	26%
Other Expenses	1,817	2,000	173	400	104	26%
	36,911	53,400	39,557	46,900	16,282	
Grants - Visitor Centre	(10,000)	(15,000)	(22,005)	(20,000)	(20,000)	100%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	(3,718)	-14%

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Parks						
Beaver Park	25	3,000	480	1,000	116	12%
Bell Tower School	1,249	2,000	815	2,000	1,157	58%
Centennial Park	44,432	23,000	32,656	33,000	16,698	51%
Central Park	13,714	16,000	14,417	16,000	5,449	34%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	11,796	393%
Dashwood Park	418	1,000	906	1,000	658	66%
Entrance Sign	7,928	10,000	8,216	10,000	6,116	61%
Footbridge	2,443	2,000	2,432	2,000	869	43%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	580	39%
Heritage Garden	5,135	7,000	3,775	5,000	2,847	57%
Kaatza Museum	20,833	13,000	9,636	13,000	8,554	66%
Kates Park - King George	9,997	10,000	8,050	10,000	4,774	48%
Lakedays Preparation	-	1,000	28	1,000	-	0%
Marina Park Boat Launch	7,036	5,000	2,583	5,000	654	13%
Forest Workers Memorial Park	12,438	12,000	8,173	10,000	6,213	62%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	1,185	12%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	2,133	36%
Parks General	2,701	25,000	14,661	25,000	16,588	66%
Parkstone Park	1,757	2,000	1,625	2,000	1,231	62%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	2,072	52%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	5,054	84%
Riverside Park	5,764	6,000	70,291	6,000	6,715	112%
Sahtlam Park	2,433	3,000	1,162	3,000	923	31%
Saywell Park	23,674	26,000	22,397	26,000	7,796	30%
Seniors Centre	3,312	4,000	4,808	5,200	3,761	72%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	653	33%
Pickleball Courts	1,778	3,000	3,953	3,800	922	24%
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	1,861	186%
Vandalism	480	5,000	151	5,000	744	15%
Washrooms	28,124	20,000	16,275	20,000	7,405	37%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	2,015	40%
Office Administration Charge	13,000	13,000	13,000	13,000	13,000	100%
	242,647	260,000	260,021	265,000	141,090	53%

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Lakeview Park						
Reservations	200,043	195,000	193,151	200,300	157,132	78%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	3,345	42%
Power Fees	28,398	26,000	30,025	28,000	29,341	105%
Wood and ice sales	3,871	2,000	1,705	1,700	153	9%
Operating Grant	15,821	-	-	-	-	-
Moorage	7,544	2,000	4,023	4,000	686	17%
	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>242,000</u>	<u>190,657</u>	<u>79%</u>
Office Administration Charge	8,000	8,000	8,000	8,000	8,000	100%
CLEC Admin Charges	31,000	31,000	31,000	35,000	35,000	100%
Summer Student Wages	67,957	69,000	68,648	71,000	20,248	29%
Maintenance Wages	3,554	4,000	26,085	10,000	36	0%
Contracted Services	10,690	10,000	8,254	8,000	2,091	26%
PW Labour	1,730	2,500	4,040	4,000	1,308	33%
Hydro and Electricity	5,743	8,000	6,309	8,000	1,265	16%
Materials and Supplies	19,161	19,000	21,118	21,000	1,765	8%
Other Expenses	12,931	13,000	9,139	12,000	6,956	58%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	11,793	112%
Park Attendant/ Security	45,577	45,000	26,723	30,000	6,042	20%
Public Works Charges	976	1,300	1,792	1,800	710	39%
Telephone	2,132	3,000	1,792	3,000	1,666	56%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>223,282</u>	<u>223,300</u>	<u>96,882</u>	<u>43%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>15,796</u>	<u>18,700</u>	<u>93,775</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
General Fund - Schedule of CLEC

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
Revenues						
Group Revenues	191,268	200,000	342,911	400,000	59,760	15%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	3,650	51%
	<u>232,768</u>	<u>216,000</u>	<u>350,111</u>	<u>407,200</u>	<u>63,410</u>	<u>16%</u>
Expenditures - Variable						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	21,369	25%
Food Supplies	52,014	52,000	97,383	110,000	24,063	22%
Custodians	22,032	25,000	39,303	45,000	11,782	26%
Supplies	1,036	1,000	2,216	2,000	104	5%
	<u>132,230</u>	<u>138,500</u>	<u>216,836</u>	<u>242,000</u>	<u>57,318</u>	<u>24%</u>
Expenditures - Fixed						
Admin Salaries	100,688	120,000	93,079	110,000	40,409	37%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(35,000)	(35,000)	100%
Housing Allowance	-	-	-	-	-	-
Town Administration	22,000	22,000	22,000	22,000	22,000	100%
Electricity	17,614	20,000	20,419	21,000	12,716	61%
Heat	25,726	18,000	41,028	40,000	20,282	51%
Telephone & other Utilities	9,894	11,200	9,064	11,500	10,725	93%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	4,097	41%
Maintenance	31,033	33,000	16,999	23,000	7,275	32%
Public Works Charges	8,304	11,000	9,803	11,000	8,550	78%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>91,054</u>	<u>43%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>148,372</u>	<u>33%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(59,067)</u>	<u>(48,300)</u>	<u>(84,962)</u>	<u>176%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(43,271)</u>	<u>(29,600)</u>	<u>8,813</u>	<u>-30%</u>
Lakeview Park Road						
Road maintenance	3,079	7,000	2,813	5,000	780	40%
NET	<u>(53,252)</u>	<u>(137,500)</u>	<u>(46,084)</u>	<u>(34,600)</u>	<u>8,033</u>	

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	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	3,383	3%
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	752,570	58%
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	755,953	44%
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	20,227	51%
Water system	-	5,000	-	-	-	-
	5,582	70,000	48,250	95,000	23,023	24%
Fire Department						
Heat Pump/Generator Replacement	10,199	15,000	14,494	15,000	-	0%
Structure Hose and Gear	-	10,000	-	10,000	3,990	40%
Holmatro Tools	-	5,000	-	10,000	-	0%
Trailer Purchase	-	-	10,574	-	48,450	-
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/RTV	-	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	107,033	62%

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	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	85,381	28%
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	1,040	21%
Stormwater planning study	-	15,000	-	-	-	-
Storm Upgrades - Arbutus	-	35,000	-	-	-	-
Transit Shelter Upgrades	8,230	110,000	110,603	-	19,215	-
	570,316	650,000	152,624	1,295,000	118,476	9%
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%
	6,222	60,000	-	89,500	-	0%
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%
	37,946	158,000	41,700	1,198,760	-	0%
Total General Capital	1,170,120	3,996,000	2,477,408	4,589,260	1,004,484	22%

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
Revenues						
User Rates	554,206	567,000	596,821	602,000	603,388	100%
Connection Fees	5,991	2,000	2,880	2,000	370	19%
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	441,250	100%
Contribution from others	5,297	-	75,000	30,000	6,112	20%
Debt - Greendale Residents	-	-	-	2,000,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	827,457	1,011,000	1,116,889	4,278,500	1,051,120	110%
Expenditures						
Administration	4,143	3,000	2,090	3,000	1,561	52%
Office Administration	68,000	69,000	69,000	69,000	69,000	100%
PW Administration	90,000	92,000	92,000	92,000	92,000	100%
Discounts	40,898	41,000	43,710	45,000	45,358	101%
General Maintenance	87,472	90,000	108,873	90,000	49,277	55%
Connections Maintenance	1,029	8,000	7,076	8,000	1,594	20%
Chlorination	18,527	15,000	9,832	15,000	4,689	31%
New Connections	2,711	3,000	1,686	3,000	897	30%
Safety and training	-	-	-	-	455	-
Sewer Flushing	6,166	7,000	5,281	7,000	5,923	85%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	34,344	46%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	53,247	56%
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	365,977	55%
Surplus(Deficit)	(10,276)	-	561,316	(3,500)	685,143	
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 Upgrades	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 - June 30, 2023
Water Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
Revenues						
User Rates	653,731	685,000	697,623	730,000	725,781	99%
Connection Fees	31,246	2,000	47,790	2,000	5,420	271%
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	541,500	100%
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>1,288,115</u>	<u>107%</u>
Expenditures						
Administration	1,793	3,400	3,336	3,400	50	1%
Office Administration	119,000	119,000	119,000	119,000	119,000	100%
PW Administration	122,000	124,000	124,000	124,000	124,000	100%
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	581	4%
Reservoir	1,150	7,000	1,217	3,000	712	24%
General Maintenance	79,741	115,000	94,424	100,000	40,107	40%
Hydrants	22,030	22,500	26,355	22,500	1,643	7%
New Connections	4,506	10,000	2,243	10,000	717	7%
Connection Maintenance	49,962	75,000	52,169	75,000	38,618	51%
Water Meters	17,525	20,000	31,380	35,000	30,884	88%
Pump House Maintenance	62,102	60,000	47,805	60,000	17,825	30%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	3,522	29%
Slopes water pump station	11,838	10,000	7,335	10,000	2,952	30%
Water treatment plant	150,893	260,000	189,536	260,000	113,413	44%
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>549,459</u>	<u>97%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>131,081</u>	<u>138,700</u>	<u>738,656</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - June 30, 2023
Water Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
<u>WATER CAPITAL</u>						
Fire Hydrant Upgrades	27,760	61,000	-	-	-	-
Greendale Trestle Watermain Upgrat	-	-	-	-	-	-
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>