



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: April 8, 2022

SUBJECT: March 31, 2022 Finance Report

The statements of revenue and expenses for the period ended March 31, 2022 are attached for Council review. The 2021 numbers have been finalized but may change subject to the year-end audit which started April 4th. A meeting date has been scheduled for May 10 to review the audited financial statements for the year ended December 31, 2021 with Council.

The draft 2022 budget figures reflect staff and council budget discussions to date. The budgeted amounts for taxation revenues and collections for other governments will change as information becomes available.

The Financial Plan and Tax Rate bylaws will be presented to Council at the April 28 Regular Council meeting for first, second and third reading.

Lakeview Park Campground opened for reservations on March 6 for the first eight weeks of summer and will open for the rest of the camping season on April 9.

Ronnie Gill, CPA, CGA

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

	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
REVENUES						
Taxes	2,232,765	2,289,656	2,289,015	2,392,356	-	0%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	56,874	57,000	56,084	56,000	-	0%
Penalties and Interest on Taxes	77,005	50,000	73,313	60,000	1,026	2%
Business Licences	18,525	18,750	19,900	19,500	27,190	139%
Building and Other Permits	49,275	24,700	132,828	44,000	51,429	117%
Storm Drain Connection Fees	330	-	2,495	-	1,080	-
Dog Tags and Fines	2,715	2,700	2,690	2,700	2,760	102%
Interest on Investments	59,731	50,000	15,375	17,000	4,858	29%
Fire Service to CVRD	322,918	341,509	330,670	331,000	-	0%
Garbage Revenues	400,718	411,500	415,514	418,000	386,128	92%
Lakeview Revenues	203,952	197,000	263,263	231,000	42,036	18%
Sale of Assets	3,000	-	50,000	-	-	-
Public Works Revenues	12,243	-	33,135	-	11,438	-
Fire Department Revenues	25,359	-	1,424	-	-	-
FD Display Building Donations	30,291	-	3,763	-	-	-
BC Wildfire - Recoveries	-	-	171,549	-	-	-
Other Revenue	36,279	9,400	57,903	30,000	1,862	6%
Ambulance Building Lease	48,125	48,000	48,125	48,200	16,042	33%
Public Health Lease	16,675	16,800	16,682	16,800	5,561	33%
Clec Revenues	44,701	120,000	232,768	216,000	1,800	1%
Visitor Centre Revenue	1,200	10,000	10,000	15,000	15,000	
Unconditional Transfers	495,911	507,900	510,937	511,900	137,461	27%
Conditional Transfers	483,910	1,167,499	55,343	1,784,870	26,264	1%
Firesmart Community Grant	-	271,700	58,982	-	-	-
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	-	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Short term debt	-	-	-	-	-	-
Prior year Surplus	-	99,386	-	-	-	-
Police Tax Levy	182,477	187,778	187,756	191,500	-	0%
Library Levy	150,202	155,218	155,218	163,581	-	0%
Collections For Other Govts.	2,612,329	2,753,404	2,751,519	2,813,130	-	0%
	7,595,048	10,219,900	8,293,365	10,547,537	731,934	7%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	643,300	274,426	43%
Fire Department	439,064	486,200	442,972	526,100	106,927	20%
Police Force	182,477	187,778	187,756	191,500	-	0%
Bylaw Enforcement & Other	46,951	64,000	103,373	65,000	11,891	18%
Public Works Administration	86,294	43,500	70,534	90,000	80,372	89%
Public Works Roads	433,957	445,000	383,007	445,000	65,293	15%
Public Works - Equipment & Other	(122,122)	-	(118,517)	-	(12,946)	-
Garbage Expenses	408,715	427,000	410,766	431,000	85,614	20%
Planning, Health & Other	51,838	459,200	425,186	61,500	9,158	15%
Visitor Information Centre	19,873	56,500	36,911	53,400	2,894	5%
Parks	263,723	260,000	242,647	260,000	19,917	8%
Lakeview Park	186,552	189,800	219,350	224,800	16,321	7%
CLEC Expense	223,603	267,600	326,854	352,700	62,850	18%
Lakeview Road	4,314	9,000	3,079	7,000	840	12%
Transfer To Library	150,202	155,218	155,218	163,581	40,895	25%
Capital	757,155	3,487,500	1,170,120	3,901,000	237,443	6%
Debt Charges - Interest	3,997	4,000	3,230	4,000	679	17%
Debt Payments - Fire	212,526	194,300	194,242	176,400	29,390	17%
Amortization	689,925	-	708,185	-	-	-
Transfers To Reserve Funds	146,054	138,000	3,198	140,000	-	0%
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	2,813,130	-	0%
	7,496,495	10,219,900	8,488,131	10,549,411	1,031,965	10%
Surplus(Deficit)	98,554	-	(194,765)	(1,874)	(300,031)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	17,579	21%
Mayor and Council Expenses	6,465	31,000	13,745	31,000	6,307	20%
Mildred Child Annex	2,308	2,500	2,430	2,500	591	24%
Municipal Hall	27,878	25,500	15,371	25,500	4,320	17%
Office Wages	476,772	480,000	469,767	485,000	111,699	23%
Office Expenses	34,494	50,000	55,154	60,000	14,550	24%
Data Processing	19,674	25,000	22,602	30,000	24,739	82%
Legal Expense	80,201	40,000	29,789	40,000	2,337	6%
Audit	18,398	25,000	19,436	26,000	4,988	19%
Elections	12,092	4,000	-	20,000	-	0%
Insurance	85,441	100,000	99,221	120,000	96,113	80%
Grants-in-aid	1,850	3,000	1,750	3,000	-	0%
Ohtaki expense	-	-	-	-	-	-
Ohtaki recoveries	-	-	-	-	-	-
Payroll Benefits Clearing	13,370	-	28,471	-	(8,796)	-
Insurance and administration recover	(278,600)	(277,000)	(277,000)	(281,700)	-	0%
	576,928	591,900	563,531	643,300	274,426	43%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	9,821	8%
Other Wage Costs	23,673	18,000	23,586	18,000	3,894	22%
Town Administration	14,000	14,000	14,000	14,700	-	0%
Fire Hall Operations and Maint.	64,985	67,000	57,548	69,000	23,290	34%
Miscellaneous Operations	126,130	124,300	124,990	145,000	20,352	14%
Training	15,013	28,000	15,561	28,000	2,667	10%
Fire Vehicles & Equipment	70,266	109,900	82,000	121,400	12,415	10%
	<u>423,240</u>	<u>476,200</u>	<u>432,397</u>	<u>516,100</u>	<u>72,439</u>	<u>14%</u>
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>10,575</u>	<u>10,000</u>	<u>34,488</u>	<u>345%</u>
Total Fire Department	<u>439,064</u>	<u>486,200</u>	<u>442,972</u>	<u>526,100</u>	<u>106,927</u>	<u>20%</u>

Bylaw Enforcement & Other

Emergency Measures	-	5,000	49,924	5,000	-	0%
Bylaw Enforcement/Animal Control	15,558	19,000	18,089	20,000	3,256	16%
Building Inspection	31,393	40,000	35,361	40,000	8,635	22%
	<u>46,951</u>	<u>64,000</u>	<u>103,373</u>	<u>65,000</u>	<u>11,891</u>	<u>18%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	15,876	29%
PW Admin Wages	210,744	195,000	242,966	240,000	59,263	25%
PW Admin Other	5,817	10,500	5,206	9,000	2,280	25%
Safety and Training	17,406	34,000	9,940	34,000	2,953	9%
Office Administration Charge	14,000	14,000	14,000	17,000	-	0%
Recovery from Utilities	(233,000)	(260,000)	(260,000)	(265,000)	-	0%
	86,294	43,500	70,534	90,000	80,372	89%
Equipment Costs						
Equipment	159,547	-	169,555	-	52,029	-
Equipment Allocations	(281,669)	-	(288,072)	-	(57,349)	-
	(122,122)	-	(118,517)	-	(5,320)	-
Other Costs						
Billable Outside Jobs	-	-	14,686	-	(7,625)	-
Billable Outside Jobs - Recoveries	-	-	(14,686)	-	-	-
	-	-	-	-	(7,625)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	2,021	5%
Crack Sealing	9,563	10,000	-	15,000	-	0%
Dangerous Trees	15,298	20,000	8,847	16,000	1,146	7%
Ditches & Culverts	8,831	10,000	5,450	10,000	-	0%
Dust Control	3,805	5,000	969	4,000	-	0%
Landscaping	10,574	10,000	8,813	9,000	1,196	13%
Litter Control	7,294	14,000	6,406	9,000	727	8%
Marking	12,042	10,000	6,327	8,000	-	0%
Mowing	7,481	10,000	8,585	9,000	297	3%
Patching	27,858	26,000	11,698	20,000	4,273	21%
Roads-other	15,590	11,000	12,686	9,000	291	3%
Seasonal decoration	10,594	12,000	6,722	10,000	1,490	15%
Shoulders	7,557	14,000	16,536	16,000	103	1%
Sidewalks	16,896	20,000	12,712	20,000	438	2%
Signs	9,306	16,000	20,284	18,000	651	4%
Snow removal	40,946	50,000	26,003	50,000	20,856	42%
Storm Drains & Catch Basins	42,964	40,000	62,078	46,000	7,809	17%
Street Lighting	95,225	94,000	81,531	94,000	22,792	24%
Street Sweeping	11,787	11,000	7,466	11,000	1,204	11%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	433,957	445,000	383,007	445,000	65,293	15%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	362,125	103%
Toter rentals	4,417	4,000	5,137	4,000	9,973	249%
Penalties	4,115	3,500	2,942	3,000	-	0%
Recycling	55,985	57,000	54,578	58,000	14,030	24%
	400,718	411,500	415,514	418,000	386,128	92%
Expenditures						
Regular collection costs	249,005	260,000	247,387	262,000	75,678	29%
Office Administration Charges	18,000	19,000	19,000	19,000	-	0%
PW Administration Charges	25,500	26,000	26,000	27,000	-	0%
Tipping Fees	75,318	80,000	77,133	80,000	5,799	7%
Recycling costs	40,891	42,000	41,247	43,000	4,137	10%
	408,715	427,000	410,766	431,000	85,614	20%
Net	(7,996)	(15,500)	4,748	(13,000)	300,514	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	16,042	33%
Public Health Lease	16,675	16,800	16,682	16,800	5,561	33%
Public Health Expenses	11,916	16,000	13,313	16,000	3,533	22%
NET	52,884	48,800	51,494	49,000	18,070	37%
Planning						
Planning and Zoning Expenses	36,094	40,000	234,992	40,000	5,500	14%
Other Functions						
Town Economic Development	-	1,000	-	-	-	-
Columbarium	428	1,000	250	1,000	125	13%
Heritage Advisory	-	500	-	500	-	0%
Community Services	-	100,000	-	-	-	-
Cowichan Aquatic Centre	3,400	4,000	3,437	4,000	-	0%
CRI Firesmart Project	-	271,700	148,494	-	-	-
Poverty Reduction Strategy	-	25,000	24,700	-	-	-
	3,828	403,200	176,882	5,500	125	2%
Total Development Services Expenses	51,838	459,200	425,186	61,500	9,158	15%
Visitor Information Centre						
PW Labour	313	47,200	29,002	44,500	86	0%
Water, Sewer & Garbage	-	800	777	900	815	91%
Contracted Services	15,000	2,000	2,626	3,000	1,121	37%
Other Expenses	4,560	6,500	4,506	5,000	871	17%
	19,873	56,500	36,911	53,400	2,894	
Grant Recoveries	-	(10,000)	(10,000)	(15,000)	(15,000)	100%
Recoveries	(1,200)	-	-	-	-	-
	18,673	46,500	26,911	38,400	(12,106)	-32%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	103	3%
Bell Tower School	1,988	2,500	1,249	2,000	815	41%
Centennial Park	53,368	23,500	44,432	23,000	2,393	10%
Central Park	15,432	18,500	13,714	16,000	1,567	10%
Civic Square	1,314	1,000	971	1,000	-	0%
Cougar Sign Landscaping	2,854	3,000	2,749	3,000	-	0%
Dashwood Park	1,134	1,000	418	1,000	-	0%
Entrance Sign	13,421	10,000	7,928	10,000	615	6%
Footbridge	1,399	2,000	2,443	2,000	244	12%
Footpath maintenance	353	1,500	397	1,000	-	0%
Greendale Trestle	369	2,000	724	1,500	134	9%
Heritage Garden	11,311	7,000	5,135	7,000	-	0%
Kaatza Museum	11,456	13,000	20,833	13,000	2,970	23%
Kates Park - King George	13,425	10,000	9,997	10,000	396	4%
Lakedays Preparation	53	1,000	-	1,000	-	0%
Marina Park Boat Launch	3,422	3,500	7,036	5,000	119	2%
Forest Workers Memorial Park	8,507	9,000	12,438	12,000	522	4%
Ohtaki/Kasapi Park	6,836	10,000	5,045	10,000	81	1%
Park Bench Maintenance	546	6,000	3,803	6,000	-	0%
Parks General	23,644	27,000	2,701	25,000	960	4%
Parkstone Park	1,525	2,000	1,757	2,000	30	1%
Joginder Bains Park - Point Ideal	4,087	4,000	4,617	4,000	-	0%
Rivers Edge Memorial Garden	10,957	5,000	5,993	5,000	1,056	21%
Riverside Park	6,249	5,000	5,764	6,000	2,389	40%
Sahtlam Park	9,279	3,000	2,433	3,000	-	0%
Saywell Park	16,460	20,000	23,674	26,000	3,240	12%
Seniors Centre	4,361	4,000	3,312	4,000	734	18%
Ted Burns Nature Preserve	-	2,000	1,975	2,000	538	27%
Pickleball Courts	3,462	3,000	1,778	3,000	375	12%
Rhododendrum Park Com. in Bloom	-	2,000	302	2,000	-	0%
Town Square	591	5,000	1,671	4,000	-	0%
Trans Canada Trail	1,462	4,000	1,164	3,000	-	0%
Vandalism	-	5,000	480	5,000	-	0%
Washrooms	14,628	20,000	28,124	20,000	637	3%
West Entrance	-	500	-	500	-	0%
Winter Park	7,613	5,000	4,563	5,000	-	0%
Office Administration Charge	12,100	13,000	13,000	13,000	-	0%
	<u>263,723</u>	<u>260,000</u>	<u>242,647</u>	<u>260,000</u>	<u>19,917</u>	<u>8%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	35,307	18%
Walk Ins and extra adults	7,895	7,000	7,585	6,000	210	4%
Power Fees	22,924	23,000	28,398	26,000	6,519	25%
Wood and ice sales	2,243	2,000	3,871	2,000	-	0%
Operating Grant	4,088	-	15,821	-	-	-
Moorage	6,614	7,000	7,544	2,000	-	0%
	<u>203,952</u>	<u>197,000</u>	<u>263,263</u>	<u>231,000</u>	<u>42,036</u>	<u>18%</u>
Office Administration Charge	5,000	8,000	8,000	8,000	-	0%
CLEC Admin Charges	31,000	31,000	31,000	31,000	-	0%
Summer Student Wages	64,709	65,000	67,957	69,000	-	0%
Maintenance Wages	2,828	10,000	3,554	4,000	-	0%
Contracted Services	9,695	10,000	10,690	10,000	-	0%
PW Labour	2,227	2,500	1,730	2,500	2,100	84%
Hydro and Electricity	6,920	9,000	5,743	8,000	351	4%
Materials and Supplies	23,754	15,000	19,161	19,000	828	4%
Other Expenses	7,398	8,000	12,931	13,000	1,488	11%
Water, Sewer & Garbage	9,898	8,000	9,898	10,000	9,898	99%
Park Attendant/ Security	18,448	18,000	45,577	45,000	-	0%
Public Works Charges	1,275	1,300	976	1,300	1,208	93%
Telephone	2,031	3,000	2,132	3,000	448	15%
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>16,321</u>	<u>7%</u>
Net	<u>17,399</u>	<u>7,200</u>	<u>43,913</u>	<u>6,200</u>	<u>25,715</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	-	0%
Programming revenues	-	-	37,600	10,000	-	0%
Rental Income	2,500	-	3,900	6,000	1,800	30%
	<u>44,701</u>	<u>120,000</u>	<u>232,768</u>	<u>216,000</u>	<u>1,800</u>	<u>1%</u>
Expenditures - Variable						
Program Services	-	500	-	500	-	0%
Kitchen Wages	20,404	21,000	57,148	60,000	5,574	9%
Food Supplies	18,473	17,000	52,014	52,000	3,595	7%
Custodians	7,959	8,000	22,032	25,000	3,638	15%
Supplies	-	500	1,036	1,000	-	0%
	<u>46,836</u>	<u>47,000</u>	<u>132,230</u>	<u>138,500</u>	<u>12,807</u>	<u>9%</u>
Expenditures - Fixed						
Admin Salaries	102,047	135,000	100,688	120,000	21,447	18%
Wage Recoveries	(31,000)	(31,000)	(31,000)	(31,000)	-	0%
Housing Allowance	2,500	-	-	-	-	-
Town Administration	8,000	22,000	22,000	22,000	-	0%
Electricity	17,310	22,000	17,614	20,000	4,129	21%
Heat	16,804	14,000	25,726	18,000	12,716	71%
Telephone & other Utilities	11,413	11,600	9,894	11,200	4,440	40%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Contracted Services	6,818	5,000	10,366	10,000	834	8%
Maintenance	32,162	31,000	31,033	33,000	4,584	14%
Public Works Charges	10,714	11,000	8,304	11,000	1,892	17%
Miscellaneous Operations	-	-	-	-	-	-
	<u>176,768</u>	<u>220,600</u>	<u>194,624</u>	<u>214,200</u>	<u>50,043</u>	<u>23%</u>
Total Expenses	<u>223,603</u>	<u>267,600</u>	<u>326,854</u>	<u>352,700</u>	<u>62,850</u>	<u>18%</u>
NET CLEC OPERATIONS	<u>(178,902)</u>	<u>(147,600)</u>	<u>(94,087)</u>	<u>(136,700)</u>	<u>(61,050)</u>	<u>45%</u>
NET LAKEVIEW AND CLEC	<u>(161,502)</u>	<u>(140,400)</u>	<u>(50,174)</u>	<u>(130,500)</u>	<u>(35,335)</u>	<u>27%</u>
Lakeview Park Road						
Road maintenance	4,314	9,000	3,079	7,000	840	12%
NET	<u>(165,816)</u>	<u>(149,400)</u>	<u>(53,252)</u>	<u>(137,500)</u>	<u>(36,175)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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 ma	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	4,163	12%
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	63,321	2%
Truck #1 Display Building	30,601	20,000	51,274	-	-	-
	383,882	1,865,000	420,799	2,836,000	67,484	2%

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	972	19%
	9,034	58,000	5,582	70,000	49,222	70%

Fire Department

Heat Pump/Generator Replacement	18,240	15,000	10,199	15,000	-	0%
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%
Firehall repairs	13,346	16,000	11,783	16,000	-	0%
Training Ground Facilities	58,071	60,000	55,546	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	-	-	40,000	-	0%
Truck purchase	-	-	-	-	89,257	-
Tools and Equipment	-	3,000	-	3,000	-	0%
Hoses and valving	3,531	8,000	15,101	8,000	-	0%
	100,252	137,000	92,629	127,000	89,257	70%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	-	0%
Lakeview Park - chip seal	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	-	-	-
PW Office/Yard	-	20,000	-	125,000	1,839	1%
Sidewalks	23,703	60,000	43,023	60,000	-	0%
Small tools	4,038	5,000	3,193	5,000	-	0%
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	29,641	27%
	<u>177,816</u>	<u>960,000</u>	<u>606,941</u>	<u>650,000</u>	<u>31,480</u>	<u>5%</u>
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%
	<u>9,337</u>	<u>25,000</u>	<u>6,222</u>	<u>60,000</u>	<u>-</u>	<u>0%</u>
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	-	0%
River's Edge Memorial Garden	64,834	20,000	-	-	-	-
Saywell Park Improvements	-	24,000	-	33,000	-	0%
Town Square Restaining	-	-	-	10,000	-	0%
	<u>76,834</u>	<u>442,500</u>	<u>37,946</u>	<u>158,000</u>	<u>-</u>	<u>0%</u>
Total General Capital	<u>757,155</u>	<u>3,487,500</u>	<u>1,170,120</u>	<u>3,901,000</u>	<u>237,443</u>	<u>6%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 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	544,897	96%
Connection Fees	3,302	1,000	5,991	2,000	1,080	54%
Penalties And Other Interest	5,403	4,500	4,112	4,000	-	0%
Sewer Facilities Grant	-	2,200,000	-	-	-	-
Parcel Tax	250,200	253,600	257,850	435,500	-	0%
Contribution from others	7,335	-	5,297	-	-	-
Transfer From Surplus	-	978,900	-	-	-	-
	791,522	3,968,000	827,457	1,008,500	545,977	54%
Expenditures						
Administration	2,297	3,000	4,143	3,000	-	0%
Office Administration	68,000	68,000	68,000	69,000	-	0%
PW Administration	90,000	90,000	90,000	92,000	-	0%
Discounts	37,491	38,000	40,898	41,000	43,646	106%
General Maintenance	68,380	70,000	87,472	90,000	16,524	18%
Connections Maintenance	1,789	9,000	1,029	8,000	81	1%
Chlorination	2,018	15,000	18,527	15,000	2,309	15%
New Connections	3,842	3,000	2,711	3,000	-	0%
Sewer Flushing	5,015	6,000	6,166	7,000	5,054	72%
Sewer Pump Maintenance	43,103	75,000	47,331	75,000	12,073	16%
Sewer Lagoon Maintenance	81,268	91,000	93,895	95,000	18,596	20%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	97,287	-	104,906	-	-	-
Capital	99,254	3,500,000	272,655	450,000	-	0%
	599,744	3,968,000	837,733	948,000	98,282	10%
Surplus(Deficit)	191,778	-	(10,276)	60,500	447,695	

SEWER CAPITAL

Liftstation Upgrades	33,099	50,000	43,636	-	-	-
Liftstation #1&4 Upgrade	-	-	-	100,000	-	0%
Greendale Engineering	-	100,000	-	100,000	-	0%
Sewer I&I	-	250,000	208,358	250,000	-	0%
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	-	0%

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

	2020 Budget	2020 YTD Actual	2021 Budget	2021 YTD Actual	2022 Budget	2022 YTD Actual	2022 %
Revenues							
User Rates	595,000	620,158	629,000	653,731	685,000	662,466	97%
Connection Fees	1,000	6,590	2,000	31,246	2,000	14,040	202%
Fire Hydrant Installation & other	4,000	8,100	4,000	14,922	4,000	4,650	116%
Other Penalties And Interest	5,500	6,486	5,500	5,194	5,000	168	3%
CONTRIBUTION FROM OTHERS	-	-	-	-	-	-	-
Parcel Tax	341,200	341,400	346,000	351,600	534,300	-	0%
Transfer From Surplus	360,200	-	306,500	-	-	-	-
	1,306,900	982,734	1,293,000	1,056,692	1,230,300	681,324	55%
Expenditures							
Administration	3,400	1,459	3,400	1,793	3,400	-	0%
Office Administration	117,500	117,500	119,000	119,000	119,000	-	0%
PW Administration	117,500	117,500	122,000	122,000	124,000	-	0%
Discounts	40,000	46,045	46,000	50,013	50,000	53,199	106%
Safety and Training	4,000	1,161	4,000	4,306	4,500	-	0%
Chlorination	14,000	1,766	6,000	-	-	-	-
Flushing	12,000	12,336	13,000	12,246	14,000	271	2%
Reservoir	20,000	3,679	7,000	1,150	7,000	503	7%
General Maintenance	100,000	123,221	115,000	79,741	115,000	20,442	18%
Hydrants	22,500	20,453	22,500	22,030	22,500	6,572	29%
New Connections	10,000	5,751	10,000	4,506	10,000	26	0%
Connection Maintenance	75,000	62,787	75,000	49,962	75,000	4,126	6%
Water Meters	20,000	23,985	20,000	17,525	20,000	8,928	45%
Pump House Maintenance	42,000	52,869	49,000	62,102	60,000	9,249	15%
Small equipment	-	-	-	-	-	-	-
Booster Pumps Maintenance	12,000	8,535	12,100	7,466	12,000	2,449	20%
Slopes water pump station	8,000	24,460	9,000	11,838	10,000	3,085	31%
Water treatment plant	200,000	262,510	260,000	150,893	260,000	34,014	13%
Transfer to surplus	-	-	-	-	-	-	-
Amortization - Water Fund	-	248,986	-	400,375	-	-	-
Capital	489,000	308,984	400,000	27,760	381,000	-	0%
	1,306,900	1,443,988	1,293,000	1,144,706	1,287,400	142,862	11%
Surplus(Deficit)	-	(461,254)	-	(88,014)	(57,100)	538,462	

WATER CAPITAL

Fire Hydrant Upgrades	-	-	100,000	27,760	61,000	-	0%
Greendale Trestle Watermain Upgrade	-	-	-	-	-	-	-
North Shore Pump Station upgrades	130,000	138,555	-	-	20,000	-	0%
River Road Water Main	189,000	22,112	-	-	-	-	-
Water Modelling	-	-	-	-	-	-	-
Water Treatment Upgrade	170,000	148,317	-	-	-	-	-
Watermain Upgrades	-	-	300,000	-	300,000	-	0%
Water metering	-	-	-	-	-	-	-
	489,000	308,984	400,000	27,760	381,000	-	0%