



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: April 6, 2023

SUBJECT: March 31, 2023 Finance Report

The statements of revenue and expenses for the period ended March 31, 2023 are attached for Council review. The 2022 numbers have been finalized but can change as a result of the audit which started April 3rd. A meeting date has been scheduled for April 25 to review the audited financial statements for the year ended December 31, 2022.

The draft 2023 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.

One additional item will be added to the Cowichan Lake Education Centre capital budget which is the replacement septic system at an estimated cost of \$40,000.

The Financial Plan and Tax Rate bylaws will be presented to Council at the April 25 Regular Council meeting for first, second and third reading.

Lakeview Park Campground opened for reservations on April 4 for the second half of the operating season. It is interesting to note that just under 50% of the campground revenues are booked on the two opening days. However, by far the greatest demand for bookings is in July and August.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
REVENUES						
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	2,044	3%
Business Licences	19,900	19,500	20,675	20,000	28,590	143%
Building and Other Permits	132,828	44,000	145,768	44,000	25,526	58%
Storm Drain Connection Fees	2,495	-	2,880	-	90	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	2,260	84%
Interest on Investments	15,375	17,000	206,252	50,000	5,490	11%
Fire Service to CVRD	330,670	331,000	348,898	349,957	-	0%
Garbage Revenues	415,514	418,000	442,310	447,000	401,448	90%
Lakeview Revenues	263,263	231,000	239,078	242,000	24,591	10%
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	66,511	30,600	11,560	38%
Ambulance Building Lease	48,125	48,200	48,125	48,200	12,031	25%
Public Health Lease	16,682	16,800	16,684	16,800	4,171	25%
Clec Revenues	232,768	216,000	350,111	407,200	41,060	10%
Unconditional Transfers	510,937	511,900	640,822	511,900	-	0%
Conditional Transfers	55,343	1,784,870	1,684,999	3,168,094	1,951,000	62%
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	866,565	130,000	-	0%
Transfer From Fire Dept Reserves	-	95,000	91,005	-	-	-
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserv	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-
Police Tax Levy	187,756	199,950	200,181	210,000	-	0%
Library Levy	155,218	163,581	163,581	180,068	-	0%
Collections For Other Govts.	2,751,519	3,104,703	3,105,461	3,457,210	-	0%
	8,283,365	10,934,184	11,427,482	12,195,904	2,509,862	21%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023

EXPENDITURES	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
General Government Services	563,531	645,300	644,298	678,300	300,705	44%
Fire Department	487,237	526,100	627,288	574,200	148,222	26%
Police Force	187,756	199,950	200,181	210,000	-	0%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	14,183	22%
Public Works Administration	70,534	90,000	64,424	90,000	79,129	88%
Public Works Roads	383,007	445,000	326,253	445,000	61,215	14%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(27,824)	-
Garbage Expenses	410,766	431,000	412,771	471,000	100,178	21%
Planning, Health & Other	425,186	61,500	167,536	233,094	16,050	7%
Visitor Information Centre	26,911	38,400	17,552	26,900	(13,834)	-51%
Parks	242,647	260,000	260,021	265,000	22,048	8%
Lakeview Park	219,350	224,800	223,282	223,300	3,269	1%
CLEC Expense	326,854	352,700	409,178	455,500	64,980	14%
Lakeview Road	3,079	7,000	2,813	5,000	300	6%
Transfer To Library	155,218	163,581	163,581	180,068	45,017	25%
Capital	1,170,120	3,996,000	2,477,408	4,524,260	295,102	7%
Debt Charges - Interest	3,230	4,000	3,692	4,000	687	17%
Debt Payments - Fire	194,242	176,400	176,343	144,000	29,390	20%
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	3,457,210	-	0%
	8,478,131	10,953,863	10,234,772	12,192,832	1,138,816	9%
Surplus(Deficit)	(194,765)	(19,679)	1,192,710	3,072	1,371,045	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of General Government Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
General Government Services						
Mayor and Council Indemnities	82,796	82,000	81,534	91,000	22,100	24%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	6,793	18%
Mildred Child Annex	2,430	2,500	3,067	3,000	720	24%
Municipal Hall	15,371	25,500	15,532	27,000	1,904	7%
Office Wages	469,767	485,000	462,277	485,000	107,090	22%
Office Expenses	55,154	60,000	73,812	65,000	30,314	47%
Data Processing	22,602	30,000	33,961	34,000	23,653	70%
Legal Expense	29,789	40,000	7,717	40,000	2,680	7%
Audit	19,436	26,000	20,808	26,000	5,250	20%
Elections	-	20,000	6,099	4,000	-	0%
Insurance	99,221	120,000	115,017	140,000	124,865	89%
Grants-in-aid	1,750	3,000	3,250	3,000	-	0%
Ohtaki expense	-	2,000	2,405	5,000	2,535	51%
Payroll Benefits Clearing	28,471	-	63,221	-	(27,199)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	-	0%
	563,531	645,300	644,298	678,300	300,705	44%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Protective Services Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Fire Department						
Firefighters indemnities	114,712	120,000	135,625	125,000	15,704	13%
Other Wage Costs	23,586	18,000	89,020	110,000	31,431	29%
Town Administration	14,000	14,700	14,700	16,000	28	0%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	22,342	29%
Miscellaneous Operations	124,990	145,000	53,164	73,800	7,277	10%
Training	15,561	28,000	44,955	35,000	6,051	17%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	65,389	51%
	432,397	516,100	559,134	564,200	148,222	26%
BC Wildfire Costs	44,266	-	33,666	-	-	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	10,575	10,000	34,488	10,000	-	0%
	54,840	10,000	68,154	10,000	-	0%
Total Fire Department	487,237	526,100	627,288	574,200	148,222	26%
Bylaw Enforcement & Other						
Emergency Measures	5,658	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	18,089	20,000	13,912	20,000	5,572	70%
Building Inspection	35,361	40,000	36,396	40,000	8,612	91%
	59,107	65,000	50,307	65,000	14,183	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
PW Administration						
Shop and Yard	58,422	55,000	53,750	55,000	16,418	30%
PW Admin Wages	242,966	240,000	241,930	245,000	59,298	24%
PW Admin Other	5,206	9,000	5,844	9,000	1,571	17%
Safety and Training	9,940	34,000	10,900	29,000	1,842	6%
						-
Office Administration Charge	14,000	17,000	17,000	17,000	-	0%
Recovery from Utilities	(260,000)	(265,000)	(265,000)	(265,000)	-	0%
	70,534	90,000	64,424	90,000	79,129	88%
Equipment Costs						
Equipment	169,555	-	160,767	-	59,179	-
Equipment Allocations	(288,072)	-	(257,122)	-	(90,218)	-
	(118,517)	-	(96,354)	-	(31,040)	-
Other Costs						
Billable Outside Jobs	14,686	-	29,082	-	3,215	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	-	-
	-	-	-	-	3,215	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Public Works Expenses

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Road Maintenance						
Banners	6,644	9,000	-	9,000	462	5%
Boulevards	51,251	40,000	43,634	40,000	1,726	4%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	1,002	6%
Ditches & Culverts	5,450	10,000	29	10,000	-	0%
Dust Control	969	4,000	742	4,000	-	0%
Grading	-	-	47	500	-	0%
Landscaping	8,813	9,000	1,159	9,000	685	8%
Litter Control	6,406	9,000	2,499	9,000	409	5%
Marking	6,327	8,000	8,626	8,000	381	5%
Mowing	8,585	9,000	5,636	9,000	205	2%
Patching	11,698	20,000	24,991	25,000	3,571	14%
Roads-other	12,686	9,000	936	8,500	517	6%
Seasonal decoration	6,722	10,000	7,012	10,000	743	7%
Shoulders	16,536	16,000	5,432	11,000	196	2%
Sidewalks	12,712	20,000	14,514	20,000	325	2%
Signs	20,284	18,000	9,854	18,000	506	3%
Snow removal	26,003	50,000	40,160	50,000	14,861	30%
Storm Drains & Catch Basins	62,078	46,000	30,742	46,000	9,634	21%
Street Lighting	81,531	94,000	90,357	95,000	23,973	25%
Street Sweeping	7,466	11,000	4,001	10,000	2,019	20%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	383,007	445,000	326,253	445,000	61,215	73%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Garbage Collection

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Garbage Collection						
Revenues						
Regular collections	352,857	353,000	368,462	380,000	379,466	100%
Toter rentals and sales	5,137	4,000	11,166	4,000	5,646	141%
Penalties	2,942	3,000	2,956	3,000	-	0%
Recycling	54,578	58,000	59,726	60,000	16,336	27%
	415,514	418,000	442,310	447,000	401,448	90%
Expenditures						
Regular collection costs	247,387	262,000	244,996	295,000	78,081	26%
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	14,216	17%
Recycling costs	41,247	43,000	42,868	45,000	7,881	18%
	410,766	431,000	412,771	471,000	100,178	21%
Net	4,748	(13,000)	29,539	(24,000)	301,270	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Other Development Services

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Public Health						
Ambulance Building Lease	48,125	48,200	48,125	48,200	12,031	25%
Public Health Lease	16,682	16,800	16,684	16,800	4,171	25%
Public Health Expenses	13,313	16,000	13,571	16,000	2,256	14%
NET	51,494	49,000	51,238	49,000	13,946	28%
Planning						
Planning and Zoning Expenses	234,992	40,000	61,579	40,000	6,252	16%
Other Functions						
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	174,594	7,542	4%
Poverty Reduction Strategy	24,700	-	25,000	-	-	-
	176,882	5,500	92,386	177,094	7,542	4%
Total Development Services Expenses	425,186	61,500	167,536	233,094	16,050	7%
Visitor Information Centre						
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	855	21%
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	1,166	
Grant Recoveries	(10,000)	(15,000)	(22,005)	(20,000)	(15,000)	75%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	(13,834)	-51%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Parks

	2021	2022	2022	Draft	2023	2023
	Actual	Budget	Actual	2023	Actual	%
				Budget		
Parks						
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	1,776	5%
Central Park	13,714	16,000	14,417	16,000	1,137	7%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	1,844	61%
Dashwood Park	418	1,000	906	1,000	473	47%
Entrance Sign	7,928	10,000	8,216	10,000	250	2%
Footbridge	2,443	2,000	2,432	2,000	519	26%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	340	23%
Heritage Garden	5,135	7,000	3,775	5,000	144	3%
Kaatza Museum	20,833	13,000	9,636	13,000	2,219	17%
Kates Park - King George	9,997	10,000	8,050	10,000	1,153	12%
Lakedays Preparation	-	1,000	28	1,000	-	0%
Marina Park Boat Launch	7,036	5,000	2,583	5,000	192	4%
Forest Workers Memorial Park	12,438	12,000	8,173	10,000	828	8%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	52	1%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	506	8%
Parks General	2,701	25,000	14,661	25,000	3,906	16%
Parkstone Park	1,757	2,000	1,625	2,000	92	5%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	67	2%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	378	6%
Riverside Park	5,764	6,000	70,291	6,000	1,743	29%
Sahtlam Park	2,433	3,000	1,162	3,000	40	1%
Saywell Park	23,674	26,000	22,397	26,000	1,751	7%
Seniors Centre	3,312	4,000	4,808	5,200	67	1%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	-	0%
Pickleball Courts	1,778	3,000	3,953	3,800	152	4%
Rhododendrum Park Com. in Bloom	302	2,000	-	2,000	-	0%
Town Square	1,671	4,000	398	4,000	159	4%
Trans Canada Trail	1,164	3,000	176	1,000	247	25%
Vandalism	480	5,000	151	5,000	700	14%
Washrooms	28,124	20,000	16,275	20,000	1,007	5%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	308	6%
Office Administration Charge	13,000	13,000	13,000	13,000	-	0%
	242,647	260,000	260,021	265,000	22,048	8%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Parks

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Lakeview Park						
Reservations	200,043	195,000	193,151	200,300	20,548	10%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	94	1%
Power Fees	28,398	26,000	30,025	28,000	3,949	14%
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>24,591</u>	<u>10%</u>
Office Administration Charge	8,000	8,000	8,000	8,000	-	0%
CLEC Admin Charges	31,000	31,000	31,000	35,000	-	0%
Summer Student Wages	67,957	69,000	68,648	71,000	-	0%
Maintenance Wages	3,554	4,000	26,085	10,000	-	0%
Contracted Services	10,690	10,000	8,254	8,000	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	534	7%
Materials and Supplies	19,161	19,000	21,118	21,000	524	2%
Other Expenses	12,931	13,000	9,139	12,000	898	7%
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	880	29%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>223,282</u>	<u>223,300</u>	<u>3,269</u>	<u>1%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>15,796</u>	<u>18,700</u>	<u>21,323</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of CLEC

	2021 Actual	2022 Budget	2022 Actual	Draft 2023 Budget	2023 Actual	2023 %
Revenues						
Group Revenues	191,268	200,000	342,911	400,000	39,260	10%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	1,800	25%
	<u>232,768</u>	<u>216,000</u>	<u>350,111</u>	<u>407,200</u>	<u>41,060</u>	<u>10%</u>
Expenditures - Variable						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	10,244	12%
Food Supplies	52,014	52,000	97,383	110,000	6,137	6%
Custodians	22,032	25,000	39,303	45,000	4,822	11%
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>21,203</u>	<u>9%</u>
Expenditures - Fixed						
Admin Salaries	100,688	120,000	93,079	110,000	20,308	18%
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	4,605	22%
Heat	25,726	18,000	41,028	40,000	9,027	23%
Telephone & other Utilities	9,894	11,200	9,064	11,500	3,607	31%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	2,163	22%
Maintenance	31,033	33,000	16,999	23,000	1,126	5%
Public Works Charges	8,304	11,000	9,803	11,000	2,941	27%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>43,777</u>	<u>21%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>64,980</u>	<u>14%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(59,067)</u>	<u>(48,300)</u>	<u>(23,920)</u>	<u>50%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(43,271)</u>	<u>(29,600)</u>	<u>(2,597)</u>	<u>9%</u>
Lakeview Park Road						
Road maintenance	3,079	7,000	2,813	5,000	300	40%
NET	<u>(53,252)</u>	<u>(137,500)</u>	<u>(46,084)</u>	<u>(34,600)</u>	<u>(2,897)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Capital Expenses

General	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 Var
Asset appraisal - Insurance	7,500	-	-	-	-	-
Asset Retirement Obligations	-	25,000	-	25,000	-	0%
Computer Equipment	2,356	15,000	-	5,000	-	0%
Development Cost Charges Review	2,523	36,000	-	-	-	-
Emergency Operations Centre	-	50,000	-	111,000	-	0%
Hazmat Inventory	-	10,000	-	10,000	-	0%
Office Equipment	-	-	-	100,000	-	0%
Info Centre paint/trim work	-	-	-	30,000	-	0%
Mildred Child Demo/upgrades	-	100,000	-	100,000	-	0%
Town hall renovations	357,146	2,600,000	2,044,467	1,300,000	253,599	20%
FD Training and equip - grant AP7616	-	-	-	31,000	-	0%
Truck #1 Display Building	51,274	-	-	-	-	-
	420,799	2,836,000	2,044,467	1,712,000	253,599	15%

CLEC

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%
Alternate Heat Source	-	-	-	30,000	-	0%
Water system	-	5,000	-	-	-	-
	5,582	70,000	48,250	55,000	2,796	5%

Fire Department

Heat Pump/Generator Replacement	10,199	15,000	14,494	15,000	-	0%
Structure Hose and Gear	-	10,000	-	10,000	-	0%
Rugged Terrain Vehicle	-	-	-	-	-	-
Holmatro Tools	-	5,000	-	10,000	-	0%
Trailer Purchase	-	-	10,574	-	-	-
ATV Truck Pump	-	10,000	14,200	-	-	-
Firehall repairs	11,783	16,000	15,060	16,000	-	0%
Firehall Roof Repair	-	-	-	50,000	-	0%
Training Ground Facilities	55,546	-	-	-	-	-
Meades Creek Fencing	-	20,000	-	20,000	-	0%
SCBA Packs	-	40,000	41,923	-	-	-
Truck purchase	-	95,000	91,005	-	-	-
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	-	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
General Fund - Schedule of Capital Expenses

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 Var
Public Works						
Multi-use Truck	-	125,000	-	-	-	-
Equipment Purchase	265,691	-	-	185,000	-	0%
Truck purchase	75,205	-	-	30,000	12,840	43%
Active Transportation Plan	36,625	-	-	-	-	-
Annual Paving Program	174,975	175,000	41,493	300,000	13,424	4%
Cowichan Ave. Drainage	-	-	-	35,000	-	0%
PW truck shed roof	-	125,000	-	180,000	-	0%
PW Office Building upgrade	-	-	-	500,000	-	0%
Sidewalks	43,023	60,000	-	60,000	-	0%
Small tools	3,193	5,000	528	5,000	-	0%
Stormwater planning study	-	15,000	-	-	-	-
Storm Upgrades - Arbutus	-	35,000	-	-	-	-
Transit Shelter Upgrades	8,230	110,000	110,603	-	12,443	-
	606,941	650,000	152,624	1,295,000	38,708	3%
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	4,524,260	295,102	7%

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
Sewer Fund

	2021 YTD Actual	2022 Budget	2022 YTD Actual	Draft 2023 Budget	2023 YTD Actual	2023 %
Revenues						
User Rates	554,206	567,000	596,821	602,000	586,995	98%
Connection Fees	5,991	2,000	2,880	2,000	90	5%
Penalties And Other Interest	4,112	4,000	4,187	4,000	-	0%
Sewer Facilities Grant	-	-	-	1,200,000	-	0%
Parcel Tax	257,850	438,000	438,000	440,500	-	0%
Contribution from others	5,297	-	75,000	30,000	2,037	7%
Debt - Greendale Residents	-	-	-	2,000,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	<u>827,457</u>	<u>1,011,000</u>	<u>1,116,889</u>	<u>4,278,500</u>	<u>589,122</u>	<u>110%</u>
Expenditures						
Administration	4,143	3,000	2,090	3,000	1,561	52%
Office Administration	68,000	69,000	69,000	69,000	-	0%
PW Administration	90,000	92,000	92,000	92,000	-	0%
Discounts	40,898	41,000	43,710	45,000	45,358	101%
General Maintenance	87,472	90,000	108,873	90,000	25,521	28%
Connections Maintenance	1,029	8,000	7,076	8,000	1,243	16%
Chlorination	18,527	15,000	9,832	15,000	1,271	8%
New Connections	2,711	3,000	1,686	3,000	515	17%
Safety and training	-	-	-	-	455	-
Sewer Flushing	6,166	7,000	5,281	7,000	4,491	64%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	19,250	26%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	19,829	21%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	110,689	-	-	-
Capital	272,655	450,000	-	3,780,000	7,632	0%
	<u>837,733</u>	<u>1,011,000</u>	<u>555,573</u>	<u>4,282,000</u>	<u>127,127</u>	<u>55%</u>
Surplus(Deficit)	<u>(10,276)</u>	<u>-</u>	<u>561,316</u>	<u>(3,500)</u>	<u>461,995</u>	
SEWER CAPITAL						
Liftstation Upgrades	43,636	-	-	-	-	-
Liftstation #1&4 Upgrade	-	100,000	-	60,000	-	0%
Greendale Eng & Construction	-	100,000	-	2,000,000	7,632	0%
Pay-to-use Sani Dump system	-	-	-	20,000	-	0%
Sewer I&I	208,358	250,000	-	180,000	-	0%
Sewer Lagoon	11,438	-	-	-	-	-
Sewer Modelling	-	-	-	20,000	-	0%
Sewer Treatment Plant Upgrade:	9,223	-	-	1,500,000	-	0%
Riverside Force Main	-	-	-	-	-	-
	<u>272,655</u>	<u>450,000</u>	<u>-</u>	<u>3,780,000</u>	<u>7,632</u>	<u>0%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
Water Fund

	2021	2022	2022	Draft	2023	2023
	YTD Actual	Budget	YTD Actual	2023	YTD Actual	2023
				Budget		%
Revenues						
User Rates	653,731	685,000	697,623	730,000	712,730	98%
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	9,025	106%
Other Penalties And Interest	5,194	5,000	5,162	5,000	389	8%
Contribution from Others	-	-	75,000	30,000	6,000	20%
Parcel Tax	351,600	537,300	537,600	540,600	-	0%
Transfer From Surplus	-	54,100	-	-	-	-
	<u>1,056,692</u>	<u>1,287,400</u>	<u>1,377,723</u>	<u>1,316,100</u>	<u>729,314</u>	<u>107%</u>
Expenditures						
Administration	1,793	3,400	3,336	3,400	-	0%
Office Administration	119,000	119,000	119,000	119,000	-	0%
PW Administration	122,000	124,000	124,000	124,000	-	0%
Discounts	50,013	50,000	53,272	55,000	55,436	101%
Safety and Training	4,306	4,500	1,672	4,500	-	0%
Chlorination	-	-	-	-	-	-
Flushing	12,246	14,000	13,191	14,000	528	4%
Reservoir	1,150	7,000	1,217	3,000	521	17%
General Maintenance	79,741	115,000	94,424	100,000	19,496	19%
Hydrants	22,030	22,500	26,355	22,500	1,213	5%
New Connections	4,506	10,000	2,243	10,000	635	6%
Connection Maintenance	49,962	75,000	52,169	75,000	10,660	14%
Water Meters	17,525	20,000	31,380	35,000	23,353	67%
Pump House Maintenance	62,102	60,000	47,805	60,000	9,684	16%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	2,170	18%
Slopes water pump station	11,838	10,000	7,335	10,000	1,916	19%
Water treatment plant	150,893	260,000	189,536	260,000	67,592	26%
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>193,205</u>	<u>97%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>131,081</u>	<u>138,700</u>	<u>536,109</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - March 31, 2023
Water Fund

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