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**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** June 9, 2023  
**SUBJECT:** Financial Report for the Period Ending May 31, 2023

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

## Point of Note

- Property taxation revenue for 2023 has been reflected in these statements.
- Business licence revenue shows at \$27,485 however fees that have not yet collected are included in the revenue.
- Property tax notices were mailed out May 18<sup>th</sup> and payment is due by 4:30 p.m. on Tuesday, July 4, 2023.
- A reminder that homeowner grants must be claimed directly with the Province of BC by the July 4<sup>th</sup> due date. Claiming the grant on-line is quick and easy and faster than by phone as wait times can be avoided.
- Tax deferment applications must also be made online with the Province by the July 4<sup>th</sup> due date.
- A friendly reminder that regardless of whether taxes are being deferred or paid by the bank, the property owner must claim the grant with the Province.

For any other questions please contact me.

A handwritten signature in black ink, appearing to read 'Ronnie Gill'.

Ronnie Gill, CPA, CGA

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

REVENUES	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
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	-	0%
Penalties and Interest on Taxes	73,313	60,000	72,892	60,000	5,576	9%
Business Licences	19,900	19,500	20,675	20,000	27,485	137%
Building and Other Permits	132,828	44,000	145,768	46,000	45,950	100%
Storm Drain Connection Fees	2,495	-	2,880	-	180	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	2,495	92%
Interest on Investments	15,375	17,000	206,252	50,000	230,210	460%
Fire Service to CVRD	330,670	331,000	348,898	349,957	-	0%
Garbage Revenues	415,514	418,000	442,310	447,000	414,115	93%
Lakeview Revenues	263,263	231,000	239,078	242,000	158,351	65%
Sale of Assets	50,000	-	-	-	-	-
Public Works Revenues	33,135	-	14,714	-	-	-
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	12,951	34%
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	6,952	41%
Clec Revenues	232,768	216,000	350,111	407,200	63,410	16%
Unconditional Transfers	510,937	511,900	640,822	511,900	-	0%
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	15,000	-
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%
	<b>8,293,365</b>	<b>10,949,184</b>	<b>11,449,487</b>	<b>12,323,016</b>	<b>9,542,612</b>	<b>77%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - May 31, 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	426,586	63%
Fire Department	487,237	526,100	627,288	574,200	203,970	36%
Police Force	187,756	199,950	200,181	210,000	-	0%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	25,842	40%
Public Works Administration	70,534	90,000	64,424	90,000	135,127	150%
Public Works Roads	383,007	445,000	326,253	445,000	104,213	23%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(81,331)	-
Garbage Expenses	410,766	431,000	412,771	471,000	158,175	34%
Planning, Health & Other	425,186	61,500	167,536	243,094	85,911	35%
Visitor Information Centre	36,911	53,400	39,557	46,900	7,056	15%
Parks	242,647	260,000	260,021	265,000	95,683	36%
Lakeview Park	219,350	224,800	223,282	223,300	27,552	12%
CLEC Expense	326,854	352,700	409,178	455,500	116,743	26%
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	961,139	21%
Debt Charges - Interest	3,230	4,000	3,692	4,000	5,156	129%
Debt Payments - Fire	194,242	176,400	176,343	144,000	58,781	41%
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%
	<b>8,488,131</b>	<b>10,968,863</b>	<b>10,256,777</b>	<b>12,322,814</b>	<b>2,421,415</b>	<b>20%</b>
Surplus(Deficit)	<b>(194,765)</b>	<b>(19,679)</b>	<b>1,192,710</b>	<b>202</b>	<b>7,121,198</b>	

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>General Government Services</b>						
Mayor and Council Indemnities	82,796	82,000	81,534	91,000	36,833	40%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	12,962	35%
Mildred Child Annex	2,430	2,500	3,067	3,000	905	30%
Municipal Hall	15,371	25,500	15,532	27,000	4,269	16%
Office Wages	469,767	485,000	462,277	485,000	185,181	38%
Office Expenses	55,154	60,000	73,812	65,000	45,201	70%
Data Processing	22,602	30,000	33,961	34,000	24,953	73%
Legal Expense	29,789	40,000	7,717	40,000	16,262	41%
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	-	(42,497)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	-	0%
	<b>563,531</b>	<b>645,300</b>	<b>644,298</b>	<b>678,300</b>	<b>426,586</b>	<b>63%</b>

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Fire Department</b>						
Firefighters indemnities	114,712	120,000	135,625	125,000	37,269	30%
Other Wage Costs	23,586	18,000	89,020	110,000	52,927	48%
Town Administration	14,000	14,700	14,700	16,000	-	0%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	31,450	41%
Miscellaneous Operations	124,990	145,000	53,164	73,800	10,162	14%
Training	15,561	28,000	44,955	35,000	13,535	39%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	42,124	33%
	<b>432,397</b>	<b>516,100</b>	<b>559,134</b>	<b>564,200</b>	<b>187,467</b>	<b>33%</b>
BC Wildfire Costs	44,266	-	33,666	-	16,503	-
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>16,503</b>	<b>165%</b>
<b>Total Fire Department</b>	<b>487,237</b>	<b>526,100</b>	<b>627,288</b>	<b>574,200</b>	<b>203,970</b>	<b>36%</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	8,466	70%
Building Inspection	35,361	40,000	36,396	40,000	17,377	91%
	<b>59,107</b>	<b>65,000</b>	<b>50,307</b>	<b>65,000</b>	<b>25,842</b>	<b>77%</b>

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>PW Administration</b>						
Shop and Yard	58,422	55,000	53,750	55,000	28,922	53%
PW Admin Wages	242,966	240,000	241,930	245,000	97,494	40%
PW Admin Other	5,206	9,000	5,844	9,000	2,588	29%
Safety and Training	9,940	34,000	10,900	29,000	6,124	21%
					-	-
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>64,424</b>	<b>90,000</b>	<b>135,127</b>	<b>150%</b>
<b>Equipment Costs</b>						
Equipment	169,555	-	160,767	-	82,544	-
Equipment Allocations	(288,072)	-	(257,122)	-	(167,178)	-
	<b>(118,517)</b>	<b>-</b>	<b>(96,354)</b>	<b>-</b>	<b>(84,635)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	14,686	-	29,082	-	3,304	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,304</b>	<b>-</b>

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Road Maintenance</b>						
Banners	6,644	9,000	-	9,000	1,139	13%
Boulevards	51,251	40,000	43,634	40,000	11,383	28%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	2,752	17%
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	315	3%
Litter Control	6,406	9,000	2,499	9,000	1,439	16%
Marking	6,327	8,000	8,626	8,000	381	5%
Mowing	8,585	9,000	5,636	9,000	736	8%
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	7,443	68%
Sidewalks	12,712	20,000	14,514	20,000	843	4%
Signs	20,284	18,000	9,854	18,000	1,928	11%
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	13,221	29%
Street Lighting	81,531	94,000	90,357	95,000	39,769	42%
Street Sweeping	7,466	11,000	4,001	10,000	2,346	23%
Office Administration Charge	22,000	22,000	22,000	22,000	-	0%
	<b>383,007</b>	<b>445,000</b>	<b>326,253</b>	<b>445,000</b>	<b>104,213</b>	<b>73%</b>

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	352,857	353,000	368,462	380,000	380,863	100%
Toter rentals and sales	5,137	4,000	11,166	4,000	6,036	151%
Penalties	2,942	3,000	2,956	3,000	-	0%
Recycling	54,578	58,000	59,726	60,000	27,217	45%
	<b>415,514</b>	<b>418,000</b>	<b>442,310</b>	<b>447,000</b>	<b>414,115</b>	<b>93%</b>
<b>Expenditures</b>						
Regular collection costs	247,387	262,000	244,996	295,000	118,953	40%
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	23,836	28%
Recycling costs	41,247	43,000	42,868	45,000	15,386	34%
	<b>410,766</b>	<b>431,000</b>	<b>412,771</b>	<b>471,000</b>	<b>158,175</b>	<b>34%</b>
<b>Net</b>	<b>4,748</b>	<b>(13,000)</b>	<b>29,539</b>	<b>(24,000)</b>	<b>255,940</b>	

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Public Health</b>						
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	6,952	41%
Public Health Expenses	13,313	16,000	13,571	16,000	5,405	34%
NET	51,494	49,000	51,238	49,000	21,599	44%
<b>Planning</b>						
Planning and Zoning Expenses	234,992	40,000	61,579	40,000	14,093	35%
<b>Other Functions</b>						
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	50,887	29%
Heritage Advisory	-	500	-	500	150	30%
Poverty Reduction Strategy	24,700	-	25,000	-	15,000	-
	176,882	5,500	92,386	187,094	66,413	35%
Total Development Services Expenses	425,186	61,500	167,536	243,094	85,911	35%
<b>Visitor Information Centre</b>						
PW Labour	1,002	1,500	1,936	2,000	629	31%
Info Centre Labour	28,000	43,000	28,290	35,000	3,701	11%
Hydro	2,688	3,000	3,956	4,000	855	21%
Water, Sewer & Garbage	777	900	815	900	854	95%
Contracted Services	2,626	3,000	4,388	4,600	911	20%
Other Expenses	1,817	2,000	173	400	104	26%
	36,911	53,400	39,557	46,900	7,056	
Grants - Visitor Centre	(10,000)	(15,000)	(22,005)	(20,000)	(15,000)	75%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	(7,944)	-30%

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Parks</b>						
Beaver Park	25	3,000	480	1,000	116	12%
Bell Tower School	1,249	2,000	815	2,000	1,114	56%
Centennial Park	44,432	23,000	32,656	33,000	14,391	44%
Central Park	13,714	16,000	14,417	16,000	4,199	26%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	7,536	251%
Dashwood Park	418	1,000	906	1,000	552	55%
Entrance Sign	7,928	10,000	8,216	10,000	2,269	23%
Footbridge	2,443	2,000	2,432	2,000	767	38%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	515	34%
Heritage Garden	5,135	7,000	3,775	5,000	1,826	37%
Kaatza Museum	20,833	13,000	9,636	13,000	5,896	45%
Kates Park - King George	9,997	10,000	8,050	10,000	3,473	35%
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	5,298	53%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	787	8%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	2,133	36%
Parks General	2,701	25,000	14,661	25,000	11,743	47%
Parkstone Park	1,757	2,000	1,625	2,000	988	49%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	1,501	38%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	4,371	73%
Riverside Park	5,764	6,000	70,291	6,000	5,618	94%
Sahtlam Park	2,433	3,000	1,162	3,000	452	15%
Saywell Park	23,674	26,000	22,397	26,000	5,696	22%
Seniors Centre	3,312	4,000	4,808	5,200	3,213	62%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	653	33%
Pickleball Courts	1,778	3,000	3,953	3,800	856	23%
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	1,261	126%
Vandalism	480	5,000	151	5,000	744	15%
Washrooms	28,124	20,000	16,275	20,000	5,023	25%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	1,484	30%
Office Administration Charge	13,000	13,000	13,000	13,000	-	0%
	<u>242,647</u>	<u>260,000</u>	<u>260,021</u>	<u>265,000</u>	<u>95,683</u>	<u>36%</u>

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Lakeview Park</b>						
Reservations	200,043	195,000	193,151	200,300	130,108	65%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	2,114	26%
Power Fees	28,398	26,000	30,025	28,000	25,763	92%
Wood and ice sales	3,871	2,000	1,705	1,700	5	0%
Operating Grant	15,821	-	-	-	-	-
Moorage	7,544	2,000	4,023	4,000	362	9%
	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>242,000</u>	<u>158,351</u>	<u>65%</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	3,016	4%
Maintenance Wages	3,554	4,000	26,085	10,000	-	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	930	12%
Materials and Supplies	19,161	19,000	21,118	21,000	947	5%
Other Expenses	12,931	13,000	9,139	12,000	5,525	46%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	10,679	102%
Park Attendant/ Security	45,577	45,000	26,723	30,000	765	3%
Public Works Charges	976	1,300	1,792	1,800	710	39%
Telephone	2,132	3,000	1,792	3,000	1,580	53%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>223,282</u>	<u>223,300</u>	<u>27,552</u>	<u>12%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>15,796</u>	<u>18,700</u>	<u>130,800</u>	

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

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 %
<b>Revenues</b>						
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>
<b>Expenditures - Variable</b>						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	11,627	14%
Food Supplies	52,014	52,000	97,383	110,000	12,873	12%
Custodians	22,032	25,000	39,303	45,000	7,460	17%
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>31,960</u>	<u>13%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	100,688	120,000	93,079	110,000	34,122	31%
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	8,998	43%
Heat	25,726	18,000	41,028	40,000	19,342	48%
Telephone & other Utilities	9,894	11,200	9,064	11,500	9,105	79%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	2,502	25%
Maintenance	31,033	33,000	16,999	23,000	2,995	13%
Public Works Charges	8,304	11,000	9,803	11,000	7,720	70%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>84,783</u>	<u>40%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>116,743</u>	<u>26%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(59,067)</u>	<u>(48,300)</u>	<u>(53,333)</u>	<u>110%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(43,271)</u>	<u>(29,600)</u>	<u>77,467</u>	<u>-262%</u>
<b>Lakeview Park Road</b>						
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>76,687</u>	

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 Var
<b>General</b>						
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	733,191	56%
Traffic Study	36,625	-	-	25,000	-	0%
FD Training and equip - grant AP7616	-	-	-	31,000	-	0%
Truck #1 Display Building	51,274	-	-	-	-	-
	<b>457,424</b>	<b>2,836,000</b>	<b>2,044,467</b>	<b>1,737,000</b>	<b>733,191</b>	<b>42%</b>
<b>CLEC</b>						
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	5,635	14%
Water system	-	5,000	-	-	-	-
	<b>5,582</b>	<b>70,000</b>	<b>48,250</b>	<b>95,000</b>	<b>8,431</b>	<b>9%</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	3,990	40%
Rugged Terrain Vehicle	-	-	-	-	-	-
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	-	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	-	-	-	-
	<b>92,629</b>	<b>222,000</b>	<b>190,368</b>	<b>174,000</b>	<b>107,033</b>	<b>62%</b>

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 Var
<b>Public Works</b>						
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	-	13,223	-
	<u>570,316</u>	<u>650,000</u>	<u>152,624</u>	<u>1,295,000</u>	<u>112,484</u>	<u>9%</u>
<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	-	70,000	-	0%
	<u>6,222</u>	<u>60,000</u>	<u>-</u>	<u>89,500</u>	<u>-</u>	<u>0%</u>
<b>Parks</b>						
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%
	<u>37,946</u>	<u>158,000</u>	<u>41,700</u>	<u>1,198,760</u>	<u>-</u>	<u>0%</u>
Total General Capital	<u>1,170,120</u>	<u>3,996,000</u>	<u>2,477,408</u>	<u>4,589,260</u>	<u>961,139</u>	<u>21%</u>

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
<b>Revenues</b>						
User Rates	554,206	567,000	596,821	602,000	597,277	99%
Connection Fees	5,991	2,000	2,880	2,000	180	9%
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	438,500	100%
Contribution from others	5,297	-	75,000	30,000	6,112	20%
Debt - Greendale Residents	-	-	-	2,000,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	<b>827,457</b>	<b>1,011,000</b>	<b>1,116,889</b>	<b>4,278,500</b>	<b>1,042,070</b>	<b>110%</b>
<b>Expenditures</b>						
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	41,877	47%
Connections Maintenance	1,029	8,000	7,076	8,000	1,505	19%
Chlorination	18,527	15,000	9,832	15,000	1,778	12%
New Connections	2,711	3,000	1,686	3,000	815	27%
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	28,015	37%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	40,485	43%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	110,689	-	-	-
Capital	272,655	450,000	-	3,780,000	7,632	0%
	<b>837,733</b>	<b>1,011,000</b>	<b>555,573</b>	<b>4,282,000</b>	<b>175,405</b>	<b>55%</b>
Surplus(Deficit)	(10,276)	-	561,316	(3,500)	866,665	

**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	-	-	-	-	-	-
	<b>272,655</b>	<b>450,000</b>	<b>-</b>	<b>3,780,000</b>	<b>7,632</b>	<b>0%</b>

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
<b>Revenues</b>						
User Rates	653,731	685,000	697,623	730,000	721,507	99%
Connection Fees	31,246	2,000	47,790	2,000	3,060	153%
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	538,200	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>1,278,181</u>	<u>107%</u>
<b>Expenditures</b>						
Administration	1,793	3,400	3,336	3,400	50	1%
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	649	22%
General Maintenance	79,741	115,000	94,424	100,000	33,786	34%
Hydrants	22,030	22,500	26,355	22,500	1,461	6%
New Connections	4,506	10,000	2,243	10,000	717	7%
Connection Maintenance	49,962	75,000	52,169	75,000	33,747	45%
Water Meters	17,525	20,000	31,380	35,000	29,924	85%
Pump House Maintenance	62,102	60,000	47,805	60,000	14,511	24%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	3,054	25%
Slopes water pump station	11,838	10,000	7,335	10,000	2,901	29%
Water treatment plant	150,893	260,000	189,536	260,000	97,434	37%
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>274,199</u>	<u>97%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>131,081</u>	<u>138,700</u>	<u>1,003,982</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - May 31, 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 Upgrad	-	-	-	-	-	-
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>