



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: December 7, 2023


SUBJECT: Financial Report for the Period Ending November 30, 2023

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

Highlights:

- Surplus is overstated in the general, sewer and water funds due to outstanding payables and capital projects in progress at year end.
- 2024 dog tags are available for sale at the Town office and the 2024 business license renewal letters have been mailed out.
- Covid-19 funds can be used to cover covid related expenses, to cover revenue shortfalls and for computer and other electronic costs. The funds cannot be used to cover new staffing requirements.
- The table below summarizes by year and contractor the Town hall capital expenditures:

	2019	2020	2021	2022	2023	Total
Aquaparian	-	-	9,043	-	-	9,043
BC Hydro/Telus	18,139	-	-	-	7,234	25,373
BJK Architecture Inc.	26,820	33,720	63,460	33,335	40,366	197,701
BK Electric	-	15,845	-	-	-	15,845
CIDA Holdings	-	-	142,428	-	-	142,428
Copcan Civil LP	-	-	-	1,963,965	1,149,924	3,113,889
Forest and Friday	-	-	3,200	-	-	3,200
G&G Roofing	-	167,612	-	-	-	167,612
Go Green Insulation	4,325	-	-	-	-	4,325
Herold Engineering	28,699	42,867	49,844	20,106	1,899	143,415
Lakeside Property Maintenance	12,926	-	26,789	9,116	-	48,831
Protec Security	-	-	-	-	8,580	8,580
RB Engineering Ltd.	247	-	12,500	1,300	8,336	22,383
RBS Managed IT Services	-	-	-	-	9,154	9,154
Triosh Contracting	3,305	15,560	-	-	1,148	20,013
WSP Canada	-	16,195	48,882	16,150	-	81,227
Other Miscellaneous	1,000	-	1,000	495	390	2,885
	94,461	291,799	356,146	2,043,972	1,226,641	4,015,904


 Ronnie Gill, CPA, CGA
 Director of Finance

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 30, 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	2,544,414	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	87,429	146%
Business Licences	19,900	19,500	20,675	20,000	24,665	123%
Building and Other Permits	132,828	44,000	145,768	46,000	87,444	190%
Storm Drain Connection Fees	2,495	-	2,880	-	555	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	3,055	113%
Interest on Investments	15,375	17,000	206,252	50,000	753,728	1507%
Fire Service to CVRD	330,670	331,000	348,898	349,957	349,957	100%
Garbage Revenues	415,514	418,000	442,310	447,000	447,806	100%
Lakeview Revenues	263,263	231,000	239,078	242,000	246,050	102%
Sale of Assets	50,000	-	-	-	7,500	-
Public Works Revenues	33,135	-	14,714	-	3,001	-
Fire Department Revenues	1,424	-	1,471	-	2,330	-
FD Display Building Donations	3,763	-	-	-	-	-
BC Wildfire - Recoveries	171,549	-	100,358	-	220,472	-
Other Revenue	57,903	30,000	66,511	38,600	61,837	160%
Ambulance Building Lease	48,125	48,200	48,125	48,200	44,115	92%
Public Health Lease	16,682	16,800	16,684	16,800	13,903	83%
Clec Revenues	232,768	216,000	350,111	407,200	445,343	109%
Unconditional Transfers	510,937	511,900	640,822	511,900	489,430	96%
Conditional Transfers	55,343	1,784,870	1,684,999	3,233,094	2,342,228	72%
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	252,720	120%
Library Levy	155,218	163,581	163,581	180,068	180,114	100%
Collections For Other Govts.	2,751,519	3,104,703	3,105,461	3,492,192	3,606,984	103%
	8,293,365	10,949,184	11,449,487	12,323,016	12,296,510	100%

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
EXPENDITURES						
General Government Services	563,531	645,300	644,298	678,300	511,173	75%
Fire Department	487,237	526,100	627,288	574,200	610,080	106%
Police Force	187,756	199,950	200,181	210,000	224,271	107%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	55,294	85%
Public Works Administration	70,534	90,000	64,424	90,000	56,182	62%
Public Works Roads	383,007	445,000	326,253	445,000	307,045	69%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(216,604)	-
Garbage Expenses	410,766	431,000	412,771	471,000	437,609	93%
Planning, Health & Other	425,186	61,500	167,536	243,094	189,818	78%
Visitor Information Centre	36,911	53,400	39,557	46,900	44,708	95%
Parks	242,647	260,000	260,021	265,000	290,240	110%
Lakeview Park	219,350	224,800	223,282	223,300	217,003	97%
CLEC Expense	326,854	352,700	409,178	455,500	391,570	86%
Lakeview Road	3,079	7,000	2,813	5,000	780	16%
Transfer To Library	155,218	163,581	163,581	180,068	135,051	75%
Capital	1,170,120	3,996,000	2,477,408	4,589,260	1,839,950	40%
Debt Charges - Interest	3,230	4,000	3,692	4,000	6,808	170%
Debt Payments - Fire	194,242	176,400	176,343	144,000	129,266	90%
Amortization	708,185	-	746,785	-	-	-
Transfers To Reserve Funds	3,198	140,000	155,055	141,000	140,000	99%
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	3,517,300	101%
	8,488,131	10,968,863	10,256,777	12,322,814	8,887,543	72%
Surplus(Deficit)	(194,765)	(19,679)	1,192,710	202	3,408,967	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	81,534	90%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	30,270	82%
Mildred Child Annex	2,430	2,500	3,067	3,000	2,676	89%
Municipal Hall	15,371	25,500	15,532	27,000	10,987	41%
Office Wages	469,767	485,000	462,277	485,000	428,895	88%
Office Expenses	55,154	60,000	73,812	65,000	81,448	125%
Data Processing	22,602	30,000	33,961	34,000	39,814	117%
Legal Expense	29,789	40,000	7,717	40,000	42,550	106%
Audit	19,436	26,000	20,808	26,000	25,725	99%
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	3,826	77%
Payroll Benefits Clearing	28,471	-	63,221	-	(79,617)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	(283,000)	100%
	563,531	645,300	644,298	678,300	511,173	75%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	125,392	100%
Other Wage Costs	23,586	18,000	89,020	110,000	122,209	111%
Town Administration	14,000	14,700	14,700	16,000	16,019	100%
Fire Hall Operations and Maint.	57,548	69,000	80,303	77,000	57,882	75%
Miscellaneous Operations	124,990	145,000	53,164	73,800	29,719	40%
Training	15,561	28,000	44,955	35,000	37,646	108%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	140,570	110%
	<u>432,397</u>	<u>516,100</u>	<u>559,134</u>	<u>564,200</u>	<u>529,437</u>	<u>94%</u>
BC Wildfire Costs	44,266	-	33,666	-	80,643	-
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>80,643</u>	<u>806%</u>
Total Fire Department	<u>487,237</u>	<u>526,100</u>	<u>627,288</u>	<u>574,200</u>	<u>610,080</u>	<u>106%</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	20,052	70%
Building Inspection	35,361	40,000	36,396	40,000	35,242	91%
	<u>59,107</u>	<u>65,000</u>	<u>50,307</u>	<u>65,000</u>	<u>55,294</u>	<u>77%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	59,189	108%
PW Admin Wages	242,966	240,000	241,930	245,000	226,104	92%
PW Admin Other	5,206	9,000	5,844	9,000	4,098	46%
Safety and Training	9,940	34,000	10,900	29,000	14,791	51%
						-
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	56,182	62%
Equipment Costs						
Equipment	169,555	-	160,767	-	182,581	-
Equipment Allocations	(288,072)	-	(257,122)	-	(433,228)	-
	(118,517)	-	(96,354)	-	(250,647)	-
Other Costs						
Billable Outside Jobs	14,686	-	29,082	-	40,066	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	(6,023)	-
	-	-	-	-	34,043	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	1,896	21%
Boulevards	51,251	40,000	43,634	40,000	41,444	104%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	7,754	48%
Ditches & Culverts	5,450	10,000	29	10,000	3,158	32%
Dust Control	969	4,000	742	4,000	-	0%
Grading	-	-	47	500	-	0%
Landscaping	8,813	9,000	1,159	9,000	1,421	16%
Litter Control	6,406	9,000	2,499	9,000	3,257	36%
Marking	6,327	8,000	8,626	8,000	5,597	70%
Mowing	8,585	9,000	5,636	9,000	4,214	47%
Patching	11,698	20,000	24,991	25,000	26,858	107%
Roads-other	12,686	9,000	936	8,500	1,221	14%
Seasonal decoration	6,722	10,000	7,012	10,000	6,443	64%
Shoulders	16,536	16,000	5,432	11,000	10,084	92%
Sidewalks	12,712	20,000	14,514	20,000	4,317	22%
Signs	20,284	18,000	9,854	18,000	10,405	58%
Snow removal	26,003	50,000	40,160	50,000	15,488	31%
Storm Drains & Catch Basins	62,078	46,000	30,742	46,000	54,691	119%
Street Lighting	81,531	94,000	90,357	95,000	82,738	87%
Street Sweeping	7,466	11,000	4,001	10,000	4,058	41%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	383,007	445,000	326,253	445,000	307,045	73%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	44,115	92%
Public Health Lease	16,682	16,800	16,684	16,800	13,903	83%
Public Health Expenses	13,313	16,000	13,571	16,000	7,803	49%
NET	51,494	49,000	51,238	49,000	50,215	102%
Planning						
Planning and Zoning Expenses	234,992	40,000	61,579	40,000	32,405	81%
Other Functions						
Town Economic Development Columbarium	-	-	-	-	-	-
Parking Monitoring Contract	250	1,000	2,270	2,000	750	38%
Cowichan Aquatic Centre	-	-	-	10,000	9,086	91%
CRI Firesmart Project	3,437	4,000	3,523	-	-	-
Heritage Advisory	148,494	-	61,593	174,594	114,354	65%
Poverty Reduction Strategy	-	500	-	500	421	84%
	24,700	-	25,000	-	25,000	-
	176,882	5,500	92,386	187,094	149,610	80%
Total Development Services Expenses	425,186	61,500	167,536	243,094	189,818	78%
Visitor Information Centre						
PW Labour	1,002	1,500	1,936	2,000	2,268	113%
Info Centre Labour	28,000	43,000	28,290	35,000	36,856	105%
Hydro	2,688	3,000	3,956	4,000	2,057	51%
Water, Sewer & Garbage	777	900	815	900	854	95%
Contracted Services	2,626	3,000	4,388	4,600	2,388	52%
Other Expenses	1,817	2,000	173	400	284	71%
	36,911	53,400	39,557	46,900	44,708	
Grants - Visitor Centre Recoveries	(10,000)	(15,000)	(22,005)	(20,000)	(20,000)	100%
	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	24,708	92%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	383,027	101%
Toter rentals and sales	5,137	4,000	11,166	4,000	6,853	171%
Penalties	2,942	3,000	2,956	3,000	3,324	111%
Recycling	54,578	58,000	59,726	60,000	54,602	91%
	415,514	418,000	442,310	447,000	447,806	100%
Expenditures						
Regular collection costs	247,387	262,000	244,996	295,000	262,722	89%
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	72,921	86%
Recycling costs	41,247	43,000	42,868	45,000	55,966	124%
	410,766	431,000	412,771	471,000	437,609	93%
Net	4,748	(13,000)	29,539	(24,000)	10,197	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	1,526	153%
Bell Tower School	1,249	2,000	815	2,000	1,253	63%
Centennial Park	44,432	23,000	32,656	33,000	32,625	99%
Central Park	13,714	16,000	14,417	16,000	12,072	75%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	13,922	464%
Dashwood Park	418	1,000	906	1,000	1,594	159%
Entrance Sign	7,928	10,000	8,216	10,000	21,040	210%
Footbridge	2,443	2,000	2,432	2,000	1,378	69%
Footpath maintenance	397	1,000	-	1,000	-	0%
Greendale Trestle	724	1,500	770	1,500	803	54%
Heritage Garden	5,135	7,000	3,775	5,000	5,678	114%
Kaatza Museum	20,833	13,000	9,636	13,000	11,523	89%
Kates Park - King George	9,997	10,000	8,050	10,000	10,020	100%
Lakedays Preparation	-	1,000	28	1,000	-	0%
Marina Park Boat Launch	7,036	5,000	2,583	5,000	1,543	31%
Forest Workers Memorial Park	12,438	12,000	8,173	10,000	12,268	123%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	7,031	70%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	2,181	36%
Parks General	2,701	25,000	14,661	25,000	45,683	183%
Parkstone Park	1,757	2,000	1,625	2,000	1,944	97%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	4,528	113%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	8,504	142%
Riverside Park	5,764	6,000	70,291	6,000	12,905	215%
Sahtlam Park	2,433	3,000	1,162	3,000	2,717	91%
Saywell Park	23,674	26,000	22,397	26,000	15,410	59%
Seniors Centre	3,312	4,000	4,808	5,200	7,219	139%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	720	36%
Pickleball Courts	1,778	3,000	3,953	3,800	1,779	47%
Rhododendrum Park Com. in Bloom	302	2,000	-	2,000	-	0%
Town Square	1,671	4,000	398	4,000	823	21%
Trans Canada Trail	1,164	3,000	176	1,000	3,051	305%
Vandalism	480	5,000	151	5,000	1,287	26%
Washrooms	28,124	20,000	16,275	20,000	21,785	109%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	5,116	102%
Grant Program-plant/landscape purchases	-	-	-	-	7,311	-
Office Administration Charge	13,000	13,000	13,000	13,000	13,000	100%
	<u>242,647</u>	<u>260,000</u>	<u>260,021</u>	<u>265,000</u>	<u>290,240</u>	<u>110%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	191,197	95%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	14,168	177%
Power Fees	28,398	26,000	30,025	28,000	32,728	117%
Wood and ice sales	3,871	2,000	1,705	1,700	1,822	107%
Operating Grant	15,821	-	-	-	-	-
Moorage	7,544	2,000	4,023	4,000	6,134	153%
	<u>263,263</u>	<u>231,000</u>	<u>239,078</u>	<u>242,000</u>	<u>246,050</u>	<u>102%</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	70,243	99%
Maintenance Wages	3,554	4,000	26,085	10,000	18,356	184%
Contracted Services	10,690	10,000	8,254	8,000	5,880	74%
PW Labour	1,730	2,500	4,040	4,000	2,329	58%
Hydro and Electricity	5,743	8,000	6,309	8,000	5,273	66%
Materials and Supplies	19,161	19,000	21,118	21,000	18,055	86%
Other Expenses	12,931	13,000	9,139	12,000	10,742	90%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	15,875	151%
Park Attendant/ Security	45,577	45,000	26,723	30,000	23,188	77%
Public Works Charges	976	1,300	1,792	1,800	1,100	61%
Telephone	2,132	3,000	1,792	3,000	2,964	99%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>223,282</u>	<u>223,300</u>	<u>217,003</u>	<u>97%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>15,796</u>	<u>18,700</u>	<u>29,047</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	438,443	110%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	6,900	96%
	<u>232,768</u>	<u>216,000</u>	<u>350,111</u>	<u>407,200</u>	<u>445,343</u>	<u>109%</u>
Expenditures - Variable						
Program Services	-	500	-	-	61	-
Kitchen Wages	57,148	60,000	77,934	85,000	79,166	93%
Food Supplies	52,014	52,000	97,383	110,000	94,704	86%
Custodians	22,032	25,000	39,303	45,000	40,581	90%
Supplies	1,036	1,000	2,216	2,000	3,186	159%
	<u>132,230</u>	<u>138,500</u>	<u>216,836</u>	<u>242,000</u>	<u>217,698</u>	<u>90%</u>
Expenditures - Fixed						
Admin Salaries	100,688	120,000	93,079	110,000	84,974	77%
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	17,644	84%
Heat	25,726	18,000	41,028	40,000	25,666	64%
Telephone & other Utilities	9,894	11,200	9,064	11,500	15,745	137%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	5,853	59%
Maintenance	31,033	33,000	16,999	23,000	21,682	94%
Public Works Charges	8,304	11,000	9,803	11,000	15,308	139%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>173,872</u>	<u>81%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>391,570</u>	<u>86%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(59,067)</u>	<u>(48,300)</u>	<u>53,772</u>	<u>-111%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(43,271)</u>	<u>(29,600)</u>	<u>82,819</u>	<u>-280%</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>82,039</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	18,763	19%
Info Centre paint/trim work	-	-	-	30,000	17,638	59%
Mildred Child Demo/upgrades	-	100,000	-	100,000	-	0%
Town hall renovations	357,146	2,600,000	2,044,467	1,300,000	1,179,081	91%
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	1,215,482	70%
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	22,227	56%
Water system	-	5,000	-	-	-	-
	5,582	70,000	48,250	95,000	25,023	26%
Fire Department						
Heat Pump/Generator Replacement	10,199	15,000	14,494	15,000	2,541	17%
Structure Hose and Gear	-	10,000	-	10,000	14,399	144%
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	47,143	94%
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	-	65,833	-
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	-	-	4,537	-
	92,629	222,000	190,368	174,000	182,902	105%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	27,071	90%
Active Transportation Plan	-	-	-	-	-	-
Annual Paving Program	174,975	175,000	41,493	300,000	149,050	50%
Cowichan Ave. Drainage	-	-	-	35,000	35,162	100%
PW truck shed roof	-	125,000	-	180,000	5,441	3%
PW Office Building upgrade	-	-	-	500,000	-	0%
Sidewalks	43,023	60,000	-	60,000	42,362	71%
Small tools	3,193	5,000	528	5,000	1,040	21%
Stormwater planning study	-	15,000	-	-	8,348	-
Storm Upgrades - Arbutus	-	35,000	-	-	-	-
Transit Shelter Upgrades	8,230	110,000	110,603	-	24,797	-
	<u>570,316</u>	<u>650,000</u>	<u>152,624</u>	<u>1,295,000</u>	<u>293,271</u>	<u>23%</u>
Lakeview Park						
Electrical Upgrades	-	-	-	5,000	-	0%
Golf Cart purchase	6,222	-	-	6,500	6,971	107%
Resurfacing campsites - gravel/sand	-	10,000	-	8,000	1,656	21%
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>8,627</u>	<u>10%</u>
Parks						
Centennial Park Drainage	-	-	-	20,000	5,112	26%
Centennial Park Dog Park	-	-	-	50,000	11,892	24%
Centennial Park Washrooms	-	-	-	125,000	4,499	4%
Footbridge improvements	-	60,000	-	893,760	47,305	5%
Little League	-	-	-	10,000	-	0%
Marina Park Boat Launch Repairs	-	5,000	-	50,000	38,367	77%
Stone Park	37,946	-	-	-	-	-
Riverside Park Improvements	-	50,000	-	40,000	4,170	10%
Saywell Park Improvements	-	33,000	41,700	-	-	-
Town Square Restaining	-	10,000	-	10,000	3,300	33%
	<u>37,946</u>	<u>158,000</u>	<u>41,700</u>	<u>1,198,760</u>	<u>114,645</u>	<u>10%</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>1,839,950</u>	<u>40%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	632,357	105%
Connection Fees	5,991	2,000	2,880	2,000	555	28%
Penalties And Other Interest	4,112	4,000	4,187	4,000	4,709	118%
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	15,484	52%
Debt - Greendale Residents	-	-	-	2,000,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	827,457	1,011,000	1,116,889	4,278,500	1,094,355	110%
Expenditures						
Administration	4,143	3,000	2,090	3,000	3,461	115%
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	100,797	112%
Connections Maintenance	1,029	8,000	7,076	8,000	4,139	52%
Chlorination	18,527	15,000	9,832	15,000	9,833	66%
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	10,225	146%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	57,067	76%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	125,008	132%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	110,689	-	-	-
Capital	272,655	450,000	-	3,780,000	46,198	1%
	837,733	1,011,000	555,573	4,282,000	564,437	55%
Surplus(Deficit)	(10,276)	-	561,316	(3,500)	529,918	
SEWER CAPITAL						
Liftstation Upgrades	43,636	-	-	-	11,535	-
Liftstation #1&4 Upgrade	-	100,000	-	60,000	17,583	29%
Greendale Eng & Construction	-	100,000	-	2,000,000	17,080	1%
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	46,198	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	746,195	102%
Connection Fees	31,246	2,000	47,790	2,000	9,925	496%
Fire Hydrant Installation & other	14,922	4,000	14,548	8,500	21,816	257%
Other Penalties And Interest	5,194	5,000	5,162	5,000	6,189	124%
Contribution from Others	-	-	75,000	30,000	68,606	229%
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>1,394,231</u>	<u>107%</u>
Expenditures						
Administration	1,793	3,400	3,336	3,400	1,487	44%
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	179	4%
Chlorination	-	-	-	-	-	-
Flushing	12,246	14,000	13,191	14,000	1,810	13%
Reservoir	1,150	7,000	1,217	3,000	1,037	35%
General Maintenance	79,741	115,000	94,424	100,000	78,856	79%
Hydrants	22,030	22,500	26,355	22,500	20,484	91%
New Connections	4,506	10,000	2,243	10,000	2,649	26%
Connection Maintenance	49,962	75,000	52,169	75,000	60,288	80%
Water Meters	17,525	20,000	31,380	35,000	45,841	131%
Pump House Maintenance	62,102	60,000	47,805	60,000	41,532	69%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	6,221	52%
Slopes water pump station	11,838	10,000	7,335	10,000	8,725	87%
Water treatment plant	150,893	260,000	189,536	260,000	219,795	85%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	400,375	-	414,933	-	-	-
Capital	27,760	381,000	53,339	270,000	19,077	7%
	<u>1,144,706</u>	<u>1,287,400</u>	<u>1,246,642</u>	<u>1,177,400</u>	<u>806,417</u>	<u>97%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>131,081</u>	<u>138,700</u>	<u>587,814</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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 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	16,994	11%
Wilson Watermain Upgrade - W	-	-	-	-	2,083	-
Water metering	-	-	-	-	-	-
	<u>27,760</u>	<u>381,000</u>	<u>53,339</u>	<u>270,000</u>	<u>19,077</u>	<u>7%</u>