



Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: October 6, 2023

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

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

Point of Note

- Surplus is overstated due to outstanding expenditures and capital projects in progress.
- Five properties were sold in tax sale. All property owners have been notified by registered mail.
- Lakeview Park and the Visitor Centre have been closed for the season.
- Staff have met to discuss the camping fees for Lakeview Park for 2024 as shown below:

	<u>2024</u>	<u>2023 Fee</u>
o In Season non-powered site fee:	\$38	\$37
o Power fee:	\$14	\$13
o Additional adult in site per night:	\$14.50	\$14
- The fees and charges bylaw, with the above rates, will be brought to Council at a subsequent meeting for approval.

Ronnie Gill, CGA, CPA

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	84,693	141%
Business Licences	19,900	19,500	20,675	20,000	26,880	134%
Building and Other Permits	132,828	44,000	145,768	46,000	73,848	161%
Storm Drain Connection Fees	2,495	-	2,880	-	555	-
Dog Tags and Fines	2,690	2,700	3,170	2,700	2,920	108%
Interest on Investments	15,375	17,000	206,252	50,000	374,813	750%
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	441,689	99%
Lakeview Revenues	263,263	231,000	239,078	242,000	244,472	101%
Sale of Assets	50,000	-	-	-	-	-
Public Works Revenues	33,135	-	14,714	-	2,911	-
Fire Department Revenues	1,424	-	1,471	-	3,247	-
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	39,282	102%
Ambulance Building Lease	48,125	48,200	48,125	48,200	36,146	75%
Public Health Lease	16,682	16,800	16,684	16,800	12,513	74%
Clec Revenues	232,768	216,000	350,111	407,200	358,223	88%
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	2,225,357	69%
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	11,653,071	95%

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

EXPENDITURES	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 %
General Government Services	563,531	645,300	644,298	678,300	365,305	54%
Fire Department	487,237	526,100	627,288	574,200	481,599	84%
Police Force	187,756	199,950	200,181	210,000	224,271	107%
Bylaw Enforcement & Other	59,107	65,000	50,307	65,000	45,862	71%
Public Works Administration	70,534	90,000	64,424	90,000	5,319	6%
Public Works Roads	383,007	445,000	326,253	445,000	257,140	58%
Public Works - Equipment & Other	(118,517)	-	(96,354)	-	(217,371)	-
Garbage Expenses	410,766	431,000	412,771	471,000	365,152	78%
Planning, Health & Other	425,186	61,500	167,536	243,094	152,170	63%
Visitor Information Centre	36,911	53,400	39,557	46,900	42,601	91%
Parks	242,647	260,000	260,021	265,000	263,429	99%
Lakeview Park	219,350	224,800	223,282	223,300	198,958	89%
CLEC Expense	326,854	352,700	409,178	455,500	321,656	71%
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	1,671,167	36%
Debt Charges - Interest	3,230	4,000	3,692	4,000	6,360	159%
Debt Payments - Fire	194,242	176,400	176,343	144,000	117,562	82%
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	3,517,300	101%
	8,488,131	10,968,863	10,256,777	12,322,814	7,954,310	65%
Surplus(Deficit)	(194,765)	(19,679)	1,192,710	202	3,698,762	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	66,300	73%
Mayor and Council Expenses	13,745	31,000	37,298	37,000	29,038	78%
Mildred Child Annex	2,430	2,500	3,067	3,000	2,455	82%
Municipal Hall	15,371	25,500	15,532	27,000	10,292	38%
Office Wages	469,767	485,000	462,277	485,000	355,001	73%
Office Expenses	55,154	60,000	73,812	65,000	69,394	107%
Data Processing	22,602	30,000	33,961	34,000	39,420	116%
Legal Expense	29,789	40,000	7,717	40,000	24,149	60%
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	-	(90,261)	-
Insurance and administration recovery	(277,000)	(281,700)	(281,700)	(281,700)	(283,000)	100%
	563,531	645,300	644,298	678,300	365,305	54%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	90,375	72%
Other Wage Costs	23,586	18,000	89,020	110,000	97,789	89%
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	49,777	65%
Miscellaneous Operations	124,990	145,000	53,164	73,800	24,659	33%
Training	15,561	28,000	44,955	35,000	25,660	73%
Fire Vehicles & Equipment	82,000	121,400	141,366	127,400	97,870	77%
	432,397	516,100	559,134	564,200	402,150	71%
BC Wildfire Costs	44,266	-	33,666	-	79,450	-
Firesmart	-	-	-	-	-	-
Community Wildfire Protection Plan	10,575	10,000	34,488	10,000	-	0%
	54,840	10,000	68,154	10,000	79,450	794%
Total Fire Department	487,237	526,100	627,288	574,200	481,599	84%

Bylaw Enforcement & Other

Emergency Measures	5,658	5,000	-	5,000	-	0%
Bylaw Enforcement/Animal Control	18,089	20,000	13,912	20,000	16,259	70%
Building Inspection	35,361	40,000	36,396	40,000	29,604	91%
	59,107	65,000	50,307	65,000	45,862	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	51,141	93%
PW Admin Wages	242,966	240,000	241,930	245,000	185,308	76%
PW Admin Other	5,206	9,000	5,844	9,000	3,796	42%
Safety and Training	9,940	34,000	10,900	29,000	13,074	45%
						-
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	5,319	6%
Equipment Costs						
Equipment	169,555	-	160,767	-	134,278	-
Equipment Allocations	(288,072)	-	(257,122)	-	(353,129)	-
	(118,517)	-	(96,354)	-	(218,851)	-
Other Costs						
Billable Outside Jobs	14,686	-	29,082	-	7,503	-
Billable Outside Jobs - Recoveries	(14,686)	-	(29,082)	-	(6,023)	-
	-	-	-	-	1,481	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	39,170	98%
Crack Sealing	-	15,000	9,608	15,000	-	0%
Dangerous Trees	8,847	16,000	4,273	16,000	5,369	34%
Ditches & Culverts	5,450	10,000	29	10,000	2,422	24%
Dust Control	969	4,000	742	4,000	-	0%
Grading	-	-	47	500	-	0%
Landscaping	8,813	9,000	1,159	9,000	998	11%
Litter Control	6,406	9,000	2,499	9,000	3,002	33%
Marking	6,327	8,000	8,626	8,000	4,802	60%
Mowing	8,585	9,000	5,636	9,000	3,542	39%
Patching	11,698	20,000	24,991	25,000	14,779	59%
Roads-other	12,686	9,000	936	8,500	1,131	13%
Seasonal decoration	6,722	10,000	7,012	10,000	743	7%
Shoulders	16,536	16,000	5,432	11,000	9,642	88%
Sidewalks	12,712	20,000	14,514	20,000	3,841	19%
Signs	20,284	18,000	9,854	18,000	9,513	53%
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	47,892	104%
Street Lighting	81,531	94,000	90,357	95,000	68,275	72%
Street Sweeping	7,466	11,000	4,001	10,000	2,834	28%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	383,007	445,000	326,253	445,000	257,140	73%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	382,809	101%
Toter rentals and sales	5,137	4,000	11,166	4,000	6,493	162%
Penalties	2,942	3,000	2,956	3,000	3,324	111%
Recycling	54,578	58,000	59,726	60,000	49,063	82%
	415,514	418,000	442,310	447,000	441,689	99%
Expenditures						
Regular collection costs	247,387	262,000	244,996	295,000	224,165	76%
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	64,209	76%
Recycling costs	41,247	43,000	42,868	45,000	30,778	68%
	410,766	431,000	412,771	471,000	365,152	78%
Net	4,748	(13,000)	29,539	(24,000)	76,537	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	36,146	75%
Public Health Lease	16,682	16,800	16,684	16,800	12,513	74%
Public Health Expenses	13,313	16,000	13,571	16,000	7,114	44%
NET	51,494	49,000	51,238	49,000	41,545	85%
Planning						
Planning and Zoning Expenses	234,992	40,000	61,579	40,000	22,814	57%
Other Functions						
Town Economic Development	-	-	-	-	-	-
Columbarium	250	1,000	2,270	2,000	750	38%
Parking Monitoring Contract	-	-	-	10,000	9,086	91%
Cowichan Aquatic Centre	3,437	4,000	3,523	-	-	-
CRI Firesmart Project	148,494	-	61,593	174,594	96,985	56%
Heritage Advisory	-	500	-	500	421	84%
Poverty Reduction Strategy	24,700	-	25,000	-	15,000	-
	176,882	5,500	92,386	187,094	122,242	65%
Total Development Services Expenses	425,186	61,500	167,536	243,094	152,170	63%
Visitor Information Centre						
PW Labour	1,002	1,500	1,936	2,000	2,089	104%
Info Centre Labour	28,000	43,000	28,290	35,000	35,709	102%
Hydro	2,688	3,000	3,956	4,000	1,749	44%
Water, Sewer & Garbage	777	900	815	900	854	95%
Contracted Services	2,626	3,000	4,388	4,600	1,915	42%
Other Expenses	1,817	2,000	173	400	284	71%
	36,911	53,400	39,557	46,900	42,601	
Grants - Visitor Centre	(10,000)	(15,000)	(22,005)	(20,000)	(20,000)	100%
Recoveries	-	-	-	-	-	-
	26,911	38,400	17,552	26,900	22,601	84%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	1,485	149%
Bell Tower School	1,249	2,000	815	2,000	1,253	63%
Centennial Park	44,432	23,000	32,656	33,000	30,855	93%
Central Park	13,714	16,000	14,417	16,000	11,058	69%
Civic Square	971	1,000	28	1,000	-	0%
Cougar Sign Landscaping	2,749	3,000	2,934	3,000	13,882	463%
Dashwood Park	418	1,000	906	1,000	1,460	146%
Entrance Sign	7,928	10,000	8,216	10,000	19,426	194%
Footbridge	2,443	2,000	2,432	2,000	1,303	65%
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	4,939	99%
Kaatza Museum	20,833	13,000	9,636	13,000	10,754	83%
Kates Park - King George	9,997	10,000	8,050	10,000	9,144	91%
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	10,635	106%
Ohtaki/Kasapi Park	5,045	10,000	3,452	10,000	7,895	79%
Park Bench Maintenance	3,803	6,000	(2,529)	6,000	2,165	36%
Parks General	2,701	25,000	14,661	25,000	34,100	136%
Parkstone Park	1,757	2,000	1,625	2,000	1,930	96%
Joginder Bains Park - Point Ideal	4,617	4,000	2,842	4,000	4,349	109%
Rivers Edge Memorial Garden	5,993	5,000	6,035	6,000	8,104	135%
Riverside Park	5,764	6,000	70,291	6,000	11,281	188%
Sahtlam Park	2,433	3,000	1,162	3,000	2,465	82%
Saywell Park	23,674	26,000	22,397	26,000	13,432	52%
Seniors Centre	3,312	4,000	4,808	5,200	6,554	126%
Ted Burns Nature Preserve	1,975	2,000	909	2,000	653	33%
Pickleball Courts	1,778	3,000	3,953	3,800	1,731	46%
Rhododendrum Park Com. in Bloom	302	2,000	-	2,000	-	0%
Town Square	1,671	4,000	398	4,000	754	19%
Trans Canada Trail	1,164	3,000	176	1,000	2,898	290%
Vandalism	480	5,000	151	5,000	1,221	24%
Washrooms	28,124	20,000	16,275	20,000	20,467	102%
West Entrance	-	500	-	500	-	0%
Winter Park	4,563	5,000	4,519	5,000	4,578	92%
Grant Program-plant/landscape purchases	-	-	-	-	7,311	-
Office Administration Charge	13,000	13,000	13,000	13,000	13,000	100%
	242,647	260,000	260,021	265,000	263,429	99%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	190,947	95%
Walk Ins and extra adults	7,585	6,000	10,173	8,000	13,097	164%
Power Fees	28,398	26,000	30,025	28,000	32,473	116%
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>244,472</u>	<u>101%</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	9,822	98%
Contracted Services	10,690	10,000	8,254	8,000	3,890	49%
PW Labour	1,730	2,500	4,040	4,000	1,786	45%
Hydro and Electricity	5,743	8,000	6,309	8,000	2,746	34%
Materials and Supplies	19,161	19,000	21,118	21,000	15,448	74%
Other Expenses	12,931	13,000	9,139	12,000	10,433	87%
Water, Sewer & Garbage	9,898	10,000	10,383	10,500	15,235	145%
Park Attendant/ Security	45,577	45,000	26,723	30,000	22,998	77%
Public Works Charges	976	1,300	1,792	1,800	909	50%
Telephone	2,132	3,000	1,792	3,000	2,449	82%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>219,350</u>	<u>224,800</u>	<u>223,282</u>	<u>223,300</u>	<u>198,958</u>	<u>89%</u>
Net	<u>43,913</u>	<u>6,200</u>	<u>15,796</u>	<u>18,700</u>	<u>45,515</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	351,973	88%
Programming revenues	37,600	10,000	-	-	-	-
Rental Income	3,900	6,000	7,200	7,200	6,250	87%
	<u>232,768</u>	<u>216,000</u>	<u>350,111</u>	<u>407,200</u>	<u>358,223</u>	<u>88%</u>
Expenditures - Variable						
Program Services	-	500	-	-	-	-
Kitchen Wages	57,148	60,000	77,934	85,000	63,576	75%
Food Supplies	52,014	52,000	97,383	110,000	77,658	71%
Custodians	22,032	25,000	39,303	45,000	32,298	72%
Supplies	1,036	1,000	2,216	2,000	104	5%
	<u>132,230</u>	<u>138,500</u>	<u>216,836</u>	<u>242,000</u>	<u>173,635</u>	<u>72%</u>
Expenditures - Fixed						
Admin Salaries	100,688	120,000	93,079	110,000	70,990	65%
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	15,151	72%
Heat	25,726	18,000	41,028	40,000	23,715	59%
Telephone & other Utilities	9,894	11,200	9,064	11,500	13,259	115%
Advertising	-	-	-	-	-	-
Contracted Services	10,366	10,000	10,949	10,000	5,386	54%
Maintenance	31,033	33,000	16,999	23,000	19,612	85%
Public Works Charges	8,304	11,000	9,803	11,000	12,910	117%
	<u>194,624</u>	<u>214,200</u>	<u>192,342</u>	<u>213,500</u>	<u>148,021</u>	<u>69%</u>
Total Expenses	<u>326,854</u>	<u>352,700</u>	<u>409,178</u>	<u>455,500</u>	<u>321,656</u>	<u>71%</u>
NET CLEC OPERATIONS	<u>(94,087)</u>	<u>(136,700)</u>	<u>(59,067)</u>	<u>(48,300)</u>	<u>36,567</u>	<u>-76%</u>
NET LAKEVIEW AND CLEC	<u>(50,174)</u>	<u>(130,500)</u>	<u>(43,271)</u>	<u>(29,600)</u>	<u>82,081</u>	<u>-277%</u>
Lakeview Park Road						
Road maintenance	<u>3,079</u>	<u>7,000</u>	<u>2,813</u>	<u>5,000</u>	<u>780</u>	<u>40%</u>
NET	<u>(53,252)</u>	<u>(137,500)</u>	<u>(46,084)</u>	<u>(34,600)</u>	<u>81,301</u>	

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 Var
General						
Asset appraisal - Insurance	7,500	-	-	-	-	-
Asset Retirement Obligations	-	25,000	-	25,000	-	0%
Computer Equipment	2,356	15,000	-	5,000	-	0%
Development Cost Charges Review	2,523	36,000	-	-	-	-
Emergency Operations Centre	-	50,000	-	111,000	-	0%
Hazmat Inventory	-	10,000	-	10,000	-	0%
Office Equipment	-	-	-	100,000	3,383	3%
Info Centre paint/trim work	-	-	-	30,000	17,343	58%
Mildred Child Demo/upgrades	-	100,000	-	100,000	-	0%
Town hall renovations	357,146	2,600,000	2,044,467	1,300,000	1,165,374	90%
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	1,186,100	68%
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	-	0%
Structure Hose and Gear	-	10,000	-	10,000	3,990	40%
Holmatro Tools	-	5,000	-	10,000	-	0%
Trailer Purchase	-	-	10,574	-	48,450	-
ATV Truck Pump	-	10,000	14,200	-	-	-
Firehall repairs	11,783	16,000	15,060	16,000	-	0%
Firehall Roof Repair	-	-	-	50,000	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	-	-	-	-
	92,629	222,000	190,368	174,000	165,416	95%

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

	2021 YTD Actual	2022 Budget	2022 YTD Actual	2023 Budget	2023 YTD Actual	2023 Var
Public Works						
Multi-use Truck	-	125,000	-	-	-	-
Equipment Purchase	265,691	-	-	185,000	-	0%
Truck purchase	75,205	-	-	30,000	12,840	43%
Active Transportation Plan	-	-	-	-	-	-
Annual Paving Program	174,975	175,000	41,493	300,000	149,050	50%
Cowichan Ave. Drainage	-	-	-	35,000	-	0%
PW truck shed roof	-	125,000	-	180,000	212	0%
PW Office Building upgrade	-	-	-	500,000	-	0%
Sidewalks	43,023	60,000	-	60,000	34,732	58%
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	-	23,794	-
	<u>570,316</u>	<u>650,000</u>	<u>152,624</u>	<u>1,295,000</u>	<u>221,667</u>	<u>17%</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	-	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>6,971</u>	<u>8%</u>
Parks						
Centennial Park Drainage	-	-	-	20,000	4,506	23%
Centennial Park Dog Park	-	-	-	50,000	9,455	19%
Centennial Park Washrooms	-	-	-	125,000	-	0%
Footbridge improvements	-	60,000	-	893,760	14,469	2%
Little League	-	-	-	10,000	-	0%
Marina Park Boat Launch Repairs	-	5,000	-	50,000	37,560	75%
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>65,990</u>	<u>6%</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>1,671,167</u>	<u>36%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	628,499	104%
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	6,112	20%
Debt - Greendale Residents	-	-	-	2,000,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	827,457	1,011,000	1,116,889	4,278,500	1,081,126	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	84,250	94%
Connections Maintenance	1,029	8,000	7,076	8,000	3,500	44%
Chlorination	18,527	15,000	9,832	15,000	6,695	45%
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	9,087	130%
Sewer Pump Maintenance	47,331	75,000	44,639	75,000	50,433	67%
Sewer Lagoon Maintenance	93,895	95,000	60,696	95,000	109,126	115%
Transfer to Surplus	-	63,000	-	-	-	-
Amortization - Sewer Fund	104,906	-	110,689	-	-	-
Capital	272,655	450,000	-	3,780,000	39,506	1%
	837,733	1,011,000	555,573	4,282,000	513,768	55%
Surplus(Deficit)	(10,276)	-	561,316	(3,500)	567,357	
SEWER CAPITAL						
Liftstation Upgrades	43,636	-	-	-	8,933	-
Liftstation #1&4 Upgrade	-	100,000	-	60,000	13,494	22%
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 Upgrade:	9,223	-	-	1,500,000	-	0%
Riverside Force Main	-	-	-	-	-	-
	272,655	450,000	-	3,780,000	39,506	0%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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	743,095	102%
Connection Fees	31,246	2,000	47,790	2,000	8,425	421%
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	6,189	124%
Contribution from Others	-	-	75,000	30,000	6,000	20%
Parcel Tax	351,600	537,300	537,600	540,600	541,500	100%
Transfer From Surplus	-	54,100	-	-	-	-
	<u>1,056,692</u>	<u>1,287,400</u>	<u>1,377,723</u>	<u>1,316,100</u>	<u>1,314,233</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	-	0%
Chlorination	-	-	-	-	-	-
Flushing	12,246	14,000	13,191	14,000	1,810	13%
Reservoir	1,150	7,000	1,217	3,000	904	30%
General Maintenance	79,741	115,000	94,424	100,000	64,210	64%
Hydrants	22,030	22,500	26,355	22,500	11,424	51%
New Connections	4,506	10,000	2,243	10,000	981	10%
Connection Maintenance	49,962	75,000	52,169	75,000	53,356	71%
Water Meters	17,525	20,000	31,380	35,000	43,652	125%
Pump House Maintenance	62,102	60,000	47,805	60,000	33,491	56%
Small equipment	-	-	3,332	-	-	-
Booster Pumps Maintenance	7,466	12,000	8,103	12,000	5,277	44%
Slopes water pump station	11,838	10,000	7,335	10,000	5,037	50%
Water treatment plant	150,893	260,000	189,536	260,000	188,306	72%
Transfer to surplus	-	-	-	-	-	-
Amortization - Water Fund	400,375	-	414,933	-	-	-
Capital	27,760	381,000	53,339	270,000	18,587	7%
	<u>1,144,706</u>	<u>1,287,400</u>	<u>1,246,642</u>	<u>1,177,400</u>	<u>726,957</u>	<u>97%</u>
Surplus(Deficit)	<u>(88,014)</u>	<u>-</u>	<u>131,081</u>	<u>138,700</u>	<u>587,276</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 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 Upgrac	-	-	-	-	-	-
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	16,504	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>18,587</u>	<u>7%</u>