

Town of Lake Cowichan
2024 Budget Discussions

	Draft				
	2022 YTD Actual	2023 Budget	2023 YTD Actual	2024 Budget	2024 YTD Actual
REVENUES					
Taxes	2,401,670	2,545,305	2,544,414	2,646,200	- 100,895
Grants-In-Lieu	56,647	57,000	61,432	62,000	-
Penalties and Interest on Taxes	72,892	60,000	92,384	60,000	1,057
Business Licences	20,675	20,000	24,365	22,000	24,300
Building and Other Permits	145,768	46,000	95,938	48,200	24,831
Dog Tags and Fines	3,170	2,700	2,920	2,700	2,930
Interest on Investments	206,252	50,000	737,962	100,000	3,933
Fire Service to CVRD	348,898	349,957	349,957	423,278	-
Garbage Revenues	442,310	447,000	459,669	470,000	409,939
Lakeview Revenues	239,078	242,000	246,495	248,000	-
Public Works Revenues	17,594	-	9,061	-	3,363
Fire Department Revenues	1,471	-	4,714	-	-
BC Wildfire - Recoveries	100,358	-	220,472	-	-
Other Revenue	66,511	38,600	62,311	38,600	702
Ambulance Building Lease	48,125	48,200	48,125	50,000	4,010
Public Health Lease	16,684	16,800	16,684	16,800	2,781
Clec Revenues	350,111	407,200	445,993	430,000	33,940
Unconditional Transfers	640,822	511,900	489,845	491,900	461
Conditional Transfers	1,684,999	3,233,094	2,113,857	1,721,000	18,750
Firesmart Community Grant	136,655	-	-	-	-
Grants - Visitor Centre	22,005	20,000	20,000	20,000	-
Transfers From Reserve Funds	-	215,000	87,127	250,000	-
Transfers From Building Reserve	866,565	130,000	-	-	-
Transfer From Fire Dept Reserves	91,005	-	-	-	-
	7,980,265	8,440,756	8,133,724	7,100,678	530,997
EXPENDITURES					
General Government Services	644,298	678,300	773,164	723,000	260,905
Fire Department	627,288	574,200	742,389	621,800	72,645
Bylaw Enforcement & Other	50,307	65,000	62,924	70,000	9,342
Public Works Administration	64,424	90,000	105,692	58,000	59,393
Public Works Roads	326,253	445,000	411,157	445,000	34,569
Public Works - Equipment & Other	96,354	-	261,217	-	2,733
Garbage Expenses	412,771	471,000	507,941	540,000	94,550
Planning, Health & Other	167,536	243,094	195,339	104,500	5,593
Visitor Information Centre	39,557	46,900	45,070	49,000	-
Parks	260,021	265,000	334,925	309,000	3,995
Lakeview Park	223,282	223,300	225,593	243,800	7,303
CLEC Expense	409,178	455,500	438,109	463,000	45,398
Lakeview Road	2,813	5,000	386	5,000	1,575
Capital	2,477,408	4,589,260	2,065,325	3,155,000	226,250
Debt Charges - Interest	3,692	4,000	7,095	6,000	683
Debt Payments - Fire	176,343	144,000	137,244	34,000	3,989
Amortization	746,785	-	737,036	-	-
Transfers To Reserve Funds	155,055	141,000	80,745	291,000	-
Transfer Equip. Recovery to Reserve	96,896	-	261,217	-	-
Transfer To Surplus	-	202	-	-	-
	6,787,554	8,440,756	6,870,134	7,118,100	828,922
Surplus(Deficit)	1,192,710	-	1,263,590	- 17,422	- 297,925

Town of Lake Cowichan
2024 Budget Discussions

	2022	2023	2023	Draft	2024	Budget	Grant
	Actual	Budget	Actual	2024	Actual	Increase	Expenses
				Budget		(Decrease)	
General Government Services							
Mayor and Council Indemnities	81,534	91,000	97,269	100,000	7,868	9,000	
Mayor and Council Expenses	37,298	37,000	33,785	37,000	285	-	
Mildred Child Annex	3,067	3,000	4,392	-	709	- 3,000	
Municipal Hall	15,532	27,000	36,215	27,000	353	-	
Office Wages	462,277	485,000	489,493	495,000	76,761	10,000	
Office Expenses	73,812	65,000	93,620	92,000	15,866	27,000	
Data Processing	33,961	35,300	37,243	37,000	24,738	1,700	
Legal Expense	7,717	40,000	56,118	40,000	1,130	-	
Audit	20,808	26,000	25,725	30,000	-	4,000	
Elections	6,099	4,000	-	4,000	-	-	
Insurance	115,017	140,000	145,327	170,000	136,792	30,000	
Grants-in-aid	3,250	3,000	2,700	3,000	-	-	
Ohtaki expense	2,405	5,000	3,932	5,000	-	-	
Payroll Benefits Clearing	63,221	-	30,344	-	3,598	-	
Insurance and administration recovery	- 281,700	- 283,000	- 283,000	- 317,000	-	- 34,000	
	644,298	678,300	773,164	723,000	260,905		
Fire Department	627,288	574,200	742,389	621,800	72,645	47,600	
Bylaw Enforcement & Other	50,307	65,000	62,924	70,000	9,342	5,000	
PW Administration							
Shop and Yard	53,750	55,000	73,875	70,000	14,165	15,000	
PW Admin Wages	241,930	245,000	257,454	260,000	42,091	15,000	
PW Admin Other	5,844	9,000	4,515	6,000	856	- 3,000	
Safety and Training	10,900	29,000	17,848	25,000	2,281	- 4,000	
Office Administration Charge	17,000	17,000	17,000	18,000	-	1,000	
Recovery from Utilities	- 265,000	- 265,000	- 265,000	- 321,000	-	- 56,000	
	64,424	90,000	105,692	58,000	59,393		
Road Maintenance	326,253	445,000	411,157	445,000	34,569	-	
Garbage Collection							
Revenues	442,310	447,000	459,669	470,000	409,939		
Expenses	412,771	471,000	507,941	540,000	94,550	69,000	
Net	29,539	- 24,000	- 48,272	- 70,000	315,389		
Public Health	13,571	16,000	11,852	16,000	988	-	
Planning	61,579	40,000	33,230	40,000	3,582	-	
Planning - Grant funding expenses	-		-	48,000	-		48,000
Other Functions							
Columbarium	2,270	2,000	875	-	-	- 2,000	
Parking Charges	-	10,000	9,086	-	-	- 10,000	
Cowichan Aquatic Centre	3,523	-	-	-	-	-	
CRI Firesmart Project	61,593	174,594	114,876	-	1,024	- - 174,594	
Heritage Advisory	-	500	421	500	-	-	
Poverty Reduction Strategy	25,000	-	25,000	-	-	-	

Town of Lake Cowichan
2024 Budget Discussions

	2022 Actual	2023 Budget	2023 Actual	Draft 2024 Budget	2024 Actual	Budget Increase (Decrease)	Grant Expenses
Visitor Information Centre	17,552	26,900	25,070	29,000	-	2,100	
Parks	260,021	265,000	334,925	309,000	3,995	44,000	
						168,400	
Lakeview Park							
Revenues	239,078	242,000	246,495	248,000	-		
Expenses	223,282	223,300	225,593	243,800	7,303		
	15,796	18,700	20,902	4,200	-	7,303	
Cowichan Lake Education Centre							
Revenues	350,111.00	407,200.00	445,993.00	430,000.00	33,940		
Expenses	409,178.00	455,500.00	438,109.00	463,000.00	45,398		
	- 59,067.00	- 48,300.00	7,884.00	- 33,000.00	-	11,458	

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 29, 2024
General Fund - Schedule of Capital Expenses

	2022	2023	2023	Draft	2024
	YTD Actual	Budget	YTD Actual	Budget	YTD Actual
General					
Asset appraisal - Insurance	-	-	-	10,000	-
Asset Retirement Obligations	-	25,000	-	-	-
Computer Equipment	-	5,000	-	5,000	-
Emergency Operations Centre	-	111,000	-	120,000	-
Hazmat Inventory	-	10,000	-	-	-
Office Equipment	-	100,000	-	170,000	-
Info Centre paint/trim work	-	30,000	17,638	-	-
Mildred Child area upgrades	-	100,000	30,600	400,000	19,890
Museum Painting	-	-	-	10,000	-
Parking Study	-	25,000	-	25,000	-
Photocopier	-	-	-	15,000	-
Town hall renovations	2,044,467	1,300,000	1,315,781	20,000	180
FD Training and equip - grant	-	31,000	-	45,000	-
	2,044,467	1,737,000	1,364,019	820,000	20,070
CLEC					
Alternate Heat Source	-	30,000	-	65,000	-
Carpet / Flooring	-	12,000	10,285	8,000	-
Exterior Building Paint	-	5,000	-	15,000	-
Electrical (CLEC)	-	-	-	5,000	-
Clec Renovations	48,250	-	-	5,000	-
Ice Machine	-	3,000	-	-	-
Mattresses	-	5,000	-	-	-
Septic System	-	40,000	23,903	-	-
	48,250	95,000	34,188	98,000	-
Fire Department					
Aerial Truck	-	-	-	60,000	-
Heat Pump/Generator Replacement	14,494	15,000	16,364	15,000	-
Structure Hose and Gear	-	10,000	14,399	10,000	-
Holmatro Tools	-	10,000	6,140	10,000	-
Trailer Purchase	10,574	-	48,450	-	-
ATV Truck Pump	14,200	-	-	-	-
Firehall repairs	15,060	16,000	-	16,000	-
Turnout Gear Dryer - Cap	-	-	2,541	-	-
Firehall Roof Repair	-	50,000	47,143	-	-
Meades Creek Fencing	-	20,000	-	20,000	-
SCBA Packs	41,923	-	-	-	-
Truck purchase/RTV	91,005	-	54,593	-	-
Misc Fire Equipment	-	-	11,240	-	-
Tools and Equipment	3,112	3,000	1,672	3,000	-
Wildland Pumps and Gear	-	40,000	-	-	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 29, 2024
General Fund - Schedule of Capital Expenses

	2022	2023	2023	Draft	2024
	YTD Actual	Budget	YTD Actual	2024	2024
				Budget	YTD Actual
Wildland Hose	-	10,000	-	10,000	-
Hoses and Valving	-	-	4,537	-	-
	190,368	174,000	207,078	144,000	-
Public Works					
Crane/dump Truck	-	-	-	250,000	-
Equipment Purchase	-	185,000	53,805	-	-
Truck purchase	-	30,000	27,071	-	-
Annual Paving Program	41,493	300,000	149,050	300,000	-
Cowichan Ave. Drainage	-	35,000	-	60,000	-
Pedestrian Crosswalks	-	-	-	-	9,346
PW truck shed roof	-	180,000	-	150,000	-
PW Office Building upgrade	-	500,000	-	500,000	890
Recycling totes	-	-	-	200,000	169,877
Sidewalks	-	60,000	42,544	50,000	-
Small tools	528	5,000	1,886	5,000	-
Stormwater planning study	-	-	-	15,000	-
Transit Shelter Upgrades	110,603	-	-	-	-
	152,624	1,295,000	274,355	1,530,000	180,113
Lakeview Park					
Signage - Lakeview	-	-	-	10,000	-
Electrical Upgrades	-	5,000	-	7,000	-
Golf Cart purchase	-	6,500	6,971	-	-
Lakeview Washrooms	-	70,000	-	85,000	12,355
Resurfacing campsites - gravel/sand	-	8,000	-	5,000	-
Roofing	-	-	-	15,000	-
	-	89,500	6,971	122,000	12,355
Parks					
Centennial Park Drainage	-	20,000	-	-	-
Centennial Park Bleachers/Concrete Slabs	-	50,000	36,620	25,000	12,031
Centennial Park Washrooms	-	125,000	27,062	235,000	1,652
Footbridge improvements	-	893,760	83,785	103,000	-
Kasapi Park upgrades	-	-	-	50,000	-
Little League	-	10,000	-	-	-
Marina Park Boat Launch Repairs	-	50,000	-	-	-
Riverside Park Improvements	-	40,000	31,247	13,000	-
Saywell Park Improvements	41,700	-	-	-	-
Trails Edge Park	-	-	-	15,000	-
Town Square Restaining	-	10,000	-	-	-
	41,700	1,198,760	178,714	441,000	13,683
Total General Capital	2,477,408	4,589,260	2,065,325	3,155,000	226,220

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 29, 2024
Sewer Fund

	2022	2023	2023	Draft	2024	Budget
	YTD Actual	Budget	YTD Actual	2024	YTD Actual	Increase (Decrease)
Revenues						
User Rates	582,210	600,000	627,528	629,000	613,139	29,000
Connection Fees	2,880	2,000	45,745	2,250	300	250
Penalties And Other Interest	4,187	4,000	4,670	4,000	-	-
Surplus Repatriation	-	-	-	-	-	-
Sani Disposal Revenues	14,611	2,000	16,212	16,000	-	14,000
Sewer Facilities Grant	-	1,200,000	-	1,200,000	-	-
Parcel Tax	438,000	440,500	441,250	446,750	-	6,250
Contribution from others	75,000	30,000	15,484	30,000	1,222	-
Debt - Greendale Residents	-	2,000,000	-	-	-	- 2,000,000
	<u>1,116,889</u>	<u>4,278,500</u>	<u>1,150,890</u>	<u>2,328,000</u>	<u>614,662</u>	<u>- 1,950,500</u>
Expenditures						
Administration	2,090	3,000	3,461	3,000	-	-
Office Administration	69,000	69,000	69,000	78,000	-	9,000
PW Administration	92,000	92,000	92,000	98,000	-	6,000
Discounts	43,710	45,000	45,358	47,000	49,740	2,000
General Maintenance	108,873	90,000	172,546	110,000	24,209	20,000
Connections Maintenance	7,076	8,000	5,238	8,000	271	-
Chlorination	9,832	15,000	11,403	15,000	570	-
New Connections	1,686	3,000	897	2,000	-	- 1,000
Safety and training	-	-	455	1,000	-	1,000
Sani disposal expenses	-	-	-	10,000	-	10,000
Sewer Flushing	5,281	7,000	10,225	10,000	1,269	3,000
Sewer Pump Maintenance	44,639	75,000	104,307	75,000	14,671	-
Sewer Lagoon Maintenance	60,696	95,000	143,223	120,000	20,419	25,000
Amortization - Sewer Fund	110,689	-	116,509	-	-	-
Capital	-	3,780,000	-	1,750,000	4,309	- 2,030,000
	<u>555,573</u>	<u>4,282,000</u>	<u>774,621</u>	<u>2,327,000</u>	<u>115,458</u>	<u>- 1,955,000</u>
Surplus(Deficit)	<u>561,316</u>	<u>- 3,500</u>	<u>376,269</u>	<u>1,000</u>	<u>499,204</u>	<u>4,500</u>
SEWER CAPITAL						
Liftstation Upgrades	-	-	-	100,000	-	-
Liftstation #1&4 Upgrade	-	60,000	-	-	-	-
Greendale Eng & Construction	-	2,000,000	-	-	-	-
Pay-to-use Sani Dump system	-	20,000	-	15,000	3,955	-
Sewer I&l	-	180,000	-	135,000	354	-
Sewer Modelling	-	20,000	-	-	-	-
Sewer Treatment Plant Upgrades	-	1,500,000	-	1,500,000	-	-
	<u>-</u>	<u>3,780,000</u>	<u>-</u>	<u>1,750,000</u>	<u>4,309</u>	<u>-</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - February 29, 2024
Water Fund

	2022 YTD Actual	2023 Budget	2023 YTD Actual	2024 Budget	2024 Budget	Budget Increase (Decrease)
Revenues						
User Rates	697,623	730,000	750,358	755,000	-	25,000
Connection Fees	47,790	2,000	58,235	2,900	-	900
Fire Hydrant Installation & other	14,548	8,500	21,816	9,000	-	500
Other Penalties And Interest	5,162	5,000	6,143	5,000	-	-
Contribution from Others	75,000	30,000	68,606	30,000	1,222	-
Parcel Tax	537,600	540,600	541,500	548,100	-	7,500
	<u>1,377,723</u>	<u>1,316,100</u>	<u>1,446,659</u>	<u>1,350,000</u>	<u>1,222</u>	<u>33,900</u>
Expenditures						
Administration	3,336	3,400	1,487	3,500	-	100
Office Administration	119,000	119,000	119,000	135,000	-	16,000
PW Administration	124,000	124,000	124,000	169,000	-	45,000
Discounts	53,272	55,000	55,436	57,000	-	2,000
Safety and Training	1,672	4,500	537	4,500	2,281	-
Flushing	13,191	14,000	1,810	14,000	-	-
Reservoir	1,217	3,000	1,037	3,000	-	-
General Maintenance	94,424	100,000	80,676	100,000	-	-
Hydrants	26,355	22,500	28,033	26,000	-	3,500
New Connections	2,243	10,000	2,649	10,000	-	-
Connection Maintenance	52,169	75,000	67,587	75,000	-	-
Water Meters	31,380	35,000	46,982	40,000	-	5,000
Pump House Maintenance	47,805	60,000	45,578	60,000	-	-
Small equipment	3,332	-	-	-	-	-
Booster Pumps Maintenance	8,103	12,000	6,230	12,000	-	-
Slopes water pump station	7,335	10,000	9,191	10,000	-	-
Water treatment plant	189,536	260,000	128,032	260,000	-	-
Amortization - Water Fund	414,933	-	416,946	-	-	-
Capital	53,339	270,000	-	300,000	25,000	30,000
	<u>1,246,642</u>	<u>1,177,400</u>	<u>1,135,209</u>	<u>1,279,000</u>	<u>27,281</u>	<u>101,600</u>
Surplus(Deficit)	<u>131,081</u>	<u>138,700</u>	<u>311,449</u>	<u>71,000</u>	<u>- 26,059</u>	<u>- 67,700</u>
WATER CAPITAL						
	-	20,000	-	-	-	
Watermain Design	-	100,000	-	100,000	-	
Watermain Upgrades	53,339	150,000	-	200,000	-	
	<u>53,339</u>	<u>270,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	