



STAFF REPORT

TO: Chief Administrative Officer
FROM: Ronnie Gill, Director of Finance
SUBJECT: Finance Report for the Period Ending September 30, 2025
MEETING DATE: October 14, 2025

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

Point of Note:

- Surplus is overstated due to outstanding expenditures and capital projects in progress.
- Tax Sale was cancelled (all delinquent accounts were paid). Last year one property was sold which was subsequently redeemed.
- Lakeview Park and the Visitor Centre have closed for the year.
- The budget process for 2026 has started with the Fire Department. This budget will be coming forward to Council for input, review and approval before it is finalized and forwarded to the CVRD.
- Business license revenue includes \$4,560 in uncollected fees.

Signed:

Ronnie Gill

Ronnie Gill, CPA, CGA Director of
Finance

Concurrence: ***John Thomas***

John Thomas
Chief Administrative Officer

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
REVENUES						
Taxes	2,544,414	2,668,750	2,666,508	2,937,380	2,937,028	100%
Grants-In-Lieu	61,432	59,440	57,632	62,000	61,698	100%
Penalties and Interest on Taxes	92,384	60,000	92,804	60,000	94,690	158%
Business Licences	24,365	22,000	23,340	22,000	25,135	114%
Building and Other Permits	95,938	48,200	98,536	50,100	102,113	204%
Storm Drain Connection Fees	745	-	1,800	-	2,100	-
Dog Tags and Fines	2,920	2,700	3,695	2,700	3,355	124%
Interest on Investments	737,962	200,000	850,343	200,000	404,566	202%
Fire Service to CVRD	349,957	423,278	423,278	461,000	447,923	97%
Garbage Revenues	459,669	470,000	481,278	483,000	491,185	102%
Lakeview Revenues	246,495	248,000	257,203	250,000	266,184	106%
Sale of Assets	7,500	-	-	-	-	-
Public Works Revenues	8,316	-	6,550	-	-	-
Fire Department Revenues	4,714	-	2,730	-	1,991	-
BC Wildfire - Recoveries	220,472	-	-	-	-	-
Other Revenue	54,811	38,600	26,472	38,600	25,135	65%
Ambulance Building Lease	48,125	50,000	49,114	50,000	38,456	77%
Public Health Lease	16,684	16,800	16,684	16,800	15,294	91%
Clec Revenues	445,993	430,000	485,238	449,000	442,319	99%
Unconditional Transfers	489,845	685,525	723,970	481,900	475,922	99%
Conditional Transfers	1,836,711	559,583	351,488	515,000	35,040	7%
Firesmart Community Grant	277,146	-	319,026	125,000	-	0%
Grants - Visitor Centre	20,000	20,000	23,750	23,000	15,000	65%
Transfers From Reserve Funds	87,127	250,000	-	365,000	-	0%
Transfers From Building Reserve	-	-	-	-	-	-
Transfer From Fire Dept Reserves	-	-	-	260,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-
Prior year Surplus	-	907,712	-	-	-	-
Police Tax Levy	252,718	300,000	256,707	270,000	263,546	98%
Library Levy	180,068	218,416	218,416	225,572	225,623	100%
Collections For Other Govts.	3,607,157	3,707,300	3,801,554	4,144,858	4,126,606	100%
	12,173,667	11,386,304	11,238,115	11,492,910	10,500,909	99%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
EXPENDITURES						
General Government Services	765,514	724,000	715,942	1,060,000	588,617	56%
Fire Department	710,036	621,800	568,020	677,500	368,906	54%
Bylaw Enforcement & Other	62,924	70,000	67,194	93,000	64,661	70%
Public Works Administration	104,998	58,000	114,175	79,000	(32,786)	-42%
Public Works Roads	411,157	445,000	328,614	445,000	224,727	51%
Public Works - Equipment & Other	(261,217)	-	(244,554)	-	(152,539)	-
Garbage Expenses	507,941	540,000	521,102	607,000	475,708	78%
Planning, Health & Other	227,000	126,500	238,396	417,500	179,547	43%
Visitor Information Centre	45,070	49,000	42,185	55,000	47,429	86%
Parks	334,925	309,000	306,028	309,000	241,181	78%
CLEC Expense	438,109	463,000	476,799	479,000	402,142	84%
Lakeview Park	225,593	243,800	227,630	245,000	256,519	105%
Lakeview Road	386	5,000	5,568	5,000	2,126	43%
Capital	2,065,325	3,174,488	1,226,420	3,199,000	749,686	23%
Debt Charges - Interest	7,095	6,000	8,624	6,000	5,960	99%
Debt Payments - Fire	137,244	34,000	33,615	-	-	-
Amortization	761,916	-	887,953	-	-	-
Transfers To Reserve Funds	80,745	291,000	202,307	326,000	-	0%
Transfer Equip. Recovery to Reserve	261,217	-	244,554	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Police Force	252,718	300,000	256,707	270,000	230,570	85%
Transfer To Library	180,068	218,416	218,416	225,572	169,179	75%
Transfers To Other Governments	3,607,157	3,707,300	3,801,554	4,144,858	3,995,842	96%
	10,925,921	11,386,304	10,247,249	12,643,430	7,817,475	90%
Surplus(Deficit)	1,247,746	-	990,867	(1,150,520)	2,683,434	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of General Government Expenses

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
General Government Services						
Mayor and Council Indemnities	89,402	100,000	95,187	101,000	73,570	73%
Mayor and Council Expenses	33,785	37,000	29,456	37,000	25,321	68%
Mildred Child Annex	4,392	-	-	-	-	-
Municipal Hall	36,215	27,000	59,853	27,000	16,838	62%
Office Wages	489,493	495,000	507,333	780,000	739,085	95%
Office Expenses	93,620	92,000	65,137	145,000	147,428	102%
Data Processing	37,243	37,000	41,806	42,000	34,310	82%
Legal Expense	56,118	40,000	20,661	40,000	23,232	58%
Audit	25,725	30,000	27,329	31,000	7,613	25%
Elections	-	4,000	-	4,000	-	0%
Insurance	145,327	170,000	159,527	180,000	157,909	88%
Grants-in-aid	2,700	4,000	3,500	5,000	3,600	72%
Ohtaki expense	3,932	5,000	-	5,000	3,070	61%
Payroll Benefits Clearing	30,562	-	23,153	-	(306,358)	-
Insurance and administration recovery	(283,000)	(317,000)	(317,000)	(337,000)	(337,000)	100%
	765,514	724,000	715,942	1,060,000	588,617	56%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Protective Services Expenses

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Fire Department						
Firefighters indemnities	133,688	125,000	129,951	135,000	89,021	66%
Other Wage Costs	139,049	115,000	155,356	121,500	106,934	88%
Officer Duty	-	-	-	18,000	11,260	63%
Town Administration	16,000	16,000	16,000	16,000	16,000	100%
Fire Hall Operations and Maint.	81,853	83,000	67,554	87,000	57,086	66%
Miscellaneous Operations	69,143	77,800	61,841	82,000	25,571	31%
Training	38,320	40,000	24,778	45,000	14,814	33%
Fire Vehicles & Equipment	151,339	145,000	112,540	153,000	48,219	32%
	<u>629,392</u>	<u>601,800</u>	<u>568,020</u>	<u>657,500</u>	<u>368,906</u>	<u>56%</u>
BC Wildfire Costs	80,643	-	-	-	-	-
Community Wildfire Protection Plan	0	20,000	-	20,000	-	0%
	<u>80,644</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>0%</u>
						-
Total Fire Department	710,036	621,800	568,020	677,500	368,906	54%
Bylaw Enforcement & Other						
Bylaw Enforcement/Animal Control	22,538	25,000	20,232	25,000	5,537	22%
Building Inspection	40,386	45,000	46,962	68,000	59,124	87%
	<u>62,924</u>	<u>70,000</u>	<u>67,194</u>	<u>93,000</u>	<u>64,661</u>	<u>70%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Public Works Expenses

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
PW Administration						
Shop and Yard	73,875	70,000	127,483	100,000	68,600	69%
PW Admin Wages	256,760	260,000	267,215	275,000	206,168	75%
PW Firecalls		-	340	-	1,293	-
PW Admin Other	4,515	6,000	8,364	6,000	5,093	85%
Safety and Training	17,848	25,000	13,773	25,000	13,061	52%
Office Administration Charge	17,000	18,000	18,000	20,000	20,000	100%
Recovery from Utilities	(265,000)	(321,000)	(321,000)	(347,000)	(347,000)	100%
	104,998	58,000	114,175	79,000	(32,786)	-42%
Equipment Costs						
Equipment	230,158	-	241,688	-	184,078	-
Equipment Allocations	(491,374)	-	(486,242)	-	(358,328)	-
	(261,217)	-	(244,554)	-	(174,250)	-
Other Costs						
Billable Outside Jobs	40,130	-	64	-	21,711	-
Billable Outside Jobs - Recoveries	(40,130)	-	(64)	-	-	-
	-	-	0	-	21,711	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Public Works Expenses

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Road Maintenance						
Banners	9,658	5,000	3,158	5,000	1,036	21%
Boulevards	41,444	40,000	40,614	45,000	27,508	61%
Crack Sealing	-	10,000	-	10,000	8,729	87%
Dangerous Trees	15,377	16,000	11,436	16,000	13,399	84%
Ditches & Culverts	77,121	8,000	3,382	8,000	4,449	56%
Dust Control	-	4,000	-	-	-	-
Grading	-	500	-	1,000	-	0%
Landscaping	124	7,000	-	7,000	3,443	49%
Litter Control	3,472	7,000	6,730	8,000	6,502	81%
Marking	5,597	8,000	3,461	8,000	10,741	134%
Mowing	4,214	8,000	2,602	8,000	5,685	71%
Patching	26,858	30,000	24,887	30,000	3,837	13%
Roads-other	539	7,500	1,576	7,000	977	14%
Seasonal decoration	7,129	10,000	8,218	10,000	2,639	26%
Shoulders	10,084	11,000	8,526	11,000	9,664	88%
Sidewalks	5,418	20,000	7,871	20,000	9,529	48%
Signs	11,145	16,000	9,454	14,000	5,829	42%
Snow removal	16,378	50,000	19,551	40,000	19,417	49%
Storm Drains & Catch Basins	56,729	60,000	57,669	65,000	6,643	10%
Street Lighting	93,484	95,000	95,254	100,000	57,588	58%
Street Sweeping	4,385	10,000	2,226	10,000	5,113	51%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	411,157	445,000	328,614	445,000	224,727	51%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Garbage Collection

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Garbage Collection						
Revenues						
Regular collections	383,574	398,000	405,283	414,000	428,722	104%
Toter rentals and sales	7,153	4,000	5,797	1,000	7,158	716%
Penalties	3,304	3,000	3,903	3,000	2,421	81%
Recycling	65,637	65,000	66,294	65,000	52,884	81%
	459,669	470,000	481,278	483,000	491,185	102%
Expenditures						
Regular collection costs	293,112	310,000	238,369	310,000	243,854	79%
Office Administration Charges	19,000	23,000	23,000	28,000	28,000	100%
PW Administration Charges	27,000	32,000	32,000	39,000	39,000	100%
Tipping Fees	95,446	105,000	107,922	115,000	78,968	69%
Recycling costs	73,384	70,000	119,811	115,000	85,886	75%
	507,941	540,000	521,102	607,000	475,708	78%
Net	(48,272)	(70,000)	(39,824)	(124,000)	15,476	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Other Development Services

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Public Health						
Ambulance Building Lease	48,125	50,000	49,114	50,000	38,456	77%
Public Health Lease	16,684	16,800	16,684	16,800	15,294	91%
Public Health Expenses	<u>11,852</u>	<u>16,000</u>	<u>12,299</u>	<u>16,000</u>	<u>12,928</u>	<u>81%</u>
NET	<u>52,958</u>	<u>50,800</u>	<u>53,499</u>	<u>50,800</u>	<u>40,822</u>	<u>80%</u>
Planning						
Planning and Zoning Expenses	33,230	40,000	28,641	76,000	23,135	30%
Planning Contract - HAF Grant	-	20,000	39,070	100,000	18,580	19%
Planning Contract - Dev Approval Process	-	50,000	-	100,000	-	0%
	<u>33,230</u>	<u>110,000</u>	<u>67,710</u>	<u>276,000</u>	<u>41,714</u>	<u>15%</u>
Other Functions						
Columbarium	875	-	-	-	(250)	-
Parking Charges	9,086	-	-	-	-	-
CRI Firesmart Project	146,537	-	28,750	-	(389)	-
CRI 2024 Firesmart Project	-	-	81,191	125,000	98,650	79%
CEPF FD Equip and Training	-	-	-	-	24,769	-
Emergency Mngt Indigenous Engagement	-	-	48,000	-	-	-
Heritage Advisory	421	500	446	500	448	90%
Next Gen 911	-	-	-	-	1,676	-
Poverty Reduction Strategy	25,000	-	-	-	-	-
	<u>181,918</u>	<u>500</u>	<u>158,386</u>	<u>125,500</u>	<u>124,904</u>	<u>100%</u>
Total Development Services Expenses	<u>227,000</u>	<u>126,500</u>	<u>238,396</u>	<u>417,500</u>	<u>179,547</u>	<u>43%</u>
Visitor Information Centre						
PW Labour	2,268	3,000	2,236	2,500	2,334	93%
Info Centre Labour	36,856	37,000	33,684	44,000	39,913	91%
Hydro	2,419	3,500	2,753	4,000	2,445	61%
Water, Sewer & Garbage	854	1,000	892	1,000	931	93%
Contracted Services	2,388	4,000	2,135	3,000	1,536	51%
Other Expenses	284	500	485	500	270	54%
	<u>45,070</u>	<u>49,000</u>	<u>42,185</u>	<u>55,000</u>	<u>47,429</u>	
Grants - Visitor Centre	<u>(20,000)</u>	<u>(20,000)</u>	<u>(23,750)</u>	<u>(23,000)</u>	<u>(15,000)</u>	<u>65%</u>
	<u>25,070</u>	<u>29,000</u>	<u>18,435</u>	<u>32,000</u>	<u>32,429</u>	<u>101%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Parks

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Parks						
Beaver Park	1,526	1,000	674	1,000	2,107	211%
Bell Tower School	1,253	2,000	6,029	2,000	1,851	93%
Centennial Park	41,436	33,000	42,502	33,000	36,873	112%
Central Park	12,072	16,000	15,903	16,000	12,698	79%
Civic Square	-	1,000	-	1,000	-	0%
Cougar Sign Landscaping	13,922	3,000	4,639	3,000	4,714	157%
Dashwood Park	1,594	1,000	1,276	1,000	1,656	166%
Entrance Sign	21,040	10,000	7,663	10,000	9,902	99%
Footbridge	1,437	2,000	1,425	2,000	1,777	89%
Footpath maintenance	-	1,000	-	-	-	-
Forest Workers Memorial Park	12,268	10,000	9,198	10,000	7,336	73%
Greendale Trestle	826	1,000	44	1,000	281	28%
Heritage Garden	5,678	5,000	8,381	5,000	9,754	195%
Joginder Bains Park - Point Ideal	4,528	4,000	7,721	4,000	3,984	100%
Kaatza Museum	12,487	13,000	12,744	13,000	9,940	76%
Kates Park - King George	10,020	10,000	7,699	10,000	8,250	82%
Marina Park Boat Launch	1,565	5,000	2,505	5,000	2,185	44%
Ohtaki/Kasapi Park	7,031	10,000	13,187	10,000	8,143	81%
Oliver Creek Bus Stop	24,797	3,000	7,842	3,000	3,631	121%
Park Bench Maintenance	2,181	6,000	340	5,000	90	2%
Parks General	46,208	50,000	14,427	40,000	16,064	40%
Parkstone Park	1,944	2,000	4,360	4,000	2,498	62%
Pickleball Courts	1,779	4,000	3,745	4,000	4,840	121%
Rivers Edge Memorial Garden	8,504	9,500	9,895	10,000	6,466	65%
Riverside Park	17,076	12,000	15,368	12,000	9,324	78%
Rhododendrum Park	-	2,000	-	1,000	794	79%
Sahtlam Park	2,717	3,000	1,804	3,000	1,287	43%
Saywell Park	16,389	26,000	25,821	26,000	18,586	71%
Seniors Centre	7,219	7,000	6,104	7,000	5,094	73%
Ted Burns Nature Preserve	720	2,000	564	1,000	741	74%
Town Square	4,123	4,000	3,878	4,000	1,436	36%
Trails Edge Park	-	4,000	8,034	4,000	2,212	55%
Trans Canada Trail	3,051	1,000	2,608	2,000	1,503	75%
Vandalism	1,287	5,000	2,195	5,000	2,287	46%
Washrooms	22,819	20,000	37,501	30,000	24,099	80%
West Entrance	-	500	-	1,000	-	0%
Winter Park	5,116	5,000	4,953	5,000	3,779	76%
Grant Program-plant/landscape purchases	7,311	-	-	-	-	-
Office Administration Charge	13,000	15,000	15,000	15,000	15,000	100%
	334,925	309,000	306,028	309,000	241,181	78%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Parks

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Lakeview Park					
Reservations	195,300	189,989	190,000	195,198	103%
Walk Ins and extra adults	13,000	21,512	20,000	24,099	120%
Power Fees	34,000	38,221	34,000	38,204	112%
Wood and ice sales	1,700	1,844	2,000	2,096	105%
Operating Grant	-	-	-	-	-
Moorage	4,000	5,638	4,000	6,587	165%
	<u>248,000</u>	<u>257,203</u>	<u>250,000</u>	<u>266,184</u>	<u>106%</u>
Office Administration Charge	10,000	10,000	10,000	10,000	100%
CLEC Admin Charges	35,000	35,000	35,000	35,000	100%
Summer Student Wages	75,000	75,541	77,000	95,290	124%
Maintenance Wages	19,000	29,299	25,000	42,007	168%
Contracted Services	8,000	5,035	8,000	9,145	114%
PW Labour	4,000	619	4,000	1,593	40%
Hydro and Electricity	8,000	6,037	8,000	3,458	43%
Materials and Supplies	21,000	17,516	20,000	13,076	65%
Other Expenses	12,000	9,567	12,000	9,091	76%
Water, Sewer & Garbage	16,000	11,938	16,000	13,986	87%
Park Attendant/ Security	30,000	23,420	25,000	20,314	81%
Public Works Charges	1,800	500	1,000	1,257	126%
Telephone	3,000	3,159	3,000	2,302	77%
Equipment allocations	1,000	-	1,000	-	0%
	<u>243,800</u>	<u>227,630</u>	<u>245,000</u>	<u>256,519</u>	<u>105%</u>
Net	<u>4,200</u>	<u>29,574</u>	<u>5,000</u>	<u>9,665</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of CLEC

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Revenues							
Group Revenues	400,000	438,443	422,200	477,438	441,000	436,389	99%
Rental Income	7,200	7,550	7,800	7,800	8,000	5,930	74%
	<u>407,200</u>	<u>445,993</u>	<u>430,000</u>	<u>485,238</u>	<u>449,000</u>	<u>442,319</u>	<u>99%</u>
Expenditures - Variable							
Program Services	-	61	-	465	-	700	-
Kitchen Wages	85,000	82,573	85,000	86,285	86,000	80,795	94%
Food Supplies	110,000	98,325	110,000	105,821	110,000	95,445	87%
Custodians	45,000	41,614	45,000	56,723	57,000	59,090	104%
Supplies	2,000	4,024	4,000	4,379	4,000	2,913	73%
	<u>242,000</u>	<u>226,598</u>	<u>244,000</u>	<u>253,672</u>	<u>257,000</u>	<u>238,942</u>	<u>93%</u>
Expenditures - Fixed							
Admin Salaries	110,000	98,867	110,000	106,487	110,000	79,389	72%
Wage Recoveries	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	100%
Town Administration	22,000	22,000	22,000	22,000	23,000	23,000	100%
Electricity	21,000	20,401	21,000	21,519	22,000	14,829	67%
Heat	40,000	33,208	40,000	31,736	35,000	21,014	60%
Telephone & other Utilities	11,500	16,554	18,000	14,757	18,000	7,956	44%
Contracted Services	10,000	11,634	10,000	7,271	10,000	12,572	126%
Maintenance	23,000	27,962	22,000	41,188	26,000	26,421	102%
Public Works Charges	11,000	15,885	11,000	13,168	13,000	13,021	100%
	<u>213,500</u>	<u>211,511</u>	<u>219,000</u>	<u>223,126</u>	<u>222,000</u>	<u>163,200</u>	<u>74%</u>
Total Expenses	<u>455,500</u>	<u>438,109</u>	<u>463,000</u>	<u>476,799</u>	<u>479,000</u>	<u>402,142</u>	<u>84%</u>
NET CLEC OPERATIONS	<u>(48,300)</u>	<u>7,884</u>	<u>(33,000)</u>	<u>8,439</u>	<u>(30,000)</u>	<u>40,176</u>	<u>-134%</u>
NET LAKEVIEW AND CLEC	<u>(29,600)</u>	<u>28,785</u>	<u>(28,800)</u>	<u>38,013</u>	<u>(25,000)</u>	<u>49,842</u>	<u>-199%</u>
Lakeview Park Road							
Road maintenance	<u>5,000</u>	<u>386</u>	<u>5,000</u>	<u>5,568</u>	<u>5,000</u>	<u>2,126</u>	<u>43%</u>
NET	<u>(34,600)</u>	<u>28,399</u>	<u>(33,800)</u>	<u>32,446</u>	<u>(30,000)</u>	<u>47,716</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Capital Expenses

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 Var
General						
Asset appraisal - Insurance	-	10,000	-	26,000	25,800	99%
Ambulance building roof	-	-	16,422	-	-	-
Computer Equipment	-	5,000	-	10,000	4,832	48%
New Server	-	-	19,200	-	-	-
Emergency Operations Centre	-	120,000	-	120,000	-	0%
Office Equipment	-	170,000	72,494	10,000	11,007	110%
Info Centre paint/trim work	17,638	-	-	-	-	-
Mildred Child area upgrades	30,600	400,000	33,582	400,000	85,687	21%
Museum Painting	-	10,000	-	70,000	8,000	11%
Parking Study	-	30,000	34,605	5,000	6,630	133%
Photocopier	-	15,000	12,305	-	-	-
Town hall renovations	1,315,781	20,000	-	-	706	-
FD equip grants	-	74,488	29,142	45,000	-	0%
	<u>1,364,019</u>	<u>854,488</u>	<u>217,750</u>	<u>686,000</u>	<u>142,662</u>	<u>21%</u>
CLEC						
Alternate Heat Source	-	50,000	23,046	-	1,510	-
Carpet / Flooring	10,285	8,000	-	12,000	5,522	46%
Exterior Building Paint	-	15,000	-	-	-	-
Electrical (CLEC)	-	5,000	-	-	4,997	-
Fireplace insert	-	-	-	-	-	-
Clec Renovations	-	5,000	-	24,000	2,278	9%
Mattresses	-	-	-	5,000	-	0%
Septic System	23,903	-	-	5,000	2,538	51%
Trail Improvements	-	-	-	25,000	700	3%
	<u>34,188</u>	<u>83,000</u>	<u>23,046</u>	<u>71,000</u>	<u>17,545</u>	<u>25%</u>
Fire Department						
Aerial Truck	-	60,000	-	60,000	-	0%
Heat Pump/Generator Replacement	16,364	15,000	4,255	10,000	-	0%
Structure Hose and Gear	14,399	10,000	-	12,000	-	0%
Holmatro Tools	6,140	10,000	12,507	10,000	-	0%
Trailer Purchase	48,450	-	-	-	-	-
FD14 Deposit on chasis	-	-	-	200,000	-	0%
Firehall repairs	-	16,000	19,500	16,000	-	0%
Firehall Roof Repair	47,143	-	-	70,000	2,605	4%
Meades Creek Fencing	-	20,000	-	-	-	-
Truck purchase/RTV	54,593	-	173	-	-	-
Misc Fire Equipment	11,240	-	-	-	-	-
Spreader	-	-	21,684	-	-	-
Tools and Equipment	1,672	3,000	-	5,000	-	0%
Wildland Pumps and Gear	-	-	2,354	-	-	-
Wildland Hose	-	10,000	3,745	12,000	-	0%
Hoses and Valving	4,537	-	-	-	-	-
	<u>207,078</u>	<u>144,000</u>	<u>64,219</u>	<u>395,000</u>	<u>2,605</u>	<u>1%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
General Fund - Schedule of Capital Expenses

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 Var
Public Works						
Crane/dump Truck	-	250,000	-	265,000	263,755	100%
Equipment Purchase	53,805	-	-	20,000	-	0%
Truck purchase	27,071	-	-	80,000	66,875	84%
Annual Paving Program	149,050	300,000	158,293	350,000	219,468	63%
Brine equipment	-	-	-	12,000	-	0%
Cowichan Ave. Drainage	-	60,000	-	-	-	-
Cross Walk lights - Post Office	-	-	-	25,000	-	0%
Lighting	-	-	-	20,000	-	0%
Parking System	-	-	-	60,000	-	0%
PW truck shed roof	-	150,000	-	150,000	4,625	3%
PW Office Building upgrade	-	500,000	-	600,000	8,059	1%
Recycling/bear resistant totes	-	200,000	182,509	95,000	14,290	15%
Sidewalks	42,544	50,000	-	50,000	-	0%
Small tools	1,886	5,000	2,980	10,000	3,064	31%
Stormwater planning study	-	15,000	-	-	-	-
Storm upgrades	-	-	-	50,000	2,091	4%
	274,355	1,530,000	343,781	1,787,000	582,228	33%
Lakeview Park						
Signage - Lakeview	-	10,000	-	-	-	-
Electrical Upgrades	-	7,000	-	-	852	-
Golf Cart purchase	6,971	-	-	-	-	-
Lakeview Washrooms	-	85,000	118,611	30,000	-	0%
Public Beach and washroom improvement	-	-	-	45,000	-	0%
Resurfacing campsites - gravel/sand	-	5,000	-	5,000	-	0%
Roofing	-	15,000	18,095	-	-	-
	6,971	122,000	136,706	80,000	852	1%
Parks						
Centennial Park Bleachers/Concrete Slabs	36,620	25,000	28,646	-	-	-
Centennial Park Washrooms	27,062	235,000	290,439	-	-	-
Central Park and Cenotaph repairs	-	-	-	30,000	-	0%
Footbridge improvements	83,785	103,000	76,291	-	-	-
Greendale Trestle refurb and lighting	-	-	-	40,000	-	0%
Kasapi Park upgrades	-	50,000	27,722	15,000	-	0%
Riverside Park Improvements	31,247	13,000	17,821	40,000	3,794	9%
Saywell Park Parking Stalls	-	-	-	25,000	-	0%
Security cameras	-	-	-	15,000	-	0%
Trails Edge Park	-	15,000	-	15,000	-	0%
	178,714	441,000	440,918	180,000	3,794	2%
Total General Capital	2,065,325	3,174,488	1,226,420	3,199,000	749,686	23%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
Sewer Fund

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
Revenues						
User Rates	627,528	629,000	644,649	658,000	668,874	102%
Connection Fees	45,745	2,250	31,795	4,000	2,100	53%
Penalties And Other Interest	4,670	4,000	5,036	5,000	3,459	69%
Sani Disposal Revenues	16,212	16,000	36,735	37,000	33,730	91%
Sewer Facilities Grant	-	1,200,000	194,155	1,099,950	-	0%
Parcel Tax	441,250	446,750	448,750	585,325	589,875	101%
Contribution from others	15,484	30,000	31,335	30,000	-	0%
Transfer From Surplus	-	-	-	-	-	-
	1,150,890	2,328,000	1,392,454	2,419,275	1,298,037	54%
Expenditures						
Administration	3,461	3,000	1,935	3,000	1,549	52%
Office Administration	69,000	78,000	78,000	90,000	90,000	100%
PW Administration	92,000	98,000	98,000	115,000	115,000	100%
Discounts	45,358	48,000	49,553	51,000	51,933	102%
General Maintenance	172,546	110,000	218,393	170,000	122,971	72%
Connections Maintenance	5,238	8,000	5,247	8,000	610	8%
Chlorination	11,403	15,000	8,699	15,000	6,010	40%
New Connections	897	2,000	2,347	2,000	47	2%
Safety and training	455	1,000	-	1,000	-	0%
Sani disposal expenses	-	10,000	5,339	10,000	4,907	49%
Sewer Flushing	10,225	10,000	6,913	10,000	5,383	54%
Sewer Pump Maintenance	104,307	75,000	45,065	75,000	35,453	47%
Sewer Lagoon Maintenance	143,223	120,000	172,791	175,000	163,540	93%
Amortization - Sewer Fund	116,509	-	123,046	-	-	-
Transfer to Surplus	-	-	-	-	-	-
Capital	-	1,750,000	277,539	1,825,000	670,348	37%
	774,621	2,328,000	1,092,867	2,550,000	1,267,750	50%
Surplus(Deficit)	376,269	-	299,587	(130,725)	30,287	
SEWER CAPITAL						
Liftstation Upgrades	-	100,000	-	100,000	3,930	4%
Sani Disposal Pay to Use System	-	15,000	12,661	-	-	-
Sanitary RoW Maintenance	-	-	-	50,000	-	0%
Sanitary Line 35 North Shore Rd	-	-	-	55,000	45,000	82%
Sewer I&I	-	135,000	-	120,000	-	0%
Sewer Treatment Plant Upgrades	-	1,500,000	264,878	1,500,000	621,418	41%
	-	1,750,000	277,539	1,825,000	670,348	37%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2025
Water Fund

	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
Revenues						
User Rates	750,358	755,000	782,686	795,000	810,321	102%
Connection Fees	58,235	2,900	54,725	5,000	30,260	605%
Fire Hydrant Installation & other	21,816	9,000	19,001	10,000	17,200	172%
Other Penalties And Interest	6,143	5,000	6,500	6,000	4,014	67%
Contribution from Others	68,606	30,000	20,500	30,000	1,200	4%
Parcel Tax	541,500	548,100	550,500	644,000	649,250	101%
Transfer From Surplus	-	-	-	-	-	-
	<u>1,446,659</u>	<u>1,350,000</u>	<u>1,433,912</u>	<u>1,490,000</u>	<u>1,512,245</u>	<u>101%</u>
Expenditures						
Administration	1,487	3,500	1,550	3,500	1,346	38%
Office Administration	119,000	135,000	135,000	136,000	136,000	100%
PW Administration	124,000	169,000	169,000	170,000	170,000	100%
Discounts	55,436	61,000	61,266	63,000	63,507	101%
Safety and Training	537	4,500	-	4,500	1,763	39%
Flushing	1,810	14,000	-	14,000	3,544	25%
Reservoir	1,037	3,000	1,487	3,000	885	30%
General Maintenance	80,676	100,000	124,280	115,000	55,770	48%
Hydrants	28,033	26,000	4,934	26,000	210	1%
New Connections	2,649	10,000	3,415	10,000	1,552	16%
Connection Maintenance	67,587	75,000	69,348	75,000	38,932	52%
Water Meters	46,982	40,000	23,511	35,000	40,671	116%
Pump House Maintenance	45,578	60,000	46,279	50,000	29,550	59%
Booster Pumps Maintenance	6,230	12,000	5,933	12,000	4,625	39%
Slopes water pump station	9,191	10,000	8,438	10,000	6,584	66%
Water treatment plant	242,717	260,000	249,997	260,000	206,265	79%
Contribution to LCFN water reservoir	-	-	-	731,000	731,000	100%
Amortization - Water Fund	416,946	-	424,538	-	-	-
Transfer to surplus	-	67,000	-	-	-	-
Capital	24,707	300,000	40,209	435,000	120,069	28%
	<u>1,274,601</u>	<u>1,350,000</u>	<u>1,369,185</u>	<u>2,153,000</u>	<u>1,612,273</u>	<u>75%</u>
Surplus(Deficit)	<u>172,057</u>	<u>-</u>	<u>64,727</u>	<u>(663,000)</u>	<u>(100,028)</u>	

WATER CAPITAL

Watermain Design from reservoir	-	-	-	100,000	-	-
Watermain Design	-	100,000	30,264	125,000	1,350	30%
Watermain Upgrades	24,707	200,000	9,945	210,000	118,719	5%
	<u>24,707</u>	<u>300,000</u>	<u>40,209</u>	<u>435,000</u>	<u>120,069</u>	<u>13%</u>