



STAFF REPORT

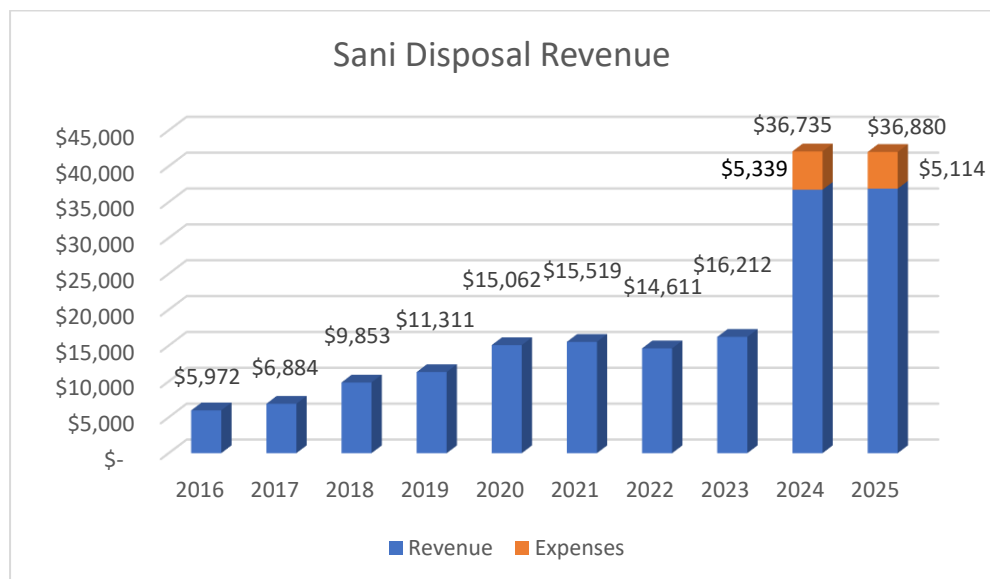
TO: Chief Administrative Officer
FROM: Ronnie Gill, Director of Finance
SUBJECT: Finance Report – Period Ended November 30, 2025
MEETING DATE: December 9, 2025

PURPOSE

The finance report for the eleven months ended November 30, 2025, is attached for Council review and input.

POINTS OF NOTE

- The table below shows sani-disposal revenues for the last ten years. The automated payment system was implemented in 2024.

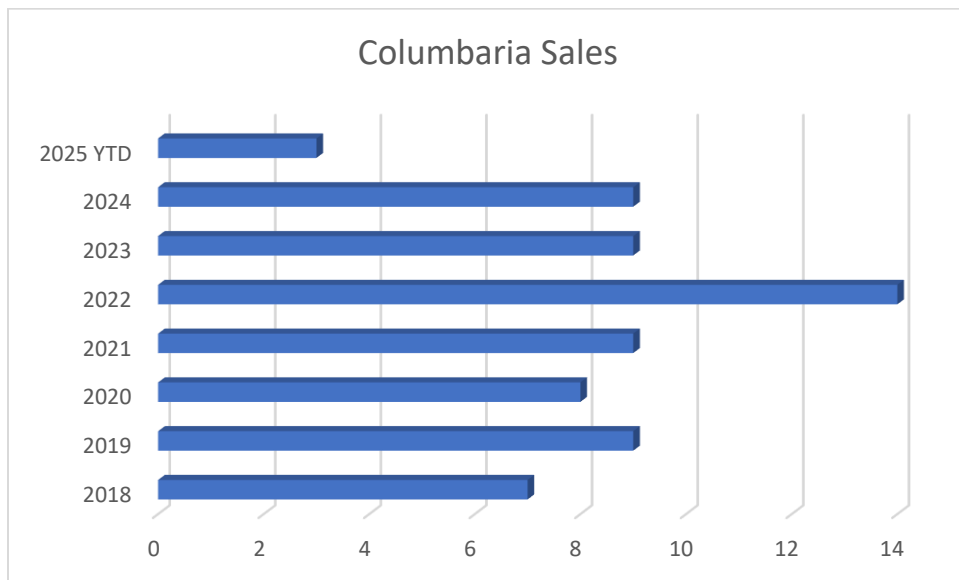


- The fixed cost to use the sani-dump is \$10. This pricing has been in effect since 2024.

- 2026 Fee Increase:

	Increase %	Increase Amount	New Price
Option 1	10%	\$1.00	\$11.00
Option 2	20%	\$2.00	\$12.00
Option 3	40%	\$4.00	\$14.00

- To date three niches have been sold in the columbaria in 2025. That leaves 28 niches remaining for sale. Sixty-eight of the total ninety-six niches have been sold (71%) since sales started in 2018.



IMPLICATIONS

- a. **Financial:** Sani Disposal Revenues
- b. **Policy/Legislation:** Fees and Services Bylaw
- c. **Strategic Priority:**
N/A
- d. **Sustainability:**
N/A
- e. **Communication:**
N/A
- f. **Staffing Implication:**
N/A

Option 1

That the committee recommend that the fee to use the sani-disposal be increased to \$11.00 for 2026.

Option 2

That the committee recommend that the fee to use the sani-disposal be increased to \$12.00 for 2026.

Option 3

That the committee recommend that the fee to use the sani-disposal be increased to \$14.00 for 2026.

Option 4

No price increase.

Recommendation

Option 2. That the committee recommend that the fee to use the sani-disposal be increase to \$12.00.

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 - November 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	94,800	158%
Business Licences	24,365	22,000	23,340	22,000	26,470	120%
Building and Other Permits	95,938	48,200	98,536	50,100	115,769	231%
Storm Drain Connection Fees	745	-	1,800	-	2,520	-
Dog Tags and Fines	2,920	2,700	3,695	2,700	3,385	125%
Interest on Investments	737,962	200,000	850,343	200,000	498,529	249%
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	507,612	105%
Lakeview Revenues	246,495	248,000	257,203	250,000	267,637	107%
Sale of Assets	7,500	-	-	-	-	-
Public Works Revenues	8,316	-	6,550	-	7,470	-
Transit Revenue	-	-	-	-	4,275	-
Fire Department Revenues	4,714	-	2,730	-	2,524	-
BC Wildfire - Recoveries	220,472	-	-	-	-	-
Other Revenue	54,811	38,600	26,472	38,600	26,989	70%
Ambulance Building Lease	48,125	50,000	49,114	50,000	47,027	94%
Public Health Lease	16,684	16,800	16,684	16,800	18,074	108%
Clec Revenues	445,993	430,000	485,238	449,000	488,445	109%
Unconditional Transfers	489,845	685,525	723,970	481,900	476,384	99%
Conditional Transfers	1,836,711	559,583	351,488	515,000	35,040	7%
Firesmart Community Grant	277,146	-	319,026	125,000	89,614	72%
Grants - Visitor Centre	20,000	20,000	23,750	23,000	20,000	87%
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	10,794,988	99%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	764,218	72%
Fire Department	710,036	621,800	568,020	677,500	462,440	68%
Bylaw Enforcement & Other	62,924	70,000	67,194	93,000	78,793	85%
Public Works Administration	104,998	58,000	114,175	79,000	24,856	31%
Public Works Roads	411,157	445,000	328,614	445,000	265,030	60%
Public Works - Equipment & Other	(261,217)	-	(244,554)	-	(196,530)	-
Garbage Expenses	507,941	540,000	521,102	607,000	548,485	90%
Planning, Health & Other	227,000	126,500	238,396	417,500	261,222	63%
Visitor Information Centre	45,070	49,000	42,185	55,000	49,792	91%
Parks	334,925	309,000	306,028	309,000	270,589	88%
CLEC Expense	438,109	463,000	476,799	479,000	462,722	97%
Lakeview Park	225,593	243,800	227,630	245,000	269,936	110%
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	920,489	29%
Debt Charges - Interest	7,095	6,000	8,624	6,000	6,838	114%
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	225,572	100%
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	8,642,989	90%
Surplus(Deficit)	1,247,746	-	990,867	(1,150,520)	2,151,998	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	90,115	89%
Mayor and Council Expenses	33,785	37,000	29,456	37,000	31,328	85%
Mildred Child Annex	4,392	-	-	-	-	-
Municipal Hall	36,215	27,000	59,853	27,000	20,189	75%
Office Wages	489,493	495,000	507,333	780,000	825,233	106%
Office Expenses	93,620	92,000	65,137	145,000	169,797	117%
Data Processing	37,243	37,000	41,806	42,000	36,757	88%
Legal Expense	56,118	40,000	20,661	40,000	37,473	94%
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	184,724	103%
Grants-in-aid	2,700	4,000	3,500	5,000	4,000	80%
Ohtaki expense	3,932	5,000	-	5,000	4,650	93%
Payroll Benefits Clearing	30,562	-	23,153	-	(310,660)	-
Insurance and administration recovery	(283,000)	(317,000)	(317,000)	(337,000)	(337,000)	100%
	765,514	724,000	715,942	1,060,000	764,218	72%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	99,522	74%
Other Wage Costs	139,049	115,000	155,356	121,500	131,405	108%
Officer Duty	-	-	-	18,000	14,080	78%
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	74,402	86%
Miscellaneous Operations	69,143	77,800	61,841	82,000	32,942	40%
Training	38,320	40,000	24,778	45,000	20,149	45%
Fire Vehicles & Equipment	151,339	145,000	112,540	153,000	73,939	48%
	629,392	601,800	568,020	657,500	462,440	70%
BC Wildfire Costs	80,643	-	-	-	-	-
Community Wildfire Protection Plan	0	20,000	-	20,000	-	0%
	80,644	20,000	-	20,000	-	0%
						-
Total Fire Department	710,036	621,800	568,020	677,500	462,440	68%
Bylaw Enforcement & Other						
Bylaw Enforcement/Animal Control	22,538	25,000	20,232	25,000	5,755	23%
Building Inspection	40,386	45,000	46,962	68,000	73,038	107%
	62,924	70,000	67,194	93,000	78,793	85%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	80,532	81%
PW Admin Wages	256,760	260,000	267,215	275,000	247,950	90%
PW Firecalls		-	340	-	1,812	-
PW Admin Other	4,515	6,000	8,364	6,000	6,766	113%
Safety and Training	17,848	25,000	13,773	25,000	14,797	59%
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	24,856	31%
Equipment Costs						
Equipment	230,158	-	241,688	-	220,359	-
Equipment Allocations	(491,374)	-	(486,242)	-	(435,925)	-
	(261,217)	-	(244,554)	-	(215,566)	-
Other Costs						
Billable Outside Jobs	40,130	-	64	-	31,036	-
Billable Outside Jobs - Recoveries	(40,130)	-	(64)	-	(12,000)	-
	-	-	0	-	19,036	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	1,292	26%
Boulevards	41,444	40,000	40,614	45,000	30,073	67%
Crack Sealing	-	10,000	-	10,000	8,729	87%
Dangerous Trees	15,377	16,000	11,436	16,000	15,337	96%
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	7,798	97%
Marking	5,597	8,000	3,461	8,000	10,837	135%
Mowing	4,214	8,000	2,602	8,000	6,680	83%
Patching	26,858	30,000	24,887	30,000	6,694	22%
Roads-other	539	7,500	1,576	7,000	2,277	33%
Seasonal decoration	7,129	10,000	8,218	10,000	3,214	32%
Shoulders	10,084	11,000	8,526	11,000	9,664	88%
Sidewalks	5,418	20,000	7,871	20,000	10,882	54%
Signs	11,145	16,000	9,454	14,000	5,829	42%
Snow removal	16,378	50,000	19,551	40,000	22,432	56%
Storm Drains & Catch Basins	56,729	60,000	57,669	65,000	15,257	23%
Street Lighting	93,484	95,000	95,254	100,000	71,692	72%
Street Sweeping	4,385	10,000	2,226	10,000	6,451	65%
Office Administration Charge	22,000	22,000	22,000	22,000	22,000	100%
	411,157	445,000	328,614	445,000	265,030	60%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	430,601	104%
Toter rentals and sales	7,153	4,000	5,797	1,000	7,652	765%
Penalties	3,304	3,000	3,903	3,000	4,526	151%
Recycling	65,637	65,000	66,294	65,000	64,832	100%
	459,669	470,000	481,278	483,000	507,612	105%
Expenditures						
Regular collection costs	293,112	310,000	238,369	310,000	277,329	89%
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	98,962	86%
Recycling costs	73,384	70,000	119,811	115,000	105,194	91%
	507,941	540,000	521,102	607,000	548,485	90%
Net	(48,272)	(70,000)	(39,824)	(124,000)	(40,873)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	47,027	94%
Public Health Lease	16,684	16,800	16,684	16,800	18,074	108%
Public Health Expenses	<u>11,852</u>	<u>16,000</u>	<u>12,299</u>	<u>16,000</u>	<u>15,489</u>	<u>97%</u>
NET	<u>52,958</u>	<u>50,800</u>	<u>53,499</u>	<u>50,800</u>	<u>49,612</u>	<u>98%</u>
Planning						
Planning and Zoning Expenses	33,230	40,000	28,641	76,000	27,180	36%
Planning Contract - HAF Grant	-	20,000	39,070	100,000	32,519	33%
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>59,698</u>	<u>22%</u>
Other Functions						
Columbarium	875	-	-	-	-	-
Parking Charges	9,086	-	-	-	-	-
CRI Firesmart Project	146,537	-	28,750	-	131	-
CRI 2024 Firesmart Project	-	-	81,191	125,000	125,866	101%
CEPF FD Equip and Training	-	-	-	-	30,453	-
Emergency Mngt Indigenous Engagement	-	-	48,000	-	-	-
Heritage Advisory	421	500	446	500	448	90%
Next Gen 911	-	-	-	-	29,137	-
Poverty Reduction Strategy	25,000	-	-	-	-	-
	<u>181,918</u>	<u>500</u>	<u>158,386</u>	<u>125,500</u>	<u>186,035</u>	<u>148%</u>
Total Development Services Expenses	<u>227,000</u>	<u>126,500</u>	<u>238,396</u>	<u>417,500</u>	<u>261,222</u>	<u>63%</u>
Visitor Information Centre						
PW Labour	2,268	3,000	2,236	2,500	2,833	113%
Info Centre Labour	36,856	37,000	33,684	44,000	41,047	93%
Hydro	2,419	3,500	2,753	4,000	2,793	70%
Water, Sewer & Garbage	854	1,000	892	1,000	931	93%
Contracted Services	2,388	4,000	2,135	3,000	1,819	61%
Other Expenses	284	500	485	500	369	74%
	<u>45,070</u>	<u>49,000</u>	<u>42,185</u>	<u>55,000</u>	<u>49,792</u>	
Grants - Visitor Centre	<u>(20,000)</u>	<u>(20,000)</u>	<u>(23,750)</u>	<u>(23,000)</u>	<u>(20,000)</u>	87%
	<u>25,070</u>	<u>29,000</u>	<u>18,435</u>	<u>32,000</u>	<u>29,792</u>	<u>93%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	38,634	117%
Central Park	12,072	16,000	15,903	16,000	15,939	100%
Civic Square	-	1,000	-	1,000	-	0%
Cougar Sign Landscaping	13,922	3,000	4,639	3,000	4,928	164%
Dashwood Park	1,594	1,000	1,276	1,000	1,808	181%
Entrance Sign	21,040	10,000	7,663	10,000	11,086	111%
Footbridge	1,437	2,000	1,425	2,000	1,801	90%
Footpath maintenance	-	1,000	-	-	-	-
Forest Workers Memorial Park	12,268	10,000	9,198	10,000	9,501	95%
Greendale Trestle	826	1,000	44	1,000	281	28%
Heritage Garden	5,678	5,000	8,381	5,000	10,234	205%
Joginder Bains Park - Point Ideal	4,528	4,000	7,721	4,000	4,366	109%
Kaatza Museum	12,487	13,000	12,744	13,000	11,286	87%
Kates Park - King George	10,020	10,000	7,699	10,000	9,740	97%
Marina Park Boat Launch	1,565	5,000	2,505	5,000	3,316	66%
Ohtaki/Kasapi Park	7,031	10,000	13,187	10,000	9,649	96%
Oliver Creek Bus Stop	24,797	3,000	7,842	3,000	4,230	141%
Park Bench Maintenance	2,181	6,000	340	5,000	90	2%
Parks General	46,208	50,000	14,427	40,000	16,651	42%
Parkstone Park	1,944	2,000	4,360	4,000	2,846	71%
Pickleball Courts	1,779	4,000	3,745	4,000	5,081	127%
Rivers Edge Memorial Garden	8,504	9,500	9,895	10,000	7,813	78%
Riverside Park	17,076	12,000	15,368	12,000	10,787	90%
Rhododendrum Park	-	2,000	-	1,000	1,005	101%
Sahtlam Park	2,717	3,000	1,804	3,000	1,382	46%
Saywell Park	16,389	26,000	25,821	26,000	22,726	87%
Seniors Centre	7,219	7,000	6,104	7,000	6,042	86%
Ted Burns Nature Preserve	720	2,000	564	1,000	818	82%
Town Square	4,123	4,000	3,878	4,000	1,436	36%
Trails Edge Park	-	4,000	8,034	4,000	2,489	62%
Trans Canada Trail	3,051	1,000	2,608	2,000	1,579	79%
Vandalism	1,287	5,000	2,195	5,000	2,287	46%
Washrooms	22,819	20,000	37,501	30,000	27,259	91%
West Entrance	-	500	-	1,000	-	0%
Winter Park	5,116	5,000	4,953	5,000	4,545	91%
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	270,589	88%

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

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Lakeview Park						
Reservations	191,242	195,300	189,989	190,000	195,495	103%
Walk Ins and extra adults	14,168	13,000	21,512	20,000	25,052	125%
Power Fees	32,728	34,000	38,221	34,000	38,385	113%
Wood and ice sales	1,822	1,700	1,844	2,000	2,118	106%
Operating Grant	400	-	-	-	-	-
Moorage	6,134	4,000	5,638	4,000	6,587	165%
	<u>246,495</u>	<u>248,000</u>	<u>257,203</u>	<u>250,000</u>	<u>267,637</u>	<u>107%</u>
Office Administration Charge	8,000	10,000	10,000	10,000	10,000	100%
CLEC Admin Charges	35,000	35,000	35,000	35,000	35,000	100%
Summer Student Wages	70,243	75,000	75,541	77,000	97,323	126%
Maintenance Wages	18,664	19,000	29,299	25,000	49,228	197%
Contracted Services	13,134	8,000	5,035	8,000	10,218	128%
PW Labour	2,329	4,000	619	4,000	1,593	40%
Hydro and Electricity	5,730	8,000	6,037	8,000	6,248	78%
Materials and Supplies	18,432	21,000	17,516	20,000	13,076	65%
Other Expenses	10,742	12,000	9,567	12,000	9,308	78%
Water, Sewer & Garbage	15,875	16,000	11,938	16,000	13,986	87%
Park Attendant/ Security	23,188	30,000	23,420	25,000	20,314	81%
Public Works Charges	1,100	1,800	500	1,000	1,257	126%
Telephone	3,157	3,000	3,159	3,000	2,388	80%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>225,593</u>	<u>243,800</u>	<u>227,630</u>	<u>245,000</u>	<u>269,936</u>	<u>110%</u>
Net	<u>20,902</u>	<u>4,200</u>	<u>29,574</u>	<u>5,000</u>	<u>(2,299)</u>	

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

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 %
Revenues						
Group Revenues	438,443	422,200	477,438	441,000	481,175	109%
Rental Income	7,550	7,800	7,800	8,000	7,270	91%
	445,993	430,000	485,238	449,000	488,445	109%
Expenditures - Variable						
Program Services	61	-	465	-	700	-
Kitchen Wages	82,573	85,000	86,285	86,000	91,994	107%
Food Supplies	98,325	110,000	105,821	110,000	101,502	92%
Custodians	41,614	45,000	56,723	57,000	72,690	128%
Supplies	4,024	4,000	4,379	4,000	2,913	73%
	226,598	244,000	253,672	257,000	269,799	105%
Expenditures - Fixed						
Admin Salaries	98,867	110,000	106,487	110,000	95,757	87%
Wage Recoveries	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	100%
Town Administration	22,000	22,000	22,000	23,000	23,000	100%
Electricity	20,401	21,000	21,519	22,000	17,833	81%
Heat	33,208	40,000	31,736	35,000	22,847	65%
Telephone & other Utilities	16,554	18,000	14,757	18,000	8,288	46%
Contracted Services	11,634	10,000	7,271	10,000	13,261	133%
Maintenance	27,962	22,000	41,188	26,000	31,898	123%
Public Works Charges	15,885	11,000	13,168	13,000	15,040	116%
	211,511	219,000	223,126	222,000	192,923	87%
Total Expenses	438,109	463,000	476,799	479,000	462,722	97%
NET CLEC OPERATIONS	7,884	(33,000)	8,439	(30,000)	25,723	-86%
NET LAKEVIEW AND CLEC	28,785	(28,800)	38,013	(25,000)	23,424	-94%
Lakeview Park Road						
Road maintenance	386	5,000	5,568	5,000	2,126	43%
NET	28,399	(33,800)	32,446	(30,000)	21,298	

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

	2023	2024	2024	Revised	2025	2025
	YTD Actual	Budget	YTD Actual	2025	YTD Actual	2025
				Budget		Var
General						
Asset appraisal - Insurance	-	10,000	-	26,000	25,800	99%
Ambulance building roof	-	-	16,422	-	16,450	-
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	88,071	22%
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	-	-	(0)	-
FD equip grants	-	74,488	29,142	45,000	-	0%
	1,364,019	854,488	217,750	686,000	160,789	23%
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%
	34,188	83,000	23,046	71,000	17,545	25%
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	16,350	136%
Holmatro Tools	6,140	10,000	12,507	10,000	10,000	100%
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	75,714	108%
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	-	-	-	-	-
	207,078	144,000	64,219	395,000	102,063	26%

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

	2023	2024	2024	Revised	2025	2025
	YTD Actual	Budget	YTD Actual	2025	YTD Actual	2025
				Budget		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	19,226	160%
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	8,539	1%
Recycling/bear resistant totes	-	200,000	182,509	95,000	31,453	33%
Sidewalks	42,544	50,000	-	50,000	-	0%
Small tools	1,886	5,000	2,980	10,000	3,242	32%
Stormwater planning study	-	15,000	-	-	2,500	-
Storm upgrades	-	-	-	50,000	2,091	4%
	274,355	1,530,000	343,781	1,787,000	621,775	35%
Lakeview Park						
Signage - Lakeview	-	10,000	-	-	-	-
Electrical Upgrades	-	7,000	-	-	-	-
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	-	0%
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	8,323	28%
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	1,779	12%
Riverside Park Improvements	31,247	13,000	17,821	40,000	5,573	14%
Saywell Park Parking Stalls	-	-	-	25,000	2,642	11%
Security cameras	-	-	-	15,000	-	0%
Trails Edge Park	-	15,000	-	15,000	-	0%
	178,714	441,000	440,918	180,000	18,317	10%
Total General Capital	2,065,325	3,174,488	1,226,420	3,199,000	920,489	29%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	674,842	103%
Connection Fees	45,745	2,250	31,795	4,000	2,415	60%
Penalties And Other Interest	4,670	4,000	5,036	5,000	6,286	126%
Sani Disposal Revenues	16,212	16,000	36,735	37,000	36,880	100%
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	1,310,298	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	137,271	81%
Connections Maintenance	5,238	8,000	5,247	8,000	610	8%
Chlorination	11,403	15,000	8,699	15,000	6,341	42%
New Connections	897	2,000	2,347	2,000	1,304	65%
Safety and training	455	1,000	-	1,000	-	0%
Sani disposal expenses	-	10,000	5,339	10,000	5,114	51%
Sewer Flushing	10,225	10,000	6,913	10,000	5,383	54%
Sewer Pump Maintenance	104,307	75,000	45,065	75,000	47,169	63%
Sewer Lagoon Maintenance	143,223	120,000	172,791	175,000	192,998	110%
Amortization - Sewer Fund	116,509	-	123,046	-	-	-
Transfer to Surplus	-	-	-	-	-	-
Capital	-	1,750,000	277,539	1,825,000	757,421	42%
	774,621	2,328,000	1,092,867	2,550,000	1,412,092	55%
Surplus(Deficit)	376,269	-	299,587	(130,725)	(101,794)	
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	52,119	95%
Sewer I&I	-	135,000	-	120,000	-	0%
Sewer Treatment Plant Upgrades	-	1,500,000	264,878	1,500,000	701,372	47%
	-	1,750,000	277,539	1,825,000	757,421	42%

TOWN OF LAKE COWICHAN
Statement of Expenditure - November 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	817,235	103%
Connection Fees	58,235	2,900	54,725	5,000	33,860	677%
Fire Hydrant Installation & other	21,816	9,000	19,001	10,000	20,200	202%
Other Penalties And Interest	6,143	5,000	6,500	6,000	7,200	120%
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>1,528,945</u>	<u>103%</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	949	32%
General Maintenance	80,676	100,000	124,280	115,000	66,896	58%
Hydrants	28,033	26,000	4,934	26,000	210	1%
New Connections	2,649	10,000	3,415	10,000	4,829	48%
Connection Maintenance	67,587	75,000	69,348	75,000	50,568	67%
Water Meters	46,982	40,000	23,511	35,000	45,278	129%
Pump House Maintenance	45,578	60,000	46,279	50,000	41,298	83%
Booster Pumps Maintenance	6,230	12,000	5,933	12,000	7,076	59%
Slopes water pump station	9,191	10,000	8,438	10,000	7,915	79%
Water treatment plant	242,717	260,000	249,997	260,000	247,041	95%
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	120,557	28%
	<u>1,274,601</u>	<u>1,350,000</u>	<u>1,369,185</u>	<u>2,153,000</u>	<u>1,699,778</u>	<u>79%</u>
Surplus(Deficit)	<u>172,057</u>	<u>-</u>	<u>64,727</u>	<u>(663,000)</u>	<u>(170,832)</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	119,207	5%
	<u>24,707</u>	<u>300,000</u>	<u>40,209</u>	<u>435,000</u>	<u>120,557</u>	<u>13%</u>