



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: July 4, 2025
SUBJECT: Financial Report for the Six-Month Period Ended June 30, 2025

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

Point of Note

- The administration fees for the year (January to December) have been reflected in these statements. Administration fees are charged to all functions of the Town including Fire Department, Public Works, Lakeview Park, Cowichan Lake Education Centre, and to the water and sewer funds. As a result, some expenses show with negative balances in these statements.
- A 2024 Ford super duty F-550 multi-use truck was purchased by Public Works at a cost of \$225,091, (the purchase was under budget).
- The paving project at the Town office has been completed, the landscaping is almost complete.
- The Lakeview Park reservations system is up and running. The program has new features which the students and office staff are learning and there are minor programming changes yet to be made.

Any questions on these statements can be sent to my email rgill@lakecowichan.ca and I will respond upon my return.

Ronnie Gill, CPA

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

REVENUES	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
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	8,007	13%
Business Licences	24,365	22,000	23,340	22,000	25,610	116%
Building and Other Permits	95,938	48,200	98,536	50,100	58,276	116%
Storm Drain Connection Fees	745	-	1,800	-	840	-
Dog Tags and Fines	2,920	2,700	3,695	2,700	3,000	111%
Interest on Investments	737,962	200,000	850,343	200,000	9,231	5%
Fire Service to CVRD	349,957	423,278	423,278	461,000	-	0%
Garbage Revenues	459,669	470,000	481,278	483,000	461,008	95%
Lakeview Revenues	246,495	248,000	257,203	250,000	205,984	82%
Sale of Assets	7,500	-	-	-	-	-
Public Works Revenues	8,316	-	6,550	-	-	-
Fire Department Revenues	4,714	-	2,730	-	500	-
BC Wildfire - Recoveries	220,472	-	-	-	-	-
Other Revenue	54,811	38,600	26,472	38,600	7,982	21%
Ambulance Building Lease	48,125	50,000	49,114	50,000	25,601	51%
Public Health Lease	16,684	16,800	16,684	16,800	11,123	66%
Clec Revenues	445,993	430,000	485,238	449,000	103,127	23%
Unconditional Transfers	489,845	685,525	723,970	481,900	922	0%
Conditional Transfers	1,836,711	559,583	351,488	515,000	17,248	3%
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	8,567,961	99%

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

EXPENDITURES	2023 YTD Actual	2024 Budget	2024 YTD Actual	2025 Budget	2025 YTD Actual	2025 %
General Government Services	765,514	724,000	715,942	1,060,000	376,600	36%
Fire Department	710,036	621,800	568,020	677,500	235,833	35%
Bylaw Enforcement & Other	62,924	70,000	67,194	93,000	39,472	42%
Public Works Administration	104,998	58,000	114,175	79,000	(115,784)	-147%
Public Works Roads	411,157	445,000	328,614	445,000	161,895	36%
Public Works - Equipment & Other	(261,217)	-	(244,554)	-	(88,918)	-
Garbage Expenses	507,941	540,000	521,102	607,000	342,968	57%
Planning, Health & Other	227,000	126,500	238,396	417,500	111,113	27%
Visitor Information Centre	45,070	49,000	42,185	55,000	24,252	44%
Parks	334,925	309,000	306,028	309,000	149,006	48%
CLEC Expense	438,109	463,000	476,799	479,000	179,554	37%
Lakeview Park	225,593	243,800	227,630	245,000	151,769	62%
Lakeview Road	386	5,000	5,568	5,000	2,087	42%
Capital	2,065,325	3,174,488	1,226,420	3,199,000	429,244	13%
Debt Charges - Interest	7,095	6,000	8,624	6,000	1,686	28%
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	-	0%
Transfer To Library	180,068	218,416	218,416	225,572	112,786	50%
Transfers To Other Governments	3,607,157	3,707,300	3,801,554	4,144,858	-	0%
	10,925,921	11,386,304	10,247,249	12,643,430	2,113,561	90%
Surplus(Deficit)	1,247,746	-	990,867	(1,150,520)	6,454,400	

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

	2023	2024	2024	Draft	2025	2025
	Actual	Budget	Actual	Budget	Actual	%
General Government Services						
Mayor and Council Indemnities	89,402	100,000	95,187	101,000	49,047	49%
Mayor and Council Expenses	33,785	37,000	29,456	37,000	12,748	34%
Mildred Child Annex	4,392	-	-	-	-	-
Municipal Hall	36,215	27,000	59,853	27,000	10,279	38%
Office Wages	489,493	495,000	507,333	780,000	609,152	78%
Office Expenses	93,620	92,000	65,137	145,000	103,003	71%
Data Processing	37,243	37,000	41,806	42,000	22,579	54%
Legal Expense	56,118	40,000	35,886	40,000	6,442	16%
Audit	25,725	30,000	12,104	31,000	7,613	25%
Elections	-	4,000	-	4,000	-	0%
Insurance	145,327	170,000	159,527	180,000	149,654	83%
Grants-in-aid	2,700	4,000	3,500	5,000	2,100	42%
Ohtaki expense	3,932	5,000	-	5,000	2,870	57%
Payroll Benefits Clearing	30,562	-	23,153	-	(261,886)	-
Insurance and administration recovery	(283,000)	(317,000)	(317,000)	(337,000)	(337,000)	100%
	765,514	724,000	715,942	1,060,000	376,600	36%

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

	2023 Actual	2024 Budget	2024 Actual	Draft 2025 Budget	2025 Actual	2025 %
Fire Department						
Firefighters indemnities	133,688	125,000	129,951	135,000	45,335	34%
Other Wage Costs	139,049	115,000	155,356	121,500	71,007	58%
Officer Duty	-	-	-	18,000	7,000	39%
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	41,229	47%
Miscellaneous Operations	69,143	77,800	61,841	82,000	16,070	20%
Training	38,320	40,000	24,778	45,000	13,865	31%
Fire Vehicles & Equipment	151,339	145,000	112,540	153,000	25,328	17%
	629,392	601,800	568,020	657,500	235,833	36%
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	235,833	35%
Bylaw Enforcement & Other						
Bylaw Enforcement/Animal Control	22,538	25,000	20,232	25,000	4,731	19%
Building Inspection	40,386	45,000	46,962	68,000	34,741	51%
	62,924	70,000	67,194	93,000	39,472	42%

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

	2023 Actual	2024 Budget	2024 Actual	Draft 2025 Budget	2025 Actual	2025 %
PW Administration						
Shop and Yard	73,875	70,000	127,483	100,000	55,165	55%
PW Admin Wages	256,760	260,000	267,215	275,000	141,047	51%
PW Firecalls		-	340	-	806	-
PW Admin Other	4,515	6,000	8,364	6,000	3,976	66%
Safety and Training	17,848	25,000	13,773	25,000	10,222	41%
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	(115,784)	-147%
Equipment Costs						
Equipment	230,158	-	241,688	-	130,790	-
Equipment Allocations	(491,374)	-	(486,242)	-	(241,579)	-
	(261,217)	-	(244,554)	-	(110,789)	-
Other Costs						
Billable Outside Jobs	40,130	-	64	-	21,871	-
Billable Outside Jobs - Recoveries	(40,130)	-	(64)	-	-	-
	-	-	0	-	21,871	-

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

	2023 Actual	2024 Budget	2024 Actual	Draft 2025 Budget	2025 Actual	2025 %
Road Maintenance						
Banners	9,658	5,000	3,158	5,000	180	4%
Boulevards	41,444	40,000	40,614	45,000	17,539	39%
Crack Sealing	-	10,000	-	10,000	-	0%
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	2,924	42%
Litter Control	3,472	7,000	6,730	8,000	3,456	43%
Marking	5,597	8,000	3,461	8,000	2,538	32%
Mowing	4,214	8,000	2,602	8,000	5,471	68%
Patching	26,858	30,000	24,887	30,000	3,038	10%
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	7,785	71%
Sidewalks	5,418	20,000	7,871	20,000	4,061	20%
Signs	11,145	16,000	9,454	14,000	4,549	32%
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	5,640	9%
Street Lighting	93,484	95,000	95,254	100,000	36,722	37%
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	161,895	36%

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

	2023 Actual	2024 Budget	2024 Actual	Draft 2025 Budget	2025 Actual	2025 %
Garbage Collection						
Revenues						
Regular collections	383,574	398,000	405,283	414,000	420,916	102%
Toter rentals and sales	7,153	4,000	5,797	1,000	5,059	506%
Penalties	3,304	3,000	3,903	3,000	-	0%
Recycling	65,637	65,000	66,294	65,000	35,034	54%
	459,669	470,000	481,278	483,000	461,008	95%
Expenditures						
Regular collection costs	293,112	310,000	238,369	310,000	172,472	56%
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	45,732	40%
Recycling costs	73,384	70,000	119,811	115,000	57,764	50%
	507,941	540,000	521,102	607,000	342,968	57%
Net	(48,272)	(70,000)	(39,824)	(124,000)	118,041	

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

	2023	2024	2024	Draft	2025	2025
	Actual	Budget	Actual	2025	Actual	%
				Budget		
Public Health						
Ambulance Building Lease	48,125	50,000	49,114	50,000	25,601	51%
Public Health Lease	16,684	16,800	16,684	16,800	11,123	66%
Public Health Expenses	11,852	16,000	12,299	16,000	11,947	75%
NET	52,958	50,800	53,499	50,800	24,777	49%
Planning						
Planning and Zoning Expenses	33,230	40,000	28,641	76,000	21,381	28%
Planning Contract - HAF Grant	-	20,000	39,070	100,000	1,622	2%
Planning Contract - Dev Approval Process	-	50,000	-	100,000	-	0%
	33,230	110,000	67,710	276,000	23,004	8%
Other Functions						
Columbarium	875	-	-	-	-	-
Parking Charges	9,086	-	-	-	-	-
CRI Firesmart Project	146,537	-	28,750	-	75	-
CRI 2024 Firesmart Project	-	-	81,191	125,000	55,320	44%
CEPF FD Equip and Training	-	-	-	-	20,320	-
Emergency Mngt Indigenous Engagement	-	-	48,000	-	-	-
Heritage Advisory	421	500	446	500	448	90%
Poverty Reduction Strategy	25,000	-	-	-	-	-
	181,918	500	158,386	125,500	76,163	61%
Total Development Services Expenses	227,000	126,500	238,396	417,500	111,113	27%
Visitor Information Centre						
PW Labour	2,268	3,000	2,236	2,500	1,317	53%
Info Centre Labour	36,856	37,000	33,684	44,000	19,240	44%
Hydro	2,419	3,500	2,753	4,000	1,561	39%
Water, Sewer & Garbage	854	1,000	892	1,000	931	93%
Contracted Services	2,388	4,000	2,135	3,000	993	33%
Other Expenses	284	500	485	500	210	42%
	45,070	49,000	42,185	55,000	24,252	
Grants - Visitor Centre	(20,000)	(20,000)	(23,750)	(23,000)	(15,000)	65%
	25,070	29,000	18,435	32,000	9,252	29%

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

Parks	2023	2024	2024	Draft	2025	2025
	Actual	Budget	Actual	Budget	Actual	%
Beaver Park	1,526	1,000	674	1,000	1,454	145%
Bell Tower School	1,253	2,000	6,029	2,000	1,620	81%
Centennial Park	41,436	33,000	42,502	33,000	23,707	72%
Central Park	12,072	16,000	15,903	16,000	6,084	38%
Civic Square	-	1,000	-	1,000	-	0%
Cougar Sign Landscaping	13,922	3,000	4,639	3,000	2,141	71%
Dashwood Park	1,594	1,000	1,276	1,000	1,176	118%
Entrance Sign	21,040	10,000	7,663	10,000	4,362	44%
Footbridge	1,437	2,000	1,425	2,000	1,322	66%
Footpath maintenance	-	1,000	-	-	-	-
Forest Workers Memorial Park	12,268	10,000	9,198	10,000	4,537	45%
Greendale Trestle	826	1,000	44	1,000	57	6%
Heritage Garden	5,678	5,000	8,381	5,000	8,630	173%
Joginder Bains Park - Point Ideal	4,528	4,000	7,721	4,000	1,532	38%
Kaatza Museum	12,487	13,000	12,744	13,000	6,699	52%
Kates Park - King George	10,020	10,000	7,699	10,000	5,121	51%
Marina Park Boat Launch	1,565	5,000	2,505	5,000	721	14%
Ohtaki/Kasapi Park	7,031	10,000	13,187	10,000	5,812	58%
Oliver Creek Bus Stop	24,797	3,000	7,842	3,000	1,900	63%
Park Bench Maintenance	2,181	6,000	340	5,000	30	1%
Parks General	46,208	50,000	14,427	40,000	9,573	24%
Parkstone Park	1,944	2,000	4,360	4,000	1,670	42%
Pickleball Courts	1,779	4,000	3,745	4,000	3,049	76%
Rivers Edge Memorial Garden	8,504	9,500	9,895	10,000	3,816	38%
Riverside Park	17,076	12,000	15,368	12,000	5,918	49%
Rhododendrum Park	-	2,000	-	1,000	78	8%
Sahtlam Park	2,717	3,000	1,804	3,000	617	21%
Saywell Park	16,389	26,000	25,821	26,000	12,736	49%
Seniors Centre	7,219	7,000	6,104	7,000	2,969	42%
Ted Burns Nature Preserve	720	2,000	564	1,000	741	74%
Town Square	4,123	4,000	3,878	4,000	1,316	33%
Trails Edge Park	-	4,000	8,034	4,000	1,073	27%
Trans Canada Trail	3,051	1,000	2,608	2,000	1,221	61%
Vandalism	1,287	5,000	2,195	5,000	2,122	42%
Washrooms	22,819	20,000	37,501	30,000	9,336	31%
West Entrance	-	500	-	1,000	-	0%
Winter Park	5,116	5,000	4,953	5,000	1,736	35%
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	149,876	49%

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

	2023 Actual	2024 Budget	2024 Actual	Draft 2025 Budget	2025 Actual	2025 %
Lakeview Park						
Reservations	191,242	195,300	189,989	190,000	161,510	85%
Walk Ins and extra adults	14,168	13,000	21,512	20,000	10,739	54%
Power Fees	32,728	34,000	38,221	34,000	33,249	98%
Wood and ice sales	1,822	1,700	1,844	2,000	143	7%
Operating Grant	400	-	-	-	-	-
Moorage	6,134	4,000	5,638	4,000	343	9%
	<u>246,495</u>	<u>248,000</u>	<u>257,203</u>	<u>250,000</u>	<u>205,984</u>	<u>82%</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	40,988	53%
Maintenance Wages	18,664	19,000	29,299	25,000	29,870	119%
Contracted Services	13,134	8,000	5,035	8,000	4,757	59%
PW Labour	2,329	4,000	619	4,000	1,593	40%
Hydro and Electricity	5,730	8,000	6,037	8,000	1,218	15%
Materials and Supplies	18,432	21,000	17,516	20,000	990	5%
Other Expenses	10,742	12,000	9,567	12,000	7,455	62%
Water, Sewer & Garbage	15,875	16,000	11,938	16,000	11,021	69%
Park Attendant/ Security	23,188	30,000	23,420	25,000	6,379	26%
Public Works Charges	1,100	1,800	500	1,000	1,257	126%
Telephone	3,157	3,000	3,159	3,000	1,242	41%
Equipment allocations	-	1,000	-	1,000	-	0%
	<u>225,593</u>	<u>243,800</u>	<u>227,630</u>	<u>245,000</u>	<u>151,769</u>	<u>62%</u>
Net	<u>20,902</u>	<u>4,200</u>	<u>29,574</u>	<u>5,000</u>	<u>54,215</u>	

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

	2023	2023	2024	2024	Draft	2025	2025	2025
	Budget	Actual	Budget	Actual	2025	Actual		%
					Budget			
Revenues								
Group Revenues	400,000	438,443	422,200	477,438	441,000	99,207		22%
Rental Income	7,200	7,550	7,800	7,800	8,000	3,920		49%
	<u>407,200</u>	<u>445,993</u>	<u>430,000</u>	<u>485,238</u>	<u>449,000</u>	<u>103,127</u>		<u>23%</u>
Expenditures - Variable								
Program Services	-	61	-	465	-	700		-
Kitchen Wages	85,000	82,573	85,000	86,285	86,000	26,127		30%
Food Supplies	110,000	98,325	110,000	105,821	110,000	27,107		25%
Custodians	45,000	41,614	45,000	56,723	57,000	28,921		51%
Supplies	2,000	4,024	4,000	4,379	4,000	-		0%
	<u>242,000</u>	<u>226,598</u>	<u>244,000</u>	<u>253,672</u>	<u>257,000</u>	<u>82,855</u>		<u>32%</u>
Expenditures - Fixed								
Admin Salaries	110,000	98,867	110,000	106,487	110,000	48,626		44%
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	8,525		39%
Heat	40,000	33,208	40,000	31,736	35,000	14,954		43%
Telephone & other Utilities	11,500	16,554	18,000	14,757	18,000	5,930		33%
Contracted Services	10,000	11,634	10,000	7,271	10,000	10,601		106%
Maintenance	23,000	27,962	22,000	41,188	26,000	11,577		45%
Public Works Charges	11,000	15,885	11,000	13,168	13,000	8,486		65%
	<u>213,500</u>	<u>211,511</u>	<u>219,000</u>	<u>223,126</u>	<u>222,000</u>	<u>96,699</u>		<u>44%</u>
Total Expenses	<u>455,500</u>	<u>438,109</u>	<u>463,000</u>	<u>476,799</u>	<u>479,000</u>	<u>179,554</u>		<u>37%</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>(76,427)</u>		<u>255%</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>(22,212)</u>		<u>89%</u>
Lakeview Park Road								
Road maintenance	5,000	386	5,000	5,568	5,000	2,087		42%
NET	<u>(34,600)</u>	<u>28,399</u>	<u>(33,800)</u>	<u>32,446</u>	<u>(30,000)</u>	<u>(24,299)</u>		

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

	2023	2024	2024	Draft	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	-	-	-
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	39,003	10%
Museum Painting	-	10,000	-	70,000	-	0%
Parking Study	-	30,000	34,605	5,000	6,630	133%
Photocopier	-	15,000	12,305	-	-	-
Town hall renovations	1,315,781	20,000	-	-	-	-
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>87,272</u>	<u>13%</u>
CLEC						
Alternate Heat Source	-	50,000	23,046	-	-	-
Carpet / Flooring	10,285	8,000	-	12,000	-	0%
Exterior Building Paint	-	15,000	-	-	-	-
Electrical (CLEC)	-	5,000	-	-	-	-
Fireplace insert	-	-	-	-	-	-
Clec Renovations	-	5,000	-	24,000	-	0%
Mattresses	-	-	-	5,000	-	0%
Septic System	23,903	-	-	5,000	-	0%
Trail Improvements	-	-	-	25,000	700	3%
	<u>34,188</u>	<u>83,000</u>	<u>23,046</u>	<u>71,000</u>	<u>700</u>	<u>1%</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	-	0%
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>-</u>	<u>0%</u>

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

	2023	2024	2024	Draft	2025	2025
	YTD Actual	Budget	YTD Actual	2025	YTD Actual	2025
				Budget		Var
Public Works						
Crane/dump Truck	-	250,000	-	265,000	255,091	96%
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	3,462	1%
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	125	0%
PW Office Building upgrade	-	500,000	-	600,000	3,778	1%
Recycling/bear resistant totes	-	200,000	182,509	95,000	6,880	7%
Sidewalks	42,544	50,000	-	50,000	-	0%
Small tools	1,886	5,000	2,980	10,000	2,099	21%
Stormwater planning study	-	15,000	-	-	-	-
Storm upgrades	-	-	-	50,000	2,091	4%
	274,355	1,530,000	343,781	1,787,000	340,402	19%
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	-	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	-	0%
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	-	0%
Total General Capital	2,065,325	3,174,488	1,226,420	3,199,000	428,374	13%

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

	2023	2024	2024	Draft	2025	2025
	YTD Actual	Budget	YTD Actual	2025	YTD Actual	%
				Budget		
Revenues						
User Rates	627,528	629,000	644,649	658,000	656,589	100%
Connection Fees	45,745	2,250	31,795	4,000	840	21%
Penalties And Other Interest	4,670	4,000	5,036	5,000	-	0%
Sani Disposal Revenues	16,212	16,000	36,735	37,000	10,380	28%
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	1,257,684	52%
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	56,163	33%
Connections Maintenance	5,238	8,000	5,247	8,000	490	6%
Chlorination	11,403	15,000	8,699	15,000	4,089	27%
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	3,489	35%
Sewer Flushing	10,225	10,000	6,913	10,000	1,648	16%
Sewer Pump Maintenance	104,307	75,000	45,065	75,000	26,846	36%
Sewer Lagoon Maintenance	143,223	120,000	172,791	175,000	101,461	58%
Amortization - Sewer Fund	116,509	-	123,046	-	-	-
Transfer to Surplus	-	-	-	-	-	-
Capital	-	1,750,000	277,539	1,825,000	487,769	27%
	774,621	2,328,000	1,092,867	2,550,000	940,483	37%
Surplus(Deficit)	376,269	-	299,587	(130,725)	317,201	
SEWER CAPITAL						
Liftstation Upgrades	-	100,000	-	100,000	-	0%
Sani Disposal Pay to Use System	-	15,000	12,661	-	-	-
Sanitary RoW Maintenance	-	-	-	50,000	-	0%
Sanitary Line 35 North Shore Rd	-	-	-	55,000	-	0%
Sewer I&I	-	135,000	-	120,000	-	0%
Sewer Treatment Plant Upgrades	-	1,500,000	264,878	1,500,000	487,769	33%
	-	1,750,000	277,539	1,825,000	487,769	27%

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

	2023	2024	2024	Draft	2025	2025
	YTD Actual	Budget	YTD Actual	2025	YTD Actual	2025
				Budget		%
Revenues						
User Rates	750,358	755,000	782,686	795,000	795,558	100%
Connection Fees	58,235	2,900	54,725	5,000	15,795	316%
Fire Hydrant Installation & other	21,816	9,000	19,001	10,000	14,200	142%
Other Penalties And Interest	6,143	5,000	6,500	6,000	278	5%
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>1,476,281</u>	<u>99%</u>
Expenditures						
Administration	1,487	3,500	1,550	3,500	50	1%
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	630	21%
General Maintenance	80,676	100,000	124,280	115,000	39,147	34%
Hydrants	28,033	26,000	4,934	26,000	-	0%
New Connections	2,649	10,000	3,415	10,000	1,552	16%
Connection Maintenance	67,587	75,000	69,348	75,000	32,090	43%
Water Meters	46,982	40,000	23,511	35,000	28,709	82%
Pump House Maintenance	45,578	60,000	46,279	50,000	15,228	30%
Booster Pumps Maintenance	6,230	12,000	5,933	12,000	2,965	25%
Slopes water pump station	9,191	10,000	8,438	10,000	5,130	51%
Water treatment plant	242,717	260,000	249,997	260,000	140,332	54%
Contribution to LCFN water reservoir	-	-	-	731,000	-	0%
Amortization - Water Fund	416,946	-	424,538	-	-	-
Transfer to surplus	-	67,000	-	-	-	-
Capital	24,707	300,000	40,209	435,000	92,624	21%
	<u>1,274,601</u>	<u>1,350,000</u>	<u>1,369,185</u>	<u>2,153,000</u>	<u>733,271</u>	<u>34%</u>
Surplus(Deficit)	<u>172,057</u>	<u>-</u>	<u>64,727</u>	<u>(663,000)</u>	<u>743,010</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	91,274	5%
	<u>24,707</u>	<u>300,000</u>	<u>40,209</u>	<u>435,000</u>	<u>92,624</u>	<u>13%</u>