



TOWN OF LAKE COWICHAN

Finance and Administration Committee

Tuesday, January 10th, 2017 at 5:00 p.m. – Council Chambers

AGENDA

1. **CALL TO ORDER**

Page #

INTRODUCTION OF LATE ITEMS (if applicable)

2. **APPROVAL OF AGENDA**

3. **BUSINESS ARISING AND UNFINISHED BUSINESS**

Ongoing Items Still Being Addressed:

(a) Municipal Hall Upgrades- Update.

4. **DELEGATIONS AND REPRESENTATIONS**

(a) Rick Gillie and Wendy Elliott re: Bylaw infractions.

(b) Shawn Swarbrick, Stantec, Re: Preliminary design submission for the Water Treatment Plant.

5. **CORRESPONDENCE**

None.

6. **REPORTS**

(a) Director of Finance re: Financial Report for Period ending December 31st, 2016.

(b) Building Inspector re: Building Permits for December, 2016.

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7. **NEW BUSINESS**

(a) Fees and Charges for Services Rates (Schedules from Bylaw 985-2016)

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8. **NOTICES OF MOTION**

9. **PUBLIC RELATIONS ITEMS**

10. **MEDIA/PUBLIC QUESTION PERIOD**

11. **ADJOURNMENT**

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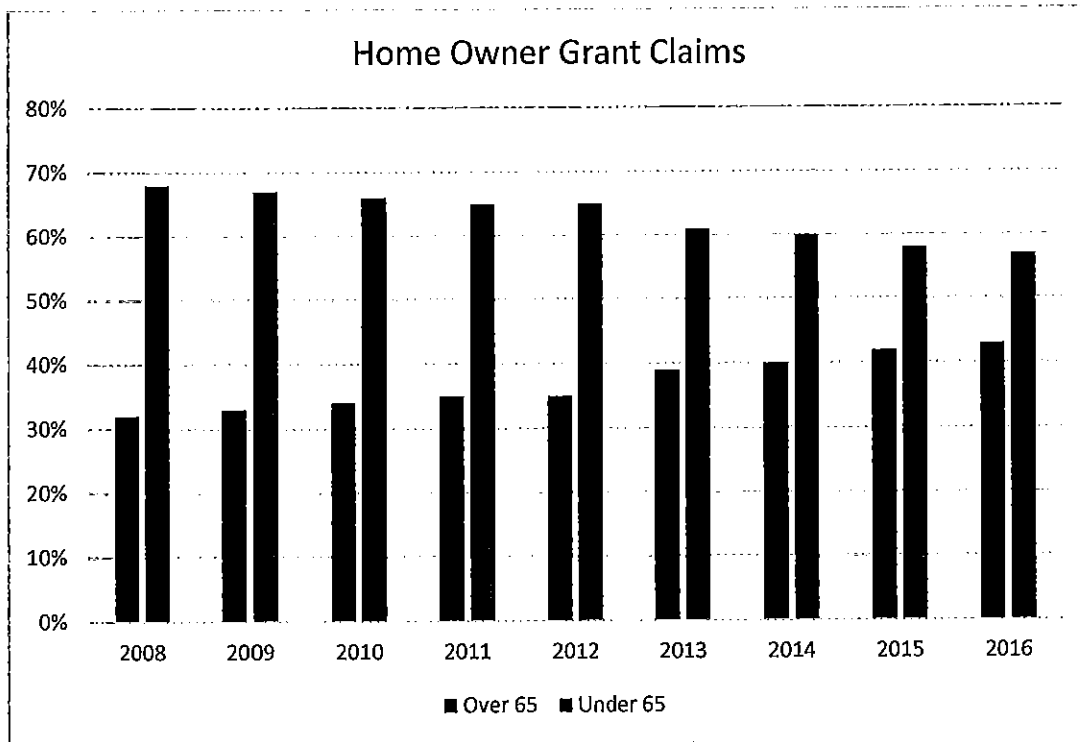
TO: Chief Administrative Officer
FROM: Director of Finance
DATE: January 6, 2017
SUBJECT: Financial Report for the Year Ending December 31, 2016

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

Point of Note

- Surplus is overstated due to outstanding accounts payable and year end adjustments. Invoices have yet to be received and processed and other expenses such as the December Fire Department incident report.
- Accruals for items such as vacation, sick, and banked time have not yet been adjusted. The next payroll will include one week of 2016 payroll costs.
- Lakeview Park Campground will end the year in a surplus balance. Revenue from reservations exceeded budget by 14% and expenses also exceeded budget. Additional expenses for 2016 are still outstanding.
- The Education Centre is currently showing a loss. The loss will be higher than presented in these financial statements also due to outstanding payables. The loss will hopefully be lower than budget.
- The Town office processed a total of 1,044 home owner grants in 2016 (1010 – 2015).
 - Since 2008 the number of HOG claims for persons over 65 have increased from 32% to 43% of the total claims.
 - During this period the number of claim for person 65 and under have decreased by 11% (from 68% to 57%)

This is shown in the table below:



Ronnie Gill, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Summary

	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
REVENUES						
Taxes	1,817,278	1,875,649	1,871,701	1,937,031	1,934,154	100%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	49,282	49,310	48,514	48,600	48,747	100%
Penalties and Interest on Taxes	82,528	60,000	75,768	62,000	76,254	123%
Business Licences	17,375	17,000	17,750	17,000	18,175	107%
Building and Other Permits	17,660	13,200	20,191	14,200	48,026	338%
Storm Drain Connection Fees	180	-	210	-	640	-
Dog Tags and Fines	4,385	4,000	4,120	3,900	3,610	93%
Interest on Investments	41,942	20,000	41,405	20,000	54,671	273%
Fire Service to CVRD	165,532	189,012	189,012	216,658	216,658	100%
Garbage Revenues	338,945	366,000	368,636	367,500	371,519	101%
Lakeview Revenues	166,612	153,000	182,747	159,000	181,951	114%
Sale of Assets	870	-	31,054	-	52,856	-
Public Works Revenues	8,036	-	4,707	-	1,400	-
Fire Department Revenues	1,000	-	19,634	-	(1,292)	-
Other Revenue	13,371	8,800	339,335	9,750	68,027	698%
Ambulance Building Lease	44,659	44,830	44,829	45,000	44,829	100%
Public Health Lease	16,100	16,100	16,100	16,100	16,359	102%
Clec Revenues	368,965	395,200	422,890	396,200	414,471	105%
Unconditional Transfers	302,816	474,837	474,974	443,800	456,948	103%
Conditional Transfers	367,449	419,170	64,420	347,355	20,740	6%
Transfers From Reserve Funds	356,721	-	-	200,000	-	0%
Transfers From Building Reserve	-	700,000	-	750,000	-	0%
Transfer From Fire Dept Reserves	150,000	-	-	-	-	-
Transfer From Statutory Reserves	-	-	-	200,000	-	0%
Transfer from Parks Dedication Reser	-	-	-	-	21,350	-
Short term debt	144,860	-	-	-	-	-
Prior year Surplus	-	-	-	425,381	-	0%
Police Tax Levy	133,348	133,407	137,228	133,407	137,400	103%
Library Levy	116,126	119,314	119,314	123,852	123,852	100%
Collections For Other Govts.	2,087,106	2,148,493	2,163,113	2,125,350	2,112,124	99%
	6,813,147	7,207,322	6,657,651	8,062,084	6,423,470	80%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Summary

	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
EXPENDITURES						
General Government Services	468,742	544,700	484,842	535,550	451,061	84%
Fire Department	241,119	294,200	275,789	321,800	286,195	89%
Police Force	133,349	133,407	137,228	133,407	137,400	103%
Bylaw Enforcement & Other	48,436	67,000	48,767	67,000	48,461	72%
Public Works Administration	125,270	119,500	91,761	126,700	114,499	90%
Public Works Roads	367,202	428,500	332,615	428,500	308,927	72%
Public Works - Equipment & Other	(121,809)	-	(157,353)	-	(111,500)	-
Garbage Expenses	350,916	359,500	370,081	383,000	372,838	97%
Planning, Health & Other	35,666	79,750	48,673	55,100	35,692	65%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	16,617	13,600	17,024	22,000	19,993	91%
Parks	200,294	239,000	209,793	240,400	200,702	83%
Lakeview Park	142,283	152,900	146,810	159,000	168,094	106%
CLEC Expense	437,834	430,700	432,171	431,700	468,094	108%
Lakeview Road	1,540	11,000	2,754	10,000	-	0%
Transfer To Library	116,128	119,314	119,314	123,852	123,852	100%
Capital	1,616,603	1,741,758	856,675	2,569,725	787,037	31%
Debt Charges - Interest	2,146	3,000	1,852	3,000	2,562	85%
Debt Payments - Fire	191,250	200,000	175,110	200,000	176,211	88%
Amortization	514,621	-	550,331	-	-	-
Transfers To Reserve Funds	235,844	121,000	324,743	126,000	125,000	99%
Transfer Equip. Recovery to Reserve	-	-	-	-	-	-
Transfer To Surplus	-	-	-	-	-	-
Transfers To Other Governments	2,087,106	2,148,493	2,163,113	2,125,350	2,112,047	99%
	7,211,154	7,207,322	6,632,093	8,062,084	5,827,166	72%
Surplus(Deficit)	(398,007)	-	25,558	0	596,304	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of General Government Expenses

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
General Government Services						
Mayor and Council Indemnities	59,017	68,000	68,000	69,500	69,360	100%
Mayor and Council Expenses	33,481	41,500	30,304	41,500	32,753	79%
Mildred Child Annex	3,373	4,400	2,556	2,600	2,131	82%
Municipal Hall	17,353	21,000	16,371	21,150	16,860	80%
Office Wages	410,356	413,520	393,621	414,000	419,351	101%
Office Expenses	33,403	56,480	29,035	56,100	47,816	85%
Data Processing	20,771	22,000	20,466	22,200	21,760	98%
Legal Expense	7,369	15,000	9,215	15,000	25,688	171%
Audit	10,500	26,000	23,792	26,000	16,748	64%
Elections	4,779	2,000	-	2,000	-	0%
Insurance	53,623	72,000	49,638	72,000	49,758	69%
Grants-in-aid	6,199	5,500	6,115	5,500	3,235	59%
Ohtaki expense	5,251	7,000	5,059	7,000	3,885	55%
Ohtaki recoveries	(85)	-	-	-	(56)	-
Payroll Benefits Clearing	13,583	-	40,370	-	(39,227)	-
Insurance and administration recovery	(210,230)	(209,700)	(209,700)	(219,000)	(219,000)	100%
	468,742	544,700	484,842	535,550	451,061	84%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Protective Services Expenses

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Fire Department						
Firefighters indemnities	82,944	89,000	101,748	95,000	108,258	114%
Other Wage Costs	16,786	15,000	17,183	15,000	16,962	113%
Town Administration	7,785	7,500	7,500	8,000	8,000	100%
Fire Hall Operations and Maint.	47,354	44,200	45,413	45,200	38,930	86%
Miscellaneous Operations	30,741	48,700	51,391	67,900	36,865	54%
Training	14,788	24,000	12,996	24,000	24,172	101%
Fire Vehicles & Equipment	40,720	65,800	39,557	66,700	53,009	79%
	241,119	294,200	275,789	321,800	286,195	89%

Bylaw Enforcement & Other

Emergency Measures	-	7,000	-	7,000	-	0%
Bylaw Enforcement/Animal Control	15,683	20,000	14,906	20,000	15,078	75%
Building Inspection	32,753	40,000	33,861	40,000	33,383	83%
	48,436	67,000	48,767	67,000	48,461	72%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Public Works Expenses

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
PW Administration						
Shop and Yard	43,648	44,300	32,315	44,300	30,034	68%
PW Admin Wages	212,502	210,000	199,001	210,000	204,558	97%
PW Admin Other	5,244	14,700	4,287	14,700	5,083	35%
Safety and Training	13,865	15,800	21,458	16,300	33,424	205%
Office Administration Charge	13,585	14,200	14,200	14,300	14,300	100%
Recovery from Utilities	(163,575)	(179,500)	(179,500)	(172,900)	(172,900)	100%
	125,270	119,500	91,761	126,700	114,499	90%
Equipment Costs						
Equipment	141,210	-	32,614	-	57,555	-
Equipment Allocations	(263,019)	-	(189,967)	-	(169,266)	-
	(121,809)	-	(157,353)	-	(111,711)	-
Other Costs						
Billable Outside Jobs	-	-	(0)	-	211	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	-	-	(0)	-	211	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Public Works Expenses

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Road Maintenance						
Banners	8,596	9,000	2,475	9,000	370	4%
Boulevards	30,604	31,000	54,719	31,000	42,398	137%
Crack Sealing	-	10,000	7,880	10,000	-	0%
Dangerous Trees	5,215	13,000	9,826	13,000	8,795	68%
Ditches & Culverts	14,213	15,000	2,618	15,000	1,930	13%
Dust Control	2,180	4,000	2,267	4,000	1,734	43%
Landscaping	16,006	15,400	2,981	15,400	7,654	50%
Litter Control	15,695	9,000	9,714	16,000	15,787	99%
Marking	14,723	10,000	15,063	10,000	14,348	143%
Mowing	20,974	13,000	5,943	13,000	1,822	14%
Patching	9,996	15,000	10,263	15,000	10,836	72%
Roads-other	19,455	13,700	15,907	13,700	3,076	22%
Seasonal decoration	11,616	12,000	14,588	12,000	11,430	95%
Shoulders	6,639	14,000	6,587	14,000	6,354	45%
Sidewalks	15,670	16,000	19,828	16,000	16,617	104%
Signs	9,411	18,000	7,078	11,000	7,707	70%
Snow removal	14,224	50,000	5,015	50,000	22,028	44%
Storm Drains & Catch Basins	42,165	50,000	38,298	50,000	40,666	81%
Street Lighting	78,326	79,000	72,591	79,000	70,625	89%
Street Sweeping	10,612	11,000	8,576	11,000	4,349	40%
Office Administration Charge	20,880	20,400	20,400	20,400	20,400	100%
	367,202	428,500	332,615	428,500	308,927	72%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Garbage Collection

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Garbage Collection						
Revenues						
Regular collections	305,534	308,000	309,926	310,000	311,422	100%
Toter rentals	3,753	4,000	3,804	3,500	4,140	118%
Penalties	4,137	4,000	4,125	4,000	3,804	95%
Recycling	25,522	50,000	50,781	50,000	52,153	104%
	338,945	366,000	368,636	367,500	371,519	101%
Expenditures						
Regular collection costs	202,400	191,000	237,936	237,000	236,702	100%
Special collections	-	-	-	-	-	-
Office Administration Charges	15,850	16,000	16,000	17,100	17,100	100%
PW Administration Charges	22,190	22,500	22,500	23,900	23,900	100%
Tipping Fees	72,156	80,000	54,775	60,000	55,933	93%
Recycling costs	38,320	50,000	38,870	45,000	39,204	87%
	350,916	359,500	370,081	383,000	372,838	97%
Net	(11,971)	6,500	(1,445)	(15,500)	(1,319)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Other Development Services

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Public Health						
Ambulance Building Lease	44,659	44,830	44,829	45,000	44,829	100%
Public Health Lease	16,100	16,100	16,100	16,100	16,359	102%
Public Health Expenses	<u>10,497</u>	<u>13,400</u>	<u>7,689</u>	<u>13,500</u>	<u>7,728</u>	57%
NET	<u>50,262</u>	<u>47,530</u>	<u>53,240</u>	<u>47,600</u>	<u>53,460</u>	112%
Planning						
Planning and Zoning Expenses	<u>23,012</u>	<u>32,500</u>	<u>15,386</u>	<u>32,500</u>	<u>22,780</u>	70%
Other Functions						
Town Economic Development	-	8,500	2,120	3,500	1,245	36%
Age Friendly Grant	-	19,850	19,715	-	-	-
BC Healthy Communities	2,491	-	-	-	-	-
BC Healthy Communities Grant	(2,491)	-	-	-	-	-
Pacific Marine Circle Route	-	1,000	-	1,000	-	0%
Heritage Advisory	2,157	1,500	717	1,500	860	57%
Trail signage	-	-	-	-	-	-
Cowichan Aquatic Centre	-	3,000	3,046	3,100	3,079	99%
Neighbourhood of learning	-	-	-	-	-	-
	<u>2,157</u>	<u>33,850</u>	<u>25,598</u>	<u>9,100</u>	<u>5,184</u>	57%
Total Development Services Expenses	<u>35,666</u>	<u>79,750</u>	<u>48,673</u>	<u>55,100</u>	<u>35,692</u>	65%
Centennial Hall						
	-	-	-	-	-	-
Info Centre						
PW Labour	612	3,000	968	2,500	1,020	41%
Water, Sewer & Garbage	1,207	1,200	1,216	700	647	92%
Other Expenses	14,798	9,400	14,841	20,000	19,526	98%
PW Recoveries	-	-	-	(1,200)	(1,200)	100%
	<u>16,617</u>	<u>13,600</u>	<u>17,024</u>	<u>22,000</u>	<u>19,993</u>	91%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Parks

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Parks						
Beaver Park	31	500	31	500	-	0%
Bell Tower School	2,388	2,400	1,378	2,400	1,320	55%
Centennial Park	23,062	24,000	23,971	24,000	11,512	48%
Central Park	19,367	19,000	16,593	19,000	17,008	90%
Civic Square	2,281	5,000	929	2,500	1,005	40%
Communities in Bloom	1,418	3,000	379	3,000	36	1%
Community Garden	2,043	1,500	1,388	1,500	8,654	577%
Cougar Sign Landscaping	1,499	3,000	2,687	3,000	2,632	88%
Dashwood Park	231	1,200	672	1,200	364	30%
Entrance Sign	7,844	10,000	12,622	10,000	8,039	80%
Footbridge	5,868	4,000	4,771	4,500	4,220	94%
Footpath maintenance	3,406	2,000	1,506	2,000	357	18%
Forest Ranger Building	1,644	2,000	1,091	1,400	1,685	120%
Gillespie Park	488	1,000	608	1,000	1,242	124%
Greendale Park	1,720	5,000	7,576	5,700	2,410	42%
Heritage Garden	3,293	5,000	4,089	5,000	5,344	107%
Kaatza Museum	8,951	10,000	6,772	10,000	6,788	68%
King George Roundabout Park	3,623	10,000	5,842	10,000	20,258	203%
Lakedays Preparation	1,619	2,000	1,863	2,000	1,511	76%
Marina Park	1,965	2,000	2,713	1,700	1,935	114%
Memorial Park	3,790	6,000	6,907	6,500	4,332	67%
Ohtaki Park/Kasapi Center	1,289	15,000	2,807	15,000	4,462	30%
Park Bench Maintenance	8,495	5,000	5,537	5,000	3,299	66%
Parks General	16,719	16,000	14,969	16,000	14,560	91%
Parkstone Park	912	2,000	830	2,000	889	44%
Joginder Bains Park - Point Ideal	3,438	3,500	1,585	3,500	1,748	50%
Ravine Park	-	500	-	500	-	0%
Riverside Park	5,945	5,500	5,721	5,900	4,882	83%
Sahtlam Park	1,072	3,000	1,885	2,500	1,488	60%
Saywell Park	24,709	20,000	19,623	20,000	13,638	68%
Seniors Centre	773	1,000	2,711	2,100	1,384	66%
Ted Burns Nature Preserve	121	1,000	323	1,000	769	77%
Tennis Courts	883	1,000	941	1,000	4,542	454%
Town Square	930	3,000	11,227	3,000	6,582	219%
Trans Canada Trail	6,930	5,000	2,493	5,000	3,741	75%
Trestle Walkway	1,968	3,000	1,874	3,000	733	24%
Vandalism	988	5,000	874	5,000	2,944	59%
Washrooms	12,363	13,000	13,020	15,000	16,074	107%
Winter Park	3,527	6,500	7,588	7,000	7,314	104%
Office Administration Charge	12,700	11,400	11,400	11,000	11,000	100%
	200,294	239,000	209,793	240,400	200,702	83%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Parks

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Lakeview Park						
Reservations	106,818	104,000	120,276	110,000	125,224	114%
Walk Ins	28,034	22,000	29,457	22,000	23,687	108%
Power Fees	19,623	18,000	21,416	18,000	20,475	114%
Propane	-	-	-	-	-	-
Wood and ice sales	5,005	3,000	3,556	3,000	6,433	214%
Operating Grant	-	-	-	-	-	-
Other Revenue	-	-	-	-	52	-
Moorage	7,132	6,000	8,042	6,000	6,081	101%
	<u>166,612</u>	<u>153,000</u>	<u>182,747</u>	<u>159,000</u>	<u>181,951</u>	<u>114%</u>
Office Administration Charge	7,185	7,300	7,300	7,600	7,600	100%
CLEC Admin Charges	30,000	30,000	30,000	30,000	30,000	100%
Summer Student Wages	35,708	40,000	42,923	45,000	54,629	121%
Maintenance Wages	7,031	6,000	4,861	6,000	6,094	102%
Contracted Services	3,926	6,500	9,822	10,000	10,381	104%
PW Labour	86	500	849	1,000	1,201	120%
Hydro and Electricity	6,772	7,200	6,418	7,600	8,107	107%
Materials and Supplies	18,502	15,000	10,822	15,000	12,910	86%
Other Expenses	7,735	5,900	8,246	7,400	7,849	106%
Water, Sewer & Garbage	9,921	7,800	9,948	7,800	9,978	128%
Park Attendant/ Security	11,098	18,000	10,472	15,000	15,139	101%
Public Works Charges	97	700	263	500	1,312	262%
Telephone	2,944	4,000	3,136	4,000	2,894	72%
Equipment allocations	1,278	4,000	1,751	2,100	-	0%
	<u>142,283</u>	<u>152,900</u>	<u>146,810</u>	<u>159,000</u>	<u>168,094</u>	<u>106%</u>
Net	<u>24,329</u>	<u>100</u>	<u>35,937</u>	<u>-</u>	<u>13,857</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of CLEC

	2014 Actuals	2015 Budget	2015 Actuals	2016 Budget	2016 Actuals	2016 %
Revenues						
Group Revenues	361,188	385,000	417,090	390,000	402,683	103%
Programming revenues	2,578	5,000	-	1,000	6,588	659%
Rental Income	5,200	5,200	5,200	5,200	5,200	100%
JCP	-	-	600	-	-	-
	<u>368,965</u>	<u>395,200</u>	<u>422,890</u>	<u>396,200</u>	<u>414,471</u>	<u>105%</u>
Expenditures - Variable						
Program Services	10,796	10,000	8,662	10,000	7,831	78%
Kitchen Wages	70,655	70,000	76,563	70,000	72,426	103%
Food Supplies	58,477	60,000	67,394	60,000	74,281	124%
Custodians	27,785	30,000	32,046	30,000	34,266	114%
Equipment	-	-	-	-	-	-
Supplies	3,976	4,000	2,499	4,000	3,223	81%
	<u>171,689</u>	<u>174,000</u>	<u>187,164</u>	<u>174,000</u>	<u>192,027</u>	<u>110%</u>
Expenditures - Fixed						
Admin Salaries	174,718	180,000	164,005	180,000	178,138	99%
Wage Recoveries	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	100%
Housing Allowance	5,200	5,200	5,200	5,200	5,200	100%
Town Administration	19,135	20,000	20,000	21,000	21,000	100%
Electricity	18,439	19,000	17,749	19,000	19,198	101%
Heat	20,080	19,000	9,161	19,000	10,303	54%
Telephone & other Utilities	9,196	9,300	9,815	9,300	9,275	100%
Bad Debts	-	-	-	-	-	-
Advertising	-	2,000	-	1,000	-	0%
Contracted Services	7,472	5,000	15,191	6,000	17,814	297%
Maintenance	36,410	21,000	30,831	21,000	29,674	141%
Public Works Charges	5,496	6,000	3,017	6,000	13,562	226%
Miscellaneous Operations	-	200	38	200	1,903	952%
	<u>266,145</u>	<u>256,700</u>	<u>245,007</u>	<u>257,700</u>	<u>276,067</u>	<u>107%</u>
Total Expenses	<u>437,834</u>	<u>430,700</u>	<u>432,171</u>	<u>431,700</u>	<u>468,094</u>	<u>108%</u>
NET CLEC OPERATIONS	<u>(68,868)</u>	<u>(35,500)</u>	<u>(9,281)</u>	<u>(35,500)</u>	<u>(53,623)</u>	
NET LAKEVIEW AND CLEC	<u>(44,539)</u>	<u>(35,400)</u>	<u>26,656</u>	<u>(35,500)</u>	<u>(39,767)</u>	
Lakeview Park Road						
Road maintenance	1,540	11,000	2,754	10,000	-	13%
NET	<u>(46,079)</u>	<u>(46,400)</u>	<u>23,902</u>	<u>(45,500)</u>	<u>(39,767)</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Capital Expenses

	2014 Budget	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 Var
General							
Hazmat Inventory	-	-	20,000	16,770	40,000	10,856	27%
Asset appraisal - Insurance	-	-	-	-	10,000	-	0%
Computer Equipment	5,000	2,280	10,000	-	12,000	-	0%
Health Unit Repairs	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	5,000	-	0%
Land Purchase	-	5,359	32,378	379,129	40,000	22,665	57%
Office Improvements	-	-	-	-	-	-	-
Town hall renovations	950,000	4,862	1,000,000	39,991	1,300,000	136,678	11%
Museum Roof	-	-	-	-	-	-	-
	<u>955,000</u>	<u>12,501</u>	<u>1,062,378</u>	<u>435,890</u>	<u>1,407,000</u>	<u>170,199</u>	<u>12%</u>

CLEC

Clec Windows	-	-	25,000	-	34,000	19,789	58%
Clec Roofing	15,000	-	17,000	7,500	16,000	34,771	217%
Clec Renovations	-	-	20,000	2,118	10,000	6,276	63%
Defibrillators	2,000	-	4,000	4,249	-	-	-
Electrical upgrades	20,000	-	-	-	12,300	25,076	204%
Matresses	-	-	-	-	-	-	-
Linens Etc.	-	-	-	-	-	-	-
Concrete patio/deck renovation	10,000	9,594	13,500	8,500	-	-	-
	<u>47,000</u>	<u>9,594</u>	<u>79,500</u>	<u>22,367</u>	<u>72,300</u>	<u>85,912</u>	<u>119%</u>

Fire Department

Air Shoring	5,000	5,350	5,000	2,675	-	-	-
Computer Equipment Mobile CAD	5,000	840	-	-	-	-	-
Data Administration	5,000	1,000	-	-	5,000	1,726	35%
Compressor fan - firehall	-	-	4,000	2,449	-	-	-
Exhaust Nedermon damage #10	3,000	3,928	-	-	-	-	-
Fire/Rescue Truck	245,000	254,860	-	-	-	-	-
SCBA Packs	-	-	-	-	-	-	-
Heat Pump/Generator Replacement	-	-	15,000	-	15,000	-	0%
Inventory-Fire trucks and equipment	-	-	-	-	-	-	-
Misc Fire Equipment	7,000	8,404	3,000	6,644	3,000	5,173	172%
Pagers	-	-	-	-	6,000	-	0%
Bi-yearly business inspection / Preplans for Buildings	5,000	-	-	-	5,000	-	0%
Projector screen/color printer	2,800	1,298	-	-	-	-	-
Rescue boat	-	-	-	-	-	-	-
ATV Truck Pump	-	-	-	-	8,000	8,193	102%
Repaint Firehall	-	-	5,000	7,900	5,000	6,800	136%
Thermal Camera	-	-	6,000	7,865	-	-	-
Turnout Gear Dryer - Cap	-	-	10,000	8,951	-	-	-
Training Ground Facilities	-	-	-	-	10,000	-	0%
Truck purchase	55,000	57,233	-	-	-	-	-
Tools and Equipment	6,000	9,878	6,000	6,079	3,000	9,318	311%
Holmatro upgrade and used pump	-	-	-	-	-	-	-
Hoses and valving	8,000	3,275	8,000	6,133	8,000	15,210	190%
Ventilation fan	3,000	-	-	-	-	-	-
	<u>349,800</u>	<u>346,065</u>	<u>62,000</u>	<u>48,695</u>	<u>68,000</u>	<u>46,420</u>	<u>68%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
General Fund - Schedule of Capital Expenses

	2014 Budget	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 Var
Public Works							
Equipment Purchase	440,000	356,721	-	-	200,000	-	0%
Computer Equip/Software - Cap	-	-	-	-	-	-	-
Computer Software	11,500	-	-	-	-	-	-
Annual Paving Program	45,000	-	190,000	129,681	-	-	-
North Shore Rd Engineering	-	-	40,000	5,033	10,000	-	0%
Organic Waste Containers	140,000	114,687	-	-	-	-	-
Pedestrian Crosswalks	-	-	-	-	-	-	-
PW Truck Shelter - Cap	-	-	10,000	-	15,000	10,371	69%
Sidewalks	-	-	40,000	13,254	50,000	35,547	71%
Signs - Capital	30,000	15,255	50,000	15,207	60,000	64,418	107%
South Shore Road Improvements	180,000	176,902	-	-	-	-	-
South Shore Rd Landscaping/Irrigation	-	-	-	-	-	-	-
Renfrew Town Square	480,000	499,349	-	-	-	-	-
Stormwater Mapping	112,035	74,156	37,880	4,681	-	-	-
Small tools	15,000	8,716	5,000	2,558	10,000	2,131	21%
	<u>1,453,535</u>	<u>1,245,786</u>	<u>372,880</u>	<u>170,413</u>	<u>345,000</u>	<u>112,468</u>	<u>33%</u>
Lakeview Park							
JCP - Cap	-	-	-	-	-	-	-
Lakeview JCP Recoveries	-	-	-	-	-	-	-
JCP Recoveries - Cap	-	-	-	(30,122)	-	(14,467)	-
Resurfacing campsites - gravel/sand	-	-	3,000	-	10,000	3,334	33%
Floating walkway repairs	-	-	7,000	13,500	-	-	-
Lakeview Washrooms	15,000	-	30,000	13,102	60,000	27,863	46%
	<u>15,000</u>	<u>-</u>	<u>40,000</u>	<u>(3,521)</u>	<u>70,000</u>	<u>16,729</u>	<u>24%</u>
Parks							
Central Park Washroom/Stage	-	-	60,000	107,517	-	32,188	-
Centennial Park	30,000	2,658	25,000	18,531	10,000	7,961	80%
Little League	-	-	-	-	-	-	-
Misc Parks Capital	-	-	-	-	-	-	-
Marina Park Dock Repairs	-	-	-	-	20,000	18,000	90%
Park Benches	-	-	-	-	-	-	-
Centennial Park Upgrades	-	-	-	-	577,425	297,160	51%
Saywell Park Improvements	-	-	40,000	49,182	-	-	-
Saywell Park JCP	-	-	-	7,017	-	-	-
Saywell Park JCP Recoveries	-	-	-	-	-	-	-
Kaatza Museum JCP	-	-	-	603	-	-	-
	<u>30,000</u>	<u>2,658</u>	<u>125,000</u>	<u>182,830</u>	<u>607,425</u>	<u>355,309</u>	<u>58%</u>
Total General Capital	<u>2,850,335</u>	<u>1,616,603</u>	<u>1,741,758</u>	<u>856,675</u>	<u>2,569,725</u>	<u>787,037</u>	<u>31%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
Sewer Fund

	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
Revenues						
User Rates	428,719	430,000	434,229	434,000	434,026	100%
Connection Fees	180	500	2,710	700	3,542	506%
Penalties And Other Interest	4,979	4,500	4,895	4,600	4,750	103%
Sewer Facilities Grant	-	-	-	-	-	-
Conditional Grants	-	1,350,000	1,351,200	-	-	-
Debt	-	-	-	-	-	-
Parcel Tax	164,200	164,000	163,900	163,600	163,700	100%
Contribution from others	-	-	-	-	4,075	-
Transfer From Surplus	-	365,000	-	90,100	-	0%
	<u>598,079</u>	<u>2,314,000</u>	<u>1,956,934</u>	<u>693,000</u>	<u>610,093</u>	<u>88%</u>
Expenditures						
Administration	1,520	2,700	1,622	2,700	1,590	59%
Office Administration	47,340	47,300	47,300	54,000	54,000	100%
Consumption Rebates	1,463	1,500	838	1,500	275	18%
PW Administration	59,175	75,000	75,000	67,000	67,000	100%
Discounts	29,848	29,000	29,977	29,000	30,908	107%
General Maintenance	48,629	68,000	65,875	68,000	46,513	68%
Connections Maintenance	6,982	9,500	6,723	9,500	4,396	46%
Chlorination	6,571	8,000	7,593	8,000	7,275	91%
New Connections	4,414	8,000	276	4,000	-	0%
Sewer Flushing	6,015	6,500	7,120	6,500	29	0%
Sewer Pump Maintenance	25,709	46,500	40,957	46,500	36,881	79%
Sewer Lagoon Maintenance	41,309	92,000	89,846	91,300	62,061	68%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	56,078	-	74,943	-	-	-
Capital	37,367	1,920,000	1,558,464	305,000	91,855	30%
	<u>372,421</u>	<u>2,314,000</u>	<u>2,006,534</u>	<u>693,000</u>	<u>402,782</u>	<u>58%</u>
Surplus(Deficit)	<u>225,658</u>	<u>-</u>	<u>(49,600)</u>	<u>-</u>	<u>207,311</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
Sewer Fund

	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
<u>SEWER CAPITAL</u>						
Liftstation Upgrades	-	-	-	30,000	-	0%
Sewer I&I	10,141	220,000	21,550	175,000	82,658	47%
SEWER TREATMENT MISCELLANEOUS	-	-	-	-	-	-
SEWER TREATMENT CONSTRUCTION	27,226	1,700,000	1,536,914	100,000	9,197	9%
Wellington Sanitary Sewer	-	-	-	-	-	-
Riverside Force Main	-	-	-	-	-	-
	37,367	1,920,000	1,558,464	305,000	91,855	30%

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
Water Fund

	2014 Budget	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
Revenues							
User Rates	494,000	516,327	516,000	521,729	520,000	520,152	101%
Connection Fees	1,000	180	600	6,660	600	9,100	1110%
Fire Hydrant Installation & other	-	6,390	1,500	9,622	1,500	4,948	641%
Other Penalties And Interest	6,500	6,563	6,500	6,028	6,500	5,652	93%
Infrastructure Grant	-	-	71,327	-	1,200,000	-	0%
Debt	-	-	-	-	-	-	-
Parcel Tax	167,300	167,400	167,200	167,100	233,660	233,800	100%
Transfer From Surplus	-	-	19,413	-	153,000	-	0%
	<u>668,800</u>	<u>696,860</u>	<u>782,540</u>	<u>711,139</u>	<u>2,115,260</u>	<u>773,651</u>	<u>37%</u>
Expenditures							
Administration	3,400	1,138	3,400	1,060	3,400	1,810	53%
Office Administration	65,770	65,770	65,600	65,600	65,600	65,600	100%
PW Administration	82,210	82,210	82,000	82,000	82,000	82,000	100%
Consumption Rebates	1,500	1,463	1,500	838	1,500	275	18%
Discounts	36,000	36,023	36,000	36,215	37,800	37,864	100%
Safety and Training	4,500	364	4,500	6,405	4,500	3,578	80%
Chlorination	8,000	7,943	8,000	9,158	8,000	10,981	137%
Flushing	9,900	9,414	11,000	11,618	11,000	12,181	111%
Reservoir	4,500	1,474	4,500	4,161	4,500	3,149	70%
General Maintenance	89,000	65,335	89,000	83,099	89,000	76,338	86%
Hydrants	24,000	25,879	24,000	14,723	22,660	14,460	64%
New Connections	10,000	3,038	8,000	7,950	8,000	5,416	68%
Connection Maintenance	75,000	60,983	75,000	55,827	75,000	57,981	77%
Water Meters	6,000	4,822	6,000	11,322	6,200	10,253	165%
Pump House Maintenance	32,800	24,576	32,800	33,226	32,800	34,426	105%
Booster Pumps Maintenance	10,250	7,171	10,250	11,239	10,300	8,809	86%
Slopes water pump station	8,000	6,767	8,000	4,791	8,000	4,549	57%
Greendale Water Connection	6,000	2,782	6,000	3,469	5,000	7,760	155%
Transfer to surplus	100,970	-	-	-	-	-	-
Amortization - Water Fund	-	93,040	-	103,480	-	-	-
Capital	91,000	33,158	306,990	16,540	1,640,000	23,782	1%
	<u>668,800</u>	<u>533,351</u>	<u>782,540</u>	<u>562,721</u>	<u>2,115,260</u>	<u>461,214</u>	<u>22%</u>
Surplus(Deficit)	-	163,509	-	148,418	-	312,438	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - December 31, 2016
Water Fund

	2014 Budget	2014 YTD Actuals	2015 Budget	2015 YTD Actuals	2016 Budget	2016 YTD Actuals	2016 %
<u>WATER CAPITAL</u>							
Cowichan Lake Road Loop	-	-	-	-	-	-	-
Fire Hydrant Upgrades	15,000	-	-	-	-	-	-
Flow meter / recorder equipment	-	-	-	-	20,000	7,578	38%
Water metering	-	-	-	-	-	-	-
Water Modelling	6,000	5,053	-	-	-	-	-
Water Treatment Upgrade	50,000	17,660	200,000	16,540	1,600,000	16,204	1%
Watermain upgrades	-	-	106,990	-	20,000	-	0%
Wilson & Park Watermain	20,000	10,445	-	-	-	-	-
	<u>91,000</u>	<u>33,158</u>	<u>306,990</u>	<u>16,540</u>	<u>1,640,000</u>	<u>23,782</u>	<u>1%</u>



Building Report

TO: Chief Administrative Officer

SUBJECT: Building Permit Summary for the Month of DECEMBER

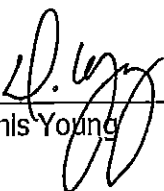
DATE: JAN. 3/17

FROM: Building Inspector

Applications

	Outstanding Permits		Applications Completed		Taken out in Current Month
	Previous Years'	Current Year	Previous Years'	Current Year	
Single Family Dwellings	2	24			2
Commercial	1	2		1	
Carport / garage		3			
Demolitions		2		1	
Renovations	4	9		1	1
Deck		5			
Lawn Sprinkler / Woodstove					
Relocated Home					
Other <u>SHEDS</u>		1			
TOTALS	7	46		3	3

Building Permit Fees	Value of construction	Permit fees
For the current month	259,233.00	3,997.00
Year to Date	3,821,983.00	47,345.60



 Dennis Young

TOWN OF LAKE COWICHAN**Schedule "A"**

(attached to and forming part of Bylaw No. 985-2016)

Lakeview Park Campground:

The following rates, inclusive of applicable taxes, apply to all rentals of camp sites in Lakeview Park:

• In-season site fee per night *	\$ 33.00
• Off-season site fee per night **	23.00
• Tenting site fee per night	20.00
• Serviced site fee - water and electrical services	9.00
Call-in Reservations booking fee (non-refundable) — per camp site per night to a maximum of 3 nights.	11.00
***Cancellations made at least 10 days prior to reservation date shall receive a refund of the campsite fee, less \$22 per site per reservation.	22.00
Additional person(s) 19 years and over in camp site per night	11.00
Additional vehicle per night	16.00
Moorage per night	16.00
Fire wood sales	6.00
Ice for resale	Cost plus \$ 1.00
Campsite clean-up fee	100.00
Daily rental of propane powered campfire unit (deposit required)	12.00

* a Site will accommodate the following:

- One to four persons 19 years of age or older. Additional fees for adults apply as set above.
- A maximum of eight persons including children (18 years of age and younger).
- Vehicles per Camp Site:
One vehicle and trailer. Either one (but not both) may be an RV.

A second vehicle (non-RV) may be allowed for the additional nightly charge of \$16.00. Additional Vehicle(s) and/or person(s) will be charged according to fees set above.

There will be NO exceptions to Camp Site size and vehicle numbers.

** Off-Season is from the end of the Labour Day long weekend in September, to prior to the May long weekend.

*** Cancellations made less than 10 (ten) days prior to reservation date will receive no refund.

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TOWN OF LAKE COWICHAN**Schedule "B"**

(attached to and forming part of Bylaw No. 985-2016)

Cowichan Lake Outdoor Education Centre

The following rates, exclusive of applicable taxes, apply to all rentals of space at the Cowichan Lake Outdoor Education Centre:

		<u>Off-Season</u>	<u>In Season</u> July & August
Adult	per person, double occupancy, inclusive of 3 meals and overnight accommodation, minimum group size 20	\$ 111.00	\$ 120.00
School	per student, Inclusive of 3 meals and shared dormitory-style accommodation, no bedding provided, two and one-half day package inclusive of all on-site programmes.	179.00	194.00
Youth / School	3 meals and shared overnight accommodation, no bedding provided	73.00	80.00
Exclusive Day Use	per day, meals not included	675.00	1,450.00
Other Uses	Small meeting room	87.00	100.00
	Programming charges will be levied on a cost recovery basis	132.00	155.00



TOWN OF LAKE COWICHAN**Schedule "C"**

(attached to and forming part of Bylaw No. 985-2016)

The following charges, inclusive of taxes where applicable, apply:

Photocopies	8 ½" X 11"	\$ 0.75/page
	8 ½" X 14"	1.50/page
	11" X 17"	2.00/page
	Town documents	.50/page
Faxes	Outgoing	1.50/page
Email	Locate and send digital copy	5.00/document
	Produce digital copy	2.00/page
Maps	Zoning Map – Large	28.00
	Official Community Plan Map	28.00
	Town Street Map	28.00
Tax Certificates	(Except for those making a request under Section 249(1) of the <i>Community Charter</i>)	25.00
Tax Certificates	Commissioned through BC Online	15.00
Building Permit Register	Per Monthly Report	15.00
Zoning Compliance	Confirmation	100.00
Non Sufficient Funds	Per returned cheque	20.00
Mortgage Lenders bank fees	Recovery of bank charges (wire transfer fees) on property tax payments by mortgage companies	up to \$4.00/folio
Digital Property Tax Information	Per request made	100.00
Replicate Town Document	To recreate an original document	10.00
Garbage/organics totes:	80L	At cost – minimum 70.00
	120L	At cost – minimum 90.00



TOWN OF LAKE COWICHAN**Schedule "D"**

(attached to and forming part of Bylaw No. 985-2016)

Sign Fees

Sign fee	As per the sign bylaw	\$ 50.00
Portable sign fee	Sign placed in front of premises	25.00
Portable sign fee	Not fronting business or on public right of way	50.00
Wayfinding sign (Directional)	Business / company sign plate - cost varies depending on location	Max \$100 / year

Other Fees

Use of public facilities is as per Town Policies and Regulations, and fees are applicable for-profit entities.

Miscellaneous Development Fees

The following charges apply for all miscellaneous development applications:

Subdivision	Preliminary Subdivision – strata and fee simple lots (excludes parent lot if principal structures exist)	\$ 100.00 per lot
	Final Subdivision – strata and fee simple lots	250.00 per lot
Strata Conversion	Per unit	300.00

