



# TOWN OF LAKE COWICHAN

## Finance and Administration Committee

*Tuesday, April 10<sup>th</sup>, 2018 at 5:15 p.m. – Council Chambers*

### AGENDA

**1. CALL TO ORDER**

<b>Page #</b>
---------------

**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.
- (b) Columbarium Facility- Update.
- (c) Employment Code of Ethics.

**4. DELEGATIONS AND REPRESENTATIONS**

None.

**5. CORRESPONDENCE**

None.

**6. REPORTS**

- (a) Director of Finance re: Financial Report for the Period ending March 31<sup>st</sup>, 2018.
- (b) Building Inspector re: Building Permits for March, 2018.
- (c) Lake Cowichan Fire Department Incident Report for March, 2018.
- (d) Director of Finance re: Grants-in-aid for 2018.
- (e) CAO re: Update on Fire Siren

<b>3</b>
<b>21</b>
<b>F/C</b>
<b>22</b>
<b>F/C</b>

**7. NEW BUSINESS**

None.

**8. NOTICES OF MOTION**

**9. PUBLIC RELATIONS ITEMS**

**10. MEDIA/PUBLIC QUESTION PERIOD**

**11. ADJOURNMENT**

This Page is Intentionally Left Blank



# Memo

**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** April 6, 2018  
**SUBJECT:** March 31, 2018 Finance Report

---

The statements of revenue and expenses for the period ended March 31, 2018 are attached for council review and input. The numbers presented for 2017 have been finalized subject to auditor input.

The draft 2018 budget figures have been amended to reflect staff and council budget discussions to date. Minor changes will continue to be made as information becomes available and as levies and rates from other government agencies are also available.

The auditors from MNP will be at the office starting April 9<sup>th</sup> to complete year end work. A meeting date with council will be scheduled in the next few weeks to present the audited financial statements for the year ended December 31, 2017.

A handwritten signature in black ink, appearing to read "Ronnie Gill", written over a horizontal line.

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b>REVENUES</b>					2%		
Taxes	1,871,701	1,934,154	1,999,050	2,011,636	2,053,339	-	0%
Supplemental Adjustments	-	-	-	-	-	-	-
Grants-In-Lieu	48,514	48,747	48,600	51,425	51,640	-	0%
Penalties and Interest on Taxes	75,768	75,667	64,500	69,270	65,000	1,042	2%
Business Licences	17,750	18,525	17,000	19,550	17,500	19,650	112%
Building and Other Permits	20,191	48,766	21,000	58,767	24,400	22,403	92%
Storm Drain Connection Fees	210	640	-	5,100	-	240	-
Dog Tags and Fines	4,120	3,610	3,500	3,310	3,200	2,520	79%
Interest on Investments	41,405	52,639	30,000	63,815	30,000	14,743	49%
Fire Service to CVRD	189,012	216,658	230,000	239,861	272,511	-	0%
BC Wildfire Recoveries	-	-	-	16,300	-	-	-
Garbage Revenues	368,636	375,851	371,300	372,348	370,200	326,027	88%
Lakeview Revenues	182,747	181,951	173,000	204,104	184,000	86,543	47%
Sale of Assets	31,054	246,065	-	-	-	-	-
Public Works Revenues	4,707	1,400	-	2,102	-	38	-
Fire Department Revenues	19,634	484	-	74,790	-	2,290	-
Other Revenue	339,335	68,576	10,250	30,123	10,200	713	7%
Ambulance Building Lease	44,829	44,829	45,000	44,829	45,000	14,943	33%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	5,501	33%
Clec Revenues	422,890	414,254	397,000	441,256	420,000	22,200	5%
Unconditional Transfers	474,974	457,917	436,900	471,086	436,900	-	0%
Conditional Transfers	64,420	36,940	915,000	440,960	495,711	-	0%
Conditional Transfer - Town Hall Bldg	-	-	1,620,000	-	2,877,000	-	0%
Transfers From Reserve Funds	-	-	135,000	-	586,500	-	0%
Transfers From Building Reserve	-	-	200,000	-	800,000	-	0%
Transfer From Fire Dept Reserves	-	-	-	-	370,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	-	-	-	-	-
Short term debt	-	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-	-
Police Tax Levy	137,228	137,400	145,171	145,171	145,171	-	0%
Library Levy	119,314	123,852	127,782	127,782	127,782	-	0%
Collections For Other Govts.	2,163,113	2,112,124	2,155,326	2,159,035	2,155,326	-	0%
	<b>6,657,651</b>	<b>6,617,409</b>	<b>9,161,879</b>	<b>7,069,065</b>	<b>11,557,880</b>	<b>518,852</b>	<b>4%</b>

**TOWN OF LAKE COWICHAN**  
Statement of Expenditure - March 31, 2018

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b>EXPENDITURES</b>							
General Government Services	484,842	529,382	555,300	542,492	547,600	166,358	30%
Fire Department	275,789	310,516	370,200	382,070	400,100	53,069	13%
Police Force	137,228	137,400	145,171	145,171	145,171	-	0%
Bylaw Enforcement & Other	48,767	49,537	60,000	66,906	59,000	12,480	21%
Public Works Administration	91,761	121,905	108,500	116,234	105,400	68,415	65%
Public Works Roads	332,615	324,432	418,900	377,517	419,000	30,216	7%
Public Works - Equipment & Other	(157,353)	(113,160)	-	(126,327)	-	(30,106)	-
Garbage Expenses	370,081	383,491	385,300	388,605	394,200	94,613	24%
Planning, Health & Other	48,673	40,524	70,500	55,113	53,500	10,475	20%
Centennial Hall Expenses	-	-	-	-	-	-	-
Info Centre	17,024	19,993	22,000	20,669	22,000	1,045	5%
Parks	209,793	204,703	223,600	216,772	231,500	11,168	5%
Lakeview Park	146,810	169,453	169,600	160,342	178,400	7,658	4%
CLEC Expense	432,171	484,687	432,100	522,897	471,000	90,797	19%
Lakeview Road	2,754	-	10,000	18,165	13,000	1,312	10%
Transfer To Library	119,314	123,852	127,782	127,782	127,782	33,718	26%
Capital	856,675	1,102,141	3,482,500	1,269,829	5,904,445	40,217	1%
Debt Charges - Interest	1,852	2,662	3,000	1,801	3,000	863	29%
Debt Payments - Fire	175,110	189,689	195,000	191,512	186,200	35,430	19%
Amortization	550,331	564,507	-	550,198	-	-	-
Transfers To Reserve Funds	161,693	128,700	136,000	179,062	136,000	-	0%
Transfer Equip. Recovery to Reserve	163,050	112,412	-	128,184	-	-	-
Transfer To Surplus	-	-	91,100	-	-	-	-
Transfers To Other Governments	2,163,113	2,112,124	2,155,326	2,159,035	2,155,326	-	0%
	<b>6,632,093</b>	<b>6,998,949</b>	<b>9,161,879</b>	<b>7,494,027</b>	<b>11,552,624</b>	<b>627,726</b>	<b>82%</b>
Surplus(Deficit)	<b>25,558</b>	<b>(381,541)</b>	<b>-</b>	<b>(424,962)</b>	<b>5,256</b>	<b>(108,875)</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of General Government Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>General Government Services</b>							
Mayor and Council Indemnities	68,000	69,360	69,500	73,465	75,000	16,707	22%
Mayor and Council Expenses	30,304	36,889	41,500	38,260	42,500	6,940	16%
Mildred Child Annex	2,556	2,131	2,600	2,863	3,100	543	18%
Municipal Hall	16,371	17,234	25,600	17,995	25,600	4,352	17%
Office Wages	393,621	423,929	425,000	419,166	425,000	94,037	22%
Office Expenses	29,035	48,542	56,500	31,051	56,500	7,297	13%
Data Processing	20,466	22,447	24,600	18,837	24,600	14,987	61%
Legal Expense	9,215	25,901	15,000	21,867	15,000	5,761	38%
Audit	23,792	16,748	26,000	8,190	26,000	8,348	32%
Elections	-	-	2,000	-	10,000	350	4%
Insurance	49,638	49,758	75,000	62,259	75,000	21,806	29%
Grants-in-aid	6,115	4,050	5,000	3,650	5,000	-	0%
Ohtaki expense	5,059	3,885	6,500	-	6,000	-	-
Ohtaki recoveries	-	(56)	-	-	-	-	-
Payroll Benefits Clearing	40,370	27,565	-	64,388	-	(14,770)	-
Insurance and administration recovery	(209,700)	(219,000)	(219,500)	(219,500)	(241,700)	-	0%
	<b>484,842</b>	<b>529,382</b>	<b>555,300</b>	<b>542,492</b>	<b>547,600</b>	<b>166,358</b>	<b>30%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Protective Services Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Fire Department</b>							
Firefighters indemnities	101,748	116,799	100,000	97,862	105,000	10,676	10%
Other Wage Costs	17,183	16,962	17,000	18,882	17,000	3,986	23%
Town Administration	7,500	8,000	13,000	13,000	13,000	-	0%
Fire Hall Operations and Maint.	45,413	43,023	48,600	53,258	53,400	10,520	20%
Miscellaneous Operations	51,391	42,095	91,500	85,307	103,900	17,865	17%
Training	12,996	24,172	24,000	26,298	26,000	1,564	6%
Fire Vehicles & Equipment	39,557	59,465	76,100	54,136	76,800	8,459	11%
	<b>275,789</b>	<b>310,516</b>	<b>370,200</b>	<b>348,742</b>	<b>395,100</b>	<b>53,069</b>	<b>13%</b>
Firesmart	-	-	-	9,091	-	-	-
Community Wildfire Protection Plan	-	-	-	24,236	5,000	-	0%
	-	-	-	33,328	5,000	-	0%
<b>Total Fire Department</b>	<b>275,789</b>	<b>310,516</b>	<b>370,200</b>	<b>382,070</b>	<b>400,100</b>	<b>53,069</b>	<b>13%</b>
<b>Bylaw Enforcement &amp; Other</b>							
BC Wildfire - Recoveries	-	-	-	(16,300)	-	-	-
Emergency Measures	-	-	6,500	16,300	6,500	-	0%
Bylaw Enforcement/Animal Control	14,906	15,549	16,500	16,324	17,000	4,139	24%
Building Inspection	33,861	33,987	37,000	34,282	35,500	8,341	23%
	<b>48,767</b>	<b>49,537</b>	<b>60,000</b>	<b>66,906</b>	<b>59,000</b>	<b>12,480</b>	<b>21%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Public Works Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>PW Administration</b>							
Shop and Yard	32,315	33,733	35,000	26,965	35,000	12,342	35%
PW Admin Wages	199,001	206,506	210,000	205,676	210,000	51,908	25%
PW Admin Other	4,287	5,083	13,300	19,449	15,800	1,991	13%
Safety and Training	21,458	35,184	27,000	40,944	34,000	2,174	6%
Office Administration Charge	14,200	14,300	14,200	14,200	14,700	-	0%
Recovery from Utilities	(179,500)	(172,900)	(191,000)	(191,000)	(204,100)	-	0%
	<b>91,761</b>	<b>121,905</b>	<b>108,500</b>	<b>116,234</b>	<b>105,400</b>	<b>68,415</b>	<b>65%</b>
<b>Equipment Costs</b>							
Equipment	32,614	60,770	-	32,979	-	(1,263)	-
Equipment Allocations	(189,967)	(173,930)	-	(159,306)	-	(28,843)	-
	<b>(157,353)</b>	<b>(113,160)</b>	<b>-</b>	<b>(126,327)</b>	<b>-</b>	<b>(30,106)</b>	<b>-</b>
<b>Other Costs</b>							
Billable Outside Jobs	(0)	-	-	-	-	-	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-	-
	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Public Works Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Road Maintenance</b>							
Banners	2,475	370	9,000	11,451	9,000	398	4%
Boulevards	54,719	42,398	31,000	45,512	31,000	-	0%
Crack Sealing	7,880	-	10,000	2,151	10,000	-	0%
Dangerous Trees	9,826	8,795	13,000	5,502	13,000	3,118	24%
Ditches & Culverts	2,618	1,930	10,000	1,866	10,000	1,939	19%
Dust Control	2,267	1,734	4,000	3,068	4,000	-	0%
Landscaping	2,981	7,654	10,000	7,355	10,000	-	0%
Litter Control	9,714	15,787	16,000	7,085	16,000	1,493	9%
Marking	15,063	14,348	10,000	10,866	10,000	-	0%
Mowing	5,943	1,822	13,000	6,105	13,000	192	1%
Patching	10,263	10,836	15,000	19,320	15,000	205	1%
Roads-other	15,907	3,076	14,000	11,177	14,000	1,536	11%
Seasonal decoration	14,588	11,445	12,000	13,322	12,000	3,301	28%
Shoulders	6,587	6,354	14,000	12,673	14,000	96	1%
Sidewalks	19,828	16,617	16,000	15,578	16,000	-	0%
Signs	7,078	7,733	11,000	9,615	11,000	1,083	10%
Snow removal	5,015	28,880	50,000	48,888	50,000	805	2%
Storm Drains & Catch Basins	38,298	41,147	50,000	33,905	50,000	1,856	4%
Street Lighting	72,591	78,756	79,000	82,279	79,000	13,493	17%
Street Sweeping	8,576	4,349	11,000	8,899	11,000	703	6%
Office Administration Charge	20,400	20,400	20,900	20,900	21,000	-	0%
	<b>332,615</b>	<b>324,432</b>	<b>418,900</b>	<b>377,517</b>	<b>419,000</b>	<b>30,216</b>	<b>7%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Garbage Collection

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Garbage Collection</b>							
<b>Revenues</b>							
Regular collections	309,926	311,422	314,000	312,590	311,200	313,996	101%
Toter rentals	3,804	4,140	3,500	3,808	3,300	3,307	100%
Penalties	4,125	3,804	3,800	3,737	3,700	-	0%
Recycling	50,781	56,485	50,000	52,213	52,000	8,724	17%
	<b>368,636</b>	<b>375,851</b>	<b>371,300</b>	<b>372,348</b>	<b>370,200</b>	<b>326,027</b>	<b>88%</b>
<b>Expenditures</b>							
Regular collection costs	237,936	241,643	237,000	245,923	244,000	78,228	32%
Office Administration Charges	16,000	17,100	17,200	17,200	17,600	-	0%
PW Administration Charges	22,500	23,900	24,100	24,100	24,600	-	0%
Tipping Fees	54,775	61,645	62,000	62,022	63,000	9,724	15%
Recycling costs	38,870	39,204	45,000	39,359	45,000	6,661	15%
	<b>370,081</b>	<b>383,491</b>	<b>385,300</b>	<b>388,605</b>	<b>394,200</b>	<b>94,613</b>	<b>24%</b>
<b>Net</b>	<b>(1,445)</b>	<b>(7,640)</b>	<b>(14,000)</b>	<b>(16,257)</b>	<b>(24,000)</b>	<b>231,414</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Other Development Services

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Public Health</b>							
Ambulance Building Lease	44,829	44,829	45,000	44,829	45,000	14,943	33%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	5,501	33%
Public Health Expenses	7,689	11,060	13,500	15,405	17,000	884	5%
NET	53,240	50,128	48,000	45,869	44,500	19,560	44%
<b>Planning</b>							
Planning and Zoning Expenses	15,386	24,280	32,500	19,632	32,500	9,590	30%
<b>Other Functions</b>							
Town Economic Development	2,120	1,245	14,000	10,666	-	-	-
Age Friendly Grant	19,715	-	-	-	-	-	-
BC Healthy Communities	-	-	-	-	-	-	-
BC Healthy Communities Grant	-	-	-	-	-	-	-
Community Garden - water service	-	-	5,000	4,863	-	-	-
Pacific Marine Circle Route	-	-	1,000	-	-	-	-
Heritage Advisory	717	860	1,000	237	500	-	0%
Trail signage	-	-	-	-	-	-	-
Cowichan Aquatic Centre	3,046	3,079	3,500	4,311	3,500	-	0%
Neighbourhood of learning	-	-	-	-	-	-	-
	25,598	5,184	24,500	20,076	4,000	-	0%
Total Development Services Expenses	48,673	40,524	70,500	55,113	53,500	10,475	20%
<b>Centennial Hall</b>	-	-	-	-	-	-	-
<b>Info Centre</b>							
PW Labour	968	1,020	2,500	1,212	2,500	-	0%
Water, Sewer & Garbage	1,216	647	700	-	700	-	0%
Contracted Services	10,687	15,540	15,000	15,740	15,000	-	0%
Other Expenses	4,154	3,986	5,000	4,917	5,000	1,045	21%
Recoveries - hydro	-	(1,200)	(1,200)	(1,200)	(1,200)	-	0%
	17,024	19,993	22,000	20,669	22,000	1,045	1

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Parks

	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Parks</b>								
Beaver Park	31	500	-	500	182	500	275	55%
Bell Tower School	1,378	2,400	1,320	2,400	1,877	2,400	-	0%
Centennial Park	23,971	24,000	11,512	12,000	6,661	20,000	429	2%
Central Park	16,593	19,000	18,289	19,000	12,727	19,000	324	2%
Civic Square	929	2,500	1,005	2,500	614	2,500	-	0%
Communities in Bloom	379	3,000	36	3,000	260	3,000	-	0%
Community Garden	1,388	1,500	8,654	-	199	-	-	-
Cougar Sign Landscaping	2,687	3,000	2,632	3,000	2,198	3,000	-	0%
Dashwood Park	672	1,200	364	1,200	213	1,200	-	0%
Entrance Sign	12,622	10,000	8,039	10,000	38,930	10,000	132	1%
Footbridge	4,771	4,500	4,270	4,500	1,986	4,500	325	7%
Footpath maintenance	1,506	2,000	357	2,000	51	2,000	54	3%
Forest Ranger Building	1,091	1,400	1,685	-	-	-	-	-
Gillespie Park	608	1,000	1,242	1,000	672	1,000	-	0%
Greendale Park	7,576	5,700	2,410	5,700	3,235	5,700	-	0%
Heritage Garden	4,089	5,000	5,344	5,000	8,998	5,000	-	0%
Kaatza Museum	6,772	10,000	9,028	10,000	10,830	10,000	1,604	16%
King George Roundabout Park	5,842	10,000	20,258	10,000	24,694	10,000	54	1%
Lakedays Preparation	1,863	2,000	1,511	2,000	684	2,000	-	0%
Marina Park	2,713	1,700	1,935	1,700	2,176	1,700	932	55%
Memorial Park	6,907	6,500	4,505	6,500	5,784	6,500	61	1%
Ohtaki Park/Kasapi Center	2,807	15,000	4,462	10,000	2,976	10,000	-	0%
Park Bench Maintenance	5,537	5,000	3,299	5,000	1,188	5,000	(650)	-13%
Parks General	14,969	16,000	14,560	16,000	23,000	16,000	230	1%
Parkstone Park	830	2,000	889	2,000	1,162	2,000	-	0%
Joginder Bains Park - Point Ideal	1,585	3,500	1,748	3,500	2,035	3,500	-	0%
Ravine Park	-	500	-	-	-	500	-	0%
Riverside Park	5,721	5,900	4,900	5,900	2,691	5,900	152	3%
Sahtlam Park	1,885	2,500	1,488	2,500	1,179	2,500	534	21%
Saywell Park	19,623	20,000	13,638	20,000	13,592	20,000	1,160	6%
Seniors Centre	2,711	2,100	1,384	2,100	3,117	3,100	-	0%
Ted Burns Nature Preserve	323	1,000	769	1,000	-	1,000	-	0%
Pickleball Courts	941	1,000	4,570	4,400	2,393	3,000	13	0%
Town Square	11,227	3,000	6,582	3,500	4,300	3,000	-	0%
Trans Canada Trail	2,493	5,000	3,741	5,000	2,198	5,000	5,137	103%
Trestle Walkway	1,874	3,000	748	3,000	830	3,000	200	7%
Vandalism	874	5,000	2,944	5,000	129	5,000	-	0%
Washrooms	13,020	15,000	16,271	15,000	16,244	15,000	51	0%
Winter Park	7,588	7,000	7,314	7,000	6,073	7,000	152	2%
Office Administration Charge	11,400	11,000	11,000	10,700	10,700	11,000	-	0%
	209,793	240,400	204,703	223,600	216,772	231,500	11,168	5%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Parks

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Lakeview Park</b>							
Reservations	120,276	125,224	122,000	142,693	130,000	69,878	54%
Walk Ins	29,457	23,687	22,000	24,934	22,000	118	1%
Power Fees	21,416	20,475	18,000	24,022	22,000	13,729	62%
Propane	-	-	-	-	-	-	-
Wood and ice sales	3,556	6,433	5,000	3,738	4,000	29	1%
Operating Grant	-	-	-	-	-	-	-
Other Revenue	-	52	-	-	-	-	-
Moorage	8,042	6,081	6,000	8,717	6,000	2,789	46%
	<u>182,747</u>	<u>181,951</u>	<u>173,000</u>	<u>204,104</u>	<u>184,000</u>	<u>86,543</u>	<u>47%</u>
Office Administration Charge	7,300	7,600	8,100	8,100	8,400	-	0%
CLEC Admin Charges	30,000	30,000	30,000	30,000	31,000	-	0%
Summer Student Wages	42,923	54,629	55,000	52,000	55,000	-	0%
Maintenance Wages	4,861	6,094	6,000	7,179	7,000	-	0%
Contracted Services	9,822	10,381	10,000	7,317	15,000	144	1%
PW Labour	849	1,201	1,000	348	1,000	269	27%
Hydro and Electricity	6,418	8,107	8,000	7,706	8,000	923	12%
Materials and Supplies	10,822	13,201	15,000	10,284	14,000	563	4%
Other Expenses	8,246	7,849	8,000	9,342	10,500	3,273	31%
Water, Sewer & Garbage	9,948	9,978	8,000	9,938	8,000	-	0%
Park Attendant/ Security	10,472	15,139	15,000	14,443	15,000	1,872	12%
Public Works Charges	263	1,312	500	12	500	169	34%
Telephone	3,136	2,894	3,000	1,674	3,000	446	15%
Equipment allocations	1,751	1,068	2,000	2,000	2,000	-	0%
	<u>146,810</u>	<u>169,453</u>	<u>169,600</u>	<u>160,342</u>	<u>178,400</u>	<u>7,658</u>	<u>4%</u>
Net	<u>35,937</u>	<u>12,498</u>	<u>3,400</u>	<u>43,763</u>	<u>5,600</u>	<u>78,885</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of CLEC

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
<b>Revenues</b>							
Group Revenues	417,090	402,466	390,000	434,256	413,000	20,700	5%
Programming revenues	-	6,588	1,000	1,000	1,000	-	0%
Rental Income	5,200	5,200	6,000	6,000	6,000	1,500	25%
JCP	600	-	-	-	-	-	-
	<u>422,890</u>	<u>414,254</u>	<u>397,000</u>	<u>441,256</u>	<u>420,000</u>	<u>22,200</u>	<u>111%</u>
<b>Expenditures - Variable</b>							
Program Services	8,662	7,831	10,000	12,835	10,000	333	3%
Kitchen Wages	76,563	72,426	70,000	81,244	80,000	9,892	12%
Food Supplies	67,394	76,105	60,000	79,926	70,000	9,639	14%
Custodians	32,046	34,266	30,000	44,616	40,000	7,721	19%
Equipment	-	-	-	-	-	-	-
Supplies	2,499	3,223	4,000	4,283	4,000	415	0
	<u>187,164</u>	<u>193,852</u>	<u>174,000</u>	<u>222,904</u>	<u>204,000</u>	<u>27,999</u>	<u>128%</u>
<b>Expenditures - Fixed</b>							
Admin Salaries	164,005	180,542	181,000	175,810	181,000	33,553	19%
Wage Recoveries	(30,000)	(30,000)	(30,000)	(30,000)	(31,000)	-	0%
Housing Allowance	5,200	5,200	6,000	6,000	6,000	1,500	25%
Town Administration	20,000	21,000	21,600	21,600	22,500	-	0%
Electricity	17,749	19,198	20,000	23,761	24,000	4,276	18%
Heat	9,161	10,819	12,000	19,685	15,000	6,263	42%
Telephone & other Utilities	9,815	9,282	9,300	9,538	11,300	1,933	17%
Bad Debts	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Contracted Services	15,191	17,839	8,000	19,140	8,000	7,616	95%
Maintenance	30,831	40,336	24,000	40,288	24,000	4,625	19%
Public Works Charges	3,017	14,717	6,000	13,382	6,000	3,031	51%
Miscellaneous Operations	38	1,903	200	790	200	-	-
	<u>245,007</u>	<u>290,835</u>	<u>258,100</u>	<u>299,993</u>	<u>267,000</u>	<u>62,798</u>	<u>24%</u>
Total Expenses	<u>432,171</u>	<u>484,687</u>	<u>432,100</u>	<u>522,897</u>	<u>471,000</u>	<u>90,797</u>	<u>19%</u>
NET CLEC OPERATIONS	<u>(9,281)</u>	<u>(70,434)</u>	<u>(35,100)</u>	<u>(81,641)</u>	<u>(51,000)</u>	<u>(68,597)</u>	<u>135%</u>
NET LAKEVIEW AND CLEC	<u>26,656</u>	<u>(57,935)</u>	<u>(31,700)</u>	<u>(37,878)</u>	<u>(45,400)</u>	<u>10,288</u>	
<b>Lakeview Park Road</b>							
Road maintenance	2,754	-	10,000	18,165	13,000	1,312	
NET	<u>23,902</u>	<u>(57,935)</u>	<u>(41,700)</u>	<u>(56,044)</u>	<u>(58,400)</u>	<u>8,976</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Capital Expenses

	2015	2016	2017	2017	2018	2018	2018
	YTD Actuals	YTD Actuals	Budget	YTD Actuals	Budget	YTD Actuals	Var
<b>General</b>							
Asset appraisal - Insurance	-	6,900	-	-	-	-	-
Asset management plan	-	-	30,000	-	30,000	-	0%
Computer Equipment	-	-	12,000	-	15,000	-	0%
Demo costs - Kasapi/Neva Road	-	-	-	-	100,000	-	0%
Hazmat Inventory	16,770	10,856	60,000	3,828	20,000	-	0%
Office Equipment	-	-	5,000	-	25,000	-	0%
Land Purchase	379,129	195,874	-	75,503	-	-	-
Museum	-	-	-	-	30,000	-	0%
Office Improvements	-	-	-	-	-	-	-
Town hall renovations	39,991	144,678	1,800,000	2,575	3,647,000	-	0%
	<u>435,890</u>	<u>358,308</u>	<u>1,907,000</u>	<u>81,907</u>	<u>3,867,000</u>	<u>-</u>	<u>0%</u>
<b>CLEC</b>							
Carpet	-	-	5,000	-	5,000	-	0%
Clec Windows	-	19,789	-	-	-	-	-
Clec Roofing	7,500	34,771	-	-	-	-	-
Clec Renovations	2,118	8,326	-	-	-	-	-
Defibrillators	4,249	-	-	-	-	-	-
Electrical upgrades	-	25,076	-	-	10,000	-	0%
Clec JCP	-	-	15,000	-	18,000	1,690	9%
Mattresses	-	-	5,000	4,270	-	-	-
Equipment - Propane Stove	-	-	7,000	8,769	-	-	-
Concrete patio/deck renovation	8,500	-	-	-	-	-	-
Water system/well	-	-	25,000	-	90,000	5,057	6%
	<u>22,367</u>	<u>87,962</u>	<u>57,000</u>	<u>13,039</u>	<u>123,000</u>	<u>6,747</u>	<u>5%</u>
<b>Fire Department</b>							
Air Shoring	2,675	-	-	-	-	-	-
Data Administration	-	1,726	10,000	-	-	-	-
Compressor fan - firehall	2,449	-	-	-	-	-	-
Gas monitor and controls	-	-	-	-	10,000	-	0%
Storz hydrant upgrades	-	-	-	-	16,000	-	0%
Office renovation	-	-	-	-	10,000	-	0%
Heat Pump/Generator Replacemen	-	-	15,000	8,832	15,000	-	0%
Inventory-Fire trucks and equipmer	-	-	20,000	21,227	10,000	-	0%
Misc Fire Equipment	6,644	5,173	-	-	-	-	-
ATV Truck Pump	-	8,193	-	-	-	-	-
Firehall repairs	7,900	6,800	6,000	6,282	6,000	-	0%
Thermal Camera	7,865	-	-	-	-	-	-
Turnout Gear Dryer - Cap	8,951	-	-	-	-	-	-
Training Ground Facilities	-	13,846	30,000	32,616	30,000	-	0%
Truck purchase	-	-	-	-	370,000	-	0%
Tools and Equipment	6,079	9,318	3,000	3,301	3,000	535	18%
Hoses and valving	6,133	15,210	8,000	8,996	8,000	-	0%
Ventilation fan	-	-	-	-	-	-	-
	<u>48,695</u>	<u>60,266</u>	<u>92,000</u>	<u>81,253</u>	<u>478,000</u>	<u>535</u>	<u>0%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
General Fund - Schedule of Capital Expenses

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 Var
<b>Public Works</b>							
Equipment Purchase	-	-	135,000	53,136	586,500	7,017	1%
Annual Paving Program	75,231	-	70,000	58,314	-	-	-
Computer Software	-	-	-	-	5,000	4,119	82%
Cross Walk lights - Post Office	54,450	-	-	-	20,000	-	0%
Engineering Design - King George :	-	-	-	-	20,000	-	0%
North Shore Rd Engineering	5,033	-	-	-	-	-	-
Garbage facilities - clec	-	-	-	-	10,000	-	0%
PW Truck Shelter - Cap	-	10,371	-	-	-	-	-
Sidewalks	13,254	35,547	-	-	50,000	-	0%
Signs - Capital	15,207	64,977	-	-	-	-	-
South Shore Road Improvements	-	-	-	-	-	-	-
Renfrew Town Square	-	-	-	-	200,000	-	0%
Refurbish footbridge	-	-	-	-	-	-	-
Stormwater Mapping	4,681	-	-	-	-	-	-
Small tools	2,558	3,939	5,000	2,133	5,000	-	0%
	<u>170,413</u>	<u>114,833</u>	<u>210,000</u>	<u>113,582</u>	<u>896,500</u>	<u>11,136</u>	<u>1%</u>
<b>Lakeview Park</b>							
JCP Recoveries - Cap	(30,122)	(14,467)	-	-	-	-	-
Garbage facilities	-	-	-	-	22,000	-	0%
Resurfacing campsites - gravel/san	-	3,334	5,000	-	-	-	-
Floating walkway repairs	13,500	-	-	-	-	-	-
Lakeview Washrooms	13,102	27,863	-	-	-	-	-
	<u>(3,521)</u>	<u>16,729</u>	<u>5,000</u>	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>0%</u>
<b>Parks</b>							
Central Park Washroom/Stage	107,517	31,648	10,000	-	-	-	-
Centennial Park	18,531	7,961	-	-	-	-	-
Columbarium planning	-	-	10,000	5,187	5,000	-	0%
Misc Parks Capital	-	-	-	-	-	-	-
Marina Park Dock Repairs	-	18,000	20,000	42,222	15,000	819	5%
Park Benches	-	-	-	-	-	26	-
Centennial Park Upgrades	-	406,433	1,048,500	897,584	400,000	20,955	5%
Pickleball/Tennis Courts	-	-	50,000	35,054	14,945	-	0%
Sahtlam Park	-	-	-	-	10,000	-	0%
Riverside Park - Washrooms JCP	-	-	50,000	-	50,000	-	0%
Saywell Park Improvements	49,162	-	23,000	-	23,000	-	0%
Saywell Park JCP	7,017	-	-	-	-	-	-
Kaatza Museum JCP	603	-	-	-	-	-	-
	<u>182,830</u>	<u>464,042</u>	<u>1,211,500</u>	<u>980,047</u>	<u>517,945</u>	<u>21,799</u>	<u>4%</u>
<b>Total General Capital</b>	<u>856,675</u>	<u>1,102,141</u>	<u>3,482,500</u>	<u>1,269,829</u>	<u>5,904,445</u>	<u>40,217</u>	<u>1%</u>



TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
Sewer Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b>Revenues</b>							
User Rates	434,229	434,749	440,000	457,201	451,000	453,487	101%
Connection Fees	2,710	3,542	1,000	6,047	1,000	3,620	362%
Penalties And Other Interest	4,895	4,750	4,600	4,780	4,600	-	0%
Sewer Facilities Grant	-	-	1,305,900	-	-	-	-
Conditional Grants	1,351,200	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Parcel Tax	163,900	163,700	164,100	164,000	165,900	-	0%
Contribution from others	-	4,075	-	-	-	-	-
Transfer From Surplus	-	-	364,500	-	-	-	-
	<u>1,956,934</u>	<u>610,815</u>	<u>2,280,100</u>	<u>632,028</u>	<u>622,500</u>	<u>457,107</u>	<u>73%</u>
<b>Expenditures</b>							
Administration	1,622	1,590	2,700	1,690	2,700	15	1%
Office Administration	47,300	54,000	47,300	47,300	57,000	-	0%
Consumption Rebates	838	275	1,000	325	1,000	-	0%
PW Administration	75,000	67,000	83,800	83,800	83,900	-	0%
Discounts	29,977	30,908	31,000	32,240	35,400	35,451	100%
General Maintenance	65,875	46,903	68,000	38,227	65,000	8,113	12%
Connections Maintenance	6,723	4,396	9,500	2,527	9,000	-	0%
Chlorination	7,593	7,275	8,000	9,862	10,000	251	3%
New Connections	276	-	4,000	3,106	4,000	-	0%
Sewer Flushing	7,120	29	6,500	6,615	7,000	652	9%
Sewer Pump Maintenance	40,957	39,818	46,500	32,373	76,500	10,203	13%
Sewer Lagoon Maintenance	89,846	67,319	91,300	55,706	91,300	12,067	13%
Transfer to Surplus	-	-	-	-	-	-	-
Amortization - Sewer Fund	74,943	93,805	-	93,805	-	-	-
Capital	1,558,464	91,855	1,880,500	2,055	290,000	-	0%
	<u>2,006,534</u>	<u>505,171</u>	<u>2,280,100</u>	<u>409,630</u>	<u>732,800</u>	<u>66,751</u>	<u>9%</u>
Surplus(Deficit)	<u>(49,600)</u>	<u>105,644</u>	<u>-</u>	<u>222,398</u>	<u>(110,300)</u>	<u>390,355</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
Sewer Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<u>SEWER CAPITAL</u>							
Liftstation Upgrades	-	-	75,000	-	40,000	-	0%
Sewer I&I	21,550	82,658	132,200	-	150,000	-	0%
Sewer Treatment Miscellaneous	-	-	-	-	100,000	-	0%
Sewer Treatment Construction	1,536,914	9,197	1,673,300	2,055	-	-	-
Wellington Sanitary Sewer	-	-	-	-	-	-	-
Riverside Force Main	-	-	-	-	-	-	-
	<u>1,558,464</u>	<u>91,855</u>	<u>1,880,500</u>	<u>2,055</u>	<u>290,000</u>	<u>-</u>	<u>0%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
Water Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<u>WATER CAPITAL</u>							
Cowichan Lake Road Loop	-	-	-	-	-	-	-
Fire Hydrant Upgrades	-	-	-	-	-	-	-
Flow meter / recorder equipment	-	7,578	-	-	-	-	-
Greendale Road Watermain	-	-	769,863	371,431	398,432	216,209	54%
Greendale Trestle Watermain Upgrade	-	-	164,204	37,546	200,000	-	0%
Ohtaki Bridge Watermain Upgrade	-	-	77,550	-	200,000	-	0%
Park Rd Watermain Upgrade	-	-	235,052	-	-	-	-
Wilson Watermain Upgrade	-	-	113,685	307,583	-	-	-
Water main upgrade	-	-	-	-	100,000	-	0%
Water Modelling	-	-	-	-	-	-	-
Water Treatment Upgrade	16,540	20,956	5,760,000	1,750,701	4,600,000	1,004,928	22%
Water Service Replacements	-	-	25,000	-	-	-	-
	-	-	-	-	-	-	-
	16,540	28,534	7,145,354	2,467,261	5,498,432	1,221,136	35%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - March 31, 2018  
Water Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b>Revenues</b>							
User Rates	521,729	521,482	532,000	547,045	547,000	549,437	100%
Connection Fees	6,660	9,100	1,000	44,270	1,000	4,980	498%
Fire Hydrant Installation & other	9,622	4,948	3,000	3,353	3,000	405	14%
Other Penalties And Interest	6,028	5,652	5,500	5,756	5,500	-	0%
Grant - Water main upgrades	-	-	1,129,093	545,718	895,423	-	0%
Infrastructure Grant	-	-	5,000,000	1,651,313	4,000,000	-	0%
Debt	-	-	-	-	-	-	-
Parcel Tax	167,100	233,800	234,500	234,360	237,020	-	0%
Transfer From Surplus	-	-	722,521	-	-	-	-
	<u>711,139</u>	<u>774,981</u>	<u>7,627,614</u>	<u>3,031,815</u>	<u>5,688,943</u>	<u>554,822</u>	<u>37%</u>
<b>Expenditures</b>							
Administration	1,060	1,810	3,400	1,934	3,400	-	0%
Office Administration	65,600	65,600	66,500	66,500	76,500	-	0%
PW Administration	82,000	82,000	83,100	83,100	95,600	-	0%
Consumption Rebates	838	275	1,000	325	1,000	-	0%
Discounts	36,215	37,864	37,800	39,646	42,900	42,938	100%
Safety and Training	6,405	3,797	4,500	1,853	4,500	99	2%
Chlorination	9,158	10,981	9,000	14,608	9,000	80	1%
Flushing	11,618	12,181	12,500	-	12,500	7,926	63%
Reservoir	4,161	3,170	4,500	9,557	4,500	2,512	56%
General Maintenance	83,099	74,040	89,000	68,382	89,000	23,762	27%
Hydrants	14,723	14,460	22,660	15,441	22,660	1,411	6%
New Connections	7,950	5,416	8,000	16,594	8,000	114	1%
Connection Maintenance	55,827	58,635	75,000	56,233	75,000	5,161	7%
Water Meters	11,322	10,253	8,500	21,000	13,500	6,184	46%
Pump House Maintenance	33,226	36,838	32,500	44,432	32,500	10,215	31%
Booster Pumps Maintenance	11,239	10,032	11,300	8,425	11,300	2,542	22%
Slopes water pump station	4,791	5,241	8,000	5,582	8,000	1,494	19%
Greendale Water Connection	3,469	7,844	5,000	14,448	-	1,078	-
Water treatment plant	-	-	-	-	50,000	-	0%
Transfer to surplus	-	-	-	-	-	-	-
Amortization - Water Fund	103,480	103,480	-	105,708	-	-	-
Capital	16,540	28,534	7,145,354	2,467,261	5,498,432	1,221,136	22%
	<u>562,721</u>	<u>572,451</u>	<u>7,627,614</u>	<u>3,041,027</u>	<u>6,058,292</u>	<u>1,326,652</u>	<u>22%</u>
Surplus(Deficit)	<u>148,418</u>	<u>202,530</u>	<u>-</u>	<u>(9,213)</u>	<u>(369,349)</u>	<u>(771,830)</u>	<u>-</u>



# Building Report

TO: Chief Administrative Officer

SUBJECT: Building Permit Summary for the Month of MARCH

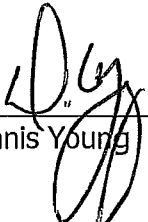
DATE: APR. 3, 2018

FROM: Building Inspector

## Applications

	Outstanding Permits		Applications Completed		Taken out in Current Month
	Previous Years'	Current Year	Previous Years'	Current Year	
Single Family Dwellings	30	8	1		3
Commercial	6				
Carport / garage	3				
Demolitions	2				
Renovations	11	4	1	1	3
Deck	7	1			
Lawn Sprinkler / Woodstove					
Relocated Home					
Other <u>SHEDS</u>	1				
<b>TOTALS</b>	<b>60</b>	<b>13</b>	<b>2</b>	<b>1</b>	<b>6</b>

Building Permit Fees	Value of construction	Permit fees
For the current month	496,760.00	5,234.00
Year to Date	1,462,394.00	15,192.00

  
 \_\_\_\_\_  
 Dennis Young

# Memo



**TO:** Chief Administrative Officer  
**FROM:** Director of Finance  
**DATE:** April 6, 2018  
**SUBJECT:** Grants-in-aid for 2018

---

---

Grants-in aid requests are submitted annually for Council consideration and approval. During budget discussions, Council reviewed approved grants as follows:

Cowichan Lake Lady of the Lake	-Pageants and parades	\$ 500
1 <sup>st</sup> Cowichan Scouts	-3 Scouts Canada events	750
Lake Cowichan Dry Grad	-2018 Grad Class	500
LCS Scholarships	-two at \$500 each	1,000
<u>Total grants-in-aid</u>		<u>\$2,750</u>

The scholarships for 2019 are to be increased to \$750 each for a total of \$1,500.

Council motion is required to approve the \$2,750 in grants-in-aid as listed above.

A handwritten signature in black ink, appearing to read 'Ronnie Gill'.

\_\_\_\_\_  
Ronnie Gill, CPA, CGA  
Director of Finance