



# TOWN OF LAKE COWICHAN

## Finance and Administration Committee

*Tuesday January 8th, 2018 at 6:00 p.m. – Council Chambers*

### AGENDA

**1. CALL TO ORDER**

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**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) Amy Melmock, Manager, CVRD, re: Economic Development Cowichan Update through a Power Point Presentation.

(b) James van Hemert, Contract Planner re: Progress Report on the Official Community Plan.

**5. CORRESPONDENCE**

**6. VERBAL COMMENT FROM THE PUBLIC ON A SUBSEQUENT ITEM ON THE AGENDA** – (maximum 3 minutes per speaker and maximum time allotted 15 minutes)

**7. REPORTS**

(a) Director of Finance re: Financial Report for the Period ending December, 31<sup>st</sup>, 2018.

(b) Building Inspector re: Building Permits for December 2018.

(c) Lake Cowichan Fire Department Incident Report for December, 2018.

(d) Bylaw Officer re: Report for December, 2018

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N/A
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**8. NEW BUSINESS**

(a) Internet Connection.

**9. NOTICES OF MOTION**

**10. PUBLIC RELATIONS ITEMS**

**11. QUESTION PERIOD** (maximum 3 minutes per speaker and maximum time allotted 15 minutes) - **Limited to items on the agenda**

**12. ADJOURNMENT**

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# Memo

**TO:** Chief Administrative Officer

**FROM:** Director of Finance

**DATE:** January 4, 2019

**SUBJECT:** Financial Report for the Year Ending December 31, 2018

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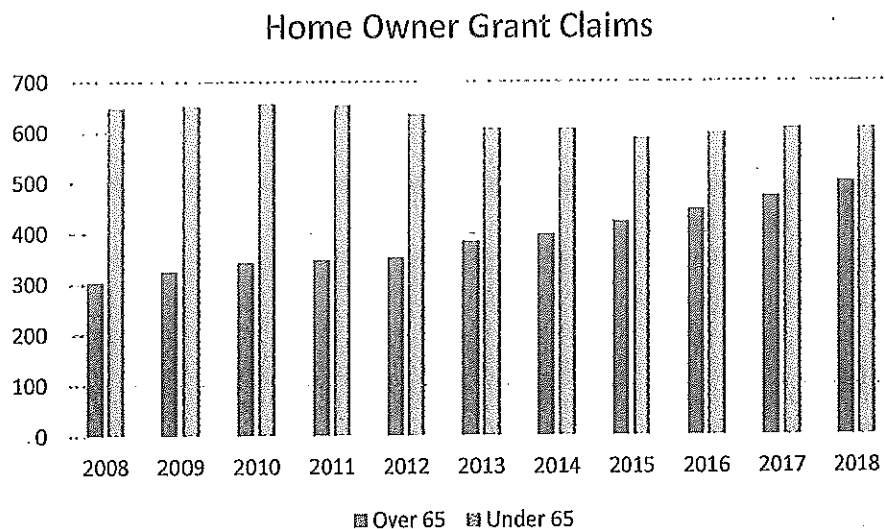
The statements of revenues and expenditures for the general, sewer and water funds are attached for your review and input.

## Point of Note

- Surplus will change due to outstanding accounts payable and year end adjustments. Invoices have yet to be received and processed for payment. Grant revenue for capital projects have yet to be finalized, the claims submitted to the granting authorities and the grant revenue setup on the books.
- Accruals for items such as vacation, sick, and banked time have not yet been adjusted.
- Lakeview Park Campground will end the year in a surplus balance. Additional expenses for 2018 may still be outstanding.
- Lakeview Park On-line reservations opened on January 1, 2019. There were 112 reservations made on the first day. This is the second year of the on-line reservation system and the cloud-based solution is serving our needs well. The service providers are adding enhancements to the system as requested.
- The Education Centre is currently showing a loss. The loss will be higher than presented in these statements due to outstanding payables. The loss will be greater than budgeted.

- The Town office processed a total of 1,107 home owner grants in 2018 (1,080 in 2017 and 1,044 – 2016).
- o Since 2008 the number of HOG claims for persons over 65 have increased from 32% to 45% of the total claims.
- o During this period the number of claim for person 65 and under have decreased by 13% (from 68% to 55%)

This data is shown in the table below:



I would be pleased to answer any other questions on these statements.

Ronnie Gill, CPA, CGA

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

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b>REVENUES</b>							
Taxes	1,871,701	1,934,154	1,999,050	2,011,636	2,071,963	2,071,964	100%
Supplemental Adjustments	-	-	-	-	-	-	-
Grants-In-Lieu	48,514	48,747	48,600	51,425	54,700	55,016	101%
Penalties and Interest on Taxes	75,768	75,667	64,500	69,270	65,000	63,046	97%
Business Licences	17,750	18,525	17,000	19,550	17,500	40,175	230%
Building and Other Permits	20,191	48,766	21,000	58,767	24,400	68,773	282%
Storm Drain Connection Fees	210	640	-	5,100	-	1,890	-
Dog Tags and Fines	4,120	3,610	3,500	3,310	3,200	3,590	112%
Interest on Investments	41,405	52,639	30,000	63,815	30,000	88,403	295%
Fire Service to CVRD	189,012	216,658	230,000	239,861	272,511	272,682	100%
BC Wildfire Recoveries	-	-	-	16,300	-	63,127	-
Garbage Revenues	368,636	375,851	371,300	372,348	370,200	380,404	103%
Lakeview Revenues	182,747	181,951	173,000	204,104	184,000	203,016	110%
Sale of Assets	31,054	246,065	-	-	-	-	-
Public Works Revenues	4,707	1,400	-	2,102	-	2,689	-
Fire Department Revenues	19,634	484	-	74,790	-	25,090	-
Other Revenue	339,335	68,576	10,250	30,123	10,200	10,937	107%
Ambulance Building Lease	44,829	44,829	45,000	44,829	45,000	44,829	100%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	16,617	101%
Clec Revenues	422,890	414,254	397,000	441,256	420,000	388,483	92%
Unconditional Transfers	474,974	457,917	436,900	471,086	436,900	475,740	109%
Conditional Transfers	64,420	36,940	915,000	440,960	495,854	91,736	19%
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	-	-	-	-	-	4,791	-
Short term debt	-	-	-	-	-	-	-
Prior year Surplus	-	-	-	-	-	-	-
Police Tax Levy	137,228	137,400	145,171	145,171	156,542	156,543	100%
Library Levy	119,314	123,852	127,782	127,782	134,872	134,876	100%
Collections For Other Govts.	2,163,113	2,112,124	2,155,326	2,159,035	2,290,836	2,241,451	98%
	<b>6,657,651</b>	<b>6,617,409</b>	<b>9,161,879</b>	<b>7,069,065</b>	<b>11,733,678</b>	<b>6,905,868</b>	<b>59%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	351,120	64%
Fire Department	275,789	310,516	370,200	382,070	400,100	340,243	85%
Police Force	137,228	137,400	145,171	145,171	156,542	144,978	93%
Bylaw Enforcement & Other	48,767	49,537	60,000	66,906	59,000	73,039	124%
Public Works Administration	91,761	121,905	108,500	116,234	105,400	50,200	48%
Public Works Roads	332,615	324,432	418,900	377,517	419,000	289,094	69%
Public Works - Equipment & Other	(157,353)	(113,160)	-	(126,327)	-	(129,760)	-
Garbage Expenses	370,081	383,491	385,300	388,605	394,200	381,420	97%
Planning, Health & Other	48,673	40,524	70,500	55,113	59,000	50,176	85%
Centennial Hall Expenses	-	-	-	-	-	-	-
Info Centre	17,024	19,993	22,000	20,669	22,000	19,049	87%
Parks	209,793	204,703	223,600	216,772	231,500	233,871	101%
Lakeview Park	146,810	169,453	169,600	160,342	178,400	179,598	101%
CLEC Expense	432,171	484,687	432,100	522,897	471,000	482,999	103%
Lakeview Road	2,754	-	10,000	18,165	13,000	5,639	43%
Transfer To Library	119,314	123,852	127,782	127,782	134,872	134,872	100%
Capital	856,675	1,102,141	3,482,500	1,269,829	5,904,445	824,310	14%
Debt Charges - Interest	1,852	2,662	3,000	1,801	3,000	3,120	104%
Debt Payments - Fire	175,110	189,689	195,000	191,512	186,200	172,590	93%
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	2,290,836	2,190,843	96%
	<b>6,632,093</b>	<b>6,998,949</b>	<b>9,161,879</b>	<b>7,494,027</b>	<b>11,712,095</b>	<b>5,797,402</b>	<b>82%</b>
Surplus(Deficit)	<b>25,558</b>	<b>(381,541)</b>	<b>-</b>	<b>(424,962)</b>	<b>21,583</b>	<b>1,108,465</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	69,437	93%
Mayor and Council Expenses	30,304	36,889	41,500	38,260	42,500	35,633	84%
Mildred Child Annex	2,556	2,131	2,600	2,863	3,100	2,196	71%
Municipal Hall	16,371	17,234	25,600	17,995	25,600	17,924	70%
Office Wages	393,621	423,929	425,000	419,166	425,000	424,225	100%
Office Expenses	29,035	48,542	56,500	31,051	56,500	29,750	53%
Data Processing	20,466	22,447	24,600	18,837	24,600	16,980	69%
Legal Expense	9,215	25,901	15,000	21,867	15,000	25,273	168%
Audit	23,792	16,748	26,000	8,190	26,000	16,695	64%
Elections	-	-	2,000	-	10,000	4,636	46%
Insurance	49,638	49,758	75,000	62,259	75,000	91,284	122%
Grants-in-aid	6,115	4,050	5,000	3,650	5,000	4,700	94%
Ohtaki expense	5,059	3,885	6,500	-	6,000	3,163	53%
Ohtaki recoveries	-	(56)	-	-	-	(20)	-
Payroll Benefits Clearing	40,370	27,565	-	64,388	-	(149,055)	-
Insurance and administration recovery	(209,700)	(219,000)	(219,500)	(219,500)	(241,700)	(241,700)	100%
	<b>484,842</b>	<b>529,382</b>	<b>555,300</b>	<b>542,492</b>	<b>547,600</b>	<b>351,120</b>	<b>64%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	101,324	96%
Other Wage Costs	17,183	16,962	17,000	18,882	17,000	18,141	107%
Town Administration	7,500	8,000	13,000	13,000	13,000	13,000	100%
Fire Hall Operations and Maint.	45,413	43,023	48,600	53,258	53,400	44,295	83%
Miscellaneous Operations	51,391	42,095	91,500	85,307	103,900	91,223	88%
Training	12,996	24,172	24,000	26,298	26,000	21,238	82%
Fire Vehicles & Equipment	39,557	59,465	76,100	54,136	76,800	49,534	64%
	<b>275,789</b>	<b>310,516</b>	<b>370,200</b>	<b>348,742</b>	<b>395,100</b>	<b>338,755</b>	<b>86%</b>
Firesmart	-	-	-	9,091	-	-	-
Community Wildfire Protection Plan	-	-	-	24,236	5,000	1,488	30%
	-	-	-	<b>33,328</b>	<b>5,000</b>	<b>1,488</b>	<b>30%</b>
<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>340,243</b>	<b>85%</b>
<b>Bylaw Enforcement &amp; Other</b>							
BC Wildfire - Recoveries	-	-	-	(16,300)	-	(63,127)	-
Emergency Measures	-	-	6,500	16,300	6,500	20,520	316%
Bylaw Enforcement/Animal Control	14,906	15,549	16,500	16,324	17,000	16,284	96%
Building Inspection	33,861	33,987	37,000	34,282	35,500	36,235	102%
	<b>48,767</b>	<b>49,537</b>	<b>60,000</b>	<b>66,906</b>	<b>59,000</b>	<b>73,039</b>	<b>124%</b>



TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	44,319	127%
PW Admin Wages	199,001	206,506	210,000	205,676	210,000	161,593	77%
PW Admin Other	4,287	5,083	13,300	19,449	15,800	8,988	57%
Safety and Training	21,458	35,184	27,000	40,944	34,000	24,700	73%
Office Administration Charge	14,200	14,300	14,200	14,200	14,700	14,700	100%
Recovery from Utilities	(179,500)	(172,900)	(191,000)	(191,000)	(204,100)	(204,100)	100%
	<b>91,761</b>	<b>121,905</b>	<b>108,500</b>	<b>116,234</b>	<b>105,400</b>	<b>50,200</b>	<b>48%</b>
<b>Equipment Costs</b>							
Equipment	143,364	180,832	-	165,583	-	140,069	-
Equipment Allocations	(300,717)	(293,992)	-	(291,910)	-	(270,050)	-
	<b>(157,353)</b>	<b>(113,160)</b>	<b>-</b>	<b>(126,327)</b>	<b>-</b>	<b>(129,982)</b>	<b>-</b>
<b>Other Costs</b>							
Billable Outside Jobs	(0)	-	-	-	-	222	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-	-
	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222</b>	<b>-</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	2,826	31%
Boulevards	54,719	42,398	31,000	45,512	31,000	25,001	81%
Crack Sealing	7,880	-	10,000	2,151	10,000	-	0%
Dangerous Trees	9,826	8,795	13,000	5,502	13,000	13,939	107%
Ditches & Culverts	2,618	1,930	10,000	1,866	10,000	4,177	42%
Dust Control	2,267	1,734	4,000	3,068	4,000	3,475	87%
Landscaping	2,981	7,654	10,000	7,355	10,000	8,470	85%
Litter Control	9,714	15,787	16,000	7,085	16,000	8,557	53%
Marking	15,063	14,348	10,000	10,866	10,000	3,031	30%
Mowing	5,943	1,822	13,000	6,105	13,000	6,050	47%
Patching	10,263	10,836	15,000	19,320	15,000	11,092	74%
Roads-other	15,907	3,076	14,000	11,177	14,000	9,289	66%
Seasonal decoration	14,588	11,445	12,000	13,322	12,000	25,716	214%
Shoulders	6,587	6,354	14,000	12,673	14,000	3,478	25%
Sidewalks	19,828	16,617	16,000	15,578	16,000	19,361	121%
Signs	7,078	7,733	11,000	9,615	11,000	6,112	56%
Snow removal	5,015	28,880	50,000	48,888	50,000	4,050	8%
Storm Drains & Catch Basins	38,298	41,147	50,000	33,905	50,000	17,773	36%
Street Lighting	72,591	78,756	79,000	82,279	79,000	86,068	109%
Street Sweeping	8,576	4,349	11,000	8,899	11,000	9,629	88%
Office Administration Charge	20,400	20,400	20,900	20,900	21,000	21,000	100%
	<b>332,615</b>	<b>324,432</b>	<b>418,900</b>	<b>377,517</b>	<b>419,000</b>	<b>289,094</b>	<b>69%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	318,583	102%
Toter rentals	3,804	4,140	3,500	3,808	3,300	4,575	139%
Penalties	4,125	3,804	3,800	3,737	3,700	3,451	93%
Recycling	50,781	56,485	50,000	52,213	52,000	53,794	103%
	<b>368,636</b>	<b>375,851</b>	<b>371,300</b>	<b>372,348</b>	<b>370,200</b>	<b>380,404</b>	<b>103%</b>
<b>Expenditures</b>							
Regular collection costs	237,936	241,643	237,000	245,923	244,000	242,149	99%
Office Administration Charges	16,000	17,100	17,200	17,200	17,600	17,600	100%
PW Administration Charges	22,500	23,900	24,100	24,100	24,600	24,600	100%
Tipping Fees	54,775	61,645	62,000	62,022	63,000	60,445	96%
Recycling costs	38,870	39,204	45,000	39,359	45,000	36,625	81%
	<b>370,081</b>	<b>383,491</b>	<b>385,300</b>	<b>388,605</b>	<b>394,200</b>	<b>381,420</b>	<b>97%</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>(1,016)</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	44,829	100%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	16,617	101%
Public Health Expenses	<u>7,689</u>	<u>11,060</u>	<u>13,500</u>	<u>15,405</u>	<u>17,000</u>	<u>4,961</u>	<u>29%</u>
NET	<u>53,240</u>	<u>50,128</u>	<u>48,000</u>	<u>45,869</u>	<u>44,500</u>	<u>56,485</u>	<u>127%</u>
<b>Planning</b>							
Planning and Zoning Expenses	<u>15,386</u>	<u>24,280</u>	<u>32,500</u>	<u>19,632</u>	<u>32,500</u>	<u>39,223</u>	<u>121%</u>
<b>Other Functions</b>							
Town Economic Development	2,120	1,245	14,000	10,666	5,000	2,798	56%
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	1,036	207%
Trail signage	-	-	-	-	-	-	-
Cowichan Aquatic Centre	3,046	3,079	3,500	4,311	4,000	2,158	54%
Neighbourhood of learning	-	-	-	-	-	-	-
	<u>25,598</u>	<u>5,184</u>	<u>24,500</u>	<u>20,076</u>	<u>9,500</u>	<u>5,991</u>	<u>63%</u>
Total Development Services Expenses	<u>48,673</u>	<u>40,524</u>	<u>70,500</u>	<u>55,113</u>	<u>59,000</u>	<u>50,176</u>	<u>85%</u>
<b>Centennial Hall</b>							
	-	-	-	-	-	-	-
<b>Info Centre</b>							
PW Labour	968	1,020	2,500	1,212	2,500	820	33%
Water, Sewer & Garbage	1,216	647	700	-	700	-	0%
Contracted Services	10,687	15,540	15,000	15,740	15,000	15,000	100%
Other Expenses	4,154	3,986	5,000	4,917	5,000	4,429	89%
Recoveries - hydro	-	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	100%
	<u>17,024</u>	<u>19,993</u>	<u>22,000</u>	<u>20,669</u>	<u>22,000</u>	<u>19,049</u>	<u>87%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	4,077	815%
Bell Tower School	1,378	2,400	1,320	2,400	1,877	2,400	1,316	55%
Centennial Park	23,971	24,000	11,512	12,000	6,661	20,000	42,577	213%
Central Park	16,593	19,000	18,289	19,000	12,727	19,000	14,603	77%
Civic Square	929	2,500	1,005	2,500	614	2,500	495	20%
Communities in Bloom	379	3,000	36	3,000	260	3,000	125	4%
Community Garden	1,388	1,500	8,654	-	199	-	-	-
Cougar Sign Landscaping	2,687	3,000	2,632	3,000	2,198	3,000	2,894	96%
Dashwood Park	672	1,200	364	1,200	213	1,200	280	23%
Entrance Sign	12,622	10,000	8,039	10,000	38,930	10,000	8,835	88%
Footbridge	4,771	4,500	4,270	4,500	1,986	4,500	1,640	36%
Footpath maintenance	1,506	2,000	357	2,000	51	2,000	400	20%
Forest Ranger Building	1,091	1,400	1,685	-	-	-	-	-
Gillespie Park	608	1,000	1,242	1,000	672	1,000	594	59%
Greendale Park	7,576	5,700	2,410	5,700	3,235	5,700	6,745	118%
Heritage Garden	4,089	5,000	5,344	5,000	8,998	5,000	12,656	253%
Kaatza Museum	6,772	10,000	9,028	10,000	10,830	10,000	8,746	87%
King George Roundabout Park	5,842	10,000	20,258	10,000	24,694	10,000	7,145	71%
Lakedays Preparation	1,863	2,000	1,511	2,000	684	2,000	585	29%
Marina Park	2,713	1,700	1,935	1,700	2,176	1,700	6,043	355%
Memorial Park	6,907	6,500	4,505	6,500	5,784	6,500	5,620	86%
Ohtaki Park/Kasapi Center	2,807	15,000	4,462	10,000	2,976	10,000	2,425	24%
Park Bench Maintenance	5,537	5,000	3,299	5,000	1,188	5,000	458	9%
Parks General	14,969	16,000	14,560	16,000	23,000	16,000	25,821	161%
Parkstone Park	830	2,000	889	2,000	1,162	2,000	1,980	99%
Joginder Bains Park - Point Ideal	1,585	3,500	1,748	3,500	2,035	3,500	6,700	191%
Ravine Park	-	500	-	-	-	500	-	0%
Riverside Park	5,721	5,900	4,900	5,900	2,691	5,900	3,877	66%
Sahtlam Park	1,885	2,500	1,488	2,500	1,179	2,500	3,637	145%
Saywell Park	19,623	20,000	13,638	20,000	13,592	20,000	15,557	78%
Seniors Centre	2,711	2,100	1,384	2,100	3,117	3,100	2,813	91%
Ted Burns Nature Preserve	323	1,000	769	1,000	-	1,000	392	39%
Pickleball Courts	941	1,000	4,570	4,400	2,393	3,000	3,527	118%
Town Square	11,227	3,000	6,582	3,500	4,300	3,000	4,909	164%
Trans Canada Trail	2,493	5,000	3,741	5,000	2,198	5,000	8,146	163%
Trestle Walkway	1,874	3,000	748	3,000	830	3,000	864	29%
Vandalism	874	5,000	2,944	5,000	129	5,000	50	1%
Washrooms	13,020	15,000	16,271	15,000	16,244	15,000	11,784	79%
West Entrance	-	-	-	-	-	-	455	-
Winter Park	7,588	7,000	7,314	7,000	6,073	7,000	4,098	59%
Office Administration Charge	11,400	11,000	11,000	10,700	10,700	11,000	11,000	100%
	<b>209,793</b>	<b>240,400</b>	<b>204,703</b>	<b>223,600</b>	<b>216,772</b>	<b>231,500</b>	<b>233,871</b>	<b>101%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	156,349	120%
Walk Ins	29,457	23,687	22,000	24,934	22,000	8,174	37%
Power Fees	21,416	20,475	18,000	24,022	22,000	23,041	105%
Propane	-	-	-	-	-	-	-
Wood and ice sales	3,556	6,433	5,000	3,738	4,000	4,637	116%
Operating Grant	-	-	-	-	-	2,981	-
Other Revenue	-	52	-	-	-	-	-
Moorage	8,042	6,081	6,000	8,717	6,000	7,833	131%
	<u>182,747</u>	<u>181,951</u>	<u>173,000</u>	<u>204,104</u>	<u>184,000</u>	<u>203,016</u>	<u>110%</u>
Office Administration Charge	7,300	7,600	8,100	8,100	8,400	8,400	100%
CLEC Admin Charges	30,000	30,000	30,000	30,000	31,000	31,000	100%
Summer Student Wages	42,923	54,629	55,000	52,000	55,000	53,925	98%
Maintenance Wages	4,861	6,094	6,000	7,179	7,000	1,974	28%
Contracted Services	9,822	10,381	10,000	7,317	15,000	16,781	112%
PW Labour	849	1,201	1,000	348	1,000	1,574	157%
Hydro and Electricity	6,418	8,107	8,000	7,706	8,000	8,393	105%
Materials and Supplies	10,822	13,201	15,000	10,284	14,000	12,674	91%
Other Expenses	8,246	7,849	8,000	9,342	10,500	7,565	72%
Water, Sewer & Garbage	9,948	9,978	8,000	9,938	8,000	9,898	124%
Park Attendant/ Security	10,472	15,139	15,000	14,443	15,000	24,688	165%
Public Works Charges	263	1,312	500	12	500	612	122%
Telephone	3,136	2,894	3,000	1,674	3,000	2,116	71%
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>179,598</u>	<u>101%</u>
Net	<u>35,937</u>	<u>12,498</u>	<u>3,400</u>	<u>43,763</u>	<u>5,600</u>	<u>23,418</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	372,745	90%
Programming revenues	-	6,588	1,000	1,000	1,000	9,738	974%
Rental Income	5,200	5,200	6,000	6,000	6,000	6,000	100%
JCP	600	-	-	-	-	-	-
	<u>422,890</u>	<u>414,254</u>	<u>397,000</u>	<u>441,256</u>	<u>420,000</u>	<u>388,483</u>	<u>111%</u>
<b>Expenditures - Variable</b>							
Program Services	8,662	7,831	10,000	12,835	10,000	2,943	29%
Kitchen Wages	76,563	72,426	70,000	81,244	80,000	69,458	87%
Food Supplies	67,394	76,105	60,000	79,926	70,000	69,873	100%
Custodians	32,046	34,266	30,000	44,616	40,000	36,732	92%
Equipment	-	-	-	-	-	-	-
Supplies	2,499	3,223	4,000	4,283	4,000	3,371	1
	<u>187,164</u>	<u>193,852</u>	<u>174,000</u>	<u>222,904</u>	<u>204,000</u>	<u>182,378</u>	<u>128%</u>
<b>Expenditures - Fixed</b>							
Admin Salaries	164,005	180,542	181,000	175,810	181,000	175,794	97%
Wage Recoveries	(30,000)	(30,000)	(30,000)	(30,000)	(31,000)	(31,000)	100%
Housing Allowance	5,200	5,200	6,000	6,000	6,000	6,000	100%
Town Administration	20,000	21,000	21,600	21,600	22,500	22,500	100%
Electricity	17,749	19,198	20,000	23,761	24,000	20,865	87%
Heat	9,161	10,819	12,000	19,685	15,000	6,973	46%
Telephone & other Utilities	9,815	9,282	9,300	9,538	11,300	10,753	95%
Bad Debts	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	807	-
Contracted Services	15,191	17,839	8,000	19,140	8,000	34,146	427%
Maintenance	30,831	40,336	24,000	40,288	24,000	33,830	141%
Public Works Charges	3,017	14,717	6,000	13,382	6,000	10,137	169%
Miscellaneous Operations	38	1,903	200	790	200	9,817	49
	<u>245,007</u>	<u>290,835</u>	<u>258,100</u>	<u>299,993</u>	<u>267,000</u>	<u>300,621</u>	<u>113%</u>
Total Expenses	<u>432,171</u>	<u>484,687</u>	<u>432,100</u>	<u>522,897</u>	<u>471,000</u>	<u>482,999</u>	<u>103%</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>(94,516)</u>	<u>185%</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>(71,098)</u>	
<b>Lakeview Park Road</b>							
Road maintenance	2,754	-	10,000	18,165	13,000	5,639	43%
NET	<u>23,902</u>	<u>(57,935)</u>	<u>(41,700)</u>	<u>(56,044)</u>	<u>(58,400)</u>	<u>(76,737)</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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>General</b>							
Asset appraisal - Insurance	-	6,900	-	-	-	-	-
Asset management plan	-	-	30,000	-	30,000	-	0%
Computer Equipment	-	-	12,000	-	20,000	6,394	32%
Demo costs - Kasapi/Neva Road	-	-	-	-	100,000	36,136	36%
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	-	3,182	-
Museum	-	-	-	-	30,000	-	0%
Office Improvements	-	-	-	-	-	-	-
Town hall renovations	39,991	144,678	1,800,000	2,575	3,647,000	7,518	0%
	<u>435,890</u>	<u>358,308</u>	<u>1,907,000</u>	<u>81,907</u>	<u>3,872,000</u>	<u>53,230</u>	<u>1%</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	9,788	98%
Clec JCP	-	-	15,000	-	18,000	11,629	65%
Mattresses	-	-	5,000	4,270	-	1,099	-
Equipment - Propane Stove	-	-	7,000	8,769	-	-	-
Concrete patio/deck renovation	8,500	-	-	-	-	-	-
Water system/well	-	-	25,000	-	90,000	36,973	41%
	<u>22,367</u>	<u>87,962</u>	<u>57,000</u>	<u>13,039</u>	<u>123,000</u>	<u>59,489</u>	<u>48%</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	7,250	72%
Storz hydrant upgrades	-	-	-	-	16,000	16,675	104%
Office renovation	-	-	-	-	10,000	-	0%
Heat Pump/Generator Replacemen	-	-	15,000	8,832	15,000	11,510	77%
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	56,485	188%
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	9,513	119%
Ventilation fan	-	-	-	-	-	-	-
	<u>48,695</u>	<u>60,266</u>	<u>92,000</u>	<u>81,253</u>	<u>478,000</u>	<u>101,968</u>	<u>21%</u>



TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	75,634	13%
Annual Paving Program	75,231	-	70,000	58,314	-	-	-
Computer Software	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Refurbish footbridge	-	-	-	-	200,000	-	0%
Stormwater Mapping	4,681	-	-	-	-	-	-
Small tools	2,558	3,939	5,000	2,133	5,000	2,713	54%
	<u>170,413</u>	<u>114,833</u>	<u>210,000</u>	<u>113,582</u>	<u>891,500</u>	<u>78,347</u>	<u>9%</u>
<b>Lakeview Park</b>							
JCP Recoveries - Cap	(30,122)	(14,467)	-	-	-	-	-
Garbage facilities	-	-	-	-	22,000	3,309	15%
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>3,309</u>	<u>15%</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	48,325	967%
Misc Parks Capital	-	-	-	-	-	-	-
Marina Park Dock Repairs	-	18,000	20,000	42,222	15,000	5,047	34%
Park Benches	-	-	-	-	-	0	-
Centennial Park Upgrades	-	406,433	1,048,500	897,584	400,000	472,924	118%
Pickleball/Tennis Courts	-	-	50,000	35,054	14,945	1,671	11%
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>527,967</u>	<u>102%</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>824,310</u>	<u>14%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	456,000	485,436	106%
Connection Fees	2,710	3,542	1,000	6,047	1,000	3,920	392%
Penalties And Other Interest	4,895	4,750	4,600	4,780	4,600	4,538	99%
Sewer Facilities Grant	-	-	1,305,900	-	-	-	-
Conditional Grants	1,351,200	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Parcel Tax	163,900	163,700	164,100	164,000	165,800	165,800	100%
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>627,400</u>	<u>659,695</u>	<u>105%</u>
<b>Expenditures</b>							
Administration	1,622	1,590	2,700	1,690	2,700	2,341	87%
Office Administration	47,300	54,000	47,300	47,300	57,000	57,000	100%
Consumption Rebates	838	275	1,000	325	1,000	100	10%
PW Administration	75,000	67,000	83,800	83,800	83,900	83,900	100%
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	62,164	96%
Connections Maintenance	6,723	4,396	9,500	2,527	9,000	2,305	26%
Chlorination	7,593	7,275	8,000	9,862	10,000	9,008	90%
New Connections	276	-	4,000	3,106	4,000	3,665	92%
Sewer Flushing	7,120	29	6,500	6,615	7,000	6,586	94%
Sewer Pump Maintenance	40,957	39,818	46,500	32,373	76,500	37,544	49%
Sewer Lagoon Maintenance	89,846	67,319	91,300	55,706	91,300	56,424	62%
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	18,551	6%
	<u>2,006,534</u>	<u>505,171</u>	<u>2,280,100</u>	<u>409,630</u>	<u>732,800</u>	<u>375,039</u>	<u>51%</u>
Surplus(Deficit)	<u>(49,600)</u>	<u>105,644</u>	<u>-</u>	<u>222,398</u>	<u>(105,400)</u>	<u>284,656</u>	

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

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<b><u>SEWER CAPITAL</u></b>							
Liftstation Upgrades	-	-	75,000	-	40,000	18,551	46%
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>18,551</u>	<u>6%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	555,000	575,901	104%
Connection Fees	6,660	9,100	1,000	44,270	1,000	11,860	1186%
Fire Hydrant Installation & other	9,622	4,948	3,000	3,353	3,000	31,809	1060%
Other Penalties And Interest	6,028	5,652	5,500	5,756	5,500	5,410	98%
Grant - Water main upgrades	-	-	1,129,093	545,718	583,375	-	0%
Infrastructure Grant	-	-	5,000,000	1,651,313	3,248,687	2,598,687	80%
CONTRIBUTION FROM OTHERS	-	-	-	-	28,000	-	0%
Parcel Tax	167,100	233,800	234,500	234,360	236,880	236,880	100%
Transfer From Surplus	-	-	722,521	-	-	-	-
	<u>711,139</u>	<u>774,981</u>	<u>7,627,614</u>	<u>3,031,815</u>	<u>4,661,442</u>	<u>3,460,547</u>	<u>37%</u>
<b>Expenditures</b>							
Administration	1,060	1,810	3,400	1,934	3,400	1,504	44%
Office Administration	65,600	65,600	66,500	66,500	76,500	76,500	100%
PW Administration	82,000	82,000	83,100	83,100	95,600	95,600	100%
Consumption Rebates	838	275	1,000	325	1,000	100	10%
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	1,891	42%
Chlorination	9,158	10,981	9,000	14,608	9,000	13,323	148%
Flushing	11,618	12,181	12,500	-	12,500	10,153	81%
Reservoir	4,161	3,170	4,500	9,557	4,500	5,756	128%
General Maintenance	83,099	74,040	89,000	68,382	89,000	70,302	79%
Hydrants	14,723	14,460	22,660	15,441	22,660	18,698	83%
New Connections	7,950	5,416	8,000	16,594	8,000	10,713	134%
Connection Maintenance	55,827	58,635	75,000	56,233	75,000	52,422	70%
Water Meters	11,322	10,253	8,500	21,000	13,500	20,047	148%
Pump House Maintenance	33,226	36,838	32,500	44,432	32,500	36,478	112%
Booster Pumps Maintenance	11,239	10,032	11,300	8,425	11,300	8,032	71%
Slopes water pump station	4,791	5,241	8,000	5,582	8,000	4,611	58%
Greendale Water Connection	3,469	7,844	5,000	14,448	-	3,736	-
Water treatment plant	-	-	-	-	50,000	1,400	3%
Transfer to surplus	-	-	-	-	-	-	-
Amortization - Water Fund	103,480	103,480	-	105,708	-	-	-
Capital	16,540	28,534	7,145,354	2,470,128	4,915,000	4,945,205	101%
	<u>562,721</u>	<u>572,451</u>	<u>7,627,614</u>	<u>3,043,894</u>	<u>5,474,860</u>	<u>5,419,408</u>	<u>99%</u>
Surplus(Deficit)	<u>148,418</u>	<u>202,530</u>	<u>-</u>	<u>(12,080)</u>	<u>(813,418)</u>	<u>(1,958,861)</u>	<u>-</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - December 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	373,647	365,000	451,341	124%
Greendale Trestle Watermain Upgrade	-	-	164,204	37,546	200,000	7,749	4%
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	-	-	-	-	-	-	-
Water Modelling	-	-	-	-	31,000	24,953	80%
Water Treatment Upgrade	16,540	20,956	5,760,000	1,751,351	4,050,000	4,461,162	110%
Water Service Replacements	-	-	25,000	-	69,000	-	0%
	-	-	-	-	-	-	-
	16,540	28,534	7,145,354	2,470,128	4,915,000	4,945,205	35%



# Building Report

TO: Chief Administrative Officer

SUBJECT: Building Permit Summary for the Month of DECEMBER

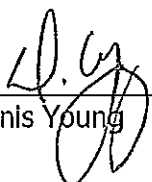
DATE: JAN. 2, 2019

FROM: Building Inspector

## Applications

	Outstanding Permits		Applications Completed		Taken out in Current Month
	Previous Years'	Current Year	Previous Years'	Current Year	
Single Family Dwellings	20	21			2
Commercial	4	1	1		
Carport / garage	0	6			
Demolitions	1				
Renovations	6	11		1	1
Deck	7	2			
Lawn Sprinkler / Woodstove					
Relocated Home					
Other <u>SHEDS</u>	1				
<b>TOTALS</b>	<b>39</b>	<b>41</b>	<b>1</b>	<b>1</b>	<b>3</b>

Building Permit Fees	Value of construction	Permit fees
For the current month	158,132.00	1,520.00
Year to Date	5,079,955.00	51,345.00

  
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 Dennis Young