



# TOWN OF LAKE COWICHAN

## Finance and Administration Committee

Tuesday February 5th, 2019 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 ) Loretta Puckrin, et al, 75th Anniversary Committee - 75th & Beyond Society  
re: Update of society and funding requirements for 2019.

**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 January, 31<sup>st</sup>, 2019.

(b) Building Inspector re: Building Permits for January 2019.

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

(d) Bylaw Officer re: Reports for December, 2018 and January 2019.

(e) Year-end review for 2018 for CLEC and Lakeview – verbal presentation

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**8. NEW BUSINESS**

**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:** February 1, 2019

**SUBJECT:** Financial Report for the Period Ending January 31, 2019


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The statements of revenues and expenditures for the general, sewer and water funds for the year ended December 31, 2018 and the month ended January 31, 2019 are attached for your information.

## Points of Note

- The 2018 financial information as presented is not finalized. Work on year end is ongoing and there are still adjustments to be made prior to audit.
- The budget estimates for 2019 are preliminary numbers only. Staff has not completed the budget process for presentation to Council. Once the 2018 capital projects are finalized; the grant receivables setup and the 2019 budget numbers can be finalized.
- The Town has ended every year in a net financial asset position. This is a positive indicator that the current assets (cash, accounts receivable) exceed the current liabilities (accounts payable and all other payables including debt).
- The Town investments are held with the Royal Bank of Canada and with the Municipal Finance Authority. All investments are held in money market funds that are managed by financial institutions.
- The Town has only two loans with the Municipal Finance Authority as shown below:
  - Firehall loan \$561,000 at January 31, 2019 and
  - Fire Truck #10 loan \$87,250 at January 31, 2019

The Town is in excellent financial health, however the water and sewer funds do not have sufficient surplus' to undertake any future large capital infrastructure projects.

  
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Ronnie Gill, CPA, CGA  
Director of Finance

**TOWN OF LAKE COWICHAN**  
**Statement of Expenditure - January 31, 2019**

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b>REVENUES</b>						
Taxes	2,011,636	2,071,963	2,071,964	2,134,125	-	0%
Supplemental Adjustments	-	-	-	-	-	-
Grants-In-Lieu	51,425	54,700	55,016	55,794	-	0%
Penalties and Interest on Taxes	69,270	65,000	63,046	66,300	87	0%
Business Licences	19,550	17,500	21,800	17,850	500	3%
Building and Other Permits	58,767	24,400	68,773	24,888	1,629	7%
Storm Drain Connection Fees	5,100	-	1,890	-	-	-
Dog Tags and Fines	3,310	3,200	3,590	3,264	1,455	45%
Interest on Investments	63,815	30,000	114,259	30,600	-	0%
Fire Service to CVRD	239,861	272,511	272,682	277,961	-	0%
BC Wildfire Recoveries	16,300	-	63,127	-	-	-
Garbage Revenues	372,348	370,200	380,404	377,604	325,508	86%
Lakeview Revenues	204,104	184,000	203,016	187,680	54,859	29%
Sale of Assets	-	-	-	-	-	-
Public Works Revenues	2,102	-	2,689	-	-	-
Fire Department Revenues	74,790	-	25,090	-	2,290	-
Other Revenue	30,123	10,200	10,989	10,404	236	2%
Ambulance Building Lease	44,829	45,000	44,829	45,900	3,736	8%
Public Health Lease	16,445	16,500	16,617	16,830	1,390	8%
Clec Revenues	441,256	420,000	388,483	428,400	500	0%
Unconditional Transfers	471,086	436,900	476,224	445,638	-	0%
Conditional Transfers	440,960	495,854	91,736	505,771	-	0%
Conditional Transfer - Town Hall Bldg	-	2,877,000	-	-	-	-
Transfers From Reserve Funds	-	586,500	-	475,000	-	0%
Transfers From Building Reserve	-	800,000	-	800,000	-	0%
Transfer From Fire Dept Reserves	-	370,000	-	370,000	-	0%
Transfer From Statutory Reserves	-	-	-	-	-	-
Transfer from Parks Dedication Reserve	-	-	4,791	-	-	-
Short term debt	-	-	-	-	-	-
Prior year Surplus	-	-	-	56,877	-	0%
Police Tax Levy	145,171	156,542	156,543	159,673	-	0%
Library Levy	127,782	134,872	134,876	137,569	-	0%
Collections For Other Govts.	2,159,035	2,290,836	2,241,451	2,336,653	-	0%
	<b>7,069,065</b>	<b>11,733,678</b>	<b>6,913,886</b>	<b>8,964,781</b>	<b>392,189</b>	<b>59%</b>

**TOWN OF LAKE COWICHAN**  
Statement of Expenditure - January 31, 2019

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b>EXPENDITURES</b>						
General Government Services	542,492	547,600	382,523	558,552	65,639	12%
Fire Department	382,070	400,100	362,551	434,000	8,741	2%
Police Force	145,171	156,542	156,543	159,673	-	0%
Bylaw Enforcement & Other	66,906	59,000	73,210	60,180	2,034	3%
Public Works Administration	116,234	105,400	55,226	107,508	19,811	18%
Public Works Roads	377,517	419,000	292,334	427,380	6,831	2%
Public Works - Equipment & Other	(126,327)	-	(128,505)	-	(9,897)	-
Garbage Expenses	388,605	394,200	392,963	402,084	12,161	3%
Planning, Health & Other	55,113	59,000	51,394	60,090	232	0%
Centennial Hall Expenses	-	-	-	-	-	-
Info Centre	20,669	22,000	19,049	22,440	-	0%
Parks	216,772	231,500	234,491	236,130	7,584	3%
Lakeview Park	160,342	178,400	179,598	181,968	2,436	1%
CLEC Expense	522,897	471,000	470,423	480,420	10,475	2%
Lakeview Road	18,165	13,000	5,639	13,260	-	0%
Transfer To Library	127,782	134,872	134,872	137,569	33,432	24%
Capital	1,269,829	5,904,445	862,348	3,009,774	1,325	0%
Debt Charges - Interest	1,801	3,000	3,267	3,300	16	0%
Debt Payments - Fire	191,512	186,200	186,003	197,800	-	0%
Amortization	550,198	-	-	-	-	-
Transfers To Reserve Funds	179,062	136,000	-	136,000	-	0%
Transfer Equip. Recovery to Reserve	128,184	-	-	-	-	-
Transfer To Surplus	-	21,583	-	-	-	-
Transfers To Other Governments	2,159,035	2,290,836	2,251,430	2,336,653	-	0%
	<b>7,494,027</b>	<b>11,733,678</b>	<b>5,985,359</b>	<b>8,964,781</b>	<b>160,820</b>	<b>2%</b>
Surplus(Deficit)	<b>(424,962)</b>	<b>-</b>	<b>928,527</b>	<b>0</b>	<b>231,369</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of General Government Expenses

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>General Government Services</b>						
Mayor and Council Indemnities	73,465	75,000	84,331	76,500	3,958	5%
Mayor and Council Expenses	38,260	42,500	35,842	43,350	1,407	3%
Mildred Child Annex	2,863	3,100	2,196	3,162	-	0%
Municipal Hall	17,995	25,600	18,121	26,112	551	2%
Office Wages	419,166	425,000	431,477	433,500	22,538	5%
Office Expenses	31,051	56,500	30,681	57,630	4,394	8%
Data Processing	18,837	24,600	17,137	25,092	210	1%
Legal Expense	21,867	15,000	26,079	15,300	-	0%
Audit	8,190	26,000	16,695	26,520	-	0%
Elections	-	10,000	3,666	10,200	-	0%
Insurance	62,259	75,000	91,284	76,500	20,245	26%
Grants-in-aid	3,650	5,000	4,700	5,100	-	0%
Ohtaki expense	-	6,000	3,163	6,120	-	0%
Ohtaki recoveries	-	-	(20)	-	-	-
Payroll Benefits Clearing	64,388	-	(141,130)	-	12,337	-
Insurance and administration recover	(219,500)	(241,700)	(241,700)	(246,534)	-	0%
	<b>542,492</b>	<b>547,600</b>	<b>382,523</b>	<b>558,552</b>	<b>65,639</b>	<b>12%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Protective Services Expenses

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Fire Department</b>						
Firefighters indemnities	97,862	105,000	101,324	110,000	-	0%
Other Wage Costs	18,882	17,000	19,543	18,000	593	3%
Town Administration	13,000	13,000	13,000	13,000	-	0%
Fire Hall Operations and Maint.	53,258	53,400	50,902	55,200	590	1%
Miscellaneous Operations	85,307	103,900	102,840	111,900	4,743	4%
Training	26,298	26,000	21,408	28,000	35	0%
Training Ground Facilities - Meades	-	-	-	2,000	-	-
Fire Vehicles & Equipment	54,136	76,800	52,046	85,900	2,779	3%
	<u>348,742</u>	<u>395,100</u>	<u>361,063</u>	<u>424,000</u>	<u>8,741</u>	<u>2%</u>
Firesmart	9,091	-	-	-	-	-
Prescription Area	-	-	-	10,000	-	-
Community Wildfire Protection Plan	24,236	5,000	1,488	-	-	-
	<u>33,328</u>	<u>5,000</u>	<u>1,488</u>	<u>10,000</u>	<u>-</u>	<u>30%</u>
<b>Total Fire Department</b>	<b><u>382,070</u></b>	<b><u>400,100</u></b>	<b><u>362,551</u></b>	<b><u>434,000</u></b>	<b><u>8,741</u></b>	<b><u>2%</u></b>
<b>Bylaw Enforcement &amp; Other</b>						
BC Wildfire - Recoveries	(16,300)	-	(63,127)	-	-	-
Emergency Measures	16,300	6,500	20,520	6,630	-	0%
Bylaw Enforcement/Animal Control	16,324	17,000	16,455	17,340	159	1%
Building Inspection	34,282	35,500	36,235	36,210	1,875	5%
	<u>66,906</u>	<u>59,000</u>	<u>73,210</u>	<u>60,180</u>	<u>2,034</u>	<u>3%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Public Works Expenses

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>PW Administration</b>						
Shop and Yard	26,965	35,000	45,877	35,700	9,108	26%
PW Admin Wages	205,676	210,000	165,012	214,200	10,173	5%
PW Admin Other	19,449	15,800	8,988	16,116	212	1%
Safety and Training	40,944	34,000	24,749	34,680	317	1%
Office Administration Charge	14,200	14,700	14,700	14,994	-	0%
Recovery from Utilities	(191,000)	(204,100)	(204,100)	(208,182)	-	0%
	<b>116,234</b>	<b>105,400</b>	<b>55,226</b>	<b>107,508</b>	<b>19,811</b>	<b>18%</b>
<b>Equipment Costs</b>						
Equipment	165,583	-	144,177	-	2,405	-
Equipment Allocations	(291,910)	-	(272,904)	-	(12,302)	-
	<b>(126,327)</b>	<b>-</b>	<b>(128,727)</b>	<b>-</b>	<b>(9,897)</b>	<b>-</b>
<b>Other Costs</b>						
Billable Outside Jobs	-	-	222	-	-	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>222</b>	<b>-</b>	<b>-</b>	<b>-</b>



TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Public Works Expenses

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Road Maintenance</b>						
Banners	11,451	9,000	2,826	9,180	-	0%
Boulevards	45,512	31,000	25,001	31,620	-	0%
Crack Sealing	2,151	10,000	-	10,200	-	0%
Dangerous Trees	5,502	13,000	13,939	13,260	139	1%
Ditches & Culverts	1,866	10,000	4,177	10,200	-	0%
Dust Control	3,068	4,000	3,475	4,080	-	0%
Landscaping	7,355	10,000	8,470	10,200	-	0%
Litter Control	7,085	16,000	8,557	16,320	27	0%
Marking	10,866	10,000	3,031	10,200	-	0%
Mowing	6,105	13,000	6,050	13,260	-	0%
Patching	19,320	15,000	11,237	15,300	301	2%
Roads-other	11,177	14,000	9,289	14,280	290	2%
Seasonal decoration	13,322	12,000	25,737	12,240	1,951	16%
Shoulders	12,673	14,000	3,478	14,280	-	0%
Sidewalks	15,578	16,000	19,361	16,320	-	0%
Signs	9,615	11,000	6,657	11,220	178	2%
Snow removal	48,888	50,000	4,050	51,000	940	2%
Storm Drains & Catch Basins	33,905	50,000	18,189	51,000	2,359	5%
Street Lighting	82,279	79,000	88,181	80,580	24	0%
Street Sweeping	8,899	11,000	9,629	11,220	622	6%
Office Administration Charge	20,900	21,000	21,000	21,420	-	0%
	<b>377,517</b>	<b>419,000</b>	<b>292,334</b>	<b>427,380</b>	<b>6,831</b>	<b>2%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Garbage Collection

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Garbage Collection</b>						
<b>Revenues</b>						
Regular collections	312,590	311,200	318,583	317,424	322,395	102%
Toter rentals	3,808	3,300	4,575	3,366	2,957	88%
Penalties	3,737	3,700	3,451	3,774	-	0%
Recycling	52,213	52,000	53,794	53,040	156	0%
	<b>372,348</b>	<b>370,200</b>	<b>380,404</b>	<b>377,604</b>	<b>325,508</b>	<b>86%</b>
<b>Expenditures</b>						
Regular collection costs	245,923	244,000	245,973	248,880	12,137	5%
Office Administration Charges	17,200	17,600	17,600	17,952	-	0%
PW Administration Charges	24,100	24,600	24,600	25,092	-	0%
Tipping Fees	62,022	63,000	64,954	64,260	-	0%
Recycling costs	39,359	45,000	39,837	45,900	24	0%
	<b>388,605</b>	<b>394,200</b>	<b>392,963</b>	<b>402,084</b>	<b>12,161</b>	<b>3%</b>
<b>Net</b>	<b>(16,257)</b>	<b>(24,000)</b>	<b>(12,560)</b>	<b>(24,480)</b>	<b>313,347</b>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Other Development Services

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Public Health</b>						
Ambulance Building Lease	44,829	45,000	44,829	45,900	3,736	8%
Public Health Lease	16,445	16,500	16,617	16,830	1,390	8%
Public Health Expenses	15,405	17,000	5,730	17,340	-	0%
<b>NET</b>	45,869	44,500	55,717	45,390	5,125	11%
<b>Planning</b>						
Planning and Zoning Expenses	19,632	32,500	39,673	33,150	232	1%
<b>Other Functions</b>						
Town Economic Development	10,666	5,000	2,798	5,000	-	0%
Age Friendly Grant	-	-	-	-	-	-
BC Healthy Communities	-	-	-	-	-	-
BC Healthy Communities Grant	-	-	-	-	-	-
Community Garden - water service	4,863	-	-	-	-	-
Pacific Marine Circle Route	-	-	-	-	-	-
Heritage Advisory	237	500	1,036	500	-	0%
Trail signage	-	-	-	-	-	-
Cowichan Aquatic Centre	4,311	4,000	2,158	4,100	-	0%
Neighbourhood of learning	-	-	-	-	-	-
	20,076	9,500	5,991	9,600	-	0%
<b>Total Development Services Expenses</b>	<b>55,113</b>	<b>59,000</b>	<b>51,394</b>	<b>60,090</b>	<b>232</b>	<b>0%</b>
<b>Centennial Hall</b>	-	-	-	-	-	-
<b>Info Centre</b>						
PW Labour	1,212	2,500	820	2,550	-	33%
Water, Sewer & Garbage	-	700	-	714	-	0%
Contracted Services	15,740	15,000	15,000	15,300	-	100%
Other Expenses	4,917	5,000	4,429	5,100	-	89%
Recoveries - hydro	(1,200)	(1,200)	(1,200)	(1,224)	-	100%
	20,669	22,000	19,049	22,440	-	87%

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Parks

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Parks</b>						
Beaver Park	182	500	4,077	510	4,146	813%
Bell Tower School	1,877	2,400	1,316	2,448	-	0%
Centennial Park	6,661	20,000	42,577	20,400	23	0%
Central Park	12,727	19,000	14,804	19,380	-	0%
Civic Square	614	2,500	495	2,550	-	0%
Communities in Bloom	260	3,000	125	3,060	-	0%
Community Garden	199	-	-	-	-	-
Cougar Sign Landscaping	2,198	3,000	2,894	3,060	-	0%
Dashwood Park	213	1,200	280	1,224	-	0%
Entrance Sign	38,930	10,000	8,835	10,200	-	0%
Footbridge	1,986	4,500	1,758	4,590	26	1%
Footpath maintenance	51	2,000	400	2,040	-	0%
Forest Ranger Building	-	-	-	-	-	-
Gillespie Park	672	1,000	594	1,020	-	0%
Greendale Park	3,235	5,700	6,745	5,814	-	0%
Heritage Garden	8,998	5,000	12,656	5,100	-	0%
Kaatza Museum	10,830	10,000	8,746	10,200	1,288	13%
King George Roundabout Park	24,694	10,000	7,145	10,200	-	0%
Lakedays Preparation	684	2,000	585	2,040	-	0%
Marina Park	2,176	1,700	6,043	1,734	14	1%
Memorial Park	5,784	6,500	5,740	6,630	-	0%
Ohtaki Park/Kasapi Center	2,976	10,000	2,425	10,200	-	0%
Park Bench Maintenance	1,188	5,000	585	5,100	1,028	20%
Parks General	23,000	16,000	25,821	16,320	820	5%
Parkstone Park	1,162	2,000	1,980	2,040	-	0%
Joginder Bains Park - Point Ideal	2,035	3,500	6,700	3,570	-	0%
Ravine Park	-	500	-	510	-	0%
Riverside Park	2,691	5,900	3,901	6,018	-	0%
Sahtlam Park	1,179	2,500	3,637	2,550	-	0%
Saywell Park	13,592	20,000	15,557	20,400	14	0%
Seniors Centre	3,117	3,100	2,813	3,162	-	0%
Ted Burns Nature Preserve	-	1,000	392	1,020	-	0%
Pickleball Courts	2,393	3,000	3,557	3,060	-	0%
Town Square	4,300	3,000	4,909	3,060	144	5%
Trans Canada Trail	2,198	5,000	8,146	5,100	-	0%
Trestle Walkway	830	3,000	864	3,060	26	1%
Vandalism	129	5,000	50	5,100	-	0%
Washrooms	16,244	15,000	11,784	15,300	56	0%
West Entrance	-	-	455	-	-	-
Winter Park	6,073	7,000	4,098	7,140	-	0%
Office Administration Charge	10,700	11,000	11,000	11,220	-	0%
	<u>216,772</u>	<u>231,500</u>	<u>234,491</u>	<u>236,130</u>	<u>7,584</u>	<u>101%</u>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Parks

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Lakeview Park</b>						
Reservations	142,693	130,000	156,349	132,600	42,278	32%
Walk Ins	24,934	22,000	8,174	22,440	1,250	6%
Power Fees	24,022	22,000	23,041	22,440	8,939	40%
Propane	-	-	-	-	-	-
Wood and ice sales	3,738	4,000	4,637	4,080	-	0%
Operating Grant	-	-	2,981	-	-	-
Other Revenue	-	-	-	-	-	-
Moorage	8,717	6,000	7,833	6,120	2,393	39%
	<u>204,104</u>	<u>184,000</u>	<u>203,016</u>	<u>187,680</u>	<u>54,859</u>	<u>29%</u>
Office Administration Charge	8,100	8,400	8,400	8,568	-	0%
CLEC Admin Charges	30,000	31,000	31,000	31,620	-	0%
Summer Student Wages	52,000	55,000	53,925	56,100	-	0%
Maintenance Wages	7,179	7,000	1,974	7,140	-	0%
Contracted Services	7,317	15,000	16,781	15,300	74	0%
PW Labour	348	1,000	1,574	1,020	-	0%
Hydro and Electricity	7,706	8,000	8,393	8,160	-	0%
Materials and Supplies	10,284	14,000	12,674	14,280	-	0%
Other Expenses	9,342	10,500	7,565	10,710	1,832	17%
Water, Sewer & Garbage	9,938	8,000	9,898	8,160	-	0%
Park Attendant/ Security	14,443	15,000	24,688	15,300	368	2%
Public Works Charges	12	500	612	510	-	0%
Telephone	1,674	3,000	2,116	3,060	161	5%
Equipment allocations	2,000	2,000	-	2,040	-	0%
	<u>160,342</u>	<u>178,400</u>	<u>179,598</u>	<u>181,968</u>	<u>2,436</u>	<u>1%</u>
Net	<u>43,763</u>	<u>5,600</u>	<u>23,418</u>	<u>5,712</u>	<u>52,423</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of CLEC

	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2019 %
<b>Revenues</b>						
Group Revenues	434,256	413,000	372,745	421,260	-	0%
Programming revenues	1,000	1,000	9,738	1,020	-	0%
Rental Income	6,000	6,000	6,000	6,120	500	8%
JCP	-	-	-	-	-	-
	<u>441,256</u>	<u>420,000</u>	<u>388,483</u>	<u>428,400</u>	<u>500</u>	<u>0%</u>
<b>Expenditures - Variable</b>						
Program Services	12,835	10,000	2,943	10,200	-	0%
Kitchen Wages	81,244	80,000	69,458	81,600	-	0%
Food Supplies	79,926	70,000	69,873	71,400	-	0%
Custodians	44,616	40,000	36,732	40,800	-	0%
Equipment	-	-	-	-	-	-
Supplies	4,283	4,000	3,371	4,080	-	0%
	<u>222,904</u>	<u>204,000</u>	<u>182,378</u>	<u>208,080</u>	<u>-</u>	<u>0%</u>
<b>Expenditures - Fixed</b>						
Admin Salaries	175,810	181,000	179,131	184,620	8,228	4%
Wage Recoveries	(30,000)	(31,000)	(31,000)	(31,620)	-	0%
Housing Allowance	6,000	6,000	6,000	6,120	500	8%
Town Administration	21,600	22,500	22,500	22,950	-	0%
Electricity	23,761	24,000	20,865	24,480	-	0%
Heat	19,685	15,000	5,624	15,300	-	0%
Telephone & other Utilities	9,538	11,300	10,753	11,526	728	6%
Bad Debts	-	-	-	-	-	-
Advertising	-	-	807	-	-	-
Contracted Services	19,140	8,000	20,359	8,160	190	2%
Maintenance	40,288	24,000	32,863	24,480	466	2%
Public Works Charges	13,382	6,000	10,255	6,120	364	6%
Miscellaneous Operations	790	200	9,889	204	-	0%
	<u>299,993</u>	<u>267,000</u>	<u>288,045</u>	<u>272,340</u>	<u>10,475</u>	<u>4%</u>
Total Expenses	<u>522,897</u>	<u>471,000</u>	<u>470,423</u>	<u>480,420</u>	<u>10,475</u>	<u>2%</u>
NET CLEC OPERATIONS	<u>(81,641)</u>	<u>(51,000)</u>	<u>(81,941)</u>	<u>(52,020)</u>	<u>(9,975)</u>	<u>19%</u>
NET LAKEVIEW AND CLEC	<u>(37,878)</u>	<u>(45,400)</u>	<u>(58,523)</u>	<u>(46,308)</u>	<u>42,448</u>	
<b>Lakeview Park Road</b>						
Road maintenance	18,165	13,000	5,639	13,260	-	43%
NET	<u>(56,044)</u>	<u>(58,400)</u>	<u>(64,162)</u>	<u>(59,568)</u>	<u>42,448</u>	

**TOWN OF LAKE COWICHAN**  
**Statement of Expenditure - January 31, 2019**  
**General Fund - Schedule of Capital Expenses**

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 Var
<b>General</b>						
Asset appraisal - Insurance	-	-	-	-	-	-
Asset management plan	-	30,000	-	30,000	-	0%
Computer Equipment	-	20,000	6,394	15,000	-	0%
Demo costs - Kasapi/Neva Road	-	100,000	36,136	100,000	-	0%
Hazmat Inventory	3,828	20,000	-	10,000	-	0%
Office Equipment	-	25,000	-	20,000	-	0%
Land Purchase	75,503	-	3,182	-	1,200	-
Museum	-	30,000	-	-	-	-
Office Improvements	-	-	-	-	-	-
Town hall renovations	2,575	3,647,000	7,518	1,400,000	-	0%
	<b>81,907</b>	<b>3,872,000</b>	<b>53,230</b>	<b>1,575,000</b>	<b>1,200</b>	<b>0%</b>
<b>CLEC</b>						
Carpet	-	5,000	-	-	-	-
Electrical upgrades	-	10,000	9,788	10,000	-	0%
Clec JCP	-	18,000	11,629	15,000	-	0%
Mattresses	4,270	-	1,099	-	-	-
Equipment - Propane Stove	8,769	-	-	-	-	-
Concrete patio/deck renovation	-	-	-	-	-	-
Water system/well	-	90,000	51,467	300,000	-	0%
	<b>13,039</b>	<b>123,000</b>	<b>73,983</b>	<b>325,000</b>	<b>-</b>	<b>0%</b>
<b>Fire Department</b>						
Air Shoring	-	-	-	-	-	-
Data Administration	-	-	-	-	-	-
Compressor fan - firehall	-	-	-	-	-	-
Gas monitor and controls	-	10,000	7,250	-	-	-
Storz hydrant upgrades	-	16,000	16,675	-	-	-
Office renovation	-	10,000	-	10,000	-	0%
Heat Pump/Generator Replacement	8,832	15,000	11,510	15,000	-	0%
Inventory-Fire trucks and equipment	21,227	10,000	-	10,000	-	0%
Misc Fire Equipment	-	-	-	-	-	-
#16 New tank	-	-	-	5,000	-	0%
Firehall repairs	6,282	6,000	-	6,000	-	0%
Thermal Camera	-	-	-	-	-	-
Turnout Gear Dryer - Cap	-	-	-	-	-	-
Training Ground Facilities	32,616	30,000	96,102	48,500	-	0%
Truck purchase	-	370,000	-	370,000	-	0%
Tools and Equipment	3,301	3,000	535	3,000	-	0%
Hoses and valving	8,996	8,000	9,513	8,000	-	0%
Ventilation fan	-	-	-	27,000	-	0%
	<b>81,253</b>	<b>478,000</b>	<b>141,585</b>	<b>502,500</b>	<b>-</b>	<b>0%</b>

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
General Fund - Schedule of Capital Expenses

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 Var
<b>Public Works</b>						
Equipment Purchase	53,136	586,500	75,634	475,000	-	0%
Annual Paving Program	58,314	-	-	-	-	-
Computer Software	-	-	-	-	-	-
Cross Walk lights - Post Office	-	20,000	-	-	-	-
Engineering Design - King George St	-	20,000	-	-	-	-
North Shore Rd Engineering	-	-	-	-	-	-
Garbage facilities - clec	-	10,000	-	-	-	-
PW Truck Shelter - Cap	-	-	-	-	-	-
Sidewalks	-	50,000	-	-	-	-
Signs - Capital	-	-	-	-	-	-
Renfrew Town Square	-	-	-	-	-	-
Refurbish footbridge	-	200,000	-	-	-	-
Stormwater Mapping	-	-	-	-	-	-
Small tools	2,133	5,000	2,713	5,000	-	0%
	<b>113,582</b>	<b>891,500</b>	<b>78,347</b>	<b>480,000</b>	<b>-</b>	<b>0%</b>
<b>Lakeview Park</b>						
JCP Recoveries - Cap	-	-	-	-	-	-
Garbage facilities	-	22,000	3,309	20,000	-	0%
Resurfacing campsites - gravel/sand	-	-	-	10,000	-	0%
Floating walkway repairs	-	-	-	-	-	-
Lakeview Washrooms	-	-	-	-	-	-
	<b>-</b>	<b>22,000</b>	<b>3,309</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>
<b>Parks</b>						
Central Park Washroom/Stage	-	-	-	-	-	-
Centennial Park	-	-	-	-	-	-
Columbarium planning	5,187	5,000	48,325	1,000	125	13%
Columbarium niche revenue	-	-	(17,040)	-	-	-
Misc Parks Capital	-	-	-	-	-	-
Marina Park Dock Repairs	42,222	15,000	5,047	-	-	-
Park Benches	-	-	967	-	-	-
Centennial Park Upgrades	897,584	400,000	472,924	-	-	-
Pickleball/Tennis Courts	35,054	14,945	1,671	13,274	-	0%
Sahtlam Park	-	10,000	-	10,000	-	0%
Riverside Park - Washrooms JCP	-	50,000	-	50,000	-	0%
Saywell Park Improvements	-	23,000	-	23,000	-	0%
Saywell Park JCP	-	-	-	-	-	-
Kaatza Museum JCP	-	-	-	-	-	-
	<b>980,047</b>	<b>517,945</b>	<b>511,894</b>	<b>97,274</b>	<b>125</b>	<b>0%</b>
<b>Total General Capital</b>	<b>1,269,829</b>	<b>5,904,445</b>	<b>862,348</b>	<b>3,009,774</b>	<b>1,325</b>	<b>0%</b>



**TOWN OF LAKE COWICHAN**  
Statement of Expenditure - January 31, 2019

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b>Revenues</b>						
User Rates	457,201	456,000	486,145	465,120	466,391	100%
Connection Fees	6,047	1,000	3,920	1,020	-	0%
Penalties And Other Interest	4,780	4,600	4,538	4,692	-	0%
Sewer Facilities Grant	-	-	-	-	-	-
Conditional Grants	-	-	-	-	-	-
Debt	-	-	-	-	-	-
Parcel Tax	164,000	165,800	165,800	170,000	-	0%
Contribution from others	-	-	-	-	-	-
Transfer From Surplus	-	105,400	-	45,824	-	0%
	<u>632,028</u>	<u>732,800</u>	<u>660,403</u>	<u>686,656</u>	<u>466,391</u>	<u>68%</u>
<b>Expenditures</b>						
Administration	1,690	2,700	2,376	2,754	15	1%
Office Administration	47,300	57,000	57,000	58,140	-	0%
Consumption Rebates	325	1,000	100	1,020	-	0%
PW Administration	83,800	83,900	83,900	85,578	-	0%
Discounts	32,240	35,400	35,451	36,108	1,306	4%
General Maintenance	38,227	65,000	63,484	66,300	3,595	5%
Connections Maintenance	2,527	9,000	2,305	9,180	-	0%
Chlorination	9,862	10,000	9,008	10,200	-	0%
New Connections	3,106	4,000	3,665	4,080	-	0%
Sewer Flushing	6,615	7,000	6,586	7,140	-	0%
Sewer Pump Maintenance	32,373	76,500	41,520	78,030	1,994	3%
Sewer Lagoon Maintenance	55,706	91,300	60,807	93,126	963	1%
Transfer to Surplus	-	-	-	-	-	-
Amortization - Sewer Fund	93,805	-	-	-	-	-
Capital	2,055	290,000	18,551	235,000	-	0%
	<u>409,630</u>	<u>732,800</u>	<u>384,753</u>	<u>686,656</u>	<u>7,874</u>	<u>1%</u>
Surplus(Deficit)	<u>222,398</u>	<u>-</u>	<u>275,650</u>	<u>-</u>	<u>458,517</u>	

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b><u>SEWER CAPITAL</u></b>						
Liftstation Upgrades	-	40,000	18,551	75,000	-	0%
Sewer I&I	-	150,000	-	50,000	-	0%
Sewer Treatment Miscellaneous	-	100,000	-	-	-	-
Sewer Treatment Construction	2,055	-	-	-	-	-
Replace liftstation pumps	-	-	-	60,000	-	0%
Riverside Force Main	-	-	-	50,000	-	0%
	<u>2,055</u>	<u>290,000</u>	<u>18,551</u>	<u>235,000</u>	<u>-</u>	<u>0%</u>

**TOWN OF LAKE COWICHAN**  
**Statement of Expenditure - January 31, 2019**  
**Water Fund**

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b>Revenues</b>						
User Rates	547,045	555,000	576,804	566,100	562,336	99%
Connection Fees	44,270	1,000	11,860	1,020	-	0%
Fire Hydrant Installation & other	3,353	3,000	31,809	3,060	-	0%
Other Penalties And Interest	5,756	5,500	5,410	5,610	-	0%
Grant - Water main upgrades	545,718	583,375	-	200,000	-	0%
Infrastructure Grant	1,651,313	3,248,687	2,498,687	600,000	-	0%
CONTRIBUTION FROM OTHERS	-	28,000	-	-	-	-
Parcel Tax	234,360	236,880	236,880	238,000	-	0%
Transfer From Surplus	-	813,418	-	-	-	-
	<b>3,031,815</b>	<b>5,474,860</b>	<b>3,361,451</b>	<b>1,613,790</b>	<b>562,336</b>	<b>35%</b>
<b>Expenditures</b>						
Administration	1,934	3,400	1,504	3,468	-	0%
Office Administration	66,500	76,500	76,500	78,030	-	0%
PW Administration	83,100	95,600	95,600	97,512	-	0%
Consumption Rebates	325	1,000	100	1,020	-	0%
Discounts	39,646	42,900	42,938	43,758	2,050	5%
Safety and Training	1,853	4,500	1,926	4,590	-	0%
Chlorination	14,608	9,000	13,644	9,180	-	0%
Flushing	-	12,500	10,153	12,750	-	0%
Reservoir	9,557	4,500	5,783	4,590	64	1%
General Maintenance	68,382	89,000	72,120	90,780	6,574	7%
Hydrants	15,441	22,660	18,698	23,113	56	0%
New Connections	16,594	8,000	10,713	8,160	-	0%
Connection Maintenance	56,233	75,000	52,422	76,500	6,072	8%
Water Meters	21,000	13,500	20,450	13,770	590	4%
Pump House Maintenance	44,432	32,500	39,402	33,150	1,032	3%
Booster Pumps Maintenance	8,425	11,300	9,244	11,526	-	0%
Slopes water pump station	5,582	8,000	5,820	8,160	-	0%
Greendale Water Connection	14,448	-	3,889	-	183	-
Water treatment plant	-	50,000	1,400	80,000	4,159	5%
Transfer to surplus	-	-	-	123,733	-	0%
Amortization - Water Fund	105,708	-	-	-	-	-
Capital	2,470,128	4,915,000	5,311,206	890,000	-	0%
	<b>3,043,894</b>	<b>5,474,860</b>	<b>5,793,512</b>	<b>1,613,790</b>	<b>20,781</b>	<b>1%</b>
Surplus(Deficit)	(12,080)	-	(2,432,061)	(0)	541,555	-

TOWN OF LAKE COWICHAN  
Statement of Expenditure - January 31, 2019  
Water Fund

	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2019 Budget	2019 YTD Actuals	2019 %
<b><u>WATER CAPITAL</u></b>						
Cowichan Lake Road Loop	-	-	-	-	-	-
Fire Hydrant Upgrades	-	-	-	-	-	-
Footbridge watermain	-	-	-	15,000	-	0%
Greendale Road Watermain	373,647	365,000	451,341	-	-	-
Greendale Trestle Watermain Upgrade	37,546	200,000	7,749	325,000	-	0%
Ohtaki Bridge Watermain Upgrade	-	200,000	-	-	-	-
Park Rd Watermain Upgrade	-	-	-	-	-	-
Wilson Watermain Upgrade	307,583	-	-	-	-	-
Water main upgrade	-	-	-	-	-	-
Water Modelling	-	31,000	24,953	-	-	-
Water Treatment Upgrade	1,751,351	4,050,000	4,827,163	550,000	-	0%
Water Service Replacements	-	69,000	-	-	-	-
	-	-	-	-	-	-
	<b>2,470,128</b>	<b>4,915,000</b>	<b>5,311,206</b>	<b>890,000</b>	<b>-</b>	<b>0%</b>



Lake Cowichan Fire Department

P.O. Box 31

Lake Cowichan, BC

V0R 2G0

(250)749-3522

## December 2018 Monthly Incident Report

2 Practices  
1 Business Meeting  
1 Truck Check  
1 South Island Forestry Management Meeting  
1 Cowichan Valley Fire Prevention Meeting  
3 MVI  
5 Medical Aids  
1 Tree across HWY 18  
8 Hydro Lines Down/Fire  
1 Structure Fire  
2 Chimney Fire  
3 Alarms Activated  
1 River Rescue  
1 Lift Assist  
1 Critical Incident Stress Debriefing  
1 Mutual Aid – Sahtlam- MVI-JAWS  
4 Officer/Member Duty Sheets  
1 Sec/Treasurer Monthly Stipend

**Total**

**\$12735.96**



Lake Cowichan Fire Department  
 P.O. Box 31  
 Lake Cowichan, BC  
 V0R 2G0  
 (250)749-3522

Fire Stats December 2018

<u>Date</u>	<u>Time</u>	<u>Location</u>	<u>Incident</u>	<u>Personnel</u>	<u>Hours</u>	<u>Cost</u>
12/03	7:00 PM	Fire Hall	Business Meeting	23	2	\$791.08
12/04	6:30 PM	Fire Hall	Fire Prevention Meeting	2	2.5	\$102.30
12/05	10:47 PM	119 MacDonald Rd	Structure Fire	16	1	\$295.68
12/09	10:09 AM	7866 HWY 18	MVI	16	1	\$278.59
12/09	12:53 PM	140 MacDonald Rd	Medical Aid	8	1	\$157.87
12/10	7:00 PM	Fire Hall	Practice	19	2	\$670.36
12/11	6:00 PM	Fire Hall	Truck Check	11	2	\$314.32
12/12	8:45 AM	52 Arbutus St E	Medical Aid	7	1	\$138.12
12/12	9:15 PM	124 Boundary Rd	Medical Aid	12	1	\$238.38
12/14	9:00 AM	Duncan F.D.	South Island Forestry Meeting	2	4	\$81.84
12/14	4:54 PM	7631 Hudgrove Rd	Hydro Lines on Fire	13	1	\$256.09
12/17	7:00 PM	Fire Hall	Practice	32	2	\$1143.04
12/20	9:15 AM	9005 Meades Creek Rd	Hydro lines down	11	1	\$199.81
12/20	9:57 AM	Marble Bay/Night Hawk Rd	Hydro lines down	12	1	\$219.25
12/20	10:14 AM	Grosskleg Way/Wilson Rd	Hydro lines down	12	1	\$219.25
12/20	10:27 AM	Youbou Rd/Winter Rd	Hydro lines down	12	1	\$219.25
12/20	10:53 AM	HWY 18-2km East of Lake Cowichan	Tree across road	12	1	\$219.25
12/20	4:09 PM	7700 Cowichan Lake Rd	Chimney Fire	18	1	\$336.91
12/20	4:09 PM	143 Maple St	Chimney Fire	17	1	\$315.43
12/21	12:29 PM	#7-61 King George St N	Medical Aid	11	1.5	\$198.79



Lake Cowichan Fire Department  
P.O. Box 31  
Lake Cowichan, BC  
V0R 2G0  
(250)749-3522

<u>Date</u>	<u>Time</u>	<u>Location</u>	<u>Incident</u>	<u>Personnel</u>	<u>Hours</u>	<u>Cost</u>
12/22	7:40 AM	Evergreen Place	Alarms Activated	14	1	\$278.28
12/22	10:49 AM	HWY 18 3km East of Skutz Falls	Mutual Aid Sahtlam MVI Jaws	18	2	\$708.62
12/22	3:38 PM	200 Cowichan Ave	Hydro lines down	14	1	\$236.65
12/22	5:45 PM	Evergreen Place	Alarms Activated	8	1	\$157.87
12/23	4:16 PM	7475 Hudgrove Rd	Hydro lines down	15	1	\$293.95
12/23	7:45 PM	8032 HWY 18	MVI	20	1	\$375.79
12/23	9:17 PM	140 Sahtlam Ave	Medical Aid	12	1	\$237.67
12/24	2:29 PM	Gordon Rd/Cowichan River	River Rescue	26	2	\$944.56
12/24	5:05 PM	7980 Greendale Rd	Lift Assist	13	1	\$275.84
12/25	12:40 PM	537 Point Ideal Dr.	Alarms Activated	31	1	\$533.35
12/27	1:27 AM	HWY 18/ Skutz Falls	MVI	18	4	\$877.09
12/28	8:35 AM	South Shore Rd. /Lakeview Park Rd.	Hydro line down	16	1	\$317.16
12/30	1:00 PM	Fire Hall	Critical Incident Stress Debriefing	6	1	\$119.70
			Officer/Member Duty Sheets	5	25	\$833.82
			Sec/Treasurer Stipend			\$150.00
		<b>Total</b>				<b>\$12735.96</b>

Bylaw Complaint Report  
 Town of Lake Cowichan  
 December, 2018



Complaints	#	Outcome
Zoning		
Unsightly		
Barking dog		
Dog bite	1	On going
Storage on boulevard		
Unsightly		
Red tags for parking	7	1 Tow compliance on rest
Inquiry of bylaws		
Building without permits		
Garbage cans left out		
Garbage cans out too early	5	Compliance
Dangerous trees	6	
Over consumption water notice	15	
Business Licenses (overdue)		



Bylaw Complaint Report  
 Town of Lake Cowichan  
 January, 2019



Complaints	#	Outcome
Zoning		
Unsightly	1	Compliance
Barking dog	3	Compliance
Dog bite		
Storage on boulevard		
Unsightly		
Red tags for parking		
Inquiry of bylaws		
Overgrown hedges	1	Ongoing
Garbage cans left out		
Garbage cans out too early	4	Compliance
Signage	1	Compliance
Over consumption water notice		
Business Licenses (overdue)		
Dog Licence	1	Compliance

