TOWN OF LAKE COWICHAN

Finance and Administration Committee

Tuesday October 9th, 2018 at 6:00 p.m. – Council Chambers

AGENDA

1. CALL TO ORDER | **Page #**

INTRODUCTION OF LATE ITEMS (if applicable)

2. APPROVAL OF AGENDA

3. BUSINESS ARISING AND UNFINISHED BUSINESS

Ongoing Items Still Being Addressed:

(a) Municipal Hall Upgrades- Update.

(b) Columbarium Facility- Status.

4. DELEGATIONS AND REPRESENTATIONS

Mike Wright, Community Paramedic re: Update.

5. CORRESPONDENCE

None.

6. REPORTS

(a)	Director of Finance re: Financial Report for the Period ending September, 30th 2018.	**3**
(b)	Building Inspector re: Building Permits for September, 2018.	**21**
(c)	Lake Cowichan Fire Department Incident Report for September, 2018.	**F/C**
(d)	Bylaw Officer Report	**F/C**
(e)	Director of Finance re: Permissive Tax Exemption for Royal Canadian Legion Branch 210.	**22**
(f)	Director of Finance re: Water, Sewer and Garbage Rates 2019 and 2020.	**23**

7. NEW BUSINESS

(a)	Memorandum of Understanding with CVRD re: Meades Creek Recycling Centre.	**24**
(b)	75th Birthday Celebration for the Town of Lake Cowichan.	

8. NOTICES OF MOTION

9. PUBLIC RELATIONS ITEMS

10. MEDIA/PUBLIC QUESTION PERIOD

- Limited to items on the agenda

11. ADJOURNMENT

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Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: October 5, 2018

SUBJECT: Financial Report for the Period Ending September 30, 2018

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

Point of Note

- Surplus is overstated due to outstanding expenditures and capital projects in progress.
- The annual property tax sale was held Monday September 24, 2017. One property was sold at tax sale.
- The Town has submitted the documents required to acquire 105 Cowichan Ave West, a tax sale property that was not redeemed.

Ronnie Gill, CGA, CPA

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
REVENUES							
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	60,365	93%
Business Licences	17,750	18,525	17,000	19,550	17,500	20,875	119%
Building and Other Permits	20,191	48,766	21,000	58,767	24,400	46,164	189%
Storm Drain Connection Fees	210	640	-	5,100	-	470	-
Dog Tags and Fines	4,120	3,610	3,500	3,310	3,200	3,305	103%
Interest on Investments	41,405	52,639	30,000	63,815	30,000	73,435	245%
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	359,678	97%
Lakeview Revenues	182,747	181,951	173,000	204,104	184,000	196,728	107%
Sale of Assets	31,054	246,065	-	-	-	-	-
Public Works Revenues	4,707	1,400	-	2,102	-	1,170	-
Fire Department Revenues	19,634	484	-	74,790	-	2,110	-
Other Revenue	339,335	68,576	10,250	30,123	10,200	9,693	95%
Ambulance Building Lease	44,829	44,829	45,000	44,829	45,000	29,886	66%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	13,838	84%
Clec Revenues	422,890	414,254	397,000	441,256	420,000	330,530	79%
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	84,981	17%
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%
	6,657,651	**6,617,409**	**9,161,879**	**7,069,065**	**11,733,678**	**6,709,419**	57%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018

EXPENDITURES	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
General Government Services	484,842	529,382	555,300	542,492	547,600	166,249	30%
Fire Department	275,789	310,516	370,200	382,070	400,100	239,040	60%
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	55,559	94%
Public Works Administration	91,761	121,905	108,500	116,234	105,400	(9,691)	-9%
Public Works Roads	332,615	324,432	418,900	377,517	419,000	198,084	47%
Public Works - Equipment & Other	(157,353)	(113,160)	-	(126,327)	-	(88,468)	-
Garbage Expenses	370,081	383,491	385,300	388,605	394,200	295,923	75%
Planning, Health & Other	48,673	40,524	70,500	55,113	59,000	38,688	66%
Centennial Hall Expenses	-	-	-	-	-	-	-
Info Centre	17,024	19,993	22,000	20,669	22,000	9,983	45%
Parks	209,793	204,703	223,600	216,772	231,500	185,920	80%
Lakeview Park	146,810	169,453	169,600	160,342	178,400	173,003	97%
CLEC Expense	432,171	484,687	432,100	522,897	471,000	377,841	80%
Lakeview Road	2,754	-	10,000	18,165	13,000	4,917	38%
Transfer To Library	119,314	123,852	127,782	127,782	134,872	101,154	75%
Capital	856,675	1,102,141	3,482,500	1,269,829	5,904,445	702,434	12%
Debt Charges - Interest	1,852	2,662	3,000	1,801	3,000	2,490	83%
Debt Payments - Fire	175,110	189,689	195,000	191,512	186,200	132,353	71%
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	-	21,583	-	0%
Transfers To Other Governments	2,163,113	2,112,124	2,155,326	2,159,035	2,290,836	2,190,843	96%
	6,632,093	**6,998,949**	**9,161,879**	**7,494,027**	**11,733,678**	**4,921,300**	82%
Surplus(Deficit)	**25,558**	**(381,541)**	**-**	**(424,962)**	**-**	**1,788,119**	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of General Government Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
General Goverment Services							
Mayor and Council Indemnities	68,000	69,360	69,500	73,465	75,000	50,011	67%
Mayor and Council Expenses	30,304	36,889	41,500	38,260	42,500	30,319	71%
Mildred Child Annex	2,556	2,131	2,600	2,863	3,100	1,916	62%
Municipal Hall	16,371	17,234	25,600	17,995	25,600	14,208	55%
Office Wages	393,621	423,929	425,000	419,166	425,000	299,683	71%
Office Expenses	29,035	48,542	56,500	31,051	56,500	25,045	44%
Data Processing	20,466	22,447	24,600	18,837	24,600	16,142	66%
Legal Expense	9,215	25,901	15,000	21,867	15,000	9,979	67%
Audit	23,792	16,748	26,000	8,190	26,000	16,695	64%
Elections	-	-	2,000	-	10,000	697	7%
Insurance	49,638	49,758	75,000	62,259	75,000	55,372	74%
Grants-in-aid	6,115	4,050	5,000	3,650	5,000	2,750	55%
Ohtaki expense	5,059	3,885	6,500	-	6,000	24	0%
Ohtaki recoveries	-	(56)	-	-	-	-	-
Payroll Benefits Clearing	40,370	27,565	-	64,388	-	(114,892)	-
Insurance and administration recovery	(209,700)	(219,000)	(219,500)	(219,500)	(241,700)	(241,700)	100%
	484,842	**529,382**	**555,300**	**542,492**	**547,600**	**166,249**	30%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Protective Services Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Fire Department							
Firefighters indemnities	101,748	116,799	100,000	97,862	105,000	73,227	70%
Other Wage Costs	17,183	16,962	17,000	18,882	17,000	13,047	77%
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	31,283	59%
Miscellaneous Operations	51,391	42,095	91,500	85,307	103,900	56,218	54%
Training	12,996	24,172	24,000	26,298	26,000	16,038	62%
Fire Vehicles & Equipment	39,557	59,465	76,100	54,136	76,800	35,740	47%
	275,789	310,516	370,200	348,742	395,100	238,553	60%
Firesmart	-	-	-	9,091	-	-	-
Community Wildfire Protection Plan	-	-	-	24,236	5,000	488	10%
	-	-	-	33,328	5,000	488	10%
Total Fire Department	**275,789**	**310,516**	**370,200**	**382,070**	**400,100**	**239,040**	60%
Bylaw Enforcement & Other							
BC Wildfire - Recoveries	-	-	-	(16,300)	-	(63,127)	-
Emergency Measures	-	-	6,500	16,300	6,500	17,585	271%
Bylaw Enforcement/Animal Control	14,906	15,549	16,500	16,324	17,000	11,732	69%
Building Inspection	33,861	33,987	37,000	34,282	35,500	26,242	74%
	48,767	**49,537**	**60,000**	**66,906**	**59,000**	**55,559**	94%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Public Works Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
PW Administration							
Shop and Yard	32,315	33,733	35,000	26,965	35,000	22,311	64%
PW Admin Wages	199,001	206,506	210,000	205,676	210,000	127,611	61%
PW Admin Other	4,287	5,083	13,300	19,449	15,800	8,132	51%
Safety and Training	21,458	35,184	27,000	40,944	34,000	21,654	64%
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%
	91,761	**121,905**	**108,500**	**116,234**	**105,400**	**(9,691)**	-9%
Equipment Costs							
Equipment	143,364	180,832	-	165,583	-	107,602	-
Equipment Allocations	(300,717)	(293,992)	-	(291,910)	-	(196,292)	-
	(157,353)	**(113,160)**	**-**	**(126,327)**	**-**	**(88,690)**	-
Other Costs							
Billable Outside Jobs	(0)	-	-	-	-	222	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-	-
	(0)	**-**	**-**	**-**	**-**	**222**	-

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TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Public Works Expenses

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Road Maintenance							
Banners	2,475	370	9,000	11,451	9,000	2,826	31%
Boulevards	54,719	42,398	31,000	45,512	31,000	21,005	68%
Crack Sealing	7,880	-	10,000	2,151	10,000	-	0%
Dangerous Trees	9,826	8,795	13,000	5,502	13,000	8,375	64%
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	3,475	87%
Landscaping	2,981	7,654	10,000	7,355	10,000	7,493	75%
Litter Control	9,714	15,787	16,000	7,085	16,000	6,634	41%
Marking	15,063	14,348	10,000	10,866	10,000	2,763	28%
Mowing	5,943	1,822	13,000	6,105	13,000	5,537	43%
Patching	10,263	10,836	15,000	19,320	15,000	9,051	60%
Roads-other	15,907	3,076	14,000	11,177	14,000	3,753	27%
Seasonal decoration	14,588	11,445	12,000	13,322	12,000	5,521	46%
Shoulders	6,587	6,354	14,000	12,673	14,000	2,619	19%
Sidewalks	19,828	16,617	16,000	15,578	16,000	12,619	79%
Signs	7,078	7,733	11,000	9,615	11,000	3,557	32%
Snow removal	5,015	28,880	50,000	48,888	50,000	1,138	2%
Storm Drains & Catch Basins	38,298	41,147	50,000	33,905	50,000	5,073	10%
Street Lighting	72,591	78,756	79,000	82,279	79,000	65,682	83%
Street Sweeping	8,576	4,349	11,000	8,899	11,000	8,026	73%
Office Administration Charge	20,400	20,400	20,900	20,900	21,000	21,000	100%
	332,615	**324,432**	**418,900**	**377,517**	**419,000**	**198,084**	47%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Garbage Collection

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Garbage Collection							
Revenues							
Regular collections	309,926	311,422	314,000	312,590	311,200	317,217	102%
Toter rentals	3,804	4,140	3,500	3,808	3,300	4,195	127%
Penalties	4,125	3,804	3,800	3,737	3,700	3,454	93%
Recycling	50,781	56,485	50,000	52,213	52,000	34,812	67%
	368,636	**375,851**	**371,300**	**372,348**	**370,200**	**359,678**	97%
Expenditures							
Regular collection costs	237,936	241,643	237,000	245,923	244,000	183,214	75%
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	43,689	69%
Recycling costs	38,870	39,204	45,000	39,359	45,000	26,821	60%
	370,081	**383,491**	**385,300**	**388,605**	**394,200**	**295,923**	75%
Net	**(1,445)**	**(7,640)**	**(14,000)**	**(16,257)**	**(24,000)**	**63,755**	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Other Development Services

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Public Health							
Ambulance Building Lease	44,829	44,829	45,000	44,829	45,000	29,886	66%
Public Health Lease	16,100	16,359	16,500	16,445	16,500	13,838	84%
Public Health Expenses	7,689	11,060	13,500	15,405	17,000	4,446	26%
NET	53,240	50,128	48,000	45,869	44,500	39,278	88%
Planning							
Planning and Zoning Expenses	15,386	24,280	32,500	19,632	32,500	28,251	87%
Other Functions							
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	-	-	-	-	-	-	-
	25,598	5,184	24,500	20,076	9,500	5,991	63%
Total Development Services Expenses	**48,673**	**40,524**	**70,500**	**55,113**	**59,000**	**38,688**	**66%**
Centennial Hall	-	-	-	-	-	-	-
Info Centre							
PW Labour	968	1,020	2,500	1,212	2,500	507	20%
Water, Sewer & Garbage	1,216	647	700	-	700	-	0%
Contracted Services	10,687	15,540	15,000	15,740	15,000	7,500	50%
Other Expenses	4,154	3,986	5,000	4,917	5,000	3,176	64%
Recoveries - hydro	-	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	100%
	17,024	**19,993**	**22,000**	**20,669**	**22,000**	**9,983**	45%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Parks

	2015 Actuals	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Parks								
Beaver Park	31	500	-	500	182	500	275	55%
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	35,254	176%
Central Park	16,593	19,000	18,289	19,000	12,727	19,000	10,256	54%
Civic Square	929	2,500	1,005	2,500	614	2,500	392	16%
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	2,268	76%
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	7,452	75%
Footbridge	4,771	4,500	4,270	4,500	1,986	4,500	1,044	23%
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	5,533	97%
Heritage Garden	4,089	5,000	5,344	5,000	8,998	5,000	9,464	189%
Kaatza Museum	6,772	10,000	9,028	10,000	10,830	10,000	6,799	68%
King George Roundabout Park	5,842	10,000	20,258	10,000	24,694	10,000	6,421	64%
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	2,572	151%
Memorial Park	6,907	6,500	4,505	6,500	5,784	6,500	4,475	69%
Ohtaki Park/Kasapi Center	2,807	15,000	4,462	10,000	2,976	10,000	1,955	20%
Park Bench Maintenance	5,537	5,000	3,299	5,000	1,188	5,000	(718)	-14%
Parks General	14,969	16,000	14,560	16,000	23,000	16,000	20,780	130%
Parkstone Park	830	2,000	889	2,000	1,162	2,000	1,748	87%
Joginder Bains Park - Point Ideal	1,585	3,500	1,748	3,500	2,035	3,500	6,332	181%
Ravine Park	-	500	-	-	-	500	-	0%
Riverside Park	5,721	5,900	4,900	5,900	2,691	5,900	3,212	54%
Sahtlam Park	1,885	2,500	1,488	2,500	1,179	2,500	3,428	137%
Saywell Park	19,623	20,000	13,638	20,000	13,592	20,000	12,539	63%
Seniors Centre	2,711	2,100	1,384	2,100	3,117	3,100	2,075	67%
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	2,811	94%
Town Square	11,227	3,000	6,582	3,500	4,300	3,000	4,786	160%
Trans Canada Trail	2,493	5,000	3,741	5,000	2,198	5,000	7,130	143%
Trestle Walkway	1,874	3,000	748	3,000	830	3,000	565	19%
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	9,020	60%
Winter Park	7,588	7,000	7,314	7,000	6,073	7,000	3,309	47%
Office Administration Charge	11,400	11,000	11,000	10,700	10,700	11,000	11,000	100%
	209,793	240,400	204,703	223,600	216,772	231,500	185,920	80%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of Parks

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Lakeview Park							
Reservations	120,276	125,224	122,000	142,693	130,000	156,286	120%
Walk Ins	29,457	23,687	22,000	24,934	22,000	5,765	26%
Power Fees	21,416	20,475	18,000	24,022	22,000	22,222	101%
Propane	-	-	-	-	-	-	-
Wood and ice sales	3,556	6,433	5,000	3,738	4,000	4,622	116%
Operating Grant	-	-	-	-	-	-	-
Other Revenue	-	52	-	-	-	-	-
Moorage	8,042	6,081	6,000	8,717	6,000	7,833	131%
	182,747	181,951	173,000	204,104	184,000	196,728	107%
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	1,647	24%
Contracted Services	9,822	10,381	10,000	7,317	15,000	16,508	110%
PW Labour	849	1,201	1,000	348	1,000	1,522	152%
Hydro and Electricity	6,418	8,107	8,000	7,706	8,000	4,412	55%
Materials and Supplies	10,822	13,201	15,000	10,284	14,000	12,654	90%
Other Expenses	8,246	7,849	8,000	9,342	10,500	6,993	67%
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	23,807	159%
Public Works Charges	263	1,312	500	12	500	604	121%
Telephone	3,136	2,894	3,000	1,674	3,000	1,632	54%
Equipment allocations	1,751	1,068	2,000	2,000	2,000	-	0%
	146,810	169,453	169,600	160,342	178,400	173,003	97%
Net	35,937	12,498	3,400	43,763	5,600	23,726	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
General Fund - Schedule of CLEC

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
Revenues							
Group Revenues	417,090	402,466	390,000	434,256	413,000	316,292	77%
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	4,500	75%
JCP	600	-	-	-	-	-	-
	422,890	414,254	397,000	441,256	420,000	330,530	111%
Expenditures - Variable							
Program Services	8,662	7,831	10,000	12,835	10,000	2,508	25%
Kitchen Wages	76,563	72,426	70,000	81,244	80,000	58,431	73%
Food Supplies	67,394	76,105	60,000	79,926	70,000	56,974	81%
Custodians	32,046	34,266	30,000	44,616	40,000	30,165	75%
Equipment	-	-	-	-	-	-	-
Supplies	2,499	3,223	4,000	4,283	4,000	3,371	1
	187,164	193,852	174,000	222,904	204,000	151,448	128%
Expenditures - Fixed							
Admin Salaries	164,005	180,542	181,000	175,810	181,000	129,582	72%
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	4,500	75%
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	15,202	63%
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	8,456	75%
Bad Debts	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	807	-
Contracted Services	15,191	17,839	8,000	19,140	8,000	30,798	385%
Maintenance	30,831	40,336	24,000	40,288	24,000	26,060	109%
Public Works Charges	3,017	14,717	6,000	13,382	6,000	7,676	128%
Miscellaneous Operations	38	1,903	200	790	200	4,839	24
	245,007	290,835	258,100	299,993	267,000	226,392	85%
Total Expenses	432,171	484,687	432,100	522,897	471,000	377,841	80%
NET CLEC OPERATIONS	(9,281)	(70,434)	(35,100)	(81,641)	(51,000)	(47,311)	93%
NET LAKEVIEW AND CLEC	26,656	(57,935)	(31,700)	(37,878)	(45,400)	(23,585)	
Lakeview Park Road							
Road maintenance	2,754	-	10,000	18,165	13,000	4,917	38%
NET	23,902	(57,935)	(41,700)	(56,044)	(58,400)	(28,502)	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 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
General							
Asset appraisal - Insurance	-	6,900	-	-	-	-	-
Asset management plan	-	-	30,000	-	30,000	-	0%
Computer Equipment	-	-	12,000	-	20,000	4,119	21%
Demo costs - Kasapi/Neva Road	-	-	-	-	100,000	2,322	2%
Hazmat Inventory	16,770	10,856	60,000	3,828	20,000	350	2%
Office Equipment	-	-	5,000	-	25,000	-	0%
Land Purchase	379,129	195,874	-	75,503	-	1,057	-
Museum	-	-	-	-	30,000	-	0%
Office Improvements	-	-	-	-	-	-	-
Town hall renovations	39,991	144,678	1,800,000	2,575	3,647,000	7,290	0%
	435,890	358,308	1,907,000	81,907	3,872,000	15,138	0%
CLEC							
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	9,618	96%
Clec JCP	-	-	15,000	-	18,000	11,629	65%
Mattresses	-	-	5,000	4,270	-	(0)	-
Equipment - Propane Stove	-	-	7,000	8,769	-	-	-
Concrete patio/deck renovation	8,500	-	-	-	-	-	-
Water system/well	-	-	25,000	-	90,000	20,969	23%
	22,367	87,962	57,000	13,039	123,000	42,216	34%
Fire Department							
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	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	29,113	97%
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	-	-	-	-	-	-	-
	48,695	60,266	92,000	81,253	478,000	57,833	12%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 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
Public Works							
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%
	170,413	114,833	210,000	113,582	891,500	78,347	9%
Lakeview Park							
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	-	-	-	-	-
	(3,521)	16,729	5,000	-	22,000	3,309	15%
Parks							
Central Park Washroom/Stage	107,517	31,648	10,000	-	-	-	-
Centennial Park	18,531	7,961	-	-	-	-	-
Columbarium planning	-	-	10,000	5,187	5,000	47,875	958%
Misc Parks Capital	-	-	-	-	-	-	-
Marina Park Dock Repairs	-	18,000	20,000	42,222	15,000	5,047	34%
Park Benches	-	-	-	-	-	-	-
Centennial Park Upgrades	-	406,433	1,048,500	897,584	400,000	451,290	113%
Pickleball/Tennis Courts	-	-	50,000	35,054	14,945	1,381	9%
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	-	-	-	-	-	-
	182,830	464,042	1,211,500	980,047	517,945	505,592	98%
Total General Capital	856,675	1,102,141	3,482,500	1,269,829	5,904,445	702,434	12%

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
Sewer Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
Revenues							
User Rates	434,229	434,749	440,000	457,201	456,000	477,113	105%
Connection Fees	2,710	3,542	1,000	6,047	1,000	3,800	380%
Penalties And Other Interest	4,895	4,750	4,600	4,780	4,600	4,542	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	165,900	100%
Contribution from others	-	4,075	-	-	-	-	-
Transfer From Surplus	-	-	364,500	-	105,400	-	0%
	1,956,934	610,815	2,280,100	632,028	732,800	651,355	89%
Expenditures							
Administration	1,622	1,590	2,700	1,690	2,700	1,915	71%
Office Administration	47,300	54,000	47,300	47,300	57,000	57,000	100%
Consumption Rebates	838	275	1,000	325	1,000	75	8%
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	43,666	67%
Connections Maintenance	6,723	4,396	9,500	2,527	9,000	1,890	21%
Chlorination	7,593	7,275	8,000	9,862	10,000	6,531	65%
New Connections	276	-	4,000	3,106	4,000	2,996	75%
Sewer Flushing	7,120	29	6,500	6,615	7,000	5,304	76%
Sewer Pump Maintenance	40,957	39,818	46,500	32,373	76,500	31,976	42%
Sewer Lagoon Maintenance	89,846	67,319	91,300	55,706	91,300	45,769	50%
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	2,202	1%
	2,006,534	505,171	2,280,100	409,630	732,800	318,674	43%
Surplus(Deficit)	(49,600)	105,644	-	222,398	-	332,681	

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
Sewer Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
SEWER CAPITAL							
Liftstation Upgrades	-	-	75,000	-	40,000	2,202	6%
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	-	-	-	-	-	-	-
	1,558,464	91,855	1,880,500	2,055	290,000	2,202	1%

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TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
Water Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
Revenues							
User Rates	521,729	521,482	532,000	547,045	555,000	566,810	102%
Connection Fees	6,660	9,100	1,000	44,270	1,000	8,460	846%
Fire Hydrant Installation & other	9,622	4,948	3,000	3,353	3,000	30,909	1030%
Other Penalties And Interest	6,028	5,652	5,500	5,756	5,500	5,415	98%
Grant - Water main upgrades	-	-	1,129,093	545,718	583,375	-	0%
Infrastructure Grant	-	-	5,000,000	1,651,313	3,248,687	-	0%
CONTRIBUTION FROM OTHERS	-	-	-	-	28,000	-	0%
Parcel Tax	167,100	233,800	234,500	234,360	236,880	237,020	100%
Transfer From Surplus	-	-	722,521	-	813,418	-	0%
	711,139	774,981	7,627,614	3,031,815	5,474,860	848,614	37%
Expenditures							
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	75	8%
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	397	9%
Chlorination	9,158	10,981	9,000	14,608	9,000	8,667	96%
Flushing	11,618	12,181	12,500	-	12,500	10,153	81%
Reservoir	4,161	3,170	4,500	9,557	4,500	3,036	67%
General Maintenance	83,099	74,040	89,000	68,382	89,000	45,044	51%
Hydrants	14,723	14,460	22,660	15,441	22,660	12,173	54%
New Connections	7,950	5,416	8,000	16,594	8,000	10,458	131%
Connection Maintenance	55,827	58,635	75,000	56,233	75,000	25,776	34%
Water Meters	11,322	10,253	8,500	21,000	13,500	15,279	113%
Pump House Maintenance	33,226	36,838	32,500	44,432	32,500	26,491	82%
Booster Pumps Maintenance	11,239	10,032	11,300	8,425	11,300	6,419	57%
Slopes water pump station	4,791	5,241	8,000	5,582	8,000	3,647	46%
Greendale Water Connection	3,469	7,844	5,000	14,448	-	3,006	-
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	2,470,128	4,915,000	4,040,691	82%
	562,721	572,451	7,627,614	3,043,894	5,474,860	4,427,854	81%
Surplus(Deficit)	148,418	202,530	-	(12,080)	-	(3,579,240)	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - September 30, 2018
Water Fund

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
WATER CAPITAL							
Cowichan Lake Road Loop	-	-	-	-	-	-	-
Fire Hydrant Upgrades	-	-	-	-	-	-	-
Flow meter / recorder equipment	-	7,578	-	-	-	-	-
Greendale Road Watermain	-	-	769,863	373,647	365,000	449,652	123%
Greendale Trestle Watermain Upgrade	-	-	164,204	37,546	200,000	4,267	2%
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	-	0%
Water Treatment Upgrade	16,540	20,956	5,760,000	1,751,351	4,050,000	3,586,772	89%
Water Service Replacements	-	-	25,000	-	69,000	-	0%
	-	-	-	-	-	-	-
	16,540	28,534	7,145,354	2,470,128	4,915,000	4,040,691	35%

Building Report

TO: Chief Administrative Officer

SUBJECT: Building Permit Summary for the Month of SEPTEMBER

DATE: OCT. 2, 2018

FROM: Building Inspector

Applications

	Outstanding Permits		Applications Completed		
	Previous Years'	Current Year	Previous Years'	Current Year	Taken out in Current Month
Single Family Dwellings	21	15			
Commercial	5	1			
Carport / garage	2	4			
Demolitions	1				
Renovations	6	10			
Deck	7	2			
Lawn Sprinkler / Woodstove					
Relocated Home					
Other SHEDS	1				
TOTALS	43	32	Ø	Ø	Ø

Building Permit Fees	Value of construction	Permit fees
For the current month	Ø	Ø
Year to Date	4,093,705.00	41,465.00

Dennis Young

Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: October 5, 2018

SUBJECT: Permissive Tax Exemption for Royal Canadian Legion Branch 210

A permissive tax exemption application has been received from the Lake Cowichan Branch of the Royal Canadian Legion (Branch 210). The application for exemption is being made under Section 224(2)(a) of the Community Charter as land and improvements held by a charitable, philanthropic or non-profit corporation which Council considers are used for that purpose.

The current property tax exemption for the Legion expires at the end of 2018.

A Council motion is required to approve the Permissive Tax Exemption for the Royal Canadian Legion Branch 210 for another five-year term (2019 to 2023) and the required bylaw needs to be enacted prior to October 31, 2018.

Ronnie Gill, CPA, CGA
Director of Finance

Memo

TO: Chief Administrative Officer

FROM: Director of Finance

DATE: October 5, 2018

SUBJECT: Water, Sewer and Garbage Rates for 2019 and 2020

Direction to staff to set the percentage increases for water, sewer and garbage fees for 2019 and 2020 is needed. It should be noted that upon completion of the water treatment upgrades the operations and maintenance costs of the water treatment plant are estimated to increase by $150,000 per year and sewer costs to increase by $15,000.

A 3% increase to water and sewer rates will increase revenues in 2018 by:

- Water fund revenues - $16,400.
- Sewer fund revenues - $13,500.

A 2% increase to garbage fees will increase general fund revenues by $6,200.

Recommendation

Rate increases of 3% for water and sewer charges and 2% for garbage fees are recommended for 2019 and 2020.

Ronnie Gill, CPA, CGA
Director of Finance

CVRD

MEMORANDUM OF UNDERSTANDING

between

Cowichan Valley Regional District
(CVRD)

and

Town of Lake Cowichan

regarding

MEADE CREEK RECYCLING CENTRE
SITE ACCESS AND STORAGE

Site policies and procedures to ensure safety of public, staff and the environment;

f) ensure additional permanent structures are not allowed without CVRD's prior approval;

g) abide by a maximum of three (3) 48-foot storage sea cans on site;

h) abide by a maximum of two (2) medium-sized derelict vehicles (large-sized vehicles are not permitted) on site at any time;

i) ensure adequate housekeeping, security, health, safety and environment of the Site at all times;

j) access the Site for fire crew training outside of the site operational hours only;

k) maintain a key security process and inform the CVRD as to who has been assigned keys to the Site;

l) ensure that no live fires will take place on site (dry/mock training only);

m) ensure that training vehicles and wrecks are completely removed of hazardous fluids and components;

n) ensure that training vehicles and wrecks are removed/cleaned accordingly for the safety of public and CVRD staff and equipment;

o) report any accident or incident within twenty-four (24) hours to the Site Supervisor;

p) remove all items no later than thirty (30) days from the date of the written notice as described under *Section 5 – Termination;* and,

q) be responsible for hydro power and/or other utility costs as BC Hydro and other utility costs are not included under this Agreement.

3.2. The CVRD will:

a) provide keys to the LCFD to facilitate access outside of the Site operational hours; and,

b) provide a designated space for the LCFD within the Site for staging equipment and derelict vehicles for the fire training.

4. TERMINATION

4.1. This Agreement is valid for five (5) years with the option of a five (5) year mutually-agreed-upon extension.

4.2. The CVRD may terminate this Agreement by giving sixty (60) days' notice to the Town of Lake Cowichan at any time and/or for any reason.

4.3. The Town of Lake Cowichan may terminate this Agreement by giving sixty (60) days' notice to the CVRD at any time and/or for any reason.

5. NOTICE

5.1. Any notice of communication that is required to be given to the CVRD or the Town of Lake Cowichan with respect to this Agreement will be in writing and effective if hand-delivered, sent by registered mail or transmitted by electronic mail or facsimile to the address of the CVRD or Town of Lake Cowichan.

5.2. Any notice or other communication will be deemed to have been given on the date it is actually received, if received before 4:30 p.m. If received after 4:30 p.m., it will be deemed to have been received on the next business day.

5.3. In the event that the address of either the CVRD or Town of Lake Cowichan is changed, this

Signed on behalf of the CVRD:

Jon Lefebure, Chairperson	Date
J.E. Barry, Corporate Secretary	Date

SCHEDULE "B"

INSURANCE

1. The Contractor shall, at its own expense, provide and maintain throughout the Term the following insurance in a form acceptable to the Regional District, with an insurer licensed in British Columbia:

   (a) Commercial General Liability and Property Damage $5,000,000.00

   In all policies of insurance required under this Agreement (except automobile insurance on vehicles owned by the Contractor) the Regional District shall be named as an additional insured and all such policies shall contain a provision that the insurance shall apply as though a separate policy had been issued to each named insured. All such policies shall provide that no cancellation or lapse of or material alteration in the policy shall become effective until 30 days after written notice of such cancellation, lapse or alteration has been given to the Regional District.

   Any deductible amounts in the foregoing insurance which are payable by the policyholder shall be in an amount acceptable to the Regional District.

2. The Contractor shall provide to the Regional District at the commencement of the Term, and at any time during the Term upon request, a certificate or certificates of insurance as evidence that the insurance required under this Agreement is in force.

3. Maintenance of such insurance and the performance by the Contractor of its obligation under this clause shall not relieve the Contractor of liability under the indemnity provisions under the Agreement.