



TOWN OF LAKE COWICHAN

Finance and Administration Committee

Tuesday September 18th, 2018 at 6:00 p.m. – Council Chambers

AGENDA

- | | Page # |
|--|------------------------------------|
| 1. CALL TO ORDER | |
| 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
None. | |
| 5. CORRESPONDENCE
(a) CFIB re: Municipal Red Tape Challenge. | 3 |
| 6. REPORTS
(a) Director of Finance re: Financial Report for the Period ending August 31st, 2018.
(b) Building Inspector re: Building Permits for August, 2018.
(c) Lake Cowichan Fire Department Incident Report for July, 2018. | 5
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| 7. NEW BUSINESS
(a) Camping at the Arena.
(b) Council Remuneration and Benefit Review.
(c) CLECI now a separate and distinct entity. | 27 |
| 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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CANADIAN FEDERATION
OF INDEPENDENT BUSINESS

In business for your business.

625 Howe Street, Suite 1430
Vancouver, British Columbia V6C 2T6

August 31, 2018

Re: Municipal Red Tape Challenge

Dear Mayor and Council,

On behalf of the 10,000 business owners who are members of the Canadian Federation of Independent Business (CFIB) in British Columbia, we are writing to you today about our upcoming Red Tape Awareness Week, January 21st to 25th, 2019.

Next year marks the 10th Anniversary of CFIB's annual Red Tape Awareness Week campaign and to mark this milestone CFIB is issuing a **Municipal Red Tape Challenge**. We're asking your municipality to champion red tape reduction and service improvement by committing to enact a red tape reduction charter with a checklist to ensure new regulations are properly challenged and a one-in-one out rule to keep the regulatory burden from growing. Our other recommendations include:

- ▶ Measure municipal service standards and regulatory loads,
- ▶ Create opportunities where citizens can give feedback on ideas for red tape reduction and customer service improvement (e.g., online feedback mechanisms and "suggestion boxes"; a business advisory panel, a Business Navigator program),
- ▶ Ensure transparency through public reporting,
- ▶ Create a director of service excellence and red tape control who has responsibility for implementing the recommendations above.

Reducing "red tape" can lift constraints on private sector development and foster economic growth and these simple measures can help grow small business in your community and attract new entrepreneurs. Should your municipality accept this challenge in writing by December 14, 2018, CFIB will highlight the leadership your municipality is showing during our 2019 Red Tape Awareness Week in helping small business succeed.

The Golden Scissors Award

CFIB also wants to provide you an opportunity to highlight the red tape reduction efforts in your municipality in 2018. The Golden Scissors Award is a prestigious national CFIB award recognizing

individuals or teams who have successfully motivated others to take action or produced meaningful, positive results in cutting red tape for small business.

We are inviting you to submit a nomination for the Golden Scissors Award. Nominations are open until September 28, 2018 at cfib.ca/goldenscissors. The winner and honourable mentions will be announced during Red Tape Awareness Week.

On behalf of our members, please accept our sincere thanks for your commitment to increase business owners' chances of success. We look forward to hearing from you soon.

Sincerely,



Laura Jones
Executive Vice-President



Samantha Howard
Director, British Columbia, Yukon and NWT



Memo

TO: Chief Administrative Officer
FROM: Director of Finance
DATE: September 13, 2018
SUBJECT: Financial Report for the Period Ending August 31, 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.
- All property owners in tax sale were contacted regarding the impending tax sale on September 24, 2018. As of press time there were 3 properties with delinquent tax balances.
- Last year five properties were sold in tax sale. Two of the properties were sold at auction with the remaining three properties acquired by the Town (by default).
- Of the five properties sold last year, all but one property has been redeemed.
- The Clec loss currently, at eight months into the year, is higher than the loss budgeted.

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

Ronnie Gill, CPA, CGA

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	59,085	91%
Business Licences	17,750	18,525	17,000	19,550	17,500	20,900	119%
Building and Other Permits	20,191	48,766	21,000	58,767	24,400	45,989	188%
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	55,331	184%
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	353,619	96%
Lakeview Revenues	182,747	181,951	173,000	204,104	184,000	193,593	105%
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	-	2,103	-
Other Revenue	339,335	68,576	10,250	30,123	10,200	9,063	89%
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	12,449	75%
Clec Revenues	422,890	414,254	397,000	441,256	420,000	258,341	62%
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	6,606,474	56%

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

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
EXPENDITURES							
General Government Services	484,842	529,382	555,300	542,492	547,600	135,423	25%
Fire Department	275,789	310,516	370,200	382,070	400,100	213,854	53%
Police Force	137,228	137,400	145,171	145,171	156,542	143,380	92%
Bylaw Enforcement & Other	48,767	49,537	60,000	66,906	59,000	52,389	89%
Public Works Administration	91,761	121,905	108,500	116,234	105,400	(14,387)	-14%
Public Works Roads	332,615	324,432	418,900	377,517	419,000	176,505	42%
Public Works - Equipment & Other	(157,353)	(113,160)	-	(126,327)	-	(85,086)	-
Garbage Expenses	370,081	383,491	385,300	388,605	394,200	277,275	70%
Planning, Health & Other	48,673	40,524	70,500	55,113	59,000	37,771	64%
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	177,298	77%
Lakeview Park	146,810	169,453	169,600	160,342	178,400	165,452	93%
CLEC Expense	432,171	484,687	432,100	522,897	471,000	356,323	76%
Lakeview Road	2,754	-	10,000	18,165	13,000	3,625	28%
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	683,071	12%
Debt Charges - Interest	1,852	2,662	3,000	1,801	3,000	2,373	79%
Debt Payments - Fire	175,110	189,689	195,000	191,512	186,200	118,940	64%
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	2,181,690	95%
	6,632,093	6,998,949	9,161,879	7,494,027	11,712,095	4,737,033	82%
Surplus(Deficit)	25,558	(381,541)	-	(424,962)	21,583	1,869,441	

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

	2015 Actuals	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2018 %
General Government Services							
Mayor and Council Indemnities	68,000	69,360	69,500	73,465	75,000	47,235	63%
Mayor and Council Expenses	30,304	36,889	41,500	38,260	42,500	23,582	55%
Mildred Child Annex	2,556	2,131	2,600	2,863	3,100	1,877	61%
Municipal Hall	16,371	17,234	25,600	17,995	25,600	13,974	55%
Office Wages	393,621	423,929	425,000	419,166	425,000	283,735	67%
Office Expenses	29,035	48,542	56,500	31,051	56,500	22,996	41%
Data Processing	20,466	22,447	24,600	18,837	24,600	16,079	65%
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	350	4%
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	2,250	45%
Ohtaki expense	5,059	3,885	6,500	-	6,000	-	0%
Ohtaki recoveries	-	(56)	-	-	-	-	-
Payroll Benefits Clearing	40,370	27,565	-	64,388	-	(117,002)	-
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	135,423	25%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	62,555	60%
Other Wage Costs	17,183	16,962	17,000	18,882	17,000	12,454	73%
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	28,298	53%
Miscellaneous Operations	51,391	42,095	91,500	85,307	103,900	54,129	52%
Training	12,996	24,172	24,000	26,298	26,000	8,362	32%
Fire Vehicles & Equipment	39,557	59,465	76,100	54,136	76,800	34,568	45%
	275,789	310,516	370,200	348,742	395,100	213,366	54%
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	213,854	53%
Bylaw Enforcement & Other							
BC Wildfire - Recoveries	-	-	-	(16,300)	-	(63,127)	-
Emergency Measures	-	-	6,500	16,300	6,500	16,221	250%
Bylaw Enforcement/Animal Control	14,906	15,549	16,500	16,324	17,000	11,171	66%
Building Inspection	33,861	33,987	37,000	34,282	35,500	24,998	70%
	48,767	49,537	60,000	66,906	59,000	52,389	89%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	21,003	60%
PW Admin Wages	199,001	206,506	210,000	205,676	210,000	125,385	60%
PW Admin Other	4,287	5,083	13,300	19,449	15,800	7,650	48%
Safety and Training	21,458	35,184	27,000	40,944	34,000	20,975	62%
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	(14,387)	-14%
Equipment Costs							
Equipment	143,364	180,832	-	165,583	-	100,155	-
Equipment Allocations	(300,717)	(293,992)	-	(291,910)	-	(185,242)	-
	(157,353)	(113,160)	-	(126,327)	-	(85,086)	-
Other Costs							
Billable Outside Jobs	(0)	-	-	-	-	0	-
Billable Outside Jobs - Recoveries	-	-	-	-	-	-	-
	(0)	-	-	-	-	0	-

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	20,230	65%
Crack Sealing	7,880	-	10,000	2,151	10,000	-	0%
Dangerous Trees	9,826	8,795	13,000	5,502	13,000	7,045	54%
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	7,131	71%
Litter Control	9,714	15,787	16,000	7,085	16,000	5,889	37%
Marking	15,063	14,348	10,000	10,866	10,000	2,556	26%
Mowing	5,943	1,822	13,000	6,105	13,000	4,639	36%
Patching	10,263	10,836	15,000	19,320	15,000	6,409	43%
Roads-other	15,907	3,076	14,000	11,177	14,000	3,975	28%
Seasonal decoration	14,588	11,445	12,000	13,322	12,000	3,301	28%
Shoulders	6,587	6,354	14,000	12,673	14,000	2,619	19%
Sidewalks	19,828	16,617	16,000	15,578	16,000	11,196	70%
Signs	7,078	7,733	11,000	9,615	11,000	2,495	23%
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	3,847	8%
Street Lighting	72,591	78,756	79,000	82,279	79,000	56,771	72%
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	176,505	42%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	317,144	102%
Toter rentals	3,804	4,140	3,500	3,808	3,300	4,105	124%
Penalties	4,125	3,804	3,800	3,737	3,700	1,902	51%
Recycling	50,781	56,485	50,000	52,213	52,000	30,468	59%
	368,636	375,851	371,300	372,348	370,200	353,619	96%
Expenditures							
Regular collection costs	237,936	241,643	237,000	245,923	244,000	174,456	71%
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	37,258	59%
Recycling costs	38,870	39,204	45,000	39,359	45,000	23,361	52%
	370,081	383,491	385,300	388,605	394,200	277,275	70%
Net	(1,445)	(7,640)	(14,000)	(16,257)	(24,000)	76,345	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	12,449	75%
Public Health Expenses	7,689	11,060	13,500	15,405	17,000	3,875	23%
NET	53,240	50,128	48,000	45,869	44,500	38,460	86%
Planning							
Planning and Zoning Expenses	15,386	24,280	32,500	19,632	32,500	27,904	86%
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	37,771	64%
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	1

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	34,105	171%
Central Park	16,593	19,000	18,289	19,000	12,727	19,000	9,498	50%
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	2,147	72%
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	7,360	74%
Footbridge	4,771	4,500	4,270	4,500	1,986	4,500	993	22%
Footpath maintenance	1,506	2,000	357	2,000	51	2,000	288	14%
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	5,306	93%
Heritage Garden	4,089	5,000	5,344	5,000	8,998	5,000	8,866	177%
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	5,867	59%
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	2,408	142%
Memorial Park	6,907	6,500	4,505	6,500	5,784	6,500	3,871	60%
Ohtaki Park/Kasapi Center	2,807	15,000	4,462	10,000	2,976	10,000	1,355	14%
Park Bench Maintenance	5,537	5,000	3,299	5,000	1,188	5,000	(69)	-1%
Parks General	14,969	16,000	14,560	16,000	23,000	16,000	19,189	120%
Parkstone Park	830	2,000	889	2,000	1,162	2,000	1,662	83%
Joginder Bains Park - Point Ideal	1,585	3,500	1,748	3,500	2,035	3,500	6,237	178%
Ravine Park	-	500	-	-	-	500	-	0%
Riverside Park	5,721	5,900	4,900	5,900	2,691	5,900	2,925	50%
Sahtlam Park	1,885	2,500	1,488	2,500	1,179	2,500	3,197	128%
Saywell Park	19,623	20,000	13,638	20,000	13,592	20,000	11,882	59%
Seniors Centre	2,711	2,100	1,384	2,100	3,117	3,100	1,935	62%
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	2,775	93%
Town Square	11,227	3,000	6,582	3,500	4,300	3,000	4,227	141%
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	551	18%
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	8,560	57%
Winter Park	7,588	7,000	7,314	7,000	6,073	7,000	3,223	46%
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	177,298	77%

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	154,235	119%
Walk Ins	29,457	23,687	22,000	24,934	22,000	4,673	21%
Power Fees	21,416	20,475	18,000	24,022	22,000	22,095	100%
Propane	-	-	-	-	-	-	-
Wood and ice sales	3,556	6,433	5,000	3,738	4,000	4,604	115%
Operating Grant	-	-	-	-	-	-	-
Other Revenue	-	52	-	-	-	-	-
Moorage	8,042	6,081	6,000	8,717	6,000	7,986	133%
	<u>182,747</u>	<u>181,951</u>	<u>173,000</u>	<u>204,104</u>	<u>184,000</u>	<u>193,593</u>	<u>105%</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	52,435	95%
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	14,185	95%
PW Labour	849	1,201	1,000	348	1,000	937	94%
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	10,515	75%
Other Expenses	8,246	7,849	8,000	9,342	10,500	6,817	65%
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	23,302	155%
Public Works Charges	263	1,312	500	12	500	449	90%
Telephone	3,136	2,894	3,000	1,674	3,000	1,456	49%
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>165,452</u>	<u>93%</u>
Net	<u>35,937</u>	<u>12,498</u>	<u>3,400</u>	<u>43,763</u>	<u>5,600</u>	<u>28,140</u>	

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	244,553	59%
Programming revenues	-	6,588	1,000	1,000	1,000	9,538	954%
Rental Income	5,200	5,200	6,000	6,000	6,000	4,250	71%
JCP	600	-	-	-	-	-	-
	<u>422,890</u>	<u>414,254</u>	<u>397,000</u>	<u>441,256</u>	<u>420,000</u>	<u>258,341</u>	<u>111%</u>
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	56,537	71%
Food Supplies	67,394	76,105	60,000	79,926	70,000	52,654	75%
Custodians	32,046	34,266	30,000	44,616	40,000	28,891	72%
Equipment	-	-	-	-	-	-	-
Supplies	2,499	3,223	4,000	4,283	4,000	2,355	1
	<u>187,164</u>	<u>193,852</u>	<u>174,000</u>	<u>222,904</u>	<u>204,000</u>	<u>142,945</u>	<u>128%</u>
Expenditures - Fixed							
Admin Salaries	164,005	180,542	181,000	175,810	181,000	122,510	68%
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	4,250	71%
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	7,754	69%
Bad Debts	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	807	-
Contracted Services	15,191	17,839	8,000	19,140	8,000	27,875	348%
Maintenance	30,831	40,336	24,000	40,288	24,000	24,524	102%
Public Works Charges	3,017	14,717	6,000	13,382	6,000	7,303	122%
Miscellaneous Operations	38	1,903	200	790	200	4,681	23
	<u>245,007</u>	<u>290,835</u>	<u>258,100</u>	<u>299,993</u>	<u>267,000</u>	<u>213,379</u>	<u>80%</u>
Total Expenses	<u>432,171</u>	<u>484,687</u>	<u>432,100</u>	<u>522,897</u>	<u>471,000</u>	<u>356,323</u>	<u>76%</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>(97,983)</u>	<u>192%</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>(69,842)</u>	
Lakeview Park Road							
Road maintenance	<u>2,754</u>	<u>-</u>	<u>10,000</u>	<u>18,165</u>	<u>13,000</u>	<u>3,625</u>	<u>28%</u>
NET	<u>23,902</u>	<u>(57,935)</u>	<u>(41,700)</u>	<u>(56,044)</u>	<u>(58,400)</u>	<u>(73,467)</u>	

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

	2015	2016	2017	2017	2018	2018	2018
	YTD Actuals	YTD Actuals	Budget	YTD Actuals	Budget	YTD Actuals	Var
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	-	0%
Hazmat Inventory	16,770	10,856	60,000	3,828	20,000	-	0%
Office Equipment	-	-	5,000	-	25,000	-	0%
Land Purchase	379,129	195,874	-	75,503	-	-	-
Museum	-	-	-	-	30,000	-	0%
Office Improvements	-	-	-	-	-	-	-
Town hall renovations	39,991	144,678	1,800,000	2,575	3,647,000	7,290	0%
	<u>435,890</u>	<u>358,308</u>	<u>1,907,000</u>	<u>81,907</u>	<u>3,872,000</u>	<u>11,409</u>	<u>0%</u>
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	-	1,099	-
Equipment - Propane Stove	-	-	7,000	8,769	-	-	-
Concrete patio/deck renovation	8,500	-	-	-	-	-	-
Water system/well	-	-	25,000	-	90,000	19,702	22%
	<u>22,367</u>	<u>87,962</u>	<u>57,000</u>	<u>13,039</u>	<u>123,000</u>	<u>42,048</u>	<u>34%</u>
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	-	-	-	-	-	-	-
	<u>48,695</u>	<u>60,266</u>	<u>92,000</u>	<u>81,253</u>	<u>478,000</u>	<u>57,833</u>	<u>12%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 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.
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%
	<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>
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	-	-	-	-	-
	<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>
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	819	5%
Park Benches	-	-	-	-	-	0	-
Centennial Park Upgrades	-	406,433	1,048,500	897,584	400,000	440,305	110%
Pickleball/Tennis Courts	-	-	50,000	35,054	14,945	1,126	8%
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>490,126</u>	<u>95%</u>
Total General Capital	<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>683,071</u>	<u>12%</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 31, 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	476,286	104%
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	2,547	55%
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	-	-	-	-
	<u>1,956,934</u>	<u>610,815</u>	<u>2,280,100</u>	<u>632,028</u>	<u>627,400</u>	<u>648,533</u>	<u>103%</u>
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	39,341	61%
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	6,187	62%
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	27,681	36%
Sewer Lagoon Maintenance	89,846	67,319	91,300	55,706	91,300	37,824	41%
Transfer to Surplus	-	-	-	-	-	-	-
Amortization - Sewer Fund Capital	74,943	93,805	-	93,805	-	-	-
	<u>1,558,464</u>	<u>91,855</u>	<u>1,880,500</u>	<u>2,055</u>	<u>290,000</u>	<u>0</u>	<u>0%</u>
	<u>2,006,534</u>	<u>505,171</u>	<u>2,280,100</u>	<u>409,630</u>	<u>732,800</u>	<u>299,564</u>	<u>41%</u>
Surplus(Deficit)	<u>(49,600)</u>	<u>105,644</u>	<u>-</u>	<u>222,398</u>	<u>(105,400)</u>	<u>348,969</u>	

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

	2015 YTD Actuals	2016 YTD Actuals	2017 Budget	2017 YTD Actuals	2018 Budget	2018 YTD Actuals	2018 %
<u>SEWER CAPITAL</u>							
Liftstation Upgrades	-	-	75,000	-	40,000	-	0%
Sewer I&I	21,550	82,658	132,200	-	150,000	-	0%
Sewer Treatment Miscellaneous	-	-	-	-	100,000	-	0%
Sewer Treatment Construction	1,536,914	9,197	1,673,300	2,055	-	0	-
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>0</u>	<u>0%</u>

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

	2015	2016	2017	2017	2018	2018	2018
	YTD Actuals	YTD Actuals	Budget	YTD Actuals	Budget	YTD Actuals	%
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	3,028	55%
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	-	-	-	-
	<u>711,139</u>	<u>774,981</u>	<u>7,627,614</u>	<u>3,031,815</u>	<u>4,661,442</u>	<u>846,228</u>	<u>37%</u>
Expenditures							
Administration	1,060	1,810	3,400	1,934	3,400	1,449	43%
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	8,324	92%
Flushing	11,618	12,181	12,500	-	12,500	10,153	81%
Reservoir	4,161	3,170	4,500	9,557	4,500	2,945	65%
General Maintenance	83,099	74,040	89,000	68,382	89,000	42,677	48%
Hydrants	14,723	14,460	22,660	15,441	22,660	11,528	51%
New Connections	7,950	5,416	8,000	16,594	8,000	10,227	128%
Connection Maintenance	55,827	58,635	75,000	56,233	75,000	22,080	29%
Water Meters	11,322	10,253	8,500	21,000	13,500	14,596	108%
Pump House Maintenance	33,226	36,838	32,500	44,432	32,500	22,722	70%
Booster Pumps Maintenance	11,239	10,032	11,300	8,425	11,300	5,269	47%
Slopes water pump station	4,791	5,241	8,000	5,582	8,000	3,273	41%
Greendale Water Connection	3,469	7,844	5,000	14,448	-	2,696	-
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	3,639,774	74%
	<u>562,721</u>	<u>572,451</u>	<u>7,627,614</u>	<u>3,043,894</u>	<u>5,474,860</u>	<u>4,013,224</u>	<u>73%</u>
Surplus(Deficit)	<u>148,418</u>	<u>202,530</u>	<u>-</u>	<u>(12,080)</u>	<u>(813,418)</u>	<u>(3,166,997)</u>	<u>-</u>

TOWN OF LAKE COWICHAN
Statement of Expenditure - August 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	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	3,185,854	79%
Water Service Replacements	-	-	25,000	-	69,000	-	0%
	-	-	-	-	-	-	-
	16,540	28,534	7,145,354	2,470,128	4,915,000	3,639,774	35%



Building Report

TO: Chief Administrative Officer

SUBJECT: Building Permit Summary for the Month of AUGUST

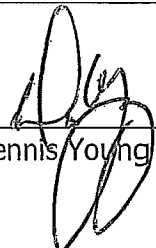
DATE: SEPT. 4, 2018

FROM: Building Inspector

Applications

	Outstanding Permits		Applications Completed		Taken out in Current Month
	Previous Years'	Current Year	Previous Years'	Current Year	
Single Family Dwellings	21	15	2	1	
Commercial	5	1	1		1
Carport / garage	2	4			
Demolitions	1		1		
Renovations	6	10	4		2
Deck	7	2			
Lawn Sprinkler / Woodstove					
Relocated Home					
Other <u>SHED</u>	1			1	
TOTALS	43	32	8	2	3

Building Permit Fees	Value of construction	Permit fees
For the current month	62,000.00	574.00
Year to Date	4,093,705.00	41,465.00



 Dennis Young



Lake Cowichan Fire Department

P.O. Box 31

Lake Cowichan, BC

V0R 2G0

(250)749-3522

July 2018 Monthly Incident Report

- 4 Practices
- 1 Business Meeting
- 1 Truck Check
- 2 Lift Assist
- 1 Report of Smell of Gas
- 1 River Rescue/Search
- 1 MVA
- 1 Bush Fire
- 2 Medical Aid
- 1 Provide Tender to BC Summer Games Opening Ceremonies
- 6 Burning Complaint
- 2 Alarms Activated
- 1 Report of Smelling Smoke
- 1 Trip to Winnipeg Pre-Build Meetings for New Pumper
- 1 RCMP Assist-Body Recovery
- 1 Officer/Member Duty Sheets
- 1 Sec/Treasurer Monthly Stipend

Total

\$7983.03



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

Fire Stats July 2018

<u>Date</u>	<u>Time</u>	<u>Location</u>	<u>Incident</u>	<u>Men</u>	<u>Hrs</u>	<u>Cost</u>
07/01	4:11 PM	30 North Shore Rd E	Medical Aid	8	1	\$161.64
07/01	8:17 PM	7595 Hudgrove Rd	MVI	9	1	\$179.35
07/02	5:08 PM	910 Meades Creek Rd	Lift Assist	19	1	\$358.08
07/03	7:00 PM	Fire Hall	Business Meeting	24	2	\$906.30
07/09	7:00 PM	Fire Hall	Practice	18	2	\$709.24
07/10	9:15 AM	82 South Shore Rd	Alarms Activated	11	1	\$218.23
07/10	12:41 PM	Stone Ave/ Sahtlam Ave	Bush Fire	11	1	\$217.21
07/10	6:00 PM	Fire Hall	Truck Check	10	2	\$388.62
07/10	7:53 PM	59 Eldred	Burning Complaint	2	1	\$39.90
07/11	2:10 PM	#105-20 South Shore Rd	Alarms Activated	5	1	\$100.26
07/14	10:34 AM	Marble Bay Rd/Wetlands Loop	Report of Smoke	4	1	\$81.84
07/16	7:00 PM	Fire Hall	Practice	17	2	\$632.90
07/17	9:23 AM	33 Pine St	Lift Assist	11	1	\$197.06
07/17	11:08 AM	#105-20 South Shore Rd	Medical Aid	10	1	\$157.16
07/17	9:27 PM	109 South Shore Rd	Burning Complaint	3	1	\$60.36
07/18	2:49 PM	Past Little Beach	River Rescue/Search	10	1	\$177.62
07/19	5:00 PM	8811 Youbou Rd	Tender to Support BC Summer Games Opening Ceremony	2	2	\$38.88
07/20	3:36 PM	South Shore Rd/ King George Rd	Report of Gas Smell	6	1	\$119.70
07/20	10:05 PM	223 North Shore Rd	Burning Complaint	3	1	\$61.38

07/20	10:20 PM	33 Poplar St	Burning Complaint	2	1	\$40.92
07/23	7:00 PM	Fire Hall	Practice	21	2	\$826.50
07/24 to 07/27		Fort Garry Fire Trucks Winnipeg MB	Pre-construction build meetings for new pumper	1	36	\$736.56
07/27	6:00 PM	285 Lake Park Rd	Burning Complaint	4	1	\$80.82
07/30	7:00 PM	Fire Hall	Practice	20	2	\$746.08
07/30	9:30 PM	35 North Shore Rd	Burning Complaint	2	1	\$39.90
07/31	6:35 PM	7797 Cowichan Lake Rd	RCMP Assist-Recovery	16	1.5	\$474.68
			Officer/Member Duty Sheets	1	4	\$81.84
			Sec/Treasurer Stipend			\$150.00
		Total				\$7983.03



Town of Lake Cowichan
Council Remuneration & Benefit Review
August 2018

Prepared by: C. Douglas Lang, CPA, CGA

August 30th, 2018



Town of Lake Cowichan

Council Remuneration & Benefit Review - 2018

Introduction

Council of the Town of Lake Cowichan has requested a review of Council Remuneration and Benefits with the recommendations to be effective from January 1st, 2019 and carrying forward for the next four years.

The motivation for this remuneration and benefit review has been triggered, in part, because of the pending loss of the one-third non-taxable allowance for elected officials effective January 1st, 2019.

The comparator group used for this report consists of six communities that are smaller in population than the Town of Lake Cowichan and six communities that are larger in population. The communities selected are from around province so as not to get an urban skew to the survey. In addition three communities that are considered outside of the comparator group but are within the geographic region are included namely Duncan, North Cowichan and Ladysmith as for information only.

The 2016 census population of the comparator group starts from 2,225 people and goes to 3,753 people, which is a population range of 1,528 people between the thirteen communities compared within the survey. The communities used in the comparator group are the same communities used in the 2014 report with the exception of Chetwynd replacing Tumbler Ridge. Tumbler Ridge is no longer a relevant comparator community due to its declining population (2016 census 1,987 equals a decline of 26.7% since 2014) over the last four years.

When doing a review on Council Remuneration and Benefits it is useful to have some guiding principles to help inform the process. Good guiding principles should in general serve as an ethical compass. In preparing this report the following guiding principles have been used:

- Fairness
- Fiscally Responsible
- Easy to Understand
- Market Based

Council Remuneration

Schedule 1 (attached) provides details on council remuneration for the comparator communities. The schedule shows that there is no clear linear relationship between council remuneration and population size of the comparator communities. This lack of linear relationship is not totally surprising as each community has their own unique and varying degrees of challenges and opportunities that councils are required to handle for the maintenance of assets and social health of the community.

Applying the median test to the comparator communities (see Schedule 1), Lake Cowichan is the median for the Mayor's position at \$21,224 per annum and Cumberland is the median for councillors at \$9,436 per annum.

Looking at Schedule 1 you will see that in the six communities with population less than Lake Cowichan three communities that pay the Mayor's position at a higher rate than Lake Cowichan and in the six communities larger than Lake Cowichan there are also three communities which pay their Mayor at a higher rate. For councillors in the six smaller communities we find only one community paying their councillors higher remuneration than Lake Cowichan and in the six larger communities only one community pays higher councillor remuneration.

Mayor's Annual Salary

The 2018 comparator community survey clearly shows that the current remuneration for the Lake Cowichan Mayor's position is at market rate for the comparator communities. Applying the guiding principles we can confidently say that the principles of fairness, fiscally responsible and market based have been met. Current annual CPI Canada indicates an annual inflation rate of 2.5% so the Mayor's annual salary should be adjusted effective January 1st, 2019 by 2.5% at a minimum. The issue of the loss of the non-taxable allowance for elected officials will be discussed later in this report.

Councillor's Remuneration

Lake Cowichan has chosen to set the councillors remuneration at 60% of the Mayor's therefore the councillors actual remuneration comparison is irrelevant, subject to council being satisfied that the Mayor is being compensated appropriately. What is more important than the actual remuneration paid to a councillor is how Lake Cowichan's councillor remuneration ratio to the Mayor's annual salary compares with the comparator communities. Looking at Schedule 1 you can see that two of the comparator communities are at 60% with one community as high as 63%, so it is not unreasonable or totally out of line for Lake Cowichan to be at a 60% ratio. For the new remuneration bylaw it is recommended that the remuneration for each councillor be

cited as being 60% of the Mayor's annual salary. This recommended change will meet the principle of "easy to understand".

Annual CPI Adjustment

The Chief Administrative Officer has asked that this report provide options for council consideration.

Option One

Schedule 1 reveals that seven of the comparative communities use some form of CPI adjustment for council remuneration. The most common CPI measure in the comparative group is the change in CPI for British Columbia over the previous year. Using CPI British Columbia does have a risk in that it is a fairly small geographic area, compared to the rest of Canada, and therefore subject to more volatility either up or down. To reduce volatility in the CPI a better measure is CPI Canada because as a national measure it will tend to smooth out regional volatility and furthermore it is easy to find.

Option Two

Alternately to option one Council may prefer a fixed annual increase of 2% for the Mayor's Annual Salary (Councillor's remuneration gets automatically adjusted to maintain 60% ratio). A fixed increase is easier to implement and budget each year; however council does run the risk of falling behind other communities that use CPI should the annual inflation rate move above 2%, which it appears to be doing.

Option Three

Under this option council makes no annual adjustment to their annual remuneration. This option is not recommended as this would eventually move council remuneration to a non-market based situation and require significant catch up in future years.

The two preferred choices are option one or option two and the recommendation provided suggests council choose the option that best meets their objectives with respect to council remuneration.

Loss of the One-third Non-taxable Allowance

As is now known, effective January 1st, 2019 the present non-taxable one-third of the salary of an elected official will be no longer available. Changes to salary taxation are typically not a concern of the employer but rather an issue solely for the employee. In other words, it is not the responsibility of the employer to make an employee whole as the result of changes in income tax law or any other negative changes to take-home pay. However, one could postulate that the compensation for elected officials in many communities has been set at an artificially

lower rate due to the current on-third non-taxable allowance for elected officials. The majority of the comparator communities will be making a remuneration adjustment to compensate for the loss of the one-third non-taxable allowance for elected officials.

It is recognized that the tax impact on each individual will depend on their total personal taxable income. In making the adjustment for the loss of the one-third non-taxable allowance the marginal tax rate of 22% has been used. This means that the Mayor's annual salary should be adjusted by 7.5% to compensate for the additional taxes due based on 2018 tax rates. Before making the 7.5% adjustment a CPI adjustment of 2.5% has been applied to the Mayor's annual salary. Making the aforementioned adjustments to the annual salary for the Mayor results in an annual salary of \$23,386 effective January 1st 2019. This adjustment to the Mayor's annual salary will in effect increase a councillor's annual salary to \$14,032 based on the 60% ratio.

The Town of Lake Cowichan has an additional issue as the result of the loss on the one-third non-taxable allowance for elected office which takes effect January 1st, 2019. Your current Bylaw #949-2014 runs until November 30th, 2018. This is a rather unusual termination date when looking at the comparator communities bylaws. All other communities in the comparator group have their remuneration bylaw based on a calendar year. It is recommended that a bylaw amendment be passed to amend the termination date of Bylaw No 949-2014 to December 31st, 2018 and that a new Council Remuneration and Expense Bylaw be adopted based on a calendar year. On this basis a new Council Remuneration and Expense Bylaw covering a four year period would expire on December 31st, 2022. Having a remuneration based on a calendar year also simplifies budgeting and as previously noted matches what happens in the comparator communities.

Recommendations on Council Remuneration

Recommend that:

- The Mayor's annual salary is increased to \$23,386 per annum effective January 1st, 2019 to compensate for the loss of the one-third non-taxable allowance and include a CPI adjustment of 2.5%.
- The remuneration ratio for Councillors is maintained at 60% of the Mayor's annual salary.
- The Mayor's annual salary be increased annually by CPI Canada (All Items) unless the CPI number is negative, in which case no adjustment will be made or in the alternative

adjust the Mayor's annual remuneration by 2% per year commencing in 2020 and ending in 2022 as per Schedule 3.

- The current remuneration for the Mayor and Councillors remains in effect until December 31st 2018 by amending Bylaw No 949-2014
- That a new Council Remuneration and Expense Bylaw be adopted effective from January 1st 2019 and going forward that the annual remuneration adjustment be done on a calendar year basis.
- The new Council Remuneration and Expense Bylaw provide for the next review of council remuneration and benefits in the year 2022 to be completed by June 30th of the said year.

Mayor and Councillor Benefits

Extended Health Benefits

Schedule 2 (attached) provides a summary of the benefits provided to councillors in the comparator communities surveyed. There is no particular consistency on what each community provides. The life insurance benefit information provided is a bit questionable except for Bowen Island. The time allotted for this report did not allow for further investigation but I suspect that for most communities the life insurance/accidental death and dismemberment coverage is likely to be in effect only when council is on duty.

There is a growing trend to allow members of council to participate in the extended health benefits provided to staff. How the benefits are paid for is varied. Some communities will pay 100% of the benefit and some require councillors to pay for 100% of the cost, while other communities may provide for sharing of the premium cost, which in some cases could be 50/50. Lake Cowichan took the first step in 2014 to offer members of council benefits providing they paid 100% of the premium. I am not aware of any members of council who have utilized the extended health benefit perhaps in part because they have to pay for this coverage.

Some regional districts offer fully paid coverage to their directors and alternate directors (may or may not be the case in the Cowichan Valley Regional District). This means that a member(s) of council who are appointed to the board of the regional district may be able to access benefits while those council members not appointed do not have access to benefit coverage. It is recommended that council members be provided extended health benefits through your current benefit provider (UBCM) at the level shown in Schedule 4 with 100% of the cost paid by the employer. Any dependent coverage if offered to be 100% paid by the council member. Adopting this recommendation would apply the guiding principle of "fairness".

It is noted that the benefit provider, UBCM, may require a minimum number of participants in the group. This matter will need to be investigated by staff as there may be ways to work around a minimum participant requirement.

Medical Services Plan

When it comes to the Medical Services Plan (MSP), currently no communities in the comparator group have indicated that they pay for this benefit. The provincial government has promised that MSP premiums will be fully eliminated. To pay for the elimination of MSP premiums a payroll tax roll tax will occur.

Meal Per Diem

For Council Per Diem, Lake Cowichan is one of the lower paying communities. It is recommended that the daily per diem be increased to \$70.00 with the Vancouver/outside BC rate being increased to \$85.00 effective January 1st 2019.

Technology

When it comes to making full use of technology there is beginning to be some consistency between the comparator communities in what is being provided to council members. Most of the comparator communities at the very least provide the Mayor with a smartphone. Where technology such as laptops and tablets are being provided most councils seem to be moving away from the old fashioned paper based meetings. The council of Lake Cowichan should be applauded for their use of technology and being an early adopter. While bylaw #949-2014 section 9(g) states that each council member will be provided a tablet the article is silent on tablet replacements. The life a tablet is approximately three to four years. It is recommended that tablets be provided to council members once every four years (i.e. the first year of their term of office).

Recommendations on Council Benefits

- Allow members of council to participate in the town's extended health benefit plan with 100% of the premium paid by the Town with any dependent coverage being 100% paid by the council member.
- Increase per diem to \$70.00 per day on the island and to \$85.00 per day for Vancouver/outside of BC travel.
- Provide council members tablets once every four years (i.e. the first year of their term of office) and that this procedure become documented in the remuneration and expense bylaw.

Concluding Comments

Most of the comparator communities have made or are reviewing council remuneration for 2019 due in large part to the loss of the one-third non-taxable allowance for elected officials. Rossland is making a 40% adjustment to council remuneration to not only compensate for the loss of the non-taxable allowance but to bring their remuneration closer to market. Cumberland is also trying to get their council remuneration closer to market but over an extended period of many years.

Council should be aware that some communities and regional districts are moving away from remuneration and expense bylaws and using policy instead.

The actual cost implications to the Town of Lake Cowichan are beyond the scope of this report. However Council should be cognizant that in addition to the CPI adjustment, the loss of the one-third non-taxable allowance adjustment, there may be other costs such as the loss of the GST rebate on the previous one-third non-taxable portion of council remuneration, additional CPP premiums, possible payroll tax and a reduction of medical services premiums.

Because of the state of flux in council remuneration and benefits it will be important for council to conduct another remuneration and benefits review in four years' time.

Finally, I thank staff for their help and support. It has been a pleasure to be of service to the Town of Lake Cowichan.

C. Douglas Lang, CPA, CGA

Town of Lake Cowichan
Cost of Living Annual Adjustment

Schedule "3"

Annual 2% adjustment to the Mayor's annual salary based on 2019 salary of \$23,386

<u>Effective Date</u>	<u>Annual Salary</u>
January 1st, 2020	\$ 23,854
January 1st, 2021	\$ 24,331
January 1st, 2022	\$ 24,817

Councillor remuneration adjusted annually based on 60% of Mayor's annual salary

Town of Lake Cowichan
Council Remuneration & Benefit Review - 2018

"Schedule 1"

Community	2016 Census	Estimated Population 2017	Remuneration Mayor	Remuneration for Councillor's	Council Remuneration Ratio to Mayor	Acting Mayor Payment	Date of Last Review	Annual CPI Increase	Comments
Highlands	2,225	2,561	12,500	7,500	60.00%	N	Feb-18	Y	See note 1 below Information sourced from website Information sourced from website Policy provides 2% annual increase By/law specifies increase each year
Chetwynd	2,503	2,721	33,864	11,287	33.33%	N	Jun-14	N	
Pemberton	2,574	2,553	27,783	13,891	50.00%	N	N/A	Y	
Princeton	2,828	2,745	22,234	5,053	22.73%	N	Jan-18	N	
Enderby	2,964	2,794	17,357	9,189	52.94%	N	Apr-17	Y	
Houston	2,993	3,003	15,783	7,892	50.00%	N	Jan-10	Y	
Lake Cowichan	3,226	3,016	21,224	12,734	60.00%	N	Jun-14	Y	
Invermere	3,391	2,969	22,015	13,209	60.00%	N	N/A	N	
Lantzville	3,605	3,379	14,594	9,194	63.00%	N	Dec-12	N	
Bowen Island	3,680	3,623	23,890	11,945	50.00%	N	Dec-04	Y	
Golden	3,708	3,689	21,794	11,756	53.94%	N	Dec-17	Y	
Rossland	3,729	3,582	12,274	6,259	50.99%	N	Jul-18	N	
Cumberland	3,753	3,699	17,553	9,436	53.76%	N	Aug-18	N	
Average	3,168	3,103	20,220	9,950	49.21%				
Median			21,224	9,436					
Communities Outside of Comparable Group.									
Ladysmith	8,537	8,949	30,575	14,475	47.34%	N		N	
North Cowichan	29,676	30,616	62,450	22,800	36.51%	Y		N	
Duncan	4,944	5,040	28,868	14,757	51.12%	Y		Y	

Notes:

1. Chetwynd - Council annual salary adjustment equals average annual salary increase for the management group. Councillors receive \$25 per mth for cell phone use.
2. Rossland - Council has approved a 40% increase effective January 1st to bring Rossland into line with like sized communities
3. Bowen Island - CPI Vancouver annual adjustment
4. Cumberland - Annual 4% increase for Mayor and Council to help bring remuneration in line with other communities of similar size.
5. Highlands - 25% increase planned for Mayor and Councillors for 2019
6. Enderby - 10% increase for Mayor & Councillors in 2019
7. Houston - 14% increase for Mayor & Councillors in 2019
8. Pemberton - actual remuneration adjustment for Mayor & Councillors is yet to be determined
9. Princeton - did not officially participate in survey. Information obtained from website
10. Rossland - Council has approved a 40% increase to bring remuneration closer to like sized communities

Extended Healthcare Benefits Include:

- **\$25.00 per person, maximum \$50.00 per family every calendar year**
- 80% Private-Duty Nursing Maximum: \$10,000.00 for the first 12 months per illness
- 80% Orthopedic Shoes & Orthotics (Combined): \$300.00 per 12 rolling months
- 80% Blood Glucose Monitors (1 x every 4 rolling years)
- 80% In-Canada Hospital Coverage up to a Semi-Private Room Rate
- 100% In Canada Emergency Ambulance Services
- 100% Out of Province Emergency / Travel Assistance Services
- 100% Out of Country Emergency Medical Coverage / Global Medical Assistance (GMA):
• *1st 60 days per trip; 100%; Unlimited; Worldwide*

Paramedical Coverage

- \$300.00 Calendar year (Jan 1st– Dec 31st) maximum, per person, per paramedical category
- 80% Coverage up to *Reasonable & Customary* charges - includes:
• chiropractor, massage, dietician, physiotherapy, podiatrist / chiropodist, psychologist / social worker, speech therapy, osteopath, naturopath, massage therapist and acupuncturist

Prescription Drug Coverage

- **100% Coverage at *COSTCO Pharmacies*- NO COSTCO MEMBERSHIP REQUIRED**
- **90% Coverage at Any Other Pharmacy**
- Unlimited Maximum
- Prescription by Law, Enhanced Generic Substitution, *Brand Name Available When Medically Necessary*

Visioncare

- 100% of reasonable and customary charges for 1 eye exam every 24 rolling months
- 100% up to a maximum of \$250.00 payable every 24 rolling months for prescription lenses, frames, prescription contacts or towards the cost of laser eye surgery fees
- Preferred Vision Services (PVS) Discount– get 10% - 20% off prescription eyewear at select participating vendors

Dental Care

- **No Deductible**
- 100% for Basic Dental
- 50% Major Dental
- 50% Orthodontic Coverage (*dependent children only starting between 6-18 years old*)
- 100% for Accidental Dental
- Basic & Major Combined Maximum: \$2,500.00, per person, per calendar year
- Orthodontic Lifetime Maximum: \$2,500.00
- Accidental Dental Maximum: Unlimited,
- Fee Guide: Current
- Recall, Polishing & Fluoride Treatment: 2 times every 12 rolling months
- Scaling/Root Planning: 14 time *units every 12 rolling months - *A time "unit" is considered to be 15 minutes of the service*

Town of Lake Cowichan Council Benefits Comparison 2018										"Schedule 2"	
Comparison Community	Life Coverage Y/N	AD & D Coverage Y/N	% Paid by Employer	Group Life Insurance		EHB		MSP		Smart Phones/Tablets/Internet	
				Provided Y/N	Maximum Value	Provided Y/N	% Paid by Employer	Provided Y/N	Amount	Provided Y/N	Amount
Bowen Island	N	N	N/A	Y	\$10,000	Y	100%	N	N/A	Y	Laptop or Tablet
Chetwynd	Y	Y	100%	N		N	N/A	N	\$ 85.00	Y	Tablets
Cumberland	Y	Y	100%	N		N	N/A	N	\$ 64.00	N	iPhone - Mayor only
Enderby	Y	Y	100%	N		N	N/A	N	\$ 120.00	N	Annual Tech Allow \$300. Smartphone. Mayor only iPads for Council
Golden	Y	Y	100%	N		N	N/A	N	\$ 137.50	Y	Notebooks provided
Highlands	Y	Y	100%	N		N	N/A	N	\$ 60.00	N	
Houston	N	N	N/A	N		N	N/A	N	\$ 165.50	Y	
Invermere	Y	Y	100%	N		N	N/A	N	\$ 75.00	N	
Lake Cowichan	Y	Y	100%	N		N	N/A	N	\$ 60.00	Y	\$30 per/mth Smartphone Allow. Council provided tablets
Lantzville	Y	Y	100%	N		N	N/A	N	\$ 80.00	N	Internet connection 75% monthly cost max \$25.00
Pemberton	N	N	N/A			N	N/A	N	\$ 48.00	Y	Each Council member provided \$1,000 in first year of term towards the purchase of a computer
Princeton	N	N	N/A			N	N/A	N	\$ 70.00	N	Smartphone. Mayor only
Rossland	N	N	N/A			N	N/A	N	N/A	N	Smartphone. Mayor only
Communities Outside of Comparable Group											
Duncan	N	Y	100%	N		Y	100%	N	\$ 66.00	Per Day	
Ladysmith	N	N	N/A	N		N	N/A	N	\$ 50.00	Per Day	
North Cowichan	N	Y	100%	N		Y	100%	N	\$ 75.00	Per Day	
NOTES:											
01. Invermere insurance coverage while on duty - maximum value of \$250,000. Per diem increases to \$100.00 for Van., Vic., Whistler.											
02. Houston does pay for limited partner expenses (i.e. UBCM). Per diem increases to \$125.00 when in the Hope to Whistler area + Victoria.											
03. Bowen Island provides basic extended health coverage, including dental. No Council per diem, reimbursement based on actual cost.											
04. Lantzville permits council to participate in their benefit plans with council member paying 100% of cost. AD & D coverage max limit \$250,000.											
05. Golden permits council member to participate in extended health plan at 100% their cost.											
06. Pemberton provides a higher per diem for the purchase of a laptop computer, computer tablet or smartphone. Council and committee packages will be provided electronically only.											
07. Lake Cowichan provides a higher per diem for Vancouver and outside of BC at \$75.00 per day											
08. North Cowichan extended health benefits include drugs, vision (max \$150) and paramedical services (\$250 per year max.) Max coverage for AD & D is \$50,000											
09. Duncan extended health benefits same as staff and includes chiropractor, vision, hearing, etc.											
10. Rossland - No Council per diem, reimbursement based on actual cost.											