Schedule A

Consolidated Financial Plan 2023 - 2027

	2023	2024	2025	2026	2027
Revenues					
Taxation	1,848,873	1,938,527	1,995,272	2,053,718	2,113,918
Parcel Taxes	98,606	98,606	98,606	98,606	98,606
Infrastructure Levy	180,141	189,148	194,822	200,667	206,687
Utility Fees and Rates	1,343,829	1,384,144	1,419,142	1,455,190	1,492,319
Fees, Licenses and Permits	455,136	439,278	434,967	431,719	429,328
Grants	2,347,013	5,183,736	8,036,589	1,944,925	295,000
Proceeds from Borrowing	-	190,000	758,007	600,075	581,019
Net Proceeds from Land Sales	-	-	-	-	-
Other	264,321	126,683	116,372	121,919	128,205
Grand Total	**6,537,919**	**9,550,122**	**13,053,776**	**6,906,819**	**5,345,082**
Expenditures					
Amortization	684,506	827,838	1,046,560	1,101,869	1,161,369
General Government	1,077,716	1,019,046	1,111,255	1,082,304	1,048,773
Fire Services	404,895	383,359	384,891	390,247	395,769
Bylaw Services	142,055	142,631	148,716	149,581	155,457
Public Works	706,432	567,944	531,414	541,512	553,128
Planning and Development	92,170	57,634	59,052	60,296	61,563
Parks, Recreation and Facilities	320,209	321,528	329,813	336,024	343,457
Solid Waste	216,122	218,470	218,470	218,470	218,470
Sewer Fund	84,836	68,544	86,301	72,034	73,215
Water Fund	802,711	705,665	1,056,117	754,670	754,586
Interest Payments	81,026	78,569	75,784	74,609	73,943
Grand Total	**4,612,677**	**4,391,229**	**5,048,373**	**4,781,615**	**4,839,731**
Surplus/(Deficit)	**1,925,242**	**5,158,893**	**8,005,404**	**2,125,204**	**505,351**
Adjustments Required to Balance Financial Plan to Conform With Legislative Requirements					
Non-cash items included in Annual Surplus (Deficit)					
Amortization on Tangible Capital Assets	684,506	827,838	1,046,560	1,101,869	1,161,369
MFA Actuarial Gain on Debt	(38,561)	(43,083)	(47,772)	(53,319)	(59,605)
Cash Surplus	**2,571,186**	**5,943,648**	**9,004,192**	**3,173,754**	**1,607,116**
Cash items NOT included in Annual Surplus (Deficit)					
Repayment of Debt Principal	(229,303)	(191,873)	(195,076)	(204,446)	(112,628)
Capital Expenditures	(2,219,001)	(5,382,903)	(9,165,000)	(1,725,700)	(2,400,000)
Transfer from Reserves	780,974	(15,889)	(688)	(17,591)	1,210,806
Transfer from (to) Reserves - Gas Tax Fund	(62,053)	(65,229)	650,000	-	-
Transfer to Reserves - Infrastructure Levy	(180,141)	(189,148)	(194,822)	(200,667)	(206,687)
Transfer to Reserves - WWTP	(98,606)	(98,606)	(98,606)	(98,606)	(98,606)
Transfer to Reserves - Land Sales	-	-	-	-	-
Transfer to Reserves - general	(563,056)	-	-	(926,745)	-
Financial Plan Balance	**(0)**	**0**	**0**	**(0)**	**0**

The Village of Lions Bay
Preliminary Consolidated Operating Budget 2023

	2022 Budget	2023 Budget	Change	%
Revenues				
Taxation	1,829,630	1,947,479	117,849	6.4%
Infrastructure Levy	168,356	180,141	11,785	7.0%
Utility Fees and Rates	1,279,837	1,343,829	63,992	5.0%
Fees, Licenses and Permits	464,602	455,136	(9,466)	-2.0%
Grants	1,555,013	2,347,013	792,000	50.9%
Loan Proceeds	190,000	-	(190,000)	-100.0%
Net Land Sales	-	-	-	0.0%
Other Revenue	136,711	264,321	127,609	93.3%
	5,624,149	**6,537,919**	**913,769**	**16.2%**
Expenditures				
Administrative Services	1,302,989	1,339,310	36,321	2.8%
Council	89,661	91,041	1,380	1.5%
Emergency Management	102,215	91,745	(10,470)	-10.2%
Fire	417,583	406,202	(11,380)	-2.7%
Bylaw	134,632	142,055	7,422	5.5%
Parks and Recreation	343,479	320,209	(23,270)	-6.8%
Planning and Development	97,303	92,170	(5,133)	-5.3%
Public Works	727,986	718,946	(9,040)	-1.2%
Water Fund	1,145,282	1,073,841	(71,441)	-6.2%
Sewer Fund	116,752	121,036	4,283	3.7%
Solid Waste	197,532	216,122	18,590	9.4%
	4,675,414	**4,612,677**	**(62,737)**	**-1.3%**
Surplus / (Deficit)	**948,736**	**1,925,242**		

Surplus / (Deficit)	**948,736**	**2,154,313**
Non-cash items included in Surplus/(Deficit)		
Add back amortization	627,062	684,506
MFA Actuarial Gain on Debt	(38,561)	(42,524)
	1,537,236	**2,796,295**
Cash items NOT included in Surplus/(Deficit)		
Repayment of Debt Principal	(231,021)	(229,303)
	1,306,215	**2,566,992**
Capital Expenditures - Water		(245,000)
Capital Expenditures - Sewer		-
Capital Expenditures - General		(1,974,001)
Transfer from (to) Reserves:		
Gas Tax Funding		(62,053)
Transfer from Surplus - COVID Grant		-
Transfer from Surplus (for capital)		-
Transfer from Reserves (for capital)		382,251
Transfer from Surplus - Loan		24,337
Transfer from Surplus - Re-budgets		199,823
Transfer from Surplus - Election		13,500
Transfer from Surplus - Curly Stewart Award		750
Transfer to Reserves - Infrastructure Levy		(180,141)
Transfer from (to) Reserves - WWTP		(98,606)
Water Surplus		160,629
Sewer Surplus		20,471
Solid Waste Surplus		(20,787)
Cash Surplus		**788,165**

Village of Lions Bay
2023 Draft Budget

Revenues

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Taxation							
General Municipal Property Tax	1,580,768	1,683,675	1,683,558	1,801,407	117,849	7.0%	6
Infrastructure Levy	158,053	168,474	168,356	180,141	11,785	7.0%	
Parcel Taxes	128,539	98,606	98,606	98,606	-	0.0%	
Payments in lieu of taxes	46,200	47,466	47,466	47,466	-	0.0%	5
	1,913,560	**1,998,221**	**1,997,986**	**2,127,620**	**129,634**	**6.5%**	
Utility Fees and Rates							
Water User Rates	952,878	1,000,524	1,000,522	1,050,548	50,026	5.0%	
Sewer User Rates	74,444	78,166	78,166	82,075	3,909	5.0%	
Solid Waste User Rates	200,997	201,149	201,149	211,206	10,057	5.0%	
	1,228,319	**1,279,840**	**1,279,837**	**1,343,829**	**63,992**	**5.0%**	

Village of Lions Bay
2023 Draft Budget

Revenues

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Fees, Licenses and Permits							
Building Permits	58,475	39,461	80,300	40,300	(40,000)	-49.8%	
Temporay Use Permits	-	2,250	2,500	2,500	-	n/a	
Development Permits	1,000	250	500	500	-	0.0%	
Board Of Variance Application Fee	2,500	2,500	1,000	1,000	-	0.0%	
Secondary Suite Surcharge Fees	26,952	22,551	26,354	26,388	34	0.1%	
Other Permits	7,050	2,945	1,750	1,750	-	0.0%	
Recreation Programs	565	168	-	-	-	0.0%	
Hall Rental	2,100	2,293	3,000	3,000	-	0.0%	
Boat Space Rentals	7,363	7,825	8,200	8,200	-	0.0%	
Other Rentals	118	14,891	-	-		0.0%	
Rental Agree - BC Ambulance	28,333	28,333	28,333	28,333	-	0.0%	
Parking Fines	122,427	93,589	125,000	125,000	-	0.0%	1
Parking Passes - Annual	2,720	6,880	2,000	6,000	4,000	200.0%	
Parking Meters	133,255	127,853	135,000	135,000	-	0.0%	1
Street Parking	28,758	49,570	35,000	35,000	-	0.0%	1
Dog Licences	3,130	3,535	3,500	3,500	-	0.0%	
Filming Revenue	11,000	11,190	8,000	8,000	-	0.0%	
Tree Cutting Applications	750	600	750	750	-	0.0%	
Tax Information Charges	2,940	1,530	2,000	2,000	-	0.0%	
Miscellaneous (Recycle BC)	996	9,013	1,415	27,915	26,500	1872.8%	
	440,433	**427,225**	**464,602**	**455,136**	**(9,466)**	**-2.0%**	

Village of Lions Bay
2023 Draft Budget

Revenues

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Grants							
Small Community Grant	300,000	381,000	295,000	295,000	-	0.0%	3
COVID 19 Restart Grant	-	-	-	-	-	n/a	
CWWF Grant	172,386	-	-	-	-	0.0%	
ICIP Grants	9,036	-	882,860	1,880,860	998,000	113.0%	2
CN Railway Grant	51,912	-	-	-	-	0.0%	
Translink Grant	-	-	206,000	-	(206,000)	-100.0%	3
Gas Tax Funding	121,170	62,053	62,053	62,053	-	0.0%	3
Other Grants	77,947	77,702	109,100	109,100	-	0.0%	3
	732,450	**520,755**	**1,555,013**	**2,347,013**	**792,000**	**50.9%**	
Other Revenue							
External Borrowing	-	-	190,000	-	(190,000)	-100.0%	
Net Proceeds from Land Sales	430,186	-	-	-	-	0.0%	
Fire Department Callouts Highway	11,353	12,490	11,000	11,000	-	0.0%	
Donations to LB Fire Department	9,663	10,854	3,000	3,000	-	0.0%	
Fire Fighter Day Revenue	4,646	12,376	18,000	18,000	-	0.0%	
Tax Penalties and Interest	17,789	23,469	17,250	17,250	-	0.0%	
MFA Actuarial Interest	34,201	38,561	38,561	42,524	3,962	10.3%	
Bank Return on Investment	26,400	114,287	30,300	153,947	123,647	408.1%	7
Miscellaneous	11,117	60,102	18,000	18,000	-	0.0%	4
Water/Sewer Connection Fees	7,894	1,800	600	600	-	0.0%	
	553,249	**273,938**	**326,711**	**264,321**	**(62,391)**	**-19.1%**	
Total Revenues	**4,868,011**	**4,499,979**	**5,624,149**	**6,537,919**	**913,769**	**16.2%**	

Village of Lions Bay
2023 Draft Budget

Revenues

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes

Notes:

1 The parking meter, street parking and parking fine revenue is budgeted for year-round bylaw enforcement.

2 Budget is comprised of the two ICIP grants awarded - LBBP Revitalization ($784,951) and the Klatt Building Expansion and Retrofit ($490,384). The funds are to be reimbursed by the government after submission of proof of eligible expenditure. In 2023 the VOLB received $998,000 in March 2023 for an growing communities grant from the provincial government

3 Budget is comprised of:

FCM - Asset Management Phase 3	awarded	
UBCM - Community Wildfire Protection Project	awarded	
UBCM - Emergency Support Services	submitted	
IPG - Upper Bayview Watermain Design	awarded	
Lions Bay Connector	awarded - moved to 2024 as its reimbursed by the government after eligible costs are incurred	
Gas tax	awarded	2014 agreement Union of BC Municipalities; expires March 2024
Small community grant	awarded	Communities received a bonus payment in 2022; funding going forward is normal funding level

4 Includes credit card transaction fees and proceeds from sale of Rescue 63 (replaced).

5 Payments in lieu of taxes relate to certain entites such as BC Hydro, Shaw, Telus that make an annual payment in lieu of general municipal, local improvement and regional district tax levies for their land and buildings.

Village of Lions Bay
2023 Draft Budget

Revenues

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes

6 North vancouver has proposed an increase of 5.24% in 2023; West Vancouver has proposed 4.57% (referred to as 'operating levy' in their budget); others - Vancouver 10.7%; Surrey 12.5%; Langley 11.56%; Port Moody 9.29%; White Rock 7.64%; Coquitlam 5.48%; Whistler 8.3%

Variance analysis:	Total	Change over 2022 Actual	Approximate Increase per household (600)	
0% increase	1,683,675	-		
3% increase	1,734,185	50,510	84	This was in the last year 5 year plan
5% increase	1,767,859	84,184	140	
7% increase	1,801,532	117,857	196	
10% increase	1,852,042	168,367	281	

7 Interest on savings is projected to increase based on a promotional rate offered by ScotiaBank. In 2022 we were earning approximately 2% interest on savings. In 2023, beginning in May, we expect to earn 5% on savings

Village of Lions Bay
2023 Draft Budget

General Fund - Administration

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures							
Amortization	342,214	-	386,750	444,380	57,630	14.9%	
Communications	63,346	55,300	68,000	68,000	-	0.0%	1
Fiscal Charges	21,324	27,751	22,150	19,150	(3,000)	-13.5%	
Insurance	42,188	48,119	48,118	56,133	8,015	16.7%	
Internal Allocations	(53,500)	-	(53,500)	(65,216)	(11,716)	21.9%	
Maintenance	9,218	18,601	13,485	13,485	-	0.0%	4
Material, Supplies and Equipment	15,246	15,341	19,850	15,942	(3,908)	-19.7%	5
Professional Fees / Contract Services	85,381	177,954	163,767	192,067	28,300	17.3%	2
Salaries and Benefits	624,895	783,919	616,769	577,770	(39,000)	-6.3%	3
Sundry	2,743	3,162	3,850	3,850	-	0.0%	
Training / Professional Development	8,901	10,883	11,750	11,750	-	0.0%	
Utilities	1,936	1,818	2,000	2,000	-	0.0%	
	1,163,891	**1,142,847**	**1,302,989**	**1,339,310**	**36,321**	**2.8%**	

Notes:

1 Increased IT support for new laptop for Council Zoom meetings, increased security, additional adobe licence and increased external support from our IT Provider in 2022. Budgetted the same for 2023.

2 Budget is comprised of:

	2022 Budget	2022 Actual	2023 Budget
Professional fees	76,000	124,362	121,000
Contractors	87,767	53,591	71,067
	163,767	177,953	192,067

3 Administrative salaries

2022 Budget	2022 Actual	2023 Budget
616,769	783,919	577,770

4 Budget based on 2022 budget. Average of 2021 and 2022 actual was $13,909.

5 Budget based on 2022 actual plus 5% inflation

Village of Lions Bay
2023 Draft Budget

General Fund - Bylaw Services

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures							
Communications	2,357	2,571	2,700	2,700	-	0.0%	
Material, Supplies and Equipment	14,619	16,731	19,050	19,050	-	0.0%	1
Professional Fees / Contract Services	6,082	5,938	6,200	6,200	-	0.0%	2
Salaries and Benefits	96,411	103,801	106,682	114,105	7,422	7.0%	3
Training / Professional Development	-	180	-	-	-	n/a	
	119,469	**129,221**	**134,632**	**142,055**	**7,422**	**5.5%**	

Notes:

1 Budget includes the purchase of new uniform shirts for the BEO's, the monthly cost of the automated ticket software and new violation management software to reduce admin time managing parking tickets.

2 Fees for the collection agency increased due to increase in tickets sent to, and collected by, collections.

3 No change in service levels anticipated; increase relate to now collective bargaining agreement

Village of Lions Bay
2023 Draft Budget

General Fund - Council

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures							
Council Communication	1,889	2,276	2,200	2,200	-	0.0%	1
Office Supplies	201	155	200	200	-	0.0%	
Professional Services	760	-	3,000	3,000	-	n/a	2
Salaries and Benefits	51,906	53,202	53,811	55,191	1,380	2.6%	
Council Funded Events	10,259	7,118	13,500	13,500	-	0.0%	
Election	-	13,286	15,000	15,000	-	0.0%	3
Conferences & Conventions	-	1,124	250	250	-	0.0%	
Association Dues / Memberships	1,441	1,559	1,450	1,450	-	0.0%	
Travel	10	-	250	250	-	0.0%	
	66,872	**80,080**	**89,661**	**91,041**	**1,380**	**1.5%**	

Notes:

1 Budget includes costs for software license fees, Zoom, AV equipment in Council Chambers and Council publications and postage.

2 Budget includes funds for election training and council orientation.

3 Costs related to 2023 by-election

Village of Lions Bay
2023 Draft Budget

General Fund - Emergency Management

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures							
Communications	6,942	7,427	11,275	11,275	-	0.0%	1
Search and Rescue	2,600	596	2,500	2,500	-	0.0%	
Emergency Support Services (ESS)	4,093	13,569	25,470	15,000	(10,470)	-41.1%	2
Maintenance	5,537	18,617	7,495	7,495	-	0.0%	
Material, Supplies and Equipment	18,868	4,788	12,000	12,000	-	0.0%	3
Professional Fees / Contract Services	-	25,900	40,000	40,000	-	0.0%	4
Salaries and Benefits	36,702	-	-	-	-	0.0%	4
Training / Professional Development	-	-	2,275	2,275	-	0.0%	
Utilities	1,059	3,198	1,200	1,200	-	0.0%	
	75,800	**74,095**	**102,215**	**91,745**	**(10,470)**	**-10.2%**	

Notes:

1 Relates to the increased IT support for the four new laptops purchased for the EOC and the two laptops and two Ipads purchased for the ESS (all grant funded).

2 Prior year increase related to $21,600 budgetted for supplies and equipment. Only half spent; current years budget is based on PY actual

3 Budget includes $7k for park washroom cleaning and $3k for COVID supplies (to be funded by the COVID grant)

4 The Village has entered into a contract for the provision of emergency management services, in place of the previous part-time Emergency Planning Coordinator position.

Village of Lions Bay
2023 Draft Budget

General Fund - Fire Department

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures							
Communications	39,347	48,382	51,253	51,253	-	0.0%	1
Fiscal Charges	229	169	250	250	-	0.0%	
Interest Payments	1,698	1,307	1,307	1,307	(0)	0.0%	
Insurance	13,287	14,535	16,329	19,858	3,529	21.6%	
Maintenance	63,348	46,907	63,000	57,000	(6,000)	-9.5%	2
Material, Supplies and Equipment	65,126	65,035	83,200	95,700	12,500	15.0%	3
Professional Fees / Contract Services	3,470	27,716	27,500	-	(27,500)	-100.0%	4
Salaries and Benefits	145,114	123,638	155,493	161,584	6,091	3.9%	
Training / Professional Development	1,552	15,420	15,750	15,750	-	0.0%	5
Utilities	2,688	1,659	3,500	3,500	-	0.0%	
	335,859	**344,768**	**417,583**	**406,202**	**(11,380)**	**-2.7%**	

Notes:

1 The 2022 budget includes re-budgeted Fire Fighter's Day expenses (2021 event was cancelled), Surrey Dispatch charges, E-Comm radio costs, IT, phone and internet costs. Expect to keep the same budget as last year, likely increased costs for apps / IT

2 The 2022 Budget includes $5k for Burn Building anchors to allow rope rescue training and funds for new roll out bag. The 2023 budget includes customization for engine 63.

3 Inflationary costs and material for acquisition of medical equipment such as airway suction equipment and splint embolization/traction equipment

4 Community wildfire protection project (offset by 100% UBCM grants) - completed in Spring 2022. No planned activity for 2023

5 Training underspent in 2021 due to COVID. 2022 Budget includes the purchase of training and equipment maintenance software. Expect costs to be similar to prior year.

Village of Lions Bay
2023 Draft Budget

General Fund - Planning and Development

	2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures								
Communications	1,955	2,272	4,559	4,250	4,250	-	0.0%	
Professional Fees / Contract Services	6,445	20,205	11,868	47,673	47,673	-	0.0%	
Salaries and Benefits	30,682	31,938	27,270	41,280	36,147	(5,133)	-12.4%	1
Sundry	500	414	520	750	750	-	0.0%	
Training / Professional Development	674	642	692	3,350	3,350	-	0.0%	
	40,256	**55,469**	**44,908**	**97,303**	**92,170**	**(5,133)**	**-5.3%**	

Notes:

1 Relates to building inspector at hourly rates. Decrease as we currently do not have a building inspector

Village of Lions Bay
2023 Draft Budget

General Fund - Public Works

	2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures								
Communications	9,811	14,782	14,980	15,250	15,250	-	0.0%	
Interest Payments	13,877	9,923	10,743	12,514	12,514	0	0.0%	
Insurance	18,578	10,815	12,534	14,881	18,362	3,481	23.4%	
Internal Allocations	(15,000)	(15,000)	-	(15,000)	(15,000)	-	0.0%	
Maintenance	127,894	247,624	372,974	310,917	367,889	56,972	18.3%	1
Material, Supplies and Equipment	35,818	47,359	49,591	45,250	46,750	1,500	3.3%	
Professional Fees / Contract Services	6,452	-	52,984	81,000	15,000	(66,000)	-81.5%	2
Salaries and Benefits	223,414	287,601	274,365	248,873	243,881	(4,993)	-2.0%	
Training / Professional Development	4,757	9,433	4,978	6,500	6,500	-	0.0%	
Utilities	7,602	7,355	7,856	7,800	7,800	-	0.0%	
	433,202	**619,892**	**801,006**	**727,986**	**718,946**	**(9,040)**	**-1.2%**	

Notes:

1 Primarily relates to Bayview Bridge rehabilitation. This is a maintenance cost, not a capital expenditure that is capitalized.

2 Budget decrease is due to completion of review and survey contracts in the prior year.

Village of Lions Bay
2023 Draft Budget

General Fund - Parks and Recreation

	2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Expenditures								
Communications	594	396	-	-	-	-	0.0%	
Grants	14,117	6,547	10,854	5,483	5,333	(150)	-2.7%	
Maintenance	41,934	57,849	59,984	74,450	63,950	(10,500)	-14.1%	1
Material, Supplies and Equipment	8,611	24,866	57,128	55,847	34,000	(21,847)	-39.1%	2
Professional Fees / Contract Services	8,100	8,415	11,070	12,300	18,000	5,700	46.3%	3
Salaries and Benefits	163,862	187,334	167,176	188,399	189,926	1,527	0.8%	
Training / Professional Development	-	552	-	-	-	-	0.0%	
Utilities	5,248	7,382	8,187	7,000	9,000	2,000	28.6%	
	242,466	**293,341**	**314,398**	**343,479**	**320,209**	**(23,270)**	**-6.8%**	

Notes:

1 Budget is 2022 actual plus inflation

2 Decrease due to bear proof garbage cans purchased in 2022

3 Budget includes costs for invasive species eradication

Village of Lions Bay
2023 Draft Sewer Budget

	2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Utility Fees and Rates	72,276	74,444	78,166	78,166	82,075	3,909	5.0%	1
Parcel Taxes	-	117,954	98,606	98,606	98,606	-	0.0%	1
Secondary Suite Fees	2,017	2,078	2,298	2,181	2,290	109	5.0%	
Total Revenues	**74,293**	**195,676**	**179,670**	**178,953**	**182,971**	**4,018**	**2.2%**	
Amortization	76,544	36,200	36,200	37,134	36,200	(934)	-2.5%	
Communications	429	886	883	970	970	-	0.0%	
Insurance	3,057	5,278	4,939	4,939	6,148	1,209	24.5%	
Maintenance	3,024	27,732	31,119	39,000	43,500	4,500	11.5%	2
Material, Supplies and Equipment	1,634	3,600	4,243	4,000	4,000	-	0.0%	
Professional Fees / Contract Services	3,169	-	-	-	-	-	n/a	
Salaries and Benefits	19,152	21,108	18,290	19,484	18,993	(492)	-2.5%	
Sundry	1,984	2,340	2,689	2,225	2,225	-	0.0%	
Training / Professional Development	250	-	2,329	2,000	2,000	-	0.0%	
Utilities	2,846	3,021	2,734	3,000	3,000	-	0.0%	
Internal Allocations	4,000	4,000	4,000	4,000	4,000	-	0.0%	
Total Expenditures	**116,087**	**104,165**	**107,427**	**116,752**	**121,036**	**4,283**	**3.7%**	
Surplus / (Deficit)	**(41,794)**	**91,511**	**72,244**	**62,201**	**61,935**			
Amortization	76,544	36,200	36,200	37,134	36,200			
Cash Surplus / (Deficit)	**34,750**	**127,711**	**108,444**	**99,335**	**98,135**			

Village of Lions Bay
2023 Draft Sewer Budget

Notes:

1 The revenue shows a 5.0% increase in user rates

Parcel tax relates to amounts charged for 100 residents that have access to Sewer. The Village paid for the WWTP and is recovering these fees from the residents that use the Sewer system as Parcel Taxes. A resolution to levy parcel taxes was approved in prior years

Sewer rate increases	2023
North Van	10.69%
West Van	6%

2 Budget includes $15k for CCTV of lines and $25k for pump outs of the treatment plant.
Last year smoke testing ($10k) came in half the price than we expected, so the Actual was less than Budget. Some reallocation of staff as well, loggers lane repair mvoed 2 ops staff from Sewer to PW for a month so that contriubted to decrease in actual from budget in 2022.
The $25k is a year to year amount payable for pump outs at treatment plant. So net increase is approx. $4,500, which is the difference between last year of 10k for smoke and $15k this year for CCTV lines

The $25k budget for pump out is a yearly recurring cost. It was not incurred in 2020 as that was the year the WWTP broke down

Village of Lions Bay
2023 Draft Solid Waste Budget

	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Garbage User Fees	200,997	201,149	201,149	211,206	10,057	5.0%	1
Secondary Suite Fees	4,380	3,381	4,088	4,088	-	0.0%	
Miscellaneous Revenue (Recycle BC revenue)	551	7,663	490	26,990	26,500	5408.2%	2
Prompt Payment Discounts	(5,376)	(5,449)	(5,375)	(5,375)	-	0.0%	1
Total Revenues	**200,552**	**206,745**	**200,352**	**236,909**	**36,557**	**18.2%**	
Supplies and Education	947	1,500	1,000	6,500	5,500	550.0%	5
Collection Contract	55,845	57,868	56,545	59,372	2,827	5.0%	3
Recycle Removal Contract	55,580	53,866	57,421	60,292	2,871	5.0%	3
Green Waste Contract	70,879	73,203	73,066	76,719	3,653	5.0%	3
Salaries and Benefits	-	2,851	-	3,739	3,739	n/a	6
Internal Allocations	9,500	-	9,500	9,500	-	0.0%	
Total Expenditures	**192,751**	**189,288**	**197,532**	**216,122**	**18,590**	**9.4%**	
Surplus / (Deficit)	**7,801**	**17,457**	**2,820**	**20,787**			4

Notes:

1 The revenue includes a 5.0% increase in user rates.
Prompt payment discount is 3.5% of fees

2 Includes revenue expected from Recycle BC. This is based on the PY actual of $7,663 from Sept. to Dec., prorated for a year.

3 Garbage, recycling and green waste costs will increase by 5% in 2023.
We will be going to RFP this year for a new contact to start in Sep. Contracts are 3 years in length with 2 options to renew for 1 year. We have used both renewals and accordingly need to go to tender. Require 2 - 3 months for tender process

4 Depending on bear issues, surplus could be used up. Depending upon the intensity of the Bear season in 2023, additional funds may be required to address the resulting issues and a planned increased in service through the incorporation of extended recycling options at the Works Yard being contemplated by the Climate Action Committee (PW yard open on Saturdays to facilitate recycling)

5 Supplies and education increase is due to Recycle BC program. A part of the revenues are required to be spent on public education; this includes the Bear Smart committee, contaminants in Recycling bins ect..

6 Based on 2022 actual +3% wage inflation. Historically SW salaries havent been budgetted for / split out from Sewer which is why the prior year's actuals and budgets were $nil

Village of Lions Bay
2023 Draft Water Budget

	2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes
Parcel Tax Brunswick Beach	10,585	10,585	-	-	-	-	0.0%	
Water User Rates	925,127	952,878	1,000,524	1,000,522	1,050,548	50,026	5.0%	1
Secondary Suite Fees	18,571	20,495	16,871	20,085	20,010	(75)	-0.4%	
Connection Fees	1,854	1,200	1,200	600	600	-	n/a	
CWWF Grant	335,788	172,386	-	-	-	-	n/a	
Loan Proceeds	600,000	-	-	-	-	-	n/a	
Other - MFA Actuarial Gain	25,952	34,649	32,978	32,978	36,940	3,962	n/a	
Total Revenues	**1,917,877**	**1,192,192**	**1,051,573**	**1,054,185**	**1,108,098**	**53,913**	**5.1%**	
Amortization	198,069	197,394	197,394	203,178	203,926	748	0.4%	
Communications	2,799	3,941	11,085	8,800	11,075	2,275	25.9%	5
Interest Payments	36,321	68,076	67,555	68,297	67,204	(1,093)	-1.6%	
Insurance	35,175	42,287	39,769	39,769	49,218	9,449	23.8%	
Maintenance	127,904	182,917	123,972	170,700	114,000	(56,700)	-33.2%	2
Material, Supplies and Equipment	22,061	47,929	50,970	54,050	56,250	2,200	4.1%	
Professional Fees / Contract Services	20,692	16,252	79,048	126,000	82,000	(44,000)	-34.9%	3
Salaries and Benefits	341,481	331,500	351,685	380,988	382,952	1,965	0.5%	4
Sundry	16,748	17,128	18,010	18,500	18,500	-	0.0%	
Training / Professional Development	3,336	3,332	5,956	5,750	5,750	-	0.0%	
Utilities	12,782	12,109	12,205	14,250	16,250	2,000	14.0%	
Internal Allocations	55,000	55,000	55,000	55,000	66,716	11,716	21.3%	
Total Expenditures	**872,368**	**977,866**	**1,012,648**	**1,145,282**	**1,073,841**	**(71,441)**	**-6.2%**	
Surplus / (Deficit)	**1,045,509**	**214,327**	**38,925**	**(91,097)**	**34,257**			

Village of Lions Bay
2023 Draft Water Budget

2020 Actual	2021 Actual	YTD Actual 2022	2022 Budget	2023 Budget	Change	%	Notes

Notes:

1 The revenue includes a 5.0% increase in user rates - a 5% increase would add an additional $50,000 to reserves
West Vancouver propsed an increase of 5% in rates in 2023 and North Vancouver proposed an increase of 7%

2 PY budget included $25k for condition assessments and $30k for cleaning of three water tanks Harvey, Magnesia and Highway). These projects were completed at a significant discount as it was performed in conjunction with the districts of Squamish and Whistler. The 25k for condition assessment was not completed and has been re-budgetted - to do an inspection and testing on the Highway Tank

3 Budget is comprised of:

	2022 Actual	2022 Budget	2023 Budget	
Rock Slope Remediation	21,150	40,000	30,000	
UBC Hydrology Study Contribution	-	12,000	2,000	(Rebudgetted 12k, 2K is yearly increase)
Upper Bayview Watermain - Survey/Design (60%)	49,703	54,000	10,000	(rebudgetted 10k remaining)
Engineering assessment- filtration avoidance	-	-	20,000	
General Contract Services	51,865	10,000	10,000	
Water Testing	6,033	10,000	10,000	
	128,751	126,000	82,000	

4 PY Actual was less than budget as 2 PW employees resigned. Budget cost is PY actual plus 3% as per anticipated collective agreement negotiations. Generally there is some variation from budget across departments depending on where public works staff charge their hours. Total Public Works salaries are generally within budget by 1%

5 Communications - PY budget included costs for connection (Shaw Internet) to the Magnesia Plant via the underground conduit and interent for the PRV SCADA. CY budget is the same as PY actual, discussed with PW manager, this is an ongoing cost

Village of Lions Bay
2023 Budget
Proposed Capital Requests

General Fund

Lions Bay Beach Park Revitalization Project	499,001
Village Hall upgrades	120,000
Engine 62 or road paving	900,000
Survey, Design and Construction of Water Main Replacement on Creekview Pl (90m) [60/40 split Water/Roads]	90,000
Survey & Design of Water Main Replacement (includes modelling), Road Repairs, Stormwater on Highview Place [50/50 split Roads & Water]	40,000
Geohazard mitigation of Alberta Creek debris Flow Risk to Mountainview	190,000
Other	25,000
Survey & Design of Highway Tank Replacement	80,000
Fire Washer and Dryer (budgeted in 2021), Trailer	30,000
	1,974,001

Water Fund

Survey & Design of Stormwater, Road, Water Main work on Oceanview Rd (215m)	50,000
Survey, Design and Construction of Water Main Replacement on Creekview Pl (90m) [60/40 split Water/Roads]	135,000
Survey & Design of Highway Tank Replacement	20,000
Survey & Design of Water Main Replacement (includes modelling), Road Repairs, Stormwater on Highview Place [50/50 split Roads & Water]	40,000
	245,000

Total Capital Expenditures	**2,219,001**