

# 2018 Annual Report

## The Village of Lions Bay

For the Year Ended December 31, 2018



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## MESSAGE FROM THE MAYOR



Message from the Mayor On behalf of Council:

I am pleased to present the 2018 Annual Report for the Village of Lions Bay. This report is an important tool for Council and staff to monitor and evaluate the evolution of our community, and to ensure that the residents of Lions Bay are provided information with openness and transparency. It provides an overview of our financial performance for the fiscal year ending December 31, 2018, operational achievements by department, as well as an overview of progress made on our Corporate Strategic Plan.

2018 was the final year of term for former Mayor Karl Buhr and Councillor Jim Hughes. We thank them for their service. Mayor Buhr in particular initiated several projects of which the current Council are the benefactors. As I quickly learned when I became Mayor, I could not do the work that that I do without help from the amazing citizens of Lions Bay, our hard-working Village staff, and my fellow Councillors. Thank you to our involved residents, staff, and Councillors Neville Abbott, Fred Bain, Norm Barmeier, and Jaime Cunliffe for

your outstanding commitment to our Village.

In a year that saw Council change due to an election cycle, a few items of note from last year were:

The past Council saw the development of new housing for young families and downsizing pioneers as critical to Lions Bay remaining a thriving, diverse, and vibrant community. Legislation was passed that regulated short-term rentals and provided for the allowance of detached cottages.

Inspections of secondary suites were emphasized to help provide safe, affordable housing options.

Mayor Buhr's lobbying was successful in having Lions Bay exempted from the Speculation Tax. This tax is in effect through most of Metro, the Capital Region around Victoria, and the Okanagan except for a very few selected areas.

Leading local government, a motion was put forward by Mayor Buhr to the Provincial Minister of Public Safety at the Union of BC Municipalities convention, to pilot average-speed-over-distance (ASOD) technology. Evidence from the locations where this program has been implemented show a drastic decline in speeding, serious accidents and fatalities. Our aim was to have this in front of Lions Bay. Ultimately, the Ministry of Transportation and Infrastructure prioritized initiatives other than our UBCM supported ASOD overture, but we have asked the Minister to consider Lions Bay as a pilot for ASOD sooner than later.

Near the year end, the Water Storage Facility Replacement contract for a new Harvey Tank was received, reviewed, and a successful contractor chosen for construction of the glass-fused, bolted steel tank. Costing low seven figures, this is our primary water storage tank and is the biggest water related project undertaken in quite some time, to be completed by the end of 2019.

There were many Strategic Goals in 2018. On balance we were successful in achieving most Financial, Infrastructure, and Organizational goals. While making some headway on Planning and Communication goals we still have a way to go to achieving our targets and many of these have been carried forward into 2019.

As you read through this report, you will notice just how much goes on behind the scenes with staff and our citizen committees. We continue to move forward with purpose and our community spirit always shines through.

I look forward to the upcoming year collaborating with our residents, staff, and Council alike to ensure the best future possible for Lions Bay.

Regards,



Ron McLaughlin

Mayor of Lions Bay



Inaugural Council Meeting

## GOVERNANCE

### 2018-2022 Council



**Mayor Ron McLaughlin**

**Portfolio:** Strategic Planning; Financial Sustainability; Municipal & Regional District Partnerships

**Committees:** The Mayor is a member of all Committees of Council

**External Bodies:** Appointed by Council as Member, TransLink Mayors' Council and as Director (all Board functions except Sewer & Drainage District and Water District); Appointed by Metro Chair as member of Climate Action Committee, Pacific Parkland Foundation (Metro Parks), Electoral Area A Sub-Committee; and Aboriginal Relations Committee. Appointed by TransLink Mayors' Council Chair to the Finance and Government Committee



**Councillor Neville Abbott**

**Portfolio:** Strategic Planning

**Committees:** Curly Stewart Memorial Award (Chair); Infrastructure

*[Newly Elected in November 2018]*



**Councillor Fred Bain**

**Portfolio:** Infrastructure; Emergency Services, Strategic Planning

**Committees:** Infrastructure (Chair); Memorial (Chair); Emergency Planning (Chair)

**External Bodies:** Appointed by Council as Alternate Director, Metro Vancouver Regional District and TransLink Mayors' Council





**Councillor Norm Barmeier**

**Portfolio:** Strategic Planning

**Committees:** Infrastructure



**Councillor Jaime Cunliffe**

**Portfolio:** Strategic Planning; Volunteer Liaison

**Committees:** Memorial

*[Newly Elected in November 2018]*

## Council Committees

### Infrastructure Committee Members:

- Fred Bain (Chair)
- Karl Buhr
- Norm Barmeier
- Tony Greville
- Brian Ulrich
- Jim Mutrie
- Neville Abbott (appointed November 2018)
- Ron McLaughlin (appointed November 2018)

### Trees, Views and Landscapes Committee Members:

- Simon Waterson (Chair)
- Ron McLaughlin
- Jay Barber

- Jim Cannell
- Mike Jury
- Tony Clayton [remained on Committee only in case they were short and needed an extra body]

**Lions Bay Beach Park Advisory Committee Members:**

- Ron McLaughlin (Chair)
- Karl Buhr
- Heather Hood
- Mattie Gildenhuis
- Oliver Brunke
- Robin Spano
- Russ Meiklejohn
- Norm Barmeier (appointed November 2018)

**Memorial Committee Members:**

- Fred Bain (Chair)
- Karl Buhr
- Arlene Halstrom
- Jaime Cunliffe
- Philip Marsh
- Pieter Dorsman
- Tony Cox
- Tony Greville
- Trudi Leuthy
- Ute Phillips
- Ron McLaughlin (appointed November 2018)

**Curly Stewart Memorial Award Committee Members:**

- Karl Buhr (Chair)\*
- Carole Conlin
- Lauren Cuthbertson
- Rose Dudley
- Myron Loutet
- Neville Abbott (\*Replaced Karl Buhr November 2018)

**Emergency Plan Steering Committee**

- Fred Bain (Chair)
- Karl Buhr
- Ron McLaughlin (appointed November 2018)

## Other Statutory Bodies

### Board of Variance Members:

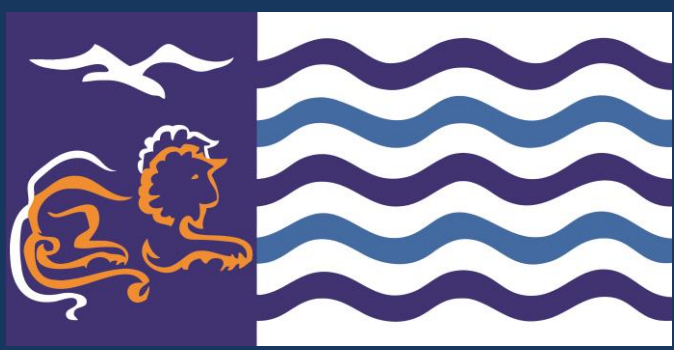
- Ian Mackie
- Peter Wreglesworth
- Morgan Gatto

### 2014-2018 Outgoing Council



Top row: Councillor Fred Bain, Mayor Karl Buhr, Councillor Jim Hughes  
Bottom row: Councillor Norm Barmeier, Councillor Ron McLaughlin





# VILLAGE OF LIONS BAY

## STRATEGIC GOALS: 2018 PRIORITIES

### COMMUNICATIONS GOALS

**Facilitate an informed and engaged public by proactive and transparent communication.**

**2018 priorities (beyond core work):**

- Utilise outside consultants for select community consultations
- Develop a manual or guide for internal and external communications including standard formatting, usage and style.
- Undertake a community signage makeover of directional, advisory and naming signage.
- Plan and execute a wood heat campaign in light of Metro Vancouver's upcoming wood smoke reduction measures.
- Plan and execute a Secondary Suite registration campaign.

### PLANNING GOALS

**Continue to enhance and implement the Official Community Plan (OCP) in order to produce a prosperous, diverse and vibrant complete community, accessible to residents and welcoming to visitors.**

**2018 priorities (beyond core work):**

- Adopt a new local Building Bylaw complying with new provincial Building Act and commence consultation on measures for energy conservation, future greenhouse gas target enforcement, water conservation, fire hazard mitigation, etc.
- Apply for provincial License of Occupation for W2 Water Zones.
- Build relationships with local First Nations.
- Consider natural hazards Development Permits and associated OCP amendment; complete Community Amenity Contribution policy.
- Develop and implement initiatives to keep Lions Bay School open.
- Establish a Trail Management Policy.
- Further develop the Emergency Management plan.
- Implement a Boulevard Bylaw to address encroachment and vegetation.
- Implement a long-term strategic parking plan by mid-May, 2018.
- Negotiate long-term provincial lease at Upper Brunswick, plan move of Public Works Yard there, complete community consultation for redevelopment of the existing site.
- Support initiatives protecting glass sponge reefs in Howe Sound, establishing Howe Sound as a UNESCO Biosphere Region, promoting a Howe Sound National Park.
- Through advocacy and representation, address high noise and excessive accident risk on the Sea-to-Sky Highway.
- Work with Sea-to-Sky communities toward intra-region transit.
- Work with TransLink on the Lions Bay micro-shuttle pilot project.

### FINANCIAL GOALS

**Ensure the municipality has adequate long-term financial resources to sustain core work and strategic priorities.**

**Pursue a capital reserve policy to meet the requirements of a comprehensive Asset Management Plan**

**Utilise grant and debt funding for spending on new and replacement assets for future generations, and eligible funding for operating costs and addressing the infrastructure gap.**

**2018 priorities (beyond core work):**

- Apply for Infrastructure Planning, FCM, Clean Water Wastewater Fund (CWWF), rail crossing and asset management grants for potential projects.
- Accelerate budget timeline by 4 weeks over 2017
- Advocate for small community concessions on gas tax and rural allowance.
- If CWWF2 grant is awarded, prepare borrowing bylaw for next available issue of Municipal Finance Authority funding.
- Commence work on a comprehensive Asset Management Plan
- Complete sale of municipally-owned lot at 52 Brunswick.
- Proceed with sale of municipally-owned lot in Upper Kelvin Grove.

### INFRASTRUCTURE GOALS

**Adequately resource maintenance of existing Lions Bay infrastructure and infrastructure spending based on the long-range priorities of the Infrastructure Master Plan**

**Identify and meet service standards and best practices appropriate to the needs of Lions Bay.**

**Meet critical standards and industry best practices as they continue to evolve.**

**2018 priorities (beyond core work):**

- Manage CWWF1-funded Water Network Project to completion.
- Plan and apply for CWWF2 grant priority Mid-Bayview Road/Drainage/Watermain, which includes two PRV Replacements.
- Progress cell tower project
- Complete review of SCADA technical communications study.
- Implement Phase 1 of Lions Bay Beach Park improvement project, using Water-Access Capital Reserve funds where possible.
- Complete funded Public Landscaping Plan
- Support the UBC long-range watershed hydrology study; complete feasibility study for pipeline supply from Metro
- Review service levels.

### ORGANIZATION GOALS

**Support a motivated, fulfilled, high-functioning and stable staff organization capable of innovatively meeting the core work and statutory requirements of the organization and Council's strategic priorities.**

**2018 priorities (beyond core work):**

- Build staff skills in customer service, communication, administration, planning, finance, IT, records management & emergency management.
- Expand relationships with other local, regional, provincial and federal government entities.
- Hire one more Public Works member, a part-time planner and a part-time emergency planning coordinator.
- Issue temporary use permits for all operating short-term rental units, and register and inspect all secondary suites, in use or not.
- Commence strategic planning for LBFR service levels.
- Continue records management and digitization initiative.
- Promote mutual respect between staff, Council and community.
- Complete collective agreement negotiations with CUPE.



## Council Goals and Priorities for 2018

One of the requirements of the Community Charter is for the Annual Report to include a statement of municipal objectives and measures of progress respecting those objectives, for the current and next year.

### Communications Objectives

Facilitate an informed and engaged public by proactive and transparent communication.

2018 priorities (beyond core work):

- a. Utilise outside consultants for select community consultations.
- b. Develop a manual or guide for internal and external communications including standard formatting, usage and style.
- c. Undertake a community signage makeover of directional, advisory and naming signage. *(This process was commenced and a signage style guide was adopted. A list of signs was put out for a 'production and installation RFP' and staff are looking to begin implementing some of the signage in 2019.)*
- d. Plan and execute a wood heat campaign in light of Metro Vancouver's upcoming wood smoke reduction measures. *(A community survey was to be conducted in 2019 and the results sent to Metro seeking an exemption from the pending regulations.)*
- e. Plan and execute a Secondary Suite registration campaign. *(This was accomplished in 2018 and is ongoing.)*

### Planning Objectives

Continue to enhance and implement the Official Community Plan (OCP) in order to produce a prosperous, diverse and vibrant complete community, accessible to residents and welcoming to visitors.

2018 priorities (beyond core work):

- a. Adopt a new local Building Bylaw complying with new provincial Building Act and commence consultation on measures for energy conservation, future greenhouse gas target enforcement, water conservation, fire hazard mitigation, etc. *(Research in advance of this action was commenced and is ongoing.)*
- b. Apply for provincial License of Occupation for W2 Water Zones. *(Researched commenced.)*
- c. Build relationships with local First Nations.
- d. Consider natural hazards Development Permits and associated OCP amendment; complete Community Amenity Contributions policy. *(These matters were considered by Council and will come back for further discussion in 2019.)*
- e. Develop and implement initiatives to keep Lions Bay School open. *(Explore a Partnership Agreement with the Sapplings Outdoor Pre-School Program to help promote the school through the Village Update.)*
- f. Establish a Trail Management Policy.
- g. Further develop the Emergency Management plan.
- h. Implement a Boulevard Bylaw to address encroachment and vegetation.
- i. Implement a long-term strategic parking plan by mid-May 2018.
- j. Negotiate long-term provincial lease at Upper Brunswick, plan move of Public Works Yard there, initiate community consultation for redevelopment of the existing site.
- k. Support initiatives protecting glass sponge reefs in Howe Sound National Park. *(Lions Bay's appointed liaison, Glen Dennison, was successful in working with the Department of Fisheries and Oceans to protect more of these areas in the waters adjacent to Lions Bay.)*



- l. Through advocacy and representation, address high noise and excessive accident risk on the Sea-to-Sky Highway. *(Sponsored a successful resolution supporting a trial of Average Speed Over Distance technology for Highway 99 at Lions Bay, Highway 1 (Malahat) and Highway 5 (Coquihalla) at the 2018 UBCM convention and continue to press the Province of BC for implementation.)*
- m. Work with Sea-to-Sky communities toward intra-region transit.
- n. Work with TransLink on the Lions Bay micro-shuttle pilot project *(Delayed pending Bowen Island pilot project)*.

## Financial Objectives

Ensure the municipality has adequate long-term financial resources to sustain core work and strategic priorities.

Pursue a capital reserve policy to meet the requirements of a comprehensive Asset Management Plan.

Utilise grant and debt funding for spending on new and replacement assets for future generations, and eligible funding for operating costs and addressing the infrastructure gap.

2018 priorities (beyond core work):

- a. Apply for Infrastructure Planning, FCM, Clean Water Wastewater Fund (CWWF), rail crossing and asset management grants for potential projects. *(Grant applications were submitted for Infrastructure Planning for the Bayview Water Main project, UBCM for the Asset Management Investment Plan and the Infrastructure Canada Investment Plan for additional water infrastructure enhancements and Lions Bay Beach Park improvements.)*
- b. Accelerate budget timeline by 4 weeks over 2017. *(This was accomplished.)*
- c. Advocate for small community concessions on gas tax and rural allowance. *(Efforts were made to enable access to the Rural Dividend Program – awaiting results.)*
- d. If CWWF2 grant is awarded, prepare borrowing bylaw for next available issue of Municipal Finance Authority funding. *(Awaiting results of application.)*
- e. Commence work on a comprehensive Asset Management Plan. *(Work was commenced in 2018 and the Asset Management Investment Plan was to be received by Council in the first quarter of 2019.)*
- f. Complete sale of municipally-owned lot at 52 Brunswick.
- g. Proceed with sale of municipally-owned lot in Upper Kelvin Grove. *(Work was undertaken in 2018 in respect of a Road Closure Bylaw and lot improvements and the property was listed for sale.)*

## Infrastructure Objectives

Adequately resource maintenance of existing Lions Bay infrastructure and infrastructure spending based on the long-range priorities of the Infrastructure Master Plan.

Identify and meet service standards and best practices appropriate to the needs of Lions Bay.

Meet critical standards and industry best practices as they continue to evolve.

2018 priorities (beyond core work):

- a. Manage CWWF1-funded Water Network Project to completion. *(Project amendments were implemented to deal with market conditions in 2018 and a successful bidder for the Harvey Creek Water Tank Replacement Project was identified; a contract awarded and work to be commenced in 2019.)*
- b. Plan and apply for CWWF2 grant priority Mid-Bayview Road/Drainage/Watermain, which includes two PRV Replacements. *(This project is awaiting the next round of grant opportunities.)*

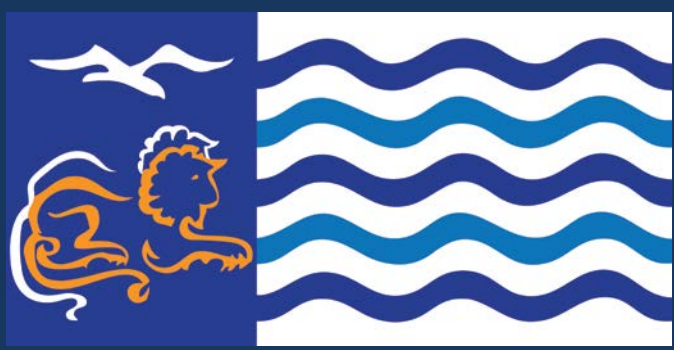
- c. Progress cell tower project. *(Legal review of draft agreements progressed and the project will come forward to Council in mid-2019.)*
- d. Complete review of SCADA technical communications study.
- e. Implement Phase 1 of Lions Bay Beach Park improvement project, using Water-Access Capital Reserve funds where possible. *(Improvements were made in 2018, including a new outdoor shower facility near the beach. Phase 2 funding is dependent on a grant application to be made in 2019.)*
- f. Complete funded Public Landscaping Plan. *(This was completed in 2018 in accordance with an MOU with the Ministry of Transportation and Infrastructure).*
- g. Support the UBC long-range watershed hydrology study; complete feasibility study for pipeline supply from Metro. *(UBC study is ongoing with Lions Bay support; preliminary assessment of Metro water pipeline indicated not feasible.)*
- h. Review service levels. *(The Core Service Level report was reviewed by Council in 2018 and additional personnel resources allocated for Public Works. The position was filled in November 2018.)*

## Organizational Objectives

Support a motivated, fulfilled, high-functioning and stable staff organization capable of innovatively meeting the core work and statutory requirements of the organization and Council's strategic priorities.

2018 priorities (beyond core work):

- a. Build staff skills in customer service, communication, administration, planning, finance, IT, records management and emergency management.
- b. Expand relationships with other local, regional, provincial and federal government entities. *(Advocacy in these areas was advanced through various efforts of Mayor and Council.)*
- c. Hire one more Public Works member, a part-time planner and a part-time emergency planning coordinator. *(The Public Works member was hired in late 2018.)*
- d. Issue temporary use permits for all operating short-term rental units, and register and inspect all secondary suites, in use or not. *(An application process was established for short term rentals and one applicant has been successful to date. Several more secondary suites have been inspected.)*
- e. Commence strategic planning for LBFR service levels.
- f. Continue records management and digitization initiative.
- g. Promote mutual respect between staff, Council and community. *(Relations between staff, Council and the community continued to improve.)*
- h. Complete collective agreement negotiations with CUPE. *(This was accomplished in 2018.)*



# VILLAGE OF LIONS BAY

## STRATEGIC GOALS: 2019 PRIORITIES

### COMMUNICATIONS GOALS

Facilitate an informed and engaged public by proactive and transparent communication.

**2018 priorities (beyond core work):**

- Utilise outside consultants for select community consultations
- Promote Village Update and Lions Bay Alert

### PLANNING GOALS

Continue to enhance and implement the Official Community Plan (OCP) in order to produce a prosperous, diverse and vibrant complete community, accessible to residents and welcoming to visitors.

**2019 priorities (beyond core work):**

- Adopt a new local Building Bylaw complying with new provincial Building Act.
- Apply for provincial License of Occupation for W2 Water Zones.
- Consider natural hazards Development Permits and associated OCP amendment.
- Complete Community Amenity Contribution (CAC) policy.
- Develop and implement initiatives with SD45 to keep Lions Bay School open.
- Scope the effort to inventory, assess condition and manage trails in Lions Bay.
- Develop a Boulevard Encroachment Bylaw to address encroachment and vegetation.
- Further develop the Emergency Management plan.
- Negotiate long-term provincial lease at Upper Brunswick, plan move of Public Works Yard there, complete community consultation for redevelopment of the existing site.
- Support initiatives protecting glass sponge reefs in Howe Sound, establishing Howe Sound as a UNESCO Biosphere Region, promoting a Howe Sound National Park.
- Work with Sea-to-Sky communities toward intra-region transit.
- Work with TransLink on the Lions Bay micro-shuttle pilot project.
- Lobby Province to implement trial of Average Speed Over Distance
- Work with developers regarding potentially developable properties.
- Council Consideration of options for future of Oceanview Road ROW.
- Boundary Discussions with:
  - West Van re. amalgamation
  - SLRD re. support for VoLB expansion

### FINANCIAL GOALS

Ensure the municipality has adequate long-term financial resources to sustain core work and strategic priorities.

Pursue a capital reserve policy to meet the requirements of a comprehensive Asset Management Plan

Utilise grant and debt funding for spending on new and replacement assets for future generations, and eligible funding for operating costs and addressing the infrastructure gap.

**2019 priorities (beyond core work):**

- Apply for all suitable Infrastructure Grants.
- Advocate for small community concessions on gas tax and rural allowances.
- Complete work on a comprehensive Asset Management Plan.
- Complete sale of municipally-owned lot at 52 Brunswick.
- Proceed with sale of municipally-owned lot in Upper Kelvin Grove.



### MISCELLANEOUS PROJECTS (CORE WORK+)

Initiate and manage various projects to support the goals and objectives of the key strategy areas.  
*See 2019 Strategic Planning-Priority Setting document.*

### INFRASTRUCTURE GOALS

Adequately resource maintenance of existing Lions Bay infrastructure and infrastructure spending based on the long-range priorities of the Infrastructure Master Plan

Identify and meet service standards and best practices appropriate to the needs of Lions Bay.

Meet critical standards and industry best practices as they continue to evolve.

**2019 priorities (beyond core work):**

- Manage CWWF1-funded Water Network Project to completion.
- Apply for ICIP grant for a portion of the remainder of the CWWF1 project.
- Apply for next round of infrastructure grant funding (expected Spring 2019).
- Progress cell tower project.
- Implement Phase 1 of Lions Bay Beach Park improvement project, using Water-Access Capital Reserve funds where possible with potential for grant funding re. Phase 2.
- Support the UBC long-range watershed hydrology study (Ongoing)
- Kelvin Grove WWTP replacement study.
- Develop Stormwater Management Plan.

### ORGANIZATION GOALS

Support a motivated, fulfilled, high-functioning and stable staff organization capable of innovatively meeting the core work and statutory requirements of the organization and Council's strategic priorities.

**2019 priorities (beyond core work):**

- Build staff skills in customer service, communication, administration, planning, finance, IT, records management & emergency management.
- Hire a part-time emergency planning coordinator.  
[Review staffing levels]
- Commence strategic planning for LBFR service levels.
- Build relationships with local First Nations.



## Council Goals and Priorities for 2019

Each of the strategic focus areas with goals and priority actions is outlined below with target timelines set out as:

- Short Term – 1-2 years
- Medium Term – 2-4 years
- Long Term – over 4 years (next Council)

### Communications Objectives

Facilitate an informed and engaged public by proactive and transparent communication.

2019 priorities (beyond core work):

PRIORITY ACTIONS	TARGET TIMELINE
a. Utilise outside consultants for select community consultations.	Short Term
b. Promote Village Update and Lions Bay Alert	Short Term

### Planning Objectives

Continue to enhance and implement the Official Community Plan (OCP) in order to produce a prosperous, diverse and vibrant complete community, accessible to residents and welcoming to visitors.

2019 priorities (beyond core work):

PRIORITY ACTIONS	TARGET TIMELINE
a. Adopt a new local Building Bylaw complying with new provincial Building Act.	Short Term
b. Apply for provincial License of Occupation for W2 Water Zones.	Long Term
c. Consider natural hazards Development Permits and associated OCP amendment.	Short Term
d. Complete Community Amenity Contribution (CAC) policy.	Short Term
e. Develop and implement initiatives with SD45 to keep Lions Bay School open.	Short Term re. next steps
f. Scope the effort to inventory, assess condition and manage trails in Lions Bay	Short Term
g. Develop a Boulevard Encroachment Bylaw to address encroachment and vegetation.	Short Term
h. Further develop the Emergency Management Plan.	Short Term
i. Negotiate long-term provincial lease at Upper Brunswick, plan move of Public Works Yard there, initiate community consultation for redevelopment of the existing site.	Short Term



j. Support initiatives protecting glass sponge reefs in Howe Sound, establishing Howe Sound as a UNESCO Biosphere Region, promoting a Howe Sound National Park.	Ongoing
k. Work with Sea-to-Sky communities towards intra-region transit.	Ongoing
l. Work with TransLink on the Lions Bay micro-shuttle pilot project.	Short Term (Advocacy)
m. Continue to lobby Province to implement a trial of Average Speed Over Distance (ASOD)	Short Term (Advocacy)
n. Work with developers regarding potentially developable properties	Short Term Medium Term
o. Council Consideration of options for future of Oceanview Road ROW	Short Term
p. Boundary Discussions with: <ul style="list-style-type: none"> <li>West Van re. amalgamation</li> <li>SLRD re. support for VoLB expansion</li> </ul>	Long Term

## Financial Objectives

Ensure the municipality has adequate long-term financial resources to sustain core work and strategic priorities.

Pursue a capital reserve policy to meet the requirements of a comprehensive Asset Management Plan.

Utilise grant and debt funding for spending on new and replacement assets for future generations, and eligible funding for operating costs and addressing the infrastructure gap.

2019 priorities (beyond core work):

PRIORITY ACTIONS	TARGET TIMELINE
a. Apply for all suitable Infrastructure Grants	Ongoing
b. Advocate for small community concessions on gas tax and rural allowances.	Short Term
c. Complete work on a comprehensive Asset Management Plan.	Short Term Medium Term
d. Complete sale of municipally-owned lot at 52 Brunswick.	Short Term
e. Proceed with sale of municipally-owned lot in Upper Kelvin Grove.	Short Term

## Infrastructure Objectives

Adequately resource maintenance of existing Lions Bay infrastructure and infrastructure spending based on the long-range priorities of the Infrastructure Master Plan.

Identify and meet service standards and best practices appropriate to the needs of Lions Bay.

Meet critical standards and industry best practices as they continue to evolve.

2019 priorities (beyond core work):

PRIORITY ACTIONS	TARGET TIMELINE
a. Manage CWWF1-funded Water Network Project to completion.	Short Term
b. Apply for ICIP grant for a portion of the remainder of the CWWF1 project.	Short Term
c. Apply for next round of infrastructure grant funding (expected Fall 2019)	Short Term
d. Progress cell tower project	Short Term
e. Implement Phase 1 of Lions Bay Beach Park improvement project, using Water-Access Capital Reserve funds where possible.	Phase 1 - Complete Phase 2 – Short to Medium Term
f. Support the UBC long-range watershed hydrology study	Ongoing
g. Kelvin Grove WWTP replacement study	Short Term
h. Drainage Plan	Ongoing

### Organizational Objectives

Support a motivated, fulfilled, high-functioning and stable staff organization capable of innovatively meeting the core work and statutory requirements of the organization and Council's strategic priorities.

2019 priorities (beyond core work):

PRIORITY ACTIONS	TARGET TIMELINE
a. Build staff skills in customer service, communication, administration, planning, finance, IT, records management & emergency management.	Ongoing
b. Hire a part-time emergency planning coordinator. [Review staffing levels]	Short Term
c. Commence strategic planning for LBFR service levels.	Medium Term for LBFR Strategic Planning Short Term for Burn Bldg.
d. Build relationships with local First Nations	Ongoing

## MESSAGE FROM THE CAO



2018 was a challenging year. Despite our success in obtaining a grant for replacement of the Harvey Creek Reservoir Tank, our primary water storage facility, along with a number of complementary related water system upgrades, we had been stymied by the prevailing construction market resulting in only one bid at three times the estimated cost. A great deal of time was spent reviewing and re-scoping the project, ultimately resulting in two smaller projects, with only the first, albeit the most important, tank replacement portion approved so far and moving forward in 2019. Grant approvals, and the next round of infrastructure grants, seem to be taking inordinately long to work their way through the upper government processes, but we have nevertheless continued to work away at numerous other projects and priorities.

A good deal of time was spent working through the details of a proposed licensing agreement which would see the construction of a cell tower on municipal lands above the Harvey Tank in order to address the poor cellular services we presently endure. Expect a public consultation process to begin in mid-2019. Public consultation in 2018 included extensive feedback from residents regarding proposed improvements to the Lions Bay Beach Park and as a result, a grant application was submitted for funding that would see the Municipal share reduced to about one quarter of the projected costs.

An educational campaign was rolled out around secondary suites and the need to have them registered and inspected for safety reasons. An inspection process was also implemented to enable the issuance of temporary use permits for short term rentals, which are otherwise illegal. Uptake has been low but applications are slowly working their way forward. Fully funded landscaping improvements around the Municipal complex were completed in 2018 as part of the relationship building we undertook with the Ministry of Transportation & Infrastructure in 2017.

Work commenced in 2018 on a grant funded Asset Management Investment Plan, to account for *all* Municipal assets, help guide maintenance of those assets and plan for their eventual replacement. This living document will be vital to planning for the future financial sustainability of the Village of Lions Bay. I look forward to working with Council, staff and residents toward ensuring the Village remains a special and viable community.

A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Peter DeJong  
Chief Administrative Officer

## DEPARTMENTS

### Administration

This department, comprising 4 staff (3.2 FTE), provides service to the residents of Lions Bay, legislative and administrative support to Council, and its Committees, and communications, planning & building services, and permits & licensing services.

The Chief Administrative Officer is Council's interface to staff and leads, coordinates and oversees all municipal functions to ensure accomplishment of legislative requirements, Council priorities and public goals.

Objectives	2018 Accomplishments	Highlights
Bylaws	Ongoing audit and updating of Village bylaws	Bylaws have continued to be updated and consolidated for ease of reference with several amendments adopted by Council during the year.
Policies and Procedures	Ongoing audit and updating of policies and procedures	Several Village policies and procedures required updating to meet current employment practices and/or legislative standards. This work continues into 2019, including the implementation of parking plan improvements.
General Election	General Election Fall 2018	After successfully organizing and running two by-elections in the fall of 2016 and 2017, staff was ready for the General Election in the fall of 2018 but saw all candidates for Mayor and Council acclaimed.
Planning & Development	Development Permit Areas for Natural Hazards and Community Amenity Contribution Policies	An overview assessment of natural hazards affecting the Village of Lions Bay was completed and work was commenced on an OCP amending bylaw to accommodate development despite the presence of natural hazards. There was difficulty coming to terms with the issues surrounding this matter and as a result, development opportunities created by the Zoning Bylaw amendments in 2017 have been effectively frozen. The matter will be further considered in 2019.
Building Inspection Services	Doubling of Building Permits Issued in 2017 vs. 2016	The number of new building starts and renovations in 2018 dropped back to 2016 levels from the highs experienced in 2017, although the value of renovations tripled vis-à-vis 2016 values.

## 2018 Statistics & Key Performance Indicators

	2018	2017
Bylaws Adopted:	17	24
Policies Adopted:	3	4
Freedom of Information Requests Completed:	3	2
Freedom of Information Request Hours Utilized:	3.5	7
Freedom of Information Billable Hours:	0	0
Website – Average Page Views Per Month:	6,489	6,585
Village Update – Current Number of Subscribers:	676	633
Village Update – Average Open Rate:	69%	67%

## 2018 Building Statistics

Year	Permits Issued	New Builds	Renovations	Construction Value (\$)
2014	13	2	11	2,969,730
2015	17	0	17	1,016,014
2016	16	0	16	1,294,999
2017	33	5	28	8,369,174
2018	18	0	18	3,939,850





## Finance



Pamela Rooke,  
Chief Financial Officer

The Finance Department provides financial services to the municipality and maintains and communicates financial information to the public, Council and staff. Key responsibilities include:

- Accounting Services – accounts payable and receivable, banking, cash management
- Payroll Services – bi-weekly processing, benefits administration, year-end reporting
- Revenue and Collections – utility and property tax billing and collection, rate setting
- Purchasing - procurement and risk management
- Financial Reporting – preparation of annual financial statements, quarterly financial reports, monthly grant reporting
- Financial Planning – Five Year Financial Plan preparation and monitoring

The department is comprised of two staff (1.85 FTE's): the Chief Financial Officer and the Municipal Accountant, with assistance provided by administration staff.

### 2018 Operational activities included:

- Adopted Five Year Financial Plan Bylaw, Fees Bylaw, Tax Rates Bylaw and Water, Sewer and Solid Waste Bylaws
- Produced annual utility and property tax notices
- Remitted taxes collected on behalf of other tax authorities, including school tax
- Completed year-end audited financial statements and submitted annual financial reports to the province
- Prepared bi-weekly payroll and remittances
- Obtained an Infrastructure Planning Grant for the Bayview Watermain Design and a UBCM Grant for Asset Management Planning
- Submitted two grant applications under the Investing in Canada Infrastructure Program: the Water System Efficiency Upgrade and the Lions Bay Beach Park Revitalization project (applications are under review)
- Issued an RFP and engaged a consultant to complete an asset management investment plan for the Village; project completed in 2019
- Obtained MFA Equipment Financing for the purchase of five trucks for Public Works

### 2019 Objectives

- Issue an RFP for the second phase of the asset management investment plan and submit a UBCM grant application for funding
- Records management – continue digitizing archived records and improve internal e-filing system
- Update the purchasing policy
- Continue to pursue grant opportunities to help fund infrastructure projects
- Continue to work with the Fire Chief to enhance the administrative capacity and efficiency of LBFR.



## Public Works



The Public Works Department is responsible for the operations and maintenance of the Village of Lions Bay's assets including parks, open and public spaces, foreshore and beaches, roads, bridges, drainage, water, and sewer networks. Public Works is staffed by a complement of 5 full time employees and their manager. The Department is predominantly known for the provision of safe, high quality drinking water. This group of well-trained and competent employees provides a broad spectrum of services that contributes to making the Village a safe, well-functioning, and beautiful place to live.

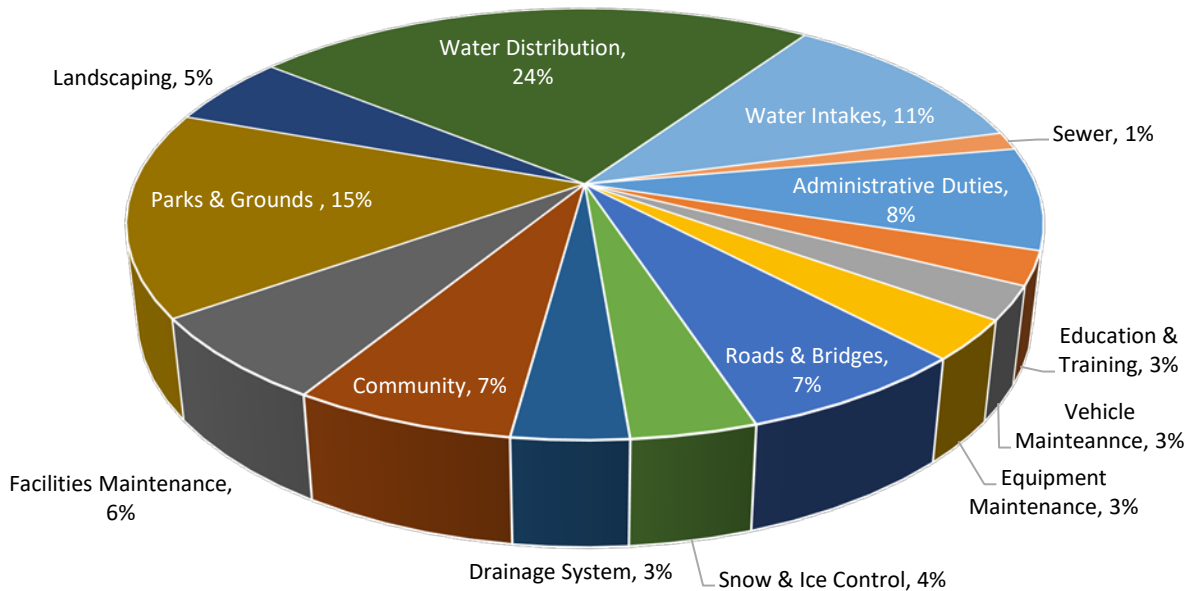
2018 was a busy year that saw Public Works take on and complete many projects including some that were outside the scope of core services. Some of the key projects completed include:

- A complete re-landscaping of the grounds around the Municipal Office and Broughton Hall complex that consisted of the removal of ivy, installation of new plant material (funded by the Ministry of Transportation and Highways), a new irrigation system, bark mulch to control moisture loss and weed growth, and a formalized walkway down to Marjorie's Meadow.
- At the Lions Bay Beach Park, staff landscaped the southern section of the park's slope after removal of two large diseased trees and installed a new beachfront shower.
- Within the Utilities portfolio, new chlorine and turbidity analysers were installed at each of the two treatment plants in order to provide real-time monitoring of these two key drinking water quality parameters. On the sewer front, all 2,173 meters of Kelvin Grove's sewer system were cleaned and flushed. This was followed up with video inspection of all the lines to ensure they are clear of debris and in good working order.
- The roads and bridges portfolio saw the revamping of parking signage throughout the Municipality as well as the completion of condition assessment and load rating on the Municipality's 8 creek crossing bridges. The severely degraded corrugated metal culvert at 242 Bayview Road was replaced with a new, larger diameter, HDPE culvert. Public Works also facilitated the installation of a new bus shelter just in front of Broughton Hall on Crosscreek Road.
- On the infrastructure front, the \$2.71 million Clean Water & Wastewater Fund water project to replace the Harvey 400,000 imperial gallon tank was awarded to Industra Group with construction activity slated to begin in January of 2019.
- Finally, towards the end of the year, Public Works were able to act on a Council directive and hire a new employee, Aidan Young, who will bring our full time complement up from 5 to 6 in the 2019 year.

2019 looks to be another busy year with many projects on the go for Public Works. Priority will be the construction of the new 512,000-gallon steel-bolted, glass-fused tank. Other non-core service works include upgrades and paving at the CN lot and Sunset trailhead; creation of a disabled persons parking spot for the upper parking area near Council Chambers and the installation of walkway lighting along the path to Council Chambers.

On the operations and maintenance front, Public Works staff continued with their prescribed annual work program focusing on the key areas of Water, Wastewater, and Parks and Grounds. The hourly distribution of staff labour is represented in the following pie-chart:

## 2018 Public Works Service Level Distribution



*Percentages represent the portion of total working hours spent at each given activity*

<i>Statistics &amp; Key Performance Indicators – Public Works</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>
Service requests (CSRs) addressed:	375	206	185
Leaks addressed (municipal side):	1	4	1
Leaks found (private side):	9	6	12
BC One-Call Locates:	25	30	26
Boil Water Advisories:	0	0	0



Left to Right: Donna Newsom, Garth Begley, Alberto Urrutia, Neale Mullen, Kyle McCallum, and Aidan Young

## PUBLIC SAFETY

### Lions Bay Fire Rescue



Lions Bay Fire Rescue (LBFR) is responsible for fire protection, rescue services, first responder medical aid and fire prevention in the Village and on Highway 99. LBFR are the first responders to a variety of emergency and non-emergency incidents. They respond not only to fires but also medical emergencies, motor vehicle accidents, technical rescues, forest interface, and much more. They are highly trained and cumulatively volunteer over 2050 man hours each month in training, shift weekends, and emergency response. The volunteers train every Wednesday night and one full weekend every month demonstrating a high level of dedication.

2018 Accomplishments	Looking Forward – 2019 and Beyond
Organized another successful Firefighters Day, the main annual fundraiser for LBFR, which generates essential additional revenue for the department.	Develop a five-year strategy for the department, which includes hiring a significant number of residents and planning for capital replacements.
Captain Barret Gernscheid was hired as LBFR's training officer. Two homeowner members commenced officers training. Nine members were lost to full-time employment with other municipal fire departments.	Evaluate and plan for anticipated summer water supply requirements for interface firefighting; precautionary measures planned for duration of Harvey Water Tank Replacement Project in 2019.
Entered into Temporary Aid Agreement with SLRD while Britannia Beach Fire Truck out of service.	Continue building training capacity of existing resources. Members to complete DVRD training, in-house automobile extrication course and interface fire fighting training.
New training classroom completed at Brunswick Pit to replace previous structure destroyed by fire.	Elevate discussions with SLRD re. Mutual Aid Agreement with Britannia Beach VFD and enter into discussions with Electoral Area A re: an Automatic Aid Agreement.
Re-started work on the Burn Building Training Facility after engineering reports obtained.	Burn Building Training Facility to be completed.
	Continue to work with the CAO and CFO to enhance the administrative capacity and efficiency of LBFR.

Statistics & Key Performance Indicators	2018	2017	2016
Calls for Service:	111	117	160
Motor Vehicle Accidents:	32	46	82
Medical Responses:	29	38	46
Structure Fires:	0	2	4
Miscellaneous Events:	50	31	28
PEP Reimbursements	\$10,110	\$16,085	\$35,711
Wildfire Reimbursements	\$0	\$0	\$0

## Police

Policing services are provided to the Village by the Sea to Sky RCMP Detachment, located in Squamish. The Village sees an extremely low crime rate, with the highest number of calls for service related to traffic incidents and abandoned 9-1-1 calls.

Statistics & Key Performance Indicators	2018	2017	2016
Calls for Service	473	465	581
Violent Crime	4	1	6
Robbery	0	0	0
Domestic Violence	11	1	7
Assault	2	4	3
Property Crime	50	24	41
Other Criminal Code*	13	7	10
Total Collisions	33	36	79
Collisions (Hwy. 99 only)	29	35	77
Impaired Drug/Alcohol Infractions	6	21	17

*\*Includes other Criminal Code offences such as Bail Violations, Weapon Charges, and Obstruction etc.*

## Bylaw Enforcement

The municipality's primary goal is to achieve bylaw compliance through dialogue and education. The Village employs two Bylaw Enforcement officers on a part time, seasonal basis between May and September to address key issues where escalation to enforcement measures is warranted, mostly related to parking, animal control, and noise.

Type	2018	2017
Warning Tickets Issued	43	46
Bylaw Notices Issued	398	377
Bylaw Notices Disputed	81	31
Payment Demand Letters Sent	158	137
Referred to Collections Agency	134	117
Parking Fine Revenue	\$10,238	\$9,667
Parking Meter (Net) Revenue	\$15,273	\$16,319

## COMMUNITY INVOLVEMENT

### Volunteers – The Heart of Lions Bay

Volunteers are one of the most important resources in our community. They give to our community in big and small ways, by donating their time, physical labour, expertise, experience, and always, their love of our Village. We are a close-knit community because of the many volunteers who devote countless hours contributing to the essence of what makes Lions Bay a unique and special place to live.

Volunteers are also essential to the running of our Village. You will find them delivering critical services such as to our fire department who are on call 24 hours a day and are one of the most respected volunteer Fire and Rescue departments in the region. Emergency Social Services who, although you don't see much of them, meet regularly and are trained to respond to emergent situations. Our Block Watch program is supported by a watchful team of 25+ Block Captains. Our small but committed team of Trail Blazers have for the last 15+ years, opened up and maintained our much-loved hiking trails. Through the efforts of the Bear Smart Committee, Lions Bay is designated a Bear Smart community. The Parent Advisory Committee actively supports the enrichment of the Lions Bay School, and the Lions Bay Playgroup, managed solely by dedicated parent Volunteers. The Arts Council, Historical Society, Native Plant Garden Association, Seniors Social Circle and the Events Committee bring us together and keep us engaged.

There are also numerous Council committees, supported by resident members, who provide their knowledgeable advice to help us do our job. It is with sincere appreciation and gratitude that we acknowledge those who give so generously. Volunteers play a vital part in the vibrancy and dynamic spirit of Lions Bay and their invaluable involvement and support enriches the lives of each and every resident of Lions Bay. The volunteers are truly the heart of our Village.

Volunteer Groups	Council Committees
Lions Bay Community Scholarship Foundation	Infrastructure Committee
Bear Smart Program	Trees, Views & Landscapes Committee
Lions Bay Fire Rescue	Memorial Committee
Emergency Social Services	Lions Bay Beach Park Advisory Committee
Lions Bay Arts Council	Curly Stewart Memorial Trust Fund Award Committee
Lions Bay Trailblazers	Board of Variance (Independent Statutory Board appointed by Council)
Lions Bay Native Plant Garden Association	
Lions Bay Seniors Social Circle	
Block Watch	
Lions Bay Historical Society	
Lions Bay PAC	
Lions Bay Playgroup	
Lions Bay Events Committee	
Lions Bay Community Garden	
Lions Bay Caroling Team	
Lions Bay Search and Rescue	

## 2018 Community Grants

Organization	Amount Awarded
Seniors Social Circle	\$3,100
Lions Bay Arts Council	\$6,250
Lions Bay Events Committee	\$2,800
Lions Bay Historical Society	\$608
Lions Bay Trailblazers	\$1,250
Lions Bay Caroling Team	\$130
Lions Bay Community Scholarship Foundation	\$900
Lions Bay Community Garden	\$250
<b>TOTAL</b>	<b>\$15,288</b>

*\*The above figures do not include in-kind costs associated with each group.*

## 2018 Partnership Agreements

Organization	Amount Awarded
Tamara Leger – Lions Bay Public Concerts/Events	\$3,700 plus In Kind Services

## 2018 Citizen Awards

Award	Recipient	Recognition
Citizen of the Year	Trudi Luethy	Awarded annually in recognition of outstanding contribution to the community through volunteer endeavor.
Citizen of Distinction	<i>No 2018 Recipient</i>	Awarded in recognition of distinction beyond the Village.
Curly Stewart Memorial Scholarship	Jasmine Grant	Awarded annually in recognition of community participation, athletic ability, fine arts, academic, leadership, or work experience.

## Permissive Tax Exemptions

There were no permissive tax exemptions in 2018.



**Village of Lions Bay**  
**Financial Statements**  
**For the year ended December 31, 2018**

**Village of Lions Bay**  
**Financial Statements**  
**For the year ended December 31, 2018**

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## Management's Responsibility for the Financial Statements

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The accompanying financial statements of the Village of Lions Bay (the "Village") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in the summary of significant accounting policies which proceed the notes to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Village's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the Village. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's financial statements.



Pamela Rooke, CPA, CMA  
Chief Financial Officer



Peter DeJong  
Chief Administrative Officer

May 7, 2019

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## Independent Auditor's Report

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### To the Mayor and Council of the Village of Lions Bay Opinion

We have audited the financial statements of the Village of Lions Bay (the "Village") which comprise the Statement of Financial Position as at December 31, 2018 and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2018 and its results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 7, 2019

**Village of Lions Bay**  
**Statement of Financial Position**

<b>December 31</b>	<b>2018</b>	<b>2017</b>
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**Financial Assets**

Cash and cash equivalents	\$ 2,900,857	\$ 2,832,436
Accounts receivable	221,571	372,761
Grants receivable	161,593	288,908
Assets held for sale (Note 1)	359,384	85,866
	3,643,405	3,579,971

**Liabilities**

Accounts payable	211,262	544,660
Sick, overtime, wellness and vacation payable	158,451	117,216
Deferred revenue (Note 2)	637,327	687,214
Developer deposits (Note 3)	144,000	138,000
Equipment financing (Note 4)	115,084	147,173
Long- term debt (Note 5)	1,595,415	1,717,456
	2,861,539	3,351,719

**Net Financial Assets**

	781,866	228,252
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**Non-Financial Assets**

Tangible capital assets (Schedule 3)	20,381,200	20,840,295
Prepaid expenses	14,542	1,017
	20,395,742	20,841,312


**Accumulated Surplus (Note 11)**

	\$ 21,177,608	\$ 21,069,564
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Contingent liabilities and contractual obligations (Note 7)  
Contractual Rights (Note 8)

Pamela Rooke

Pamela Rooke CPA, CMA  
Chief Financial Officer



Ron McLaughlin  
Mayor



**Village of Lions Bay**  
**Statement of Operations**

<b>For the year ended December 31</b>	Financial Plan 2018	<b>2018</b>	2017
	(Note 9)		
<b>Revenue</b> (Schedules 1 & 2)			
Taxation (Note 6)	\$ 1,505,015	\$ <b>1,505,049</b>	\$ 1,453,647
Utility user rates	1,089,217	<b>1,089,217</b>	1,087,634
Government transfers	2,612,116	<b>573,393</b>	756,175
Sale of services	203,556	<b>186,465</b>	212,495
Other revenues	148,524	<b>177,240</b>	253,661
Gain (Loss) on disposal of tangible capital assets	3,124,994	-	(9,356)
	<u>8,683,422</u>	<u><b>3,531,364</b></u>	<u>3,754,256</u>
<b>Expenses</b> (Schedules 1 & 2)			
General departmental expenses	2,649,807	<b>2,446,788</b>	2,266,799
Water system operations	1,063,023	<b>902,843</b>	705,421
Sewer system operations	87,816	<b>73,689</b>	69,822
	<u>3,800,646</u>	<u><b>3,423,320</b></u>	<u>3,042,042</u>
<b>Annual Surplus</b>	4,882,776	<b>108,044</b>	712,214
<b>Accumulated Surplus</b> , beginning of year	<u>21,069,564</u>	<u><b>21,069,564</b></u>	<u>20,357,350</u>
<b>Accumulated Surplus</b> , end of year	<u>\$ 25,952,340</u>	<u>\$ <b>21,177,608</b></u>	<u>\$ 21,069,564</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Village of Lions Bay**  
**Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	Financial Plan 2018	<b>2018</b>	2017
	(Note 9)		
<b>Annual surplus</b>	\$ 4,882,776	\$ <b>108,044</b>	\$ 712,214
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(2,746,468)	<b>(312,093)</b>	(1,788,754)
Amortization of tangible capital assets	588,976	<b>497,670</b>	518,681
Loss on disposals of tangible capital assets	-	-	9,356
Tangible capital assets transferred to assets held for sale (Note 1)	-	<b>273,518</b>	85,866
	(2,157,492)	<b>459,095</b>	(1,174,851)
<b>Change in Other Non-Financial Assets</b>			
Net use (acquisition) of prepaid expenses	-	<b>(13,525)</b>	1,022
<b>Change in net financial assets for the year</b>	2,725,284	<b>553,614</b>	(461,615)
<b>Net financial assets, beginning of year</b>	228,252	<b>228,252</b>	689,867
<b>Net financial assets, end of year</b>	\$ 2,953,536	\$ <b>781,866</b>	\$ 228,252

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Village of Lions Bay**  
**Statement of Cash Flows**

**For the year ended December 31**

**2018**

**2017**

**Cash provided by (used in)**

**Operating transactions**

Annual surplus	\$ 108,044	\$ 712,214
Items not involving cash		
Amortization expense	497,670	518,681
Loss on disposal of tangible capital assets	-	9,356
Changes in non-cash operating balances		
Accounts receivable	151,190	(128,466)
Grants receivable	127,315	(255,320)
Developer deposits	6,000	12,000
Deferred revenue	(49,887)	661,997
Accounts payable	(333,398)	248,698
Sick, overtime, wellness and vacation payable	41,235	10,698
Prepaid expenses	(13,525)	1,022
	<u>534,644</u>	<u>1,810,880</u>

**Capital transactions**

Cash used to acquire tangible capital assets	(312,093)	(1,657,858)
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**Financing transactions**

Repayment of equipment financing	(32,089)	(36,043)
Repayment of long-term debt principal	(122,041)	(86,312)
Issue of long-term debt	-	605,900
	<u>(154,130)</u>	<u>483,545</u>

**Increase in cash and equivalents during the year**

**68,421**      636,567

**Cash and equivalents, beginning of year**

**2,832,436**      2,195,869

**Cash and equivalents, end of year**

**\$ 2,900,857**      \$ 2,832,436

**Supplemental information:**

Interest paid on long-term debt	\$ 108,858	\$ 89,322
Tangible capital assets acquired through equipment financing	\$ -	\$ 130,896

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## Village of Lions Bay

### Summary of Significant Accounting Policies

**December 31, 2018**

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The Village of Lions Bay ("the Village") is a municipality in the province of British Columbia operating under the provisions of the Community Charter. The Village provides a wide range of services to the residents such as parks and recreation, fire and rescue, general government services, solid waste collection, and maintenance of roads, storm drainage, water and sewer infrastructure and facilities. The Village prepares its financial statements in accordance with Canadian public sector accounting standards ("PSAS") using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

#### **Basis of Accounting**

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred.

The financial statements include the accounts of all funds of the Village. Interfund transactions and balances have been eliminated.

#### **Cash and Cash Equivalents**

Cash and cash equivalents include bank balances and bank term deposits or guaranteed income certificates with duration of less than three months at the time of purchase. All amounts are held at Canadian chartered banks and are denominated in Canadian dollars.

#### **Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimated useful lives of tangible capital assets are as follows:

Land improvements	7 to 40 years
Buildings	20 to 50 years
Storm sewer	25 to 50 years
Equipment, furniture, and vehicles	5 to 20 years
Infrastructure - water	5 to 80 years
Infrastructure - sewer	5 to 100 years
Roads	10 to 60 years
Other	5 to 60 years

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**Village of Lions Bay**  
**Summary of Significant Accounting Policies**

**December 31, 2018**

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**Revenue Recognition**

Taxes are recorded when they meet the definition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessments appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded. Levies imposed by other taxing authorities, including the Greater Vancouver Regional District, are not included as taxes for municipal purposes.

Charges for sewer, water usage and solid waste collection are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, which include legislative grants, are recognized in the financial statements when received if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Government transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sales of service and other revenue is recognized on an accrual basis.

**Use of Estimates**

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. A significant area requiring management estimates relates to the useful life of tangible assets for amortization calculations.

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**Village of Lions Bay**  
**Summary of Significant Accounting Policies**

**December 31, 2018**

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**Financial Instruments**      The Village's financial instruments consist of cash and cash equivalents, accounts receivable, grant receivable, accounts payable and long-term debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**Deferred Revenue**      Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

**Contaminated Sites**      Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

1. an environmental standard exists;
2. contamination exceeds the environmental standard;
3. the Authority is directly responsible or accepts responsibility;
4. it is expected that future economic benefits will be given up; and
5. a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. There is no liability for contaminated sites recorded as at December 31, 2018 or 2017.

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**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

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**1. Assets Held for Sale**

During 2017, the Village listed a parcel of land as available for sale. The net book value of the land previously classified in tangible capital assets is \$85,866. The land sold in April 2019 with a gain on sale of \$1.81 million to be recorded in the next fiscal year.

In 2018, the Village listed another parcel of land as available for sale. The net book value of the land previously classified in tangible capital assets is \$273,518 and remains unsold at December 31, 2018.

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**2. Deferred Revenue**

	<u>2018</u>	<u>2017</u>
Contributions for future use	\$ -	23,392
Government transfers	600,839	641,671
Prepaid taxes	<u>36,488</u>	<u>22,151</u>
	<u>\$ 637,327</u>	<u>\$ 687,214</u>

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**3. Developer Deposits**

Bylaw 497 requires an applicant for certain building permits to pay a damage deposit of \$1,500 when the work is under \$50,000 and \$3,000 when the work is over \$50,000. The deposit less any costs incurred by the Village in restoring or replacing any damaged works or property will be returned to the applicant. The total cash on deposit of \$144,000 (2017 - \$138,000) has been reported as a liability because the deposits will be returned to the applicants at the completion of the project. Any portion of these deposits used for replacing damaged works or property will be taken into income by the Village in the period it is determined that restoration or replacement is required.



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**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

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**4. Equipment Financing**

The Village has entered into obligations for emergency radios with future payment requirements as follows:

2019	\$	19,621
2020		19,621
2021		19,621
2022		19,621
2023		19,621
Thereafter		<u>29,431</u>
Total future minimum lease payments	\$	127,536
Less: Imputed interest (at 3%)		<u>(12,452)</u>
Present value of minimum lease payments	\$	<u>115,084</u>

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**5. Long-term Debt**

Loan Authorization Bylaw No. 353 was adopted on January 20th, 2005 and gave approval for the Village to borrow up to \$250,000 to assist in providing water services to the specified area of Brunswick Beach whose owners had opted to finance their share of costs over twenty years through a local parcel tax. The actual amount of the loan honoured was \$114,000. The interest rate is 5.1% and the debt matures in 2025. The balance outstanding under this bylaw at year-end was \$46,563 (2017 - \$52,569).

Loan Authorization Bylaw No. 401 and 374 were respectively adopted on June 2, 2008 and September 19, 2006 and gave approval for the Village to borrow up to \$800,000 and \$600,000 to assist in providing construction improvements to the water system servicing the Village of Lions Bay. The interest rate is 5.15% and the debt matures in 2028. The balance outstanding under the bylaws at year-end was \$835,539 (2017 - \$902,456).

Loan Authorization Bylaw No. 380 was adopted on September 19, 2006 and gave approval for the Village to borrow up to \$1,300,000 to assist in providing construction improvements to the Village of Lions Bay road system. In 2008, Council reduced the approved borrowing for the bylaw to \$500,000 and \$250,000 was borrowed. The interest rate is 5.15% and the debt matures in 2028. The balance outstanding under this bylaw at year-end was \$149,203 (2017 - \$161,153).

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**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

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**5. Long-term Debt (con't)**

Loan Authorization Bylaw No. 508 was adopted on December 6, 2016 and gave approval for the Village to borrow up to \$3,000,000 to assist in providing construction improvements to the Village's water and stormwater distribution network, the water storage system and bridges. In 2017, the Village borrowed \$460,900 for the replacement of the Village's water storage facilities. The interest rate is 3.15% and the debt matures in 2047. The balance outstanding under this bylaw at year-end was \$451,212 (2017 - \$460,900). The authorized but unissued balance at year-end was \$2,539,100.

During 2017, the Village borrowed \$145,000 through the MFA Equipment Financing program to purchase a backhoe. The interest rate is variable based on the Canadian Dollar Offered Rate (CDOR) (2.80% at year-end) and the debt matures in 2022. The balance outstanding at year-end was \$112,898 (2017 - \$140,378).

Repayments of debt to the Municipal Finance Authority of BC (MFABC) required in the next five years and thereafter are as follows:

2019	\$	126,020
2020		130,485
2021		135,088
2022		136,944
2023		113,996
Thereafter		952,882
		<hr/>
	\$	1,595,415

**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

**6. Taxation**

	Financial Plan		
	2018	2018	2017
	(Note 9)		
General purposes	\$ 1,494,430	\$ 1,494,464	\$ 1,443,062
Collections for other tax authorities			
School Taxes - Province	-	811,852	809,787
RCMP	-	154,253	149,139
Regional District	-	50,222	46,873
Greater Vancouver Transportation Authority	-	211,168	205,929
Municipal Finance Authority	-	198	186
British Columbia Assessment Authority	-	40,219	40,505
	1,494,430	2,762,376	2,695,481
Transfers to other tax authorities			
School Taxes - Province	-	811,852	809,787
RCMP	-	154,253	149,139
Regional District	-	50,222	46,873
Greater Vancouver Transportation Authority	-	211,168	205,929
Municipal Finance Authority	-	198	186
British Columbia Assessment Authority	-	40,219	40,505
	-	1,267,912	1,252,419
Available for general purposes	1,494,430	1,494,464	1,443,062
Water utility parcel taxes	10,585	10,585	10,585
	\$ 1,505,015	\$ 1,505,049	\$ 1,453,647

**December 31, 2018**

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**7. Contingent Liabilities and Contractual Obligations**

- (i) The Village is responsible as a member of the Greater Vancouver Regional District for its portion of any operating deficits or capital debt related to functions in which it participates.
- (ii) The Village is a participant in the Municipal Insurance Association of British Columbia (the "Association"). Should the Association pay out claims in excess of the premiums received, it is possible that the Village, along with the other participants, would be required to contribute towards the deficit. Management does not consider external payments under this contingency to be likely and therefore no amounts have been accrued.
- (iii) The Village is a shareholder and member of the Emergency Communications for British Columbia Incorporated ("E-Comm") whose services provided include: regional 9-1-1 call centre; Wide Area Radio network, dispatch operations; and records management. The Village has 1 Class A Share (Police and Fire) and no Class B Shares (Operations) (of a total of 28 Class A and 23 Class B shares issued and outstanding as at December 31, 2018) recorded at nominal cost. As a Class A shareholder, the Village shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.
- (iv) Under borrowing arrangements with MFA, the Village is required to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the Village. The balance of the deposits and contingent demand notes are not included in the financial statements of the Village.
- (v) The Village is the subject of litigation in regard to employment matters. In addition, the Village is from time to time involved in other lawsuits. The Village vigorously defends any such claims. At December 31, 2018 there is not sufficient information available to allow the Village to make a reasonable estimate of the potential for loss, if any, resulting from outstanding matters. Accordingly, these financial statements contain no provision for such amounts. Amounts will be recorded in the financial statements in the period in which additional information becomes available that allows a reasonable estimate to be made.

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**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

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**8. Contractual Rights**

The Village entered into a lease contract for space in a building located at 410 Centre Road which expires in July 2030. In return, the Village receives the following revenues:

2019	\$	22,540
2020		23,882
2021		25,760
2022		25,760
2023		25,760
Thereafter		185,687

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**9. Financial Plan**

Financial plan amounts represent the Financial Plan Bylaw adopted by Council on May 11, 2018 with adjustments for items accounted for differently under PSAS.

The Financial Plan Bylaw anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues. In addition, the Financial Plan Bylaw anticipated capital expenditures rather than amortization expense and repayment of debt during the year.

The following shows how these amounts were combined:

	<b>2018</b>
Financial Plan Bylaw surplus for the year	\$ -
Add back:	
Capital expenditures	<b>2,746,468</b>
Repayment of Debt	<b>152,364</b>
MFA Actuarial Gain on Debt	<b>23,456</b>
Budgeted transfers to accumulated surplus	<b>2,549,464</b>
Less:	
Amortization	<b>(588,976)</b>
	<b>\$ 4,882,776</b>

**December 31, 2018**

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**10. Pension Plan**

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as of December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

The Village paid \$82,837 (2017 - \$68,673) for employer contributions while employees contributed \$72,828 (2017 - \$62,970) to the plan in fiscal 2018.

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**Village of Lions Bay**  
**Notes to Financial Statements**

**December 31, 2018**

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**11. Accumulated Surplus**

The components of accumulated surplus are as follows:

	<u>2018</u>	<u>2017</u>
Invested in tangible capital assets	\$ 18,670,701	\$ 18,975,666
Reserve funds	918,804	848,534
Unrestricted amounts	<u>1,588,103</u>	<u>1,245,364</u>
	<u>\$ 21,177,608</u>	<u>\$ 21,069,564</u>

The increase in reserve funds in the current year of \$70,270 represents the receipt of \$59,264 of unrestricted funds for Gas Tax Funding, with the balance of \$11,006 representing interest credited to reserve funds for the year.

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**12. Segmented Information**

The Village is a diversified municipal government institution that provides a wide range of services to its residents such as parks and recreation, maintenance of roads, fire and rescue, sewer and water utilities and solid waste collection. Key functional segments have been separately disclosed in Schedule 1. Following is a brief description of these segments and the activities they provide:

**General Government**

This segment relates to the general administration of the Village. It also includes revenues and expenses such as property tax revenues, legal costs, etc. that cannot be directly attributed to a specific segment.

**Protective Services**

Protective Services is comprised of fire and rescue services, bylaw enforcement and emergency services. The fire and rescue department is responsible for providing fire suppression service, fire prevention programs, training and education and highway call-out services. The members of the fire department are volunteer fire fighters.

**Public Works Operation**

Public works is responsible for the maintenance of roads, bridges, storm drainage, street lighting, creeks and drainage, fleet, equipment and snow removal.



**December 31, 2018**

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**12. Segmented Information (con't)**

**Solid Waste Collection**

Solid waste collection consists of recycling services and organics and waste collection.

**Planning and Development**

This segment includes building inspection, zoning and community planning such as land use master plan.

**Park, Recreation and Culture**

This segment provides services meant to improve the health and development of the residents. They include recreation programs in the community centre, maintenance of trails, parks and beaches and facilities maintenance and management.

**Water Utility**

This segment is comprised of water treatment, water quality, water storage and water distribution to residents.

**Sewer Utility**

The sewer utility provides for the operation, maintenance and repair of the sanitary sewer collection and waste water treatment plant.

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**13. Comparative Figures**

Certain comparative amounts have been reclassified to conform with the current year's presentation.

**Village of Lions Bay**  
**Schedule 1 - Combined Statement of Operations by Segment**

**For the year ended December 31, 2018**

	General Government	Protective Services	Public Works Operation	Solid Waste Collection	Planning and Development	Park Recreation and Culture	Water Utility	Sewer Utility	2018 Actual	2018 Financial Plan
(Note 9)										
<b>Revenues</b>										
Taxation	\$ 1,494,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,585	\$ -	\$ 1,505,049	\$ 1,505,015
Utility user rates and connection fees	-	-	-	183,570	-	-	837,613	68,034	1,089,217	1,089,217
Government transfers	369,358	-	-	-	-	10,500	193,535	-	573,393	2,612,116
Sales of services	14,670	63,961	-	4,986	58,857	20,374	21,056	2,561	186,465	203,556
Other revenues	78,967	77,171	-	-	-	-	21,102	-	177,240	148,524
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	3,124,994
	1,957,459	141,132	-	188,556	58,857	30,874	1,083,891	70,595	3,531,364	8,683,422
<b>Expenses</b>										
Operating										
Goods and services	198,306	261,721	247,411	189,389	21,916	108,116	369,418	46,387	1,442,664	1,702,003
Labour	568,538	134,989	190,536	-	28,366	156,311	282,493	12,895	1,374,128	1,397,711
Amortization	321,477	-	-	-	-	-	161,786	14,407	497,670	588,976
	1,088,321	396,710	437,947	189,389	50,282	264,427	813,697	73,689	3,314,462	3,688,690
Interest	-	3,063	16,649	-	-	-	89,146	-	108,858	111,956
	1,088,321	399,773	454,596	189,389	50,282	264,427	902,843	73,689	3,423,320	3,800,646
<b>Annual surplus (deficiency)</b>	\$ 869,138	\$ (258,641)	\$ (454,596)	\$ (833)	\$ 8,575	\$ (233,553)	\$ 181,048	\$ (3,094)	\$ 108,044	\$ 4,882,776

**Village of Lions Bay**  
**Schedule 2 - Combined Statement of Operations by Segment**

**For the year ended December 31, 2017**

	General	Protective Government	Public Works Services	Solid Waste Operation	Planning and Collection	Recreation Development	Water and Culture	Sewer Utility	2017 Utility	2017 Actual	Financial Plan
<b>Revenues</b>											
Taxation	\$	1,443,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,585	\$ -	\$ 1,453,647	\$ 1,453,628
Utility user rates and connection fees		-	-	-	185,795	-	-	834,605	67,234	1,087,634	1,087,239
Government transfers		370,191	20,375	-	-	-	11,200	354,409	-	756,175	2,897,116
Sales of services		5,980	63,125	300	3,902	96,253	24,169	16,845	1,921	212,495	152,253
Other revenues		61,470	151,296	-	-	-	-	36,984	3,911	253,661	110,832
Loss on disposal of tangible capital assets		-	-	-	-	-	-	(9,356)	-	(9,356)	3,219,250
		1,880,703	234,796	300	189,697	96,253	35,369	1,244,072	73,066	3,754,256	8,920,318
<b>Expenses</b>											
Operating											
Goods and services		132,321	227,467	191,423	181,090	77,890	105,082	210,078	41,571	1,166,922	1,442,767
Labour		544,816	116,138	187,586	-	28,493	119,504	256,957	13,623	1,267,117	1,284,380
Amortization		340,597	-	-	-	-	-	163,456	14,628	518,681	507,494
		1,017,734	343,605	379,009	181,090	106,383	224,586	630,491	69,822	2,952,720	3,234,641
Interest		-	-	14,392	-	-	-	74,930	-	89,322	91,456
		1,017,734	343,605	393,401	181,090	106,383	224,586	705,421	69,822	3,042,042	3,326,097
<b>Annual surplus (deficiency)</b>	\$	862,969	\$ (108,809)	\$ (393,101)	\$ 8,607	\$ (10,130)	\$ (189,217)	\$ 538,651	\$ 3,244	\$ 712,214	\$ 5,594,221

**Village of Lions Bay**  
**Schedule 3 - Tangible Capital Assets**

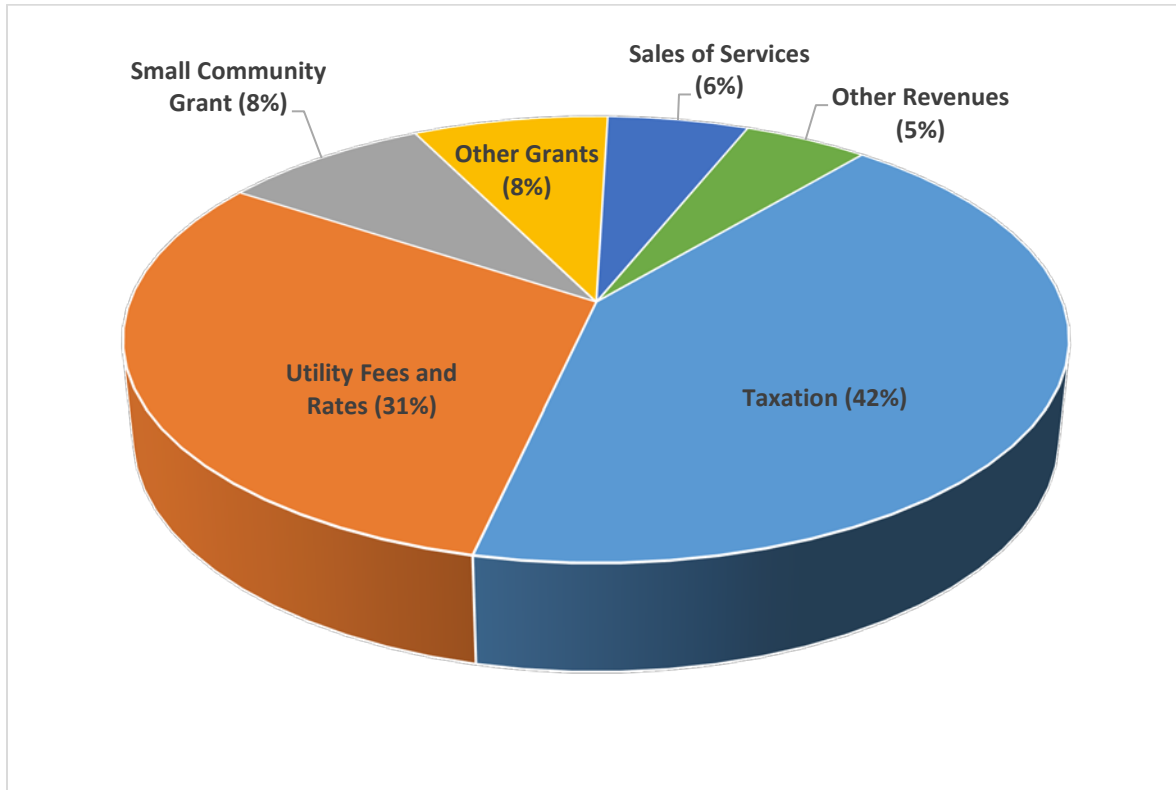
**For the year ended December 31, 2018**

	Land	Buildings	Equipment & Furniture & Vehicles	Land Improvements	Water	Sewer	Roads	Storm Sewer	Other	WIP - General	2018 Total	2017 Total
<b>Cost, beginning of year</b>	\$ 11,806,002	\$ 2,139,880	\$ 2,113,756	\$ 201,125	\$ 7,190,170	\$ 795,715	\$ 4,357,566	\$ 101,450	\$ 81,801	\$ 413,647	\$ 29,201,112	\$ 27,508,072
<b>Additions</b>	163,281	110,974	33,297	-	-	-	-	-	-	91,003	398,555	1,788,754
<b>Disposals</b>	(273,518)	-	-	-	-	-	-	-	-	(86,462)	(359,980)	(95,714)
<b>Cost, end of year</b>	11,695,765	2,250,854	2,147,053	201,125	7,190,170	795,715	4,357,566	101,450	81,801	418,188	29,239,687	29,201,112
<b>Accumulated amortization, beginning of year</b>	-	780,070	1,296,155	84,179	2,747,444	586,516	2,773,196	78,532	14,725	-	8,360,817	7,842,628
<b>Amortization</b>	-	57,137	148,862	9,389	161,786	14,407	103,211	1,242	1,636	-	497,670	518,681
<b>Disposals</b>	-	-	-	-	-	-	-	-	-	-	-	(492)
<b>Accumulated amortization, end of year</b>	-	837,207	1,445,017	93,568	2,909,230	600,923	2,876,407	79,774	16,361	-	8,858,487	8,360,817
<b>Net carrying amount, end of year</b>	\$ 11,695,765	1,413,647	702,036	107,557	4,280,940	194,792	1,481,159	21,676	65,440	418,188	20,381,200	\$ 20,840,295

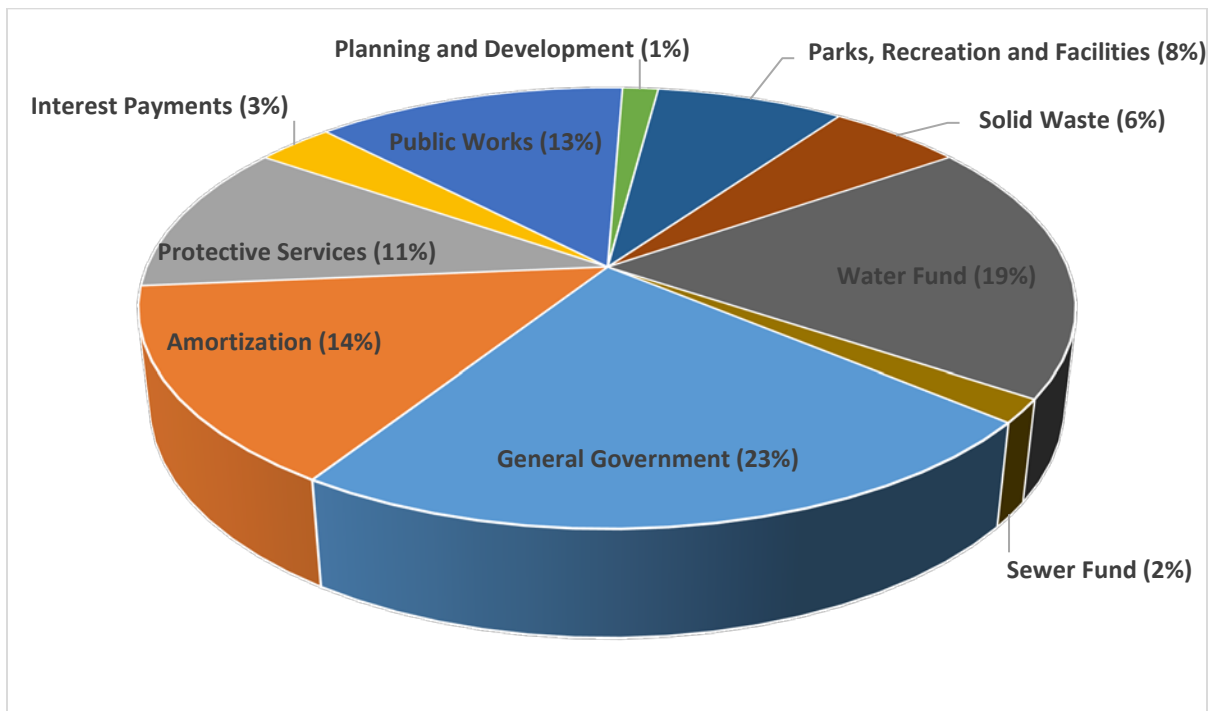
Included in disposals are transfers to assets held for sale of \$273,518 (Note 1).

## SUPPLEMENTAL INFORMATION

### Breakdown of 2018 Revenues



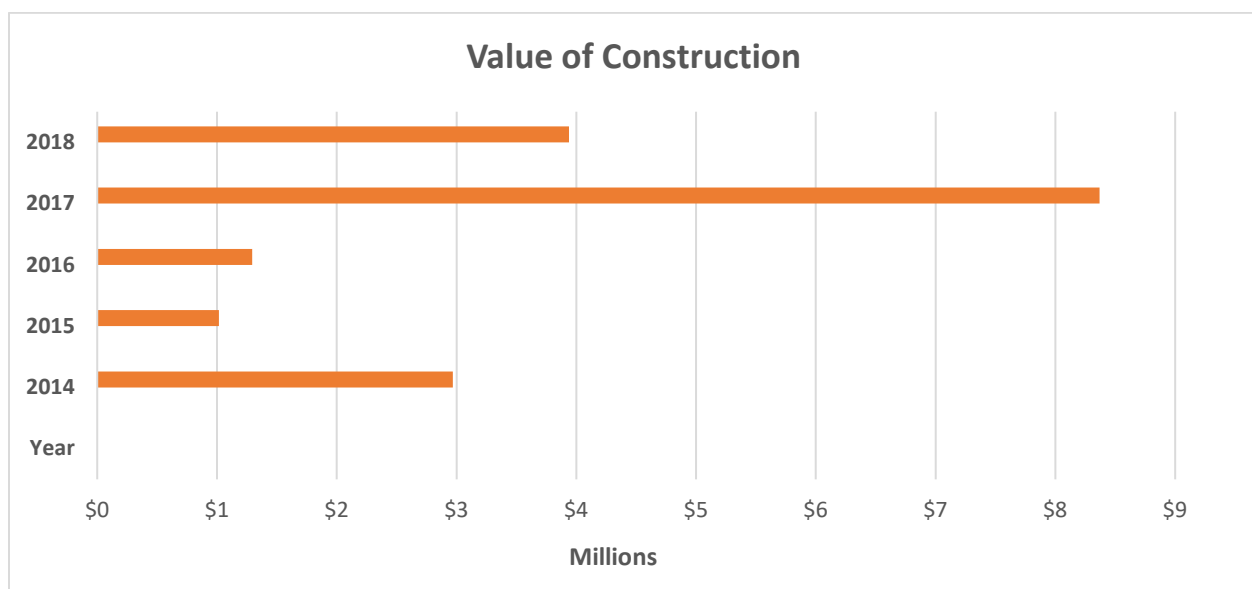
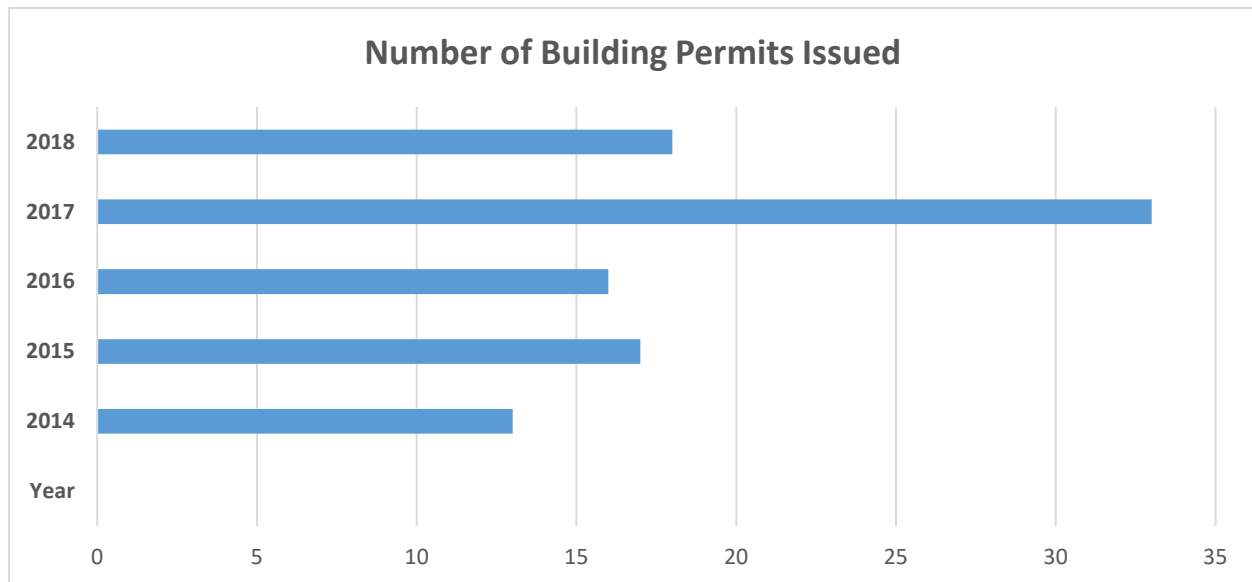
### Breakdown of 2018 Expenses



## SUPPLEMENTAL INFORMATION (cont.)

### Building Permit Statistics

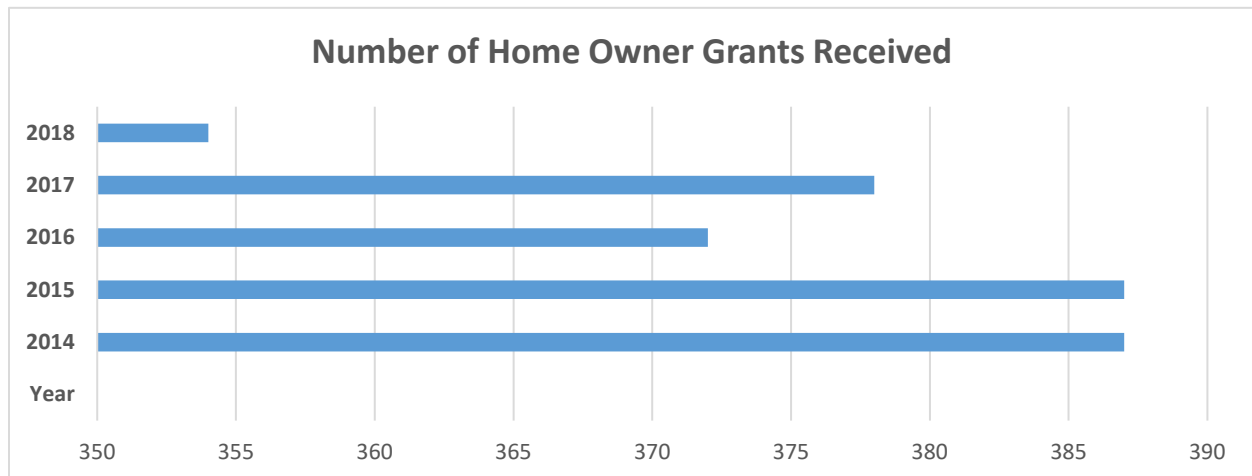
Year	# Of Permits Issued	Value Of Construction	# Of New Builds	# Of Renovations
2014	13	2,969,730	2	11
2015	17	1,016,014	0	17
2016	16	1,294,999	0	16
2017	33	8,369,174	5	28
2018	18	3,939,850	0	18



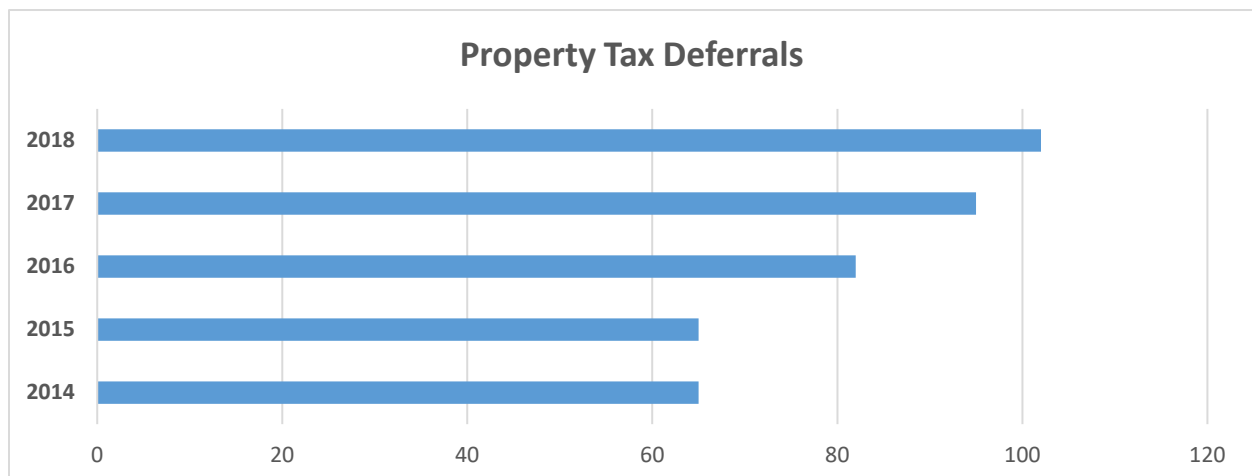
## SUPPLEMENTAL INFORMATION (cont.)

### Property Tax Statistics

Year	HOGs Claimed	Online Applications	Value	Additional	Regular
2014	387		\$257,142	148	239
2015	387	35	\$256,776	148	239
2016	372	42	\$244,215	143	229
2017	378	67	\$247,150	141	237
2018	354	61	\$228,400	155	199



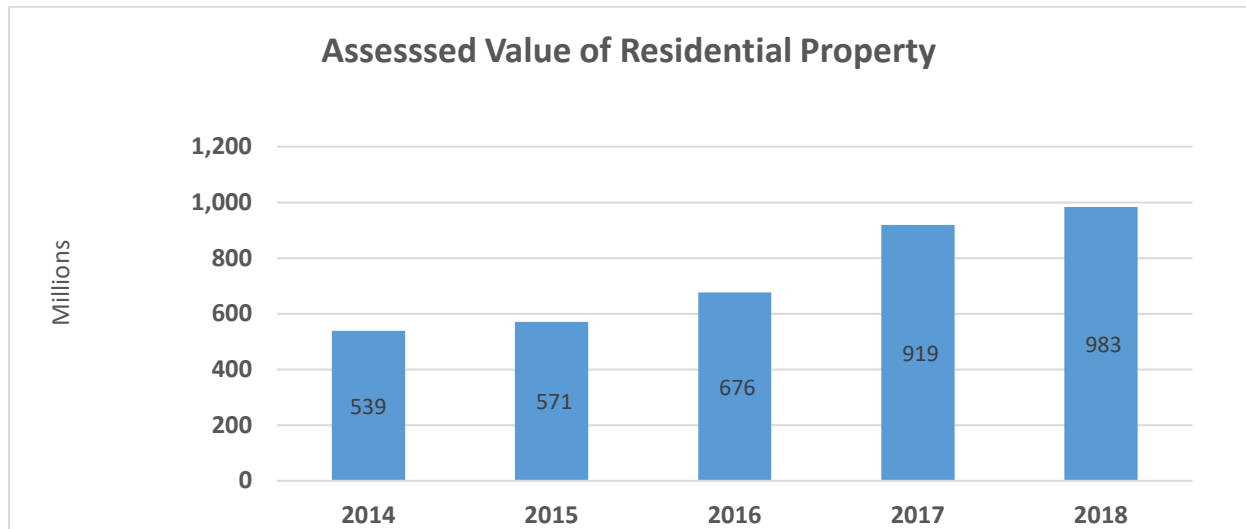
Property Tax Deferrals		
Year	Applications	Value of Property Taxes
2014	65	\$265,669
2015	65	\$241,623
2016	82	\$294,336
2017	95	\$382,394
2018	102	\$456,522



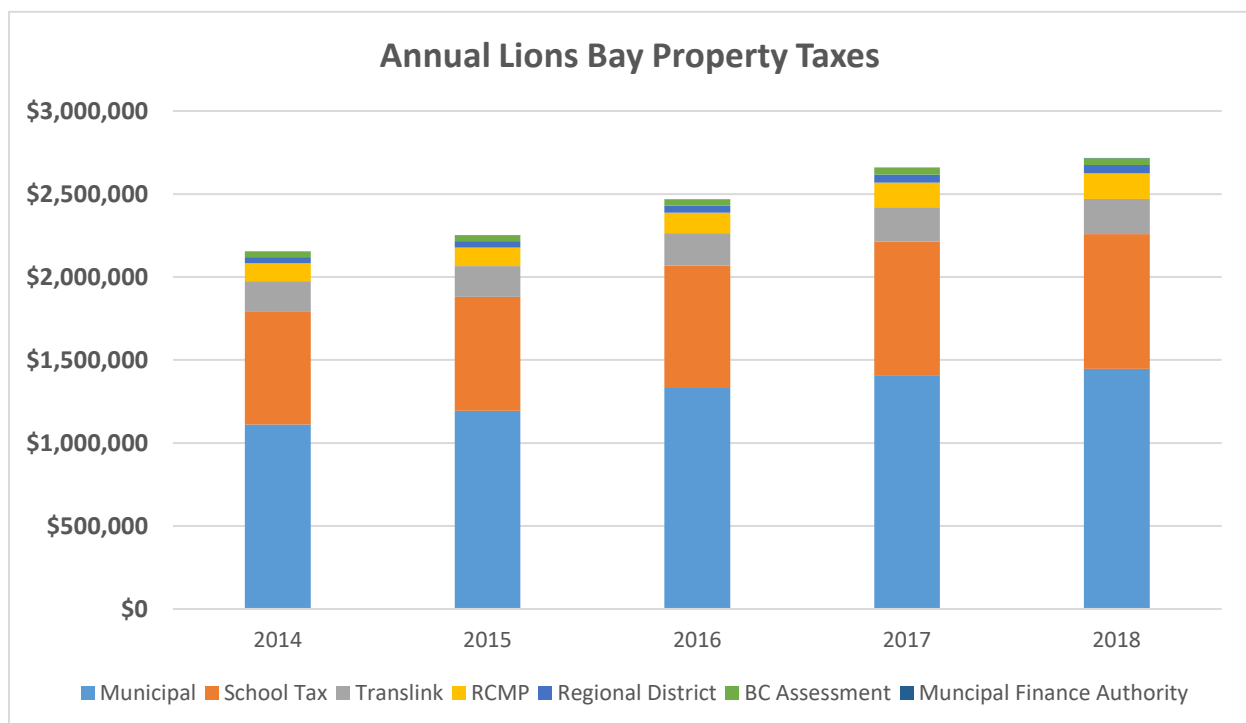


## SUPPLEMENTAL INFORMATION (cont.)

### Property Assessments



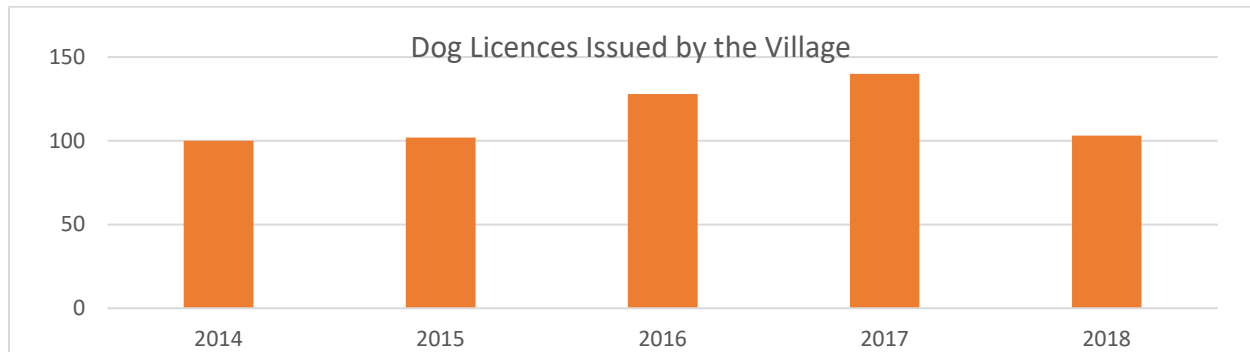
	2014	2015	2016	2017	2018
<i>Residential Value (millions)</i>	538,784	571,139	676,122	919,327	982,961
<i>Change over previous year:</i>	-11.8%	6.0%	18.4%	36.0%	6.9%



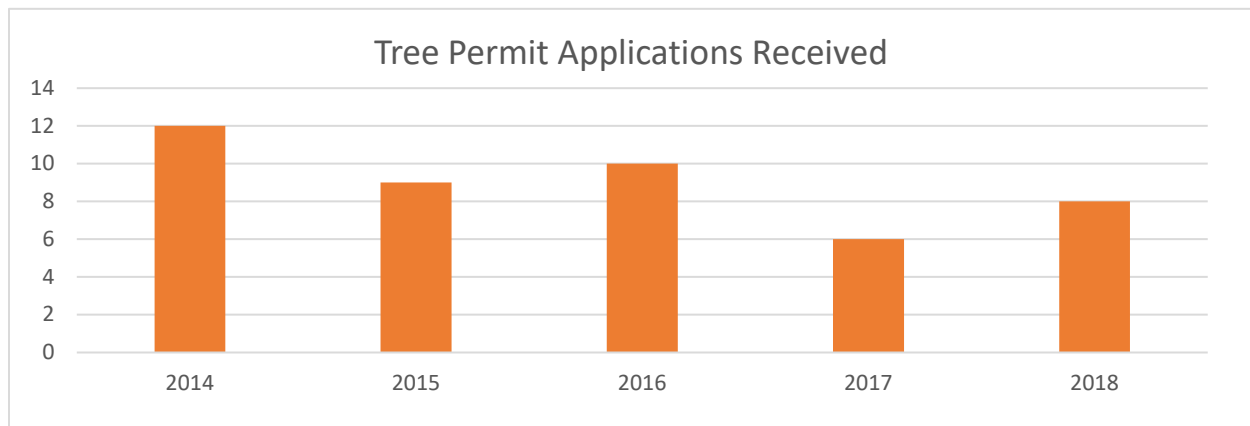
Source - LGDE website

## SUPPLEMENTAL INFORMATION (cont.)

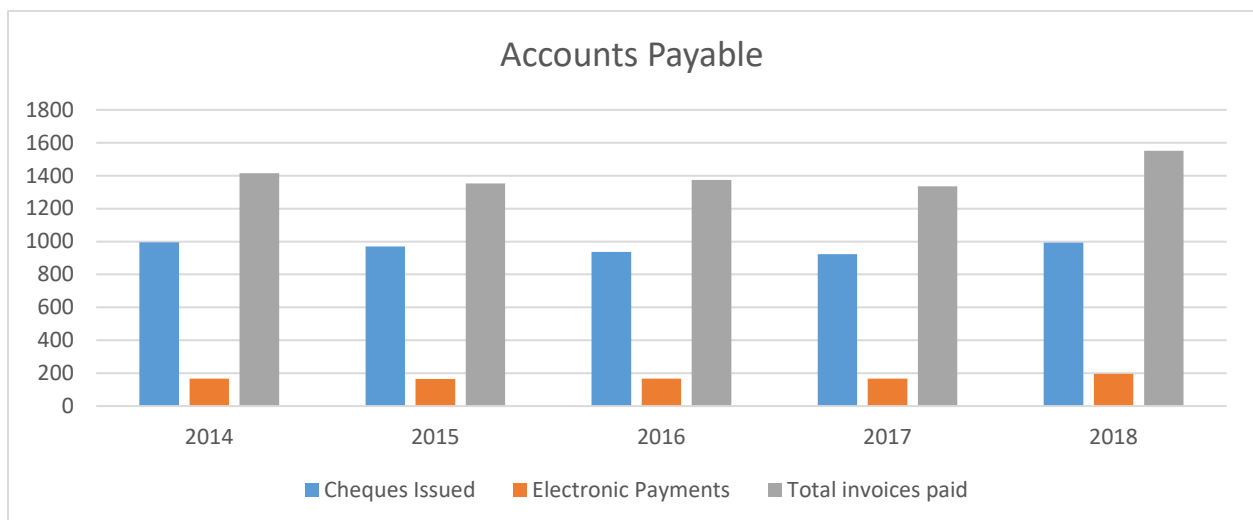
### Dog Licenses, Tree Permits, Recreation



	2014	2015	2016	2017	2018
# of Licences Issued	100	102	128	140	103

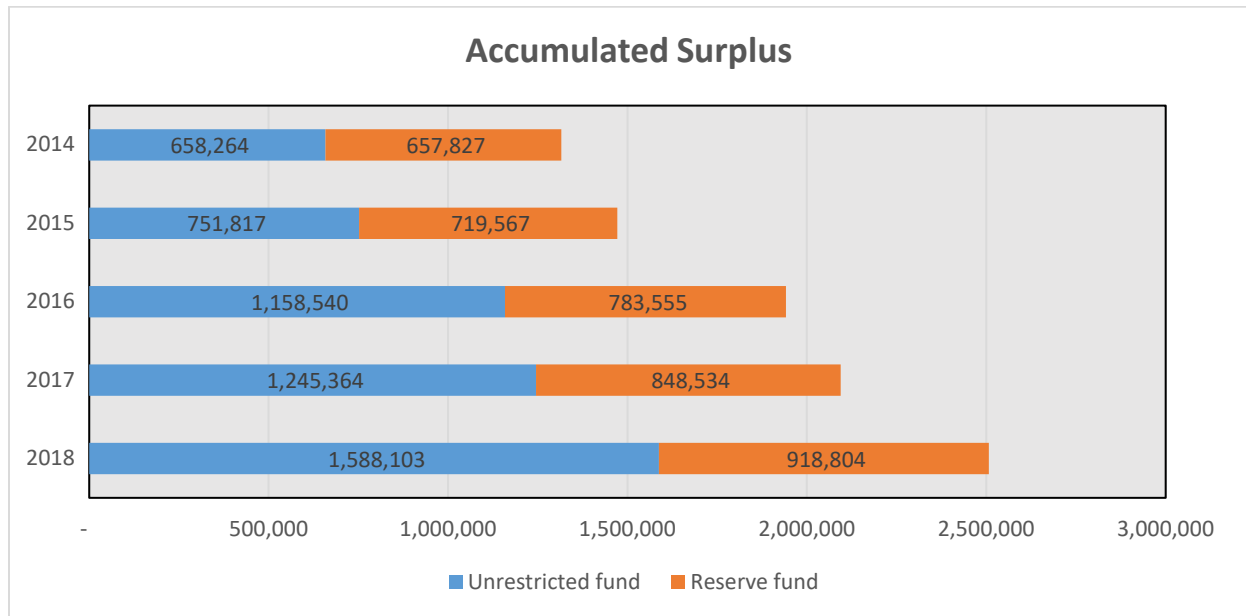


	2014	2015	2016	2017	2018
Applications Received	12	9	10	6	8

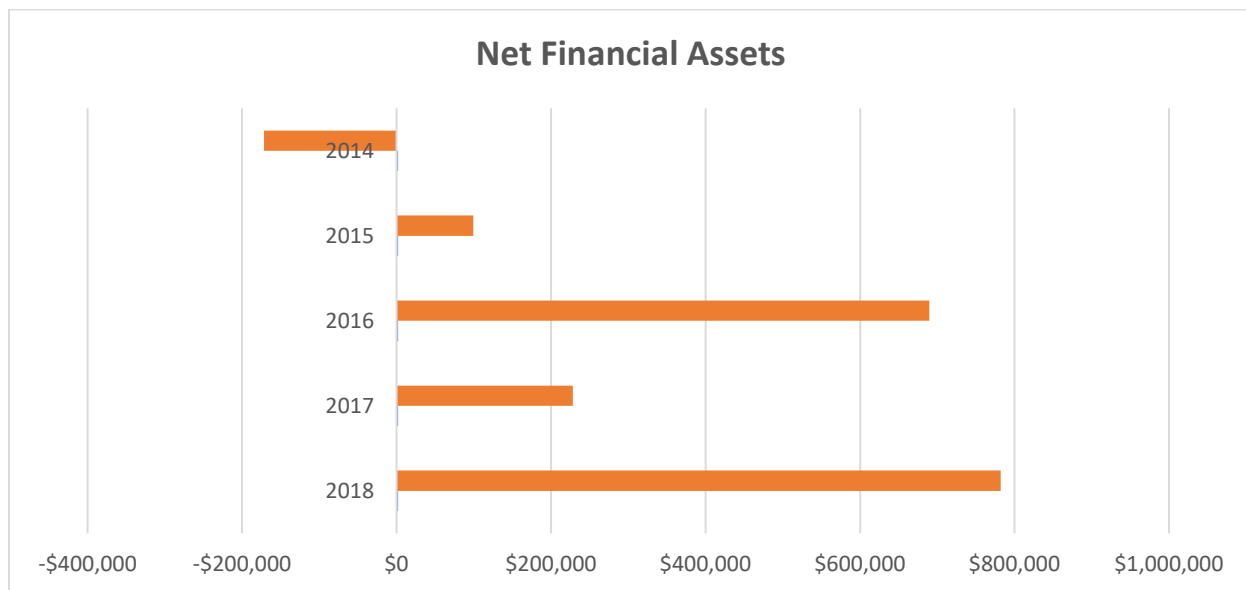


## SUPPLEMENTAL INFORMATION (cont.)

### Financial Indicators

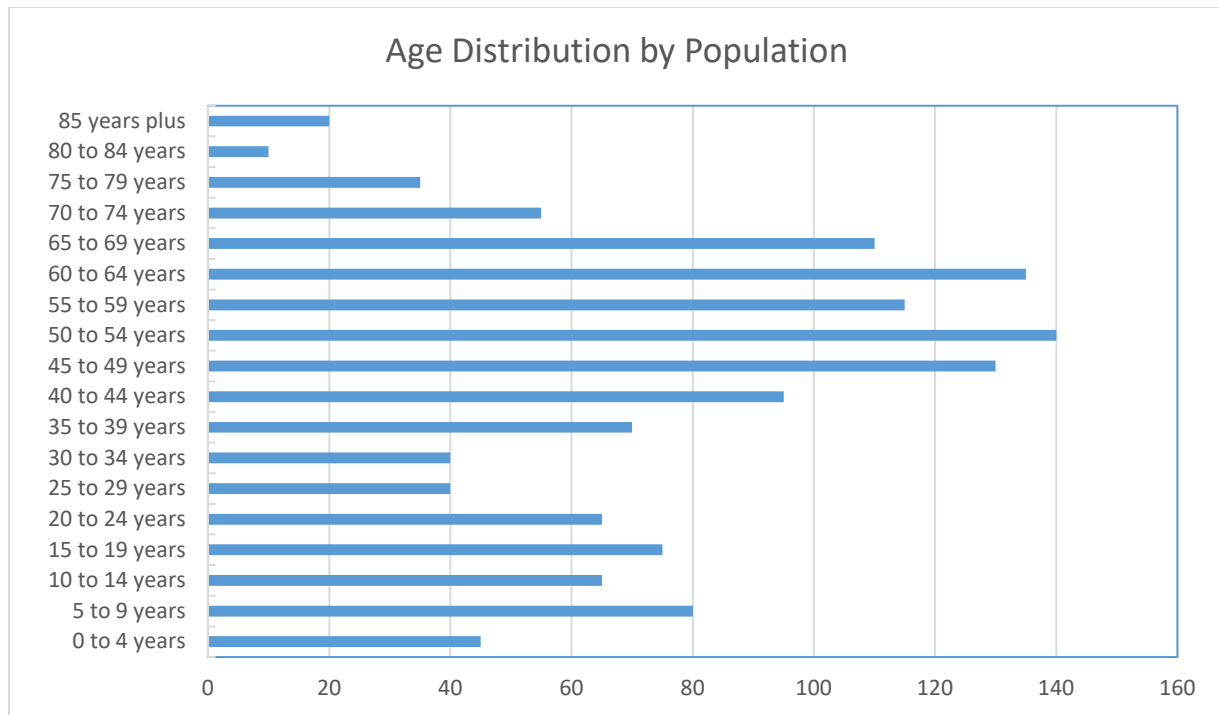


	2018	2017	2016	2015	2014
Unrestricted Fund	1,588,103	1,245,364	1,158,540	751,817	658,264
Reserve Fund	918,804	848,534	783,555	719,567	657,827
Investment in Tangible Capital Assets	18,670,701	18,975,666	18,415,256	18,633,965	18,771,999
	21,177,608	21,069,564	20,357,351	20,105,349	20,088,090



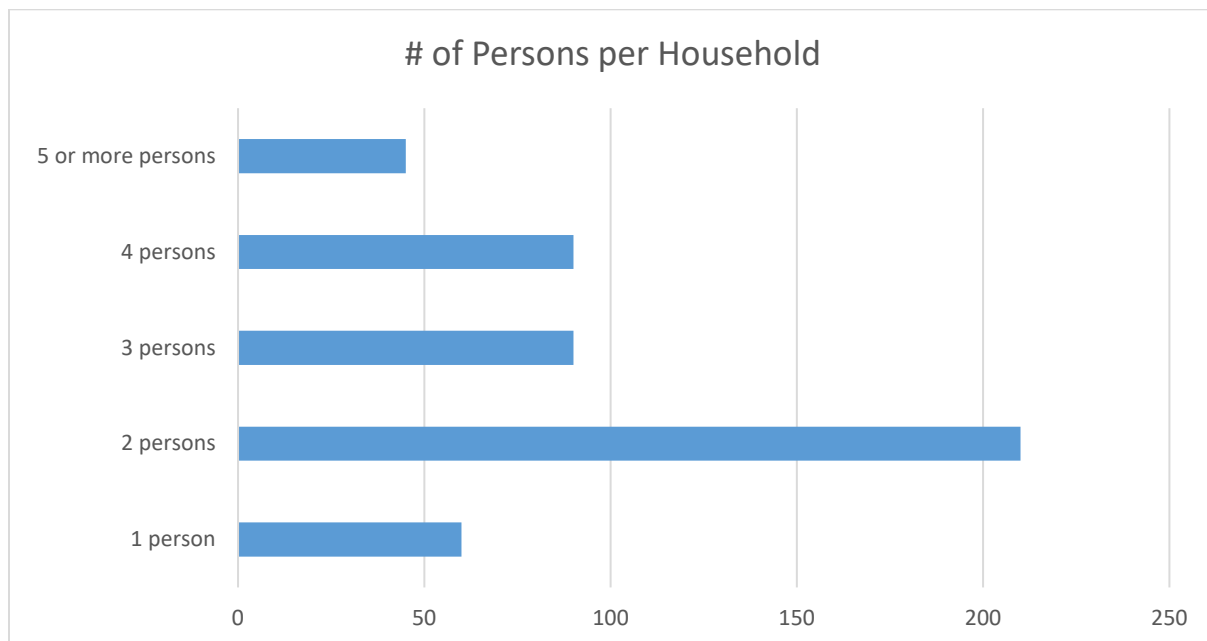
	2018	2017	2016	2015	2014
	781,866	228,252	689,867	99,241	-171,408

## 2018 Census Statistics



Population increase from 2011 census - 1.2%. Provincial increase was 5.6%

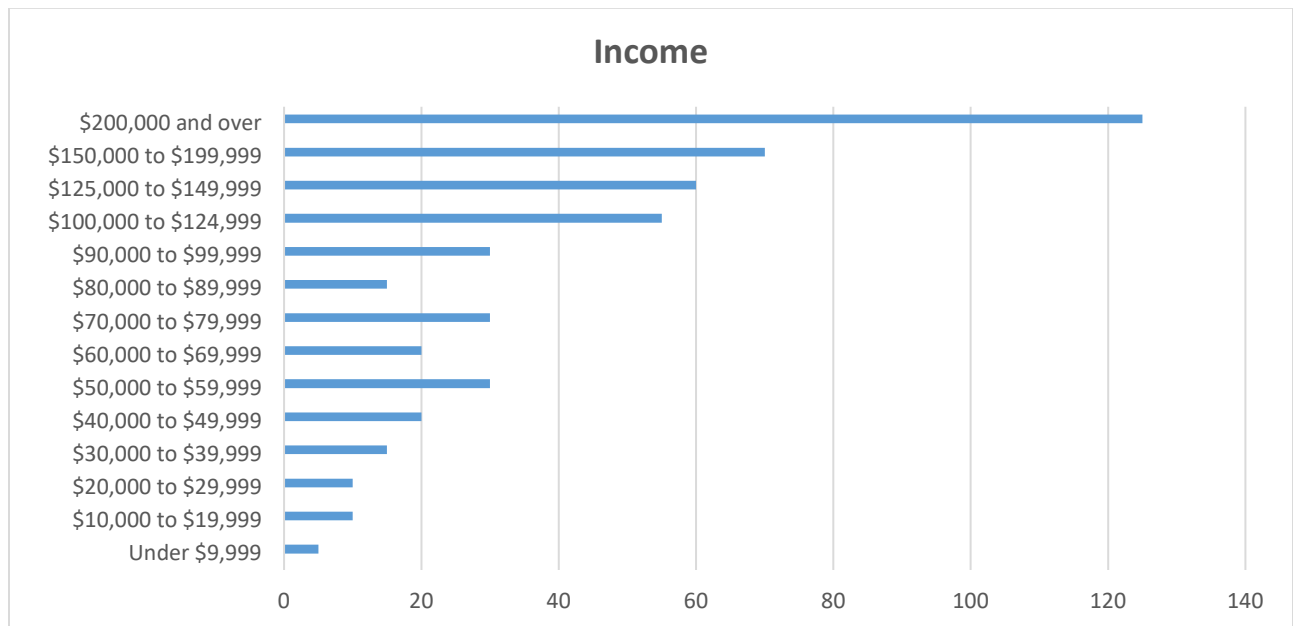
*Source: Statistics Canada, 2016 Census of Population*



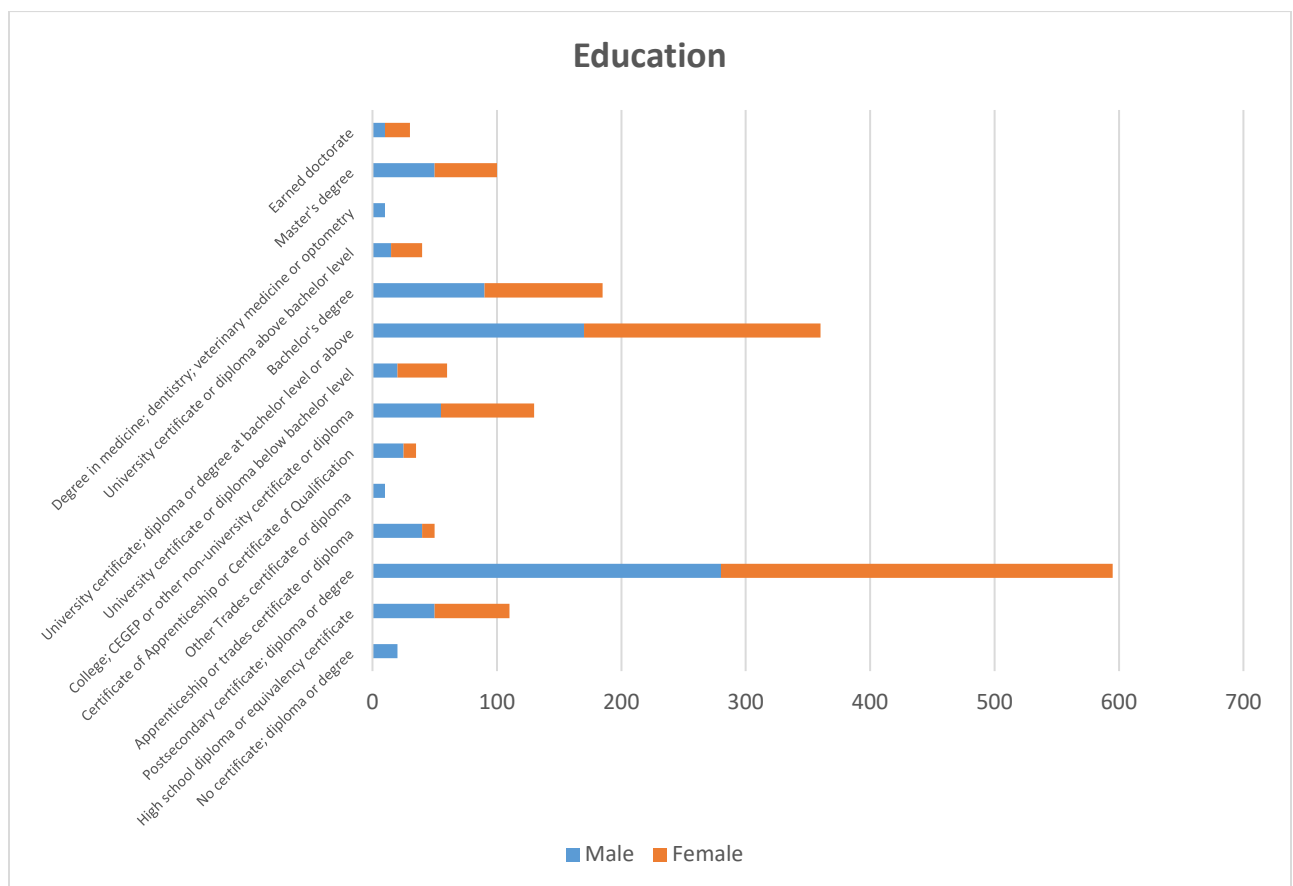
Average Household size - 2.7

*Source: Statistics Canada, 2016 National Household Survey*

## 2018 Census Statistics (cont.)



Source: Statistics Canada, 2016 Census of Population  
Total household income in 2015 for private households

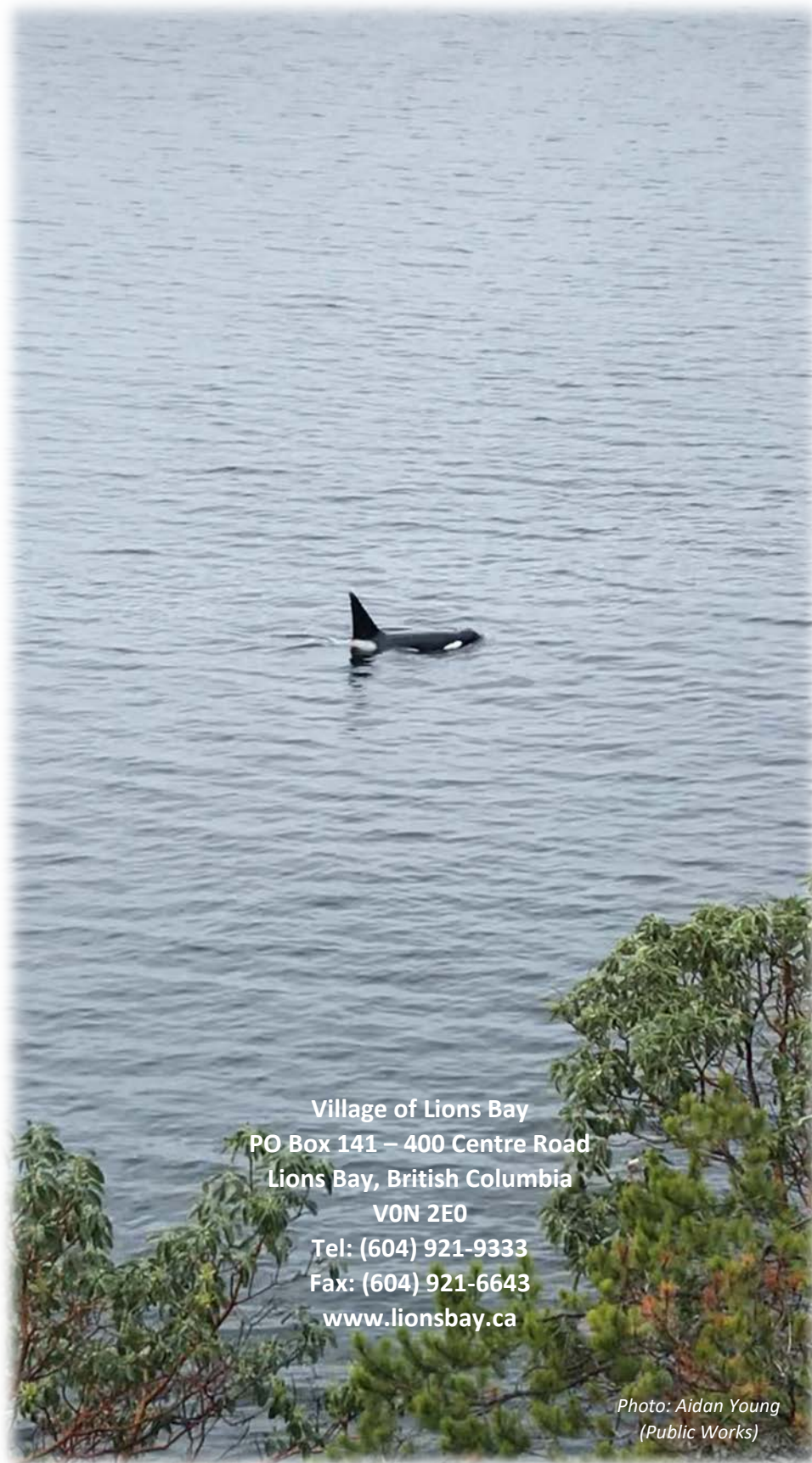


Source: Statistics Canada, 2016 Census of Population  
Total – Highest education level for the population aged 25-64

## Looking Forward

### Consolidated Financial Plan 2019 – 2023

	2019	2020	2021	2022	2023
<b>Revenues</b>					
Taxation	1,540,190	1,582,101	1,628,141	1,675,563	1,724,407
Parcel Taxes	10,585	10,585	10,585	10,585	10,585
Infrastructure Levy	144,658	167,803	194,087	223,922	257,774
Utility Fees and Rates	1,138,127	1,163,476	1,183,651	1,204,252	1,231,046
Fees, Licenses and Permits	177,723	179,656	182,048	182,572	183,252
Grants	2,413,179	2,288,454	2,338,857	1,743,989	1,473,021
Proceeds from Borrowing	380,000	393,149	629,330	1,013,341	503,310
Net Proceeds from Land Sales	2,353,539	-	4,820,500	-	-
Other	118,751	117,331	116,299	115,818	121,164
<b>Grand Total</b>	<b>8,276,751</b>	<b>5,902,555</b>	<b>11,103,499</b>	<b>6,170,041</b>	<b>5,504,559</b>
<b>Expenditures</b>					
Amortization	736,619	962,108	1,304,966	1,720,713	2,190,758
General Government	899,229	920,900	938,182	959,551	963,338
Fire Services	324,028	317,976	331,915	330,199	342,062
Bylaw Services	38,974	39,713	40,480	41,199	41,932
Public Works	495,704	475,900	451,053	458,470	465,571
Planning and Development	95,974	85,550	86,393	87,162	87,944
Parks, Recreation and Facilities	239,737	245,898	249,845	253,646	257,462
Solid Waste	190,258	195,681	195,681	195,681	198,473
Sewer Fund	155,102	75,758	76,918	78,079	84,151
Water Fund	636,217	636,250	646,458	656,266	665,842
Interest Payments	82,564	85,462	98,625	120,235	140,238
<b>Grand Total</b>	<b>3,894,406</b>	<b>4,041,195</b>	<b>4,420,516</b>	<b>4,901,201</b>	<b>5,437,771</b>
<b>Surplus</b>	<b>4,382,346</b>	<b>1,861,361</b>	<b>6,682,982</b>	<b>1,268,840</b>	<b>66,788</b>
<b>Adjustments Required to Balance Financial Plan to Conform With Legislative Requirements</b>					
<b>Non-cash items included in Annual Surplus</b>					
Amortization on TCA's	736,619	962,108	1,304,966	1,720,713	2,190,758
MFA Actuarial Gain on Debt	(26,901)	(30,481)	(34,449)	(38,968)	(44,296)
<b>Cash Surplus</b>	<b>5,092,064</b>	<b>2,792,988</b>	<b>7,953,499</b>	<b>2,950,585</b>	<b>2,213,250</b>
<b>Cash items NOT included in Annual Surplus</b>					
Repayment of Debt Principal	(178,273)	(196,143)	(213,510)	(238,382)	(223,132)
Capital Expenditures	(3,170,594)	(2,628,580)	(4,152,227)	(2,598,627)	(1,814,452)
Transfers from Surplus	873,381	258,656	288,878	172,399	147,337
Transfers to Reserves:					
Gas Tax Fund	(118,381)	(59,117)	(62,053)	(62,053)	(65,229)
Infrastructure Levy	(144,658)	(167,803)	(194,087)	(223,922)	(257,774)
Land Sales	(2,353,539)	-	(3,620,500)	-	-
<b>Financial Plan Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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*Photo: Aidan Young  
(Public Works)*