THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

COUNCIL STRATEGY COMMITTEE
OF THE VILLAGE OF LIONS BAY
HELD ON TUESDAY, NOVEMBER 17, 2015 at 3:00 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

AGENDA

1. **Call to Order**

2. **Approval of Agenda**

3. **Public Participation**

4. **Adoption of Minutes**
   A. October 6, 2015 – Council Strategy Committee Meeting (Page 3)

5. **Business Arising from the Minutes**
   A. Action Items List (Page 5)

6. **Unfinished Business**

7. **New Business**
   A. Finance Workplan (Page 7)
   B. Third Quarter Review (Page 11)

8. **Public Questions & Comments**

9. **Adjournment**

THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

COUNCIL STRATEGY COMMITTEE
OF THE VILLAGE OF LIONS BAY
HELD ON TUESDAY, OCTOBER 6, 2015 at 3:00 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES

In Attendance: Mayor Karl Buhr
Councillor Fred Bain
Councillor Jim Hughes (arrived at 3:12 p.m.)
Councillor Ron McLaughlin
Councillor Helen Waterson
Interim Chief Administrative Officer Anne Yanciw
Chief Financial Officer Pamela Rooke
Office Coordinator Shawna Gilroy (Recorder)

Attendees in Gallery: 1

1. Call to Order
Mayor Buhr called the meeting to order at 3:02 p.m.

2. Approval of Agenda
Moved/Seconded

BE IT RESOLVED THAT the Village of Lions Bay Council Strategy Committee approves the Agenda of the October 6, 2015 Council Strategy Committee meeting, as submitted.

CARRIED

3. Public Participation
A. Mrs. Deirdre Bain
Mrs. Bain stated that she was pleased to see that the dip in the road on her street had been repaired.

4. Adoption of Minutes
The following change was made to the September 15, 2015 minutes:

- Item 7F: Financial Reports Recommendation – Remove the last sentence and replace it with "Councillor McLaughlin to bring these matters forward in the future."

Moved/Seconded

BE IT RESOLVED THAT the Village of Lions Bay Council Strategy Committee adopts the Minutes of the September 15, 2015 Council Strategy Committee meeting, as amended.

CARRIED

Councillor Hughes joined the meeting at 3:12 p.m.

5. Business Arising from the Minutes

A. Action Items Report

The committee reviewed the action items report. Extensive detail on item 7C from the report was discussed.

6. Unfinished Business

A. 10-Dollar-a-Day Discussion

The committee discussed the information provided during the delegation request at the September 15, 2015 Regular Council Meeting. They voted to endorse 10-Dollar-a-Day and will bring it forward at the next Regular Council Meeting.

B. Land Use Plan Report

The committee reviewed the Land Use Plan report and voted that an amended recommendation will be deferred to the October 20, 2015 Regular Council Meeting.

C. Council Priority List

The committee discussed the 2015-2016 Draft Council Priorities List. A revised list will be brought forward at the next Council Strategy Committee Meeting.

7. New Business

A. Grant Application Opportunities

The committee discussed where grants can be sourced and implemented, and queried the criteria around budgeting for grants.

ACTION: Councillor McLaughlin to source out grant opportunities.

8. Public Questions & Comments

None

9. Adjournment

Moved/Seconded

BE IT RESOLVED THAT the Village of Lions Bay Council Strategy Committee adjourns the October 6, 2015 Council Strategy Committee meeting at 5:06 p.m.

CARRIED

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Mayor CAO

Date Adopted by Council:	

THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	**Report to Council**			
Title	**Action Items Report**			
Author	**S. Gilroy**	**Reviewed By:**		
Date	**October 13, 2015**		**Version**	
Issued for	**November 3, 2015 Council Strategy Committee Meeting**			

For Council's review, these are the action items carried over from all previous Council meetings.

Meeting Date	Action Item Details
September 15, 2015	*7B – New Business – Council Expense Remuneration* Staff to update the Policy Statement regarding Travel Reimbursement.
September 15, 2015	*7G – New Business – Board of Variance Recommendation* Staff to research the Board of Variance members, Terms of Reference, and decisions for the October 6, 2015 Regular Council Meeting.
October 6, 2015	*7A – New Business – Grant Application Opportunities* Councillor McLaughlin to source out grant opportunities.

THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	**Report to Council**		
Title	**Finance Workplan**		
Author	**Pamela Rooke**	**Reviewed By:**	
Date	**November 12, 2015**	**Version**	**-**
Issued for	**November 17, 2015 Council Strategy Committee Meeting**		

1. RECOMMENDATION

THAT Council receive this report for information purposes.

2. ATTACHMENTS

- Finance Workplan – by date
- Finance Workplan – by task

3. BACKGROUND

The attached workplan is a high-level overview of key tasks (with deadlines) that must be completed by the Finance department. The workplan has been sorted by date and by task.

4. DISCUSSION

I would be pleased to discuss the information or provide clarification on the information contained herein.

For Council's consideration.

The Village of Lions Bay
Finance Workplan 2016

Deliverable	Item	Due	
Fees and Charges Bylaw	Fees and Charges Bylaw - 1st, 2nd and 3rd Reading	Tuesday, December 15, 2015	
Five Year Financial Plan 2015-2019	Budget Schedule to Council	Tuesday, December 15, 2015	
Five Year Financial Plan 2015-2019	Preliminary Budget to Council	Tuesday, December 15, 2015	
Fees and Charges Bylaw	Fees and Charges Bylaw - Adoption	Tuesday, January 05, 2016	
Five Year Financial Plan 2015-2019	Budget Presentations to Council (CSC)	Tuesday, January 05, 2016	
Water, Sewer and Solid Waste	Preliminary Water, Sewer and Solid Waste budget to Council	Tuesday, January 05, 2016	
Five Year Financial Plan 2015-2019	Budget Presentations to Council (CSC)	Tuesday, January 19, 2016	
KPI's	Council to agree on KPI's to be reported	Tuesday, January 19, 2016	
Water, Sewer and Solid Waste	Final Water, Sewer and Solid Waste budget to Council	Tuesday, January 19, 2016	
Water, Sewer and Solid Waste	Communicate changes in Water Parcel Tax to residents	Friday, January 22, 2016	
Five Year Financial Plan 2015-2019	Budget Presentations to Council (CSC)	Tuesday, February 02, 2016	
Water, Sewer and Solid Waste	Water, Sewer and Solid Waste Rate Bylaw: 1st, 2nd and 3rd reading	Tuesday, February 02, 2016	
Five Year Financial Plan 2015-2019	Budget Presentations to Council (CSC)	Tuesday, February 16, 2016	
Water, Sewer and Solid Waste	Water, Sewer and Solid Waste Rate Bylaw: Adoption	Tuesday, February 16, 2016	
Water, Sewer and Solid Waste	Utility brochure finalized	Monday, February 22, 2016	
Water, Sewer and Solid Waste	Utility bills mailed to residents	Friday, February 26, 2016	
Five Year Financial Plan 2015-2019	Start work on 5 Year Financial Plan	Monday, March 07, 2016	
Five Year Financial Plan 2015-2019	Draft 5 Year Financial Plan to CSC	Tuesday, March 15, 2016	
Five Year Financial Plan 2015-2019	Public Presentation	Tuesday, March 29, 2016	
Five Year Financial Plan 2015-2019	5 Year Financial Plan Bylaw: First and second reading	Tuesday, April 05, 2016	
Year end preparations	Draft financial statements complete for BDO audit	Friday, April 15, 2016	
Year end preparations	Audit package compete for BDO audit	Friday, April 15, 2016	
Year end preparations	BDO commence audit (one week)	Monday, April 18, 2016	
Five Year Financial Plan 2015-2019	5 Year Financial Plan Bylaw: Third reading	Tuesday, April 19, 2016	
Parcel Taxes	Sewer and Water Parcel Tax Bylaws: First and second reading	Tuesday, April 19, 2016	
Property Taxes	Property Tax Rate Bylaw: First and second reading	Tuesday, April 19, 2016	
Year end preparations	Draft audited financial statements	Wednesday, April 27, 2016	
Five Year Financial Plan 2015-2019	5 Year Financial Plan Bylaw: Adoption	Tuesday, May 03, 2016	
Parcel Taxes	Sewer and Water Parcel Tax Bylaws: Third reading	Tuesday, May 03, 2016	
Property Taxes	Property Tax Rate Bylaw: Third reading	Tuesday, May 03, 2016	
Year end preparations	BDO presentation of the draft audited financial statements (COTW)	Tuesday, May 03, 2016	
Parcel Taxes	Sewer and Water Parcel Tax Bylaws: Adoption	Tuesday, May 10, 2016	(Special Council Meeting)
Property Taxes	Property Tax Rate Bylaw: Adoption	Tuesday, May 10, 2016	(Special Council Meeting)
Year end preparations	Council approval of the financial statements	Tuesday, May 10, 2016	(Special Council Meeting)
Five Year Financial Plan 2015-2019	Submission of 5 Year Financial Plan to Ministry	Friday, May 13, 2016	
Reporting	LGDE submission to Ministry	Friday, May 13, 2016	
Quarterly Reviews	First Quarter Review to Council	Tuesday, May 17, 2016	
Property Taxes	Property tax brochure finalized	Monday, May 23, 2016	
Property Taxes	Property tax bills mailed to residents	Friday, May 27, 2016	
Reporting	Statement of Financial Information (SOFI) report to Ministry	Thursday, June 30, 2016	
Reporting	Annual Report submission to Ministry	Thursday, June 30, 2016	
Quarterly Reviews	Second Quarter Review to Council	Tuesday, September 06, 2016	
Quarterly Reviews	Third Quarter Review to Council	Tuesday, November 15, 2016	

The Village of Lions Bay
Finance Workplan 2016

Deliverable	Item	Due	
Five Year Financial Plan 2015-2019	Budget Schedule to Council	Tuesday, December 15, 2015	
Five Year Financial Plan 2015-2019	Preliminary Budget to Council	Tuesday, December 15, 2015	
Five Year Financial Plan 2015-2019	Budget Presentations to Council (CSC)	Tuesday, January 05, 2016	
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Parcel Taxes	Sewer and Water Parcel Tax Bylaws: Third reading	Tuesday, May 03, 2016	
Parcel Taxes	Sewer and Water Parcel Tax Bylaws: Adoption	Tuesday, May 10, 2016	(Special Council Meeting)
Property Taxes	Property Tax Rate Bylaw: First and second reading	Tuesday, April 19, 2016	
Property Taxes	Property Tax Rate Bylaw: Third reading	Tuesday, May 03, 2016	
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Quarterly Reviews	Second Quarter Review to Council	Tuesday, September 06, 2016	
Quarterly Reviews	Third Quarter Review to Council	Tuesday, November 15, 2016	

THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	**Report to Council**		
Title	**Third Quarter Financial Report**		
Author	**Pamela Rooke**	**Reviewed By:**	
Date	**November 12, 2015**	**Version**	**-**
Issued for	**November 17, 2015 Council Strategy Committee Meeting**		

1. RECOMMENDATION

THAT Council receive this report for information purposes.

2. ATTACHMENTS

- Third Quarter Financial Report

3. BACKGROUND

The attached third quarter financial report includes the Consolidated Financial Results, the General, Water and Sewer Fund Financial Results and Capital Expenditures. The General Fund has been further broken down by department: General Government (Administration and Council), Protective Services (Fire Department, Bylaw Services and EOC), Public Works, Planning and Development, Parks and Recreation and Solid Waste.

4. DISCUSSION

I would be pleased to discuss the information or provide clarification on the information contained herein.

For Council's consideration.

Village of Lions Bay
For the nine months ending September 30, 2015

Consolidated Financial Results

	2015			2014
	YTD Actual	Budget	%	YTD Actual
Revenues				
Fees, Licenses, Permits and Fines	96,270	121,550	79.2%	95,301
Small Community Grant	310,738	310,738	100.0%	195,516
Other grants	57,392	343,366	16.7%	37,313
Other	116,903	447,101	26.1%	35,622
Taxation	1,518,711	1,521,604	99.8%	1,402,358
Utility Fees and Rates	657,564	672,545	97.8%	606,832
	2,757,577	**3,416,904**	**80.7%**	**2,372,942**
Expenditures				
Amortization	378,152	504,202	75.0%	350,338
General Government	407,095	587,403	69.3%	399,763
Protective Services	179,682	284,366	63.2%	182,625
Public Works	212,728	432,605	49.2%	227,552
Planning and Development	19,018	26,737	71.1%	40,381
Parks, Recreation and Facilities	152,226	179,897	84.6%	106,654
Solid Waste	144,504	190,205	76.0%	128,971
Sewer Fund	44,523	71,076	62.6%	30,053
Water Fund	495,184	997,418	49.6%	334,480
Interest Payments	46,741	91,561	51.0%	49,276
	2,079,852	**3,365,470**	**61.8%**	**1,850,092**
Surplus/(Deficit)	**677,726**	**51,434**		**522,850**

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund Financial Results

	2015			2014
	YTD Actual	Budget	%	YTD Actual
Revenues				
Fees, Licenses, Permits and Fines	96,270	121,550	79.2%	95,301
Small Community Grant	310,738	310,738	100.0%	195,516
Other grants	57,392	87,350	65.7%	37,313
Other	54,751	34,627	158.1%	28,209
Taxation	1,227,484	1,230,377	99.8%	1,148,706
Utility Fees and Rates	190,368	190,005	100.2%	191,097
	1,937,003	**1,974,647**	**98.1%**	**1,696,142**
Expenditures				
Amortization	243,644	324,859	75.0%	226,217
Communications	65,584	107,170	61.2%	77,091
Interest Payments	8,913	16,048	55.5%	9,532
Fiscal Charges	2,831	3,350	84.5%	2,097
Grants	25,472	34,274	74.3%	14,894
Insurance	54,241	55,439	97.8%	50,820
Internal Allocations	(44,250)	(59,000)	75.0%	(36,750)
Maintenance	91,148	187,396	48.6%	82,419
Materials, supplies, and equipment	60,279	84,627	71.2%	62,034
Professional Fees / Contract Services	209,277	391,605	53.4%	201,949
Salaries and benefits	584,353	782,072	74.7%	582,857
Sundry	9,494	12,350	76.9%	3,350
Training / Professional Development	46,954	90,350	52.0%	36,316
Utilities	9,870	11,580	85.2%	8,869
	1,367,810	**2,042,120**	**67.0%**	**1,321,695**
Surplus/(Deficit)	**569,193**	**(67,473)**		**374,446**

Village of Lions Bay
For the nine months ending September 30, 2015

Water Fund Financial Results

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Parcel Tax Lions Bay	256,502	256,502	100.0%	221,122	
Parcel Tax Brunswick Beach	10,585	10,585	100.0%	10,585	
Water User Rates	438,356	436,376	100.5%	377,725	
Prompt Payment Discounts	(12,325)	(10,000)	123.2%	(10,035)	
Connection Fees	-	15,000	0.0%	10,623	1
Grants	-	256,016	0.0%	-	2
Disaster Financial Assistance (EMBC)	52,797	400,000	13.2%	-	3
Other	9,356	12,474	75.0%	7,414	
	755,270	**1,376,953**	**54.9%**	**617,433**	
Expenditures					
Amortization	118,300	157,733	75.0%	107,913	
Communications	1,918	2,500	76.7%	2,323	
Interest Payments	37,828	75,513	50.1%	39,744	
Emergency Repairs	174,065	400,000	43.5%	-	3
Insurance	7,105	7,105	100.0%	7,090	
Maintenance	9,982	35,120	28.4%	17,658	
Material, Supplies and Equipment	1,537	14,700	10.5%	15,719	
Professional Fees / Contract Services	22,528	162,600	13.9%	45,803	4
Salaries and Benefits	225,466	298,143	75.6%	200,774	
Sundry	2,140	3,750	57.1%	1,910	
Training / Professional Development	103	5,000	2.1%	364	
Utililties	9,090	13,500	67.3%	9,088	
Internal Allocations	41,250	55,000	75.0%	33,750	
	651,312	**1,230,664**	**52.9%**	**482,137**	
Surplus / (Deficit)	**103,959**	**146,289**		**135,297**	

Notes:

1 No water connection fees have been received to date. Historically this revenue has not been budgeted.

2 Grant funding from Build Canada to be received in 2016.

3 Not all costs incurred to date have been reimbursed. In addition, DFA may only reimburse 80% of the costs per the approved plan, rather than 80% of the actual costs incurred.

4 The majority of the Infrastructure Master Plan billing will occur in the 4th quarter.

Village of Lions Bay
For the nine months ending September 30, 2015

Sewer Fund Financial Results

	2015			2014	
	YTD Actual	**Budget**	**%**	**YTD Actual**	**Notes**
Revenues					
Taxation (Parcel Tax)	24,140	24,140	100.0%	21,945	
Utility Fees and Rates	41,164	41,164	100.0%	37,422	
	65,305	**65,304**	**100.0%**	**59,367**	
Expenditures					
Amortization	16,208	21,610	75.0%	16,208	
Insurance	1,240	1,240	100.0%	1,240	
Maintenance	25,692	30,000	85.6%	19,797	
Material, Supplies and Equipment	622	1,000	62.2%	175	
Professional Fees / Contract Services	-	11,750	0.0%	-	1
Salaries and Benefits	12,696	19,969	63.6%	4,505	
Sundry	-	317	0.0%	-	
Training / Professional Development	-	750	0.0%	-	
Utililties	1,273	2,050	62.1%	1,336	
Internal Allocations	3,000	4,000	75.0%	3,000	
	60,730	**92,686**	**65.5%**	**46,260**	
Surplus / (Deficit)	**4,575**	**(27,382)**		**13,107**	

Notes:

1 The majority of the Infrastructure Master Plan billing will occur in the 4th quarter.

Village of Lions Bay
For the period ended September 30, 2015

General Fund - Administration

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	27,094	23,000	117.8%	24,171	1
Small Community Grant	310,738	310,738	100.0%	195,516	
Other grants	29,094	55,500	52.4%	36,463	2
Other	10,753	7,627	141.0%	13,461	
Taxation	1,020,606	1,023,499	99.7%	951,856	
	1,398,284	**1,420,364**	**98.4%**	**1,221,467**	
Expenditures					
Amortization	243,644	324,859	75.0%	226,217	
Communications	30,338	50,300	60.3%	28,946	3
Fiscal Charges	2,739	3,350	81.7%	2,097	
Insurance	31,032	32,000	97.0%	27,855	
Internal Allocations	(40,125)	(53,500)	75.0%	(40,125)	
Maintenance	2,147	7,000	30.7%	2,243	
Material, Supplies and Equipment	8,396	9,360	89.7%	6,796	4
Professional Fees / Contract Services	43,564	70,500	61.8%	40,051	5
Salaries and Benefits	271,680	390,120	69.6%	278,319	6
Sundry	1,792	2,650	67.6%	1,348	
Training / Professional Development	10,174	11,900	85.5%	5,347	
Utililties	1,448	2,530	57.2%	1,568	
	606,828	**851,069**	71.3%	**580,661**	
Surplus / (Deficit)	**791,456**	**569,295**		**640,806**	

Notes:

1 Filming revenue and tax penalties are tracking higher than budgeted.

2 Only 50% of the Gas Tax Funding ($27,308) has been received to date.

3 The website development budget will be spent later in the year.

4 Office supplies are tracking higher than budgeted.

5 Legal fees are tracking favourable to budget - anticipate being fully spent by yearend.

6 Favourable variance a result of the CAO vacancy.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Council

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	-	-	n/a	-	
	-	**-**	**n/a**	**-**	
Expenditures					
Communications	128	1,450	8.9%	9,130	
Material, Supplies and Equipment	212	200	105.8%	100	
Salaries and Benefits	30,909	41,843	73.9%	30,871	
Sundry	6,663	8,200	81.3%	1,318	
Training / Professional Development	6,000	9,500	63.2%	3,900	
	43,912	**61,193**	**71.8%**	**45,319**	
Surplus / (Deficit)	**(43,912)**	**(61,193)**		**(45,319)**	

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Fire Department

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fire Tax Levy	206,878	206,878	100.0%	196,850	
Fees, Licenses, Permits and Fines	4,341	5,000	86.8%	-	
Recovery from Province	5,400	-	n/a	-	1
Callouts	3,568	20,000		13,147	2
Grants	14,298	11,000	130.0%	-	3
Donations	34,631	7,000	494.7%	600	4
	269,115	**249,878**	**107.7%**	**210,597**	
Expenditures					
Communications	26,633	36,550	72.9%	26,560	
Fiscal Charges	92	-	n/a	-	
Insurance	10,417	10,800	96.5%	10,746	
Maintenance	10,196	32,000	31.9%	15,777	5
Material, Supplies and Equipment	21,952	28,600	76.8%	21,512	
Salaries and Benefits	49,583	78,705	63.0%	55,455	6
Training / Professional Development	17,880	41,050	43.6%	23,691	7
Utililties	1,412	2,900	48.7%	2,466	
	138,165	**230,605**	**59.9%**	**156,207**	
Surplus / (Deficit)	**130,950**	**19,273**		**54,390**	

Notes:

1 Reimbursement received from the Province for wildfire assistance.

2 The variance relates to the delay between submission and payment for callouts.

3 Whistler grant received for the full cost of a Holmatro hydraulic pump.

4 Historically, donations received from the Fire Fighters Day are not budgeted.

5 Maintenance is anticipated to be on budget at yearend.

6 Volunteer fire fighters are paid twice a year.

7 The budget includes $20k for Justice Institute training; no costs have been incurred to date.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Bylaw Services

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	16,138	12,600	128.1%	7,550	1
	16,138	**12,600**	**128.1%**	**7,550**	
Expenditures					
Communications	514	770	66.7%	484	
Material, Supplies and Equipment	3,272	4,000	81.8%	4,205	
Professional Fees / Contract Services	1,090	1,700	64.1%	1,443	
Salaries and Benefits	15,703	11,841	132.6%	9,020	2
Training / Professional Development	-	1,000	0.0%	1,194	
	20,578	**19,311**	**106.6%**	**16,347**	
Surplus / (Deficit)	**(4,440)**	**(6,711)**		**(8,797)**	

Notes:

1 Parking fines and annual parking pass revenues are tracking higher than budgeted.

2 In 2015, the Bylaw Officer's weekly hours were doubled commencing in July.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - EOC

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	16,956	21,900	77.4%	16,420	
	16,956	**21,900**	**77.4%**	**16,420**	
Expenditures					
Communications	1,135	1,600	70.9%	860	
Grants	1,238	5,600	22.1%	543	1
Maintenance	2,473	6,000	41.2%	4,717	
Material, Supplies and Equipment	-	500	0.0%	-	
Training / Professional Development	12,500	20,750	60.2%	639	
Utililties	3,593	-	n/a	3,312	
	20,938	**34,450**	**60.8%**	**10,071**	
Surplus / (Deficit)	**(3,982)**	**(12,550)**		**6,349**	

Notes:

1 The $5k municipal grant is not paid until the end of the year when invoices are submitted.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Public Works

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	575	1,000	57.5%	1,500	
	575	**1,000**	**57.5%**	**1,500**	
Expenditures					
Communications	6,098	15,500	39.3%	10,416	1
Interest Payments	8,913	16,048	55.5%	9,532	
Insurance	10,192	10,000	101.9%	9,619	
Internal Allocations	(11,250)	(15,000)	75.0%	-	
Maintenance	54,208	115,252	47.0%	45,987	
Material, Supplies and Equipment	25,895	38,000	68.1%	28,257	
Professional Fees / Contract Services	18,932	102,000	18.6%	1,200	2
Salaries and Benefits	108,609	161,903	67.1%	130,974	
Sundry	44	250	17.5%	56	
Training / Professional Development	-	4,700	0.0%	1,044	
Total Expenditures	**221,641**	**448,653**	**49.4%**	**237,084**	
Surplus / (Deficit)	**(221,066)**	**(447,653)**		**(235,584)**	

Notes:

1 A delay in purchasing two laptops has resulted in savings in IT support costs.

2 The majority of the Infrastructure Master Plan billing will occur in the 4th quarter.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Planning and Development

	2015			2014	
	YTD Actual	**Budget**	**%**	**YTD Actual**	**Notes**
Revenues					
Fees, Licenses, Permits and Fines	18,046	35,950	50.2%	31,865	1
	18,046	**35,950**	**50.2%**	**31,865**	
Expenditures					
Communications	738	1,000	73.8%	694	
Professional Fees / Contract Services	2,262	6,500	34.8%	27,325	
Salaries and Benefits	14,639	17,037	85.9%	11,232	2
Sundry	978	750	130.4%	628	
Training / Professional Development	400	1,450	27.6%	501	
	19,018	**26,737**	**71.1%**	**40,381**	
Surplus / (Deficit)	**(972)**	**9,213**		**(8,516)**	

Notes:

1 Building permit revenue is tracking below budget.

2 In 2015, administrative work associated with assisting the Building Inspector was charged to the Planning and Development department.

Village of Lions Bay
For the nine months ending September 30, 2015

General Fund - Parks and Recreation

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Fees, Licenses, Permits and Fines	9,202	8,900	103.4%	6,575	1
Programs:					2
Dance Program	1,015	4,000	25.4%	2,578	
Drama/ Culture Program	2,705	2,000	135.3%	-	
Swim Program	-	4,000	0.0%	3,970	
Fitness Programs	-	3,000	0.0%	642	
Grants	14,000	20,850	67.1%	850	3
Other	400	-	n/a	1,000	
	27,322	**42,750**	**63.9%**	**15,615**	
Expenditures					
Grants	24,234	28,674	84.5%	14,350	4
Insurance	2,600	2,639	98.5%	2,600	
Maintenance	22,124	27,144	81.5%	13,696	
Material, Supplies and Equipment	233	1,167	19.9%	1,165	
Professional Fees / Contract Services	-	10,000	0.0%	-	5
Programs:					2
Dance Program	723	3,200	22.6%	2,204	
Drama/ Culture Program	2,456	1,600	153.5%	-	
Swim Program	-	3,800	0.0%	3,747	
Fitness Programs	-	2,400	0.0%	383	
Age Friendly Program	3,191	12,000	26.6%	-	
Salaries and Benefits	93,231	80,623	115.6%	66,986	6
Sundry	17	500	3.4%	-	
Utililties	3,418	6,150	55.6%	1,523	
	152,226	**179,897**	**84.6%**	**106,654**	
Surplus / (Deficit)	**(124,905)**	**(137,147)**		**(91,039)**	

Notes:

1 The majority of the boat space rentals are collected earlier in the year and hall rentals are tracking ahead of budget.

2 Program rentals are offset by program costs.

3 The balance of the Age Friendly grant ($6k) will be received in 2016.

4 The majority of municipal grants are paid out in the 2nd quarter.

5 The majority of the Infrastructure Master Plan billing will occur in the 4th quarter.

6 Staff are spending more time on Parks and Recreation duties than was allocated in the budget. In total, all Public Works salaries (Water, Sewer, Public Works and Parks and Recreation) are at 78% of budget.

Village of Lions Bay
For the period ended September 30, 2015

General Fund - Solid Waste

	2015			2014	
	YTD Actual	Budget	%	YTD Actual	Notes
Revenues					
Garbage User Fees	195,990	196,005	100.0%	196,331	
Prompt Payment Discounts	(5,622)	(6,000)	93.7%	(5,234)	
Garbage Decal Sales	198	50	396.0%	-	
Blue Boxes	-	50	0.0%	30	
Compost Revenues	-	100	0.0%	-	
	190,566	**190,205**	100.2%	**191,127**	
Expenditures					
Supplies and Education	320	2,800	11.4%	-	
Collection Contract	71,742	110,500	64.9%	74,132	1
Recycle Removal Contract	22,373	31,000	72.2%	23,042	1
Green Waste Contract	42,944	36,405	118.0%	28,422	1
Internal Allocations	7,125	9,500	75.0%	3,375	
	144,504	**190,205**	76.0%	**128,971**	
Surplus / (Deficit)	**46,063**	**-**		**62,156**	

Notes:

1 The 2015 budget was based upon the old contract. In total, Collection. Recycling and Green Waste are tracking at 77% of budget.

Village of Lions Bay
For the nine months ending September 30, 2015

Capital Expenditures

	2015				
	YTD Actual	Budget	Variance	%	Notes
Community Centre Renewal	65,322	88,436	23,114	73.9%	1
Highway Tank Roof Removal	-	15,000	15,000	0.0%	2
Fire Department Burn Building	36,174	-	(36,174)	n/a	3
Fire Department Capital Maintenance	10,798	28,850	18,052	37.4%	
Whistler Grant - Fire Equipment	13,660	11,000	(2,660)	124.2%	4
Swim Float - Lions Bay Beach Float	4,216	6,000	1,784	70.3%	
Public Works IT - Laptops/MAIS WO Module	3,852	8,800	4,948	43.8%	5
MAIS - E-Hog Module	2,408	2,408	-	100.0%	
Access Road above Oceanview Gate	4,694	4,694	-	100.0%	
Fire Hydrant Replacement	3,417	9,000	5,583	38.0%	
Water Contingency	22,080	60,000	37,920	36.8%	6
Communications Upgrades to SCADA	6,256	12,500	6,244	50.1%	
PRV screens/parts	23,343	10,000	(13,343)	233.4%	6
Mag Intake Safety Improvements	1,472	126,852	125,380	1.2%	7
PRV and Bypass for Mag Reservoir	-	69,192	69,192	0.0%	7
Harvey Intake Road Safety Improvements	3,851	172,980	169,129	2.2%	8
Total Expenditures	**201,544**	**625,712**	**424,168**	**32.2%**	

Notes:

1 Fire alarm is outstanding. Work to be completed in early December.

2 Contractor has been hired - work to be completed in late November.

3 Unbudgeted work done on the Fire Burn Building. Work funded from Fire Dept. reserve/surplus.

4 Whistler grant received to fully fund a Holmatro hydraulic pump.

5 Two laptops were purchased in the 4th quarter.

6 Water contingency costs were all budgeted to capital, but some costs incurred were operating. Some PRV and Bypass costs may be related to the water contingency - adjustments may be done in 4th quarter.

7 Projects have just started but should be completed by yearend.

8 The project will commence in 2016 with an anticipated completion in late spring. Costs incurred to date relate to engineering and design costs. The project will be re-budgeted for 2016.