



THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

COUNCIL STRATEGY COMMITTEE OF THE VILLAGE OF LIONS BAY HELD ON THURSDAY, MARCH 3, 2016 at 3:00 PM COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

AGENDA

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Public Participation**
- 4. Minutes**
 - A. Council Strategy Committee Meeting – February 16, 2016 (Page 3)
RECOMMENDATION: THAT the Council Strategy Committee Meeting Minutes of February 16, 2016 be approved as circulated.
- 5. Business Arising from the Minutes**
 - A. Action Items Report (Page 7)
- 6. Unfinished Business**
- 7. Reports**
 - A. Staff
 - i. CFO – Fourth Quarter Preliminary Financial Report (Page 9)
RECOMMENDATION: THAT the information report “Fourth Quarter Preliminary Financial Report” be received for information.
 - ii. CFO – 2015 Reserves Balances (Page 27)
RECOMMENDATION: THAT the information report “2015 Reserves Balances” be received for information.
 - iii. CFO – 2016 Preliminary Budget (Page 29)
RECOMMENDATION: THAT the information report “2016 Preliminary Budget” be received for information.
 - iv. CFO – 2016 Supplemental Budget Requests (Page 43)
RECOMMENDATION: THAT the report “2016 Supplemental Budget Requests” be reviewed by staff and Council to determine which supplemental budget requests will be considered for inclusion in the 2016 Budget.
 - B. Mayor

- C. Council
- D. Committees

8. New Business

9. Public Questions & Comments

10. Closed Council Meeting

THAT the meeting be closed to the public under the authority of the Community Charter, section 90(1) (c)

11. Reporting Out from Closed Portion of Meeting

12. Adjournment



THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

COUNCIL STRATEGY COMMITTEE

OF THE VILLAGE OF LIONS BAY

HELD ON TUESDAY, FEBRUARY 16, 2016 at 3:00 PM

COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY

MINUTES

In Attendance:

Council:

Mayor Karl Buhr
Councillor Fred Bain
Councillor Jim Hughes
Councillor Ron McLaughlin
Councillor Helen Waterson

Staff:

Chief Administrative Officer Peter DeJong
Chief Financial Officer Pamela Rooke
Office Coordinator Shawna Gilroy (Recorder)
Public Works Manager Nikii Hoglund
Municipal Accountant Hayley Cook

Public:

9

1. Call to Order

Mayor Buhr called the meeting to order at 3:03 p.m.

2. Approval of Agenda

Moved/Seconded

THAT item 7C(i)(b) Financial Commentary be moved to occur ahead of item 6B, and the agenda be approved.

CARRIED

3. Public Participation

Moved/Seconded

THAT the usual time limits be relaxed to allow the Municipal Grant Presentations up to five minutes per presentation, not including questions from Council; and

THAT the Information Report "2016 Municipal Grant Applications" be received.

CARRIED

A. 2016 Grant Applications

The following groups made presentations to Council:

- Lions Bay Reading Centre
- Lions Bay Native Plant Garden Association
- Lions Bay Events Committee
- Seniors Social Circle
- Lions Bay Playschool Association

Each organization provided a brief summary of their 2016 application and answered Council's questions.

ACTION: Staff to request additional information from the Lions Bay Preschool Association regarding their application.

ACTION: Staff to request a presentation from the Lions Bay Arts Council for the March 1, 2016 Council Strategy Committee Meeting.

4. Minutes

A. Council Strategy Committee Meeting – February 2, 2016

Moved/Seconded

THAT the Council Strategy Committee Meeting Minutes of February 2, 2016 be approved as circulated.

CARRIED

5. Business Arising from the Minutes

Council discussed the Infrastructure Master Plan.

6. Unfinished Business

A. 2016 Municipal Grants

Moved/Seconded

THAT the Council Strategy Committee review the attached summary of 2016 Municipal Grant applications and bring forward their recommendations for approval to the March 1, 2016 Regular Council Meeting.

CARRIED

B. Financial Commentary

Councillor McLaughlin brought forward an on-table report analyzing a 5% and a 35% tax increase.

C. 2016 Supplemental Budget Requests

Moved/Seconded

THAT the 2016 Supplemental Budget Requests Report be reviewed by staff and Council to determine which supplemental budget requests will be considered for inclusion in the 2016 Budget.

CARRIED

7. Reports**A. Staff****i. CFO – Accounts Payable Cheque Listing**

Moved/Seconded

THAT the Information Report “Accounts Payable Cheque Listing” be received.

CARRIED**ii. Oceanview Road at Panorama – Road Culvert and Road Remediation**

Moved/Seconded

THAT the Council Strategy Committee recommend to Council:

THAT Council instruct Staff to utilize the Village’s 2016 Capital Projects process to secure authorization and funding for the engineering design and survey portion of this project ONLY, and bring forward the results of that design and survey for inclusion in the 2017 capital budget process (estimated cost for 2016 would be \$15,000; estimated cost for 2017 would be \$139,000 (2015 dollars)); and

THAT Council instruct Staff to utilize operational budget pavement funding to temporarily patch Oceanview Road, with the express understanding that this pavement patching will not fix the underlying cause of the road deterioration, but will allow traffic to resume on both sides of the roadway at Panorama for a limited time until the drainage culvert is replaced (quotations would be sought per the Village’s Purchasing Policy, a rough estimated cost is likely to be around \$6 - \$7,000).

CARRIED**B. Mayor**

None

C. Council

None

i. Councillor McLaughlin**a. 2016 Budget – Lions Bay Beach Rejuvenation**

This item was tabled for a future meeting.

D. Committees

None

8. New Business

None

9. Public Questions & Comments

None

10. Adjournment

Moved/Seconded

THAT the meeting be adjourned.

CARRIED

The meeting was adjourned at 5:07 p.m.

Mayor

Corporate Officer

Date Adopted by Council:	
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THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	Report to Council			
Title	Action Items Report			
Author	S. Gilroy	Reviewed By:		
Date	February 18, 2016		Version	
Issued for	March 1, 2016 Council Strategy Committee Meeting			

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

#	Meeting Date	Action Item Details
1	February 16, 2016	<i>3A – Public Participation – 2016 Grant Applications</i> Staff to request additional information from the Lions Bay Preschool Association regarding their application.
2	February 16, 2016	<i>3A – Public Participation – 2016 Grant Applications</i> Staff to request a presentation from the Lions Bay Arts Council for the March 1, 2016 Council Strategy Committee Meeting.

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THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	Report to Council		
Title	Fourth Quarter Preliminary Financial Report		
Author	Pamela Rooke	Reviewed By:	Peter DeJong
Date	March 1, 2016	Version	-
Issued for	March 3, 2016 Council Strategy Committee Meeting		

RECOMMENDATION

THAT the Information Report “Fourth Quarter Preliminary Financial Report” be received for information purposes.

ATTACHMENTS

- Fourth Quarter Preliminary Financial Report

KEY INFORMATION

The attached fourth quarter preliminary 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.

The report is based on preliminary yearend balances as at February 29, 2016. Staff have included all available information to date; there may be some additional 2015 invoices received which will have to be included in the 2015 results as well as adjustments to amounts receivable from Disaster Financial Assistance (DFA) for work completed on the 2015 Magnesia Intake debris slide. The report indicates a surplus of \$220,767 versus a budgeted transfer from reserves of \$179,704 for a total variance of \$400,471. \$202,905 of this variance relates to projects that were budgeted in 2015 that will be completed in 2016 (mainly the Build Canada grant and related expenses and the Infrastructure Master Plan). The attached report provides an explanation of the variances by fund and department.



THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

FOLLOW UP ACTION

The Council Strategy Committee will use the information in the attached report regarding the yearend preliminary surplus to determine the amount available for capital expenditures and supplementary operating expenditures in the 2016 Budget.

Village of Lions Bay
For the year ended December 31, 2015

Preliminary Consolidated Financial Results

	2015			2014
	YTD Actual	Budget	%	YTD Actual
Revenues				
Fees, Licenses, Permits and Fines	133,804	121,550	110.1%	115,502
Small Community Grant	310,738	310,738	100.0%	195,516
Other grants	130,506	343,366	38.0%	537,384
Other	364,975	447,101	81.6%	95,437
Taxation	1,521,494	1,521,604	100.0%	1,403,121
Utility Fees and Rates	659,715	672,545	98.1%	606,832
	3,121,232	3,416,904	91.3%	2,953,791
Expenditures				
Amortization	504,202	504,202	100.0%	489,048
General Government	515,064	587,403	87.7%	591,529
Protective Services	298,119	284,366	104.8%	282,061
Public Works	328,381	432,605	75.9%	319,233
Planning and Development	24,004	26,737	89.8%	60,864
Parks, Recreation and Facilities	193,301	179,897	107.5%	141,148
Solid Waste	192,226	190,205	101.1%	171,046
Sewer Fund	51,484	71,076	72.4%	35,381
Water Fund	834,835	997,418	83.7%	440,099
Interest Payments	91,561	91,561	100.0%	83,615
	3,033,176	3,365,470	90.1%	2,614,024
Surplus/(Deficit)	88,056	51,434		
Amortization	504,202	504,202		
MFA Actuarial Gain on Debt	(14,701)	(14,701)		
Cash Surplus	577,556	540,935		
Capital Expenditures	(261,862)	(625,712)		
Repayment of Debt Principal	(94,927)	(94,927)		
Transfer from (to) Reserves	(220,767)	179,704		
Transfer (from) to Reserves	(0)	-		

2015 Re-budgets:

Seniors Age Friendly Grant	(1,500)
Build Canada Grant	(207,715)
Build Canada Capital Expenditures	330,723
Other Capital Expenditures	19,741
Infrastructure Master Plan	61,656

202,905

Village of Lions Bay
For the year ended December 31, 2015
Analysis of Variances

	2015 Actual	2015 Budget	Variance	2016 Re-Budgets	Net Variance
Water Fund	(51,431)	146,289	(197,720)	(183,052)	(14,668)
Sewer Fund	(7,789)	(27,382)	19,593	2,055	17,538
General Fund:					
Administration	651,709	569,295	82,414	-	82,414
Council	(55,702)	(61,193)	5,491	-	5,491
Fire Department	45,451	19,273	26,178	-	26,178
Bylaw Services	5,727	(6,711)	12,438	-	12,438
EOC	(2,314)	(12,550)	10,236	-	10,236
Public Works	(343,679)	(447,653)	103,974	30,828	73,146
Planning and Development	1,010	9,213	(8,203)	-	(8,203)
Parks and Recreation	(154,146)	(137,147)	(16,999)	2,610	(19,609)
Solid Waste	(780)	-	(780)	-	(780)
Capital	261,862	625,712	363,850	350,464	13,386
	349,918	677,146	400,471	202,905	197,566

See variance analysis on attached departmental summaries.

Village of Lions Bay
For the year ended December 31, 2015

Water Fund Financial Results				
	2015			2014
	YTD Actual	Budget	%	YTD Actual
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	(12,352)	(10,000)	123.5%	(10,035)
Connection Fees	1,379	15,000	9.2%	10,623
Grants	38,301	256,016	15.0%	-
Disaster Financial Assistance (EMBC)	270,881	400,000	67.7%	-
Other	12,999	12,474	104.2%	12,874
	1,016,650	1,376,953	73.8%	622,894
Expenditures				
Amortization	157,733	157,733	100.0%	147,720
Communications	2,766	2,500	110.6%	3,168
Interest Payments	75,513	75,513	100.0%	66,996
Emergency Repairs	386,057	400,000	96.5%	-
Insurance	7,105	7,105	100.0%	7,090
Maintenance	31,485	35,120	89.7%	37,912
Material, Supplies and Equipment	3,256	14,700	22.2%	16,518
Professional Fees / Contract Services	56,416	162,600	34.7%	61,409
Salaries and Benefits	278,071	298,143	93.3%	254,682
Sundry	2,193	3,750	58.5%	2,062
Training / Professional Development	598	5,000	12.0%	364
Utilities	11,888	13,500	88.1%	11,894
Internal Allocations	55,000	55,000	100.0%	45,000
	1,068,081	1,230,664	86.8%	654,815
Surplus / (Deficit)	(51,431)	146,289		
Amortization	157,733	157,733		
MFA Actuarial Gain on Debt	(12,474)	(12,474)		
Cash Surplus	93,828	291,548		
Capital Expenditures:				
Build Canada	(38,301)	(369,024)		
Other Capital	(44,404)	(91,500)		
Repayment of Debt Principal	(52,584)	(52,584)		
Transfer (from) to General Fund	(41,461)	(221,560)		

Notes:

- 1 Lower than budgeted water connection fees. Historically this revenue has not been budgeted. The 2016 budget has been reduced to reflect actual revenue anticipated.
- 2 Grant funding from Build Canada will be received in 2016. \$38.1k has been accrued in 2015 and the balance (\$207.7k) has been re-budgeted in 2016.
- 3 A \$154k receivable has been set up for the final DFA claim related to Magnesia Creek. The revenue shortfall relates to the DFA only reimbursing 80% of the cost as per the approved plan, rather than 80% of the actual costs incurred.
- 4 Budget includes \$60k for the Infrastructure Master Plan. Project was not completed in 2015; \$24.7k has been re-budgeted in 2016.

Village of Lions Bay
For the year ended December 31, 2015

Sewer Fund Financial Results					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
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	21,610	21,610	100.0%	21,609	
Insurance	1,240	1,240	100.0%	1,240	
Maintenance	25,767	30,000	85.9%	21,855	
Material, Supplies and Equipment	622	1,000	62.2%	198	
Professional Fees / Contract Services	2,494	11,750	21.2%	-	1
Salaries and Benefits	15,237	19,969	76.3%	5,896	
Sundry	317	317	100.0%	317	
Training / Professional Development	-	750	0.0%	-	
Utilities	1,807	2,050	88.1%	1,875	
Internal Allocations	4,000	4,000	100.0%	4,000	
	73,094	92,686	78.9%	56,990	
Surplus / (Deficit)	(7,789)	(27,382)			
Amortization	21,610	21,610			
Cash Surplus / (Deficit)	13,821	(5,772)			
Capital Expenditures	-	-			
Transfer (from) to General Fund	13,821	(5,772)			

Notes:

- 1 Budget includes \$5k for the Infrastructure Master Plan. Project was not completed in 2015; \$2.1k has been re-budgeted in 2016.

Village of Lions Bay
For the year ended December 31, 2015

General Fund Financial Results (including Solid Waste)

	2015			2014
	YTD Actual	Budget	%	YTD Actual
Revenues				
Fees, Licenses, Permits and Fines	133,804	121,550	110.1%	115,502
Small Community Grant	310,738	310,738	100.0%	195,516
Other grants	92,205	87,350	105.6%	537,384
Other	81,095	34,627	234.2%	82,563
Taxation	1,230,267	1,230,377	100.0%	1,149,469
Utility Fees and Rates	191,168	190,005	100.6%	191,097
	2,039,277	1,974,647	103.3%	2,271,530
Expenditures				
Amortization	324,859	324,859	100.0%	319,719
Communications	97,021	107,170	90.5%	118,704
Interest Payments	16,048	16,048	100.0%	16,619
Fiscal Charges	3,792	3,350	113.2%	3,720
Grants	27,914	34,274	81.4%	22,682
Insurance	56,457	55,439	101.8%	53,238
Internal Allocations	(59,000)	(59,000)	100.0%	(49,000)
Maintenance	160,615	187,396	85.7%	132,765
Materials, supplies, and equipment	87,260	84,627	103.1%	87,386
Professional Fees / Contract Services	289,868	391,605	74.0%	299,720
Salaries and benefits	802,483	782,072	102.6%	805,031
Sundry	9,392	12,350	76.1%	27,494
Training / Professional Development	63,086	90,350	69.8%	50,870
Utilities	12,206	11,580	105.4%	13,271
	1,892,002	2,042,120	92.6%	1,902,219
Surplus/(Deficit)	147,276	(67,473)		
Amortization	324,859	324,859		
MFA Actuarial Gain on Debt	(2,227)	(2,227)		
Cash Surplus	469,907	255,159		
Capital Expenditures	(179,157)	(165,188)		
Repayment of Debt Principal	(42,343)	(42,343)		
Transfer from (to) Water Fund	(41,461)	(221,560)		
Transfer from (to) Sewer Fund	13,821	(5,772)		
Transfer from (to) Reserves	(220,767)	179,704		
Transfer (from) to Reserves	(0)	-		

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Administration					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	31,846	23,000	138.5%	26,238	1
Small Community Grant	310,738	310,738	100.0%	195,516	
Other grants	59,407	55,500	107.0%	536,534	
Other	10,550	7,627	138.3%	26,181	
Taxation	1,023,389	1,023,499	100.0%	952,619	
	1,435,929	1,420,364	101.1%	1,737,088	
Expenditures					
Amortization	324,859	324,859	100.0%	319,719	
Communications	40,076	50,300	79.7%	40,801	2
Fiscal Charges	3,628	3,350	108.3%	3,636	
Insurance	31,032	32,000	97.0%	27,855	
Internal Allocations	(53,500)	(53,500)	100.0%	(53,500)	
Maintenance	2,846	7,000	40.7%	3,047	
Material, Supplies and Equipment	10,568	9,360	112.9%	8,642	
Professional Fees / Contract Services	46,800	70,500	66.4%	80,348	3
Salaries and Benefits	360,594	390,120	92.4%	382,658	4
Sundry	2,066	2,650	78.0%	11,240	
Training / Professional Development	13,506	11,900	113.5%	8,948	
Utilities	1,745	2,530	69.0%	1,877	
	784,220	851,069	92.1%	835,272	
Surplus / (Deficit)	651,709	569,295		901,816	

Notes:

- 1 Favourable due to higher than budgeted filming revenue and tax penalties.
- 2 Lower than budgeted spending on website development.
- 3 Favourable due to lower than budgeted legal expenses.
- 4 Favourable variance a result of the CAO vacancy.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Council					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	-	-	n/a	-	
	-	-	n/a	-	
Expenditures					
Communications	128	1,450	8.9%	13,048	
Material, Supplies and Equipment	196	200	98.1%	403	
Salaries and Benefits	41,537	41,843	99.3%	41,166	
Sundry	6,975	8,200	85.1%	15,502	
Training / Professional Development	6,866	9,500	72.3%	5,858	
	55,702	61,193	91.0%	75,976	
Surplus / (Deficit)	(55,702)	(61,193)		(75,976)	

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Fire Department					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fire Tax Levy	206,878	206,878	100.0%	196,850	
Fees, Licenses, Permits and Fines	4,341	5,000	86.8%	300	
Recovery from Province	5,400	-	n/a	-	1
Callouts	28,696	20,000	143.5%	25,932	2
Grants	14,298	11,000	130.0%	-	3
Donations	36,050	7,000	515.0%	29,451	4
	295,663	249,878	118.3%	252,532	
Expenditures					
Communications	42,421	36,550	116.1%	47,732	4
Fiscal Charges	164	-	n/a	84	
Insurance	10,417	10,800	96.5%	10,746	
Maintenance	35,512	32,000	111.0%	27,362	5
Material, Supplies and Equipment	40,299	28,600	140.9%	40,244	6
Salaries and Benefits	91,825	78,705	116.7%	86,201	2
Training / Professional Development	27,711	41,050	67.5%	30,740	7
Utilities	1,864	2,900	64.3%	3,126	
	250,212	230,605	108.5%	246,235	
Surplus / (Deficit)	45,451	19,273		6,298	

Notes:

- 1 Reimbursement received from the Province for wildfire assistance.
- 2 Higher than budgeted callouts offset by higher than budgeted salaries.
- 3 Whistler grant received for the full cost of a Holmatro hydraulic pump.
- 4 Historically, Fire Fighters Day donations and expenses are not budgeted.
- 5 Unfavourable due to higher than budgeted vehicle maintenance costs.
- 6 Higher than budgeted expenditures for training meals and uniforms.
- 7 Favourable due to lower than anticipated enrolment in Justice Institute training courses.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Bylaw Services					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	28,085	12,600	222.9%	15,076	1
	28,085	12,600	222.9%	15,076	
Expenditures					
Communications	706	770	91.7%	677	
Material, Supplies and Equipment	3,272	4,000	81.8%	4,367	
Professional Fees / Contract Services	2,678	1,700	157.5%	1,893	
Salaries and Benefits	15,703	11,841	132.6%	9,433	2
Training / Professional Development	-	1,000	0.0%	1,194	
	22,359	19,311	115.8%	17,564	
Surplus / (Deficit)	5,727	(6,711)		(2,488)	

Notes:

- 1 Favourable due to higher than budgeted revenue for parking fines and parking passes. The budget was based on the prior year when the Village did not have a Bylaw Officer for the full season and the parking fines were not sent to collections.
- 2 In 2015, the Bylaw Officer's weekly hours were doubled commencing in July resulting in higher than budgeted salaries.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - EOC					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	23,234	21,900	106.1%	21,893	
	23,234	21,900	106.1%	21,893	
Expenditures					
Communications	1,701	1,600	106.3%	1,459	
Grants	3,306	5,600	59.0%	4,686	1
Maintenance	4,449	6,000	74.1%	6,976	
Material, Supplies and Equipment	-	500	0.0%	-	
Training / Professional Development	12,500	20,750	60.2%	1,285	
Utilities	3,593	-	n/a	3,857	
	25,548	34,450	74.2%	18,263	
Surplus / (Deficit)	(2,314)	(12,550)		3,630	

Notes:

- 1 Actual ESS costs for 2015 submitted for reimbursement were lower than budgeted.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Public Works					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	750	1,000	75.0%	1,650	
	750	1,000	75.0%	1,650	
Expenditures					
Communications	11,026	15,500	71.1%	14,059	1
Interest Payments	16,048	16,048	100.0%	16,619	
Insurance	12,408	10,000	124.1%	9,637	
Internal Allocations	(15,000)	(15,000)	100.0%	-	
Maintenance	90,545	115,252	78.6%	76,325	
Material, Supplies and Equipment	30,373	38,000	79.9%	32,536	
Professional Fees / Contract Services	38,762	102,000	38.0%	1,200	2
Salaries and Benefits	158,667	161,903	98.0%	183,008	
Sundry	44	250	17.5%	124	
Training / Professional Development	1,556	4,700	33.1%	2,344	
Total Expenditures	344,429	448,653	76.8%	335,851	
Surplus / (Deficit)	(343,679)	(447,653)		(334,201)	

Notes:

- 1 A delay in purchasing two laptops resulted in savings in IT support costs.
- 2 Budget includes \$75k for the Infrastructure Master Plan. Project was not completed in 2015; \$30.8k has been re-budgeted in 2016.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Planning and Development					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	25,014	35,950	69.6%	36,212	1
	25,014	35,950	69.6%	36,212	
Expenditures					
Communications	963	1,000	96.3%	930	
Professional Fees / Contract Services	2,812	6,500	43.3%	43,399	
Salaries and Benefits	18,780	17,037	110.2%	15,405	2
Sundry	500	750	66.7%	628	
Training / Professional Development	948	1,450	65.4%	501	
	24,004	26,737	89.8%	60,864	
Surplus / (Deficit)	1,010	9,213		(24,652)	

Notes:

- 1 Unfavourable due to lower than budgeted building permit revenue.
- 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 year ended December 31, 2015

General Fund - Parks and Recreation					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Fees, Licenses, Permits and Fines	14,529	8,900	163.2%	6,912	1
Programs:					2
Dance Program	1,015	4,000	25.4%	2,578	
Drama/ Culture Program	3,750	2,000	187.5%	-	
Swim Program	-	4,000	0.0%	3,970	
Fitness Programs	962	3,000	32.1%	642	
Grants	18,500	20,850	88.7%	850	3
Other	400	-	n/a	1,000	
	39,156	42,750	91.6%	15,952	
Expenditures					
Grants	24,608	28,674	85.8%	17,996	
Insurance	2,600	2,639	98.5%	5,000	
Maintenance	27,262	27,144	100.4%	19,054	
Material, Supplies and Equipment	233	1,167	19.9%	1,194	
Professional Fees / Contract Services	4,995	10,000	50.0%	-	4
Programs:					2
Dance Program	723	3,200	22.6%	2,204	
Drama/ Culture Program	3,342	1,600	208.9%	-	
Swim Program	-	3,800	0.0%	3,747	
Fitness Programs	770	2,400	32.1%	383	
Age Friendly Program	8,581	12,000	71.5%	-	
Salaries and Benefits	115,377	80,623	143.1%	87,159	5
Sundry	(193)	500	-38.6%	-	
Utilities	5,004	6,150	81.4%	4,411	
	193,301	179,897	107.5%	141,148	
Surplus / (Deficit)	(154,146)	(137,147)		(125,196)	

Notes:

- 1 Favourable due to higher than budgeted Hall Rentals.
- 2 Program rentals are offset by program costs.
- 3 The balance of the Age Friendly grant (\$6k) will be received in 2016. \$4.5k has been accrued in 2015 and \$1.5k has been re-budgeted in 2016.
- 4 Budget includes \$10k for the Infrastructure Master Plan. Project was not completed in 2015; \$4.1k has been re-budgeted in 2016.
- 5 Staff spent more time on Parks and Rec duties than was allocated in the budget. In total, all Public Works salaries (Water, Sewer, Public Works and Parks and Rec) finished the year at 101.2% of budget.

Village of Lions Bay
For the year ended December 31, 2015

General Fund - Solid Waste					
	2015			2014	Notes
	YTD Actual	Budget	%	YTD Actual	
Revenues					
Garbage User Fees	196,802	196,005	100.4%	196,331	
Prompt Payment Discounts	(5,634)	(6,000)	93.9%	(5,234)	
Garbage Decal Sales	278	50	556.0%	-	
Blue Boxes	-	50	0.0%	30	
Compost Revenues	-	100	0.0%	-	
	191,446	190,205	100.7%	191,127	
Expenditures					
Supplies and Education	2,320	2,800	82.9%	-	
Collection Contract	96,462	110,500	87.3%	99,512	1
Recycle Removal Contract	28,804	31,000	92.9%	30,559	1
Green Waste Contract	55,140	36,405	151.5%	36,475	1
Internal Allocations	9,500	9,500	100.0%	4,500	
	192,226	190,205	101.1%	171,046	
Surplus / (Deficit)	(780)	-		20,081	

Notes:

- 1 The 2015 budget was based upon the old contract. In total, Collection, Recycling and Green Waste finished the year at 101.4% of budget (\$2,501 over budget).

Village of Lions Bay
For the year ended December 31, 2015

Capital Expenditures							
	Account	2015				2016	Notes
		YTD Actual	Budget	Variance	%	Re-Budget	
Community Centre Renewal	11-2-1720-041	82,379	88,436	6,057	93.2%	6,057	1
Highway Tank Roof Removal	11-2-1720-048	-	15,000	15,000	0.0%	13,111	2
Fire Department Burn Building	11-2-1721-029	34,671	-	(34,671)	n/a		3
Fire Department Capital Maintenance		27,959	28,850	891	96.9%	573	
Whistler Grant - Fire Equipment	11-2-1721-011	13,660	11,000	(2,660)	124.2%		4
Swim Float - Lions Bay Beach Float	11-2-1720-028	4,216	6,000	1,784	70.3%		
Public Works IT - Laptops/MAIS WO Module	11-2-1720-006	7,620	8,800	1,180	86.6%		
MAIS - E-Hog Module	11-2-1720-001	3,959	2,408	-	164.4%		
Access Road above Oceanview Gate	11-2-1720-013	4,694	4,694	-	100.0%		
Fire Hydrant Replacement	21-2-1720-004	3,417	9,000	5,583	38.0%		
Water Contingency	21-2-1720-010	22,080	60,000	37,920	36.8%		
Communications Upgrades to SCADA	21-2-1720-009	6,256	12,500	6,244	50.1%		
PRV screens/parts	21-2-1720-006	12,651	10,000	(2,651)	126.5%		
Mag Intake Safety Improvements	21-2-1720-019	34,450	126,852	92,402	27.2%	92,402	5
PRV and Bypass for Mag Reservoir	21-2-1720-018	-	69,192	69,192	0.0%	69,192	5
Harvey Intake Road Safety Improvements	21-2-1720-013	3,851	172,980	169,129	2.2%	169,129	5
Total Expenditures		261,862	625,712	365,401	41.9%	350,464	

Notes:

- 1 Fire alarm has been installed. Balance of \$6,057 to be re-budgeted in 2016 to cover new light ballasts for Village Office.
- 2 Work completed in January 2016 - re-budgeted in 2016.
- 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 Projects will be completed in 2016. Costs incurred to date relate to engineering and design costs. The project have been re-budgeted in 2016.

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THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	Report to Council		
Title	2015 Reserve Balances		
Author	Pamela Rooke	Reviewed By:	Peter DeJong
Date	March 1, 2016	Version	
Issued for	March 3, 2016 Council Strategy Committee Meeting		

RECOMMENDATION

THAT the Information Report “2015 Reserve Balances” be received for information purposes.

ATTACHMENTS

- 2015 Estimated Reserve Balances

KEY INFORMATION

The attached schedule summarizes the estimated yearend 2015 reserve balances based on the audited 2014 reserve balances and the preliminary 2015 actual results reduced by the amount required to fund the 2015 expenses re-budgeted in 2016. This estimated closing 2015 reserve balance is compared to the budgeted 2015 yearend reserve balance. The difference between the two balances results in the amount available to fund capital and operating supplemental budget requests without reducing the reserve balances beyond the 2015 budgeted amount.

FOLLOW UP ACTION

The Council Strategy Committee will use the information in the attached report regarding the estimated 2015 reserve balances to determine the amount available for capital expenditures and supplementary operating expenditures in the 2016 Budget.

**The Village of Lions Bay
2015 Estimated Reserve Balances
(Draft)**

Restricted Reserve Funds				Unrestricted Surplus			Total
Capital	Gas Tax	Curly Stewart	Total	General	Water	Sewer	
595,374	54,616	7,837	657,827	490,916	(20,111)	187,459	1,316,091
-	54,616	-	54,616	177,776	(27,460)	15,835	220,767
-	-	-	-	53,179	147,671	2,055	202,905
595,374	109,232	7,837	712,443	615,513	(195,242)	201,239	1,333,953
595,374	109,232	7,837	712,443	483,929	(241,670)	181,686	1,136,388
-	-	-	-	131,584	46,428	19,553	197,565

*

Closing Reserve Balances per 2014 Audited Financial Statements

2015 transfer to (from) reserves per Preliminary Actual Results

Less: Amount required to fund 2016 Preliminary Budget - 2015 Re-budgets

Estimated Closing 2015 Reserve Balances (after 2015 Re-budgets)

Budgeted 2015 Yearend Reserve Balances (see below)

Difference: Amount Available without reducing 2015 Budgeted Balances

Closing Reserve Balances per 2014 Audited Financial Statements	595,374	54,616	7,837	657,827	490,916	(20,111)	187,459	658,264	1,316,091
Budgeted 2015 transfer to (from) reserves per 2015 Budget	-	54,616	-	54,616	(6,987)	(221,559)	(5,773)	(234,319)	(179,703)
Budgeted 2015 Yearend Reserve Balances	595,374	109,232	7,837	712,443	483,929	(241,670)	181,686	423,945	1,136,388

*



THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	Report to Council		
Title	2016 Preliminary Budget		
Author	Pamela Rooke	Reviewed By:	Peter DeJong
Date	March 1, 2016	Version	
Issued for	March 3, 2016 Council Strategy Committee Meeting		

RECOMMENDATION

THAT the Information Report “2016 Preliminary Budget” be received for information purposes.

ATTACHMENTS

- 2016 Preliminary Budget

KEY INFORMATION

The attached 2016 budget is a preliminary draft which has been prepared using the 2016 labour model and includes increases to operating expenses and revenues based on 2015 actual YTD results with nominal increases based on inflation. It includes the capital expenditures for Water and Sewer, but does not include capital expenditures and supplementary operational expenditures requested by staff and Mayor and Council. The purpose of this draft is to determine the cash surplus available for capital expenditures, supplementary operating expenditures and transfers to reserves to guide staff and Council in setting priorities and determining the additional items to be included in the 2016 budget.

FOLLOW UP ACTION

The Council Strategy Committee will continue to review the 2016 Preliminary Budget at the March 15 CSC meeting with the objective of making a recommendation to Council at the March 29 Council Meeting regarding the 2016 supplementals and tax rate.

DRAFT

The Village of Lions Bay
Consolidated Operating Budget 2016
(Draft)

	2015 Budget	2016 Budget	Change	%
Revenues				
Taxation	1,521,604	1,325,238	(196,366)	-12.9%
Utility Fees and Rates	672,545	1,013,845	341,300	50.7%
Fees, Licenses, Permits and Fines	121,550	114,335	(7,215)	-5.9%
Small Community Grant	310,738	285,000	(25,738)	-8.3%
Other Grants	343,366	267,165	(76,201)	-22.2%
Other Revenue	447,101	191,184	(255,917)	-57.2%
	3,416,904	3,196,767	(220,137)	-6.4%
Expenditures				
Administrative Services	851,069	893,888	42,819	5.0%
Council	61,193	61,970	777	1.3%
Fire	230,605	265,177	34,572	15.0%
Bylaw	19,311	22,775	3,464	17.9%
EOC	34,450	15,700	(18,750)	-54.4%
Parks, Recreation and Culture	179,896	159,224	(20,672)	-11.5%
Planning and Development	26,737	27,299	562	2.1%
Public Works	448,653	410,933	(37,720)	-8.4%
Water Fund	1,230,664	946,840	(283,824)	-23.1%
Sewer Fund	92,686	91,844	(842)	-0.9%
Solid Waste	190,205	194,125	3,920	2.1%
	3,365,469	3,089,775	(275,693)	-8.2%
Surplus / (Deficit)	51,435	106,991		
Non-cash items included in Surplus/(Deficit)				
Add back amortization	504,202	504,202		
MFA Actuarial Gain on Debt	(14,701)	(17,506)		
Cash Surplus	540,936	593,688		
Cash items NOT included in Surplus/(Deficit)				
Repayment of Debt Principal	(94,927)	(96,102)		
	446,009	497,586		
To be used for:				
Capital Expenditures:	(625,712)			
Build Canada Re-budget		(330,723)		
Other Capital Re-budgets		(19,741)		
Other Water Capital		(58,870)		
Other Sewer Capital		(35,000)		
Supplemental Requests (Operating/Capital)		TBD		
Transfer from (to) Reserves	179,703	TBD		
Financial Plan Balance	(0)	53,252		
2015 Re-budgets included in 2016 Budget				
Seniors Age Friendly Grant		(1,500)		
Build Canada Grant		(207,715)		
Build Canada Capital Expenditures		330,723		
Other Capital Expenditures		19,741		
Infrastructure Master Plan		61,656		
		202,905		

**Village of Lions Bay
2016 Draft Budget**

Revenues

	2015 Budget	2016 Budget	Change	%
Taxation				
General Municipal Property Tax	987,331	1,036,698	49,367	5.0%
Fire Levy - from Municipal Taxation	206,878	217,222	10,344	5.0%
Parcel Taxes	291,227	35,931	(255,295)	-87.7%
Grants in Lieu	33,268	32,587	(681)	-2.0%
Admin Fees - Schools Taxes	2,900	2,800	(100)	-3.4%
	1,521,604	1,325,238	(196,366)	-12.9%
Utility Fees and Rates				
Water User Rates	441,376	776,398	335,022	75.9%
Sewer User Rates	41,164	43,522	2,358	5.7%
Solid Waste User Rates	190,005	193,925	3,920	2.1%
	672,545	1,013,845	341,300	50.7%
Fees, Licenses, Permits and Fines				
Building Permits	18,000	12,000	(6,000)	-33.3%
Board Of Variance Application Fee	3,500	3,000	(500)	-14.3%
Secondary Suite Surcharge Fees	12,000	16,500	4,500	37.5%
Dumpster Bin Permit Fees	2,000	200	(1,800)	-90.0%
Fire Training Programs	5,000	1,500	(3,500)	-70.0%
Recreation Programs	13,000	4,500	(8,500)	-65.4%
Hall Rental	4,000	6,000	2,000	50.0%
Boat Space Rentals	4,500	4,500	-	0.0%
Tax Penalties and Interest	19,200	20,500	1,300	6.8%
Rental Agree - BC Ambulance	21,900	25,113	3,213	14.7%
Parking Fines	4,000	5,000	1,000	25.0%
Parking Passes - Annual	1,300	1,500	200	15.4%
Parking Passes - Temporary	4,150	4,800	650	15.7%
Dog Licences	3,300	3,350	50	1.5%
Filming Revenue	1,500	1,500	-	0.0%
Tree Cutting Applications	500	508	8	1.5%
Tax Information Charges	1,800	1,800	-	0.0%
Miscellaneous	1,900	2,065	165	8.7%
	121,550	114,335	(7,215)	-5.9%
Grants				
Small Community Grant	310,738	285,000	(25,738)	-8.3%
Grant - New Build Canada	246,016	207,715	(38,301)	-15.6%
Gas Tax Funding	53,000	54,600	1,600	3.0%
Other Grants	44,350	4,850	(39,500)	-89.1%
	654,104	552,165	(101,939)	-15.6%
Other Revenue				
Fire Department Callouts Highway	20,000	20,000	-	0.0%
Donations to LB Fire Department	7,000	20,000	13,000	185.7%
MFA Actuarial Interest	14,701	17,506	2,805	19.1%
Bank Return on Investment	4,400	7,000	2,600	59.1%
Miscellaneous	1,000	1,000	-	0.0%
Disaster Financial Assistance (EMBC)	400,000	125,678	(274,322)	-68.6%
	447,101	191,184	(255,917)	-57.2%
Total Revenues	3,416,904	3,196,767	(220,137)	-6.4%

**Village of Lions Bay
2016 Draft Budget**

General Fund - Administration

	2015 Budget	2016 Budget	Change	%	Notes
Expenditures					
Amortization	324,859	324,859	-	0.0%	
Communications	50,300	52,439	2,139	4.3%	
Fiscal Charges	3,350	3,750	400	11.9%	1
Insurance	32,000	32,640	640	2.0%	
Internal Allocations	(53,500)	(53,500)	-	0.0%	
Maintenance	7,000	7,105	105	1.5%	
Material, Supplies and Equipment	9,360	10,418	1,058	11.3%	
Professional Fees / Contract Services	70,500	75,568	5,068	7.2%	
Salaries and Benefits	390,120	423,017	32,897	8.4%	2
Sundry	2,650	2,921	271	10.2%	
Training / Professional Development	11,900	12,079	179	1.5%	
Utilities	2,530	2,593	63	2.5%	
	851,069	893,888	42,819	5.0%	

Notes:

- 1 Represents an increase in bank charges to reflect actual expenses.
- 2 Based on labour model, including salary for new CAO.

**Village of Lions Bay
2016 Draft Budget**

General Fund - Council

	2015 Budget	2016 Budget	Change	%
Expenditures				
Council Communication	1,250	1,300	50	4.0%
Council Publications & Postage	200	203	3	
Council - Office Supplies	200	203	3	1.5%
Salaries and Benefits	41,843	41,994	151	0.4%
Committee Expenses	400	406	6	
Council - Ceremonies/ Misc.	3,500	3,553	53	
Volunteer Recognition	800	812	12	
Election	3,500	4,000	500	
Conferences & Conventions	5,500	5,500	-	
Travel	4,000	4,000	-	0.0%
	61,193	61,970	777	1.3%

**Village of Lions Bay
2016 Draft Budget**

General Fund - Fire Department

	2015 Budget	2016 Budget	Change	%	Notes
Expenditures					
Communications	36,550	41,502	4,952	13.5%	1
Fiscal Charges	-	200	200	n/a	
Insurance	10,800	10,800	-	0.0%	
Maintenance	32,000	37,950	5,950	18.6%	2
Material, Supplies and Equipment	28,600	46,780	18,180	63.6%	3
Salaries and Benefits	78,705	84,245	5,540	7.0%	
Training / Professional Development	41,050	40,800	(250)	-0.6%	
Utilities	2,900	2,900	-	0.0%	
	230,605	265,177	34,572	15.0%	

Notes:

- 1 Reflects an increase in dispatch service expenses.
- 2 An increase in vehicle servicing and maintenance to reflect actual costs.
- 3 An increase in uniform costs and \$15k of expenses to be funded by Firefighter Day donations. Both the revenue and expenses have been budgeted in 2016.

**Village of Lions Bay
2016 Draft Budget**

General Fund - Bylaw Services

	2015 Budget	2016 Budget	Change	%
Expenditures				
Communications	770	750	(20)	-2.6%
Material, Supplies and Equipment	4,000	4,508	508	12.7%
Professional Fees / Contract Services	1,700	2,000	300	17.6%
Salaries and Benefits	11,841	14,502	2,661	22.5%
Training / Professional Development	1,000	1,015	15	1.5%
	19,311	22,775	3,464	17.9%

The Bylaw budget assumes that the Bylaw Officer will work 15 hours per week for 24 weeks.

**Village of Lions Bay
2016 Draft Budget**

General Fund - EOC Services

	2015 Budget	2016 Budget	Change	%	Notes
Expenditures					
Communications	1,600	1,600	-	0.0%	
Grants	5,600	5,600	-	0.0%	
Maintenance	6,000	6,000	-	0.0%	
Material, Supplies and Equipment	500	500	-	0.0%	
Training / Professional Development	20,750	2,000	(18,750)	-90.4%	1
Utilities	-	-	-	n/a	
	34,450	15,700	219.4%	0.0%	

Notes:

- 1 The 2015 budget included \$20k for an emergency plan.

**Village of Lions Bay
2016 Draft Budget**

General Fund - Parks and Recreation

	2015 Budget	2016 Budget	Change	%	Notes
Expenditures					
Grants	40,674	29,104	(11,570)	-28.4%	1
Insurance	2,639	2,692	53	2.0%	
Maintenance	27,143	29,802	2,660	9.8%	
Material, Supplies and Equipment	1,167	1,185	18	1.5%	
Professional Fees / Contract Services	10,000	4,110	(5,890)	-58.9%	2
Programs:					
Dance Program	3,200	725	(2,475)	-77.3%	
Drama/ Culture Program	1,600	3,300	1,700	106.3%	
Swim Program	3,800	-	(3,800)	-100.0%	
Fitness Programs	2,400	-	(2,400)	-100.0%	
Salaries and Benefits	80,623	81,495	872	1.1%	
Sundry	500	508	8	1.5%	
Utilities	6,150	6,304	154	2.5%	
	179,896	159,224	(20,672)	-11.5%	

2015 Re-budgets included in 2016 Budget:

Seniors Age Friendly Grant	(1,500)
Infrastructure Master Plan	4,110
	2,610

Notes:

- 1 The municipal grants were reduced for the 2015 one-time requests.
- 2 2015 budget included \$10k for the Infrastructure Master Plan. \$4,110 has been re-budgeted for the portion of work to be completed in 2016.

**Village of Lions Bay
2016 Draft Budget**

General Fund - Planning and Development

	2015 Budget	2016 Budget	Change	%
Expenditures				
Communications	1,000	1,015	15	1.5%
Professional Fees / Contract Services	6,500	6,500	-	0.0%
Salaries and Benefits	17,037	17,551	514	3.0%
Sundry	750	761	11	1.5%
Training / Professional Development	1,450	1,472	22	1.5%
	26,737	27,299	562	2.1%

**Village of Lions Bay
2016 Draft Budget**

General Fund - Public Works

	2015 Budget	2016 Budget	Change	%	Notes
Expenditures					
Communications	15,500	15,553	53	0.3%	
Interest Payments	16,048	15,016	(1,032)	-6.4%	1
Insurance	10,000	10,200	200	2.0%	
Internal Allocations	(15,000)	(15,000)	-	0.0%	
Maintenance	115,252	117,159	1,907	1.7%	
Material, Supplies and Equipment	38,000	38,570	570	1.5%	
Professional Fees / Contract Services	102,000	59,358	(42,642)	-41.8%	2
Salaries and Benefits	161,903	165,054	3,151	1.9%	
Sundry	250	254	4	1.5%	
Training / Professional Development	4,700	4,771	71	1.5%	
Total Expenditures	448,653	410,933	(37,720)	-8.4%	

2015 Re-budgets included in 2016 Budget:

Infrastructure Master Plan	30,828
	30,828

Notes:

- 1 Reflects actual interest costs for MFA debt and vehicle leases.
- 2 2015 budget included \$75k for the Infrastructure Master Plan. \$30,828 has been re-budgeted for the portion of work to be completed in 2016.

**Village of Lions Bay
2016 Draft Water Budget**

Description	2015 Budget	2016 Budget	Change	%	Notes
Parcel Tax Lions Bay	256,502	-	(256,502)	-100.0%	1
Parcel Tax Brunswick Beach	10,585	10,585	-	0.0%	
Water User Rates	436,376	788,283	351,907	80.6%	1
Prompt Payment Discounts	(10,000)	(13,085)	(3,085)	30.9%	
Connection Fees	15,000	1,200	(13,800)	-92.0%	
Grants	256,016	207,715	(48,301)	-18.9%	2
Disaster Financial Assistance (EMBC)	400,000	125,678	(274,322)	-68.6%	3
Other	12,474	14,853	2,379	19.1%	
Total Revenues	1,376,953	1,135,229	(241,724)	-17.6%	
Amortization	157,733	157,733	-	0.0%	
Communications	2,500	2,538	38	1.5%	
Interest Payments	75,513	75,225	(288)	-0.4%	
Emergency Repairs	400,000	125,678	(274,322)	-68.6%	3
Insurance	7,105	23,077	15,972	224.8%	4
Maintenance	35,120	35,647	527	1.5%	
Material, Supplies and Equipment	14,700	14,921	221	1.5%	
Professional Fees / Contract Services	162,600	130,627	(31,973)	-19.7%	5
Salaries and Benefits	298,143	303,676	5,533	1.9%	
Sundry	3,750	3,806	56	1.5%	
Training / Professional Development	5,000	5,075	75	1.5%	
Utilities	13,500	13,838	338	2.5%	
Internal Allocations	55,000	55,000	-	0.0%	
Total Expenditures	1,230,664	946,840	(283,824)	-23.1%	
Surplus / (Deficit)	146,289	188,390			
Amortization	157,733	157,733			
MFA Actuarial Gain on Debt	(12,474)	(14,853)			
Cash Surplus	291,548	333,649			
Capital Expenditures:					
Build Canada Re-budget	(369,024)	(330,723)			2
Other Capital	(91,500)	(58,870)			
Repayment of Debt Principal	(52,584)	(52,726)			
Transfer (from) to General Fund	(221,560)	(108,671)			

2015 Re-budgets included in 2016 Budget:

Build Canada grant	(207,715)
Build Canada capital expenditures	330,723
Infrastructure Master Plan	24,663
	147,671

Notes:

- 1 The revenue includes an 11.4% increase in user rates. The Lions Bay Parcel Tax has been eliminated and all revenue comes from user rates.
- 2 2015 budget included \$256k for the Build Canada grant. \$207.7k of the grant revenue and \$330.7k of the capital expenses has been re-budgeted in 2016 for the work to be completed in 2016.
- 3 Relates to revenue and costs related to the PEP claim for the Harvey Creek water intake debris slide (expenditures have been authorized by PEP).
- 4 Reflects the actual 2016 property insurance cost. The increase is a result of increases to replacement values.

Village of Lions Bay

2016 Draft Sewer Budget

Description	2015 Budget	2016 Budget	Change	%	Notes
Taxation (Parcel Tax)	24,140	25,346	1,207	5.0%	
Utility Fees and Rates	41,164	44,822	3,658	8.9%	1
Prompt Payment Discounts	-	(1,300)	(1,300)	n/a	2
Total Revenues	65,304	68,868	3,565	5.5%	
Amortization	21,610	21,610	-	0.0%	
Insurance	1,240	2,230	990	79.8%	
Maintenance	30,000	30,450	450	1.5%	
Material, Supplies and Equipment	1,000	1,015	15	1.5%	
Professional Fees / Contract Services	11,750	8,981	(2,769)	-23.6%	3
Salaries and Benefits	19,969	20,374	405	2.0%	
Sundry	317	322	5	1.5%	
Training / Professional Development	750	761	11	1.5%	
Utilities	2,050	2,101	51	2.5%	
Internal Allocations	4,000	4,000	-	0.0%	
Total Expenditures	92,686	91,844	51	0.1%	
Surplus / (Deficit)	(27,382)	(22,976)			
Amortization	21,610	21,610			
Cash Surplus / (Deficit)	(5,772)	(1,366)			
Capital Expenditures		(35,000)			
Transfer (from) to Sewer Surplus	(5,772)	(36,366)			

2015 Re-budgets included in 2016 Budget:

Infrastructure Master Plan	2,055
	2,055

Notes:

- 1 The revenue includes a 5% increase in user rates as well as an increase in the number of properties receiving sewer service from 81 to 84.
- 2 The sewer user rates will be billed in February with the water and solid waste user rates. In prior years, the sewer user rates were billed on the property tax bills in July. As a result of this change, the 2016 budget includes a discount for prompt payment (like water and solid waste).
- 3 2015 budget included \$5k for the Infrastructure Master Plan. \$2,055 has been re-budgeted for the portion of work to be completed in 2016.

Village of Lions Bay

2016 Draft Solid Waste Budget

Description	2015 Budget	2016 Budget	Change	%
Garbage User Fees	196,005	199,925	3,920	2.0%
Prompt Payment Discounts	(6,000)	(6,000)	-	0.0%
Miscellaneous Revenue	200	200	-	0.0%
Total Revenues	190,205	194,125	3,920	2.1%
Supplies and Education	2,800	2,500	(300)	-10.7%
Collection Contract	110,500	97,075	(13,425)	-12.1%
Recycle Removal Contract	31,000	29,050	(1,950)	-6.3%
Green Waste Contract	36,405	56,000	19,595	53.8%
Internal Allocations	9,500	9,500	-	0.0%
Total Expenditures	190,205	194,125	3,920	2.1%
Surplus / (Deficit)	-	0		

The revenue includes a 2% increase in user rates.

Contract fees based upon actual 2015 costs plus estimated increase in tipping fees (per Smithrite).
The current Solid Waste contract ends in April.

The above expenses do not include additional collection in the summer months.



THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

Type	Report to Council		
Title	2016 Supplemental Budget Requests		
Author	Pamela Rooke	Reviewed By:	Peter DeJong
Date	March 1, 2016	Version	
Issued for	March 3, 2016 Council Strategy Committee Meeting		

RECOMMENDATION

THAT the report “2016 Supplemental Budget Request” be reviewed by staff and Council to determine which supplemental budget requests will be considered for inclusion in the 2016 Budget.

ATTACHMENTS

- 2016 Supplemental Budget Requests

KEY INFORMATION

The attached report summarizes the updated supplemental capital and operating budget requests received from staff and Council. The report was updated to reflect the changes discussed at the February 16 Council Strategy Committee Meeting.

FOLLOW UP ACTION

The Council Strategy Committee will continue to review the supplementary requests at the March 15 CSC meeting and incorporate the recommendations of the Infrastructure Committee regarding the Infrastructure Master Plan as well as Council’s Strategic Plan into their review and decision making.

Village of Lions Bay
2016 Budget
Supplemental Requests

Summary

Department	Amount
Fire Department	77,987
General Government	77,770
Council	141,500
Public Works	120,200
	417,457
Water	58,870
Sewer	35,000
	93,870

Village of Lions Bay

2016 Budget

Supplemental Requests

Fire Department		
2015 Budget	Project	Amount
3,600	Fire Capital - Hose & Fittings	4,859
5,000	Fire Capital - Turn-Out Gear	11,000
-	- Ropes	2,750
-	- SCBA	4,500
1,950	Fire Capital - Interface Firefighting	1,950
2,000	Fire Capital - Generator Lighting	2,000
6,800	Fire Capital - Radio Equipment	4,000
3,500	Fire Capital - Training Lot	-
6,000	Fire Capital - Computer Equipment for Trucks	-
28,850	Total Fire Department Capital Maintenance	31,059
	Laptop for Fire Chief	1,750
	Additional operating costs/software for laptop	1,020
	Engine 63 Truck Carport	5,000
	Scene Lights	2,000
	Hall Exhaust System	4,500
	Cubbies for Gear	2,000
	Gas Meter & Cylinder	1,450
	Additional Courses and Training	5,000
	Increase in Shift Payments	24,208
	Total Fire Department Requests	77,987
	Requests removed after review	
	Burn Building - FD	25,000
	Fire Hall Expansion	43,400
	Fire Capital - Training Lot	31,000
		Includes budget for second BC Ambulance egress and fire hall expansion for truck
		To pave training lot

**Village of Lions Bay
2016 Budget
Supplemental Requests**

General Government

Project	Amount	Notes
Laptop for Building Inspector (requires new computer)	1,750	
Additional operating costs/software for laptop	1,020	
Fire Services Strategic Review (structure/governance)	20,000	
Facilitated strategic planning session for Council and management staff	5,000	
Approving Officers course - CAO	3,000	
Emergency supplies for Village Office	750	
Office Assistant - 4 days per week	45,000	office staff reduced by .8 FTE in late 2014
Office Assistant - Vacancy Adjustment (hired June 1)	(18,750)	
Office staff job re-evaluations / CRA Audit Results	20,000	
	77,770	
Requests removed after review		
Second egress for BC Ambulance	10,000	
Tablets for Council Agendas (6)	3,000	
Generator for Village Office and Hall	15,000	
Asset appraisal/valuation (1st step of asset management plan)	17,000	
Fire Services Strategic Review (structure/governance)	10,000	reduced request (from \$30k to \$20k)
Change light ballasts in Village Office and Council Chambers	3,500	can be covered by Community Centre re-budget

**Village of Lions Bay
2016 Budget
Supplemental Requests**

Council		
Project	Amount	Notes
Poster printer and cartridges	2,000	
Renovate or replace all Village notice boards, sandwich boards	3,000	
Install fixed geo-spatial (not reference marker) survey markers on creep-prone slopes	2,000	
PW radio equipment	2,000	
Omni-directional podium mike	500	
Community Center sound system	2,000	
Central Beach washroom rebuild (lipstick on a pig format)	20,000	
New sign/signage as a result of the Parking Committee recommendations	40,000	(final number to come from final recommendations)
OCP, incorporating landscape architect's report, land use report	65,000	(include merging of zoning bylaws)
Emergency Planning/EOC training and exercises	5,000	
	141,500	
Transfer to Roads and Drainage Fund	53,000	
Requests removed after review		
Lions Bay Beach remediation, other than washrooms	10,000	* in PW Budget
Inspection drone for intakes	4,000	* in Water Budget
Arbourist to review public drought-stressed trees	2,500	* in PW Budget
June 8/15 tree cut recommendations at Central Beach	5,000	* in PW Budget
Communication improvement - update website, alternative to Municipal Update (replace Lions Bay.net)	10,000	
Emergency Plan Implementation	10,000	will use templates
Communication Policy and staff training	5,000	
Volunteer Appreciation Event or program	2,000	
Long Term Community Service Awards (New)	500	
Potential increased professional fees - ongoing legal	15,000	
Community Coordinator	40,000	
Install thermostat in Council Chambers	250	can be covered by Community Centre re-budget

**Village of Lions Bay
2016 Budget
Supplemental Requests**

PUBLIC WORKS

ASSET CLASS	AMOUNT	DESCRIPTION	NOTES	5 YP IMPLICATIONS
BRIDGES	9,500	VARIOUS BRIDGE REPAIRS - regrade sidewalks associated with bridges to mitigate trip hazards	reduction of hazards could be placed in operating/maintenance instead; add LOS	
BRIDGES	300	VILLAGE-OWNED PRIVATE DRIVEWAY BRIDGE REPAIRS -repair missing plank @ end of LBA		
BRIDGES	4,500	VILLAGE-OWNED PRIVATE DRIVEWAY BRIDGE REPAIRS -repair pavement hole; install mirror and warning sign - must be done even if decision is made for alternate access	safety risks need to be addressed regardless of feasibility study noted below	
TREES	8,900	TREE REMOVAL AND/OR PRUNING - trees noted in tree report commissioned in 2015 as having significant consequences should failure occur - 1 removal, 4 pruning	estimate received	
PARK/WY	15,000	FENCE REPLACEMENT - chainlink fence replacement for PW and 1 location at LBBP	placeholder - need actual estimate based on final product determined (estimate based on chainlink at some locations and cost sharing opportunities with the Marina)	
DRAINAGE/ROADS	36,000	SURVEY, ENGINEERING, AND DESIGN FOR CULVERT REPLACEMENT (AND CONCURRENT ROAD AND FIRE HYDRANT REPLACEMENT) 200M ON OCEANVIEW ROAD (Oceanview and Panorama) Originally budgeted at \$15,000; AECOM revised to \$36,000	see below. If actual project is not allocated funding for 2016, the design must still take place in order for the work to be tendered in future years	
DRAINAGE/ROADS	24,000	SURVEY, ENGINEERING, AND DESIGN FOR CULVERT REPLACEMENT (AND CONCURRENT ROAD REPAIR) 280M BAYVIEW ROAD Originally budgeted at \$15,000; AECOM revised to \$24,000	ACTUAL WORK TO BE SCHEDULED FOR 2017 DUE TO COST (COULD BE COMBINED WITH LINE ITEM 9)	ACTUAL WORK ESTIMATE 2017 5YP \$224K
PARK	13,000	LIONS BAY BEACH PARK - BOAT SPACE REFURBISHMENT, REMOVAL OF WOOD ENTRANCE AND WOOD BENCH, STAIR REPLACEMENT, GUARD RAILS - various items located at LBBP	placeholder - requires detailed cost estimate for options chosen. Does not include replacement of wooden entrance/bench or playground equipment	Will have to upgrade playground equipment in future years to meet current standards
ROOF	9,000	REPAIR ROOF AT WORKS YARD	QUOTE RECEIVED	

**Village of Lions Bay
2016 Budget
Supplemental Requests**

PUBLIC WORKS

ASSET CLASS	AMOUNT	DESCRIPTION	NOTES	5 YP IMPLICATIONS
TOTAL PW	120,200			

Requests removed after review

STAFFING	30,000	Additional PW hours for part-time staff		
BRIDGES	5,000	FEASIBILITY STUDY - Alternate access feasibility study for Village-owned private driveway bridges. Estimate is for feasibility, not design	To best determine long-range strategy for these bridges prior to placholding future budget for required upgrades	
DRAINAGE/ROADS	139,000	ACTUAL WORKS ASSOCIATED WITH THE ABOVE CULVERT, HYDRANT AND ROAD SECTION REPLACEMENT (NOT INCL ENG OVERSIGHT)	project given highest priority due to critical hydrant replacement work and road impacts	\$139K impact on 2017 capital budget if not allocated in 2016
PARK/WY	20,000	Original request \$35,000 - reduced to \$15,000: REPLACEMENT - chainlink fence replacement for PW and 1 location at LBBP FENCE	placeholder - need actual estimate based on final product determined (estimate based on chainlink at some locations and cost sharing opportunities with the Marina)	

**Village of Lions Bay
2016 Budget
Supplemental Requests**

WATER

ASSET CLASS	AMOUNT	DESCRIPTION	NOTES	5 YP IMPLICATIONS
WATER CAPITAL MAINTENANCE	9,000 10,000	Hydrants PRV Screens and Filters		
WATER	17,500	ZONE METERING INVESTIGATION AND DESIGN (including whether we could install them in existing PRV stations - works feels if feasible, this would be lowest cost option)	ACTUAL METERS TO BE INSTALLED IN 2017	ACTUAL INSTALLATION 2017 5YP \$155k
SAFETY	3,870	ANCHOR POINTS FOR SAFETY HARNESS - all water tank roofs	actual anchors, installation, and rental equipment required for install. Engineering requirements for VCH signoff will be covered by existing budget	
SCADA	18,500	SCADA - DESIGN/BUILD RADIO COMMUNICATION BACKBONE (\$200/yr ongoing licence fees) - to provide a more robust primary communications platform for SCADA. The current hardwired modem system will be retained for redundancy as a secondary)	will impact ongoing operating budget by \$200	

TOTAL WATER **58,870**

Requests removed after review

WATER	4,000	DRONE - to enable staff to assess intakes when unable to access due to safe working procedures or inaccessibility. Will also require goPro or similar (incl in estimate). Does not include staff training time allocation	ALSO NOTED IN MAYOR REQUEST	
VILLAGE	35,000	SURVEY TO ESTABLISH PUBLIC VS PRIVATE REALM - step one in recovering the public realm to enable better asset installation and protection, beginning with parcels that the Village cannot locate water shut off valves at (70 locations)	FULL VILLAGE SURVEY EST. \$250,000	remainder of village to be surveyed in stages

**Village of Lions Bay
2016 Budget
Supplemental Requests**

SEWER

ASSET CLASS	AMOUNT	DESCRIPTION	NOTES	5 YP IMPLICATIONS
SAFETY	21,000	WWTP - safety upgrades, including regulatory inspection, installation of grating to replace rotted wooden planking, and handrails		
SMALL EQUIPMENT	14,000	PURCHASE PIPE CAMERA (and train staff on proper use) - to enable crews to accurately inspect the sanitary system and drainage culverts. Will reduce costs associated with provisioning a contractor to perform this work, and enable staff to design and implement a sanitary and drainage system inspection program in-house.	if camera is not purchased, this will have to change to \$5k for condition assessment by contractor for 275/285 KG Way, and for abandoned culvert under KG beach park washrooms	could reduce operating budget by approx 7k in sanitary that we are going to need to allocate a contractor for in 2016

TOTAL SEWER

35,000

Included in Sewer Budget

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