



## THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

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### **COUNCIL STRATEGY COMMITTEE OF THE VILLAGE OF LIONS BAY HELD ON TUESDAY, JANUARY 24, 2017 at 3:00 PM COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY**

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#### **AGENDA**

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Public Participation**
- 4. Minutes**
  - A. Council Strategy Committee Meeting – January 12, 2017 (page 3)  
THAT the Council Strategy Committee Meeting minutes of January 12, 2017 be approved as circulated.
- 5. Business Arising from the Minutes**
- 6. Unfinished Business**
  - A. CFO Reports
    - I. 2017 Draft Water, Sewer and Solid Waste Budgets (Page 5)  
THAT the report “2017 Draft Water, Sewer and Solid Waste Budgets” be received for information purposes.
    - II. 2017 Preliminary Budget (Page 11)  
THAT the report “2017 Preliminary Budget” be received for information purposes.
- 7. Reports**
  - A. Staff
  - 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 on the basis of matters to be considered under the following sections of the *Community Charter*:

**90** (1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

(c) labour relations or other employees relations.

**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, JANUARY 12, 2017 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 Eileen Wilke

Staff: Chief Administrative Officer Peter DeJong  
Chief Financial Officer Pamela Rooke  
Public Works Manager Nai Jaffer  
Office Coordinator Shawna Gilroy (Recorder)

Public: 1

**1. Call to Order**  
Mayor Buhr called the meeting to order at 3:01 p.m.

**2. Approval of Agenda**  
Moved/Seconded  
THAT the agenda be approved as submitted.

**CARRIED**

**3. Public Participation**  
None

[CAO1]  
**4. Minutes**  
A. Council Strategy Committee Meeting – January 10, 2017  
Moved/Seconded

THAT the Council Strategy Committee Meeting Minutes of January 10, 2017 be approved as circulated.

**CARRIED**

**5. Business Arising from the Minutes**

None

**6. Unfinished Business**

None

**7. Reports**

A. Staff

i. 2017 Draft Water, Sewer and Solid Waste Budgets

CFO Rooke explained that the attached budget provided the details and backup for calculation of user rates that will form the basis of the Water, Sewer and Solid Waste Bylaws. Council reviewed each separate budget in detail.

ii. 2017 Preliminary Budget

Council discussed the preliminary budget in detail and noted that the Municipal Grant Application Presentations will be scheduled for the February 7<sup>th</sup> Council Strategy Committee Meeting.

Moved/Seconded

THAT the “2017 Draft Water, Sewer and Solid Waste Budgets” and the “2017 Preliminary Budget” reports be received for information purposes.

**CARRIED**

**8. New Business**

None

**9. Public Questions & Comments**

None

**10. Adjournment**

Moved/Seconded

THAT the meeting be adjourned.

**CARRIED**

*The meeting was adjourned at 4:16 p.m.*

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

Date Approved by Council:	
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## THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

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<b>Type</b>	<b>Report to Council</b>		
<b>Title</b>	<b>2017 Draft Water, Sewer and Solid Waste Budgets</b>		
<b>Author</b>	<b>Pamela Rooke</b>	<b>Reviewed By:</b>	<b>Peter DeJong</b>
<b>Date</b>	<b>January 19, 2017</b>	<b>Version</b>	
<b>Issued for</b>	<b>January 24, 2017 Council Strategy Committee Meeting</b>		

### RECOMMENDATION

THAT the report “2017 Draft Water, Sewer and Solid Waste Budgets” be received for information purposes.

### ATTACHMENTS

1. 2017 Draft Water, Sewer and Solid Waste Budgets

### KEY INFORMATION

The attached 2017 budgets were initially presented to Council at the January 12, 2017 CSC meeting. Staff reviewed the budgets with Council and provided answers to their questions. The budgets are being presented again for review and discussion with the objective of determining the user rates that will form the basis of the Water, Sewer and Solid Waste Bylaws.

### FOLLOW UP ACTION

Staff will be available to respond to any questions at the January 24, 2017 CSC meeting. The Water, Sewer and Solid Waste Bylaws will be introduced at the February 7, 2017 Council Meeting for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> reading.

**Village of Lions Bay  
2017 Draft Water Budget**

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
Parcel Tax Lions Bay	221,122	256,502	-	-	-	-	n/a	
Parcel Tax Brunswick Beach	10,585	10,585	10,585	10,585	10,585	-	0.0%	
Water User Rates	377,725	438,356	786,865	788,283	827,697	39,414	5.0%	1
Secondary Suite Fees	-	-	-	-	14,000	14,000	n/a	2
Connection Fees	10,623	1,379	(600)	1,200	600	(600)	-50.0%	
Build Canada Grant	-	26,421	74,485	219,595	145,110	(74,485)	-33.9%	3
CWWF Grant	-	-	-	-	3,370,630	3,370,630	n/a	4
Loan Proceeds	-	-	-	-	690,370	690,370	n/a	
Disaster Financial Assistance (EMBC)	-	278,334	99,113	143,568	-	(143,568)	-100.0%	
Other	12,874	12,999	14,947	14,853	17,328	2,475	16.7%	
<b>Total Revenues</b>	<b>632,929</b>	<b>1,024,576</b>	<b>985,395</b>	<b>1,178,084</b>	<b>5,076,320</b>	<b>3,898,236</b>	<b>330.9%</b>	
Amortization	147,720	149,710	161,167	161,167	166,167	5,000	3.1%	
Communications	3,168	2,766	2,764	2,538	2,700	163	6.4%	
Interest Payments	66,996	75,513	75,225	75,225	74,930	(295)	-0.4%	
Emergency Repairs	-	386,870	99,113	143,568	-	(143,568)	-100.0%	
Insurance	7,090	7,105	23,077	23,077	24,250	1,173	5.1%	
Maintenance	37,912	29,904	40,965	35,647	50,577	14,930	41.9%	5
Material, Supplies and Equipment	14,295	3,256	24,266	14,921	25,144	10,224	68.5%	6
Professional Fees / Contract Services	61,409	56,785	32,090	130,627	92,000	(38,627)	-29.6%	7
Salaries and Benefits	254,682	278,071	271,573	303,676	290,623	(13,053)	-4.3%	8
Sundry	12,098	14,545	14,901	16,891	16,943	51	0.3%	
Training / Professional Development	364	598	3,168	5,075	5,200	125	2.5%	
Utilities	11,894	11,888	9,210	13,838	14,183	346	2.5%	
Internal Allocations	45,000	55,000	55,000	55,000	55,000	-	0.0%	
<b>Total Expenditures</b>	<b>662,628</b>	<b>1,072,012</b>	<b>812,518</b>	<b>981,249</b>	<b>817,718</b>	<b>(163,531)</b>	<b>-16.7%</b>	
<b>Surplus / (Deficit)</b>	<b>(29,698)</b>	<b>(47,436)</b>	<b>172,877</b>	<b>196,836</b>	<b>4,258,602</b>			
Amortization	147,720	149,710	161,167	161,167	166,167			
MFA Actuarial Gain on Debt	(10,186)	(12,474)	(14,853)	(14,853)	(17,328)			

<b>Cash Surplus</b>	<b>107,835</b>	<b>89,800</b>	<b>319,191</b>	<b>343,149</b>	<b>4,407,441</b>
Capital Expenditures:					
Build Canada Re-budget			(111,728)	(329,393)	(217,665)
Other Capital Re-budgets			(5,650)	(5,000)	(18,500)
CWWF Grant Capital			-	-	(4,061,000)
Other Capital			-	(41,370)	(45,000)
Repayment of Debt Principal			(52,726)	(52,726)	(52,872)
<b>Transfer (from) to General Fund</b>			<b>149,087</b>	<b>(85,340)</b>	<b>12,404</b>

3  
4

**Notes:**

- 1 The revenue includes a 5% increase in user rates. Each 1% increase in the user rate provides an increase of \$7,883 in revenue.
- 2 Properties which contain a Secondary Suite are charged a fee of 40% of the utility billing for the property. In 2017, the Water portion of the fee will be credited to the Water Fund (in prior years the fees were credited to Administration).
- 3 The Build Canada grant revenue and related capital expense has been re-budgeted for 2017 as the project was not completed in 2016.
- 4 The Village has applied for two Clean Water Wastewater Fund (CWWF) grants. The 2017 budget assumes the applications will be successful. The full capital expenditures of \$4,061,000 have been budgeted offset by the grant revenue of \$3,370,630 (83%) and the loan proceeds of \$690,370 (17%). The loan proceeds would be received in the Fall, but payments would not commence until 2018, so there are no loan costs in the 2017 budget.

5 Maintenance includes \$15,000 for PRV's which was budgeted as capital in prior years.

6 Materials and supplies budget has been increased to reflect actual expenditures.

7 Budget is comprised of:

Rock Slope Remediation	30,000
Chlorine Treatment	9,000
Water Testing	14,000
Tree Removal	10,000

General Contract Services	6,000
Reservoir Cleaning	5,000
Water Distribution System Modelling	<u>18,000</u>
	92,000

If the Village is awarded the CWWF grant, the reservoir work will not be required and the modelling costs will be covered by the grant.  
The 2016 budget included the Infrastructure Master Plan.

- 8 Allocation of Public Works salaries was adjusted in 2017 to reflect actual costs.

**Village of Lions Bay  
2017 Draft Sewer Budget**

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
Taxation (Parcel Tax)	21,945	24,140	25,346	25,346	-	(25,346)	-100.0%	1
Utility Fees and Rates	37,422	41,164	44,822	44,822	67,234	22,412	50.0%	2
Secondary Suite Fees	-	-	-	-	1,200	1,200	n/a	3
Connection Fees	-	-	600	-	600	600	n/a	
<b>Total Revenues</b>	<b>59,367</b>	<b>65,305</b>	<b>70,768</b>	<b>70,168</b>	<b>69,034</b>	<b>(1,134)</b>	<b>-1.6%</b>	
Amortization	21,609	28,399	38,059	38,059	38,059	-	0.0%	
Insurance	1,240	1,240	2,230	2,230	2,300	70	3.1%	
Maintenance	21,855	25,767	27,737	30,450	26,000	(4,450)	-14.6%	
Material, Supplies and Equipment	198	622	351	1,015	1,000	(15)	-1.5%	
Professional Fees / Contract Services	-	2,494	2,254	8,981	2,000	(6,981)	-77.7%	4
Salaries and Benefits	5,896	15,237	14,615	20,374	16,155	(4,219)	-20.7%	5
Sundry	317	317	1,672	1,622	2,517	895	55.2%	
Training / Professional Development	-	-	-	761	1,500	739	97.0%	
Utilities	1,875	1,807	1,982	2,101	2,100	(1)	-0.1%	
Internal Allocations	4,000	4,000	4,000	4,000	4,000	-	0.0%	
<b>Total Expenditures</b>	<b>56,990</b>	<b>79,883</b>	<b>92,900</b>	<b>109,593</b>	<b>95,631</b>	<b>(13,962)</b>	<b>-12.7%</b>	
<b>Surplus / (Deficit)</b>	<b>2,377</b>	<b>(14,578)</b>	<b>(22,132)</b>	<b>(39,425)</b>	<b>(26,597)</b>			
Amortization	21,609	28,399	38,059	38,059	38,059			
<b>Cash Surplus / (Deficit)</b>	<b>23,986</b>	<b>13,821</b>	<b>15,927</b>	<b>(1,366)</b>	<b>11,462</b>			
Capital Expenditures	-	-	(34,413)	(35,000)	-			
<b>Transfer (from) to Sewer Surplus</b>	<b>23,986</b>	<b>13,821</b>	<b>(18,486)</b>	<b>(36,366)</b>	<b>11,462</b>			

**Notes:**

- 1 The budget assumes the elimination of the Sewer Parcel Tax with all revenue coming from user fees.
- 2 The revenue includes a 0% increase in user rates.
- 3 Properties which contain a Secondary Suite are charged a fee of 40% of the utility billing for the property. In 2017, the Sewer portion of the fee will be credited to the Sewer Fund (in prior years the fees were credited to Administration).
- 4 The 2016 budget included the Infrastructure Master Plan.
- 5 Allocation of Public Works salaries was adjusted in 2017 to reflect actual costs.

**Village of Lions Bay  
2017 Draft Solid Waste Budget**

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
Garbage User Fees	196,331	196,802	199,999	199,925	187,930	(11,995)	-6.0%	1
Secondary Suite Fees	-	-	-	-	3,000	3,000	n/a	2
Miscellaneous Revenue	30	278	112	200	100	(100)	-50.0%	
<b>Total Revenues</b>	<b>196,361</b>	<b>197,080</b>	<b>200,111</b>	<b>200,125</b>	<b>191,030</b>	<b>(9,095)</b>	<b>-4.5%</b>	
Supplies and Education	-	4,420	1,250	2,500	3,100	600	24.0%	
Collection Contract	99,512	96,462	96,218	97,075	62,065	(35,010)	-36.1%	3
Recycle Removal Contract	30,559	29,383	32,871	29,050	45,789	16,739	57.6%	3
Green Waste Contract	36,475	55,140	53,253	56,000	65,076	9,076	16.2%	3
Prompt Payment Discounts	5,234	5,634	5,554	6,000	5,500	(500)	-8.3%	
Internal Allocations	4,500	9,500	9,500	9,500	9,500	-	0.0%	
<b>Total Expenditures</b>	<b>176,280</b>	<b>200,539</b>	<b>198,645</b>	<b>200,125</b>	<b>191,030</b>	<b>(9,095)</b>	<b>-4.5%</b>	
<b>Surplus / (Deficit)</b>	<b>20,081</b>	<b>(3,459)</b>	<b>1,466</b>	<b>0</b>	<b>-</b>			

**Notes:**

- 1 The revenue includes a 6% decrease in user rates.
- 2 Properties which contain a Secondary Suite are charged a fee of 40% of the utility billing for the property. In 2017, the Solid Waste portion of the fee will be credited to Solid Waste (in prior years the fees were credited to Administration).
- 3 The current Smithrite contract ends March 31 and a new contract will start April 1 with Waste Control. The Contract fees are calculated with 3 months of cost per the Smithrite contract and 9 months of cost per the Waste Control contract.



## THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY

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<b>Type</b>	<b>Report to Council</b>		
<b>Title</b>	<b>2017 Preliminary Budget</b>		
<b>Author</b>	<b>Pamela Rooke</b>	<b>Reviewed By:</b>	<b>Peter DeJong</b>
<b>Date</b>	<b>January 18, 2017</b>	<b>Version</b>	
<b>Issued for</b>	<b>January 24, 2017 Council Strategy Committee Meeting</b>		

### RECOMMENDATION

THAT the report “2017 Preliminary Budget” be received for information purposes.

### ATTACHMENTS

1. 2017 Preliminary Budget

### KEY INFORMATION

The attached 2017 budget is a second draft of the preliminary budget that was presented to Council at the January 12, 2017 CSC meeting. The purpose of this second 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 2017 budget. Staff and Council will discuss the supplemental operating and capital requests at the CSC meeting.

### FOLLOW UP ACTION

Staff will be available to respond to any questions at the January 24, 2017 CSC meeting. The draft budget will be reviewed again at the February 7, 2017 CSC meeting along with a summary of the capital and supplemental operating requests.

**DRAFT**

**The Village of Lions Bay  
Consolidated Operating Budget 2017  
(Draft)**

	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>Change</b>	<b>%</b>
<b>Revenues</b>				
Taxation	1,410,612	1,452,172	41,560	2.9%
Utility Fees and Rates	1,033,030	1,082,861	49,831	4.8%
Fees, Licenses and Permits	93,835	128,843	35,008	37.3%
Small Community Grant	285,000	295,000	10,000	3.5%
Other Grants	422,613	3,657,192	3,234,579	765.4%
Loan Proceeds	-	690,370	690,370	n/a
Other Revenue	87,206	105,032	17,826	20.4%
	<b>3,332,295</b>	<b>7,411,470</b>	<b>4,079,175</b>	<b>122.4%</b>
<b>Expenditures</b>				
Administrative Services	953,140	973,700	20,560	2.2%
Council	67,020	57,592	(9,429)	-14.1%
EOC	18,700	18,285	(415)	-2.2%
Fire	278,397	292,650	14,252	5.1%
Bylaw	28,775	34,233	5,458	19.0%
Parks, Recreation and Culture	160,849	180,257	19,408	12.1%
Planning and Development	60,319	43,872	(16,447)	-27.3%
Public Works	423,833	459,776	35,942	8.5%
Water Fund	981,249	817,718	(163,531)	-16.7%
Sewer Fund	109,593	95,631	(13,962)	-12.7%
Solid Waste	200,125	191,030	(9,095)	-4.5%
	<b>3,282,000</b>	<b>3,164,742</b>	<b>(117,258)</b>	<b>-3.6%</b>
<b>Surplus / (Deficit)</b>	<b>50,295</b>	<b>4,246,728</b>		
<b>Non-cash items included in Surplus/(Deficit)</b>				
Add back amortization	553,787	566,287		
MFA Actuarial Gain on Debt	(17,506)	(20,422)		
	<b>586,576</b>	<b>4,792,592</b>		
<b>Cash items NOT included in Surplus/(Deficit)</b>				
Repayment of Debt Principal	(96,102)	(97,311)		
	<b>490,475</b>	<b>4,695,281</b>		
Build Canada Re-budget		(217,665)		
CWWF Grant Capital		(4,061,000)		
Transfer from (to) Reserves:				
Gas Tax Funding		(56,450)		
Water Surplus - based on draft water		(12,404)		
Sewer Surplus - based on draft sewer budget		(11,462)		
<b>Cash Surplus</b>		<b>336,300</b>		

**The Village of Lions Bay  
Consolidated Operating Budget 2017  
(Draft)**

**2016 Proposed Re-Budgets**

**Operating**

Planning Consultant (2016 budget - \$30,000)	12,068	
Fire Services Strategic Review	5,000	
Office Assistant / Record Management	15,000	32,068
		<hr/>

**Capital**

SCADA	18,500	
Fence Replacement and Repair at Yard and Beach Park	15,000	
Design for Bayview Road Culvert Replacement (2016 budget - \$24,000)	10,250	
Bridge Repairs / Bridge Testing and Inspections	14,300	
Lions Bay Beach Park (2016 budget - \$13,000)	12,376	
Fire Hoses and Fittings (2016 budget - \$4,859)	3,007	
Fire - SCBA	4,000	
Fire Hall Exhaust System	6,250	
Burn Building	30,000	113,683
		<hr/>

**Total Proposed Re-Budgets**

**145,751**

Village of Lions Bay  
2017 Draft Budget

Revenues

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Taxation</b>								
General Municipal Property Tax	1,111,340	987,338	1,105,803	1,105,811	1,161,101	55,291	5.0%	1
Fire Levy - from Municipal Taxation	-	206,878	231,703	231,703	243,289	11,585	5.0%	
Parcel Taxes	253,652	291,227	35,931	35,931	10,585	(25,346)	-70.5%	2
Grants in Lieu	35,341	33,267	34,367	34,366	34,397	31	0.1%	
Admin Fees - Schools Taxes	2,788	2,783	2,856	2,800	2,800	-	0.0%	
	<b>1,403,121</b>	<b>1,521,494</b>	<b>1,410,660</b>	<b>1,410,612</b>	<b>1,452,172</b>	<b>41,560</b>	<b>2.9%</b>	
<b>Utility Fees and Rates</b>								
Water User Rates	377,725	438,356	786,865	788,283	827,697	39,414	5.0%	
Sewer User Rates	37,422	41,164	44,822	44,822	67,234	22,412	50.0%	2
Solid Waste User Rates	196,331	196,802	199,999	199,925	187,930	(11,995)	-6.0%	
	<b>611,478</b>	<b>676,322</b>	<b>1,031,686</b>	<b>1,033,030</b>	<b>1,082,861</b>	<b>49,831</b>	<b>4.8%</b>	
<b>Fees, Licenses and Permits</b>								
Building Permits	20,000	9,907	12,857	12,000	38,500	26,500	220.8%	3
Board Of Variance Application Fee	1,859	2,500	1,000	3,000	3,000	-	0.0%	
Secondary Suite Surcharge Fees	13,312	11,490	17,098	16,500	18,200	1,700	10.3%	
Other Permits	610	245	2,530	200	750	750	n/a	
Fire Training Programs	300	1,450	300	1,500	300	(1,200)	-80.0%	
Recreation Programs	7,190	5,727	3,855	4,500	3,700	(800)	-17.8%	
Hall Rental	912	9,204	9,113	6,000	7,500	1,500	25.0%	
Boat Space Rentals	6,000	5,000	5,800	4,500	7,250	2,750	61.1%	
Rental Agree - BC Ambulance	21,893	23,234	25,113	25,113	25,113	-	0.0%	
Parking Fines	4,335	17,233	8,098	5,000	8,000	3,000	60.0%	
Parking Passes - Annual	1,240	2,000	1,240	1,500	1,200	(300)	-20.0%	
Parking Passes - Other	6,411	5,562	5,793	4,800	5,300	500	10.4%	
Dog Licences	3,330	3,420	4,860	3,350	4,000	651	19.4%	
Filming Revenue	250	5,280	2,200	1,500	1,750	250	16.7%	
Tree Cutting Applications	420	360	400	508	500	(8)	-1.5%	
Tax Information Charges	1,800	1,840	2,160	1,800	1,800	-	0.0%	
Miscellaneous	2,271	2,192	3,591	2,065	1,980	(85)	-4.1%	
	<b>92,133</b>	<b>106,644</b>	<b>106,006</b>	<b>93,835</b>	<b>128,843</b>	<b>35,208</b>	<b>37.5%</b>	
<b>Grants</b>								
Small Community Grant	195,516	310,738	296,372	285,000	295,000	10,000	3.5%	
New Build Canada Grant	-	26,421	54,145	219,595	145,110	(74,485)	-33.9%	4

Village of Lions Bay  
2017 Draft Budget

Revenues

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
CWWF Grant	-	-	-	-	3,370,630			5
CN Railway Grant	-	-	-	-	84,152			6
Gas Tax Funding	54,616	54,616	56,451	54,600	56,450	1,850	3.4%	
Provincial Government Grants	440,343	-	-	-	-	-	n/a	
Federal Government Grants	41,575	-	2,177	-	-	-	n/a	
Disaster Financial Assistance (EMBC)	-	278,334	99,113	143,568	-	(143,568)	-100.0%	
Other Grants	850	37,989	2,350	4,850	850	(4,000)	-82.5%	
	<b>732,900</b>	<b>708,098</b>	<b>510,607</b>	<b>707,613</b>	<b>3,952,192</b>	<b>(210,203)</b>	<b>-29.7%</b>	
<b>Other Revenue</b>								
Loan Proceeds	-	-	-	-	690,370	690,370	n/a	5
Fire Department Callouts Highway	25,932	28,466	21,934	20,000	24,000	4,000	20.0%	
Donations to LB Fire Department	29,451	36,050	9,118	20,000	10,000	(10,000)	-50.0%	
Fire Fighter Day Revenue	-	-	25,152	-	20,000	20,000	n/a	
Fire Department Miscellaneous	-	8,291	-	-	-	-	n/a	
Tax Penalties and Interest	23,768	24,239	24,983	20,500	22,800	2,300	11.2%	
MFA Actuarial Interest	12,005	14,701	17,506	17,506	20,422	2,916	16.7%	
Bank Return on Investment	21,873	11,444	12,549	7,000	6,110	(890)	-12.7%	
In-Kind Revenue	-	2,013	3,850	-	-	-	n/a	
Miscellaneous	3,572	859	461	1,000	500	(500)	-50.0%	
Water/Sewer Connection Fees	13,312	1,904	94	1,200	1,200	-	0.0%	
	<b>129,912</b>	<b>127,968</b>	<b>115,646</b>	<b>87,206</b>	<b>795,402</b>	<b>708,196</b>	<b>812.1%</b>	
<b>Total Revenues</b>	<b>2,969,543</b>	<b>3,140,527</b>	<b>3,174,606</b>	<b>3,332,295</b>	<b>7,411,470</b>	<b>624,593</b>	<b>18.7%</b>	

Notes:

- 1 The revenue includes a 5% property tax increase. Each 1% increase in property taxation provides an increase of \$11,058 in revenue.
- 2 The budget assumes the elimination of the Sewer Parcel Tax with all revenue coming from sewer user fees.
- 3 Building permit fee revenue has increased due to the increase per the Fees Bylaw, the new application fee and anticipated new house construction in 2017.

**Village of Lions Bay  
2017 Draft Budget**

**Revenues**

2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
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4 The Build Canada grant revenue and related capital expense has been re-budgeted for 2017 as the project was not completed in 2016.

5 The Village has applied for two Clean Water Wastewater Fund (CWWF) grants. The 2017 budget assumes the applications will be successful. The full capital expenditures of \$4,061,000 have been budgeted offset by the grant revenue of \$3,370,630 (83%) and the loan proceeds of \$690,370 (17%). The loan proceeds would be received in the Fall, but payments would not commence until 2018, so there are no loan costs in the 2017 budget.

6 The Village has applied for two grants through the Railway Safety Improvement Program for improvements to the Kelvin Grove and Brunswick Beach railway grade crossings. Expenses of \$107,205 have been budgeted offset by the grant revenue of \$84,152 (80%).

Village of Lions Bay  
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General Fund - Administration

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Amortization	319,719	335,783	354,561	354,561	362,061	7,500	2.1%	
Communications	40,801	40,076	46,793	57,439	52,931	(4,508)	-7.8%	1
Fiscal Charges	3,636	3,628	3,513	3,750	3,750	-	0.0%	
Insurance	27,855	31,032	26,341	32,640	33,293	653	2.0%	
Internal Allocations	(53,500)	(53,500)	(53,500)	(53,500)	(53,500)	-	0.0%	
Maintenance	3,047	2,926	4,117	7,105	7,212	107	1.5%	
Material, Supplies and Equipment	8,642	10,586	9,558	11,168	10,477	(691)	-6.2%	
Professional Fees / Contract Services	80,348	52,922	52,927	65,568	64,500	(1,068)	-1.6%	2
Salaries and Benefits	382,658	408,142	462,134	453,817	471,932	18,115	4.0%	3
Sundry	11,240	2,781	4,925	2,921	2,942	21	0.7%	
Training / Professional Development	8,948	13,506	14,325	15,079	15,445	367	2.4%	4
Utilities	1,877	1,745	1,825	2,593	2,658	65	2.5%	
	<b>835,272</b>	<b>849,627</b>	<b>927,518</b>	<b>953,140</b>	<b>973,700</b>	<b>20,560</b>	<b>2.2%</b>	

Notes:

- 1 2016 budget included a supplemental request for sandwich boards.
- 2 Budget is comprised of:
  - Legal Fees 25,000
  - Contract Services - Minute Taking 1,500
  - Audit Fees 35,000
  - General Contract Services 3,000
- 3 Legal fees have been reduced to reflect actual prior years' expenditures.
- 3 Based on labour model.
- 4 Includes \$3,500 for the CAO's attendance at the CAO Forum and MATI course approved by Council at the December 20, 2016 Council meeting.

Village of Lions Bay  
2017 Draft Budget

General Fund - Council

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Council Communication	13,048	128	10,676	1,503	250	(1,253)	-83.4%	1
Council - Office Supplies	403	442	144	609	200	(409)	-67.2%	
Professional Services	-	-	4,358	5,000	-	(5,000)	n/a	2
Salaries and Benefits	41,166	41,537	38,884	41,994	42,642	648	1.5%	
Council - Ceremonies/ Misc.	646	4,111	4,540	3,603	3,500	(103)	-2.8%	3
Volunteer Recognition	-	-	-	812	1,000	188	23.2%	
Election	14,856	-	11,665	4,000	4,000	-	0.0%	
Conferences & Conventions	4,314	4,276	940	5,500	3,500	(2,000)	-36.4%	
Association Dues / Memberships	-	342	351	-	500	500	n/a	
Travel	1,544	2,248	1,410	4,000	2,000	(2,000)	-50.0%	
	<b>75,976</b>	<b>53,084</b>	<b>72,969</b>	<b>67,020</b>	<b>57,592</b>	<b>(9,429)</b>	<b>-14.1%</b>	

**Notes:**

- 1 2016 actual included the costs for the consultant hired to prepare the referendum communication and mailout.
- 2 2016 budget included \$5k for strategic planning.
- 3 Includes \$1,000 for the Howe Sound Forum to be hosted by the Village.

Village of Lions Bay  
2017 Draft Budget

General Fund - EOC Services

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	1,459	1,710	1,701	1,600	1,750	150	9.4%	
Grants	4,686	3,306	1,304	5,600	4,535	(1,065)	-19.0%	1
Maintenance	6,976	3,978	4,633	6,000	6,000	-	0.0%	
Material, Supplies and Equipment	-	-	-	500	500	-	0.0%	
Training / Professional Development	1,285	12,500	17	5,000	1,000	(4,000)	-80.0%	2
Utilities	3,857	4,063	4,519	-	4,500	4,500	n/a	
	<b>18,263</b>	<b>25,558</b>	<b>12,174</b>	<b>18,700</b>	<b>18,285</b>	<b>(415)</b>	<b>-2.2%</b>	

Notes:

1 Includes \$3,935 grant request from ESS (\$5,000 in 2016).

2 2016 budget included \$3,000 for EOC training.

Village of Lions Bay  
2017 Draft Budget

General Fund - Fire Department

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	47,732	42,421	41,894	42,522	57,825	15,302	36.0%	1
Fiscal Charges	167	172	190	200	200	-	0.0%	
Insurance	10,746	10,417	11,318	10,800	11,600	800	7.4%	
Maintenance	27,362	37,015	32,063	37,950	38,750	800	2.1%	
Material, Supplies and Equipment	40,244	39,189	26,057	31,780	31,400	(380)	-1.2%	
Professional Fees / Contract Services	-	-	-	5,000	-	(5,000)	n/a	2
Salaries and Benefits	86,201	101,609	98,058	106,445	109,025	2,580	2.4%	
Training / Professional Development	30,740	29,499	28,500	40,800	40,950	150	0.4%	3
Utilities	3,126	1,864	1,373	2,900	2,900	-	0.0%	
	<b>246,318</b>	<b>262,185</b>	<b>239,453</b>	<b>278,397</b>	<b>292,650</b>	<b>14,252</b>	<b>5.1%</b>	

Notes:

- 1 Budget includes \$5,000 donation to Children's Hospital and \$5,500 for radios (through E-Comm).
- 2 2016 budget included \$5,000 for a fire strategic review.
- 3 Includes \$20,000 for fire fighter training required by the Playbook

Village of Lions Bay  
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General Fund - Bylaw Services

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	677	706	797	750	850	100	13.3%	
Material, Supplies and Equipment	4,367	3,272	1,661	4,508	4,300	(208)	-4.6%	
Professional Fees / Contract Services	1,893	2,678	1,523	2,000	2,000	-	0.0%	
Salaries and Benefits	9,433	15,703	20,319	20,502	24,583	4,081	19.9%	1
Training / Professional Development	2,388	-	2,484	1,015	2,500	1,485	146.3%	2
	<b>18,758</b>	<b>22,359</b>	<b>26,784</b>	<b>28,775</b>	<b>34,233</b>	<b>5,458</b>	<b>19.0%</b>	

Notes:

- 1 Budgeted for 3 days per week from May 24 to September 30 - 8 hours Friday, 12 hours Saturday, Sunday and stats.
- 2 Includes bylaw course for the PW Manager.

Village of Lions Bay  
2017 Draft Budget

General Fund - Parks and Recreation

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	-	-	347	-	350	350	n/a	
Grants	17,996	34,836	32,374	29,229	25,130	(4,099)	-14.0%	1
Insurance	5,000	2,600	2,400	2,692	2,746	54	2.0%	
Maintenance	19,054	28,401	18,614	30,802	27,615	(3,187)	-10.3%	
Material, Supplies and Equipment	1,194	233	3,564	1,685	4,000	2,315	137.4%	
Professional Fees / Contract Services	-	4,995	2,418	4,110	-	(4,110)	-100.0%	2
Recreation Programs	6,334	4,834	3,354	4,025	2,960	(1,065)	-26.5%	
Salaries and Benefits	87,159	115,377	104,054	81,495	110,479	28,984	35.6%	3
Sundry	-	(140)	471	508	515	8	1.5%	
Utilities	4,411	5,004	3,735	6,304	6,461	158	2.5%	
	<b>141,148</b>	<b>196,141</b>	<b>171,330</b>	<b>160,849</b>	<b>180,257</b>	<b>19,408</b>	<b>12.1%</b>	

Notes:

- 1 Budgeted 2017 Municipal Grants requested - to be approved by Council.
- 2 The 2016 budget included the Infrastructure Master Plan.
- 3 Allocation of Public Works salaries was adjusted in 2017 to reflect actual costs.

Village of Lions Bay  
2017 Draft Budget

General Fund - Planning and Development

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	930	963	900	2,035	1,200	(835)	-41.0%	
Professional Fees / Contract Services	43,399	2,812	18,973	36,500	14,868	(21,632)	-59.3%	1
Salaries and Benefits	15,405	18,780	22,005	19,551	24,604	5,053	25.8%	2
Sundry	628	500	213	761	750	(11)	-1.5%	
Training / Professional Development	501	948	995	1,472	2,450	978	66.5%	
	<b>60,864</b>	<b>24,004</b>	<b>43,086</b>	<b>60,319</b>	<b>43,872</b>	<b>(16,447)</b>	<b>-27.3%</b>	

Notes:

1 2016 budget included \$30k for a planning consultant. \$12k has been re-budgeted for the portion of work to be completed in 2017.

2 Based on Labour Model.

Village of Lions Bay  
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General Fund - Public Works

	2014 Actual	2015 Actual	2016 YTD Actual	2016 Budget	2017 Budget	Change	%	Notes
<b>Expenditures</b>								
Communications	14,059	11,026	14,729	17,553	15,606	(1,947)	-11.1%	
Interest Payments	16,619	16,048	15,016	15,016	13,952	(1,064)	-7.1%	
Insurance	9,637	12,408	10,959	10,200	11,500	1,300	12.7%	
Internal Allocations	-	(15,000)	(15,000)	(15,000)	(15,000)	-	0.0%	
Maintenance	76,325	90,489	54,680	126,059	204,399	78,340	62.1%	1
Material, Supplies and Equipment	32,536	30,468	26,587	38,570	31,121	(7,449)	-19.3%	
Professional Fees / Contract Services	1,200	38,762	19,338	61,358	20,000	(41,358)	-67.4%	2
Salaries and Benefits	183,008	154,438	157,834	165,054	166,198	1,144	0.7%	3
Sundry	124	44	32	254	-	(254)	-100.0%	
Training / Professional Development	2,344	2,856	3,311	4,771	6,000	1,230	25.8%	
Utilities	-	-	5,909	-	6,000	6,000	n/a	
<b>Total Expenditures</b>	<b>335,851</b>	<b>341,539</b>	<b>293,394</b>	<b>423,833</b>	<b>459,776</b>	<b>35,942</b>	<b>8.5%</b>	

Notes:

- 1 The budget includes \$107,205 for the improvement of the Kelvin Grove and Brunswick Beach railway grade crossings as per the December 6, 2016 Council Resolution. This is offset by budgeted grant revenue of \$84,152 (80% of costs) through the Railway Safety Improvement Program.
- 2 The 2016 budget included the Infrastructure Master Plan.
- 3 Allocation of Public Works salaries was adjusted in 2017 to reflect actual costs.