



**FINANCE AND AUDIT COMMITTEE MEETING
HELD ON THURSDAY NOVEMBER 7, 2024 AT 4:30 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY BC V0N 2E0
AND VIA ZOOM VIDEO CONFERENCE**

Zoom Invite Link: <https://us02web.zoom.us/j/2780145720?omn=81817125545>
To join via phone, dial 778-907-2071 | Meeting ID: 278 014 5720

We are privileged to be meeting and doing work on behalf of the residents of Lions Bay on the traditional unceded territory of the Squamish and Musqueam Nations.

AGENDA

- 1. Call to Order**
- 2. Adoption of Agenda**
- 3. Public Questions & Comments**
- 4. Review & Approval of Minutes of Prior Meetings**
 - A. Finance and Audit Committee Meeting Minutes – July 3, 2024 (*page 3*)
- 5. New Business**
 - A. Budget Discussion (*page 5*)
 - B. Long-term Financial Sustainability Plan
 - C. Joint Workshop with Infrastructure Committee to align initiatives
- 6. Closure of Finance and Audit Committee Meeting**

Proposed topics for discussion in the absence of the public:

- A. Legal
- B. Labour

Recommendation:

THAT the meeting be closed to the public on the basis of matters to be considered under the following sections of the Community Charter and where required, the Council does consider that the matters could reasonably be expected to harm the interests of the municipality if they were held in public:

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:

- (a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
- (c) labour relations or other employee relations;
- (d) the security of the property of the municipality;
- (g) litigation or potential litigation affecting the municipality;

- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public;
- (m) a matter that, under another enactment, is such that the public may be excluded from the meeting;
- (n) the consideration of whether a council meeting should be closed under a provision of this subsection or subsection (2)

7. Reporting out from Closed portion of Meeting

8. Recommendations to Council

9. Adjournment



**FINANCE AND AUDIT COMMITTEE MEETING
OF THE VILLAGE OF LIONS BAY
HELD ON WEDNESDAY, JULY 3rd, 2024 AT 4:00 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY
AND VIA ZOOM VIDEO CONFERENCE**

Minutes.

- 1. Call to Order 4:02 pm.** Mayor Berry, Councillor Broughton, Jeff Sparling and David Shore in attendance. Guests: Edward Langford and Councillor Abbott joined at 4:04 pm CAO Blackwell joined later in the meeting remotely. 6 Online guests.

Appointed Recorder: Broughton

- 2. Adoption of Agenda** with 5-C moved to top of list in 5 due to guest and 5-E Budget 2025.

Moved: Sparling/Shore

Carried.

- 3. Public Questions & Comments** None.

- 4. Review & Approval of Minutes of Prior Meetings**

A. Finance and Audit Committee Meeting Minutes Not Available.

- 5. New Business**

C Projects (Financial Risk Management)

1. Director of Operations answered questions relating to the project and also the procurement policy. In an emergent situation, the committee was seeking to identify any fixed costs, and any way to minimize risk. Current work is via PO with the contract currently with the Village lawyers.
2. General discussion of ensuring cost control to make sure is within budget.
3. DO will be the 'technical sheriff' on site to ensure the best interests of the Village are maintained.
4. Project has become much more well defined after a period of creativity and flexibility to get to the plan now in place
5. Questions If there was time for more bids, alternate process,
6. Current status of a possible drought emergency in summer discussed based on most recent data, both local and at senior government levels.

A. Appointment of a New Auditor



- A. Report of progress to date, RFP had no response, Procurement policy next steps.
- B. Financial Sustainability
 - A key role for the Committee and members are asked to bring ideas to an early Fall meeting. CAO commented grants and taxes wont do it, density and growth should be part of upcoming discussions by Council, committees and the community.
 - IC will be asked to provide data to F/A
 - Collaboration of all groups needed to create best outcome.
- C. See above
- D. Staffing and Respectful Workplace policy
 - Attracting and retaining best staff will be increasingly difficult if current culture and environment continues. Lions Bay is identified as 'troubled' in the region must address this. Recent postings for PWM and Deputy Corp Officer have generated no suitable candidates.
- E. Budget 2025 process and committee involvement
 - Offer by committee to work with staff and do research and use extensive community skills to assist in the budgeting process.

CAO Blackwell chose to comment that although the committee could not see the Chat frame, it was very active and he felt it was disrespectful and destructive to the culture of Lions Bay. The Chat function is typically not turned on in meetings.
 A quick review of one or two final posts indicated incorrect information being shared.

6. Closure of Finance and Audit Committee Meeting

Moved Shore/Sparling Carried.

Proposed topics for discussion in the absence of the public:

- A. Legal
- B. Labour

7. Reporting out from Closed portion of Meeting. Nothing to report.

Moved Shore/Sparling Carried

8. Recommendations to Council . No formal recommendations.

Moved Shore/Sparling Carried

(Minutes will be shared with Council once adopted)

9. Adjournment. 5:55 pm

Moved Shore/Sparling Carried

Consolidated Budget 2025**2025****Revenues**

Taxation	2,042,442
Payments in Lieu of taxes	54,150
Parcel Taxes	98,606
Infrastructure Levy	204,244
Utility Fees and Rates	1,481,572
Fees, Licenses and Permits	441,221
Grants	400,000
Proceeds from Borrowing	-
Net Proceeds from Land Sales	-
Other	263,519
Grand Total	4,985,753

Expenditures

Amortization	861,656
General Government	1,166,527
Fire Services	443,151
Bylaw Services	178,055
Public Works	716,796
Planning and Development	48,056
Parks, Recreation and Facilities	255,067
Solid Waste	233,715
Sewer Fund	71,666
Water Fund	739,609
Interest Payments	76,534
Grand Total	4,790,831

Surplus/(Deficit)	194,923
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Adjustments Required to Balance Financial Plan to Conform With Legislative Requirements**Non-cash items included in Annual Surplus (Deficit)**

Amortization on Tangible Capital Assets	861,656
MFA Actuarial Gain on Debt	(47,772)

Cash Surplus	1,008,807
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Cash items NOT included in Annual Surplus (Deficit)

Repayment of Debt Principal	(195,076)
Capital Expenditures	(704,000)
Transfer from (to) Reserves	283,973
Transfer from (to) Reserves - Gas Tax Fund	114,780
Transfer to Reserves - Infrastructure Levy	(204,244)
Transfer to Reserves - WWTP	(98,606)

Financial Plan Balance	205,635
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Village of Lions Bay 2025 Draft Budget Revenue

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%	
Taxation								
1	General Municipal Property Tax	1,580,768	1,683,675	1,784,814	1,945,183	2,042,442	97,259	5.0%
2	Infrastructure Levy	158,053	168,474	179,878	194,518	204,244	9,726	5.0%
3	Parcel Taxes	128,539	98,606	98,606	98,606	98,606	-	0.0%
4	Payments in lieu of taxes	46,200	47,466	55,826	54,150	54,150	-	0.0%
		1,913,560	1,998,221	2,119,124	2,292,457	2,399,442	106,985	4.7%
Utility Fees and Rates								
5	Water User Rates	952,878	1,000,524	1,048,665	1,103,076	1,158,229	55,154	5.0%
5	Sewer User Rates	74,444	78,166	82,123	86,178	90,487	4,309	5.0%
5	Solid Waste User Rates	200,997	201,149	211,576	221,767	232,855	11,088	5.0%
		1,228,319	1,279,840	1,342,364	1,411,021	1,481,572	70,551	5.0%
Fees, Licenses and Permits								
6	Building Permits	58,475	39,461	42,816	34,300	34,300	-	0.0%
7	Temporary Use Permits	-	2,250	(250)	1,500	1,500	-	0.0%
	Development Permits	1,000	250	-	-	-	-	0.0%
	Board Of Variance Application Fee	2,500	2,500	1,000	1,000	1,000	-	0.0%
8	Secondary Suite Surcharge Fees	26,952	22,551	17,178	18,498	19,423	925	5.0%
9	Other Permits	7,050	2,945	2,975	1,500	1,500	-	0.0%
	Recreation Programs	565	168	160	-	-	-	0.0%
10	Hall Rental	2,100	2,293	2,501	3,000	3,000	-	0.0%
	Boat Space Rentals	7,363	7,825	7,440	7,400	7,400	-	0.0%
11	Other Rentals	118	14,891	21,376	14,000	14,000	-	0.0%
12	Rental Agree - BC Ambulance	28,333	28,333	19,597	28,333	28,333	-	0.0%
	Parking Fines	122,427	93,589	102,473	125,000	125,000	-	0.0%
	Parking Passes - Annual	2,720	6,880	4,948	5,100	5,100	-	0.0%
	Parking Meters	162,014	177,422	153,451	160,000	160,000	-	0.0%
	Dog Licences	3,130	3,535	2,940	3,500	3,500	-	0.0%
	Filming Revenue	11,000	11,190	8,240	8,000	8,000	-	0.0%
	Tree Cutting Applications	750	600	(125)	750	750	-	0.0%
	Tax Information Charges	2,940	1,530	55	500	500	-	0.0%
13	Miscellaneous (Recycle BC)	996	9,013	29,684	27,915	27,915	-	0.0%
		440,433	427,225	416,460	440,296	441,221	925	0.2%

Revenue (Continued)

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Grants							
Small Community Grant	300,000	381,000	298,000	295,000	295,000	-	0.0%
CWWF Grant	172,386	-	-	-	-	-	n/a
14 Investing in Canada Infrastructure Program	9,036	-	59,783	1,183,585	-	(1,183,585)	-100.0%
CN Railway Grant	51,912	-	28,199	-	-	-	n/a
15 Gas Tax Funding	121,170	62,053	32,615	-	-	-	0.0%
16 Other Grants	77,947	77,702	1,089,069	742,651	105,000	(637,651)	-85.9%
	732,450	520,755	1,507,666	2,221,236	400,000	(1,821,236)	-82.0%
Other Revenue							
Net Proceeds from Land Sales	430,186	-	-	-	-	-	0.0%
Fire Department Callouts Highway	11,353	12,490	13,455	13,000	13,000	-	0.0%
Donations to LB Fire Department	9,663	10,854	-	3,000	3,000	-	0.0%
Fire Fighter Day Revenue	4,646	12,376	-	18,000	18,000	-	0.0%
Tax Penalties and Interest	17,789	23,469	25,409	19,250	19,250	-	0.0%
MFA Actuarial Interest	34,201	38,561	-	43,083	47,772	4,689	10.9%
Bank Return on Investment	26,400	114,287	195,141	153,897	153,897	-	0.0%
Miscellaneous	11,117	60,102	6,976	8,000	8,000	-	0.0%
Water/Sewer Connection Fees	7,894	1,800	-	600	600	-	0.0%
	553,249	273,938	240,981	258,830	263,519	4,689	1.8%
Total Revenues	4,868,011	4,499,979	5,626,595	6,623,839	4,985,753	(1,638,086)	-24.7%

Notes

1

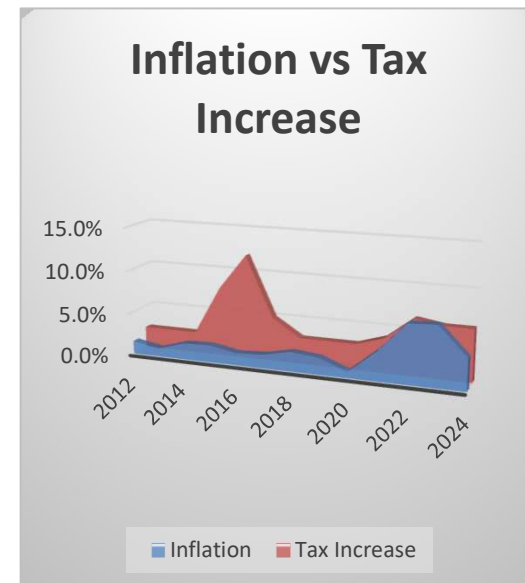
General Municipal Property tax. A sensitivity analysis of property tax rate increases (in total, and per home based on an estimate of 596 homes) is as follows:

Tax Rate	Property Tax	\$Increase	\$Per Home
0%	1,945,183	-	-
3%	2,003,538	58,355	98
5%	2,042,442	97,259	163
9%	2,120,249	175,066	294
12%	2,178,605	233,422	392
15%	2,236,960	291,777	490

Tax rate increases	2024	2025
Belcarra	10.0%	4.0%
Bowen Island	9.5%	9.5%
Vancouver	7.3%	5.5%
Port Moody	6.6%	5.4%
Coquitlam	8.9%	8.3%
Squamish	8.9%	8.0%
Whistler	8.2%	7.2%
Sechelt	7.7%	9.6%

Village of Lions Bay property tax increases

	2021	2022	2023	2024
	3.0%	6.5%	6.0%	9.0%



2

The infrastructure levy is calculated as 10% of General Municipal Property Tax

3

Parcel tax was approved by resolution of Council in prior yeares. This levy relates to amounts charged to 100 residents of Kelvin Grove that have access to Sewer. The Village paid for the construction of a waste water treatment plant (WWTP) and is recovering these costs from the residents that benefit from the WWTP as Parcel Tax

4

Payments in lieu of taxes relate to BC Hydro, Shaw and Telus that make an annual payment in lieu of general municipal, local improvement and regional district tax levies

5

Utility user rate increases

	2021	2022	2023	2024
Water	3.0%	5.0%	5.0%	5.0%
Sewer	3.0%	5.0%	5.0%	5.0%
Solid waste	3.0%	5.0%	5.0%	5.0%

6 Estimated with respect to trailing 3 year acutal average permits

7 Temporary Use Permits (TUP) relate to occupancies under 30 days. Issuance of TUP is sporadic and generally relates to such things as Air B&B

8 Secondary suite fees vary year to year based on usage in accordance with policy. Secondary suites utilized by a family member or fire-firefighter are not charged. There were 59 secondary suites declared in 2023, of which 20 were occupied by a firefighter or family member. Fees are due December 31.

9 Relates to dumpster, demolition, encroachment, driveway crossing fees

10 Relates to rental fees for Broughton Hall

11 Relates to rental of Klatt, Fire Pit, wildfire protection kit sales, wildfire protection service receipts

12 Rental payments from the Provincial Health Services Authority (PHSA). Lease terminates July 30, 2030.

13 Recycle BC

	Actual		Budget		
	2021	2023	2023	2024	2025
Recycle BC revenues	-	7,083	28,510	26,400	26,400
Other	996	1,930	1,174	1,515	1,515
	996	9,013	29,684	27,915	27,915

*Decals, Community Garden...

14 Investing in Canada Infrastructure Program

Lions Bay Beach Park	724,534	(total cost \$1.07 million - 73% grant funded)
Klatt - Emergency Building and Retrofit	459,051	(100% grant funded)
	<u>1,183,585</u>	

2024 relates to renovation of Klatt building, and the Lions Bay Beach Park project (approved funding). Projects will be completed in 2024 accordingly no amount for 20

15 Program funding terminates March 2024

2023 Relates to Climate Action Program grant and Growing Communities Grant. 2024 incorporates Climate Action Program grant (\$51,082), Canada Day grant (\$4,950), FireSmart grant (\$100,000), Pride Trail grant (\$70,000), Translink grant (\$315,833), UBCM grant for implementing next generation 911 (\$45,000), and Provincial grant to support implementation of housing initiatives (\$155,786).

	Actual			Budget		
	2021	2022	2023	2024	2025	
FireSmart	-	26,620		100,000	100,000	
FCM - Asset Management	-	-	37,360	-	-	
UBCM - Next Gen 911 Funding	-	-	-	45,000	-	
Canada Day	-	-	-	4,950	5,000	
MOTI	-	-	-	70,000	-	*Pride Trail
Provincial grants	76,211	-	1,000,627	155,786	-	[a]
CARIP	1,736	-	-	-	-	[b]
Translink	-	-	-	315,833	-	*Connector Project
Climate Action	-	51,082	51,082	51,082	-	[b]
	77,947	77,702	1,089,069	742,651	105,000	

[a] 2023 relates to the growing communities grant. 2024 budget includes a grant for local government implementation of legislative changes to support housing initiatives. Funding to be used for such projects as updates to zoning bylaw, parking bylaw, Official Community Plan, Official Development Plan, Development Cost Charge Bylaw, Development Cost Levy, Housing Needs Report.

[b] CARIP grant ended in 2022, and was replaced with the LGCAP grant. The amounts received are as follows:

Grant	Cumulative
CARIP (2016 - 2022)	6,804
LGCAP (2022 - 2023)	102,164
LGCAP (2024 - 2026)	149,647
	258,615

In 2024 the Provincial Government allocated \$149,647 in funds to the Village of lions bay, which represents a payment for 2024 and a payment in advance for 2025 and 2026.

Village of Lions Bay

2025 Draft Budget

General Fund - Water

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Parcel Tax Brunswick Beach	10,585	-	-	-	-	-	0.0%
Water User Rates	952,878	1,000,524	1,000,522	1,103,076	1,158,229	55,154	5.0%
Secondary Suite Fees	20,495	16,871	20,085	8,071	8,475	404	5.0%
Connection Fees	1,200	1,200	600	600	600	-	n/a
CWWF Grant	172,386	-	-	-	-	-	n/a
Other - MFA Actuarial Gain	34,649	32,978	32,978	36,940	41,047	4,107	n/a
Total Revenues	1,192,192	1,051,573	1,054,185	1,148,687	1,208,351	59,665	5.7%
Expenditures							
1 Amortization	197,394	191,468	207,926	205,884	233,164	27,280	13.3%
2 Data Connectivity	3,941	11,085	12,946	21,407	11,749	(9,658)	-45.1%
3 Interest Payments	68,076	67,555	67,954	67,954	67,602	(352)	-0.5%
4 Insurance	42,287	39,769	49,218	50,202	51,206	1,004	2.0%
5 Maintenance	182,917	123,972	74,033	81,370	83,811	2,441	3.0%
6 Materials, Supplies and Equipment	47,929	50,970	21,120	52,938	32,849	(20,089)	-37.9%
7 Professional Fees / Contract Services	16,252	79,048	17,138	97,300	17,609	(79,691)	-81.9%
8 Salaries and Benefits	331,500	347,128	307,906	440,794	427,347	(13,447)	-3.1%
9 Sundry	17,128	18,010	16,103	19,375	20,292	917	4.7%
10 Training / Professional Development	3,332	5,956	2,256	5,923	6,100	178	3.0%
11 Utilities	12,109	12,205	17,009	16,738	17,240	502	3.0%
1 Internal Allocations	55,000	55,000	66,716	69,325	71,405	2,080	3.0%
Total Expenditures	977,866	1,002,165	860,324	1,129,209	1,040,375	(88,835)	-7.9%

Notes	Increase in		
	Water Rate	Revenue	\$ Increase
Water - Revenue	5%	1,158,229	
Water - Expenditures	6%	1,169,260	11,031
Water - Surplus	7%	1,180,291	11,031
	8%	1,191,322	11,031
	9%	1,202,352	11,031
	10%	1,213,383	11,031

*A 1% increase in user rate equals \$11,505, or \$18.51 per home

1 Adjusting entry posted at year end

2 Consists of:

Telephone & Communications
PRV Communications
Intake Communications

DATA CONNECTIVITY				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
3,941	3,859	6,978	4,017	4,138
-	5,275	4,877	15,433	5,596
-	1,951	1,091	1,957	2,016
3,941	11,085	12,946	21,407	11,749

*Telus
*Shaw
*Shaw

3 Consists of:

Debt
Debenture Int-MFA
Debenture Int-MFA
Interest - Issue 150 Bylaw 508 - PRV's
DRF Financing Expenses

INTEREST PAYMENTS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
1,573	1,239	895	895	544
40,600	40,600	40,600	40,600	40,600
14,518	14,518	14,518	14,518	14,518
11,940	11,940	11,940	11,940	11,940
(556)	(742)	-	-	-
68,076	67,555	67,954	67,954	67,602

*Brunswick \$114k loan
*Infrastructure \$1.4m loans
*Infrastructure \$460k loan
*PRV \$600k loan

4 Municipal Insurance Association - property insurance

5 Consists of:

Equipment Repair
Routine Op & Mntc Contract
Routine Op & Mntc Contract
Emergency & Repair
Phase IV/V Water System
Routine Op & Mntc Contract
Equipment Repair
Routine Op & Mntc Contract
Emergency and Repair
Reservoir / Intake Cleaning
SCADA Maintenance
Intake Maintenance
Hydrant Maintenance

MAINTENANCE				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
103	100	234	-	-
9,684	-	-	1,030	1,061
-	447	402	5,150	5,305
-	10,450	-	-	-
66,162	-	-	-	-
816	9,156	770	5,150	5,305
1,541	-	-	-	-
18,174	18,675	15,939	18,540	19,096
24,087	4,212	3,491	5,150	5,305
1,253	21,377	540	-	-
1,603	4,792	-	5,150	5,305
32,749	33,797	39,933	36,050	37,132
26,746	20,965	12,724	5,150	5,305
182,917	123,972	74,033	81,370	83,811

*PRV parts and maintenance
*PRV parts and maintenance
*Bayview watermain
*PRV parts and maintenance
*PRV parts and maintenance
*Bayview watermain
*Divers
*UV Reactor and maintenance
*Gate valve and parts

6

Consists of:

Office Supplies
 Water Supplies and Materials - General
 Materials & Supplies
 Materials & Supplies
 Chlorine Treatment
 Materials & Supplies
 Materials & Supplies
 Water - Intakes - Supplies

MATERIALS, SUPPLIES, EQUIPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
182	205	-	-	-
462	142	310	773	796
5,611	6,580	1,228	5,150	5,305
3,311	7,142	92	3,605	3,713
12,177	20,798	16,708	15,450	15,914
-	-	-	5,150	-
25	5,345	2,069	2,060	2,122
26,162	10,756	712	20,750	5,000
47,929	50,970	21,120	52,938	32,849

*UV Sensors

7

Consists of:

Consultants
 Engineering
 Contractors
 Rock Slope Remediation
 Water Testing

PROFESSIONAL FEES, CONTRACT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,000	-	-	27,000	2,000
-	49,703	9,130	35,000	-
6,513	2,162	-	5,000	5,000
-	21,150	-	20,000	-
7,739	6,033	8,008	10,300	10,609
16,252	79,048	17,138	97,300	17,609

[a]

*Intakes, generators

*Rock scaling

*Metal content

[a] Increase in 2024 budget request relates to Hydrometric Analysis and Hydraulgy Data Collection

8

Consists of:

Works Salaries - Water
 Works Salaries - Water Intakes
 Works Salaries - STANDBY - ON CALL
 Water Projects - Harvey Creek
 Benefits & Payroll Costs - Water
 BC Employer Health Tax
 Benefits - WCB

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
161,997	158,976	134,630	331,341	292,384
54,667	54,634	52,516	-	-
58,981	73,264	77,101	49,520	72,629
-	-	899	-	-
40,543	44,313	34,826	44,963	52,036
6,549	6,100	-	-	-
8,763	9,840	7,933	14,971	10,297
331,500	347,128	307,906	440,794	427,347

9 Ministry of Forests - Licenses, permitting; Prompt payment discount

10 Consists of:

Water Course Certification
Association Dues

TRAINING, PROFESSIONAL DEVELOPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,097	4,615	2,038	4,120	4,244
1,236	1,341	218	1,803	1,857
3,332	5,956	2,256	5,923	6,100

11 BC Hydro

Village of Lions Bay
2025 Draft Budget VoLB Finance and Audit Committee - November 7, 2024 - Page 15 of 44
General Fund - Solid Waste

Notes

1

2

3

4

5

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Garbage User Fees	200,997	201,149	211,576	221,767	232,855	11,088	5.0%
Secondary Suite Fees	4,380	3,381	1,398	1,603	1,683	80	5.0%
Miscellaneous Revenue (Recycle BC revenue)	551	7,663	28,939	26,990	26,990	-	0.0%
Prompt Payment Discounts	(5,376)	(5,449)	(4,804)	(5,644)	(5,926)	(282)	5.0%
Total Revenues	200,552	206,745	237,109	244,716	255,602	10,886	4.4%
Expenditures							
Supplies and Education	947	1,500	1,508	6,825	1,500	(5,325)	-78.0%
Collection Contract	55,845	57,868	62,104	61,153	62,988	1,835	3.0%
Recycle Removal Contract	55,580	53,866	47,846	62,101	63,964	1,863	3.0%
Green Waste Contract	70,879	73,203	73,073	79,021	81,392	2,371	3.0%
Salaries and Benefits	-	2,851	-	9,316	8,446	(870)	-9.3%
Prompt payment discount	5,376	5,449	4,804	5,644	5,926	282	5.0%
Internal Allocations	9,500	9,500	9,500	9,500	9,500	-	0.0%
Total Expenditures	198,127	204,236	198,835	233,560	233,715	155	0.1%

Notes

Solid Waste - Revenue	255,602
Solid Waste - Expenditures	233,715
Solid Waste - Surplus	21,887

Increase in Solid Waste		
Rate	Revenue	\$ Increase
5%	232,855	
6%	235,073	2,218
7%	237,290	2,218
8%	239,508	2,218
9%	241,726	2,218
10%	243,943	2,218

*A 1% increase in user rate equals \$2,218, or \$3.72 per home

1 Waste control services

2 Waste control services

3 Waste control services

4 **Consists of:**

Solid Waste Salaries

Solid Waste Benefits

Solid Waste WCB

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	2,475	-	7,889	6,962
-	301	-	1,071	1,239
-	75	-	356	245
-	2,851	-	9,316	8,446

5 Year end adjusting entry

Village of Lions Bay

2025 Draft Budget

General Fund - Sewer

Notes

1

2

3

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1

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Utility Fees and Rates	74,444	78,166	82,123	86,178	90,487	4,309	5.0%
Parcel Taxes	117,954	98,606	98,606	98,606	98,606	-	0.0%
Secondary Suite Fees	2,078	2,298	8,709	8,824	9,265	441	5.0%
Connection Fees	1,200	600	(600)	-	-	-	n/a
Prompt payment discount	(1,644)	(1,681)	(1,550)	(1,811)	(1,902)	(91)	5.0%
Total Revenues	194,032	177,989	187,289	191,797	196,457	4,660	2.4%
Expenditures							
Amortization	36,200	36,200	36,200	36,200	36,200	-	0.0%
Communications	886	883	2,186	999	1,029	30	3.0%
Insurance	5,278	4,939	6,148	6,271	6,396	125	2.0%
Maintenance	27,732	31,119	23,736	29,355	30,236	881	3.0%
Material, Supplies and Equipment	3,600	4,243	-	2,120	2,184	64	3.0%
Professional Fees / Contract Services	-	-	-	-	-	-	n/a
Salaries and Benefits	21,108	18,059	13,958	23,290	21,114	(2,176)	-9.3%
Sundry	2,340	2,689	2,012	2,326	2,432	106	4.6%
Training / Professional Development	-	2,329	900	1,060	1,092	32	3.0%
Utilities	3,021	2,734	3,468	3,090	3,183	93	3.0%
Internal Allocations	4,000	4,000	4,000	4,000	4,000	-	0.0%
Total Expenditures	104,165	107,195	92,608	108,711	107,866	(846)	-0.8%

Notes

Sewer - Revenue

Sewer - Expenditures

Sewer - Surplus

196,457

107,866

88,591

	Increase in Sewer Rate	Revenue	\$ Increase
	5%	90,487	
	6%	91,349	862
	7%	92,211	862
	8%	93,073	862
	9%	93,934	862
	10%	94,796	862

*A 1% increase in user rate equals \$862, or \$10per home

1 Adjusting entry recorded at year end

2

Consists of:

Pump Out - Plant

Sewer Line Inspections

Outfall Monitoring & Maintenance

Equipment Repair

SCADA Maintenance

MAINTENANCE				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
23,755	22,755	23,615	25,750	26,523
-	4,281	-	-	-
1,153	208	121	515	530
2,824	3,876	-	2,575	2,652
-	-	-	515	530
27,732	31,119	23,736	29,355	30,236

*WWTP

*2022 - smoke testing

*WWTP parts, lubricants

3

Consists of:

Sewer General Operations - Supplies

MATERIALS, SUPPLIES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
3,600	4,243	-	2,120	2,184
3,600	4,243	-	2,120	2,184

*STP repair

4

Consists of:

Works Salaries - Sewer

Employees Benefits - Sewer

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
17,602	14,793	12,159	19,723	17,404
3,506	3,266	1,800	3,567	3,710
21,108	18,059	13,958	23,290	21,114

5

2022 - WWTP training

6

BC Hydro

Village of Lions Bay
2025 Draft Budget VoLB Finance and Audit Committee - November 7, 2024 - Page 19 of 44
General Fund - Administration

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
1 Amortization	342,214	340,087	363,807	484,016	592,292	108,276	28.0%
2 Communications	63,346	55,300	69,066	70,040	69,116	(924)	-1.4%
3 Fiscal Charges	21,324	27,751	14,871	19,328	11,918	(7,409)	-33.5%
4 Insurance	42,188	48,119	43,649	57,206	58,300	1,094	2.3%
5 Internal Allocations	(53,500)	(53,500)	(65,216)	(67,825)	(69,860)	(2,035)	3.8%
6 Maintenance	9,218	18,601	4,504	9,890	10,186	297	2.2%
7 Material, Supplies and Equipment	15,246	15,341	20,448	18,965	19,534	569	2.9%
8 Professional Fees / Contract Services	85,381	182,878	251,478	125,500	101,915	(23,585)	-14.4%
9 Salaries and Benefits	624,895	824,817	634,553	708,765	774,798	66,033	10.7%
10 Sundry	2,743	3,162	2,149	3,918	3,987	70	1.8%
11 Training / Professional Development	8,901	10,883	9,764	18,103	15,466	(2,637)	-22.4%
12 Utilities	1,936	1,818	1,352	2,060	2,122	62	3.1%
Total Expenditures	1,163,891	1,475,256	1,350,424	1,449,964	1,589,775	139,811	10.7%

Notes:

2

COMMUNICATIONS					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Consists of:					
Postage & Courier	4,218	3,795	4,997	4,635	4,774
Village Office Communications	2,388	665	735	2,575	1,277
Photocopy / Printing	6,030	818	3,502	5,150	3,655
Information Systems Ops & Mntc	39,996	41,769	46,435	48,410	49,862
Website Dev & Maintenance	3,391	3,284	4,525	3,605	3,713
Telephone	7,324	4,970	8,873	5,665	5,835
	63,346	55,300	69,066	70,040	69,116

*Sea to Sky Network Solutions
*Upandup Studios
*Telus, Ring Central, Sea to Sky

3

FISCAL CHARGES					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Consists of:					
Bank Charges	5,620	5,759	3,247	2,833	2,917
Parking Meter Fees	9,085	11,027	3,181	9,500	-
Moneris Fees	6,429	10,338	8,443	6,695	8,701
Other	190	626	-	300	300
	21,324	27,751	14,871	19,328	11,918

*Moved to Bylaw

4 Municipal Insurance Association

5 Budget estimated with respect to prior year plus inflation

6

MAINTENANCE					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Consists of:					
Village Office Maintenance	7,448	16,685	3,578	8,345	8,595
Equipment Maintenance	1,770	1,915	927	1,545	1,591
	9,218	18,601	4,504	9,890	10,186

[a]

[a] Janitorial. 2022 was significantly higher due to the purchase of Inoization Kits and repairs to the furnace duct

7

MATERIALS, SUPPLIES, EQUIPMENT					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Consists of:					
Photocopier Lease Contract	4,289	4,289	5,125	4,481	4,615
Office Supplies	10,957	11,052	15,322	14,485	14,919
	15,246	15,341	20,448	18,965	19,534

8

Consists of:

Legal Fees
 Contract Services & Minute Taking
 Auditing
 Contract Services

PROFESSIONAL FEES / CONTRACT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
29,119	81,136	116,810	40,000	40,000
10,124	4,817	16,756	-	10,000
41,154	48,150	99,081	55,000	43,000
4,983	48,775	18,831	30,500	8,915
85,381	182,878	251,478	125,500	101,915

[a]
 *Raincoast
 *BDO/MNP

[a]

Overholt Law LLP
 Lidstone & Company
 Young Anderson Barristers and Solilcitors
 Roper Greyell

Legal Fees				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	52,747	55,576	-	-
29,119	28,389	39,233	-	40,000
-	-	17,019	-	-
-	-	4,982	-	-
29,119	81,136	116,810	40,000	40,000

*Employment
 *Planning, bylaw
 *Employment, Permit, Litigation
 *Employment

[b]

Grant writing services
 Actuarial consulting
 Provincial advisors
 Building / equipment appraisals
 Asset management

Contract Services				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	2,100	2,137	500	2,200
4,983	-	2,160	3,000	3,500
-	-	5,979	27,000	-
-	13,430	3,000	-	3,215
-	33,245	5,555	-	-
4,983	48,775	18,831	30,500	8,915

9

Consists of:

Administrative Salaries
 Benefits & Payroll Costs - Administrative

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
520,360	716,447	550,464	596,378	627,114
104,535	108,369	84,089	112,387	147,683
624,895	824,817	634,553	708,765	774,798

[a]
 [a]

[a]

CAO
 FO
 Municipal Accountant
 Municipal Coordinator
 Administrative assistant(s)
 Miscellaneous

164,222	361,962	103,786	165,865	177,448
135,000	160,915	136,156	162,969	167,374
95,732	101,653	118,532	103,093	112,390
90,566	78,334	114,112	102,481	92,618
130,122	121,953	146,868	137,977	220,967
9,253	-	15,099	36,380	4,000
624,895	824,817	634,553	708,765	774,798

[i]
 [ii]
 [iii]

[i] 2023 includes vacation payouts for previous municipal accountant
 [ii] 2025 budgets for 2 full time administrative assistants
 [iii] 2021 relates to vacation payouts; 2024 relates to adjustments regarding collective agreement bargaining

10

Consists of:

Miscellaneous
 Miscellaneous
 Miscellaneous
 Govt updates - Publications

SUNDRY				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
839	1,122	1,513	1,030	1,061
58	-	-	773	796
1,560	1,755	636	1,600	1,600
285	285	-	515	530
2,743	3,162	2,149	3,918	3,987

*Coffee, milk ect...
 *Christmas
 *Municipal information Net.

11

Consists of:

Conventions
 Travel
 Courses
 Association Dues
 Association Dues
 Association Dues
 Staff Recruitment
 Courses

TRAINING / PROFESSIONAL DEVELOPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	-	-	6,515	6,710
459	629	215	773	796
4,985	5,980	2,006	6,180	3,185
451	544	820	1,030	1,061
510	510	520	773	796
1,476	1,600	1,836	1,545	1,591
1,020	1,620	4,367	1,288	1,326
-	-	-	-	-
8,901	10,883	9,764	18,103	15,466

*UBCM, GFOA
 *PADM - Capilano Collage
 *LGMA, GFOA, Dues
 *LGMA, GFOA, Dues
 *LGMA, GFOA, Dues
 *Job postings

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BC Hydro

Village of Lions Bay
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General Fund - Public Works

Notes
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10

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	14,782	14,980	18,313	15,708	16,179	471	3.0%
Interest Payments	9,923	10,743	15,379	10,460	8,441	(2,019)	-19.3%
Insurance	10,815	12,534	17,097	15,179	18,982	3,804	25.1%
Internal Allocations	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	-	0.0%
Maintenance	247,624	372,974	733,697	575,462	269,076	(306,386)	-53.2%
Material, Supplies and Equipment	47,359	49,591	42,171	49,153	50,627	1,475	3.0%
Professional Fees / Contract Services	-	52,984	6,162	186,500	10,000	(176,500)	-94.6%
Salaries and Benefits	287,601	272,059	295,584	291,862	351,761	59,899	20.5%
Training / Professional Development	9,433	4,978	-	6,695	6,896	201	3.0%
Utilities	7,355	7,856	7,185	8,034	8,275	241	3.0%
Total Expenditures	619,892	783,700	1,120,587	1,144,052	725,237	(418,815)	-36.6%

Notes

1

Consists of:

Telephone & Communications
Information Systems Operation & Mntc

COMMUNICATIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10,491	8,879	9,923	9,373	9,654
4,291	6,102	8,390	6,335	6,525
14,782	14,980	18,313	15,708	16,179

[a]

[b]

[a] ECOMM radio costs, and cell phones

[b] Network support

2

Consists of:

Debenture Interest
Equipment financing

INTEREST PAYMENTS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
7,250	7,250	7,250	7,250	7,250
2,673	3,493	8,129	3,210	1,191
9,923	10,743	15,379	10,460	8,441

3

Consists of:

Insurance - Building
Insurance - Vehicles

INSURANCE				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	-	3,481	-	3,500
10,815	12,534	13,616	15,179	15,482
10,815	12,534	17,097	15,179	18,982

ICBC fleet insurance and Municipal Insurance Association vehicle breakdown insurance

4

Consists of:

Internal transfer (solid waste)
Internal transfer (water)

INTERNAL ALLOCATIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
(15,000)	(15,000)	(15,000)	(15,000)	(15,000)

Adjusting entry recorded at year end for allocations

Consists of:

	MAINTENANCE					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
Vehicle Operation & Maintenance	11,054	42,917	29,620	103,750	26,523	[a]
Roads	21,002	6,117	331,449	20,600	21,218	[b]
Street Lighting	5,917	8,128	7,084	6,671	6,871	*BC Hydro, Alta Lake
Street Signs	18,182	6,020	7,446	6,330	6,520	[c]
Lane Marking	-	593	-	15,450	15,914	
CN Parking Lot Maintenance	2,619	2,644	3,000	2,500	2,500	
Parking Meter Costs	12,748	18,442	21,985	-	-	[d]
Roads Winter Maintenance	17,156	20,692	8,946	20,500	20,500	*Salt
Railroad Crossings Maintenance	126,039	21,798	7,200	22,000	22,000	
Bridge Maintenance	-	229,151	297,958	332,000	100,000	[e]
Drainage	9,810	2,651	204	5,150	5,305	
Works Building & Yard Maintenance	12,888	10,306	7,364	25,885	26,662	*Mini Recycling depot
Road Vegetation/Brush	10,208	3,516	11,441	14,626	15,065	
	247,624	372,974	733,697	575,462	269,076	

[a]

	Vehicle Operations and Maintenance				
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
CAT servicing	-	-	10,813	-	-
Chevy truck service	-	663	3,787	-	-
MATEC - annual inspection	832	993	1,000	-	-
Tires	-	9,012	-	22,000	-
Small equipment	-	2,185	-	20,000	-
Commercial Truck - LED Lights	-	3,788	-	-	-
Gas	-	1,897	-	-	-
Tire change over	-	1,197	-	-	-
Vehicle inspection and repair	2,087	5,140	5,130	-	-
Water shortage contingency	-	-	-	36,000	-
Other	7,508	17,416	8,890	25,750	26,523
	10,427	42,291	29,620	103,750	26,523

[b] Relates to roadbase, sand, dirt. 2021 included additional costs related to paving on Mountain and Brunswick. 2023 related to road paving on Oceanview

[c] Relates to street signs, poles, bases

[d] Relates to parking meter costs for Kelvin Grove, LBBP, Sunset and Bayview, which have been reallocated to Bylaw in 2024

[e] Prior years relate to Bayview bridge rehabilitation. 2024 relates to bridge deck joints, replacement of timbers and railings installation

6

Consists of:

- Works Vehicles Fuel & Oil
- Small Tools & Equipment
- Health & Safety Supplies
- Shop

MATERIALS, SUPPLIES, EQUIPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
20,487	30,970	29,688	25,600	26,368
7,971	5,207	4,881	8,498	8,752
10,233	3,783	2,803	4,755	4,898
8,669	9,632	4,798	10,300	10,609
47,359	49,591	42,171	49,153	50,627

7

Consists of:

- Contractors

PROFESSIONAL FEES, CONTRACT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	52,984	6,162	186,500	10,000
-	52,984	6,162	186,500	10,000

[a]

[a] 2022 and 2023 related to CUBB and rail crossing work. 2024 budget for:

A&B Services, hydrant maintenance	36,000
Lions Bay Ave on Alberta bridge timbers replacement	17,000
Lions Bay Beach Park tree work	15,000
Crystal Falls Road resurfacing	50,000
Steps at municipal campus	24,000
Treatment plant flow meter recalibrations	10,000
Outside leak detection service	12,500
Phase IV/V access road ditch/plateau remediation	10,000
Public WiFi for app-only pay parking zones	12,000
	186,500

8

Consists of:

- Works Salaries - Office
- Works Salaries - Shop
- Works Salaries - Equipment Maintenance
- Works Salaries - Roads
- Works Salaries - Culverts
- Works Salaries - Landscaping/Berms
- Benefits

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
99,251	71,021	176,097	249,052	293,138
12,023	19,861	7,308	-	-
14,020	9,437	8,711	-	-
74,907	77,274	42,471	-	-
10,645	25,101	7,753	-	-
37,123	25,712	17,273	-	-
39,631	43,654	35,971	42,810	58,623
287,601	272,059	295,583	291,862	351,761

*40% of total works labour cost

9

TRAINING, PROFESSIONAL DEVELOPMENT

Consists of:

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Travel	-	-	-	515	530
Association Dues	596	351	-	1,030	1,061
Courses Seminars & Workshop	8,837	4,627	-	5,150	5,305
	9,433	4,978	-	6,695	6,896

10

BC Hydro

General Fund - Bylaw

Notes

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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	2,357	2,571	4,922	2,781	2,864	83	3.0%
Material, Supplies and Equipment	14,619	16,731	13,183	44,849	46,187	1,338	3.0%
Professional Fees / Contract Services	6,082	5,938	6,977	7,250	5,750	(1,500)	-20.7%
Salaries and Benefits	96,411	103,801	109,169	122,881	123,254	372	0.3%
Training / Professional Development	-	180	80	-	-	-	n/a
Total Expenditures	119,469	129,221	134,331	177,761	178,055	294	0.2%

Notes

1

Consists of:

Telephone & Communication

COMMUNICATIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,357	2,571	4,922	2,781	2,864

*Telus, Sea to Sky Network

2024 budget reflects 2022 / 2023 actuals. Cost in 2025 is expected to be consistent with prior years

2

Consists of:

Bylaw Uniforms
 Vehicle Immobilizers
 Bylaw - Parking software and meters
 Bylaw - Parking Supplies

MATERIALS, SUPPLIES, EQUIPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	1,003	93	250	250
-	-	-	-	-
8,199	15,728	12,015	44,599	45,937
6,420	-	1,076	-	-
14,619	16,731	13,183	44,849	46,187

*Parking software costs

2024 budget reflects 2022 / 2023 actuals. 2024 budget includes reallocation of parking meter costs from Public Works to Bylaw (\$25,000)

3

Consists of:

Bylaw Enforcement Contract
 Bylaw Collection Agency Fees

PROFESSIONAL FEES / CONTRACT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
412	2,107	752	750	750
5,670	3,832	6,225	6,500	5,000
6,082	5,938	6,977	7,250	5,750

2024 budget reflects 2022 / 2023 actuals.

Relates to costs incurred with the District of Vancouver (Adjudication), and collections costs for overdue parking tickets

4

Consists of:

Bylaw Salaries
 Benefits & Payroll Charges

SALARIES AND BENEFITS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
87,507	93,225	100,327	103,954	114,411
8,904	10,575	8,842	10,165	8,470
96,411	103,801	109,169	114,119	122,881

Currently budgeted based on 1 full time officer and 2 temporary seasonal officers

Village of Lions Bay
2025 Draft Budget
General Fund - Parks

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
1 Grants	1,354	4,176	9,600	8,400	10,900	2,500	29.8%
2 Maintenance	57,849	59,984	75,537	63,554	60,845	(2,708)	-4.3%
3 Material, Supplies and Equipment	24,866	57,128	12,700	28,020	23,656	(4,364)	-15.6%
4 Professional Fees / Contract Services	8,415	11,070	23,950	12,000	20,000	8,000	66.7%
5 Salaries and Benefits	187,334	164,268	112,932	228,243	126,685	(101,558)	-44.5%
Sundry	5,193	6,670	3,480	3,383	3,433	50	1.5%
Training / Professional Development	552	-	-	-	-	-	0.0%
6 Utilities	7,382	8,187	7,529	9,270	9,548	278	3.0%
Total Expenditures	292,945	311,483	245,729	352,870	255,067	(97,803)	-27.7%

Notes

1

Consists of:

- Grants (Events Committee)
- Lions Bay Trailblazers
- LB Native Plants Garden Expenditure
- Senior Circle
- Kelvin Grove Community Garden

GRANTS ^{VolB} Finance and Audit Committee - November 7, 2024 - Page 31 of 44					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
250	1,750	6,250	3,250	6,250	[a]
1,250	1,500	1,500	1,250	1,250	
-	676	-	250	250	
250	250	1,750	3,500	3,000	[b]
-	-	100	150	150	
1,750	4,176	9,600	8,400	10,900	

[a] Events committee - 2022 related to Canada Day, 2023 relates to entire calendar of events (Canada Day, Halloween, Easter ect...)

[b] Senior's Circle request for grant in aid - hall rentals, office use. This is a non cash request

2

Consists of:

- Beach Park Maintenance
- Other Parks Maintenance
- Community Complex - Maintenance
- Facility Maintenance
- Parks Equipment Maintenance
- Other Parks Maintenance

MAINTENANCE					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
10,920	10,500	11,883	16,300	10,609	[a]
16,037	8,323	11,247	9,270	11,278	[b]
-	1,547	8,672	1,545	1,591	[c]
7,269	12,113	11,555	12,360	12,731	[d]
2,616	2,849	2,808	2,150	2,215	
21,006	24,652	29,372	21,929	22,421	
57,849	59,984	75,537	63,554	60,845	

[a] Log removal

[b] 2023 relates primarily to portapotty rentals at Magnesia and the school.

[c] 2023 includes emergency repairs at Broughton Hall; failed grinder pump and installation of new pump

[d] Relates to janitorial, air conditioning

3

Consists of:

- Parks related materials/supplies/tools
- Litter and Garbage Control
- Parks - Supplies
- Parks - Plants
- Office Supplies

MATERIALS, SUPPLIES, EQUIPMENT					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
-	108	572	515	530	
16,312	50,994	9,556	20,600	18,618	[a]
3,607	2,111	52	2,575	1,577	
2,126	3,916	2,520	4,330	2,930	
2,820	-	-	-	-	
24,866	57,128	12,700	28,020	23,656	

[a] 2022 included the purchase of Bearproof Garbage Bins. 2024 relates to porta potty rentals, approximately \$18k expected in cost to year end

4

Relates to costs associated with Sea to Sky Invasive Species for 2025

5

Consists of:

SALARIES AND WAGES					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Works Salaries - Parks	112,735	84,460	64,200	193,282	104,423
Benefits & Payroll Costs - Parks	24,233	20,819	11,917	34,961	22,262
Works Salaries - Facilities	50,366	58,981	36,816	-	-
	187,334	164,260	112,932	228,243	126,685

*Signage, hall setup ect..

6

Community Hall heating - BC Hydro

Village of Lions Bay
 2025 Draft Budget
 General Fund - Fire

Notes
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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	39,347	48,382	56,878	53,491	55,830	2,340	4.1%
Fiscal Charges	229	169	56	250	120	(130)	n/a
Interest Payments	1,698	1,307	679	905	490	(415)	-61.1%
Insurance	13,287	14,535	19,843	20,255	20,660	405	2.0%
Maintenance	63,348	49,406	46,478	94,960	114,334	19,374	41.7%
Material, Supplies and Equipment	65,126	65,035	87,822	99,491	88,409	(11,082)	-12.6%
Professional Fees / Contract Services	3,470	27,716	-	-	-	-	n/a
Salaries and Benefits	145,114	123,638	147,183	143,753	144,288	535	0.4%
Training / Professional Development	1,552	15,420	12,403	15,773	15,796	23	0.2%
Utilities	2,688	1,659	1,100	3,605	3,713	108	9.8%
	335,859	347,267	372,442	432,482	443,641	11,159	3.0%

Notes

1

Consists of:

- Postage & Courier
- Telephone & Other Communication
- Dispatch Services
- Advertising & Promotions
- Fire Dept - Website & Internet
- Information Systems Ops & Mntc
- Firefighter Day Supplies
- Training Pit - Satellite
- Communications - Pit (new internet)
- Fire Department Donations

COMMUNICATIONS					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
198	21	379	206	212	
3,166	3,084	1,495	3,090	3,183	*Telus
30,311	34,764	44,950	36,750	38,588	[a]
-	190	943	103	106	
103	-	1,743	106	109	*Sea to Sky Network Solutions
2,190	2,282	3,514	3,090	3,183	*Sea to Sky Network Solutions
836	6,758	2,806	8,755	9,018	
279	448	541	515	515	*Telus
765	835	607	876	917	*Telus
1,500	-	(100)	-	-	
39,347	48,382	56,878	53,491	55,830	

[a] E-Comm dispatch radio costs, annual dispatch operating charge (City of Surrey)

2

Consists of:

- FD Bank Charges

FISCAL CHARGES					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
229	169	56	250	120	

3

Consists of:

- Interest - E-Comm Radios

INTEREST PAYMENTS					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
1,698	1,307	679	905	490	

4

Consists of:

- Insurance
- Insurance & Licences

INSURANCE					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
10,202	10,766	14,084	14,668	14,961	*Municipal Insurance Association
3,085	3,769	5,759	5,588	5,699	*ICBC - fleet insurance
13,287	14,535	19,843	20,255	20,660	

5

Consists of:

MAINTENANCE						
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
Maintenance	1,917	261	259	1,000	1,030	
Training pit maintenance	9,557	6,217	3,722	5,150	5,305	*Supersave - containers
Rope Maintenance	1,892	2,118	1,277	2,000	2,060	*Dynamic Rescue
SCBA maintenance	4,645	4,593	2,124	4,120	4,244	*Irwin Air Ltd.
Holmatro maintenance	-	606	-	1,000	1,030	
Interface Fire Equipment	2,681	771	4,575	3,090	3,183	[a]
Vehicle Servicing & Maintenance	24,850	23,507	27,434	20,600	31,518	[b]
Small Equipment Replacement/Repair	10,334	3,202	201	8,000	8,240	*2021 - gear, pump, generator
Emergency Building Fire Costs	7,471	8,132	6,887	-	7,725	
Reserve for fire truck	-	-	-	50,000	50,000	[c]
Burn Building Maintenance	-	-	-	-	-	
	63,348	49,406	46,478	94,960	114,334	

[a] Wasp kits cost \$2,675 and generated \$3,960 in revenue

[b] KJC contracting, North Yard Contracting - vehicle maintenance and inspections. Additional cost for Fire Truck inspections required by FUS

[c] \$50,000 per year reserved for acquisition of a new fire truck at the end of the current truck's service life.

6

Consists of:

MATERIALS, SUPPLIES, EQUIPMENT						
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
Uniforms	23,571	4,931	19,444	8,000	10,000	
Office Supplies	331	946	1,744	1,545	1,591	
Misc - Scene Lights	-	1,947	2,037	3,605	3,713	
Protective Clothing	8,070	9,501	7,165	7,210	10,000	*Turn-out gear
SCBA	11,260	19,880	516	30,000	12,500	
Safety Equipment - FD	1,000	91	1,021	1,545	1,591	
Supplies & Materials	1,723	4,982	23,708	13,596	14,004	[a]
Supplies-Pit training area	355	813	-	1,545	1,591	
Hoses and Fittings	947	-	2,724	3,090	3,183	
Misc - Training Meals	8,566	7,622	13,087	14,420	14,853	
Miscellaneous PEP Expenses	-	-	-	-	-	
Scrap Cars for Fire Training	923	2,317	5,583	4,120	4,244	
Auto-Extrication	-	826	-	-	-	
Supplies - Medical	4,976	11,067	7,562	7,210	7,426	*defibrillators, Citizens Services
Vehicle Fuel & Oil	3,404	113	3,230	3,605	3,713	*Diesel cost allocation
	65,126	65,035	87,822	99,491	88,409	

Accompanying Notes

[a] Associated Fire Safety Equipment
Triton Automotive
Other

SUPPLIES & MATERIALS					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	-	-	7,294	-	-
	-	-	1,085	-	-
	1,723	4,982	308	13,596	14,004
	1,723	4,982	8,687	13,596	14,004

*SCBA flow test, shoulder flash
*Monthly Demurrage
*Rona, miscellaneous

7

Consists of:
Contract Services - Fire Study

PROFESSIONAL FEES / CONTRACT SERVICES					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	3,470	27,716	-	-	-

*2022 - Silverback Treeworks

8

Consists of:
Fire Dept - Salaries
Benefits & Payroll Costs - Fire
BC Employer Health Tax
Fire Admin - WCB
Fire Admin - Honouraria
Fire Volunteer Call-Outs
Fire Volunteer - Shift Payments
Benefits - Volunteers
WCB Volunteers
Public Works Salaries - Fire
Benefits & Payroll Costs - PW Fire
Public Works - Fire - WCB
Fire Admin - Training Contract

SALARIES AND BENEFITS					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	5,000	5,000	9,530	5,000	5,000
	8,892	8,219	10,891	10,034	10,508
	2,752	2,566	-	-	-
	1,861	1,715	2,166	1,749	1,749
	31,887	26,488	34,544	37,100	37,100
	20,845	17,957	28,530	22,000	22,000
	50,623	38,952	28,453	45,000	45,000
	89	-	-	-	-
	2,308	1,861	1,755	2,070	2,131
	-	162	-	-	-
	-	27	-	-	-
	-	5	-	-	-
	20,857	20,686	31,314	20,800	20,800
	145,114	123,638	147,183	143,753	144,288

*Fire chief

9

Consists of:
Travel
Courses & Seminars
Association Dues
Courses & Training

TRAINING AND PROFESSIONAL DEVELOPMENT					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	168	-	-	515	530
	-	-	-	-	-
	75	75	75	258	265
	1,309	15,345	12,328	15,000	15,000
	1,552	15,420	12,403	15,773	15,796

[a]

[a] Relates to Software training (MedTeq), Wildfire training (Fundamental Safety), EVO (Justice Institute of BC)

Consists of:

Utilities

UTILITIES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,688	1,659	1,100	3,605	3,713

General Fund - Council

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
1 Council Communication	1,889	2,276	4,197	2,266	2,334	68	3.0%
Office Supplies	201	155	500	200	200	-	0.0%
2 Professional Services	760	-	-	-	-	-	0.0%
3 Salaries and Benefits	51,906	53,202	54,454	57,967	59,461	1,495	2.6%
4 Council Funded Events	10,259	7,118	1,032	4,000	2,000	(2,000)	-50.0%
5 Election	-	13,286	25,028	6,500	6,500	-	0.0%
6 Conferences and training	-	1,124	4,612	12,000	10,300	(1,700)	-14.2%
7 Association Dues / Memberships	1,441	1,559	2,068	1,494	1,538	45	3.0%
8 Travel	10	-	1,266	500	515	15	3.0%
Total Expenditures	66,872	80,080	93,157	84,926	82,849	(2,077)	-2.4%

Notes

1

Consists of:

- Council Communication
- Council Publications & Postage

COUNCIL COMMUNICATION					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	1,042	1,761	3,579	1,751	1,804
	847	515	618	515	530
	1,889	2,276	4,197	2,266	4,334

General expenses include a slight increase each year to account for inflation

2

Consists of:

- Contract Services

PROFESSIONAL SERVICES					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	760	-	-	-	-

3

Consists of:

- Council Remuneration
- BC Employer Health Tax
- Benefits & Payroll Costs - Council

SALARIES AND BENEFITS					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	49,897	50,576	51,733	56,215	57,620
	982	978	-	-	-
	1,027	1,648	2,721	1,752	1,841
	51,906	53,202	54,454	57,967	59,461

Council remuneration reflects an increase based on the increase in CPI as per the Council Remuneration Bylaw. CPI for 2023 was 3.4% according to Stats Canada.

4

Consists of:

- Council Funded Events
- Council - Ceremonies/ Misc.
- Volunteer Recognition

COUNCIL FUNDED EVENTS					
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	41	-	-	-	-
	9,498	4,354	1,032	2,000	1,000
	720	2,765	-	2,000	1,000
	10,259	7,118	1,032	4,000	2,000

5

Budgeted amount in 2025 is to replenish election reserve which was drawn upon in 2023 to offset by-election costs

6

Consists of:
Conferences
Training

CONFERENCES AND CONVENTIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	1,124	4,612	10,000	10,300
-	-	-	2,000	-
-	1,124	4,612	12,000	10,300

2024 budget includes estimated cost of attendance to UBMC convention by Council

7

Consists of:
Association Dues / Memberships

ASSOCIATION DUES, MEMBERSHIPS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
1,441	1,559	2,068	1,494	1,538

8

Consists of:
Travel

TRAVEL				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
10	-	1,266	500	515

**Village of Lions Bay
2025 Draft Budget
General Fund - Emergency Services**

Notes

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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	6,942	7,427	11,381	-	11,700	11,700	n/a
Search and Rescue	2,600	596	2,110	2,575	2,652	77	3.0%
Emergency Support Services (ESS)	4,093	13,569	7,874	10,000	25,037	15,037	150.4%
Maintenance	5,537	18,617	7,235	6,225	6,412	187	3.0%
Material, Supplies and Equipment	18,868	4,788	5,464	3,060	3,122	62	2.0%
Professional Fees / Contract Services	-	25,900	44,823	45,000	35,000	(10,000)	-22.2%
Salaries and Benefits	36,702	-	-	-	-	-	0.0%
Training / Professional Development	-	-	-	1,000	1,000	-	0.0%
Utilities	1,059	3,198	998	1,236	1,273	37	3.0%
Total Expenditures	75,800	74,095	79,885	69,096	86,196	17,100	24.7%

Notes

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Consists of:

Emergency Building - Telephones
EOC - IT Costs
ESS - IT Costs

COMMUNICATIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,915	2,522	788	-	1,000
4,027	3,622	5,449	-	5,500
-	1,283	5,143	-	5,200
6,942	7,427	11,381	-	11,700

Consists of:

Search and Rescue

SEARCH AND RESCUE				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
2,600	596	2,110	2,575	2,652

*Phones, cost sharing for Klatt Building

Consists of:

Lions Bay Emergency Program - ESS

EMERGENCY SUPPORT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
4,093	13,569	7,874	10,000	25,037

*Increase for honorariums

Consists of:

Emergency Building Costs
Emergency Building - Ambulance Costs
Emergency Building EOC Costs

MAINTENANCE				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
1,648	17,530	1,515	2,105	2,168
3,889	1,088	5,720	4,120	4,244
-	-	-	-	-
5,537	18,617	7,235	6,225	6,412

[a]
[a]

[a] Relates to janitorial, pest control. Year end entry recorded to allocate Klatt building expenses to other departments

Consists of:

Supplies
COVID-19 Supplies

MATERIALS, SUPPLIES, EQUIPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
5,439	228	-	2,060	2,122
13,429	4,560	5,464	1,000	1,000
18,868	4,788	5,464	3,060	3,122

*Printers, Radio Cases
*Cleaning, Hotpacks, Masks, Sanitizer

Relates to emergency program coordinator fees.

BC Hydro

General Fund - Building and Planning

Notes

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
1 Communications	2,272	4,559	1,664	4,378	2,755	(1,623)	-37.1%
2 Professional Fees / Contract Services	20,205	11,868	6,588	8,676	8,936	260	3.0%
3 Salaries and Benefits	31,938	27,270	29,311	33,897	34,076	179	0.5%
Sundry	414	520	-	773	796	23	3.0%
4 Training / Professional Development	642	692	2,290	1,451	1,494	44	3.0%
5 Community planning	-	-	-	2,000	-	(2,000)	100.0%
	55,469	44,908	39,853	51,173	48,056	(3,116)	-6.1%

Notes

1

Consists of:

Building Inspector Communications
 Advertising
 Information Systems Ops & Mntc

COMMUNICATIONS				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
1,121	1,302	570	1,288	1,326
180	2,252	-	1,854	156
970	1,005	1,095	1,236	1,273
2,272	4,559	1,664	4,378	2,755

*Cell phone, phone line
 *Public notices (such as TUP)
 *Network maintenance

2

Consists of:

Building Inspection Contract Services
 Photocopies/Printing
 Community Planning Contract Services

PROFESSIONAL FEES, CONTRACT SERVICES				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	315	800	-	-
20	106	254	258	265
20,185	11,447	5,534	8,418	8,671
20,205	11,868	6,588	8,676	8,936

[a]

[a] Relates to:
 2022: Slope assessments, Surveying, Greenhouse Gas assessments. 2023: Slope assessment, and Surveying. 2021 was significantly higher due to a housing needs study.

3

Building inspector salary

4

Relates to courses and association dues

5

Contribution to OCP reserve