



COMMITTEE OF THE WHOLE MEETING

HELD ON TUESDAY, DECEMBER 3, 2024, AT 7:00 PM
COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY BC
AND VIA ZOOM VIDEO CONFERENCE

Zoom Invite Link: <https://us02web.zoom.us/j/2780145720?omn=82071079951>

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. Closure of Council Meeting

Proposed topics for discussion in the absence of the public:

A. Land acquisition

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:

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

3. Reporting out from Closed portion of Meeting

4. Adoption of Agenda

5. Public Participation

6. Review & Approval of Minutes of Prior Meetings

A. Committee of the Whole Meeting Minutes – June 4, 2024 (*for discussion – page 3*)

7. Unfinished Business

- A. Follow up to Ministry of Municipal Affairs letter to the Village of Lions Bay in respect of the requested Council report to the Ministry on the implementation of the recommendations of the Provincial Advisor – *for discussion*
- B. Follow up Action Items List (*page 10*)

8. Reports

- A. Staff
 - i. **2025 Draft Budget** (*page 12*)

9. New Business - none

10. Public Questions & Comments

11. Adjournment



VILLAGE OF LIONS BAY

COMMITTEE OF THE WHOLE MEETING HELD ON TUESDAY, JUNE 4, 2024, AT 6:00 PM COUNCIL CHAMBERS, 400 CENTRE ROAD, LIONS BAY AND VIA ZOOM VIDEO CONFERENCE

MINUTES

In Attendance: Mayor Ken Berry
Councillor Neville Abbott
Councillor Michael Broughton
Councillor Jaime Cunliffe

Regrets: Councillor Marcus Reuter

Staff: Ross Blackwell, Chief Administrative Officer
Karl Buhr, Director of Operations
Joe Chirkoff, Financial Officer

1. Call to Order

The meeting was called to order at 6:02 p.m.

2. Adoption of Agenda

*Moved By: Councillor **
*Seconded By: Councillor **

THAT the agenda of June 4, 2024, Committee of the Whole be adopted with amendment to consider Item 7.a.i. Grant in Aid following Item 3. Public Participation, and to add Item 7.a.vi. Amendments to the Local Government Act.

CARRIED

3. Public Participation

A. Marek Sredzki: Request for a detailed review of the proposed budget for the Alberta Supply Augmentation Project (ASAP).

7. Reports

A. Staff

i. **Grant in Aid**

Mayor Berry advised that 13 applications for the 2024 Municipal Grant in Aid had been received, totalling approximately \$11,000.

Applicants present at the meeting were allotted a short time to provide presentation summaries of their submissions to allow Council to ask questions.

4. Review and Approval of Minutes of Prior Meetings

A. Committee of the Whole Meeting Minutes – April 2, 2024

Moved By: Councillor Abbott

Seconded By: Councillor Broughton

THAT the Committee of the Whole Meeting Minutes of April 2, 2024, be approved as circulated.

CARRIED

B. Committee of the Whole Meeting Minutes – March 5, 2024

Moved By: Councillor Cunliffe

Seconded By: Councillor Abbott

THAT the Committee of the Whole Meeting Minutes of March 5, 2024, be approved as circulated.

CARRIED

C. Committee of the Whole Meeting Minutes – February 27, 2024

Moved By: Councillor Abbott

Seconded By: Councillor Broughton

THAT the Committee of the Whole Meeting Minutes of February 27, 2024, be approved with an amendment on Page 2 to strike the second paragraph related to a climate action hub project.

CARRIED

D. Committee of the Whole Meeting Minutes – February 13, 2024

Moved By: Councillor Broughton

Seconded By: Councillor Abbott

THAT the Committee of the Whole Meeting Minutes of February 13, 2024, be approved as circulated.

CARRIED

E. Committee of the Whole Meeting Minutes – February 6, 2024

Moved By: Councillor Abbott

Seconded By: Councillor Broughton

THAT the Committee of the Whole Meeting Minutes of February 6, 2024, be approved with an amendment to the second paragraph on Page 4 to read as follows: “A request was made to continue with the funding of a UBC study to understand...”

CARRIED

F. Committee of the Whole Meeting Minutes – January 30, 2024

Moved By: Councillor Broughton

Seconded By: Councillor Abbott

THAT the Committee of the Whole Meeting Minutes of January 30, 2024, be approved as circulated.

CARRIED

G. Committee of the Whole Meeting Minutes – January 23, 2024

Moved By: Councillor Abbott

Seconded By: Councillor Cunliffe

THAT the Committee of the Whole Meeting Minutes of January 23, 2024, be approved as circulated.

CARRIED

5. Business Arising from the Minutes

None.

6. Unfinished Business

None.

7. Reports

B. Staff

i. **Grant in Aid**

This item was discussed prior to Item 3.

ii. **UBCM Ministerial Meetings**

Ross Blackwell, Chief Administrative Officer (CAO), advised that the deadline to schedule Union of BC Municipalities (UBCM) Ministerial Meetings is June 21, 2024. A document with an overview of the Ministries was circulated to Council in addition to an email missive. The CAO provided Ministerial recommendations for Council's decision: Municipal Affairs, Transportation and Infrastructure, Forests, Emergency Management, and Attorney General. Additionally, it was noted that BC Hydro advised it would also be available for appointments at UBCM.

During discussion, comments were offered regarding appropriate Ministries for Council to meet with, and it was agreed that further discussion was required.

ACTION: It was requested that Ross Blackwell, Chief Administrative Officer, provide top recommendations and rationale for UBCM Ministerial Meetings to Council for approval.

iii. **Council Strategic Planning**

The CAO confirmed that digital and hard copies of strategic planning materials for the Council's upcoming session had been circulated, and noted that filling out the workbook provided with materials beforehand would help streamline the process of achieving a consensus.

Discussion ensued regarding using other resources, such as the most recent Strategic Plan document, to inform the session.

iv. **2025 Budget Process**

Joe Chirkoff, Financial Officer, informed that 2025 Budget process commences in August.

The CAO noted a goal to have the budget passed by the end of December 2024 in order to start 2025 with an approved budget so that projects can proceed quickly and efficiently.

v. **Alberta Supply Augmentation Project (ASAP)**

Karl Buhr, Public Works Manager, reviewed strategic considerations for the ASAP.

Discussion ensued, and comments were offered regarding support for the project's concept, the potential to utilize the system through winter for

emergencies, reconstruction of the weir, project-related costs, and the bidding process.

Moved By: Councillor Cunliffe

Seconded By: Councillor Abbott

THAT Council approves the Alberta Supply Augmentation Project in principle as outlined in the staff report dated May 31, 2024, and that it be forwarded to the Special Meeting of Council for consideration.

CARRIED

vi. **Local Government Act**

The CAO reviewed a request from the Metro Vancouver Regional District to endorse an initiative petitioning the Province of British Columbia to amend the *Local Government Act*.

Discussion on this item was referred to the Special Council Meeting.

C. Mayor
None.

D. Council

i. **Councillor Broughton: Jetty Repair and Replacement Ahead of Potential Infrastructure Loss**

The CAO advised that the jetty would be repaired this year through the Beach Park Revitalization Project.

ii. **Councillor Broughton: Action on Highway Noise based on Observation of Councillors Cunliffe and Broughton of Interested Residents who served on the Highway Noise Task Force**

Councillor Broughton advised that a Zoom meeting was scheduled for June 3, 2024, and meeting minutes would be circulated to interested parties. Additionally, the Task Force may provide a short presentation at the next Council meeting.

iii. **Councillor Broughton: Discussion of Suggestions to Assist in Best Outcome on Parking Education and Enforcement Ahead of a Very Busy Hiking Season**

The CAO advised that the newly hired Bylaw Enforcement Officers in charge of parking patrol would be on a shift schedule, beginning from 6:00 a.m. to 10:00 p.m., to be adjusted as necessary.

iv. **Councillor Broughton: Report of Councillor Broughton on an International Presentation on Rocky Shore Research Thursday, May 30, 2024, Climate Action Concerns for our Village**

Councillor Broughton referred to a recent international presentation on Rocky Shore research involving sea level rise, more intense storms, and rock movement.

E. Committees
None.

8. **New Business**

None.

9. **Public Questions and Comments**

A. Kambiz Azordegan: Inquiry regarding parking and bylaw enforcement issues.

B. Norman Barmeier: Information regarding utilizing the Federation of Municipalities Fund for the ASAP.

Recess

Moved By: Councillor Cunliffe

Seconded By: Councillor Abbott

THAT the June 4, 2024, Committee of the Whole Meeting be now adjourned.

CARRIED

The Committee of the Whole meeting adjourned at 8:00 p.m.

Moved By: Councillor Abbott

Seconded By: Councillor Broughton

THAT the Committee of the Whole Meeting Recess

CARRIED

The Committee of the Whole meeting reconvened at 10:09 p.m

Moved By: Councillor Broughton

Seconded By: Councillor Abbott

10. **Adjournment**

THAT the June 4, 2024, Committee of the Whole Meeting be now adjourned.

Moved By: Councillor Broughton

Seconded By: Councillor Abbott

CARRIED

The Committee of the Whole meeting adjourned at 10:10 p.m.

Mayor

CAO

Date Adopted by Council:	
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DRAFT

VILLAGE OF LIONS BAY FOLLOW-UP ACTION ITEM LIST				
ACTION NO.	DATE	ITEM/ACTION/DESCRIPTION	PERSON	STATUS
297	Sept 19, 2023	CAO to complete a cost-benefit analysis on document storage options	CAO	On-Going
310	Nov 7, 2023	CAO to rescope connector project and bring back to Council	CAO/Public Works	On-Going
311	Nov 7, 2023	Proceed with wayfinding signage project subject to community input	?	Deferred
315	Feb 20, 2024	Firefighting Reserve Policy referred to Infrastructure Committee	?	On-Going
316	Feb 20, 2024	Water Shortage Policy	?	On-Going
317	May 21, 2024	Provide Council with December 4, 2023, SVT consultation received from the Province and any responses	Mayor	Complete
318	June 4, 2024 (CotW)	It was requested that Ross Blackwell, Chief Administrative Officer, provide top recommendations and rationale for UBCM Ministerial Meetings to Council for approval.	CAO	Complete
319	June 18, 2024 (RMC)	Ross Blackwell, Chief Administrative Officer, to review the video for the June 4, 2024 Special Council Meeting, to review the motions referring to the Provincial Advisor's recommendations put forward on August 31, 2023.	<i>Video reviewed by DCO</i>	Complete
320	June 18, 2024 (RMC)	The Investment Policy is to be approved at the next Regular Open Meeting.		
321	June 18, 2024 (RMC)	Staff to investigate whether the Village of Lions Bay can apply for grants and funding as a rural community.		
322	October 1, 2024 (CotW)	Joe Chirkoff, Financial Officer, to provide the following information to the Committee of the Whole: Costs incurred and funding received for each Village project; A summary of the rules and expenditure requirements for climate action funds; and Further cost breakdowns for the General Fund – Sewer.	FO	
323	November 6, 2024 (CotW)	Joe Chirkoff, Financial Officer, to determine the feasibility of designating one vehicle to the Fire Rescue Service and the Works Department.	FO	

324	November 19, 2024 (RMC)	Ross Blackwell, Chief Administrative Officer, to consult with Joe Chirkoff, Financial Officer, on costs associated with paying staff for the proposed 2024 holiday closure and report back to Council.	CAO + FO	Complete
325	November 19, 2024 (RMC)	Ross Blackwell, Chief Administrative Officer, to contact the Ministry of Transportation and Infrastructure regarding concerns about the concrete barriers on the Upper Levels Highway.	CAO	

Consolidated Budget 2025

	2025	2026	2027	2028	2029
Revenues					
Taxation	2,042,442	2,103,715	2,166,827	2,231,832	2,298,787
Payments in Lieu of taxes	54,150	54,150	54,150	54,150	54,150
Parcel Taxes	98,606	98,606	98,606	98,606	98,606
Infrastructure Levy	204,244	210,372	216,683	223,183	229,879
Utility Fees and Rates	1,481,572	1,555,650	1,633,433	1,715,104	1,800,860
Fees, Licenses and Permits	420,421	422,434	425,332	426,402	427,527
Grants	1,095,980	422,561	422,561	427,516	427,516
Other	304,130	289,149	274,354	259,753	254,358
Grand Total	5,701,544	5,156,637	5,291,945	5,436,547	5,591,681
Expenditures					
Amortization	932,711	990,918	999,251	1,007,584	979,884
General Government	1,167,307	1,183,068	1,212,304	1,225,523	1,158,344
Fire Services	441,877	448,335	457,625	467,257	477,249
Bylaw Services	178,882	183,200	187,634	192,104	196,691
Public Works	1,163,953	774,547	635,835	652,240	667,213
Planning and Development	49,536	50,661	51,815	53,000	54,217
Parks, Recreation and Facilities	255,067	261,038	266,558	272,835	278,570
Solid Waste	243,215	250,779	258,019	265,526	273,215
Sewer Fund	115,866	74,546	76,478	78,505	116,708
Water Fund	823,781	769,313	778,471	800,012	903,375
Interest Payments	76,534	75,359	74,693	75,016	26,458
Grand Total	5,448,729	5,061,764	4,998,684	5,089,604	5,131,924
Surplus/(Deficit)	252,815	94,873	293,261	346,943	459,757
Adjustments Required to Balance Financial Plan to Conform With Legislative Requirements					
Non-cash items included in Annual Surplus (Deficit)					
Amortization on Tangible Capital Assets	932,711	990,918	999,251	1,007,584	979,884
MFA Actuarial Gain on Debt	(52,634)	(57,678)	(62,908)	(68,334)	(7,961)
Cash Surplus	1,132,892	1,028,113	1,229,604	1,286,194	1,431,680
Cash items NOT included in Annual Surplus (Deficit)					
Repayment of Debt Principal	(140,560)	(126,607)	(112,628)	(89,792)	(34,382)
Capital Expenditures	(3,820,640)	-	-	-	-
Transfer from (to) Reserves	3,131,158	(592,529)	(801,687)	(874,613)	(1,068,813)
Transfer to Reserves - Infrastructure Levy	(204,244)	(210,372)	(216,683)	(223,183)	(229,879)
Transfer to Reserves - WWTP	(98,606)	(98,606)	(98,606)	(98,606)	(98,606)
Financial Plan Balance	(0)	(0)	(0)	(0)	0

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	1,798,469	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	58,195	54,150	54,150	-	0.0%
	1,913,560	1,998,221	2,135,148	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	40,300	6,000	17.5%
7 Temporay 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)	-100.0%
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	2,200	(800)	-26.7%
Boat Space Rentals	7,363	7,825	7,440	7,400	7,400	-	0.0%
11 Other Rentals	118	14,891	11,478	14,000	14,000	-	0.0%
12 Rental Agree - BC Ambulance	28,333	28,333	29,496	28,333	28,333	-	0.0%
Parking Fines	122,427	93,589	96,189	125,000	100,000	(25,000)	-20.0%
Parking Passes - Annual	2,720	6,880	4,876	5,100	5,100	-	0.0%
Parking Meters	162,014	177,422	160,654	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	417,306	440,296	420,421	(19,875)	-4.5%

**Village of Lions Bay
2025 Draft Budget
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	573,419	(610,166)	-51.6%
CN Railway Grant	51,912	-	-	-	-	-	n/a
15 Gas Tax Funding	121,170	62,053	32,615	-	-	-	0.0%
16 Other Grants	77,947	77,702	1,102,364	742,651	227,561	(515,090)	-69.4%
	732,450	520,755	1,492,761	2,221,236	1,095,980	(1,125,256)	-50.7%
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	3,820	3,000	3,000	-	0.0%
Fire Fighter Day Revenue	4,646	12,376	19,581	18,000	18,000	-	0.0%
Tax Penalties and Interest	17,789	23,469	25,309	19,250	19,250	-	0.0%
MFA Actuarial Interest	34,201	38,561	43,083	43,083	52,030	8,947	20.8%
Bank Return on Investment	26,400	114,287	218,241	153,897	190,250	36,353	23.6%
Miscellaneous	11,117	60,102	7,241	8,000	8,000	-	0.0%
Water/Sewer Connection Fees	7,894	1,800	-	600	600	-	0.0%
	553,249	273,938	330,730	258,830	304,130	45,300	17.5%
Total Revenues	4,868,011	4,499,979	5,718,310	6,623,839	5,701,544	(922,295)	-13.9%

Notes

1

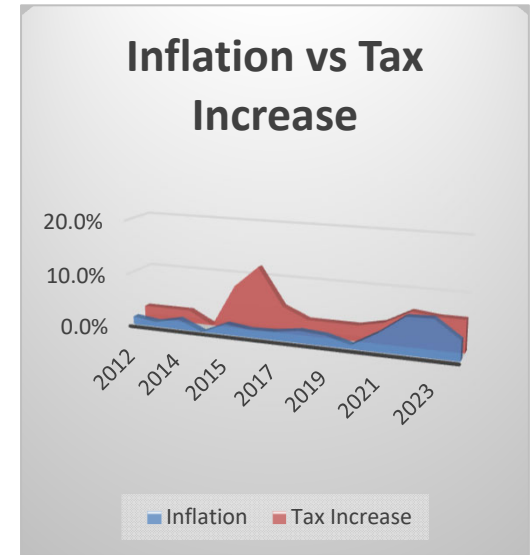
General Municipal Property tax. A sensitivity analysis of property tax rate increases (in total, and per home based on an estimate of 596 homes) is as follows:

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 years. 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 573,419 (total cost \$1.07 million - 73% grant funded; represents remainder of work in 2025)

15 Program funding terminated March 2024 and was replaced with the Community Works Fund

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	-	
Community Works Fund	-	-	-	-	122,561	
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	227,561	

[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 - 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	479,754	663,347	183,594	47.5%
2 Communications	63,346	55,300	69,066	70,040	57,977	(12,063)	-17.7%
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	31,646	13,543	115.3%
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	1,445,702	1,665,870	220,168	16.9%

Notes:

1 Budget estimated with respect to capital assets continuity schedule as of the current date

2

Consists of:

- Postage & Courier
- Village Office Communications
- Photocopy / Printing
- Information Systems Ops & Mntc
- Website Dev & Maintenance
- Telephone

COMMUNICATIONS					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
4,218	3,795	4,997	4,635	4,774	
2,388	665	735	2,575	1,277	
6,030	818	3,502	5,150	3,655	
39,996	41,769	46,435	48,410	39,890	*Sea to Sky Network Solutions
3,391	3,284	4,525	3,605	3,713	*Upandup Studios
7,324	4,970	8,873	5,665	4,668	*Telus, Ring Central, Sea to Sky
63,346	55,300	69,066	70,040	57,977	

3

Consists of:

- Bank Charges
- Parking Meter Fees
- Moneris Fees
- Other

FISCAL CHARGES					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
5,620	5,759	3,247	2,833	2,917	
9,085	11,027	3,181	9,500	-	*Moved to Bylaw
6,429	10,338	8,443	6,695	8,701	
190	626	-	300	300	
21,324	27,751	14,871	19,328	11,918	

4

Municipal Insurance Association

5

Budget estimated with respect to prior year plus inflation

6

Consists of:

- Village Office Maintenance
- Equipment Maintenance

MAINTENANCE					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
7,448	16,685	3,578	8,345	8,595	[a]
1,770	1,915	927	1,545	1,591	
9,218	18,601	4,504	9,890	10,186	

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

7

Consists of:

- Photocopier Lease Contract
- Office Supplies

MATERIALS, SUPPLIES, EQUIPMENT					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
4,289	4,289	5,125	4,481	4,615	
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	9,365
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	11,326
-	-	-	-	-
8,901	10,883	9,764	18,103	31,646

*UBCM, GFOA
 *PADM - Cap Collage; Worksafe
 *LGMA, GFOA, Dues
 *LGMA, GFOA, Dues
 *LGMA, GFOA, Dues
 *Job postings

12

BC Hydro

**Village of Lions Bay
20245 Draft Budget
General Fund - Public Works**

Notes
1
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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	14,782	14,980	18,313	15,708	12,943	(2,765)	-17.6%
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	683,469	108,007	18.8%
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	46,000	(140,500)	-75.3%
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	1,172,395	28,343	2.5%

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	7,723
4,291	6,102	8,390	6,335	5,220
14,782	14,980	18,313	15,708	12,943

[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

5

Consists of:

Vehicle Operation & Maintenance
 Roads
 Street Lighting
 Street Signs
 Lane Marking
 CN Parking Lot Maintenance
 Parking Meter Costs
 Roads Winter Maintenance
 Railroad Crossings Maintenance
 Bridge Maintenance
 Drainage
 Works Building & Yard Maintenance
 Road Vegetation/Brush

MAINTENANCE					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
11,054	42,917	29,620	103,750	68,523	[a]
21,002	6,117	331,449	20,600	170,406	[b]
5,917	8,128	7,084	6,671	9,560	[c]
18,182	6,020	7,446	6,330	6,520	
-	593	-	15,450	15,914	
2,619	2,644	3,000	2,500	2,500	
12,748	18,442	21,985	-	-	[d]
17,156	20,692	8,946	20,500	20,500	*Salt
126,039	21,798	7,200	22,000	22,000	
-	229,151	297,958	332,000	324,616	[e]
9,810	2,651	204	5,150	5,305	
12,888	10,306	7,364	25,885	22,562	*Mini Recycling depot
10,208	3,516	11,441	14,626	15,065	
247,624	372,974	733,697	575,462	683,469	

[a]

CAT servicing
 Chevy truck service
 MATEC - annual inspection
 Tires
 Small equipment
 Commercial Truck - LED Lights
 Gas
 Tire change over
 Vehicle inspection and repair
 Water shortage contingency
 Other

Vehicle Operations and Maintenance					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
-	-	10,813	-	-	
-	663	3,787	-	-	
832	993	1,000	-	-	
-	9,012	-	22,000	-	
-	2,185	-	20,000	-	
-	3,788	-	-	-	
-	1,897	-	-	-	
-	1,197	-	-	-	
2,087	5,140	5,130	-	-	
-	-	-	36,000	-	
7,508	17,416	8,890	25,750	26,523	
10,427	42,291	29,620	103,750	26,523	

[b]

2023 related to road paving on Oceanview; 2025 budget request includes \$109,000 for resurfacing Chrystal Falls Rd. and \$40,000 for the Mag Intake Access Road

[c]

Budget is to replace 18 unreliable heads with 3,000K LED fixtures

[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	46,000
-	52,984	6,162	186,500	46,000

[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

Consists of:

TRAINING, PROFESSIONAL DEVELOPMENT				
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
-	-	-	515	530
596	351	-	1,030	1,061
8,837	4,627	-	5,150	5,305
9,433	4,978	-	6,695	6,896

Travel
 Association Dues
 Courses Seminars & Workshop

10

BC Hydro

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	45,305	8,365	n/a
Total Revenues	1,192,192	1,051,573	1,054,185	1,148,687	1,212,609	63,923	6.1%
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	10,922	(10,485)	-49.0%
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	91,811	10,441	12.8%
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	94,609	(2,691)	-2.8%
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	1,124,547	(4,662)	-0.4%
Surplus / (Deficit)	214,327	49,408	193,860	19,477	88,062		

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

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	27,000
-	49,703	9,130	35,000	48,000
6,513	2,162	-	5,000	9,000
-	21,150	-	20,000	-
7,739	6,033	8,008	10,300	10,609
16,252	79,048	17,138	97,300	94,609

[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
General Fund - Parks

Notes

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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Grants	1,354	4,176	9,600	8,400	10,900	2,500	29.8%
Maintenance	57,849	59,984	75,537	63,554	60,845	(2,708)	-4.3%
Material, Supplies and Equipment	24,866	57,128	12,700	28,020	23,656	(4,364)	-15.6%
Professional Fees / Contract Services	8,415	11,070	23,950	12,000	20,000	8,000	66.7%
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%
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					
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

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	54,557	1,067	1.9%
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	442,368	9,886	2.7%

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	2,546	*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	2,546	*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	54,557	

[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
Rope Maintenance	1,892	2,118	1,277	2,000	2,060
SCBA maintenance	4,645	4,593	2,124	4,120	4,244
Holmatro maintenance	-	606	-	1,000	1,030
Interface Fire Equipment	2,681	771	4,575	3,090	3,183
Vehicle Servicing & Maintenance	24,850	23,507	27,434	20,600	31,518
Small Equipment Replacement/Repair	10,334	3,202	201	8,000	8,240
Emergency Building Fire Costs	7,471	8,132	6,887	-	7,725
Reserve for fire truck	-	-	-	50,000	50,000
Burn Building Maintenance	-	-	-	-	-
	63,348	49,406	46,478	94,960	114,334

*Supersave - containers
 *Dynamic Rescue
 *Irwin Air Ltd.
 [a]
 [b]
 *2021 - gear, pump, generator
 [c]

[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
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
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
Vehicle Fuel & Oil	3,404	113	3,230	3,605	3,713
	65,126	65,035	87,822	99,491	88,409

*Turn-out gear
 [a]
 *defibrillators, Citizens Services
 *Diesel cost allocation

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)

10

Consists of:

Utilities

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

**Village of Lions Bay
2025 Draft Budget
General Fund - Solid Waste**

Notes

	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							
Mini-recycling depot	947	1,500	1,508	6,825	11,000	4,175	61.2%
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	243,215	9,655	4.1%

Notes

Solid Waste - Revenue	255,602
Solid Waste - Expenditures	243,215
Solid Waste - Surplus	12,387

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

SALARIES AND BENEFITS

Consists of:

Solid Waste Salaries
 Solid Waste Benefits
 Solid Waste WCB

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 - 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	2,292	(489)	-17.6%
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	-	1,400	1,400	n/a
Total Expenditures	119,469	129,221	134,331	177,761	178,882	1,121	0.6%

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	2,292

*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 - Wastewater**

Notes

	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							
1 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%
2 Maintenance	27,732	31,119	23,736	29,355	74,436	45,081	153.6%
3 Material, Supplies and Equipment	3,600	4,243	-	2,120	2,184	64	3.0%
Professional Fees / Contract Services	-	-	-	-	-	-	n/a
4 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%
5 Utilities	3,021	2,734	3,468	3,090	3,183	93	3.0%
1 Internal Allocations	4,000	4,000	4,000	4,000	4,000	-	0.0%
Total Expenditures	104,165	107,195	92,608	108,711	152,066	43,354	39.9%

Notes

Wastewater - Revenue
Wastewater - Expenditures
Sewer - Surplus

	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:

MAINTENANCE					
2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
Pump Out - Plant	23,755	22,755	23,615	25,750	49,339
Sewer Line Inspections	-	4,281	-	-	12,000
Outfall Monitoring & Maintenance	1,153	208	121	515	530
Equipment Repair	2,824	3,876	-	2,575	12,036
SCADA Maintenance	-	-	-	515	530
	27,732	31,119	23,736	29,355	74,436

*WWTP

*Spare gearbox for RBC

3

Consists of:

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

*STP repair

4

Consists of:

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

5

BC Hydro

**Village of Lions Bay
2025 Draft Budget
General Fund - Council**

Notes

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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Council Communication	1,889	2,276	4,197	2,266	1,973	(293)	-12.9%
Office Supplies	201	155	500	200	200	-	0.0%
Professional Services	760	-	-	-	-	-	0.0%
Salaries and Benefits	51,906	53,202	54,454	57,967	59,461	1,495	2.6%
Council Funded Events	10,259	7,118	1,032	4,000	2,000	(2,000)	-50.0%
Election	-	13,286	25,028	6,500	6,500	-	0.0%
Conferences and training	-	1,124	4,612	12,000	10,300	(1,700)	-14.2%
Association Dues / Memberships	1,441	1,559	2,068	1,494	1,538	45	3.0%
Travel	10	-	1,266	500	515	15	3.0%
Total Expenditures	66,872	80,080	93,157	84,926	82,488	(2,438)	-2.9%

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	1,443
	847	515	618	515	530
	1,889	2,276	4,197	2,266	3,973

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	-	8,800	8,800	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)	-100.0%
Utilities	1,059	3,198	998	1,236	1,273	37	3.0%
Total Expenditures	75,800	74,095	79,885	69,096	82,296	13,200	19.1%

Notes

1

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	-	-
4,027	3,622	5,449	-	8,800
-	1,283	5,143	-	-
6,942	7,427	11,381	-	8,800

2

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

3

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

4

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

5

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

6

Relates to emergency program coordinator fees.

7

BC Hydro

General Fund - Building and Planning

Notes

1
2
3
4
5

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase (Decrease) in Budget	%
Expenditures							
Communications	2,272	4,559	1,664	4,378	2,235	(2,143)	-48.9%
Professional Fees / Contract Services	20,205	11,868	6,588	8,676	8,936	260	3.0%
Salaries and Benefits	31,938	27,270	29,311	33,897	34,076	179	0.5%
Sundry	414	520	-	773	796	23	3.0%
Training / Professional Development	642	692	2,290	1,451	1,494	44	3.0%
Community planning	-	-	-	2,000	2,000	-	100.0%
	55,469	44,908	39,853	51,173	49,536	(1,636)	-3.2%

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	1,061
180	2,252	-	1,854	156
970	1,005	1,095	1,236	1,018
2,272	4,559	1,664	4,378	2,235

- *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

Village of Lions Bay
5 Year Capital Expenditure Plan

High
Medium
Low

Capital Expenditures	5 Year Plan					Deferred
	2025	2026	2027	2028	2029	
Lions Bay Beach Park Revitalization Project	774,890					
Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	100,000					
Bayview: design, construction to replace 50 m of CMP under road just north of School	125,000					
Balustrades on Lions Bay Ave. bridge on Alberta, engineered drawing	40,000					
Creekview.1:Design o Replace 50m 8"CI	90,000					
CUBB.3: replace 400 m of 6" cast-iron watermain from Alberta Ck - Centre	1,300,000					
Frontcountry toilet facilities at Missing Link to "minimise fecal contamination in the watersheds"	125,000					
LBBP jetty (reduced scope):log boom only	158,811					
Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage): review prior design for 350 m ditches and culverts	50,000					
Oceanview from PRVs 2/3 - Highview (included): design to replace 415 m of CI watermain, drainage	41,500					
Project SCORE (SCada Operations Rework)	250,000					
HiTAP (Highway Tank Alternatives Project: former Water Contingency/ASAP)	603,439					225,000
Bylaw - Vehicle	45,000					
FIRE - Command Vehicle	40,000					
FIRE -Forklift/backhoe	45,000					
FIRE - Electric Jaws of Life Cutters and Spreader	32,000					
Engine 62 - Fire Department (one new, one used)						1,350,000
Magnesia - Raw water intake settling and skimming launder basin to separate vegetation and small rocks						333,333
Creekview.2:Construction to replace 90m 8"CI						280,000
CUBB.1: replace 450 m of 6" asbestos-cement watermain from cul-de-sac - #465 Upper Bayview						1,450,000
CUBB.2: replace 6" cast-iron watermain from #465 Upper Bayview - Bayview Rd + Bayview Pl						2,350,000
Design and construction of end-Mountain drainage						130,000
DWIP: Bayview from Soundview to School PRV: upsize 500 m of watermain from 6" to 8" to provide fireflow (50/50 Roads/Water)						1,350,000
End-Tidewater Drainage						149,999
Highview: replace 450 m 6" cast-iron watermain: design, construction, road repair, stormwater						1,450,000
Mountain, 410 - 450: 200 m design & construction of stormwater system						300,000
Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage).2: construct 350 m ditches and culverts						450,000
Oceanview from PRVs 2/3 - Highview inclusive.2: construct 415 m of cast-iron watermain, remove orphaned stub, drainage						1,345,000
Tidewater, Sweetwater: design, construct 100 m of CMP culvert						322,700
Replace PRV 4 (Upper Bayview)						300,000
Tidewater: design, construction to replace 50 m of CMP under tracks						100,000
Weir Height/Inclination Realign (WHIRL) @ Magnesia (if MAGIIC does not alleviate most grate blockage issues)						425,000
Universal metering to address consequent leakage						1,800,000
Village hall sound system						7,500
Kuboda Side-by-side ATV for intake access						25,000
PH Water Adjustment						100,000
Total Capital Expenditure	3,820,640	-	-	-	-	14,243,532

Village of Lions Bay
5 Year Capital Plan
Capital Expenditure Details

Projects	LIKELIHOOD OF HARM ARISING 1-10	WHOLE-VILLAGE SEVERITY OF HARM 1-10	Cost before GST	\$/RISK	2025 municipal funding requested	Later years must-do	Notes
Lions Bay Beach Park	8	8	201,471	3,148	201,471		
Bylaw - Vehicle	10	1	45,000	4,500	45,000		
FIRE - Command Vehicle	10	1	40,000	4,000	40,000		
FIRE -Forklift/backhoe	1	2	45,000	22,500	45,000		
FIRE - Electric Jaws of Life Cutters and Spreader	5	5	32,000	1,280	32,000		
FIRE - New Engine	5	5	1,350,000	54,000	-	1,350,000	
Village hall sound system	10	10	7,500	75		7,500	
Kuboda Side-by-side ATV for intake access	10	10	25,000	250		25,000	
PH Water Adjustment	10	10	100,000	1,000		100,000	
Balustrades on Lions Bay Ave. bridge on Alberta, engineered drawing	10	0.5	40,000	8,000	40,000		Timbers quoted
Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	6	3	100,000	5,556	100,000		
Bayview: design, construction to replace 50 m of CMP under road just north of School	6	3	125,000	6,944	125,000		
Creekview.1: design to replace 90 m 8" cast-iron	8	1	90,000	11,250	90,000		
Creekview.2: construction to replace 90 m 8" cast-iron	8	1	280,000	35,000		280,000	
CUBB.1: replace 450 m of 6" asbestos-cement watermain from cul-de-sac - #465 Upper Bayview	7	8	1,450,000	25,893		1,450,000	Concept design complete
CUBB.2: replace 6" cast-iron watermain from #465 Upper Bayview - Bayview Rd + Bayview Pl	8	7	2,350,000	41,964		2,350,000	Concept design complete
CUBB.3: replace 400 m of 6" cast-iron watermain from Alberta Ck - Centre	8	8	1,300,000	20,313	1,300,000		Concept design complete
Design and construction of end-Mountain drainage	10	2	130,000	6,500		130,000	
DWIP (Drainage & Water Improvement Project): Bayview from Soundview to School PRV: upsize 500 m of ductile-iron watermain from 6" to 8" to provide fireflow (50/50 Roads/Drainage/Water)	5	5	1,350,000	54,000		1,350,000	Was design already done?
End-Tidewater drainage	4	2	149,999	18,750		149,999	
Frontcountry toilet facilities at Missing Link spur to replace portables and partly address VCH directive to "minimise fecal contamination in the watersheds"	10	2	125,000	6,250	125,000		Possible Metro/BCMC funding
Highview: replace 450 m 6" cast-iron watermain: design, construction, road repair, stormwater	7	7	1,450,000	29,592		1,450,000	
HiTAP (Highway Tank Alternatives Project: former Water Contingency/ASAP	5	7	1,225,000	35,000		225,000	Remaining cost 500,000
LBBP jetty (reduced scope): no underwater berms, log boom only (recover prior 50,000 floating dock and barrier funding). Eliminate 34,700 sand replenishment.	10	3	162,811	5,427	(27,189)		
Mountain, 410 - 450: 200 m design & construction of stormwater system	7	3	300,000	14,286		300,000	
Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage).1: review prior design for 350 m ditches and culverts	8	5	50,000	1,250	50,000		
Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage).2: construct 350 m ditches and culverts	8	5	450,000	11,250		450,000	
Oceanview from PRVs 2/3 - Highview inclusive.1: FINAL design to replace 415 m of cast-iron watermain, drainage incorporation daylighting, natural infrastructure	6	7	41,500	988	41,500		
Oceanview from PRVs 2/3 - Highview inclusive.2: construct 415 m of cast-iron watermain, remove orphaned stub, drainage (remove Project SCORE (SCada Operations Rework): Cloud alarming [done in 2024], ENSURE (Excessive NTU Shutdown Routine), zone metering, inline chlorine monitoring, MAGIIC (Magnesia Intake Instrumentation & Cutout) [partly done in 2024], HII (Harvey Intake Instrumentation)	6	7	1,345,000	32,024		1,345,000	Added a further 95,000 to the prior 205,000 SCADA line item to address turbidity and UV transmissivity issues thru process changes, before we are ordered to install filtration at \$10-16 mil. for two plants.
Replace PRV 4 (Upper Bayview)	7	8	300,000	5,357	95,000		Oldest. Part of CUBB
Tidewater, Sweetwater: design, construct 100 m of CMP culvert	6	7	300,000	7,143		300,000	
Tidewater: design, construct replace 50 m of CMP under tracks	8	2	322,700	20,169		322,700	
Tidewater: design, construct replace 50 m of CMP under tracks	6	3	100,000	5,556		100,000	
Universal metering to address consequent leakage	8	6	1,800,000	37,500		1,800,000	Poss. MoE funding? Pref. vendor: Neptune
Magnesia - Raw water intake settling and skimming launder basin to separate vegetation and small rocks	8	6	333,333	6,944		333,333	
Weir Height/Inclination Realign (WHIRL) @ Magnesia (if MAGIIC does not alleviate most grate blockage issues)	9	8	425,000	5,903		425,000	Alleviate constant plugging

Totals	2,302,782	14,243,532
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ID	WHOLE-VILLAGE LIKELIHOOD OF HARM ARISING		SEVERITY OF HARM	PROJECT	Estimated cost	Spent	Remaining Cost	Budgeted previously and unspent	Grant funding remaining	Deferred to future years	2025 municipal funding required
	1-10	1-10									
CO2024-1	8	8	16,711	Lions Bay Beach Park Revitalization Project	1,069,486	294,596	774,890	-	573,419	-	201,471
PW	10	0.5	8,000	Balustrades on Lions Bay Ave. bridge on Alberta, engineered drawing	40,000	-	40,000	-	-	-	40,000
PW	6	3	5,556	Bayview: design, construction to replace 50 m of CMP from #315 to Alberta Ck	100,000	-	100,000	-	-	-	100,000
PW	6	3	6,944	Bayview: design, construction to replace 50 m of CMP under road just north of School	125,000	-	125,000	-	-	-	125,000
PW	8	1	11,250	Creekview.1:Design o Replace 90m 8"CI	90,000	-	90,000	-	-	-	90,000
PW	8	8	20,313	CUBB.3: replace 400 m of 6" cast-iron watermain from Alberta Ck - Centre	1,300,000	-	1,300,000	-	-	-	1,300,000
PW	10	2	6,250	Frontcountry toilet facilities at Missing Link to "minimise fecal contamination in the watersheds"	125,000	-	125,000	-	-	-	125,000
PW	5	7	35,000	HITAP (Highway Tank Alternatives Project: former Water Contingency/ASAP	1,225,000	621,561	603,439	378,439	-	225,000	-
PW	10	3	5,427	LBBP jetty (reduced scope):log boom only	162,811	4,000	158,811	186,000	-	-	(27,189)
PW	7	3	2,381	Oceanview from Highview - Harvey (LORD, Lower Oceanview Road Drainage): review prior design for 350 m ditches and culverts	50,000	-	50,000	-	-	-	50,000
PW	8	5	1,038	Oceanview from PRVs 2/3 - Highview (included): design to replace 415 m of CI watermain, drainage	41,500	-	41,500	-	-	-	41,500
PW	7	8	5,357	Project SCORE (SCada Operations Rework)	300,000	50,000	250,000	155,000	-	-	95,000
BLAW2025-1	10	1	4,500	Bylaw - Vehicle	45,000	-	45,000	-	-	-	45,000
FIRE2025-3	10	1	4,000	FIRE - Command Vehicle	40,000	-	40,000	-	-	-	40,000
FIRE2025-1	1	2	22,500	FIRE - Forklift/backhoe	45,000	-	45,000	-	-	-	45,000
FIRE2025-2	5	5	1,280	FIRE - Electric Jaws of Life Cutters and Spreader	32,000	-	32,000	-	-	-	32,000
					4,790,797	970,157	3,820,640	719,439	573,419	225,000	2,302,782
					Capital Cost Remaining		(3,820,640)				
					Grant funding remaining		573,419				
					Draw from reserves (previously taxed)		719,439				
					Draw from reserves (current)		2,302,782				
					Deferred		225,000				
							-				

**Village of Lions Bay
2025 Draft Budget
Supplementals - Operating Costs**

Department	Description	Estimated cost	Budgeted		2025 municipal funding required	Ongoing /One Time
			previously and unspent	Grant funding		
Public Works	Resurface Chrystal Falls Rd.	109,188	-	-	109,188	One Time
Public Works	Mag Intake access road, roadbase pending \$1 mil.+ ditching-culverting-grading	40,000	-	-	40,000	One Time
Public Works	3 sets summer tires	18,000	-	-	18,000	One Time
Public Works	B service on 72 hydrants (A/B completed 2024)	36,000	-	-	36,000	One Time
Public Works	Refloor Smith Building (previously delayed due to planned move to Pit)	12,000	-	-	12,000	One Time
Public Works	Bridge-end inspection and potential remediation, B04 (Crosscreek on Harvey), possibly B05 (Bayview on Alberta), potentially B07 (Bayview PI on Alberta)	300,000	300,000	-	-	One Time
Public Works	Drought emergency reserve (not used, no longer needed, recover)	200,000	200,000	-	(200,000)	One Time
Public Works	Increase vehicle maintenance budget: repair of aging vehicles	24,000	-	-	24,000	One Time
Public Works	Recycling depot	10,000	10,000	10,000	(10,000)	One Time
Public Works	Sewer I&I, 6 manholes	30,000	-	-	30,000	One Time
Public Works	Replace failed (leaking) 8" strainer at PRV 1	8,900	-	-	8,900	One Time
Public Works	Replacement of 4 leaking isolation valves at both plants	22,816	-	-	22,816	One Time
Public Works	Fix the SW abutment of the Lions Bay Ave. bridge over Harvey Ck.	24,616	-	-	24,616	One Time
Public Works	12 hydrovac service calls for service line daylighting	48,000	-	-	48,000	One Time
Public Works	Power and data to Mag Intake	4,000	-	-	4,000	One Time
Public Works	Replace 18 unreliable heads with 3000 K LED fixtures	9,560	-	-	9,560	One Time
Public Works	Spare gearbox for RBC	12,000	-	-	12,000	One Time
Administration	aMais Accounts Receivable module	7,000	-	-	7,000	Ongoing - \$2,100 maintenance fee
Administration	Worksafe training	3,000	-	-	3,000	One time
Administration	Recruitment - Director of Operations	10,000	-	-	10,000	One Time
Fire	Increase Paid on Call standby pay rate closer to industry standards	50,000	-	-	50,000	Ongoing
		979,080	510,000	10,000	259,080	

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Revenues						
1 Fees, licenses, permits, fines	28,211	19,623	9,250	16,785	(7,535)	-81.5%
2 Other	198,111	227,692	187,290	95,238	92,052	49.1%
3 Grants	520,755	1,491,921	2,216,286	867,940	1,348,346	60.8%
4 Taxation	1,899,613	2,032,503	2,193,851	2,594,269	(400,418)	-18.3%
Total Revenues	2,646,690	3,771,739	4,606,677	3,574,232	1,032,445	22.4%
Expenditures						
5 Amortization	340,087	363,807	484,016	-	484,016	100.0%
6 Communications	55,300	94,026	70,040	73,821	(3,781)	-5.4%
7 Fiscal Charges	27,751	14,871	19,328	11,427	7,901	40.9%
8 Insurance	48,119	43,649	57,206	81,312	(24,106)	-42.1%
5 Internal Allocations	(53,500)	(65,216)	(67,825)	-	(67,825)	100.0%
9 Maintenance	18,601	4,504	9,890	2,539	7,351	74.3%
10 Material, Supplies and Equipment	15,341	20,899	18,966	18,608	358	1.9%
11 Professional Fees / Contract Services	182,878	211,478	125,500	227,842	(102,342)	-81.5%
12 Salaries and Benefits	869,817	587,124	708,765	680,311	28,454	4.0%
13 Sundry	3,162	2,149	3,918	2,415	1,503	38.4%
14 Training / Professional Development	10,883	10,166	18,104	12,722	5,382	29.7%
15 Utilities	1,818	1,352	2,060	826	1,234	59.9%
Total Expenditures	1,520,256	1,288,809	1,449,968	1,111,822	338,146	23.3%
Surplus / (Deficit)	1,126,434	2,482,930	3,156,709	2,462,410		

Notes

Accompanying Notes

Consists of:

- Tree cutting
- Filming
- Rental
- Other

FEES, LICENSES, PERMITS, FINES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
600	600	750	(425)
11,190	11,190	8,000	17,120
14,891	14,891	-	-
1,530	1,530	500	90
28,211	28,211	9,250	16,785

- [a]
- [b]
- [c]
- [d]

[a] Permits, refund of application fees

[b] Application fees

[c]

- Ledcor
- Wildfire protection kits
- Wildfire receivable - PEP
- PHSA Klatt Building rental
- Other

Rental			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
12,339	7,500	-	-
-	3,978	-	-
2,552	2,552	-	-
-	-	-	-
-	448	14,000	-
14,891	14,477	14,000	-

[d] Tax information charges

Consists of:

- Tax Penalties
- Tax Interest - Arrears
- Tax Interest - Delinquent
- General Account Bank Interest
- Other

OTHER			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
19,066	19,066	14,000	3,570
3,439	3,439	4,500	12,090
964	964	750	2,544
113,647	113,647	153,647	104,309
60,995	60,995	14,393	(27,275)
198,111	198,111	187,290	95,238

Consists of:

- Climate Action Program
- Gas Tax Funding
- Small Communities Equalization Grant
- Federal and Provincial Grants

GRANTS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
51,082	51,082	51,082	149,674
62,053	32,615	-	-
381,000	298,000	295,000	297,000
26,620	1,110,225	1,870,204	421,266
520,755	1,491,922	2,216,286	867,940

[a]

1

2

3

Accompanying Notes

[a]

Growing communities
 Klatt renovation
 Lions Bay Beach Park
 Connector project
 Implementation of Legislation
 Regional

Federal and provincial grants			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	999,787	-	-
-	59,783	459,051	242,980
-	-	724,534	-
-	-	315,833	-
-	-	155,786	155,786
26,260	50,655	215,000	22,500
26,260	1,110,225	1,870,204	421,266

*FireSmart; Pride Trail

4

Consists of:

General Municipal Property Tax
 B.C. Hydro Grant In Lieu Of Taxes
 Infrastructure Levy
 Telephone - 1% Rev
 Cable T.V. - 1% Rev

TAXATION			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
1,683,673	1,794,431	1,945,183	2,336,434
43,309	54,173	50,000	56,272
168,474	179,878	194,518	194,518
1,693	1,652	1,650	2,856
2,464	2,369	2,500	4,189
1,899,613	2,032,503	2,193,851	2,594,269

*Diff is tax collected for others

5

Amortization, Internal Allocations
 Adjusting entry recorded at year end

6

Consists of:

Postage & Courier
 Village Office Communications
 Photocopy / Printing
 Information Systems Ops & Mntc
 Website Dev & Maintenance
 Telephone

COMMUNICATIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
3,795	4,997	4,635	4,342
665	735	2,575	733
818	3,501	5,150	4,554
41,769	64,990	48,410	48,313
3,284	4,525	3,605	2,796
4,970	15,278	5,665	13,082
55,300	94,026	70,040	73,821

*Sea to Sky Network Solutions

*Upanup Studios

*Telus, Ring Central, Sea to Sky Network

7

Consists of:

Bank Service Charges
 Parking Meter Fees
 Other

FISCAL CHARGES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
5,654	3,247	2,833	2,215
11,027	3,181	9,500	174
11,070	8,443	6,995	9,038
27,751	14,871	19,328	11,427

*Preciselink

*Moneris

Insurance
Municipal Insurance Association

Consists of:

MAINTENANCE				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Village Office Maintenance	16,685	3,578	8,345	455
Equipment Maintenance	1,915	927	1,545	2,084
	18,601	4,505	9,890	2,539

*Janitorial. 2022 - Ionization kits, furnace duct

Consists of:

MATERIALS, SUPPLIES, EQUIPMENT				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Photocopier Lease Contract	4,289	5,125	4,481	3,921
Office Supplies	11,052	15,774	14,485	14,687
	15,341	20,899	18,966	18,608

Consists of:

PROFESSIONAL FEES / CONTRACT SERVICES				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Legal Fees	81,136	111,810	40,000	88,069
Contract Services & Minute Taking	4,817	16,756	-	13,914
Auditing	48,150	64,081	55,000	100,752
Contract Services	48,775	18,831	30,500	25,107
	182,878	211,478	125,500	227,842

[a]
*Raincoast
*BDO
[b]

[a]

Legal Fees				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Overholt Law LLP	52,747	50,576	10,000	6,031
Lidstone & Company	28,389	39,233	30,000	33,499
Young Anderson Barristers and Solilcitors	-	17,019	-	417
Roper Greyell	-	4,982	-	-
	81,136	111,810	40,000	39,947

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

Accompanying Notes

[b]

Contract Services				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Coastal Document Solutions	-	2,138	-	-
George & Bell	2,100	-	3,000	2,290
Suncorp.	7,900	3,000	3,000	-
Yourcity Solutions	33,245	5,555	-	-
Municipal Insurance Association	5,530	-	3,000	-
Other	-	8,138	21,500	14,550
	48,775	18,831	30,500	16,840

*Document scanning
 *Actuarial valuation for sick time
 *Property valuation
 *Asset management program
 *Property valuation
 *ARO Consultant

12

SALARIES AND BENEFITS				
	Actual 2022	Actual 2023	Budget 2024	YTD 2023
Administrative Salaries	761,447	497,012	596,378	572,129
Benefits & Payroll Costs - Administrative	108,369	84,089	112,387	108,182
	869,817	581,101	708,765	680,311

Consists of:

13

Sundry
 Relates to coffee, christmas bonuses

14

TRAINING / PROFESSIONAL DEVELOPMENT				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Conventions	-	-	6,515	441
Travel	629	215	773	1,408
Courses	5,980	1,457	6,180	5,791
Association Dues	2,654	3,176	3,348	3,372
Staff Recruitment	1,620	4,367	1,288	975
	10,883	9,215	18,104	11,987

[a]
 *LGMA, GFOA, Professional dues
 *Job postings

[a]

Courses				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Capilano University	2,287	1,457	-	1,444
LGMA	425	-	-	-
St. Johns Ambulance	885	-	-	-
GFOA	900	-	-	-
Amais	750	-	-	-
Other	733	-	6,000	-
	5,980	1,457	6,000	1,444

*PADM
 *Election training
 *First Aid training
 *Finance training
 *Software training

15

Utilities
 Relates to BC Hydro

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Expenditures						
2 Communications	14,980	11,197	15,728	6,679	9,049	57.5%
3 Interest Payments	10,743	16,158	10,462	15,485	(5,023)	-48.0%
4 Insurance	12,534	17,097	15,179	2,785	12,394	81.7%
5 Internal Allocations	(15,000)	(15,000)	(15,000)	-	(15,000)	100.0%
6 Maintenance	372,974	729,497	575,432	89,482	485,950	84.4%
7 Material, Supplies and Equipment	49,591	40,653	49,153	12,101	37,052	75.4%
8 Professional Fees / Contract Services	52,984	6,162	186,500	-	186,500	100.0%
9 Salaries and Benefits	272,059	224,368	291,861	187,358	104,503	35.8%
10 Training / Professional Development	4,978	-	6,695	190	6,505	97.2%
11 Utilities	7,856	7,163	8,034	4,602	3,432	42.7%
Total Expenditures	783,700	1,037,295	1,144,044	318,683	825,361	72.1%
Surplus / (Deficit)	(783,700)	(1,037,295)	(1,144,044)	(318,683)		

Notes

1

Consists of:

GRANTS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	-	-	-

CN Railway

Installation of grade crossing warning system in Lions Bay

2

Consists of:

COMMUNICATIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
5,748	4,794	4,373	-
3,131	5,086	5,000	2,336
6,101	1,317	6,355	-
14,980	11,197	15,728	2,336

ECOMM - radios

Telus

Sea to Sky

3

Consists of:

INTEREST PAYMENTS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
319	166	221	-
7,250	7,250	7,250	10,750
3,174	8,742	2,991	4,735
10,743	16,158	10,462	15,485

ECOMM - radios

Debenture

Equipment

*Issue 104, Bylaw 380

*Trucks, Steer Loader

4

Consists of:

INSURANCE			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
12,534	-	15,179	2,785
-	-	-	-
-	-	-	-
12,534	-	15,179	2,785

ICBC - fleet insurance

Vehicle repair

Municipal Insurance Association

5

Consists of:

INTERNAL ALLOCATIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
(5,000)	(5,000)	(5,000)	-
(10,000)	(10,000)	(10,000)	-
(15,000)	(15,000)	(15,000)	-

PW Recovery - Solid Waste

PW Recovery - Water

*Recorded at year end

*Recorded at year end

Accompanying Notes

6

Consists of:

- Vehicle Operations and Maintenance
- Lafarge - salt
- CN Railway
- Vehicle repairs, street lighting, signs
- Maintenance
- Other

MAINTENANCE			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
42,291	29,620	24,205	12,871
20,692	8,946	20,500	8,864
24,441	3,000	2,500	10,200
20,858	22,056	127,051	30,594
235,268	629,406	352,600	21,325
29,424	36,469	26,576	2,253
372,974	729,497	553,432	86,107

- *Winter maintenance
- *Rail crossing maintenance
- *Road paving, bridge repair

Accompanying Notes

7

Consists of:

- Supersave - fuel
- Small tools
- Health and safety supplies
- Shop supplies

MATERIALS, SUPPLIES, EQUIPMENT			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
30,970	29,688	25,600	8,583
5,206	3,783	8,498	284
3,783	2,568	4,755	-
9,632	4,614	10,300	3,234
49,591	40,653	49,153	12,101

- *KMS tools, Howe Sound Equipment
- *Gloves, Glasses, Coveralls

8

Consists of:

- Contractors
- ISL/Creus

PROFESSIONAL FEES / CONTRACT SERVICES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	-	186,500	-
52,984	6,162	-	-
52,984	6,162	186,500	-

- [a]
- *CUBB, Rail Crossing

Note [a]

A&B Services, hydrant maintenance	36,000
Lions Bay Ave on Alberta bridge timbers replace	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 remediate	10,000
Public WiFi for app-only pay parking zones	12,000
	186,500

9

Consists of:

Office
 General
 Shop
 Equipment maintenance
 Benefits and health tax
 Drainage
 Roads

SALARIES AND BENEFITS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
71,021	105,898	291,861	56,621
25,711	17,272	-	1,973
19,861	7,308	-	6,948
9,437	8,711	-	6,265
43,654	35,971	-	53,108
25,101	6,737	-	1,105
77,274	42,471	-	61,339
272,059	224,368	291,861	187,358

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10

Consists of:

Association dues
 Courses
 Other

TRAINING			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
351	-	1,030	-
4,627	-	5,150	190
-	-	515	-
4,978	-	6,695	190

11

Consists of:

BC Hydro

UTILITIES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
7,856	7,163	8,034	4,602

Notes

1
2

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3

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Revenues						
Parcel Tax Brunswick Beach	10,585	-	-	-	-	0.0%
Water User Rates	952,878	1,000,524	1,103,076	1,103,076	(0)	0.0%
Secondary Suite Fees	20,495	16,871	8,071	786	7,285	90.3%
Connection Fees	1,200	1,200	600	600	-	0.0%
Build Canada Grant	-	-	-	-	-	0.0%
CWWF Grant	172,386	-	-	-	-	0.0%
ICIP Grants	-	-	-	-	-	0.0%
Other Grants	-	-	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	0.0%
Prompt Payment Discount	(14,646)	(15,553)	(16,800)	(14,731)	(2,069)	12.3%
Other - MFA Actuarial Gain	34,649	32,978	36,490	-	36,490	100.0%
Total Revenues	1,177,546	1,036,020	1,131,437	1,089,731	41,706	3.7%
Amortization	191,468	207,926	205,884	-	205,884	100.0%
Communications	11,085	12,866	21,407	5,890	15,518	72.5%
Interest Payments	67,555	67,954	67,954	87,202	(19,248)	-28.3%
Insurance	39,769	49,218	50,202	53,908	(3,706)	-7.4%
Maintenance	123,972	67,110	81,370	104,388	(23,018)	-28.3%
Material, Supplies and Equipment	50,970	20,539	52,938	9,282	43,656	82.5%
Professional Fees / Contract Services	79,048	17,138	97,300	22,588	74,712	76.8%
Salaries and Benefits	347,128	292,870	440,794	459,606	(18,812)	-4.3%
Sundry	18,010	16,103	2,575	900	1,675	65.0%
Training / Professional Development	5,956	2,256	5,923	2,621	3,302	55.7%
Utilities	12,205	17,009	16,738	10,141	6,596	39.4%
Internal Allocations	55,000	66,716	69,325	9,630	59,695	86.1%
Total Expenditures	1,002,165	837,705	1,112,409	766,156	346,254	31.1%
Surplus / (Deficit)	175,381	198,315	19,028	323,576		

Notes

1 Water User Rates

Water user rates reflect a 5.0% increase in user rates over the prior year

SECONDARY SUITE FEES				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Water	20,495	16,871	8,071	786
Solid waste	3,381	1,398	1,603	155
Sewer	2,298	8,709	8,824	968
	26,174	26,978	18,498	1,909

Secondary suite fees vary year to year based on usage in accordance with policy. Secondary suites utilized by a family member or fire-fighter are not charged. There were 59 secondary suites declared in 2023 (2022 - 51), of which 20 were occupied by a firefighter or family member (2022 - 18). Fees are due December 31. 3 residents have not yet paid, resulting in the difference between 2022 and 2023 total fees.

3 Amortization, Internal Allocations

Adjusting entry recorded at year end

4 Consists of:

COMMUNICATIONS				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Telephone - phones/internet/alarms	3,859	6,978	4,017	2,740
PRV	5,275	4,797	15,433	2,422
Intake	1,951	1,091	1,957	728
	11,085	12,866	21,407	5,890

*Telus
*Shaw
*Shaw

5 Consists of:

INTEREST PAYMENTS				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Issue 104 Bylaw 104	23,200	23,200	23,200	17,200
Issue 104 Bylaw 374	17,400	17,400	17,400	12,900
Issue 142 Bylaw 508	14,518	14,518	14,518	14,518
Issue 150 Bylaw 508	11,940	11,940	11,940	11,940
Issue 93 Bylaw 353	1,239	896	896	544
Other	(742)	-	-	-
	67,555	67,954	67,954	57,102

*Infrastructure - \$800k loan
*Infrastructure - \$600k loan
*Infrastructure - \$460k loan
*PRV - \$600k loan
*Brunswick - \$114k loan

Accompanying Notes

6

Consists of:

Municipal Insurance Association

INSURANCE			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
39,769	49,218	50,202	53,908

*Property insurance

7

Consists of:

Routine operations and maintenance
 Emergency and repair
 Phase IV/V water system
 Reservoir / intake cleaning
 SCADA maintenance
 Intake maintenance
 Hydrant maintenance

MAINTENANCE			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
28,277	17,111	29,870	11,691
14,762	3,725	5,150	2,084
-	-	-	-
21,377	540	-	-
4,792	-	5,150	2,149
33,797	33,010	36,050	72,059
20,965	12,724	5,150	15,425
123,972	67,110	81,370	103,408

*Xpert Valve PRV parts/maint

*Bayview watermain

*2022 - Inland divers

*Ramtech UV Reactor and maint

*Intake gate valve and hydrant parts

8

Consists of:

Chlorine treatment
 Water intake supplies
 Other

MATERIALS, SUPPLIES, EQUIPMENT			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
20,798	16,144	15,450	7,789
10,756	712	20,750	746
19,415	3,683	16,738	747
50,970	20,539	52,938	9,282

*ClearTech

*Ramtech UV Sensors

9

Consists of:

UBC Hydrology
 Waterchem
 Frontier Power
 ISL
 Braystone Rockworks
 ALS Canada
 Other

PROFESSIONAL FEES			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
-	-	-	-
-	-	-	-
1,911	-	-	2,801
49,703	9,129	-	2,840
21,150	-	-	-
6,032	8,009	-	7,999
252	-	97,300	-
79,048	17,138	97,300	13,640

*Harvey, Magnesia

*Generators

*CUBB project

*Rock scaling

*Water testing - metal content

Accompanying Notes

10

Consists of:

SALARIES AND BENEFITS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
213,611	175,481	331,341	293,609
73,264	74,630	49,250	91,682
60,253	42,759	14,971	74,316
347,128	292,870	395,562	459,606

Costs vary depending on time spent by public works department. Public works timesheets capture time spent on various projects

11

Consists of:

SUNDRY			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
2,457	2,644	2,575	900
2,457	2,644	2,575	900

*Variance from above relates to prompt payment discount

12

Consists of:

TRAINING			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
4,615	2,038	4,120	2,363
1,341	218	1,803	258
5,956	2,256	5,923	2,621

*Various PW employee courses
*EOCP Enviro Operators / BCWWA

13

Consists of:

UTILITIES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
10,265	17,009	13,905	7,812
1,940	-	2,833	2,330
12,205	17,009	16,738	10,141

*Harvey, Magnesia, Oceanview

Village of Lions Bay
2024 Budget to Actual
General Fund - Parks and Recreation

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Revenues						
1 Fees and Rentals	10,586	10,241	10,725	8,953	1,773	16.5%
Grants	-	840	4,500	4,800	(300)	0.0%
2 Donations	5,000	-	-	5,000	(5,000)	0.0%
Total Revenues	15,586	11,081	15,225	18,753	(3,528)	-23.2%
Expenditures						
3 Communications	-	-	-	2,054	(2,054)	0.0%
4 Grants	4,176	9,600	8,400	6,600	1,800	21.4%
5 Maintenance	59,984	81,281	63,554	111,423	(47,869)	-75.3%
6 Material, Supplies and Equipment	57,128	12,700	28,020	20,493	7,527	26.9%
7 Professional Fees / Contract Services	11,070	23,950	13,500	2,672	10,828	80.2%
Salaries and Benefits	164,268	107,102	228,243	160,626	67,617	29.6%
Sundry	6,670	3,727	1,883	2,013	(130)	0.0%
Training / Professional Development	-	-	-	-	-	0.0%
8 Utilities	8,187	7,529	9,270	6,603	2,667	28.8%
Total Expenditures	311,483	245,889	352,870	312,484	40,386	11.4%
Surplus / (Deficit)	(295,897)	(234,808)	(337,645)	(293,731)		

Notes

Accompanying Notes

Consists of:

FEES AND RENTALS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
7,363	7,440	7,400	6,825
2,100	2,476	3,000	1,643
890	325	325	485
10,353	10,241	10,725	8,953

[a]

[a] No further boat space rentals anticipated, most fees earned by July of each year.

2022 - Donation to Native Plants Garden

Consists of:

GRANTS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
1,750	6,250	3,250	5,000
1,500	1,500	1,250	1,500
676	-	250	-
-	1,750	150	100
250	100	3,500	-
4,176	9,600	8,400	6,600

[a]

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

Curley Stewart
 Historical Society
 Howe Sound Marine Reference
 BearSmart
 Sea to Sky Invasive Species
 Other

SUNDRY			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
750	1,000	800	1,071
300	300	750	350
419	-	333	333
3,455	430	-	259
1,500	1,750	-	-
246	247	-	-
6,670	3,480	1,883	2,013

4

Consists of:

MAINTENANCE			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
10,500	24,604	16,300	35,563
8,323	11,247	9,270	2,338
1,547	8,672	1,545	788
12,113	11,055	12,360	19,859
2,849	2,808	2,150	-
24,652	22,895	21,929	52,875
59,984	81,281	63,554	111,423

[a]

*Pride Trail

[a]

Millenia architecture - LBBP drawings
Mercury transport - Log removal
Leigh Materials - sand
Other

Beach Park Maintenance			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	-	-	-
4,250	6,200	-	8,938
1,804	3,805	-	-
4,446	14,599	16,300	26,625
10,500	24,604	16,300	35,563

5

Consists of:

MATERIALS, SUPPLIES, EQUIPMENT			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
108	716	515	955
50,994	10,073	20,600	16,621
2,111	732	2,575	2,292
3,916	489	4,330	489
218	690	-	136
57,346	12,700	28,020	20,493

*2022 - Bearproof Garbage Bins

6

Consists of:

PROFESSIONAL FEES / CONTRACT SERVICES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
11,070	23,950	12,000	2,672

*Sea to Sky Invasive Species

i

Accompanying Notes

Consists of:

BEACH WALL STABILIZATION			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	-	-	-

Beach wall stabilization

7 Consists of:

SALARIES AND BENEFITS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
84,460	58,661	193,282	83,693
20,819	11,917	34,961	13,308
58,981	36,524	-	63,625
164,260	107,102	228,243	160,626

Works Salaries - Parks Community

Benefits & Payroll Costs - Parks Community

Works Salaries - Facilities

*Signage, hall setup ect...

8 Consists of:

UTILITIES			
Actual 2021	Actual 2022	Budget 2023	YTD 2023
8,187	7,529	9,270	6,603
8,187	7,529	9,270	6,603

Community Hall Heating

*BC Hydro

Village of Lions Bay

2024 Budget to Actual

General Fund - Fire Department

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Revenue						
Fees, licenses, permits, fines	900	-	600	-	600	100.0%
Grants	-	-	-	102,815	(102,815)	0.0%
Other	36,049	25,841	48,000	28,475	19,525	40.7%
Total Revenues	36,949	25,841	48,600	131,290	(82,690)	-170.1%
Expenditures						
Communications	48,382	45,403	51,253	48,277	2,976	5.8%
Fiscal Charges	169	-	250	-	250	100.0%
Interest Payments	1,307	679	905	-	905	100.0%
Insurance	14,535	19,843	20,276	35,346	(15,070)	-74.3%
Maintenance	49,406	39,175	94,960	21,391	73,569	77.5%
Material, Supplies and Equipment	65,035	108,383	99,491	39,625	59,866	60.2%
Professional Fees / Contract Services	27,716	-	-	4,842	(4,842)	0.0%
Salaries and Benefits	123,638	145,653	143,753	89,083	54,670	38.0%
Training / Professional Development	15,420	9,103	15,773	9,574	6,199	39.3%
Utilities	1,659	1,100	3,605	892	2,713	75.3%
Total Expenditures	347,267	369,339	430,266	249,031	181,235	42%
Surplus / (Deficit)	(310,318)	(343,498)	(381,666)	(117,741)		

Notes

1 Relates to FireSmart Grant

2 Relates to call outs, FireFighter Day revenue and Donations

3 Consists of:

COMMUNICATIONS				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Dispatch services	34,764	36,628	35,000	40,874
Firefighter day supplies	6,758	2,806	8,500	3,606
Other	6,859	5,969	7,753	3,797
	48,382	45,403	51,253	48,277

[a]

[b]

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

[b] IT servicing fees
TV
Cellular/Internet
Other

Other				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
IT servicing fees	2,281	822	3,000	-
TV	448	542	-	-
Cellular/Internet	3,919	4,326	4,350	2,315
Other	211	279	403	-
	6,859	5,969	7,753	2,315

*Sea to Sky Network Solutions
*DAZN, Sportsnet
*Telus
*2021 - donation muscular dystrophy

4 Consists of:

INSURANCE				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Property insurance	10,851	14,084	14,380	15,168
Insurance and licenses	5,478	5,759	5,478	20,178
	16,329	19,843	19,858	35,346

*Municipal Insurance Association
*ICBC - fleet insurance

5 Consists of:

MAINTENANCE				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Vehicle Servicing & Maintenance	23,507	23,806	70,600	9,945
SCBA maintenance	4,593	2,124	4,120	411
Rope Maintenance	2,118	1,258	2,000	-
Interface Fire Equipment	771	2,675	3,090	-
Emergency Building Fire Costs	8,132	6,887	-	-
Other	10,287	2,425	15,150	11,036
	49,406	39,175	94,960	21,391

[a]

*Irwin Air Ltd.
*Dynamic Rescue
*WASP Full kits
*Val Mart - fire door repair

[b]

[a] 2023 - KJC contracting, North Yard Contracting - vehicle maintenance and inspections. 2024 includes \$50,000 for fire engine reserve fund

Accompanying Notes

[b] Training pit
Small equipment repair and maintenance
Other

Other				
6,217	2,099	5,000	1,846	
3,202	326	4,000	-	
867	-	10,000	3,388	
10,287	2,425	19,000	5,234	

*Cleaning

6

Consists of:

Supplies
Training meals
SCBA
Medical supplies
Uniforms
Protective clothing
Scrap cars
Other

MATERIALS, SUPPLIES, EQUIPMENT				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
4,982	21,160	13,200	9,052	
7,622	13,655	14,000	7,801	
19,880	24,845	30,000	-	
11,067	7,562	7,000	3,454	
4,931	19,444	6,000	266	
9,501	6,875	7,000	3,934	
2,317	5,583	4,000	384	
4,736	9,259	14,500	14,734	
65,035	108,383	95,700	39,625	

[a]

*Training meals

*Mediquest (defibrillators), Citizens Services

[a] Associated Fire / Rona
Triton Automotive
Other

Supplies				
-	15,210	-	2,920	
-	3,908	-	969	
4,982	2,042	13,000	2,476	
4,982	21,160	13,000	6,365	

*Turnout gear, supplies

*Monthly Demurrage, propane

7

Professional Fees and Contract Services

2022 - Fire study (Silverback Treeworks); 2024- Grant Writing Assistance (Frontera)

8

Consists of:

Salaries and benefits
Honoraria
Call-outs

SALARIES AND BENEFITS				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
58,507	83,829	81,696	46,199	
47,174	33,294	57,900	34,087	
17,957	28,530	22,000	8,646	
123,638	145,653	161,596	88,932	

9 **Consists of:**

TRAINING / PROFESSIONAL DEVELOPMENT			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
Justice Institute of BC	3,690	-	-
MedTeq Solutions CA	5,687	5,844	-
Fundamental Safety	1,000	1,000	-
BC Municipal Safety Association	1,200	-	-
Other	3,843	2,184	15,750
	15,420	9,028	15,750
			7,439

*Emergency Vehicle Operation
 *Software training
 *Wildfire training

10 BC Hydro costs for the Klatt Building are currently all recorded in the EOC department. A year end entry is recorded to allocate Hydro costs to Fire

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Revenues						
1 Garbage User Fees	201,149	211,576	221,767	221,764	3	0.0%
2 Secondary Suite Fees	3,381	1,398	1,603	155	1,448	90.3%
3 Miscellaneous Revenue	7,663	28,939	26,990	24,477	2,513	9.3%
Prompt Payment Discounts	(5,449)	(4,804)	(5,644)	(5,175)	(469)	8.3%
Total Revenues	206,745	237,109	244,716	241,221	3,495	1.4%
4 Supplies and Education	1,500	1,508	6,825	-	6,825	100.0%
5 Collection Contract	57,868	62,104	61,153	47,135	14,018	22.9%
6 Recycle Removal Contract	53,866	47,846	62,101	53,438	8,663	13.9%
7 Green Waste Contract	73,203	73,073	79,021	60,254	18,767	23.7%
8 Salaries and Benefits	2,851	-	9,316	-	9,316	100.0%
9 Internal Allocations	9,500	9,500	9,500	-	9,500	100.0%
Total Expenditures	198,788	194,031	227,916	160,827	67,089	29.4%
Surplus / (Deficit)	7,957	43,078	16,800	80,395		

Notes

Solid Waste user rates reflect a 5.0% increase in user rates over the prior year

SECONDARY SUITE FEES				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Water	20,495	16,871	8,071	786
Solid waste	3,381	1,398	1,603	155
Sewer	2,298	8,709	8,824	968
	26,952	22,551	26,388	17,178

Secondary suite fees vary year to year based on usage in accordance with policy. Secondary suites utilized by a family member or fire-fighter are not charged
 There were 59 secondary suites declared in 2023 (2022 - 51), of which 19 were not occupied by a firefighter or family member (2022 - 18). Fees are due December 31
 3 residents have not yet paid, resulting in the difference between 2022 and 2023 total fees

Consists of:

MISCELLANEOUS REVENUE				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Recycle BC	7,083	28,509	26,400	24,188
Other	580	430	590	288
	7,663	28,939	26,990	24,477

*Contract started Sep. 2022

Consists of:

SUPPLIES AND EDUCATION				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
	1,500	1,508	6,825	-

Relates to organic bags, recycling brochures. Increase in budget relates to Recycle BC promotion and education

Consists of:

COLLECTION CONTRACT				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Waste Control Services	57,868	62,104	61,153	47,135

Consists of:

RECYCLE REMOVAL CONTRACT				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Waste Control Services	53,866	47,846	62,101	53,438

Consists of:

GREEN WASTE CONTRACT				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Waste Control Services	73,203	73,073	79,021	60,254

Consists of:

SALARIES AND BENEFITS				
	Actual 2022	Actual 2023	Budget 2024	YTD 2024
Salaries	2,475	-	7,889	-
Benefits	376	-	1,427	-
	2,851	-	9,316	-

Costs vary depending on time spent by public works department. Public works timesheets capture time spent on various projects

Internal Allocations

Adjusting entry recorded at year end

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	Budget Remaining	%
Revenue						
1 Fees, licences, permits, fines	281,822	261,973	293,600	247,290	46,310	15.8%
Total Revenue	281,822	261,973	293,600	247,290	46,310	15.8%
Expenditures						
2 Communications	2,571	4,921	2,781	3,768	(987)	-35.5%
3 Material, Supplies and Equipment	16,731	11,083	44,849	38,560	6,289	14.0%
4 Professional Fees / Contract Services	5,938	6,977	7,250	267	6,983	96.3%
5 Salaries and Benefits	103,801	98,153	122,881	104,133	18,748	28.2%
Training / Professional Development	180	80	-	650	(650)	n/a
Total Expenditures	129,221	121,214	177,761	147,378	30,383	22.6%
Surplus / (Deficit)	152,601	140,759	115,839	99,912		

Notes

Accompanying Notes

Consists of:

- Dog Licences
- Parking Fines
- Parking Passes - Annual
- Parking Passes - Temporary
- Parking Passes - Construction

FEES, LICENSES, PERMITS, FINES			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
3,685	2,941	3,500	3,210
143,405	108,219	160,000	236,510
6,880	1,948	2,600	4,902
125,893	147,705	125,000	1,868
1,960	1,160	2,500	800
281,822	261,973	293,600	247,290

Consists of:

- Telephone & Communication

COMMUNICATIONS			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
2,571	4,921	2,781	3,768
2,571	4,921	2,781	3,768

*Telus, Sea To Sky Network Solutions

Consists of:

- Bylaw Uniforms
- Bylaw - Supplies
- Bylaw - Parking Supplies

MATERIALS, SUPPLIES, EQUIPMENT			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
1,003	93	250	1,816
15,728	9,914	44,599	13,628
-	1,076	-	23,116
16,731	11,083	44,849	38,560

[a]

[a]

[a]

- Ticket printer, tickets
- Software
- Decals
- Other

Supplies			
Actual	Actual	Budget	YTD
2022	2023	2024	2024
1,320	-	-	-
10,384	9,450	-	11,351
2,939	-	-	-
2,088	1,633	44,849	3,371
16,731	11,083	44,849	14,722

*Roker, Moneris

*Sound level meter, bear spray

*Note, increase in budget due to reclassification of parking meter costs from Public Works department to Bylaw. 2023 costs included in PW amounted to \$26,352

4

Consists of:

PROFESSIONAL FEES / CONTRACT SERVICES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
2,107	752	750	-
3,832	6,225	6,500	267
5,938	6,977	7,250	267

Bylaw Enforcement Contract
Bylaw Collection Agency Fees

[a]
[a]

[a]

Contract Services			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
3,832	4,983	-	187
1,610	1,932	-	-
496	62	7,250	-
5,938	6,977	7,250	187

Wiggins
District of North Vancouver
Other

*Collections
*Adjudication fees
*Proletec alarms

5

Consists of:

SALARIES AND BENEFITS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
93,225	89,311	114,411	93,078
10,575	8,842	8,470	11,055
103,801	98,153	122,881	104,133

Bylaw Salaries
Benefits & Payroll Charges

*WCB, EHT, CPP, EI

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	Budget Remaining	%
Revenues						
Utility Fees and Rates	78,166	82,123	86,178	86,099	79	0.1%
Parcel Taxes	98,606	98,606	98,606	98,606	-	0.0%
Secondary Suite Fees	2,298	8,709	8,824	968	7,856	89.0%
Connection Fees	600	(600)	-	-	-	0.0%
Prompt Payment Discount	(1,681)	(1,550)	(1,811)	(1,652)	(159)	8.8%
Total Revenues	177,989	187,288	191,797	184,021	7,776	4.1%
Amortization	36,200	36,200	36,200	-	36,200	100.0%
Communications	883	2,106	999	1,901	(902)	-90.2%
Insurance	4,939	6,148	6,271	6,734	(463)	-7.4%
Maintenance	31,119	23,736	29,355	29,953	(598)	-2.0%
Material, Supplies and Equipment	4,243	-	2,120	-	2,120	100.0%
Professional Fees / Contract Services	-	-	-	-	-	0.0%
Salaries and Benefits	18,059	13,100	23,290	27,025	(3,735)	-16.0%
Sundry	1,008	2,012	515	463	52	10.2%
Training / Professional Development	2,329	900	1,060	-	1,060	100.0%
Utilities	2,734	3,468	3,090	1,573	1,517	49.1%
Internal Allocations	4,000	4,000	4,000	-	4,000	100.0%
Total Expenditures	105,514	91,670	106,900	67,648	39,252	34.1%
Surplus / (Deficit)	72,475	95,618	84,897	116,373		

NOTES

1 Utility Fees and Rates

Sewer user rates reflect a 5.0% increase in user rates over the prior year

2 Parcel Taxes

Parcel tax relates to amounts charged for 100 residents that have access to Sewer. The Village paid for the Waste Water Treatment Plant and is recovering these fees from the residents that use the Sewer system as Parcel Taxes. A resolution to levy parcel taxes was approved in prior years

3 Consists of:

SECONDARY SUITE FEES				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Water	20,495	16,871	8,071	786
Solid waste	3,381	1,398	1,603	155
Sewer	2,298	8,709	8,824	968
	26,952	22,551	26,388	17,178

Secondary suite fees vary year to year based on usage in accordance with policy. Secondary suites utilized by a family member or fire-fighter are not charged There were 59 secondary suites declared in 2023 (2022 - 51), of which 19 were not occupied by a firefighter or family member (2022 - 18). Fees are due December 31 3 residents have not yet paid, resulting in the difference between 2022 and 2023 total fees

4 Amortization, Internal Allocations

Adjusting entry recorded at year end

5 Consists of:

INSURANCE				
Actual 2022	Actual 2023	Budget 2024	YTD 2025	
Municipal Insurance Association	4,939	6,148	6,271	6,734

*Property insurance

6 Consists of:

MAINTENANCE				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Pump Out - Plant	22,755	23,615	25,750	26,483
Sewer Line Inspections	4,281	-	-	-
Outfall Monitoring & Maintenance	208	121	515	-
Equipment Repair	3,876	-	2,575	3,470
SCADA Maintenance	-	-	515	-
	31,119	23,736	29,355	29,953

*McRae's Enviro, Badger Daylighting

*2022 - Smoke testing by C3 Mainline

*STP, WWTP; parts, lubricants, cleaning

McRae's Environmental is the primary vendor for pump-out plant maintenance, a yearly cost related to the WWTP. Badger Daylighting has been utilized in 2023 for Hydrovac services

7 Consists of:

MATERIALS, SUPPLIES, EQUIPMENT				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Sewer General Operations - Supplies	3,600	4,243	2,120	-

*2022 - STP Repair

2022 main cost was \$2,165 for a gas detector. Costs generally relate to miscellaneous parts and lubricants

Accompanying Notes

8

Consists of:

SALARIES AND BENEFITS				
Actual	Actual	Budget	YTD	
2022	2023	2024	2024	
Salaries	14,793	11,300	19,723	24,105
Benefits	3,266	1,800	3,567	2,920
	18,059	13,100	23,290	27,025

Costs vary depending on time spent by public works department. Public works timesheets capture time spent on various projects

9

Consists of:

SUNDRY				
Actual	Actual	Budget	YTD	
2022	2023	2024	2024	
Ministry of Environment	1,008	2,012	515	463

*Sewer permit, billed in October

10

Consists of:

TRAINING / PROFESSIONAL DEVELOPMENT				
Actual	Actual	Budget	YTD	
2022	2023	2024	2024	
Jameson Water	2,329	900	1,060	-

*WWTP training

11

Consists of:

UTILITIES				
Actual	Actual	Budget	YTD	
2022	2023	2024	2024	
Utilities	2,734	3,468	3,090	1,573

*BC Hydro

Notes

1
2
3
4

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Expenditures						
Council Communication	2,276	4,196	4,267	2,848	1,419	33.3%
Office Supplies	155	500	200	27	173	86.6%
Council Chambers	1,360	333	-	301	(301)	n/a
Salaries and Benefits	53,202	54,454	57,967	48,309	9,658	16.7%
Council Funded Events	7,118	1,032	4,000	808	3,192	79.8%
Election	13,286	25,028	6,500	8	6,492	99.9%
Conferences & Conventions	1,124	4,612	10,000	9,232	768	7.7%
Association Dues / Memberships	1,559	2,068	1,494	998	496	33.2%
Travel	-	1,266	500	472	28	5.6%
Total Expenditures	80,080	93,489	84,928	63,003	21,925	25.8%

Notes

Accompanying Notes

1

Consists of:

Council Remuneration
Benefits & Payroll Costs - Council

SALARY AND BENEFITS			
Actual 2021	Actual 2022	Budget 2023	YTD 2023
49,897	50,576	56,215	45,647
2,010	2,626	1,752	2,663
51,906	53,202	57,967	48,309

2

Consists of:

Election
Salaries - Election

ELECTION			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
9,160	14,612	4,000	-
4,127	10,416	2,500	8
13,286	25,028	6,500	8

Moderator / Vote Counting
Voting screens
Audio Visual
Ballots
Supplies
Other

Election			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
8,919	24,088	-	-
305	-	-	-
1,862	-	-	-
1,322	525	-	-
239	350	-	-
639	65	6,500	8
13,286	25,028	6,500	8

*2023 - M. Brown, M. McGunigal, staff time

*Food, water, office supplies
*Replenish election reserve

3

Consists of:

LGMA
UBCM
Civic Info
Other

CONFERENCES AND CONVENTIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	940	-	1,715
-	3,085	-	190
625	-	-	-
499	587	10,000	865
1,124	4,612	10,000	2,770

4

Consists of:

Federation of Canadian Municipalities
Union of BC Municipalities
Other

ASSOCIATION DUES AND MEMBERSHIPS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
482	550	-	550
931	939	-	998
146	578	1,494	-
1,559	2,067	1,494	1,548

General Fund - Emergency Management

Notes

	2022 Actual	Actual 2023	2024 Budget	2024 Actual	Budget Remaining	%
Revenues						
1 Fees, licenses, permits, fines	28,333	28,333	28,333	14,874	13,459	47.5%
Grants	-	-	-	-	-	n/a
Total Revenues	28,333	28,333	28,333	14,874	13,459	47.5%
Expenditures						
2 Communications	7,427	6,912	-	4,197	(4,197)	n/a
3 Search and Rescue	596	2,110	2,575	-	2,575	100.0%
4 Emergency Support Services (ESS)	13,569	7,874	10,000	-	10,000	100.0%
5 Maintenance	18,617	7,235	6,225	8,091	(1,866)	-30.0%
6 Material, Supplies and Equipment	4,788	5,464	3,060	195	2,865	93.6%
7 Professional Fees / Contract Services	25,900	41,903	45,000	19,400	25,600	56.9%
Salaries and Benefits	-	-	-	-	-	n/a
Training / Professional Development	-	-	1,000	1,000	-	0.0%
8 Utilities	3,198	998	1,236	998	238	19.3%
Total Expenditures	74,095	72,496	69,096	33,880	35,216	51.0%
Surplus / (Deficit)	(45,762)	(44,163)	(40,763)	(19,006)		

Notes

Accompanying Notes

1

Consists of:

FEES, LICENSES, PERMITS, FINES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
Rental Agree - BC Ambulance	28,333	28,333	14,874
	28,333	28,333	14,874

2

Consists of:

COMMUNICATIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
Emergency Building - Telephones	2,522	740	134
EOC - IT Costs	3,622	1,029	-
ESS - IT Costs	1,283	5,143	4,063
	7,427	6,912	4,197

3

Consists of:

SEARCH AND RESCUE			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
Search and Rescue	596	2,110	-
	596	2,110	-

*Phones, cost sharing of Klatt Building

4

Consists of:

ESS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
Lions Bay Emergency Program - ESS	13,569	7,874	-
	13,569	7,874	-

[a]

[a]

Lions Bay Emergency Program - ESS			
Actual 2021	Actual 2022	Budget 2023	YTD 2023
Storage Container	10,637	-	-
Small equipment	2,021	-	-
Supplies	911	7,874	-
	13,569	7,874	-

*Supplies, Survival kits

Accompanying Notes

5

Consists of:

MAINTENANCE COSTS				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Emergency Building Costs	17,530	1,515	2,105	7,782
Emergency Building - Ambulance Costs	1,088	5,720	4,120	308
	18,617	7,235	6,225	8,091

6

Consists of:

MATERIALS, SUPPLIES, EQUIPMENT				
Actual 2022	Actual 2023	Budget 2024	YTD 2024	
Supplies	228	2,060	-	*Printers, Radio Cases
COVID-19 Supplies	4,560	5,464	1,000	- *Cleaning, Hotpacks, Masks, Sanitizer
	4,788	5,464	3,060	-

7

Consists of:

PROFESSIONAL FEES / CONTRACT SERVICES					
Actual 2022	Actual 2023	Budget 2024	YTD 2024		
Emergency Program - Planning	25,900	41,903	45,000	19,400	*Red Cape Solutions
	25,900	41,903	45,000	19,400	

8

Utilities

BC Hydro. Year end adjusting entry recorded to allocate costs to Fire, Seach and Rescue

General Fund - Planning and Development

Notes

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	Budget Remaining	%
Expenditures						
2 Communications	4,559	759	4,378	174	4,204	96.0%
3 Professional Fees / Contract Services	11,868	6,588	10,676	895	9,781	91.6%
4 Salaries and Benefits	27,270	25,896	33,897	33,395	502	1.5%
Sundry	520	-	773	-	773	100.0%
5 Training / Professional Development	692	2,289	1,451	707	744	51.3%
Total Expenditures	44,908	35,532	51,175	35,171	16,004	
Surplus / (Deficit)	2,498	8,929	(12,875)	(57,389)		

Notes

Accompanying Notes

1

Consists of:

FEES, LICENCES, PERMITS, FINES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
39,161	42,591	34,000	35,064
2,250	-	1,500	1,250
5,995	1,870	2,800	(58,533)
47,406	44,461	38,300	(22,218)

Building Permits
Temporary Use Permits
Other

*TUP deposit return coded to incorrect account, corrected

2

Consists of:

COMMUNICATIONS			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
1,302	548	1,288	43
2,252	-	1,854	-
1,005	211	1,236	131
4,559	759	4,378	174

Building Inspector Communications
Advertising
Information Systems Ops & Mntc

*Telus - cell phone, phone line
*Public notices (such as TUP)
*Sea to Sky Network Solutions

3

Consists of:

PROFESSIONAL FEES / CONTRACT SERVICES			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	800	2,000	86
106	254	258	809
11,447	5,534	8,418	-
11,553	6,588	10,676	895

Building Inspection Contract Services
Photocopies/Printing
Community Planning Contract Services

*Building inspector ads, Zoning consultant
[a]

[a]

Community Planning Contract Services			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
2,478	1,409	-	-
1,750	4,125	-	-
3,719	-	-	-
3,500	-	-	-
-	-	10,676	-
11,447	5,534	10,676	-

Cordilleran Geoscience
Bunbury & Associates
BGC Engineering
Brightspot Climate
Other

*Slope assessment
*Surveying
*Geo Hazard presentation
*GHG Assessment

4

Salaries and Benefits

Building inspector salary

5

Consists of:

TRAINING / PROFESSIONAL DEVELOPMENT			
Actual 2022	Actual 2023	Budget 2024	YTD 2024
-	674	678	-
692	1,615	773	707
692	2,289	1,451	707

Courses/ conferences
Association Dues

*M. Jury, D. Butler association dues