

2013 - 2017

Financial Plan Report

FINAL: Version 5



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District of Squamish

2013 to 2017 Five Year Financial Plan



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1. Strategic Vision

1.1. Vision, Mission and Values

The District of Squamish established a vision statement as part of the Official Community Plan adopted in 2009. The vision is summarized as follows:

We are a spectacular seaside mountain community where people come to live, learn, work and play in harmony. We are multicultural, compassionate, vibrant and diverse. We are leaders in fostering social integrity, economic development and environmental sustainability.

In 2004 the District adopted the following mission statement:

To protect and enhance the livability and sustainability of our community and to embrace and benefit from the opportunities before us.

This mission for the community is supported by District corporate values which focus on teamwork, integrity, being competitive and motivated, respect and excellence.

1.2. Strategic Priorities

Mayor and Council established a number of strategic priority areas and primary targets for performance over their term of office. Those priorities are built on the Official Community Plan and heavily emphasizes economic development, business process improvement, transit and communications. From an economic development perspective, Council is committed to revitalization of the downtown centre and the development of the Squamish oceanfront property.

There are a number of specific initiatives identified throughout the following document that support Council's strategic priorities, guide department work plans and are the basis on which the 2013-2017 Financial Plan is developed. These objectives are categorized by the four pillars of community sustainability principles: environmental, social, cultural and economic sustainability.

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2. Financial Planning Policies and Processes

2.1. Governing Policy and Regulatory Requirements

Section 165 of the Community Charter requires municipalities to prepare a five year financial plan annually. The Plan must be adopted by bylaw and is required prior to the adoption of the annual property tax bylaw (S. 197). Section 166 requires that a public consultation process be undertaken prior to adopting a financial plan bylaw.

2.2. The Financial Planning Process

The District began budgeting in September of 2012. Staffing and base level budgets were reviewed and edited by Finance and then sent out to Department Managers for input. Directed by Management's understanding of Council and Community priorities, department budgets were created and presented to Senior Management for a more holistic review. Edits were made and the budget aligned with the Strategic Plan but it has been a very challenging process to balance Council and community service expectations, contracted or unavoidable cost drivers, and financial sustainability principles while still ensuring affordability for rate payers.

2.3. Financial Policies

Municipal financial planning processes are subject to legislative requirements including having to set out the objectives and policies of the municipality in relation to the following:

- For each of the funding sources described in subsection (7), the proportion of total revenue that is proposed to come from that funding source;
- The distribution of property value taxes among the property classes that may be subject to the taxes;
- The use of permissive tax exemptions.

The following goals provided guidance for the preparation of the current planning process:

- Continue to monitor proportional revenue sources relative to the BC average and review user fees with respect to cost recovery for services provided;
- Ensure adequate tax and user fee revenue to sustain existing service levels, including price changes resulting from the cost of doing business and adequate renewal/rehabilitation of existing infrastructure;
- Support additional increases to tax and user fees, beyond sustaining existing service levels, by a business case which considers on-going operating costs and alignment with the community vision;
- Maintain relatively stable tax and user fee increases that are aligned with standard cost of business changes;
- Phase in any future increases where future costs are identified.

In 2011 the District also began a review of its long term financial requirements. Guiding principles and policies were established that outlined a number of best practices for attaining the goal of financial sustainability. The report identified the need to invest in asset renewal for water, sanitary, roads, drainage, parks, facilities and fleet and outlined several constraints in achieving that goal including the District's ability to borrow due to a loan guarantee to the Squamish Oceanfront Development Corporation, rising operating costs, particularly in the area of policing, and the potential inadequacy of District reserves.

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The following are policies identified in the Long Term Financial Plan Guiding Principles and Policy.

2.3.1. Revenue

- Ensure adequate tax and user fee revenue to sustain existing service levels and to provide for the renewal and rehabilitation of existing infrastructure;
- Support any additional increases to taxes and user fees by a business case which considers on-going operating costs and alignment with the community vision;
- Maintain relatively stable tax and user fee increases with standard cost of business changes; and
- Phase in future increases in advance to minimize spikes in taxes and user fees.

2.3.2. Tax Allocation

- Ensure the allocation of taxes is equitable and reflects the value of services provided;
- Maintain a business tax multiplier that encourages new business investment in the District of Squamish (target a tax multiplier in relation to residential of 2.5-2.8).

2.3.3. Debt

- Reserve the issuance of debt for larger projects where reserves and current revenues will not be sufficient (target \$300,000 threshold in the short term, increasing to \$1,000,000 over five years);
- Maintain a debt servicing ratio that allows borrowing room for emergencies and unexpected opportunities (target debt servicing limit: maximum 20% of revenue as opposed to the legal limit of 25% of revenue);

2.3.4. Grants

- Ensure revenues are adequate to cover regular capital and operating costs assuming no grants are available to avoid reliance on senior government operational grants. Funds should be allocated to reserves and/or debt reduction in the event operational grants are received;
- Limit grant applications to projects identified in the long term financial plan and ensure they support the community's vision and administrative and operational costs are acceptable and affordable in relation to the benefits of the project;
- Be proactive by advancing projects identified as part of the District's long term plan to the point of being "shelf-ready" in anticipation of future grants.

2.3.5. Land and Asset Sales

- Apply all proceeds from municipal land and/or asset sales directly to debt reduction or reserves with the first priority to debt reduction;
- Only hold land where there is a potential municipal purpose, and avoid holding land solely for future development.

2.3.6. Reserve Contributions

- Establish an emergency reserve to be accessed for unexpected events requiring immediate funds;
- Establish and maintain working capital (accumulated operating surplus) using annual surplus target value of 1/8th of annual operating expenses;
- Build capital reserves to fund future infrastructure rehabilitation as outlined in the respective asset management plans (target a minimum balance of one year average capital contribution from revenue).

2.3.7. Operational Expenditures

- Ensure efficient solutions to service delivery are being regularly pursued and implemented throughout municipal operations;
- Examine all options for project delivery when considering new facilities and services to ensure best value for tax payers.

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2.3.8. Capital Expenditures

- Base replacement of existing assets on the actual condition of the asset and not the theoretical lifespan;
- Fund ongoing rehabilitation/replacement out of current revenue except for projects over the defined threshold which can be funded through a combination of revenue, reserves and debt;
- For new assets, fund small capital projects through current revenue and reserves and larger projects through a combination of revenue, reserves and debt. Larger projects require a business case which considers on-going operational costs and alignment with the community vision;
- Ensure growth pays for itself, recognizing that in certain situations the District may choose to front-end projects where there is a specific advantage to the community.

2.3.9. Project Delivery: Public-Private Partnerships

- Consider public-private partnerships (P3s) as a method of service delivery for new capital works and services;
- Evaluate potential P3 projects when they are sufficiently large and there is a business case for private involvement focusing the decision on expertise accessible from a partnership and financing options that would otherwise be unavailable.

The 2013-2017 Financial Plan moves towards the policies and targets outlined above but there is additional planning required to ultimately achieve all of the targets outlined. In the current financial plan, steps have been taken to establish viable reserve levels, define borrowing targets, ensure efficiencies in operations, and move towards “pay as you go” funding for lower dollar and rehabilitation/replacement projects. However these initiatives, together with RCMP contract changes and labour contract pressures, are challenging the policy of stabilizing rates.

2.4. Financial Plan Assumptions

For years beyond 2013, a 1.5% inflation rate on all operating costs is assumed for forecasting purposes. This is a token recognition for the need to keep pace with the cost of doing business as outlined in the financial policy statements. For 2013, costs have been reviewed against 2010, 2011 and 2012 actual costs in developing core level budgets. Some core budgets have been updated for expected or known cost increases but reductions have also been made and under-utilized budget items removed. Utilities, insurance and labour inflation are examples of adjustments made across most service areas for 2013.

Debt assumptions are based on 20-year amortization at interest rates of 2.5% for interim or short term borrowing and 4% for 20 year borrowing with a sinking fund rate of 3.36%. Equipment leases employ a 5% interest rate.

Collective bargaining was in progress with both the IAFF and CUPE unions during the development of the 2013-2107 Financial Plan. Conservative assumptions were applied to address the risk of contract changes.

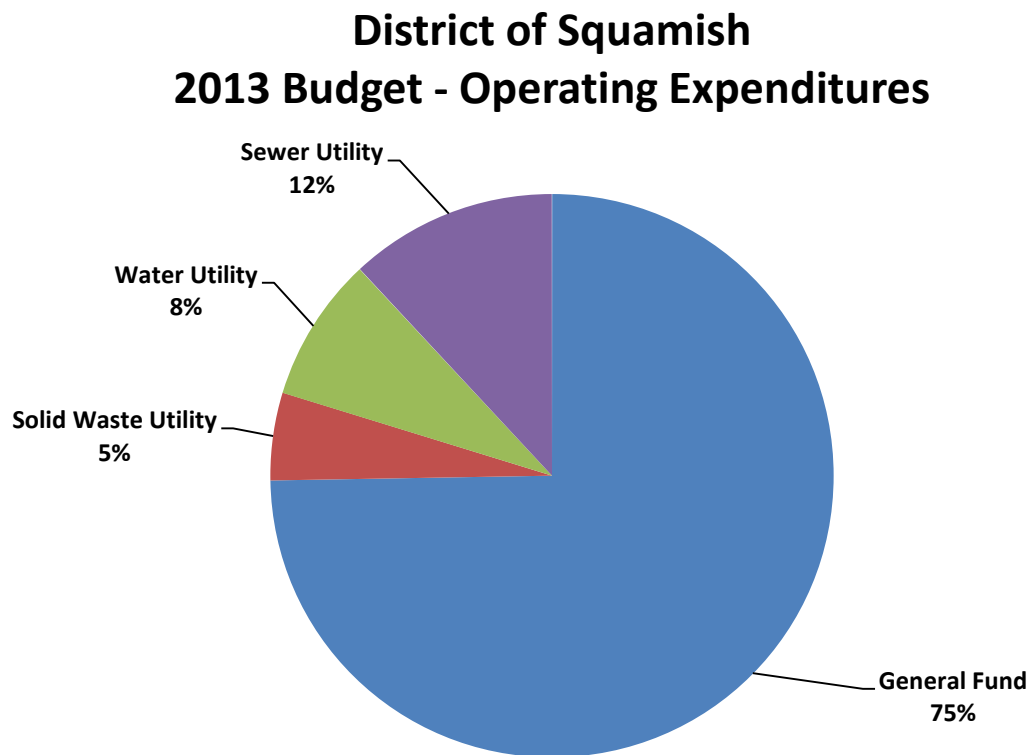
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3. 2013-2017 Financial Plan Overview

3.1. Budget Breakdowns

The District of Squamish 2013 budget is comprised of four operating funds. The breakdown of the operating budget is depicted below based on the total operating expenditures for each fund.



Each fund has a variety of revenue sources. Shortfalls are funded by property taxation in the general fund, and by sale of services or utility fees for the other three utility funds.

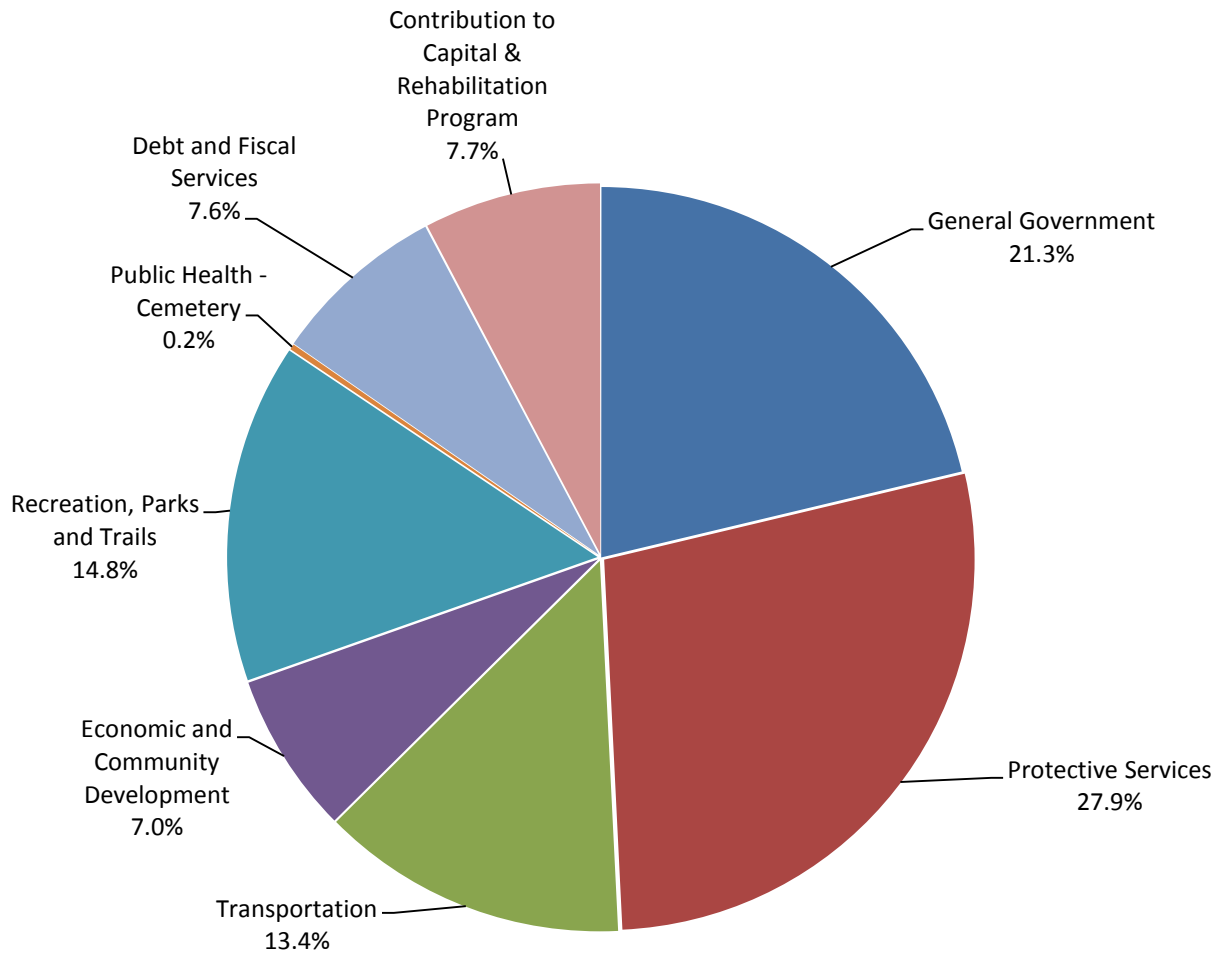
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The general fund can be further broken down based on total operating expenditures in the following categories:

District of Squamish 2013 Budget: General Fund Operating Expenditures



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3.2. Key Drivers On Property Taxation

The 2013 General Fund operating budget results in an increase in property tax revenue of 9.2% over 2012. Some of the proposed increases and changes are also anticipated to impact 2014. The 2013-2017 Financial Plan reflects an additional 11.36% increase in total taxation requirements for 2014. Proposed increases for both years are summarized as follows:

	2013 Change (\$)	2013 Change (%)	2014 Change (\$)	2014 Change (%)
Contributions to capital projects, reserves and debt service	\$ 543,436	2.77%	\$ 1,234,006	5.76%
RCMP 70% -90% cost sharing - phased in over four years	342,616	1.75%	207,856	0.97%
Other revenue reductions	335,000	1.71%	-	0.00%
Change in funding for special projects	188,629	0.96%	404,610	1.89%
Change in service levels - net of cost savings	180,784	0.92%	159,263	0.74%
Labour contracts and policies - phased in over three years	131,154	0.67%	266,759	1.24%
Transit contract and enhancements starting later 2013	85,000	0.43%	162,700	0.76%
	\$ 1,806,619	9.20%	\$ 2,435,194	11.36%

Council and Management are committed to reviewing operating budgets and doing considerably more work on capital long range planning during 2013 with the goal of mitigating increases currently reflected for 2014. It is important to note though that some of the costs reflected will not be easily avoided in 2014. These items include debt servicing on the 2013 capital program, annualizing transit service increases approved in 2013 and continued phasing in of the RCMP and labour contract costs. Review of existing service budgets was done during the 2013 budget process. The Service Squamish Initiative Program, undertaken over the last several years, has provided a review of core service levels. Consequently, it is anticipated that any substantial savings in 2014 may require a reduction in current operating service levels or a more conservative approach to meeting long range financial targets for capital infrastructure rehabilitation and replacement. Both of these avenues will be explored prior to the adoption of the 2014-2018 Financial Plan.

Contributions to Capital Projects, Reserves and Debt Service

The increase in contributions to capital projects, reserves and debt service directly addresses long range financial goals outlined in Section 2.3 of this report. The District of Squamish, like most Municipalities in Canada, is addressing the deferral of sound financial asset management principles. For financial statement purposes, the District directly holds over \$204 million in capital assets based on original purchase cost--approximately \$70 million of which, relate to general operations. This capital will need to be replaced and refurbished. Currently the District relies heavily on debenture borrowing to do that but it is not financially sustainable to continue that practice indefinitely. Apart from legal and policy restrictions on borrowing, this approach is not considered best practice and contradicts the District's Long Range Financial Planning Policy Guidelines. The 2013-2017 Financial Plan begins to address the direct funding of projects below a \$300,000 threshold rather than financing those from long term debt. The Plan also assumes an annual increase of approximately .75% of the prior year general property tax to progressively increase contributions to the general fund rehabilitation and replacement reserves.

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Contractual Obligations – Phased In

Due to a population increase, the District of Squamish is moving from a 70% cost sharing to a 90% cost sharing relationship with the RCMP. Annualizing known contract increases and other protective service provisions would result in an approximate 4.6% increase in tax for 2013. However, this impact is being smoothed over four years by a draw from provisions of \$500,000, \$300,000 and \$100,000 in 2013 through 2015.

The CUPE union contract is now settled and the IAFF union contract is still under negotiation. The contracts will result in retroactive rate increases. Provisions were made in the 2012 budget to address the potential labour rate increases rather than increasing labour budgets. It is anticipated that the IAFF contract will be settled in 2013. The potential multiple year labour rate change will be offset by a two year draw from the provision previously established in order to smooth the potential impact on 2013 taxation.

Revenues, Transit Improvements and Other Service Changes

Zoning fee revenues can vary from year to year depending on development activity. 2013 is reflecting a \$205,000 reduction in these fees which is partially offset in service level changes by a \$60,000 increase in building inspection fees.

Grants in lieu of taxation are also declining by \$130,000 due to reductions in property value assessments.

Three new services are being contracted with BC Transit to start in 2013. These services include enhanced Sunday and holiday service, extended evening hours, and service from Tantalus Road directly to Downtown. The annualized cost of new services, net of anticipated user fees is \$221,500. Other increases in 2013 and 2014 are due to cost increases on existing transit services.

Other service level changes impacting the tax requisition in 2013 include the addition of 2.78 full time staffing equivalencies. Staffing changes include customer service personnel, full-time fire fighter, full-time events liaison, part-time business analyst and planner, human resources and payroll benefits personnel, mechanic and seasonal staff for Public Works to address the beaver dam control program. Many of these positions represent temporary positions in 2012 that were either funded by revenues no longer available, or that were approved by Council through 2012; for example, as a result of of Squamish Service Initiative recommendations.. A full time operations technician position is proposed for 2014.

Other service changes include the Urban Bear and Wildlife Coordinator contract, fire personnel training and uniforms and software licensing on office systems.

Existing or core service budget adjustments, net of insurance, utility and inflationary increases, resulted in \$140,114 in savings to partially offset new service level changes. A portion of that savings is due to the transfer of administrative costs to the solid waste utility.

Specific service level changes for 2013 and 2014 are further described in Section 4 of the report.

Change in Funding For Special Project

During the preparation of each annual budget, the prior year's special projects are first eliminated and then new projects are requested. In past years, assumptions were that the level of special projects was an anomaly and therefore, draws from accumulated surplus and other provisions were budgeted to partially offset the cost and prevent an increase in taxation. Unfortunately, although the projects differ from year to year, the annual dollar amount associated with special projects has not been declining and in fact, special projects identified for 2013 exceed 2012 levels by \$171,607 resulting in a .87% tax increase for 2013.

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During the 2013-2017 Financial Planning process, Council recognized the need to discontinue funding the recurring annual level of special projects from “savings” but other budget pressures frustrated the ability to cease that practice in 2013. Consequently for 2013, \$411,776 in special projects is still being funded from accumulated surplus and special provisions with a further \$247,045 of surplus being carried forward from 2012 for projects not completed in the prior year. Although the overall level of special projects is forecast to drop by \$222,172 for 2014, the elimination of draws from accumulated surplus in the amount \$626,782 results in a net 1.89% tax increase for the 2014 budget.

Special operating projects included in the 2013-2017 Financial Plan are identified throughout Section 4 of this report.

3.3. Key Drivers on Utility Fees

Solid waste, water and sewer utilities are fully funded by utility and user fees.

The 2010 Public Works Infrastructure Asset Management Plan identified the need to fund replacement of major infrastructure, implement preventative and ongoing maintenance programs and build reserves. The Plan projected that a 68% increase in water and 58% increase in the sewer utility rates would be needed to reach a financially sustainable level of funding for these purposes. Those increases are being phased in over five years. 2013 represents year three and reflects a 15% increase on both water and sewer utility fees. 2014 is scheduled for an additional 10% increase on both utilities. Further details on water and sewer programs for 2013 and 2014 are provided in Section 4.

Solid waste utility rates are increasing \$25 per unit in 2013. The new yard waste service is a key driver on that increase. Another key driver results from the establishment of solid waste as a separate utility. This function was previously included under the general fund and administrative costs and contingency funds were not specifically apportioned to the function. In 2013 those costs are being properly reflected against utility revenue.

3.4. Estimated Impacts on Rate Payers

3.4.1. Overview

The increase in property taxation requirements for the 2013-2017 Financial Plan will impact property classes and owners differently. The total assessment base for the Municipality will fluctuate from year to year due to a number of factors which can include development growth, changes in property classifications, tax exemptions and market change variations across different classes and neighbourhoods. Individual property assessments may also vary.

The non-market change in assessment base across all property classes reflects a 1.6% increase and would be expected to reduce the effective tax increase on existing rate payers if there were no other changes or variations in the assessment base. However variations amongst classes, legal and policy caps restricting tax rates and ratios for certain assessment classes, and a change in tax policy all result in the residential, business and light industry classes being impacted more than the 9.2% real property tax increase reflected in the 2013-2017 Financial Plan.

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3.4.2. Tax Policy

The District of Squamish has two existing targets regarding the distribution of property taxes amongst assessment classes:

- Maintain competitive rates for light industry, assessment class 5 (determined by comparison to the provincial average rate); and
- Maintain a business class multiplier that encourages new business investment in the District (targeted at a ratio between 2.5 to 2.8 to 1 against the residential class).

For the 2013 taxation year, two additional targets were introduced to address tax ratios for managed forests, class 7, and farms, class 9. Prior to establishment of these targets, these classes were running at multipliers of approximately 27 to 1 on residential, class 1. The two classes are now being aligned with provincial averages for ratios of 3.6 for managed forests and 2.4 for farms against residential. These additional targets result in a shift of tax burden to the residential tax class and an average tax increase change for the residential class from 8.6% to 9.1%. The shift to the residential class is substantiated by the fact that this class makes up 85% of the assessment base in Squamish but assumes only 62% of the total tax burden.

For 2013, the multiplier for business class 6 was also reduced from 2.8 to 2.74 against residential class 1, resulting in a further shift in the tax increase on the average of the residential class from 9.1% to 10.2% and resulting in the business class dropping from a 12.8% increase to 10.4%.

Legislated multiplier caps are imposed by the Province for ports (class 4) and utilities (class 5).

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3.4.3. Comparison of Tax Burden, Assessment Base, Tax Rates and Ratios

Property Tax % of Burden by Property Class			% of Assessment		\$ Tax Rates Comparison		Ratios	
Property Class	Squamish	*BC Average	Squamish	*BC Average	Squamish	*BC Average	Sq.	*BC Avg
Residential (1)	62.5%	61.9%	84.57%	82.70%	4.7422	4.1405	1.0	1.0
Utilities (2)	8.1%	3.6%	1.29%	1.04%	40.0000	30.1286	8.4	7.3
Supportive Housing (3)	0.0%	0.0%	0.00%	0.00%	0.0000	3.8385	0.0	0.9
Major Industry(Port) (4)	1.8%	0.0%	0.41%		27.5000	29.0757	5.8	7.0
Major Industry	0.0%	9.6%	0.00%	3.06%	27.5000	29.0757	5.8	7.0
Light Industry (5)	1.9%	3.6%	0.68%	1.50%	17.3861	17.3861	3.7	4.2
Business (6)	25.4%	20.7%	12.66%	11.13%	12.8602	11.1187	2.7	2.7
Forests-managed (7)	0.1%	0.6%	0.02%	0.02%	16.8966	14.9733	3.6	3.6
Recreation/N.P. (8)	0.3%	0.3%	0.36%	0.16%	5.2850	6.151	1.1	1.5
Farm (9)	0.0%	0.1%	0.00%	0.07%	11.1798	10.0658	2.4	2.4
Total	100%	100%	100%	100%				
* From 2011 and 2012 BC Local Government Statistics (excluding municipalities with no values and Oak Bay for farm class)								
Represents legislated ratio caps								

3.4.4. Estimated Impacts On Average Residential and Average Business Assessments – Municipal Taxes and Utility Fees

Utility rates vary amongst property owners but standard residential rates per billing unit are as follows for 2013 and represent a \$125 increase for an average single family household from 2012 rates:

- Garbage collection \$145
- Water fees \$319
- Sewer fees \$445

The following chart provides an estimate of the increase in municipal taxation on the average assessment. The average assessment is determined by dividing the total assessment base for each class by the number of properties within the class. This provides a rough estimate of the increase property owners within each class may experience. For a better understanding of how taxes may impact individual property owners, multiply the applicable tax rate indicated in the chart above to the actual assessed value indicated on the notice of assessment received annually from BC Assessment and divide by 1,000.

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Estimated Municipal Tax Impact on Average Assessment Per Assessment Class

Property Class	Avg Assess. 2012	Avg Assess. 2013	Change in Avg. Assess.	Mun. Tax 2012	Mun. Tax 2013	Tax Increase \$	Tax Increase %
Residential Assessment (1)	\$ 363,137	\$ 364,721	0.4%	\$ 1,570	\$ 1,730	\$ 160	10.2%
Single Family Dw elling	\$ 468,089	\$ 465,250	-0.6%	\$ 2,024	\$ 2,206	\$ 182	9.0%
Residential Strata Unit	\$ 285,756	\$ 285,717	0.0%	\$ 1,235	\$ 1,355	\$ 120	9.7%
Utilities (2)	\$ 573,503	\$ 581,539	1.4%	\$ 22,940	\$ 23,262	\$ 322	1.4%
Major Industry (Port) (4)	\$13,580,000	\$ 13,819,000	1.8%	\$ 373,450	\$ 380,023	\$ 6,573	1.8%
Light Industry (5)	\$ 320,576	\$ 324,486	1.2%	\$ 4,832	\$ 5,642	\$ 810	16.8%
Business Assessment (6)	\$ 459,696	\$ 462,481	0.6%	\$ 5,388	\$ 5,948	\$ 560	10.4%
Forests-managed (7)	\$ 349,500	\$ 333,500	-4.6%	\$ 38,626	\$ 5,635	-\$ 32,991	-85.4%
Recreation/N.P. (8)	\$ 184,582	\$ 133,363	-27.7%	\$ 958.44	\$ 704.82	-\$ 254	-26.5%
Farm (9)	\$ 3,399	\$ 3,399	0.0%	\$ 396	\$ 38	-\$ 358	-90.4%
The Residential Assessment class has multiple subcategories - only two of those categories are shown separately above							

Municipalities are required to collect property taxes on behalf of other agencies and these values are included in annual property tax billings. The two charts below provide an example of how the average assessment of a residential single family home and the average assessment for the business class will be impacted by 2013 taxation rates from all agencies.

Example of the Property Tax Impact From All Agencies on the Average Single Family Residential Assessment

	2012	2013	% Change
Assessed Value	468,089.00	465,250.00	-0.6%
Municipal & Library	2,023.68	2,206.31	9.0%
School District	818.17	834.94	2.0%
MFA	0.09	0.09	0.0%
SLRD	143.46	143.50	0.0%
Hospital	26.02	24.84	-4.5%
BCAA	28.04	28.38	1.2%
Total	\$ 3,039.46	\$ 3,238.06	6.5%
HOG	(770.00)	(770.00)	0.0%
Net	\$ 2,269.46	\$ 2,468.06	8.8%

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Example of the Property Tax Impact from All Agencies on the Average Business

	2012	2013	% Change
Assessed Value	459,695.93	462,481.15	0.6%
Municipal & Library	5,388.38	5,947.59	10.4%
School District	2,942.05	2,867.38	-2.5%
MFA	0.23	0.23	0.0%
SLRD	345.18	349.48	1.2%
Hospital	62.60	60.49	-3.4%
BCAA	84.72	83.76	-1.1%
Total	\$ 8,823.16	\$ 9,308.93	5.5%

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3.5. Staffing – Full Time Equivalents

The Municipality is the second largest employer in Squamish, employing approximately 150 permanent employees and as many as 220 employees throughout the year with the inclusion of temporary, casual or seasonal employees.

For budgeting purposes, total labour hours are translated into a metric referred to as full time equivalents (FTE) which means that all budgeted labour hours are divided by the hours one full-time employee would work on an annual basis.

The 2013-2017 Financial Plan includes staffing hours equivalent to 164 full time equivalent positions. Certain crews such as Public Works, Facility Maintenance and Recreation Services staff may work in multiple functional areas and distribution amongst those areas may vary throughout the year and from one year to the next.

The table below represents the budgeted allocation of those staffing resources. The Aquatic Centre does not form part of the 2013-2017 Financial Plan as that function is funded by the Squamish Lillooet Regional District; however for operational efficiency, Recreation and Facilities staff employed by the District also work in the Aquatic Centre and share management and overhead costs.

The following table does not include volunteers, RCMP, contractors or staff working in Municipal corporations or partnership agencies.

Fund	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
General Fund	147.46	2.78	150.25	151.90
Water Fund	6.26	0.15	6.41	6.41
Sewer Fund	4.94		4.94	4.94
Subtotal	158.66	2.93	161.60	163.25
Aquatic Centre Fund	13.48		13.48	13.48
Total	172.14	2.93	175.08	176.73

Further breakdown of the General Fund staffing levels is provided throughout the document.

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3.6. Five Year Operating Budget Summary

	2012 <i>Restated*</i>	2013	2014	2015	2016	2017
Revenue						
Taxation		9.20%	11.36%	7.76%	4.36%	0.37%
Property Tax	\$ (19,632,628)	\$ (21,439,245)	\$ (23,874,442)	\$ (25,727,270)	\$ (26,850,124)	\$ (26,950,557)
Special Assessments	(220,345)	(220,345)	(223,650)	(227,005)	(230,410)	(233,866)
Parcel Taxes	(491,225)	(508,225)	(515,848)	(523,586)	(531,440)	(539,411)
Grants in Lieu	(1,185,696)	(1,072,006)	(1,088,086)	(1,104,408)	(1,120,974)	(1,137,788)
Sale of Services	(9,457,078)	(10,137,454)	(10,975,039)	(11,894,868)	(12,176,820)	(12,523,901)
Grants	(762,004)	(667,487)	(752,352)	(654,179)	(663,992)	(673,952)
Other Revenue	(1,713,744)	(1,503,817)	(1,526,374)	(1,549,270)	(1,572,509)	(1,596,097)
Investment Revenue	(1,072,442)	(567,579)	(642,412)	(747,616)	(855,552)	(1,018,201)
	(34,535,162)	(36,116,158)	(39,598,203)	(42,428,201)	(44,001,821)	(44,673,774)
Expense						
General Fund						
General Government	5,608,223	5,758,194	5,973,883	6,191,093	6,450,236	6,687,165
Protective Services	6,980,378	7,557,426	7,618,484	7,711,245	7,864,657	7,977,320
Transportation & Transit	3,463,657	3,615,219	3,889,849	4,218,321	4,119,752	4,181,548
Economic and Community Development	1,522,355	1,903,704	1,749,083	1,675,721	1,764,423	1,704,717
Recreation, Parks and Trails	3,957,805	3,999,892	3,916,019	3,936,301	4,061,124	4,057,286
Public Health - Cemetery	66,146	66,146	92,513	68,145	69,167	70,205
Total Operating	21,598,564	22,900,581	23,239,832	23,800,827	24,329,359	24,678,241
Fiscal Services	160,720	135,585	154,769	185,468	138,683	174,942
Debt Service - Interest	1,047,098	885,182	983,020	1,091,424	1,099,394	1,243,708
Amortization	4,031,890	3,450,801	3,836,821	4,277,046	4,653,651	5,096,841
	26,838,272	27,372,150	28,214,442	29,354,765	30,221,087	31,193,733
Solid Waste Utility						
Operating	1,718,400	1,676,663	1,605,544	1,629,627	1,654,071	1,678,882
Fiscal Services	25,000	50,000	89,542	50,000	58,906	50,000
Debt Service - Interest	-	-	90,382	90,382	110,738	110,738
Amortization	-	-	167,040	167,040	187,040	187,040
	1,743,400	1,726,663	1,952,508	1,937,049	2,010,755	2,026,660
Water Utility						
Operating	1,652,769	1,899,116	1,871,463	1,790,212	1,817,065	1,844,321
Fiscal Services	125,483	120,386	138,269	134,162	170,619	167,684
Debt Service - Interest	203,391	174,415	261,886	339,970	174,490	656,093
Amortization	639,865	614,272	670,980	733,511	868,573	971,117
	2,621,508	2,808,189	2,942,598	2,997,856	3,030,747	3,639,215
Sewer Utility						
Operating	2,494,169	2,471,526	2,525,297	2,476,081	2,513,223	2,550,921
Fiscal Services	175,434	164,878	182,080	182,304	237,084	271,815
Debt Service - Interest	296,343	289,367	323,536	320,078	436,110	658,441
Amortization	855,249	688,351	769,737	795,693	904,096	1,051,236
	3,821,195	3,614,121	3,800,651	3,774,156	4,090,513	4,532,413
Total Expenses	35,024,375	35,521,123	36,910,198	38,063,825	39,353,102	41,392,021
Net (Surplus)/ Deficit	489,213	(595,035)	(2,688,005)	(4,364,376)	(4,648,719)	(3,281,753)

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District of Squamish

2013 to 2017 Five Year Financial Plan



	2012 <i>Restated*</i>	2013	2014	2015	2016	2017
<i>Operating Summary continued</i>						
Adjustments To Balanced Budget						
Remove Amortization	(5,527,004)	(4,753,425)	(5,444,578)	(5,973,290)	(6,613,360)	(7,306,234)
Debt Service - Principal Reduction	1,255,668	1,544,971	1,889,033	2,269,754	2,668,992	3,267,442
	(4,271,336)	(3,208,454)	(3,555,546)	(3,703,536)	(3,944,368)	(4,038,792)
Transfers to / from Surplus & Provisions						
Transfers to Surplus and Provisions	799,707	547,477	634,718	647,900	660,858	674,010
Transfers from Surplus and Provisions	(3,649,479)	(2,088,677)	(464,981)	(140,000)	-	-
	(2,849,772)	(1,541,200)	169,737	507,900	660,858	674,010
Transfers to / from Reserves						
Transfers to Reserves	4,569,050	2,438,865	3,322,822	3,262,672	4,159,522	4,980,117
Transfers from Reserves	-	-	-	-	-	-
	4,569,050	2,438,865	3,322,822	3,262,672	4,159,522	4,980,117
Transfers To/From Other Funds	2,062,845	2,905,824	2,750,992	4,297,340	3,772,707	1,666,418
Total Adjustments to Balanced Budget	(489,213)	595,035	2,688,005	4,364,376	4,648,719	3,281,753
Budget (Surplus) / Deficit	-	-	-	-	-	-

* For Comparative purposes, 2012 budget has been restated to reflect the Solid Waste function as a separate utility.

District of Squamish

2013 to 2017 Five Year Financial Plan



4. Five Year Operating Plan By Function

4.1. General Government

4.1.1. Purpose

General Government encompasses a number of centralized services and costs that are common to all functions, or not easily distributed to specific function areas. Included in this function are Council and legislative costs, corporate services and administration, communications, information technology, human resources, financial services, real estate, facilities and library services. This function also captures grants to community organizations and partners as well as all fiscal servicing activities for the general funds including debt service, investment activities and transfers to and from general reserves, surplus and provisions.

4.1.2. Council Strategic Priorities, Goals and Objectives

Primary Strategic Priority

- Develop the SODC property

Environmental Stewardship

- Develop a marine strategy;
- Develop a harbor management strategy;

Social Sustainability

- Explore options to extend internet services to Squamish Valley and Paradise Valley;
- Improve business processes;
- Complete the long term financial plan;
- Develop a District facilities upgrade and / or replacement plan;
- Develop a real estate strategy for long term municipal property use;
- Revise the purchasing policy and include greenhouse gas emission requirements;
- Develop committee structures to expand citizen engagement;
- Explore strategic boundary expansions;

Cultural Sustainability

- Develop multi-lingual election materials;
- Partner with Squamish historic organizations for anniversary celebrations;
- Sister City Partnership program;

Economic Sustainability

- Establish a public Wi-Fi network (2013)
- Update the community profile and economic development website information;

4.1.3. Key Drivers – 2013 and 2014 Budget

- Reduction in grants in lieu of tax revenue
- Labour contract and compensation policy adjustments
- Staffing changes
- Changes in contributions to and from accumulated surplus and provisions
- Increase in capital contributions and to equipment, rehabilitation and replacement reserves

District of Squamish

2013 to 2017 Five Year Financial Plan



4.1.4. Staffing – Full Time Equivalents

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Legislative Services	7.06	.53	7.59	7.59
Communication	2.00	.08	2.08	2.08
Information Services	4.00	.80	4.80	4.80
Real Estate Services	2.00		2.00	2.00
Facilities	6.74	.20	6.94	6.94
Financial Services	9.29	1.0	10.29	10.29
Human Resources	2.40	-.47	1.93	2.10
Library	10.97	.24	11.21	11.21
Total	44.46	2.38	46.84	47.01

Changes in staffing through 2012 and proposed for 2013 and 2014:

- Part-time Janitor - Community Policing Office .20 (2012)
- Promotion and conversion of Manager of Human Resources from part-time to full-time hours .20 FTE (2012)
- Full-time Manager of Payroll and Benefits 1.0 FTE (2013 – temporary in 2011 and 2012)
- Elimination of General Manager position 1.0 FTE charged through Human Resources in prior budget (2012)
- Part-time Business Analyst .80 FTE (2013 – contracted in 2012)
- Part-time Administrative Clerk .525 FTE (2013)
- Part-time Human Resources Advisor .325 FTE (2013); .175 FTE (2014)
- Casual relief for Web/Graphics Technician .08 (2013)
- Part time increase for Library Bookkeeper, Public Services Librarian and Children's Program Assistant .24 FTE (2013)
- Total labour and staffing changes including all compensation changes \$168,577 (2013) and \$78,814 (2014)

4.1.5. Other Service Adjustments

- Reduction in BC Rail Grants in Lieu \$130,000 (2013)
- Council conferences increase \$5,000 (2013)
- Records management \$5,000 (2013)
- Library book grant increase \$1,900 (2013)
- Forestry building maintenance \$4,000 (2013)
- In-house facilities maintenance \$8,000 (2013)
- Licensing for Server Virtualization \$3,000 (2013)
- Licensing for Phone Upgrade \$5,000 (2013)
- Contracted IT services -\$30,000 (2013)
- Licensing on capital software projects \$17,000 (2014)
- Applicant recruiting tool \$2,000 (2014)
- Quarterly leadership training sessions \$4,800 (2014)
- Insurance \$39,714 (2013)
- Other core budget changes \$53,855 (2013); -\$13,513(2014)

District of Squamish

2013 to 2017 Five Year Financial Plan



4.1.6. Fiscal Services

- Debt service changes -\$24,168 (2013); \$193,694 (2014)
- Change in contribution to capital \$274,560 (2013); \$73,099 (2014)
- Discontinued transfer to Water and Sewer utilities -\$6,800 (2013)
- Change in transfers to and from accumulated surplus and provisions \$223,593 (2013); \$986,900(2014)
- Change in transfers to and from reserves \$244,971 (2013); \$170,651 (2014)

4.1.7. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Filming Project	10,000				
Occupational Health and Safety Audit	20,000				
Managed Network	60,940				
Server Virtualization	275				
Total	91,215				

Projects above are funded by accumulated surplus or grant carry forward.

Proposed Projects	2013	2014	2015	2016	2017
Real Estate Environmental Studies and Permits	15,263				
Network and SCADA Security Assessment	10,000				
Marine Strategy Phase 1&2	25,000	35,613			
Forestry Building Repaint Siding	40,700				
Forestry Building Upgrades	22,385				
Parkside Building Asset Inventory	2,035				
General Ledger Restructure	7,000				
CUPE and IAFF Bargaining	10,000		40,000		
HR MAIS Upgrade and Training	2,000	2,000			
SODC Development Proposal	40,000				
Squamish Anniversary Celebrations	10,000				
Sister City Visit to Shimizu Town, Japan	11,800				
Municipal Shower and Bike Rack	7,000				
Lease with Crown Lot 69		35,613			
Parking Lot Across from Adventure Centre – Stage 2		20,350			
Real Estate Environmental Remediation		235,000			
Arts Council Building Exterior Repairs		5,088			
Election		50,000			
Corporate Fitness Challenge			5,000	5,000	5,000
Future Projects			375,000	650,000	800,000
Total	203,183	383,664	420,000	655,000	805,000

2013 projects are offset by the removal of \$335,155 in non-recurring projects from 2012 budget. The forestry building projects and the election are drawing from accumulated surplus provisions and the municipal shower is funded by a one-time reduction in the contingency account.

District of Squamish

2013 to 2017 Five Year Financial Plan



4.1.8. Financial Plan Summary

General Government

	2012 <i>Restated*</i>	2013	2014	2015	2016	2017
Operating Revenues						
Taxation (excluding property tax)						
Special Assessments	(220,345)	(220,345)	(223,650)	(227,005)	(230,410)	(233,866)
Grants in Lieu	(1,185,696)	(1,072,006)	(1,088,086)	(1,104,408)	(1,120,974)	(1,137,788)
Sale of Services						
Administrative Services	(15,000)	(15,000)	(15,225)	(15,453)	(15,685)	(15,920)
Financial Services	(12,000)	(12,000)	(12,180)	(12,363)	(12,548)	(12,736)
Other Revenue						
Administrative Services	(1,000)	(800)	(812)	(824)	(837)	(849)
Communications	(3,000)	(3,000)	(3,045)	(3,091)	(3,137)	(3,184)
Facilities	(371,296)	(344,569)	(349,738)	(354,984)	(360,308)	(365,713)
Financial Services	(12,000)	(12,000)	(12,180)	(12,363)	(12,548)	(12,736)
Common Services	(60,000)	(60,000)	(60,900)	(61,814)	(62,741)	(63,682)
Investment Revenue	(366,419)	(396,641)	(446,005)	(508,036)	(583,834)	(667,746)
Penalties and Interest	(330,000)	(335,000)	(340,025)	(345,125)	(350,302)	(355,557)
Grants						
Communications	(5,000)	(10,000)	-	-	-	-
Common Services	(274,908)	(216,562)	(219,810)	(223,108)	(226,454)	(229,851)
	(2,856,664)	(2,697,923)	(2,771,656)	(2,868,572)	(2,979,778)	(3,099,629)
Operating Expenses						
Legislative Services	385,113	392,491	376,251	381,895	387,624	393,438
Community Grants	165,288	163,623	166,077	543,569	821,097	973,663
Administrative Services	1,499,026	1,106,223	1,172,816	1,241,159	1,156,753	1,174,105
Communications	5,000	208,077	199,664	202,659	205,699	208,784
Information Technology	874,984	861,532	819,427	831,718	844,194	856,857
Real Estate	3,000	323,006	577,859	250,080	253,831	257,639
Facilities	226,228	314,016	250,689	249,207	252,945	256,740
Financial Services	979,880	1,069,917	1,078,861	1,095,044	1,111,469	1,128,141
Human Resources	410,283	334,104	332,256	380,780	386,416	392,138
Library	882,360	907,974	921,594	935,418	949,449	963,691
Common Services	177,061	77,231	78,389	79,565	80,759	81,970
	5,608,223	5,758,194	5,973,883	6,191,093	6,450,236	6,687,165
Fiscal Services						
Other Fiscal Services	160,720	135,585	154,769	185,468	138,683	174,942
Debt interest	1,047,098	885,182	983,020	1,091,424	1,099,394	1,243,708
Amortization	4,031,890	3,450,801	3,836,821	4,277,046	4,653,651	5,096,841
	5,239,708	4,471,569	4,974,610	5,553,937	5,891,728	6,515,491
Net Operating (Surplus) Deficit	7,991,267	7,531,840	8,176,837	8,876,458	9,362,187	10,103,027

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General Government (continued)

District of Squamish

2013 to 2017 Five Year Financial Plan



General Government (continued)						
Adjustments to Balanced Budget						
Remove Amortization	(4,031,890)	(3,450,801)	(3,836,821)	(4,277,046)	(4,653,651)	(5,096,841)
Principal Reductions On Debt	852,147	1,042,609	1,172,693	1,415,321	1,512,987	1,711,367
Contribution to Other Funds						
Transfer To Other Funds	1,946,845	2,221,405	2,294,504	2,798,855	3,231,707	1,211,418
Transfer to Water	3,400	-	-	-	-	-
Transfer to Sewer	3,400	-	-	-	-	-
Contribution To/From Surplus and Reserves						
Transfer to Replacement Reserve	180,000	327,200	492,200	674,554	867,129	2,561,296
Transfer to Equipment Reserve	255,224	346,500	351,698	356,973	362,328	367,762
Transfer to Carbon Neutral Reserve	23,762	30,257	30,711	31,172	31,639	32,114
Draw from Accumulated Surplus	(1,502,929)	(883,428)	-	-	-	-
Draw from Special Provisions	(22,050)	(148,173)	(124,087)	(40,000)	-	-
Contribution to Special Provisions	281,326	78,167	91,098	92,465	93,852	95,260
Contribution to Forestry Building Provision	12,219	(54,407)	12,047	15,467	18,938	22,461
Funded By Property Tax	\$ 5,992,721	\$ 7,041,168	\$ 8,660,878	\$ 9,944,218	\$ 10,827,114	\$ 11,007,864
		17.50%	23.00%	14.82%	8.88%	1.67%

* The Solid Waste function is no longer included in the General Fund. 2012 has been restated for comparative purposes.

District of Squamish

2013 to 2017 Five Year Financial Plan



4.2. Protective Services

4.2.1. Purpose

Protective Services is committed to ensuring public safety and mitigating risks to residents of Squamish. This function includes policing, fire services, emergency management planning, bylaw enforcement, including animal control and building inspection.

4.2.2. Strategic Priorities, Goals and Objectives

Social Sustainability

- Complete the Fire Service Master Plan;
- Develop an integrated emergency management training program;
- Update the Emergency plan considering the hazard and risk assessment;

4.2.3. Key Drivers – 2013 and 2014 Budget

- RCMP contract changes
- Labour contract and compensation policy adjustments
- Development / Engineering position
- Fire Services Training
- Urban Bear program

4.2.4. Staffing – Full Time Equivalents

The following staffing levels exclude RCMP personnel, volunteer fire fighters and volunteer search and rescue personnel. Animal Control is included with Bylaw Enforcement.

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Police Services	14.04	-2.33	11.71	11.71
Fire Services	8.40	-.13	8.27	8.27
Emergency Management	1.00	.08	1.08	1.08
Bylaw Enforcement	5.20	.51	5.71	5.82
Building Inspection	2.00	1.00	3.00	3.00
Total	30.64	-.87	29.77	29.88

Changes in staffing through 2012 and proposed for 2013 and 2014:

- Casual staffing reductions in police services -2.33 FTE (2012)
- Bylaw Enforcement Officer increase .40 (2012)
- Building Inspector 1.00 FTE (2013)
- Conversion of temporary fire fighter to full time 0.00 FTE (2013)
- Casual staffing reduction in fire services -.13 FTE (2013)
- Emergency Management past honorarium recognized as casual coverage .08 FTE (2013)
- Casual staffing increase for dog license canvassing program .11 FTE (2013)
- Animal Control Officer hours .11 FTE (2014)
- Total labour and staffing changes including all compensation changes \$174,059 (2013); \$49,562 (2014)
- Part time Bylaw Officer (2016)

District of Squamish

2013 to 2017 Five Year Financial Plan



4.2.5. Other Service Adjustments

- Building inspection fees increase -\$60,000 (2013)
- RCMP contract \$393,899 (2013)
- Urban Bear and Wildlife Coordinator contract \$30,000 (2013)
- Fire Services Training \$32,500 (2013), reduced to \$25,000 (2014)
- Insurance \$1,895 (2013)
- Other core budget changes -\$71,157 (2013); \$64,081 (2014)
- EOC function specific training \$4,500 (2014)
- Project Fires Records Management Licensing \$13,500 (2015)

4.2.6. Fiscal Services

- Change in provisions -\$51,283 (2013); \$207,856 (2014)
- Transfer from accumulated surplus -\$60,000 (2013); \$60,000 (2014)

4.2.7. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Fire Services Technical Rescue Plan	20,000				
Fire Services Master Plan	40,000				
Total	60,000				

Projects above are funded from accumulated surplus.

Proposed Projects	2013	2014	2015	2016	2017
Fire Hall Carpet Replacement	10,175				
Volunteer Fire Fighter Uniforms	6,500	6,500	6,500		
Fire Hall Motion Sensors – Truck Bays	4,070				
RCMP SEP Building Door Repairs	7,123				
RCMP Duct Cleaning	3,561				
RCMP Heat Exchanger	3,561				
Dog Pound Outdoor Run Area Improvements	7,631				
RCMP Exterior Maintenance		5,088			
Fire Hall FOB System		5,902			
Outfit SEP Command Vehicle		5,000	5,000	5,000	
Emergency Services Uniforms (SEP)		8,140			
Building Bylaw Rewrite		17,298			
Total	42,621	47,928	11,500	5,000	

2013 projects are offset by the removal of \$86,297 in non-recurring projects from 2012 budget

District of Squamish

2013 to 2017 Five Year Financial Plan



4.2.8. Financial Plan Summary

Protective Services

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Sale of Services						
Policing	(27,500)	(32,500)	(32,988)	(33,482)	(33,985)	(34,494)
Fire Services	(9,500)	(9,500)	(9,643)	(9,787)	(9,934)	(10,083)
Bylaw Enforcement	(3,500)	-	-	-	-	-
Animal Control	(44,000)	(56,750)	(50,002)	(50,752)	(51,513)	(52,286)
Other Revenue						
Policing Facilities	(154,188)	(154,188)	(156,501)	(158,848)	(161,231)	(163,650)
Fire Services	(3,000)	(3,000)	(3,045)	(3,091)	(3,137)	(3,184)
Bylaw Enforcement	(9,800)	(9,800)	(9,947)	(10,096)	(10,248)	(10,401)
Animal Control	(12,000)	(12,000)	(12,180)	(12,363)	(12,548)	(12,736)
Building Inspection	(210,000)	(270,000)	(274,050)	(278,161)	(282,333)	(286,568)
Grants						
Policing	(257,099)	(251,575)	(255,349)	(259,179)	(263,067)	(267,013)
Emergency Management	(56,997)	(47,800)	(48,517)	(49,245)	(49,983)	(50,733)
	(787,584)	(847,113)	(852,220)	(865,004)	(877,979)	(891,148)
Operating Expenses						
Policing	4,288,044	4,651,016	4,720,781	4,791,593	4,863,467	4,936,419
Policing Facilities	169,406	178,859	179,477	176,928	179,582	182,275
Fire Services	1,414,760	1,463,226	1,416,662	1,451,865	1,466,585	1,488,584
Fire Services Facilities	124,751	144,836	138,541	134,539	136,557	138,605
Emergency Management	194,914	184,051	204,716	201,461	203,437	201,182
Emergency Management Facilities	5,000	10,233	3,157	3,204	3,252	3,301
Bylaw Enforcement	274,229	304,565	316,810	321,562	372,232	377,815
Animal Control	247,772	280,163	284,365	288,631	292,960	297,355
Animal Control Facilities	14,510	22,216	14,804	15,026	15,252	15,480
Building Inspection	246,992	318,260	339,170	326,437	331,334	336,304
	6,980,378	7,557,426	7,618,484	7,711,245	7,864,657	7,977,320
Net Operating (Surplus) Deficit	6,192,794	6,710,313	6,766,264	6,846,242	6,986,678	7,086,171
Contribution to/from Surplus and Reserves						
Draw from Accumulated Surplus		(60,000)				
Contribution to Protective Services Provision	75,000	523,717	531,573	539,546	547,640	555,854
Draw from Protective Services Provision	-	(500,000)	(300,000)	(100,000)	-	-
Funded By Property Tax	\$ 6,267,794	\$ 6,674,030	\$ 6,997,837	\$ 7,285,788	\$ 7,534,318	\$ 7,642,025
		6.48%	4.85%	4.11%	3.41%	1.43%

District of Squamish

2013 to 2017 Five Year Financial Plan



4.3. Transportation & Transit

4.3.1. Purpose

Transportation and Transit is a broad function encompassing the Engineering Department as well as Public Works crews engaged in the maintenance and improvement of road systems, drainage, sidewalks, flood protection, fleet maintenance, works yard maintenance and other planning and maintenance activities that are common to a variety of District functions. Transit services and airport operations also fall within this category. The District partners with BC Transit for the delivery of transit services. The Real Estate Department provides management services for airport operations.

4.3.2. Strategic Priorities, Goals and Objectives

Environmental Sustainability

- Develop a District wide storm water management plan;
- Develop a flood hazard strategy;
- Develop a regional transportation strategy;

Social Sustainability

- Develop alternate cost-effective transit services in partnership with Squamish Nation, School District 48 and BC Transit;
- Develop a citizen engagement process for all major infrastructure upgrades and projects;
- Develop a flood mitigation strategy;

Cultural Sustainability

- Negotiate Squamish Nation service agreement;

Economic Sustainability

- Complete revisions to the DCC bylaw;

4.3.3. Key Drivers – 2013 and 2014 Budget

- Transit Services Increase
- Labour contract and compensation policy adjustments

4.3.4. Staffing – Full Time Equivalents

Public Works staff may work in a number of functional areas so staffing levels may vary from year to year. Also there is a considerable reliance on casual and seasonal staffing. Prior to 2013, budgets for staffing in the Public Works area were consolidated, consequently FTE changes are best estimates based on actual labour activity during 2012. Public Works allocates 66% of common overhead costs to the water and sewer utility.

Engineering includes a capital project manager charged 100% to capital projects. Engineering allocates 66% of all overhead costs to the water and sewer utility and an additional 10% to the solid waste utility.

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Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Engineering	11.00	-.87	10.13	10.00
Public Works	19.85	.33	20.68	22.18
Total	30.85	-.54	30.81	32.18

Changes in staffing through 2012 and proposed for 2013 and 2014:

- End of temporary Transit Coordinator contract -.87 FTE (2013)
- Mechanic for half year .5 FTE (2013) with addition of .5 FTE (2014), recovered through fleet charges;
- Public Works labour increases
 - Beaver control program .24 FTE (2013)
 - In-house facility maintenance .09 FTE (2013) recovered from facilities management
- Operations Technician position 1.00 FTE (2014)
- Total labour and staffing changes including all compensation changes but before allocations \$177,872 (2013); \$174,068 (2014)

4.3.5. Other Service Adjustments

- Insurance \$2,529 (2013)
- Other core budget changes and recoveries -\$143,787 (2013); -\$115,830 (2014)
- Transit services \$85,000 (2013) and annualized for an addition of \$162,700 (2014)
- GIS \$10,000 (2014)

4.3.6. Fiscal Services

- Change in draw from airport provision \$4,525 (2013); and -\$10,779 in (2014)
- Change in draw from accumulated surplus -\$100,000 (2013); and \$100,000 (2014)

4.3.7. Special Projects

Proposed Projects	2013	2014	2015	2016	2017
Mamquam Channel Dredging	100,000				
Airport Long-Term Leases – Phase 2 & 3	30,525	40,700			
Public Works Flooring		13,228			
Master Drainage Plan		50,875	25,000	25,000	25,000
Corporate GIS Strategy		20,000			
Water Course and Sensitive Habitat Mapping		5,000	95,000		
Flood Hazard Management Strategy			115,000	100,000	100,000
GIS Orthophoto			45,000		
Total	130,525	129,803	280,000	125,000	125,000

2013 projects are partially funded by a \$30,525 draw from provision. In 2012 there was \$116,580 in non-recurring projects in this function area.

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4.3.8. Financial Plan Summary

Transportation and Transit

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Sale of Services						
Engineering	(30,000)	(5,000)	(5,075)	(5,151)	(5,228)	(5,307)
Public Works General	(10,000)	(16,000)	(16,240)	(16,484)	(16,731)	(16,982)
Roads, Drainage, Sidewalks & Bridges	(3,000)	(3,000)	(3,045)	(3,091)	(3,137)	(3,184)
Transit	(180,000)	(215,000)	(258,500)	(258,500)	(262,378)	(266,313)
Other Revenue						
Engineering	(1,000)	(1,000)	(1,015)	(1,030)	(1,046)	(1,061)
Airport	(35,960)	(35,960)	(36,499)	(37,047)	(37,603)	(38,167)
	(259,960)	(275,960)	(320,374)	(321,303)	(326,122)	(331,014)
Operating Expenses						
Engineering	435,418	342,017	380,612	504,765	365,974	371,463
Public Works General	57,969	70,294	94,243	104,651	106,221	107,814
Public Works Facilities	81,155	61,668	76,019	63,532	64,485	65,452
Roads, Drainage, Sidewalks & Bridges	1,319,754	1,405,904	1,478,631	1,590,497	1,598,873	1,622,857
Snow Clearing	279,283	286,050	290,341	294,696	299,116	303,603
Flood Protection	226,978	213,211	216,409	219,655	222,950	226,294
Transit	1,000,000	1,070,000	1,276,200	1,403,900	1,424,959	1,446,333
Airport	63,100	66,075	77,394	36,624	37,174	37,731
	3,463,657	3,615,219	3,889,849	4,218,321	4,119,752	4,181,548
Net Operating (Surplus) Deficit	3,203,697	3,339,259	3,569,474	3,897,019	3,793,630	3,850,534
Contribution to/from Surplus and Reserves						
Contribution to Airport Provision	3,860	-	-	422	429	435
Draw From Airport Provision	-	(30,115)	(40,894)	-	-	-
Draw from Special Provision	(38,500)					
Draw from Accumulated Surplus		(100,000)				
Funded By Property Tax	\$ 3,169,057	\$ 3,209,144	\$ 3,528,580	\$ 3,897,441	\$ 3,794,058	\$ 3,850,969
		1.26%	9.95%	10.45%	-2.65%	1.50%

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4.4. Economic and Community Development

4.4.1. Purpose

Economic and Community Development stretches from planning and land use development, environmental planning and economic development with the common goal of developing Squamish into a healthy, vibrant and economically viable community.

4.4.2. Strategic Priorities, Goals and Objectives

Primary Strategic Priority

- Downtown revitalization

Environmental Sustainability

- Conduct a hazard risk and vulnerability assessment for land use in the District;
- Update the zoning bylaw to incorporate Bear Smart principles;
- Update the OCP to include:
 - a development permit areas for the protection of development from hazardous conditions, for the promotion of energy conservation, water conservation and greenhouse gas emissions reductions; and
 - an animal corridor strategy;
- Develop a neighbourhood energy utility.

Social Sustainability

- Update the Affordable Housing Plan; and
- Develop a Food Security Strategy

Cultural Sustainability

- Develop an arts, culture and heritage strategy and program;
- Develop multi-lingual, multi-modal and plain language communications for all land use communications;
- Develop a work exchange program with Squamish Nation; and
- Develop a consultation and partnership plan with Squamish Nations for land use planning in Squamish.

Economic Sustainability

- Develop a development incentive strategy and program;
- Update business license bylaw to incorporate an economic development focus;
- Develop a land/business inventory tool;
- Develop an initiative to enhance the Squamish brand;
- Develop a business retention and expansion implementation program;
- Develop a home based business strategy and program;
- Develop an investment attraction strategy and program;
- Develop an international investment opportunities program with stakeholders and provincial partners;
- Develop a business symposium events program;
- Develop an economic research data base; and
- Review/revise the Cheekye Fan Terrain Hazard Policy.

4.4.3. Key Drivers – 2013 and 2014 Budget

- Zoning and other revenue reductions
- Labour contract and compensation policy adjustments
- Annualizing Economic Development Assistant position
- Squamish Sustainability Corporation (SSC) debt service reduction
- Special projects

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4.4.4. Staffing – Full Time Equivalents

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Economic Development	1.50	.50	2.00	2.00
Planning	7.54	.26	7.80	7.80
Environmental Planning	1.00		1.00	1.00
Total	10.04	.76	10.80	10.80

Changes in staffing through 2012 and proposed for 2013 and 2014:

- Development Services core review restructure – part time clerk to full time .26 FTE (2012)
- Annualize Economic Development position .50 FTE (2013)
- Continuation of part-time Planner previously funded from development revenues .80 FTE (2013)
- Total labour and staffing changes including all compensation changes \$218,215 (2013); 14,985 (2014)

4.4.5. Other Service Adjustments

- Revenue reductions (mainly zoning) \$248,000 (2013)
- Smart tool software \$3,000 (2013)
- Other core budget changes \$7,136 (2013); \$4,311 (2014)

4.4.6. Fiscal Services

- SSC borrowing was repaid during 2012 so reduction in expenditure to SSC of -\$50,000 (2013)
- Change in transfers from accumulated surplus -\$215,818 (2013), \$215,818 (2014)

4.4.7. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Squamish Housing Policy	5,088				
Core Service Review Implementation	10,730				
Total	15,818				

The projects above are funded by accumulated surplus.

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Proposed Projects	2013	2014	2015	2016	2017
Downtown Revitalization	200,000	50,000	50,000	50,000	50,000
Squamish Economic Development Strategy	45,788				
Adventure Centre Improvements	51,893				
Economic Development Investment Incentives	15,000				
Commercial and Industrial Strategy	35,000				
Adventure Centre Outside Staining and Floors		31,000	40,225		
Sign Bylaw Update		21,368			
Neighbourhood Energy Utility Implementation		10,175			
Bylaw No. 651 Amendment – Street Vendor		23,403			
Site Selection Demographic Toolbox		12,210			
Parks Design Software		5,088			
Voluntary Amenity Contribution Guidelines		30,525			
Regional Context Statement Implementation			20,350		
Arts, Culture and Heritage Plan			17,000	33,875	
Food Security Strategy			10,175	10,175	
Development Permit Area Guidelines Update				40,700	
Squamish Brand Enhancement and Marketing				66,138	
Total	347,681	183,769	137,750	200,888	50,000

2013 projects are offset by the removal of \$111,550 in non-recurring projects from 2012 budget, accumulated surplus draw of \$200,000 for the Downtown Revitalization project and grant applications for \$22,500 and \$6,000 are proposed for the Squamish Economic Development Strategy and Site Selection Demographic Toolbox projects.

District of Squamish

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4.4.8. Financial Plan Summary

Economic and Community Development

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Other Revenue						
Community Planning	(509,500)	(261,500)	(265,423)	(269,404)	(273,445)	(277,547)
Environmental Development	(1,000)	(1,000)	(1,015)	(1,030)	(1,046)	(1,061)
Grants						
Economic Development	(168,000)	(141,550)	(126,926)	(122,648)	(124,488)	(126,355)
	(678,500)	(404,050)	(393,363)	(393,082)	(398,979)	(404,963)
Operating Expenses						
Community Planning	694,951	1,052,515	991,915	961,633	1,011,950	941,108
Environmental Planning	89,040	86,038	87,329	88,638	89,968	91,318
Economic Development - DOS	228,980	310,065	229,884	220,754	293,179	297,426
Economic Development - Other Agency	509,384	455,086	439,956	404,697	369,326	374,866
	1,522,355	1,903,704	1,749,083	1,675,721	1,764,423	1,704,717
Net Operating (Surplus) Deficit	843,855	1,499,654	1,355,720	1,282,639	1,365,445	1,299,754
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus		(215,818)				
Funded By Property Tax	\$ 843,855	\$ 1,283,836	\$ 1,355,720	\$ 1,282,639	\$ 1,365,445	\$ 1,299,754
		52.14%	5.60%	-5.39%	6.46%	-4.81%

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2013 to 2017 Five Year Financial Plan



4.5. Recreation, Parks and Trails

4.5.1. Purpose

The District of Squamish operates an arena and community centre complex, seniors centre, youth centre and an extensive network of parks and trail systems throughout the Municipality. Three Departments are responsible for this function: Recreation Services, Facilities and Public Works.

4.5.2. Strategic Priorities, Goals and Objectives

Social Sustainability

- Finalize the Parks and Recreation Master Plan;
- Develop a Brennan Park Upgrade Plan;

Cultural Sustainability

- Develop an events strategy and plan;
- Develop an advisory group for community events;
- Develop a parks and trails marketing, advocacy and stewardship plan for BC recreation sites and trails in partnership with the Province and other stakeholder groups;
- Develop a recreational tourism service enhancement partnership program with community stakeholder groups and organizations.

4.5.3. Key Drivers – 2013 and 2014 Budget

- Labour contract and compensation policy adjustments
- Maintenance of new parks
- Special projects

4.5.4. Staffing – Full Time Equivalents

Three Departments cover the Recreation, Parks and Trails function. These Departments rely on permanent staff, seasonal staff and casual compliments to deliver services to the Community. The following excludes Aquatic Centre staffing.

Public Works staff may work in a number of functional areas so staffing levels may vary from year to year. Also there is a considerable reliance on casual and seasonal staffing. Prior to 2013, budgets for staffing in the Public Works area were consolidated, consequently FTE changes are best estimates based on actual labour activity during 2012.

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Recreation Services	15.96		15.96	15.96
Recreation Facilities	5.09		5.09	5.09
Parks and Trails	9.62	.56	10.18	10.18
Total	30.67	.56	31.23	31.23

Changes in staffing through 2012 and proposed for 2013 and 2014:

- Recreation Manager position eliminated – .75 FTE (2013); -.25 FTE (2014)
- Replaced with Events Coordinator position .75 FTE (2013); .25 FTE (2014)
- Public Works labour changes:
 - Stan Clarke Park maintenance .35 FTE (2013)

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- Artificial turf field maintenance .21 FTE (2013)
- Total labour and staffing changes including all compensation changes \$91,783 (2013); \$29,218 (2014)

4.5.5. Other Service Adjustments

- Non labour costs for parks: Stan Clarke Park \$2,000 and turf field \$20,000 (2013)
- Utility increases on recreational properties \$9,000 (2013)
- Sports field concession maintenance \$5,000 (2013)
- Insurance increases on recreational properties \$3,157 (2013)
- Mountain bike skills park \$15,000 annual maintenance on 2013 project (2014)
- Other core budget changes -\$52,072(2013); \$13,779 (2014)
- Fitness centre estimated revenues net expenses -\$62,000 (2016); -\$224,000 (2017)

4.5.6. Fiscal Services

- Change in transfer from accumulated surplus -151,143 (2013); 151,143 (2014)

4.5.7. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Parks Master Plan	7,123				
Brennan Park Quick Wins	95,100				
Total	102,223				

Above projects are funded by accumulated surplus.

Proposed Projects	2013	2014	2015	2016	2017
Carpet Bowling Equipment	3,920				
Brennan Park Alternate Change Room Upgrades	31,000				
Brennan Park Upgrade Plan	50,000	50,000			
Mountain Bike Technical Skills Park	40,000				
Active Aging	16,728				
Concession Building Railing Repairs		20,350			
Booking Software & Process		22,000			
Youth Centre Flooring Replacement			12,210		
Brennan Park Arena Dressing Room Upgrades			47,823		
Brennan Park Community Centre Exterior Reseal/Paint				61,050	
Total	141,648	92,350	60,033	61,050	

2013 projects are offset by the removal of \$258,000 in non-recurring projects from 2012 budget, a draw from accumulated surplus of \$48,920 and a grant of \$16,728.

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4.5.8. Financial Plan Summary

Recreation, Parks and Trails

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Sale of Services						
Recreation Services	\$ (630,100)	\$ (621,228)	\$ (613,568)	\$ (622,771)	\$ (735,642)	\$ (911,105)
Parks and Trails	(35,850)	(38,800)	(39,382)	(39,973)	(40,572)	(41,181)
	(665,950)	(660,028)	(652,950)	(662,744)	(776,214)	(952,286)
Operating Expenses						
Recreation Services	1,998,817	1,916,344	1,796,803	1,749,579	1,817,649	1,844,914
Recreation Facilities	902,475	941,758	945,074	1,000,119	1,028,922	979,602
Parks and Trails	1,056,513	1,141,790	1,174,142	1,186,603	1,214,552	1,232,771
	3,957,805	3,999,892	3,916,019	3,936,301	4,061,124	4,057,286
Net Operating (Surplus) Deficit	3,291,855	3,339,864	3,263,070	3,273,558	3,284,910	3,105,000
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus		(151,143)				
Funded By Property Tax	\$ 3,291,855	\$ 3,188,721	\$ 3,263,070	\$ 3,273,558	\$ 3,284,910	\$ 3,105,000
		-3.13%	2.33%	0.32%	0.35%	-5.48%

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4.6. Public Health - Cemetery

4.6.1. Purpose

Public Works-Parks staff maintains and operates the municipal cemetery. Engineering staff provides administrative support for scheduling of services and records management.

4.6.2. Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function.

4.6.3. Key Drivers – 2013 and 2014 Budget

The Cemetery Acquisition and Management Plan (2014)

4.6.4. Staffing – Full Time Equivalents

Parks Department staffing is apportioned to this function to perform cemetery services and maintain the site. Prior to 2013, Public Works budgets did not clearly distinguish labour from other costs, consequently FTE changes are estimates based on actual labour activity during 2012.

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Public Works – Parks	.80		.80	.80
Total	.80		.80	.80

4.6.5. Other Service Adjustments

Inflation on future years is only change in service levels in this function.

4.6.6. Fiscal Services

None

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4.6.7. Special Projects

Proposed Projects	2013	2014	2015	2016	2017
Cemetery Acquisition and Management Plan		25,000			
Total		\$25,000			

4.7. Financial Plan Summary

Public Health - Cemetery

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Sale of Services	\$ (23,800)	\$ (23,800)	\$ (24,157)	\$ (24,519)	\$ (24,887)	\$ (25,260)
	(23,800)	(23,800)	(24,157)	(24,519)	(24,887)	(25,260)
Operating Expenses						
Cemetery Services	14,803	16,803	17,055	17,311	17,571	17,834
Cemetery Maintenance	51,343	49,343	75,458	50,834	51,597	52,371
	66,146	66,146	92,513	68,145	69,167	70,205
Funded By Property Tax	\$ 42,346	\$ 42,346	\$ 68,356	\$ 43,626	\$ 44,280	\$ 44,945
		0.00%	61.42%	-36.18%	1.50%	1.50%

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4.8. Solid Waste Utility

4.8.1. Purpose

The solid waste utility provides garbage, recycling and organic waste collection services to residents and operates a 13,000 tonne per year capacity landfill on the northern boundary of Squamish. The landfill site is currently undergoing an upgrade that will bring it into compliance with Ministry of Environment guidelines as well as increase waste diversion opportunities.

4.8.2. Strategic Priorities, Goals and Objectives

Environmental Sustainability

- Update the garbage collection and disposal bylaw to incorporate Bear Smart principles;
- Implement curbside green waste collection (compost).

4.8.3. Key Drivers – 2013 and 2014 Budget

- Whistler diversions not realized – change in landfill revenue and expenditure forecasts
- Annualizing 2012 tipping fee increase
- Collection fee increases 2013 and proposed for 2014
- Yard waste collection program
- Waste audit program
- Establishment of overhead allocation
- Debt service on capital project (2014)

4.8.4. Staffing – Full Time Equivalents

Staffing is provided to this function through an overhead allocation from administration and engineering. There is no direct assignment of labour.

4.8.5. Other Service Adjustments

- Annualize 2012 tipping fee increase -\$169,000 (2013)
- Whistler diversion not realized (2012): \$599,300 revenue and -\$233,000 expenditure reductions (2013)
- Collection fee increase -124,715 (2013) and proposed 10% increase -\$97,977 (2014)
- Bear lock program ends \$21,117 (2013) and \$94,000 (2014) revenue reductions with offsetting contract reduction of -\$94,000 (2014)
- Yard waste collection program for \$90,000 (2013)
- Waste audit program for \$20,000 (2013)
- Engineering and administrative overhead allocations to new utility \$124,458 (2013) \$-846 (2014)
- Discounts on collection fees restated from general fund taxation funding \$25,000 (2013)
- Lease expense transferred to general fund -\$10,165 (2013)
- Core service adjustment \$11,970 (2013), \$2,668 (2014)

4.8.6. Fiscal Services

- Utility fund contingency \$25,000 (2013)
- Debt service on landfill expansion project \$205,803 (2014)
- Change in contribution to reserves and accumulated surplus -\$334,964 (2013) \$10,352 (2014)
- Forecast reduction in annual landfill closure cost contribution -\$120,000 (2014)

4.8.7. Special Projects

- There are no operating projects proposed for this function in 2013 or 2014
- Program reduced for 2012 non-recurring project -\$45,000 (2013)

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4.8.8. Financial Plan Summary

Solid Waste Utility

	2012 <i>Restated*</i>	2013	2014	2015	2016	2017
Operating Revenues						
Sale of services						
Waste Collections	\$ (831,402)	\$ (935,000)	\$ (938,977)	\$ (953,061)	\$ (967,357)	\$ (981,867)
Landfill Operations	(1,834,300)	(1,404,000)	(1,425,060)	(1,446,436)	(1,468,132)	(1,490,154)
Grants	-	-	-	(6,650)	(13,567)	(22,258)
Investment Revenue	-	-	-	(6,650)	(13,567)	(22,258)
	(2,665,702)	(2,339,000)	(2,364,037)	(2,406,147)	(2,449,056)	(2,494,280)
Operating Expenses						
Administration	95,000	224,828	227,341	230,751	234,213	237,726
Waste Collections	650,000	751,000	666,855	676,858	687,011	697,316
Landfill Operations	973,400	700,835	711,348	722,018	732,848	743,841
	1,718,400	1,676,663	1,605,544	1,629,627	1,654,071	1,678,882
Fiscal Services						
Other Fiscal Services	25,000	50,000	89,542	50,000	58,906	50,000
Debt interest	-	-	90,382	90,382	110,738	110,738
Amortization	-	-	167,040	167,040	187,040	187,040
	25,000	50,000	346,964	307,422	356,684	347,778
Total Operating Expenses	1,743,400	1,726,663	1,952,508	1,937,049	2,010,755	2,026,660
Net Operating (Surplus) Deficit	(922,302)	(612,338)	(411,529)	(469,099)	(438,301)	(467,619)
Adjustments to Balanced Budget						
Remove Amortization	-	-	(167,040)	(167,040)	(187,040)	(187,040)
Principal Reductions On Debt	-	-	75,879	82,530	106,536	115,227
Contribution to/from Surplus and Reserves						
Contribution to Accumulated Surplus	427,302	-	-	-	-	-
Contribution to Reserves	-	92,338	102,690	153,609	118,805	139,432
Transfer to Landfill Closure	520,000	520,000	400,000	400,000	400,000	400,000
Funded By Property Tax	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -

* Solid Waste was included in the general fund and in "Health and Welfare" for 2012 but is restated to the Solid Waste fund and as "Environmental Health" for comparative purposes.

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4.9. Water Utility

4.9.1. Purpose

The water utility provides for the storage, treatment and supply of water to the residents and businesses of Squamish.

4.9.2. Strategic Priorities, Goals and Objectives

Environmental Sustainability

- Incorporate water conservation regulations into the Water Utility Bylaw
- Develop a Water Conservation Public Awareness Campaign

4.9.3. Key Drivers – 2013 and 2014 Budget

- Utility fee increases (2013 & 2014)
- Wellhead Protection Plan (2013)
- Contribution to reserves (2013)
- Debt servicing (2014)

4.9.4. Staffing – Full Time Equivalents (FTE)

Several positions in Public Works cross functional areas, particularly between the water and sewer utilities. General labour positions may extend even further into other functional areas such as Roads or Parks; consequently, direct labour charges assigned to each function may fluctuate from year to year.

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Public Works – Utilities	6.26	.15	6.41	6.41
Total	6.26	.15	6.41	6.41

Changes in staffing proposed for 2013:

- Permanent part-time Water Conservation Officer .15 FTE (2013)
- Labour increase \$84,642 (2013); \$9,015 (2014)

4.9.5. Other Service Adjustments

- Utility fees increase by 15% or -\$420,650 (2013) and 10% or -\$322,785 (2014)
- Water conservation program non-labour \$1,000 (2013)
- Other revenue increases for growth and investments -\$13,124 (2013); -\$3,459 (2014)
- Insurance increase \$9,084 (2013)
- Other adjustments to core budgets including allocations from general fund \$7,561 (2013); \$50,582 (2014)
- Licensing on SCADA Reporting System \$1,000 (2014)

4.9.6. Fiscal Services

- Remove transfer from operating fund \$3,400 (2013)
- Change in contribution to fund capital \$59,875 (2013) and a further \$245,125 (2014)
- Increase in debt servicing \$28,320(2013) and \$178,705 (2014)
- Change in contribution to reserves \$-570,110 (2013) and \$31,818 (2014)
- Decrease draw from accumulated surplus for transfer to reserves \$670,000 (2013)

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4.9.7. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Well Protection Plan	190,000				
Total	190,000				

The Well Protection Plan was approved in the 2012 budget and is in progress; however the project was scheduled for debt financing. The project has since been reclassified as an operating project requiring funding from operating revenue.

Proposed Projects	2013	2014	2015	2016	2017
Water Master Plan		101,750			
Total		\$101,750			

2013 project budget is offset by the removal \$50,000 in non-recurring projects in 2012 and a draw from the Community Works Fund for 100% of the project costs.

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2013 to 2017 Five Year Financial Plan



4.9.8. Financial Plan Summary

Water Utility

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Frontage Tax	\$ (222,585)	\$ (230,585)	\$ (234,044)	\$ (237,554)	\$ (241,118)	\$ (244,735)
Sale of Services	(2,382,161)	(2,803,809)	(3,126,596)	(3,486,929)	(3,539,233)	(3,592,322)
Other Revenue	-	-	-	-	-	-
Investment Revenue	(29,106)	(38,185)	(47,635)	(63,908)	(86,591)	(122,069)
Grant Revenue	-	-	(101,750)	-	-	-
Transfer from Accumulated Surplus	(670,000)	-	-	-	-	-
Transfer from Other Funds	(3,400)	-	-	-	-	-
	(3,307,252)	(3,072,579)	(3,510,024)	(3,788,392)	(3,866,942)	(3,959,125)
Operating Expenses						
Administration	868,769	1,021,179	980,357	885,740	899,026	912,511
Treatment	65,000	65,509	66,492	67,489	68,501	69,529
Supply	156,000	158,445	160,822	163,234	165,683	168,168
Distribution	438,000	528,983	536,918	544,972	553,146	561,443
Pumping & Power	125,000	125,000	126,875	128,778	130,710	132,670
	1,652,769	1,899,116	1,871,463	1,790,212	1,817,065	1,844,321
Fiscal Services						
Other Fiscal Services	125,483	120,386	138,269	134,162	170,619	167,684
Debt interest	203,391	174,415	261,886	339,970	174,490	656,093
Amortization	639,865	614,272	670,980	733,511	868,573	971,117
	968,739	909,073	1,071,135	1,207,644	1,213,682	1,794,894
Net Operating (Surplus) Deficit	(685,744)	(264,390)	(567,426)	(790,537)	(836,194)	(319,910)
Adjustments to Balanced Budget						
Remove Amortization	(639,865)	(614,272)	(670,980)	(733,511)	(868,573)	(971,117)
Principal Reductions On Debt	116,821	180,110	262,911	344,653	502,763	668,037
Contribution to Other Funds						
Transfer to Fund Capital	-	59,875	305,000	984,485	285,000	355,000
Contribution to Surplus and Reserves						
Transfer to Capital Reserve	1,208,788	638,677	670,495	194,909	917,004	267,990
Funded By Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

District of Squamish

2013 to 2017 Five Year Financial Plan



4.10. Sewer Utility

4.11. Purpose

The sewer utility provides for the collection and treatment of sewage for residents and businesses of Squamish.

4.12. Strategic Priorities, Goals and Objectives

- Environmental Sustainability
- Develop a liquid waste management plan

4.13. Key Drivers – 2013 and 2014 Budget

- Utility fees increases
- Insurance increase
- Special projects
- Contributions to fund capital changes
- Debt servicing (2014)

4.14. Staffing – Full Time Equivalents (FTE)

Several positions in Public Works cross functional areas, particularly between the water and sewer utilities. General labour positions may extend even further into other functional areas such as Roads or Parks; consequently, direct labour charges assigned to each function may fluctuate from year to year.

Department	2012 Estimated FTE	Estimated Change in Budget	2013 FTE	2014 FTE
Public Works – Utilities	4.94		4.94	4.94
Total	4.94		4.94	4.94

Changes in staffing proposed for 2013:

- Labour cost decreases -\$31,281 (2013); \$7,515 (2014)

4.15. Other Service Adjustments

- Utility fees increase by 15% or -\$561,102 (2013) and 10% or -\$458,336 (2014)
- Other revenue increases for growth and investments -\$19,741 (2013); -\$4,165 (2014)
- Insurance increase \$43,245 (2013)
- Other adjustments to core budgets including allocations from general fund \$15,190 (2013); \$61,745 (2014)
- Recovery from solid waste utility for leachate treatment -\$50,000 (2013)
- Licensing on SCADA Reporting System \$1,000 (2014)

4.15.1. Fiscal Services

- Change in contribution to fund capital \$508,544 (2013) and decrease -\$473,056 (2014)
- Decrease draw from accumulated surplus \$1,416,000 (2013)
- Increase in debt servicing \$7,469 (2013) and \$90,650 (2014)
- Reduction in contribution to reserves -\$1,328,388 (2013) and increase \$791,135 (2014)
- Remove transfer from operating fund \$3,400 (2013)

District of Squamish

2013 to 2017 Five Year Financial Plan



4.15.2. Special Projects

Projects Carried Forward From 2012	2013	2014	2015	2016	2017
Liquid Waste Management Plan	96,663				
Total	96,663				

The Liquid Waste Management Plan was approved in the 2012 budget and is in progress. This project is offset by the removal of last year's project budget of \$100,000. This project is not funded from accumulated surplus.

Proposed Projects	2013	2014	2015	2016	2017
WWTP Electrical Upgrades		10,175			
Sanitary Sewer Flow Monitoring		70,000			
Total		80,175			

These projects represent an increase over 2012 budget amounts.

District of Squamish

2013 to 2017 Five Year Financial Plan



4.15.3. Financial Plan Summary

Sewer Utility

	2012	2013	2014	2015	2016	2017
Operating Revenues						
Frontage Tax	\$ (268,640)	\$ (277,640)	\$ (281,805)	\$ (286,032)	\$ (290,322)	\$ (294,677)
Sale of Services	(3,384,965)	(3,946,067)	(4,404,403)	(4,916,115)	(4,989,857)	(5,064,705)
Other Revenue	-	-	-	-	-	-
Investment Revenue	(107,923)	(132,753)	(148,772)	(169,021)	(171,561)	(206,129)
Transfer from Accumulated Surplus	(1,416,000)	-	-	-	-	-
Transfer from Other Funds	(3,400)	-	-	-	-	-
	(5,180,928)	(4,356,460)	(4,834,980)	(5,371,168)	(5,451,740)	(5,565,510)
Operating Expenses						
Administration	824,169	886,908	906,582	843,568	856,222	869,065
Collection	485,000	447,995	454,715	461,536	468,459	475,486
Treatment and Disposal	1,185,000	1,136,623	1,164,000	1,170,977	1,188,542	1,206,370
	2,494,169	2,471,526	2,525,297	2,476,081	2,513,223	2,550,921
Fiscal Services						
Other Fiscal Services	175,434	164,878	182,080	182,304	237,084	271,815
Debt interest	296,343	289,367	323,536	320,078	436,110	658,441
Amortization	855,249	688,351	769,737	795,693	904,096	1,051,236
	1,327,026	1,142,595	1,275,353	1,298,075	1,577,290	1,981,492
Net Operating (Surplus) Deficit	(1,359,733)	(742,339)	(1,034,329)	(1,597,012)	(1,361,228)	(1,033,098)
Adjustments to Balanced Budget						
Remove Amortization	(855,249)	(688,351)	(769,737)	(795,693)	(904,096)	(1,051,236)
Principal Reductions On Debt	286,700	322,252	377,550	427,251	546,706	772,811
Contribution to Other Funds						
Transfer to Fund Capital	116,000	624,544	151,488	514,000	256,000	100,000
Contribution to Surplus and Reserves						
Transfer to Capital Reserve	1,812,282	483,893	1,275,029	1,451,455	1,462,617	1,211,523
Funded By Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

District of Squamish

2013 to 2017 Five Year Financial Plan



5. 2013-2017 Capital Plan

5.1. Five Year Capital Plan Overview

The five year capital plan continues to be ambitious for 2013 through 2017. The District is challenged to rectify significant deferred maintenance for all major infrastructure while remaining within the Municipality's financial means. Long range planning is in progress in order to find the right balance between capital requirements and tax and user rate affordability and stability.

5.2. Key Drivers for 2013 and 2014

- Flood protection projects
- Roads and bridges rehabilitation
- Fleet and equipment replacements
- Landfill environmental upgrade
- Water main replacements
- Waste water treatment plant centrifuge
- Government Road Trunk sewer upgrade

5.3. Capital Plan Summary

	2012	2013	2014	2015	2016	2017
Capital Plan Funding Sources						
Contributions From Taxation	\$ 1,090,064	\$ 1,419,192	\$ 2,294,504	\$ 2,797,124	\$ 3,231,707	\$ 1,205,191
Contributions From Utility Fees	116,000	684,419	456,488	1,498,485	541,000	455,000
Federal & Provincial Grants	4,867,509	3,298,467	417,733	-	-	-
Sale of Capital Services	28,240	37,680	38,002	38,572	39,150	39,738
Other Revenue and Donations	206,688	33,333	166,667	-	-	-
Development Cost Charges	99,000	1,440,176	262,059	436,765	-	-
Transfers From Surplus and Provisions	856,781	802,213	-	-	-	-
Transfers From Reserves	1,642,872	1,018,374	321,182	631,636	52,642	984,956
Borrowing	8,418,394	7,969,042	6,945,109	9,790,750	12,959,200	14,012,108
Total Capital Funding Sources	17,325,548	16,702,896	10,901,744	15,193,332	16,823,699	16,696,993
Capital Plan Expenditures						
General Government	243,500	265,544	197,835	252,485	1,619,385	28,103
Protective Services	471,320	60,800	1,059,500	599,350	766,000	1,256,027
Transportation and Transit	6,782,550	6,341,467	4,913,313	2,003,300	2,330,000	3,393,000
Economic and Community Development	-	-	60,000	152,625	-	-
Recreation, Parks and Trails	2,678,892	335,330	1,131,606	1,792,000	2,120,964	1,017,126
Public Health - Cemetery	-	-	-	155,000	-	-
Solid Waste Utility	4,355,246	4,176,000	-	500,000	-	-
Water Utility	1,982,040	2,268,315	2,501,240	5,402,484	4,101,731	3,807,982
Sewer Utility	812,000	3,255,440	1,038,250	4,336,088	5,885,619	7,194,756
Total Capital Expenditures	\$ 17,325,548	\$ 16,702,896	\$ 10,901,744	\$ 15,193,332	\$ 16,823,699	\$ 16,696,993
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4. Detailed Capital Plans

5.4.1. General Government

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
General Government					
Facilities					
Forestry Building Roof Top Unit Replacement	125,761				
Municipal Hall Server AC Upgrade	15,263				
Forestry Building HVAC Duct Work	6,420				
Municipal Hall Roof Top Unit Replacement		22,385	22,385	22,385	
Forestry Bld Repair and Paint Wood Siding				510,000	
Muni Hall Siding				500,000	
Muni Hall Repaid and Paint Exterior Concrete				150,000	
Arts Council Siding and Windows				71,000	
Muni Hall HVAC (6 units)				65,000	
Library Carpet				44,000	
Muni Hall Plumbing Upgrades				35,000	
	147,444	22,385	22,385	1,397,385	-
Finance					
Office Furniture / Equipment Replacement	5,100	5,100	5,100		8,103
Budgeting Software		60,000			
Business Process Review for Accounting System		20,350	205,000	202,000	
	5,100	85,450	210,100	202,000	8,103
Information Technology					
Document Management System	48,000				
Workstation Upgrades (on-going)	25,000	20,000	20,000	20,000	20,000
Phone System Upgrades	20,000				
Asset Management System		60,000			
	93,000	80,000	20,000	20,000	20,000
Library					
Library Space Planning Prj - Staff Area	20,000				
Space Planning Prj -Public Areas		10,000			
	20,000	10,000	-	-	-
Total General Government	\$ 265,544	\$ 197,835	\$ 252,485	\$ 1,619,385	\$ 28,103

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.2. Protective Services

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Protective Services					
Police Services Facilities					
RCMP Catch Tray - Hot Water Tank			20,000		
RCMP Mechanical Upgrade (Pumps, Boilers)					30,000
	-	-	20,000	-	30,000
Fire Services Operations and Facilities					
Firehall valleycliffe - final seismic upgrades	15,000	340,550			
Fire Equipment	25,000	7,800			
Fire Protective Equipment	20,800	20,800	20,800		
Project Fires-E-COMM Records Mgmt (IT Project)	-	45,000			
Firehalls Exterior Signage		20,350			
Fire Vehicle - 41 Peterbuilt (1992)		600,000	-		
Fire Vehicle - Rescue 5 Ford F550 (2003)			375,000		
Fire Vehicle - FP2 Ford Ranger (2004)			70,000		
Fire Vehicle - FP 1 Chev Uplds (2005)			35,000		
Firehall #2 HVAC Upgrades			11,000		
Fire Replacement of SCBA Bottles			10,800		10,800
Fire Turn Out Gear Dryers			8,950		
Fire Hose Testing Unit			2,800		
Fire Vehicle - Squad 3 GMC Van (1994)				250,000	
Firehall #2 Reseal Exterior Walls and Cladding				150,000	
Fire Radio Antenna and 911 Repeater				100,000	
Firehall #2 Wood Siding and Seal Concrete Exterior				74,000	
Firehall #2 Aluminium Windows				62,000	
Firehall #2 Overhead Doors (6)				60,000	
Fire Vehicle - 51 Spartan Aerial (1997)					1,200,000
Firehall #1 Roof on Hose Tower					9,000
	60,800	1,034,500	534,350	696,000	1,219,800
Bylaw Enforcement & Facilities					
Bylaw Enforcement System		25,000			
Dog Pound Exterior				20,000	
Dog Pound Repairs				50,000	
	-	25,000	-	70,000	-
Emergency Management					
SEP Vehicle Replacement - SEP#2 GMC (1988)			45,000		
Purchase of Colour Printer/Copier for EOC					6,227
	-	-	45,000	-	6,227
Total Protective Services	\$ 60,800	\$ 1,059,500	\$ 599,350	\$ 766,000	\$ 1,256,027

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.3. Transportation and Transit

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Flood Protection					
Raise Squamish River Dyke	490,000	1,400,000			
Eagle Viewing Area Dike Upgrades	850,000	550,000			
EMBC Tier 3 Flood Protection	1,200,000				
EMBC Tier 2 Flood Protection	813,300				
Harris Slough pump house roof replacement		15,297			
Town Dyke Upgrades					2,000,000
	3,353,300	1,965,297	-	-	2,000,000
Roads, Drainage, Bridges and Sidewalks					
Annual Road Reconstruction	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Cheakamus Bridge Resurfacing	600,000				
Cleveland Avenue Upgrade - Victoria to Main	100,000	400,000			
Eagleview Parking Lot Paving	50,260				
Centennial Way / Loggers Lane Intersection	50,000	250,000			
Eagle Run Drive Bridge Replacement 3		800,000			
Skyline Drive Retaining Wall Construction - Phase		150,000			
Annual Catch Basin Replacement Program		25,000	25,000	25,000	25,000
Paradise Valley Bridge Replacement			100,000	1,000,000	
Annual Culvert Replacement			25,000	25,000	25,000
Sidewalk Concrete Grinder			20,000		
	1,800,260	2,625,000	1,170,000	2,050,000	1,050,000
Public Works Facilities					
Public Works Yard / Equipment and Improvements		80,000			
Public Works Yard Gas Furnace		10,175			
PW Yard Bays Upgrade			16,000		
PW Yard Radiant Heaters			8,300		
PW Yard Plumbing Upgrade (Insulation)			5,000		
PW Yard Bays Roof Replacement				180,000	
PW Yard Bays Metal Siding				100,000	
PW Yard Future Expansion					25,000
PW Yard Electrical Fire Alarm Upgrades					15,000
PW Admin Fire Detection/Suppression					10,000
	-	90,175	29,300	280,000	50,000

Transportation and Transit (continued)

District of Squamish

2013 to 2017 Five Year Financial Plan



Transportation and Transit (continued)

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Fleet and Equipment					
9385 - 1995 John Deere 544TC Wheel Loader	185,000				
9404 - 2000 International 4900 single axle Dump	185,000				
Vehicle Replacement Unit #9410	152,625				
9413 - 2000 John Deere 770CH Grader	150,000				
9068/69 - 1997 New Holland 3930 Tractor Gang	140,000				
Vehicle Replacement Unit #9408	61,050				
9392 - 1998 New Holland 8160 tractor Mower	55,000				
New SCADA truck	40,000				
Vehicle Replacement #9407	38,665				
9073 - 2002 GMC S10 4x4 pick-up	38,000				
F9388 - 1997 GMC S10 2wd pick-up	38,000				
9406 - 2002 Chev 2wd pick-up	38,000				
Brine Making Machine	27,981				
Vehicle Replacement Unit #9409	20,350				
Sander Stands	18,236				
Sidewalk/Trail Maintenance Unit		191,571			
Computerized Maintenance Management System -		20,350			
Trailer for Roller Compactor		14,815			
Reflectometer		6,105			
Vehicle Replacement - 9075 F550 Dump (2004)			120,000		
Multi Purpose Truck			110,000		
Field Upgrades and Maintenance Machinery			100,000		
Vehicle Replacement - 9076 F250 (2004)			76,000		
Vehicle Replacement - 9411 Freestar Van (2004)			76,000		
9079 NH LV80 (2005)			75,000		
9403 Ford F250 (2000) (Sewer)			50,000		
9419 Ing Rand (2005)			39,000		
9414 Chev (2005)			38,000		
Rubber Tire Roller/Packer			30,000		
Dump Truck Water Tank and Spreader			30,000		
9078 Ford Ranger (2005)			28,000		
Vehicle Replacement - 9412 Traileze (2004)			16,000		
9082 Scott Trailer (2005)			8,000		
9085 Kubota (2008)			8,000		
9420 Ford 550 Dump (2006)					60,000
9080 Ford Ranger (2005)					38,000
9081 Ford F250 (2005)					38,000
9416 Ford Ranger (2006)					38,000
9418 Chev K1500 (2005)					38,000
9211 Chev Express (2006)					28,000
9417 Ford Escape (2006)					28,000
9083 Ford Rec Van (2006)					25,000
	1,187,907	232,841	804,000	-	293,000
Total Transportation and Transit	\$ 6,341,467	\$ 4,913,313	\$ 2,003,300	\$ 2,330,000	\$ 3,393,000

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.4. Economic and Community Development

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Planning					
Development Services Management System		60,000			
Municipal Signage and Wayfinding Program			152,625		
Total Economic and Community Development	\$ -	\$ 60,000	\$ 152,625	\$ -	\$ -

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.5. Recreation, Parks and Trails

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Recreation, Parks and Culture					
Recreation Services and Facilities					
BP community Centre Exterior Light Upgrades	30,525				
Arena High Bay Lighting Replacement	28,525				
Senior Centre HVAC upgrades	16,280				
BP Replacement of Emergency Back Up Generator		61,050			
BP Community Centre Lobby HVAC		38,818			
Arena Ice Slab Replacement		122,100	1,221,000		
BP Community Centre electrical distribution		101,750			
BP Fire Exit Door Replacement		81,400			
BP Exterior Signage		50,875			
BP Community Centre Storefront doors		35,613			
BP Arena Storefront Doors			18,000		
BP Arena Dressing Room Heat			12,000		
Seniors Direct Digital Controls (Thermostat			11,000		
BP Auditorium Roof				780,000	
Fitness Centre				560,000	1,017,125
BP Auditorium HVAC				180,000	
BP Auditorium Ceiling Insulation				125,000	
Youth Centre Replace Exterior Stucco Cladding				110,000	
BP Arena Ceiling Reflective and Insulation				103,964	
BP Arena Wall Insulation				100,000	
BP Arena Sports Flooring				65,000	
BP Auditorium Lobby				52,000	
BP Arena Ice Bear Laser Level				25,000	
BP Auditorium Sr Lounge Storefront Windows				20,000	
	75,330	491,606	1,262,000	2,120,964	1,017,125
Recreation, Parks and Culture (continued)					
Parks, Trails and Park Facilities					
Corridor Trail	100,000	400,000			
Corridor Trail Safety Improvements	50,000				
Community Park Upgrade - Boulevard Park	50,000				
Banners	40,000				
Trail and Bicycle Route East West Connections	20,000	200,000			
Playgrounds		40,000			
Corridor Trail Pave Clarke Drive to Overpass			245,000		
Brennan Park Tennis Courts			120,000		
Smoke Bluffs Playground			80,000		
Corridor Trail Garibaldi Way to Harris Road			50,000		
Field Maintenance Equipment			35,000		
	260,000	640,000	530,000	-	-
Total Recreation, Parks and Trails	\$ 335,330	\$ 1,131,606	\$ 1,792,000	\$ 2,120,964	\$ 1,017,125

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.6. Public Health: Cemetery

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Cemetery Crypt Blocks			80,000		
Cemetery Boulder Removal			50,000		
Cemetery Ash Garden Irrigation			25,000		
Total Public Health - Cemetery	\$ -	\$ -	\$ 155,000	\$ -	\$ -

5.4.7. Solid Waste Utility

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Landfill Environmental Upgrade	4,176,000				
Recycling Upgrades			500,000		
Total Solid Waste Utility	\$ 4,176,000	\$ -	\$ 500,000	\$ -	\$ -

5.4.8. Water Utility

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
New Groundwater Supply	100,000	600,000	1,000,000		
Powerhouse Pump Replacement	50,000				
Water Meter Replacement Program	165,000				
Cross Connection Control	129,200				
Annual Water Main Replacement 2013	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Annual PRV Replacement	78,000	170,000	100,000	100,000	100,000
Water Fill and Sampling Stations	70,000	80,000	80,000		-
Flow Meters	100,000	80,000	80,000	80,000	-
SCADA Reporting System (50%)	9,000				
New Water Connections	16,240	16,240	16,484	16,731	16,982
Water Crew Vehicle	50,875				
Annual Fire Hydrant Replacement		25,000	25,000	25,000	25,000
SCADA System Upgrades Water		30,000	30,000	30,000	30,000
Improved Fire Flows Throughout Squamish			100,000	100,000	100,000
Power House Springs Pump Replacements			50,000	50,000	50,000
Water Storage Facility (in conjunction with PW)			50,000		
New Reservoir Powerhouse Springs			500,000	500,000	100,000
Water Utility Truck			100,000		
Water Modelling Software			15,000		
New Reservoir based on Downtown Development			642,000	1,000,000	1,000,000
Government Road Watermain (W-6)			556,000		
Centennial Way Watermain (W-5)			222,000		
NEW Blind Channel PRV Station (W-11b)			150,000		
Loggers Lane Feeder Main (W-2)			100,000	500,000	500,000
Decommission High School/Loggers PRV Stations (W-)			86,000		
Replace Thunderbird Reservoir					150,000
New Source Feeder Main (W-9)				200,000	236,000
Total Water Utility	\$ 2,268,315	\$ 2,501,240	\$ 5,402,484	\$ 4,101,731	\$ 3,807,982

District of Squamish

2013 to 2017 Five Year Financial Plan



5.4.9.Sewer Utility

Project	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
WWTP Centrifuge	1,300,000				
9377 - 1973 Spartan Generator trailer	75,000				
9403 - F-250 Crane truck (proposed larger truck	160,000				
SCADA Reporting System (50%)	9,000				
New Sewer Connections	21,440	21,762	22,088	22,419	22,756
Government Road Trunk Sewer Upgrade	1,610,000				
M1 Lift Station Upgrade	80,000	850,000			
Sewer Camera		40,700			
Annual Lift Station Reconstruction		60,000	60,000	60,000	60,000
WWTP Air conditioning		45,788			
SCADA System Upgrades SEWER		20,000	20,000	20,000	20,000
Sewer Infrastructure Security/Storage			20,000	40,000	20,000
Sewer Flush Unit			90,000		
Valleycliffe Wet Well Reconstruction			50,000	350,000	
Lift Station Pump Replacements (Queensway,			50,000	50,000	
WWTP HVAC Improvements			20,000		
WWTP Control Room HVAC Upgrades			20,000		
WWTP Electrical Upgrade			10,000		
Lift Station Decommission			100,000	100,000	100,000
WWTP Upsize for Future Growth (S-2)			3,550,000	4,000,000	4,000,000
M13 Pump Station Upgrade			128,000		
Downtown Forcemain Twinning (S-15)			100,000	1,057,200	900,000
C11 Pump Station Upgrade (S-18a)			96,000		
WWTP Exterior Door Upgrade				30,000	
WWTP Roof				28,000	
WWTP Garage Area Roof				28,000	
C11 Pump Station Replacement (S-18b)				100,000	1,372,000
Annual Sewer Main Replacement					400,000
Queensway Forcemain Twinning (S-20b)					300,000
Total Sewer Utility	\$ 3,255,440	\$ 1,038,250	\$ 4,336,088	\$ 5,885,619	\$ 7,194,756