



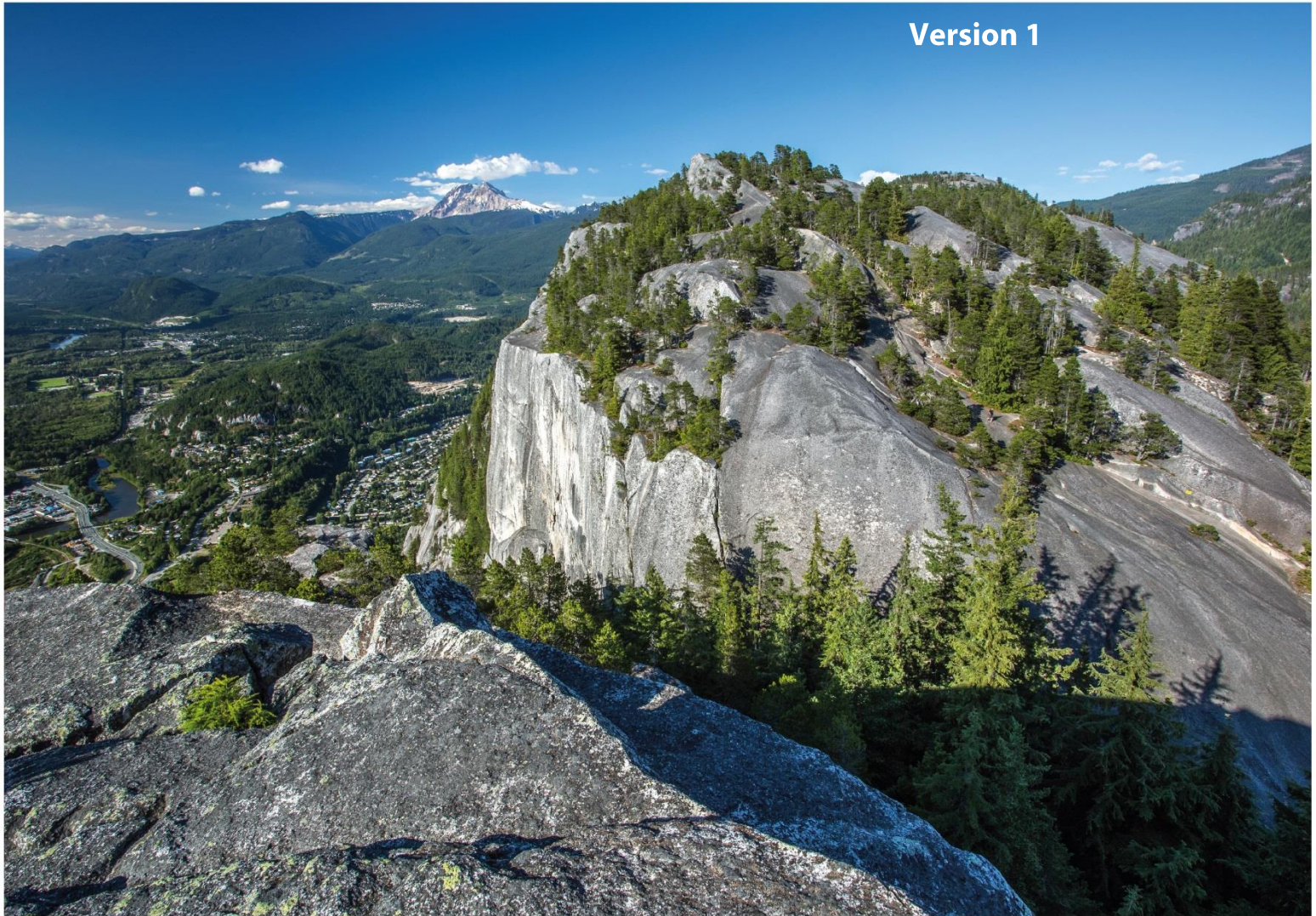
SQUAMISH

HARDWIRED *for* ADVENTURE



2016-2020 Financial Plan

Version 1



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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:

Our mission is 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 the District corporate values:

We...

- *Think beyond today*
- *Work together*
- *Act with courage and enthusiasm*
- *Do the right thing; and*
- *Do better every day*

1.2. Strategic Priorities

Mayor and Council establish a strategic plan with targets for performance over their term of office. The plan is reviewed annually in the spring. Strategic plans guide department work plans and are the basis on which financial plans are developed for the following year. Strategic priorities are included throughout the following document as information.

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

Financial planning begins in the summer. Labour and existing service level budgets are drafted by Finance. Non-recurring costs were eliminated and standardized labour assumptions are calculated and applied across all areas. Department Managers review these existing service level budgets from an operational perspective and work with their respective General Managers to incorporate Council and Corporate strategic priorities. In the Fall, Senior Management reviews requests and begins the difficult process of prioritization and alignment with strategic priorities. Management's recommended Financial Plan is forwarded to Council next for Council and public review.

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 advance, so as to minimize spikes in taxes and/or user fees; and
- Limit borrowing to a level that allows room for emergencies and unexpected opportunities with a target debt servicing limit of 20% of revenue.

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 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.

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.

For the 2016-2020 plan, a heavy emphasis is on creating efficiencies in operations with better technology. The District continues to increase contributions to general fund capital reserves. Borrowing targets are within the 20% policy level and thresholds for borrowing have been increased to a \$300,000 minimum.

2.4. Financial Plan Assumptions

For years beyond 2016, a 2.0% 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. In future years, currently identified new resource requirements may be reflected; however this plan does not represent a comprehensive review of growth revenues and resourcing over the next five years. The goal is to improve that in future financial plans pending improvements in data collection tools, the development of relevant statistics, benchmarks and long range plans.

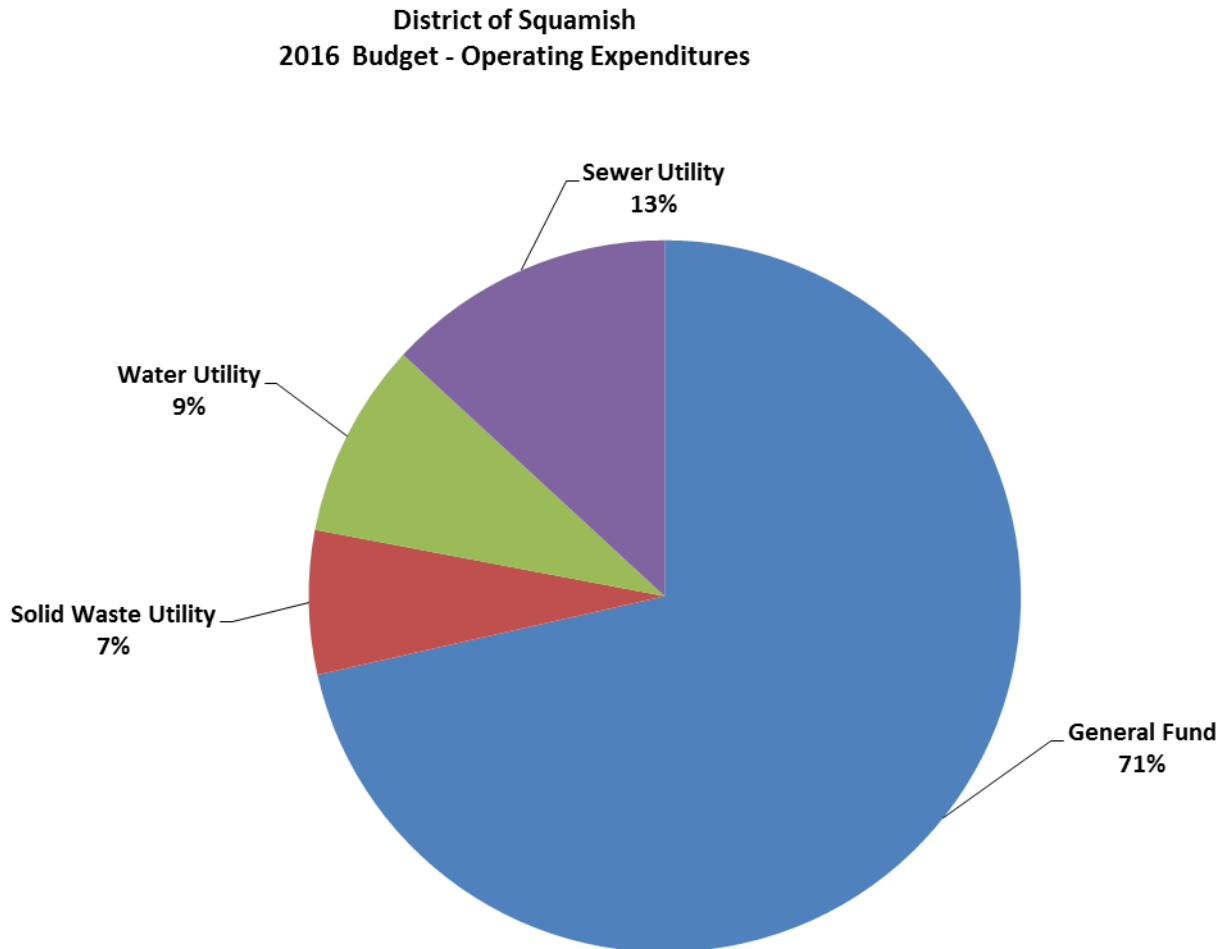
For 2016, base operating costs were updated for known contractual increases and decreases. Reductions were made where possible. Contracted labour increases are reflected across all service areas. Labour adjustments before 2016 service level adjustments result in a 3.3% increase in tax for 2016. This includes contractual labour increase assumptions of 1.8-2.5% for all staff, benefit load calculation changes, merit and position upgrade changes, annualizing of 2015 position adjustments, casual staff additions and redistribution of labour across funds.

Capital plans identify projects anticipated over the next five years. Debt servicing budgets are calculated on that plan and assume a 20-year amortization period, an interest rate of 3.5% and a sinking fund contribution rate of 3.5%. Equipment leases employ a 5% interest rate. No interim or short-term financing is assumed for budget purposes.

3. 2016-2020 Financial Plan Overview

3.1. Budget Breakdowns

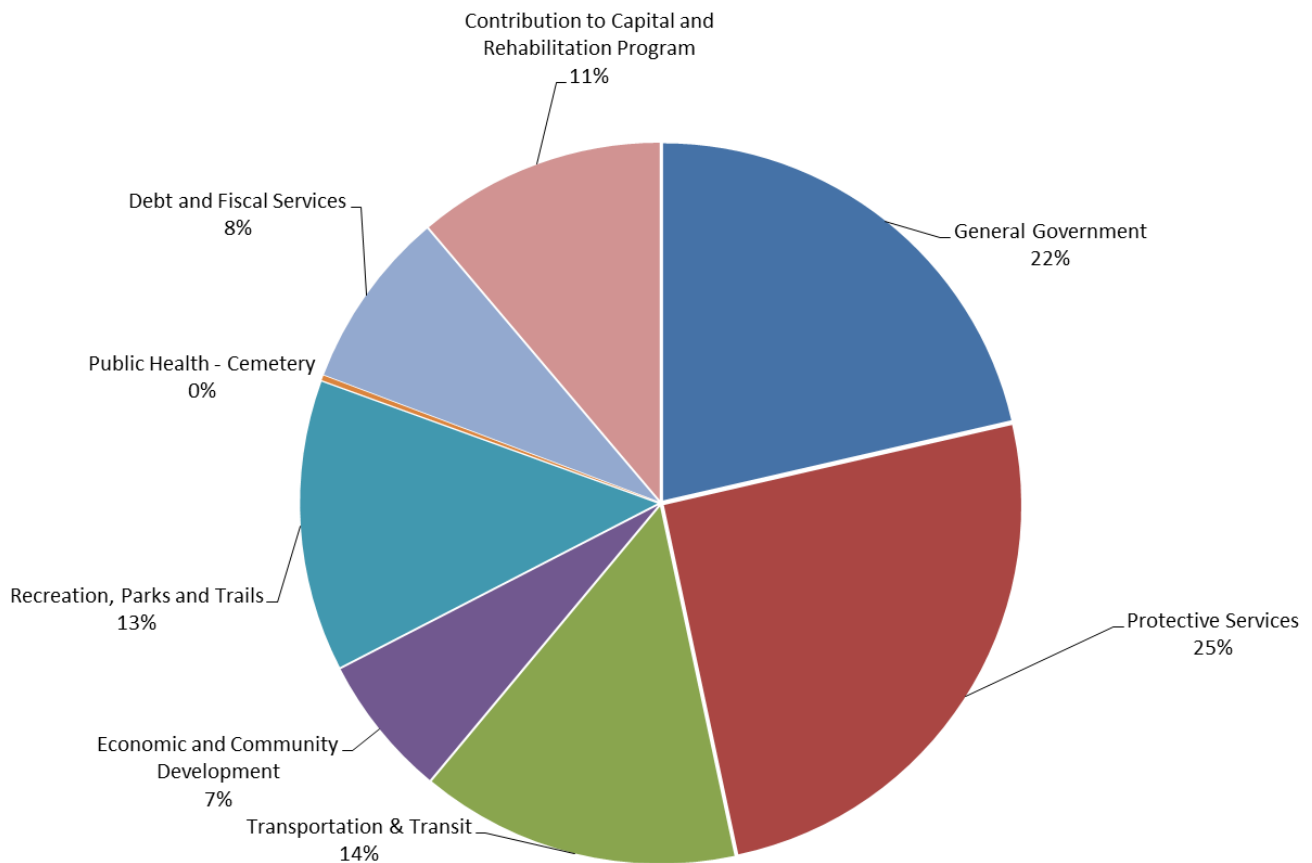
The District of Squamish 2016 budget is comprised of four operating funds. The breakdown of the operating budget is depicted below based on the total operating expenditures for each fund.



Each fund has a variety of revenue sources. Shortfalls are funded by property taxation in the general fund, and by utility fees for the other three utility funds. Principal repayments on debt are included above for budget purposes as they do impact revenue requirements.

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

District of Squamish 2016 Budget General Fund Operating Expenditures



Principal repayments are included in debt service for budget purposes as they impact revenue requirements.

3.2. Key Drivers On Property Taxation

The 2016 General Fund operating budget results in an increase in property tax revenue of 4.76% over 2016. The 2016-2020 Financial Plan reflects an \$1,110,489 increase in total taxation requirements for 2016. The following table outlines changes that result in the tax increase for 2016 over 2015.

	Dollar Amount	Percent Change
RECONCILIATION OF 2015 BUDGET TO 2016		
2015 General Property Tax Requirement	\$ 23,343,529	
2016 Changes in Existing Service Levels		
Net Labour Change (Schedule 1)	760,295	3.3%
RCMP Contract Change (includes removal of provision use) (Schedule 2)	222,082	1.0%
Transit Contract (Schedule 2)	(39,760)	-0.2%
Other Existing Service Level Adjustments (Schedule 3)	(48,837)	-0.2%
2015 Non-Recurring Items Removed	(383,561)	-1.6%
Change in Allocations To Other Funds	(373,114)	-1.6%
Change in Debt Service	271,290	1.2%
Change in Provision Contributions	(539,082)	-2.3%
Change in Other Reserve Contributions (Public Art/Carbon Neutral)	60,000	0.3%
Change in Contribution to Capital	258,944	1.1%
Change in Contribution to Capital Rehabilitation Reserve	233,435	1.0%
Total Adjustments To Tax Revenue Requirement For Existing Service	421,692	1.8%
2016 New Initiatives		
2016 Service Level Reductions (Schedule 4)	(351,965)	-1.5%
2016 Service Level Increases (Schedule 5)	518,695	2.2%
2016 Net Projects Funded From Taxation (Schedule 7)	522,067	2.2%
Total Adjustments To Tax Revenue Requirement For New Initiatives	688,797	3.0%
2016 General Property Tax Requirement	24,454,018	4.8%

Labour Changes

Schedule 1

CHANGE IN LABOUR TO 2016 EXISTING SERVICE LEVEL			2016 FTE
Contracted Inflation & Step Changes	\$ 383,583	1.6%	
Benefit Changes	12,656	0.1%	
Transfers From Other Funds	166,968	0.7%	1.90
2015 New Positions Annualized	175,651	0.8%	2.03
Change in Recoveries (from operating, capital and external)	10	0.0%	
Casual, call out, acting & sick pay, premiums, allowances	21,427	0.1%	0.29
Total	\$ 760,295	3.3%	4.22
Removal of non-recurring staffing & rounding (to FTE change)			(0.83)
Change in FTE to Agree to 2016 Existing Service Level FTE			3.39

Contractual Obligations

Schedule 2

EXISTING SERVICE LEVEL CONTRACT CHANGES		
RCMP Contract Changes	\$ 122,082	0.5%
RCMP Provision Use Reduction	100,000	0.4%
	222,082	1.0%
Transit Contract - net revenue change	(39,760)	-0.2%
	\$ 182,322	0.8%

Due to a population increase, the District of Squamish moved from a 70% cost sharing to a 90% cost sharing relationship with the RCMP in 2013. The impact of this change was smoothed over four years by a draw from provisions of \$500,000, \$300,000 and \$100,000 in 2013 through 2015. 2016 is impacted by the reduction in provision use of \$100,000. 2016 is further pressured by the current annual contract increase of \$122,082.

Other Existing Service Level Adjustments

Schedule 3

OTHER EXISTING SERVICE LEVEL CHANGES		
Own Source Revenues	\$ (113,500)	-0.5%
Office, Training and Other	(11,424)	0.0%
Transfer from Region	(2,500)	0.0%
Leases and Property Management	(836)	0.0%
Professional Services	-	0.0%
Recreation Programming Costs	5,000	0.0%
Insurance	11,706	0.1%
Landfill Tipping Fees Paid To Solid Waste Fund	18,000	0.1%
PW Materials, Supplies, Contracts	20,150	0.1%
Utilities	24,567	0.1%
	\$ (48,837)	-0.2%

For 2016 budgeted revenues are mostly impacted by growth in development activity. Landfill tipping fees were previously not charged to DOS crews but that is no longer the case so this essentially represents a shift of cost from one fund to another. Hydro costs are expected to increase 5% for 2016. This balance represents increases in rates net of savings in energy use. Public Works (PW) materials, supplies and contracts is predominantly impacted by increases in fleet maintenance costs. A 2% increase is assumed for insurance.

Contributions to Capital Projects, Reserves and Debt Service

The increase in contributions to capital reserves directly addresses long range financial goals outlined in Section 2.3 of this report. The District of Squamish, like many Municipalities in Canada, is addressing the deferral of funding for future infrastructure replacement.

District reserve levels and direct funding of capital are not sufficient to meet basic annual rehabilitation and replacement of existing assets. Until recently, the District relied heavily on debenture borrowing to fund the capital plan. This was not a financially sustainable practice to continue indefinitely. Apart from legal and policy restrictions on borrowing, this approach did not consider best practices for asset management and contradicted the District's Long Range Financial Planning Policy Guidelines. The 2013-2017 Financial Plan began to address the issue by increasing the annual contribution to reserves in the General fund by 1% of taxation per year and that has been continued into the 2016 plan. For 2016 there is an increase in direct tax funding to capital as well.

Debt costs (principal and interest) are increasing 1.2% for past year capital projects funded from borrowing.

Increases in other reserves include a \$35,000 increase in contribution to the Public Art Reserve and \$25,000 increase to the Carbon Neutral Reserve.

Changes in Service Levels

Service level changes represent a .7% increase in taxation revenue over 2016 this is made up of 1.5% of service level reductions and 2.2% of service level increases. Changes are listed in Schedules 4 and 5 below.

The service level reductions are not expected to have a noticeable impact to the Community. The reduction in Economic Development Services recognizes that the Economic Development Officer is currently vacant and the future delivery model for this program is under review; the budget is reduced to reflect a real and already present reduction in costs in this area.

Balances reflected as zero or in negative balances indicate that there is no tax impact due to an alternate funding source. Generally these funding sources are development related fees generated from growth in the Community and they are applied against the costs required to service that growth. Animal control licensing revenues and recreation program fees and field light revenues are other new revenue sources.

Schedule 4

SERVICE LEVEL REDUCTIONS - GENERAL FUND			2016 FTE
General Government			
Reduction Medical Attendance Management (HR)	(3,000)	0.0%	
Reduce Deputy CAO Position	(106,489)	-0.5%	(0.52)
Squamish Valley Music Festival Cancellation - net recoveries	-	0.0%	(0.16)
Transportation & Transit			
Reduce PW Labour For Budget Surplus to Offset Trail Mtce & Electrician	(156,225)	-0.7%	
Protective Services			
Bear Aware Contract Reduction	(12,000)	-0.1%	
Reduction in Fire Services Casual Holiday Relief	(18,659)	-0.1%	(0.25)
Economic & Community Planning			
Economic Development Service Level Reduction	(55,593)	-0.2%	(0.50)
	\$ (351,966)	-1.5%	(1.43)

Schedule 5

SERVICE LEVEL INCREASES - GENERAL FUND			2016 FTE	Full FTE
General Government				
Mayor/Council Meeting Attendance	3,000	0.0%		
Library Grant Increase	5,000	0.0%		
Increased Library Assistant Hours	16,983	0.1%	0.29	0.29
Library Security	78,000	0.3%		
Library Janitorial Service	3,003	0.0%	0.05	0.05
Development Technician-Finance (net revenues)	-	0.0%	1.00	1.00
New Municipal ERP System Maintenance (Capital Prj)	15,000	0.1%		
Increase Community Grants (incl. Arts Council Conditional Funding)	32,265	0.1%		
Business Improvement Association - Bylaw Change (Offset by LSA Tax)	0	0.0%		
Protective Services				
Animal Control Licenceing Program Expansion (net revenue)	(9,040)	0.0%	0.25	0.25
Bylaw Enforcement	15,431	0.1%	0.20	0.20
Fire Training Facility Maintenance	13,000	0.1%		
Fire Inspector/Firefighter (net provision use)	10,199	0.0%	1.00	1.00
School Liaison Program (net provision use)	16,000	0.1%		
RCMP Transcription	14,766	0.1%	0.25	0.25
Economic & Community Planning				
Planning & Building Front Counter Casual Clerk II (net revenue)	-	0.0%	0.19	0.19
Planner - Development Applications (net revenue)	-	0.0%	1.00	1.00
Transportation & Transit				
Director Major Projects (net revenue including \$18,092 Bldg Dept revenue)	-	0.0%	1.00	1.00
New Position(s) Sustainability Projects *	62,974	0.3%	0.75	2.00
Electrician (before allocations to utilities & utility savings)	84,075	0.4%	1.00	1.00
Roads & Drainage Growth (bike lanes, bus shelters, pedestrian corridors)	37,665	0.2%	0.30	0.30
Emergency Generator Maintenance (Capital Prj)	4,287	0.0%		
Line Painting Trf funds from Eng to Ops		0.0%	0.16	
Recreation Parks and Culture				
Recreation Day Camps Capacity (net revenue)	(5,013)	0.0%	0.29	0.29
Parks Benchmarking	2,500	0.0%		
Trail Expansion For Active Transportation	122,100	0.5%	1.25	1.25
Off Leash Dog Park Maintenance (Capital Prj)	6,500	0.0%	0.05	0.05
Field 5 Automated Lights Power Savings & Revenue (Capital Prj)	(10,000)	0.0%		
\$ 518,695	2.2%		9.03	10.12

Change in Funding For Special Project

During the preparation of each annual budget, the prior year's special projects are first eliminated and new projects are requested. Although projects are considered one-time or non-recurring, they are always replaced by new projects so funding from year to year is required. In 2013 Management reviewed past year trends for various departments and determined a basic funding envelope that would represent an average special project use. The target amount is \$650,000. To date we have not achieved funding at this level, relying on accumulated surplus to make up the difference. Given the need for year-over-year funding, the use of savings is not a best practice approach.

The 2015 tax funded project envelope was \$383,561, creating a \$266,439 gap from the target envelope. In 2016 the envelope is \$522,067 with a \$130,000 accumulated surplus draw and by 2017 the goal is to reach \$650,000 fully funded by taxation.

Schedule 7 reflects all proposed special projects for 2016 with the anticipated funding source.

Schedule 7 - Revised August 2016

Schedule 7 - Revised August 2016				Funding Source						2016 FTE
Ref	SPECIAL PROJECTS			Taxation	Accumulated Surplus	Reserves	Provisions	CWF (Gas Tax)	Other Grants & Recoveries	
	General Government									
1	Long Term Real Estate Strategy	40,000	0.2%	40,000						0.34
2	Electronic Document Management (in progress)	53,925	0.2%	40,000	13,925					
3	Digital Strategy	20,000	0.1%	20,000						
4	Branding Transition	5,000	0.0%	5,000						
5	Budget Public Engagement Online Platform	5,000	0.0%	5,000						
6	CUPE 2016 Contract Renewal Bargaining	40,000	0.0%				40,000			
7	Sponsored Crown Grant Survey (carry forward)	26,000	0.0%		26,000					
8	Forestry Building Repaint Underside of Metal Canopies	7,500	0.0%				7,500			
	SORCA Grant From Race Donation (CEG)	2,300	0.0%						2,300	
	Grant to Squamish BMX Club (CEG)	75,000	0.0%				40,000		35,000	
	Contribution to Centrepont Project (CEG)	188,000				188,000				
	Legacy Fund Projects (CEG)	55,000				55,000				
	First Nations Reconciliation	17,000	0.1%	17,000						
	IT Security Assessment (carry forward)	10,000	0.0%		10,000					
	Marine Strategy Phase 1 (carry forward)	2,516	0.0%		2,516					
	Class Financial Security Review (carry forward)	3,000	0.0%		3,000					
	On Line Payments (carry forward)	7,500	0.0%		7,500					
	HR Process Improvement (carry forward)	5,000	0.0%		5,000					
	Soccer Wall Contribution (CEG)	10,000	0.0%		10,000					
9	Phase in Operating Project Envelope (2 year)		-0.6%	(130,000)	130,000					
	Protective Services									
10	Building & Business Bylaw Rewrite (carry forward)	24,639	0.0%		24,639					0.01
	RCMP Well Pump Servicing (carry forward)	32,000	0.0%		32,000					
	RCMP Exterior Maintenance (carry forward)	7,600	0.0%		7,600					
	Transportation & Transit Services									
	Flood, Drainage and Watercourse									
11	Watercourse & Sensitive Habitat Mapping - GIS (in progress)	60,000	0.3%	60,000						
12	Cheekeye Fan Development Review - Mitigation Alternatives	50,000	0.2%	50,000						
13	Integrated Flood Hazard Plan	150,000	0.0%					150,000		
14	Integrated Stormwater Management Plans	160,000	0.0%						160,000	
	GIS Orthophoto Updates	27,000	0.0%				27,000			
	Active Transportation Transit & Airport									
15	Bus Stop Shelter Garbage Containers and Signage	10,992	0.0%	10,992						
16	Safe Routes To School	45,215	0.0%		40,215	-		5,000		
17	Active Transportation Plan (In Progress) (Carbon Neutral Reserve)	25,000	0.0%			25,000				
18	Turtle Trail Implementation Strategy (in progress)	7,670	0.0%					7,670		
	Downtown Truck Route Study	100,000	0.1%	27,230						
	Transit - Automated Vehicle Location	30,000	0.1%	30,000						
19	Airport Long Term Lease Phase 2 Geotech Analysis	50,000	0.0%				50,000			
	Bike Network Plan	5,000	0.0%					5,000		
	Lot 69 Change in Use Project	8,500	0.0%		8,500					
	University Bridge Deck	50,200	0.0%		50,200					

Schedule 7 - Revised August 2016 - continued

				Funding Source						2016 FTE
Ref	SPECIAL PROJECTS			Taxation	Accumulated Surplus	Reserves	Provisions	CWF (Gas Tax)	Other Grants & Recoveries	
	Economic & Community Planning									
20	OCP Review and Update (in progress)	224,190	0.3%	70,845	153,345					1.00
21	Neighbourhood Energy Utility (in progress)	60,000	0.2%	50,000	10,000					
22	Downtown Neighbourhood Implementation Plan (in progress)	40,000	0.1%	25,000	15,000					
23	Squamish Estuary Management Plan (in progress)	27,000	0.1%	20,000	7,000					
24	Sign Bylaw Review	12,000	0.1%	12,000						
25	Downtown Parking Strategy (carry forward)	10,000	0.0%		10,000					
26	Filming in Squamish - Development of Marketing Materials	3,335	0.0%						3,335	
	Carbon Offsets 2016 (changed to reserve contribution)	-	0.0%	-						
	Adventure Centre Waterfall Pump (carry forward)	4,500	0.0%		4,500					
	Site Alteration Bylaw	11,364	0.0%		11,364					
	Riparian Classification of Ditches	10,000	D		10,000					
	Facility Plan (confidential)	50,000			50,000					
	Recreation, Parks & Trails									
27	BP Stawamus Chief Room Ceiling Tile Removal	130,000	0.5%	120,000	10,000					
28	Youth Centre New Flooring	17,000	0.1%	17,000						
29	BP Desiccant Wheel for Arena Dehumidifier	14,000	0.1%	14,000						
30	Sponsorship and Community Partnership Policy - Arts, Recreation, Culture	10,000	0.0%	10,000						
31	BP Recreation Centre Renovation Plan (carry forward)	30,000	0.0%		30,000					
32	Downtown Banners (carry forward)	23,000	0.0%	8,000	15,000					
	Storage Containers Grant (carry forward)	5,000	0.0%		5,000					
	Men in Motion (carry forward)	1,603	0.0%						1,603	
		\$ 2,099,549	2.2%	\$522,067	\$ 702,304	\$ 268,000	\$ 164,500	\$167,670	\$ 275,008	1.35

Note: FTE incremental staffing for special project not included in the Staffing Full Time Equivalent table.

3.3. Key Drivers on Utility Fees

Solid waste, water and sewer utilities capital and operating costs are funded by utility and user fees. Over the past five years utility fees were increased based on recommendations from the 2010 Asset Management Plan. This has improved the financial sustainability of these funds and reduced reliance on borrowing for capital projects.

The Water Master Plan has since determined that water fees will need to increase an additional 4% per year, over and above growth, to ensure the fund is financially sustainable over the longer term. The current plan reflects a 4% increase per year which is 2% over cost standard inflation assumptions. Sewer fees are increasing the standard 2%.

Solid waste utility rates are increasing more significantly in 2016 due the annualization of the organics program and an enhancement of that program which will increase summer pickup to weekly collection. Depending on the size of garbage tote each household selects, residential collection rates will increase by \$15 to \$63 per unit per year in 2016. For budget purposes we have estimated an average increase of 9% in collection revenues. Further details on the solid waste programs for 2014 are provided in Section 4. Utility fees included in the table below include landfill tipping fees.

Budgeted surplus for all funds is contributed directly to capital reserves. The reconciliation below outlines the change in the total contribution to capital reserves from 2015 to 2016. Note that the Water Utility is drawing from reserve in both years to fund the capital program and Sewer if drawing in 2016. Also, note that Water and Sewer share a labour crew so changes in labour often reflect transfers of staffing hours from one area to the other. A portion of central service departments, Engineering and Public Works administration, are allocated from the general fund. In 2016 this allocation is impacted by new staffing in Engineering.

	Water		Sewer		Solid Waste	
	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees
RECONCILIATION OF 2015 BUDGET TO 2016						
2015 Utility Capital Reserve (Contributions) / Draws	\$ 146,919		\$ (333,730)		\$ (321,954)	
2016 Changes in Existing Service Levels						
Net Labour Change (Schedule 1)	(8,617)	-0.3%	(27,061)	-0.5%	(40,272)	-3.2%
Utility Fee Increases	(150,130)	-4.4%	(98,900)	-2.0%	(376,845)	-30.2%
Contract Changes (Schedule 2)	-	0.0%	-	0.0%	176,425	14.1%
Other Existing Service Level Adjustments (Schedule 3)	8,541	0.2%	3,226	0.1%	390,003	31.3%
2015 Non-Recurring Items Removed	(20,000)	-0.6%	(10,000)	-0.2%	(73,500)	-5.9%
Change in Allocations From Other Funds	104,457	3.1%	104,043	2.1%	76,241	6.1%
Change in Debt Service	39,590	1.2%	(27,949)	-0.6%	5,912	0.5%
Change in Contribution to Capital	(169,349)	-4.9%	177,302	3.6%	-	0.0%
Total Adjustments To Reserve Due To Base Changes	(195,508)	-5.7%	120,661	2.4%	157,964	12.7%
2016 Service Level Changes (Schedule 4)	14,674	0.4%	(45,449)	-0.9%	45,000	3.6%
2016 Projects Funded From Fees (Schedule 5)	24,990	0.7%	70,000	1.4%	113,900	9.1%
Total Adjustments To Reserve Due To New Initiatives	39,664	1.2%	24,551	0.5%	158,900	12.7%
2016 Utility Capital Reserve (Contributions)/Draws	\$ (8,925)	-4.6%	\$ (188,518)	2.9%	\$ (5,090)	25.4%
2016 Water Fund Capital Plan (\$2,761,219) - Total Fees Funding	\$ 1,015,883					
2016 Sewer Fund Capital Plan (\$5,399,502) - Total Fees Funding			\$ 1,842,947			
2016 SODC Water Fund Capital Plan (\$154,000) - Total Fee Funding	\$ 1,540					

Breakdown of key line items are provided in the following Schedules.

Schedule 1

CHANGE IN LABOUR TO 2016 EXISTING SERVICE LEVEL	Water		Sewer		Solid Waste	
Contracted Inflation & Step Changes	\$ 11,050	0.3%	\$ 11,809	0.2%	\$ -	0.0%
Benefit Changes	2,354	0.1%	(2,847)	-0.1%	-	0.0%
Transfers to Other Funds	(39,766)	-1.2%	(1,230)	0.0%	(40,272)	-3.2%
Recoveries (from operating, capital and external)	6,985	0.2%	812	0.0%	-	0.0%
Casual, Call out, Acting & Sick Pay, Premiums, Allowances	10,760	0.3%	(35,605)	-0.7%	-	0.0%
Total	\$ (8,617)	-0.3%	\$ (27,061)	-0.5%	\$ (40,272)	-3.2%

Schedule 2

EXISTING SERVICE LEVEL CONTRACT CHANGES	Water		Sewer		Solid Waste	
Collections Contract (annualize 2015 organics & growth)		0.0%		0.0%	\$ 141,905	11.4%
Landfill Contract Adjustments (fence, airspace & attendant)		0.0%		0.0%	34,520	2.8%
	\$ -	0.0%	\$ -	0.0%	\$ 176,425	14.1%

Schedule 3

OTHER EXISTING SERVICE LEVEL CHANGES	Water		Sewer		Solid Waste	
Landfill Post Closure Costs	-	0.0%	-	0.0%	(50,000)	-4.0%
Diversion (including flow through)	-	0.0%	-	0.0%	380,000	30.5%
General Landfill Maintenance Costs	-	0.0%	-	0.0%	40,000	3.2%
Waste Audit Reduction	-	0.0%	-	0.0%	(10,000)	-0.8%
Leachate Treatment Paid to Sewer Fund	-	0.0%	-	0.0%	30,000	2.4%
Utilities	8,110	0.2%	1,590	0.0%	-	0.0%
Insurance	431	0.0%	1,636	0.0%	3	0.0%
	\$ 8,541	0.2%	\$ 3,226	0.1%	\$ 390,003	31.3%

Schedule 4

SERVICE LEVEL CHANGES			FTE
Water			
Water Utility Benchmarking	6,552	0.2%	
Water Conservation Program Expansion	57,457	1.7%	0.50
Eagle Wind Subdivision Utility Maintenance	3,690	0.1%	0.03
Electrical Contracting Reduction (re New Electrician)	(25,000)	-0.7%	
Reduce Public Works Labour Budget Surplus for Electrician	(28,025)	-0.8%	
	\$ 14,674	0.4%	0.53
Sewer			
Sewer Utility Benchmarking	9,576	0.2%	
Electrical Contracting Reduction (re New Electrician)	(25,000)	-0.5%	
Temporary Storage Containers Power Savings (Capital Prj)	(2,000)	0.0%	
Reduce Public Works Labour Budget Surplus for Electrician	(28,025)	-0.6%	
	\$ (45,449)	-0.9%	-
Solid Waste			
Enhanced Organic Collections - phased in (accum surplus)	45,000	3.6%	
	\$ 45,000	3.6%	-

Schedule 5

			Funding Source		2016 FTE
2016 SPECIAL PROJECTS	Project Total	Impact on Fees	User Fees	Accumulated Surplus	
Water					
AC Watermain Testing	32,000	0.6%	20,000	12,000	
Water Meter / CCC Test Bench	4,990	0.1%	4,990		0.01
	\$ 36,990	0.7%	\$ 24,990	\$ 12,000	0.01
Sewer					
WWTP Buidling Envelope Inspection & Repairs	50,000	1.0%	50,000		
Sewer Use Bylaw	15,000	0.3%	15,000		
WWTP Odour Charaterization Study	5,000	0.1%	5,000		
Sanitary Sewer Master Plan	34,020	0.0%		34,020	
	\$ 104,020	1.4%	\$ 70,000	\$ 34,020	-
Solid Waste					
Zero Waste Strategy	100,000	8.0%	100,000		
Landfill Gas Assessment	10,000	0.8%	10,000		
Community Grant - Squamish Market/ZWAT	3,900	0.3%	3,900		
	\$ 113,900	9.1%	\$113,900	\$ -	-

3.4. Estimated Impacts on Rate Payers

3.4.1. Overview

The increase in property taxation requirements for the 2016-2020 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.

For 2016 the non-market change in assessment base reflects a 2.8% increase that 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. Variations amongst classes, legal and policy caps restricting tax rates and ratios for certain assessment classes also create variances from the 4.8% overall tax revenue increase required to support the 2016 Financial Plan.

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; and
- Maintain a business class multiplier that encourages new business investment in the District.

For 2016 Council reviewed the ratios to residential class with the goal of stabilizing the distribution of actual tax revenue increases across the classes in future years. BC averages were used as guidance in setting those ratios.

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

Property Class	% of Burden		% of Assessment		Tax Rate		Ratio to Class 1		
	Squamish	BC Average*	Squamish	BC Average*	Squamish w Library	BC Average*	Squamish w Library	Squamish wo Library	BC Average*
Residential	64.5%	61.3%	85.85%	81.6%	4.4092	4.5356	1.00	1.00	1.00
Utilities	7.1%	4.7%	1.04%	1.5%	40.0000	31.8051	9.07	9.15	7.71
Port/Major Industry	1.6%	8.9%	0.33%	2.8%	27.5000	31.0865	6.24	6.29	7.18
Light Industry	1.6%	3.5%	0.57%	1.5%	16.6839	18.6900	3.78	3.81	3.95
Business & Other	24.7%	20.8%	11.68%	12.0%	12.3164	11.6134	2.79	2.81	2.61
Forests-managed	0.2%	0.1%	0.10%	0.0%	12.3164	15.3032	2.79	2.81	3.33
Recreation/N.P.	0.3%	0.3%	0.42%	0.2%	4.4092	6.5233	1.00	1.00	1.51
Farm	0.0%	0.2%	0.00%	0.1%	4.4092	9.7682	1.00	1.00	2.41
Total	100%	99.8%	100%	99.7%					
*2015 Tax From BC Local Government Statistics (rate/ratio values exclude zero values and Oak Bay farm class)									
DOS figures include library levy (all classes pay same rate per \$ of assessment)									

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 2016 and represent a \$31.10–\$89.10 increase for an average single family household over 2015 rates:

Water fees	\$399.80
Sewer fees	\$546.65
Garbage fees	
Small tote	\$190.00
Medium tote	\$239.00
Large tote	\$352.00

Based on a medium garbage tote, the 2016 cost to an average household is \$1,185.45.

Utility fees for the Business Class vary too broadly for a dollar comparison; however, generally water and sewer fees increased by 4% for water and 2% for sewer across all categories. Garbage collection services are not applicable to commercial and industrial property owners.

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 very 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.

Estimated Municipal Tax Impact on Average Assessment per Assessment Class

Property Class	2015 Revised Roll	2016 Completed Roll	Change in Avg. Assess.	Mun. Tax 2015	Mun. Tax 2016	Increase \$	Tax Increase %	Utility Increase	Increase Tax &
1 Residential	\$378,462	\$445,903	17.82%	\$1,891.14	\$1,966.07	\$75	3.96%	53.10	\$128
<i>Single Family</i>	490,155	580,501	18.43%	2,449	2,560	\$110	4.50%	53.10	\$163
2 Utilities	729,321	794,456	8.93%	29,173	31,778	\$2,605	8.93%		
4 Port Property	14,113,000	14,005,000	-0.77%	388,108	385,138	(\$2,970)	-0.77%		
5 Light Industry	338,575	364,764	7.73%	6,139	6,086	(\$53)	-0.87%		
6 Business & Other	473,790	529,901	11.84%	6,370	6,526	\$157	2.46%		
7 Forests-managed	322,333	1,469,000	355.74%	5,536	18,093	\$12,557	226.84%		
8 Recreation/N.P.	128,262	169,610	32.24%	755	748	(\$7)	-0.97%		
9 Farm	9,494	9,494	0.00%	112	42	(\$70)	-62.54%		
The Residential Assessment class has multiple subcategories (Single Family category is isolated for review purposes)									

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 2016 taxation rates from all agencies.

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

	2015	2016	% Change
Assessed Value	\$490,155.00	580,501.00	18.4%
Municipal & Library	2,449.26	2,559.55	4.5%
School District	844.24	906.28	7.3%
MFA	.10	.12	18.4%
SLRD	151.02	160.28	6.1%
Hospital	23.43	25.54	9.0%
BCAA	29.21	31.52	7.9%
Total	3,497.26	3,683.28	5.3%
HOG	(770.00)	(770.00)	0.0%
Net	2,727.26	2,913.26	6.8%

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

	2015	2016	% Change
Assessed Value	473,790.00	529,901.00	11.8%
Municipal & Library	6,369.63	6,526.48	2.5%
School District	2,747.98	2,861.47	4.1%
MFA	.24	.26	8.3%
SLRD	357.66	358.43	0.2%
Hospital	55.43	57.12	3.0%
BCAA	79.55	83.46	4.9%
Total	9,610.49	9,887.22	2.9%

3.5. Staffing – Full Time Equivalents

The Municipality is one of the larger employers in Squamish, with just over 200 permanent employees. Throughout the year temporary, casual or seasonal employees are also required.

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

The 2016 - 2020 Financial Plan includes staffing hours equivalent to 180 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 2016-2020 Financial Plan for the District 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 so they are reflected below.

The following table does not include volunteers, RCMP, contractors or staff working in Municipal corporations or partnership agencies. Further breakdown of the General Fund staffing levels is provided throughout the document.

Fund	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
General Fund	153.66	3.38	7.61	164.65
Solid Waste Fund	.50	(.50)	-	-
Water Fund	8.25	(0.16)	0.54	8.63
Sewer Fund	6.57	(.35)	-	6.22
Subtotal	168.98	2.37	8.15	179.50
Aquatic Centre Fund	14.91	(.48)	-	14.43
Total	183.89	1.89	8.15	193.93

Note: The Full Time Equivalent table above does not include the incremental 1.35 FTE for special projects.

3.6. Five Year Operating Budget Summary

	2015	2016	2017	2018	2019	2020
Revenue						
Taxation						
Property Tax	(23,343,529)	(24,454,018)	(27,399,425)	(27,277,760)	(28,829,213)	(29,181,817)
Special Assessments	(220,345)	(260,345)	(262,045)	(88,434)	(90,203)	(92,007)
Parcel Taxes	(508,225)	(508,225)	(518,390)	(528,757)	(539,332)	(550,119)
Grants in Lieu	(1,065,258)	(1,064,858)	(1,086,155)	(1,107,878)	(1,130,036)	(1,152,637)
Sale of Services	(12,625,165)	(13,036,907)	(13,343,545)	(13,610,416)	(13,882,624)	(14,160,277)
Grants *	(1,372,917)	(1,616,861)	(1,402,298)	(1,402,681)	(1,403,071)	(1,403,469)
Other Revenue	(2,044,464)	(2,516,695)	(2,528,528)	(2,660,615)	(2,606,990)	(2,741,102)
Investment Revenue	(676,237)	(736,159)	(841,918)	(780,337)	(917,307)	(1,076,263)
	(41,856,140)	(44,194,068)	(47,382,304)	(47,456,878)	(49,398,776)	(50,357,690)
Expense						
General Fund						
General Government	6,674,609	7,119,794	7,133,395	7,073,832	7,286,940	7,474,679
Protective Services	7,948,950	8,406,799	8,516,760	8,886,138	9,052,401	9,221,499
Transportation & Transit	4,492,353	4,783,205	4,249,523	4,491,464	4,440,591	4,608,401
Economic and Community Development	1,806,363	2,124,562	1,931,542	1,814,891	1,954,769	1,990,345
Recreation, Parks and Trails	3,948,968	4,366,160	4,372,740	4,582,578	4,563,601	4,586,346
Public Health - Cemetery	63,863	74,533	76,024	107,544	79,095	80,677
Total Operating	24,935,106	26,875,053	26,279,985	26,956,447	27,377,398	27,961,948
Fiscal Services	212,628	134,686	237,632	149,882	122,571	101,803
Debt Service - Interest	972,720	1,084,303	1,383,974	1,490,375	1,587,551	1,641,783
Amortization	3,814,873	3,703,948	4,102,699	4,501,672	4,627,896	4,834,696
	29,935,327	31,797,991	32,004,290	33,098,376	33,715,417	34,540,230
Solid Waste Utility						
Operating	2,167,473	2,950,270	2,902,551	2,962,548	3,020,978	3,080,575
Fiscal Services	28,252	25,000	25,000	25,000	25,000	25,000
Debt Service - Interest	18,194	17,098	17,098	17,098	17,098	17,098
	2,213,919	2,992,368	2,944,649	3,004,647	3,063,076	3,122,674
Water Utility						
Operating	2,167,127	2,252,720	2,317,089	2,361,127	2,408,347	2,456,512
Fiscal Services	35,671	39,979	48,596	46,551	33,130	33,130
Debt Service - Interest	228,219	243,999	295,616	342,758	360,543	378,327
Amortization	800,632	789,790	850,281	908,821	946,494	977,937
	3,231,649	3,326,487	3,511,582	3,659,257	3,748,515	3,845,907
Sewer Utility						
Operating	2,769,502	2,764,613	2,794,628	2,807,825	2,873,981	2,921,259
Fiscal Services	64,215	51,774	52,631	50,000	55,691	50,000
Debt Service - Interest	261,402	246,647	252,403	175,053	181,551	181,551
Amortization	806,923	794,014	917,524	945,595	995,253	1,040,585
	3,902,042	3,857,049	4,017,187	3,978,474	4,106,475	4,193,394
Total Expenses	39,282,937	41,973,894	42,477,709	43,740,754	44,633,483	45,702,205
Net (Surplus)/ Deficit	(2,573,203)	(2,220,174)	(4,904,595)	(3,716,124)	(4,765,294)	(4,655,485)

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Five Year Operating Budget Summary (continued)

	2015	2016	2017	2018	2019	2020
Transfer to Wholly Owned Subsidiary						
Loan Guarantee Receivable	3,000,000	-	-	-	-	-
	3,000,000	-	-	-	-	-
Adjustments To Balanced Budget						
Remove Amortization	(5,422,428)	(5,287,752)	(5,870,504)	(6,356,088)	(6,569,644)	(6,853,218)
Borrowing	(3,000,000)	-	-	-	-	-
Debt Service - Principal Reduction	2,021,568	2,234,096	2,753,470	2,779,256	3,039,822	3,251,648
	(6,400,860)	(3,053,656)	(3,117,034)	(3,576,832)	(3,529,821)	(3,601,570)
Transfers to / from Surplus & Provisions						
Transfers to Surplus and Provisions	725,819	18,914	81,506	146,699	151,996	157,400
Transfers from Surplus and Provisions	(2,464,779)	(2,811,727)	(235,000)	(350,000)	(300,000)	(250,000)
	(1,738,960)	(2,792,813)	(153,494)	(203,301)	(148,004)	(92,600)
Transfers to / from Reserves						
Transfers to Reserves	2,421,443	2,408,645	3,284,991	3,283,984	4,234,901	4,113,906
Transfers from Reserves	(554,300)	(435,670)	-	(15,000)	(5,000)	-
	1,867,143	1,972,975	3,284,991	3,268,984	4,229,901	4,113,906
Transfers To/From Other Funds	5,845,880	6,093,668	4,890,132	4,227,273	4,213,218	4,235,749
Total Adjustments to Balanced Budget	2,573,203	2,220,174	4,904,595	3,716,124	4,765,294	4,655,485
Budget (Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Interest revenue on other reserves is not reflected in this schedule

The 2017 increases in tax is a result of the removal of one time uses of accumulated surplus, adjustments in use of provisions and contributions to reserves, new debt service on 2016 borrowing and deferred projects where alternate funding sources have not yet been determined. For the 2017 -2021 Financial Plan, this increase will be reviewed in more detail to reduce and smooth the impact currently reflected.

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.

Council Strategic Priorities, Goals and Objectives

Public Engagement

- Grant in aid policy to encourage collaboration
- Expand IAP2 framework for public participation
- Strategic collaborative partnerships with First Nations and other Agencies
- Adopt a Squamish youth engagement strategy
- Pursue electronic and mail in ballots for 2018 municipal election
- Improve voter turn out and youth participation for 2018 municipal election

Governance

- Improvements to Procedural Bylaw
 - Acknowledging Squamish Nations Territory
 - Encouraging Public Engagement
- Annual review of Procedural Bylaw
- Plain language agendas
- Video archives of meetings
- Council & Staff debrief sessions following Council meetings for process improvement

Economy

- Digital strategy
- Squamish Census
- Branding fully implemented

Corporation

- City Hall space planning and interim improvements
- Complete real estate and municipal facilities strategy
- Complete plan for new civic services building
- Enhance customer service programs to further engage employees in delivering outstanding service
- Improve technology upgrades and tools to support customer service
- Identify alternate revenue opportunities
- Develop Corporate Social Responsibility Policy
- Develop benchmarking program and information page on website
- Incorporate long term financial plan policies into financial planning
- Create formal processes to communicate successes

Accountability

- Annual community survey to measure citizen satisfaction

4.1.2.Key Drivers – 2016 Budget

- Labour contract adjustments
- Community and Library grants
- Reduction in accumulated surplus use for special projects envelope
- Reduction in provision use for various service enhancements

4.1.3. Staffing – Full Time Equivalents

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Legislative Services	9.45	.20	(.52)	9.13
Communication	2.53	.06		2.59
Information Services	6.42	(.08)		6.34
Real Estate Services	2.00	.09		2.09
Facilities	6.89	.10	.05	7.04
Financial Services	11.19		1.00	12.19
Human Resources	2.00	-	-	2.00
Library	11.34	.02	.29	11.65
Total	51.82	.39	.82	53.03

Changes in staffing for 2016:

Base

- Annualizing 2016 Committee Clerk (.20 FTE)
- Annualizing 2016 Communications & Marketing Specialist (.06 FTE)
- Annualizing 2016 contraction Business Analyst (-.33 FTE)
- Annualizing 2016 Information Tech Support Specialist (.25 FTE)
- Real Estate casual support (.09 FTE)
- Casual parks staff moved to facilities (.10 FTE)
- Library staff changes to full time and part time status from casual hours (.02 FTE)
- Total labour and staffing changes including contractual changes \$214,017

Labour Related Service Changes

- Deputy CAO position contraction (-.52 FTE)
- Increase facilities casual janitor at library (.05 FTE)
- Development Technician Finance (1.00 FTE)
- Library staffing to extend hours (.29 FTE)
- Total staffing relating to proposed service level change \$-5,655

4.1.4. Other Service Adjustments

Base

- Decrease in payments in lieu of taxation \$400
- Increase in lease revenue \$-3,332
- Increase in allocations to other functions \$9,647
- Insurance increase \$5,481
- Other expense adjustments \$-1,550

2016 Service Changes

- Reduction in medical attendance management program \$-3,000
- Increase Council out of town meeting travel \$3,000
- Software licenses for ERP system \$15,000
- Library grant increase for security contract and books \$83,000
- Downtown Business Improvement Association increase grant paid \$40,000
- Downtown Business Improvement Association levy increase \$-40,000
- Community Enhancement Grants increase (including special projects) \$76,885
- Additional grants and donations for Community Enhancement grants projects \$-37,300

4.1.5.Fiscal Services

- Reduced tax loss on appeal \$-114,050
- Debt service changes \$271,287
- Reduction in borrowing \$-3,000,000 for SODC debt payment
- Change in transfers for SODC \$3,000,000
- Decrease transfer from Legacy Reserve funding for Community Grants project \$23,500
- Increase in contribution to capital \$182,650
- Increase transfer to capital reserve \$233,435
- Increase transfers to carbon neutral reserve \$25,000
- Increase transfer to public art reserve \$35,000
- Change in transfers to and from special provisions \$234,255
- Change in transfers to and from accumulated surplus \$217,803

4.1.6. Community Enhancement and Grants In Aid

	2015	2016
Centre Point - Affordable Housing	188,000	188,000*
Downtown Business Improvement Association	12,000	12,355
Squamish BMX		75,000*
SORCA and Trails Groups For Trail Maintenance	60,000	67,300*
Legacy Reserve	78,500	55,000*
Squamish Arts Council	12,137	36,363
Biennale	19,180	
Squamish Helping Hands Society	15,000	15,000
Howe Sound Women's Centre	14,500	14,500
Other Misc GIA		18,604
Communities that Care	10,000	
Squamish Food Bank Society	10,000	12,500
Squamish Hospice	5,519	10,000
Soccer Wall		10,000*
Howe Sound Dry Grad	4,103	
Squamish Motorcycle Association	3,500	
Squamish Climate Action Network	3,192	4,245
Big Brothers of Greater Vancouver	3,000	3,500
BC SPCA Squamish Branch	3,000	
835 Griffin Squadron Air Cadets	2,500	2,500
Mamquam River Access Society	2,375	
Alano Club of Squamish	2,000	
Squamish Days loggers Sports	1,920	4,134
BC Whippet Racing Club	1,008	1,008
Squamish Quilters Guild	1,000	
Royal Canadian Legion Diamond Head Branch #277	645	645
Guns & Hoses Tournament Rental	690	
Quest University Bus Passes	550	550
Search and Rescue Society		
United Church (In lieu of Permissive Tax)		
Squamish Pirates Swim Club Society		
Squamish Youth Triathlon		
Squamish Minor Hockey Association		
Squamish Volunteer Center Society		
Total Grants From General Fund	454,319	531,204
Funding from other sources*	-296,500	-360,300
	\$157,819	\$170,904
<i>Additional Grant from Solid Waste- Farmers Market ZWAT</i>		\$3,900

- ❖ Drawing from Affordable Housing Reserve to fund \$188,000 (carried forward from 2015)
- ❖ Offset by \$35,000 grant funding from Whistler Blackcomb Foundation and \$40,000 funded by a community amenity contribution.
- ❖ Offset by \$2,300 of the trail maintenance grant funded by donation and \$30,000 from community amenity contribution.
- ❖ Drawing from Legacy Reserve to fund \$55,000 (reduced \$-23,500 from last years)
- ❖ Offset by \$10,000 from accumulated surplus

4.1.7.Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
Sponsored Crown Grant Surveying	26,000				
Document Management	13,925				
IT Security Assessment	10,000				
Financial System – Online Payment	7,500				
HR Process Improvement	5,000				
Class Cash Systems and Security Review	3,000				
Marine Strategy Phase 1	2,516				
Total	\$67,941	-	-	-	-

Projects above are funded by accumulated surplus. Sponsored Crown Grant carry forward is 7,500 scope of work requires further funds (18,500) from accumulated surplus.

Proposed Projects	2016	2017	2018	2019	2020
Document Management Implementation	40,000				
Long Term Real Estate and Facilities Plan	40,000				
CUPE 2016 Contract Renewal Bargaining	40,000				
Digital Strategy	20,000				
Reconciliation Training	15,000				
Forestry Building Repaint Metal Canopies	7,500				
Branding Transition	5,000				
Budget Public Engagement Online Platform	5,000				
Reconciliation Dinner	2,000				
Land Acquisition and Lease		175,250			
Library New Carpet		75,000			
Boundary Expansion		70,000			
Library Repair and Repaint Siding		15,000	20,000		
Future Projects			70,000	145,000	210,000
Total	\$174,500	\$335,250	\$90,000	\$145,000	\$210,000

Prior year new and carry forward projects totaled \$234,079.

4.1.8. Financial Plan Summary

General Government

	2015	2016	2017	2018	2019	2020
Operating Revenues						
Taxation (excluding property tax)						
Special Assessments	\$ (220,345)	\$ (260,345)	\$ (262,045)	\$ (88,434)	\$ (90,203)	\$ (92,007)
Grants in Lieu	(1,065,258)	(1,064,858)	(1,086,155)	(1,107,878)	(1,130,036)	(1,152,637)
Sale of Services						
Administrative Services	(15,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Financial Services	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Other Revenue						
Administrative Services	(800)	(800)	(816)	(832)	(849)	(866)
Facilities	(470,459)	(473,791)	(483,267)	(492,932)	(502,791)	(512,847)
Financial Services	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Common Services	(60,000)	(97,300)	(61,200)	(62,424)	(63,672)	(64,946)
Investment Revenue	(484,299)	(536,814)	(606,578)	(588,420)	(691,965)	(806,559)
Penalties and Interest	(335,000)	(335,000)	(341,700)	(348,534)	(355,505)	(362,615)
Grants						
Common Services	(948,097)	(948,097)	(944,762)	(944,762)	(944,762)	(944,762)
	(3,623,258)	(3,756,005)	(3,826,303)	(3,674,793)	(3,821,170)	(3,979,453)
Operating Expenses						
Legislative Services	405,639	412,901	419,119	427,501	436,051	444,772
Community Grants	499,320	616,204	285,904	285,904	285,904	285,904
Administrative Services	1,389,894	1,315,437	1,341,746	1,368,581	1,405,952	1,433,871
Communications	247,982	280,486	275,896	281,414	297,042	302,783
Information Technology	1,007,047	1,003,963	1,067,469	1,137,268	1,197,324	1,209,850
Real Estate Services	249,019	293,325	474,555	303,891	338,569	343,340
Facilities & Leases	245,922	259,926	257,510	262,696	267,985	338,380
Financial Services	1,249,527	1,326,327	1,342,144	1,379,141	1,416,723	1,444,858
Human Resources	349,417	385,357	331,864	338,501	350,271	357,177
Library	842,400	1,014,237	1,031,382	1,048,869	1,066,707	1,084,901
Library Facility	108,780	113,166	205,373	137,624	119,919	122,261
Common Services	79,662	98,465	100,434	102,443	104,492	106,581
	6,674,609	7,119,794	7,133,395	7,073,832	7,286,940	7,474,679
Fiscal Services						
Other Fiscal Services	212,628	134,686	237,632	149,882	122,571	101,803
Debt interest	972,720	1,084,303	1,383,974	1,490,375	1,587,551	1,641,783
Amortization	3,814,873	3,703,948	4,102,699	4,501,672	4,627,896	4,834,696
	5,000,221	4,922,938	5,724,305	6,141,929	6,338,019	6,578,282
Net Operating (Surplus) Deficit	8,051,572	8,286,727	9,031,397	9,540,969	9,803,789	10,073,509

continued on next page

General Government (continued)

	2015	2016	2017	2018	2019	2020
Transfer to Wholly Owned Subsidiary						
Loan Guarantee Receivable	3,000,000	-	-	-	-	-
Adjustments to Balanced Budget						
Remove Amortization	(3,814,873)	(3,703,948)	(4,102,699)	(4,501,672)	(4,627,896)	(4,834,696)
Borrowing	(3,000,000)	-	-	-	-	-
Principal Reductions On Debt	1,285,794	1,461,904	1,887,695	1,961,073	2,161,932	2,311,829
Contribution to Other Funds						
Transfer To Other Funds	2,211,028	2,393,678	2,658,523	1,548,774	2,172,426	1,710,200
Contribution To/From Surplus and Reserves						
Transfer from Other Reserve	(266,500)	(243,000)	-	-	-	-
Transfer to Capital Reserve	767,016	1,000,451	1,244,991	1,518,986	1,791,763	2,080,055
Transfer to Equipment Reserve	326,510	326,510	326,510	326,510	326,510	326,510
Transfer to Community Works Fund	751,013	751,013	751,013	751,013	751,013	751,013
Transfer to Carbon Neutral Reserve	26,665	51,665	26,665	26,665	26,665	26,665
Transfer to Public Art Reserves	15,000	50,000	50,000	50,000	50,000	50,000
Draw from Accumulated Surplus	(322,700)	(140,000)	-	-	-	-
Draw from Accumulated Surplus (carryforward)	(989,827)	(954,724)	-	-	-	-
Draw from Special Provisions	(144,050)	(40,000)	-	-	-	-
Contribution/(Draw) to/from Special Provisions	(130,308)	7,013	7,646	68,292	68,951	69,623
Contribution to Forestry Building Provision	5,837	(1,279)	10,678	15,225	19,862	24,592
Funded By Property Tax	\$ 7,772,177	\$ 9,246,010	\$ 11,892,421	\$ 11,305,835	\$ 12,545,015	\$ 12,589,301
<i>Change in Property Tax Requirement From Prior Year</i>		18.12%	28.62%	-4.93%	10.96%	0.35%
<i>Interest revenue on other reserve funds are not reflected in these summaries</i>						

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, animal control and building inspection.

4.2.2.Strategic Priorities, Goals and Objectives

Environment

- Green building policies

Corporate

- Investigate parking revenue opportunities

4.2.3.Key Drivers – 2016 Budget

- Labour contract and compensation policy adjustments
- RCMP contract changes and associated provision use
- Emergency Management contracts

4.2.4.Staffing – Full Time Equivalents

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

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Police Services	10.93	(.01)	.25	11.17
Fire Services	8.58	.11	.75	9.44
Emergency Management	1.00			1.00
Bylaw Enforcement	5.23		.45	5.68
Building Inspection	3.00			3.00
Total	28.74	.10	1.45	30.29

Changes in staffing for 2016:

Base

- Fire Services increase in overtime hours (0.11 FTE)
 - Rounding (-.01 FTE) Police Services in 2015 should be 10.92 FTE not 10.93 FTE
- Total labour changes including contractual increases and retirement allowance \$94,031

Labour Related Service Changes

- Addition of casual Clerk 2 hours (0.25 FTE)
- Addition of Fire Inspector (1.0 FTE) and decrease in holiday coverage (-.25 FTE)
- Increase in hours for dog licence canvassing program (.25 FTE) and bylaw enforcement (.20 FTE)
- Total staffing relating to proposed service level change \$122,024

4.2.5. Other Service Adjustments

Base

- SLRD transfer increase \$-2,500
- RCMP contract adjustment \$127,985
- Building rental decrease \$2,190
- Fleet allocation net vehicle insurance adjustments \$5,575
- Training, travel, dues, insurance and other \$6,367
- Change in other allocations \$3,145
- Building permit revenue increase \$-50,000

2016 Service Changes

- Building permit revenue increase from developments \$-109,794
- Animal control revenue increase \$-28,329
- RCMP contract increase \$160,000
- Reduce Bear Aware contract \$-12,000
- New training facility maintenance \$13,000

4.2.6. Fiscal Services

- Reduction in use of provisions to phase in RCMP contract increase \$100,000
- Increase in use of provisions to fund RCMP and Fire Services personnel \$-225,000
- Removal of contributions to provision \$-766,655
- Transfer from accumulated surplus \$-64,239

4.2.7. Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
RCMP Well Pump Servicing	32,000				
Building Bylaw Rewrite	24,639				
RCMP Exterior Maintenance	7,600				
Total	\$64,239	-	-	-	-

Projects above are funded from accumulated surplus.

Proposed Projects	2016	2017	2018	2019	2020
Dog Pound Exterior Repairs and Painting		30,000			
Evacuation Plan Consultant		10,000			
RCMP Duct Cleaning		3,500			

Total	-	\$43,500	-	-	-
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Prior year new and carry forward projects totaled \$103,806

4.2.8. Financial Plan Summary

Protective Services

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of Services						
Policing	\$ (282,823)	\$ (52,500)	\$ (53,550)	\$ (54,621)	\$ (55,713)	\$ (56,828)
Fire Services	(10,300)	(10,300)	(10,506)	(10,716)	(10,930)	(11,149)
Animal Control	(56,750)	(85,079)	(86,781)	(88,516)	(90,287)	(92,092)
Other Revenue						
Policing Facilities	(154,188)	(151,998)	(155,038)	(158,139)	(161,301)	(164,528)
Fire Services	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Bylaw Enforcement	(9,800)	(9,800)	(9,996)	(10,196)	(10,400)	(10,608)
Animal Control	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Building Inspection	(375,925)	(535,719)	(546,433)	(557,362)	(568,509)	(579,879)
Grants						
Policing	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)
Emergency Management	(16,250)	(18,750)	(19,125)	(19,508)	(19,898)	(20,296)
	(1,238,947)	(1,197,057)	(1,214,730)	(1,232,756)	(1,251,143)	(1,269,898)
Operating Expenses						
Policing	4,807,418	5,121,903	5,188,209	5,436,081	5,533,361	5,631,077
Policing Facilities	225,651	222,359	189,909	190,133	193,932	197,806
Fire Services	1,633,217	1,736,836	1,771,573	1,906,327	1,944,453	1,984,362
Fire Services Facilities	131,097	132,723	135,366	138,062	140,812	143,617
Emergency Management	174,096	181,733	195,368	189,075	192,857	196,714
Emergency Management Facilities	28,630	28,682	29,256	29,840	30,437	31,045
Bylaw Enforcement	307,532	326,707	333,241	339,906	346,704	353,639
Animal Control	259,142	273,300	278,766	284,342	290,028	295,829
Animal Control Facilities	14,865	14,949	45,245	15,548	15,856	16,171
Building Inspection	367,302	367,606	349,827	356,823	363,960	371,239
	7,948,950	8,406,799	8,516,760	8,886,138	9,052,401	9,221,499
Net Operating (Surplus) Deficit	6,710,003	7,209,742	7,302,030	7,653,382	7,801,258	7,951,601
Contribution to/from Surplus and Reserves						
Draw from Accumulated Surplus	-	(64,239)	-	-	-	-
Contribution to Protective Services Provisions	779,780	13,125	13,125	13,125	13,125	13,125
Draw from Protective Service Provisions	(100,000)	(225,000)	(200,000)	(350,000)	(300,000)	(250,000)
Funded By Property Tax	\$ 7,389,783	\$ 6,933,628	\$ 7,115,155	\$ 7,316,507	\$ 7,514,383	\$ 7,714,726
<i>Change in Tax Requirement From Prior Year</i>		-0.82%	2.62%	2.83%	2.70%	2.67%

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

Community

- Growth plan for District and Regional Transit
- Downtown Transformation
 - Active transportation plan
 - Transit plans expanded
- Safe routes to schools
- Develop Policies to achieve Carbon Neutrality

Corporate

- Effective benchmarking monitoring program

4.3.3.Key Drivers –2016 Budget

- Labour
- Development growth
- Flood protection & storm water management
- Truck and transportation routes
- Safe routes to school

4.3.4.Staffing – Full Time Equivalents

Public Works staff 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 between Parks and Transportation. Public Works allocates 66% of common overhead costs to water and sewer utilities. Engineering allocates 60% of common overhead costs to the water and sewer utility and 10% to Solid Waste.

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Engineering	11.48	1.52	1.00	14.00
Public Works	21.27	(1.19)	1.47	21.55
Total	32.75	0.33	2.47	35.55

Changes in staffing for 2016:

Base

- Annualizing Municipal Engineer hired in 2015 (.51 FTE) and Engineering Technician hired in 2015 (.51 FTE)
- Transfer Sustainability Coordinator position hours from solid waste to engineering area (.50 FTE). Overhead cost of 50% will be allocated to solid waste fund
- Transfer staffing from roads to parks dept (-1.20 FTE)
- Minor rounding in casual & holiday relief hours (.01 FTE)
- Labour changes before allocation (net capital distributions) \$131,631

Labour Related Service Changes

- Director of Major Projects (1.00 FTE)
- Electrician (1.00 FTE)
- Roads & drainage growth (.30 FTE)
- Line painting in house transferred from Engineering (.16 FTE)
- Bus shelter maintenance (.01 FTE)

- Total new service labour changes \$182,833

4.3.5. Other Service Adjustments

Base

- Airport lease revenue reduction \$306
- Public works recovery decrease \$2,567
- Transit contract decrease (net of revenues) \$-39,760
- Net change in fleet allocations and recoveries \$-16,950
- Change in other allocations \$-90,976
- Other net PW expense adjustments \$19,431
- Fleet contract services \$16,650
- Adjustment in insurance \$4,903
- Increased hydro costs for street and traffic lighting \$12,750

2016 Service Changes

- Increase in development services agreement revenue \$-119,500
- Allocations to other funds \$-218,756
- Electrical contract savings \$-25,000
- Line marking change from contract to labour \$-11,050
- Sidewalk and bike lane maintenance \$17,400
- Fleet costs for new services \$11,987
- Supplies for sustainability staff \$1,900

4.3.6. Fiscal Services

- Change in draw from airport provision \$-20,455
- Change in Community Work Fund use \$92,330
- Change in draw from accumulated surplus \$-257,468
- Carbon neutral transfer \$-25,000
- Cyclic provision \$-27,000

4.3.7.Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
Flood Hazard Protection Plan	150,000				
University Bridge Deck Repair	50,200				
Haste BC (Safe Routes to School Program)	40,215				
Airport Long Term Lease Phase 2	30,000				
Active Transportation Project	25,000				
Lot 69 Change in Use Project	8,500				
Turtle Trail Implementation Plan	7,670				
Bicycle Network Plan/ (Complete Street Plan)	5,000				
Total	\$316,585				

Funded by Airport Provision \$30,000 and 20,000 increase in 2016, Community Works Reserve \$205,000 and remainder by accumulated surplus. Increase 5,000 in 2016 for Haste BC and funded by Community Works Reserve.

Proposed Projects	2016	2017	2018	2019	2020
Integrated Storm Water Management Plan	160,000		230,000		160,000
Downtown Truck Route Study	100,000				
Watercourse Sensitive Mapping	60,000				
Cheekeye Fan Mitigation Alternatives	50,000				
Transit – Automated Vehicle Location	30,000				
Airport Long Term Lease Phase 2	20,000				
GIS Orthophoto Updates	27,000				
Bus Stop Shelter Garbage Containers and Signage	10,992				
Haste BC (Safe Routes to School Program)	5,000	15,000	5,000		
Asset Management Plan		50,000			
Downtown Entrance Study – Municipal Portion		50,000			
GIS 3-D Mapping		20,000			
Transportation Capital Plan			50,000		
Future Projects				150,000	52,000
Total	\$462,992	\$135,000	\$285,000	\$150,000	\$232,000

Downtown Truck Study is funded \$50,000 from Asia Pacific Grant and \$22,770 from DCC reserves, Gas Tax Strategic Priority Fund of \$160,000 funds Integrated Storm Water Management Plan

Prior year new and carry forward projects totaled \$509,947 with, \$30,000 covered by the Airport provision and \$260,000 from CWF funding reflected in General Government.

4.3.8. Financial Plan Summary

Transportation and Transit

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of Services						
Engineering	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Public Works General	(44,685)	(42,118)	(42,960)	(43,820)	(44,696)	(45,590)
Roads, Drainage, Sidewalks & Bridges	(3,000)	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Transit	(295,940)	(320,168)	(326,571)	(333,103)	(339,765)	(346,560)
Other Revenue						
Engineering	(180,457)	(299,957)	(305,956)	(312,075)	(318,317)	(324,683)
Airport	(35,960)	(35,654)	(36,367)	(37,094)	(37,836)	(38,593)
Development Cost Charges	-	(22,770)	(22,770)	(104,742)	-	(81,972)
Grants						
Engineering	-	(210,000)	-	-	-	-
	(565,042)	(938,667)	(742,785)	(839,157)	(749,104)	(846,058)
Operating Expenses						
Engineering	689,456	1,102,968	639,699	808,099	683,561	776,232
Engineering - Roads Studies and Contract	50,000	34,000	34,680	35,374	36,081	36,803
Public Works General	156,245	193,719	197,597	201,553	205,589	209,705
Public Works Facilities	57,644	58,588	59,753	60,942	62,155	63,392
Roads, Drainage, Bridges, Sidewalks, Bike Lanes	1,730,055	1,705,042	1,676,727	1,711,608	1,745,840	1,780,757
Snow Clearing	304,542	179,214	182,798	186,454	190,183	193,987
Flood Protection	148,991	118,823	121,199	123,623	126,096	128,618
Transportation - Other	5,000	5,000	5,100	5,202	5,306	5,412
Transit	1,284,970	1,300,253	1,295,658	1,321,571	1,348,003	1,374,963
Airport	65,450	85,599	36,311	37,037	37,778	38,534
	4,492,353	4,783,205	4,249,523	4,491,464	4,440,591	4,608,401
Net Operating (Surplus) Deficit	3,927,311	3,844,538	3,506,739	3,652,307	3,691,488	3,762,344
Contribution to/from Surplus and Reserves						
Transfer from Community Works Reserve*	(260,000)	(167,670)	-	(15,000)	(5,000)	-
Transfer from Carbon Neutral Reserve	-	(25,000)	-	-	-	-
Contribution to/from Airport Provision	(29,490)	(49,945)	56	57	58	60
Draw From Cyclic Provision	-	(27,000)	-	-	-	-
Draw from Accumulated Surplus	158,553	(98,915)	-	-	-	-
Funded By Property Tax	\$ 3,796,374	\$ 3,476,008	\$ 3,506,795	\$ 3,637,364	\$ 3,686,546	\$ 3,762,403

<i>Change in Tax Requirement From Prior Year</i>	4.50%	0.89%	3.72%	1.35%	2.06%
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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, economic development and events management with the common goal of developing Squamish into a healthy, vibrant and economically viable community.

4.4.2.Strategic Priorities, Goals and Objectives

Corporation

- Redesign development notices and sign requirements

Economy

- Arms-length economic development organization

Community

- Downtown Transformation – parking solutions
- Self-sufficient community (food, agriculture, water, transportation, employment, energy)
- Housing Task Force and action plan
- Social Planning – affordability of housing
- Community participation in OCP and updates to OCP
- Joint agriculture and food security plan with SLRD Area A
- Expand partnerships with health and social service agencies

Economy

- Revise zoning to support economic development
- Economic development strategy and develop structure for service delivery
- Marine Strategy Phase 2

Environment

- Neighbourhood energy utility
- Estuary preserved in perpetually
- Climate Action Plan (achievable incorporate into OCP)
- OCP Review – habitat & riparian mapping wildlife corridor, growth boundary
- Estuary protected in OCP

Accountability

- Framework to measure health of community

4.4.3.Key Drivers –2016 Budget

- OCP
- Special projects

4.4.4.Staffing – Full Time Equivalents

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Economic Development	1.50	.50	(.50)	1.50
Planning	8.22	(.23)	1.19	9.18
Environmental Planning	1.00		.75	1.75
Events Management	1.33	(.17)	(.16)	1.00
Total	12.05	.10	1.28	13.43

Changes in staffing for 2016:

Base

- Annualizing Economic Development Manager (.50 FTE)
- Annualization contraction of Temporary Clerk II coverage 2016 (-.23FTE)
- Reduction of casual hours for the Events Manager (-.17 FTE)
- Total change in labour costs including contract changes \$37,762

Labour Related Service Changes

- Temporarily maintaining vacancy in Economic Development Manager (-.50 FTE) for 2016
- Development Clerk vacation coverage (.19 FTE)
- Planner for development services agreement (1.00 FTE)
- Climate & Energy Coordinator annualized for 2016 (0.75 FTE) in 2017 increase (0.25 FTE)
- Contraction casual support for the Event Manager during Squamish Music Festival (-.16 FTE)
- Total new service labour changes net of external recovery \$37,234

4.4.5. Other Service Adjustments

Base

- Change fleet and facility allocations \$593
- Other office expense and contract adjustments \$-21,900
- Decrease in event fees \$3,938
- Increase in revenue licence and permit fees \$-55,900

2016 Service Changes

- Decrease in revenue event fee \$9,396
- Decrease in economic development other expense \$-4,500
- Increase in revenue to offset additional planner \$-89,466
- Increase in other expense for new planner \$2,600

4.4.6. Fiscal Services

Change in transfer from accumulated surplus \$-143,209

4.4.7.Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
OCP Review and Update	53,345				
Neighbourhood Plan	15,000				
Site Alteration Bylaw Rewrite	11,364				
Neighborhood Energy Utility	10,000				
Riparian Classification of Ditches	10,000				
Downtown Parking Strategy	10,000				
Squamish Estuary Management Plan	7,000				
Adventure Centre Waterfall Pump Repairs	4,500				
Filming in Squamish	3,335				
Total	\$124,544				

Filiming project funded by grant.

Proposed Projects	2016	2017	2018	2019	2020
OCP Review and Update	170,846	115,845			
Site Alteration Bylaw Rewrite					
Squamish Estuary Management Plan	20,000				
Riparian Classification of Ditches					
Facility Plan	50,000				
Neighborhood Energy Utility	50,000				
Neighbourhood Plan	25,000				
Sign Bylaw	12,000				
Wildlife Corridor Mapping		50,000			
Marine Strategy Phase 2 Policy		35,000			
Adventure Centre Flooring and Exterior Stain			75,000		
Drop in Centre Siding Replacement					65,000
Food Security Policy		25,000			
Future Projects				180,000	180,000
Total	\$327,846	\$225,845	\$75,000	\$180,000	\$245,000

Prior year new and carry forward projects totaled \$220,980

4.4.8. Financial Plan Summary

Economic and Community Development

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of Services						
Community Planning	\$ (15,000)	\$ (15,000)	\$ (15,300)	\$ (15,606)	\$ (15,918)	\$ (16,236)
Other Revenue						
Community Planning	\$ (356,500)	(501,866)	(511,903)	(522,141)	(532,584)	(543,236)
Environmental Planning	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)
Events Management	(32,875)	(19,540)	(19,931)	(20,329)	(20,736)	(21,151)
Grants						
Economic Development	(90,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
	(495,375)	(662,406)	(673,154)	(684,117)	(695,300)	(706,706)
Operating Expenses						
Community Planning	1,027,904	1,337,952	1,136,442	979,808	1,099,404	1,119,392
Environmental Planning	128,960	143,954	147,502	99,452	101,441	103,470
Economic Development Operations	173,848	148,330	151,297	154,323	227,409	230,557
Economic Development Properties	10,110	7,062	2,694	77,828	2,966	3,106
Economic Development - Other Agency	351,717	386,717	394,451	402,340	410,387	418,595
Events Management	113,824	100,547	99,156	101,139	113,162	115,225
	1,806,363	2,124,562	1,931,542	1,814,891	1,954,769	1,990,345
Net Operating (Surplus) Deficit	1,310,988	1,462,156	1,258,388	1,130,773	1,259,470	1,283,640
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	(128,000)	(271,209)	(35,000)	-	-	-
Funded By Property Tax	\$ 1,182,988	\$ 1,190,947	\$1,223,388	\$ 1,130,773	\$1,259,470	\$ 1,283,640
<i>Change in Tax Requirement From Prior Year</i>		-15.03%	2.72%	-7.57%	11.38%	1.92%

4.5. Recreation, Parks and Trails

4.5.1.Purpose

The District of Squamish operates an arena and community centre, 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

Community

- Arts community engagement for portable lights and sound
- Recreation Facility Plan
- Sponsorship and community partnership policy for Arts, Recreation and Cultural Services

4.5.3.Key Drivers –2016 Budget

- Labour
- Facility maintenance

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.

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Recreation Services	13.06	.90	.29	14.25
Recreation Facilities	5.05			5.05
Parks and Trails	9.74	1.46	1.30	12.50
Total	27.85	2.36	1.59	31.80

Changes in staffing for 2016:

Base

- Change of allocation between Recreation and Aquatic Centre (.90 FTE)
- Redistribution of Public Works staff between functions (1.46 FTE)
- Total labour and staffing changes including contract changes \$272,635

Included in Service Changes Below

- Recreation Leader (.29 FTE)
- Trail expansion for Active Transportation (1.25 FTE) and dog park maintenance (.05 FTE)
- Total labour and staffing changes \$122,487

4.5.5. Other Service Adjustments

Base

- Recreation and park fee increases \$-10,000
- Change in allocations -\$73,554
- Insurance increase \$594
- Net adjustments to parks budgets \$14,875

2016 Service Changes

- Parks Squamish Music Festival recovery removed \$68,000
- Parks Squamish Music Festival expense removed \$-68,000
- Recreation day camps and Field 5 lighting fee increases \$-24,200
- Utility power savings from automated lights \$-5,000
- Change in allocations for new equipment \$7,700
- Parks cost increase \$15,100

4.5.6. Fiscal Services

- Change in transfer from accumulated surplus \$-60,000

4.5.7. Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
Brennan Park Needs Assessment	30,000				
Banners	15,000				
Brennan Park Stawamus Chief Room Ceiling	10,000				
Shipping Container Permit Program	5,000				
Men in Motion	1,603				
Total	\$61,603				

Above projects are funded by accumulated surplus in 2015, Men in Motion, UBCM grant 1,603. Future costs are taxation.

Proposed Projects	2016	2017	2018	2019	2020
Brennan Park Stawamus Chief Room Ceiling	120,000				
Youth Centre New Flooring	17,000				
Arena Dehumidifier Improvement	14,000				
Sponsorship and Community Partnership Policy	10,000				
Banners	8,000				
Brennan Park Arena Sports Flooring		57,500			
Recreation Facilities Strategic Plan		50,000	50,000		
Brennan Park Arena Dressing Room Upgrades		47,000			
Brennan Park Insulation Replacement			200,000		
Brennan Park Exterior Reseal & Paint			30,000		
Brennan Park Main Lobby Ceiling				130,000	
Future Projects				45,000	110,000
Total	\$169,000	\$154,500	\$280,000	\$175,000	\$110,000

Prior year new and carry forward projects totaled \$95,089.

4.5.8. Financial Plan Summary

Recreation, Parks and Trails

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of Services						
Recreation Services	\$ (632,236)	\$ (656,436)	\$ (669,565)	\$ (682,956)	\$ (696,615)	\$ (710,547)
Parks and Trails	(144,669)	(86,669)	(88,402)	(90,170)	(91,974)	(93,813)
Other Revenue						
Recreation Services	(5,159)	(1,603)	-	-	-	-
	(782,064)	(744,708)	(757,967)	(773,126)	(788,589)	(804,361)
Operating Expenses						
Recreation Services	1,622,132	1,632,858	1,667,980	1,700,339	1,708,346	1,742,013
Recreation Facilities	951,322	1,108,217	1,070,633	1,215,428	1,155,109	1,110,184
Parks and Trails	1,375,514	1,625,086	1,634,127	1,666,810	1,700,146	1,734,149
	3,948,968	4,366,160	4,372,740	4,582,578	4,563,601	4,586,346
Net Operating (Surplus) Deficit	3,166,904	3,621,452	3,614,773	3,809,451	3,775,012	3,781,985
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	-	(60,000)	-	-	-	-
Funded By Property Tax	\$ 3,166,904	\$ 3,561,452	\$ 3,614,773	\$ 3,809,451	\$ 3,775,012	\$ 3,781,985
<i>Change in Property Tax Requirement From Prior Year</i>		21.01%	1.50%	5.39%	-0.90%	0.18%

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

- None currently identified

4.6.3.Key Drivers –2016 Budget

- Redistribution of labour from other areas

4.6.4.Staffing – Full Time Equivalents

Parks Department staffing is apportioned to this function to perform cemetery services and maintain the site.

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Public Works – Parks	.45	.10		.55
Total	.45	.10		.55

Changes in staffing for 2016:

Base

- Staffing redistributed (.10 FTE)
- Labour cost increases including contract changes \$10,209

4.6.5.Other Service Adjustments

Base

- Increase in material costs \$461

4.6.6.Fiscal Services

None

4.6.7.Special Projects

Proposed Projects	2015	2016	2017	2018	2019
Cemetery Master Plan				30,000	
Total	-	-	-	\$30,000	-

4.6.8. Financial Plan Summary

Public Health - Cemetery

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of Services	\$ (28,560)	\$ (28,560)	\$ (29,131)	\$ (29,714)	\$ (30,308)	\$ (30,914)
	(28,560)	(28,560)	(29,131)	(29,714)	(30,308)	(30,914)
Operating Expenses						
Cemetery Services	12,314	14,433	14,721	45,016	15,316	15,622
Cemetery Maintenance	51,549	60,100	61,302	62,529	63,779	65,055
	63,863	74,533	76,024	107,544	79,095	80,677
Funded By Property Tax	\$ 35,303	\$ 45,973	\$ 46,893	\$ 77,830	\$ 48,787	\$ 49,763
<i>Change in Property Tax Requirement From Prior Year</i>		-10.51%	2.00%	65.98%	-37.32%	2.00%

4.7. Solid Waste Utility

4.7.1.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.

4.7.2.Strategic Priorities, Goals and Objectives

Environment

- Zero Waste Strategy

4.7.3.Key Drivers –2016 Budget

- Additional Organic Waste Collection
- Collection and landfill contract increases

4.7.4.Staffing – Full Time Equivalent

Staffing has historically been provided to this function through an overhead allocation from administration and engineering areas. The Sustainability Coordinator position allocates 50% of common overhead costs to the Solid Waste Fund.

Department	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Engineering – Solid Waste	.50	(.50)		-
Total	.50	(.50)		-

Changes in staffing for 2016:

Base

- Removal of 50% of Sustainability Coordinator (-.50 FTE)
- Will not be charging directly to Solid Waste fund, an overhead allocation from engineering areas will be used
- Total change in labour costs including contract changes \$-40,272

4.7.5.Other Service Adjustments

Base

- Collection fee increase associated with estimated growth \$-70,845
- Landfill fee reduction based on use \$99,000
- Insurance increase \$3
- Increase in allocations \$56,374
- Decrease waste audit diversion \$-10,000
- Annualizing collection contract \$141,905
- Contract amended for fencing and maintenance \$54,520
- Other diversion based on usage \$120,000
- Leachate treatment \$30,000
- Landfill Attendant contract increase \$20,000

2016 Service Changes

- Collection fee increase for enhanced organics collection \$-45,000
- Landfill fee increases \$-100,000
- Landfill fee associated with diversion \$-260,000
- Collection contract increase for enhanced organics collection \$90,000
- Other diversion increase \$260,000
- Allocations from engineering service increase \$19,867

4.7.6.Fiscal Services

- Annual debt service \$5,913
- Reduction in contribution to capital reserves \$-316,865
- Reduction in contribution to closure \$-50,000
- Transfer from accumulated surplus \$-45,000 for organic collection increase

4.7.7.Special Projects

Proposed Projects	2016	2017	2018	2019	2020
Zero Waste Strategy	100,000				
Landfill Gas Assessment	10,000				
Squamish Market/ZWAT (Community Grant*)	3,900				
Total	\$113,900	-	-	-	-

Prior year new projects totaled \$73,500

4.7.8.Financial Plan Summary

Solid Waste Utility

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Sale of services						
Waste Collections	\$ (1,247,750)	\$ (1,363,595)	\$ (1,436,767)	\$ (1,465,502)	\$ (1,494,812)	\$ (1,524,709)
Landfill Operations	(1,422,000)	(1,683,000)	(1,716,660)	(1,750,993)	(1,786,013)	(1,821,733)
Other Revenue						
Investment Revenue	(1,526)	(1,526)	(3,476)	(5,500)	(7,600)	(11,101)
	(2,671,276)	(3,048,121)	(3,156,903)	(3,221,995)	(3,288,426)	(3,357,543)
Operating Expenses						
Administration	288,018	427,890	329,723	338,264	344,208	350,270
Waste Collections	1,004,855	1,163,260	1,186,525	1,210,256	1,234,461	1,259,150
Landfill Operations	874,600	1,359,120	1,386,302	1,414,028	1,442,309	1,471,155
	2,167,473	2,950,270	2,902,551	2,962,548	3,020,978	3,080,575
Fiscal Services						
Other Fiscal Services	28,252	25,000	25,000	25,000	25,000	25,000
Debt interest	18,194	17,098	17,098	17,098	17,098	17,098
	46,446	42,098	42,098	42,098	42,098	42,098
Total Operating Expenses	2,213,919	2,992,368	2,944,649	3,004,647	3,063,076	3,122,674
Net Operating (Surplus) Deficit	(457,357)	(55,753)	(212,254)	(217,349)	(225,350)	(234,869)
Adjustments to Balanced Budget						
Principal Reductions On Debt	35,403	45,664	47,614	49,638	51,738	55,239
Contribution to/from Surplus and Reserves						
Contribution to Accumulated Surplus	100,000	50,000	50,000	50,000	50,000	50,000
Draw from Accumulated Surplus	-	(45,000)	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-
Contribution to Reserves	321,954	5,089	114,640	117,711	123,611	129,630
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

4.8. Water Utility

4.8.1.Purpose

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

4.8.2.Strategic Priorities, Goals and Objectives

Environment

- Policies to reduce water use

4.8.3.Key Drivers –2016 Budget

- Utility fee increases
- Allocation for electrician
- Transfers to capital and capital reserves

4.8.4.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	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Public Works – Utilities	8.25	(.16)	.54	8.63
Total	8.25	(.16)	.54	8.63

Changes in staffing proposed for 2016:

Base

- Redistribution of Public Works staff between functions (-.16 FTE)
- Total change in labour including contractual changes \$-8,620

Included in Service Changes Below

- Water Conservation Officer for Water Program expansion (.50 FTE)
- Increase in staff for water meter/test bench (.01 FTE) and Eagle Wind Subdivision Utility Mtce (.03 FTE)
- Net change in labour due to service level changes \$11,722

4.8.5.Other Service Adjustments

Base

- Utility fees increase \$-150,130
- Change in allocations from central services and fleet \$8,863
- Changes in office, training, travel and other \$8,110
- Insurance increase \$431

2016 Service Changes

- Eaglewind Subdivision Utility Maintenance \$1,400
- Water Conservation Program \$20,000
- Benchmarking \$6,552
- Electrical contracting reductions \$-25,000
- Allocations from engineering service increase \$95,595

4.8.6.Fiscal Services

- Change in draw from accumulated surplus \$88,990
- Change in transfer to capital reserves \$-247,689
- Increase in contribution to capital fund \$155,844
- Change in debt servicing \$39,592

4.8.7.Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
AC Water Main Testing	12,000	20,000			
Total	\$12,000	\$20,000			

Above project is funded by accumulated surplus in 2015.

Proposed Projects	2016	2017	2018	2019	2020
AC Water Main Testing	20,000	20,000			
Water Meter/CCC Test Bench	4,990				
Total	\$24,990	\$20,000	-	-	-

Prior year new projects totaled \$70,450 with \$27,800 funded from CWF

4.8.8.Financial Plan Summary

Water Utility

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Frontage Tax	\$ (230,585)	\$ (230,585)	\$ (235,197)	\$ (239,901)	\$ (244,699)	\$ (249,593)
Sale of Services	(3,462,724)	(3,612,854)	(3,685,111)	(3,758,813)	(3,833,990)	(3,910,669)
Investment Revenue	(25,801)	(36,390)	(50,443)	(68,672)	(90,910)	(115,236)
	(3,719,110)	(3,879,829)	(3,970,751)	(4,067,386)	(4,169,598)	(4,275,498)
Operating Expenses						
Administration	1,130,708	1,220,801	1,258,310	1,281,172	1,306,793	1,332,927
Treatment	42,775	42,612	43,464	44,334	45,220	46,125
Supply	204,994	209,252	215,273	219,579	223,970	228,449
Distribution	650,688	634,541	651,618	664,650	677,943	691,502
Pumping & Power	137,962	145,514	148,424	151,393	154,421	157,509
	2,167,127	2,252,720	2,317,089	2,361,127	2,408,347	2,456,512
Fiscal Services						
Other Fiscal Services	35,671	39,979	48,596	46,551	33,130	33,130
Debt interest	228,219	243,999	295,616	342,758	360,543	378,327
Amortization	800,632	789,790	850,281	908,821	946,494	977,937
	1,064,522	1,073,767	1,194,493	1,298,130	1,340,167	1,389,394
Total Operating Expenses	3,231,649	3,326,487	3,511,582	3,659,257	3,748,515	3,845,907
Net Operating (Surplus) Deficit	(487,461)	(553,342)	(459,168)	(408,129)	(421,084)	(429,591)
Adjustments to Balanced Budget						
Remove Amortization	(800,632)	(789,790)	(850,281)	(908,821)	(946,494)	(977,937)
Principal Reductions On Debt	293,156	323,250	389,289	454,982	495,019	537,140
Contribution to Other Funds						
Transfer to Fund Capital*	1,507,237	1,259,548	1,061,347	1,257,868	707,327	603,029
Contribution to/from Surplus and Reserves						
Transfer from CWF Reserve	(27,800)	-	-	-	-	-
Transfer to/(from) Capital Reserve**	(141,385)	14,459	(141,187)	(395,900)	165,232	267,359
Transfer to/(from) Accumulated Surplus	(343,115)	(254,125)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

4.9. Sewer Utility

4.9.1.Purpose

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

4.9.2.Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function

4.9.3.Key Drivers –2016 Budget

- Utility fees increases
- Allocation for electrician
- Transfers to capital and capital reserves

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	2015 FTE	2016 Change in Base	2016 Proposed	2016 FTE
Public Works – Utilities	6.57	(.35)		6.22
Total	6.57	(.35)		6.22

Changes in staffing proposed for 2015:

Base

- Redistribution of Public Works staff between functions (-.35 FTE)
- Adjustment in labour budget (0 FTE)
- Total change in labour including contract changes \$-55,085

4.9.5.Other Service Adjustments

Base

- Utility fees increase -\$98,900
- Increase in allocations for central services \$8,449
- Insurance \$1,636
- Utilities \$1,590

2016 Service Changes

- Benchmarking \$9,576
- Electrical contracting reductions \$-25,000
- Utility cost reductions associated with a special project \$-2,000
- Allocations from engineering & public works service increase \$95,595

4.9.6.Fiscal Services

- Change in draw from surplus \$-35,875
- Increase in contribution to fund capital \$312,827
- Change in transfer to capital reserve \$-145,212
- Decrease in debt service -\$27,950

4.9.7.Special Projects

Projects Carried Forward From 2015	2016	2017	2018	2019	2020
Sanitary Sewer Master Plan	34,020				
Total	\$34,020	-	-	-	-

Above project is funded by accumulated surplus in 2015.

Proposed Projects	2016	2017	2018	2019	2020
WWTP Building Envelope Inspection and Repairs	50,000	50,000			
Sewer Use Bylaw	15,000				
WWTP Odour Characterization Study	5,000				
Source Control Effectiveness Study				10,000	
Total	\$70,000	\$50,000	-	\$10,000	-

Prior year new and carry forward projects totaled \$143,670.

4.9.8. Financial Plan Summary

Sewer Utility

	2015 Budget	2016	2017	2018	2019	2020
Operating Revenues						
Frontage Tax	\$ (277,640)	\$ (277,640)	\$ (283,193)	\$ (288,857)	\$ (294,634)	\$ (300,526)
Sale of Services	(4,946,728)	(5,045,628)	(5,146,541)	(5,249,471)	(5,354,461)	(5,461,550)
Investment Revenue	(164,611)	(161,429)	(181,422)	(117,745)	(126,831)	(143,367)
	(5,388,979)	(5,484,697)	(5,611,155)	(5,656,073)	(5,775,926)	(5,905,443)
Operating Expenses						
Administration	1,071,087	1,106,820	1,104,678	1,135,076	1,167,776	1,180,929
Collection	478,948	406,244	414,369	422,656	431,109	439,732
Treatment and Disposal	1,219,467	1,251,549	1,275,581	1,250,093	1,275,096	1,300,598
	2,769,502	2,764,613	2,794,628	2,807,825	2,873,981	2,921,259
Fiscal Services						
Other Fiscal Services	64,215	51,774	52,631	50,000	55,691	50,000
Debt interest	261,402	246,647	252,403	175,053	181,551	181,551
Amortization	806,923	794,014	917,524	945,595	995,253	1,040,585
	1,132,540	1,092,436	1,222,559	1,170,649	1,232,494	1,272,136
Net Operating (Surplus) Deficit	(1,486,937)	(1,627,648)	(1,593,968)	(1,677,599)	(1,669,451)	(1,712,049)
Adjustments to Balanced Budget						
Remove Amortization	(806,923)	(794,014)	(917,524)	(945,595)	(995,253)	(1,040,585)
Principal Reductions On Debt	407,215	403,278	428,871	313,564	331,132	347,440
Contribution to/from Other Funds						
Transfer to Fund Capital*	2,127,615	2,440,442	1,170,262	1,420,631	1,333,465	1,922,520
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	354,670	209,458	912,359	889,000	1,000,106	482,674
Transfer to/(from) Accumulated Surplus	(595,640)	(631,515)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5. 2015-2019 Capital Plan

5.1. Five Year Capital Plan Overview

The District is challenged to rectify significant deferred maintenance for all major infrastructure while remaining within the Municipality's financial means. In the summer of 2015, Management reviewed funding opportunities for the capital program over the next five years and established a funding target to ensure the District does not exceed legal borrowing. The result is a significantly restricted capital program and requires that the Water and Sewer Funds rely on reserves established in previous years. Capital Managers were provided the targets and had to prioritize projects accordingly. Projects with alternate or previously secured funding sources increase the capital plan over the established targets.

5.2. Strategic Priorities, Goals and Objectives

Community

- Canoe Shed at Xwu'nekw Park
- Waterfront park
- Safe routes to school

Economy

- Wayfinding and entrance signage encompassing branding

5.3. Key Drivers for 2016

- Flood protection projects
- Fire Hall seismic upgrade and equipment replacement
- Roads rehabilitation
- Bike lanes and trails
- Water main replacements and meter installation
- Sewer pump station decommissions
- Sewer main replacements

5.4. Capital Plan Summary

DISTRICT OF SQUAMISH 2016 - 2020 FINANCIAL PLAN CAPITAL PLAN SUMMARY

	2015	2016	2017	2018	2019	2020
Capital Plan Funding Sources						
Contributions From Taxation	\$ 1,247,951	\$ 1,506,895	\$ 2,548,523	\$ 1,548,774	\$ 2,172,426	\$ 1,710,200
Contributions From Utility Fees	2,852,417	2,860,370	2,231,609	2,678,499	2,040,792	2,525,549
Federal & Provincial Grants	1,846,918	4,128,229	3,154,377	1,574,000	1,574,000	1,574,000
Sale of Capital Services	77,200	94,456	92,336	92,336	92,336	92,336
Other Revenue and Donations	195,445	248,797	628,651	-	-	-
Development Cost Charges	897,855	4,826,820	6,622,891	3,622,479	459,335	1,556,280
Transfers From Surplus and Provisions	1,745,512	1,726,403	110,000	-	-	-
Transfers From Reserves	1,283,514	1,777,595	1,554,645	658,917	698,601	516,000
Borrowing	4,694,842	11,577,863	5,862,094	3,675,000	2,015,000	1,750,000
Total Capital Funding Sources	14,841,654	28,747,428	22,805,126	13,850,005	9,052,490	9,724,365
Capital Plan Expenditures						
	2015	2016	2017	2018	2019	2020
Capital Plan Expenditures						
General Government	426,835	1,183,070	1,410,000	1,190,000	550,000	578,000
Protective Services	2,738,823	2,718,112	1,514,000	73,000	554,000	196,000
Transportation and Transit	4,366,727	12,560,620	10,561,115	4,078,000	4,590,500	4,046,000
Economic and Community Development	200,000	244,013	250,000	250,000	250,000	250,000
Recreation, Parks and Trails	1,219,067	3,726,892	850,166	960,000	-	-
Water Utility	2,492,917	2,915,219	5,429,223	4,923,714	1,294,699	1,155,074
Sewer Utility	3,397,285	5,399,502	2,728,122	2,375,291	1,813,291	3,499,291
Total Capital Expenditures	14,841,654	28,747,428	22,805,126	13,850,005	9,052,490	9,724,365
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5.5. Detailed Capital Plans

5.5.1.General Government

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
General Government					
Real Estate					
Real Estate Remediation		70,000			
Facilities					
Forestry Building new roof			730,000		
Municipal Hall Modular Office	246,070				
Corporate All					
Prius hybrid 2 door (9428)					28,000
Postage Meter	10,000				
	256,070	70,000	730,000	-	28,000
Information Technology					
New Municipal ERP Systems	800,000	1,315,000	435,000	375,000	
Yearly Workstation Upgrades	25,000	25,000	25,000	25,000	
Radio Tower Replacement				150,000	
	825,000	1,340,000	460,000	550,000	-
Library					
Digital Projector Installation	8,000				
Space Improvement to Children's area of Library	94,000				
Library New Roof and HVAC					550,000
	102,000	-	-	-	550,000
Total General Government	\$ 1,183,070	\$ 1,410,000	\$ 1,190,000	\$ 550,000	\$ 578,000

5.5.2. Protective Services

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Protective Services					
Police Services Facilities					
RCMP HVAC				50,000	75,000
RCMP Back Up Generator					100,000
RCMP Exterior Camera System Upgrade - CFWD 2015	10,000				
	10,000	-	-	50,000	175,000
Fire Services Operations and Facilities					
Tantalus Firehall Seismic Upgrade - CFWD 2015	1,938,112				
Firehall Valleycliffe Final Seismic Upgrades Hose Tower	325,000				
Fire Rescue Truck (cfwd from 2015)	285,000				
Fleet replacement Fire Dept Utility Van (Utility 2)	140,000				
Fire Suppression System for New Rescue Truck	17,000				
Fire Department Radios	3,000	4,000	4,000	4,000	4,000
Firehall Tantalus Overhead Door Replacement		35,000			
Fire Ladder Truck		1,200,000			
Fire SCBA Gear		225,000			
1500 Super Cab 2wd P/U (V7022)			34,500		
Tantalus FireHall Office Roof Replacement				440,000	
Tantalus Fire Hall Windows and Doors				60,000	
	2,708,112	1,464,000	38,500	504,000	4,000
Bylaw Enforcement & Facilities					
Animal Control Van Replacement (9211)	-	50,000			
Ranger Super Cab 4X4 P/UF (9421)			34,500		
2 Door Smart Car (F9427)					17,000
	-	50,000	34,500	-	17,000
Total Protective Services	\$ 2,718,112	\$ 1,514,000	\$ 73,000	\$ 554,000	\$ 196,000

5.5.3. Transportation and Transit

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Transportation and Transit					
Flood Protection					
Eagle Viewing Area Dike Upgrades - CFWD 2015	251,600	2,319,450			
Squamish River Dike (Raise) - CFWD 2015	189,188				
Dike Upgrades	450,000	2,100,000	2,100,000	2,100,000	2,100,000
	890,788	4,419,450	2,100,000	2,100,000	2,100,000
Roads and Paving					
DCC - R-4-Pioneer Way Extension		1,172,856			
Annual Road Reconstruction	817,418	800,000	1,000,000	1,000,000	1,000,000
Cleveland - Victoria to Main Streetscape upgrades	96,390	400,000			
CN Rail Crossing Safety Improvements	85,000	200,000	200,000	200,000	200,000
Paradise Valley Pavement Repair	68,418				
Government Rd Bridge Approach Repair	50,000				
Battery Backup for Traffic Lights	20,000				
Brennan Park Paving	-				
Eagle View Area Parking Area Improvements		50,000			
	1,137,226	2,622,856	1,200,000	1,200,000	1,200,000
Alternative Transportation & Transit					
Active Transportation Improvements	651,054	700,000	700,000	700,000	700,000
Bus Shelters	115,000				
Loggers Lane/Centennial Lighting	100,000				
School Zone Flashing Beacon	75,000				
Tantalus Road Bike Lane	26,379				
New Bus Stop Shelter Garbage Containers & Signage					
	967,433	700,000	700,000	700,000	700,000
Drainage					
December 2014 Storm Recovery	354,680				
Smoke Bluffs Culvert Replacement	125,000				
Eagle Run Storm Sewer Replacement	60,000				
	539,680	-	-	-	-

Transportation and Transit continued

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Public Works Facilities					
Fencing Replacement at Workyard	10,000	10,000	10,000	10,000	25,000
Operations Offices New Flooring		20,000			
Works Yard Infrared Heater Replacement		10,000			
Works Yard Metal Roof and Siding				280,000	
Operations Administration Trailer New Roof				81,000	
	10,000	40,000	10,000	371,000	25,000
Transportation and Transit					
Fleet and Equipment					
Street Sweeper Replacement (9415)	300,000				
Parks Small Tractor Replacement (9079)	120,000				
Vehicle - 4wd Ford 550 Replacement (9075)	108,843				
Additional Emergency Backup Generator	75,550				
Field Sweeper Pickup Unit	40,000				
Heavy Duty Trailer Replacement (9412)	38,900				
Vehicle - 4wd Ford 250 Replacement (9076)	37,000				
Vehicle - 2wd Ford 250 Replacement (9078)	35,200				
Overseeder Replacement	25,000				
Roller Hauling Trailer	18,000				
Parks Watering Trailer Replacement (9077)	17,000				
Sidewalk/Trail Maintenance Unit		191,571			
Electrician Man-Lift Truck		120,000			
Vehicle - 4wd Ford Ranger Replacement (9416)		47,500			
Brine Making Equipment		40,000			
Vehicle - 2wd Ford 250 Replacement (9081)		37,000			
Vehicle - 4wd Ford Ranger Replacement (9080)		35,200			
Engineering 2WD Truck Replacement (9414)		34,500			
Vehicle - Ford Escape Replacement (9417)		34,500			
Parks Tilt Deck Trailer Replacement (9082)		17,000			
2500 HD Super cab 4x4 P/U (9422)			37,000		
628D Mower (9084)			31,000		
CF 600 Sign Truck (9425)				80,000	
420E Backhoe (9429)				80,000	
Ranger Super Cab 4X4 P/U (9430)				34,500	
RTV 1100 Tractor (9085)				25,000	
Unit 9435 Pontiac					21,000
	815,493	557,271	68,000	219,500	21,000
Total Transportation and Transit	\$ 4,360,620	\$ 8,339,577	\$ 4,078,000	\$ 4,590,500	\$ 4,046,000

5.5.4.Economic and Community Development

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Economic and Community Development					
Wayfinding Project	175,000	250,000	250,000	250,000	250,000
Entrance Sign - Wayfinding Project	69,013				
	244,013	250,000	250,000	250,000	250,000
Total Economic and Community Development	\$ 244,013	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

5.5.5.Recreation, Parks and Trails

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Recreation, Parks and Culture					
Recreation Facilities & Equipment					
Arena Slab Replacement CFWD 2015 (62,500)	1,277,331				
BP Community Centre Fire Exit Door Replacement	80,000				
Facilities Maintenance Van Replacement (9411)	29,000				
Recreation Services Van Replacement (9083)	-	40,000			
BP Arena Compressor		225,000			
BP Arena Ice Resurfacer Replacement		200,000			
BP Arena Backup Generator Replacement		70,000			
Drop-In Centre Gas Fired Infrared Heaters Replacement		3,000			
BP Arena Real Ice System	40,000				
BP Dehumidifier Modifications	22,000				
BP Arena Dressing Room Heat Replacement	17,500				
BP Community Centre Roof Replacement & HVAC			860,000		
BP Electrical Transformer Replacement			100,000		
Willow Park Improvements	40,000				
	1,505,831	538,000	960,000	-	-
Recreation, Parks and Culture (continued)					
Parks, Trails and Park Facilities					
Corridor Trail South (DCC P-14)	1,375,000				
Corridor Trail - CFWD 2015 \$269,487	695,000				
Corridor Trail Safety Improvements - CFWD 2015	11,952				
Tennis Court Resurfacing - CFWD 2015	42,000				
Portable Baseball Backstops (In progress from last year)	29,334	14,666			
Off-Leash Dog Park	17,500				
Field 5 Automated Light	15,000				
Hendrickson Field Lighting - CFWD 2015	13,275				
Portable Lighting Trusses - CFWD 2015	10,000				
Replace Greenhouse	10,000	125,000			
Canoe Shelter Legacy Project - CFWD 2015	2,000				
Dentville Community Park (CAC and DCC funded)		172,500			
	2,221,061	312,166	-	-	-
Total Recreation, Parks and Trails	\$ 3,726,892	\$ 850,166	\$ 960,000	\$ -	\$ -

5.5.6.Public Health – Cemetery

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Public Health - Cemetery					
Cemetery Site Preparation		62,500			
Total Public Health - Cemetery	\$ -	\$ 62,500	\$ -	\$ -	\$ -
Total General Fund	\$ 12,232,707	\$ 12,426,243	\$ 6,551,000	\$ 5,944,500	\$ 5,070,000

5.5.7.Water Utility

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Water Utility					
Annual Watermain Replacement (incl carry fwd)	1,192,383	924,252	1,583,869	1,095,654	963,029
Water Meter Installations	885,141	825,383			
Annual PRV Replacement - CFWD 2015 (115,308)	245,308	130,000	80,000	80,000	110,000
Cross Control Connection - CFWD 2015	62,375				
Water Connections	52,045	52,045	52,045	52,045	52,045
Powerhouse Springs Electrical Upgrade	50,000				
Water Distribution System Flow Meters	50,000				
Well Protection Plan Implementation - CFWD 2015	87,165				
New Fire Hydrant Installation - CFWD 2015 (13,567)	43,567	30,000	30,000	30,000	30,000
Control Valve Chamber Safety Upgrades	30,000	30,000			
Powerhouse Pump Replacement - CFWD 2015	20,735				
Non-Potable Bulk Water Supply	25,000				
Pipe Locator - CFWD 2015	8,500				
Storage Containers	8,500				
DCC - W6-Govt Rd Watermain - Mamquam to Worksyd		556,000			
Vehicle - 4wd F550 Replacement (9420)		108,843			
Water Fill Stations		100,000			
F-550 Regular Cab 4X4 dump (9420)			108,800		
2500 Super Cab 4X4 P/U (9423)				37,000	
Total Water Utility	\$ 2,761,219	\$ 2,756,523	\$ 1,854,714	\$ 1,294,699	\$ 1,155,074

5.5.8.Sewer Utility

Project	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Sewer Utility					
UV Disinfection of WWTP Effluent - CFWD 2015 (142k)	1,227,000				
Annual Sewer Replacement and Rehabilitation - CFWD	1,019,352	1,000,000	1,000,000	1,000,000	1,000,000
DCC - S8 & S10 - Chiefview & Tantalus Rd Sewer Upgrade	1,474,690				
Annual Sewer Lift Station Reconstruction - CFWD 2015	355,850	150,000			
Wastewater Treatment Plant Electrical/SCADA Upgrade	300,000				
Wastewater Treatment Plant Upgrade Bar Screens	300,000				
M1 Lift Station Upgrade (carry forward)	280,000				
DCC - S-18A & S-20A - C11/M13 Pump Station Upgrade -	224,000				
WWTP Odour Monitoring System - CFWD 2015	115,000				
Sewer Connections	40,291	40,291	40,291	40,291	40,291
Decommission C3, C4, C5, C7 Pump Stns - CFWD 2015	28,408				
Generator Unit 9377 699 Volt - CFWD 2015	20,976				
Temporary Storage Containers - CFWD 2015 (735)	13,935	6,600			
DCC - S2-Wastewater Trmt Plt Older Bioreactor Upgrade		165,000	935,000		
Sewer Maintenance Unit			350,000		
DCC S-4 & S-9 Cheakamus and Tantalus Sewer Upgrade			50,000	398,000	
DCC - S2 Waterwater Trmt Plt Anaerobic Digester				375,000	2,125,000
DCC - S2 Wasterwater Trmt Plt New Bioreactor Upgrade					300,000
Waste Water Treatment Plant New Office Roof					34,000
Total Sewer Utility	\$ 5,399,502	\$ 1,361,891	\$ 2,375,291	\$ 1,813,291	\$ 3,499,291
TOTAL ALL DISTRICT FUNDS	\$ 20,393,428	\$ 16,544,657	\$ 10,781,005	\$ 9,052,490	\$ 9,724,365

