



# SQUAMISH

HARDWIRED *for* ADVENTURE



## 2017-2021 Financial Plan





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# 1. Strategic Vision

## 1.1. Vision, Mission and Values

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

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

In 2004 the District adopted the following mission statement:

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's core values:

We strive to create community and deliver outstanding service by:

- *Working together*
- *Do better every day*
- *Acting with courage and enthusiasm*
- *Doing the right thing*
- *Thinking beyond today*

## 1.2. Strategic Priorities

Mayor and Council established a strategic plan with targets for monitoring performance over their term of office. The plan is reviewed annually in the spring. The strategic plan guides department work plans and is 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 1/8<sup>th</sup> 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 2017-2021 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 2017, 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.

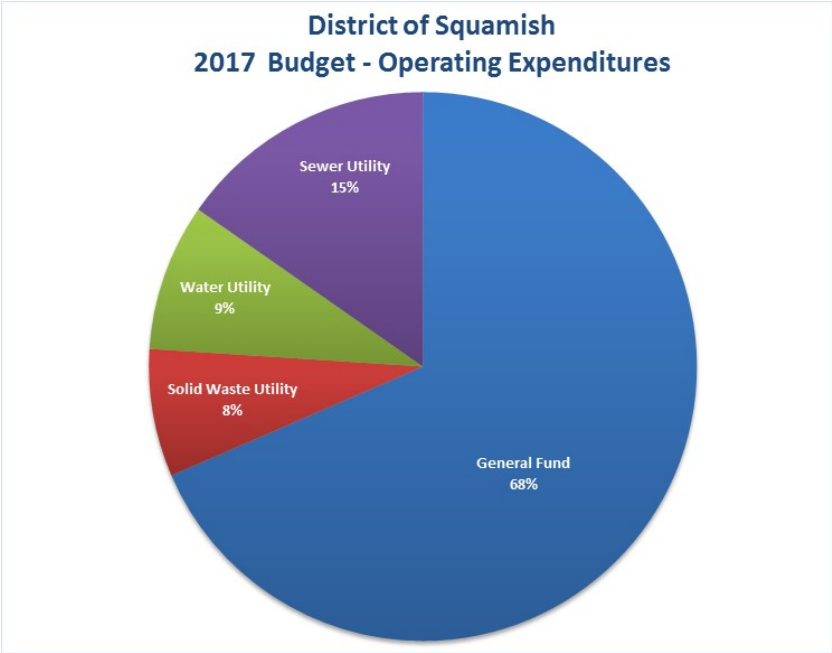
For 2017, base operating costs were updated for known contractual changes. Reductions were made where possible. Contracted labour modifications are reflected across all service areas. For all staff, a 1.8-2.5% increase was assumed. Benefit load calculation, merit and position upgrade were updated as well as 2016 new position were annualized.

Capital plans identify projects anticipated over the next five years. Debt servicing budgets are calculated on that plan and assume a 15 year amortization period, an interest rate of 3.28% 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.

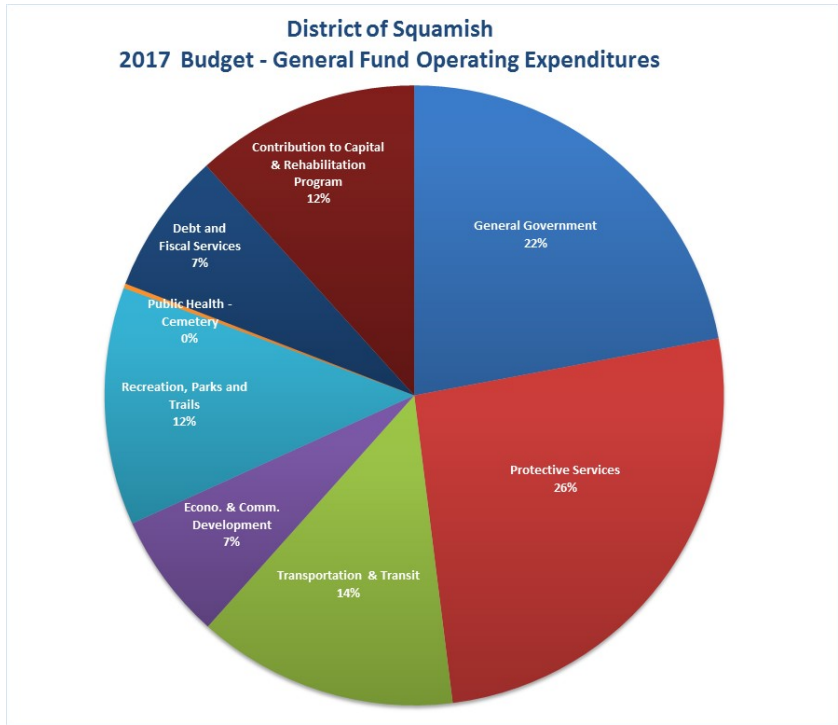
### 3. 2017-2021 Financial Plan Overview

#### 3.1. Budget Breakdowns

The 2017 budget is comprised of four operating funds. The next figure is showing the breakdown of the operating expenditures budget by fund:



The General Fund can be further broken down in the following categories:





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

Revenue Source	2017
Taxation	47.06%
Sale of Services	24.45%
Transfers from Other Government	10.94%
Investment Income	1.84%
Developer Contributions	9.09%
Other Revenue	6.61%
<b>Total Revenue</b>	<b>100.00%</b>

### 3.2. Key Drivers On Property Taxation

The 2017 General Fund operating budget results in an increase in property tax revenue of 6.5% over 2016. The 2017-2021 Financial Plan reflects an \$1,578,672 increase in total taxation requirements for 2017.

	Dollar Amount	Percent Change
<b>RECONCILIATION OF 2016 BUDGET TO 2017</b>		
<b>2016 General Property Tax Requirement</b>	<b>\$ 24,454,018</b>	
<b>2017 Changes in Existing Service Levels</b>		
Net Labour Change (Schedule 1)	185,361	0.8%
RCMP Contract Change (includes removal of provision use) (Schedule 2)	141,405	0.6%
Transit Contract (Schedule 2)	50,787	0.2%
Other Existing Service Level Adjustments (Schedule 3)	(131,147)	-0.5%
2016 Non-Recurring Items Removed	(547,067)	-2.2%
Change in Allocations To Other Funds	76,075	0.3%
Change in Debt Service	(11,659)	0.0%
Change in Provision Contributions	362,265	1.5%
Change in Other Reserve Contributions (Equipment/Carbon Neutral)	274,062	1.1%
Change in Contribution to Capital	63,620	0.3%
<b>Total Adjustments To Tax Revenue Requirement Before New Initiatives</b>	<b>463,702</b>	<b>1.9%</b>
<b>2017 New Initiatives</b>		
2017 Service Level Increases (Schedule 4)	628,662	2.6%
2017 Net Projects Funded From Taxation (Schedule 6)	486,308	2.0%
<b>Total Adjustments To Tax Revenue Requirement For New Initiatives</b>	<b>1,114,970</b>	<b>4.6%</b>
<b>2017 General Property Tax Requirement</b>	<b>\$ 26,032,690</b>	<b>6.5%</b>

## **Labour Changes**

### **Schedule 1**

CHANGE IN LABOUR TO 2017 EXISTING SERVICE LEVEL			2017 FTE
Contracted Inflation & Step Changes	\$ 283,391	1.2%	
Benefit Changes	(298,301)	-1.2%	
Transfers From Other Funds	135,879	0.6%	0.90
2016 New Positions Annualized	73,878	0.3%	2.03
Casual, call out, acting & sick pay, premiums, allowances	25,070	0.1%	0.29
Position Reclassifications	(34,556)	-0.1%	
<b>Total</b>	<b>\$ 185,361</b>	<b>0.8%</b>	<b>3.22</b>

## **Contractual Obligations**

### **Schedule 2**

EXISTING SERVICE LEVEL CONTRACT CHANGES		
RCMP Contract Changes	\$ 141,405	0.6%
Transit Contract - net revenue change	50,787	0.2%
	<b>\$ 192,192</b>	<b>0.8%</b>

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. In 2017, we stopped drawing from provision and the RCMP contract increased by \$141,405.

## **Other Existing Service Level Adjustments**

### **Schedule 3**

OTHER EXISTING SERVICE LEVEL CHANGES		
Own Source Revenues	\$ (509,883)	-2.1%
Office, Training and Other	230,920	0.9%
Transfer from Region	(215)	0.0%
Leases and Property Management	90,438	0.4%
Professional Services	-	0.0%
Recreation Programming Costs	763	0.0%
Insurance	(15,607)	-0.1%
Landfill Tipping Fees Paid To Solid Waste Fund	21,000	0.1%
PW Materials, Supplies, Contracts	9,000	0.0%
Utilities	60,437	0.2%
Grants	(18,000)	-0.1%
	<b>\$ (131,147)</b>	<b>-0.5%</b>

2017 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, this represents a shift of cost from one fund to another. Hydro costs are expected to increase 3.5% for 2017. 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 expected 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.

## Changes in Service Levels

Service level changes represent a 2.6% increase in taxation revenue over 2016 this is made up of only service level increases. Changes are listed in Schedules 4 below.

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

Ref	SERVICE LEVEL INCREASES - GENERAL FUND			2017 FTE	Full FTE
	<b>General Government</b>				
1	Library Security	78,000	0.3%	-	-
2	HR Assistant	68,869	0.3%	1.00	1.00
3	IT Data Analyst	41,513	0.2%	0.50	1.00
4	Truth and Reconciliation (net accumulated surplus)	1,374	0.0%	-	-
5	Lynda.com	6,000	0.0%	-	-
6	Communications Coordinator PT	13,757	0.1%	0.17	0.17
7	Facilities Maintenance Attendant	7,452	0.0%	0.10	0.10
8	Facilities Administration Support (net of partial provision funding)	24,783	0.1%	0.43	0.57
9	Mayor/Council Remuneration	13,700	0.1%	-	-
	Increase Community Grants (net of related donation)	9,530	0.0%	-	-
	Business Improvement Association - Bylaw Change (offset by LSA tax)	-	0.0%	-	-
	Library Expansion of Children's and Youth Services Programming	6,456	0.0%	0.13	0.13
	Advisory Design Panel Travel	5,000	0.0%		
	Adventure Centre Parking Lot Lease Revenue	(12,150)	0.0%		
	<b>Protective Services</b>				
10	Bylaw Enforcement Officer (net revenue)	30,921	0.1%	0.45	0.60
11	Bylaw Adjudication Clerk	48,845	0.2%	0.57	0.57
12	RCMP Furniture Replacement	2,500	0.0%	-	-
13	Fire Department Radios	4,000	0.0%	-	-
	<b>Economic &amp; Community Planning</b>				
14	Plan Checker - Building Permitting (net revenue)	-	0.0%	1.00	1.00
15	Clerk II PT (net revenue)	-	0.0%	0.33	0.33
	<b>Transportation &amp; Transit</b>				
16	CN Railway Crossing Maintenance	25,000	0.1%	-	-
17	Storm Detention Pond Maintenance	50,000	0.2%	-	-
18	Transit Expansion 2017	73,754	0.3%	-	-
19	Sidewalk Cleaning - growth	8,000	0.0%	-	-
20	Pedestrian Signals	2,000	0.0%	-	-
21	Streetlighting Hydro and Maintenance	9,744	0.0%	-	-
22	Storm System Benchmarking	3,000	0.0%	-	-
23	Active Transportation/Safe Routes to School - Trails Maintenance Operator	8,846	0.0%	0.10	0.30
	<b>Recreation Parks and Culture</b>				
24	Corridor Trail Extension - Rose Park and Tantalus Section Lighting	3,000	0.0%	-	-
25	University Skate Bowl Maintenance	2,000	0.0%	-	-
26	Inclusive and Adaptive Programming for Children with Diverse Needs	19,815	0.1%	0.40	0.40
27	Senior Centre Janitor	12,098	0.0%	0.20	0.20
28	Expand Senior Centre Hours (net revenue)	60,855	0.2%	0.59	1.00
		<b>\$ 628,662</b>	<b>2.6%</b>	<b>5.97</b>	<b>7.37</b>

## 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 and determined a basic funding envelope for special projects of \$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 2017 tax funded project envelope was \$486,306 (Schedule 5), \$163,694 from reaching the \$650,000 targeted envelope. A \$35,761 decrease from 2016 and the goal is that Special Projects will be fully funded by 2018.

Schedule 5			Funding Source				2017 FTE
SPECIAL PROJECTS			Taxation	Accumulated Surplus	Reserves	Other Grants & Recoveries	
General Government							
Library Repair and Repaint Siding	12,500	0.1%	12,500				-
Municipal Hall Siding Repairs	10,000	0.0%	10,000				-
Arts Council Building Washroom Upgrades	5,000	0.0%	5,000				-
Drop-in Centre Infrared Heater Replacement	8,000	0.0%	8,000				-
Boundary Extension Project	40,000	0.2%	40,000				-
Document Management System Roll-out (CFWD)	15,700	0.0%		15,700			-
Branding Transition	5,000	0.0%	5,000				-
Youth Project (Canada 150 Grant)	61,500	0.0%	11,500			50,000	-
Benchmarking Program Development	20,000	0.1%	20,000				-
Financial Policy Development	-	0.0%	-				-
Affordable Housing Contract	100,000	0.0%			100,000		-
Sponsored Crown Grant Survey (CFWD)	26,000	0.0%		26,000			-
Long Term Real Estate Strategy (CFWD)	40,000	0.0%		40,000			-
Civic Services Complex Project (CFWD plus Increase)	100,000	0.0%		100,000			-
IT Security (CFWD)	10,000	0.0%		10,000			-
Communications Public Engagement (CFWD)	5,000	0.0%		5,000			-
On-line and Financial System Improvements (CFWD)	6,000	0.0%		6,000			-
First Nations Reconciliation Training (CFWD)	13,000	0.0%		13,000			-
HR System Improvements (CFWD)	3,275	0.0%		3,275			-
Arts Council Building Upgrades	5,000	0.0%	5,000				-
Arts Council Fee for Service (CFWD)	25,000	0.0%		25,000			-
Grant to Squamish BMX Club	40,000	0.0%				40,000	-
Adventure Centre Parking Lot Improvements	12,000	0.0%	12,000				-
Protective Services							
RCMP Exterior Wall Repairs	45,000	0.2%	45,000				-
Community Wildfire Protection Plan	10,000	0.0%	10,000				-
Emergency Services	15,000	0.1%	15,000				-
Transportation & Transit Services							
Flood, Drainage and Watercourse							
Integrated Stormwater Management Plans	160,000	0.0%				160,000	-
Squamish River Floodplain Quantitative Risk Assessment	160,000	0.0%				160,000	-
Active Transportation Transit & Airport							
Safe Routes to School (CFWD, in progress)	27,500	0.0%		27,500			-
Economic & Community Planning							
LNG Tax Agreement	32,800	0.0%				32,800	-
Economic Development Contract Services	45,000	0.2%	45,000				-
Community Amenity Contribution Policy	20,462	0.1%	20,462				0.17
Filming Forum	3,335	0.0%				3,335	-
Zoning Bylaw Rewrite - Green Building Program	46,412	0.2%	46,412				0.17
DS OCP Review and Update Completion Staff Coverage	23,117	0.1%	23,117				0.25
DS OCP Review and Update (Incl. CFWD)	151,580	0.0%		151,580			-
Building Bylaw Rewrite (incl. CFWD)	30,745	0.0%	10,000	20,745			-
Carbon Neutral Plan	40,000	0.0%			40,000		-
Greenhouse Gas Reduction Initiatives	20,000	0.0%			20,000		-
Greening Subdivision Bylaw	20,000	0.1%	20,000				-
Parking Strategy Implementation	25,000	0.1%	25,000				-
Squamish Estuary Management Plan Update (CFWD)	19,300	0.0%		19,300			-
Watercourse and Sensitive Habitat Mapping (CFWD)	33,575	0.0%		33,575			-
Downtown Entrance Study	50,000	0.2%	38,615			11,385	-
Riparian Classification of Ditches	10,000	0.0%		10,000			-
Agricultural Reserve Strategy	2,500	0.0%	2,500				-
Site Alteration Bylaw (CFWD)	6,400	0.0%		6,400			-
Recreation, Parks & Trails							
BP Arena Dressing Room Shower Upgrades	32,000	0.1%	32,000				-
Recreation Services Volunteer Program Development	10,000	0.0%	10,000				-
Downtown Skate Park Bowl Resurfacing	4,200	0.0%	4,200				-
BP Recreation Centre Renovation Plan	21,528	0.0%		21,528			-
Sponsorship and Community Partnership Policy	10,000	0.0%		10,000			-
Health & Welfare (Cemetery)							
Cemetery Master Plan	10,000	0.0%	10,000				-
	\$ 1,648,429	2.0%	\$486,306	\$ 544,603	\$ 160,000	\$ 457,520	0.59

### 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 2017 due to weekly organics collection and a contract to sort demolition waste. Depending on the size of garbage tote each household selects, residential collection rates will increase by \$24 to \$53 per unit per year in 2017. For budget purposes we have estimated an average increase of 10% in collection revenues. Further details on the solid waste programs for 2017 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 2016 to 2017. 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
<b>RECONCILIATION OF 2016 BUDGET TO 2017</b>						
<b>2016 Utility Capital Reserve (Contributions) / Draws</b>	<b>\$ (8,925)</b>		<b>\$ (188,518)</b>		<b>\$ (5,089)</b>	
<b>2017 Changes in Existing Service Levels</b>						
Net Labour Change (Schedule 1)	(27,159)	-0.8%	(25,255)	-0.5%	-	0.0%
Utility Fee Increases	(207,282)	-5.8%	(163,638)	-3.3%	(789,831)	-57.9%
Contract Changes (Schedule 2)	-	0.0%	-	0.0%	(2,736)	-0.2%
Other Existing Service Level Adjustments (Schedule 3)	(24,550)	-0.7%	93,118	1.9%	352,419	25.8%
2016 Non-Recurring Items Removed	(24,990)	-0.7%	(70,000)	-1.4%	(68,900)	-5.1%
Change in Allocations From Other Funds	(21,395)	-0.6%	(20,932)	-0.4%	(45,665)	-3.3%
Change in Debt Service	(19,370)	-0.5%	(35,583)	-0.7%	(389)	0.0%
Change in Other Reserve Contributions	7,728	0.2%	13,896	0.3%	-	0.0%
Change in Contribution to Capital	(216,657)	-6.1%	482,316	9.6%	-	0.0%
<b>Total Adjustments To Reserve Due To Base Changes</b>	<b>(533,675)</b>	<b>-14.9%</b>	<b>273,922</b>	<b>5.4%</b>	<b>(555,102)</b>	<b>-40.7%</b>
<b>2017 New Initiatives</b>						
2017 Service Level Changes (Schedule 4)	61,476	1.7%	56,651	1.1%	337,796	24.8%
2017 Projects Funded From Fees (Schedule 5)	15,000	0.4%	90,000	1.8%	20,000	1.5%
<b>Total Adjustments To Reserve Due To New Initiatives</b>	<b>76,476</b>	<b>2.1%</b>	<b>146,651</b>	<b>2.9%</b>	<b>357,796</b>	<b>26.2%</b>
<b>2017 Utility Capital Reserve (Contributions)/Draws</b>	<b>\$ (466,124)</b>	<b>-12.8%</b>	<b>\$ 232,055</b>	<b>8.4%</b>	<b>\$ (202,395)</b>	<b>-14.5%</b>

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

### Schedule 1

CHANGE IN LABOUR TO 2017 EXISTING SERVICE LEVEL	Water		Sewer		Solid Waste	
Contracted Inflation & Step Changes	\$ 20,127	0.6%	\$ 15,022	0.3%	\$ -	0.0%
Benefit Changes	(90,014)	-2.5%	(65,712)	-1.3%	-	0.0%
Transfers to Other Funds	23,514	0.7%	32,536	0.6%	-	0.0%
Recoveries (from operating, capital and external)	6,125	0.2%	(17,137)	-0.3%	-	0.0%
Casual, Call Out, Sick and Other Premiums	19,427	0.5%	14,881	0.3%	-	0.0%
Position & Rate Changes	(6,338)	-0.2%	(4,845)	-0.1%	-	0.0%
<b>Total</b>	<b>\$ (27,159)</b>	<b>-0.8%</b>	<b>\$ (25,255)</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>0.0%</b>

### Schedule 2

EXISTING SERVICE LEVEL CONTRACT CHANGES	Water		Sewer		Solid Waste	
Solid Waste Collections Contract		0.0%		0.0%	\$ (2,368)	-0.2%
Landfill Contract Adjustments		0.0%		0.0%	(368)	0.0%
<b>Total</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (2,736)</b>	<b>-0.2%</b>

### Schedule 3

OTHER EXISTING SERVICE LEVEL CHANGES	Water		Sewer		Solid Waste	
Landfill Post Closure Costs	-	0.0%	-	0.0%	150,000	11.0%
Licenses	9,500	0.3%	-	0.0%	-	0.0%
Diversion	-	0.0%	-	0.0%	175,407	12.9%
Engineering Studies Transferred to General Fund	(60,000)	-1.7%	-	0.0%	-	0.0%
Other Landfill Maintenance and Administration	-	0.0%	-	0.0%	27,000	2.0%
Biosolids Removal	-	0.0%	56,600	1.1%	-	0.0%
Utilities	25,000	0.7%	34,272	0.7%	-	0.0%
Insurance	950	0.0%	2,246	0.0%	12	0.0%
<b>Total</b>	<b>\$ (24,550)</b>	<b>-0.7%</b>	<b>\$ 93,118</b>	<b>1.9%</b>	<b>\$ 352,419</b>	<b>25.8%</b>

### Schedule 4

Ref	SERVICE LEVEL CHANGES	2017 FTE	
	<b>Water</b>		
1	Cross Connection Control Program	42,651 1.2%	0.50
2	Water Pump Station Maintenance - Growth	18,825 0.5%	0.25
	<b>\$ 61,476 1.7%</b>		<b>0.75</b>
	<b>Sewer</b>		
3	Sewer Lift Station Operations & Maint. Materials - Growth	6,000 0.1%	-
4	Mamquam Operations - UV System Maint.	53,151 1.1%	0.50
C13	Temporary storage containers (capital - utility costs)	(2,500) 0.0%	-
	<b>\$ 56,651 1.1%</b>		<b>0.50</b>
	<b>Solid Waste</b>		
5	Waste Audits	(10,000) -0.7%	-
6	Community Projects	6,100 0.4%	-
7	Summer Weekly Organics Collection	111,161 8.2%	-
8	Demolition Sorting Contract Services	230,535 16.9%	-
	<b>\$ 337,796 24.8%</b>		<b>-</b>



## Schedule 5

Schedule 5				Funding Source		
2017 SPECIAL PROJECTS	Dept	Project Total	Impact on Fees	User Fees	Accumulated Surplus	2017 FTE
<b>Water</b>						
Water Bylaw Rewrite	Ops	15,000	0.4%	15,000		-
		\$ 15,000	0.4%	\$ 15,000	\$ -	-
<b>Sewer</b>						
WWTP Condition Assessment	Ops	40,000	0.8%	40,000		-
WWTP Building Envelope Inspection & Repairs	Eng	96,000	1.0%	50,000	46,000	-
		\$ 136,000	1.8%	\$ 90,000	\$ 46,000	-
<b>Solid Waste</b>						
Multi-Family Organic Collection Roll-Out	Eng	20,000	1.5%	20,000		-
Zero Waster Strategy (CFWD)	Eng	2,165	0.2%		2,165	
		\$ 22,165	1.6%	\$ 20,000	\$ 2,165	-

### 3.4. Estimated Impacts on Tax Payers

#### 3.4.1. Overview

The increase in property taxation requirements for the 2017-2021 Financial Plan will impact property classes and owners differently. The total assessment base for the Municipality fluctuates 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 2017 the non-market change in assessment base reflects a 3.9% 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 6.5% overall tax revenue increase required to support the 2017 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 2017 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	
	Squamish	BC Average*	Squamish	BC Average*	Squamish w Library	BC Average*	Squamish w Library	BC Average*
1 Residential	65.7%	57.4%	87.09%	83.8%	3.3924	4.6101	1.00	1.00
2 Utilities	7.4%	1.5%	0.83%	0.2%	40.0000	32.2581	11.79	7.87
4 Port/Major Industry	1.8%	8.1%	0.32%	1.0%	25.0000	31.4100	7.37	7.25
4 Port Improvement	0.4%		0.08%		22.5000		6.63	
5 Light Industry	1.5%	4.1%	0.54%	1.7%	12.9333	19.0279	3.81	3.97
6 Business & Other	22.8%	28.3%	10.76%	13.0%	9.5162	11.7207	2.81	2.62
7 Forests-managed	0.1%	0.1%	0.05%	0.0%	9.5162	16.9659	2.81	3.33
8 Recreation/N.P.	0.2%	0.2%	0.33%	0.2%	3.3924	6.5571	1.00	1.51
9 Farm	0.0%	0.3%	0.00%	0.1%	3.3924	9.7214	1.00	2.39
Total	100%	100%	100%	100%				
* From 2016 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) Port Weighted Average Ratio is 7.23								

### 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 2017:

Utility	2016 Rates	2017 Increase	2017 Rates	% Increases
<b>Water</b>	399.80	16.20	416.00	4.1%
<b>Sewer</b>	546.65	11.35	558.00	2.1%
<b>Garbage (med tote)</b>	239.00	24.00	263.00	10.0%
	1,185.45	51.55	1,237.00	<b>4.3%</b>
<b>Garbage (Small)</b>	190.00	-	190.00	0.0%
	1,136.45	27.55	1,164.00	<b>2.4%</b>
<b>Garbage (Large)</b>	352.00	53.00	405.00	15.1%
	1,298.45	80.55	1,379.00	<b>6.2%</b>

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	2016 Revised Roll	Avg Assess. 2017 Revised Roll	Change in Avg. Assess.	Mun. Tax 2016	Mun. Tax 2017	Increase \$	Tax Increase %
<b>1 Residential</b>	\$445,903	\$606,765	36.08%	\$1,966.07	\$2,054.33	\$88	4.49%
<i>Single Family</i>	580,501	798,347	37.53%	2,560	2,703	\$143	5.60%
<b>2 Utilities</b>	794,456	742,965	-6.48%	31,778	29,719	(\$2,060)	-6.48%
<b>4 Port Property</b>	14,005,000	23,554,000	68.18%	385,138	623,189	\$238,052	61.81%
<b>5 Light Industry</b>	364,764	464,369	27.31%	6,086	5,978	(\$107)	-1.77%
<b>6 Business &amp; Other</b>	529,901	665,500	25.59%	6,526	6,320	(\$206)	-3.16%
<b>7 Forests-managed</b>	1,469,000	957,333	-34.83%	18,093	9,092	(\$9,001)	-49.75%
<b>8 Recreation/N.P.</b>	169,610	177,950	4.92%	748	602	(\$145)	-19.44%
<b>9 Farm</b>	9,494	8,605	-9.36%	42	29	(\$13)	-30.40%
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 2017 taxation rates from all agencies.

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

	2016	2017	Change (%)
<b>Assessed Value</b>	<b>\$ 580,501</b>	<b>\$ 798,347</b>	37.5%
Municipal & Library	2,559.55	2,708.31	5.8%
School District	906.28	1,013.50	11.8%
MFA	0.12	0.16	37.5%
SLRD	160.28	176.91	10.4%
Hospital	25.54	29.62	16.0%
BCAA	31.52	34.49	9.4%
<b>Total</b>	<b>\$ 3,683.28</b>	<b>\$ 3,962.99</b>	<b>7.6%</b>
Home Owner Grant	(770.00)	(770.00)	0.0%
<b>Net</b>	<b>\$ 2,913.28</b>	<b>\$ 3,192.99</b>	<b>9.6%</b>

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

	2016	2017	% Change
<b>Assessed Value</b>	529,901	665,500	25.59%
Municipal & Library	6,526.48	6,333.03	-2.96%
School District	2,861.47	3,194.40	11.63%
MFA	0.26	0.33	26.92%
SLRD	358.43	361.30	0.8%
Hospital	57.12	60.49	5.90%
BCAA	83.46	92.70	11.07%
<b>Total</b>	<b>9,887.22</b>	<b>10,042.25</b>	<b>1.57%</b>

### 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 full time equivalents (FTE). This calculates all budgeted labour hours divided by the hours one full-time employee would work on an annual basis.

The 2017-2021 Financial Plan includes staffing hours equivalent to 190 FTE. 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 District Financial Plan as that function is funded by the Squamish Lillooet Regional District; however for operational efficiency, Recreation and Facilities staff employed by the District also work in the Aquatic Centre and share management and overhead costs 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.

	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>General Fund</b>	164.65	1.64	8.67	174.96
<b>Solid Waste Fund</b>	-	-	-	-
<b>Water Fund</b>	8.63	(0.51)	0.75	8.87
<b>Sewer Fund</b>	6.22	(0.19)	0.50	6.53
<b>Subtotal</b>	<b>179.50</b>	<b>0.94</b>	<b>9.92</b>	<b>190.36</b>
<b>Aquatic Centre Fund</b>	14.43	-	0.40	14.83
<b>Total</b>	<b>193.93</b>	<b>0.94</b>	<b>10.32</b>	<b>205.19</b>

*\* The Full Time Equivalent table above does not include incremental FTE for special projects.*

### 3.6. Five Year Operating Budget Summary

	2016 Budget	2017	2018	2019	2020	2021
<b>Revenue</b>						
Taxation						
Property Tax	(24,454,018)	(26,032,690)	(30,049,059)	(32,345,861)	(32,250,683)	(33,016,615)
Special Assessments	(260,345)	(139,791)	(141,534)	(143,311)	(146,177)	(149,101)
Parcel Taxes	(508,225)	(508,225)	(518,390)	(528,757)	(539,332)	(550,119)
Grants in Lieu	(1,064,858)	(1,027,943)	(1,048,502)	(1,069,472)	(1,090,861)	(1,112,679)
Sale of Services	(13,036,907)	(14,278,184)	(14,633,715)	(14,985,993)	(15,345,342)	(15,716,876)
Grants *	(1,616,861)	(1,853,298)	(1,480,342)	(1,480,729)	(1,481,124)	(1,481,526)
Other Revenue	(2,516,695)	(3,052,684)	(3,170,224)	(3,091,154)	(3,234,149)	(3,214,421)
Investment Revenue	(736,159)	(855,853)	(763,880)	(894,159)	(1,050,966)	(1,188,600)
	(44,194,068)	(47,748,668)	(51,805,645)	(54,539,436)	(55,138,635)	(56,429,936)
<b>Expense</b>						
General Fund						
General Government	7,119,793	7,720,583	7,743,941	7,973,184	8,202,662	8,240,049
Protective Services	8,406,798	9,091,316	9,070,726	9,105,973	9,277,076	9,450,090
Transportation & Transit	4,783,207	4,759,410	5,339,594	5,661,986	5,057,493	5,078,708
Economic and Community Development	2,124,562	2,316,267	2,089,816	2,162,927	2,202,666	2,243,201
Recreation, Parks and Trails	4,366,161	4,345,576	4,489,986	4,609,971	4,595,696	4,797,196
Public Health - Cemetery	74,533	82,192	113,638	75,112	76,617	78,151
Total Operating	26,875,054	28,315,344	28,847,700	29,589,153	29,412,210	29,887,395
Fiscal Services	134,686	127,457	210,701	176,865	142,545	211,826
Debt Service - Interest	1,084,303	877,852	1,092,571	1,296,812	1,414,415	1,705,009
Amortization	3,703,948	4,308,479	4,834,667	5,026,325	5,174,434	5,299,640
	31,797,991	33,629,132	34,985,640	36,089,155	36,143,605	37,103,870
Solid Waste Utility						
Operating	2,950,270	3,350,349	3,406,748	3,462,643	3,543,896	3,602,534
Fiscal Services	25,000	25,000	64,890	59,279	49,174	25,000
Debt Service - Interest	17,098	16,709	92,750	158,094	204,175	204,175
Amortization	-	-	245,325	456,138	604,807	604,807
	2,992,368	3,392,059	3,809,713	4,136,153	4,402,051	4,436,516
Water Utility						
Operating	2,252,717	2,219,099	2,261,420	2,356,586	2,402,656	2,396,347
Fiscal Services	39,979	34,756	27,338	47,191	33,130	33,130
Debt Service - Interest	244,000	230,174	234,966	280,458	285,838	291,217
Amortization	789,790	887,242	950,831	999,149	1,026,958	1,054,258
	3,326,486	3,371,270	3,474,555	3,683,385	3,748,582	3,774,951
Sewer Utility						
Operating	2,764,613	2,900,176	2,822,908	2,889,305	2,936,830	2,992,206
Fiscal Services	51,774	52,631	50,000	50,000	50,000	50,000
Debt Service - Interest	246,648	205,284	166,609	166,609	160,657	160,657
Amortization	794,014	869,653	985,484	1,068,907	1,143,829	1,228,137
	3,857,049	4,027,745	4,025,001	4,174,821	4,291,317	4,431,000
Total Expenses	41,973,894	44,420,205	46,294,910	48,083,515	48,585,554	49,746,336
<b>Net (Surplus)/ Deficit</b>	(2,220,174)	(3,328,463)	(5,510,736)	(6,455,922)	(6,553,081)	(6,683,600)

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## Five Year Operating Budget Summary (continued)

	2016 Budget	2017	2018	2019	2020	2021
<b>Adjustments To Balanced Budget</b>						
Remove Amortization	(5,287,752)	(6,065,374)	(7,016,308)	(7,550,519)	(7,950,028)	(8,186,842)
Debt Service - Principal Reduction	2,234,096	2,431,120	3,053,515	3,711,935	4,240,866	4,803,148
	(3,053,656)	(3,634,254)	(3,962,792)	(3,838,584)	(3,709,162)	(3,383,694)
Transfers to / from Surplus & Provisions						
Transfers to Surplus and Provisions	18,914	345,953	249,621	401,791	399,064	420,442
Transfers from Surplus and Provisions	(2,811,727)	(3,901,745)	(27,626)	(15,626)	(15,626)	(15,626)
	(2,792,813)	(3,555,792)	221,995	386,165	383,438	404,816
Transfers to / from Reserves						
Transfers to Reserves	2,408,645	2,898,552	4,408,404	3,776,736	4,288,134	5,088,122
Transfers from Reserves	(435,670)	(170,000)	(125,258)	-	(98,028)	-
	1,972,975	2,728,552	4,283,146	3,776,736	4,190,106	5,088,122
Transfers To/From Other Funds	6,093,668	7,789,956	4,968,386	6,131,605	5,688,699	4,574,356
<b>Total Adjustments to Balanced Budget</b>	<b>2,220,174</b>	<b>3,328,463</b>	<b>5,510,736</b>	<b>6,455,922</b>	<b>6,553,081</b>	<b>6,683,600</b>
<b>Budget (Surplus) / Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2018 -2022 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. It includes Council and legislative costs, corporate services and administration, communications, information technology, human resources, financial services, real estate, facilities and library services. It 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 – 2017 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
Legislative Services	9.13	-0.48	0.61	9.26
Communication	2.59	-	0.17	2.76
Information Services	6.34	2.16	2.30	10.80
Real Estate Services	2.09	-	-	2.09
Facilities	7.04	0.05	0.53	7.62
Financial Services	12.19	-0.50	-0.30	11.39
Human Resources	2.00	1.00	1.00	4.00
Library	11.65	-	0.13	11.78
<b>Total</b>	<b>53.03</b>	<b>2.23</b>	<b>4.44</b>	<b>59.70</b>

#### Changes in staffing for 2017:

FTE	Change
-0.48	Deputy CAO contraction
0.20	Additional Overtime & Holiday coverage
0.41	Swap Clerk II & IV for III
0.17	Communication, Increase PTP position due to growth
2.00	Transfer from Transit & Transportation to IT
0.50	Annualizing 2016 IT Data Analyst
-0.34	Removal of IT contract position
2.30	TTP Project
0.10	Increase facilities casual Maintenance Attendant
0.05	Increase Facilities casual janitor @Library
0.43	Add Facility Administrative Support @55+Centre
-0.50	Moved to HR
-0.30	Decrease of front desk casual hours
0.50	Moved from Finance
0.50	Annualizing 2 HR Coordinator
1.00	New HR Assistant
0.13	Library hours to expand children's & youth programs
<b>6.67</b>	<b>TOTAL 2017 CHANGE</b>

- Total labour and staffing changes including contractual changes \$206,453
- Total staffing relating to proposed service level change \$188,892

#### 4.1.4.Other Budget Base Adjustments

- Increase in staff related costs (training, conferences, etc) +\$18.8k
- Change in Allocations +\$9.3k
- More advertisement +\$5.3k
- Security contract transferred from Recreation +\$15k
- Software maintenance to support TTP +\$60k
- GIS costs transferred from PW +\$45k
- MIA Insurance cost decrease -\$19k

#### 4.1.5. Service Level Changes

PROJECT NAME	COST
Library Security	78,000
HR Assistant	68,869
IT Data Analyst	41,513
Truth and Reconciliation (net accumulated surplus)	1,374
Lynda.com	6,000
Communications Coordinator PT	13,757
Facilities Maintenance Attendant	7,452
Facilities Administration Support (net of partial provision funding)	24,783
Mayor/Council Remuneration	13,700
Increase Community Grants (net of related donation)	9,530
Business Improvement Association - Bylaw Change (offset by LSA)	-
Library Expansion of Children's and Youth Services Programming	6,456
Advisory Design Panel Travel	5,000
Adventure Centre Parking Lot Lease Revenue	(12,150)
<b>TOTAL</b>	<b>\$ 264,284</b>

#### 4.1.6. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation	Accumulated Surplus	Reserves	Other Grants & Recoveries
Library Repair and Repaint Siding	12,500	12,500			
Municipal Hall Siding Repairs	10,000	10,000			
Arts Council Building Washroom Upgrades	5,000	5,000			
Drop-in Centre Infrared Heater Replacement	8,000	8,000			
Boundary Extension Project	40,000	40,000			
Document Management System Roll-out (CFWD)	15,700		15,700		
Branding Transition	5,000	5,000			
Youth Project (Canada 150 Grant)	61,500	11,500			50,000
Benchmarking Program Development	20,000	20,000			
Affordable Housing Contract	100,000			100,000	
Sponsored Crown Grant Survey (CFWD)	26,000		26,000		
Adventure Centre Parking Lot Improvements	12,000	12,000			
Arts Council Building Upgrades	5,000	5,000			
Arts Council Fee for Service (CFWD)	25,000		25,000		
Civic Services Complex Project (CFWD plus Increase)	100,000		100,000		
Communications Public Engagement (CFWD)	5,000		5,000		
First Nations Reconciliation Training (CFWD)	13,000		13,000		
Grant to Squamish BMX Club	40,000				40,000
HR System Improvements (CFWD)	3,275		3,275		
IT Security (CFWD)	10,000		10,000		
Long Term Real Estate Strategy (CFWD)	40,000		40,000		
On-line and Financial System Improvements (CFWD)	6,000		6,000		
<b>Total</b>	<b>562,975</b>	<b>129,000</b>	<b>243,975</b>	<b>100,000</b>	<b>90,000</b>

#### 4.1.7. Community Enhancement and Grants In Aid

	2016	2017
835 Griffin Squadron Air Cadets	3,024	2,887
Alano Club		2,000
Arts Council	36,363	22,300
BC SPCA		-
BC Whippet Racing Club	1,008	1,764
Big Brothers of Greater Vancouver/Big Brothers Big Sisters Sea to Sky (satellite office)	3,500	10,000
Brackendale Farmers Institute		2,528
Climate Action Network (Squamish CAN)	4,245	4,272
Climb & Conquer Society Canada		6,000
Community Foundations		-
Craft Beverage Association		-
CHIMP: Charitable Impact Foundation		2,800
Cutting Barriers Employment and Training		-
Downtown Squamish Business Improvement Association	12,355	15,581
Environmental Conservation Society		-
Equestrian Association - Squamish Valley		
Evans Lake Forest Education Society	5,000	-
Farmers' Market Association		-
Firefighters Association		576
Hospice Society		11,132
Howe Sound Curling Club		10,000
Howe Sound Secondary School		2,300
Howe Sound Women's Centre	14,500	14,500
Lion's Club		1,686
Loggers Sports (Squamish Days)	4,134	2,195
Mamquam River Access Society (MRAS)		16,000
Minor Hockey Association		566
Non Profit Network		500
Ocean Watch Task		
Our Futures 2.0		-
Pirates Swim Club Society		2,177
Putting Children's First		9,000
Quest University	550	-
Royal Canadian Legion Diamond Head Branch #277	645	450
Safe and Sound Squamish		-
Seniors Centre Society	1,200	1,200
Skating Club		886
SORCA (Squamish Off-road Cycling Association) - representing SORCA, Squamish Dirt Bike Association (SDBA), Squamish Trail Society (STS)*	67,300	75,000
Squamish Mountain Bike Festival Society		2,700
Squamish BMX	75,000	40,000
Squamish Farmer's Market w/ZWAT	3,900	
Squamish Food Bank Society	12,500	15,000
Squamish Food Policy Council		-
Squamish Helping Hands	15,000	
Squamish Historical Society	2,816	
Squamish Hospice Society	10,000	
Squamish Volunteer Centre Society	7,500	
Squamish Youth Soccer Association (Flow Through)*	10,000	
Volunteer Drivers for Cancer Program	5,000	2,500
Youth Triathlon		
<b>Total Grants from General Fund</b>	<b>295,539</b>	<b>278,499</b>
<b>Funding from other sources</b>	<b>(121,200)</b>	<b>(40,000)</b>
<b>Total Funded by Taxation Revenue</b>	<b>174,339</b>	<b>238,499</b>

#### 4.1.8. Financial Plan Summary – General Government

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Taxation (excluding property tax)						
Special Assessments	\$ (260,345)	\$ (139,791)	\$ (141,534)	\$ (143,311)	\$ (146,177)	\$ (149,101)
Grants in Lieu	(1,064,858)	(1,027,943)	(1,048,502)	(1,069,472)	(1,090,861)	(1,112,679)
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	(473,791)	(391,098)	(403,051)	(411,112)	(419,334)	(427,721)
Financial Services	(12,000)	(14,000)	(14,280)	(14,566)	(14,857)	(15,154)
Common Services	(97,300)	(135,600)	(63,256)	(63,721)	(64,196)	(64,679)
Investment Revenue	(536,814)	(593,082)	(548,783)	(638,242)	(747,371)	(871,134)
Penalties and Interest	(335,000)	(335,000)	(341,700)	(348,534)	(355,505)	(362,615)
Grants						
Common Services	(948,097)	(1,020,922)	(967,587)	(967,587)	(967,587)	(967,587)
	<b>(3,756,005)</b>	<b>(3,685,236)</b>	<b>(3,557,048)</b>	<b>(3,685,467)</b>	<b>(3,835,389)</b>	<b>(4,000,760)</b>
<b>Operating Expenses</b>						
Legislative Services	412,901	457,383	466,531	475,861	485,378	495,086
Community Grants	616,204	365,361	290,361	290,361	290,361	290,361
Administrative Services	1,315,437	1,473,675	1,440,019	1,458,419	1,487,387	1,516,935
Communications	280,486	311,002	317,022	332,518	338,968	345,548
Information Technology	1,003,963	1,243,513	1,318,173	1,381,847	1,398,064	1,425,826
Real Estate Services	293,325	455,275	242,021	354,861	351,798	356,834
Facilities & Leases	259,926	303,534	282,960	296,684	375,523	300,479
Financial Services	1,326,327	1,238,791	1,351,909	1,396,041	1,423,762	1,452,037
Human Resources	385,357	535,826	529,942	545,541	556,352	567,379
Library	1,014,237	1,110,808	1,199,829	1,219,106	1,238,768	1,258,823
Library Facility	113,166	132,700	210,606	125,484	157,910	130,384
Common Services	98,464	92,715	94,569	96,460	98,389	100,357
	<b>7,119,793</b>	<b>7,720,583</b>	<b>7,743,941</b>	<b>7,973,184</b>	<b>8,202,662</b>	<b>8,240,049</b>
<b>Fiscal Services</b>						
Other Fiscal Services	134,686	127,457	210,701	176,865	142,545	211,826
Debt interest	1,084,303	877,852	1,092,571	1,296,812	1,414,415	1,705,009
Amortization	3,703,948	4,308,479	4,834,667	5,026,325	5,174,434	5,299,640
	<b>4,922,937</b>	<b>5,313,788</b>	<b>6,137,940</b>	<b>6,500,002</b>	<b>6,731,395</b>	<b>7,216,475</b>
<b>Net Operating (Surplus) Deficit</b>	<b>8,286,725</b>	<b>9,349,135</b>	<b>10,324,833</b>	<b>10,787,719</b>	<b>11,098,667</b>	<b>11,455,764</b>
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(3,703,948)	(4,308,479)	(4,834,667)	(5,026,325)	(5,174,434)	(5,299,640)
Principal Reductions On Debt	1,461,904	1,590,899	2,087,424	2,443,953	2,770,356	3,327,482
<b>Contribution to Other Funds</b>						
Transfer To Other Funds	2,393,678	2,487,751	2,773,117	3,334,080	3,090,179	2,181,230
<b>Contribution To/From Surplus and Reserves</b>						
Transfer from Other Reserve	(243,000)	(100,000)	-	-	-	-
Transfer from Carbon Neutral Reserve	-	(10,000)	-	-	-	-
Transfer to Capital Reserve	1,000,451	1,000,451	1,260,778	1,561,269	1,884,727	2,207,234
Transfer to Equipment Reserve	326,510	613,038	911,045	851,965	851,965	851,965
Transfer to Community Works Fund	751,013	776,304	776,304	776,304	776,304	776,304
Transfer to Carbon Neutral Reserve	51,665	24,199	24,199	24,199	24,199	24,199
Transfer to Public Art Reserves	50,000	-	-	-	-	-
Draw from Accumulated Surplus	(140,000)	(75,000)	-	-	-	-
Draw from Accumulated Surplus (carryforward)	(954,724)	(1,047,377)	(15,626)	(15,626)	(15,626)	(15,626)
Draw from Special Provisions	(40,000)	-	-	-	-	-
Contribution/(Draw) to/from Special Provisions	7,013	26,932	81,513	81,637	81,762	81,890
Contribution to Forestry Building Provision	(1,279)	101,436	105,434	102,389	99,444	120,599
<b>Funded By Property Tax</b>	<b>\$ 9,246,008</b>	<b>\$ 10,429,290</b>	<b>\$ 13,494,353</b>	<b>\$ 14,921,563</b>	<b>\$ 15,487,543</b>	<b>\$ 15,711,401</b>
<i>Change in Property Tax Requirement From Prior Year</i>		12.80%	29.39%	10.58%	3.79%	1.45%

## 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 – 2017 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
Police Services	11.17	-	-	11.18
Fire Services	9.44	(0.04)	-	9.40
Emergency Management	1.00	-	-	1.00
Bylaw Enforcement	5.68	-	1.02	6.70
Building Inspection	3.00	-	-	3.00
<b>Total</b>	<b>30.29</b>	<b>(0.04)</b>	<b>1.02</b>	<b>31.27</b>

#### Changes in staffing for 2017:

FTE	Change
-0.04	Reduced Captain Overtime
0.45	Annualizing 2016 Bylaw Officer position
0.57	Clerk III adjustment
<b>0.98</b>	<b>TOTAL 2017 CHANGE</b>

- Total labour changes including contractual increases \$35,664
- Total staffing relating to proposed service level change \$167,267



#### 4.2.5. Other Budget Base Adjustments

- Building permit revenue increase (-\$367k)
- RCMP contract increase (\$147k)
- Security contract (Nexen Beach) moved to Facilities (-\$15k)
- Increase in software maintenance (\$8k) to support TTP system - EM
- Utilities cost increase (\$10k)
- E-comm contract increase (\$12.3k)
- Subscription to NFPA (\$1.9k)
- Increase in Fire Department training costs (\$6.2k)
- Increase in equipment maintenance costs (\$5k)
- New Fire response clothing (\$6k)
- Fleet allocation net vehicle insurance adjustments (-\$10,109)
- New planning staff costs (\$4k)
- Increase of RCMP contract (\$254k) – funded from provision.

#### 4.2.6. Service Level changes

PROJECT NAME	COST
Plan Checker - Building Permitting (net revenue)	-
Bylaw Enforcement Officer (net revenue)	30,921
Bylaw Adjudication Clerk	48,845
RCMP Furniture Replacement	2,500
Fire Department Radios	4,000
<b>TOTAL</b>	<b>\$ 86,266</b>

#### 4.2.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation	Accumulated Surplus
RCMP Exterior Wall Repairs	45,000	45,000	
Community Wildfire Protection Plan	10,000	10,000	
Emergency Services	15,000	15,000	
Building Bylaw Rewrite (incl. CFWD)	30,745	10,000	20,745
<b>Total</b>	<b>100,745</b>	<b>80,000</b>	<b>20,745</b>

#### 4.2.8. Financial Plan Summary – Protective Services

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Sale of Services						
Policing	\$ (52,500)	\$ (52,500)	\$ (53,550)	\$ (54,621)	\$ (55,713)	\$ (56,828)
Policing Facilities	-	-	-	-	-	-
Fire Services	(10,300)	(10,300)	(10,506)	(10,716)	(10,930)	(11,149)
Animal Control	(85,079)	(85,079)	(86,781)	(88,516)	(90,287)	(92,092)
Other Revenue						
Policing Facilities	(151,998)	(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)	(19,800)	(20,196)	(20,600)	(21,012)	(21,432)
Animal Control	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Building Inspection	(535,719)	(1,009,581)	(1,029,773)	(1,050,368)	(1,071,375)	(1,092,803)
Grants						
Policing	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)
Emergency Management	(18,750)	(18,965)	(19,344)	(19,731)	(20,126)	(20,528)
	(1,197,057)	(1,681,134)	(1,708,488)	(1,736,390)	(1,764,850)	(1,793,878)
<b>Operating Expenses</b>						
Policing	5,121,903	5,522,833	5,334,842	5,422,819	5,520,207	5,618,032
Policing Facilities	222,358	239,434	264,435	203,452	207,549	211,728
Fire Services	1,736,836	1,764,222	1,850,688	1,887,717	1,925,486	1,964,011
Fire Services Facilities	132,723	141,087	174,832	147,731	150,688	153,704
Emergency Management	181,733	206,838	195,677	199,593	203,588	207,662
Emergency Management Facilities	28,683	28,670	29,246	29,834	30,433	31,044
Bylaw Enforcement	326,707	400,415	418,714	427,091	435,636	444,351
Animal Control	273,300	271,033	276,454	281,984	287,624	293,377
Animal Control Facilities	14,949	15,216	45,595	15,905	16,220	16,542
Building Inspection	367,606	501,569	480,241	489,847	499,644	509,638
	8,406,798	9,091,316	9,070,726	9,105,973	9,277,076	9,450,090
<b>Net Operating (Surplus) Deficit</b>	<b>7,209,741</b>	<b>7,410,182</b>	<b>7,362,237</b>	<b>7,369,583</b>	<b>7,512,226</b>	<b>7,656,212</b>
<b>Contribution to/from Surplus and Reserves</b>						
Draw from Accumulated Surplus	(64,239)	-	-	-	-	-
Contribution to Protective Services Provisions	13,125	13,125	13,125	13,125	13,125	13,125
Draw from Protective Service Provisions	(225,000)	(254,400)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 6,933,627</b>	<b>\$ 7,168,907</b>	<b>\$ 7,375,362</b>	<b>\$ 7,382,708</b>	<b>\$ 7,525,351</b>	<b>\$ 7,669,337</b>
<i>Change in Tax Requirement From Prior Year</i>		3.39%	2.88%	0.10%	1.93%	1.91%

### 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
Engineering	14.00	(2.00)	-	12.00
Public Works	21.55	0.25	0.10	21.90
Total	35.55	(1.75)	0.10	33.90

Changes in staffing for 2017:

FTE	Change
-2.00	Moved GIS position to IT
0.25	Redistribution of Public Work staff - Labourer
0.10	Annualization of Trail maintenance Operator
-1.65	TOTAL 2017 CHANGE

- Labour changes before allocation (net capital distributions) -\$122k
- Total new service labour changes \$7.8k

#### 4.3.5. Other Budget Base Adjustments

- Public works recovery decrease -\$72k
- Transit contract increase (net of revenues) +\$44k
- Net change in fleet allocations and recoveries +\$24k
- Line marking contract services +\$41k
- Tipping fees increase +\$21k
- Costs moved from Water Utility fund +\$60k
- GIS costs moved to IT -\$48k
- Increased utilities cost +\$18k

#### 4.3.6. Service Level Changes

PROJECT NAME	COST
CN Railway Crossing Maintenance	25,000
Storm Detention Pond Maintenance	50,000
Transit Expansion 2017	73,754
Sidewalk Cleaning - growth	8,000
Pedestrian Signals	2,000
Streetlighting Hydro and Maintenance	9,744
Storm System Benchmarking	3,000
Active Transportation/Safe Routes to School - Trails Maintenance	8,846
<b>TOTAL</b>	<b>\$ 180,344</b>

#### 4.3.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation	Accumulated Surplus	Other Grants & Recoveries
Integrated Stormwater Management Plans	160,000			160,000
Squamish River Floodplain Quantitative Risk Assessment	160,000			160,000
Safe Routes to School (CFWD, in progress)	27,500		27,500	
Greening Subdivision Bylaw	20,000	20,000		
Parking Strategy Implementation	25,000	25,000		
Watercourse and Sensitive Habitat Mapping (CFWD)	33,575		33,575	
Downtown Entrance Study	50,000	38,615		11,385
<b>Total</b>	<b>476,075</b>	<b>83,615</b>	<b>61,075</b>	<b>331,385</b>

#### 4.3.8. Financial Plan Summary – Transportation and Transit

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Sale of Services						
Engineering	\$ (5,000)	\$ (5,000)	\$ (5,100)	\$ (5,202)	\$ (5,306)	\$ (5,412)
Public Works General	(42,118)	(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	(320,168)	(301,328)	(307,355)	(313,502)	(319,772)	(326,167)
Other Revenue						
Engineering	(299,957)	(299,957)	(305,956)	(312,075)	(318,317)	(324,683)
Airport	(35,654)	(40,059)	(40,860)	(41,677)	(42,511)	(43,361)
Development Cost Charges	(22,770)	(11,385)	(139,025)	(130)	(82,105)	(135)
Grants						
Engineering	(210,000)	(320,000)	-	-	-	-
	(938,667)	(1,022,847)	(844,316)	(719,527)	(815,890)	(748,596)
<b>Operating Expenses</b>						
Engineering	1,102,968	884,531	823,626	552,278	651,750	592,131
Engineering - Roads Studies and Contract	34,000	135,000	137,700	140,454	143,263	146,128
Public Works General	193,720	183,598	190,393	194,143	197,968	198,469
Public Works Facilities	58,588	61,560	63,231	64,500	65,795	67,116
Roads, Drainage, Bridges, Sidewalks, Bike Lanes	1,705,042	1,761,728	1,859,561	1,896,804	1,934,792	1,973,539
Snow Clearing	179,214	239,947	261,771	267,006	272,346	277,793
Flood Protection	118,823	111,371	113,598	115,870	118,188	120,552
Transportation - Other	5,000	5,000	5,100	5,202	5,306	5,412
Transit	1,300,253	1,334,867	1,792,093	2,382,482	1,624,099	1,652,824
Airport	85,599	35,599	86,311	37,037	37,778	38,534
	4,783,207	4,759,410	5,339,594	5,661,986	5,057,493	5,078,708
<b>Net Operating (Surplus) Deficit</b>	<b>3,844,540</b>	<b>3,736,563</b>	<b>4,495,278</b>	<b>4,942,459</b>	<b>4,241,604</b>	<b>4,330,112</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Community Works Reserve*	(167,670)	-	(125,258)	-	(98,028)	-
Transfer from Carbon Neutral Reserve	(25,000)	-	-	-	-	-
Contribution to/from Airport Provision	(49,945)	4,460	(150,451)	4,640	4,733	4,828
Draw From Cyclic Provision	(27,000)	-	-	-	-	-
Draw from Accumulated Surplus	(98,915)	(27,500)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 3,476,010</b>	<b>\$ 3,713,523</b>	<b>\$ 4,219,569</b>	<b>\$ 4,947,099</b>	<b>\$ 4,148,309</b>	<b>\$ 4,334,939</b>
<i>Change in Tax Requirement From Prior Year</i>		6.83%	13.63%	17.24%	-16.15%	4.50%

## **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 –2017 Budget**

- OCP
- Special projects



#### 4.4.4. Staffing – Full Time Equivalents

Department	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>Economic Development</b>	1.50	0.50	-	2.00
<b>Planning</b>	9.18	-	1.92	11.10
<b>Environmental Planning</b>	1.75	0.25	-	2.00
<b>Events Management</b>	1.00	-	-	1.00
<b>Total</b>	<b>13.43</b>	<b>0.75</b>	<b>1.92</b>	<b>16.10</b>

Changes in staffing for 2017:

FTE	Change
0.50	Annualizing Economic Development Officer
-0.27	Reduction of casual hours - Planning
0.59	Special Project Planner
1.00	Building plan checker
0.60	Clerk II planning
0.25	Annualization of Sustainability Coordinator
<b>2.67</b>	<b>TOTAL 2017 CHANGE</b>

- Total change in labour costs including contract changes \$98,373
- Total new service labour changes \$22,320

#### 4.4.5. Other Budget Base Adjustments

- Increase in Community Development revenues -\$91.5k
- More filming expected -\$10k
- Economic Development increase of Professional fees and training +\$4k
- SSC Grant Reduction -\$19k
- Increase of projects needing advertising +\$10k
- Public Art provision increased contribution +\$50k

#### 4.4.6. Service Level Changes

PROJECT NAME	COST
Clerk II PT (net revenue)	-
<b>TOTAL</b>	<b>\$ -</b>

\*Revenue in Protective Services

#### 4.4.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Fees	Accumulated Surplus	Reserves	Other Grants & Recoveries
LNG Tax Agreement	32,800				32,800
Economic Development Contract Services	45,000	45,000			
Community Amenity Contribution Policy	20,462	20,462			
Filming Forum (CFWD)	3,335				3,335
Zoning Bylaw Rewrite - Green Building Program	46,412	46,412			
DS OCP Review and Update Completion Staff Coverage	23,117	23,117			
DS OCP Review and Update (Incl. CFWD)	151,580	25,000	126,580		
Carbon Neutral Plan	40,000			40,000	
Greenhouse Gas Reduction Initiatives	20,000			20,000	
Squamish Estuary Management Plan Update (CFWD)	19,300		19,300		
Riparian Classification of Ditches (CFWD)	10,000		10,000		
Agricultural Reserve Strategy	2,500	2,500			
Site Alteration Bylaw (CFWD)	6,400		6,400		
<b>Total</b>	<b>420,906</b>	<b>162,491</b>	<b>162,280</b>	<b>60,000</b>	<b>36,135</b>

#### 4.4.8. Financial Plan Summary – Economic and Community Development

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Sale of Services						
Community Planning	\$ (15,000)	\$ (15,000)	\$ (15,300)	\$ (15,606)	\$ (15,918)	\$ (16,236)
Other Revenue		-				
Community Planning	\$ (501,866)	(588,766)	(600,541)	(612,552)	(624,803)	(637,299)
Environmental Planning	(1,000)	(5,600)	(5,712)	(5,826)	(5,943)	(6,062)
Events Management	(19,540)	(29,540)	(30,131)	(30,733)	(31,348)	(31,975)
Grants						
Economic Development	(125,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
	(662,406)	(818,906)	(831,684)	(844,718)	(858,012)	(871,572)
<b>Operating Expenses</b>						
Community Planning	1,337,952	1,302,535	1,200,484	1,201,227	1,223,252	1,245,718
Environmental Planning	143,954	192,120	108,548	110,719	112,934	115,192
Economic Development Operations	148,330	286,239	237,608	286,860	291,197	295,621
Economic Development Properties	7,062	4,003	4,581	4,753	4,929	5,108
Economic Development - Other Agency	386,717	422,717	431,171	439,795	448,591	457,562
Events Management	100,547	108,653	107,424	119,573	121,764	124,000
	2,124,562	2,316,267	2,089,816	2,162,927	2,202,666	2,243,201
<b>Net Operating (Surplus) Deficit</b>	<b>1,462,156</b>	<b>1,497,361</b>	<b>1,258,132</b>	<b>1,318,209</b>	<b>1,344,654</b>	<b>1,371,629</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Carbon Neutral Reserve	-	(60,000)	-	-	-	-
Transfer from Accumulated Surplus	(271,209)	(241,600)	(12,000)	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 1,190,947</b>	<b>\$ 1,195,761</b>	<b>\$ 1,246,132</b>	<b>\$ 1,318,209</b>	<b>\$ 1,344,654</b>	<b>\$ 1,371,629</b>
<i>Change in Tax Requirement From Prior Year</i>		0.40%	4.21%	5.78%	2.01%	2.01%

## 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 – 2017 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>Recreation Services</b>	14.25	-	0.99	15.24
<b>Recreation Facilities</b>	5.05	-	0.20	5.25
<b>Parks and Trails</b>	12.50	0.38	-	12.88
<b>Total</b>	<b>31.80</b>	<b>0.38</b>	<b>1.19</b>	<b>33.37</b>

Changes in staffing for 2017:

FTE	Change
0.59	Annualization of 2016 Recreation Programmer
0.40	Recreation Leader focusing on Children with diverse needs
0.20	Janitor for Senior Ctr for extended hrs
0.38	Labourer moved from Transit & Transportation
<b>1.57</b>	<b>TOTAL 2017 CHANGE</b>

- Total labour and staffing changes including contract changes (\$31,623)
- Total labour and staffing changes \$100,622

#### 4.5.5. Other Budget Base Adjustments

- Recreation and park fee increases \$-72k
- Natural gas increased cost +\$13k
- Recreation's phone +\$6k
- Other utilities +\$4.2k
- Transportation cost to bring sand from Lower Mainland +\$7k
- Higher water rental rates +\$1.5k
- Greater insurance costs +\$1.8k
- KidSport, Jumpstart more popular +\$2.5k
- Change in allocations -\$10.1k

#### 4.5.6. Service Level Changes

PROJECT NAME	COST
Corridor Trail Extension - Rose Park and Tantalus Section Lighting	3,000
University Skate Bowl Maintenance	2,000
Inclusive and Adaptive Programming for Children with Diverse Needs	19,815
Senior Centre Janitor	12,098
Expand Senior Centre Hours (net revenue)	60,855
<b>TOTAL</b>	<b>\$ 97,768</b>

#### 4.5.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation	Accumulated Surplus
BP Arena Dressing Room Shower Upgrades	32,000	32,000	
Recreation Services Volunteer Program Development	10,000	10,000	
Downtown Skate Park Bowl Resurfacing	4,200	4,200	
BP Recreation Centre Renovation Plan (CFWD)	21,528		21,528
Sponsorship and Community Partnership Policy (CFWD)	10,000		10,000
<b>Total</b>	<b>77,728</b>	<b>46,200</b>	<b>31,528</b>

#### 4.5.8. Financial Plan Summary – Recreation, Parks and Trails

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Sale of Services						
Recreation Services	\$ (656,436)	\$ (726,842)	\$ (742,909)	\$ (758,787)	\$ (774,473)	\$ (789,962)
Parks and Trails	(86,669)	(115,629)	(117,942)	(120,300)	(122,706)	(125,161)
Other Revenue						
Recreation Services	(1,603)	-	-	-	-	-
	(744,708)	(842,471)	(860,850)	(879,087)	(897,179)	(915,123)
<b>Operating Expenses</b>						
Recreation Services	1,632,858	1,761,817	1,754,696	1,814,791	1,850,589	1,887,102
Recreation Facilities	1,108,217	1,037,157	1,162,010	1,190,405	1,108,209	1,240,428
Parks and Trails	1,625,086	1,546,602	1,573,280	1,604,774	1,636,899	1,669,666
	4,366,161	4,345,576	4,489,986	4,609,971	4,595,696	4,797,196
<b>Net Operating (Surplus) Deficit</b>	<b>3,621,453</b>	<b>3,503,105</b>	<b>3,629,136</b>	<b>3,730,884</b>	<b>3,698,517</b>	<b>3,882,073</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Accumulated Surplus	(60,000)	(31,528)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 3,561,453</b>	<b>\$ 3,471,577</b>	<b>\$ 3,629,136</b>	<b>\$ 3,730,884</b>	<b>\$ 3,698,517</b>	<b>\$ 3,882,073</b>
<i>Change in Property Tax Requirement From Prior Year</i>		-2.52%	4.54%	2.80%	-0.87%	4.96%

## 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. Staffing – Full Time Equivalents

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

Department	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>Public Works – Parks</b>	0.55	0.07	-	0.62
<b>Total</b>	<b>0.55</b>	<b>0.07</b>	-	<b>0.62</b>

Changes in staffing for 2017:

- Staffing redistributed (0.07 FTE)
- Labour cost decrease including contract changes \$1,867

### 4.6.4. Other Budget Base Adjustments

- Decrease in Equipment Allocations (\$474)

### 4.6.5. Service Level Changes

None

### 4.6.6. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation
Cemetery Master Plan	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>

#### 4.6.7. Financial Plan Summary – Public Health - Cemetery

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
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)
<b>Operating Expenses</b>						
Cemetery Services	14,433	14,711	15,006	15,306	15,613	15,925
Cemetery Maintenance	60,100	67,481	98,632	59,806	61,004	62,226
	74,533	82,192	113,638	75,112	76,617	78,151
<b>Funded By Property Tax</b>	<b>\$ 45,973</b>	<b>\$ 53,632</b>	<b>\$ 84,507</b>	<b>\$ 45,399</b>	<b>\$ 46,308</b>	<b>\$ 47,237</b>
<i>Change in Property Tax Requirement From Prior Year</i>		16.66%	57.57%	-46.28%	2.00%	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 – 2017 Budget

- Additional Organic Waste Collection
- Collection and landfill contract increases

### 4.7.4. Staffing – Full Time Equivalents

Staffing has historically been provided to this function through an overhead allocation from administration and engineering areas.

Department	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
Engineering – Solid Waste	-	-	-	-
Total	-	-	-	-

### 4.7.5. Other Budget Base Adjustments

- Increase of recyclables coming to the landfill – Zero Waste Strategy +\$175k
- Landfill fee increase based on use +\$20k
- Utilities +\$22k
- Decrease in allocations -\$46k
- Landfill Attendant contract adjustment -\$20k
- Contribution to closure \$150k

### 4.7.6. Service Level Changes

SERVICE LEVEL CHANGES	
Waste Audits	(10,000)
Community Projects	6,100
Summer Weekly Organics Collection	111,161
Demolition Sorting Contract Services	230,535
	<hr/>
	\$ 337,796



#### 4.7.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Fees	Accumulated Surplus
Multi-Family Organic Collection Roll-Out	20,000	20,000	
Zero Waster Strategy (CFWD)	2,165		2,165
<b>Total</b>	<b>22,165</b>	<b>20,000</b>	<b>2,165</b>

#### 4.7.8. Financial Plan Summary – Solid Waste Utility

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
<b>Sale of services</b>						
Waste Collections	\$ (1,363,595)	\$ (1,591,196)	\$ (1,646,138)	\$ (1,702,271)	\$ (1,759,889)	\$ (1,824,218)
Landfill Operations	(1,683,000)	(2,245,230)	(2,335,453)	(2,417,536)	(2,501,434)	(2,586,958)
<b>Other Revenue</b>						
Investment Revenue	(1,526)	(4,439)	(6,292)	(17,021)	(35,655)	(60,201)
	(3,048,121)	(3,840,865)	(3,987,883)	(4,136,828)	(4,296,977)	(4,471,377)
<b>Operating Expenses</b>						
Administration	427,890	313,602	309,266	303,211	321,276	315,461
Waste Collections	1,163,260	1,272,053	1,297,494	1,323,444	1,349,913	1,376,911
Landfill Operations	1,359,120	1,764,694	1,799,988	1,835,988	1,872,707	1,910,162
	2,950,270	3,350,349	3,406,748	3,462,643	3,543,896	3,602,534
<b>Fiscal Services</b>						
Other Fiscal Services	25,000	25,000	64,890	59,279	49,174	25,000
Debt interest	17,098	16,709	92,750	158,094	204,175	204,175
Amortization	-	-	245,325	456,138	604,807	604,807
	42,098	41,709	402,965	673,510	858,156	833,982
<b>Total Operating Expenses</b>	2,992,368	3,392,059	3,809,713	4,136,153	4,402,051	4,436,516
<b>Net Operating (Surplus) Deficit</b>	(55,753)	(448,806)	(178,170)	(675)	105,074	(34,861)
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	-	-	(245,325)	(456,138)	(604,807)	(604,807)
Principal Reductions On Debt	45,664	48,577	267,908	465,520	615,948	640,493
<b>Contribution to/from Surplus and Reserves</b>						
Contribution to Closure	50,000	200,000	200,000	200,000	200,000	200,000
Draw from Accumulated Surplus	(45,000)	(2,165)	-	-	-	-
Contribution to Reserves **	5,089	202,394	(44,413)	(208,707)	(316,215)	(200,825)
<b>(Surplus) / Deficit</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 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 – 2017 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>Public Works – Utilities</b>	8.63	(0.51)	0.75	8.87
<b>Total</b>	<b>8.63</b>	<b>(0.51)</b>	<b>0.75</b>	<b>8.87</b>

Changes in staffing proposed for 2017:

FTE	Change
-0.51	Redistribution of Public Works staff between functions
0.50	1 additional FTE split 50/50 with Sewer (labourer)
0.25	FTE for water growth
<b>0.24</b>	<b>TOTAL 2017 CHANGE</b>

- Total change in labour including contractual changes -\$21,929

### 4.8.5. Other Budget Base Adjustments

- Utility rate increase +\$25k
- Change in allocations from central services and fleet -\$22k
- Costs reallocated to Engineering -\$60k
- Water Licencing fee +\$10k

#### 4.8.6. Service Level Changes

SERVICE LEVEL CHANGES	
Cross Connection Control Program	42,651
Water Pump Station Maintenance - Growth	18,825
	<b>\$ 61,476</b>

#### 4.8.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation
Water Bylaw Rewrite	15,000	15,000
<b>Total</b>	<b>15,000</b>	<b>15,000</b>

#### 4.8.8. Financial Plan Summary – Water Utility

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Frontage Tax	\$ (230,585)	\$ (230,585)	\$ (235,197)	\$ (239,901)	\$ (244,699)	\$ (249,593)
Sale of Services	(3,612,854)	(3,820,136)	(3,896,539)	(3,974,469)	(4,053,959)	(4,135,038)
Investment Revenue	(36,390)	(78,281)	(93,609)	(109,924)	(130,486)	(104,770)
	<b>(3,879,829)</b>	<b>(4,129,002)</b>	<b>(4,225,344)</b>	<b>(4,324,294)</b>	<b>(4,429,143)</b>	<b>(4,489,400)</b>
<b>Operating Expenses</b>						
Administration	1,220,798	1,116,949	1,137,227	1,209,910	1,233,045	1,203,344
Treatment	42,612	48,868	49,845	50,842	51,859	52,896
Supply	209,252	212,683	216,937	221,275	225,701	230,215
Distribution	634,541	670,486	683,896	697,574	711,525	725,756
Pumping & Power	145,514	170,113	173,515	176,986	180,525	184,136
	<b>2,252,717</b>	<b>2,219,099</b>	<b>2,261,420</b>	<b>2,356,586</b>	<b>2,402,656</b>	<b>2,396,347</b>
<b>Fiscal Services</b>						
Other Fiscal Services	39,979	34,756	27,338	47,191	33,130	33,130
Debt interest	244,000	230,174	234,966	280,458	285,838	291,217
Amortization	789,790	887,242	950,831	999,149	1,026,958	1,054,258
	<b>1,073,769</b>	<b>1,152,171</b>	<b>1,213,135</b>	<b>1,326,799</b>	<b>1,345,926</b>	<b>1,378,604</b>
<b>Total Operating Expenses</b>	<b>3,326,486</b>	<b>3,371,270</b>	<b>3,474,555</b>	<b>3,683,385</b>	<b>3,748,582</b>	<b>3,774,951</b>
<b>Net Operating (Surplus) Deficit</b>	<b>(553,343)</b>	<b>(757,731)</b>	<b>(750,789)</b>	<b>(640,909)</b>	<b>(680,562)</b>	<b>(714,449)</b>
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(789,790)	(887,242)	(950,831)	(999,149)	(1,026,958)	(1,054,258)
Principal Reductions On Debt	323,251	364,822	387,843	478,565	526,278	492,075
<b>Contribution to Other Funds</b>						
Transfer to Fund Capital*	1,259,548	1,105,654	748,900	669,879	630,000	770,246
<b>Contribution to/from Surplus and Reserves</b>						
Transfer to/(from) Capital Reserve**	14,459	479,385	564,876	491,614	551,242	506,386
Transfer to/(from) Accumulated Surplus	(254,125)	(304,888)	-	-	-	-
<b>(Surplus) / Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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	2016 FTE	2017 Change in Base	2017 Proposed	2017 FTE
<b>Public Works – Utilities</b>	6.22	(0.19)	0.50	6.53
<b>Total</b>	<b>6.22</b>	<b>(0.19)</b>	<b>0.50</b>	<b>6.53</b>

Changes in staffing proposed for 2017:

FTE	Change
-0.19	Redistribution of Public Works staff between functions
0.50	1 additional FTE split 50/50 with Water (labourer)
<b>0.31</b>	<b>TOTAL 2017 CHANGE</b>

Total change in labour including contract changes -\$25,255

### 4.9.5. Other Budget Base Adjustments

- Utility fees increase +\$34k
- Decrease in allocations for central services -\$21k
- Insurance +\$2k
- Biosolid Disposal – Increase of Tipping fee +\$50k and volume +\$7k

### 4.9.6. Service Level Changes

SERVICE LEVEL CHANGES	
Sewer Lift Station Operations & Maint. Materials - Growth	6,000
Mamquam Operations - UV System Maint.	53,151
Temporary storage containers (capital - utility costs)	(2,500)
	<b>\$ 56,651</b>

#### 4.9.7. Special Projects

SPECIAL PROJECTS NAME	Total Cost	Taxation	Accumulated Surplus
WWTP Condition Assessment	40,000	40,000	
WWTP Building Envelope Inspection & Repairs	96,000	50,000	46,000
<b>Total</b>	<b>136,000</b>	<b>90,000</b>	<b>46,000</b>

#### 4.9.8. Financial Plan Summary – Sewer Utility

	2016 Budget	2017	2018	2019	2020	2021
<b>Operating Revenues</b>						
Frontage Tax	\$ (277,640)	\$ (277,640)	\$ (283,193)	\$ (288,857)	\$ (294,634)	\$ (300,526)
Sale of Services	(5,045,628)	(5,209,266)	(5,313,451)	(5,419,720)	(5,528,115)	(5,638,677)
Investment Revenue	(161,429)	(180,052)	(115,197)	(128,972)	(137,455)	(152,496)
	(5,484,697)	(5,666,958)	(5,711,841)	(5,837,549)	(5,960,204)	(6,091,699)
<b>Operating Expenses</b>						
Administration	1,106,819	1,078,495	1,062,710	1,093,900	1,105,514	1,124,260
Collection	406,244	459,223	468,407	477,776	487,331	497,078
Treatment and Disposal	1,251,550	1,362,458	1,291,791	1,317,630	1,343,986	1,370,869
	2,764,613	2,900,176	2,822,908	2,889,305	2,936,830	2,992,206
<b>Fiscal Services</b>						
Other Fiscal Services	51,774	52,631	50,000	50,000	50,000	50,000
Debt interest	246,648	205,284	166,609	166,609	160,657	160,657
Amortization	794,014	869,653	985,484	1,068,907	1,143,829	1,228,137
	1,092,436	1,127,569	1,202,093	1,285,516	1,354,486	1,438,794
<b>Net Operating (Surplus) Deficit</b>	<b>(1,627,648)</b>	<b>(1,639,213)</b>	<b>(1,686,840)</b>	<b>(1,662,728)</b>	<b>(1,668,887)</b>	<b>(1,660,700)</b>
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(794,014)	(869,653)	(985,484)	(1,068,907)	(1,143,829)	(1,228,137)
Principal Reductions On Debt	403,277	426,822	310,340	323,896	328,285	343,098
<b>Contribution to/from Other Funds</b>						
Transfer to Fund Capital*	2,440,442	4,196,551	1,446,369	2,127,646	1,968,520	1,622,880
<b>Contribution to/from Surplus and Reserves</b>						
Transfer to/(from) Capital Reserve**	209,458	(197,219)	915,615	280,093	515,912	922,859
Transfer to/(from) Accumulated Surplus	(631,515)	(1,917,287)	-	-	-	-
<b>(Surplus) / Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 5. 2017-2021 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 2016, 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.

### 5.2. Key Drivers for 2017

- Flood protection projects
- Fire Hall seismic upgrade and equipment replacement
- Technology Transformation – Municipal ERP system
- Roads rehabilitation
- Property Acquisition
- Bike lanes and trails
- Water main replacements and meter installation
- Sewer lift station reconstruction
- Sewer main replacements

### 5.3. Capital Plan Summary

	2016	2017	2018	2019	2020	2021
<b>Capital Plan Funding Sources</b>						
Contributions From Taxation	\$ 1,506,895	\$ 1,570,515	\$ 3,328,624	\$ 3,334,080	\$ 3,090,179	\$ 2,181,230
Contributions From Utility Fees	2,860,370	3,126,030	2,182,769	2,797,525	2,598,520	2,393,126
Federal & Provincial Grants	4,128,229	4,609,455	2,114,000	1,574,000	1,574,000	1,574,000
Sale of Capital Services	94,456	117,829	117,829	117,829	117,829	117,829
Other Revenue and Donations	248,797	820,077	35,000	-	-	-
Development Cost Charges	4,826,820	5,350,659	6,123,344	5,003,665	3,695,076	1,077,120
Transfers From Surplus and Provisions	1,726,403	3,093,411	117,500	-	-	-
Transfers From Reserves	1,777,595	2,363,052	1,099,543	340,351	186,321	204,524
Borrowing	11,577,863	10,905,646	9,669,105	6,040,068	8,781,404	1,200,000
<b>Total Capital Funding Sources</b>	<b>28,747,428</b>	<b>31,956,673</b>	<b>24,787,714</b>	<b>19,207,518</b>	<b>20,043,329</b>	<b>8,747,829</b>
<b>Capital Plan Expenditures</b>						
	2016	2017	2018	2019	2020	2021
<b>Capital Plan Expenditures</b>						
General Government	1,183,070	2,620,304	1,420,000	640,000	628,000	30,000
Protective Services	2,718,112	3,160,557	779,500	595,000	258,500	27,000
Transportation and Transit	12,560,620	10,972,684	11,091,950	7,666,500	13,736,000	4,223,000
Economic and Community Development	244,013	256,500	245,000	250,000	293,000	275,000
Recreation, Parks and Trails	3,726,892	842,120	1,640,538	1,015,000	375,000	25,000
Public Health - Cemetery	-	-	65,000	-	-	-
Solid Waste Utility	-	2,453,250	2,108,130	1,486,689	-	-
Water Utility	2,915,219	4,792,684	4,061,677	4,548,910	1,206,910	1,426,910
Sewer Utility	5,399,502	6,858,574	3,375,919	3,005,419	3,545,919	2,740,919
<b>Total Capital Expenditures</b>	<b>28,747,428</b>	<b>31,956,673</b>	<b>24,787,714</b>	<b>19,207,518</b>	<b>20,043,329</b>	<b>8,747,829</b>

## 5.4. Detailed Capital Plans

### 5.4.1. General Government

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
<b>Real Estate</b>					
Property Acquisition	1,000,000				
<b>Facilities</b>					
Forestry Building- New Roof		775,000			
Municipal Hall Modular Office (CFWD)	14,059				
<b>Corporate All</b>					
Fleet Replacement - Prius (V9428)				28,000	
	<b>1,014,059</b>	<b>775,000</b>	<b>-</b>	<b>28,000</b>	<b>-</b>
<b>Information Technology</b>					
Technology Transformation - Municipal ERP System	1,549,245	580,000	460,000		
Annual Workstation Upgrades	30,000	30,000	30,000	30,000	30,000
Large Format Printer/Scanner Replacement	19,000				
Webcam Upgrades	8,000				
Radio Tower Replacement			150,000		
	<b>1,606,245</b>	<b>610,000</b>	<b>640,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Library</b>					
Space Improvements to Public Area of Library		25,000			
Library Kiosk at Brennan Park		10,000			
Library Roof and HVAC Replacement				550,000	
Replacement of Public Internet Computers				20,000	
	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>570,000</b>	<b>-</b>
<b>Total General Government</b>	<b>\$ 2,620,304</b>	<b>\$ 1,420,000</b>	<b>\$ 640,000</b>	<b>\$ 628,000</b>	<b>\$ 30,000</b>

### 5.4.2. Protective Services

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
<b>Police Services Facilities</b>					
RCMP - Exterior Camera System Upgrade (CFWD)	17,500	-	-	-	-
RCMP HVAC Replacement			50,000	75,000	
RCMP Backup Generator				100,000	
	<b>17,500</b>	<b>-</b>	<b>50,000</b>	<b>175,000</b>	<b>-</b>
<b>Fire Services Operations and Facilities</b>					
Tantalus Firehall Seismic Upgrade (CFWD)	1,684,671	-	-	-	-
Aerial Apparatus Scheduled Replacement	500,000	700,000	-	-	-
Fire Department Self Contained Breathing Apparatus (SCBA) Scheduled Replacement	315,000	-	-	-	-
Firehall Valleycliffe- Seismic Upgrades to Hose Tower (CFWD)	313,386				
Tantalus Firehall Roof- Apparatus Bay	160,000				
Tantalus Firehall Overhead Door Replacement	60,000				
Fire Training Centre Search Building	-	30,000	-	-	-
Fire Department Pick up (7022) Replacement	-	34,500	-	-	-
Fire Department Auto Extrication Equipment	-	15,000	45,000	32,000	-
Tantalus Firehall Office Roof Replacement			440,000		
Tantalus Firehall Windows and Doors			60,000		
Fleet replacement - Chev Silv (Chief 1)					27,000
	<b>3,033,057</b>	<b>779,500</b>	<b>545,000</b>	<b>32,000</b>	<b>27,000</b>
<b>Bylaw Enforcement &amp; Facilities</b>					
Fleet replacement- Animal Control Van (F9211)	50,000				
Resolution Way Compound	20,000				
Fleet replacement- Smart Car (V9427)				17,000	
	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>
<b>Emergency Management</b>					
Fleet replacement - Incident Command Van	40,000				
Fleet replacement - F150 (Sep 10)				34,500	
	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>34,500</b>	<b>-</b>
<b>Total Protective Services</b>	<b>\$ 3,160,557</b>	<b>\$ 779,500</b>	<b>\$ 595,000</b>	<b>\$ 258,500</b>	<b>\$ 27,000</b>

### 5.4.3. Transportation and Transit

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
<b>Flood Protection</b>					
Dike Upgrades (CFWD)	2,800,000	2,100,000	2,100,000	2,100,000	2,100,000
Eagle Viewing Area Dyke Upgrades (CFWD)	251,600	2,319,450			
Dike / Xwu'nekw Park			500,000	4,100,000	
	3,051,600	4,419,450	2,600,000	6,200,000	2,100,000
<b>Roads and Paving</b>					
DCC- R4- Pioneer Way Extension	1,172,856				
Annual Road Reconstruction (CFWD)	812,738	1,000,000	1,000,000	1,000,000	1,000,000
Cleveland-Victoria To Main Streetscape upgrades	450,000				
CN Rail Crossing Safety Improvements (CFWD)	208,047	200,000	200,000	200,000	200,000
Aristotle Drive- Streetlight Wiring & Paving	100,000				
Streetlight Replacement/ Rehabilitation Program	25,000	25,000	25,000		
Streetlight LED Conversion	27,000	27,000	27,000		
DCC- R15- Garibaldi/Tantalus Signal	-	25,000	225,000		
Brennan Park Paving (Future Project)			500,000	500,000	
	2,795,641	1,277,000	1,977,000	1,700,000	1,200,000
<b>Alternative Transportation &amp; Transit</b>					
Active Transportation Improvements (CFWD)	891,500	700,000	700,000	700,000	700,000
Trails & Sidewalks Maintenance Machine	210,000				
Centennial/Loggers Lane Lighting (CFWD)	100,000				
Bus Shelter Site Preparation	48,000				
Tantalus Road Bike Lane (CFWD)	26,379				
Airport Runway Rehabilitation		720,000			
	1,275,879	1,420,000	700,000	700,000	700,000
<b>Drainage</b>					
Storm Sewer Condition Assessment/Flushing	-	100,000	100,000	100,000	100,000
3rd Avenue Pond Remediation	-	360,000			
	-	460,000	100,000	100,000	100,000
<b>Public Works Facilities</b>					
Operations Offices New Flooring (CFWD)	30,000				
Fencing Replacement at Workyard (CFWD)	10,000	10,000	10,000	10,000	25,000
Operations office- New HVAC & Roof		116,000			
Operations Works Yard - New Metal Roof			320,000		
	40,000	126,000	330,000	10,000	25,000
<b>Fleet and Equipment</b>					
Fleet Replacement - Street Sweeper Replacement (9415) (CFWD)	300,000				
Fleet Replacement - Additional Emergency Backup Generator (CFWD)	75,550				
Fleet Replacement - Vehicle 4wd Ford 550 (9075) (CFWD)	57,675				
Fleet Replacement - Field Sweeper Pickup Unit (CFWD)	40,000				
Fleet Replacement - Heavy Duty Trailer Replacement (9412) (CFWD)	38,900				
Fleet Replacement- Chevrolet 1500 (F9414)	37,000				
Fleet Replacement- F150 (V9080)	37,000				
Fleet Replacement- F150 (V9417)	37,000				
Fleet Replacement- F250 (V9081)	37,000				
Fleet Replacement- Tilt Deck Trailer (V9082)	17,000				
Fleet Replacement - Parks Watering Trailer Replacement (9077) (CFWD)	17,000				
Fleet Replacement- Ford Ranger (V9416)		37,000			
Fleet Replacement - 2500 HD (V9422)		37,000			
Fleet Replacement - Ranger 4x4 (V9421)		34,500			
Fleet Replacement - 628D Mower (V9084)		31,000			
Fleet Replacement - 1100 Tractor (V9085)			25,000		
Fleet Replacement - CF600 Interntl (V9425)			80,000		
Fleet Replacement - 420E Backhoe (V9429)			80,000		
Fleet Replacement - Ford 4x4 (V9430)			34,500		
Fleet Replacement - DD 145 Roller (V9419)				50,000	
Fleet Replacement - Freightliner (V9426)				215,000	
Fleet Replacement - G3 Pontiac (V9435)				21,000	
Fleet Replacement - F350 (V9086)					36,000
Fleet Replacement - Escape (V9433)					36,000
Fleet Replacement - Ford Escape (V9434)					26,000
	694,125	139,500	219,500	286,000	98,000
<b>Total Transportation and Transit</b>	<b>\$ 7,857,245</b>	<b>\$ 7,841,950</b>	<b>\$ 5,926,500</b>	<b>\$ 8,996,000</b>	<b>\$ 4,223,000</b>



#### 5.4.4. Economic and Community Development

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Community Wayfinding Project (CFWD)	221,500	175,000	250,000	250,000	275,000
Entrance Sign	20,000	30,000			
Adventure Center - Garbage Bin Enclosure	15,000				
Adventure Center- Exterior wood Staining	-	40,000			
Arts Council Building Roof Replacement				43,000	
<b>Total Economic and Community Development</b>	\$ 256,500	\$ 245,000	\$ 250,000	\$ 293,000	\$ 275,000

#### 5.4.5. Recreation, Parks and Trails

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
<b>Recreation Facilities &amp; Equipment</b>					
BP Arena Ice Resurfacer Replacement (8253) (CFWD)	175,000				
BP Arena back up generator replacement	115,000				
BP- Arena motor control center upgrade- Arena Slab (CFWD)	75,000				
BP - Community Centre Exit Door Replacement (CFWD)	62,620				
Fleet Replacement- Brennan Park Ford Freestar Van (F9083)	60,000				
BP- Floor Machine	17,000				
BP Arena- New strip drain	16,500				
Replace Infield Groomer	16,500				
Replace Greenhouse (CFWD)	10,000	90,000			
Campground Regulatory Improvements	10,000				
Senior center security gates	7,000				
Roof Replacement- Brennan Park Pump House	5,000				
BP- Arena Insulation	-	225,000			
Baseball Field Backstop & Dugout Replacement	-	25,000	25,000	25,000	25,000
BP Community Centre Roof and HVAC Replacement			890,000		
BP Community Centre Electrical Transformer			100,000		
BP Arena Compressor and Motor				350,000	
	569,620	340,000	1,015,000	375,000	25,000

#### Recreation, Parks and Culture (continued)

<b>Parks, Trails and Park Facilities</b>					
Smoke Bluffs Parking Lot	125,000				
Dentville Community Park	100,000				
Off Leash Dog Park (CFWD)	17,500				
Brennan Park Electrical Shed repairs	10,000	5,000			
Replacement of Parks Fertilizer Spreader	10,000				
Portable Audio System (CFWD)	10,000				
Tourism Access/ trailhead Improvements	-	75,000			
	272,500	80,000	-	-	-
<b>Total Recreation, Parks and Trails</b>	\$ 842,120	\$ 420,000	\$ 1,015,000	\$ 375,000	\$ 25,000

#### 5.4.6. Public Health – Cemetery

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Cemetery Over-Excavation		65,000			
<b>Total Public Health - Cemetery</b>	\$ -	\$ 65,000	\$ -	\$ -	\$ -

#### 5.4.7. Solid Waste

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Landfill Vertical Expansion	2,453,250	2,108,130	1,486,689		
<b>Total Solid Waste Utility</b>	\$ 2,453,250	\$ 2,108,130	\$ 1,486,689	\$ -	\$ -

## 5.4.8. Water Utility

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Water Meter Installations (CFWD) Grant #1	845,757	864,767			
Annual Watermain Replacement (Annual-CFWD) Grant #1	1,128,852	1,100,000	1,100,000	1,100,000	1,100,000
Accelerated Watermain Replacement (Annual-CFWD) Grant #2	1,101,201				
DCC W6- Government Road- Watermain - Mamquam to Amblepath Entrance Grant #1	320,000				
Annual PRV Replacement Grant #2	175,000				110,000
Fleet Replacement- F550 (V9420)	150,000				
Well Protection Plan (CFWD)	136,286				
Powerhouse Springs - Well 3 Replacement Grant #2	100,000				
Water Connections	76,910	76,910	76,910	76,910	76,910
New Fire Hydrant Installation - Annual (incl. CFWD)	35,313	30,000	30,000	30,000	30,000
Water Distribution Flow Meters (CFWD)	31,345				
Control Valve Chamber Safety Upgrades (CFWD)	30,000				
Powerhouse Pump Replacement (CFWD)	20,735				
New Installations	20,000				
Water Quality Sampling Stations	20,000				
Water Meter Reading Hardware Replacement	16,000				
Temporary Storage Containers (CFWD)	3,071				
Non-Potable Bulk Water Supply (CFWD)	2,338				
Surface Water System		100,000			
Fleet Replacement- Super Cab 4X4 (V9423)			37,000		
Fleet Replacement - F550, Service Body (V9431)					110,000
<b>Total Water Utility</b>	<b>\$ 4,212,808</b>	<b>\$ 2,171,677</b>	<b>\$ 1,243,910</b>	<b>\$ 1,206,910</b>	<b>\$ 1,426,910</b>

## 5.4.9. Sewer Utility

Project	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Annual Sewer Replacement and Rehabilitation (Mains) (incl CFWD)	1,598,369	1,000,000	1,000,000	1,000,000	1,000,000
Lift Station Reconstruction	1,030,000				
WWTP Upgrade Bar Screens (CFWD)	620,234				
UV Disinfection of WWTP Effluent - (CFWD)	439,247				
M1 Lift Station Upgrade (CFWD)	275,298				
WWTP Electrical SCADA Upgrades (CFWD)	272,206				
DCC S8 S10 Chiefview and Tantalus Road Sewer Upgrade (CFWD)	219,855	1,250,000			
DCC S2 WWTP Older Bioreactor Upgrade	165,000	935,000			
WWTP Odour Monitoring System (CFWD)	72,712				
Sewer Connections	40,919	40,919	40,919	40,919	40,919
Decommission C3, C4, C5 C7 Pump Stations (CFWD)	26,798				
Back up RAS SM11 Pump	25,000				
WWTP Exterior Lights	25,000				
WWTP Female Locker Room	20,000				
Sewer Main Right of Way	20,000				
Sewer Camera	15,000				
Temporary Storage Containers - CFWD 2015 (735)	7,147				
Generator Unit 9377 699 Volt - CFWD 2015	5,056				
DCC S3 and S7 Government and Judd Sewer Upgrades		100,000	1,191,500		
DCC S4 and S9 Cheakamus and Tantalus Sewer Upgrade		50,000	398,000		
DCC S2 Anaerobic Digester			375,000	2,125,000	
DCC S2 WWTP Convert New Bioreactor to MBBR				300,000	1,700,000
WWTP Office Roof and Door Upgrades				80,000	
<b>Total Sewer Utility</b>	<b>\$ 4,877,841</b>	<b>\$ 3,375,919</b>	<b>\$ 3,005,419</b>	<b>\$ 3,545,919</b>	<b>\$ 2,740,919</b>

# NEWPORT BEACH

	Total Cost	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
<b>\$</b>						
SODC- DCC- R20- Peninsula Main Road- Arterial Standard (CFWD)	8,200,000	2,634,439	2,730,000	1,365,000	1,365,000	
SODC- DCC- D15- Peninsula Shared Storm Water Mains	481,000	481,000				
SODC- DCC- D13- Peninsula Treatment Wetland at Mamquam Blind Channel	260,000		260,000			
SODC- DCC- D14- Peninsula Treatment Wetland at Road 'O'	260,000		260,000			
SODC- DCC- R18- East Downtown Connector (Future Project)	3,750,000	-	-	375,000	3,375,000	
	<b>12,951,000</b>	<b>3,115,439</b>	<b>3,250,000</b>	<b>1,740,000</b>	<b>4,740,000</b>	<b>-</b>
<b>SODC- DCC- P17- Oceanfront Boardwalk A &amp; B</b>	<b>1,220,538</b>		<b>1,220,538</b>			
	<b>1,220,538</b>	<b>-</b>	<b>1,220,538</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Fund</b>	<b>14,171,538</b>	<b>3,115,439</b>	<b>4,470,538</b>	<b>1,740,000</b>	<b>4,740,000</b>	<b>-</b>
<b>r</b>						
SODC- DCC- W19 Peninsula Road B Watermain	427,819	427,819				
SODC- DCC- W16 peninsula Watermain Connection- Galbraith Avenue (CFWD)	154,000	152,057				
SODC- DCC- W2 Logger's Lane Feedermain Watermain	1,890,000	-	1,890,000			
SODC- DCC- W11b- New Blind Channel PRV	150,000	-	-	150,000	-	-
SODC- DCC- W11a- Decommission Logger's Lane/High Shool PRV's	86,000	-	-	86,000	-	-
SODC- DCC- W15- New Reservoir	3,069,000			3,069,000		
<b>Total Water Fund</b>	<b>5,776,819</b>	<b>579,876</b>	<b>1,890,000</b>	<b>3,305,000</b>	<b>-</b>	<b>-</b>
<b>r</b>						
SODC DCC S22 Vancouver Street Collector	1,980,733	1,980,733				
	<b>1,980,733</b>	<b>1,980,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>21,929,090</b>	<b>5,676,048</b>	<b>6,360,538</b>	<b>5,045,000</b>	<b>4,740,000</b>	<b>-</b>