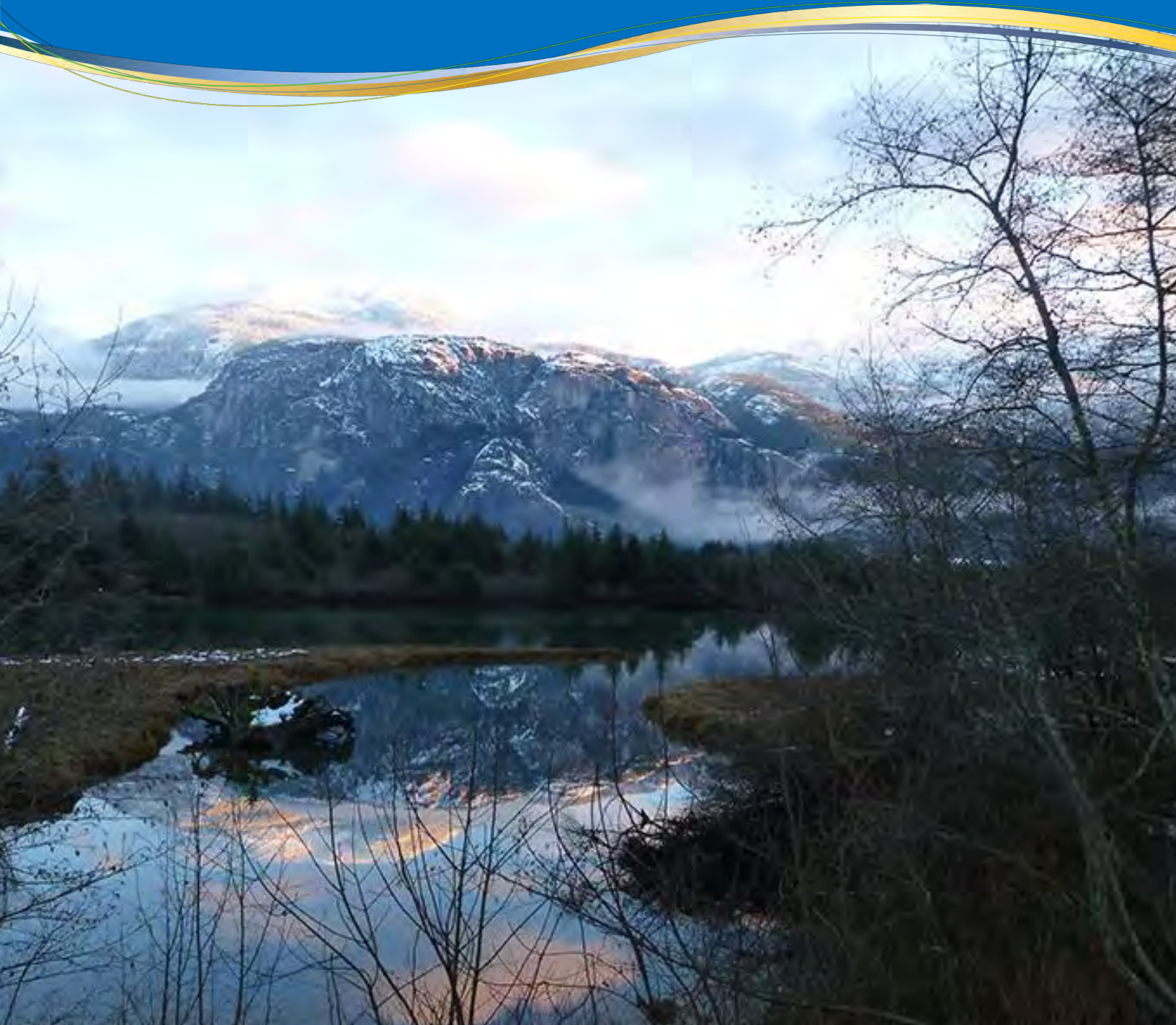


2014 - 2018

Financial Plan Report

Version 4 Final



District of Squamish

2014 to 2018 Five Year Financial Plan



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1. Strategic Vision

1.1. Vision, Mission and Values

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

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

In 2004 the District adopted the following mission statement:

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

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

1.2. Strategic Priorities

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

There are a number of specific initiatives identified throughout the following document that support Council's strategic priorities, guide department work plans and are the basis on which the 2014-2018 Financial Plan is developed. These objectives are categorized by the four pillars of community sustainability principles: environmental, social, cultural and economic sustainability.

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2. Financial Planning Policies and Processes

2.1. Governing Policy and Regulatory Requirements

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

2.2. The Financial Planning Process

Council challenged Staff to provide options for the 2014-2018 Financial Plan that included reductions in service levels to meet a zero percent tax revenue increase. To accomplish this task, budgeting began in July 2013. Staffing and base level budgets were created and provided to Senior Management as the basis for setting contraction targets. A \$1.3 million reduction target was required in light of contractual obligations and financial policies pressuring budgets upwards. Portions of this contraction were assigned to each Budget Manager.

Directed by Management's understanding of Council and Community priorities, regulated or required activities and the contraction targets assigned, Budget Managers built budget options for Senior Management review. Three budget options were provided to Council in November 2013 and a number of workshops followed. The result is a Financial Plan that blends elements of all options provided.

2.3. Financial Policies

Municipal financial planning processes are subject to legislative requirements under Community Charter section 165 including having to set out the objectives and policies of the municipality in relation to the following:

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

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

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

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

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

2.3.1. Revenue

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

2.3.2. Tax Allocation

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

2.3.3. Debt

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

2.3.4. Grants

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

2.3.5. Land and Asset Sales

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

2.3.6. Reserve Contributions

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

2.3.7. Operational Expenditures

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

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2.3.8. Capital Expenditures

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

2.3.9. Project Delivery: Public-Private Partnerships

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

The 2014-2018 Financial Plan continues to move towards the policies and targets outlined above but there is additional planning required to ultimately achieve all of the targets outlined. In the current financial plan, steps have been taken to establish viable reserve levels, define borrowing targets, ensure efficiencies in operations, and move towards “pay as you go” funding for lower dollar and rehabilitation/replacement projects. However these initiatives, together with RCMP contract changes and labour contract pressures, continue to challenge the policy of stabilizing rates. In efforts to stabilize rates and maintain affordability, service reductions are proposed for 2014.

2.4. Financial Plan Assumptions

For years beyond 2014, 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 are 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 the development of relevant statistics, benchmarks and long range plans.

For 2014, base operating costs were updated for known contractual increases and decreases. Reductions were made where possible and under-utilized budget items were removed. Savings in property insurance are reflected in most departments in 2014. Utility increases and contract labour increases are also reflected across many service areas. Labour increases before 2014 service level adjustments resulted in a 2.1% increase in tax for 2014. This included contractual labour increase assumptions of 1.75% for most staff. Collective bargaining for the IAFF Union contract for the current year and onward remains outstanding.

Debt assumptions are based on 20-year amortization at an interest rate of 4.4% and a sinking fund rate of 3.36%. Equipment leases employ a 5% interest rate. No interim or short term financing is assumed for budget purposes.

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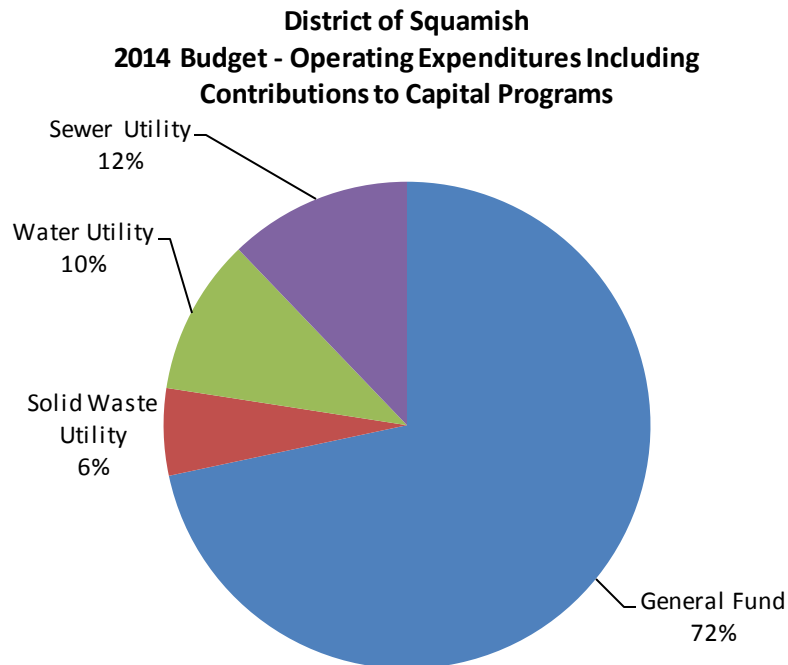
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3. 2014-2018 Financial Plan Overview

3.1. Budget Breakdowns

The District of Squamish 2014 budget is comprised of four operating funds. The breakdown of each operating fund budget is depicted below.



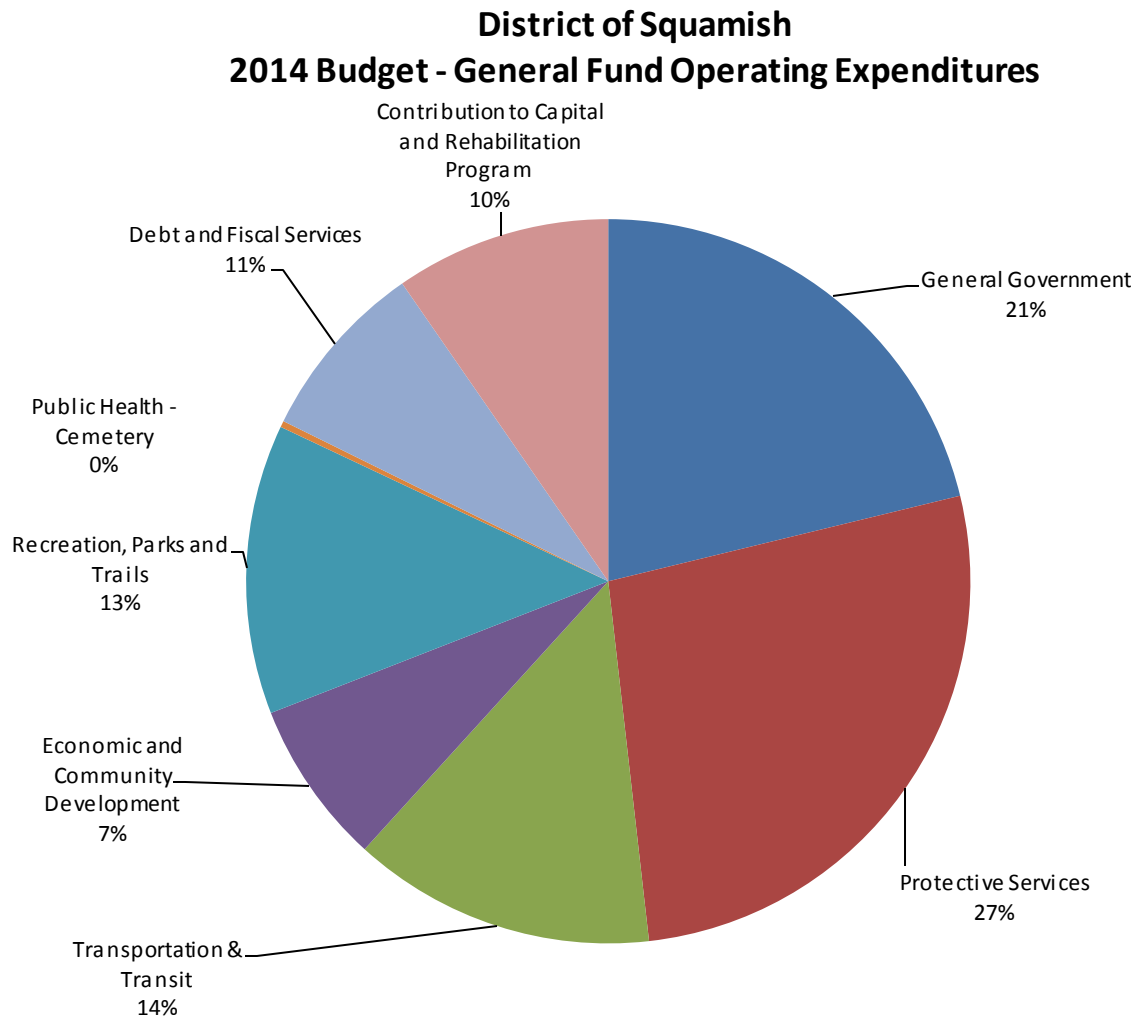
Each fund has a variety of revenue sources. Shortfalls are funded by property taxation in the general fund, and by sale of services or utility fees for the other three utility funds. Principal repayments on debt are included above for budget purposes as they do impact revenue requirements.

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



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

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3.2. Key Drivers On Property Taxation

The 2014 General Fund operating budget results in an increase in property tax revenue of 5.14% over 2013. The following table outlines changes that result in the 5.14% tax increase for 2014 over 2013.

	\$ Change	% Change
2013 General Property Tax Requirement	\$ 21,439,246	
Labour Change (current and retroactive phased in over 3 years)	532,063	2.48%
2014 RCMP Contract Change (current & 70-90% phased in over 4 years)	249,354	1.16%
Transit Contract (net of revenue)	130,500	0.61%
Other Contract Changes and Adjustments	111,131	0.52%
Service Contractions and User Fee Increases	(660,229)	-3.08%
Service Increases	69,737	0.33%
Growth on Existing Service Level	26,679	0.12%
2013 Non-Recurring Items Removed	(376,265)	-1.76%
2014 Projects Funded From Taxation	492,071	2.30%
Change in Allocations To Other Funds	(101,678)	-0.47%
Change in Debt Service	246,255	1.15%
Change in Provision Contributions	(7,754)	-0.04%
Change in Other Reserve Contributions	37,039	0.17%
Change in Contribution to Capital	139,025	0.65%
Change in Contribution to Capital Rehabilitation Reserve	214,400	1.00%
2014 General Property Tax Requirement	\$ 22,541,574	5.14%

In the 2013- 2017 Financial Plan 2014 was expected to increase by 11.36% or \$2,435,194. The increases included 5.76% (\$1,234,006) for contributions to capital projects, reserves and debt service, 3.71% (796,589) for contractual obligations and 1.89% (404,610) to sustainably fund special projects. Achieving 5.14% required delaying the achievement of long term financial goals, reducing annual capital and operating project funding and reductions in service levels.

Contraction in Service Levels

During the 2014-2018 Financial Planning process Council and staff reviewed service reductions and user fee increases as an option to reducing the impact of taxation on rate payers. Through that process, \$660,229 in contractions and revenue opportunities were found and are reflected resulting in a 3.08% reduction to the increase in taxes. Those contractions and fee increases are reflected throughout Section 4.

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Contributions to Capital Projects, Reserves and Debt Service

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

The District holds over \$278 million in capital assets based on original purchase cost with approximately \$154 million of that falling within the General Fund. This capital will need to be replaced and refurbished. In recent years the District relied heavily on debenture borrowing to do that and was not making annual contributions to reserve. This was not a financially sustainable practice to continue indefinitely. Apart from legal and policy restrictions on borrowing, this approach did not consider best practice and contradicted the District's Long Range Financial Planning Policy Guidelines. The 2013-2017 Financial Plan began to address the issue by directly funding projects below a \$300,000 threshold rather than financing those through long term debt. The annual contribution to reserves was also increased. For the 2014-2018 Financial Plan, little to no progress has been made to increase the minimum borrowing threshold in the General Fund; however, an additional 1% of the prior year taxation was added to the annual contribution to capital reserve bringing the annual contribution to \$541,600. The tax funded contribution to capital expenditures increased by \$139,025 and the capital plan was reduced to ensure that borrowing levels would not be exceeded over the life of the Plan.

Contribution to equipment reserve increased by \$88,186 overall. Previously the Equipment Reserve was 100% funded from the General Fund but, starting in 2014, funding associated with vehicles and equipment specific to the Water and Sewer Funds are being charged to those funds reducing the impact on property tax by \$51,981 for a net impact of \$36,205 or .17%.

Contractual Obligations

Due to a population increase, the District of Squamish moved from a 70% cost sharing to a 90% cost sharing relationship with the RCMP. The impact of this change is being smoothed over four years by a draw from provisions of \$500,000, \$300,000 and \$100,000 in 2013 through 2015. 2014 is impacted by the reduction in provision use of \$200,000 and an annual increase of \$49,354 in the 2014/2015 contract.

The CUPE union contract through to 2015 and IAFF union contract to 2012 were settled in 2013 resulting in retroactive rate increases. Provisions were made in the 2012 budget to address the potential labour rate increases rather than increasing labour budgets. The multiple year labour rate change was offset by a two year draw from that provision in 2013 and 2014 in order to smooth the potential impact on taxation. 2014 is impacted by the \$74,086 reduction in provision use. Contractual and other changes in the labour resulted in a \$532,063 impact on tax. This is before 2014 service level increases and contractions.

In 2013 new bus services were added which increased the transit contract for a partial year. In 2014 these new service costs are in effect for the full year resulting in an additional \$130,500 in costs net of associated revenues.

A number of other minor adjustments were required across various budgets for costs. Examples include software licensing and maintenance, hydro increases, bank charges, advertising, reductions in grants in lieu received, lease renegotiations and insurance savings. The net difference on all of these adjustments is \$111,131 for a .52% tax impact.

Change in Funding For Special Project

During the preparation of each annual budget, the prior year's special projects are first eliminated and then new projects are requested. In past years, assumptions were that the level of special projects was an anomaly and therefore, draws from accumulated surplus and other provisions were budgeted to partially offset the cost and prevent an increase

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in taxation. Although the projects differ from year to year, the annual dollar amount associated with special projects has not been declining. Consequently, in 2014, a base level budget for special projects was established to be funded from general revenue. This reduces the reliance on savings to fund an on-going level of cost and stabilize tax rates in future years.

Special operating projects included in the 2014-2018 Financial Plan are identified throughout Section 4 of this report. The project envelope for the General Fund was set at \$650,000 and is assumed for future years of the Plan. Through the removal of projects and by securing alternate funding sources, the total impact on taxation in 2014 is reduced to \$492,071. This still represents an increase in the tax requirement over 2013 of \$115,806 (.54%).

3.3. Key Drivers on Utility Fees

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

The 2010 Public Works Infrastructure Asset Management Plan identified the need to fund replacement of major infrastructure, implement preventative and ongoing maintenance programs and build reserves. The Plan projected that a 68% increase in water and 58% increase in the sewer utility rates would be needed to reach a financially sustainable level of funding for these purposes. Those increases are being phased in over five years. 2014 represents year four and reflects a 10% increase on both water and sewer utility fees. 2015 is scheduled for an additional 10% increase for both utilities. The accumulation of reserves has provided the opportunity to reduce the reliance on borrowing for capital infrastructure replacement in 2014. Key drivers this year are the funding of capital from revenue and reserves and new debt service from past year capital programs. Another key change is the introduction of two new positions: a Chief Waste Water Operator and an Operations Technician. Further details on water and sewer programs for 2014 are provided in Section 4.

Solid waste utility rates are increasing \$15 per unit in 2014 but the removal of the annual bear lock payment of \$19 will result in a minor reduction in the annual cost for many households. The key change in this fund is the reduction in contributions to post closure costs. Post closure cost refers to an annual contribution the District is legally required to make to fund the future closure of the landfill in an environmentally responsible manner. This fund will also fund 50% of the new Sustainability Coordinator position proposed for 2014. Further details on the solid waste programs for 2014 are provided in Section 4.

3.4. Estimated Impacts on Rate Payers

3.4.1. Overview

The increase in property taxation requirements for the 2014-2018 Financial Plan will impact property classes and owners differently. The total assessment base for the Municipality will fluctuate from year to year due to a number of factors which can include development growth, changes in property classifications, tax exemptions and market change variations across different classes and neighbourhoods. Individual property assessments may also vary.

The non-market change in assessment base across all property classes reflects a 1.36% increase and would be expected to reduce the effective tax increase on existing rate payers if there were no other changes or variations in the assessment base. However variations amongst classes, legal and policy caps restricting tax rates and ratios for certain assessment classes result in increases that vary substantially from the 5.14% total property tax increase reflected in the 2014-2018 Financial Plan.

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3.4.2. Tax Policy

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

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

For the 2013 taxation year, two additional targets were introduced to address tax ratios for managed forests, class 7, and farms, class 9. Prior to establishment of these targets, these classes were running at multipliers of approximately 27 to 1 on residential, class 1. The two classes are now being aligned with provincial averages for ratios of 3.3 for managed forests and 2.2 for farms against residential. The shift of tax burden to the residential class is substantiated by the fact that this class makes up 85% of the assessment base in Squamish but assumes only 63% of the total tax burden.

Legislated caps are imposed by the Province for ports (class 4) and utilities (class 2).

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

Tax % of Burden - % of Assessment- Tax Rates & Ratios (existing policy)								
Property Tax % of Burden by Property Class			% of Assessment		\$ Tax Rates Comparison		Ratios	
Property Class	Squamish	*BC Average	Squamish	*BC Average	Squamish	*BC Average	Sq.	*BC Avg
Residential (1)	62.6%	61.8%	84.54%	82.4%	4.9908	4.3250	1.0	1.0
Utilities (2)	7.7%	4.1%	1.29%	1.4%	40.0000	31.1095	8.0	7.9
Supportive Housing (3)	0.0%	0.0%	0.00%	0.0%	0.0000	4.3371	0.0	1.0
Major Industry(Port) (4)	1.7%		0.41%		27.5000	30.1735	5.5	7.3
Major Industry	0.0%	9.4%	0.00%	2.9%	27.5000	30.1735	5.5	7.3
Light Industry (5)	1.8%	3.5%	0.67%	1.5%	17.7491	17.7491	3.6	4.0
Business (6)	25.7%	20.5%	12.69%	11.2%	13.6364	11.3119	2.7	2.7
Forests-managed (7)	0.1%	0.1%	0.05%	0.0%	16.4226	13.9837	3.3	3.3
Recreation/N.P. (8)	0.3%	0.3%	0.36%	0.2%	5.5880	6.2226	1.1	1.5
Farm (9)	0.0%	0.2%	0.00%	0.1%	10.9489	9.6589	2.2	2.2
Total	100%	99.9%	100%	99.7%				
* From 2013 BC Local Government Statistics (rate/ratio values exclude zero values and Oak Bay farm class)								
Represents legislated rate caps								

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

Utility rates vary amongst property owners but standard residential rates per billing unit are as follows for 2014 and represent a \$72 increase for an average single family household from 2013 rates:

- Garbage collection \$160

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- Water fees \$351
- Sewer fees \$489

Utility fees for the Business Class vary too broadly for a dollar comparison; however, generally utility fees increased by 10% across all categories.

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

Estimated Municipal Tax Impact on Average Assessment per Assessment Class

Property Class	Avg Assess. 2013 Revised Roll	Avg Assess. 2014 Revised Roll	Change in Avg. Assess.	Mun. Tax 2013	Mun. Tax 2014	Tax Increase \$	Tax Increase %	2014 Utility Increase	Increase Tax & Utility \$
Residential Assessment (1)	\$364,721	\$361,343	-0.93%	\$1,730	\$1,803	\$73	4.22%	\$72	\$145
Single Family Dwelling	\$465,250	\$467,029	0.38%	\$2,206	\$2,331	\$125	5.67%	\$72	\$197
Residential Strata Unit	\$285,717	\$272,820	-4.51%	\$1,355	\$1,362	\$7	0.52%	\$72	\$79
Utilities (2)	\$581,539	\$651,344	12.00%	\$23,262	\$26,054	\$2,792	12.00%		
Major Industry (Port) (4)	\$13,819,000	\$13,694,000	-0.90%	\$380,023	\$376,585	(\$3,438)	-0.90%		
Light Industry (5)	\$324,486	\$327,994	1.08%	\$5,642	\$5,822	\$180	3.19%		
Business Assessment (6)	\$462,481	\$458,913	-0.77%	\$5,948	\$6,258	\$310	5.21%		
Forests-managed (7)	\$333,500	\$519,000	55.62%	\$5,635	\$8,523	\$2,888	51.25%		
Recreation/N.P. (8)	\$133,363	\$127,042	-4.74%	\$705	\$710	\$5	0.71%		
Farm (9)	\$3,399	\$7,878	131.77%	\$38	\$86	\$48	126.32%		
The Residential Assessment class has multiple subcategories - only two of those categories are shown separately above									

For 2014 the non-market change in assessment base provides an estimated \$290,700 in tax revenue and reduced the tax rate that would otherwise be applicable to existing tax payers by 1.39% for the Residential class and 1.69% for the Business class.

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 2014 taxation rates from all agencies.

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

	2013	2014	% Change
Assessed Value	465,250.00	467,029.00	0.4%
Municipal & Library	2,206.31	2,330.85	5.6%
School District	834.94	837.15	.3%
MFA	0.09	.09	.0%
SLRD	143.50	141.32	-1.5%
Hospital	24.84	22.28	-10.3%
BCAA	28.38	28.91	1.9%
Total	\$ 3,238.06	3,360.60	3.8%
HOG	(770.00)	(770.00)	0.0%
Net	\$ 2,468.06	2,590.60	5.0%

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

	2013	2014	% Change
Assessed Value	462,481.15	458,913.00	-.8%
Municipal & Library	5,947.59	6,257.92	5.2%
School District	2,867.38	2,753.48	-4.0%
MFA	0.23	.23	0.0%
SLRD	349.48	3403.24	-2.6%
Hospital	60.49	53.65	-11.3%
BCAA	83.76	80.54	-3.8%
Total	\$ 9,308.93	9,486.06	1.9%

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3.5. Staffing – Full Time Equivalents

The Municipality is one of the larger employers in Squamish, with approximately 150 permanent employees and as many as 220 employees throughout the year with the inclusion of temporary, casual or seasonal employees.

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

The 2014-2018 Financial Plan includes staffing hours equivalent to 160 full time equivalent positions. Certain crews such as Public Works, Facility Maintenance and Recreation Services staff may work in multiple functional areas and distribution amongst those areas may vary throughout the year and from one year to the next.

The table below represents the budgeted allocation of those staffing resources. The Aquatic Centre does not form part of the 2014-2018 Financial Plan as that function is funded by the Squamish Lillooet Regional District; however for operational efficiency, Recreation and Facilities staff employed by the District also work in the Aquatic Centre and share management and overhead costs.

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

Fund	2013 FTE	Change	2014 FTE	2015 FTE
General Fund	150.25	(3.24)	147.01	148.79
Solid Waste Fund	-	0.38	0.38	0.50
Water Fund	6.41	0.49	6.90	6.52
Sewer Fund	4.94	1.37	6.31	6.18
Subtotal	161.60	(1.00)	160.60	161.99
Aquatic Centre Fund	13.48	0.95	14.43	14.43
Total	175.08	(0.05)	175.03	176.42

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3.6. Five Year Operating Budget Summary

	2013	2014	2015	2016	2017	2018
Revenue						
Taxation		5.14%	5.22%	5.17%	2.92%	3.17%
Property Tax	(21,439,246)	(22,541,574)	(23,717,915)	(24,944,258)	(25,673,384)	(26,488,111)
Special Assessments	(220,345)	(220,345)	(224,752)	(229,247)	(180,123)	(58,593)
Parcel Taxes	(508,225)	(508,225)	(518,390)	(528,757)	(539,332)	(550,119)
Grants in Lieu	(1,072,006)	(1,053,437)	(1,074,506)	(1,095,996)	(1,117,916)	(1,140,274)
Sale of Services	(10,137,454)	(11,017,243)	(11,818,047)	(12,052,668)	(12,291,981)	(12,536,081)
Grants	(667,487)	(899,890)	(1,021,201)	(655,413)	(555,387)	(555,280)
Other Revenue	(1,503,817)	(1,777,713)	(1,938,939)	(1,976,672)	(2,015,745)	(2,055,600)
Gain Loss on Sale	-	-	-	-	-	-
Investment Revenue	(567,579)	(630,035)	(737,346)	(843,810)	(983,597)	(940,918)
	(36,116,159)	(38,648,461)	(41,051,096)	(42,326,819)	(43,357,465)	(44,324,976)
Expense						
General Fund						
General Government	5,758,194	6,071,572	6,045,472	5,941,593	6,040,689	6,181,967
Protective Services	7,557,426	7,730,885	7,826,430	8,227,970	8,555,407	8,888,606
Transportation & Transit	3,615,220	3,877,307	4,448,228	3,985,399	4,061,476	4,139,076
Economic and Community Development	1,903,704	2,100,108	1,973,883	1,969,445	2,005,234	2,041,738
Recreation, Parks and Trails	3,999,892	3,703,459	3,718,576	3,752,366	3,826,413	3,901,941
Public Health - Cemetery	66,146	79,934	81,533	83,163	84,827	86,523
Total Operating	22,900,582	23,563,266	24,094,121	23,959,936	24,574,045	25,239,851
Fiscal Services	135,585	105,806	103,457	109,583	128,876	113,416
Debt Service - Interest	885,182	987,241	1,088,467	1,206,126	1,324,928	1,399,886
Amortization	3,450,801	3,442,445	3,534,352	3,617,836	3,791,367	3,958,557
	27,372,150	28,098,758	28,820,397	28,893,481	29,819,216	30,711,710
Solid Waste Utility						
Operating	2,196,662	1,761,956	2,023,567	2,056,237	2,089,560	2,123,549
Fiscal Services	50,000	89,157	44,134	25,000	25,000	27,439
Debt Service - Interest	-	108,661	161,758	161,758	161,758	168,526
Amortization	-	-	39,225	39,225	89,225	94,225
	2,246,662	1,959,774	2,268,684	2,282,220	2,365,543	2,413,740
Water Utility						
Operating	1,899,116	2,023,140	1,829,843	1,874,113	1,921,430	1,959,493
Fiscal Services	120,386	153,820	36,171	26,010	28,156	29,433
Debt Service - Interest	174,414	273,059	302,672	302,672	307,185	313,768
Amortization	614,272	708,334	758,295	819,921	928,676	1,003,451
	2,808,188	3,158,353	2,926,982	3,022,716	3,185,447	3,306,146
Sewer Utility						
Operating	2,471,527	2,688,211	2,598,044	2,657,678	2,710,666	2,764,715
Fiscal Services	164,878	183,840	65,215	52,020	53,060	54,122
Debt Service - Interest	289,366	343,394	382,840	370,090	331,415	292,740
Amortization	688,351	709,432	745,159	790,835	826,288	829,981
	3,614,122	3,924,877	3,791,257	3,870,622	3,921,429	3,941,557
Total Expenses	36,041,122	37,141,761	37,807,320	38,069,039	39,291,635	40,373,152
Net (Surplus)/ Deficit	(75,037)	(1,506,700)	(3,243,776)	(4,257,780)	(4,065,830)	(3,951,823)

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District of Squamish

2014 to 2018 Five Year Financial Plan



Five Year Operating Budget Summary (continued)

Adjustments To Balanced Budget						
Remove Amortization	(4,753,424)	(4,860,212)	(5,077,031)	(5,267,817)	(5,635,556)	(5,886,215)
Debt Service - Principal Reduction	1,544,972	1,969,553	2,222,103	2,378,161	2,647,435	2,580,345
Transfer to Wholly Owned Subsidiary	-	3,000,000	-	-	-	-
	(3,208,452)	109,341	(2,854,928)	(2,889,656)	(2,988,121)	(3,305,870)
Transfers to / from Surplus & Provisions						
Transfers to Surplus and Provisions	517,362	546,477	584,318	634,658	635,649	677,209
Transfers from Surplus and Provisions	(2,058,562)	(1,349,140)	(130,000)	(10,000)	-	(30,000)
	(1,541,200)	(802,663)	454,318	624,658	635,649	647,209
Transfers to / from Reserves						
Transfers to Reserves	1,918,865	4,268,609	1,572,146	2,215,708	3,387,552	3,923,284
Transfers from Reserves	-	(6,000,000)	(188,000)	-	-	-
	1,918,865	(1,731,391)	1,384,146	2,215,708	3,387,552	3,923,284
Transfers To/From Other Funds						
	2,905,824	3,931,413	4,260,240	4,307,070	3,030,750	2,687,200
Total Adjustments to Balanced Budget	75,037	1,506,700	3,243,776	4,257,780	4,065,830	3,951,823
Budget (Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Growth in assessment not relating to market change is estimated to provide an additional \$290,700 in tax revenue in 2014 based on the Completed Assessment Roll.

** Indicates change in general property taxation from prior year

*** Interest revenue on other reserves is not reflected in this schedule

District of Squamish

2014 to 2018 Five Year Financial Plan



4. Five Year Operating Plan By Function

4.1. General Government

4.1.1. Purpose

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

4.1.2. Council Strategic Priorities, Goals and Objectives

Primary Strategic Priority

- Develop the SODC property

Environmental Stewardship

- Develop a marine strategy
- Develop a harbor management strategy

Social Sustainability

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

Cultural Sustainability

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

Economic Sustainability

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

4.1.3. Key Drivers – 2014 Budget

- Labour contract adjustments
- Service contractions
- Reduction in reliance on accumulated surplus and provisions
- Biennale project

District of Squamish

2014 to 2018 Five Year Financial Plan



4.1.4. Staffing – Full Time Equivalents

Department	2013 FTE	Change in Budget	2014 FTE
Legislative Services	7.59	-.14	7.45
Communication	2.08		2.08
Information Services	4.80		4.80
Real Estate Services	2.00		2.00
Facilities	6.94	-.06	6.88
Financial Services	10.29	-.05	10.24
Human Resources	1.93	.17	2.10
Library	11.21	.03	11.24
Total	46.84	-.05	46.79

Changes in staffing for 2014:

- Contraction of casual administrative support (-.14 FTE)
- Reduction in part time janitorial hours (-.06 FTE)
- Reductions in financial casual staff (-.05 FTE)
- Part-time Human Resources Advisor hired in 2013 annualized (.17 FTE)
- Public Services Librarian increase in 2013 annualized (.23 FTE)
- Children's Program Librarian increase in 2013 annualized (.25 FTE)
- Contraction in library Sunday hours (-.06 FTE)
- Contraction in library hours (-.14 FTE)
- Contraction in children's services programming (-.13 FTE)
- Contraction in library adult programming (-.06 FTE)
- Contraction in inter-library loan services (-.06 FTE)
- Total labour and staffing changes including contractual changes \$167,967

4.1.5. Other Service Adjustments

- Biennale \$47,956 (included in community enhancement grant list)
- Reduction in Grants in Lieu \$18,569
- Reduction in lease revenue \$14,229
- Change in other general grants \$10,471
- Payment under BIA Bylaw not budgeted in 2013 \$45,000
- Website maintenance increase \$12,000
- Other contractual adjustments \$10,087
- Property taxes on Cleveland property \$5,720 (*offset by provision*)
- Establish Arts Council building maintenance budget \$4,130
- Change in allocations -\$53,828
- Insurance and claims reduction -\$24,909
- Contraction in IT: server virtualization and hosting, travel and contract services -\$22,000
- Contraction in Real Estate contracted services -\$20,000
- Contraction in Legislative Services: committee, legal and equipment maintenance -18,000
- Contraction in Human Resources: staff recruitment, training, employee wellness -\$10,000
- Contraction in Communications public relations: -\$4,000
- Contraction in community enhancement grants -\$836 (\$30,000 funded from provision)

District of Squamish

2014 to 2018 Five Year Financial Plan



4.1.6. Fiscal Services

- Contraction in contingency -\$43,000
- Fiscal fees net removal of tax write off budget \$13,221
- Debt service changes \$238,035
- Change in contribution to capital -\$387,167
- Change in transfers to capital reserve \$214,400
- Change in transfer to capital equipment reserve \$36,205
- Change in transfers to and from accumulated surplus \$193,541
- Change in transfers to and from accumulated surplus provisions \$38,012
- Change in transfers to other reserves \$834
- Transfer to subsidiary for loan guarantee \$3,000,000
- Net transfers to and from reserves for transfer to subsidiary \$-3,000,000

4.1.7. Community Enhancement and Grants In Aid for 2014

	2014
SORCA and Trails Groups For Trail Maintenance	\$60,000
Howe Sound Women's Centre	14,500
Squamish Arts Council	12,750
Downtown Business Improvement Association	12,000
Squamish Food Bank Society	10,000
Search and Rescue Society	10,000
United Church (In lieu of Permissive Tax)	8,507
Squamish Climate Action Network	6,540
Squamish Days loggers Sports	5,900
Squamish Helping Hands Society	5,000
Squamish Hospice	5,000
Howe Sound Dry Grad	3,300
Alano Club of Squamish	2,706
Squamish Pirates Swim Club Society	1,750
Squamish Youth Triathlon	1,458
Squamish Minor Hockey Association	813
Royal Canadian Legion Diamond Head Branch #277	700
835 Griffin Squadron Air Cadets	500
Quest University Bus Passes	400
Squamish Volunteer Center Society	350
Biennale *	47,955
Guns & Hoses Tournament Rental	613
	\$210,742

- ❖ \$30,000 of the trail maintenance grant is funded by a community amenity contribution
- ❖ Biennale Project is a non-recurring item but continues into 2015 with \$19,180 committed for that year
- ❖ \$10,000 of the Biennale project is funded from accumulated surplus with the remaining \$37,955 being funded from taxation.

District of Squamish

2014 to 2018 Five Year Financial Plan



4.1.8. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Managed Network	59,100				
Financial Services Core Review	45,000				
Marine Strategy Phase 1	21,520				
Squamish 100 Year Anniversary	10,000				
Financial System Improvements – GL Restructure	7,000				
Occupational Health and Safety Audit	5,000				
Filming Project	3,335				
RDH Assessment – Cleveland Property	2,035				
Total	\$152,990				

Projects above are funded by accumulated surplus or grant (\$3,335).

Proposed Projects	2014	2015	2016	2017	2018
SODC Development Negotiation	\$100,000				
Election	52,000				
Marine Strategy Phase 2	35,000				
Municipal Exterior Siding	25,000				
Squamish Anniversary Celebrations	25,000				
Municipal Hall Plumbing	20,000				
Sister City Visit from Shimizu Town, Japan	10,000				
Arts Council Building Exterior Repairs	10,000	10,000			
Arts Council Washroom	10,000				
Financial System – Online Payment	7,500				
Drop in Centre Exterior Repairs	6,000				
HR Customer Service Initiative	5,000	3,000	3,000		
Squamish Marketing Initiative	5,000	30,000	25,000	25,000	25,000
Affordable Housing Committee	5,000				
Centre Point Project Contribution		188,000			
Long Term Real Estate Strategy		40,000			
Facilities Asset Management Plan		35,000			
Library Building Exterior Repairs		21,000			
CUPE and IAFF Bargaining		30,000	10,000		30,000
Forestry Building Slab Shifting Investigation		10,000			
Municipal Hall Flooring Upgrades		7,500			
Human Resource Software Improvements		2,000	10,000		
Future Projects		46,615	157,000	170,000	170,000
Total	\$315,500	\$423,115	205,000	195,000	225,000

The forestry building projects, Marine Strategy Phase 2, Affordable Housing Committee and the election and bargaining are drawing from accumulated surplus provisions. The SODC project will be invoiced to SODC for -\$100,000. In 2015, \$188,000 Centre Point Project is drawing from the Affordable Housing reserve.

Prior year new and carry forward projects totaled -\$294,398 with a \$10,000 grant reduction.

District of Squamish

2014 to 2018 Five Year Financial Plan



4.1.9. Financial Plan Summary

General Government

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Tax Adjustment						
Taxation (excluding property tax)						
Special Assessments	\$ (220,345)	\$ (220,345)	\$ (224,752)	\$ (229,247)	\$ (180,123)	\$ (58,593)
Grants in Lieu	(1,072,006)	(1,053,437)	(1,074,506)	(1,095,996)	(1,117,916)	(1,140,274)
Sale of Services						
Administrative Services	(15,000)	(115,000)	(15,300)	(15,606)	(15,918)	(16,236)
Financial Services	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Administrative Services	(800)	(800)	(816)	(832)	(849)	(866)
Facilities	(344,569)	(330,340)	(336,947)	(343,686)	(350,559)	(357,571)
Financial Services	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Common Services	(60,000)	(60,000)	(61,200)	(62,424)	(63,672)	(64,946)
Investment Revenue	(396,641)	(437,739)	(498,896)	(569,877)	(652,212)	(634,313)
Penalties and Interest	(335,000)	(335,000)	(341,700)	(348,534)	(355,505)	(362,615)
Communications	(10,000)	(3,335)	-	-	-	-
Common Services	(216,562)	(206,091)	(196,991)	(193,203)	(193,115)	(193,115)
	(2,694,923)	(2,786,087)	(2,775,588)	(2,884,375)	(2,955,338)	(2,854,507)
Operating Expenses						
Legislative Services	392,491	425,235	408,240	416,404	424,733	433,227
Community Grants	163,623	255,743	414,968	207,787	207,787	207,787
Administrative Services	1,106,223	1,253,891	1,123,929	1,146,407	1,169,336	1,192,722
Communications	208,077	234,159	239,840	233,937	238,116	242,378
Information Technology	861,532	823,590	779,780	800,375	816,283	832,509
Real Estate Services	306,841	273,142	297,568	325,374	329,881	334,479
Facilities & Leases	330,181	326,131	291,923	313,321	318,587	323,959
Financial Services	1,069,917	1,150,906	1,088,353	1,107,020	1,137,121	1,159,663
Human Resources	334,104	326,768	358,103	352,565	341,157	377,880
Library	798,826	817,666	832,539	847,710	863,184	878,968
Library Facility	109,148	107,737	133,167	112,090	114,331	116,617
Common Services	77,231	76,604	77,061	78,602	80,174	81,778
	5,758,194	6,071,572	6,045,472	5,941,593	6,040,689	6,181,967
Fiscal Services						
Other Fiscal Services	135,585	105,806	103,457	109,583	128,876	113,416
Debt interest	885,182	987,241	1,088,467	1,206,126	1,324,928	1,399,886
Amortization	3,450,801	3,442,445	3,534,352	3,617,836	3,791,367	3,958,557
	4,471,568	4,535,492	4,726,276	4,933,546	5,245,171	5,471,859
Net Operating (Surplus) Deficit	7,534,839	7,820,978	7,996,160	7,990,764	8,330,522	8,799,319

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District of Squamish

2014 to 2018 Five Year Financial Plan



General Government (continued)

General Government (continued)						
Adjustments to Balanced Budget						
Remove Amortization	(3,450,801)	(3,442,445)	(3,534,352)	(3,617,836)	(3,791,367)	(3,958,557)
Principal Reductions On Debt	1,042,609	1,219,683	1,334,064	1,467,878	1,676,679	1,676,083
Transfer to Wholly Owned Subsidiary	-	3,000,000	-	-	-	-
Contribution to Other Funds						
Transfer To Other Funds	2,221,405	1,834,238	1,543,000	1,842,000	1,367,000	1,135,000
Contribution To/From Surplus and Reserves						
Transfer from Other Reserve	-	(6,000,000)	(188,000)	-	-	-
Transfer to Replacement Reserve	327,200	3,541,600	767,016	1,004,195	1,253,637	1,510,371
Transfer to Equipment Reserve	346,500	382,705	382,705	382,705	382,705	382,705
Transfer to Carbon Neutral Reserve	30,257	31,091	31,091	31,091	31,091	31,091
Transfer to Other Reserves (Interest Revenue)	-	-	-	-	-	-
Draw from Accumulated Surplus	-	(85,000)	-	-	-	-
Draw from Accumulated Surplus - Carryforward	(667,297)	(388,641)	-	-	-	-
Contribution to Accumulated Surplus for Future	-	-	-	-	-	-
Draw from Special Provisions	(148,173)	(126,086)	(30,000)	(10,000)	-	(30,000)
Contribution to Special Provisions	78,167	52,255	55,164	56,055	56,965	57,892
Contribution to Forestry Building Provision	(54,407)	(12,571)	(5,150)	12,729	(2,698)	21,967
Funded By Property Tax	\$ 7,260,299	\$ 7,827,807	\$ 8,351,698	\$ 9,159,581	\$ 9,304,534	\$ 9,625,871
<i>Change in Property Tax Requirement From Prior Year</i>		7.82%	6.69%	9.67%	1.58%	3.45%

** Interest revenue on other reserve funds are not reflected in these summaries*

District of Squamish

2014 to 2018 Five Year Financial Plan



4.2. Protective Services

4.2.1. Purpose

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

4.2.2. Strategic Priorities, Goals and Objectives

Social Sustainability

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

4.2.3. Key Drivers – 2014 Budget

- Building Inspection and Fire Service fees increase
- Labour contract and compensation policy adjustments
- RCMP contract changes and associated provision use

4.2.4. Staffing – Full Time Equivalents

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

Department	2013 FTE	Change in Budget	2014 FTE
Police Services	11.71	.34	12.05
Fire Services	8.27	-.02	8.25
Emergency Management	1.08	.02	1.10
Bylaw Enforcement	5.71	-.37	5.34
Building Inspection	3.00		3.00
Total	29.77	-.03	29.74

Changes in staffing for 2014:

- RCMP Coordinator position was not reflected in the 2013 budget (1.0 FTE)
- Victim Services Coordinator as .91 but should be budgeted at 1.00 FTE (.09 FTE)
- Contraction of RCMP Client Service for 75% of year (-.75 FTE 2014); (-.25 FTE 2015)
- Reduction in part-time Fire Fighter hours (-.02 FTE)
- Adjustment to Emergency Service casual support hours (.02 FTE)
- Rescheduling of Animal Control staff for efficiencies (-.03 FTE)
- Contraction in animal shelter office hours for 75% of year (-.19 FTE 2014); (-.06 FTE 2015)
- Contraction in proactive bylaw enforcement for 75% of year (-.15 FTE 2014); (-.05 FTE 2015)
- Total labour changes including contractual increases \$160,815

4.2.5. Other Service Adjustments

- Increase in Building Inspection fees-\$105,925
- Increase in Fire Service fees-\$20,000
- Reduction in SLRD funding for Emergency program \$8,550

District of Squamish

2014 to 2018 Five Year Financial Plan



- Traffic Fine revenue share reduction \$4,615
- RCMP contract adjustment \$49,354
- Net other maintenance contract adjustments including hydro and advertising \$7,200
- Change in allocations \$1,872
- Training reductions in Bylaw, Animal Control, Emergency Program and Fire Services -\$10,000
- Insurance reductions -\$8,861

4.2.6. Fiscal Services

- Reduction in use of provisions to phase in RCMP contract increase \$200,000
- Change in contributions to provisions \$12,615
- Transfer from accumulated surplus \$43,900

4.2.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Fire Services Technical Rescue Plan	16,100				
Total	\$16,100	-	-	-	-

Projects above are funded from accumulated surplus.

Proposed Projects	2014	2015	2016	2017	2018
Building Bylaw Rewrite	33,000				
RCMP Well Pump Servicing	15,000				
RCMP Hot Water Tank / System Improvement	8,000				
RCMP Exterior Maintenance	5,000				
Other Facility Maintenance Projects			50,000,	50,000	50,000
Total	\$61,000	-	\$50,000	\$50,000	\$50,000

Prior year new and carry forward projects totaled \$104,021.

District of Squamish

2014 to 2018 Five Year Financial Plan



4.2.8. Financial Plan Summary

Protective Services

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Sale of Services						
Policing	\$ (32,500)	\$ (32,500)	\$ (33,150)	\$ (33,813)	\$ (34,489)	\$ (35,179)
Fire Services	(9,500)	(10,300)	(10,506)	(10,716)	(10,930)	(11,149)
Animal Control	(56,750)	(56,750)	(57,885)	(59,043)	(60,224)	(61,428)
Other Revenue						
Policing Facilities	(154,188)	(154,188)	(157,272)	(160,417)	(163,626)	(166,898)
Fire Services	(3,000)	(22,200)	(22,644)	(23,097)	(23,559)	(24,030)
Bylaw Enforcement	(9,800)	(9,800)	(9,996)	(10,196)	(10,400)	(10,608)
Animal Control	(12,000)	(12,000)	(15,912)	(16,230)	(16,555)	(16,886)
Building Inspection	(270,000)	(375,925)	(383,444)	(468,556)	(477,927)	(487,486)
Grants						
Policing	(251,575)	(246,960)	(242,960)	(237,960)	(233,022)	(232,915)
Emergency Management	(47,800)	(39,250)	(39,250)	(39,250)	(39,250)	(39,250)
	(847,113)	(959,873)	(973,018)	(1,059,278)	(1,069,981)	(1,085,828)
Operating Expenses						
Policing	4,636,816	4,742,918	4,792,798	5,048,964	5,146,544	5,412,565
Policing Facilities	193,059	205,815	185,572	209,999	213,700	217,474
Fire Services	1,463,227	1,517,305	1,596,221	1,628,146	1,742,021	1,776,862
Fire Services Facilities	144,836	130,752	136,937	161,034	163,755	166,530
Emergency Management	171,051	169,265	172,650	176,103	179,625	183,218
Emergency Management Facilities	23,233	19,363	19,750	20,145	20,548	20,959
Bylaw Enforcement	304,565	303,096	305,367	354,422	447,474	456,424
Animal Control	280,163	263,864	264,402	269,690	275,084	280,586
Animal Control Facilities	22,216	14,791	15,402	15,389	15,697	16,011
Building Inspection	318,260	363,716	337,330	344,077	350,958	357,978
	7,557,426	7,730,885	7,826,430	8,227,970	8,555,407	8,888,606
Net Operating (Surplus) Deficit	6,710,313	6,771,012	6,853,411	7,168,692	7,485,425	7,802,777
Contribution to/from Surplus and Reserves						
Transfer from Reserves						
Draw from Accumulated Surplus	(60,000)	(16,100)	-	-	-	-
Contribution to Protective Services Provision	523,717	536,332	550,449	565,395	580,894	596,852
Draw from Protective Services Provision	(500,000)	(300,000)	(100,000)	-	-	-
Funded By Property Tax	\$ 6,674,030	\$ 6,991,244	\$ 7,303,860	\$ 7,734,087	\$ 8,066,319	\$ 8,399,629
<i>Change in Tax Requirement From Prior Year</i>		4.75%	4.47%	5.89%	4.30%	4.13%

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4.3. Transportation & Transit

4.3.1. Purpose

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

4.3.2. Strategic Priorities, Goals and Objectives

Environmental Sustainability

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

Social Sustainability

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

Cultural Sustainability

- Negotiate Squamish Nation service agreement

Economic Sustainability

- Complete revisions to the DCC bylaw

4.3.3. Key Drivers – 2014 Budget

- Transit Services increase annualized
- Other operating contractual increases
- Service contractions

4.3.4. Staffing – Full Time Equivalents

Public Works staff may work in a number of functional areas so staffing levels may vary from year to year. Also there is a considerable reliance on casual and seasonal staffing between Parks and Transportation. Public Works and Engineering allocate 66% of common overhead costs to the water and sewer utility and Engineering allocates 10% to Solid Waste.

Department	2013 FTE	Change in Budget	2014 FTE
Engineering	10.13	.24	10.37
Public Works	20.68	-.71	19.97
Total	30.81	-.47	30.34

Changes in staffing for 2014:

- Temporary Project Engineer position made permanent during 2013
- 50% of new Sustainability Coordinator (Solid Waste /Transit) for 75% of year (.37 FTE 2014) (.13 FTE 2015)

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- Temporary Transit Coordinator contract ended in 2013 (-.13 FTE)
- Mechanic hired in 2013 annualized for 2014 (.5 FTE)
- Efficiencies in scheduling staffing in Public Works (-1.11 FTE)
- Seasonal staffing increase for Recycling Bin Pilot project (.03 FTE 2014) (-.03 FTE 2015)
- Contraction in sidewalk repair (-.04 FTE)
- Contraction in beaver dam control (-.10 FTE)
- Contraction in bike lane maintenance (-.15 FTE)
- Increase in invasive species program (.06 FTE)
- Growth in road maintenance program due to new development (.10 FTE)
- Total labour changes including contractual increases before allocation \$-15,463

4.3.5. Other Service Adjustments

- Transit contract revenue -\$40,525
- Annualizing Transit contract including 2013 new changes \$171,025
- Invasive species program expansion \$25,000
- GIS license increase \$15,000
- Hydro increase \$15,000
- Vehicle charging station operating costs \$5,000
- Materials, utilities and equipment for road maintenance in new developments \$3,250
- Dust abatement contract increase \$2,500
- Change in allocations -\$80,913
- Contraction in side walk repair -\$10,000
- Insurance reductions -\$2,787

4.3.6. Fiscal Services

- Change in draw from airport provision \$575
- Change in draw from accumulated surplus \$100,000

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4.3.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Airport Long Term Lease – Phase 2	30,000				
Total	\$30,000				

This project is covered by the Airport Provision

Proposed Projects	2014	2015	2016	2017	2018
Flood Hazard Protection Plan	155,000	125,000	95,000		
Master Drainage Plans	50,000	50,000	50,000	50,000	50,000
Corporate GIS Strategy	20,000				
Automate 3 rd Avenue Tide Gates	10,000				
Cheekeye Cheakamus Confluence Sediment Removal		252,000			
Transportation Capital Plan		50,000			
Downtown Entrance Plan		50,000			
Asset Management Plan		75,000			
Airport Long-Term Leases –Phase 3		40,000			
Other Facilities Maintenance Projects			25,000	25,000	25,000
Other Engineering Projects		76,333	28,000	123,000	123,000
Total	\$235,000	\$718,333	\$198,000	\$198,000	\$198,000

Community Works funding of \$205,000 will be used for the Flood Hazard Protection Plan and the Master Drainage Plans. Grant funding of \$252,000 is expected to offset the Cheekeye project in 2015.

The Airport Long Term Lease project is partially funded by Airport Provision \$16,613 in 2015 due to estimated exhaustion of airport provision in that year.

Prior year new and carry forward projects totaled \$130,525, \$30,525 covered by the Airport provision.

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4.3.8. Financial Plan Summary

Transportation and Transit

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Sale of Services						
Engineering	\$ (5,000)	\$ (5,000)	\$ (5,100)	\$ (5,202)	\$ (5,306)	\$ (5,412)
Public Works General	(16,000)	(16,000)	(16,320)	(16,646)	(16,979)	(17,319)
Roads, Drainage, Sidewalks & Bridges	(3,000)	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Transit	(215,000)	(255,525)	(260,636)	(265,848)	(271,165)	(276,588)
Other Revenue						
Engineering	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)
Airport	(35,960)	(35,960)	(36,679)	(37,413)	(38,161)	(38,924)
Development Cost Charges - Roads	-	-	(122,000)	(23,000)	(23,000)	(23,000)
Grants						
Engineering	-	(205,000)	(452,000)	(95,000)	-	-
	(275,960)	(521,485)	(896,815)	(447,271)	(358,856)	(365,574)
Operating Expenses						
Engineering	342,018	581,066	713,188	515,451	427,860	435,418
Engineering - Roads Studies and Contract	50,000	50,000	127,333	80,020	176,060	177,122
Public Works General	70,294	86,625	121,764	108,854	111,361	113,919
Public Works Facilities	61,668	57,691	60,560	85,022	86,222	87,446
Roads, Drainage, Bridges, Sidewalks, Bike Lanes	1,355,904	1,334,450	1,361,139	1,388,362	1,416,129	1,444,452
Snow Clearing	286,050	256,579	261,711	266,945	272,284	277,729
Flood Protection	213,211	169,306	162,492	165,742	169,057	172,438
Transportation - Other	100,000	5,000	257,100	5,202	5,306	5,412
Transit	1,070,000	1,271,089	1,306,732	1,332,867	1,359,524	1,386,715
Airport	66,075	65,500	76,210	36,934	37,673	38,426
	3,615,220	3,877,307	4,448,228	3,985,399	4,061,476	4,139,076
Net Operating (Surplus) Deficit	3,339,260	3,355,822	3,551,413	3,538,128	3,702,620	3,773,502
Contribution to/from Surplus and Reserves						
Contribution to Airport Provision	(30,115)	(29,540)	(16,145)	479	488	498
Draw from Accumulated Surplus	(100,000)	-	-	-	-	-
Funded By Property Tax	\$ 3,209,145	\$ 3,326,282	\$ 3,535,269	\$ 3,538,606	\$ 3,703,108	\$ 3,774,000
<i>Change in Tax Requirement From Prior Year</i>		3.65%	6.28%	0.09%	4.65%	1.91%

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4.4. Economic and Community Development

4.4.1. Purpose

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

4.4.2. Strategic Priorities, Goals and Objectives

Primary Strategic Priority

- Downtown revitalization

Environmental Sustainability

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

Social Sustainability

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

Cultural Sustainability

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

Economic Sustainability

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

4.4.3. Key Drivers –2014 Budget

- Development fee increases
- Events Management function
- Special projects

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4.4.4. Staffing – Full Time Equivalents

Department	2013 FTE	Change in Budget	2014 FTE
Economic Development	2.00	1.00	3.00
Planning	7.80	-1.00	6.80
Environmental Planning	1.00		1.00
Events Management	0.00	1.00	1.00
Total	10.80	1.00	11.80

Changes in staffing for 2014:

- General Manager shifted from Community Planning to Economic Development
- Events Manager transferred from Recreation Services (-1.00 FTE)
- Total change in labour costs including contract changes \$119,143

4.4.5. Other Service Adjustments

- Development fee increases -\$95,000
- Removal of grant revenue not removed in 2013 \$29,050
- Squamish Valley Music Festival revenue and expense recognized in the department \$68,000 each net \$0 impact
- Tourism contract reduction -\$9,667
- Operating costs transferred from other departments to establish Events Management Department \$2,100
- Change in allocations \$177

4.4.6. Fiscal Services

- Reduction in transfer from accumulated surplus \$240,968

4.4.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Squamish Branding	65,000				
Employment Lands Strategy	50,000				
2013 Downtown Revitalization Initiative	99,150				
Total	\$214,150				

The Squamish Economic Development Strategy and Commercial and Industrial Strategy projects from 2013 carried forward and increased by \$19,212 and \$15,000 respectively and now represent the Squamish Branding and Employment Lands Strategy projects. The additional amounts are not covered by accumulated surplus or grant.

Proposed Projects	2014	2015	2016	2017	2018
Events Program & Policy Development	10,000				
Investor Tool Kit	35,000				
Voluntary Community Amenity Guidelines	20,000				
2014 Downtown Revitalization Initiative	70,000				
Adventure Centre Maintenance	31,000	42,000			
Other Community and Development Projects		177,000	180,000	180,000	180,000
Total	\$166,000	\$219,000	\$180,000	\$180,000	\$180,000

Prior year new and carry forward projects totaled \$363,499 and were partially funded by \$22,500 in grants.

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4.4.8. Financial Plan Summary

Economic and Community Development

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Other Revenue						
Community Planning	\$ (261,500)	\$ (356,500)	\$ (363,630)	\$ (393,853)	\$ (401,730)	\$ (409,764)
Environmental Planning	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)
Events Management	(3,000)	(71,000)	(72,420)	(73,868)	(75,346)	(76,853)
Grants						
Economic Development	(141,550)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
	(407,050)	(518,500)	(527,070)	(558,761)	(568,137)	(577,699)
Operating Expenses						
Community Planning	886,135	896,993	819,000	836,440	851,169	866,192
Environmental Planning	86,038	88,422	90,190	91,994	93,834	95,711
Economic Development Operations	476,445	524,242	451,727	459,361	467,149	475,092
Economic Development Properties	1,809	32,986	44,551	2,067	2,108	2,150
Economic Development - Other Agency	453,277	391,717	399,551	407,542	415,693	424,007
Events Management	-	165,748	168,863	172,040	175,281	178,587
	1,903,704	2,100,108	1,973,883	1,969,445	2,005,234	2,041,738
Net Operating (Surplus) Deficit	1,496,654	1,581,608	1,446,813	1,410,683	1,437,097	1,464,039
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	(420,906)	(179,938)	-	-	-	-
Funded By Property Tax	\$ 1,075,748	\$ 1,401,670	\$ 1,446,813	\$ 1,410,683	\$ 1,437,097	\$ 1,464,039
<i>Change in Tax Requirement From Prior Year</i>		30.30%	3.22%	-2.50%	1.87%	1.87%

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4.5. Recreation, Parks and Trails

4.5.1. Purpose

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

4.5.2. Strategic Priorities, Goals and Objectives

Social Sustainability

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

Cultural Sustainability

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

4.5.3. Key Drivers –2014 Budget

- Reductions in staffing
- Reductions in special projects

4.5.4. Staffing – Full Time Equivalents

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

Public Works staff may work in a number of functional areas so staffing levels may vary from year to year. Also there is a considerable reliance on casual and seasonal staffing.

Department	2013 FTE	Change in Budget	2014 FTE
Recreation Services	15.96	-2.65	13.31
Recreation Facilities	5.09	-.02	5.07
Parks and Trails	10.18	-1.07	9.11
Total	31.23	-3.74	27.49

Changes in staffing proposed:

- Recreation Manager position reallocated to Events Management (-1.00 FTE)
- Contraction in Community Engagement Services 75% of year (-.75 FTE 2014); (-.25 FTE 2015)
- Allocation of management and administrative overhead to Aquatic Centre (-.90 FTE)
- Reduction in maintenance overtime hours Facilities (-.02 FTE)
- Redistribution in staffing and conversion to permanent staffing net (-.65 FTE)
- Contractions in SD#42 line painting service (-.16 FTE)
- Contraction in mowing services (-.17 FTE)
- Contraction in bowling green maintenance (-.13 FTE)

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- Contraction in campground maintenance (-.08 FTE)
- Growth in mowing and horticulture due to new development (.06 FTE)
- Biennale project in-kind assistance for 2014 and 2015 (.06 FTE 2014); (-.02 FTE 2015)
- Total labour and staffing changes including contract changes \$-173,246

4.5.5. Other Service Adjustments

- Recreation and park fee increases -\$33,858
- Reduction in donation revenue \$16,728
- Recreation contract service reduction -\$15,000 to impact needs assessment
- Insurance savings \$-4,104
- Volunteer program budget removed \$-3,750
- Materials and equipment for SD#48 line painting and lawn bowling maintenance -\$3,115
- Employee development cost savings \$-1,800
- Parks materials relating to growth from new development \$500
- Allocations and hydro increases \$26,849

4.5.6. Fiscal Services

- Change in transfer from accumulated surplus \$88,336

4.5.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Brennan Park Needs Assessment	49,500				
Mountain Bike Skills Park	16,900				
New Horizons for Seniors Program	2,553				
Active Aging	6,701				
Smoke Bluff Parks Improvements	7,450				
Total	\$83,104				

Above projects are funded by accumulated surplus, VCH and Provincial grants (\$9,254) .

Proposed Projects	2014	2015	2016	2017	2018
Ice Resurface Boiler Replacement	10,000				
Concession Railing Repairs	10,000				
Banners	18,000				
Senior Centre DDC System		15,000			
Arena Dehumidifier Improvement		12,500			
Other Recreation Projects		50,000	50,000	50,000	50,000
Total	\$38,000	\$77,500	\$50,000	\$50,000	\$50,000

Prior year new and carry forward projects totaled \$243,871

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4.5.8. Financial Plan Summary

Recreation, Parks and Trails

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Sale of Services						
Recreation Services	\$ (621,228)	\$ (634,988)	\$ (647,688)	\$ (660,642)	\$ (673,854)	\$ (687,331)
Parks and Trails	(38,800)	(42,170)	(43,013)	(43,874)	(44,751)	(45,646)
Grants						
Recreation Services	-	(9,254)	-	-	-	-
	(660,028)	(686,412)	(690,701)	(704,515)	(718,605)	(732,978)
Operating Expenses						
Recreation Services	1,916,344	1,560,005	1,514,806	1,544,602	1,574,994	1,605,994
Recreation Facilities	941,759	958,097	1,020,664	1,000,995	1,020,515	1,040,425
Parks and Trails	1,141,789	1,185,358	1,183,106	1,206,768	1,230,904	1,255,522
	3,999,892	3,703,459	3,718,576	3,752,366	3,826,413	3,901,941
Net Operating (Surplus) Deficit	3,339,864	3,017,047	3,027,874	3,047,851	3,107,807	3,168,963
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	(162,186)	(73,850)	-	-	-	-
Funded By Property Tax	\$ 3,177,678	\$ 2,943,197	\$ 3,027,874	\$ 3,047,851	\$ 3,107,807	\$ 3,168,963
<i>Change in Property Tax Requirement From Prior Year</i>		-7.38%	2.88%	0.66%	1.97%	1.97%

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4.6. Public Health - Cemetery

4.6.1. Purpose

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

4.6.2. Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function.

4.6.3. Key Drivers – 2014 Budget

- Cemetery service fees are budgeted to increase for 2014
- Minor increase in the distribution of Parks staff to this function starting 2014.

4.6.4. Staffing – Full Time Equivalents

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

Department	2013 FTE	Change in Budget	2014 FTE
Public Works – Parks	.80	.05	.85
Total	.80	.05	.85

Changes in staffing proposed for 2014:

- Increase due to redistribution of staffing (.05 FTE)
- Labour cost increases including contract changes \$13,788

4.6.5. Other Service Adjustments

Cemetery service fees increase -\$4,760

4.6.6. Fiscal Services

None

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4.6.7. Special Projects

No specific projects are identified for this function.

4.6.8. Financial Plan Summary

Public Health - Cemetery

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Sale of Services	\$ (23,800)	\$ (28,560)	\$ (29,131)	\$ (29,714)	\$ (30,308)	\$ (30,914)
	(23,800)	(28,560)	(29,131)	(29,714)	(30,308)	(30,914)
Operating Expenses						
Cemetery Services	16,803	20,743	21,158	21,581	22,013	22,453
Cemetery Maintenance	49,343	59,191	60,375	61,582	62,814	64,070
	66,146	79,934	81,533	83,163	84,827	86,523
Funded By Property Tax	\$ 42,346	\$ 51,374	\$ 52,401	\$ 53,450	\$ 54,518	\$ 55,609
<i>Change in Property Tax Requirement From Prior Year</i>		21.32%	2.00%	2.00%	2.00%	2.00%

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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. The landfill site is currently undergoing an upgrade that will bring it into compliance with Ministry of Environment guidelines as well as increase waste diversion opportunities.

4.7.2. Strategic Priorities, Goals and Objectives

Environmental Sustainability

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

4.7.3. Key Drivers – 2014 Budget

- Collection fee increase
- Reduction in post closure contribution
- Debt service

4.7.4. Staffing – Full Time Equivalents

Staffing has historically been provided to this function through an overhead allocation from administration and engineering areas. However in 2014 a new Sustainability Coordinator position is proposed with 50% of that position directly charged to the Solid Waste fund.

Department	2013 FTE	Change in Budget	2014 FTE
Engineering – Solid Waste		.38	.38
Total		.38	.38

Changes in staffing proposed for 2014:

- 50% of Sustainability Coordinator (Solid Waste/Transit) for 75% of year (.38FTE 2014) (.12 FTE 2015)
- Total change in labour costs including contract changes \$30,064

4.7.5. Other Service Adjustments

- Collection fee increase -\$84,100
- Revenue from growth -\$5,510
- Tipping fee increase -\$170,000
- Reduction in tipping fee revenue due to waste stream reduction \$194,000
- Bear lock program ends \$94,000 revenue reductions with offsetting contract reduction of \$-94,000
- Increased volume to process for waste diversion \$20,000
- Reduction in allocations and insurance costs -\$771

4.7.6. Fiscal Services

- Debt service on landfill expansion project \$230,003
- Change in contribution to reserves and accumulated surplus \$176,314
- Forecasted reduction in annual landfill closure cost contribution -\$420,000

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4.7.7. Special Projects

Proposed Projects	2014	2015	2016	2017	2018
Collection Contract RFP	30,000				
Total	\$30,000	-	-	-	-

4.7.8. Financial Plan Summary

Solid Waste Utility

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Sale of services						
Waste Collections	\$ (935,000)	\$ (930,610)	\$ (949,222)	\$ (968,207)	\$ (987,571)	\$ (1,007,322)
Landfill Operations	(1,404,000)	(1,380,000)	(1,494,600)	(1,522,752)	(1,551,467)	(1,580,756)
Other Revenue						
Investment Revenue	-	-	(7,634)	(19,303)	(31,440)	(44,061)
	(2,339,000)	(2,310,610)	(2,451,456)	(2,510,262)	(2,570,477)	(2,632,140)
Operating Expenses						
Administration	224,827	284,121	268,175	272,737	277,390	282,136
Waste Collections	751,000	657,000	670,140	683,543	697,214	711,158
Landfill Operations	1,220,835	820,835	1,085,252	1,099,957	1,114,956	1,130,255
	2,196,662	1,761,956	2,023,567	2,056,237	2,089,560	2,123,549
Fiscal Services						
Other Fiscal Services	50,000	89,157	44,134	25,000	25,000	27,439
Debt interest	-	108,661	161,758	161,758	161,758	168,526
Amortization	-	-	39,225	39,225	89,225	94,225
	50,000	197,818	245,117	225,983	275,983	290,190
Total Operating Expenses	2,246,662	1,959,774	2,268,684	2,282,220	2,365,543	2,413,740
Net Operating (Surplus) Deficit	(92,338)	(350,836)	(182,772)	(228,042)	(204,935)	(218,400)
Adjustments to Balanced Budget						
Remove Amortization	-	-	(39,225)	(39,225)	(89,225)	(94,225)
Principal Reductions On Debt	-	82,185	129,979	141,648	153,785	171,525
Contribution to/from Surplus and Reserves						
Contribution to Reserves	92,338	268,651	92,018	125,619	140,375	141,100
Transfer to Landfill Closure	-	-	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

****Interest revenue on other reserves is not reflected in this schedule**

District of Squamish

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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

Environmental Sustainability

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

4.8.3. Key Drivers – 2014 Budget

- Utility fee increase
- Decreased reliance on debt service for capital funding
- Debt servicing

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	2013 FTE	Change in Budget	2014 FTE
Public Works – Utilities	6.41	.49	6.90
Total	6.41	.49	6.90

Changes in staffing proposed for 2014:

- Change in staffing distribution (-.03FTE)
- New Operations Technician position 50% at 75% of year (.38 FTE 2014) (.12 FTE 2015)
(Position budgeted to transfer to General Fund in 2015 with 1/3rd each allocation to Water and Sewer)
- Increase in utility operator for new development (.14 FTE)
- Total change in labour including contract changes \$44,157

4.8.5. Other Service Adjustments

- Utility fees increase by 10% -\$276,581
- Revenue from growth -\$30,441
- Insurance reduction -\$6,943
- Equipment and materials to maintain new developments \$23,130
- Other adjustments to core budgets including allocations from general fund \$29,881

4.8.6. Fiscal Services

- Draw from surplus to fund operating carry forward \$-63,650
- Draw from surplus to fund capital carry forward -\$65,875
- Increase in draw from reserves \$-1,184,754
- Contribution to equipment reserve \$9,250
- Increase in contribution to fund capital \$1,352,300
- Increase in debt servicing \$235,726

District of Squamish

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4.8.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Well Protection Plan	83,650				
Total	\$83,650				

The Well Protection Plan was approved in the 2012 and 2013 budgets and is in progress. \$83,650 represents a carry forward of funding with an additional \$20,000 of new budget required.

Proposed Projects	2014	2015	2016	2017	2018
Water Master Plan	100,000				
Ayr Drive Water Control – System Improvements	10,000				
Powerhouse Springs Well – System Improvements	15,000				
Benchmarking Software and Training (50%)	15,150				
Wellhead Protection Plan Monitoring & Analysis				10,000	10,000
Total	\$140,150	-	-	\$10,000	\$10,000

The 2014 project budget is offset by the removal \$190,000 in non-recurring projects in 2013 and a draw from the Community Works Fund of \$100,000.

District of Squamish

2014 to 2018 Five Year Financial Plan



4.8.8. Financial Plan Summary

Water Utility

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Frontage Tax	\$ (230,585)	\$ (230,585)	\$ (235,197)	\$ (239,901)	\$ (244,699)	\$ (249,593)
Sale of Services	(2,803,809)	(3,110,831)	(3,418,874)	(3,487,251)	(3,556,996)	(3,628,136)
Investment Revenue	(38,185)	(44,121)	(61,989)	(82,663)	(104,175)	(126,878)
Grant Revenue	-	(100,000)	-	-	-	-
	(3,072,579)	(3,485,536)	(3,716,059)	(3,809,816)	(3,905,871)	(4,004,607)
Operating Expenses						
Administration	1,021,179	1,109,236	923,161	949,297	978,118	997,315
Treatment	65,509	35,983	36,703	37,437	38,185	38,949
Supply	158,445	140,728	118,043	120,403	122,811	125,268
Distribution	528,983	612,193	624,437	636,926	649,664	662,657
Pumping & Power	125,000	125,000	127,500	130,050	132,651	135,304
	1,899,116	2,023,140	1,829,843	1,874,113	1,921,430	1,959,493
Fiscal Services						
Other Fiscal Services	120,386	153,820	36,171	26,010	28,156	29,433
Debt interest	174,414	273,059	302,672	302,672	307,185	313,768
Amortization	614,272	708,334	758,295	819,921	928,676	1,003,451
	909,072	1,135,213	1,097,139	1,148,603	1,264,017	1,346,652
Total Operating Expenses	2,808,188	3,158,353	2,926,982	3,022,716	3,185,447	3,306,146
Net Operating (Surplus) Deficit	(264,391)	(327,184)	(789,078)	(787,100)	(720,424)	(698,462)
Adjustments to Balanced Budget						
Remove Amortization	(614,272)	(708,334)	(758,295)	(819,921)	(928,676)	(1,003,451)
Principal Reductions On Debt	180,111	289,694	329,797	350,306	375,062	402,571
Contribution to Other Funds						
Transfer to Fund Capital	59,875	1,412,175	1,230,000	1,115,470	1,113,750	1,152,200
Contribution to/from Surplus and Reserves						
Transfer to Capital Reserves**	638,677	(536,826)	(12,425)	141,244	160,288	147,141
Transfer from Accumulated Surplus	-	(129,525)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Interest revenue on other reserves is not reflected in this schedule

** Includes \$9,250 transfer to general fund equipment reserve

District of Squamish

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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

- Environmental Sustainability
- Develop a liquid waste management plan

4.9.3. Key Drivers – 2014 Budget

- Utility fees increases
- Staffing increases
- Special projects
- Contributions to fund capital and reserves
- Debt servicing

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	2013 FTE	Change in Budget	2014 FTE
Public Works – Utilities	4.94	1.37	6.31
Total	4.94	1.37	6.31

Changes in staffing proposed for 2014:

- Change in staffing distribution (.15 FTE)
- Increase in utility operator for new development (.09 FTE)
- New Operations Technician position 50% at 75% of year (.38 FTE 2014) (.12 FTE 2015)
(Position budgeted to transfer to General Fund in 2015 with 1/3rd each allocation to Water and Sewer)
- Addition of Chief Operator Waste Water position for 75% of year (.75 FTE 2014), (.25 FTE 2015)
- Total change in labour including contract changes \$130,665

4.9.5. Other Service Adjustments

- Utility fees increase by 10% -\$393,248
- Revenue from growth -\$44,695
- Insurance reduction -\$31,778
- Power and materials for the new centrifuge \$18,000
- Equipment and materials to maintain new developments \$5,700
- Other adjustments to core budgets including allocations from general fund \$29,594

4.9.6. Fiscal Services

- Draw from surplus to fund capital carry forward -\$50,000
- Increase in contribution to fund capital \$60,456
- Contribution to equipment reserve \$42,727
- Increase in contribution to reserves \$54,766
- Increase in debt servicing \$113,306

District of Squamish

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4.9.7. Special Projects

Projects Carried Forward From 2013	2014	2015	2016	2017	2018
Liquid Waste Management Plan	25,000				
Total	\$25,000	-	-	-	-

The Liquid Waste Management Plan was approved in the 2012 and 2013 budgets and is in progress; however the \$25,000 amount represents additional costs not previously budgeted and will impact 2014 revenues.

Proposed Projects	2014	2015	2016	2017	2018
Sanitary Sewer Master Plan	121,020				
Benchmarking Software and Training (50%)	15,150				
Total	\$136,170	-	-	-	-

The special project funding level in 2013 for this function was \$96,663.

- ❖ **The Liquid Waste Management Plan (LWMP)** will provide direction on future capital infrastructure within the Sewer Utility. The Plan will address issues such as long term capacity and population growth, environmental stewardship and provide the authority to borrow for future system improvements. Public concerns regarding odour management will be reviewed during the development of the Plan. Capital programming is limited over the life of this Financial Plan pending finalization of the LWMP process.

District of Squamish

2014 to 2018 Five Year Financial Plan



4.9.8. Financial Plan Summary

Sewer Utility

	2013	2014	2015	2016	2017	2018
Operating Revenues						
Frontage Tax	\$ (277,640)	\$ (277,640)	\$ (283,193)	\$ (288,857)	\$ (294,634)	\$ (300,526)
Sale of Services	(3,946,067)	(4,384,009)	(4,821,322)	(4,917,748)	(5,016,103)	(5,116,425)
Investment Revenue	(132,753)	(148,176)	(168,827)	(171,965)	(195,770)	(135,666)
	(4,356,460)	(4,809,824)	(5,273,342)	(5,378,570)	(5,506,507)	(5,552,617)
Operating Expenses						
Administration	886,909	978,004	827,687	851,913	868,786	885,997
Collection	447,995	550,803	587,765	599,520	611,510	623,741
Treatment and Disposal	1,136,623	1,159,404	1,182,592	1,206,244	1,230,369	1,254,977
	2,471,527	2,688,211	2,598,044	2,657,678	2,710,666	2,764,715
Fiscal Services						
Other Fiscal Services	164,878	183,840	65,215	52,020	53,060	54,122
Debt interest	289,366	343,394	382,840	370,090	331,415	292,740
Amortization	688,351	709,432	745,159	790,835	826,288	829,981
	1,142,595	1,236,666	1,193,213	1,212,944	1,210,763	1,176,843
Net Operating (Surplus) Deficit	(742,338)	(884,947)	(1,482,085)	(1,507,948)	(1,585,078)	(1,611,060)
Adjustments to Balanced Budget						
Remove Amortization	(688,351)	(709,432)	(745,159)	(790,835)	(826,288)	(829,981)
Principal Reductions On Debt	322,252	377,991	428,263	418,328	441,910	330,165
Contribution to/from Other Funds						
Transfer to Fund Capital	624,544	685,000	1,487,240	1,349,600	550,000	400,000
Contribution to/from Surplus and Reserves						
Transfer to Capital Reserves**	483,893	581,388	311,741	530,854	1,419,456	1,710,876
Transfer from Accumulated Surplus	-	(50,000)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Interest revenue on other reserves is not reflected in this schedule*

** Includes \$42,727 transfer to general fund equipment reserve

District of Squamish

2014 to 2018 Five Year Financial Plan



5. 2014-2018 Capital Plan

5.1. Five Year Capital Plan Overview

The District is challenged to address significant deferred maintenance for all major infrastructure while remaining within the Municipality's financial means. In the summer of 2013, 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 limits. The result is a significantly restricted capital program and requires that the Water and Sewer Funds rely on reserves established over the last three years. Capital Managers were provided targets and prioritized projects accordingly. Projects with alternate or previously secured funding sources increase the capital plan over the established targets.

5.2. Key Drivers for 2014

- Flood protection projects
- Roads and bridges rehabilitation
- Bike lanes and trails
- Fleet and equipment replacements
- Landfill environmental upgrade
- Water main replacements
- Waste water treatment plant centrifuge

5.3. Capital Plan Summary

	2013	2014	2015	2016	2017	2018
Capital Plan Funding Sources						
Contributions From Taxation	\$ 1,419,192	\$ 1,558,217	\$ 1,543,000	\$ 1,842,000	\$ 1,367,000	\$ 1,135,000
Contributions From Utility Fees	684,419	1,981,300	2,717,240	2,465,070	1,663,750	1,552,200
Federal & Provincial Grants	3,298,467	1,016,968	1,902,033	1,433,334	100,000	100,000
Sale of Capital Services	37,680	81,100	81,100	81,100	81,100	81,100
Other Revenue and Donations	33,333	206,000	-	-	-	-
Development Cost Charges	1,440,176	535,000	1,943,760	3,891,930	1,895,350	335,460
Transfers From Surplus and Provisions	802,213	391,896	-	1,500,000	-	1,500,000
Transfers From Reserves	1,018,374	1,124,866	365,986	315,922	130,462	543,255
Borrowing	7,969,042	4,991,168	2,640,630	3,906,666	3,130,900	5,064,340
Total Capital Funding Sources	16,702,896	11,886,515	11,193,749	15,436,022	8,368,562	10,311,355
Capital Plan Expenditures						
General Government	265,544	667,431	144,000	172,000	972,000	1,090,000
Protective Services	60,800	919,683	2,075,000	703,000	1,502,000	55,000
Transportation and Transit	6,341,467	4,052,985	3,438,649	3,830,922	1,230,462	1,643,255
Economic and Community Development	-	-	100,000	50,000	50,000	50,000
Recreation, Parks and Trails	335,330	500,900	194,000	2,642,000	678,000	650,000
Solid Waste Utility	4,176,000	1,176,750	-	1,500,000	150,000	4,500,000
Water Utility	2,268,315	2,334,866	2,981,400	4,795,400	3,223,400	1,910,400
Sewer Utility	3,255,440	2,233,900	2,260,700	1,742,700	562,700	412,700
Total Capital Expenditures	16,702,896	11,886,515	11,193,749	15,436,022	8,368,562	10,311,355
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

District of Squamish

2014 to 2018 Five Year Financial Plan



5.4. General Capital Reserve Forecasts

	2013	2014	2015	2016	2017	2018
Capital Rehabilitation Reserve - General Fund	515,371	1,062,125	1,839,762	2,862,354	4,144,615	5,696,433
Capital Rehabilitation Reserve - Solid Waste	505,018	778,719	878,524	1,012,928	1,163,432	1,316,166
Capital Rehabilitation Reserve - Water Fund	1,897,242	1,370,138	1,362,165	1,507,781	1,673,897	1,449,156
Capital Rehabilitation Reserve - Sewer Fund	2,368,721	2,931,070	3,229,394	3,749,815	5,164,042	6,883,832
Capital Equipment Fund	5,367,230	5,015,718	5,134,571	5,304,677	5,661,944	5,609,990
	10,653,582	11,157,770	12,444,416	14,437,555	17,807,930	20,955,577

5.5. Detailed Capital Plans

5.5.1. General Government

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
General Government					
Facilities					
Real Estate Remediation	235,000				
Forestry Building Roof Top Unit Replacement	125,761				
Forestry Building - New Hot Water Tank	10,000				
Forestry Building HVAC Duct work	6,420				
Municipal Hall RoofTop Unit replacement		44,000	22,000		
Municipal Hall 2 New Roofs				720,000	
Arts Council Building Replace Windows				22,000	
Forestry Building New Doors				20,000	
Forestry Building New Roof					730,000
	377,181	44,000	22,000	762,000	730,000
Information Technology					
Document Management System - Project	94,000				
Asset Management System	60,000				
Electronic Document Management	29,250				
Workstation Upgrades	25,000	20,000	20,000	20,000	20,000
Council Video Edit System and Projector Upgrades	25,000				
Fleet Management System	20,000				
Phone System Upgrade	20,000				
Development Services System (phase 1)		80,000			
Development Services System (phase 2)			40,000		
Server Hardware Upgrades			40,000		
Finance System Upgrade				100,000	180,000
Rec Services System Upgrade				80,000	
Thunderbird Tower Replacement					150,000
	273,250	100,000	100,000	200,000	350,000
Library					
Space Planning Project	10,000				
Public Space Improvement	7,000				
Public Space Planning Renovations			25,000	10,000	10,000
Computer Access Upgrade			25,000		
	17,000	-	50,000	10,000	10,000
Total General Government	\$ 667,431	\$ 144,000	\$ 172,000	\$ 972,000	\$ 1,090,000

District of Squamish

2014 to 2018 Five Year Financial Plan



5.5.2. Protective Services

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Protective Services					
Police Services Facilities					
RCMP New Exterior Camera				40,000	
	-	-	-	40,000	-
Fire Services Operations and Facilities					
Fleet Replacement of 1992 Peterbilt Fire Appratus	545,000				
Tantalus Firehall Seismic Upgrade	290,000	1,710,000			
Replacement of Fire Prevention Vehicle (FP-2)	55,000				
Fire Fighting Equipment Inventory Maintenance	15,000		40,000	25,000	25,000
Replacement Rescue Truck		325,000			
Replacement of Fire Department Vehicle (FP-1)		40,000			
Firehall Valleycliffe Tower Rebuild			355,000		
Fleet Addition - Contribution to Multi Use Vehicle			100,000		
Firehall Tantalus Overhead doors			60,000		
Records Management System Upgrade			50,000		
Firefighting Equipment - Hose and Appliances			40,000	25,000	25,000
Fire Vehicle - Replace 2008 Chev CMD1			37,000		
Firehall Tantalus Roof Top Unit Replacement			15,000		
Fire Vehicle - 1997 Aerial Apparatus 51				1,150,000	
Equipment Replacement - SCBA				225,000	
Fire Vehicle - Replace 2010 Chev - CMD 201				37,000	
	905,000	2,075,000	697,000	1,462,000	50,000
Bylaw Enforcement & Facilities					
Dog Pound Canopy Roof			6,000		
Dog Pound New Office Furniture					5,000
	-	-	6,000	-	5,000
Emergency Management					
Emergency Program Boat	13,608				
SEP Trailer	1,075				
	14,683	-	-	-	-
Total Protective Services	\$ 919,683	\$ 2,075,000	\$ 703,000	\$ 1,502,000	\$ 55,000

District of Squamish

2014 to 2018 Five Year Financial Plan



5.5.3. Transportation and Transit

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Transportation and Transit					
Flood Protection					
Eagle Viewing Area Dike Upgrades	619,450		2,000,000		
Raise Squamish River Dyke	202,500	1,810,550			
Improve Flap Gate Security	20,000				
	841,950	1,810,550	2,000,000	-	-
Roads, Drainage, Bridges and Sidewalks					
Annual Road Reconstruction	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Cycling Infrastructure Improvements	100,000	100,000	100,000	100,000	100,000
Eagle Run Drive Bridge Replacement	800,000				
Trail and Bicycle Route East West Connections	220,000				
Government Rd - Depot Rd Intersection Improvements	127,439				
Cleveland - Victoria to Main Streetscape upgrades	100,000		400,000		
Kingfisher Paving (Logger's Creek Development)	80,500				
The Crescent Paving (University Heights Development)	77,500				
Eagle Viewing Area Parking Area Improvements	50,000				
Dryden Road Paving (Bracken Arms Development)	46,000				
Flap Gate Replacement - Logger's Lane Culvert	30,000				
Smoke Bluffs Culvert Replacement	25,000	100,000			
Battery Back Up for District Owned Traffic Lights	15,000	15,000	15,000		
Pilot Project Recycling Bins	10,000				
Centennial Way Improvements	5,000	95,000			
School Zone Traffic Safety Improvements		100,000			
	2,686,439	1,410,000	1,515,000	1,100,000	1,100,000
Public Works Facilities					
Public Works shop improvement	50,000				
Public Works Ladies change room upgrades	30,000				
Harris Slough Pumphouse roof replacement	15,000				
Public Works Yard gas furnace		10,000			
	95,000	10,000	-	-	-

Transportation & Transit continued on next page

District of Squamish

2014 to 2018 Five Year Financial Plan



Transportation and Transit (continued)

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Fleet and Equipment					
Generator - Unit 9377 - Spartan Trailer mounted	75,000				
Vehicle - SCADA Technician Truck	40,000				
Vehicle - Unit 9073 - GMC S10 pick up	38,000				
Vehicle - Unit 9406 - Chev 1500 Pick up - 2WD	38,000				
Vehicle - Unit 9407 - F150 Pick up	38,665				
Vehicle - Unit 9408 - F550 truck with plow/dump	58,950				
Vehicle - Unit F9388 - GMC S10 Pick up 2WD	38,000				
Brine Tank	27,981				
Vehicle - Unit 9392 - New Holland Tractor Flail Mower	75,000				
Vehicle - Unit 9079 - New Holland LV80 Tractor		75,000			
Vehicle - F9414 - 2005 Chev P/U		37,511			
Vehicle - Unit 9419 - 2005 IR Roller		33,093			
Vehicle - F9428 - 2008 Toyota Prius		28,000			
Vehicle - Unit 9078 - Ford Ranger		26,495			
Vehicle - Unit 9082 - 2005 Scott Trailer		8,000			
Vehicle - Unit 9420 - 2006 Ford F550			60,000		
Vehicle - Unit 9418 - 2006 Chev 4x4			38,000		
Vehicle - Unit 9422 - 2007 GMC 4x4			38,000		
Vehicle - Unit 9080 - 2006 Ford Ranger			36,565		
Vehicle - Unit 9081 - 2006 Ford F250			35,425		
Vehicle - Unit 9416 - 2006 Ford Ranger			29,277		
Vehicle - F9211 - 2006 Chev Express Van			28,000		
Vehicle - F9417 - 2006 Ford Escape			28,000		
Vehicle - F9083 - 2006 Ford Freestar			22,655		
Vehicle - Unit 9084 - 2007 Jacobsen 628D Mower				42,182	
Vehicle - F9421 - 2007 Ford Ranger				35,438	
Vehicle - F9433 - 2010 Ford Hybrid Escape				30,000	
Vehicle - F9434 2010 Ford Escape				22,842	
Vehicle - Unit 9426 - 2008 Freightliner ST Dump					160,000
Vehicle - Unit 9429 - 2008 Cat 420E Backhoe					150,000
Vehicle - Unit 9424 - 2008 MTU/Mobile Generator					75,000
Vehicle - Unit 9431 - 2008 Ford F550					60,000
Vehicle - Unit 9423 - 2008 Chev P/U					34,881
Vehicle - Unit 9430 - 2008 Ford Ranger					28,000
Vehicle - Unit 9085 - 2008 Kubota RTV 1100					23,374
Vehicle - Unit 9425 - 2008 International Sign Truck					12,000
	429,596	208,099	315,922	130,462	543,255
Total Transportation and Transit	\$ 4,052,985	\$ 3,438,649	\$ 3,830,922	\$ 1,230,462	\$ 1,643,255

District of Squamish

2014 to 2018 Five Year Financial Plan



5.5.4. Economic and Community Development

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Economic and Community Development					
Planning					
Wayfinding Signage		100,000	50,000	50,000	50,000
	-	100,000	50,000	50,000	50,000
Total Economic and Community Development	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000

5.5.5. Recreation, Parks and Trails

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Recreation, Parks and Culture					
Recreation Services and Facilities					
Arena Slab Replacement		120,000	1,200,000		
BP Community Centre Roof Replacement			780,000		
Arena Ceiling			105,000		
Arena Wall Insulation			100,000		
BP - Electrical Transformer Replacement 50%			100,000		
Arena Fire Exits			80,000		
Arena Sports Flooring In Change Room Area			65,000		
Arena Exterior Patching and Painting			60,000		
BP Back Up Generator			60,000		
Arena - Laser Sensor for Refrigeration			36,000		
BP New Roof Top Unit for Black Tusk Room			35,000		
Arena - Exhaust Fans			21,000		
Youth Centre New Exit Doors			-		
Arena Compressor and Motor				350,000	
New Ice Re-Surfacers				165,000	
BP New Ceiling Tile and Insulation				125,000	
BP - Community Centre Lobby HVAC				38,000	
Youth Centre Roof Top Replacement				-	
Arena Dasher Board and Glass Upgrade					500,000
Arena Cooling Tower					150,000
	-	120,000	2,642,000	678,000	650,000
Parks, Trails and Park Facilities					
Corridor Trail	456,900				
Corridor Trail Safety Improvements	32,000				
Farmer's Market Power Supply	12,000				
Tennis court resurfacing (Brennan Park)		38,000			
Portable Baseball Backstops		36,000			
	500,900	74,000	-	-	-
Total Recreation, Parks and Trails	\$ 500,900	\$ 194,000	\$ 2,642,000	\$ 678,000	\$ 650,000

District of Squamish

2014 to 2018 Five Year Financial Plan



5.5.6. Solid Waste Utility

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Solid Waste Utility					
Landfill Environmental Upgrade	1,176,750				
Landfill Closure Phase 2			1,500,000		
Landfill - Design of Waste Disposal				150,000	
Landfill Expansion or Transfer Station					3,000,000
Landfill Closure Phase 3					1,500,000
Total Solid Waste Utility	\$ 1,176,750	\$ -	\$ 1,500,000	\$ 150,000	\$ 4,500,000

5.5.7. Water Utility

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Water Utility					
Annual Watermain Replacement	1,107,600	1,053,000	825,000	870,000	720,000
Annual PRV Replacement	346,821	130,000	175,000	130,000	280,000
New Water Supply	260,000	1,400,000			
Water Meter Replacement Program	144,965				
Cross Connection Control Program	126,200				
Connections	68,400	68,400	68,400	68,400	68,400
Flow Meters	67,130		80,000	80,000	80,000
Vehicle - Water Crew Truck	50,875				
BP - Pumphouse Repair	50,000				
Well Protection Plan Implementation	40,000	30,000			
Powerhouse Pump Replacement	27,875				
SCADA Upgrades - Water	20,000				
HMI Interface - Powerhouse Springs	10,000				
SCADA Replacement	9,000				
SCADA Reporting System - Water	6,000				
New Reservoir		300,000	3,342,000		
Logger's Lane Feedermain/Centennial Way			205,000	1,845,000	
Water Fill Stations			100,000	100,000	100,000
Government Rd Watermain -Mamquam Rd to Works				85,000	471,000
New Blind Channel PRV Station				30,000	120,000
Decommission Logger's Lane/High School PRV Stations				15,000	71,000
Total Water Utility	\$ 2,334,866	\$ 2,981,400	\$ 4,795,400	\$ 3,223,400	\$ 1,910,400

District of Squamish

2014 to 2018 Five Year Financial Plan



5.5.8.Sewer Utility

Project	2014 Budget	2015 budget	2016 Budget	2017 Budget	2018 Budget
Sewer Utility					
WWTP Centrifuge	1,095,000				
Sewer Replacement and Rehabilitation	400,000	400,000	400,000	400,000	400,000
M1 Lift Station	280,000				
Decommission C3, C4, C5, C7 Pump Stations	150,000	1,350,000			
Annual Sewer Lift Station Reconstruction	150,000	150,000	150,000	150,000	
Lift Station Reconstruction	36,200				
Sewer flusher replacement - Unit 9409	50,000				
Waste Water Treatment Plant air conditioning	25,000				
SCADA upgrades - Sewer	20,000				
Connections	12,700	12,700	12,700	12,700	12,700
SCADA Replacement	9,000				
SCADA Reporting System	6,000				
C11/M13 Pump Station Upgrades		224,000			
Government Rd. Sewer Main (Judd to Peterson)		100,000	900,000		
Judd Rd Sewer Main (West of Government Road)		24,000	216,000		
WWTP Roof Over Garage			34,000		
WWTP Doors			30,000		
Total Sewer Utility	\$ 2,233,900	\$ 2,260,700	\$ 1,742,700	\$ 562,700	\$ 412,700
TOTAL ALL DISTRICT FUNDS	\$ 11,886,515	\$ 11,193,749	\$ 15,436,022	\$ 8,368,562	\$ 10,311,355

- ❖ **The Liquid Waste Management Plan (LWMP)** will provide direction on future capital infrastructure within the Sewer Utility. The Plan will address issues such as long term capacity and population growth, environmental stewardship and provide the authority to borrow for future system improvements. Public concerns regarding odour management will be reviewed during the development of the Plan. Capital programming is limited over the life of this Financial Plan pending finalization of the LWMP process.