



# SQUAMISH

HARDWIRED *for* ADVENTURE



## 2015-2019 Financial Plan

**Version 3** *Final*



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# 1. Strategic Vision

## 1.1. Vision, Mission and Values

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

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

In 2004 the District adopted the following mission statement:

*Our mission is to protect and enhance the livability and sustainability of our community and to embrace and benefit from the opportunities before us.*

This mission for the community is supported by the District corporate values:

We...

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

## 1.2. Strategic Priorities

Mayor and Council establish a strategic plan with targets for performance over their term of office. Strategic plans guide department work plans and are the basis on which financial plans are developed. Given the recent municipal election, the strategic plan is currently under review. Strategic priorities established to date have been included throughout the following document as information; however new or emerging priorities may be deferred to the 2016-2020 planning cycle which begins in 2015.

## 2. Financial Planning Policies and Processes

### 2.1. Governing Policy and Regulatory Requirements

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

### 2.2. The Financial Planning Process

Financial planning began in July 2014. Labour and existing service level budgets were drafted by Finance. Non-recurring costs were eliminated and standardized labour assumptions were calculated and applied across all areas. Department Managers reviewed these existing service level budgets from an operational perspective and then worked with their respective General Managers to incorporate emerging Council and Corporate strategic priorities to arrive at 2015-2019 budget requests.

In October, Senior Management initially reviewed all of the requests and began the difficult process of prioritization. From February through April, Council reviewed and provided edits. The selection process was heavily constrained by the need to mitigate the impact on tax and utility rates and pressured by a number of initiatives already in progress. Many highly valued initiatives were not incorporated into this year's plan due to affordability.

### 2.3. Financial Policies

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

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

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

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

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

#### **2.3.1.Revenue**

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

#### **2.3.2.Tax Allocation**

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

#### **2.3.3.Debt**

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

#### **2.3.4.Grants**

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

#### **2.3.5.Land and Asset Sales**

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

#### **2.3.6.Reserve Contributions**

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

#### **2.3.7.Operational Expenditures**

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

#### **2.3.8.Capital Expenditures**

- Base replacement of existing assets on the actual condition of the asset and not the theoretical lifespan;
- Fund ongoing rehabilitation/replacement out of current revenue except for projects over the defined threshold which can be funded through a combination of revenue, reserves and debt;

- For new assets, fund small capital projects through current revenue and reserves and larger projects through a combination of revenue, reserves and debt. Larger projects require a business case which considers on-going operational costs and alignment with the community vision;
- Ensure growth pays for itself, recognizing that in certain situations the District may choose to front-end projects where there is a specific advantage to the community.

#### **2.3.9. Project Delivery: Public-Private Partnerships**

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

For the 2015-2019 plan, a heavy emphasis is on creating efficiencies in operations with better technology and the District continues to increase contributions to general fund capital reserves. However, maintaining borrowing targets below the 20% policy level and the establishment of viable reserve levels are being challenged by the repayment structure of a loan guarantee to the Squamish Oceanfront Development Corporation and currently insufficient reserve balances.

### **2.4. Financial Plan Assumptions**

For years beyond 2015, a 2.0% inflation rate on all operating costs is assumed for forecasting purposes. This is a token recognition for the need to keep pace with the cost of doing business as outlined in the financial policy statements. In future years, currently identified new resource requirements may be reflected; however this plan does not represent a comprehensive review of growth revenues and resourcing over the next five years. The goal is to improve that in future financial plans pending improvements in data collection tools, the development of relevant statistics, benchmarks and long range plans.

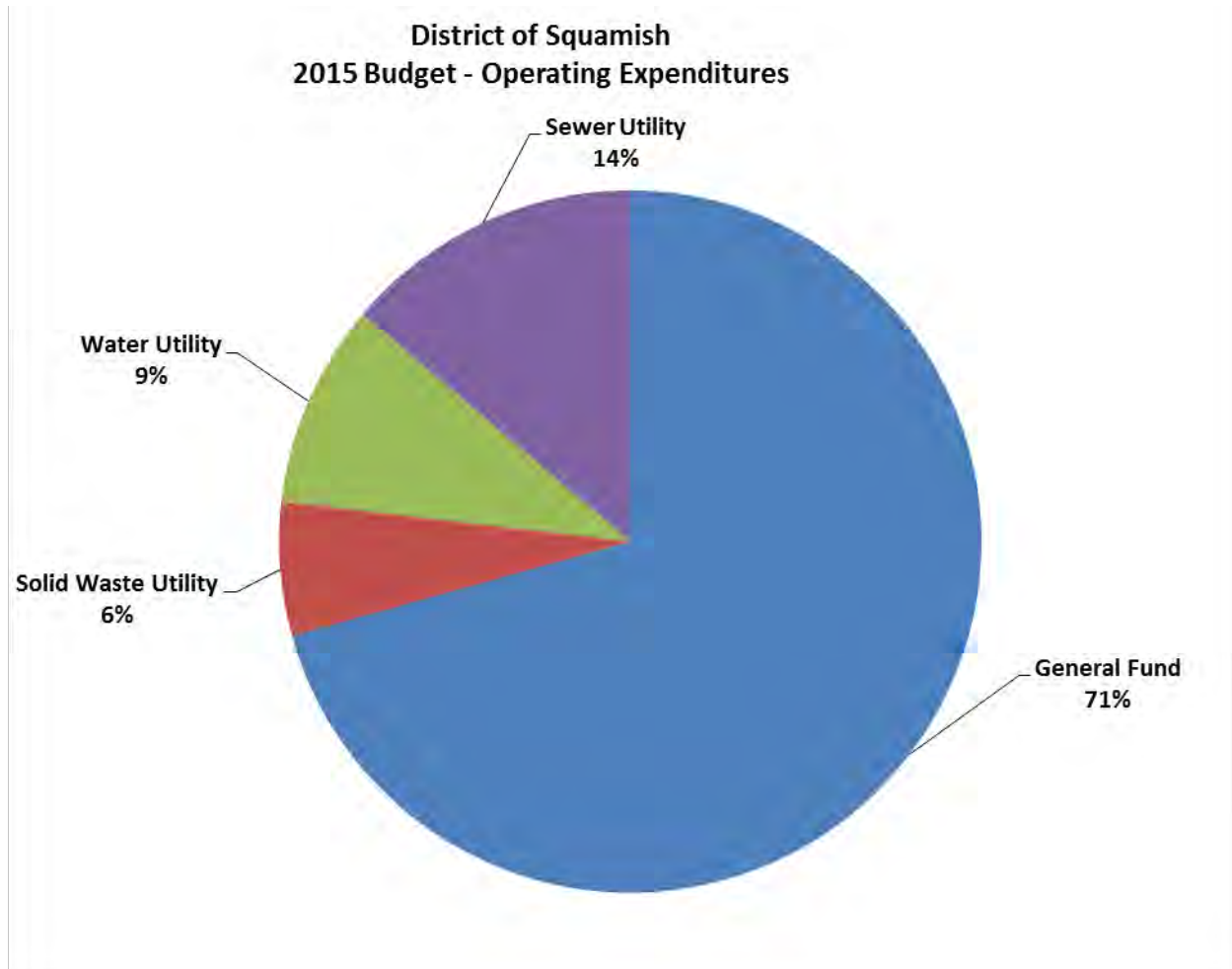
For 2015, base operating costs were updated for known contractual increases and decreases. Reductions were made where possible and under-utilized budget items were removed. Contracted labour increases are reflected across all service areas. Labour adjustments before 2015 service level adjustments result in a 2.8% increase in tax for 2015. This includes contractual labour increase assumptions of 2-2.31% for all staff, benefit load calculation changes, merit and position upgrade changes, annualizing of 2014 position adjustments, provision reductions on retroactive increases and redistribution of labour across funds. Collective bargaining for the IAFF Union contract for the current year and onward remains outstanding.

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

### 3. 2015 - 2019 Financial Plan Overview

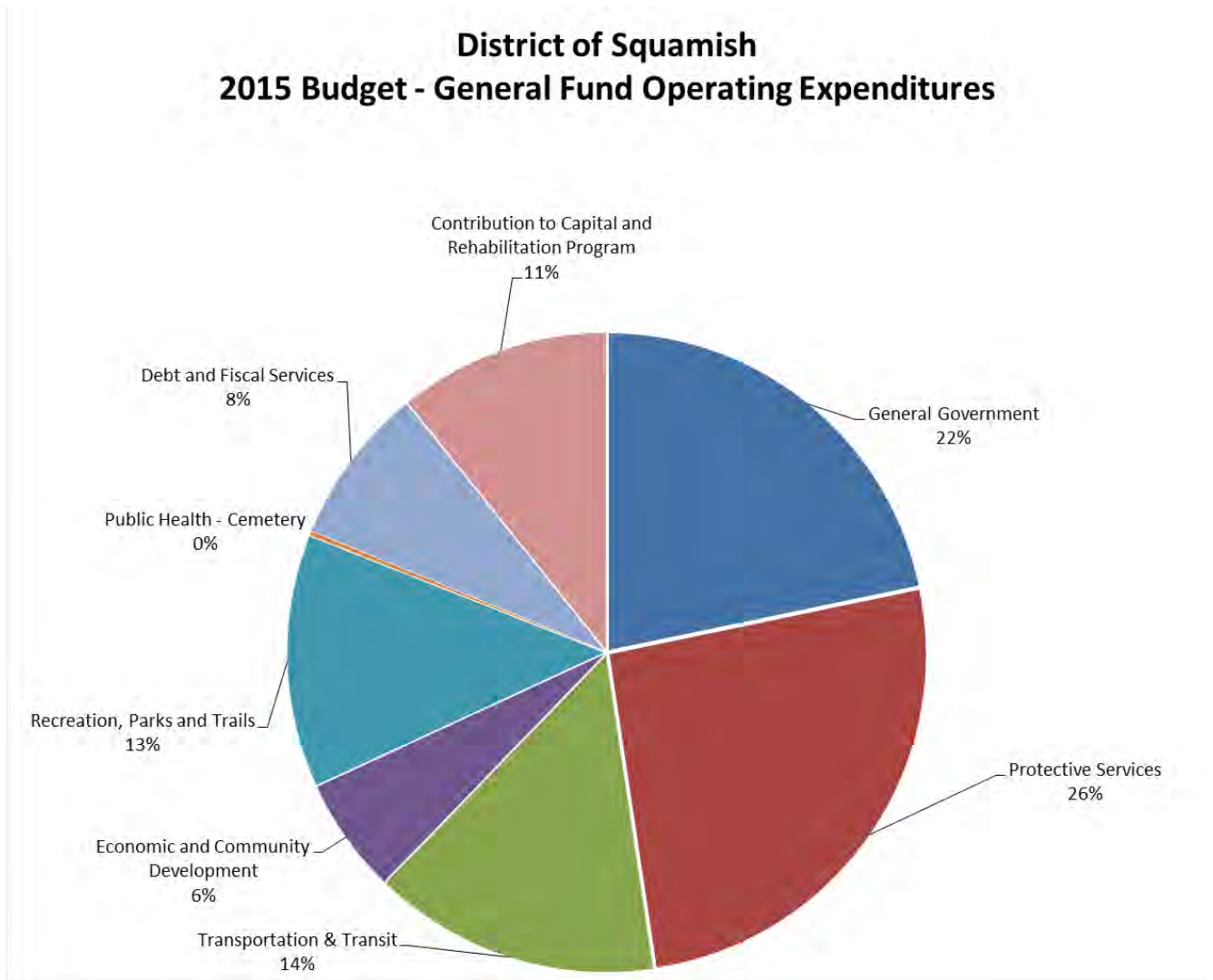
#### 3.1. Budget Breakdowns

The District of Squamish 2015 budget is comprised of four operating funds. The breakdown of the operating budget is depicted below based on the total operating expenditures for each fund.



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

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



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



### 3.2. Key Drivers On Property Taxation

The 2015 General Fund operating budget results in an increase in property tax revenue of 3.6% over 2015. The 2015-2019 Financial Plan reflects an \$801,954 increase in total taxation requirements for 2015. The following table outlines changes that result in the tax increase for 2015 over 2014.

	Dollar Amount	Percent Change
<b>2014 General Property Tax Requirement</b>	<b>\$ 22,541,574</b>	
Net Labour Change (current and retroactive phased in over 3 years)	637,271	2.8%
2015 RCMP Contract Change (current & 70-90% phased in over 4 years)	328,025	1.5%
Transit Contract	(36,742)	-0.2%
Other Existing Service Level Adjustments	(164,347)	-0.7%
2014 Non-Recurring Items Removed	(474,248)	-2.1%
Change in Allocations To Other Funds	(258,373)	-1.1%
Change in Debt Service	(11,300)	-0.1%
Change in Provision Contributions	10,565	0.0%
Change in Other Reserve Contributions	380,392	1.7%
Change in Contribution to Capital	(310,266)	-1.4%
Change in Contribution to Capital Rehabilitation Reserve	225,416	1.0%
<b>Total Adjustments To Tax Revenue Requirement For Existing Service</b>	<b>326,393</b>	<b>1.4%</b>
<b>2015 New Initiatives</b>		
Net Service Level Changes	137,980	0.6%
2015 Projects Funded From Taxation	337,581	1.5%
<b>Total Adjustments To Tax Revenue Requirement For New Initiatives</b>	<b>475,561</b>	<b>2.1%</b>
<b>2015 General Property Tax Requirement</b>	<b>\$ 23,343,528</b>	<b>3.6%</b>

#### Labour Changes

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. 2015 is impacted by the final \$74,086 removal in provision use.

Two additional positions were approved and added in 2014. Following the financial core review an additional accounting clerk was added. An additional planner was hired to address development pressures. Also, the Deputy CAO position was created and a General Manager position was eliminated. Those changes, together with contractual obligations, annualizing positions hired and terminated in 2014, premiums and overtime, adjustments to casual staffing, and transfers between funds result in a further \$563,185 impact on tax net of recoveries. This is before 2015 service level increases and temporary labour associated with 2015 special projects.

#### 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 in 2013. 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. 2015 is impacted by the reduction in provision use of \$200,000. 2015 is further pressured by the current annual contract increase of \$128,025.

In 2015 the transit contract is scheduled for a net decrease of \$36,742.

### **Other Existing Service Level Adjustments**

For 2015 budgeted revenues are impacted by a change in accounting treatment relating to grant recognition. This adjustment is a one-time change largely offset by contributions to reserves and provisions. Real revenue increases on existing services changed approximately \$207K.

A key expense driver on the existing service level budget is a correction to fleet costs and allocations. Fleet budgets did increase for 2015 due to an increased number of vehicles and inflationary costs on contracted services, parts, insurance and fuel. In addition to that, the equipment allocation process was modified at the end of 2014 in an attempt to simplify accounting and reporting and reduce administrative time for the Public Works department. During that change, it was determined that past year fleet increases were not being fully budgeted. Where possible, existing operating budgets were employed to absorb this adjustment but, particularly in transportation services, the existing budget was insufficient to absorb the full impact.

Other adjustments to existing service levels include revenue increases, recreational programming expense increases, lease adjustments and a number of inflationary increases for operational materials, contracts, software licensing, professional services and insurance.

### **Changes in Service Levels**

Specific service level changes are reflected throughout Section 4. Municipal capacity is pressured with a number of in-stream projects and initiatives; consequently, the introduction of new services is limited and focus is on addressing capacity pressures and improving efficiencies through technology. Customer service, public engagement and communications enhancements are also a key focus for 2015. Other larger dollar changes in public works include maintenance of flood dykes and storm management monitoring programs.

### **Contributions to Capital Projects, Reserves and Debt Service**

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

District reserve levels and direct funding of capital are not sufficient to meet basic annual rehabilitation and replacement of existing assets. Until recently, the District relied heavily on debenture borrowing to fund the capital plan. This was not a financially sustainable practice to continue indefinitely. Apart from legal and policy restrictions on borrowing, this approach did not consider best practices for asset management and contradicted the District's Long Range Financial Planning Policy Guidelines. The 2013-2017 Financial Plan began to address the issue by increasing the annual contribution to reserves in the General fund by 1% of taxation per year and that has been continued into the 2015 plan. For 2015 there is a reduction in direct tax funding to capital. Accumulated surplus has been used to fund several capital projects instead.

Contributions to equipment reserve fluctuate annually based on bylaw requirements. For 2015, reserve contributions decreased across all funds.

Debt costs are decreasing as past debt is extinguished and reliance on debt for current capital plans is reduced.

### **Change in Funding For Special Project**

During the preparation of each annual budget, the prior year's special projects are first eliminated and new projects are requested. In 2014, a base level budget for special projects was established to be funded from general revenue. This was intended to reduce the reliance on savings to fund an on-going level of cost and was intended to stabilize tax rates for future years. The target envelope was \$650,000 but with other funding alternatives the total level was \$474,248 in 2014 and has dropped to \$337,581 for 2015 resulting in a \$136,667 decrease from 2014.

### 3.3. Key Drivers on Utility Fees

Solid waste, water and sewer utilities capital and operating costs 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. A 60% increase has been phased in over five years for both funds. 2015 is the last year and was scheduled to be a 10% increase on both water and sewer utility fees. Due to the elimination of discounts for early payment of utility fees in 2015, the 10% increase has been reduced to 9.5% for all rate payers.

The accumulation of reserves has provided the opportunity to reduce the reliance on borrowing for capital infrastructure replacement in 2015 through 2019 but that is having an adverse impact on capital reserve positions and cannot continue indefinitely without further rate increases. The current plan reflects an additional 2.5% increase over the standard 2% inflation assumptions for future years in order to maintain capital reserves in a positive balance. A larger increase is required to actually replenish reserves to a sustainable level. Further details on budget changes in water and sewer programs are provided in Section 4.

Solid waste utility rates are increasing significantly in 2015 due to the collection contract renewal and the introduction of the composting program. Depending on the size of garbage tote each household selects, residential collection rates will increase by \$25 to \$129 per unit in 2015. For budget purposes we have estimated an average increase of 34% in collection revenues. Further details on the solid waste programs for 2014 are provided in Section 4.

Budgeted surplus for all funds is contributed directly to capital reserves. The reconciliation below outlines the change in the total contribution to capital reserves from 2014 to 2015. Note that the Water Utility is drawing from reserve in both years to fund the capital program. Also, note that Water and Sewer share a labour crew so changes in labour also reflect transfers of staffing hours from one area to the other. A portion of central service departments, Engineering and Public Works administration are allocated from the general fund. In 2015 this allocation is impacted by new staffing in Engineering and the transfer of an Operations Technician position from Water and Sewer to the Public Works administration area.

	Water		Sewer		Solid Waste	
	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees
<b>2014 Utility Capital Reserve (Contributions) / Draws</b>	<b>\$ 546,076</b>		<b>\$(538,662)</b>		<b>\$ (268,650)</b>	
Net Labour Change	76,079	2.5%	(89,817)	-2.1%	10,208	1.1%
Utility Fee Increases (net discount removal)	(399,523)	-13.0%	(610,303)	-14.0%	(384,140)	-41.3%
Other Existing Service Level Adjustments	12,979	0.4%	20,523	0.5%	18	0.0%
2014 Non-Recurring Items Removed	(60,150)	-2.0%	(161,170)	-3.7%	(30,000)	-3.2%
Change in Allocations From Other Funds	116,892	3.8%	116,760	2.7%	23,670	2.5%
Change in Debt Service	(66,208)	-2.2%	(76,827)	-1.8%	(174,680)	-18.8%
Change in Other Reserve Contributions	(3,716)	-0.1%	(21,787)	-0.5%	-	0.0%
Change in Contribution to Capital	(159,528)	-5.2%	1,030,645	23.6%	-	0.0%
<b>Total Adjustments To Reserve Due To Base Changes</b>	<b>(483,175)</b>	<b>-15.7%</b>	<b>208,025</b>	<b>4.8%</b>	<b>(554,924)</b>	<b>-59.6%</b>
<b>2015 New Initiatives</b>						
Net Service Level Changes	64,018	2.1%	(13,092)	-0.3%	428,120	46.0%
2015 Projects Funded From Fees or Reserves	20,000	0.7%	10,000	0.2%	73,500	7.9%
<b>Total Adjustments To Reserve Due To New Initiatives</b>	<b>84,018</b>	<b>2.7%</b>	<b>(3,092)</b>	<b>-0.1%</b>	<b>501,620</b>	<b>53.9%</b>
<b>2015 Utility Capital Reserve (Contributions)/Draws</b>	<b>\$ 146,919</b>	<b>-13.0%</b>	<b>\$(333,730)</b>	<b>4.7%</b>	<b>\$ (321,954)</b>	<b>-5.7%</b>

### 3.4. Estimated Impacts on Rate Payers

#### 3.4.1. Overview

The increase in property taxation requirements for the 2015-2019 Financial Plan will impact property classes and owners differently. The total assessment base for the Municipality will fluctuate from year to year due to a number of factors which can include development growth, changes in property classifications, tax exemptions and market change variations across different classes and neighbourhoods. Individual property assessments may also vary.

For 2015 the non-market change in assessment base reflects a 1.7% increase that would be expected to reduce the effective tax increase on existing rate payers if there were no other changes or variations in the assessment base. However, variations amongst classes, legal and policy caps restricting tax rates and ratios for certain assessment classes will result in increases that vary from the 3.6% overall tax revenue change.

#### 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). The two classes are now being aligned with provincial averages for ratios. Legislated caps are imposed by the Province for ports (class 4) and utilities (class 5).

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

Comparisons To BC Average - Burden, Assessment, Rates & Ratios								
Property Class	% of Burden		% of Assessment		Tax Rate		Ratio to Class 1	
	Squamish	BC Average*	Squamish	BC Average*	Squamish	BC Average*	Squamish	BC Average*
Residential (1)	63.8%	62.0%	84.97%	82.2%	4.9969	4.4951	1.0	1.0
Utilities (2)	7.2%	4.1%	1.20%	1.5%	40.0000	31.4847	8.0	7.7
Supportive Housing (3)	0.0%	0.0%	0.00%	0.0%	0.0000	4.1609	0.0	1.0
Major Industry(Port) (4)	1.7%	9.1%	0.40%	2.9%	27.5000	30.8281	5.5	7.2
Light Industry (5)	1.8%	3.6%	0.65%	1.5%	18.1323	18.1323	3.6	3.9
Business (6)	25.1%	20.5%	12.41%	11.4%	13.4441	11.5555	2.7	2.6
Forests-managed (7)	0.1%	0.1%	0.03%	0.0%	17.1737	16.0776	3.4	3.5
Recreation/N.P. (8)	0.3%	0.3%	0.35%	0.2%	5.8879	6.3702	1.2	1.5
Farm (9)	0.0%	0.2%	0.00%	0.1%	11.7709	9.5467	2.4	2.4
Total	100%	99.9%	100%	99.8%				
* From 2014 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 2015 and represent a \$105-209 increase for an average single family household over 2014 rates:

Water fees	\$384
Sewer fees	\$536
Garbage fees	
Small tote	\$185
Medium tote	\$212
Large tote	\$289

Based on a medium garbage tote, the 2015 cost to an average household is \$1,132.

Utility fees for the Business Class vary too broadly for a dollar comparison; however, generally water and sewer fees increased by 9.5 % across all categories. This represents the forecasted 10% increase with an adjustment downward due to the removal of the early payment discount. Garbage collection services are not applicable to commercial and industrial property owners.

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

#### Estimated Municipal Tax Impact on Average Assessment per Assessment Class

General Tax Revenue Increase 2014 - 2015 Before Distribution: 3.55%									
Property Class	Avg Assess. 2014 Revised Roll	Avg Assess. 2015 Revised Roll	Change in Avg. Assess.	Mun. Tax 2014	Mun. Tax 2015	Tax Increase \$	Tax Increase %	2015 Utility Increase	Total Increase Tax & Utility \$
Residential Assessment (1)	\$361,343	\$378,462	4.74%	\$1,803	\$1,891	\$88	4.88%	131.85	\$220
Single Family Dwelling	\$467,029	\$490,155	4.95%	\$2,331	\$2,449	\$118	5.06%	131.85	\$250
Residential Strata Unit	\$272,820	\$284,144	4.15%	\$1,362	\$1,420	\$58	4.26%	131.85	\$190
Utilities (2)	\$651,344	\$631,352	-3.07%	\$26,054	\$25,254	(\$800)	-3.07%		
Major Industry (Port) (4)	\$13,694,000	\$14,113,000	3.06%	\$376,585	\$388,108	\$11,523	3.06%		
Light Industry (5)	\$327,994	\$338,575	3.23%	\$5,822	\$6,139	\$317	5.44%		
Business Assessment (6)	\$458,913	\$473,790	3.24%	\$6,258	\$6,370	\$112	1.79%		
Forests-managed (7)	\$519,000	\$322,333	-37.89%	\$8,523	\$5,536	(\$2,987)	-35.05%		
Recreation/N.P. (8)	\$127,042	\$128,262	0.96%	\$710	\$755	\$45	6.34%		
Farm (9)	\$7,878	\$9,494	20.51%	\$86	\$112	\$26	30.23%		
The Residential Assessment class has multiple subcategories - only two of those categories are shown separately above									

Municipalities are required to collect property taxes on behalf of other agencies and these values are included in annual property tax billings. The two charts below provide an example of how the average assessment of a residential single family home and the average assessment for the business class will be impacted by 2015 taxation rates from all agencies.

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

	2014	2015	% Change
<b>Assessed Value</b>	467,029.00	\$490,155.00	5.0%
Municipal & Library	2330.85	2449.26	5.1%
School District	837.15	877.38	4.8%
MFA	0.09	.10	11.1%
SLRD	141.32	151.02	6.9%
Hospital	22.91	23.43	5.2%
BCAA	28.91	29.21	1.0%
<b>Total</b>	\$ 3,360.60	<b>3,530.40</b>	<b>5.1%</b>
HOG	(770.00)	(770.00)	0.0%
<b>Net</b>	\$ 2,590.60	<b>2,760.40</b>	<b>6.6%</b>

**2015 data not currently available – 2014 rates used for illustration**

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

	2014	2015	% Change
<b>Assessed Value</b>	458,913.00	473,790.00	3.2%
Municipal & Library	6,257.92	6,369.63	1.8%
School District	2,753.48	2,842.74	3.2%
MFA	0.23	.24	4.3%
SLRD	340.24	357.66	5.1%
Hospital	53.65	55.43	3.3%
BCAA	80.54	79.55	-1.2%
<b>Total</b>	\$ 9,486.06	9,705.25	<b>2.3%</b>

**2015 data not currently available – 2014 rates used for illustration**

### 3.5. Staffing – Full Time Equivalents

The Municipality is one of the larger employers in Squamish, with approximately 170 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). This is a calculation of all budgeted labour hours divided by the hours one full-time employee would work on an annual basis.

The 2015 - 2019 Financial Plan includes staffing hours equivalent to 169 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 2015-2019 Financial Plan for the District as that function is funded by the Squamish Lillooet Regional District; however for operational efficiency, Recreation and Facilities staff employed by the District also work in the Aquatic Centre and share management and overhead costs so they are reflected below.

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

Fund	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
General Fund	147.02	2.05	4.59	153.66
Solid Waste Fund	.38	.12		.50
Water Fund	6.90	1.33	.02	8.25
Sewer Fund	6.31	.22	.04	6.57
<b>Subtotal</b>	<b>160.61</b>	<b>3.72</b>	<b>4.65</b>	<b>168.98</b>
Aquatic Centre Fund	14.43	.48		14.91
<b>Total</b>	<b>175.04</b>	<b>4.20</b>	<b>4.65</b>	<b>183.89</b>

### 3.6. Five Year Operating Budget Summary

	2014 Budget <i>Restated*</i>	2015	2016	2017	2018	2019
<b>Revenue</b>						
Taxation	5.14%	3.56%	14.36%	-0.05%	4.04%	1.38%
Property Tax	(22,541,574)	(23,343,529)	(26,696,395)	(26,682,482)	(27,761,476)	(28,144,688)
Special Assessments	(220,345)	(220,345)	(221,245)	(169,496)	(47,754)	(48,709)
Parcel Taxes	(508,225)	(508,225)	(518,390)	(528,757)	(539,332)	(550,119)
Grants in Lieu	(1,053,437)	(1,065,258)	(1,086,563)	(1,108,295)	(1,130,461)	(1,153,070)
Sale of Services	(11,017,240)	(12,625,165)	(12,884,843)	(13,229,417)	(13,584,955)	(13,951,859)
Grants *	(694,890)	(1,372,917)	(1,364,748)	(1,365,080)	(1,365,418)	(1,365,763)
Other Revenue	(1,777,713)	(2,044,464)	(2,233,853)	(2,127,060)	(2,169,602)	(2,212,994)
Investment Revenue	(630,036)	(676,237)	(748,922)	(864,419)	(805,275)	(937,491)
	(38,443,460)	(41,856,140)	(45,754,959)	(46,075,006)	(47,404,272)	(48,364,693)
<b>Expense</b>						
General Fund						
General Government	6,071,571	6,674,609	6,599,427	6,622,577	6,856,633	6,861,561
Protective Services	7,730,885	7,948,951	7,982,515	8,136,356	8,278,131	8,499,591
Transportation & Transit	3,877,304	4,492,353	4,790,457	4,342,657	4,532,001	4,512,023
Economic and Community Development	2,100,108	1,806,363	1,962,501	1,823,211	1,881,575	1,915,607
Recreation, Parks and Trails	3,703,460	3,948,968	4,110,205	4,156,229	4,109,325	4,266,022
Public Health - Cemetery	79,934	63,863	65,140	66,443	97,772	69,127
Total Operating	23,563,262	24,935,107	25,510,246	25,147,474	25,755,437	26,123,930
Fiscal Services	105,806	212,628	183,969	195,220	122,007	113,104
Debt Service - Interest	987,241	972,719	1,208,049	1,415,572	1,461,875	1,540,483
Amortization	3,442,445	3,814,873	4,027,993	4,166,492	4,346,086	4,425,891
	28,098,754	29,935,327	30,930,256	30,924,758	31,685,406	32,203,408
Solid Waste Utility						
Operating	1,761,957	2,267,473	2,245,399	2,288,307	2,332,073	2,376,715
Fiscal Services	89,157	28,252	25,000	25,000	25,000	25,000
Debt Service - Interest	108,661	18,194	18,194	18,194	18,194	18,194
	1,959,775	2,313,919	2,288,593	2,331,501	2,375,267	2,419,909
Water Utility						
Operating	2,023,140	2,167,127	2,174,825	2,217,932	2,276,652	2,296,751
Fiscal Services	153,820	35,671	40,479	45,522	26,530	27,061
Debt Service - Interest	273,060	228,218	260,984	303,667	303,667	303,667
Amortization	708,334	800,632	851,900	909,899	940,262	977,176
	3,158,354	3,231,649	3,328,188	3,477,020	3,547,111	3,604,654
Sewer Utility						
Operating	2,688,211	2,769,502	2,729,866	2,764,077	2,894,123	2,885,774
Fiscal Services	183,840	64,215	51,774	50,000	52,683	65,203
Debt Service - Interest	343,394	261,401	252,532	213,857	181,051	208,356
Amortization	709,432	806,923	874,266	917,555	969,626	1,027,344
	3,924,877	3,902,041	3,908,439	3,945,489	4,097,483	4,186,677
	3,924,877	3,902,041	3,908,439	3,945,489	4,097,483	4,186,677
Total Expenses	37,141,760	39,382,936	40,455,476	40,678,769	41,705,268	42,414,648
<b>Net (Surplus)/ Deficit</b>	(1,301,700)	(2,473,204)	(5,299,483)	(5,396,237)	(5,699,004)	(5,950,044)

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Five Year Operating Budget Summary (continued)

	2014 Budget <i>Restated*</i>	2015	2016	2017	2018	2019
<b>Transfer to Wholly Owned Subsidiary</b>						
Loan Guarantee Receivable	3,000,000	3,000,000	5,000,000	-	-	-
	3,000,000	3,000,000	5,000,000	-	-	-
<b>Adjustments To Balanced Budget</b>						
Remove Amortization	(4,860,211)	(5,422,427)	(5,754,160)	(5,993,946)	(6,255,975)	(6,430,410)
Borrowing	-	(3,000,000)	(5,000,000)	-	-	-
Debt Service - Principal Reduction	1,969,553	2,021,570	2,333,632	2,750,199	2,666,430	2,903,878
	(2,890,658)	(6,400,858)	(8,420,528)	(3,243,746)	(3,589,545)	(3,526,532)
<b>Transfers to / from Surplus &amp; Provisions</b>						
Transfers to Surplus and Provisions	546,476	625,819	619,692	664,820	685,604	706,952
Transfers from Surplus and Provisions	(1,349,140)	(2,464,779)	(10,000)	-	(40,000)	(10,000)
	(802,664)	(1,838,960)	609,692	664,820	645,604	696,952
<b>Transfers to / from Reserves</b>						
Transfers to Reserves	4,268,609	2,421,442	2,135,601	2,961,326	3,942,946	4,053,625
Transfers from Reserves	(6,205,000)	(554,300)	(345,000)	-	(230,000)	-
	(1,936,391)	1,867,142	1,790,601	2,961,326	3,712,946	4,053,625
<b>Transfers To/From Other Funds</b>						
	3,931,413	5,845,880	6,319,717	5,013,838	4,930,000	4,726,000
<b>Total Adjustments to Balanced Budget</b>	1,301,700	2,473,204	5,299,483	5,396,237	5,699,004	5,950,044
<b>Budget (Surplus) / Deficit</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2014 is restated due to a change in accounting treatment for draws from the Community Works Fund reserve.

Indicates change in general property taxation from prior year

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

The 2016 increases in tax is a result of deferred projects, the removal of one time uses of accumulated surplus, provisions and reserves, new debt service on 2015 borrowing and the annualizing of new 2015 staff. The Strategic Plan for Council's term is currently under review. For the 2016 -2020 Financial Plan, it is anticipated that this increase will be reviewed and smoothed over multiple years based on the priorities outlined in the updated Strategic 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

##### Public Engagement

- Grant in aid policy – to encourage collaboration
- Public participation is what we do – benchmarking
- Strategic collaborative partnerships (transit, province, SN, SD)
- Active youth engagement programs

##### Governance

- Improvements to Procedural Bylaw
  - Acknowledging Squamish Nations Territory
  - Encouraging Public Engagement
- Target better election participation
- Video archiving of meetings
- Open & transparent participatory government
- More youth under 25 participation

##### Economy

- Digital strategy
- Squamish Census
- Branding fully implemented

##### Corporation

- Council room and meeting technological enhancements
- Improved office space for Council
- Improve communications
- Develop strategy for new City Hall
- Corporate Social Responsibility Policy
- Technology upgrades to support customer services
- Effective benchmarking monitoring program

#### 4.1.3.Key Drivers – 2015 Budget

- Labour contract adjustments
- Service changes to address capacity, advance technology and public engagement and improve services

#### 4.1.4. Staffing – Full Time Equivalents

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
Legislative Services	7.45	1.00	1.00	9.45
Communication	2.08		.45	2.53
Information Services	4.80		1.62	6.42
Real Estate Services	2.00			2.00
Facilities	6.88	.01		6.89
Financial Services	10.24	.95		11.19
Human Resources	2.10	.10	-.20	2.00
Library	11.24	-.01	.11	11.34
<b>Total</b>	<b>46.79</b>	<b>2.05</b>	<b>2.98</b>	<b>51.82</b>

Changes in staffing for 2015:

Base

- New Deputy CAO position (1 FTE)
- Financial Services Clerk (1 FTE)
- Financial casual staff reduction (-.05 FTE)
- Human Resources Advisor changed to Human Resources Coordinator and increased (0.10 FTE)
- Minor rounding changes in FTE calculations
- Total labour and staffing changes including contractual changes \$387,761

Labour Related Service Changes

- Executive Assistant (.60 FTE) 2016 (.20 FTE)
- Committee Clerk (.40 FTE)
- Communications casual support (.45 FTE) 2016 (.05 FTE)
- Information Services Tech. Support Specialist (.75 FTE) 2016 (.25 FTE)
- Business Analyst to full time (.20 FTE)
- Human Resources staffing reduction (-.20 FTE)
- Library staffing to extend hours (.11 FTE)
- Total staffing relating to proposed service level change \$157,174

Included in Special Projects

- Temporary Information Services Business Analyst (0.67FTE) 2016 (.33 FTE)

#### 4.1.5. Other Service Adjustments

Base

- Increase in payments in lieu of taxation -\$11,821
- Increase in lease revenue -\$140,119
- Change in accounting treatment for unconditional grants -\$738,671
- Increase in allocations to other functions -\$21,162
- Professional services \$5,000
- Software licenses and maintenance \$17,000
- Insurance increase \$9,165
- Other net revenue and expense adjustments \$16,935
- Utility savings -\$4,000

2015 Service Changes

- Committee audio visual services expansion \$10,000
- Software licenses related to capital projects \$12,000
- Bargaining (funded from cyclic reserve) \$30,000
- Customer service initiative \$4,000

#### 4.1.6.Fiscal Services

- Fiscal fees \$9,100
- Tax loss on appeal \$114,050
- Debt service changes -\$11,300
- Borrowing \$3,000,000 for SODC debt payment
- Change in transfers from reserve for SODC -\$3,000,000
- Change in contribution to capital \$376,790  
*(Includes capital funded from accumulated surplus and provisions. Actual net change is a reduction of -\$310,266)*
- Change in transfers to capital reserve \$225,416
- Change in transfer to capital equipment reserve -\$56,195
- Change in transfers to carbon neutral reserve -\$4,426
- Change in transfer to community works fund reserve \$751,013
- Transfer to public art reserve \$15,000
- Change in transfers to and from special provisions -\$182,119
- Change in transfers to and from accumulated surplus -\$367,280 (including capital uses)



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

	2014	2015
Centre Point - Affordable Housing		188,000*
Legacy Reserve		78,500*
SORCA and Trails Groups For Trail Maintenance	\$60,000	60,000*
Biennale	47,955	19,180
Squamish Helping Hands Society	5,000	15,000
Howe Sound Women's Centre	14,500	14,500
Squamish Arts Council	12,750	12,137
Downtown Business Improvement Association	12,000	12,000
Communities that Care		10,000
Squamish Food Bank Society	10,000	10,000
Squamish Hospice	5,000	5,519
Howe Sound Dry Grad	3,300	4,103
Squamish Motorcycle Association		3,500
Squamish Climate Action Network	6,540	3,192
Big Brothers of Greater Vancouver		3,000
BC SPCA Squamish Branch		3,000
835 Griffin Squadron Air Cadets	500	2,500
Mamquam River Access Society		2,375
Alano Club of Squamish	2,706	2,000
Squamish Days loggers Sports	5,900	1,920
BC Whippet Racing Club		1,008
Squamish Quilters Guild		1,000
Royal Canadian Legion Diamond Head Branch #277	700	645
Guns & Hoses Tournament Rental	613	690
Quest University Bus Passes	400	550
Search and Rescue Society	10,000	
United Church (In lieu of Permissive Tax)	8,507	
Squamish Pirates Swim Club Society	1,750	
Squamish Youth Triathlon	1,458	
Squamish Minor Hockey Association	813	
Squamish Volunteer Center Society	350	
Funding from other sources*	<b>-30,000</b>	<b>-296,500</b>
	<b>\$180,742</b>	<b>\$157,819</b>

- ❖ Offset by \$30,000 of the trail maintenance grant funded by a community amenity contribution
- ❖ Drawing from Affordable Housing Reserve to fund \$188,000
- ❖ Drawing from Legacy Reserve to fund \$78,500
- ❖ Legacy funding also distributed for Hendrickson Field lighting but reserve draw is running through capital plan

#### 4.1.8.Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
Managed Network	27,628				
Sponsored Crown Grant Surveying	26,000				
Financial System – Online Payment	7,500				
Financial System Improvements – GL Restructure	7,000				
Filming Project	3,335				
Marine Strategy Phase 1	2,516				
<b>Total</b>	<b>\$73,979</b>	-	-	-	-

*Projects above are funded by accumulated surplus or grant (\$3,335). Sponsored Crown Grant carry forward is 7,500 scope of work requires further funds (18,500) from accumulated surplus.*

Proposed Projects	2015	2016	2017	2018	2019
Document Management Implementation	80,000	40,000			
Website Rebranding	12,000				
IT Security Assessment	10,000				
Finance Policy Development	5,500				
Online Services in MAIS	5,000				
HR Process Improvement	5,000				
Update Marketing Materials for Branding	5,000				
Financial Systems Technology Improvements	3,600				
Class Cash Systems and Security Review	3,000				
Finance Utility Merge to Tax Notice	1,000				
Library New Carpet		50,000			
Forestry Building Repaint Metal Canopies		5,000			
Long Term Real Estate and Facilities Plan		40,000			
Boundary Expansion		20,000	40,000		
Library Building Exterior Repairs		15,000			
HR Employee Survey and Review Automation		10,000	2,000	2,000	
Records Management Training		10,000			
Municipal Exterior Siding				100,000	
Library Siding				20,000	
Future Projects		90,200	153,000	143,500	175,000
<b>Total</b>	<b>\$130,100</b>	<b>\$280,200</b>	<b>\$195,000</b>	<b>\$265,500</b>	<b>\$175,000</b>

***Prior year new and carry forward projects totaled \$468,490 (excluding Biennale CEG), funded by \$100,000 recovery and \$3,335 grant.***

## 4.1.9. Financial Plan Summary

### General Government

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Taxation (excluding property tax)						
Special Assessments	\$ (220,345)	\$ (220,345)	\$ (221,245)	\$ (169,496)	\$ (47,754)	\$ (48,709)
Grants in Lieu	(1,053,437)	(1,065,258)	(1,086,563)	(1,108,295)	(1,130,461)	(1,153,070)
Sale of Services						
Administrative Services	(115,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Financial Services	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Other Revenue						
Administrative Services	(800)	(800)	(816)	(832)	(849)	(866)
Facilities	(330,340)	(470,459)	(479,868)	(489,466)	(499,255)	(509,240)
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	(437,739)	(484,299)	(543,741)	(622,368)	(606,777)	(708,606)
Penalties and Interest	(335,000)	(335,000)	(341,700)	(348,534)	(355,505)	(362,615)
Grants						
Communications	(3,335)	(3,335)	-	-	-	-
Common Services	(206,091)	(944,762)	(944,762)	(944,762)	(944,762)	(944,762)
	(2,786,087)	(3,623,259)	(3,719,675)	(3,786,752)	(3,690,422)	(3,835,028)
<b>Operating Expenses</b>						
Legislative Services	425,235	405,639	413,752	422,027	430,467	439,077
Community Grants	255,743	499,320	213,639	213,639	213,639	213,639
Administrative Services	1,253,891	1,389,894	1,462,427	1,501,075	1,500,297	1,530,103
Communications	234,159	247,982	258,095	263,056	268,118	273,280
Information Technology	823,590	1,007,047	953,454	941,723	960,357	979,365
Real Estate Services	273,142	249,019	324,913	329,411	334,000	338,680
Facilities & Leases	326,131	245,922	263,001	275,778	361,355	296,033
Financial Services	1,150,906	1,249,527	1,251,266	1,276,091	1,301,413	1,327,241
Human Resources	326,768	349,417	343,905	330,283	377,589	354,441
Library	817,666	842,400	857,768	873,443	889,432	905,741
Library Facility	107,737	108,780	175,952	113,168	135,428	117,733
Common Services	76,603	79,663	81,256	82,881	84,539	86,229
	6,071,571	6,674,609	6,599,427	6,622,577	6,856,633	6,861,561
<b>Fiscal Services</b>						
Other Fiscal Services	105,806	212,628	183,969	195,220	122,007	113,104
Debt interest	987,241	972,719	1,208,049	1,415,572	1,461,875	1,540,483
Amortization	3,442,445	3,814,873	4,027,993	4,166,492	4,346,086	4,425,891
	4,535,492	5,000,220	5,420,011	5,777,284	5,929,968	6,079,478
<b>Net Operating (Surplus) Deficit</b>	<b>7,820,976</b>	<b>8,051,571</b>	<b>8,299,763</b>	<b>8,613,109</b>	<b>9,096,180</b>	<b>9,106,010</b>

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## General Government (continued)

	2014 Budget	2015	2016	2017	2018	2019
<b>Transfer to Wholly Owned Subsidiary</b>						
Loan Guarantee Receivable	3,000,000	3,000,000	5,000,000	-	-	-
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(3,442,445)	(3,814,873)	(4,027,993)	(4,166,492)	(4,346,086)	(4,425,891)
Borrowing	-	(3,000,000)	(5,000,000)	-	-	-
Principal Reductions On Debt	1,219,684	1,285,795	1,560,819	1,897,778	1,903,437	2,081,169
<b>Contribution to Other Funds</b>						
Transfer To Other Funds	1,834,238	2,211,028	2,469,517	1,604,166	1,879,000	1,371,000
<b>Contribution To/From Surplus and Reserves</b>						
Transfer from Other Reserve	(6,000,000)	(266,500)	-	-	-	-
Transfer to Capital Reserve	541,600	767,016	1,000,451	1,267,415	1,534,240	1,811,855
Transfer to Other Reserves	3,000,000	-	-	-	-	-
Transfer to Equipment Reserve	382,705	326,510	503,178	463,657	18,683	32,162
Transfer to Community Works Fund	-	751,013	751,013	751,013	751,013	751,013
Transfer to Carbon Neutral Reserve	31,091	26,665	26,665	26,665	26,665	26,665
Transfer to Public Art Reserves	-	15,000	15,000	15,000	15,000	15,000
Draw from Accumulated Surplus	(85,000)	(322,700)	-	-	-	-
Draw from Accumulated Surplus (carryforward)	(388,641)	(518,221)	-	-	-	-
Draw from Special Provisions	(126,086)	(144,050)	(10,000)	-	(40,000)	(10,000)
Contribution/(Draw) to/from Special Provisions	52,255	(130,308)	50,326	70,972	71,631	72,303
Contribution to Forestry Building Provision	(12,571)	5,837	5,273	14,797	19,413	24,120
<b>Funded By Property Tax</b>	<b>\$ 7,827,806</b>	<b>\$ 8,243,782</b>	<b>\$ 10,644,010</b>	<b>\$ 10,558,075</b>	<b>\$ 11,529,174</b>	<b>\$ 11,355,406</b>
<i>Change in Property Tax Requirement From Prior Year</i>		5.31%	29.12%	-0.81%	9.20%	-1.51%

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



## 4.2. Protective Services

### 4.2.1.Purpose

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

### 4.2.2.Strategic Priorities, Goals and Objectives

Environment

- Green building policies

Corporate

Investigate parking revenue opportunities

### 4.2.3.Key Drivers – 2015 Budget

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

### 4.2.4.Staffing – Full Time Equivalents

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

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Police Services</b>	12.05	-1.12		10.93
<b>Fire Services</b>	8.25	.33		8.58
<b>Emergency Management</b>	1.10	-.10		1.00
<b>Bylaw Enforcement</b>	5.35	-.12		5.23
<b>Building Inspection</b>	3.00			3.00
<b>Total</b>	<b>29.75</b>	<b>-1.01</b>	<b>-</b>	<b>28.74</b>

Changes in staffing for 2015:

Base

- Annualizing 2014 contraction of RCMP Client Service for 25% of year (-.25 FTE 2015)
- Reduction in Guard casual hours (-0.87 FTE)
- Annualizing 2014 contraction in animal shelter office hours for 25% of year (-.06 FTE)
- Annualizing 2014 contraction in proactive bylaw enforcement for 25% of year (-.06 FTE)
- Fire Services overtime hours not included in FTE count in past years (.33 FTE)
- Emergency Management holiday relief decrease (-.10 FTE), coverage provided by Fire Services
- Total labour changes including contractual increases and retirement allowance \$37,839

#### 4.2.5. Other Service Adjustments

##### Base

- Increase in Traffic fine revenue -\$66,451
- RCMP search fee revenue increase -\$20,000
- SLRD transfer increase -\$7,000
- Fire Services permit fees and fines revenue decrease (bylaw change) \$14,700
- RCMP contract adjustment \$128,025
- Building rental increase \$9,101
- Fleet allocation net vehicle insurance adjustments \$10,543
- Training, travel, dues, insurance and other \$4,780
- Change in other allocations \$1,761

##### 2015 Service Changes

- Emergency management contract changes (Red Cross/SSAR) \$39,600

#### 4.2.6. Fiscal Services

- Reduction in use of provisions to phase in RCMP contract increase \$200,000
- Contribution to provision \$230,323, offset by one time lease recovery for zero net impact
- Transfer to Traffic Fine Grant Provision \$13,125
- Transfer from accumulated surplus -\$46,917

#### 4.2.7. Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
<b>Building Bylaw Rewrite</b>	32,917				
<b>RCMP Well Pump Servicing</b>	32,000				
<b>RCMP Exterior Maintenance</b>	15,000				
<b>Fire Services Technical Rescue Plan</b>	13,600				
<b>Total</b>	<b>\$93,517</b>	-	-	-	-

*Projects above are funded from accumulated surplus except for \$30,500 of scope changes on RCMP facility projects.*

Proposed Projects	2015	2016	2017	2018	2019
<b>Dog Pound Exterior Repairs and Painting</b>		10,000			
<b>RCMP Duct Cleaning</b>		3,300			
<b>Tantalus Fire Hall Exterior Repairs</b>					30,000
<b>Future Projects</b>			18,000		30,000
<b>Total</b>	-	<b>\$13,300</b>	<b>\$18,000</b>		<b>\$60,000</b>

*Prior year new and carry forward projects totaled \$77,100*

## 4.2.8. Financial Plan Summary

### Protective Services

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Sale of Services						
Policing	\$ (32,500)	\$ (282,823)	\$ (53,550)	\$ (54,621)	\$ (55,713)	\$ (56,828)
Fire Services	(10,300)	(10,300)	(10,506)	(10,716)	(10,930)	(11,149)
Animal Control	(56,750)	(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	(22,200)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Bylaw Enforcement	(9,800)	(9,800)	(9,996)	(10,196)	(10,400)	(10,608)
Animal Control	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Building Inspection	(375,925)	(375,925)	(383,444)	(391,112)	(398,935)	(406,913)
Grants						
Policing	(246,960)	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)
Emergency Management	(39,250)	(16,250)	(16,575)	(16,907)	(17,245)	(17,590)
	(959,873)	(1,238,947)	(1,022,528)	(1,036,711)	(1,051,177)	(1,065,932)
<b>Operating Expenses</b>						
Policing	4,743,918	4,807,418	4,873,076	4,960,287	5,056,893	5,153,921
Policing Facilities	204,815	225,652	185,520	185,859	189,571	193,357
Fire Services	1,517,305	1,633,217	1,619,879	1,652,277	1,685,322	1,719,029
Fire Services Facilities	130,752	131,097	133,734	154,424	139,168	201,967
Emergency Management	169,265	174,096	177,578	181,129	184,752	188,447
Emergency Management Facilities	19,363	28,630	29,200	29,780	30,373	30,977
Bylaw Enforcement	303,096	307,532	313,683	319,956	326,355	332,883
Animal Control	263,864	259,142	283,611	289,283	295,069	300,970
Animal Control Facilities	14,791	14,865	25,162	15,466	15,775	16,090
Building Inspection	363,716	367,302	341,073	347,894	354,852	361,949
	7,730,885	7,948,951	7,982,515	8,136,356	8,278,131	8,499,591
<b>Net Operating (Surplus) Deficit</b>	<b>6,771,012</b>	<b>6,710,004</b>	<b>6,959,987</b>	<b>7,099,646</b>	<b>7,226,954</b>	<b>7,433,659</b>
<b>Contribution to/from Surplus and Reserves</b>						
Draw from Accumulated Surplus	(16,100)	(63,017)	-	-	-	-
Contribution to Protective Services Provisions	536,332	779,780	563,574	578,520	594,019	609,977
Draw from Protective Service Provisions	(300,000)	(100,000)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 6,991,244</b>	<b>\$ 7,326,767</b>	<b>\$ 7,523,561</b>	<b>\$ 7,678,166</b>	<b>\$ 7,820,973</b>	<b>\$ 8,043,636</b>
<i>Change in Tax Requirement From Prior Year</i>		4.80%	2.69%	2.05%	1.86%	2.85%

## 4.3. Transportation & Transit

### 4.3.1.Purpose

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

### 4.3.2.Strategic Priorities, Goals and Objectives

#### Community

- Transit plans expanded and transit oriented development
- Downtown Transformation
  - Active transportation plan
  - Transit plans expanded

#### Corporate

- Effective benchmarking monitoring program

### 4.3.3.Key Drivers –2015 Budget

- Labour
- Fleet costs and adjustments
- Development / growth
- Flood protection & storm water management
- Safe routes to school

### 4.3.4.Staffing – Full Time Equivalents

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

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Engineering</b>	10.37	0.13	0.98	11.48
<b>Public Works</b>	19.97	1.11	.19	21.27
<b>Total</b>	<b>30.34</b>	<b>1.24</b>	<b>1.17</b>	<b>32.75</b>

Changes in staffing for 2015:

#### Base

- 50% Sustainability Coordinator hired in 2014 annualized for 25% of year (.13 FTE)
- Operation Technician hired in 2014 transferred from Utilities and annualized 25% of year (1 FTE)
- Increase in Public Works casual staffing (.11 FTE)
- Labour changes before allocation (net capital distributions) \$145,751

#### Included in Service Changes Below

- Municipal Engineer for Development Service Agreements (0.49 FTE)
- Engineering Technician for Development Service Agreements (0.49 FTE)
- Dike Vegetation Maintenance (.15 FTE)
- Roads & drainage growth (.04 FTE)

#### 4.3.5. Other Service Adjustments

- Public works recoveries increase -\$28,685
- Transit contract decrease (net of revenues) -\$36,742
- Net change in fleet allocations and recoveries \$152,424
- Change in other allocations -\$178,229
- Adjustment in insurance \$89,391
- Other net expense adjustments \$38,593
- Increased hydro costs for street and traffic lighting \$20,635

#### 2015 Service Changes

- Expansion in development services agreements (net revenue) -\$82,897
- Allocation to other funds as a result of service change -\$69,586
- Dike vegetation maintenance \$40,348
- Integrated storm management \$25,000
- Roads and Drainage System Growth \$5,542

#### 4.3.6. Fiscal Services

- Change in draw from airport provision \$50
- Change in Community Work Fund use -\$55,000
- Change in draw from accumulated surplus -\$89,947

#### 4.3.7. Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
<b>Flood Hazard Protection Plan</b>	205,000	115,000			
<b>Airport Long Term Lease</b>	30,000				
<b>Corporate GIS Strategy</b>	13,500				
<b>Total</b>	<b>\$248,500</b>	<b>\$115,000</b>			

Funded by Airport Provision \$30,000, Community Works Reserve \$205,000 and remainder by accumulated surplus.

Proposed Projects	2015	2016	2017	2018	2019
<b>University Bridge Deck Repair</b>	76,447				
<b>Haste BC (Safe Routes to School Program)</b>	60,000				
<b>Watercourse Sensitive Mapping</b>	40,000	60,000			
<b>Bicycle Network Plan/ (Complete Street Plan)</b>	35,000				
<b>Comprehensive Dike Inspections</b>	20,000				
<b>Turtle Trail Implementation Plan</b>	20,000				
<b>Lot 69 Change in Use Project</b>	10,000				
<b>Integrated Storm Water Management Plan</b>		230,000		230,000	
<b>Downtown Trucking Route Study</b>		100,000			
<b>Integrated Flood Hazard Plan</b>		115,000			
<b>Asset Management Plan</b>		75,000			
<b>Transportation Capital Plan</b>		50,000			
<b>Cheekeye Fan Mitigation Alternatives</b>		50,000			
<b>Works Yard Insulation</b>				75,000	
<b>Future Projects</b>			150,000		150,000
<b>Total</b>	<b>\$261,447</b>	<b>\$680,000</b>	<b>\$150,000</b>	<b>\$305,000</b>	<b>\$150,000</b>

Community Works funding (CWF) of \$55,000 will be used for the Bicycle Network Plan and Turtle Trail Implementation Plan. University Bridge Deck Repair is being funded from accumulated surplus. 2016 projects partially funded by \$148,500 of DCC revenue and \$345,000 of CWF. 2018 Works Yard Insulation project is allocated to all funds resulting in \$49,500 recovery for this function and \$230,000 is funded from CWF.

Prior year new and carry forward projects totaled \$265,000 with, \$30,000 covered by the Airport provision and \$205,000 from CWF funding reflected in General Government.



#### 4.3.8. Financial Plan Summary

##### Transportation and Transit

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>	<i>Restated*</i>					
Sale of Services						
Engineering	\$ (5,000)	\$ (5,000)	\$ (5,100)	\$ (5,202)	\$ (5,306)	\$ (5,412)
Public Works General	(16,000)	(44,685)	(45,579)	(46,490)	(47,420)	(48,368)
Roads, Drainage, Sidewalks & Bridges	(3,000)	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Transit	(255,525)	(295,940)	(301,859)	(307,896)	(314,054)	(320,335)
Other Revenue						
Engineering	(1,000)	(180,457)	(184,066)	(187,747)	(191,502)	(195,332)
Airport	(35,960)	(35,960)	(36,679)	(37,413)	(38,161)	(38,924)
Development Cost Charges - Roads	-	-	(148,500)	-	-	-
	(316,485)	(565,042)	(724,843)	(587,870)	(599,627)	(611,620)
<b>Operating Expenses</b>						
Engineering	581,065	689,456	994,587	470,879	557,296	483,842
Engineering - Roads Studies and Contract	50,000	50,000	51,000	52,020	53,060	54,122
Public Works General	86,624	156,245	159,349	162,514	116,243	169,036
Public Works Facilities	57,691	57,644	58,809	59,998	136,211	62,448
Roads, Drainage, Bridges, Sidewalks, Bike Lanes	1,334,450	1,730,055	1,712,180	1,746,424	1,781,352	1,816,979
Snow Clearing	256,579	304,542	310,633	316,845	323,182	329,646
Flood Protection	169,306	148,991	151,971	155,010	158,110	161,273
Transportation - Other	5,000	5,000	5,100	5,202	5,306	5,412
Transit	1,271,089	1,284,970	1,310,669	1,336,883	1,363,620	1,390,893
Airport	65,500	65,450	36,159	36,882	37,620	38,372
	3,877,304	4,492,353	4,790,457	4,342,657	4,532,001	4,512,023
<b>Net Operating (Surplus) Deficit</b>	<b>3,560,819</b>	<b>3,927,311</b>	<b>4,065,614</b>	<b>3,754,788</b>	<b>3,932,374</b>	<b>3,900,403</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Community Works Reserve*	(205,000)	(260,000)	(345,000)	-	(230,000)	-
Contribution to/from Airport Provision	(29,540)	(29,490)	520	531	541	552
Draw from Accumulated Surplus	-	(89,947)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 3,326,279</b>	<b>\$ 3,547,874</b>	<b>\$ 3,721,134</b>	<b>\$ 3,755,318</b>	<b>\$ 3,702,916</b>	<b>\$ 3,900,955</b>
<i>Change in Tax Requirement From Prior Year</i>		6.66%	4.88%	0.92%	-1.40%	5.35%

\* 2014 Restated for a change in accounting treatment for Community Works Fund reserve draws.

## 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

#### Public Engagement

- Revamp notices and signage for new development signs

#### Economy

- Arms-length economic development organization

#### Community

- Downtown Transformation – parking solutions
- Self-sufficient community (food, agriculture, water, transportation, employment, energy)
- Housing Task Force
- Social Planning – affordability of housing

#### Economy

- Revise zoning to support business development
- Economic development strategy
- Branding fully implemented
- Promoting employment base
- Promoting Squamish as the hub for entrepreneurs and innovation
- Growing non-residential tax base

#### Environment

- Neighbourhood energy utility
- Environmental mapping
- Estuary protected in OCP
- Estuary preserved in perpetually
- Climate Action Plan (achievable incorporate into OCP)
- GHG analysis on all proposed developments
- OCP Review – habitat & riparian mapping wildlife corridor, growth boundary
- Marine Strategy

### 4.4.3.Key Drivers –2015 Budget

- Special projects

### 4.4.4.Staffing – Full Time Equivalents

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Economic Development</b>	3.00	-1.00	-.50	1.50
<b>Planning</b>	6.80	1.23	.19	8.22
<b>Environmental Planning</b>	1.00			1.00
<b>Events Management</b>	1.00		.33	1.33
<b>Total</b>	<b>11.80</b>	<b>.23</b>	<b>.44</b>	<b>12.05</b>

Changes in staffing for 2015:

#### Base

- Planner hired in 2014 (1 FTE)
- General Manager removed (-1 FTE)
- Temporary Clerk II coverage 2015 (.23 FTE) 2016 (-.23FTE)
- Total change in labour costs including contract changes -\$14,009

#### Labour Related Service Changes

- Temporarily maintaining vacancy in Economic Development Manager (-.50 FTE)
- Clerk II vacation coverage (.19 FTE)
- Support for the Event Manager during Squamish Music Festival (.33 FTE)
- Total new service labour changes net of external recovery -\$39,318

#### 4.4.5. Other Service Adjustments

##### Base

- Change in fleet and facility allocations \$2,724
- Other office expense adjustments \$2,134
- Change in recoverable costs \$-53,000 offset by revenue for net zero impact

##### 2015 Service Changes

- Reduction in SSC grant -\$40,000
- Increase filming fees -\$10,000

#### 4.4.6. Fiscal Services

- Change in transfer from accumulated surplus -28,062

#### 4.4.7. Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
<b>Marine Strategy Phase 2</b>	35,000				
<b>Voluntary Community Amenity Guidelines</b>	20,000				
<b>Downtown Initiative Neighborhood Plan</b>	15,000				
<b>Downtown Initiative Parking Strategy</b>	10,000				
<b>Total</b>	<b>\$80,000</b>				

Proposed Projects	2015	2016	2017	2018	2019
<b>OCP Review and Update</b>	75,000	50,000	25,000		
<b>Site Alteration Bylaw Rewrite</b>	15,000				
<b>Squamish Estuary Management Plan</b>	10,000	60,000			
<b>Riparian Classification of Ditches</b>	10,000				
<b>Neighborhood Energy Utility</b>	10,000	50,000			
<b>Adventure Centre Waterfall Pump Repairs</b>	8,000				
<b>Downtown Initiative Strategic Plan</b>		50,000			
<b>Sign Bylaw</b>		12,000			
<b>Food Security Policy</b>		25,000			
<b>Future Projects</b>		80,000	155,000	180,000	180,000
<b>Total</b>	<b>\$128,000</b>	<b>\$327,000</b>	<b>\$155,000</b>	<b>\$180,000</b>	<b>\$180,000</b>

*Prior year new and carry forward projects totaled \$380,150*

#### 4.4.8. Financial Plan Summary

##### Economic and Community Development

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Sale of Services						
Community Planning		\$ (15,000)	\$ (15,300)	\$ (15,606)	\$ (15,918)	\$ (16,236)
Other Revenue						
Community Planning	\$ (356,500)	\$ (356,500)	\$ (363,630)	\$ (370,903)	\$ (378,321)	\$ (385,887)
Environmental Planning	(1,000)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)
Economic Development	-	-	-	-	-	-
Events Management	(71,000)	(32,875)	(33,533)	(34,203)	(34,887)	(35,585)
Grants						
Economic Development	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
	(518,500)	(495,375)	(503,483)	(511,752)	(520,187)	(528,791)
<b>Operating Expenses</b>						
Community Planning	896,993	1,027,904	1,053,922	959,261	1,001,946	1,019,985
Environmental Planning	88,422	128,960	155,839	97,756	99,711	101,705
Economic Development Operations	524,242	173,848	298,376	302,943	307,602	312,354
Economic Development Properties	32,986	10,110	2,152	2,195	2,239	2,283
Economic Development - Other Agency	391,717	351,717	326,111	332,634	339,286	346,072
Events Management	165,748	113,824	126,100	128,422	130,791	133,207
	2,100,108	1,806,363	1,962,501	1,823,211	1,881,575	1,915,607
<b>Net Operating (Surplus) Deficit</b>	<b>1,581,608</b>	<b>1,310,988</b>	<b>1,459,019</b>	<b>1,311,459</b>	<b>1,361,388</b>	<b>1,386,816</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Accumulated Surplus	(179,938)	(208,000)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 1,401,670</b>	<b>\$ 1,102,988</b>	<b>\$ 1,459,019</b>	<b>\$ 1,311,459</b>	<b>\$ 1,361,388</b>	<b>\$ 1,386,816</b>
<i>Change in Tax Requirement From Prior Year</i>		-21.31%	32.28%	-10.11%	3.81%	1.87%

## 4.5. Recreation, Parks and Trails

### 4.5.1.Purpose

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

### 4.5.2.Strategic Priorities, Goals and Objectives

Public Engagement

- Develop Youth Engagement Strategy

Community

- Promoting an engaged and active community

Environment

- Access to wild natural places

Corporation

- Expand recreation services

### 4.5.3.Key Drivers –2015 Budget

- Labour
- Fleet allocations
- Program costs

### 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	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Recreation Services</b>	13.31	-.25		13.06
<b>Recreation Facilities</b>	5.07	-.02		5.05
<b>Parks and Trails</b>	9.11	.44	.19	9.74
<b>Total</b>	<b>27.49</b>	<b>.17</b>	<b>.19</b>	<b>27.85</b>

Changes in staffing for 2015:

Base

- Annualizing Recreation Specialist 2014 reduction (-.25 FTE)
- Recreation Facilities decrease in casual hours (-.02 FTE)
- Redistribution of Public Works staff between functions (-.08 FTE)
- Increase in Parks casual staffing (.58 FTE)
- Removal of Biennale 2014 project FTE removed (-.06 FTE)
- Total labour and staffing changes including contract changes \$97,472

Included in Service Changes Below

- Biennale 2015 (.13 FTE) *(cost transferred to Community Enhancement grants)*
- Re-instate community parks (0.06 FTE)



#### 4.5.5. Other Service Adjustments

- Recreation and park fee increases -\$31,750
- Field costs for SVMF \$68,000 offset by recovery net \$0
- Recreation programming cost increases \$62,500
- Fleet allocation increases \$36,270
- Facility allocation increase \$2,588
- Net adjustments to various other budgets -\$7,899

#### 2015 Service Changes

- Parks growth \$7,433

#### 4.5.6. Fiscal Services

- Change in transfer from accumulated surplus -\$6,239

#### 4.5.7. Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
Brennan Park Needs Assessment	45,089				
Shipping Container Permit Program	20,000				
Banners	15,000		15,000		15,000
<b>Total</b>	<b>\$80,089</b>		<b>\$15,000</b>		<b>\$15,000</b>

Above projects are funded by accumulated surplus in 2015. Future costs are taxation.

Proposed Projects	2015	2016	2017	2018	2019
Brennan Park Stawamus Chief Room Ceiling	10,000	100,000			
Men in Motion	5,159				
Youth Centre Interior Upgrades	5,000				
Brennan Park Exterior Reseal & Paint		30,000			
Youth Centre Flooring		17,000			
Arena Dehumidifier Improvement		12,500			
Brennan Park Arena Sports Flooring			65,000		
Brennan Park Arena Dressing Room			47,000		
Banners			15,000		15,000
Future Projects		25,000	25,000	25,000	85,000
<b>Total</b>	<b>\$20,159</b>	<b>\$184,500</b>	<b>\$152,000</b>	<b>\$25,000</b>	<b>\$100,000</b>

Men in Motion, UBCM grant \$5,159

Prior year new and carry forward projects totaled \$121,104 with \$9,254 grant

#### 4.5.8. Financial Plan Summary

##### Recreation, Parks and Trails

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Sale of Services						
Recreation Services	\$ (634,986)	\$ (632,236)	\$ (644,881)	\$ (657,778)	\$ (670,934)	\$ (684,353)
Parks and Trails	(42,169)	(144,669)	(152,662)	(155,716)	(158,830)	(162,007)
Grants						
Recreation Services	(9,254)	(5,159)	-	-	-	-
	<b>(686,409)</b>	<b>(782,064)</b>	<b>(797,543)</b>	<b>(813,494)</b>	<b>(829,764)</b>	<b>(846,359)</b>
<b>Operating Expenses</b>						
Recreation Services	1,560,005	1,622,132	1,607,922	1,639,580	1,671,872	1,704,809
Recreation Facilities	958,097	951,322	1,114,559	1,086,171	993,665	1,073,548
Parks and Trails	1,185,358	1,375,514	1,387,724	1,430,479	1,443,788	1,487,664
	<b>3,703,460</b>	<b>3,948,968</b>	<b>4,110,205</b>	<b>4,156,229</b>	<b>4,109,325</b>	<b>4,266,022</b>
<b>Net Operating (Surplus) Deficit</b>	<b>3,017,051</b>	<b>3,166,904</b>	<b>3,312,662</b>	<b>3,342,736</b>	<b>3,279,561</b>	<b>3,419,663</b>
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from Accumulated Surplus	(73,850)	(80,089)	-	-	-	-
<b>Funded By Property Tax</b>	<b>\$ 2,943,201</b>	<b>\$ 3,086,815</b>	<b>\$ 3,312,662</b>	<b>\$ 3,342,736</b>	<b>\$ 3,279,561</b>	<b>\$ 3,419,663</b>
<i>Change in Property Tax Requirement From Prior Year</i>		4.88%	7.32%	0.91%	-1.89%	4.27%

## 4.6. Public Health - Cemetery

### 4.6.1.Purpose

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

### 4.6.2.Strategic Priorities, Goals and Objectives

- None currently identified

### 4.6.3.Key Drivers –2015 Budget

- Redistribution of labour to other areas

### 4.6.4.Staffing – Full Time Equivalents

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

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Public Works – Parks</b>	.85	-.40		.45
<b>Total</b>	<b>.85</b>	<b>-.40</b>		<b>.45</b>

Changes in staffing for 2015:

Base

- Staffing redistributed (-40 FTE)
- Labour cost increases including contract changes -\$16,071

### 4.6.5.Other Service Adjustments

None

### 4.6.6.Fiscal Services

None

### 4.6.7.Special Projects

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

#### 4.6.8. Financial Plan Summary

##### Public Health - Cemetery

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Sale of Services	\$ (28,560)	\$ (28,560)	\$ (29,131)	\$ (29,714)	\$ (30,308)	\$ (30,914)
	(28,560)	(28,560)	(29,131)	(29,714)	(30,308)	(30,914)
<b>Operating Expenses</b>						
Cemetery Services	20,743	12,314	12,560	12,811	43,068	13,329
Cemetery Maintenance	59,191	51,549	52,580	53,632	54,704	55,798
	79,934	63,863	65,140	66,443	97,772	69,127
<b>Funded By Property Tax</b>	<b>\$ 51,374</b>	<b>\$ 35,303</b>	<b>\$ 36,009</b>	<b>\$ 36,729</b>	<b>\$ 67,464</b>	<b>\$ 38,213</b>
<i>Change in Property Tax Requirement From Prior Year</i>		-31.28%	2.00%	2.00%	83.68%	-43.36%

#### 4.7. Solid Waste Utility

##### 4.7.1.Purpose

The solid waste utility provides garbage, recycling and organic waste collection services to residents and operates a 13,000 tonne per year capacity landfill on the northern boundary of Squamish.

##### 4.7.2.Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function

##### 4.7.3.Key Drivers –2015 Budget

- Collection fee increase
- Collection contract renewal
- Food composting program addition

##### 4.7.4.Staffing – Full Time Equivalent

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 was hired with 50% of that position directly charging to the Solid Waste fund.

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
Engineering – Solid Waste	.38	.12		.50
Total	.38	.12		.50

Changes in staffing for 2015:

Base

- 25% of 50% of Sustainability Coordinator annualized for 2015 (.12 FTE)
- Total change in labour costs including contract changes \$10,208

##### 4.7.5.Other Service Adjustments

Base

- Insurance increase \$18
- Increase in allocations \$14,514
- Discount on early payment removal -\$25,000

2015 Service Changes

- Collection fee increase -\$317,140
- Landfill fee revenue increases -\$42,000
- Collection contract changes \$274,355
- Landfill contract changes \$200,765
- Leachate treatment and site monitoring reduction -\$47,000
- Allocations from engineering service increase \$9,156

##### 4.7.6.Fiscal Services

- Annual debt service over estimated in 2014 -\$174,680
- Change in contribution to capital reserves \$53,304

##### 4.7.7.Special Projects

Proposed Projects	2015	2016	2017	2018	2019
Food Waste Program Implementation Costs	73,500				
Total	73,500	-	-	-	-

Prior year new and carry forward projects totaled \$30,000

#### 4.7.8.Financial Plan Summary

##### Solid Waste Utility

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
<b>Sale of services</b>						
Waste Collections	\$ (930,610)	\$ (1,247,750)	\$ (1,280,865)	\$ (1,306,482)	\$ (1,332,612)	\$ (1,359,264)
Landfill Operations	(1,380,000)	(1,422,000)	(1,593,700)	(1,622,974)	(1,652,833)	(1,683,290)
<b>Other Revenue</b>						
Investment Revenue	-	(1,526)	(3,155)	(4,847)	(6,604)	(8,428)
	(2,310,610)	(2,671,276)	(2,877,720)	(2,934,303)	(2,992,049)	(3,050,983)
<b>Operating Expenses</b>						
Administration	284,122	288,018	303,325	309,392	315,579	321,891
Waste Collections	657,000	1,004,855	949,982	968,982	988,361	1,008,129
Landfill Operations	820,835	974,600	992,092	1,009,934	1,028,133	1,046,695
	1,761,957	2,267,473	2,245,399	2,288,307	2,332,073	2,376,715
<b>Fiscal Services</b>						
Other Fiscal Services	89,157	28,252	25,000	25,000	25,000	25,000
Debt interest	108,661	18,194	18,194	18,194	18,194	18,194
	197,818	46,446	43,194	43,194	43,194	43,194
<b>Total Operating Expenses</b>	1,959,775	2,313,919	2,288,593	2,331,501	2,375,267	2,419,909
<b>Net Operating (Surplus) Deficit</b>	<b>(350,835)</b>	<b>(357,356)</b>	<b>(589,127)</b>	<b>(602,802)</b>	<b>(616,782)</b>	<b>(631,074)</b>
<b>Adjustments to Balanced Budget</b>						
Principal Reductions On Debt	82,185	35,403	37,032	38,724	40,481	42,305
<b>Contribution to/from Surplus and Reserves</b>						
Contribution to Reserves	268,650	321,954	552,095	564,078	576,301	588,768
<b>(Surplus) / Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 4.8. Water Utility

### 4.8.1.Purpose

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

### 4.8.2.Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function

### 4.8.3.Key Drivers –2015 Budget

- Utility fee increases
- Labour and allocations
- Transfers to capital and capital reserves
- Well protection plan implementation

### 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	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Public Works – Utilities</b>	6.90	1.33	.02	8.25
Total	<b>6.90</b>	<b>1.33</b>	<b>.02</b>	<b>8.25</b>

Changes in staffing proposed for 2015:

Base

- New Operations Technician position transferred to General Fund (-.38 FTE)
- Increase in water conservation officer (.10 FTE)
- Increase in labourers (1.61FTE)
- Total change in labour including contractual changes \$76,079

Included in Service Changes Below

- System growth casual labour (0.02 FTE)

### 4.8.5.Other Service Adjustments

Base

- Utility fees increase -\$324,523
- Discounts on billing removed \$-75,000
- Change in allocations from central services and fleet \$86,047
- Increase in utility costs \$10,500
- Changes in office, training, travel and other \$1,800
- Insurance increase \$1,309

2015 Service Changes

- Growth in revenues -\$27,370
- System growth \$2,388
- Cross Connection Control contract \$8,000
- Well Protection Plan Implementation \$81,000
- Allocations from engineering service increase \$30,215

### 4.8.6.Fiscal Services

- Increased draw from accumulated surplus -\$213,590
- Draw from Community Works fund reserve -\$27,800
- Change in transfer to capital reserves \$399,157
- Change in contribution to equipment reserve -\$3,716
- Decrease in contribution to fund capital \$95,062
- Change in debt servicing -\$66,208

#### 4.8.7.Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
<b>Water Master Plan</b>	27,800				
<b>Benchmarking</b>	12,650				
<b>Modify Ayr Drive Water Control Station</b>	10,000				
<b>Total</b>	<b>\$50,450</b>				

*Water Master Plan funded from Community Works Fund all other funding is from surplus.*

Proposed Projects	2015	2016	2017	2018	2019
<b>AC Water Main Testing</b>	20,000	20,000	20,000		
<b>Well Protection Plan Monitoring</b>				10,000	10,000
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

*Prior year projects totaled \$223,800 with \$100,000 funded from Community Works Fund.*

#### 4.8.8.Financial Plan Summary

##### Water Utility

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Frontage Tax	\$ (230,585)	\$ (230,585)	\$ (235,197)	\$ (239,901)	\$ (244,699)	\$ (249,593)
Sale of Services	(3,110,831)	(3,462,724)	(3,617,562)	(3,779,391)	(3,948,528)	(4,125,304)
Investment Revenue	(44,121)	(25,801)	(38,195)	(53,379)	(72,150)	(91,633)
Grant Revenue	(100,000)	-	-	-	-	-
	(3,485,537)	(3,719,110)	(3,890,954)	(4,072,671)	(4,265,377)	(4,466,529)
<b>Operating Expenses</b>						
Administration	1,109,236	1,130,708	1,143,178	1,165,652	1,203,326	1,201,958
Treatment	35,983	42,775	43,631	44,503	45,393	46,301
Supply	140,728	204,994	183,594	187,266	191,011	194,831
Distribution	612,193	650,688	663,702	676,976	690,515	704,326
Pumping & Power	125,000	137,962	140,721	143,536	146,406	149,335
	2,023,140	2,167,127	2,174,825	2,217,932	2,276,652	2,296,751
<b>Fiscal Services</b>						
Other Fiscal Services	153,820	35,671	40,479	45,522	26,530	27,061
Debt interest	273,060	228,218	260,984	303,667	303,667	303,667
Amortization	708,334	800,632	851,900	909,899	940,262	977,176
	1,135,214	1,064,521	1,153,363	1,259,088	1,270,460	1,307,904
<b>otal Operating Expenses</b>	<b>3,158,354</b>	<b>3,231,649</b>	<b>3,328,188</b>	<b>3,477,020</b>	<b>3,547,111</b>	<b>3,604,654</b>
<b>Net Operating (Surplus) Deficit</b>	<b>(327,183)</b>	<b>(487,462)</b>	<b>(562,766)</b>	<b>(595,650)</b>	<b>(718,265)</b>	<b>(861,875)</b>
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(708,334)	(800,632)	(851,900)	(909,899)	(940,262)	(977,176)
Principal Reductions On Debt	289,693	293,156	338,491	396,633	415,235	434,545
<b>Contribution to Other Funds</b>						
Transfer to Fund Capital	1,412,175	1,507,237	1,380,000	1,565,000	1,651,000	1,080,000
<b>Contribution to/from Surplus and Reserves</b>						
Transfer from CWF Reserve	-	(27,800)	-	-	-	-
Transfer to/(from) Capital Reserve	(536,826)	(141,385)	(303,825)	(456,083)	(407,707)	324,506
Transfer from Accumulated Surplus	(129,525)	(343,115)	-	-	-	-
<b>(Surplus)/ Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 4.9. Sewer Utility

##### 4.9.1.Purpose

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

##### 4.9.2.Strategic Priorities, Goals and Objectives

No strategic priorities were identified for this function

##### 4.9.3.Key Drivers –2015 Budget

- Utility fees increases
- Transfers to capital and capital reserves

##### 4.9.4.Staffing – Full Time Equivalents (FTE)

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

Department	2014 FTE	2015 Change in Base	2015 Proposed	2015 FTE
<b>Public Works – Utilities</b>	6.31	.22	.04	6.57
<b>Total</b>	<b>6.31</b>	<b>.22</b>	<b>.04</b>	<b>6.57</b>

Changes in staffing proposed for 2015:

Base

- Labour increase funded from other budgets (.35 FTE)
- New Operations Technician position transferred to General Fund (-.38 FTE)
- Chief Operator Waste Water position hired in 2014 annualized for 2015, (.25 FTE)
- Total change in labour including contract changes -\$89,817

Included in Service Changes Below

- Casual Utility Operator to service growth in system (.02 FTE)
- Casual Labour for CCTV Annual Inspection (.02 FTE)

##### 4.9.5.Other Service Adjustments

Base

- Utility fees increase -\$498,304
- Discount on billings removed -\$112,000
- Increase in allocations for central services \$86,545
- Utility cost increases \$10,200
- Increase in fleet allocations \$6,830
- Insurance increase \$3,493

2015 Service Changes

- Growth revenue -\$64,416
- System growth \$2,031
- CCTV materials \$49,293
- Allocations from engineering service increase \$30,215

##### 4.9.6.Fiscal Services

- Change in draw from surplus -545,640
- Increase in contribution to fund capital \$1,442,615
- Change in contribution to equipment reserve -\$21,787
- Change in transfer to capital reserve -\$204,932
- Decrease in debt service -\$76,827

#### 4.9.7.Special Projects

Projects Carried Forward From 2014	2015	2016	2017	2018	2019
Sanitary Sewer Master Plan	121,020				
Benchmarking	12,650				
<b>Total</b>	<b>\$133,670</b>	-	-	-	-

All projects funded from accumulated surplus.

Proposed Projects	2015	2016	2017	2018	2019
Permanent Ladder for Roof Access	5,000				
WWTP Electrical Testing	5,000				
WWTP Exterior Door Upgrades		20,000			
WWTP Electrical Upgrades				50,000	
Source Control Effectiveness Study					10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$20,000</b>	-	<b>\$50,000</b>	<b>\$10,000</b>

Prior year new and carry forward projects totaled \$161,170.

#### 4.9.8.Financial Plan Summary

##### Sewer Utility

	2014 Budget	2015	2016	2017	2018	2019
<b>Operating Revenues</b>						
Frontage Tax	\$ (277,640)	\$ (277,640)	\$ (283,193)	\$ (288,857)	\$ (294,634)	\$ (300,526)
Sale of Services	(4,384,009)	(4,946,728)	(5,045,663)	(5,146,576)	(5,249,507)	(5,354,497)
Investment Revenue	(148,176)	(164,611)	(163,831)	(183,825)	(119,744)	(128,824)
	(4,809,825)	(5,388,979)	(5,492,687)	(5,619,258)	(5,663,885)	(5,783,848)
<b>Operating Expenses</b>						
Administration	978,004	1,071,087	987,680	1,007,444	1,052,354	1,058,167
Collection	550,803	478,948	488,527	498,297	508,263	518,429
Treatment and Disposal	1,159,404	1,219,467	1,253,659	1,258,336	1,333,505	1,309,179
	2,688,211	2,769,502	2,729,866	2,764,077	2,894,123	2,885,774
<b>Fiscal Services</b>						
Other Fiscal Services	183,840	64,215	51,774	50,000	52,683	65,203
Debt interest	343,394	261,401	252,532	213,857	181,051	208,356
Amortization	709,432	806,923	874,266	917,555	969,626	1,027,344
	1,236,666	1,132,539	1,178,573	1,181,412	1,203,360	1,300,903
<b>Net Operating (Surplus) Deficit</b>	<b>(884,948)</b>	<b>(1,486,938)</b>	<b>(1,584,248)</b>	<b>(1,673,769)</b>	<b>(1,566,402)</b>	<b>(1,597,171)</b>
<b>Adjustments to Balanced Budget</b>						
Remove Amortization	(709,432)	(806,923)	(874,266)	(917,555)	(969,626)	(1,027,344)
Principal Reductions On Debt	377,991	407,216	397,290	417,065	307,278	345,859
<b>Contribution to/from Other Funds</b>						
Transfer to Fund Capital	685,000	2,127,615	2,470,200	1,844,672	1,400,000	2,275,000
<b>Contribution to/from Surplus and Reserves</b>						
Transfer to Capital Reserve	581,389	354,670	(408,976)	329,586	828,751	3,656
Transfer from Accumulated Surplus	(50,000)	(595,640)	-	-	-	-
<b>(Surplus) / Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 5. 2015-2019 Capital Plan

### 5.1. Five Year Capital Plan Overview

The District is challenged to rectify significant deferred maintenance for all major infrastructure while remaining within the Municipality's financial means. In the summer of 2014, Management reviewed funding opportunities for the capital program over the next five years and established a funding target to ensure the District does not exceed legal borrowing. The result is a significantly restricted capital program and requires that the Water and Sewer Funds rely on reserves established in previous years. Capital Managers were provided the targets and had to prioritize projects accordingly. Projects with alternate or previously secured funding sources increase the capital plan over the established targets.

### 5.2. Strategic Priorities, Goals and Objectives

#### Community

- Legacy project, canoe shed on Lot 1
- Second ice rink at Brennan Park (MT)
- Lighting truss for hanging lights, speakers, art at pavilion and Brennan Park
- Waterfront park
- Cleveland Avenue Plan
- Transportation connections for Kings Wood
- Safe routes to school

#### Economy

- Entrance sign

### 5.3. Key Drivers for 2015

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

## 5.4. Capital Plan Summary

	2014	2015	2016	2017	2018	2019
<b>Capital Plan Funding Sources</b>						
Contributions From Taxation	\$ 1,558,217	\$ 1,247,951	\$ 2,469,517	\$ 1,604,166	\$ 1,879,000	\$ 1,371,000
Contributions From Utility Fees	1,981,300	2,852,417	3,850,200	3,409,672	3,051,000	3,355,000
Federal & Provincial Grants	1,222,968	1,846,918	-	1,546,377	-	-
Sale of Capital Services	81,100	77,200	77,200	77,200	77,200	77,200
Other Revenue and Donations	-	195,445	-	-	-	-
Development Cost Charges	535,000	897,855	57,000	333,528	-	-
Transfers From Surplus and Provisions	391,896	1,745,512	-	-	-	-
Transfers From Reserves	1,124,866	1,283,514	524,650	911,300	200,000	200,000
Borrowing	4,991,168	4,694,842	3,525,000	2,955,273	3,145,000	-
Contributed Assets						
<b>Total Capital Funding Sources</b>	<b>11,886,515</b>	<b>14,841,654</b>	<b>10,503,567</b>	<b>10,837,516</b>	<b>8,352,200</b>	<b>5,003,200</b>
<b>Capital Plan Expenditures</b>						
	2014	2015	2015	2016	2017	2018
<b>Capital Plan Expenditures</b>						
General Government	667,431	426,835	373,000	962,000	1,094,000	170,000
Protective Services	919,683	2,738,823	630,000	1,487,000	25,000	110,000
Transportation and Transit	4,052,985	4,366,727	2,047,000	3,579,450	1,490,000	1,291,000
Economic and Community Development	-	200,000	75,000	75,000	-	-
Recreation, Parks and Trails	500,900	1,219,067	2,131,667	748,666	1,680,000	-
Solid Waste Utility	1,176,750	-	-	-	-	-
Water Utility	2,334,866	2,492,917	2,644,500	1,629,500	1,715,500	1,144,500
Sewer Utility	2,233,900	3,397,285	2,539,900	2,355,900	2,347,700	2,287,700
<b>Total Capital Expenditures</b>	<b>11,886,515</b>	<b>14,841,654</b>	<b>10,503,567</b>	<b>10,837,516</b>	<b>8,352,200</b>	<b>5,003,200</b>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## 5.5. Detailed Capital Plans

(Highlights indicate projects carrying forward from 2014)

### 5.5.1. General Government

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>General Government</b>					
<b>Real Estate</b>					
Real Estate Remediation		70,000			
<b>Facilities</b>					
Municipal Hall HVAC			22,000	44,000	
Municipal Hall 2 New Roofs			720,000		
Forestry Building New Roof				730,000	
Forestry Building Roof Top Unit Replacement	106,413				
	106,413	70,000	742,000	774,000	-
<b>Information Technology</b>					
Enterprise System Strategy (Phase 1 &2)	255,000	200,000	200,000	200,000	
Yearly Workstation Upgrades (DOS)	25,000	20,000	20,000	20,000	20,000
Workstation Upgrades (EOC)	15,000				
Server Hardware Upgrades		50,000			
Rec Services System Upgrade				100,000	
Radio Tower Replacement					150,000
Phone System Upgrades	3,922				
	298,922	270,000	220,000	320,000	170,000
<b>Library</b>					
Replacement of 9 Public Internet Computers	21,500				
Public Space Improvement		25,000			
Digital Projector Installation		8,000			
	21,500	33,000	-	-	-
<b>Total General Government</b>	<b>\$ 426,835</b>	<b>\$ 373,000</b>	<b>\$ 962,000</b>	<b>\$ 1,094,000</b>	<b>\$ 170,000</b>

## 5.5.2.Protective Services

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Protective Services</b>					
<b>Police Services Facilities</b>					
RCMP Exterior Camera System Upgrade	10,000				50,000
RCMP HVAC					50,000
	10,000	-	-	-	50,000
<b>Fire Services Operations and Facilities</b>					
Tantalus Firehall Seismic Upgrade	1,998,112				
Fleet Replacement of 1992 Peterbilt Fire Appratus	322,411				
Replacement Rescue Truck Option1	285,000				
Replacement of Fire Department Vehicle (FP-1)	40,000				
Volunteer Response/Accountability	7,500				
Replacement of Fire Prevention Vehicle (FP-2)	5,800				
Firehall Valleycliffe Seismic Upgrade Hose Tower		325,000			
Replacement Rescue Truck Utility 2		140,000			
Firehall Tantalus Overhead doors		60,000			
Records Management System Upgrade		50,000			
Firefighting Equipment Inventory Maintenance		40,000	25,000	25,000	
Firehall Tantalus Roof HVAC Upgrades		15,000			
Fire Vehicle - 1997 Aerial Apparatus 51			1,200,000		
Equipment Replacement - SCBA			225,000		
Fire Vehicle - Replace 2010 Chev - CMD 201			37,000		
Firehall Tantalus Window/Doors					60,000
	2,658,823	630,000	1,487,000	25,000	60,000
<b>Emergency Management</b>					
SSARS - SEP 2 Vehicle Replacement	70,000				
	70,000	-	-	-	-
<b>Total Protective Services</b>	<b>\$ 2,738,823</b>	<b>\$ 630,000</b>	<b>\$ 1,487,000</b>	<b>\$ 25,000</b>	<b>\$ 110,000</b>

### 5.5.3. Transportation and Transit

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Transportation and Transit</b>					
<b>Flood Protection</b>					
Eagle Viewing Area Dike Upgrades	251,600		2,319,450		
Raise Squamish River Dyke	1,962,565				
	2,214,165	-	2,319,450	-	-
<b>Roads, Drainage, Bridges and Sidewalks</b>					
Annual Road Reconstruction (incl minor cfwd)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Government Depot Road Intersection	127,280				
Bus Shelter	115,000				
Cycling Infrastructure Improvements (incl minor cfwd)	109,644	100,000	100,000	100,000	100,000
Pedestrian Infrastructure Improvements	100,000	100,000	100,000	100,000	100,000
School Zone Traffic Safety Improvements	50,000	50,000	50,000		
Loggers Lane/Centennial Way Improvements	100,000				
Flap Gate Replacement - Logger's Lane Culvert	30,000				
Smoke Bluffs Culvert Replacement	25,000	100,000			
Eaglerun Bridge	35,664				
Battery Back Up for District Owned Traffic Lights	15,000	15,000			
Improve Flap Gate Security	11,380				
Cleveland - Victoria to Main Streetscape upgrades	96,390	400,000			
Sidewalk repair/replacement		200,000			
	1,815,358	1,965,000	1,250,000	1,200,000	1,200,000
<b>Public Works Facilities</b>					
Fencing Replacement at Workyard	10,000	10,000	10,000	10,000	10,000
Public Works Yard Gas Furnace	10,000				
Public Works Yard Infrared Heaters		8,500			
Public Works Roof & Siding				280,000	
Operations Admin Roof					81,000
	20,000	18,500	10,000	290,000	91,000
<b>Fleet and Equipment</b>					
Vehicle - Unit 9392 - Holland Flail Mower & Unit	153,500				
Vehicle - Unit 9408 F550 Truck with plow/dump	83,704				
Vehicle - SCADA Technician	40,000				
Field Sweeper Pickup Unit	40,000				
Brine Making Equipment		40,000			
Overseeder Replacement		23,500			
	317,204	63,500	-	-	-
<b>Total Transportation and Transit</b>	<b>\$ 4,366,727</b>	<b>\$ 2,047,000</b>	<b>\$ 3,579,450</b>	<b>\$ 1,490,000</b>	<b>\$ 1,291,000</b>

### 5.5.4. Economic and Community Development

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Economic and Community Development</b>					
<b>Planning</b>					
Entrance Sign	100,000				
Squamish DT Initiative - Wayfinding signage	100,000	75,000	75,000		
<b>Total Economic and Community Development</b>	<b>\$ 200,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>

### 5.5.5.Recreation, Parks and Trails

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Recreation, Parks and Culture</b>					
<b>Recreation Services and Facilities</b>					
Arena Slab Replacement	120,000	1,200,000			
BP - Community Centre Lobby HVAC	38,000				
Brennan Park Paving	5,000	185,000			
Youth Centre Lighting Upgrade	5,000				
Arena Wall Insulation Replacement		200,000			
Community Centre Fire Exit Door Replacement		80,000			
Arena Compressor and Motor			350,000		
New Ice Re-Surfer			165,000		
BP Back Up Generator			60,000		
BP Community Centre Roof Replacement				780,000	
Arena Dasher Board and Glass Upgrade				500,000	
Arena Cooling Tower				150,000	
BP - Electrical Transformer Replacement 50%				100,000	
	168,000	1,665,000	575,000	1,530,000	-
<b>Parks, Trails and Park Facilities</b>					
Corridor Trail - Phase 1 and 2	455,900	437,000			
Hendrickson Field Lighting	342,500				
Legacy Capital Project (Canoe restore & display lot 1)	100,000				
Tennis court resurfacing (Brennan Park)	42,000				
Climbing Boulder	40,000				
Smoke Bluff Natural Playground	25,000				
Corridor Trail Safety Improvements	21,000				
Portable Baseball Backstop	14,667	14,667	14,666		
Portable Lighting Trusses	10,000				
Field 5 Automated Lights	-	15,000			
Greenhouse Replacement			86,500		
Eagle View Parking Lot Paving			50,000		
Dentville Community Park			22,500	150,000	
	1,051,067	466,667	173,666	150,000	-
<b>Total Recreation, Parks and Trails</b>	<b>\$ 1,219,067</b>	<b>\$ 2,131,667</b>	<b>\$ 748,666</b>	<b>\$ 1,680,000</b>	<b>\$ -</b>

### 5.5.6.Public Health – Cemetery

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Public Health - Cemetery</b>					
Cemetery Site Preparation		62,500			
<b>Total Public Health - Cemetery</b>	<b>\$ -</b>	<b>\$ 62,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund</b>	<b>\$ 8,951,452</b>	<b>\$ 5,319,167</b>	<b>\$ 6,852,116</b>	<b>\$ 4,289,000</b>	<b>\$ 1,571,000</b>

### 5.5.7. Water Utility

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Water Utility</b>					
Annual Watermain Replacement (incl 2014 cwd)	1,115,000	850,000	970,000	720,000	1,000,000
ICI/Multi-family Water Meter Installation (incl 2014	761,695	1,200,000			
Annual PRV Replacement	130,000	175,000	130,000	280,000	
Brennan Park Events Water Upgrades		125,000	100,000	100,000	
Cross Connection Control Program	108,735				
Modify Ayr Drive Water Control Station	80,000				
Water Connections	64,500	64,500	64,500	64,500	64,500
Well Protection Plan Implementation	37,340	50,000			
BP Pumphouse Repairs	46,895				
Fire Hydrant Installation	28,917				
Powerhouse Pump Replacement	20,735				
SCADA Addition to PRV Stations	20,000				
SCADA Upgrades	14,000				
SCADA Reporting System - Water	9,000				
Pipe Locator	8,500				
Water Fill Stations		100,000	100,000		
Flow Meters (incl 2014 cfwd)	47,600	80,000	80,000	80,000	80,000
Powerhouse Springs Flow Meters VFD			100,000		
Govt Rd Watermain Mamquam to Works Yard			85,000	471,000	
<b>Total Water Utility</b>	<b>\$ 2,492,917</b>	<b>\$ 2,644,500</b>	<b>\$ 1,629,500</b>	<b>\$ 1,715,500</b>	<b>\$ 1,144,500</b>

### 5.5.8. Sewer Utility

Project	2015 budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>Sewer Utility</b>					
Decommission C3, C4, C5, C7 Pump Stations	1,450,000				
Sewer Replacement and Rehabilitation	773,670	1,080,000	950,000	1,400,000	1,900,000
M1 Lift Station	280,000				
C11/M13 Pump Station Upgrades	224,000				
Annual Sewer Lift Station Reconstruction	188,415	150,000	150,000		
UV Disinfection of WWTP Effluent	142,000	810,000			
Odour Sampling Monitors (3)	115,000				
Generator - Unit 9377 - Spartan Trailer mounted	75,000				
Sewer Flush Replacement Unit 9409	50,000				
Sewer Camera for Small Flushing Unit	25,000				
WWTP Centrifuge	24,300				
WWTP Roll off Container Biosolids	15,000				
Temporary Storage Containers - Utilities	13,200	13,200	6,600		
Sewer Connections	12,700	12,700	12,700	12,700	12,700
SCADA Reporting System	9,000				
Sewer Maintenance Unit		350,000			
Government Rd. Sewer Main (Judd to Peterson)		100,000	821,600		
Judd Rd Sewer Main (West of Government Road)		24,000	216,000		
WWTP Bio Reactor Conversion			165,000	935,000	
WWTP Roof			34,000		
Anaerobic Digester					375,000
<b>Total Sewer Utility</b>	<b>\$ 3,397,285</b>	<b>\$ 2,539,900</b>	<b>\$ 2,355,900</b>	<b>\$ 2,347,700</b>	<b>\$ 2,287,700</b>
<b>TOTAL ALL DISTRICT FUNDS</b>	<b>\$ 14,841,654</b>	<b>\$ 10,503,567</b>	<b>\$ 10,837,516</b>	<b>\$ 8,352,200</b>	<b>\$ 5,003,200</b>



# SQUAMISH

HARDWIRED *for* ADVENTURE

**District of Squamish**

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