

DISTRICT OF SQUAMISH
2017 - 2021 DRAFT FINANCIAL PLAN
ENVIRONMENTAL HEALTH: WATER FUND

	2016 Budget	2017	2018	2019	2020	2021
Operating Revenues						
Frontage Tax	\$ (230,585)	\$ (230,585)	\$ (235,197)	\$ (239,901)	\$ (244,699)	\$ (249,593)
Sale of Services	(3,612,854)	(3,820,136)	(3,896,539)	(3,974,469)	(4,053,959)	(4,135,038)
Investment Revenue	(36,390)	(78,281)	(93,609)	(112,571)	(133,577)	(108,318)
	(3,879,829)	(4,129,002)	(4,225,344)	(4,326,941)	(4,432,234)	(4,492,948)
Operating Expenses						
Administration	1,220,798	1,116,949	1,137,227	1,209,910	1,233,045	1,203,344
Treatment	42,612	48,868	49,845	50,842	51,859	52,896
Supply	209,252	212,683	216,937	221,275	225,701	230,215
Distribution	634,541	670,486	683,896	697,574	711,525	725,756
Pumping & Power	145,514	170,113	173,515	176,986	180,525	184,136
	2,252,717	2,219,099	2,261,420	2,356,586	2,402,656	2,396,347
Fiscal Services						
Other Fiscal Services	39,979	34,756	43,645	33,130	33,130	33,130
Debt interest	244,000	230,174	268,396	285,063	290,442	295,821
Amortization	789,790	887,242	980,613	1,007,312	1,035,120	1,062,420
	1,073,769	1,152,171	1,292,654	1,325,505	1,358,693	1,391,371
Total Operating Expenses	3,326,486	3,371,270	3,554,075	3,682,091	3,761,349	3,787,718
Net Operating (Surplus) Deficit	(553,343)	(757,731)	(671,270)	(644,850)	(670,886)	(705,231)
Adjustments to Balanced Budget						
Remove Amortization	(789,790)	(887,242)	(980,613)	(1,007,312)	(1,035,120)	(1,062,420)
Principal Reductions On Debt	323,251	364,822	442,643	488,760	536,917	503,171
Contribution to Other Funds						
Transfer to Fund Capital*	1,259,548	1,288,926	748,900	669,879	630,000	770,246
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	14,459	296,113	460,339	493,523	539,089	494,233
Transfer to/(from) Accumulated Surplus	(254,125)	(304,888)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use		984,038	748,900	669,879	630,000	770,246
Accumulated Surplus Flow Through		304,888				
		1,288,926	748,900	669,879	630,000	770,246
**Capital Reserve Transfer						
Capital Reserve & Replacement		282,851	448,612	483,331	528,897	484,041
Equipment Reserve		13,262	11,727	10,192	10,192	10,192
		296,113	460,339	493,523	539,089	494,233

DISTRICT OF SQUAMISH
2017 - 2021 DRAFT FINANCIAL PLAN
ENVIRONMENTAL HEALTH: SEWER FUND

	2016 Budget	2017	2018	2019	2020	2021
Operating Revenues						
Frontage Tax	\$ (277,640)	\$ (277,640)	\$ (283,193)	\$ (288,857)	\$ (294,634)	\$ (300,526)
Sale of Services	(5,045,628)	(5,209,266)	(5,313,451)	(5,419,720)	(5,528,115)	(5,638,677)
Investment Revenue	(161,429)	(180,052)	(115,197)	(128,972)	(137,455)	(152,496)
	(5,484,697)	(5,666,958)	(5,711,841)	(5,837,549)	(5,960,204)	(6,091,699)
Operating Expenses						
Administration	1,106,819	1,078,495	1,062,710	1,093,900	1,105,514	1,124,260
Collection	406,244	459,223	468,407	477,776	487,331	497,078
Treatment and Disposal	1,251,550	1,362,458	1,291,791	1,317,630	1,343,986	1,370,869
	2,764,613	2,900,176	2,822,908	2,889,305	2,936,830	2,992,206
Fiscal Services						
Other Fiscal Services	51,774	52,631	50,000	50,000	50,000	50,000
Debt interest	246,648	205,284	166,609	166,609	160,657	160,657
Amortization	794,014	869,653	985,484	1,068,907	1,143,829	1,228,137
	1,092,436	1,127,569	1,202,093	1,285,516	1,354,486	1,438,794
Net Operating (Surplus) Deficit	(1,627,648)	(1,639,213)	(1,686,840)	(1,662,728)	(1,668,887)	(1,660,700)
Adjustments to Balanced Budget						
Remove Amortization	(794,014)	(869,653)	(985,484)	(1,068,907)	(1,143,829)	(1,228,137)
Principal Reductions On Debt	403,277	426,822	310,340	323,896	328,285	343,098
Contribution to/from Other Funds						
Transfer to Fund Capital*	2,440,442	4,196,551	1,446,369	2,127,646	1,968,520	1,622,880
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	209,458	(197,219)	915,615	280,093	515,912	922,859
Transfer to/(from) Accumulated Surplus	(631,515)	(1,917,287)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use		2,345,263	1,446,369	2,127,646	1,968,520	1,622,880
Accumulated Surplus Flow Through		1,851,287				
	-	4,196,551	1,446,369	2,127,646	1,968,520	1,622,880
**Capital Reserve Transfer						
Capital Reserve & Replacement	188,518	(232,055)	884,882	253,463	489,282	896,229
Equipment Reserve	20,940	34,836	30,733	26,630	26,630	26,630
	209,458	(197,219)	915,615	280,093	515,912	922,859

**DISTRICT OF SQUAMISH
2017-2021 DRAFT FINANCIAL PLAN
ENVIRONMENTAL HEALTH: SOLID WASTE FUND**

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

**DISTRICT OF SQUAMISH
2017 - 2021 FINANCIAL PLAN**

	Water		Sewer		Solid Waste	
	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees	Dollar Amount	Impact On Fees
RECONCILIATION OF 2016 BUDGET TO 2017						
2016 Utility Capital Reserve (Contributions) / Draws	\$ (8,925)		\$ (188,518)		\$ (5,089)	
2017 Changes in Existing Service Levels						
Net Labour Change (Schedule 1)	(27,159)	-0.8%	(25,255)	-0.5%	-	0.0%
Utility Fee Increases	(207,282)	-5.8%	(163,638)	-3.3%	(789,831)	-57.9%
Contract Changes (Schedule 2)	-	0.0%	-	0.0%	(2,736)	-0.2%
Other Existing Service Level Adjustments (Schedule 3)	(24,550)	-0.7%	93,118	1.9%	352,419	25.8%
2016 Non-Recurring Items Removed	(24,990)	-0.7%	(70,000)	-1.4%	(68,900)	-5.1%
Change in Allocations From Other Funds	(21,395)	-0.6%	(20,932)	-0.4%	(45,665)	-3.3%
Change in Debt Service	(19,370)	-0.5%	(35,583)	-0.7%	(389)	0.0%
Change in Other Reserve Contributions	7,728	0.2%	13,896	0.3%	-	0.0%
Change in Contribution to Capital	(33,385)	-0.9%	482,316	9.6%	-	0.0%
Total Adjustments To Reserve Due To Base Changes	(350,403)	-9.8%	273,922	5.4%	(555,102)	-40.7%
2017 New Initiatives						
2017 Service Level Changes (Schedule 4)	61,476	1.7%	56,651	1.1%	337,796	24.8%
2017 Projects Funded From Fees (Schedule 5)	15,000	0.4%	90,000	1.8%	20,000	1.5%
Total Adjustments To Reserve Due To New Initiatives	76,476	2.1%	146,651	2.9%	357,796	26.2%
2017 Utility Capital Reserve (Contributions)/Draws	\$ (282,852)	-7.7%	\$ 232,055	8.4%	\$ (202,395)	-14.5%

**DISTRICT OF SQUAMISH
2017 - 2021 FINANCIAL PLAN
UTILITY FUNDS**

Schedule 1

CHANGE IN LABOUR TO 2017 EXISTING SERVICE LEVEL	Water		Sewer		Water & Sewer	
Contracted Inflation & Step Changes	\$ 20,127	0.6%	\$ 15,022	0.3%	\$ 35,149	0.4%
Benefit Changes	(90,014)	-2.5%	(65,712)	-1.3%	(155,726)	-1.8%
Transfers to Other Funds	23,514	0.7%	32,536	0.6%	56,050	0.7%
Recoveries (from operating, capital and external)	6,125	0.2%	(17,137)	-0.3%	(11,012)	-0.1%
Casual, Call Out, Sick and Other Premiums	19,427	0.5%	14,881	0.3%	34,308	0.4%
Position & Rate Changes	(6,338)	-0.2%	(4,845)	-0.1%	(11,183)	-0.1%
Total	\$ (27,159)	-0.8%	\$ (25,255)	-0.5%	\$ (52,414)	-0.6%

Schedule 2

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

Schedule 3

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

**DISTRICT OF SQUAMISH
2017 - 2021 FINANCIAL PLAN
UTILITY FUNDS**

Schedule 4

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

**DISTRICT OF SQUAMISH
2017-2021 FINANCIAL PLAN**

March 21, 2017

Schedule 4b

Ref	FUTURE YEAR SERVICE LEVEL CHANGES - UTILITIES	2018	2018 FTE	2019	2019 FTE	2020	2020 FTE	2021	2021 FTE
C2	Water								
	Water Meter Installations (from cap project)	9,600	0.14						
		\$ 9,600	0.14	\$ -	-	\$ -	-	\$ -	-
5	Solid Waste								
	Waste Audits (bi-annual)	12,000	-	(12,000)	-	12,000	-	(12,000)	-
		\$ 12,000	-	\$ (12,000)	-	\$ 12,000	-	\$ (12,000)	-

**DISTRICT OF SQUAMISH
2017-2021 FINANCIAL PLAN**

March 21, 2017

Schedule 5

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

**DISTRICT OF SQUAMISH
2017-2021 FINANCIAL PLAN**

March 21, 2017

Schedule 5b

Ref	FUTURE YEAR SPECIAL PROJECTS - UTILITIES - Funded By Fees	2018	2018 FTE	2019	2019 FTE	2020	2020 FTE	2021	2021 FTE
	Water								
	Plateau/Thunderbird Reservoir Condition Assessment			50,000		50,000			
	Sewer								
	Source Control Effectiveness Study			10,000					
		\$ -	-	\$ 60,000	-	\$ 50,000	-	\$ -	-