



2018-2022 Financial Plan **DRAFT**



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1. 2018-2022 Financial Plan Overview

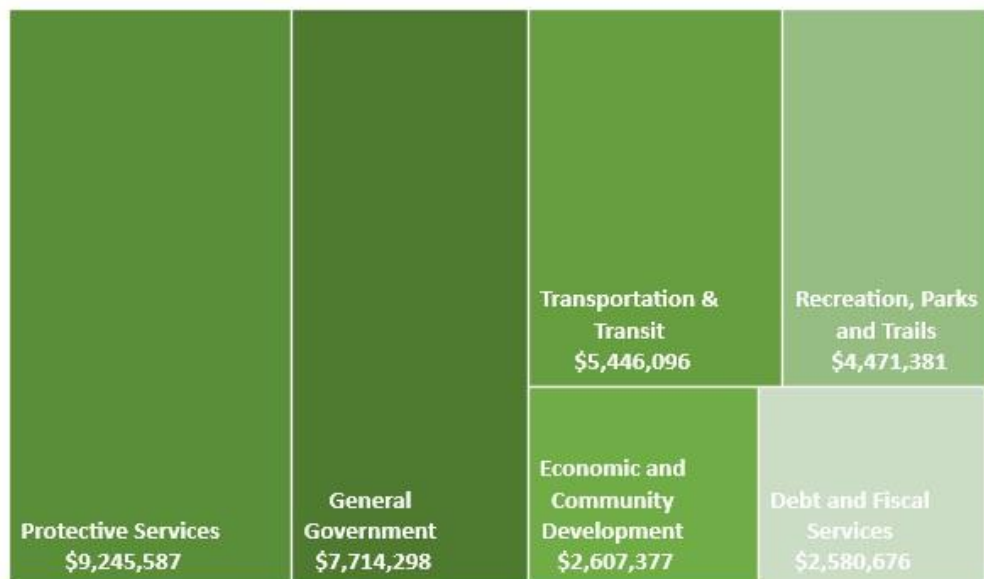
1.1. Budget Breakdowns

The District of Squamish budget is comprised of four operating funds – General, Solid Waste, Water and Sewer. The breakdown of the total operating budget for each fund is shown below:



**Principal repayments on debt are included as they impact revenue requirements.*

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



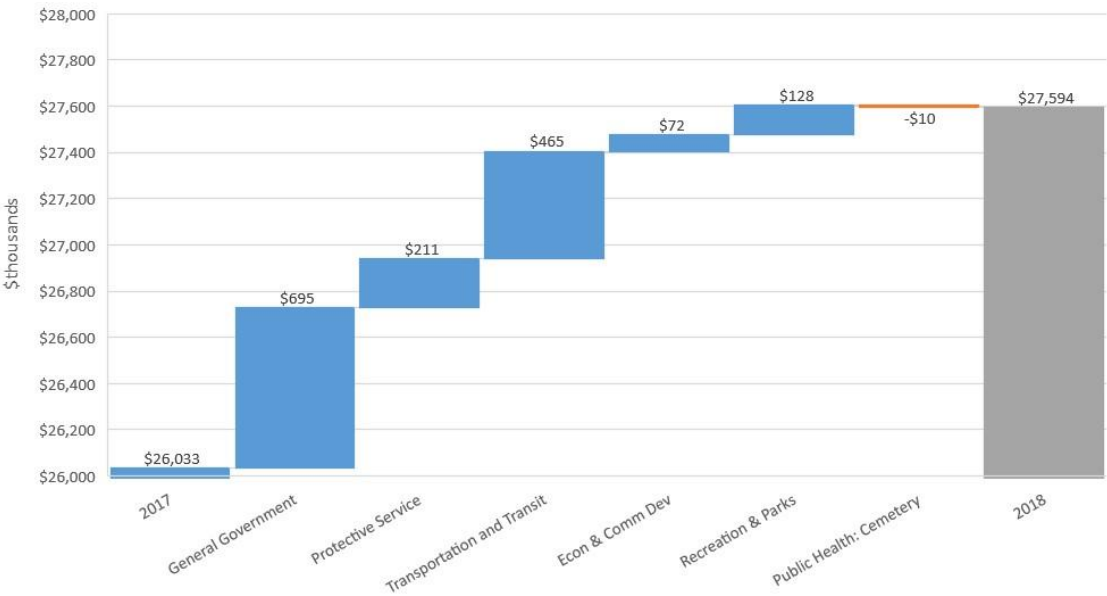
**Principal repayments are included in debt and fiscal service for budget.*

The District of Squamish has a variety of revenue sources. Shortfalls are funded by property taxation in the general fund, and utility fees in the Utility funds. Beneath is the breakdown of the different sources of revenue:



1.2. Key Drivers On Property Taxation

The 2018 General Fund operating budget requires a \$1,560,884 or 6.0% increase in taxation revenue over 2017. The following outlines changes from 2017. Detailed reconciliation by program is in Section 2.



1.2.1. Service Level Changes

Service Level changes request total cost is \$867,086. \$642,838 is funded from taxation revenue - a 2.5% increase over 2017 tax base. The remaining \$224,247 is funded from other sources including past surplus and reserves and other revenues.

1.2.2.Special Projects

Special projects are one-time or non-recurring operating projects. In the 2018 proposed Financial Plan \$505,797 is funded from taxation revenue, a \$19,491, or a 0.1% increase from 2017 tax base. Given the need for year-over-year funding and best practice, the goal is to maintain or increase special projects funded by taxation with at least an inflationary adjustment. Below is 2018 Special Project detailed funding sources:

SPECIAL PROJECTS FUNDING - GENERAL FUND						
Funding Source	2017		2018		YoY Change	
	\$	%	\$	%	\$	%
CFWD - Acc. Surplus	544,603	33%	394,827	25%	(149,776)	-28%
Reserve/Provisions	160,000	10%	30,000	2%	(130,000)	-81%
Taxation	486,306	30%	505,797	32%	19,491	4%
Other	457,520	28%	666,523	42%	209,003	46%
Total	1,648,429	100%	1,597,147	100%	(51,282)	-3%

1.2.3.Contributions to Capital Projects, Reserves and Debt Service

To meet basic annual rehabilitation and replacement of existing assets, it is important that the District continues to focus on increasing reserve and direct funding of capital. To comply with borrowing legal restrictions and the District Long Range Financial Planning Policy, we should not rely heavily on debenture borrowing to fund maintenance and rehabilitation projects within the Capital Plan. 2018 Direct tax funding to the Capital Plan was increased by 0.8% or \$208,198 from 2017 to a total of \$1,778,713 and \$1.0M was contributed to the Capital Rehabilitation reserve – same as 2017. It would be ideal to increase the annual contribution to reserves in the General fund by 1% of taxation per year, to achieve a \$2.0M annual contribution. We are also targeting a \$2.0M direct funding to Capital.

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

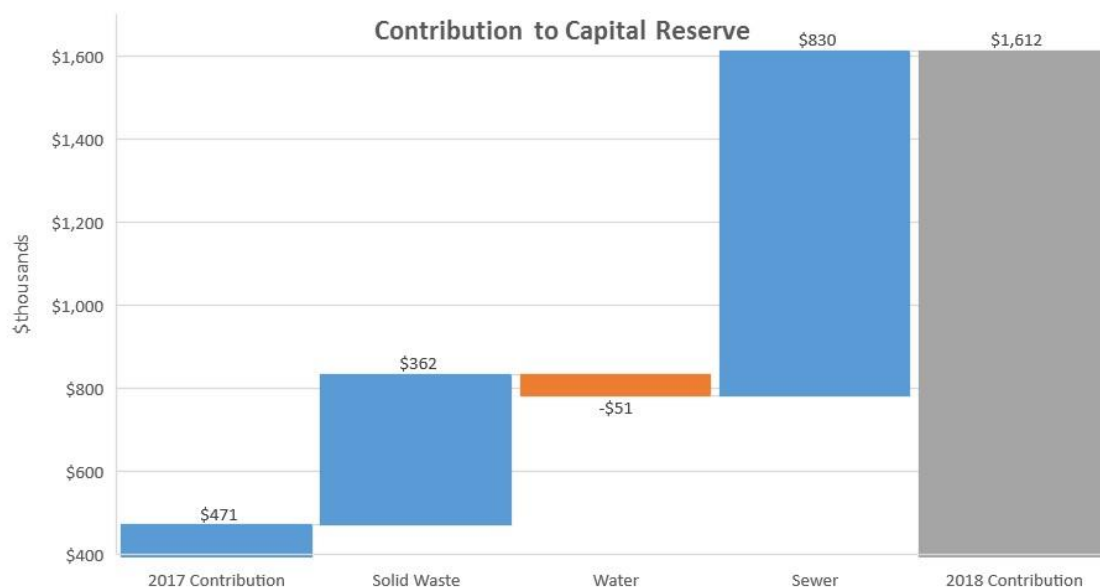
The contribution to the Public Art Reserve was increased by \$12,000 in 2018, to meet 1% of 2018 growth capital expenditures. It is planned to use up the Carbon Neutral reserve over the 2018-2022 Financial Plan to achieve better emission savings. The Protective Service Provision is under review.

1.3. Key Drivers on Utility Fees

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

The Water Master Plan has since determined that water fees revenues will need to increase 4% per year, over and above growth, to ensure the fund is financially sustainable over the longer term. Taking into account the exponential growth, the current plan reflects a water fee increase of 2% per year. There was no change to sewer fees. With growth and increasing use of the landfill, the Solid waste collection rates increase is approximately 2.6%, depending on tote size.

Budgeted surplus for all funds is contributed directly to capital reserves. Details on the Utility funds are provided in Section 2.



1.4. Estimated Impacts on Rate Payers

1.4.1. Overview

The increase in property taxation requirements for the 2018-2022 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 2018 the non-market change in assessment base reflects a 3.58% increase that would be expected to reduce the effective tax increase on existing rate payers if there were no other changes or variations in the assessment base. Variations amongst classes, legal and policy caps restricting tax rates and ratios for certain assessment classes also create variances from the 6.0% overall tax revenue increase required to support the 2018 Financial Plan.

Tax policy and rates will be reviewed in April 2018.

1.4.2. Estimated Impacts On Average Residential and Average Business Assessments –Utility Fees

Utility rates vary amongst property owners but average household using a medium total cost would be \$1,252.32, a \$15.32 increase over 2017 or \$1.28 per month :

Utility	2017 Rates	2018 Increase	2018 Rates	% Increases
Water	416.00	8.32	424.32	2.0%
Sewer	558.00	-	558.00	0.0%
Garbage (med tote)	263.00	7.00	270.00	2.7%
	1,237.00	15.32	1,252.32	1.2%
Garbage (Small)	190.00	5.00	190.00	2.6%
	1,164.00	13.32	1,172.32	1.1%
Garbage (Large)	405.00	10.00	405.00	2.5%
	1,379.00	18.32	1,387.32	1.3%

Utility fees for the Business Class vary too broadly for a dollar comparison; however, in general water fees increased by 2% and 0% for sewer across all categories. Garbage collection services are not applicable to commercial and industrial property owners.

1.5. Staffing – Full Time Equivalents

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

For budgeting purposes, we use FTE count (Full time equivalent). FTE is a ratio that makes the workload of one employee comparable across various department. 1 FTE unit is the equivalent of one employee working full-time (1820hrs or 2080hrs – depending on department schedule). The 2018 - 2022 Financial Plan includes 195 FTE, 4 FTE more than 2017.

The table below represents the budgeted allocation of those staffing resources. Further breakdown of the General Fund staffing levels is provided throughout the document.

	2017	2018	2019	2020	2021	2022
General Government	59.70	61.37	63.38	63.12	63.12	63.12
Protective Services	31.27	32.07	32.07	33.07	33.07	33.07
Transportation Services	33.90	34.45	35.60	35.85	35.85	35.85
Economic and Community Planning	16.10	16.84	16.99	15.99	15.99	15.99
Recreation, Parks and Trails	33.99	34.52	34.52	34.52	34.52	34.52
Health and Welfare (Cemetery)	0.62	0.62	0.62	0.62	0.62	0.62
Water	8.87	9.05	9.10	9.24	9.24	9.24
Sewer	6.53	6.53	6.53	6.53	6.53	6.53
Total Staffing Charged to District Funds	190.98	195.45	198.80	198.94	198.94	198.94

**This table does not include volunteers, RCMP, contractors and staff working in Municipal corporations or partnership agencies – For example Aquatic Centre employees are funded by the Squamish Lillooet Regional District.*

1.5.1.Five Year Operating Budget Summary – Operating Funds Summary

	2017	2018	2019	2020	2021	2022
Revenue						
Taxation						
Property Tax	(26,032,690)	(27,593,574)	(31,286,076)	(31,845,721)	(32,245,764)	(33,218,676)
Special Assessments	(139,791)	(89,303)	(91,536)	(95,700)	(97,614)	(99,567)
Parcel Taxes	(508,225)	(593,545)	(605,416)	(617,524)	(629,875)	(642,472)
Grants in Lieu	(1,027,943)	(1,003,731)	(1,023,806)	(1,044,282)	(1,065,167)	(1,086,471)
Sale of Services	(14,278,184)	(15,412,757)	(15,864,373)	(16,330,446)	(16,825,045)	(17,149,866)
Grants *	(1,853,298)	(1,639,461)	(1,497,961)	(1,497,961)	(1,497,961)	(1,497,961)
Other Revenue	(3,052,684)	(3,085,370)	(3,163,332)	(3,084,124)	(3,226,979)	(3,207,107)
Investment Revenue	(855,854)	(773,460)	(877,449)	(1,018,432)	(1,134,268)	(1,300,073)
	(47,748,669)	(50,191,202)	(54,409,949)	(55,534,191)	(56,722,673)	(58,202,194)
Expense						
General Fund						
General Government	7,720,581	7,714,298	8,019,252	8,026,589	8,258,738	8,298,340
Protective Services	9,091,314	9,245,587	9,447,487	9,713,753	10,072,057	10,449,583
Transportation & Transit	4,759,410	5,446,096	5,697,667	5,567,565	5,745,813	5,780,883
Economic and Community Development	2,316,267	2,607,377	2,136,997	2,227,370	2,268,398	2,310,247
Recreation, Parks and Trails	4,345,578	4,471,381	4,528,557	4,618,742	4,604,671	4,806,378
Public Health - Cemetery	82,192	72,542	113,993	75,472	76,981	78,520
Total Operating	28,315,342	29,557,282	29,943,952	30,229,491	31,026,658	31,723,950
Fiscal Services	127,457	122,677	172,590	154,274	125,878	109,689
Debt Service - Interest	877,852	863,645	1,049,050	1,201,164	1,296,113	1,392,408
Amortization	4,308,479	4,714,277	4,714,277	5,031,204	5,214,528	5,232,343
	33,629,130	35,257,881	35,879,869	36,616,133	37,663,178	38,458,390
Solid Waste Utility						
Operating	3,350,350	3,076,890	3,042,975	3,126,834	3,165,911	3,252,229
Fiscal Services	25,000	64,890	64,157	49,169	45,325	25,000
Debt Service - Interest	16,709	85,769	147,930	189,774	224,962	224,962
Amortization	-	328,783	328,783	792,283	910,283	1,039,283
	3,392,059	3,556,331	3,583,844	4,158,060	4,346,481	4,541,474
Water Utility						
Operating	2,219,099	2,304,556	2,319,871	2,416,195	2,463,445	2,458,340
Fiscal Services	34,756	25,000	42,886	26,626	26,626	26,626
Debt Service - Interest	230,174	230,399	265,501	257,405	249,308	250,315
Amortization	887,242	1,006,993	1,006,993	1,043,144	1,130,530	1,199,032
	3,371,271	3,566,948	3,635,251	3,743,369	3,869,909	3,934,312
Sewer Utility						
Operating	2,900,175	3,056,793	2,998,824	3,068,730	3,119,834	3,178,860
Fiscal Services	52,633	52,631	50,000	50,000	50,000	50,000
Debt Service - Interest	205,284	207,116	168,441	162,489	162,489	161,458
Amortization	869,653	924,047	924,047	957,731	957,519	955,178
	4,027,745	4,240,587	4,141,311	4,238,950	4,289,841	4,345,496
Total Expenses	44,420,205	46,621,747	47,240,276	48,756,512	50,169,409	51,279,672
Net (Surplus)/ Deficit	(3,328,464)	(3,569,455)	(7,169,673)	(6,777,679)	(6,553,265)	(6,922,522)
Transfer to Wholly Owned Subsidiary						
Loan Guarantee Receivable	-	-	-	-	-	-
	-	-	-	-	-	-
Adjustments To Balanced Budget						
Remove Amortization	(6,065,374)	(6,974,098)	(6,974,098)	(7,824,362)	(8,212,860)	(8,425,835)
Borrowing	-	-	-	-	-	-
Debt Service - Principal Reduction	2,431,123	2,657,253	3,226,351	3,762,182	4,104,148	4,364,802
	(3,634,251)	(4,316,846)	(3,747,748)	(4,062,180)	(4,108,712)	(4,061,033)
Transfers to / from Surplus & Provisions						
Transfers to Surplus and Provisions	291,493	221,238	76,702	229,275	226,960	248,759
Transfers from Surplus and Provisions	(3,847,285)	(2,887,881)	(12,000)	-	-	-
	(3,555,792)	(2,666,643)	64,702	229,275	226,960	248,759
Transfers to / from Reserves						
Transfers to Reserves	2,898,551	4,039,062	5,449,041	5,079,064	5,796,165	7,030,797
Transfers from Reserves	(170,000)	(60,769)	(153,258)	(26,000)	(124,028)	(26,000)
	2,728,551	3,978,293	5,295,783	5,053,064	5,672,137	7,004,797
Transfers To/From Other Funds	7,789,956	6,574,651	5,556,936	5,557,520	4,762,880	3,730,000
Total Adjustments to Balanced Budget	3,328,464	3,569,455	7,169,673	6,777,679	6,553,265	6,922,522
Budget (Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1. Amortization and Equipment Reserves will be reviewed in January, based on year-end.

*The 2019 increases in tax is a result of the removal of one time uses of accumulated surplus, adjustments in use of provisions and contributions to reserves, new debt service on 2016 borrowing and deferred projects where alternate funding sources have not yet been determined. For the 2019-2023 Financial Plan, this increase will be reviewed in more detail to reduce and smooth the impact currently reflected.

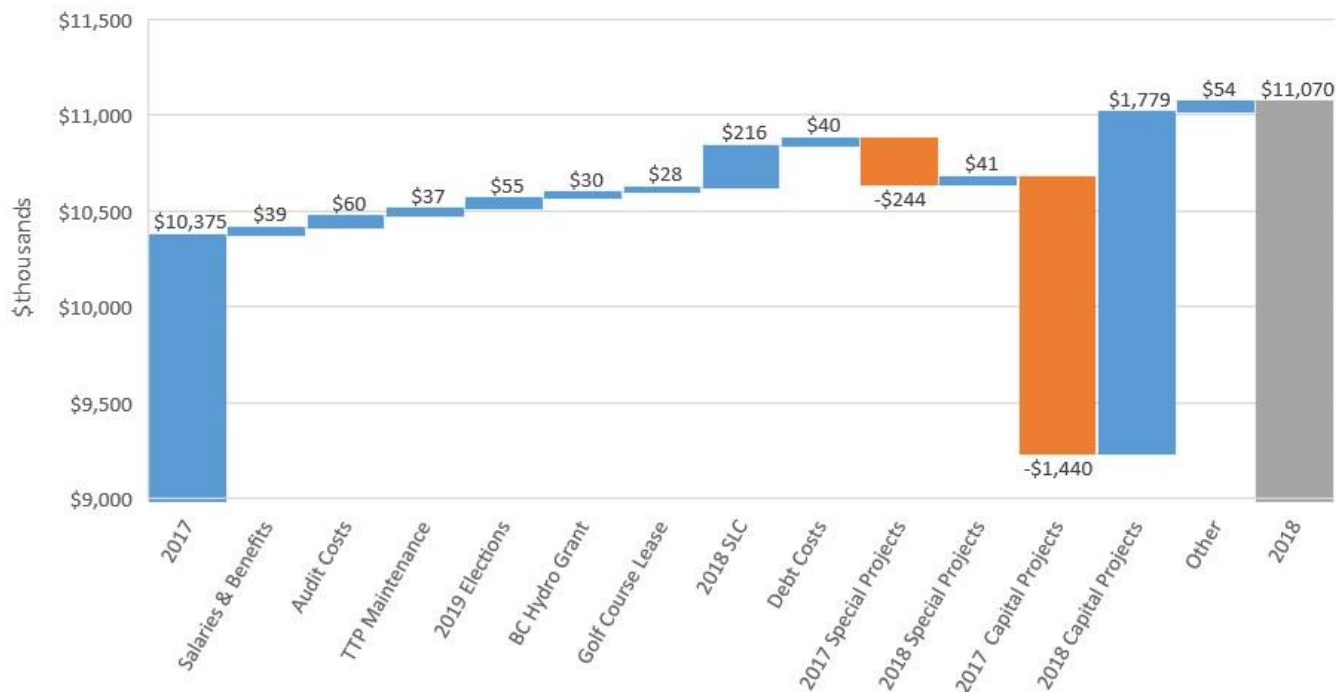
2. Five Year Operating Plan By Function

2.1. General Government

2.1.1.Purpose

General Government encompasses a number of centralized services and costs that are common to all functions, or not easily allocated to a specific 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.

2.1.2.Key Drivers – 2018 Budget



2.1.3.Staffing – Full Time Equivalents

	2017	2018 Base Adj	2018 SLC	2018 NR	2018
Administrative Services	9.26	-	0.83	-	10.09
Communications	2.76	0.14	-	-	2.90
Information Technology	10.80	(0.50)	-	-	10.30
Real Estate	2.09	-	-	0.08	2.17
Facilities	7.62	-	0.10	-	7.72
Financial Services	11.39	-	0.40	0.29	12.08
Human Resources	4.00	-	-	-	4.00
Library	11.78	-	0.33	-	12.11
	59.70	(0.36)	1.66	0.37	61.37

2.1.4. Service Level Changes

Ref	Presentation Name	EXPENSES	FTE \$	FTE	TOTAL	Other Funding	Net Effect on Taxation
3	Electrical Arc Flash Assessments (2)	8,000			8,000	-	8,000
6	Janitorial Municipal Hall - additional hours	-	6,328	0.10	6,328	-	6,328
8	Truth And Reconciliation - Increase	3,000			3,000	-	3,000
12	Increase in Casual coverage for Cashier, A/P, A/R and Payroll	-	6,728	0.11	6,728	-	6,728
13	SharePoint Consulting and Support	20,000			20,000	-	20,000
14	Executive Assistant - Vacation Coverage	-	5,105	0.08	5,105	-	5,105
16	Procurement Review and Centralized Purchasing (Business Case)	25,000	23,633	0.29	48,633	-	48,633
17	Strategic Plan Support	20,000			20,000	-	20,000
18	Training and Conference - Communication	2,950			2,950	-	2,950
20	Affordable Housing Program Coordination	3,500	67,332	0.75	70,832	-	70,832
26	Increase to library open hours	6,760	10,554	0.19	17,314	-	17,314
27	Increase to Senior Library Assistant - Cataloguer hours	-	10,627	0.14	10,627	-	10,627
				1.66	\$ 219,517	\$ -	\$ 219,517

2.1.5. Special Projects

				Funding Source			
Ref			Impact on Taxation	Taxation	Accumulated Surplus	Reserves	Other
	General Government						
9	Boundary Extension Project (CFWD)	40,000	0.0%	-	40,000		
10	Financial System Improvement (CFWD)	5,000	0.0%		5,000		
11	First Nations Reconciliation Training (CFWD)	9,000	0.0%		9,000		
12	Sponsored Crown Grant Survey (CFWD 2016)	26,000	0.0%		26,000		
13	Youth Project (Canada 150 Grant) (CFWD)	1,500	0.0%	-	1,500		
24	Property Acquisition/Disposition Program	1,950	0.0%	1,950			
29	Arts Council building repairs	7,500	0.0%	7,500	-		
30	Library - New Carpet	12,000	0.0%	12,000			
37	New Public Wi-Fi Service for Brennan Park	8,000	0.0%	8,000			
40	Expansion of work/study space for library patrons	12,000	0.0%	12,000			
		122,950	0.2%	41,450	81,500	-	-

2.1.6. Five Year Operating Budget Summary – General Government

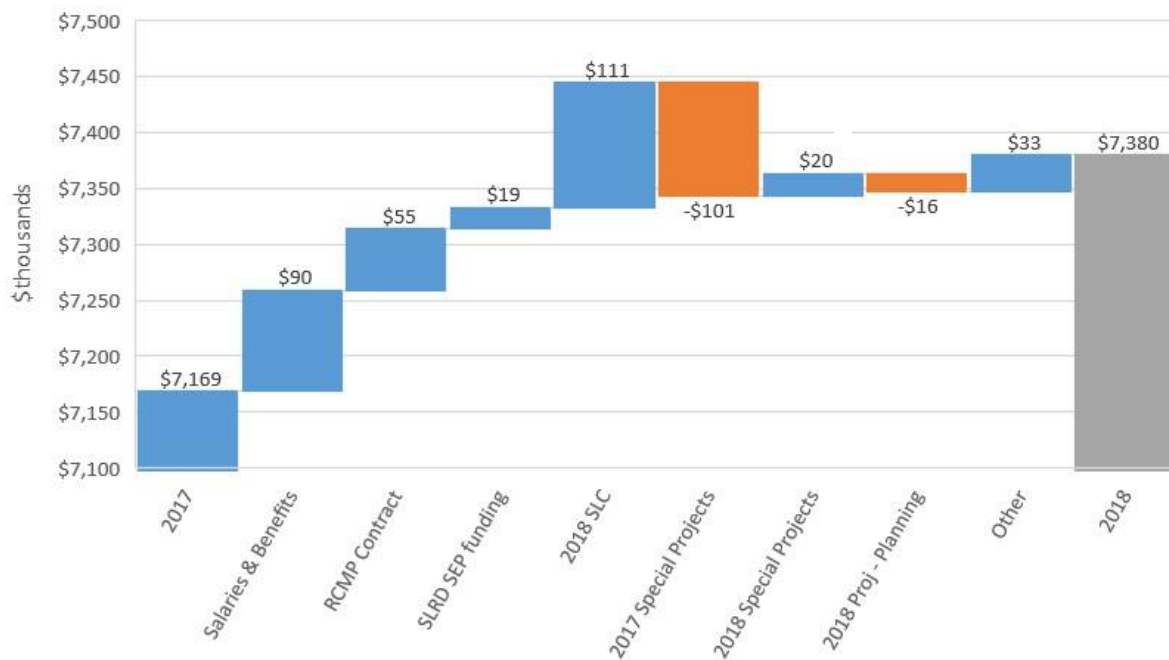
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Taxation (excluding property tax)						
Special Assessments	\$ (139,791)	\$ (89,303)	\$ (91,536)	\$ (95,700)	\$ (97,614)	\$ (99,567)
Grants in Lieu	(1,027,943)	(1,003,731)	(1,023,806)	(1,044,282)	(1,065,167)	(1,086,471)
Sale of Services						
Administrative Services	(15,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Financial Services	(12,000)	(13,500)	(13,770)	(14,045)	(14,326)	(14,613)
Administrative Services	(800)	(800)	(816)	(832)	(849)	(866)
Facilities	(391,098)	(364,462)	(371,751)	(379,186)	(386,770)	(394,505)
Financial Services	(14,000)	(14,000)	(14,280)	(14,566)	(14,857)	(15,154)
Common Services	(135,600)	(62,800)	(63,256)	(63,721)	(64,196)	(64,679)
Investment Revenue	(593,082)	(561,971)	(630,669)	(717,544)	(820,164)	(921,261)
Penalties and Interest	(335,000)	(335,000)	(341,700)	(348,534)	(355,505)	(362,615)
Common Services	(1,020,922)	(1,004,550)	(1,004,550)	(1,004,550)	(1,004,550)	(1,004,550)
	(3,685,236)	(3,465,117)	(3,571,434)	(3,698,567)	(3,839,916)	(3,980,517)
Operating Expenses						
Legislative Services	457,383	444,916	453,814	462,891	472,148	481,591
Community Grants	365,361	324,989	301,789	301,789	301,789	301,789
Administrative Services	1,473,675	1,521,772	1,474,797	1,493,893	1,524,081	1,554,363
Communications	311,002	318,928	332,961	348,775	355,551	362,462
Information Technology	1,243,513	1,286,741	1,331,626	1,368,259	1,384,204	1,411,688
Real Estate Services	455,275	319,854	516,192	370,081	367,323	372,669
Facilities & Leases	303,534	284,526	282,485	296,054	374,734	299,528
Financial Services	1,238,791	1,380,891	1,406,063	1,432,918	1,461,377	1,490,404
Human Resources	535,826	567,704	579,058	595,639	607,452	619,501
Library	1,110,808	1,054,405	1,131,461	1,150,773	1,170,472	1,190,564
Library Facility	132,700	130,052	127,894	122,782	155,219	127,704
Common Services	92,713	79,521	81,111	82,734	84,388	86,076
	7,720,581	7,714,298	8,019,252	8,026,589	8,258,738	8,298,340
Fiscal Services						
Other Fiscal Services	127,457	122,677	172,590	154,274	125,878	109,689
Debt interest	877,852	863,645	1,049,050	1,201,164	1,296,113	1,392,408
Amortization	4,308,479	4,714,277	4,714,277	5,031,204	5,214,528	5,232,343
	5,313,788	5,700,599	5,935,917	6,386,642	6,636,520	6,734,440
Net Operating (Surplus) Deficit	9,349,133	9,949,780	10,383,735	10,714,664	11,055,342	11,052,262
Adjustments to Balanced Budget						
Remove Amortization	(4,308,479)	(4,714,277)	(4,714,277)	(5,031,204)	(5,214,528)	(5,232,343)
Principal Reductions On Debt	1,590,902	1,594,354	1,987,051	2,331,927	2,580,428	2,771,311
Contribution to Other Funds						
Transfer To Other Funds	2,487,751	2,381,812	3,303,676	2,629,000	2,000,000	1,700,000
Contribution To/From Surplus and Reserves						
Transfer from Other Reserve	(100,000)	-	-	-	-	-
Transfer from Carbon Neutral Reserve	(10,000)	-	-	(18,000)	(18,000)	(18,000)
Transfer to Capital Reserve	1,000,451	1,000,451	1,276,387	1,589,247	1,907,705	2,230,162
Transfer to Equipment Reserve	613,038	613,038	911,045	851,965	851,965	851,965
Transfer to Community Works Fund	776,304	776,304	776,304	776,304	776,304	776,304
Transfer to Carbon Neutral Reserve	24,199	24,199	24,199	24,199	24,199	24,199
Draw from Accumulated Surplus	(75,000)	-	-	-	-	-
Draw from Accumulated Surplus (carryforward)	(1,047,377)	(684,599)	(12,000)	-	-	-
Draw from Special Provisions	-	-	-	-	-	-
Contribution/(Draw) to/from Special Provisions	(27,528)	27,566	27,710	27,857	28,008	28,161
Contribution to Forestry Building Provision	101,436	100,753	105,977	103,305	100,740	122,284
Funded By Property Tax	\$ 10,374,830	\$ 11,069,381	\$ 14,069,807	\$ 13,999,264	\$ 14,092,162	\$ 14,306,305
<i>Change in Property Tax Requirement From Prior Year</i>		19.72%	27.11%	-0.50%	0.66%	1.52%

2.2. Protective Services

2.2.1.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.

2.2.2.Key Drivers – 2018 Budget



2.2.3.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.

	2017	2018 Base Adj	2018 SLC	2018
Policing	11.17	-	-	11.17
Fire Services	9.40	-	0.67	10.07
Emergency Management	1.00	-	-	1.00
Bylaw Enforcement & Animal Control	6.70	0.13	-	6.83
Building Inspection	3.00	-	-	3.00
	31.27	0.13	0.67	32.07

2.2.4.Service Level Changes

Ref	Presentation Name	EXPENSES	FTE \$	FTE	TOTAL	Other Funding	Net Effect on Taxation
1	Additional Captain for two shift system (Business Case)	\$ 2,500	\$ 82,014	0.67	\$ 84,514	\$ 21,333	63,181
24	1 Extra Police Officer (Business Case)	118,295			118,295	70,000	48,295
				0.67	\$ 202,809	\$ 91,333	\$ 111,476

2.2.5.Special Projects

				Funding Source		
Ref			Impact on Taxation	Taxation	Accumulated Surplus	Other
14	Community Wildfire Protection Plan (CFWD)	10,000	0.0%	-	10,000	
19	Mass Care Planning & Training Program (DoS & SN)	25,000	0.0%			25,000
20	Sea to Sky Corridor Multi-Modal Evacuation Transportation Plan (CFWD)	100,000	0.0%		15,000	
31	RCMP Exterior Wall Repairs	5,000	0.0%	5,000		
38	Dog pound - exterior repairs and painting	15,000	0.1%	15,000	-	
		155,000	0.1%	20,000	25,000	25,000

2.2.6.Five Year Operating Budget Summary – Protective Services

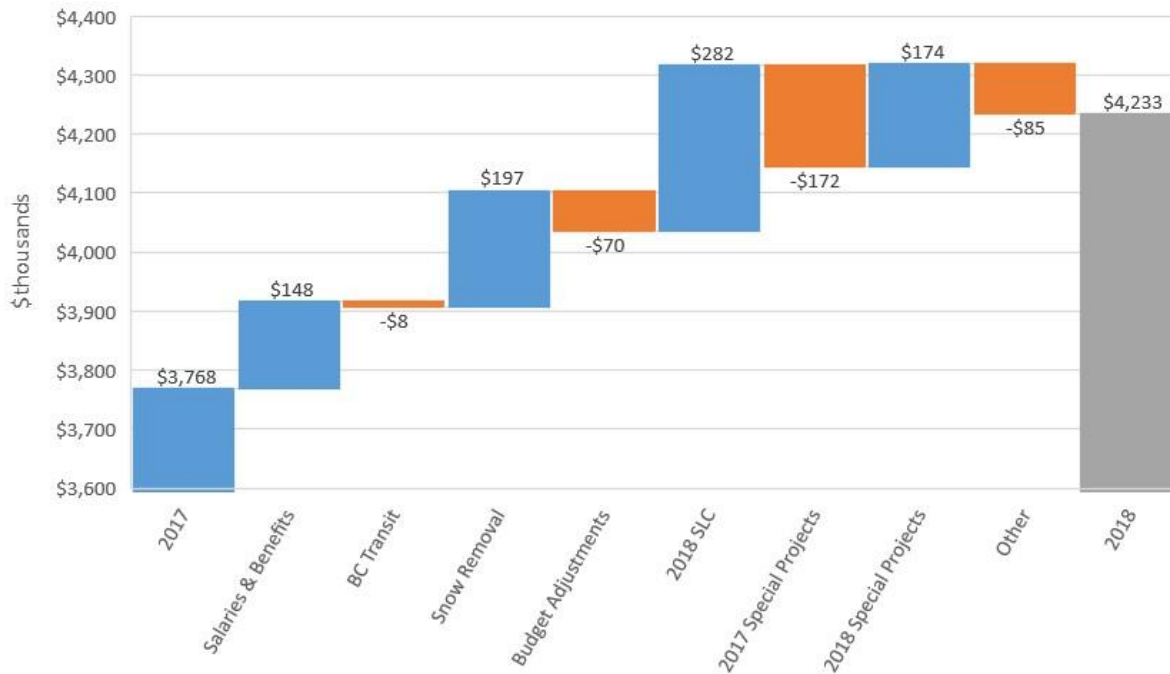
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of Services						
Policing	\$ (52,500)	\$ (52,500)	\$ (53,550)	\$ (54,621)	\$ (55,713)	\$ (56,828)
Policing Facilities	-	-	-	-	-	-
Fire Services	(10,300)	(10,300)	(10,506)	(10,716)	(10,930)	(11,149)
Animal Control	(85,079)	(85,079)	(86,781)	(88,516)	(90,287)	(92,092)
Other Revenue						
Policing Facilities	(151,998)	(145,343)	(148,250)	(151,215)	(154,239)	(157,324)
Fire Services	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Bylaw Enforcement	(19,800)	(19,800)	(20,196)	(20,600)	(21,012)	(21,432)
Animal Control	(12,000)	(12,000)	(12,240)	(12,485)	(12,734)	(12,989)
Building Inspection	(1,009,581)	(1,028,000)	(1,029,773)	(1,050,368)	(1,071,375)	(1,092,803)
Grants						
Policing	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)	(313,411)
Emergency Management	(18,965)	(25,000)	-	-	-	-
	(1,681,134)	(1,698,933)	(1,682,356)	(1,709,735)	(1,737,661)	(1,766,146)
Operating Expenses						
Policing	5,522,833	5,453,892	5,516,614	5,819,509	6,106,912	6,404,974
Policing Facilities	239,434	198,699	258,801	209,929	207,143	211,446
Fire Services	1,764,220	1,903,864	2,020,644	2,061,053	2,102,270	2,144,311
Fire Services Facilities	141,087	141,978	174,825	147,729	150,692	153,713
Emergency Management	206,837	319,683	198,577	202,547	206,598	210,729
Emergency Management Facilities	28,670	28,822	29,399	29,988	30,588	31,201
Bylaw Enforcement	400,415	425,695	447,557	456,507	465,637	474,949
Animal Control	271,033	271,274	276,699	282,233	287,877	293,635
Animal Control Facilities	15,216	30,222	45,525	15,833	16,148	16,469
Building Inspection	501,569	471,458	478,847	488,424	498,192	508,156
	9,091,314	9,245,587	9,447,487	9,713,753	10,072,057	10,449,583
Net Operating (Surplus) Deficit	7,410,180	7,546,654	7,765,131	8,004,018	8,334,395	8,683,436
Contribution to/from Surplus and Reserves						
Draw from Accumulated Surplus	-	(25,000)	-	-	-	-
Contribution to Protective Services Provisions	13,125	13,125	13,125	13,125	13,125	13,125
Draw from Protective Service Provisions	(254,400)	(155,000)	-	-	-	-
Funded By Property Tax	\$ 7,168,905	\$ 7,379,779	\$ 7,778,256	\$ 8,017,143	\$ 8,347,520	\$ 8,696,561
<i>Change in Tax Requirement From Prior Year</i>		2.94%	5.40%	3.07%	4.12%	4.18%

2.3. Transportation & Transit

2.3.1.Purpose

Transportation and Transit encompass Engineering, Transit services, airport operations and 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. The District partners with BC Transit for the delivery of transit services and the Real Estate Department provides management services for airport operations.

2.3.2.Key Drivers – 2018 Budget



2.3.3.Staffing – Full Time Equivalents

Public Works staff work in a number of functional areas so staffing levels may vary from year to year. They also rely on casual and seasonal staffing for Parks and Transportation. 66% of Public Works and 60% of Engineering overhead costs are allocated to water and sewer utilities. Engineering also allocates 10% of common overhead costs to Solid Waste.

	2017 Budget	2018 Base Adj	2018 SLC	2018
Engineering	12.00	-	-	12.00
Public Works General	21.90	(0.60)	1.15	22.45
	33.90	(0.60)	1.15	34.45

2.3.4. Service Level Changes

Ref	Presentation Name	EXPENSES	FTE \$	FTE	TOTAL	Other Funding	Net Effect on Taxation
2	Danger Tree Removal	10,000			10,000	-	10,000
4	Regulatory, Bylaw and Wayfinding Signage Increase	10,000	22,958	0.30	32,958	-	32,958
5	Winter Safe Routes to School Snow & Ice Control	2,000	11,367	0.15	13,367	-	13,367
7	BC Transit Service Expansions	191,104			191,104	27,436	163,668
19	Activity Hub and Bus Stop Sanitation Improvements	9,600	46,873	0.70	56,473	-	56,473
				1.15	\$ 303,902	\$ 27,436	\$ 276,466

2.3.5. Special Projects

Ref		Impact on Taxation	Funding Source			
			Taxation	Accumulated Surplus	Reserves	Other
	<i>Flood, Drainage and Watercourse</i>					
2	Integrated Stormwater Management Plans (CFWD)	160,000	0.0%			160,000
3	Squamish River Floodplain Quantitative Risk Assessment (CFWD)	130,000	0.0%			130,000
26	Dike Vegetation Management	35,000	0.1%	35,000		
	<i>Active Transportation Transit & Airport</i>					
1	Safe Routes to School (CFWD, in progress)	16,000	0.0%		16,000	
5	Greening Subdivision Bylaw (CFWD)	20,000	0.0%	-	20,000	
18	Airport Runway pre-project engineering	5,000	0.0%			5,000
22	Downtown Entrance Study (CFWD-WIP)	100,000	0.1%	38,615	38,615	22,770
23	Parking Strategy Implementation (CFWD \$25k, increase \$25k)	50,000	0.1%	25,000	25,000	
35	Asset Management Plan Update	75,000	0.3%	75,000		
		591,000	0.7%	173,615	99,615	27,770
						290,000

2.3.6. Five year Operating Budget Summary - Transportation and Transit

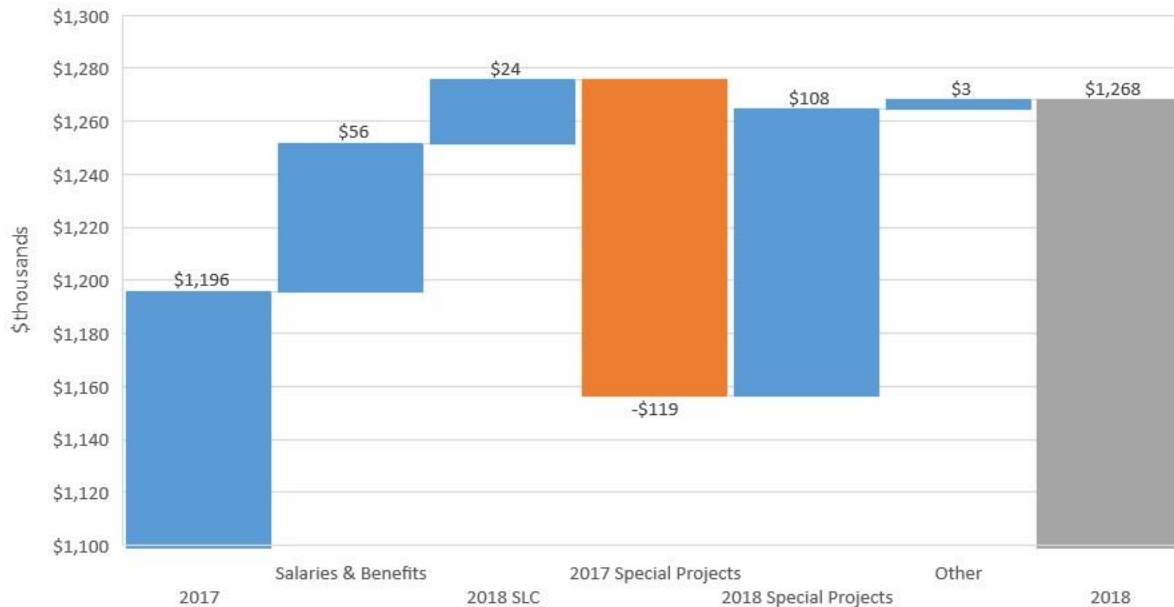
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of Services						
Engineering	\$ (5,000)	\$ (5,000)	\$ (5,100)	\$ (5,202)	\$ (5,306)	\$ (5,412)
Public Works General	(42,118)	(42,118)	(42,960)	(43,820)	(44,696)	(45,590)
Roads, Drainage, Sidewalks & Bridges	(3,000)	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Transit	(301,328)	(399,184)	(426,316)	(445,371)	(454,278)	(463,364)
Other Revenue						
Engineering	(299,957)	(299,957)	(305,956)	(312,075)	(318,317)	(324,683)
Airport	(40,059)	(40,059)	(40,860)	(41,677)	(42,511)	(43,361)
Development Cost Charges	(11,385)	-	(138,897)	-	(81,972)	-
Grants						
Engineering	(320,000)	-	-	-	-	-
	(1,022,847)	(789,318)	(963,150)	(851,266)	(950,264)	(885,657)
Operating Expenses						
Engineering	884,530	990,555	994,325	583,389	673,281	614,092
Engineering - Roads Studies and Contract	135,000	135,000	137,700	140,454	143,263	146,128
Public Works General	183,599	214,391	222,090	226,476	230,949	232,111
Public Works Facilities	61,560	62,380	63,631	64,906	66,207	67,534
Fleet	6,209	(1,620)	(1,620)	(1,620)	(1,620)	(1,620)
Roads, Drainage, Bridges, Sidewalks, Bike Lanes	1,761,728	1,824,920	1,806,427	1,842,542	1,879,379	1,916,953
Snow Clearing	239,947	436,810	445,546	454,457	463,546	472,817
Flood Protection	111,371	152,169	119,512	121,903	124,341	126,827
Transportation - Other	5,000	3,000	3,060	3,121	3,184	3,247
Transit	1,334,867	1,588,225	1,821,025	2,095,248	2,125,860	2,164,621
Airport	35,599	40,265	85,970	36,690	37,424	38,172
	4,759,410	5,446,096	5,697,667	5,567,565	5,745,813	5,780,883
Net Operating (Surplus) Deficit	3,736,563	4,656,778	4,734,517	4,716,299	4,795,550	4,895,225
Contribution to/from Surplus and Reserves						
Transfer from Community Works Reserve*	-	-	(125,258)	-	(98,028)	-
Transfer from Carbon Neutral Reserve	-	-	-	-	-	-
Contribution to/from Airport Provision	4,460	(206)	(150,110)	4,988	5,087	5,189
Draw From Cyclic Provision	-	-	-	-	-	-
Draw from Accumulated Surplus	26,960	(423,190)	-	-	-	-
Funded By Property Tax	\$ 3,767,983	\$ 4,233,382	\$ 4,459,149	\$ 4,721,287	\$ 4,702,609	\$ 4,900,415
<i>Change in Tax Requirement From Prior Year</i>		12.35%	5.33%	5.88%	-0.40%	4.21%

2.4. Economic and Community Development

2.4.1. Purpose

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

2.4.2. Key Drivers – 2018 Budget



2.4.3. Staffing – Full Time Equivalents

	2017 Budget	2017 NR	2018 SLC	2018 NR	2018
Community Planning	11.10	(0.71)	-	1.00	11.39
Environmental Planning	2.00	-	0.45	-	2.45
Economic Development	2.00	-	-	-	2.00
Events Management	1.00	-	-	-	1.00
	16.10	(0.71)	0.45	1.00	16.84

2.4.4. Service Level Changes

Ref	Presentation Name	EXPENSES	FTE \$	FTE	TOTAL	Other Funding	Net Effect on Taxation
9	Carbon Neutral Contract Services	10,000			10,000	10,000	-
10	Purchasing Local Community Carbon Credits	50,769			50,769	50,769	-
15	Economic Development Services Enhancement	25,000			25,000	-	25,000
22	Part-Time Environmental Technician	1,500	29,209	0.60	30,709	30,709	-
				0.60	\$ 116,478	\$ 91,478	\$ 25,000

2.4.5.Special Projects

				Funding Source		
Ref			Impact on Taxation	Taxation	Accumulated Surplus	Other
4	Economic Development Contract Services (CFWD - Incl. Marine Strategy)	45,000	0.0%	-	45,000	
6	LNG Tax Agreement (CFWD)	32,800	0.0%			32,800
7	Riparian Classification of Ditches (CFWD)	9,300	0.0%		9,300	
8	Zoning Bylaw Rewrite - Green Building Program (CFWD)	46,412	0.0%	-	46,412	
16	Sponsorship and Community Partnership Policy (CFWD)	10,000	0.0%		10,000	
17	Squamish Estuary Management Plan Update (CFWD)	18,000		-	18,000	
21	PRBC - Rural Development	141,500	0.1%	25,000		116,500
27	Plannig Personnel - Contract	100,385	-0.1%	(19,068)		119,453
28	Adventure Centre Washroom Counter	14,000	0.1%	14,000		
NEW	Public Art Reserve - Increase to 1% of 2018 Capital Growth	12,000	0.0%	12,000		
NEW	Arts Council Partnership	45,000	0.2%	45,000		
NEW	Smart Cities Challenge	50,000	0.0%		50,000	
NEW	Agricultural Plan - Contingent to SLRD contribution	15,000	0.1%	15,000		
		539,397	0.4%	91,932	178,712	268,753

2.4.6.Five Year Operating Budget Summary - Economic and Community Development

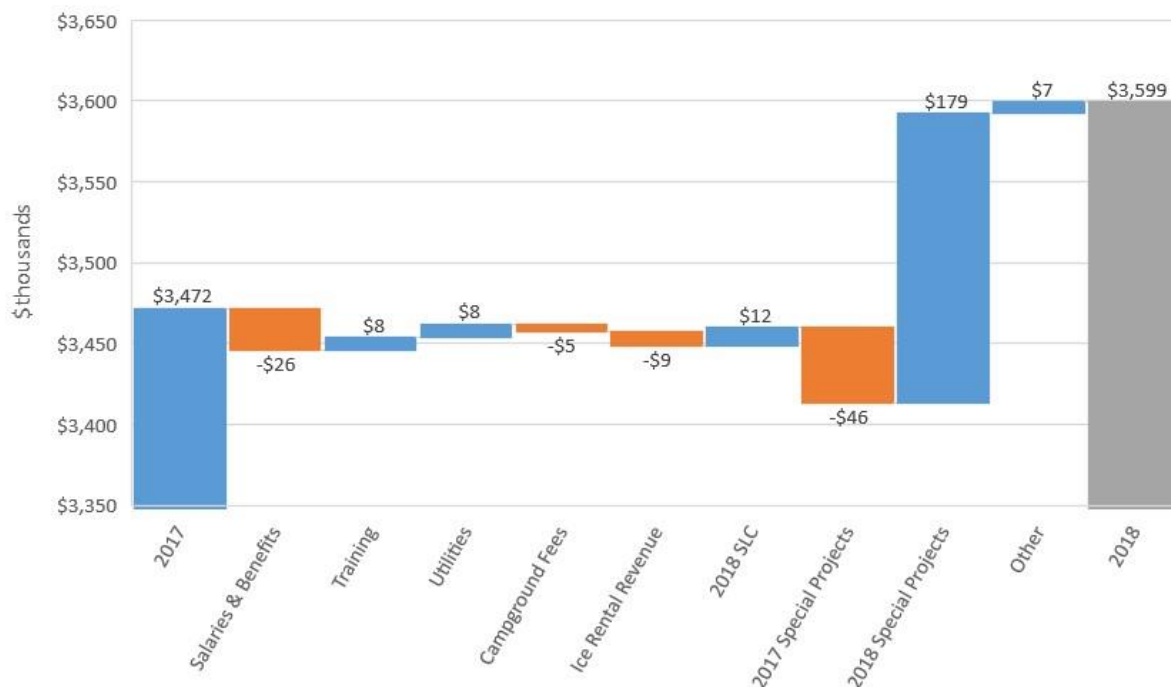
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of Services						
Community Planning	\$ (15,000)	\$ (15,000)	\$ (15,300)	\$ (15,606)	\$ (15,918)	\$ (16,236)
Other Revenue		-				
Community Planning	\$ (593,366)	(694,400)	(605,233)	(617,338)	(629,685)	(642,278)
Environmental Planning	(1,000)	(31,709)	(32,343)	(32,990)	(33,650)	(34,323)
Events Management	(29,540)	(29,540)	(30,131)	(30,733)	(31,348)	(31,975)
Grants						
Economic Development	(180,000)	(296,500)	(180,000)	(180,000)	(180,000)	(180,000)
	(818,906)	(1,067,149)	(863,007)	(876,667)	(890,601)	(904,813)
Operating Expenses						
Community Planning	1,302,535	1,302,405	1,212,171	1,229,467	1,252,057	1,275,098
Environmental Planning	192,120	213,909	158,447	161,615	164,848	168,145
Economic Development Operations	286,239	530,474	218,977	267,857	271,814	275,850
Economic Development Properties	4,003	18,208	4,373	4,541	4,712	4,887
Economic Development - Other Agency	422,717	422,717	431,171	439,795	448,591	457,562
Events Management	108,653	119,664	111,857	124,094	126,376	128,704
	2,316,267	2,607,377	2,136,997	2,227,370	2,268,398	2,310,247
Net Operating (Surplus) Deficit	1,497,361	1,540,228	1,273,989	1,350,703	1,377,797	1,405,434
Contribution to/from Surplus and Reserves						
Transfer from Carbon Neutral Reserve	(60,000)	(60,769)	(28,000)	(8,000)	(8,000)	(8,000)
Transfer from Accumulated Surplus	(241,600)	(211,511)	-	-	-	-
Funded By Property Tax	\$ 1,195,761	\$ 1,267,948	\$ 1,245,989	\$ 1,342,703	\$ 1,369,797	\$ 1,397,434
<i>Change in Tax Requirement From Prior Year</i>		6.04%	-1.73%	7.76%	2.02%	2.02%

2.5. Recreation, Parks and Trails

2.5.1.Purpose

The District of Squamish operates an arena and community centre, 55+ 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.

2.5.2.Key Drivers –2018 Budget



2.5.3.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.

	2017 Budget	2018 Base Adj	2018 SLC	2018
Recreation Services	15.24	0.41	-	15.65
Recreation Properties	5.25	-	-	5.25
Parks & Trails	13.50	-	0.12	13.62
	33.99	0.41	0.12	34.52

2.5.4. Service Level Changes

Ref	Presentation Name	EXPENSES	FTE \$	FTE	TOTAL	Other Funding	Net Effect on Taxation
11	Ice Skate Rentals	7,000	1,952		8,952	14,000	(5,048)
21	Bear Attractant and Vegetation Management	2,500	8,228	0.12	10,728	-	10,728
23	Soccer Fields on Hendrickson Field	4,700			4,700	-	4,700
				0.12	\$ 24,380	\$ 14,000	\$ 10,380

2.5.5. Special Projects

				Funding Source		
Ref			Impact on Taxation	Taxation	Accumulated Surplus	Other
15	Recreation Services Volunteer Program Development (CFWD)	10,000	0.0%	-	10,000	
32	BP emergency exit stair repairs	20,000	0.1%	20,000		
33	BP Planning - Community Engagement	50,000	0.2%	50,000	-	
34	BP Recreation Centre Flooring Repairs	31,000	0.1%	31,000		
36	BP Rec Centre Exterior Painting	40,000	0.2%	40,000		
39	Bear Proof Garbage Bins	22,800	0.1%	22,800	-	
NEW	BP Arena repairs - Worksafe BC	15,000	0.1%	15,000		
		188,800	0.7%	178,800	10,000	-

2.5.6. Five Year Operating Budget Summary - Recreation, Parks and Trails

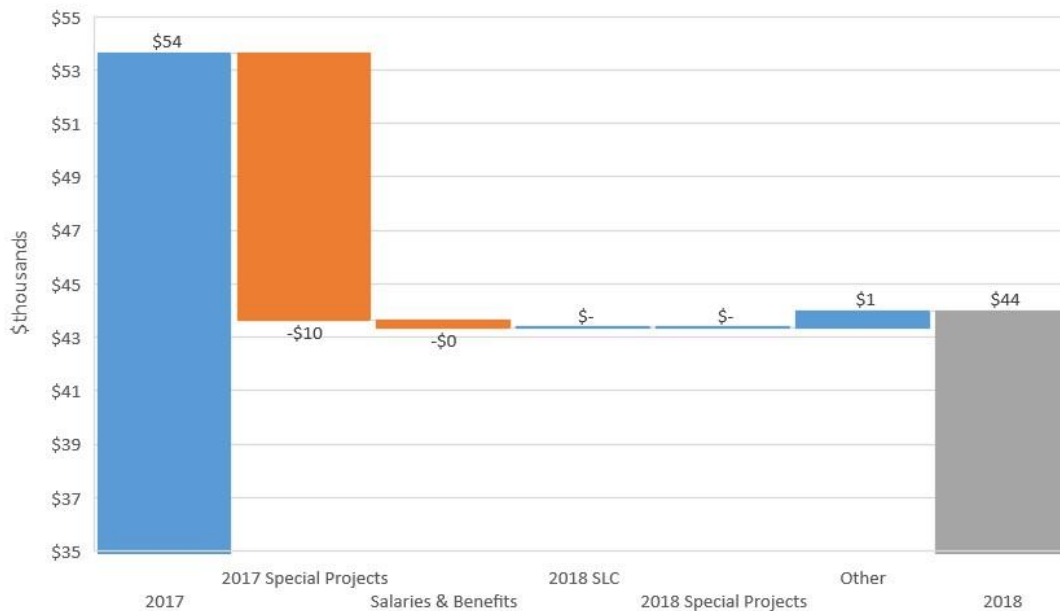
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of Services						
Recreation Services	\$ (726,842)	\$ (741,650)	\$ (757,503)	\$ (773,673)	\$ (789,657)	\$ (805,450)
Parks and Trails	(115,629)	(120,629)	(123,042)	(125,502)	(128,012)	(130,573)
	(842,471)	(862,279)	(880,545)	(899,175)	(917,669)	(936,022)
Operating Expenses						
Recreation Services	1,761,817	1,753,709	1,727,583	1,787,134	1,822,377	1,858,324
Recreation Facilities	1,037,157	1,115,498	1,163,590	1,192,084	1,109,987	1,242,309
Parks and Trails	1,546,604	1,602,174	1,637,384	1,639,524	1,672,307	1,705,745
	4,345,578	4,471,381	4,528,557	4,618,742	4,604,671	4,806,378
Net Operating (Surplus) Deficit	3,503,107	3,609,102	3,648,012	3,719,567	3,687,002	3,870,356
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	(31,528)	(10,000)	-	-	-	-
Funded By Property Tax	\$ 3,471,579	\$ 3,599,102	\$ 3,648,012	\$ 3,719,567	\$ 3,687,002	\$ 3,870,356
<i>Change in Property Tax Requirement From Prior Year</i>		3.67%	1.36%	1.96%	-0.88%	4.97%

2.6. Public Health - Cemetery

2.6.1.Purpose

Maintain and operate the municipal cemetery as well as providing administrative support for scheduling of services and records management.

2.6.2.Key Drivers –2018 Budget



2.6.3.Staffing – Full Time Equivalents

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

	2017	2018
Permanent	0.47	0.47
Casual and temporary	0.15	0.15
	0.62	0.62

2.6.4.Five Year Operating Budget Summary – Public Health: Cemetery

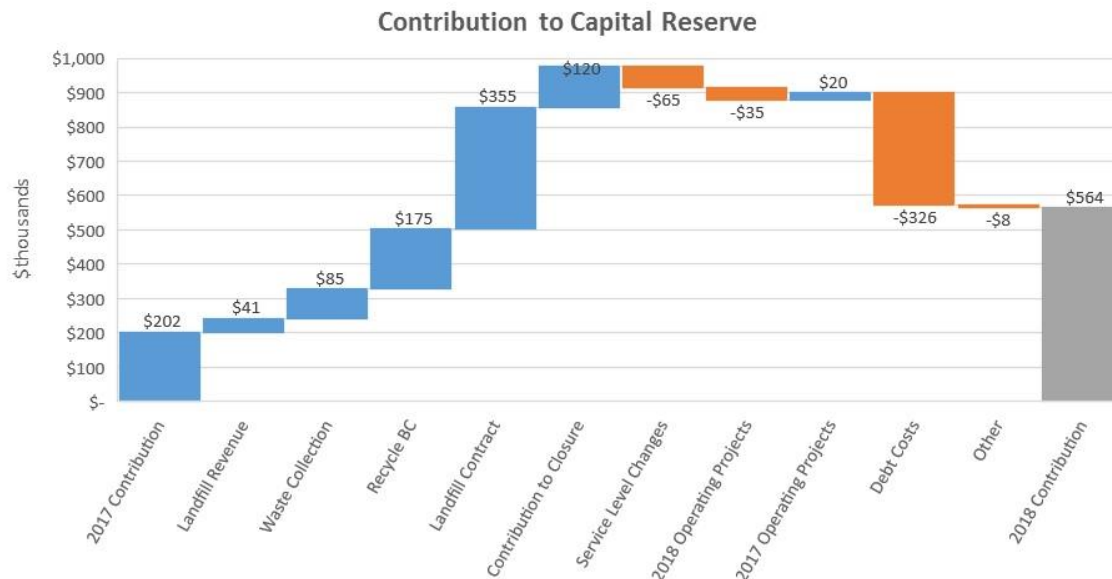
	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of Services	\$ (28,560)	\$ (28,560)	\$ (29,131)	\$ (29,714)	\$ (30,308)	\$ (30,914)
	(28,560)	(28,560)	(29,131)	(29,714)	(30,308)	(30,914)
Operating Expenses						
Cemetery Services	14,711	14,791	15,086	15,388	15,696	16,010
Cemetery Maintenance	67,481	57,751	98,906	60,084	61,285	62,510
	82,192	72,542	113,993	75,472	76,981	78,520
Funded By Property Tax	\$ 53,632	\$ 43,982	\$ 84,861	\$ 45,758	\$ 46,673	\$ 47,606
<i>Change in Property Tax Requirement From Prior Year</i>		-17.99%	92.94%	-46.08%	2.00%	2.00%

2.7. Solid Waste Utility

2.7.1.Purpose

Provides garbage, recycling and organic waste collection services to residents and operates a 17,000 tonne per year capacity landfill on the northern boundary of Squamish.

2.7.2.Key Drivers –2018 Budget



2.7.3.Staffing – Full Time Equivalents

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

2.7.4.Service Level Changes

Presentation Name	EXPENSES	FTE \$	FTE	TOTAL
Solid Waste Theatre Group	(6,100)	-	-	(6,100)
Spring Weekly Organics Collection	47,975	-	-	47,975
Waste Audit of Garbage at Landfill	23,000	-	-	23,000
	64,875	-	-	64,875

2.7.5.Special Projects

Special Projects				Funding Source		
Ref		Cost	Impact on Fees	User Fees	Accumulated Surplus	Other Grants & Recoveries
	Solid Waste					
7	Landfill Leachate treatment facility pre-design	10,000	0.6%	10,000		
8	Horizontal Landfill Expansion Pre-Design	25,000	0.7%	25,000		
9	Solid Waste Bylaw Update - Outreach and Engagement	35,581	0.7%	-	17,785	17,796
		\$ 70,581	2.1%	\$ 35,000	\$ 17,785	17,796

2.7.6. Five Year Operating Budget Summary

	2017	2018	2019	2020	2021	2022
Operating Revenues						
Sale of services						
Waste Collections	\$ (1,591,196)	\$ (1,636,745)	\$ (1,692,598)	\$ (1,785,000)	\$ (1,867,000)	\$ (1,904,000)
Landfill Operations	(2,245,230)	(2,460,820)	(2,610,110)	(2,741,000)	(2,917,000)	(2,964,000)
Other Revenue						
Investment Revenue	(4,439)	(5,071)	(15,542)	(34,781)	(59,821)	(90,009)
	(3,840,865)	(4,102,636)	(4,318,250)	(4,560,781)	(4,843,821)	(4,958,009)
Operating Expenses						
Administration	313,603	345,659	292,819	321,676	304,649	333,742
Waste Collections	1,272,053	1,280,731	1,306,346	1,332,473	1,359,122	1,386,304
Landfill Operations	1,764,694	1,450,500	1,443,810	1,472,686	1,502,140	1,532,183
	3,350,350	3,076,890	3,042,975	3,126,834	3,165,911	3,252,229
Fiscal Services						
Other Fiscal Services	25,000	64,890	64,157	49,169	45,325	25,000
Debt interest	16,709	85,769	147,930	189,774	224,962	224,962
Amortization ¹	-	328,783	328,783	792,283	910,283	1,039,283
	41,709	479,442	540,869	1,031,225	1,180,570	1,289,245
Total Operating Expenses	3,392,059	3,556,331	3,583,844	4,158,060	4,346,481	4,541,474
Net Operating (Surplus) Deficit	(448,806)	(546,305)	(734,406)	(402,721)	(497,341)	(416,535)
Adjustments to Balanced Budget						
Remove Amortization	-	(328,783)	(328,783)	(792,283)	(910,283)	(1,039,283)
Principal Reductions On Debt	48,577	266,687	473,188	624,195	760,047	790,235
Contribution to/from Surplus and Reserves						
Contribution to Closure	200,000	80,000	80,000	80,000	80,000	80,000
Draw from Accumulated Surplus	(2,165)	(35,581)	-	-	-	-
Contribution to Reserves **	202,394	563,981	510,001	490,808	567,577	585,583
Transfer from Landfill Closure	-	-	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**Capital Reserve Transfer						
Capital Reserve & Replacement	202,394	563,981	510,001	490,808	567,577	585,583
Equipment Reserve ¹						
	202,394	563,981	510,001	490,808	567,577	585,583

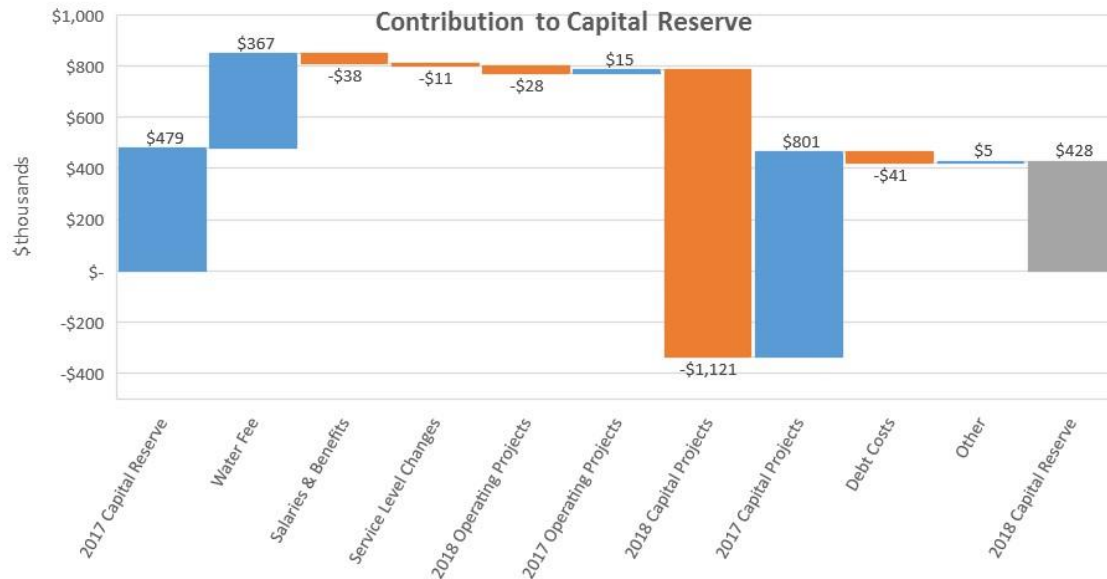
1. Amortization and Equipment Reserves will be reviewed in January, based on year-end.

2.8. Water Utility

2.8.1.Purpose

Store, treat and supply water to the residents and businesses of Squamish.

2.8.2.Key Drivers –2018 Budget



Staffing – Full Time Equivalents

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.

	2017 Budget	2018 SLC	2018 Budget
Permanent	8.12		8.12
Casual and temporary	0.75	0.18	0.93
	8.87	0.18	9.05

2.8.3.Service Level Changes

Presentation Name	EXPENSES	FTE \$	FTE	TOTAL
Electrical Arc Flash Assessments	4,000			4,000
Part Time Utility Clerk	-	6,929	0.18	6,929
	4,000	6,929	0.18	10,929

2.8.4.Special Projects

Ref		Cost	Impact on Fees	Funding Source		
				User Fees	Accumulated Surplus	Other Grants & Recoveries
	Water					
1	Small tools (Hot tap, trash pump & small generator)	8,000	1.7%	8,000	-	
2	Power House Springs Powerline Easement Clearing	20,000	4.3%	20,000	-	
3	Water Bylaw Rewrite (CFWD)	15,000	0.0%	-	15,000	
		\$ 43,000	6.0%	\$ 28,000	\$ 15,000	-

2.8.5.Five Year Operating Budget Summary – Water Fund

	2017	2018	2019	2020	2021	2022
Operating Revenues						
Frontage Tax	\$ (230,585)	\$ (268,785)	\$ (274,161)	\$ (279,644)	\$ (285,237)	\$ (290,942)
Sale of Services	(3,820,136)	(4,149,074)	(4,232,056)	(4,316,697)	(4,403,031)	(4,491,092)
Investment Revenue	(78,281)	(91,863)	(108,245)	(128,130)	(100,656)	(118,832)
	(4,129,002)	(4,509,722)	(4,614,462)	(4,724,471)	(4,788,924)	(4,900,865)
Operating Expenses						
Administration	1,116,949	1,182,450	1,195,723	1,269,564	1,293,881	1,265,385
Treatment	48,868	47,688	48,642	49,615	50,607	51,619
Supply	212,683	231,779	216,015	220,335	224,742	229,236
Distribution	670,486	661,411	674,639	688,132	701,895	715,933
Pumping & Power	170,113	181,228	184,853	188,550	192,321	196,167
	2,219,099	2,304,556	2,319,871	2,416,195	2,463,445	2,458,340
Fiscal Services						
Other Fiscal Services	34,756	25,000	42,886	26,626	26,626	26,626
Debt interest	230,174	230,399	265,501	257,405	249,308	250,315
Amortization ¹	887,242	1,006,993	1,006,993	1,043,144	1,130,530	1,199,032
	1,152,172	1,262,392	1,315,380	1,327,175	1,406,464	1,475,973
	3,371,271	3,566,948	3,635,251	3,743,369	3,869,909	3,934,312
Net Operating (Surplus) Deficit	(757,731)	(942,774)	(979,211)	(981,101)	(919,015)	(966,553)
Adjustments to Balanced Budget						
Remove Amortization	(887,242)	(1,006,993)	(1,006,993)	(1,043,144)	(1,130,530)	(1,199,032)
Principal Reductions On Debt	364,823	414,971	431,930	457,113	399,299	422,767
Contribution to Other Funds						
Transfer to Fund Capital*	1,105,654	1,326,360	1,030,860	1,000,000	1,110,000	1,000,000
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	479,384	428,436	523,414	567,133	540,246	742,818
Transfer to/(from) Accumulated Surplus	(304,888)	(220,000)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use		1,121,360	1,030,860	1,000,000	1,110,000	1,000,000
Accumulated Surplus Flow Through		205,000				
		1,326,360	1,030,860	1,000,000	1,110,000	1,000,000
**Capital Reserve Transfer						
Capital Reserve & Replacement		428,436	524,949	570,203	543,316	745,888
Equipment Reserve ¹		-	(1,535)	(3,070)	(3,070)	(3,070)
		428,436	523,414	567,133	540,246	742,818

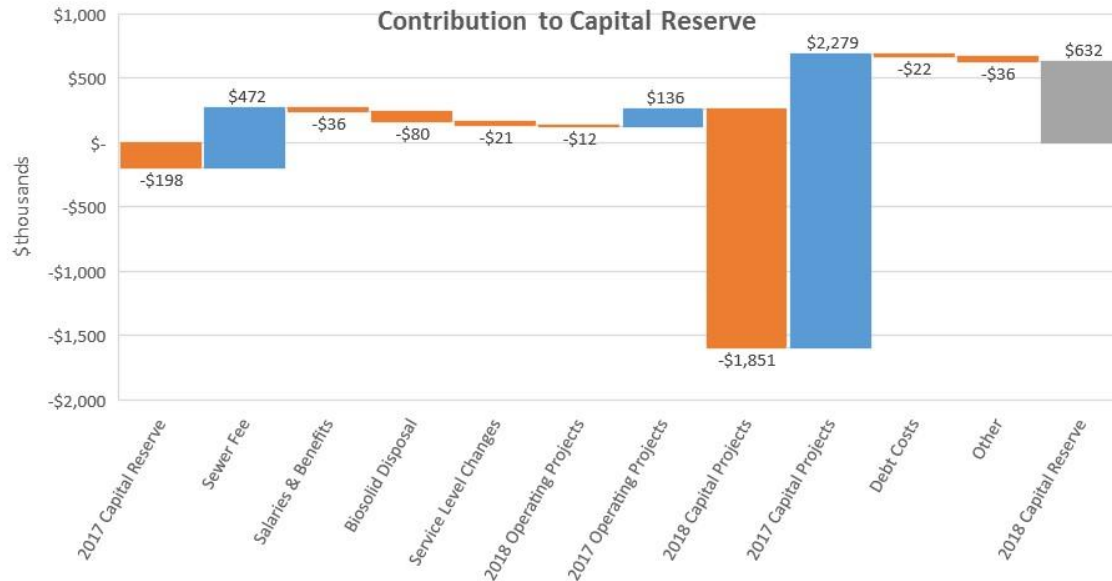
1. Amortization and Equipment Reserves will be reviewed in January, based on year-end.

2.9. Sewer Utility Fund

2.9.1.Purpose

Collection and treatment of sewage for residents and businesses of Squamish.

2.9.2.Key Drivers –2018 Budget



2.9.3.Staffing – Full Time Equivalents

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.

	2017	2018 SLC	2018
Permanent	5.48		5.48
Casual and temporary	1.05	0.18	1.23
	6.53	0.18	6.71

2.9.4.Service Level Changes

Presentation Name	EXPENSES	FTE \$	FTE	TOTAL
Electrical Arc Flash Assessments	4,000			4,000
Sewer Utility Odour Control	10,000	6,929	0.18	16,929
	14,000	6,929	0.18	20,929

2.9.5.Special Projects

				Funding Source		
Ref		Cost	Impact on Fees	User Fees	Accumulated Surplus	Other Grants & Recoveries
	Sewer					
4	Major Tools Replacement	12,000	0.2%	12,000		
5	WWTP Condition Assessment (CFWD)	40,000	0.0%		40,000	
6	WWTP Building Envelope Inspection & Repairs (CFWD)	68,000	0.0%	-	68,000	
		\$ 120,000	0.2%	\$ 12,000	\$ 108,000	-

2.9.6.Five Year Operating Budget Summary – Sewer Fund

	2017	2018	2019	2020	2021	2022
Operating Revenues						
Frontage Tax	\$ (277,640)	\$ (324,760)	\$ (331,255)	\$ (337,880)	\$ (344,638)	\$ (351,531)
Sale of Services	(5,209,266)	(5,634,598)	(5,747,290)	(5,862,236)	(5,979,480)	(6,099,070)
Investment Revenue	(180,052)	(114,555)	(122,993)	(137,977)	(153,627)	(169,971)
	(5,666,958)	(6,073,913)	(6,201,538)	(6,338,093)	(6,477,745)	(6,620,572)
Operating Expenses						
Administration	1,078,494	1,177,311	1,151,110	1,184,059	1,197,466	1,218,042
Collection	459,223	461,026	470,246	479,651	489,244	499,029
Treatment and Disposal	1,362,458	1,418,456	1,377,468	1,405,020	1,433,123	1,461,789
	2,900,175	3,056,793	2,998,824	3,068,730	3,119,834	3,178,860
Fiscal Services						
Other Fiscal Services	52,633	52,631	50,000	50,000	50,000	50,000
Debt interest	205,284	207,116	168,441	162,489	162,489	161,458
Amortization ¹	869,653	924,047	924,047	957,731	957,519	955,178
	1,127,570	1,183,794	1,142,487	1,170,220	1,170,007	1,166,636
Net Operating (Surplus) Deficit	(1,639,213)	(1,833,327)	(2,060,227)	(2,099,144)	(2,187,904)	(2,275,076)
Adjustments to Balanced Budget						
Remove Amortization	(869,653)	(924,047)	(924,047)	(957,731)	(957,519)	(955,178)
Principal Reductions On Debt	426,821	381,241	334,182	348,947	364,373	380,490
Contribution to/from Other Funds						
Transfer to Fund Capital*	4,196,551	2,866,480	1,222,400	1,928,520	1,652,880	1,030,000
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	(197,219)	632,652	1,427,692	779,408	1,128,170	1,819,765
Transfer to/(from) Accumulated Surplus	(1,917,287)	(1,123,000)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use		1,851,480	1,222,400	1,928,520	1,652,880	1,030,000
Accumulated Surplus Flow Through		1,015,000				
	-	2,866,480	1,222,400	1,928,520	1,652,880	1,030,000
**Capital Reserve Transfer						
Capital Reserve & Replacement	(232,055)	597,816	1,396,959	752,778	1,101,540	1,793,135
Equipment Reserve ¹	34,836	34,836	30,733	26,630	26,630	26,630
	(197,219)	632,652	1,427,692	779,408	1,128,170	1,819,765

1. Amortization and Equipment Reserve will be reviewed in January, based on year-end.

3. 2018-2022 Capital Plan

3.1. Summary

	2017	2018	2019	2020	2021	2022
Capital Plan Funding Sources						
Contributions From Taxation	\$ 1,570,515	\$ 1,778,713	\$ 3,176,676	\$ 3,029,458	\$ 2,000,000	\$ 1,700,000
Contributions From Utility Fees	3,126,030	2,982,840	2,253,260	2,928,520	2,762,880	2,030,000
Federal & Provincial Grants	4,609,455	3,234,767	2,870,000	2,870,000	2,870,000	2,870,000
Sale of Capital Services	117,829	105,000	105,000	105,000	105,000	105,000
Other Revenue and Donations	820,077	680,030	-	-	-	-
Development Cost Charges	5,350,659	8,087,779	4,883,682	2,997,643	3,577,120	-
Transfers From Surplus and Provis	3,093,411	1,880,376	127,000	-	-	-
Transfers From Reserves	2,363,052	2,279,626	1,845,000	1,020,000	1,020,000	1,020,000
Borrowing	10,905,646	9,587,888	6,393,237	4,378,379	2,100,000	2,100,000
Total Capital Funding Sources	31,956,673	30,617,018	21,653,855	17,329,000	14,435,000	9,825,000
Capital Plan Expenditures						
	2017	2018	2019	2020	2021	2022
Capital Plan Expenditures						
General Government	2,620,304	1,400,000	1,043,000	45,000	50,000	50,000
Protective Services	3,160,557	1,854,407	230,500	95,000	45,000	45,000
Transportation and Transit	10,972,684	12,566,778	10,739,940	10,515,000	10,250,000	7,475,000
Economic and Community Develop	256,500	95,000	20,000	20,000	20,000	20,000
Recreation, Parks and Trails	842,120	876,879	1,639,000	714,000	-	-
Public Health - Cemetery	-	-	20,000	20,000	25,000	-
Solid Waste Utility	2,453,250	2,418,130	1,486,414	1,250,000	-	-
Water Utility	4,792,684	4,803,825	4,665,000	1,180,000	1,290,000	1,180,000
Sewer Utility	6,858,574	6,602,000	1,810,000	3,490,000	2,755,000	1,055,000
Total Capital Expenditures	31,956,673	30,617,019	21,653,854	17,329,000	14,435,000	9,825,000

3.2. Detailed Capital Plans

3.2.1.General Government

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
General Government							
Real Estate							
13	Affordable Rental Housing Construction	500,000	300,000	200,000			
Facilities							
1	CFWD Adventure Centre garbage bin enclosure	15,000	15,000	-			
54	2019 Garibaldi Meeting Room Window Replacement	48,000	-	48,000			
		563,000	315,000	248,000	-	-	-
Information Technology							
21	Annual Workstation Upgrades	270,000	35,000	40,000	45,000	50,000	50,000
34	Fibre Conduit Installations	100,000	100,000	-	-	-	-
3	Technology Transformation Program (Multi-year / Carry	2,975,000	950,000	595,000	-	-	-
53	2019 Thunderbird Radio Tower Replacement	150,000	-	150,000	-	-	-
		3,495,000	1,085,000	785,000	45,000	50,000	50,000
Library							
63	2019 Library - new blinds	10,000	-	10,000			
		10,000	-	10,000	-	-	-
Total General Government		\$ 4,068,000	\$ 1,400,000	\$ 1,043,000	\$ 45,000	\$ 50,000	\$ 50,000

3.2.2.Protective Services

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Police Services Facilities							
29	RCMP Boilers and Storage tanks replacement	100,000	7,500	92,500	-	-	-
43	RCMP exterior camera upgrade	45,500	45,500	-	-	-	-
64	2019 RCMP HVAC replacement	180,000	-	45,000	45,000	45,000	45,000
		325,500	53,000	137,500	45,000	45,000	
Fire Services Operations and Facilities							
5	Aerial apparatus scheduled replacement	1,200,000	1,200,000	-	-	-	-
55	2019 Fire Department Auto Extrication Equipment	100,000	-	50,000	50,000	-	-
15	Fire Department Chevy 1500 Supercab 4x4 (V7022)	52,037	52,037	-	-	-	-
28	Firehall Valleycliffe - final seismic upgrades to hose tower	410,000	370,000	-	-	-	-
67	2019 SCBA Testing Equipment	18,000	-	18,000	-	-	-
68	2019 Thermal Imaging Camera Roll Over	17,000	-	17,000	-	-	-
56	2019 Valleycliffe Fire Hall meeting room carpet replacement	8,000	-	8,000	-	-	-
49	Valleycliffe Fire Hall signage	8,000	8,000	-	-	-	-
16	Wildland Interface Sprinkler Trailer	90,000	90,000	-	-	-	-
		1,903,037	1,720,037	93,000	50,000	-	-
Bylaw Enforcement & Facilities							
31	Bylaw Enforcement Vehicle Addition	41,370	41,370	-	-	-	-
		41,370	41,370	-	-	-	-
Emergency Management							
4	Incident Command Van Replacement	40,000	40,000	-	-	-	-
		40,000	40,000	-	-	-	-
Total Protective Services		\$ 2,309,907	\$ 1,854,407	\$ 230,500	\$ 95,000	\$ 45,000	\$ 45,000

3.2.3. Transportation and Transit

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Transportation and Transit							
Flood Protection							
12	Flood Protection Upgrades	20,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
		20,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Roads and Paving							
23	Annual Road Reconstruction	5,900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,300,000
47	Cleveland Intersection Traffic Light PLC Replacement	25,000	25,000	-	-	-	-
24	CN Rail Crossing Safety Improvements	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
42	Community Wayfinding Project	1,275,000	175,000	250,000	250,000	275,000	-
41	Streetlight LED Conversion Program	261,000	117,000	117,000	-	-	-
36	2019 DCC - R-15 - Garibaldi/Tantalus Signal	250,000	-	250,000			
10	DCC - R-4 - Pioneer Way Extension	3,600,000	1,172,856	2,427,144			
		16,311,000	3,489,856	5,144,144	2,450,000	2,575,000	2,300,000
Alternative Transportation & Transit							
22	Active Transportation Improvements	4,700,000	700,000	1,000,000	1,000,000	1,000,000	1,000,000
38	Transit Stop Infrastructure Improvements	375,000	75,000	75,000	75,000	75,000	75,000
		5,075,000	775,000	1,075,000	1,075,000	1,075,000	1,075,000
Drainage							
18	3rd Avenue Pond Remediation	700,000	600,000	100,000	-	-	
25	Storm Sewer Inventory Collection, Condition Assessment and Flushing	500,000	100,000	100,000	100,000	100,000	100,000
69	2019 Skyline Place drainage repair	50,000		50,000	-	-	
		1,250,000	700,000	250,000	100,000	100,000	100,000
Fleet and Equipment							
19	Electrical Supervisor Vehicle	40,900	40,900	-	-	-	-
35	Fleet Replacement - 2500 HD Super Cab (V9422) with F250 Crew Cab	49,900	49,900	-	-	-	-
20	Fleet Replacement - 628D Mower (V9084)	32,000	32,000	-	-	-	-
37	Fleet Replacement Ford Ranger (V9416) with F350 and Service Body	52,622	52,622	-	-	-	-
62	2019 GPS System for Fleet	20,796		20,796	-	-	-
		196,218	175,422	20,796	-	-	-
Total Transportation and Transit							
		\$ 42,832,218	\$ 9,140,278	\$ 10,489,940	\$ 7,625,000	\$ 7,750,000	\$ 7,475,000

3.2.4. Economic and Community Development

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Economic and Community Development							
11	Carbon Neutral Projects	100,000	20,000	20,000	20,000	20,000	20,000
14	Public Art Committee Major Project	75,000	75,000	-	-	-	-
Total Economic and Community Development							
		\$ 175,000	\$ 95,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

3.2.5.Recreation, Parks and Trails

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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Recreation, Parks and Culture

Recreation Facilities & Equipment

27	Brennan Park arena accessibility improvements	10,000	10,000	-	-	-	-
7	Brennan Park arena back up generator replacement	115,000	115,000	-	-	-	-
50	Brennan Park arena bleacher heaters	44,000	44,000	-	-	-	-
8	Brennan Park arena motor control centre upgrades (arena slab carryover)	75,000	75,000	-	-	-	-
60	2019 Brennan Park Paving	1,000,000	-	500,000	500,000	-	-
26	Brennan Park Rec Centre Electrical Switch Gear Replacement	115,000	115,000	-	-	-	-
61	2019 Brennan Park Rec Centre Roof and HVAC Replacement	890,000	-	890,000	-	-	-
51	Brennan Park Rec Centre Store Front Door Replacement	75,000	25,000	50,000	-	-	-
30	Wheel Chair Lift - Recreation Van	36,250	35,000				

2,360,250	419,000	1,440,000	500,000	-	-
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Parks, Trails and Park Facilities

40	Baseball Dugout Replacement	42,000	14,000	14,000	14,000	-	-
2	Off Leash Dog Park	17,500	17,500	-	-	-	-
58	2019 Replace greenhouse	210,000	-	10,000	200,000	-	-
65	2019 Skate Park LED Lighting Upgrade	25,000	-	25,000	-	-	-
17	Stan Clarke Park Mural Rehab	15,000	15,000	-	-	-	-
6	Tantalus Road Bike Lane	26,379	26,379	-	-	-	-
46	Tourism access/Trailhead Improvements	100,000	50,000	50,000	-	-	-
59	2019 Water Fill Stations	100,000	-	100,000	-	-	-
45	DCC P4 - Dentville community park	150,000	150,000	-			

685,879	272,879	199,000	214,000	-	-
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Total Recreation, Parks and Trails

\$ 3,046,129	\$ 691,879	\$ 1,639,000	\$ 714,000	\$ -	\$ -
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3.2.6.Public Health – Cemetery

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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Public Health - Cemetery

57	2019 Cemetery Over Excavation	65,000	-	20,000	20,000	25,000	
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Total Public Health - Cemetery

\$ 65,000	\$ -	\$ 20,000	\$ 20,000	\$ 25,000	\$ -
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3.2.7.Solid Waste Utility

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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Solid Waste Utility

1	Landfill Fire Camera	10,000	10,000	-	-	-	-
2	2019 Landfill Gas Capture and Flare	1,350,000	-	100,000	1,250,000	-	-
3	Landfill Vertical Expansion	3,794,544	2,408,130	1,386,414	-	-	-

Total Solid Waste Utility	\$ 5,154,544	\$ 2,418,130	\$ 1,486,414	\$ 1,250,000	\$ -	\$ -
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3.2.8. Water Utility

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Water Utility							
4	CFWD Annual PRV Replacement	360,000	250,000	-	-	110,000	-
5	ANNUAL Annual Watermain Replacement	5,613,058	1,213,058	1,100,000	1,100,000	1,100,000	1,100,000
6	CFWD Water Distribution System Flow Meters	30,000	30,000	-	-	-	-
7	CFWD Water Meter Installations	1,710,524	1,114,767	-	-	-	-
8	CFWD Well Protection Implementation	350,000	50,000	300,000			
9	Water Connections		80,000	80,000	80,000	80,000	80,000
10	Powerhouse Springs - Well 3 Replacement	200,000	200,000	-			
11	DCC W11B - New Blind Channel PRV	200,000	200,000	-	-		
12	DCC W15 - New Reservoir	3,219,000	150,000	3,069,000	-		
13	2019 DCC - W11a - Decommission Logger's Lane/High School PRV's	86,000	-	86,000			
NEW	Fire Hydrant Installation	95,313	30,000	30,000	-	-	-
Total Water Utility		\$ 11,863,895	\$ 3,317,825	\$ 4,665,000	\$ 1,180,000	\$ 1,290,000	\$ 1,180,000

3.2.9. Sewer Utility

Ref	Project	Total Cost	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Sewer Utility							
14	ANNUAL Annual Sewer Replacement and Rehabilitation	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
15	Sewer Connections		25,000	25,000	25,000	25,000	25,000
16	Fall Arrest Upgrades	30,000	10,000	10,000	10,000	-	-
17	2019 Fencing for Centennial Way Lift Station (Moved to 2019)	5,000	-	5,000	-	-	-
18	SCADA Hardware Replacement Budget	180,000	30,000	30,000	30,000	30,000	30,000
19	SCADA Radio Replacement	80,000	40,000	40,000	-	-	-
20	CFWD Sewer Lift Station Reconstruction - Buckley Lift Station	1,030,000	900,000	-	-	-	-
21	CFWD Wastewater Treatment Plan Electrical/SCADA Upgrades	272,206	200,000	-	-	-	-
22	DCC S2 - WWTP - Upsize for Future Growth	5,700,000	1,200,000	375,000	2,425,000	1,700,000	-
23	CFWD Wastewater Treatment Plant Upgrade Bar Screens	620,000	200,000	-	-	-	-
24	CFWD DCC Project - S8 & S-10 - Chiefview and Tantalus Rd sewer upgrade	1,500,000	1,500,000	-	-	-	-
NEW	WWTP exterior lighting upgrades	17,000	17,000	-			
NEW	Multi-functional Heavy Truck	325,000	-	325,000	-	-	-
Total Sewer Utility		\$ 14,759,206	\$ 5,122,000	\$ 1,810,000	\$ 3,490,000	\$ 2,755,000	\$ 1,055,000

4. Notes

