



DISTRICT OF SQUAMISH
2019 - 2023 Financial Plan Summary

Five Year Operating Budget Summary - Water Services

	2018	2019	2020	2021	2022	2023
REVENUE						
Taxation						
Parcel Taxes	(268,785)	(272,500)	-	-	-	-
	(268,785)	(272,500)	-	-	-	-
Revenue from Fees & Charges						
Fees & Charges	(4,116,074)	(4,359,320)	(4,586,700)	(4,681,200)	(4,777,500)	(4,875,600)
	(4,116,074)	(4,359,320)	(4,586,700)	(4,681,200)	(4,777,500)	(4,875,600)
Revenue from Other Sources						
Investment Income	(8,124)	(1,124)	(1,100)	(1,100)	(1,100)	(1,100)
Other Revenue	(83,739)	(99,959)	-	-	-	-
	(91,863)	(101,083)	(1,100)	(1,100)	(1,100)	(1,100)
TOTAL REVENUE	\$ (4,476,722)	\$ (4,732,903)	\$ (4,587,800)	\$ (4,682,300)	\$ (4,778,600)	\$ (4,876,700)
EXPENSE						
Operations - Water	267,571	1,085,293	1,153,700	1,207,000	1,262,700	1,321,400
Engineering Studies - Water Services	50,000	50,000	51,000	52,000	53,000	54,100
Water Quality & Conservation	59,582	20,000	-	-	-	-
Water Supply	264,467	127,808	130,300	133,000	135,600	138,300
Water Distribution	677,778	158,664	161,900	165,000	168,400	171,800
Water Pump Stations	181,228	179,400	183,000	186,600	190,400	194,200
Fiscal Services - Water Services	259,769	265,556	271,718	277,881	293,146	308,412
Special Projects	-	50,000	50,000	50,000	50,000	50,000
Allocations (to)/from	770,930	656,545	660,312	682,418	705,207	728,646
Amortization	880,294	880,294	-	-	-	-
TOTAL EXPENSE	3,411,619	3,473,560	2,661,930	2,753,898	2,858,453	2,966,857
(SURPLUS) /DEFICIT	\$ (1,065,103)	\$ (1,259,343)	\$ (1,925,870)	\$ (1,928,402)	\$ (1,920,147)	\$ (1,909,843)
ADJUST TO BALANCED BUDGET FORMAT						
NON CASH ITEMS						
Amortization Expense	(880,294)	(880,294)	-	-	-	-
CASH ITEMS NOT RECOGNIZED AS REVENUE						
CASH ITEMS NOT RECOGNIZED AS EXPENSE						
Debt Principal Repayment						
Water Utility Fund	414,971	463,454	391,346	384,397	413,944	402,179
	414,971	463,454	391,346	384,397	413,944	402,179
TRANSFERS FROM OWN AND OTHER FUNDS						
From Accumulated Surplus & Provisions	(204,001)	(0)	-	-	-	-
	(204,001)	(0)	-	-	-	-
TRANSFERS TO OWN AND OTHER FUNDS						
To Accumulated Surplus & Provisions	1,230,593	1,452,560	1,030,000	30,000	140,000	-
To Reserve Funds - Water	503,835	223,624	504,524	1,514,005	1,366,203	1,507,664
	1,734,427	1,676,184	1,534,524	1,544,005	1,506,203	1,507,664
NET ADJUSTED - BALANCED BUDGET	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0



DISTRICT OF SQUAMISH
2019 - 2023 Financial Plan Summary

Five Year Operating Budget Summary - Waste Water Services

	2018	2019	2020	2021	2022	2023
REVENUE						
Taxation						
Parcel Taxes	(324,760)	(318,000)	-	-	-	-
	(324,760)	(318,000)	-	-	-	-
Revenue from Fees & Charges						
Fees & Charges	(5,630,998)	(5,646,205)	(6,050,600)	(6,171,400)	(6,294,600)	(6,420,300)
	(5,630,998)	(5,646,205)	(6,050,600)	(6,171,400)	(6,294,600)	(6,420,300)
Revenue from Other Sources						
Investment Income	(10,741)	(10,741)	(11,000)	(11,200)	(11,400)	(11,600)
Other Revenue	(107,414)	(115,217)	(3,700)	(3,800)	(3,900)	(4,000)
	(118,155)	(125,958)	(14,700)	(15,000)	(15,300)	(15,600)
TOTAL REVENUE	\$ (6,073,913)	\$ (6,090,163)	\$ (6,065,300)	\$ (6,186,400)	\$ (6,309,900)	\$ (6,435,900)
EXPENSE						
Operations - Waste Water Services	583,353	1,137,027	1,180,101	1,222,713	1,267,326	1,313,844
Engineering Studies - Waste Water Services	50,000	50,000	51,000	52,000	53,000	54,100
WWTP Building - Facility Maintenance	90,000	22,000	22,400	22,800	23,300	23,800
Wastewater Treatment	1,163,112	915,901	1,070,800	1,092,200	1,114,300	1,136,500
Wastewater Collection	209,842	82,861	-	-	-	-
Wastewater Collection - Lift Stations	160,556	76,715	27,500	28,500	29,200	30,300
Fiscal Services - Waste Water Services	259,747	209,956	210,024	210,124	209,193	208,262
Special Projects	-	32,000	50,000	50,000	50,000	50,000
Allocations (to)/from	759,930	680,545	684,312	706,418	729,207	752,646
Amortization	864,467	864,467	-	-	-	-
TOTAL EXPENSE	4,141,007	4,071,471	3,296,137	3,384,755	3,475,526	3,569,452
(SURPLUS) /DEFICIT	\$ (1,932,906)	\$ (2,018,692)	\$ (2,769,163)	\$ (2,801,645)	\$ (2,834,374)	\$ (2,866,448)
ADJUST TO BALANCED BUDGET FORMAT						
NON CASH ITEMS						
Amortization Expense	(864,467)	(864,467)	-	-	-	-
CASH ITEMS NOT RECOGNIZED AS REVENUE						
CASH ITEMS NOT RECOGNIZED AS EXPENSE						
Debt Principal Repayment						
Sewer Utility Fund	381,241	324,920	213,303	213,303	213,303	193,386
	381,241	324,920	213,303	213,303	213,303	193,386
TRANSFERS FROM OWN AND OTHER FUNDS						
From Accumulated Surplus & Provisions	(2,475,710)	0	-	-	-	-
	(2,475,710)	0	-	-	-	-
TRANSFERS TO OWN AND OTHER FUNDS						
To Accumulated Surplus & Provisions	3,244,390	2,410,500	2,461,192	2,164,528	1,526,000	1,386,000
To Reserve Funds - Sewer	1,647,452	147,739	94,668	423,815	1,095,071	1,287,062
	4,891,842	2,558,239	2,555,860	2,588,343	2,621,071	2,673,062
NET ADJUSTED - BALANCED BUDGET	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



DISTRICT OF SQUAMISH
2019 - 2023 Financial Plan Summary

Five Year Operating Budget Summary - Solid Waste Management

	2018	2019	2020	2021	2022	2023
REVENUE						
Revenue from Fees & Charges						
Fees & Charges	(4,097,565)	(4,007,500)	(4,085,747)	(4,164,136)	(4,355,210)	(4,424,256)
	(4,097,565)	(4,007,500)	(4,085,747)	(4,164,136)	(4,355,210)	(4,424,256)
Revenue from Other Sources						
Other Revenue	(5,071)	(259,806)	(256,600)	(261,700)	(266,900)	(272,200)
	(5,071)	(259,806)	(256,600)	(261,700)	(266,900)	(272,200)
TOTAL REVENUE	\$ (4,102,636)	\$ (4,267,306)	\$ (4,342,347)	\$ (4,425,836)	\$ (4,622,110)	\$ (4,696,456)
EXPENSE						
General - Solid Waste Management	35,581	105,697	109,700	114,600	119,600	124,900
Solid Waste Management Collections	1,280,731	1,514,565	1,544,856	1,575,754	1,607,268	1,639,414
Solid Waste Management Landfill	1,526,800	1,728,150	1,762,716	1,797,872	1,833,882	1,870,557
Fiscal Services - Solid Waste Management	370,659	301,644	422,189	422,189	465,814	461,912
Special Projects	-	154,000	50,000	50,000	50,000	50,000
Allocations (to)/from	233,778	159,534	161,439	166,559	171,839	177,289
TOTAL EXPENSE	3,447,549	3,963,589	4,050,901	4,126,974	4,248,404	4,324,073
(SURPLUS) /DEFICIT	\$ (655,087)	\$ (303,716)	\$ (291,446)	\$ (298,861)	\$ (373,707)	\$ (372,383)
ADJUST TO BALANCED BUDGET FORMAT						
NON CASH ITEMS						
CASH ITEMS NOT RECOGNIZED AS REVENUE						
CASH ITEMS NOT RECOGNIZED AS EXPENSE						
Debt Principal Repayment						
Solid Waste Utility	266,687	302,537	291,446	298,861	373,707	372,383
	266,687	302,537	291,446	298,861	373,707	372,383
TRANSFERS FROM OWN AND OTHER FUNDS						
From Accumulated Surplus & Provisions	(35,581)	-	-	-	-	-
	(35,581)	-	-	-	-	-
TRANSFERS TO OWN AND OTHER FUNDS						
To Accumulated Surplus & Provisions	423,981	-	-	-	-	-
To Reserve Funds - Solid Waste	-	1,179	-	-	-	-
	423,981	1,179	-	-	-	-
NET ADJUSTED - BALANCED BUDGET	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0

DISTRICT OF SQUAMISH
2019-2023 FINANCIAL PLAN
2018 to 2019 Budget Detailed Reconciliation - Utilities

	Water	%	Waste Water	%	Solid Waste	%
2018 Utility Capital Reserve - (Contributions) / Draw	\$ (480,777)		\$ (1,614,109)		\$ (423,981)	
2019 Changes in Existing Service Levels						
Utility Fee Increases (Sch. 1)	(248,960)	51.8%	(8,447)	0.5%	(84,685)	20.0%
Net Labour Change (Sch. 2)	126,339	-26.3%	(46,037)	2.9%	85,697	-20.2%
Contract Changes (Sch. 3)	-	0.0%	56,000	-3.5%	370,334	-87.3%
Other Adjustments (Sch. 4)	16,435	-3.4%	18,701	-1.2%	14,570	-3.4%
Debt Service	38,049	-7.9%	(113,916)	7.1%	(36,350)	8.6%
Equipment Reserve	5,506	-1.1%	22,957	-1.4%	-	0.0%
Allocations	(112,385)	23.4%	(78,949)	4.9%	(64,244)	15.2%
Adjustments to Reserve from Base Changes	\$ (175,016)	36.4%	\$ (149,691)	9.3%	\$ 285,322	-67.3%
2019 New Initiatives						
Service Level Changes	27,765	-5.8%	78,540		18,480	-4.4%
Special Operating Projects						
2018	(43,000)		(80,000)		(35,000)	
2019	50,000		32,000		154,000	
Special Operating Projects - NET	7,000	-1.5%	(48,000)	3.0%	119,000	-28.1%
Capital Projects						
2018	(1,026,592)		(768,680)		-	
2019	1,452,560		2,410,500		-	
Capital Projects - NET	425,968	-88.6%	1,641,820	-101.7%	-	0.0%
Adjustments to Reserve from New Initiatives	\$ 460,733		\$ 1,672,360		\$ 137,480	-32.4%
2019 Utility Capital Reserve - (Contributions) / Draw	\$ (195,060)		\$ (91,440)		\$ (1,179)	0.3%

Schedule 2 - Labour Changes

	Water	%	Waste Water	%	Solid Waste	%
Change in distribution & Inflation	126,339	-	46,037		85,697	
	-		-			
Total	\$ 126,339	-26.3%	\$ (46,037)	2.9%	\$ 85,697	-20.2%

Schedule 3 - Contract Changes

	Water	%	Waste Water	%	Solid Waste	%
Biosolid Transportation - 8% volume growth			56,000			
Recycle BC Program - Revenues (full year)					(76,800)	
Recycle BC Program - Education					4,500	
GFL - Increase of material at Landfill to be recycled (5%)					199,391	
GFL - Collection contract (5% increase in material collected)					233,443	
Increase of Attendant presence by 15min/day					9,800	
Total	\$ -	0.0%	\$ 56,000	-3.5%	\$ 370,334	-87.3%

Schedule 4 - Other Existing Level Changes

	Water	%	Waste Water	%	Solid Waste	%
Utilities	7,176		9,870			
Insurance	715		2,680		50	
3% increase in polymer consumption			4,950			
Vehicles Allocation	1,544		1,201			
Interest Revenues	7,000					
Landfill Fence Maintenance					14,520	
Total	\$ 16,435	-3.4%	\$ 18,701	-1.2%	\$ 14,570	-3.4%

DISTRICT OF SQUAMISH

2019-2023 FINANCIAL PLAN

SERVICE LEVEL CHANGES - UTILITIES

Ref	Service Name	OPERATING	FTE (\$)	TOTAL COST	FTE COUNT
WATER					
1	Small Tools Budget for Water Utility Crew	5,000	-	5,000	-
2	Utility Clerk Service Adjustment	-	22,765	22,765	0.28
		\$ 5,000	\$ 22,765	\$ 27,765	0.28
WASTE WATER					
3	Wastewater Collection and Treatment System Growth	15,000	39,565	54,565	0.50
4	Utility Operator I to Utility Operator II Re-class - Wastewater Collections	-	3,975	3,975	-
5	Wastewater Treatment Plant Preventative Maintenance	20,000	-	20,000	-
		\$ 35,000	\$ 43,540	\$ 78,540	0.50
SOLID WASTE					
6	Landfill Attendant	18,480	-	18,480	-
		\$ 18,480	\$ -	\$ 18,480	-

DISTRICT OF SQUAMISH
2019-2023 FINANCIAL PLAN
SERVICE LEVEL CHANGES - UTILITIES

REF	Service Name	Description For Presentation	Service Change Justification
1	Small Tools Budget for Water Utility Crew	Small tool budget allocation for water utility crew.	(blank)
2	Utility Clerk Service Adjustment	Converting Utility Clerk position from a Clerk II to a Clerk III recognizing additional technical and finacial duties and further expanding the existing 0.68 FTE part-time position to full time.	Utility Clerk is required to meet administrative needs of expanding Cross Connection Control, Source Control, New ICI Water Metering programs.
3	Wastewater Collection and Treatment System Growth	Growth of the Districts sanitary sewer collection system requires additional labour for operation and maintenance. Four (4) new sanitary sewer lift stations will be added in 2019 and 2020.	Sanitary sewer system growth. Four (4) new lift stations and Wastewater Treatment Plant expansion.
4	Utility Operator I to Utility Operator II Re-class - Wastewater Collections	Convert Utility Operator I in Wastewater Collections to Utility Operator II.	System growth (4 new lift stations in 2019); succession planning; Existing operator is certified at level II and would like to provide recognition.
5	Wastewater Treatment Plant Preventative Maintenance	Preventative maintenance and cleaning of one (1) Wastewater Treatment Plant (WWTP) tank at the per year.	In 2018 a major failure of the mechanical equipment in the circular clarifier occurred. Additional budget for additional pro-active maintenance of WWTP process equipment will allow Public Works to detect impending problems sooner and save on reactive costs in the long run.
6	Landfill Attendant	Addition of an extra Landfill Attendant 3 days a week, between May to September, for a total of 66 days at 280/day.	Having an extra Landfill Attendant will help to keep better control over the Recycle Area at the Landfill. Additionally, it will ensure better service to residents, a higher rate of diversion and education, as well as reduce the contamination levels that is seen in the Recycle Area.

DISTRICT OF SQUAMISH
2019-2023 FINANCIAL PLAN
SPECIAL OPERATING PROJECTS - UTILITIES

		COST			2019 FUNDING			
Ref	Project Name	2019	GRANTS	RES/PROV	DCC	FEES	OTHER	ACC. SURPLUS
WATER								
1	Plateau/Thunderbird Reservoir Condition Assessments	50,000				50,000		
2	Water Rate Study	-				-		
		50,000	-	-	-	50,000	-	-
WASTE WATER								
3	WWTP staff change room	22,000				22,000		
4	Source Control Effectiveness Study	10,000				10,000		
5	Outfall Inspection	-						
6	Queens Way Lift Station Condition Assessment	-						
7	Feasibility Study to Abandon Judd and Cottonwood Lift Station	-						
		32,000	-	-	-	32,000	-	-
SOLID WASTE								
8	Solid Waste Bylaw Outreach	42,000				42,000		
9	Design and Operation Plan Update	112,000				112,000		
		154,000	-	-	-	154,000	-	-

DISTRICT OF SQUAMISH
2019-2023 FINANCIAL PLAN
SPECIAL OPERATING PROJECTS - UTILITIES

Fund	Project Name	Project Description12	Project Justification Benefits
	1 Plateau/Thunderbird Reservoir Condition Assessments	Complete condition assessment for two rock water reservoirs to assess leakage rate and structural condition. The assessment will inform whether the reservoirs can continue to be relied upon or whether they will require replacement or upgrade in the future.	The existing reservoirs have been cored into solid rock and are suspected of having high leakage rates. Their internal volume is also not well understood. The reservoirs have limited access and may require divers and/or special equipment to complete the inspection.
	2 Water Rate Study	The District is currently in the midst of installing water meters on all Industrial, Commercial, Institutional and multi-family residential properties as well as all District facilities. Once all meters are installed, the District will move to usage-based billing for those properties in an effort to provide equitable billing and to promote water conservation. The District will need to complete a water rate study to ensure that rates are set appropriately for full cost recovery and to achieve water conservation and equitability objectives.	Required to move to usage-based billing
	3 WWTP staff change room	Staffing levels at the Waste Water Treatment Plant have risen over the last few years. There are existing change room and shower facilities but not enough for all staff to use and currently several staff change into work clothes in the morning in the garage area. This project proposes to turn an area of the garage into a change room with shower and washroom for up to 4 staff.	The provision of adequate change room areas is legislated by Worksafe BC under section 4.86 - Change Areas.
	4 Source Control Effectiveness Study	Complete Source Control Effectiveness Study in accordance with LWMP to ensure sewage discharge is being managed effectively at the property level.	Requirement of LWMP. A study or review of the effectiveness of current measures to reduce or eliminate contaminants (such as grease form restuarants) in the sewage system.
	5 Outfall Inspection	It is a requirement of the District's Waste Discharge Permit that an Outfall Inspection be completed every 5 years to ensure it is performing as intended.	Regulatory requirement.
	6 Queens Way Lift Station Condition Assessment	The Queensway Lift Station has been experiencing corrosion in the wet well. This project will complete a detailed condition assessment to determine remediation measures to extend the life of the lift station.	This project will ensure the adequate ongoing performance of this critical piece of infrastructure.
	7 Feasibility Study to Abandon Judd and Cottonwood Lift Station	The Sewer Master Plan has identified the potential opportunity to abandon the Judd & Cottonwood lift station. This study will complete a more detailed investigation including a business case to confirm this is the desired direction.	This feasibility analysis will confirm the most cost effective solution on a lifecycle cost basis.
	8 Solid Waste Bylaw Outreach	The solid waste outreach assistant will work with businesses/institutions/residents to improve compliance with the updated Solid Waste Utility Bylaw, support an upcoming single use plastics regulation, and work towards the goals set out in the Zero Waste Strategy. The assistant will work primarily outside of the office, meeting with individuals, running workshops, attending events etc.	This contract position is required as current staffing is inadequate to support the 2017 solid waste bylaw updates and the 2018 Council resolution to regulate the use of plastic bags and single use plastics. Current outreach has not been sufficient to move the dial on meeting the District's solid waste objectives.
	9 Design and Operation Plan Update	A DOCP (Design, Operations and Closure Plan) provides for phased landfill development with details about design, constrictions, operation and closure of each phase. A landfill conformance review evaluates the level of conformance to BC's Landfill Criteria for Municipal Solid Waste.	The BC Government Landfill Criteria requires a full DOCP update every 5 years. The District completed a DOCP in 2014 and a small update in 2017 due to the landfill vertical expansion. A full DOCP is required in 2019. The landfill conformance review is not required until August 2021, however there will be significant cost savings if it is completed at the same time as the DOCP – we are therefore proposing both projects for 2019.