



2018-2022 Financial Plan



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1. Strategic Plan and Organizational Structure

Mission and Vision

MISSION

Protect and enhance the livability and sustainability of our community and embrace and benefit from the opportunities before us. We will be successful in serving the needs of our community through:

- Visionary Leadership
- Strong Community Partnership
- Customer Focused Service
- Excellence in Governance
- Sound Financial Management

VISION

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.

Strategic Priority Focus Areas

The process of building a resilient, responsive, open and thriving city is a perpetual work in progress. Fundamental to this is a comprehensive strategic vision and action plan that communicates this possibility clearly and with purpose. Capturing and articulating the hope of a community is the challenge and opportunity for the elected officials and staff at the District of Squamish so that Squamish citizens, old and new; entrepreneur and employee; family, youth and elder; can all thrive, learn and find optimism for the future. It is a responsibility we all take to heart so that we can leave a successful legacy for the generations to come.



Council developed the following principles to guide decision-making and prioritization of action during their term to help achieve the community vision.

- Forward-thinking and responsive corporation
- Balanced and resilient economy
- Maximize built environment
- Connected community
- Future-focused environmental stewardship

The Strategic Plan guides department work plans and is the basis on which financial plans are developed for the following year. Staff work to implement the strategic actions outlined in the Strategic Plan. Strategic priorities are included throughout the following document as information.

OPEN AND ENTERPRISING GOVERNMENT

We are an enterprising government that provides open and transparent leadership. We achieve this through:

- Actively engaging the community in decision making
- Continual improvement
- Embracing innovation
- Leading a forward-thinking and responsive corporation

2018 Priorities are:

- Technology Transformation Program (TTP): Implement technology upgrades and tools to support customer services.
- Electronic document management implementation.
- 2018 municipal election: Develop strategy to increase voter turnout of greater than 50%.
- Real Estate & Municipal Facilities: Complete a strategy & action plan.
- Benchmarking program: To report measurable data and achieve continuous improvement.

HEALTHY COMMUNITY

Squamish is a vibrant, healthy, and socially inclusive community. The District supports achieving this by focusing on:

- Prioritizing safety
- Valuing diversity
- Requiring accessibility
- Promoting physical health
- Ensuring equality
- Supporting arts and culture
- Creating gathering spaces

2018 Priorities are:

- Adopt a comprehensive youth engagement strategy.
- Official Community Plan (OCP) update.
- Sanitary Sewer Master Plan.
- Building bylaw rewrite.
- Safe route to school program.
- Adopt an action plan to address housing affordability.
- Plan for funding an improved and expanded Brennan Park Recreation Centre and its programs.
- Sponsorship and community partnership policy for Arts, Recreation and Cultural Services is in place.
- Engage with regional partners and governments to develop a regional transportation plan.
- Develop a growth plan for District and regional transit services in collaboration with BC Transit and regional partners.
- Develop strategy to increase youth participation in the 2018 election.
- Sea-to-Sky EM Programs- the Emergency Programs within the corridor are working together to build a corridor wide EM training and implementation plans.

ECONOMY

The District builds a balanced and resilient economy by focusing on:

- Encouraging diverse well paid jobs
- Reducing the need to commute
- Growing business opportunities and supporting hubs for entrepreneurship

2018 Priorities are:

- Design and construct Squamish entrance sign on Highway 99.
- Voluntary community amenity guidelines.
- Community wayfinding program.
- Marine Strategy – Phase 2.
- Downtown Revitalization.

ENVIRONMENT

The District leads the protection of our natural environment by focusing on:

- Minimizing our collective impact as we grow
- Becoming a community that adapts to and mitigates climate change
- Protecting and where possible enhancing natural spaces
- Future-focused stewardship

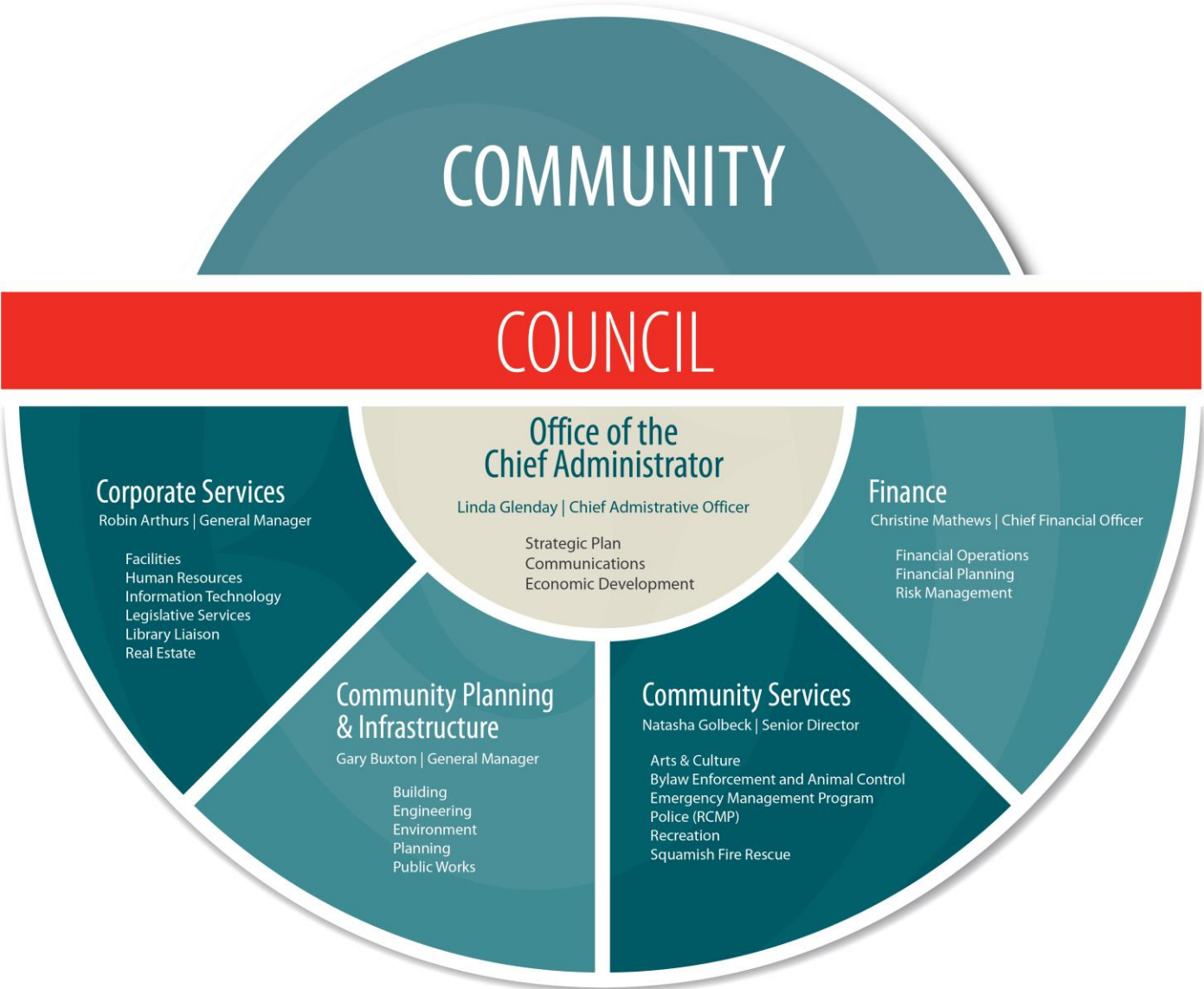
2018 Priorities are:

- Greening Subdivision and Control Bylaw.
- Comprehensive Emergency Management Plan (CEMP).
- Site Alteration Bylaw Rewrite/Environment Protection Bylaw.
- Develop Green Building Policies to provide incentives to reduce environmental impacts.
- Develop a policy that moves the District of Squamish towards carbon neutrality by 2018.

Strategic and Business Cycle



Organizational Structure



2. Financial Planning Policies and Processes

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.

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, 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 total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year.

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

- Continue to monitor proportional revenue sources relative to the BC average and review user fees with respect to cost recovery for services provided.
- Ensure adequate tax and user fee revenue to sustain existing service levels, including price changes resulting from the cost of doing business and adequate renewal/rehabilitation of existing infrastructure.
- Support additional increases to tax and user fees, beyond sustaining existing service levels, by a business case which considers on-going operating costs and alignment with the community vision.
- Maintain relatively stable tax and user fee increases that are aligned with standard cost of business changes.
- Phase in any future increases where future costs are identified in advance, so as to minimize spikes in taxes and/or user fees.
- Limit borrowing to a level that allows room for emergencies and unexpected opportunities with a target debt servicing limit of 20% of revenue.

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

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.
- Phase in future increases in advance to minimize spikes in taxes and user fees.

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).

Debt

- Reserve the issuance of debt for larger projects where reserves and current revenues will not be sufficient (target \$300,000 threshold).
- 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).

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.

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.

Reserve Contributions

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

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.

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.

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 2018-2022 plan, a heavy emphasis is on creating efficiencies in operations with better technology. The District continues to increase contributions to general fund capital reserves. Borrowing targets are within the 20% policy level and thresholds for borrowing remained at \$300,000.

The Financial Planning Process

Financial planning begins in the summer. Labour and existing service level budgets are drafted by Finance and reviewed with each department's head. Non-recurring costs are removed and labour assumptions are calculated and applied across all areas. Department Managers review these existing service level budgets from an operational perspective and work with their respective General Managers to incorporate Council and Corporate strategic priorities. In the fall, the Core Leadership Team (CLT) reviews requests and begins the process of prioritization and alignment with strategic priorities. Next, the proposed Financial Plan is presented to Council and public for review, deliberation, feedback and approval.

Date	Activity
July 2017	Strategic Plan Update Budget and work plan development
August/September 2017	Departmental budget development (Operating, Capital and Labour)
October 2017	CLT initial review of project lists CLT review of Utility budget and presentation to Council
November 2017	CLT review and approval of proposed 2018-2022 Financial Plan Preparation for Council presentations and Workshops
December 2017/ January 2018	Adoption of Utility Fee Bylaw Council Budget workshops – Capital and General Fund
January 31, 2018	Public Meeting
February 2018	2018-2022 Financial Plan Final Review
March 6, 2018	Adoption of 2018-2022 Financial Plan
April/May 2018	Tax Policy Review and Tax Rate Bylaw adoption

Budget Amendments

Referring to Section 173 (Limit on expenditures) of the Community Charter, a Municipality may make an expenditure for an emergency that was not contemplated for that year in its financial plan, so long as the expenditure is not expressly prohibited under that Act or another one. Council might establish procedures to authorize expenditures under that subsection, and provide for such expenditures to be reported to the council at a regular meeting. If an expenditure is made under that subsection, as practicable, the council must amend the financial plan to include the expenditure and the funding source.

Generally, the District is not in the practice of amending Financial Plans. Significant prioritization and public consultation occurs in the preparation of the Financial Plan and proposed amendments should undergo a similar rigorous process.

Financial Plan Assumptions

For years beyond 2018, a 2.0% inflation rate is assumed on all operating costs and currently identified resource requirements are reflected.

For 2018, base operating costs were updated for known contractual changes. Contracted labour increases are reflected across all service areas. Labour updates included: merit and position changes, contractual labour increase of 1.8-2.5%, benefit cost updates, annualization of 2017 positions, casual staff additions and changes in allocation of labour across funds.

The capital plan identifies projects anticipated over the next five years. Debt servicing budgets are established on that plan and assume a 15-year amortization period, an interest rate of 3.14% and a sinking fund contribution rate of 3%. Equipment leases are calculated using 5% interest rate.

3. 2018-2022 Financial Plan Overview

Budget Summary

The 2018-2022 Financial Plan consist of many exciting new initiatives aligned with Council's Strategic Plan. The Technology Transformation Project is a multi-year program delivering automation of business solutions across the organization. In 2018, the Development and Financial Management platform will go live and Cash & Revenue system development will begin. In May, a second captain will be added to the Fire Service crew to implement a two-shift system providing 7-day coverage. This summer, BC Transit will be improving service south of Squamish to the Sea to Sky Gondola and on the core and local network. Starting in July, the RCMP will add an officer, focused on domestic violence and sexual assault cases. Engineering will complete an Integrated Storm water Management Plan and the Squamish River Floodplain Quantitative Risk Assessment. The cemetery is nearing full capacity; a Master Plan will be completed in 2018, with implementation from 2019-2021. Planning staff are engaged to support the finalization of the Official Community Plan (OCP) and zoning bylaw revisions.

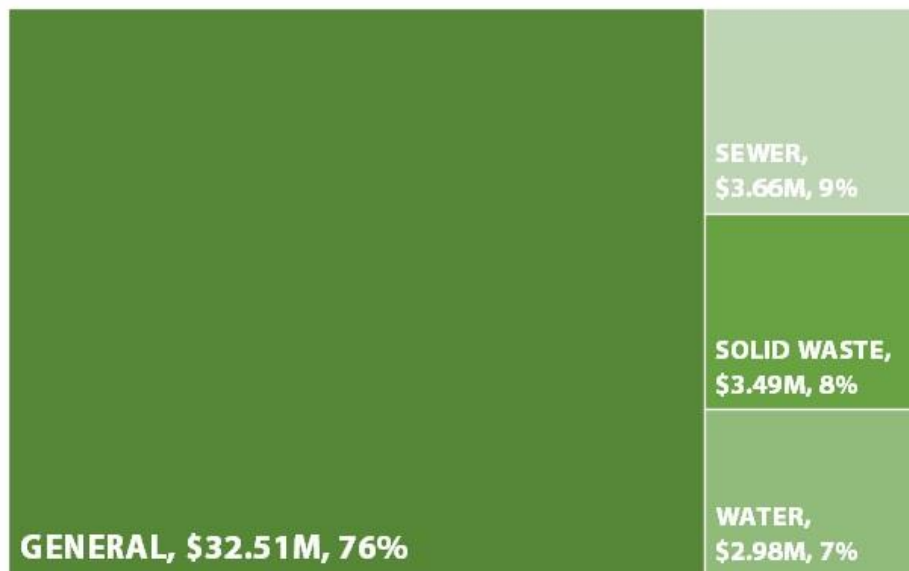
In the Solid Waste function, the weekly organic collection is starting in April, the District is joining the Recycle BC program, the landfill vertical development continues and a study for expanding the landfill horizontally will be undertaken. Water and Sewer 2017 service levels continue into 2018.

Budget Breakdowns

The District of Squamish budget is comprised of four operating funds – General, Solid Waste, Water and Sewer. Mainly funded by property taxes, the General Fund encompass the widest variety of the District activities. The Utility funds – Solid Waste, Water and Sewer – are funded by user fees (utility). They account for all operations of the Water and Sewer utility services and manage the Solid Waste collection program.

Where does the money go?

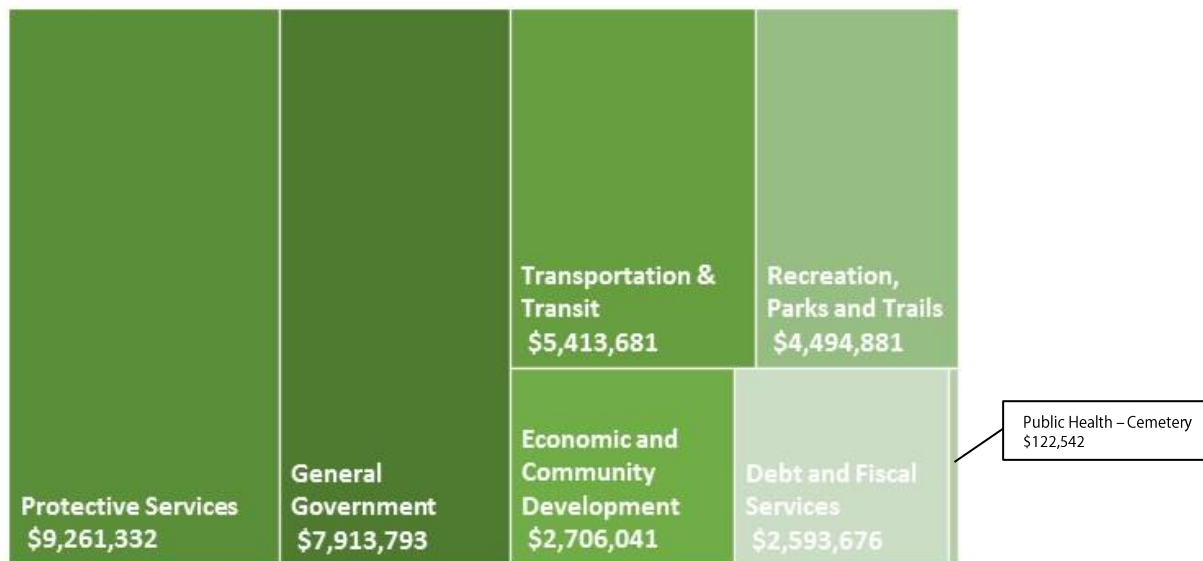
Operating budget by Fund



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

	2018	2019	2020	2021	2022
General	32,505,947	32,430,349	34,077,741	35,206,728	36,321,847
Solid Waste	3,494,236	3,821,289	4,074,091	4,282,887	4,381,667
Water	2,979,296	3,064,558	3,111,708	3,195,859	3,355,492
Sewer	3,657,781	3,551,446	3,620,166	3,696,696	3,774,107
	\$ 42,637,259	\$ 42,867,642	\$ 44,883,707	\$ 46,382,169	\$ 47,833,113
Capital	7,446,093	7,624,520	6,269,520	6,562,880	4,460,000
Transfer	228,929	2,809,603	5,173,002	4,510,689	6,725,936
	\$ 50,312,281	\$ 53,301,765	\$ 56,326,229	\$ 57,455,738	\$ 59,019,049

General fund broken down by program

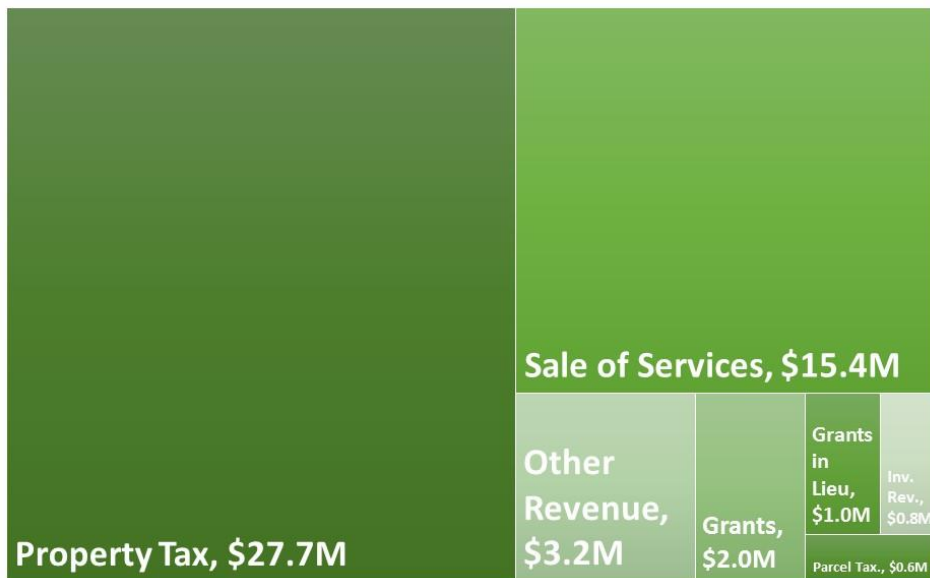


	2018	2019	2020	2021	2022
General Government	7,913,793	8,019,252	8,040,589	8,147,738	8,298,340
Protective Services	9,261,332	9,427,487	9,746,753	10,112,057	10,489,583
Transportation & Transit	5,413,681	5,340,667	5,575,565	5,673,841	5,784,283
Economic and Community Development	2,706,041	2,129,567	2,291,238	2,348,744	2,392,099
Recreation, Parks and Trails	4,494,881	4,389,557	4,601,742	4,715,671	4,806,378
Public Health - Cemetery	122,542	73,993	75,472	76,981	78,520
Debt and Fiscal Services	2,593,676	3,049,827	3,746,382	4,131,696	4,472,644
	\$ 32,505,947	\$ 32,430,349	\$ 34,077,741	\$ 35,206,728	\$ 36,321,847

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

How is it funded?

The District has a number of revenue sources available, despite the diversification, property taxes (55%) and user fees (31%) remain the principal sources of funding.

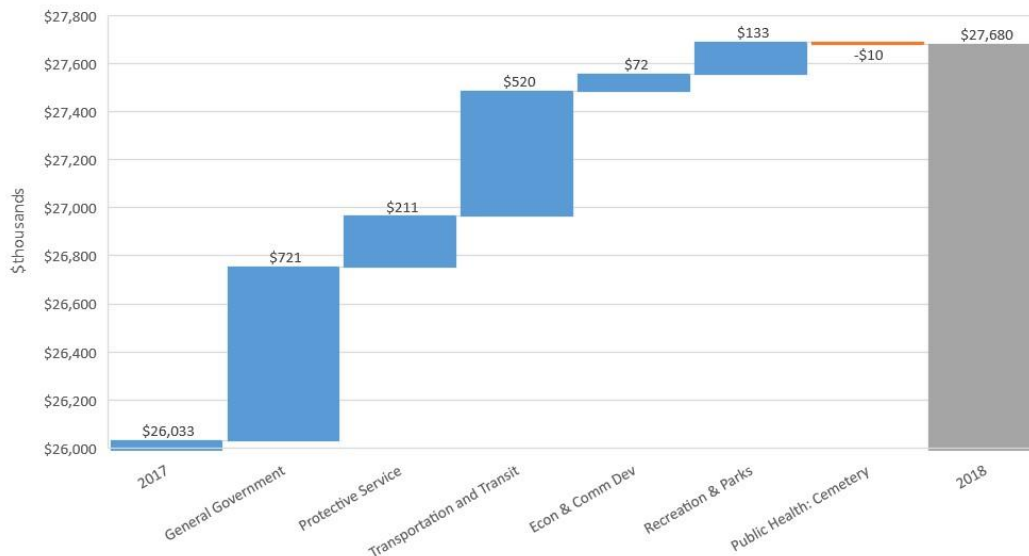


	2018	2019	2020	2021	2022
Property Tax	27,679,653	30,177,891	32,639,969	32,978,431	34,027,308
Sale of Services	15,412,757	15,864,373	16,330,446	16,825,045	17,149,866
Parcel Tax	593,545	605,416	617,524	629,875	642,472
Grants in Lieu	1,003,731	1,023,806	1,044,282	1,065,167	1,086,471
Grants	1,641,661	1,497,961	1,497,961	1,497,961	1,497,961
Investment	773,460	877,449	1,016,222	1,134,665	1,308,297
Other	3,207,474	3,254,868	3,179,825	3,324,594	3,306,674
	\$ 50,312,281	\$ 53,301,764	\$ 56,326,229	\$ 57,455,738	\$ 59,019,049

Key Drivers - Property Taxation

The 2018 General Fund operating budget requires \$27.7M in property tax revenue, a \$1.6M or 6.33% increase over 2017. Detailed reconciliations by programs are in Section 4.

Operating budget increase by functions

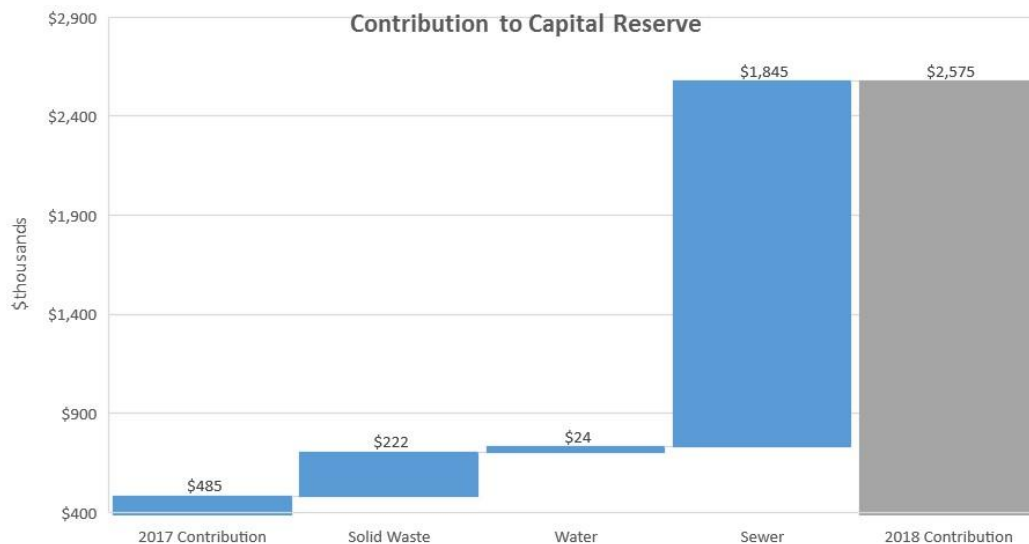


Key Drivers - Utility Fees

Solid waste, Water and Sewer utilities capital and operating costs are funded by utility and user fees. Funding levels are based on recommendations from the 2010 Asset Management Plan.

Taking into account the exponential growth that Squamish is undergoing, the 2018 Financial Plan reflects a water fee increase of 2% - when growth slows down and to ensure the Water Utility is financially sustainable over the longer term, the Water Master Plan recommends a revenue increase of 4% per year. The Solid waste collection rate increase is 2.7% for a medium tote and Sewer fees remain the same as 2017.

Utility funds budgeted surplus is contributed to capital reserves for future investments into infrastructures. A contribution to capital reserves is built-in utility fees to minimize spikes in fees and fund emergencies or unexpected major repairs. In 2018, an additional \$1.0M was contributed to the Sewer capital reserve, from accumulated surplus, these funds will be used to complete projects proposed in the Sanitary Sewer Master Plan. Details on the Utility funds Financial Plan are presented in Section 4.



Non-Discretionary changes

Non-discretionary changes are required to maintain the existing service levels and contracts. 2018 non-discretionary changes total \$425,418. A detailed reconciliation is in Section 6.

GENERAL FUND

General Government	294,898
Protective Services	196,563
Transportation & Transit	181,072
Economic & Community Development	59,467
Recreation & Parks	-16,679
Public Health: Cemetery	350
GENERAL FUND - TOTAL	715,670

UTILITY FUNDS

Solid Waste	-541,501
Water	77,874
Sewer	173,376
UTILITY FUNDS - TOTAL	-290,252
TOTAL	425,418

Key changes are increase in Salaries & Wages (\$239k), audit costs (\$60k), software maintenance (\$37k), snow removal (\$112k), community enhancement grant (\$50k), RCMP contract (\$55k), insurance (\$36k), biosolid disposal costs (\$80k), offset with a decrease in Solid waste collection contract (\$355k).

Service Level Changes

Service level changes are modifications to the existing service level and impact all future years of the Financial Plan. It generally represents new or enhanced services.

General Fund total cost of \$867,086 is funded mostly from taxation revenue (\$642,839) - a 2.5% increase over the 2017 tax base. The remaining \$224,247 is funded from past surplus and reserves, grants and other revenues. Salaries and Benefits account for \$332,908 or 38% of the approved changes. Utility Funds service level changes are funded exclusively by user fees. A complete list by program is supplied in Section 4.

GENERAL FUND

General Government	215,517
Protective Services	202,809
Transportation & Transit	307,902
Economic & Community Development	116,478
Recreation & Parks	24,380
Public Health: Cemetery	-
GENERAL FUND - TOTAL	867,086

UTILITY FUNDS

Solid Waste	64,875
Water	10,929
Sewer	20,929
UTILITY FUNDS - TOTAL	96,733
TOTAL	963,819

Special Projects

Special projects are one-time or non-recurring operating projects. In the 2018 Financial Plan \$573,297 is funded from taxation revenue, an increase of \$86,991, or 18% over 2017. 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. Special Projects are listed by function in Section 4 and descriptions are available in Section 6.

GENERAL FUND

General Government	330,445
Protective Services	140,000
Transportation & Transit	558,585
Economic & Community Development	668,805
Recreation & Parks	203,800
Public Health: Cemetery	50,000
GENERAL FUND - TOTAL	1,951,635

UTILITY FUNDS

Solid Waste	35,000
Water	43,000
Sewer	80,000
UTILITY FUNDS - TOTAL	158,000
TOTAL	2,109,635

Funding Sources

Funding Source	2017		2018		Change	
	\$	%	\$	%	\$	%
Accumulated Surplus	592,768	33%	767,615	36%	174,847	29%
Reserve/Provisions	160,000	9%	55,000	3%	(105,000)	-66%
Taxation	486,306	27%	573,297	27%	86,991	18%
User Fees	125,000	7%	75,000	4%	(50,000)	-40%
Other	457,520	25%	638,723	30%	181,203	40%
Total	1,821,594	100%	2,109,635	100%	288,041	16%

Contributions to Capital Projects, Reserves and Debt Service

To meet existing assets annual rehabilitation and replacement plan, it is important that the District continues to focus on increasing reserve and direct funding of capital. 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. A \$2.0M direct tax contribution to capital is targeted. \$1.0M was contributed to the Capital Rehabilitation reserve, the same as 2017. Ultimately, the District's annual contribution to reserves in the General Fund should increase by 1% of taxation per year, to reach a \$2.0M annual contribution.

To comply with borrowing legal restrictions and the Long Term Financial Planning Policy, we should not rely heavily on debenture borrowing to fund maintenance and rehabilitation projects within the Capital Plan.

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

\$57,000 is contributed to the Public Art reserve in 2018, an increase of \$12,000, to meet 1% of 2018 growth capital expenditures.

The Carbon Neutral reserve will be used over the 2018-2022 Financial Plan in continued efforts to achieve carbon neutrality and better emission savings.

Estimated Impacts on Rate Payers

Overview

The increase in property taxation requirements for the 2018-2022 Financial Plan will impact property classes and owners differently. Property taxes are allocated using the assessment value provided by BC Assessment. The 2018 total assessment for the District of Squamish increased by 14%.

For 2018 the non-market change in assessment base reflects a 3.32% 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 6.3% overall tax revenue increase required to support the 2018 Financial Plan.

Tax Policy

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

- Maintain competitive rates for “Light Industry - Class 5”
- Maintain a business class multiplier that encourages new business investment in the District

Ratios represent all property classes against “Class 1 – Residential” and provide a more consistent distribution of taxes year over year.

For 2018 Council reviewed tax rates and ratios and adopted the following changes from 2017:

- Class 6 & 7 (Business and Other; Forest-Managed): Decrease ratio from 2.80 to 2.73, aligned to the 2017 Class 6 BC average ratio.
- Port: Increase tax rate from \$25 to \$26, to phase back to the legislated cap rate of \$27.50.
- Class 4 (Major Industry): Tax rate equal to the 2017 BC average rate.

Comparison of Tax Burden, Assessment Base, Tax Rates and Ratio

Property Class	% of Burden		% of Assessment		Tax Rate		Ratio	
	Squamish	BC Average*	Squamish	BC Average*	Squamish	BC Average*	Squamish	BC Average*
1 Residential	66.2%	57.4%	86.9%	85.2%	3.1789	4.4757	1.00	1.00
2 Utilities	6.8%	1.5%	0.7%	0.2%	40.0000	32.6493	12.58	8.55
4 Port	1.8%		0.3%		26.0000	32.3896	8.18	8.19
4 Port Improvement	0.4%		0.1%		22.5000		7.08	-
4 Major Industry	0.0%	8.1%	0.0%	0.9%	32.3896	32.3896	-	8.19
5 Light Industry	1.4%	4.1%	0.5%	1.5%	12.1434	20.0723	3.82	4.45
6 Business & Other	23.2%	28.4%	11.2%	12.0%	8.6784	11.6484	2.73	2.73
7 Forests-managed	0.0%	0.1%	0.0%	0.0%	8.6784	16.4294	2.73	3.38
8 Recreation/N.P.	0.3%	0.2%	0.4%	0.2%	3.1789	6.4344	1.00	1.58
9 Farm	0.0%	0.3%	0.0%	0.1%	3.1789	9.8755	1.00	2.69
Total	100%	100%	100%	100%				
* From 2017 BC Local Government Statistics (rate/ratio values exclude zero values and Oak Bay farm class)								
Port Weighted Average Ratio is 7.96								

Municipal Property Taxation Breakdown per Assessment Class

Property Class	Land	Tax Assessment Improvement	Total	General Municipal Tax Rate	Yield	Folios
1 Residential	4,041,035,705	1,721,826,605	5,762,862,310	3.1789	\$ 18,318,903	8,528
2 Utilities	7,261,565	39,501,000	46,762,565	40.0000	1,870,435	66
3 Supportive Hsg	-	-	-	-	-	-
4a Port Property	5,203,000	13,676,411	18,879,411	26.0000	490,847	1
4b Port Improvement	-	4,750,589	4,750,589	22.5000	106,884	-
4 Major Industry	-	-	-	-	-	-
5 Light Industry	27,136,200	4,266,100	31,402,300	12.1434	381,317	67
6 Business & Other	561,077,165	178,679,572	739,756,737	8.6784	6,419,673	944
7 Forests-managed	1,432,400	-	1,432,400	8.6784	12,431	4
8 Recreation/N.P.	24,784,600	84,600	24,869,200	3.1789	79,054	108
9 Farm	34,397	-	34,397	3.1789	109	4
Total	4,667,965,032	1,962,784,877	6,630,749,909		\$ 27,679,653	9,722
2017 Levy	4,019,757,284	1,782,950,946	5,802,708,230		\$ 26,032,690	9,512
Change (%)	16.1%	10.1%	14.3%		6.3%	2.2%

Estimated Municipal Tax Impact on Average Assessment per Assessment Class

The average assessment is determined by dividing the total assessment base for each class by the number of properties within the class (folios count). This provides an estimate of the increase property owners within each class may experience.

Property Class	Avg Assess. 2017 Revised Roll	Avg Assess. 2018 Revised Roll	Change in Avg. Assess.	Mun. Tax 2017	Mun. Tax 2018	Tax Change (\$)	Tax Increase (%)	2018 Utility Increase	Total Increase Tax & Utility \$
1 Residential	\$606,765	\$675,758	11.37%	\$2,058	\$2,148	\$90	4.36%	15.00	\$105
Single Family	798,347	822,603	3.04%	2,708	2,615	(93)	-3.45%	15.00	(\$78)
Strata	442,473	493,704	11.58%	1,501	1,569	68	4.56%	15.00	\$83
2 Utilities	742,965	708,524	-4.64%	29,719	28,341	(1,378)	-4.64%		
4 Port Property	23,554,000	23,630,000	0.32%	576,577	597,753	21,176	3.67%		
5 Light Industry	464,369	468,691	0.93%	6,006	5,692	(314)	-5.23%		
6 Business & Other	665,500	783,641	17.75%	6,333	6,801	468	7.39%		
7 Forests-managed	957,333	358,100	-62.59%	9,110	3,108	(6,002)	-65.89%		
8 Recreation/N.P.	177,950	230,270	29.40%	604	732	128	21.26%		
9 Farm	8,605	8,599	-0.07%	29	27	(2)	-6.36%		
The Residential assessment class has multiple subcategories - Single Family & Strata are isolated for example purposes.									

For a better estimate of how municipal taxes may impact individual property owners, multiply the applicable tax rate (see chart at the top of the page) to the actual assessed value indicated on the notice of assessment received from BC Assessment, and divide by 1,000.

Utility Fees - Impact on Average Residential and Business Owner

Utility rates vary amongst property owners but an average household using a medium garbage tote will pay \$1,252 in 2018, a \$15 increase from 2017 or \$1.25 per month.

Utility	2017 Rates	2018 Increase	2018 Rates	Increase (%)
Water	416.00	8.00	424.00	1.9%
Sewer	558.00	-	558.00	0.0%
Garbage (med tote)	263.00	7.00	270.00	2.7%
	1,237.00	15.00	1,252.00	1.2%
Garbage (Small)	190.00	5.00	195.00	2.6%
	1,164.00	13.00	1,177.00	1.1%
Garbage (Large)	405.00	10.00	405.00	2.5%
	1,379.00	18.00	1,387.00	1.3%

Utility fees for class 6 – Business & Other vary too broadly for a dollar comparison; however, in general, water fees increased by 2% and sewer fees remained unchanged across all categories. Garbage collection services are not applicable to commercial and industrial property owners.

Property Tax Impact from Other Agencies

Municipalities are required to collect property taxes on behalf of other agencies and these values are included in annual property tax billings. The District has no control over the levies from other taxing authorities.

For every \$1,000 of property assessment property owners pay the following dollar amounts:

Property Class	General Municipal	School	M.F.A.	S.L.R.D.	Hospital	B.C.A.A.	Total
1 Residential	3.1789	1.1470	0.0002	0.2052	0.0361	0.0403	4.6077
2 Utilities	40.0000	13.4000	0.0007	0.7182	0.1264	0.5037	54.7490
3 Supportive Hsg	-	-	-	-	-	-	-
4a Port Property	26.0000	4.2000	0.0007	0.6977	0.1227	0.5037	31.5248
4b Port Property	22.5000	4.2000	0.0007	0.6977	0.1227	0.5037	28.0248
4 Major Industry	32.3896	4.2000	0.0007	0.6977	0.1227	0.5037	37.9144
5 Light Industry	12.1434	4.2000	0.0007	0.6977	0.1227	0.1241	17.2886
6 Business & Other	8.6784	4.2000	0.0005	0.5027	0.0884	0.1241	13.5941
7 Forests-managed	8.6784	1.9000	0.0006	0.6156	0.1083	0.2560	11.5589
8 Recreation/N.P.	3.1789	2.5000	0.0002	0.2052	0.0361	0.0403	5.9607
9 Farm	3.1789	7.0000	0.0002	0.2052	0.0361	0.0403	10.4607

The tables 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 2018 taxation rates from all agencies.

Average Single Family Residential Assessment

	2017	2018	Change (\$)	Change (%)
Assessed Value	\$ 798,347	\$ 822,603	\$ 24,256	3.04%
Municipal & Library	2,708.31	2,614.97	(93.34)	-3.45%
School District	1,013.50	943.53	(69.98)	-6.90%
MFA	0.16	0.16	0.00	3.04%
SLRD	176.91	168.80	(8.12)	-4.59%
Hospital	29.62	29.70	0.08	0.26%
BCAA	34.49	33.15	(1.34)	-3.88%
Total	\$ 3,962.99	\$ 3,790.31	(172.69)	-4.36%
Home Owner Grant	(770.00)	(770.00)	-	0.00%
Net	\$ 3,192.99	\$ 3,020.31	(172.69)	-5.41%

Average Business Assessment

	2017	2018	Change (\$)	Change (%)
Assessed Value	665,500	783,641	\$ 118,141	17.75%
Municipal & Library	6,333.03	6,800.75	467.72	7.39%
School District	3,194.40	3,291.29	96.89	3.03%
MFA	0.33	0.39	0.06	17.75%
SLRD	361.30	393.94	32.64	9.03%
Hospital	60.49	69.27	8.78	14.51%
BCAA	92.70	97.25	4.55	4.90%
Total	\$ 10,042.26	\$ 10,652.89	610.63	6.08%

Estimated Impacts on Average Residential Assessments – Total

	2017	2018	% Change
Assessed Value	\$ 798,347	\$ 822,603	3.0%
Property Tax	\$ 3,192.99	\$ 3,020.31	-5.4%
Parcel Tax	73.00	73.00	0.0%
Water Fees	416.00	424.00	1.9%
Sewer Fees	558.00	558.00	0.0%
Garbage Fees (Med)	263.00	270.00	2.7%
Total	\$ 4,502.99	\$ 4,345.31	-3.5%

Staffing – Full Time Equivalents

The District of Squamish is one of the larger employers in Squamish, with just over 200 permanent employees. During 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 allocation between those areas may vary during the course of the year and from one year to the next.

For budgeting purposes, a Full time equivalent (FTE) metric is used. 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 (1820, 2080 or 2174hrs. – depending on department work schedules). The 2018-2022 Financial Plan includes 197 FTE, an increase of 6 FTE from 2017.

The table below represents the budgeted allocation of staffing resources. Departmental breakdown and detailed information is provided all through section 4.

	2017	2018	2019	2020	2021	2022
General Government	59.70	61.08	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	36.05	37.20	37.45	37.45	37.45
Economic and Community Planning	16.10	16.84	16.99	15.99	15.99	15.99
Recreation, Parks and Trails	33.37	34.10	34.10	34.10	34.10	34.10
Health and Welfare (Cemetery)	0.62	0.62	0.62	0.62	0.62	0.62
Solid Waste	-	-	-	-	-	-
Water	8.87	8.96	9.01	9.15	9.15	9.15
Sewer	6.53	6.62	6.62	6.62	6.62	6.62
Total Staffing Charged to District Funds	190.36	196.34	199.98	200.12	200.12	200.12

**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.*

Five Year Operating Budget Summary – Operating Funds

	2017	2018	2019	2020	2021	2022
Revenue						
Taxation						
Property Tax*	(26,032,690)	(27,679,653)	(30,177,891)	(32,639,969)	(32,978,431)	(34,027,308)
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)	(1,674,461)	(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)	(1,016,222)	(1,134,665)	(1,308,297)
	(47,748,669)	(50,312,281)	(53,301,764)	(56,326,229)	(57,455,738)	(59,019,049)
Expense						
General Fund						
General Government	7,720,581	7,913,793	8,019,252	8,040,589	8,147,738	8,298,340
Protective Services	9,091,314	9,261,332	9,427,487	9,746,753	10,112,057	10,489,583
Transportation & Transit	4,759,410	5,413,681	5,340,667	5,575,565	5,673,841	5,784,283
Economic and Community Development	2,316,267	2,706,041	2,129,567	2,291,238	2,348,744	2,392,099
Recreation, Parks and Trails	4,345,578	4,494,881	4,389,557	4,601,742	4,715,671	4,806,378
Public Health - Cemetery	82,192	122,542	73,993	75,472	76,981	78,520
Total Operating	28,315,342	29,912,271	29,380,522	30,331,359	31,075,032	31,849,203
Fiscal Services	127,457	135,677	143,409	184,855	141,813	119,445
Debt Service - Interest	877,852	863,645	1,017,428	1,229,556	1,355,779	1,492,797
Amortization	4,308,479	4,200,511	4,612,648	4,941,991	5,129,680	5,212,544
	33,629,130	35,112,104	35,154,007	36,687,762	37,702,304	38,673,989
Solid Waste Utility						
Operating	3,550,350	3,296,890	3,262,975	3,346,834	3,385,911	3,472,229
Fiscal Services	25,000	64,890	75,526	49,169	45,325	25,000
Debt Service - Interest	16,709	85,769	167,614	209,457	244,645	244,646
Amortization	-	-	302,337	765,837	983,837	1,212,837
	3,592,059	3,447,549	3,808,451	4,371,297	4,659,718	4,954,712
Water Utility						
Operating	2,219,099	2,304,556	2,319,871	2,366,195	2,413,445	2,461,640
Fiscal Services	34,756	25,000	42,886	26,626	42,886	42,886
Debt Service - Interest	230,174	234,769	269,870	261,773	285,588	316,320
Amortization	887,242	880,294	1,010,020	1,049,781	1,136,658	1,200,635
	3,371,271	3,444,619	3,642,648	3,704,376	3,878,577	4,021,482
Sewer Utility						
Operating	2,900,175	3,016,793	2,998,824	3,058,730	3,119,834	3,182,160
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	864,467	941,175	975,622	973,282	968,431
	4,027,745	4,141,006	4,158,440	4,246,841	4,305,604	4,362,048
Total Expenses	44,620,205	46,145,278	46,763,545	49,010,276	50,546,203	52,012,231
Net (Surplus)/ Deficit	(3,128,464)	(4,167,002)	(6,538,218)	(7,315,953)	(6,909,534)	(7,006,818)
Adjustments To Balanced Budget						
Remove Amortization	(6,065,374)	(5,945,271)	(6,866,180)	(7,733,232)	(8,223,457)	(8,594,446)
Borrowing	-	-	-	-	-	-
Debt Service - Principal Reduction	2,431,123	2,657,253	3,190,275	3,826,662	4,279,423	4,635,330
	(3,634,251)	(3,288,018)	(3,675,905)	(3,906,570)	(3,944,034)	(3,959,117)
Transfers to /from Surplus & Provisions						
Transfers to Surplus and Provisions	145,953	141,238	(3,298)	157,275	162,960	168,759
Transfers from Surplus and Provisions	(3,901,745)	(5,064,379)	(12,000)	-	-	-
	(3,755,792)	(4,923,141)	(15,298)	157,275	162,960	168,759
Transfers to /from Reserves						
Transfers to Reserves	2,898,551	4,992,839	2,758,159	4,821,728	4,251,757	6,363,177
Transfers from Reserves	(170,000)	(60,769)	(153,258)	(26,000)	(124,028)	(26,000)
	2,728,551	4,932,070	2,604,901	4,795,728	4,127,729	6,337,177
Transfers To/From Other Funds	7,789,956	7,446,092	7,624,520	6,269,520	6,562,880	4,460,000
Total Adjustments to Balanced Budget	3,128,464	4,167,002	6,538,218	7,315,953	6,909,534	7,006,818
Budget (Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*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 2019 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.

4. Five Year Operating Plan By Function

General Government

Purpose

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

Departments

- Council
- Office of the CAO
- Legislative Services
- Communications
- Information Technology
- Human Resources
- Financial & Fiscal Services
- Real Estate
- Facilities, and
- Library

Key Drivers – 2018 Budget

- **Technology Transformation Program:** The financial management and development management systems will be implemented in 2018 with revenue and cash system in progress for delivery in 2019. Recurring maintenance and software costs are increasing, the impact is \$37k in 2018.
- **Elections:** 2018 is an election year and \$55k is budgeted, funded by the cyclic reserve. It includes funds to increase voter's turnout and youth engagement.
- **Contract Services:** Increase in audit fees and support (\$60k), contract negotiation support/advisory services (\$30k), additional legislative costs to keep up with the rise in litigation, land acquisition or non-recoverable costs related to development/growth (\$22k) and appraisal services to support the Facilities master plan and right-of-way clean-up (\$10k).
- **Service Level changes:** \$216k – See list on next page. Main changes are strategic plan support, affordable housing program coordinator, a procurement specialist to support centralized purchasing and new purchasing bylaw and SharePoint consulting and support.
- **Special Operating Projects:** \$104k – See list on page 25. The largest item is a contingency to support the workforce plan.
- **Community Enhancement Grants:** Increase of \$50k from 2017.

Staffing – Full Time Equivalents

	2017	2017 NR	2018 Base Adj	2018 CFWD	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	-	11.79
Human Resources	4.00	-	-	-	-	-	4.00
Library	11.78	-	-	-	0.33	-	12.11
	59.70	-	(0.36)	-	1.66	0.08	61.08

Department	FTE	Comments
Administrative Services	0.75	Affordable Housing Coordinator - Hiring planned April 1
Administrative Services	0.08	Vacation coverage
Communication	0.14	Additional week-end coverage
Information Technology	-1.00	Moved to Public Works (SCADA technician)
Information Technology	0.50	Annualization of 2017 new FTE
Real Estate	0.08	Property Acquisition/Disposition Program - Hiring planned Dec. 2018
Facilities	0.10	Janitor extra hours at Municipal Hall
Financial Services	0.29	Procurement Specialist - Hiring planned Fall 2018, Full-time in 2019
Financial Services	0.11	Front desk increased hours
Library	0.33	Expansion of opening hours
Total	1.38	

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
CAO	Truth And Reconciliation - Increase	3,000			3,000	-	3,000
CAO	Strategic Plan Support	20,000			20,000	-	20,000
Communication	Training and Conference - Communication	2,950			2,950	-	2,950
Housing	Affordable Housing Program Coordination	3,500	67,332	1.00	70,832	-	70,832
Facilities	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Facilities	Janitorial Municipal Hall - additional hours	-	6,328	0.10	6,328	-	6,328
Finance	Increase in Casual coverage for Cashier, A/P, A/R and Payroll	-	6,728	0.11	6,728	-	6,728
Finance	Procurement Review and Centralized Purchasing	25,000	23,633	1.00	48,633	-	48,633
IT	SharePoint Consulting and Support	20,000			20,000	-	20,000
Leg & Admin	Executive Assistant - Vacation Coverage	-	5,105	0.08	5,105	-	5,105
Library	Increase to library open hours	6,760	10,554	0.19	17,314	-	17,314
Library	Increase to Senior Library Assistant - Cataloguer hours	-	10,627	0.14	10,627	-	10,627
		85,210	130,307	2.61	215,517	-	215,517

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding	
				Other	Taxation
CAO	First Nations Reconciliation Training	9,000	9,000		-
CAO	Youth Project (Canada 150 Grant)	1,500	1,500		-
CAO	Benchmarking Program Development	5,850	5,850		
CAO	Affordable Housing Contract	43,600	43,600		
CAO	SORCA - Funding Model	5,000			5,000
CAO	Workforce Plan - Contingency	40,000			40,000
CAO	Council 2017 Remaining Contingency Fund	13,000	13,000		-
Communication	Public Engagement	4,000	4,000		
Facilities	Arts Council Building Repairs	7,500			7,500
Facilities	Library - New Carpet	12,000			12,000
Facilities	Brennan Park Recreation Centre Renovation Plan	8,500	8,500		
Facilities	Municipal Hall - Human Resources Manager Office	7,500			7,500
Finance	Financial System Improvement	5,000	5,000		-
HR	Human Resources System Improvements	1,725	1,725		-
IT	New Public Wi-Fi Service for Brennan Park	8,000			8,000
IT	IT Security	10,000	10,000		
Library	Expansion of work/study space for Library patrons	12,000			12,000
Library	Provision	10,000			10,000
Real Estate	Boundary Extension Project	40,000	40,000		-
Real Estate	Sponsored Crown Grant Survey (CFWD 2015)	26,000	26,000		-
Real Estate	Property Acquisition/Disposition Program	1,950			1,950
Real Estate	Civic Services Complex Project (CFWD plus Increase)	46,720	46,720		
Real Estate	Adventure Centre Parking Lot Improvements	11,600	11,600		
		330,445	226,495	-	103,950

Special Projects – Future

Year	Dept	Project Name	Total Cost	Acc. Surplus	Funding	
					Other	Taxation
2019	Communication	Public Engagement	\$ 10,000			\$ 10,000
2019	Engineering	Feasibility Study for Active Transportation FCM Funding	25,000		15,000	10,000
2019	Facilities	Senior Centre interior repairs	10,000			10,000
2019	Facilities	Library repair and repaint siding (CFWD 2017)	7,500	7,500		-
2020	Facilities	Brennan Park DDC	8,000			8,000
2020	Facilities	Adventure Centre exterior staining	40,000			40,000
2020	Facilities	RCMP upgrade security system	40,000			40,000
2021	Facilities	Brennan Park Recreation Centre plumbing upgrades	100,000			100,000
2019	Finance	District of Squamish Asset Valuation - Appraisal Services	18,000			18,000
2019	Operations	Public Works Lock Standardization Program	10,000			10,000
2019	Real Estate	Property Acquisition/Disposition Program	84,000			84,000
2019	Real Estate	Crown Water Lease	175,250			175,250
2019	Real Estate	Airport Geotechnical Analysis	50,000			50,000
			577,750	7,500	15,000	555,250

Community Enhancement and Grants in Aid

	2017	2018
835 Griffin Squadron Air Cadets	2,887	2,800
Alano Club	2,000	
Arts Council	22,300	22,750
BC SPCA	-	3,000
BC Whippet Racing Club	1,764	3,780
Big Brothers of Greater Vancouver/Big Brothers Big Sisters Sea to Sky (satellite office)	10,000	10,000
Brackendale Farmers Institute	2,528	3,000
Climate Action Network (Squamish CAN)	4,272	3,500
Climb & Conquer Society Canada	6,000	
Community Foundations	-	10,000
Craft Beverage Association	-	3,000
CHIMP: Charitable Impact Foundation	2,800	
Cutting Barriers Employment and Training	-	5,000
Downtown Squamish Business Improvement Association	15,581	15,580
Environmental Conservation Society	-	3,000
Equestrian Association - Squamish Valley		15,000
Evans Lake Forest Education Society	-	2,000
Farmers' Market Association	-	3,000
Firefighters Association	576	1,058
Hospice Society	11,132	10,000
Howe Sound Curling Club	10,000	
Howe Sound Secondary School	2,300	2,557
Howe Sound Women's Centre	14,500	14,500
Lion's Club	1,686	
Loggers Sports (Squamish Days)	2,195	2,886
Mamquam River Access Society (MRAS)	16,000	11,000
Minor Hockey Association	566	3,133
Non Profit Network	500	500
Ocean Watch Task		5,000
Our Futures 2.0	-	2,000
Pirates Swim Club Society	2,177	2,934
Putting Children's First	9,000	
Quest University	-	4,250
Royal Canadian Legion Diamond Head Branch #277	450	500
Safe and Sound Squamish	-	1,200
Seniors Centre Society	1,200	4,338
Skating Club	886	1,000
SORCA (Squamish Off-road Cycling Association) - representing SORCA, Squamish Dirt Bike Association (SDBA), Squamish Trail Society (STS)*	75,000	85,000
Squamish Mountain Bike Festival Society	2,700	
Squamish BMX	40,000	
Squamish Food Bank Society	15,000	
Squamish Food Policy Council	-	5,000
Volunteer Drivers for Cancer Program	2,500	4,000
Youth Triathlon		1,600
Total Grants from General Fund	278,499	267,866
Funding from other sources	(40,000)	(30,000)
Total Funded by Taxation Revenue	238,499	237,866

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)
Other Revenue						
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)	(712,884)	(815,588)	(919,316)
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)	(3,693,907)	(3,835,340)	(3,978,572)
Operating Expenses						
Legislative Services	457,383	444,916	453,814	462,891	472,148	481,591
Community Grants	365,361	339,989	301,789	301,789	301,789	301,789
Administrative Services	1,473,675	1,614,722	1,464,797	1,493,893	1,524,081	1,554,363
Communications	311,002	322,928	332,961	348,775	355,551	362,462
Information Technology	1,243,513	1,296,741	1,341,626	1,368,259	1,384,204	1,411,688
Real Estate Services	455,275	378,174	516,192	362,081	367,323	372,669
Facilities & Leases	303,534	292,026	282,485	288,054	293,734	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	569,429	579,058	595,639	607,452	619,501
Library	1,110,808	1,064,405	1,131,461	1,150,773	1,170,472	1,190,564
Library Facility	132,700	130,052	127,894	152,782	125,219	127,704
Common Services	92,713	79,521	81,111	82,734	84,388	86,076
	7,720,581	7,913,793	8,019,252	8,040,589	8,147,738	8,298,340
Fiscal Services						
Other Fiscal Services	127,457	135,677	143,409	184,855	141,813	119,445
Debt interest	877,852	863,645	1,017,428	1,229,556	1,355,779	1,492,797
Amortization	4,308,479	4,200,511	4,612,648	4,941,991	5,129,680	5,212,544
	5,313,788	5,199,833	5,773,484	6,356,402	6,627,272	6,824,786
Net Operating (Surplus) Deficit	9,349,133	9,648,510	10,221,302	10,703,084	10,939,670	11,144,554
Adjustments to Balanced Budget						
Remove Amortization	(4,308,479)	(4,200,511)	(4,612,648)	(4,941,991)	(5,129,680)	(5,212,544)
Principal Reductions On Debt	1,590,902	1,594,354	1,888,990	2,331,971	2,634,104	2,860,402
Contribution to Other Funds						
Transfer To Other Funds	2,487,751	2,971,110	3,003,676	3,341,000	2,700,000	2,430,000
Contribution To/From Surplus and Reserves						
Transfer from Other Reserve	(100,000)	-	-	-	-	-
Transfer from Carbon Neutral Reserve	(10,000)	-	-	-	-	-
Transfer to Capital Reserve	1,000,451	1,000,451	1,277,248	1,579,026	1,905,426	2,235,210
Transfer to Equipment Reserve	613,038	616,617	824,294	770,888	688,685	599,114
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)	(1,408,892)	(12,000)	-	-	-
Contribution/(Draw) to/from Special Provisions	26,932	27,566	27,710	27,857	28,008	28,161
Contribution to Forestry Building Provision	101,436	100,753	105,977	111,305	116,740	122,284
Funded By Property Tax	\$ 10,429,290	\$ 11,150,460	\$ 13,525,052	\$ 14,723,644	\$ 14,683,455	\$ 15,007,684

Protective Services

Purpose

Protective Services is committed to ensure public safety and mitigate risks to residents of Squamish.

Departments

- Police Services
- Fire Rescue
- Emergency Management Programs
- Bylaw Enforcement & Animal Control
- Building inspection

Key Drivers – 2018 Budget

- **Salaries & Wages (base):** \$90k change from annualization, merit increase and inflation.
- **Allocations – Fleet:** Additional \$13k to reflect raising vehicle maintenance cost.
- **RCMP Contract:** \$55k increase.
- **Emergency Program:** Loss of SLRD funding for Squamish Emergency Program (\$19k).
- **Service Level Changes:** Total cost of \$203k. 55% is funded from taxation revenue (\$111k) and the remaining is savings and usage of the Protective Services provision – See list below.
- **Special Projects:** \$140k, only \$20k is funded from taxation, other projects are funded from provincial grants and the protective services provision – See list next page.

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

Department	FTE	Comments
Fire Services	0.67	Implementation of 2-shift system - Start date May 1
Bylaw Enforcment	0.13	Annualization of Bylaw Officer & Clerk
Total	0.80	

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Fire Services	Additional Captain for two shift system (Start date: May 1)	\$ 2,500	\$ 82,014	1.00	\$ 84,514	\$ 21,333	63,181
RCMP	RCMP Officer - Domestic Violence & Sexual Assault (Start date: Jul	118,295			118,295	70,000	48,295
		120,795	82,014	1.00	202,809	91,333	111,476

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding	
				Other	Taxation
Emer. Mgmt	2018 Sea to Sky Corridor Multi-Modal Evacuation Transportation Plan	50,000		50,000	-
Emer. Mgmt	Community Emergency Preparedness - EOC Stream	25,000		25,000	-
Emer. Mgmt	DOS and SN Mass Care Planning & Training Program	25,000		25,000	-
Emer. Mgmt	FireSmart Planning & Activities	10,000		10,000	-
Facilities	Dog pound - exterior repairs and painting	15,000			15,000
Facilities	RCMP Exterior Wall Repairs	5,000			5,000
Fire Services	Community Wildfire Protection Plan	10,000	10,000		-
		140,000	10,000	110,000	20,000

Future Projects

Year	Dept	PROJECT NAME	Total Cost	Acc. Surplus	Funding	
					Other	Taxation
2019	Bylaw	Dog Pound Exterior Repairs	30,000			30,000
2019	Facilities	RCMP Exterior Wall Repairs	40,000			40,000
2019	Facilities	RCMP flooring upgrades	12,000			12,000
2019	Fire	Tantalus Firehall exterior painting	30,000			30,000
			112,000	-	-	112,000

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)
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)	(60,000)	-	-	-	-
	(1,681,134)	(1,733,933)	(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	238,801	242,929	247,143	251,446
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	304,683	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	502,203	478,847	488,424	498,192	508,156
	9,091,314	9,261,332	9,427,487	9,746,753	10,112,057	10,489,583
Net Operating (Surplus) Deficit	7,410,180	7,527,399	7,745,131	8,037,018	8,374,395	8,723,436
Contribution to/from Surplus and Reserves						
Draw from Accumulated Surplus	-	(40,745)	-	-	-	-
Contribution to Protective Services Provisions	13,125	13,125	13,125	13,125	13,125	13,125
Draw from Protective Service Provisions	(254,400)	(120,000)	-	-	-	-
Funded By Property Tax	\$ 7,168,905	\$ 7,379,779	\$ 7,758,256	\$ 8,050,143	\$ 8,387,520	\$ 8,736,561

Transportation & Transit

Purpose

Transportation and Transit includes installation and maintenance of roads and drainage infrastructure. It covers roads, sidewalks and drainage maintenance program, and also oversees the annual paving and line painting program. The District partners with BC Transit for the delivery of transit services and the Real Estate Department provides management services for airport operations.

Departments

- Engineering
- Public Works - Operations

Key Drivers

- **Salaries & Benefits:** Additional \$49k (net of allocations to Utility fund) – 1 FTE transferred from General Government, step change and inflation.
- **Allocations:** Vehicle maintenance recovery (\$26k).
- **Operational & Construction:** Additional snow removal budget to keep up with increasing snowfalls (\$112k).
- **BC Transit:** Contract annual inflation (\$8k) – revenue +70k, partly offset with \$62k of contract inflation.
- **Fleet insurance:** Increase in ICBC premium costs (\$28k).
- **Street Lighting:** BC Hydro annual rate rise (14k).

Staffing – Full Time Equivalents

Public Works staff work in a number of functional areas and 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 utility funds. Engineering also allocates 10% of common overhead costs to the Solid Waste utility.

	2017 Budget	2018 Base Adj	2018 SLC	2018
Engineering	12.00	-	-	12.00
Public Works General	21.90	1.00	1.15	24.05
	33.90	1.00	1.15	36.05

Department	FTE	Comments
Public Works	1.00	Transfer from Information Technology - SCADA Technician
Public Works	0.30	Regulatory , bylaw & wayfinding signage increase
Public Works	0.15	Lift for winter nightshift safe route to school snow & ice control
Public Works	0.70	Seasonal worker to support Activity hub sanitation improvements
Total	2.15	

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Engineering	BC Transit Service Expansions	191,104			191,104	27,436	163,668
Operations	Danger Tree Removal	10,000			10,000	-	10,000
Operations	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Operations	Regulatory, Bylaw and Wayfinding Signage Increase	10,000	22,958	0.30	32,958	-	32,958
Operations	Winter Safe Routes to School Snow & Ice Control	2,000	11,367	0.15	13,367	-	13,367
Operations	Activity Hub and Bus Stop Sanitation Improvements	9,600	46,873	0.70	56,473	-	56,473
		226,704	81,198	1.15	307,902	27,436	280,466

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding Other	Taxation
Engineering	Parking Strategy Implementation	25,000	-		25,000
Engineering	Greening Subdivision Bylaw	20,000	20,000		-
Engineering	DCC R1B-Downtown Entrance Study	111,385	50,000	22,770	38,615
Engineering	Asset Management Plan Update	75,000			75,000
Engineering	Integrated Stormwater Management Plans	152,000		152,000	-
Engineering	Squamish River Floodplain Quantitative Risk Assessment	135,200		135,200	-
Operations	Dike Vegetation Management	35,000			35,000
Real Estate	Airport Runway pre-project engineering	5,000		5,000	-
		558,585	70,000	314,970	173,615

Future Projects

Year	Dept	Project Name	Total Cost	Acc. Surplus	Funding Other	Taxation
2019	Engineering	Cheekey Fan Debris Flow Mapping/Development Control Policy	150,000			150,000
2019	Engineering	Eagle Viewing Area Master Plan	150,000		150,000	-
2019	Parks	Irrigation Well Rehabilitation	15,000			15,000
			315,000	-	150,000	165,000

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	958,140	637,325	606,071	604,992	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	235,511
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	2,080,566	2,122,177	2,164,621
Airport	35,599	40,265	85,970	36,690	37,424	38,172
	4,759,410	5,413,681	5,340,667	5,575,565	5,673,841	5,784,283
Net Operating (Surplus) Deficit	3,736,563	4,624,363	4,377,517	4,724,299	4,723,578	4,898,625
Contribution to/from Surplus and Reserves						
Transfer from Community Works Reserve	-	-	(125,258)	-	(98,028)	-
Contribution to/from Airport Provision	4,460	(206)	(150,110)	4,988	5,087	5,189
Draw from Accumulated Surplus	(27,500)	(390,775)	-	-	-	-
Funded By Property Tax	\$ 3,713,523	\$ 4,233,382	\$ 4,102,149	\$ 4,729,287	\$ 4,630,637	\$ 4,903,815

Economic and Community Development

Purpose

Economic and Community Development embraces smart and sustainable development, supporting a wide range of development processes and economic development topics with the objective to develop Squamish into a healthy, vibrant and economically viable community.

Departments

- Planning
- Environmental planning
- Economic development
- Events management

Key Drivers

- **Salaries & Benefits:** \$56k – Inflation and merit increases.
- **Service Level Changes:** \$117k – See list below.
- **Special Projects:** \$669k, \$92k funded from taxation. See list on next page.

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

Department	FTE	Comments
Community Planning	0.29	Annualization of Special Project FTE - Focus on OCP, CAC & zoning
Environmental Planning	0.45	Part-time Environmental Technician - hiring planned April. 0.6 FTE in 2019
Total	0.74	

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Ec Dev	Economic Development Services Enhancement	25,000			25,000	-	25,000
Engineering	Carbon Neutral Contract Services	10,000			10,000	10,000	-
Engineering	Purchasing Local Community Carbon Credits	50,769			50,769	50,769	-
Engineering	Part-Time Environmental Technician	1,500	29,209	0.60	30,709	30,709	-
		87,269	29,209	0.60	116,478	91,478	25,000

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding Other	Taxation
Econ. Devel.	Economic Development Contract Services	20,450	20,450		-
Econ. Devel.	LNG Tax Agreement	32,800		32,800	-
Econ. Devel.	Smart Cities Challenge	50,000	50,000		-
Econ. Devel.	Rural Development - Province of BC	141,500		116,500	25,000
Environment	Riparian Classification of Ditches	9,300	9,300		-
Environment	Carbon Neutral Plan	14,500	14,500		
Environment	Greenhouse Gas Reduction Initiatives	16,000	16,000		
Environment	Squamish Estuary Management Plan Update	18,000	18,000		-
Facilities	Adventure Centre Washroom Counters	14,000			14,000
Film & Events	Arts Council Partnership+Increase of 1% of 2018 Capital Growth	57,000			57,000
Planning	Building Bylaw Rewrite (incl. CFWD)	30,745	30,745		
Planning	Agricultural Plan - Contingent to SLRD contribution	15,000			15,000
Planning	Zoning Bylaw Rewrite - Green Building Program	31,000	31,000		-
Planning	DS OCP Review and Update (Incl. CFWD)	113,125	113,125		
Planning	Community Amenity Contribution Policy	5,000	5,000		
Planning	Planning Personnel	100,385		119,453	(19,068)
		668,805	308,120	268,753	91,932

Future Projects

Year	Dept	PROJECT NAME	Total Cost	Acc. Surplus	Funding Other	Taxation
2019	Econ. Dev.	Contract Services	25,000			25,000
2019	Engineering	Digitization of Engineering Plans	10,000			10,000
2019	Planning	Building Permit Plans Digitization	15,000			15,000
2019	Planning	Marine Strategy - phase 2	10,000			10,000
			60,000	-	-	60,000

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	1,405,119	1,132,321	1,179,467	1,252,057	1,275,098
Environmental Planning	192,120	244,409	158,447	161,615	164,848	168,145
Economic Development Operations	286,239	505,924	291,397	341,725	347,160	352,703
Economic Development Properties	4,003	18,208	4,373	44,541	9,712	9,887
Economic Development - Other Agency	422,717	422,717	431,171	439,795	448,591	457,562
Events Management	108,653	109,664	111,857	124,094	126,376	128,704
	2,316,267	2,706,041	2,129,567	2,291,238	2,348,744	2,392,099
Net Operating (Surplus) Deficit	1,497,361	1,638,892	1,266,559	1,414,571	1,458,143	1,487,286
Contribution to/from Surplus and Reserves						
Transfer from Carbon Neutral Reserve	(60,000)	(60,769)	(28,000)	(26,000)	(26,000)	(26,000)
Transfer from Accumulated Surplus	(241,600)	(310,175)	-	-	-	-
Funded By Property Tax	\$ 1,195,761	\$ 1,267,948	\$ 1,238,559	\$ 1,388,571	\$ 1,432,143	\$ 1,461,286

Recreation, Parks and Trails

Purpose

This function area provides recreation, arts, culture and social programs and services to the local community through the Brennan Park Recreation Centre and the 55 Activity Centre. Operation and maintenance of an extensive network of community parks and trails throughout the District is also covered in this area.

Departments

- Recreation Services
- Public Works

Key Drivers

- **Salaries and Benefits:** An adjustment in the calculation of benefits resulted in a negative adjustments of \$55k, it was partly offset with inflation and step augmentation (\$29k).
- **Training:** Additional \$8k for instructor training.
- **Campground:** More campers are expected for the 2018 season (\$5k), which will partly offset additional maintenance fees of \$9k.
- **Other:** Utilities reallocated to Information Technology (\$17k), offset with increased BC Hydro costs (\$9k) and higher vehicles maintenance allocation costs (\$7k).

Staffing – Full Time Equivalents

Recreation, Parks and Trails departments rely on permanent, seasonal and casual staff to deliver services to the Community. The following excludes the Aquatic Centre 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	12.88	0.20	0.12	13.20
	33.37	0.61	0.12	34.10

Department	FTE	Comments
Recreation	0.41	Annualization of 2017 new Recreation Program Coordinator
Parks & Trails	0.12	Continuing effort of bear attractant and vegetation management
Total	0.53	

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Operations	Bear Attractant and Vegetation Management	2,500	8,228	0.12	10,728	-	10,728
Operations	Soccer Fields on Hendrickson Field	4,700			4,700	-	4,700
Recreation	Ice Skate Rentals	7,000	1,952		8,952	14,000	(5,048)
		14,200	10,180	0.12	24,380	14,000	10,380

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding Other	Taxation
Facilities	Arena Repairs - Worksafe BC	15,000			15,000
Facilities	Brennan Park emergency exit stair repairs	20,000			20,000
Facilities	Brennan Park Rec Centre Exterior Painting	40,000			40,000
Facilities	Brennan Park Recreation Centre Flooring Repairs	31,000			31,000
Facilities	Brennan Park Arena Water Fountains (2)	5,000			5,000
Parks	Bear Proof Garbage Bins	22,800			22,800
Recreation	Recreation Services Volunteer Program Development	10,000	10,000		-
Recreation	Sponsorship and Community Partnership Policy	10,000	10,000		-
Recreation	Brennan Park Planning - Community Engagement	50,000			50,000
		203,800	20,000	-	183,800

Future Projects

Year	Dept	PROJECT NAME	Total Cost	Acc. Surplus	Funding Other	Taxation
2019	Parks	Campground Regulatory Sanitation Improvements	15,000			15,000
			15,000	-	-	15,000

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	1,772,209	1,727,583	1,787,134	1,822,377	1,858,324
Recreation Facilities	1,037,157	1,120,498	1,039,590	1,175,084	1,220,987	1,242,309
Parks and Trails	1,546,604	1,602,174	1,622,384	1,639,524	1,672,307	1,705,745
	4,345,578	4,494,881	4,389,557	4,601,742	4,715,671	4,806,378
Net Operating (Surplus) Deficit	3,503,107	3,632,602	3,509,012	3,702,567	3,798,002	3,870,356
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	(31,528)	(28,500)	-	-	-	-
Funded By Property Tax	\$ 3,471,579	\$ 3,604,102	\$ 3,509,012	\$ 3,702,567	\$ 3,798,002	\$ 3,870,356

Public Health - Cemetery

Purpose

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

Key Drivers

- Cemetery Master Plan

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

Special Projects

Department	Project Name	Total Cost	Acc. Surplus	Funding Other	Taxation
Parks	Cemetery Master Plan	50,000	50,000		-
		50,000	50,000	-	-

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	107,751	58,906	60,084	61,285	62,510
	82,192	122,542	73,993	75,472	76,981	78,520
Net Operating (Surplus) Deficit	53,632	93,982	44,861	45,758	46,673	47,606
Contribution to/from Surplus and Reserves						
Transfer from Accumulated Surplus	0	(50,000)				
Funded By Property Tax	\$ 53,632	\$ 43,982	\$ 44,861	\$ 45,758	\$ 46,673	\$ 47,606

Solid Waste Fund

Purpose

Provides a residential curbside collection program operated by Carney's waste system and operates a 17,000 ton per year capacity landfill on the northern boundary of Squamish.

Key Drivers

- **Recycling costs:** Reduction of \$355k – In 2017 more costs were expected due to the Zero Waste Strategy, but did not materialize.
- **Recycle BC program:** With joining the Recycle BC recycling program, the District no longer has to pay Carney's tipping fee (savings of \$39k) and is expecting to receive financial incentives of \$174k for 2018 and more for future years.

Staffing – Full Time Equivalents

Staffing is provided to this function through an overhead allocation from administration and engineering areas. 50% of the Sustainability Coordinator overhead costs are allocated to the Solid Waste Fund.

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Solid Waste	Solid Waste Theatre Group reduced to every second year	(6,100)			(6,100)	-	(6,100)
Solid Waste	Spring Weekly Organics Collection	47,975			47,975	-	47,975
Solid Waste	Waste Audit of Garbage at Landfill	23,000			23,000	-	23,000
		64,875	-	-	64,875	-	64,875

Special Projects

Department	Project Name	Total Cost	Utility Fees	Funding Acc. Surplus	Other
Solid Waste	Horizontal Landfill Expansion Pre-Design	25,000	25,000		
Solid Waste	Landfill Leachate treatment facility pre-design	10,000	10,000		
		35,000	35,000	-	-

Five Year Operating Budget Summary – Solid Waste

	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)	(37,231)	(64,795)	(97,582)
	<u>(3,840,865)</u>	<u>(4,102,636)</u>	<u>(4,318,250)</u>	<u>(4,563,231)</u>	<u>(4,848,795)</u>	<u>(4,965,582)</u>
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
	<u>3,350,350</u>	<u>3,076,890</u>	<u>3,042,975</u>	<u>3,126,834</u>	<u>3,165,911</u>	<u>3,252,229</u>
Fiscal Services						
Other Fiscal Services	25,000	64,890	75,526	49,169	45,325	25,000
Debt interest	16,709	85,769	167,614	209,457	244,645	244,646
Amortization	-	-	302,337	765,837	983,837	1,212,837
	<u>41,709</u>	<u>150,659</u>	<u>545,477</u>	<u>1,024,463</u>	<u>1,273,807</u>	<u>1,482,482</u>
Total Operating Expenses	<u>3,392,059</u>	<u>3,227,549</u>	<u>3,588,451</u>	<u>4,151,297</u>	<u>4,439,718</u>	<u>4,734,712</u>
Net Operating (Surplus) Deficit	(448,806)	(875,087)	(729,799)	(411,933)	(409,076)	(230,871)
Adjustments to Balanced Budget						
Remove Amortization	-	-	(302,337)	(765,837)	(983,837)	(1,212,837)
Principal Reductions On Debt	48,577	266,687	535,174	688,631	827,006	859,793
Contribution to/from Surplus and Reserves						
Contribution to Closure	200,000	220,000	220,000	220,000	220,000	220,000
Draw from Accumulated Surplus	(2,165)	(35,581)	-	-	-	-
Contribution to Reserves *	202,394	423,981	276,962	269,139	345,907	363,914
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Capital Reserve Transfer						
Capital Reserve & Replacement	202,394	423,981	276,962	269,139	345,907	363,914
Equipment Reserve						
	<u>202,394</u>	<u>423,981</u>	<u>276,962</u>	<u>269,139</u>	<u>345,907</u>	<u>363,914</u>

Water Fund

Purpose

Responsible for operating and maintaining safe and effective water for the community. Staff ensures that water quality exceeds government requirements. The Power House Springs Wells are the primary source of water for the whole District. The Mashiter and Stawamus Rivers are backup sources, used in emergency situations.

Key Drivers

- **Allocations:** Public works \$20k and Engineering \$15k.
- **Utilities:** BC Hydro 5% increase, \$11k.

Staffing – Full Time Equivalents

Several positions in Public Works work cross functionally over different areas, mainly 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	0.09	0.84
	8.87	0.09	8.96

Service level change: Additional hours to existing position (0.5FTE) to maintain the cross-connection program – this will allow for 5days/week coverage. The service level change is split 50/50 between Water and Sewer.

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Water	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Water	Part Time Utility Clerk	-	6,929	0.09	6,929	-	6,929
		\$ 4,000	\$ 6,929	0.09	\$ 10,929	\$ -	\$ 10,929

Special Projects

Department	Project Name	Total Cost	Utility Fees	Funding Acc. Surplus	Other
Water	Water Bylaw Rewrite	15,000		15,000	
Water	Power House Springs Powerline Easement Clearing	20,000	20,000		
Water	Small tools (Hot tap, trash pump & small generator)	8,000	8,000		
		43,000	28,000	15,000	-

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)	(121,428)
	(4,129,002)	(4,509,722)	(4,614,462)	(4,724,471)	(4,788,924)	(4,903,461)
Operating Expenses						
Administration	1,116,949	1,182,450	1,195,723	1,219,564	1,243,881	1,268,685
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	2,366,195	2,413,445	2,461,640
Fiscal Services						
Other Fiscal Services	34,756	25,000	42,886	26,626	42,886	42,886
Debt interest	230,174	234,769	269,870	261,773	285,588	316,320
Amortization	887,242	880,294	1,010,020	1,049,781	1,136,658	1,200,635
	1,152,172	1,140,063	1,322,777	1,338,181	1,465,132	1,559,842
	3,371,271	3,444,619	3,642,648	3,704,376	3,878,577	4,021,482
Net Operating (Surplus) Deficit	(757,731)	(1,065,103)	(971,814)	(1,020,095)	(910,347)	(881,980)
Adjustments to Balanced Budget						
Remove Amortization	(887,242)	(880,294)	(1,010,020)	(1,049,781)	(1,136,658)	(1,200,635)
Principal Reductions On Debt	364,823	414,971	431,930	457,113	453,940	534,645
Contribution to Other Funds						
Transfer to Fund Capital*	1,105,654	1,230,593	1,105,860	1,000,000	1,110,000	1,000,000
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	479,384	503,835	444,045	612,764	483,066	547,971
Transfer to/(from) Accumulated Surplus	(304,888)	(204,001)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use		1,041,592	1,105,860	1,000,000	1,110,000	1,000,000
Accumulated Surplus Flow Through		189,001				
		1,230,593	1,105,860	1,000,000	1,110,000	1,000,000
**Capital Reserve Transfer						
Capital Reserve & Replacement	466,122	480,777	423,341	587,687	461,015	508,947
Equipment Reserve	13,262	23,058	20,704	25,077	22,051	39,024
	479,384	503,835	444,045	612,764	483,066	547,971

Sewer Fund

Purpose

Responsible for the management of liquid waste and sanitary sewage. Maintains safe and effective wastewater services for the community.

Key Drivers

- **Allocations:** Public Works (\$20k) and Engineering (\$15k).
- **Biosolid Disposal:** Larger volumes due to the Community growth (\$27k) and updated Whistler solid waste bylaw has raised tipping costs (\$53k).
- **Landfill tipping fees:** With the installation of new 3mm fine screens at the Water Treatment plan, it is planned that more debris will be collected, adding \$21k to landfill tipping costs.
- **Utilities:** BC hydro 5% increase (\$10k).

Staffing – Full Time Equivalents

Several positions in Public Works work cross functionally over different areas, mainly 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
Permanent	5.48		5.48
Casual and temporary	1.05	0.09	1.14
	6.53	0.09	6.62

Service level change: Additional hours to existing position (0.5FTE) to maintain the cross-connection program – this will allow for 5days/week coverage. The service level change is split 50/50 between Water and Sewer.

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Sewer	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Sewer	Sewer Utility Odour Control	10,000	6,929	0.18	16,929	-	16,929
		\$ 14,000	\$ 6,929	0.18	\$ 20,929	\$ -	\$ 20,929

Special Projects

Department	Project Name	Total Cost	Utility Fees	Funding Acc. Surplus	Other
Sewer	Wastewater Treatment Plan Building Envelope Inspection & Repairs	68,000		68,000	
Sewer	Major Tools Replacement	12,000	12,000		
		80,000	12,000	68,000	-

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	1,137,311	1,151,110	1,174,059	1,197,466	1,221,342
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	3,016,793	2,998,824	3,058,730	3,119,834	3,182,160
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	869,653	864,467	941,175	975,622	973,282	968,431
	1,127,570	1,124,214	1,159,615	1,188,111	1,185,771	1,179,888
	4,027,745	4,141,006	4,158,440	4,246,841	4,305,604	4,362,048
Net Operating (Surplus) Deficit	(1,639,213)	(1,932,907)	(2,043,099)	(2,091,252)	(2,172,141)	(2,258,524)
Adjustments to Balanced Budget						
Remove Amortization	(869,653)	(864,467)	(941,175)	(975,622)	(973,282)	(968,431)
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	3,244,390	3,514,984	1,928,520	2,752,880	1,030,000
Contribution to/from Surplus and Reserves						
Transfer to/(from) Capital Reserve**	(197,219)	1,647,452	(864,892)	789,408	28,170	1,816,465
Transfer to/(from) Accumulated Surplus	(1,917,287)	(2,475,710)	-	-	-	-
(Surplus) / Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*Transfer to Fund Capital						
Utility Fee and Reserve Use	4,196,551	836,680	3,514,984	1,928,520	2,752,880	1,030,000
Accumulated Surplus Flow Through		2,407,710				
	-	3,244,390	3,514,984	1,928,520	2,752,880	1,030,000
**Capital Reserve Transfer						
Capital Reserve & Replacement	(232,055)	1,614,109	(893,842)	705,761	(45,175)	1,753,422
Equipment Reserve	34,836	33,343	28,950	83,647	73,345	63,043
	(197,219)	1,647,452	(864,892)	789,408	28,170	1,816,465

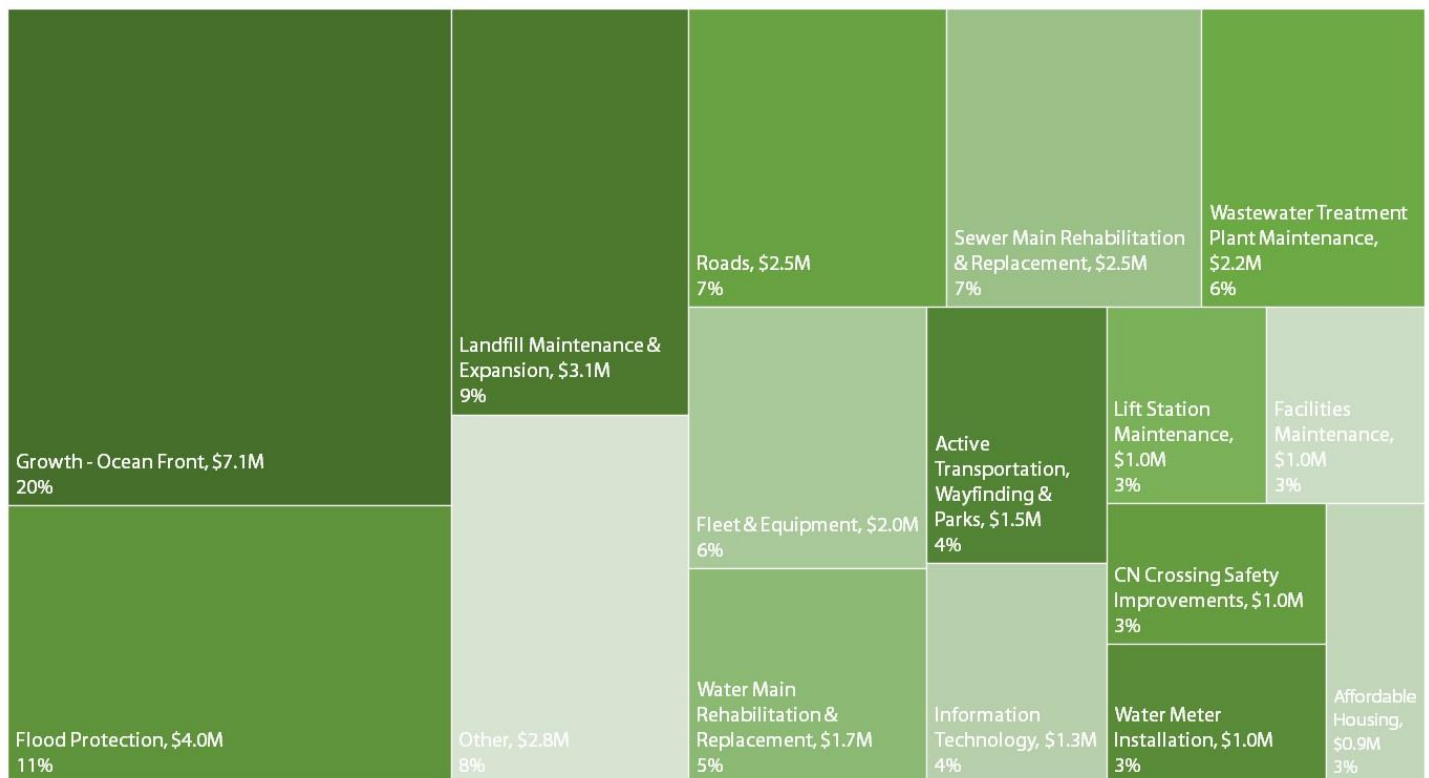
5. 2018-2022 Capital Plan

Overview

The District is committed to maintain, rehabilitate or replace its infrastructure and facilities, while remaining within its financial policies. A 5-year capital financing envelope was established and projects were prioritized accordingly, resulting in a restricted capital program.

The District's capital program for 2018 prioritizes maintenance and replacement of critical infrastructures as well as promoting active transportation in the community. The capital program includes growth and development projects of \$7.1M.

Key Drivers



Summary

	2017	2018	2019	2020	2021	2022
Capital Plan Funding Sources						
Contributions From Taxation	\$ 1,570,515	\$ 1,778,713	\$ 2,886,676	\$ 3,341,000	\$ 2,700,000	\$ 2,430,000
Contributions From Utility Fees	3,126,030	1,888,272	4,545,844	2,928,520	3,862,880	2,030,000
Federal & Provincial Grants	4,609,455	5,344,767	2,870,000	2,870,000	2,870,000	2,870,000
Sale of Capital Services	117,829	124,964	105,000	105,000	105,000	105,000
Other Revenue and Donations	820,077	757,409	-	-	-	-
Development Cost Charges	5,350,659	8,795,801	5,476,098	2,158,101	1,677,120	-
Transfers From Surplus and Provisions	3,093,411	3,846,385	192,000	-	-	-
Transfers From Reserves	2,363,052	4,356,816	1,826,500	970,500	1,055,000	1,035,000
Borrowing	10,905,646	8,712,467	8,273,969	6,358,379	3,700,000	3,100,000
Total Capital Funding Sources	31,956,673	35,605,594	26,176,086	18,731,500	15,970,000	11,570,000
Capital Plan Expenditures						
	2017	2018	2019	2020	2021	2022
Capital Plan Expenditures						
General Government	2,620,304	3,601,171	1,043,000	785,000	650,000	50,000
Protective Services	3,160,557	2,014,407	1,611,232	705,000	45,000	105,000
Transportation and Transit	10,972,684	13,217,505	10,746,440	9,175,500	8,310,000	7,690,000
Economic and Community Development	256,500	270,000	270,000	270,000	295,000	20,000
Recreation, Parks and Trails	842,120	937,009	1,639,000	856,000	500,000	470,000
Public Health - Cemetery	-	-	20,000	20,000	25,000	-
Solid Waste Utility	2,453,250	3,117,358	1,486,414	1,250,000	-	-
Water Utility	4,792,684	4,744,999	4,665,000	2,180,000	2,290,000	2,180,000
Sewer Utility	6,858,574	7,703,145	4,695,000	3,490,000	3,855,000	1,055,000
Total Capital Expenditures	31,956,673	35,605,594	26,176,086	18,731,500	15,970,000	11,570,000

Detailed Capital Plan by Function

General Government

	2018	2019	2020	2021	2022
Facilities	15,000	48,000	-	-	-
Adventure Centre garbage bin enclosure	15,000	-	-	-	-
Garibaldi Meeting Room Window Replacement	-	48,000	-	-	-
Information Technology	1,286,171	785,000	65,000	50,000	50,000
Annual Workstation Upgrades	39,000	40,000	45,000	50,000	50,000
Fibre Conduit Installations	100,000	-	-	-	-
Replacement of Public Internet Computers	-	-	20,000	-	-
Technology Transformation Program (Multi-year / Carry Forward)	1,147,171	595,000	-	-	-
Thunderbird Radio Tower Replacement	-	150,000	-	-	-
Library	-	10,000	-	600,000	-
Library - new blinds	-	10,000	-	-	-
Library roof and HVAC replacement	-	-	-	600,000	-
Real Estate	2,300,000	200,000	720,000	-	-
Affordable Rental Housing Construction	300,000	200,000	-	-	-
Airport Runway Rehabilitation	-	-	720,000	-	-
Property Acquisition	2,000,000	-	-	-	-
Grand Total	3,601,171	1,043,000	785,000	650,000	50,000

Protective Services

	2018	2019	2020	2021	2022
Bylaw Enforcement & Facilities	61,370	-	-	-	-
Bylaw Enforcement Vehicle Addition	41,370	-	-	-	-
Resolution Way Compound	20,000	-	-	-	-
Emergency Management	40,000	-	-	-	-
Incident Command Van Replacement	40,000	-	-	-	-
Fire Services Operations and Facilities	1,850,037	1,473,732	560,000	-	-
Aerial Apparatus Scheduled Replacement	1,200,000	-	-	-	-
Fire Department Auto Extrication Equipment	-	50,000	50,000	-	-
Fire Department Chevy 1500 Supercab 4X4 (V7022)	52,037	-	-	-	-
Firehall Valleycliffe - Final Seismic Upgrades To Hose Tower	280,000	-	-	-	-
SCBA Testing Equipment	-	18,000	-	-	-
Tantalus Fire Hall Roof And Hvac Replacement	-	-	480,000	-	-
Tantalus Firehall Overhead Door Replacement	60,000	-	-	-	-
Tantalus Firehall Roof - Apparatus Bay	160,000	-	-	-	-
Tantalus Firehall Seismic Upgrade	-	1,380,732	-	-	-
Thermal Imaging Camera Roll Over	-	17,000	-	-	-
Valleycliffe Fire Hall Meeting Room Carpet Replacement	-	8,000	-	-	-
Valleycliffe Fire Hall Signage	8,000	-	-	-	-
Wildland Interface Sprinkler Trailer	90,000	-	-	-	-
Valleycliffe Firehall Replace Overhead Doors	-	-	30,000	-	-
Police Services Facilities	63,000	137,500	145,000	45,000	105,000
RCMP Back up generator	-	-	100,000	-	-
RCMP Boilers and Storage tanks replacement	7,500	92,500	-	-	-
RCMP exterior camera upgrade	55,500	-	-	-	-
RCMP Geothermal equipment replacement	-	-	-	-	60,000
RCMP HVAC replacement	-	45,000	45,000	45,000	45,000
Grand Total	2,014,407	1,611,232	705,000	45,000	105,000

Transportation and Transit

	2018	2019	2020	2021	2022
Alternative Transportation & Transit	1,248,739	1,075,000	1,075,000	1,075,000	1,075,000
Active Transportation Improvements	900,000	1,000,000	1,000,000	1,000,000	1,000,000
Tantalus Road Bike Lane	26,379	-	-	-	-
Trails & Sidewalks Maintenance Machine	231,760	-	-	-	-
Transit Stop Infrastructure Improvements	90,600	75,000	75,000	75,000	75,000
Drainage	700,000	250,000	100,000	100,000	100,000
3Rd Avenue Pond Remediation	600,000	100,000	-	-	-
Skyline Place Drainage Repair	-	50,000	-	-	-
Storm Sewer Inventory Collection, Condition Assessment And Flushing	100,000	100,000	100,000	100,000	100,000
Fleet and Equipment	329,410	277,296	150,500	235,000	215,000
9077 - Parks Watering Trailer Replacement	15,973	-	-	-	-
9085 - RTV 1100 tractor	-	25,000	-	-	-
9086 - Ford F-350 4X4	-	-	-	36,000	-
9419 - DD-14S Roller	-	-	50,000	-	-
9423 - 2500 Super Cab 4X4 P/U	-	37,000	-	-	-
9425 - CF 600 sign truck	-	80,000	-	-	-
9426 - M2 Single Axle Dump	-	-	-	-	215,000
9429 - 420E Backhoe	-	80,000	-	-	-
9430 - Ranger Super Cab 4X4 P/U	-	34,500	-	-	-
9435 - G3 4 Door Car	-	-	21,000	-	-
Additional Emergency Backup Generator	75,550	-	-	-	-
Electrical Supervisor Vehicle	40,900	-	-	-	-
F9211 - Animal Control Van	17,335	-	-	-	-
F9427 - 2 Door Smart Car	-	-	17,000	-	-
F9428 - Prius Hybrid 2 Door	-	-	28,000	-	-
F9433 - Ford Escape Hybrid	-	-	-	36,000	-
F9434 - Ford Escape	-	-	-	26,000	-
GPS System for Fleet	-	20,796	-	-	-
SEP #10 - F-150 Super Cab 4X4 P/U	-	-	34,500	-	-
Snow Blower Attachment	26,000	-	-	-	-
V7032 - Chev Silverado (Chief 1)	-	-	-	27,000	-
V9084 - 628D Mower	32,000	-	-	-	-
V9416 - Ford Ranger With F350 And Service Body	52,622	-	-	-	-
V9420 - F-550 (Water Crew)	19,130	-	-	-	-
V9422 - 2500 HD Super Cab w/F250 Crew Cab	49,900	-	-	-	-
9431 - F-550 Regular Cab 4X4 Service Body	-	-	-	110,000	-
Flood Protection	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Flood Protection Upgrades	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Public Works Facilities	10,000	-	-	-	-
Fencing Replacement At Worksyd (CFWD)	10,000	-	-	-	-
Roads and Paving	3,502,856	4,894,144	2,200,000	2,300,000	2,300,000
Annual Road Reconstruction	1,137,000	1,100,000	1,200,000	1,300,000	1,300,000
Aristotle Drive - Streetlight Wiring & Paving	51,000	-	-	-	-
Cleveland Intersection Traffic Light Plc Replacement	25,000	-	-	-	-
CN Rail Crossing Safety Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
DCC - R-15 - Garibaldi/Tantalus Signal	-	250,000	-	-	-
DCC - R-4 - Pioneer Way Extension	1,172,856	2,427,144	-	-	-
Streetlight Led Conversion Program	117,000	117,000	-	-	-
SODC	3,426,500	250,000	1,650,000	600,000	-
SODC - DCC D-15 - Peninsula Shared Stormwater Mains	526,500	-	-	-	-
SODC - R-20 - Peninsula Main Road - Arterial Standard	2,900,000	250,000	1,650,000	600,000	-
Grand Total	13,217,505	10,746,440	9,175,500	8,310,000	7,690,000

Economic and Community Development

	2018	2019	2020	2021	2022
Planning	270,000	270,000	270,000	295,000	20,000
Carbon Neutral Projects	20,000	20,000	20,000	20,000	20,000
Community Wayfinding Project	175,000	250,000	250,000	275,000	-
Public Art Committee Major Project	75,000	-	-	-	-
Grand Total	270,000	270,000	270,000	295,000	20,000

Recreation, Parks and Trails

	2018	2019	2020	2021	2022
Parks, Trails and Park Facilities	272,879	199,000	204,000	-	-
Baseball Dugout Replacement	14,000	14,000	14,000	-	-
DCC P4 - Dentville community park	150,000	-	-	-	-
Off Leash Dog Park	17,500	-	-	-	-
Replace Greenhouse	-	10,000	190,000	-	-
Skate Park Led Lighting Upgrade	-	25,000	-	-	-
Stan Clarke Park Mural Rehab	15,000	-	-	-	-
Tourism Access/Trailhead Improvements	50,000	50,000	-	-	-
Water Fill Stations	-	100,000	-	-	-
Tantalus Road Bike Lane (CFWD - DUPLICATE)	26,379	-	-	-	-
Recreation Facilities & Equipment	479,130	1,440,000	652,000	500,000	470,000
Brennan Park Arena Accessibility Improvements	10,000	-	-	-	-
Brennan Park Arena Back Up Generator Replacement	115,000	-	-	-	-
Brennan Park Arena Bleacher Heaters	44,000	-	-	-	-
Brennan Park Arena Exhaust Fans	-	-	42,000	-	-
Brennan Park Arena Motor Control Centre Upgrades (Arena Slab Carryover)	73,180	-	-	-	-
Brennan Park Arena Walls And Ceiling Insulation Replacement	-	-	-	-	120,000
Brennan Park Maintenance	-	-	-	500,000	-
Brennan Park Paving	-	500,000	500,000	-	-
Brennan Park Rec Centre Electrical Switch Gear Replacement	115,000	-	-	-	-
Brennan Park Rec Centre Roof And Hvac Replacement	-	890,000	-	-	-
Brennan Park Rec Centre Store Front Door Replacement	25,000	50,000	-	-	-
Senior Centre Security Gates	6,950	-	-	-	-
Soccer Kicking Wall	55,000	-	-	-	-
Wheel Chair Lift - Recreation Van	35,000	-	-	-	-
Brennan Park Arena Compresor And Motors	-	-	-	-	350,000
Brennan Park Arena New Dehumidifiers	-	-	110,000	-	-
SODC	185,000	-	-	-	-
SODC - DCC P-17 - Oceanfront Boardwalk A & B	185,000	-	-	-	-
Grand Total	937,009	1,639,000	856,000	500,000	470,000

Public Health – Cemetery

	2018	2019	2020	2021	2022
Cemetery	-	20,000	20,000	25,000	-
Cemetery Over Excavation	-	20,000	20,000	25,000	-
Grand Total	-	20,000	20,000	25,000	-

Solid Waste Fund

	2018	2019	2020	2021	2022
Solid Waste	3,117,358	1,486,414	1,250,000	-	-
Landfill Fire Camera	10,000	-	-	-	-
Landfill Gas Capture and Flare	-	100,000	1,250,000	-	-
Landfill Vertical Expansion	3,107,358	1,386,414	-	-	-
Grand Total	3,117,358	1,486,414	1,250,000	-	-

Water Fund

	2018	2019	2020	2021	2022
Water	3,171,180	4,665,000	2,180,000	2,290,000	2,180,000
Annual PRV Replacement	250,000	-	-	110,000	-
Annual Watermain Replacement	1,100,000	1,100,000	2,100,000	2,100,000	2,100,000
DCC - W11a - Decommission Logger's Lane/High School PRV's	-	86,000	-	-	-
DCC W11B - New Blind Channel PRV	200,000	-	-	-	-
DCC W15 - New Reservoir	150,000	3,069,000	-	-	-
DCC W6 - Government Road-Watermain	113,058	-	-	-	-
Fire Hydrant Installation	34,755	30,000	-	-	-
Powerhouse Springs - Well 3 Replacement	200,000	-	-	-	-
Water Connections	80,000	80,000	80,000	80,000	80,000
Water Meter Installations	991,867	-	-	-	-
Well Protection Implementation	51,500	300,000	-	-	-
SODC	1,573,819	-	-	-	-
SODC - DCC - W16 - Peninsula Watermain Connection - Galbraith Avenue	461,000	-	-	-	-
SODC - DCC W-17 Peninsula Watermain Connection - Cattermole Creek	685,000	-	-	-	-
SODC DCC - W19 Peninsula Road B Watermain	427,819	-	-	-	-
Grand Total	4,744,999	4,665,000	2,180,000	2,290,000	2,180,000

Sewer Fund

	2018	2019	2020	2021	2022
Sewer	5,769,685	4,695,000	3,490,000	3,855,000	1,055,000
Annual Sewer Replacement And Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
DCC Project - S8 & S-10 - Chiefview and Tantalus Rd sewer upgrade	1,449,295	-	-	-	-
DCC S13 - Pemberton Ave Trunk Replacement	-	1,500,000	-	-	-
DCC S2 WWTP Older Bioreactor Upgrade	165,000	935,000	-	-	-
DCC S3 - Government Road Sewer Upgrade	-	-	-	1,100,000	-
DCC S9 - Tantalus - Garibaldi Way to Chiefview	-	450,000	-	-	-
Fall Arrest Upgrades	10,000	10,000	10,000	-	-
Generator Unit 9377 699 Volt - Cfwd 2015	5,056	-	-	-	-
Multi-Functional Heavy Truck	-	325,000	-	-	-
Scada Hardware Replacement Budget	30,000	30,000	30,000	30,000	30,000
Scada Radio Replacement	40,000	40,000	-	-	-
Sewer Connections	44,964	25,000	25,000	25,000	25,000
Sewer Lift Station Reconstruction - Buckley Lift Station	1,018,500	-	-	-	-
Sewer Main Right Of Way	17,980	-	-	-	-
Wastewater Treatment Plan Electrical/Scada Upgrades	25,000	-	-	-	-
Wastewater Treatment Plant Upgrade Bar Screens	530,225	-	-	-	-
WWTP Emergency Repairs(Jan 2018)	200,000	-	-	-	-
WWTP exterior lighting upgrades	17,000	-	-	-	-
WWTP Odour Monitoring System	16,665	-	-	-	-
DCC S2 - WWTP - Upsize for Future Growth	1,200,000	375,000	2,425,000	1,700,000	-
Fencing For Centennial Way Lift Station	-	5,000	-	-	-
SODC	1,933,460	-	-	-	-
SODC DCC S22 Vancouver Street Collector	1,933,460	-	-	-	-
Grand Total	7,703,145	4,695,000	3,490,000	3,855,000	1,055,000

6. Supplemental Information

2017 To 2018 Budget Detailed Reconciliation – General Fund

	\$	%
2017 General Property Tax Requirement	\$ 26,032,690	
2018 Existing Service Levels Changes		
Net Labour Change (Schedule 1)	248,917	1.0%
Contract Changes (Schedule 2)	190,414	0.7%
Other Existing Service Level Adjustments (Schedule 3)	269,950	1.0%
Change in Allocations To Other Funds	(72,122)	-0.3%
Change in Debt Service	40,577	0.2%
Change in Provision Contributions	1,200	0.0%
Change in Other Reserve - Salary Contingency	30,000	0.1%
Total Adjustments - Before New Initiatives	708,936	2.7%
2018 New Initiatives		
Service Level Changes		
FTE	212,365	
Costs	430,473	
Service Level Changes - Total	642,838	2.5%
Special Projects		
2017	(486,306)	
2018	573,297	
Special Projects - Net	86,991	0.3%
Capital Projects		
2017	(1,570,515)	
2018	1,778,713	
Capital Projects - Net	208,198	0.8%
Total Adjustments To Tax Revenue Requirement For New Initiatives	938,027	3.6%
2018 General Property Tax Requirement	\$ 27,679,653	6.3%

Schedule 1

CHANGE IN LABOUR TO 2018 EXISTING SERVICE LEVEL		
Contracted Inflation & Step Changes	\$ 533,327	2.0%
Benefit Changes	(350,433)	-1.3%
Transfers to Other Funds	(12,780)	0.0%
2017 New Positions Annualized	78,714	0.3%
Position Reclassifications	89	0.0%
Total	\$ 248,917	1.0%

Schedule 2

EXISTING SERVICE LEVEL CONTRACT CHANGES		
RCMP Contract Changes	\$ 54,779	0.2%
SLRD - SEP Contribution loss	18,965	0.1%
TTP Annual Maintenance	37,000	0.1%
Increased costs related to Audit	60,000	0.2%
Golf course Lease	27,836	0.1%
Transit Contract - net change	(8,166)	0.0%
Total	\$ 190,414	0.7%

Schedule 3

OTHER EXISTING SERVICE LEVEL CHANGES

Own Source Revenues	\$	(26,853)	-0.1%
1% in Lieu of Tax		24,212	0.1%
Community Works Grant		(36,963)	
Office, Training and Other		42,750	0.2%
Leases and Property Management (Lot 69)		(8,000)	0.0%
Professional Services		35,300	0.1%
Contracted Services		12,300	0.0%
Insurance		31,182	0.1%
Snow Removal		115,000	0.4%
PW Materials, Supplies, Contracts		7,815	0.0%
Library (adjustment)		(23,742)	-0.1%
Utilities		33,632	0.1%
Community Enhancement Grant increase		49,628	
Misc		13,689	0.1%
Total		\$ 269,950	1.0%

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Ec Dev	Economic Development Services Enhancement	25,000			25,000	-	25,000
Engineering	Carbon Neutral Contract Services	10,000			10,000	10,000	-
Engineering	Purchasing Local Community Carbon Credits	50,769			50,769	50,769	-
Engineering	Part-Time Environmental Technician	1,500	29,209	0.60	30,709	30,709	-
CAO	Truth And Reconciliation - Increase	3,000			3,000	-	3,000
CAO	Strategic Plan Support	20,000			20,000	-	20,000
Communication	Training and Conference - Communication	2,950			2,950	-	2,950
Housing	Affordable Housing Program Coordination	3,500	67,332	1.00	70,832	-	70,832
Facilities	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Facilities	Janitorial Municipal Hall - additional hours	-	6,328	0.10	6,328	-	6,328
Finance	Increase in Casual coverage for Cashier, A/P, A/R and Payroll	-	6,728	0.11	6,728	-	6,728
Finance	Procurement Review and Centralized Purchasing	25,000	23,633	1.00	48,633	-	48,633
IT	SharePoint Consulting and Support	20,000			20,000	-	20,000
Leg & Admin	Executive Assistant - Vacation Coverage	-	5,105	0.08	5,105	-	5,105
Library	Increase to library open hours	6,760	10,554	0.19	17,314	-	17,314
Library	Increase to Senior Library Assistant - Cataloguer hours	-	10,627	0.14	10,627	-	10,627
Fire Services	Additional Captain for two shift system (Start date: May 1)	\$ 2,500	\$ 82,014	1.00	\$ 84,514	\$ 21,333	63,181
RCMP	RCMP Officer - Domestic Violence & Sexual Assault (Start date: July 1)	118,295			118,295	70,000	48,295
Operations	Bear Attractant and Vegetation Management	2,500	8,228	0.12	10,728	-	10,728
Operations	Soccer Fields on Hendrickson Field	4,700			4,700	-	4,700
Recreation	Ice Skate Rentals	7,000	1,952		8,952	14,000	(5,048)
Engineering	BC Transit Service Expansions	191,104			191,104	27,436	163,668
Operations	Danger Tree Removal	10,000			10,000	-	10,000
Operations	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Operations	Regulatory, Bylaw and Wayfinding Signage Increase	10,000	22,958	0.30	32,958	-	32,958
Operations	Winter Safe Routes to School Snow & Ice Control	2,000	11,367	0.15	13,367	-	13,367
Operations	Activity Hub and Bus Stop Sanitation Improvements	9,600	46,873	0.70	56,473	-	56,473
		\$ 534,178	\$ 332,908	5.48	\$ 867,086	\$ 224,247	\$ 642,839

Special Operating Projects – GL Listing by Programs

GENERAL GOVERNMENT

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
Affordable Housing Contract	CAO	1021200255-900	\$ 43,600	\$ 43,600	\$ -	\$ -
Benchmarking Program Development	CAO	1021200255-900	5,850	5,850	-	-
Council 2017 Remaining Contingency Fund	CAO	N/A	13,000	13,000	-	-
First Nations Reconciliation Training	CAO	1021200234-234	9,000	9,000	-	-
SORCA - Funding Model	CAO	1021200255-900	5,000	-	-	5,000
Workforce Plan - Contingency	CAO	1021200590-590	40,000	-	-	40,000
Youth Project (Canada 150 Grant)	CAO	1021200255-900	1,500	1,500	-	-
Public Engagement	Communication	1021212243-243	4,000	4,000	-	-
Adventure Centre Parking Lot Improvements	Facilities	1021219247-231	11,600	11,600	-	-
Arts Council Building Repairs	Facilities	1021216252-900	7,500	-	-	7,500
BP Recreation Centre Renovation Plan	Facilities	1027110610-900	8,500	8,500	-	-
Library - New Carpet	Facilities	1021951255-900	12,000	-	-	12,000
Municipal Hall - HR Mgr Office	Facilities	1021214255-900	7,500	-	-	7,500
Financial System Improvement	Finance	1021220262-900	5,000	5,000	-	-
HR System Improvements	HR	1021211593-900	1,725	1,725	-	-
IT Security	IT	1021260260-900	10,000	10,000	-	-
New Public Wi-Fi Service for Brennan Park	IT	1021260260-900	8,000	-	-	8,000
Expansion of work/study space for library patrons	Library	1021951001-900	12,000	-	-	12,000
Provision	Library	1021951110-110	10,000	-	-	10,000
Boundary Extension Project	Real Estate	1021219246-231	40,000	40,000	-	-
Civic Services Complex Project (CFWD plus Increase)	Real Estate	1021219246-231	46,720	46,720	-	-
Property Acquisition/Disposition Program	Real Estate	1021219246-231	1,950	-	-	1,950
Sponsored Crown Grant Survey (CFWD 2015)	Real Estate	1021219246-231	26,000	26,000	-	-
GENERAL GOVERNMENT - TOTAL			\$ 330,445	\$ 226,495	\$ -	\$ 103,950

PROTECTIVE SERVICES

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
2018 Sea to Sky Corridor Multi-Modal Evacuation Trans	Emer. Mgmt	1022510602-900	\$ 50,000	\$ -	\$ 50,000	\$ -
Community Emergency Preparedness - EOC Stream	Emer. Mgmt	1022510602-900	25,000	-	25,000	-
DOS and SN Mass Care Planning & Training Program	Emer. Mgmt	1022510602-900	25,000	-	25,000	-
FireSmart Planning & Activities	Emer. Mgmt	1022510602-900	10,000	-	10,000	-
Dog pound - exterior repairs and painting	Facilities	1022930255-900	15,000	-	-	15,000
RCMP Exterior Wall Repairs	Facilities	1022160255-900	5,000	-	-	5,000
Community Wildfire Protection Plan	Fire Services	1022410600-900	10,000	10,000	-	-
PROTECTIVE SERVICES - TOTAL			\$ 140,000	\$ 10,000	\$ 110,000	\$ 20,000

TRANSPORTATION & TRANSIT

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
Asset Management Plan Update	Engineering	1023121000-900	\$ 75,000	\$ -	\$ -	\$ 75,000
DCC R1B-Downtown Entrance Study	Engineering	1023121000-900	111,385	50,000	22,770	38,615
Greening Subdivision Bylaw	Engineering	1023121000-900	20,000	20,000	-	-
Integrated Stormwater Management Plans	Engineering	1023121000-900	152,000	-	152,000	-
Parking Strategy Implementation	Engineering	1023121000-900	25,000	-	-	25,000
Squamish River Floodplain Quantitative Risk Assessm	Engineering	1023121000-900	135,200	-	135,200	-
Dike Vegetation Management	Operations	1023230000-900	35,000	-	-	35,000
Airport Runway pre-project engineering	Real Estate	1026141254-900	5,000	-	5,000	-
TRANSPORTATION & TRANSIT - TOTAL			\$ 558,585	\$ 70,000	\$ 314,970	\$ 173,615

ECONOMIC & COMMUNITY DEVELOPMENT

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
Economic Development Contract Services	Econ. Devel.	1026610233-233	\$ 20,450	\$ 20,450	\$ -	\$ -
LNG Tax Agreement	Econ. Devel.	1026610233-233	32,800	-	32,800	-
Rural Development - Province of BC	Econ. Devel.	1026614019-900	141,500	-	-	25,000
Smart Cities Challenge	Econ. Devel.	1026614019-900	50,000	50,000	-	-
Carbon Neutral Plan	Environment	1026760591-900	14,500	14,500	-	-
Greenhouse Gas Reduction Initiatives	Environment	1026760591-900	16,000	16,000	-	-
Riparian Classification of Ditches	Environment	1026760591-900	9,300	9,300	-	-
Squamish Estuary Management Plan Update	Environment	1026760591-900	18,000	18,000	-	-
Adventure Centre Washroom Counters	Facilities	1026616255-900	14,000	-	-	14,000
Arts Council Partnership+Increase of 1% of 2018 Capital Growth	Film & Events	1026750616-900	57,000	-	-	57,000
Agricultural Plan - Contingent to SLRD contribution	Planning	1026750596-900	15,000	-	-	15,000
Building Bylaw Rewrite (incl. CFWD)	Planning	1022920560-900	30,745	30,745	-	-
Community Amenity Contribution Policy	Planning	1026750620-900	5,000	5,000	-	-
DS OCP Review and Update (Incl. CFWD)	Planning	1026750618-900	113,125	113,125	-	-
Planning Personnel	Planning	PAYROLL	100,385	-	119,453	(19,068)
Zoning Bylaw Rewrite - Green Building Program	Planning	1026750599-900	31,000	31,000	-	-
ECONOMIC & COMMUNITY DEVELOPMENT - TOTAL			\$ 668,805	\$ 308,120	\$ 152,253	\$ 91,932

RECREATION & PARKS

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
Arena Repairs - Worksafe BC	Facilities	1027120255-900	\$ 15,000	\$ -	\$ -	\$ 15,000
Bear Proof Garbage Bins	Parks	1027161072-530	22,800	-	-	22,800
BP Arena Water Fountains (2)	Facilities	1027150255-900	5,000	-	-	5,000
BP emergency exit stair repairs	Facilities	1027120255-900	20,000	-	-	20,000
BP Planning - Community Engagement	Recreation	1027110623-900	50,000	-	-	50,000
BP Rec Centre Exterior Painting	Facilities	1027120255-900	40,000	-	-	40,000
BP Recreation Centre Flooring Repairs	Facilities	1027120255-900	31,000	-	-	31,000
Recreation Services Volunteer Program Development	Recreation	1027110623-900	10,000	10,000	-	-
Sponsorship and Community Partnership Policy	Recreation	1027110623-900	10,000	10,000	-	-
RECREATION & PARKS - TOTAL			\$ 203,800	\$ 20,000	\$ -	\$ 183,800

PUBLIC HEALTH - CEMETERY

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Tax
Cemetery Master Plan	PARKS	1025161022-231	\$ 50,000	\$ 50,000	\$ -	\$ -
PUBLIC HEALTH - CEMETERY - TOTAL			\$ 50,000	\$ 50,000	\$ -	\$ -

2017 To 2018 Budget Detailed Reconciliation – Utility Funds

	Water	%	Sewer	%	Solid Waste	%
2017 Utility Capital Reserve (Contributions) / Draws	\$ (466,122)		\$ 197,219		\$ (202,394)	
2017 Changes in Existing Service Levels						
Utility Fee Increases	(367,138)	-9.1%	(472,452)	-9.1%	(86,389)	-5.4%
Net Labour Change (Schedule 1)	31,469	0.8%	35,714	0.7%	1,730	0.1%
Contract Changes (Schedule 2)	-	0.0%	52,722	1.0%	(562,941)	-35.4%
Other Existing Service Level Adjustments (Schedule 3)	15,060	0.4%	63,193	1.2%	-	0.0%
2017 Non-Recurring Items Removed	(15,000)	-0.4%	(136,000)	-2.6%	(22,165)	-1.4%
Change in Allocations From Other Funds	-	0.0%	60	0.0%	-	0.0%
Change in Debt Service	41,460	1.0%	21,747	0.4%	326,138	20.5%
Change in Provision Contributions	-	0.0%	-	0.0%	20,000	1.3%
Change in Other Reserve Contributions	-	0.0%	-	0.0%	-	0.0%
Change in Contribution to Capital	210,565	5.2%	(1,442,584)	-27.8%	2,165	0.1%
Total Adjustments To Reserve Due To Base Changes	(83,584)	-2.1%	(1,877,600)	-36.1%	(321,462)	-20.2%
2018 New Initiatives						
2018 Service Level Changes (Schedule 4)	10,929	0.3%	20,929	0.4%	64,875	4.1%
2018 Projects Funded From Fees (Schedule 5)	28,000	0.7%	12,000	0.2%	35,000	2.2%
Total Adjustments To Reserve Due To New Initiatives	38,929	1.0%	32,929	0.6%	99,875	6.3%
2018 Utility Capital Reserve (Contributions)/Draws	\$ (510,777)	-1.1%	\$ (1,647,452)	-35.5%	\$ (423,981)	-13.9%
2018 Initiatives Not Included In Draft 2018-2022 Financial Plan						
New Growth Revenue - Recycle BC Program		0.0%		0.0%	(174,750)	-11.0%
ICBC increased costs (see below)	-	0.0%	724	0.0%		0.0%
Capital Projects		0.0%		0.0%		
Fire Hydrant installation	30,000	0.7%		0.0%		
Storm Sewer Inventory collection		0.0%	(100,000)	-1.9%		
WWTP Exterior Lighting		0.0%	17,000	0.3%		0.0%
Total Adjustments To Reserve Due To Growth Initiatives	30,000	0.7%	(82,276)	-1.6%	(174,750)	-11.0%
2018 Utility Capital Reserve (Contributions)/Draws With New Initiatives	(480,777)	-0.4%	(1,729,728)	-37.1%	(598,731)	-24.9%

Schedule 1

CHANGE IN LABOUR TO 2017 EXISTING SERVICE LEVEL	Water		Sewer		Solid Waste	
Contracted Inflation & Step Changes	\$ 14,036	0.3%	\$ 11,196	0.2%	\$ -	0.0%
Benefit Changes	(17,814)	-0.4%	(10,742)	-0.2%	-	0.0%
Transfers from Other Funds	35,247	0.9%	35,260	0.7%	1,697	0.1%
Total	\$ 31,469	0.8%	\$ 35,714	0.7%	\$ 1,697	0.1%

Schedule 2

EXISTING SERVICE LEVEL CONTRACT CHANGES	Water		Sewer		Solid Waste	
Biosolids Tipping Fees Increase (\$10/MT)	\$ -	0.0%	\$ 52,722	1.0%	\$ -	0.0%
Solid Waste Collections Contract	-	0.0%	-	0.0%	(355,333)	-22.3%
Landfill Contract Adjustments (CPI & COLA)	-	0.0%	-	0.0%	6,139	0.4%
Recycle BC Program	-	0.0%	-	0.0%	(39,297)	-2.5%
Recycle BC Program - Revenues		0.0%		0.0%	(174,450)	-11.0%
Total	\$ -	0.0%	\$ 52,722	0.0%	\$ (562,941)	-35.4%

Schedule 3

OTHER EXISTING SERVICE LEVEL CHANGES	Water			Sewer			Solid Waste	
Increase in Biosolids Disposal - Growth	\$	-	0.0%	\$	27,062	0.5%	\$	- 0.0%
Increase in Biosolid Collection - WWTP new Screens		-	0.0%		20,800	0.4%		- 0.0%
Utilities		11,130	0.3%		9,550	0.2%		- 0.0%
Insurance		924	0.0%		3,443	0.1%		- 0.0%
Vehicles Allocation		2,076	0.1%		1,614	0.0%		- 0.0%
Vehicles Allocation - Increase in ICBC Costs		930	0.0%		724	0.0%		- 0.0%
Total	\$	15,060	0.4%	\$	63,193	1.2%	\$	- 0.0%

Service Level Changes

Department	Service Name	Total Cost	FTE (\$)	FTE	TOTAL	Other Funding	Net Effect on Taxation
Sewer	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Sewer	Sewer Utility Odour Control	10,000	6,929	0.18	16,929	-	16,929
Solid Waste	Solid Waste Theatre Group reduced to every second year	(6,100)			(6,100)	-	(6,100)
Solid Waste	Spring Weekly Organics Collection	47,975			47,975	-	47,975
Solid Waste	Waste Audit of Garbage at Landfill	23,000			23,000	-	23,000
Water	Electrical Arc Flash Assessments	4,000			4,000	-	4,000
Water	Part Time Utility Clerk	-	6,929	0.18	6,929	-	6,929
		\$ 82,875	\$ 13,858	0.35	\$ 96,733	\$ -	\$ 96,733

Special Projects

WATER

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Utility Fees
Power House Springs Powerline Easement Clearing	Water	2024130000-900	\$ 20,000	\$ -	\$ -	\$ 20,000
Small tools (Hot tap, trash pump & small generator)	Water	2024144000-900	8,000	-	-	8,000
Water Bylaw Rewrite	Water	2024116000-900	15,000	15,000	-	-
WATER - TOTAL			\$ 43,000	\$ 15,000	\$ -	\$ 28,000

SOLID WASTE

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Utility Fees
Horizontal Landfill Expansion Pre-Design	Solid Waste	8024303102-231	\$ 25,000	\$ -	\$ -	\$ 25,000
Landfill Leachate treatment facility pre-design	Solid Waste	8024303400-231	10,000	-	-	10,000
SOLID WASTE - TOTAL			\$ 35,000	\$ -	\$ -	\$ 35,000

SEWER

	DEPARTMENT	GL	Cost	Acc.Surplus	Other	Utility Fees
Major Tools Replacement	Sewer	3024215000-900	\$ 12,000	\$ -	\$ -	\$ 12,000
WWTP Building Envelope Inspection & Repairs	Sewer	3024212255-900	68,000	68,000	-	-
SEWER - TOTAL			\$ 80,000	\$ 68,000	\$ -	\$ 12,000

2018 Special Operating Projects – Descriptions

General Government

Project Name	Project Description
First Nations Reconciliation Training	2017 CFWD
Youth Project (Canada 150 Grant)	2017 CFWD
Benchmarking Program Development	2017 CFWD
Affordable Housing Contract	Capital funding for one or two affordable rental housing projects to be constructed on municipal lands in 2018 through 2019.
SORCA - Funding Model	Funding study to help SORCA to become independant of Municipal funding.
Workforce Plan - Contingency	Contingency - A workforce review is underway, this contingency is to help funding the outcome.
Council 2017 Remaining Contingency Fund	2017 CFWD
Public Engagement	To support public engagement initiatives and the tools required to do so, with a focus on budget public engagement tools and tactics. The budget would also support new staff training in IAP2 process.
Arts Council Building Repairs	Repairs to Arts Council Building.
Library - New Carpet	This project proposes to replace the carpet in the meeting room only. The meeting room hosts approximately 17,000 people in the course of a year. Many meetings involve sitting on the floor with young children, a clean carpet is important and the current carpet is so thin and stained that it is impossible to clean thoroughly.
Brennan Park Recreation Centre Renovation Plan	2017 CFWD
Municipal Hall - Human Resources Manager Office	Redesign of the HR office to create a private office for the new HR manager.
Financial System Improvement	Financial System improvements for system and process efficiency improvements. It is likely that post tempest system implementation, DOS will require additional reporting, integrating or other system improvements.
Human Resources System Improvements	2017 CFWD
New Public Wi-Fi Service for Brennan Park	A new public Wi-Fi service is required at Brennan Park. The free service currently provided by Shaw has some drawbacks and some negative feedback has been received from the public. The new service will also be free for the public with far fewer restrictions. It will be similar to the public Wi-Fi service currently being provided at the Library and Municipal Hall.
IT Security	2017 CFWD
Expansion of work/study space for Library patrons	This project would cover the cost of installing new, streamlined laptop bars (with power outlets for up to 16 devices) and stools along the north and south-facing windows at the front of the library, increasing our total number of work/study spaces without occupying a significant additional footprint. This project will require the teen periodical collection to be relocated; the cost includes a new shelving solution for displaying this collection in an eye-catching and efficient manner.
Provision	Salary provision to fund minimum salary increase to come in September 2018.
Boundary Extension Project	The District has submitted to the Province a request for multiple boundary extensions to incorporate various areas of importance and industrial projects currently outside District boundaries. It also includes a request to explore a governance review related to the impacts of the Garibaldi at Squamish project.
Sponsored Crown Grant Survey (CFWD 2015)	Final surveying work is required to complete several Sponsored Crown Grant applications in process by the District. The applications requiring final surveying include: Smoke Bluffs Park expansion (\$10,000), Access Road to the Windsurfing Spit (\$5,000), Landfill (\$7,000) and Dyking (\$4,000).
Property Acquisition/Disposition Program	Council has requested that the District be prepared to purchase property for affordable housing.
Civic Services Complex Project (CFWD plus Increase)	2017 CFWD
Adventure Centre Parking Lot Improvements	2017 CFWD

Protective Services

Project Name	Project Description
2018 Sea to Sky Corridor Multi-Modal Evacuation Transportation Plan	Develop a Sea to Sky Corridor Evacuation Transportation Plan that provides a strategy to evacuate an entire community in the Sea to Sky Corridor, or in a very extreme case, the entire corridor from a transportation-based perspective. While the plan will focus on the transportation aspects of evacuation it will include a review of local hazard and community characteristic information to understand evacuation demand on transportation. This will be a joint initiative with the Resort Municipality of Whistler (RMOW). It will be a cost share between the two municipalities.
Community Emergency Preparedness - EOC Stream	Mass Care of Evacuees during a large scale emergency: Coordinate and develop mass care plan. Hire consultants to develop and facilitate mass care training for SN and DOS staff and ESS Team. This includes the organization of four workshops and a joint mass care exercise. Also the purchase of supplies required for mass care events.
DOS and SN Mass Care Planning & Training Program	This is a joint partnership between DOS and SN. Currently DOS and SN have a joint Reception Centre Team. This consists of DOS and SN staff who are trained to support ESS volunteers in setting up and managing a Reception Centre. We are building upon this relationship. DOS staff and SN staff will work together to develop the mass care plan and training plan. DOS and SN will invite all communities in the Sea-to-Sky Corridor to participate in the workshop and exercises.
FireSmart Planning & Activities	Development of a Community Wildfire Preparedness plan covering the next five years.
Dog pound - exterior repairs and painting	The dog pound building is 50 years old. This project will clean the exterior of the building and repair any damaged wood as well as provide a fresh coat of paint.
RCMP Exterior Wall Repairs	This is a phase 2 of undertaking the repairs recommended in the report from IRC Engineers and staff, in order of urgency. Phase 1 in 2017 focussed on the repairs to the cracked brick wall on the second floor in particular.
Community Wildfire Protection Plan	A community wildfire protection plan defines the threat to human life, property and critical infrastructure from wildfires in, or adjacent to, the District of Squamish. It identifies the measures necessary to mitigate those threats and outlines a plan of action to implement the measures. Squamish Fire Rescue plans to hire a consultant to write a community wildfire protection plan and to assist with writing grant applications for provincial funding.

Economic and Community Development

Project Name	Project Description
Economic Development Contract Services	The purpose of the Marine Action Strategy is to mobilize shared leadership to protect and maximize the waterfront and marine resource as an important community asset for its ecological values and services and social and economic benefits. The Strategy will identify and prioritize key actions for resourcing (Immediate; Medium Term 2-3 years; Long Term 5 years).
LNG Tax Agreement	Project request based on Council direction.
Smart Cities Challenge	The Smart Cities Challenge is a funding competition hosted by Infrastructure Canada, open to communities looking to utilize technology, innovation, and data to improve the lives of their citizens. Through collaboration with businesses and community members, the District is seeking to develop partnerships for a potential application to the Smart Cities Challenge, a funding competition open to communities across the country. 2018 Budget funding will support the application process which requires community consultation and partnership development. Hardwired for business, Workforce Development and BI Building. \$76.5k Open Level Data Initiative and \$40k Service Skills Initiative (Chamber of Commerce).
Rural Development - Province of BC	Complete a mapping layer to provide a watercourse classification system for the ditches throughout Squamish. It will describe which ditches require a riparian setback, and which ditches do not.
Carbon Neutral Plan	2017 CFWD
Greenhouse Gas Reduction Initiatives	2017 CFWD
Squamish Estuary Management Plan Update	2017 CFWD
Adventure Centre Washroom Counters	This project proposes to replace the counter tops and install new sinks with automatic faucets.
Arts Council Partnership+Increase of 1% of 2018 Capital	Public Art Reserve
Building Bylaw Rewrite (incl. CFWD)	2017 CFWD
Agricultural Plan - Contingent to SLRD contribution	
Zoning Bylaw Rewrite - Green Building Program	2017 CFWD
DS OCP Review and Update (Incl. CFWD)	2017 CFWD
Community Amenity Contribution Policy	2017 CFWD
Planning Personnel	Would allow to continue one contract position in 2018 maintaining current staffing levels in the Community Planning department. The position will be working on or support multiple Special Projects currently underway and planned to initiate in 2018.

Transportation and Transit

Project Name	Project Description
Parking Strategy Implementation	This project will continue implementation of the Parking Strategy. Work will include reviewing potential sites and preparing a cost estimate for a downtown parkade, reviewing options and opportunities for paid parking, completing a review of parking at key trailheads and recreation amenities in accordance with the Parking Strategy.
Greening Subdivision Bylaw	2017 CFWD
DCC R1B-Downtown Entrance Study	Phase 2 (2018) will study the area bounded by Highway 99 on the north, Pemberton Avenue on the south, Bailey Street/Third Avenue to the west and Logger's Lane to the east taking into account the following key issues: emergency access, Pemberton Ave. entrance, Bailey/Logger's Lane truck routing, Cleveland Ave. gateway, downtown transportation hub, and network connections for all modes of active transportation.
Asset Management Plan Update	The District prepared its first Asset Management Plan in 2010. The AMP provided a comprehensive set of recommendations to collect additional information on the District's assets that can be used to update and refine the plan in the future. The District has collected a significant amount of additional information that can be used to refine and improve the AMP which ultimately provides important recommendations on sustainable financing levels. The AMP should be updated every 5 years to ensure that the District is planning responsibly for asset management. The plan is now approximately 7 years old and should be updated.
Integrated Stormwater Management Plans	Preparation of ISMP's is a requirement of the Liquid Waste Management Plan and has been included in the DCC Bylaw. The LWMP forms an agreement between the DOS and BCMOE, as such this budget item is non-discretionary. An ISMP is a comprehensive study that examines the linkage between drainage servicing, land use planning and environmental protection. The purpose is to present a blueprint that supports the growth of a community in a way that maintains or ideally enhances the overall health of a watershed. The project will undertake a phased approach as follows: Phase 1 - Business Plan/General Policy Development, Phases 2-5 - Catchment specific ISMPs.
Squamish River Floodplain Quantitative Risk Assessment	The ongoing Integrated Flood Hazard Management Plan has greatly advanced the District's knowledge of flood hazards and land use policy, however the project has adopted a hazard-based approach and best practices are shifting towards a risk-based approach (considering both consequence and the probability that they occur). This project will complete a Quantitative Risk Assessment of the Squamish River Floodplain using National Disaster Mitigation Program (NDMP) funding. Completion of the risk assessment is a pre-requisite for receiving future funding under the NDMP.
Dike Vegetation Management	2015 Comprehensive Dike Assessment report estimated that approximately 3km of dike is overgrown and requires clearing. Certified tree fallers will be required to complete this work due to the size and nature of the vegetation to be removed.
Airport Runway pre-project engineering	\$720k has been included in Future Years Capital Planning for Airport runway replacement. This estimate was provided internally by Sam Skalsvik and Alpine Paving. The estimate does not include an engineer evaluation of the base below the runway or cost of materials. We need to have an engineer look at the runway and "ground truth" the \$720k provided to Real Estate 2 or 3 years ago.

Recreation and Parks

Project Name	Project Description
Arena Repairs - Worksafe BC	To meet Worksafe BC standard.
Brennan Park emergency exit stair repairs	After inspection, it was recommended to repair the 2 steel emergency exit stairs at the back of the arena, which are original to the building.
Brennan Park Rec Centre Exterior Painting	Preparation of surfaces and repainting of arena and community centre exteriors.
Brennan Park Recreation Centre Flooring Repairs	To replace flooring that was damaged during emergency drainage line repairs in early 2017.
Brennan Park Arena Water Fountains (2)	Install 2 water fountains at Brennan Park
Bear Proof Garbage Bins	Additional bear proof garbage bins for new bus stops and trailhead improvements. 2018 purchase and installation will
Recreation Services Volunteer Program Development	The District implemented Adaptive Programming in 2017. A volunteer program in support of this initiative provides an opportunity for volunteers to participate and assist in delivering programs, special events, camps and various children/youth activities. Ideally this program will be developed in collaboration with SD48, and students will receive training and support and then be paired with a child who requires additional support.
Sponsorship and Community Partnership Policy	To develop a policy that will leverage private business/industry sponsorship to fund Arts, Recreation and Cultural Services programs and facilities. The policy will provide guidance to the community, staff and Council on entering partnerships with other agencies or societies to cost share infrastructure or other areas of mutual benefit.
Brennan Park Planning - Community Engagement	Public Engagement Placeholder for Brennan Park Masterplanning engagement arising from LTREFST.

Public Health - Cemetery

Project Name	Project Description
Cemetery Master Plan	Cemetery is nearing capacity and the District needs a plan for expansion, operation and management.

Solid Waste

Project Name	Project Description
Horizontal Landfill Expansion Pre-Design	Complete a pre-design to determine estimated construction cost and land requirements to construct a horizontal landfill expansion.
Landfill Leachate treatment facility pre-design	Leachate from the landfill is directly discharged to the sewer which has caused maintenance issues on the sewer line. This project will evaluate whether and how a pre-treatment facility could be added prior to discharging to the sewer. A business case will be completed to determine whether pre-treatment will save on long-term maintenance costs.

Sewer

Project Name	Project Description
Wastewater Treatment Plant Building Envelope Inspection & Repairs	The building envelopes (roofs, walls, doors and windows) at the wastewater treatment plant were inspected, deficiencies documented, and repairs prioritized. This project was started in 2016 with an engineering inspection and recommendations. Phase 2 is to undertake the repairs recommended in 2017 and 2018.
Major Tools Replacement	Replacement of existing tools that are at end of life.

Water

Project Name	Project Description
Water Bylaw Rewrite	Water bylaw re-write.
Power House Springs Powerline Easement Clearing	Contracted service to conduct clearing of utility easement for District owned powerline for Power House Springs water supply source.
Small tools (Hot tap, trash pump & small generator)	Hot tap tool and 2" trash pump are at end of life and small generator will provide onboard power for an additional utilities maintenance truck.

2018 Capital Projects – Descriptions and Benefits

General Government

Project Name	Description	Benefits
Adventure Centre Garbage Bin Enclosure	2017 CFWD	
Affordable Rental Housing Construction	Capital funding for one or two affordable rental housing projects to be constructed on municipal lands in 2018 through 2019.	Addressing an acute affordable housing situation in the community. Providing a supply of affordable rental housing units.
Airport Runway Rehabilitation	Repairs and re-asphalting of the airport runway.	Would help increase the airport's economic benefits and services.
Annual Workstation Upgrades	Workstations are replaced on an ongoing basis by identifying those machines that fall below a set performance standard. It has been the IT Department's goal to provide all areas that require regular use of computers with workstation that are not older than 5 years. As the organization continues to grow, there are also new staff who require desktop workstations and in many cases laptops or tablets.	Extended warranties on workstation hardware generally expire after 3 years and performance issues and hardware failures start to critically impact staff productivity and IT support time by the 5 year mark . It's important that staff who use specialized software have the right hardware to support those resource intensive applications. We are also making use of tablets in the field as the technology is maturing and more internal business tools and apps are available. Laptops will also continue to be needed as more work is done away from the office and meetings are held at various locations away from Municipal Hall.
Fibre Conduit Installations	District owned fibre optic loop connecting key municipal buildings; reducing our overall cost and our reliance on telecommunications companies for these services.	A District owned fibre optic trunk line will serve as an alternative to our Telco managed network; by laying conduit in partnership with municipal infrastructure projects. The installation costs are estimated at \$50/meter (incl conduit/vaults/ labour), much less than as stand alone projects. Connecting District buildings with fibre optic cable will result in significant monthly operational savings. Major portions of the conduit line connecting P/Ws, EOC, BPRC and Adventure Center have already been constructed. This project will continue conduit installation along the main line and develop a detailed plan for remaining fibre build requirements.
Garibaldi Meeting Room Window Replacement	The viewing window from the mezzanine area above the arena is made of plexi glass. This project proposes to replace the existing 1/4" plexiglass sheets with proper laminated double pane windows.	Completion of this project will greatly reduce noise travel from the arena into the office/program space. In addition it will provide better insulation and reduce energy consumption. Lastly it will provide better viewing of the arena as currently the plexi glass is very scratched.
Library - New Blinds	There are high windows all along the front of the Library and the childrens' section. The blinds in these windows are used daily to control the sunlight coming into those areas. Some of the current blinds are broken and no longer work. Parts are no longer available for those blinds in order to repair them. This project will replace the broken blinds.	The blinds are used to control the sunlight that comes in through the large windows. Functioning blinds will reduce damage to the books as well as reduce energy consumption while providing a more enjoyable environment for staff and visitors.
Library Roof And Hvac Replacement	Both the roof and the HVAC units will have reached end of service life.	
Property Acquisition	Council has requested that the District be prepared to purchase property for affordable housing, and that this be reflected in the budget.	
Replacement Of Public Internet Computers	This project would provide new machines 5 years after they were last replaced (in 2015).	
Thunderbird Radio Tower Replacement	Based on recent assessments, the radio tower at Thunderbird Ridge will need to be replaced. It's mainly used by the Fire Department for Emergency radio communication. It also provides a central connection point for several Scada radio sites.	
Technology Transformation Program	New, modern, connected systems are required in many areas to support District operations. The Application Technology Roadmap which was adopted by Council in 2015 lays out a detailed plan to move forward. At its core the Financial Management system is being replaced. Other connected business systems will follow, within the program timeline.	Larger, modern systems will help to integrate and streamline business processes across the organization. Internal operations and customer service will improve. Efficiency gains will stem the tide against ongoing increases in required staff.

Protective Services

Project Name	Description	Benefits
Aerial Apparatus Scheduled Replacement	The fire department's aerial apparatus will be 20 years old in 2017. Insurance Underwriters state current insurance ratings will not be maintained if apparatus age exceeds 20 years. The current 75' apparatus will be replaced with a 100'+ apparatus, which will be required to service the six story buildings that are in the planning stages within the District.	For most owners of property within the District, investments in fire department apparatus that are required by Insurance Underwriters are more than offset through favourable insurance premiums.
Bylaw Enforcement Vehicle Addition	Currently Bylaw Enforcement is assigned three (3) vehicles utilized by four employees. It is not operationally efficient to share the Smart Car (assigned to the Manager, Bylaw Enforcement and Animal Control) with the most recent Bylaw Enforcement team member as quite regularly both are operational at the same time. The manager regularly needs to attend meetings in the community, and has staff working out of two buildings and in the field. Additionally, the manager regularly uses active transportation to commute to work so does not have a personal vehicle available.	Greater flexibility in service delivery. No requirement for Manager and Bylaw Officer to double up. Efficient use of resources. Greater community presence.
Fire Department Auto Extrication Equipment	Replacement of fire department auto extrication equipment, which will be 13-14 years old at the time of replacement.	The department's auto extrication equipment is reaching its end of dependable life. Additionally, changes in automobile manufacturing have led to the need for new equipment. Modern automobile components are stronger than in the past, new extrication tools would allow the department to manipulate car frames as required.
Fire Department Chevy 1500 Supercab 4X4 (V7022)	Replacement of existing Fire Department chevy 1500 4x4. Includes Canopy, NFPA warning lights and vehicle wrap.	Fuel savings as Chevy 1500 fuel consumption is 13.3 L/100km and Ford F150 fuel consumption is 11.8 L/100km. 1800 L over life of vehicle
Firehall Valleycliffe - Final Seismic Upgrades To Hose Tower	Alex Munroe Fire Hall in Valleycliffe is a post disaster facility within the District as well as being an emergency building. The engineer of record had indicated in 2011 that the fire hall had 3 major structural deficiencies - the roof, the walls of the truck bay and the hose tower. The truck bay walls and the roof have both been retrofitted in 2011 and 2012. During the work in 2012, staff reviewed the hose tower to pursue a retrofit of the existing tower with no success. The engineer has provided a report that states the cost to retrofit this tower would likely exceed the cost of full replacement. This project proposes to replace the existing tower and relocate the tower.	The existing tower has seismic issues relating to soft story failure, insufficient foundation and high slenderness ratio of masonry walls. The new tower will be a lightweight steel structure. Completing these upgrades will ensure the structure is seismically sound so that it can function as an emergency building or post disaster facility. The new tower can also be used for enhanced training of the fire fighters and rented as a training facility. It is also anticipated that the truck bay will be extended to the South side within the next 5 years to accommodate taller trucks and this is an opportunity to relocate the hose tower to the back of the building.
Incident Command Van Replacement	Replacement of the 2001 Incident Command (IC) van (Gruman work van). The IC Van will be replaced with 23ft trailer and the IC Van will be given to Operations Dept.	The IC Van is not being utilized. A trailer would be a better alternative.
RCMP Back up generator	Replace the back up generator as it reaches the end of its service life	
RCMP Boilers and Storage tanks replacement	There are 2 gas boilers that heat water for the building heating system and for domestic hot water. Hot water is stored in 2 X 120 gallon tanks. Both sets of equipment are at their end of life and the boilers are very inefficient. The project proposes to replace the boilers with high efficiency condensing boilers that will provide 30% - 50% savings in gas consumption. At the same time, the hot water storage tanks will be replaced with titanium stabilized stainless steel tanks that have a life time warranty.	Will reduce gas consumption by approximately \$3,000 per year. GHG emissions will also be reduced by at least 15 tonnes per year. Staff will explore opportunities with Fortis for rebates but won't be able to confirm the value of the rebates until the new boilers have been specified.
RCMP exterior camera upgrade	The RCMP building has an exterior camera system that is 11 years old and in need of upgrading. This is not part of the cell block camera system updated in 2012. The project proposes to upgrade the current analogue cameras and recording equipment with digital equipment. It also will add more cameras around the exterior to provide better coverage. The current recording equipment is actually on loan from the RCMP PTSS division as the old equipment failed. This needs to be returned.	To meet the new RCMP legislation that requires a storage capacity of at least 4 months (current is 2-3 weeks). New cameras will provide a better image and the additional cameras will provide better coverage around the whole perimeter.
RCMP Geothermal equipment replacement	Replace the heat exchanger and some pump equipment as part of the geothermal system that will be at the end of its service life.	
RCMP HVAC replacement	The RCMP building is 12 years old and the HVAC equipment is reaching the end of its service life. There are 21 heat pump units in the ceilings on the ground floor that heat and cool the area, and 7 source split heat pump units for the upper floor. Working with the mechanical contractor, staff have developed a plan to start to replace these units over the next 10 years, as they start to fail. 2-3 units will be replaced each year for minimum disruption to operations and to allow for some units in good condition to continue to operate. One of the heat pumps has already failed beyond repair and is turned off.	Proactivity in replacement will reduce the amount of money spent on maintenance repairs to old units. Staff will source the most energy efficient replacements to benefit from any possible reductions in energy consumption.
Resolution Way Compound SCBA Testing Equipment	2017 CFWD The fire department's self contained breathing apparatus (SCBA) require annual testing to ensure that operations fall within industry standards. SCBA also need to be tested after certain types of repair. The fire department has been utilizing a third party to perform SCBA tests. The department is proposing the purchase of equipment that will allow this testing to be done in-house as this will be more cost effective. Reliance on third party repair can also lead to equipment shortages because SCBA need to be sent out for testing after repairs.	Over the course of 10 years, performing SCBA maintenance in-house will prove to be less expensive than using a third party service (savings of \$2k/yr). Also, in-house testing ensures that equipment gets back into service as soon as it is repaired.
Tantalus Fire Hall Roof And Hvac Replacement	Both the roof and the HVAC units will have reached end of service life.	
Tantalus Firehall Overhead Door Replacement	2017 CFWD	
Tantalus Firehall Roof - Apparatus Bay	2017 CFWD	
Tantalus Firehall Seismic Upgrade	2017 CFWD	
Thermal Imaging Camera Roll Over	Two of the fire department's thermal imaging cameras have reached the end of their useful lives (11 & 12 years old). Image quality of the older unit has diminished and performance has become sporadic. Due to their essential role in keeping firefighters safe, it is important to replace the cameras before any critical faults develop.	Thermal imaging cameras are essential fire service tools. They allow interior firefighters to develop situational awareness, even in areas of poor visibility. More importantly, thermal imaging cameras give the incident commander some idea of heat and fire conditions inside the structure. This information allows commanders to make better, and safer, decisions regarding when to engage in offensive fire attack and when not to. Beyond life safety uses, the thermal imaging camera can also be used to assist with the overhaul of structural and wildland fires; they are also frequently used to help diagnose the root cause of fire alarms when no visible fire is present.
Valleycliffe Fire Hall Meeting Room Carpet Replace	Replace the current carpet with a more suitable resilient flooring -The meeting room is used primarily by rescue related training groups with heavy equipment and often dirty boots. The carpet in the meeting room is 18 years old, it is thin and worn and not suitable for such a usage. This project proposes to replace the carpet with a more suitable resilient flooring.	A hard floor surface will be easy to keep clean and sanitary.
Valleycliffe Fire Hall Signage	The Valleycliffe Fire Hall does not have a sign identifying the building. This project proposes to install a lit sign on the outside of the building, following guidelines and design from the new wayfinding programme.	This building is an emergency facility, the alternative EOC and potentially a post disaster Reception Centre. Appropriate signage will help the population to find and access the location in case of emergency.
Valleycliffe Firehall Replace Overhead Doors	Replace the doors that lead into the truck bay as they reach the end of their service life.	
Wildland Interface Sprinkler Trailer	One of the most effective means of protecting critical infrastructure and residential buildings from wildland interface fires is through the utilization of sprinkler systems. These systems work by increasing the relative humidity and extinguishing flying embers as they land. Using sprinkler systems increases firefighter safety, since they are set up in advance of an approaching fire, allowing personnel to retreat while the sprinklers protect property. Squamish Fire Rescue is planning on purchasing a trailer that contains the tools and equipment required for rapid initial deployment within the District. Squamish and Whistler will split the cost of this \$180 000 purchase.	Structural protection sprinklers have been proven, through research and in the field, to provide an extremely effective means of protecting property from wildland fires. These tools have become essential elements of a community's wildland fire protection system. Sharing the cost of this purchase with the Resort Municipality of Whistler will allow the District to utilize this equipment in a very cost effective manner.

Economic and Community Development

Project Name	Description	Benefits
Carbon Neutral Projects	To allow for small capital projects that reduce GHG. The Carbon Working Group has been established to implement projects that support the District's commitment to carbon neutrality within the corporate operation. The Carbon Working Group will initiate suitable projects that ensure decreased greenhouse gas emissions.	Projects initiated by the Carbon Working Group will support the District's commitment of working towards carbon neutrality. Implemented projects will decrease greenhouse gas emissions and ultimately result in reduced carbon credit purchases by the District.
Community Wayfinding Project	Development of a comprehensive community wayfinding project. Largely signage that directs visitors to designated destinations in the community.	Will assist in downtown revitalization, tourism and general economic development.
Public Art Committee Major Project	At the inception of the Public Art Committee, the intention was to have a portion of the annual operating budget carryforward to accumulate adequate dollars to consider a major project. The intention was to visit this every 3 year cycle for the accumulated amount of \$75,000. Currently, the Public Art Committee is considering plans for the year 2018 with the knowledge that these funds are available to them.	

Transportation and Transit

Project Name	Description	Benefits
3rd Avenue Pond Remediation	This project will improve stormwater quality in 3rd Avenue pond and ultimately the Bridge Pond by placing a large oil/water separator which will also capture the majority of total suspended solids entering the 3rd avenue pond. Further work will be completed to evaluate changes to reduce odours and improve water quality entering the estuary.	Changes to the 3rd Ave pond will improve stormwater quality entering the estuary and reduce odors.
9077 - Parks Watering Trailer Replacement	Fleet - Scheduled replacement	
9085 - RTV 1100 tractor	Fleet - Scheduled replacement	
9086 - Ford F-350 4X4	Fleet - Scheduled replacement	
9419 - DD-145 Roller	Fleet - Scheduled replacement	
9423 - 2500 Super Cab 4X4 P/U	Fleet - Scheduled replacement	
9425 - CF 600 sign truck	Fleet - Scheduled replacement	
9426 - M2 Single Axle Dump	Fleet - Scheduled replacement	
9429 - 420E Backhoe	Fleet - Scheduled replacement	
9430 - Ranger Super Cab 4X4 P/U	Fleet - Scheduled replacement	
9435 - G3 4 Door Car	Fleet - Scheduled replacement	
Active Transportation Improvements	The Active Transportation Plan lays out a comprehensive set of recommendations to upgrade pedestrian and cycling infrastructure throughout Squamish to improve safety and encourage alternate forms of transportation. This budget item will undertake those projects in a phased manner.	Investments in active transportation will increase use, reduce traffic volume and greenhouse gas production and improve community health.
Additional Emergency Backup Generator	2017 CFWD	
Annual Road Reconstruction	This project is to repave roads annually based on Pavement Management Study performed in 2010.	
Aristotle Drive - Streetlight Wiring & Paving	2017 CFWD	
Cleveland Intersection Traffic Light Plc Replacement	Existing traffic light control PLC is failing, is at end of life and needs replacement. Significant traffic disruptions at a major intersection would result or increase in frequency.	Risk. Current equipment at the end of its' lifecycle.
CN Rail Crossing Safety Improvements	Transport Canada is requesting all rail crossings to be upgraded by 2021 to improve safety.	Up to 87% funding can be provided through Transport Canada's Grade Crossing Improvement Program (50%) and CN Rail(37%).
DCC - R-15 - Garibaldi/Tantalus Signal	As identified in the Multi-Modal Transportation Plan, this intersection is a major connection to north Garibaldi Estates which is experiencing significant growth. This project will add a signal to the intersection and will be bike and pedestrian friendly.	Improve traffic flow and safety of vehicles, pedestrians and cyclists in this busy intersection.
DCC - R-4 - Pioneer Way Extension	Upgrade Pioneer Way from Queensway to Discovery Way to an arterial road with curbs, sidewalks, bicycle lanes, no parking per the DCC Bylaw.	Upgrade road to improved standard to accommodate ongoing growth in the business park.
Electrical Supervisor Vehicle	Electrical maintenance vehicle for Electrical Supervisor.	Supervisor does not currently have a vehicle to transport electrical tools and equipment and is using personal vehicle.
F9211 - Animal Control Van	Fleet - Scheduled replacement	
F9427 2 Door Smart Car	Fleet - Scheduled replacement	
F9428 - Prius Hybrid 2 Door	Fleet - Scheduled replacement	
F9433 - Ford Escape Hybrid	Fleet - Scheduled replacement	
F9434 - Ford Escape	Fleet - Scheduled replacement	
Fencing Replacement At Workyard (CFWD)	2017 CFWD	
Flood Protection Upgrades	To begin implementation of flood protection upgrades identified in the District's IFHMP. Projects include dike upgrades of the Squamish River dike and sea dike including land acquisition for maintenance and upgrade purposes. Immediate projects include dike upgrades in the upper Judd Slough area, Eagle Run and sea dike in Xwunekw Park.	The IFHMP has evaluated community flood risk and identified several critical projects that should be undertaken to maintain a safe and sustainable community. This project works towards that ultimate objective.
GPS System for Fleet	GPS System for all District of Squamish fleet vehicles excluding SAR and Fire.	Reduced fuel consumption, reduced vehicle wear and tear, reduced risk, route optimization and driver performance optimization.
SEP #10 - F-150 Super Cab 4X4 P/U	Fleet - Scheduled replacement	
Skyline Place Drainage Repair	Drainage from the road right of way currently ponds on Skyline Place and overflows onto two private properties causing nuisance flooding and issues relating to ice on steep driveways in the winter. This project will install a catch basin and storm sewer down the slope to Coho Park in order to alleviate drainage issues.	It is the District's responsibility to manage drainage from road right of ways.
Snow Blower Attachment	Ribbon blower with truck loader attachment for the trail maintenance machine acquired in 2017.	Increased and more effective removal of snow from trails and sidewalks, particularly removing snow from the walkway rather than pushing it to other areas where it still needs to be managed or subsequently removed.
SODC - DCC D-15 - Peninsula Shared Stormwater Main	Construction of storm sewers on peninsula that will service SODC development as well as other future development on peninsula	Allows future development of peninsula.
SODC - R-20 - Peninsula Main Road - Arterial Standard	Construction of a looped road from the peninsula boundary to the Oceanfront Park. Construction on early phases is already underway.	Improved access to support peninsula wide development and access to the Oceanfront Park.
Storm Sewer Inventory Collection, Condition Assessment	The District has an incomplete inventory of stormwater infrastructure. This project will collect drainage inventory, complete video condition assessments and flush storm sewers in order to inspect their condition and flush silt and sediment. The data can be used to inform the Integrated Stormwater Management Plan and Asset Management Plan update.	This project will allow the District to understand the condition of storm sewers in order to determine an appropriate rehabilitation/replacement strategy. This is an anticipated outcome of the upcoming Integrated Stormwater Management Plan.
Streetlight Led Conversion Program	Multi-year project started in 2017 to convert approximately 36 conventional streetlights to LED. Continuation of this program will allow for ongoing upgrade of existing light fixtures and allow for an ongoing assessment of the payback and business case for actively replacing existing HID street lights with LED fixtures and to ensure public acceptance of new lighting type.	Expecting 8 year payback. HID bulbs draw 190 Watts while LED draw 70 Watts. HID bulbs last for 24,000 hour while LED last 100,000 hours. Possible shorter payback period if BC Hydro rebates are awarded and reduced equipment costs are achieved through bulk buy program.
Tantalus Road Bike Lane	This project will construct a missing section of bike lane on Tantalus Road just north of Harris Road.	Will provide a continuous bike lane and improve safety considerably in this area.
Trails & Sidewalks Maintenance Machine	2017 CFWD	
Transit Stop Infrastructure Improvements	Install 1 new concrete pad, 2 new shelters, and some minor improvements including adjusting the placement of several stops. This project will make infrastructure improvements at a selection of transit stops to increase accessibility and augment the transit user's experience.	These improvements are an important component of improving the Squamish Transit system and working towards increasing ridership and mode share.
V7032 - Chev Silverado (Chief 1)	Fleet - Scheduled replacement	
V9084 - 628D Mower	Fleet - Scheduled replacement	
V9416 - Ford Ranger With F350 And Service Body	Fleet - Scheduled replacement	
V9420 - F-550 (Water Crew)	2017 CFWD	
V9422 - 2500 HD Super Cab w/F250 Crew Cab	Fleet - Scheduled replacement	
9431 - F-550 Regular Cab 4X4 Service Body	Fleet - Scheduled replacement	

Recreation - Facilities

Project Name	Description	Benefits
Baseball Dugout Replacement	Significant safety concern. This cannot be deferred without incurring significant risk. 3 year plan to replace dugouts for field #2, #3 and #6. Field #3 will go first as it is in the worst condition.	Rotten floor and walls are a safety concern. Risk.
Brennan Park Arena Accessibility Improvements	Vancouver Coastal Health visited the arena late 2016 and reviewed the washrooms from an accessibility point of view. The visit was followed with a set of recommendations to improve accessibility. They recommended the installation of automated faucets, toilet paper dispensers and hand dryers. This project proposes to install these devices in 2018 and would work well with the proposed replacement of one of the arena doors with an automated door for improved accessible access.	Automated faucets are easier to use but also save on water. Automated hand dryers will reduce the consumption of paper towels and ultimately save energy consumption. Automated toilet paper dispensers will be easier to use and will be installed in the accessible stalls only.
Brennan Park Arena Back Up Generator Replacement	The current back up generator is 37 years old and is past it's service life. This project proposes to replace the current 15kw natural gas generator with a more powerful unit for use during power outages. The current unit can only supply minimal lighting in the community centre and arena. A larger unit will provide not only lighting, but also HVAC operations to certain areas, exterior lighting and possibly minimal power required to maintain the ice surface. In addition it could provide power to outlets in the meeting rooms for use during an emergency. The project costs include new electrical controls and a new enclosure. The existing enclosure is rotten.	The facility is now recognized as an Emergency Reception Area for the community. Improving the lighting and having operating air units and power will improve safety and comfort for anyone utilizing the facility, including emergency workers, volunteers, facility staff and members of the public. Adding back up power to the ice plant would allow us to maintain a sheet of ice during a lengthy power outage.
Brennan Park Arena Bleacher Heaters	The current radiant tube heating units over the arena bleachers were installed in 2002. They are serviced twice a year and the latest inspection found corrosion at the far end of each tube. The environment that the units are in causes the combustion gas to condense inside the tube before exhausting safely outside. The project would involve removal and disposal of the old units, installation of four new units each with its own supply and exhaust system which would bring the units up to code. Customer controlled timers would also be installed on each unit.	The heaters are a much used amenity in the arena and are quite popular with the spectators. The units are operating safely right now but in the future we will have issues with combustion gasses leaking into the arena and running the risk of Carbon Monoxide related problems in the spectator area.
Brennan Park Arena Compressor And Motors Brennan Park Arena Exhaust Fans Brennan Park Arena Motor Control Centre Upgrades (Arena Slab Carryover)	Replace equipment that is 36 years old and will be at the end of its service life. Replace exhaust fans around the arena that have reached the end of their service life. The existing motor controls for the ice making equipment are a mix of original and new technology. This makes routine maintenance and operation of the ice plant difficult. In the past 3 years we have had emergency situations where the plant has quit operating due to failed piece of control equipment and many hours have been spent trying to restart it. Sourcing replacement parts has been very difficult. An upgraded control centre would modernize our entire ammonia refrigeration control system and would allow for improved energy efficiency and operations.	Upgrading the plant controls will allow for easier and more efficient operation and would include extra space for possible future arenas. Improved reliability would ensure continued use of the ice without risk of cancelling ice time due to failed old components.
Brennan Park Arena New Dehumidifiers Brennan Park Arena Walls And Ceiling Insulation Replacement Brennan Park Maintenance Brennan Park Paving	Replace the 3 de-humidifiers as they reach the end of their service life. Replace the insulation around the inside of the arena to reduce energy loss. Some insulation is deteriorating due to age. BP scheduled maintenance The Brennan Park parking lot is in poor condition and should be re-paved to maintain adequate levels of service, safety and prevent further deterioration. Paving locations will be determined in conjunction with Recreation Services in consideration of future Brennan Park expansions.	
Brennan Park Rec Centre Electrical Switch Gear Replacement	This project is part of two other projects related to electricity at the rec centre; Arena Motor Control Centre Upgrades and Emergency Generator Upgrades. The switch gear is original and has not been operated in over 25 years. It is not known if it could be safely operated in the event of an emergency. The replacement of the switch gear for both the community centre and the aquatic centre have been recommended.	The switch gear would be replaced with code compliant parts that would better protect our equipment and improve reliability.
Brennan Park Rec Centre Roof And Hvac Replacement	This project proposes to replace the existing 32 year old roof to eliminate leaks and water migration during rain/snow events. At the same time, it is proposed to replace the roof top units serving the activity rooms with heating, cooling and fresh air (3) and re-use the recently purchase community centre lobby roof top unit. Completing both projects together saves time, money and disruption to the facility.	Roofing inspections have shown the community centre roof to have numerous areas of concern. Most areas have been repaired including additional drainage installed to reduce ponding, and patching. However new leaks appear every year and constant patching is necessary. There are notable heaves and humps where the roofing material has separated from the structure which requires roof replacement. The air units are well beyond serviceable life and no longer meet the current needs of the facility. New units would be more energy efficient and better designed for the space utilisation.
Brennan Park Rec Centre Store Front Door Replacement	Replacement of three (3) of the existing original store front doors in the community centre and arena with motion activated doors and new thresholds.	The pins on the doors are failing after years of use and door repair companies are unable to source parts for replacement. New automatic doors would improve accessibility for those with mobility issues and those with large hockey bags, strollers etc. Currently the doors are always propped open to allow easy access but this does allow cold air from the arena lobby to move into the rest of the building. This project proposes to replace one door into the arena in 2018 which will work well with proposed accessible upgrades to the washrooms. The remaining doors will be replaced in 2019.
DCC P4 - Dentville community park	Design and construction of a destination park near the current skate bowl per the DCC bylaw and agreement with the developer of 38684 Britannia Ave.	Neighborhood need, master plan recommended, supported by Council. Project has started in 2017. Funds should be carried over from the existing project and there is no need to recreate this project in 2018.
Off Leash Dog Park Replace Greenhouse	Off leash dog park Existing greenhouse is in very poor repair and on Ministry of Highways property. The unit needs to be replaced in a different location. Initial idea is to relocate to the Public Works yard and potentially use a heat transfer system using sewage heat from the WWTP to heat the greenhouse. 2017 will complete an initial feasibility review and 2018 will construct the greenhouse.	Costs are kept down for our horticulture program by having a greenhouse. A new green house will be more efficient and cost effective. It costs approximately \$1,500 per year to heat the green house.
Senior Centre Security Gates	2017 CFWD	
Skate Park Led Lighting Upgrade	Current HID lighting at skate park is reaching end of life. Cost of replacing bulbs is expensive due to access issues.	LED lighting will provide savings in the long run as they consume less electricity and provide a longer service life. Power cost savings is estimated at \$200 / year. Annual bulb replacement cost is \$600 / year. Installing LED lights will provide an \$800 / year savings.
Soccer Kicking Wall	A soccer kicking wall was constructed a number of years ago and never completed. This is to complete the project, so the kicking wall is used at full capacity.	Will allow for much increased use of the existing wall, and increase user capacity and programs
SODC - DCC - P-12 Oceanfront Park SODC - DCC P-17 - Oceanfront Boardwalk A & B Stan Clarke Park Mural Rehab	Build park at head of oceanfront peninsula. Construction of an oceanfront boardwalk at the SODC lands as a public amenity. The mural in Stan Clarke park has been subject to significant wear and tear since it's installation. There are plans in the Fall / Winter of 2017 to clean and repair the mural, but a longer term solution is also required to deal with winter snow clearing. This has likely been contributing to the damage incurred and so a design solution is required to ensure that future snow repair does not further damage the mural.	Required work for Squamish Oceanfront Development Recreational amenity for public use. Asset maintenance and repairs. Options include whether the portion of the mosaic that aligns with the concrete walkway is removed and concrete installed, or some form of bridge installed or a protective resin applied.
Tourism Access/Trailhead Improvements	A detailed review is planned in early 2018 as part of the Parking Strategy Implementation project that will identify locations and work recommended for trailhead improvements at popular trails and tourist destinations. This project will complete the physical work to make those improvements including adding additional parking, bathrooms, garbage cans, signage, etc.	Reduce congestion, parking difficulties, litter and waste at popular areas. Possible locations are Quest University, Perth Drive, Spit Road or the Eagle Viewing area.
Water Fill Stations	Installation of final bulk water fill and water sampling station in Brackendale. Location would be close to the cemetery. Contractors and bulk water users fill up water from fire hydrants, which are not equipped with backflow prevention devices and opens up the possibility of introducing contaminants into the water distribution system.	Will reduce and eventually eliminate hydrant usage for water filling to provide a safer and more robust drinking water system. Costs can be recovered through user fees.
Wheel Chair Lift - Recreation Van	A new Recreation Van was purchased in 2017 with the intent of adapting it to allow for wheel chair patrons. The addition of a wheelchair lift improves accessibility for patrons to participate in out-programs with Recreation Services.	Providing wheelchair accessibility is an excellent opportunity to make out-trips inclusive. Training to use the wheelchair lift can be conducted by the staff as part of the onboarding of new drivers (staff and volunteer).

Public Health – Cemetery

Project Name	Description	Benefits
Cemetery Over Excavation	Need to remove rocky, gravelly material from unused cemetery portions and replace with soil more	

Water

Project Name	Description	Benefits
Annual PRV Replacement	Replacement of aging Pressure Reducing Valve (PRV) stations as identified in the Water Master Plan. Many of the stations are near the end of their useful life and present confined space entry risk to Operations crews.	Failure to replace these stations will result in a higher frequency emergency repairs, and a less efficient system overall.
Annual Watermain Replacement	70% of the water system is anticipated to reach the end of its life within the next 10 years. This project accounts for annual replacement of water mains identified in the Water Master Plan and includes design by an engineering consultant and construction by a qualified contractor. The project budget includes DCC project W6 in 2018.	Currently, over 70% of the water system is comprised of AC (asbestos concrete) pipe at or nearing the end of its life. Replace these mains will reduce frequency of breaks and emergency repairs resulting in lower overall costs. Replacement will also reduce water loss due to leaking pipes.
DCC - W11a - Decommission Logger's Lane/High School PRV's	These projects are required to increase fire flows to the downtown and allow large scale development for the SODC. Current PRV's are in poor condition and will be replaced by one new PRV.	Development at SODC requires these projects to proceed. It is not recommended to move these out to a later year.
DCC W11B - New Blind Channel PRV	Required to service future growth at SODC. The new PRV replaces two aging PRV's that do not function effectively.	Required to service future growth at SODC.
DCC W15 - New Reservoir	In accordance with the Water Master Plan, a new reservoir is needed in order to address an existing deficiency and allow for continued growth, a new reservoir is needed to service infill redevelopment and new growth areas.	Project is required to address existing risk and accommodate continued growth.
DCC W6 - Government Road-Watermain Fire Hydrant Installation	2017 CFWD Install new fire hydrants in areas of the water system where the District is not currently in compliance with Fire Underwriters Survey (FUS) insurance requirements and NFPA standards. 4th year of 5-year program.	
Powerhouse Springs - Well 3 Replacement	Well 3 at Powerhouse Springs has been experiencing operational issues since its initial construction. The capacity of the well has been continually declining despite several well re-development efforts. While re-development offers short-term improvements in the well's capacity, the capacity declines quickly back to an unacceptable level. This project will re-drill Well 3 to a shallower depth that will experience less operational and maintenance issues and improves the District's water supply capacity and reliability. It is intended to re-use existing mechanical and electrical equipment to the greatest degree possible to reduce capital costs.	Re-developing Well 3 will improve the capacity and reliability of the District's water supply and reduce ongoing operations and maintenance efforts related to well redevelopment. Improving the capacity of the well will also ensure that the pump operates at optimal levels increasing its design life and power efficiency.
SODC - DCC - W16 - Peninsula Watermain Connection - Galbraith Avenue	Required to service development at SODC.	Required to service development at SODC.
SODC - DCC W-17 Peninsula Watermain Connection - Cattermole Creek	Required to enable development on the oceanfront peninsula. Construction is planned in 2018.	Required to enable development on the oceanfront peninsula.
SODC DCC - W19 Peninsula Road B Watermain	This DCC project is a new watermain on 'Road B' of the oceanfront lands connecting the downtown water system with the proposed on-site water system to service the peninsula. This project is required to enable development of the peninsula.	In DCC Bylaw and required to develop Oceanfront lands.
Water Connections		
Water Meter Installations	Council adopted a motion to begin metering Industrial, Commercial and Institutional properties, multi-family residential and District facilities in 2016 and 2017. This project will install roughly 400 meters on those properties throughout Squamish including installation of in-ground meter boxes on many properties. This will enable billing based on water consumption in future years.	Provides many benefits: equitable billing for customers, promoting water conservation and providing information to the District on water consumption.
Well Protection Implementation	2017 CFWD	

Solid Waste

Project Name	Description	Benefits
Landfill Fire Camera	This project will install an automated infra-red camera fire detection system that will detect a landfill fire in its early stages and send an automated alarm to reduce fire risk at the landfill. The associated visual light camera can then be used to verify the fire and for security at the landfill.	Landfill fires are difficult and expensive to extinguish and produce toxic smoke. An automated detection system will significantly reduce risk of a major fire by allowing an early response. Subject to the Privacy Impact Assessment requirements, the visible light camera used to verify fires can also be used to monitor for after-hours dumping and verify the effectiveness of the electric wildlife fence.
Landfill Gas Capture and Flare	Complete design and installation of landfill gas capture system and flare stack to burn off methane and convert to carbon dioxide, thereby reducing the District's greenhouse gas production.	Can mitigate approximately 75% of the GHG emissions associated with the vertical expansion of the landfill. Reduced GHG production will reduce the amount of carbon offsets the District needs to purchase.
Landfill Vertical Expansion	Design, build and manage the landfill vertical expansion. Consists of engineered vertical walls around two sides of the existing landfill increasing the airspace by approximately 34,000 cubic metres over the next five years and thereby extending the life of the landfill.	The landfill must either be expanded or waste will need to be trucked to other facilities - at an estimated cost of \$200 per tonne.

Sewer

Project Name	Description	Benefits
Annual Sewer Replacement And Rehabilitation	70% of the sanitary sewer system is comprised of asbestos-cement pipe which, according to the Asset Management Plan, has a remaining service life of 9-12 years. Much of the system will reach the end of its service life over a 10 year window between 2017-27. The asset management plan and long term financial plan recommend annual funding be provided for a) sewer replacement/rehabilitation or b) to contribute to sewer reserves so that funding is available when the majority of the system reaches the end of its service life over a short time period.	The District's sewer system has significant stormwater inflow and infiltration (I&I) which require that the mains, pump stations and treatment plants be over-sized to accommodate the peak wet weather flows. It also requires that the pump stations and the wastewater treatment plant use more energy since they are required to pump and treat stormwater flows in addition to sewage. I&I can be significantly reduced by replacing/rehabilitating the sewer system where leaks and cross connections are present. In addition, the cost of replacing sewer mains proactively, as opposed to reactively has been proven to be a much more cost effective approach to sewer infrastructure management.
DCC Project - S8 & S-10 - Chiefview and Tantalus Rd	Sewer upgrade to correct an existing bottleneck in the sewer along Tantalus Road and allow further growth at the north end of Tantalus Road and eventually DL 510/11.	Required to allow for planned growth at the north end of Tantalus Road.
DCC S13 - Pemberton Ave Trunk Replacement	Upsize sewer based on capacity/growth.	
DCC S2 - WWTP - Upsize for Future Growth	Upgrade the Wastewater Treatment Plant in accordance with the Liquid Waste Management Plan to	Improve sewage effluent quality in Squamish River. Accommodate community growth.
DCC S2 WWTP Older Bioreactor Upgrade	2017 CFWD	
DCC S3 - Government Road Sewer Upgrade	Upgrade sewer based on capacity and growth	
DCC S9 - Tantalus - Garibaldi Way to Chiefview	Upgrade sewer based on capacity/growth	
Fall Arrest Upgrades	2016 engineering review recommended additional safety and fall arrest upgrades at numerous wastewater collection facilities and at the wastewater treatment plant. Year 1 of a 3 year program to remediate safety deficiencies and gain compliance with WorksafeBC.	Out of compliance with WorkSafeBC regulations. Engineering review has identified numerous deficiencies.
Fencing For Centennial Way Lift Station	Fencing for site security at Centennial lift station. Current fencing is inadequate to prevent unauthorized access.	
Generator Unit 9377 699 Volt - Cfwid 2015	2017 CFWD	
Multi-Functional Heavy Truck	New multi-functional heavy duty hook truck for hauling biosolids bin to the Whistler compost facility and year around use for aggregate hauling as well as snow and ice control. All additional tools and attachments are included in the budget amount.	Heavy duty truck to haul biosolids bin on daily run to RMOW composting. Added value can be obtained from increasing services levels for snow and ice control use and other duties. Added growth and additional steep slope subdivisions require a 4th heavy duty truck for snow and ice control. Snow removal policy directs that red routes be addressed in a timely fashion. This is not always achievable with the current complement of equipment.
Scada Hardware Replacement Budget	This is the replacement of the SCADA central data processing hardware (the system "brain"). Existing SCADA equipment is largely at end of life and in some cases is no longer supported. Replacement funding is required on an ongoing basis to maintain infrastructure viability. Maintenance and repair can no longer guarantee continued operations and functionality. Replacement cannot be realistically deferred.	The District relies on 52 remote monitored and controlled SCADA sites for day to day operations. Prudent asset management planning recommends that this central hardware be updated and replaced.
Scada Radio Replacement	SCADA radios are at end of life, can no longer be purchased or upgraded and are beginning to fail. Replacement of SCADA radios at all monitored sites, with new radio and or cellular technology is required. Final technology choice not determined. These replacement elements communicate with the central SCADA hardware unit which is also being replaced.	Risk. Replacement of out of date equipment.
Sewer Lift Station Reconstruction - Buckley Lift Stati	2017 CFWD	
Sewer Main Right Of Way	2017 CFWD	
SODC DCC S22 Vancouver Street Collector	This DCC project is a new gravity sewer running from the Galbraith Avenue on the oceanfront peninsula to Main St & 3rd Avenue to service new development on the oceanfront lands and also allow for decommissioning of the sewage lift station on Vancouver St between 2nd Ave. and 3rd Ave. This project is required to enable development of the peninsula.	In DCC Bylaw and required for Oceanfront lands development to proceed. Work underway in 2017.
Wastewater Treatment Plant Electrical/Scada Upgrade	2017 CFWD. The existing electrical system at the Wastewater Treatment Plant has exceeded its service life and the technology has become obsolete. It is also not capable of supporting planned expansions at the treatment plant in coming years. In the event of a failure, replacement parts are not available which poses a serious risk to plant operations. In addition, the SCADA system is not compatible with the remainder of the SCADA system for other District infrastructure. This project will integrate the WWTP SCADA system with the District SCADA system.	A new electrical/SCADA system will reduce risk of potential environmental damage resulting from loss of plant control in the event of electrical system failure. It will also enable future expansion of the plant.
Wastewater Treatment Plant Upgrade Bar Screens	2017 CFWD. The current bar screens are beginning to fail and require replacement prior to upgrading the plant in 2018. This project was identified as a requirement in the Liquid Waste Management Plan.	Finer bar screens will reduce maintenance costs due to reduced failure. IT will also cut the amount of debris getting through the headworks and will cut down on wear experienced in other areas of the wastewater treatment plant.
WWTP Emergency Repairs (Jan 2018)	Emergency repairs to the Waste Water Treatment plant	
WWTP exterior lighting upgrades	This is phase 2 of the project to replace all exterior lights with LED. Phase 2 is the replacement of the wall packs on the outside of all buildings at the plant.	There will be substantial energy savings as well as maintenance savings with the installation of LED lights.
WWTP Odour Monitoring System	2017 CFWD	

7. Glossary

Capital Expenditures: Are non-Financial assets that have a physical substance and are held for use by government in the production or supply of goods and services. It has a useful life greater than one year. They are to be used on a continuing basis and are not for sale in the course of ordinary operations. It is to be amortized over their useful life with the amortization expense shown on the statement of financial activities, and the capital asset net of accumulated amortization reported on the statement of financial position.

Debt Servicing Cost: The cost of borrowing money that is due to the passage of time, the rate of interest and the amount outstanding during the reporting period (fiscal year), plus any fees associated with such financing arrangements.

Development Cost Charges (DCC): Urban expansion and development often lead directly to an increase in the demand for sewer, water, drainage, parks and roads. Development cost charges (DCC's) are monies that municipalities and regional districts collect from land developers to offset that portion of the costs related to these services that are incurred as a direct result of this new development.

Full-time Equivalent (FTE): The ratio of the total number of paid hours during a period (part time, full time, contracted) by the number of working hours in that period (District of Squamish annual hours = 1,820 (Public Works = 2080 hrs.).

Fund: Accounting entity for recording expenditures and revenues associated with a specific activity.

Non-Market Change: Changes in property value as a result of:

- new construction authorized under local building authority permit (permitted improvements)
- new construction which occurs in an area with no local building permit authority
- property class changes
- exemption changes
- new development or "size" changes to land - including subdivisions, land assemblies and consolidations (Plans Cancellations); new/expired tenures on Crown/exempt land; and
- Zoning changes (e.g. changes that increase or decrease density, use & resulting property value).

Parcel: A parcel is any designated area of land that does not include a highway. For example, a house and yard represent one parcel.

Parcel Tax: A parcel tax can be imposed on the basis of a single amount for each parcel; the taxable area of a parcel; and the taxable frontage of the parcel. Parcel taxes are often used instead of, or in conjunction with, user fees to recover the costs of providing local government services. They can be levied on any property that has the opportunity to be provided with a service regardless of whether or not the service is being used.

Public Private Partnership: arrangements between government and private sector entities for the purpose of providing public infrastructure, community facilities and related services. Such partnerships are characterized by the sharing of investment, risk, responsibility and reward between the partners. The reasons for establishing such partnerships vary but generally involve the financing, design, construction, operation and maintenance of public infrastructure and services.

8. Notes

