

Council Report



Meeting Date: September 29, 2026
For: Special Business Meeting
From: Financial Services
Subject: 2027-2036 Financial Plan – General Fund Operating and Special Operating Projects

Recommendation

THAT Council:

1. Direct Staff to include the Pre-Committed Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.
 2. Direct Staff to include the previously endorsed and critical Service Level Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.
 3. Direct Staff to include the Service Level Changes pending endorsement to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.
 4. Direct Staff to include the General Fund Special Operating Projects to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.
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1. Purpose of the Report

The objective of this report is to present the District of Squamish General Fund operating budget and Special Operating Projects for inclusion in the 2027-2036 Financial Plan.

2. What Informed the Recommendation

The 2027-2036 Financial Plan is aligned with the District's 2023-2026 Strategic Plan and adherence to the annual Financial Plan Bylaw is required pursuant to section 173 of the Community Charter.

3. Background

This report and supporting schedules (Attachments 1-5) outline the General Fund operating expense requirements of the District, along with revenue requirements needed to fund these expenditures. The report package establishes all ten years of the Financial Plan to provide a long-term view of the District's operating costs and property taxation impacts. In addition to this report and the supporting schedules, an explanatory Budget Package Guide (Budget Guide) has been included as Attachment 6 which explains the various budget principles. The budget is presented according to the following categories:

Pre-Committed Changes - Items that are commitments as a result of prior Council financial planning decisions that have impacts on the current financial plan or increased revenues or expenditures that are bound by legal contract, inflationary cost increases, change in legislation, or a result of provincial or federal contract changes.

Service Level Changes (SLC) –Additional operating costs added to the base operating budget. They are categorized into three categories: Service Level Increases, Service Level Maintenance, and Service Level Opportunities (as outlined in the accompanying Budget Guide).

Special Operating Projects (SOP) –One-time or non-recurring projects that have a single year or multi-year timeline that is bookended (have a start and end date) and is outside the District's regular service operations. In some instances, recurring projects that are grant dependent or have limited reserve funding have been included as an SOP, as once funding is no longer available, it will be removed from the operating budget, or another funding source will need to be found.

In the 2027-2036 Financial Plan budget package, SLC and SOP have been broken down further into the following categories:

- Previously Endorsed: Services, resources, or projects that have been endorsed by Council through motion in a previous Council meeting.
- Critical: Services, resources, or projects that have been committed via contract; have a legal, life safety, or financial risk; is necessary to complete an approved project; or is critical to maintain current service levels.
- Pending Endorsement: Services, resources, or projects that have not yet been endorsed by Council that have been recommended by Staff or directed by Council to budget deliberations for inclusion in the 2027-2036 Financial Plan (e.g. additional staffing due to increased operating hours).

Asset Management Reserve Funding Strategy (AMRFS) – The District's 2022 Asset Management Plan (AMP) highlights the necessary contributions to Capital Reserves to save for future asset replacement using a metric called Average Annual Lifecycle Investment (AALCI). The AALCI calculates the average annual contribution to reserve, including combined interest earned that will be required to pay for the future replacement of the asset. In September 2023, Council endorsed the AMRFS which included the AMP recommendations and incorporated additional capital requirements included in the 2023-2027 Financial Plan to provide a target reserve contribution strategy that would work towards sufficient and sustainable reserves for a long-term capital program. The recommended increase in general fund capital reserve contribution is 2.4% annually.

Inter-Fund Allocation (from General Fund to Utility Funds) – A portion of each General Fund support department (e.g. Communications, Finance, Legislative Services, Human Resources, Information Technology, Procurement) operating budgets are allocated to each of the District utilities (Solid Waste, Wastewater, Water) proportionately (determined as utility operating budget as a percentage of the District's total operating budget). This allocation is reviewed and updated annually to reflect increases in support department operating budgets or changes to the proportionate share that should be allocated to each utility.

Fund – The District operates a General Fund and three Utility Funds (Water, Waste Water, and Solid Waste). Funds are defined as self-balancing and include revenues, expenses, and a reserve for a specific municipal service, program, or purpose.

Reserve - Reserves are a critical component of the District's long-term financial sustainability, serving as the primary source of funding for the capital program. Reserves allow the cost of infrastructure renewal, replacement, and growth-related investments to be funded gradually over time, helping to smooth taxation and fees, and reduce reliance on large one-time tax and fee increases. A reserve is established by Bylaw and recorded within the District's appropriated accumulated surplus for a specific purpose. As

statutory reserves, their use is governed by legislation and the terms of the applicable reserve bylaw. General tax revenue, and respective utility fund fees are the revenue source for reserve contributions. Reserves are primarily used for capital funding; however, in some instances they can be used to fund operating projects if these are directly related to the creation of Capital Assets (Asset Management SOP).

Tax Impacts - The tax impact % and tax impact \$ per residential average resident (as defined in the Package Guide) are indicated in the schedules. For the General Fund tax revenue requirement change schedules, the 2026 average residential taxation amount of \$3,294 was used as the basis for calculating impacts. This amount is derived from the 2026 average residential (single-family and multi-family) assessed value of \$1.2M and the 2026 residential mill rate of 2.8745.

4. Project Information

The District has experienced rapid community growth and diversification over the past several years which has placed added pressure on District resources to keep pace. This has led to the requirement for property tax increases to manage upward cost pressures from increasing services to meet growth, inflation, new progressive initiative costs, transit expansion, RCMP contract increases, and the immediate requirement to update and replace aging facilities and infrastructure.

Staff have worked to mitigate the impacts of growth-related pressures, inflation, capital investment requirements, and new initiatives on taxation while maintaining existing service levels. Efforts include:

- Minimizing expenditures where possible without reducing service levels;
- Utilizing available reserves and provisions where appropriate;
- Maximizing grant funding and other alternative revenue opportunities; and
- Delaying debt issuance through effective cash flow management and temporary borrowing strategies.

This report presents the 2027-2036 General Fund operating budget (Part A) and SOP (Part B). The 2027-2036 Utility Funds operating and Utility SOP budget workshop was held on September 22, 2026 and the 2027-2036 Capital budget workshop is scheduled for October 6, 2026.

A. GENERAL FUND OPERATING BUDGET AND 2027 TAXATION REVENUE REQUIREMENT

2027 General Fund Revenue and Expense Overview

The District's operating budget is funded by various revenue sources with taxation making up approximately 83% of revenue. For 2027, total operating revenues are budgeted at \$75.7M, including taxation revenues of \$62.8M (excluding items pending endorsement). A summary of revenue sources is provided below:

Revenue Sources	2027 Budget
Taxation	62,821,372
Fees and Charges	2,463,259
Transfers from Other Governments	1,988,028
Investment Income	1,535,698
Other Revenue	6,886,845
Total Revenue	\$75,695,202

- Taxation (\$62.8M): Includes General Taxation (\$60.3M), Special Assessment (\$400K), and Grants in Lieu of Taxes (\$1.7M) and Cheekeye Barrier Local Area Service Taxation (\$430K). These revenues **exclude** initiatives that are pending endorsement discussed later in this report.
- Fees and Charges (\$2.5M): Includes use fees, facility rentals, parks and recreation fees, licences, permits, and revenues generated through service agreements.
- Transfers from Other Governments (\$2.0M): Includes funding received from federal, provincial, and other government programs, such as the Community Works Fund, Regional Economic Development Implementation Program funding, and FireSmart Community Resiliency Investment funding.
- Investment Income (\$1.5M): Reflects a conservative estimate of earnings generated from the District's cash, reserve, and investment portfolios.
- Other Revenue (\$6.9M): Includes recreation and program revenues, rezoning and development application fees, and external funding received through grants and capacity funding agreements.

For 2027, the General Fund operating expenditure budget is distributed across six segments and utilizes approximately 86% of total operating revenues, or \$64.9M. The draft operating budget by segment, excluding initiatives that are pending Council endorsement and are discussed later in this report, is summarized below:

Operating Expense (Segment)	2027 Budget
General Government	15,835,151
Protective Services	21,444,576
Transportation, Transit, Engineering & Public Works	11,416,088
Community & Economic Development	6,313,014
Parks, Recreation & Culture	9,785,463
Health Social & Housing	149,478
Total	\$64,943,769

The remaining 14% of operating revenues are utilized for debt servicing, allocated to liability as accretion¹ expense, or transferred to reserves and provisions.

2027 Taxation Revenue Requirement:

To clearly distinguish between items previously endorsed by Council and items that have been either referred to budget for deliberation or items Staff have identified as additional SLC, the 2027 General Fund operating budget is presented in two parts:

- **Part 1 - Changes to Base Operating Budget and AMRFS:** Includes pre-committed changes to General Fund operating revenues and expenditures, contributions required under AMRFS, and SLC that have been endorsed by Council or deemed critical.

¹ Accretion expense is an accounting mechanism to record the asset retirement obligation liability (measured over time) on applicable assets held within the General Fund.

- **Part 2 – Budget Changes Pending Endorsement:** Includes proposed SLC that have not yet been endorsed by Council.

Part 1 - Changes to Base Operating Budget and AMRFS:

Part 1 of the 2027 Taxation Revenue Requirement is associated with the following recommendations:

THAT Council:

1. Direct Staff to include the Pre-Committed Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.
2. Direct Staff to include the previously endorsed and critical Service Level Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.

Relevant Attachments:

- Attachment 1: 2027 General Fund Tax Revenue Requirement
- Attachment 1a: Summary of 2027 SLC Previously Endorsed and Critical
- Attachment 1b: Details of 2027 SLC Previously Endorsed and Critical
- Attachment 1c: Descriptions and Justifications for 2027 SLC Previously Endorsed and Critical

As detailed in Attachment 1, the 2027 Base Operating and AMRFS Revenue Requirement is an increase of 10.4% over the 2026 Taxation Revenue Requirement, **prior to items pending endorsement**. This equates to approximately \$342 per average residential taxpayer. The increase consists of:

- 6.6% for pre-committed cost increases;
- 2.4% for annual contribution to the General Fund capital reserve in accordance with AMRFS;
- 1.3% for previously endorsed and critical SLC; and
- 0.1% for taxation funded SOP deemed critical.

2026 Revenue Requirement

The starting point for determining the 2027 Base Taxation Revenue Requirement is the 2026 General taxation revenue of \$61.9M. Consistent with the District's Tax Policy, the District set aside an amount (\$7.2M) equivalent to the general tax revenue received from a single large business in reserves and using these funds to support one-time or temporary expenditures, such as capital projects and special operating initiatives. This approach reduces the District's reliance on a single revenue source to fund ongoing operations and promotes greater long-term financial sustainability.

As detailed in Attachment 1, the General Fund Taxation Base Revenue Requirement includes funding for operating expenditures and contributions to reserves. For 2027, reserve contributions include contribution in accordance with the Asset Management Reserve Funding Strategy (AMRFS) however Council may choose to increase contributions to reserves during the Capital Plan workshop on Oct 6th, 2026 or at another workshop during the 2027-2036 financial planning process.

Pre-committed Operating Increases

Total Pre-Committed increases to the base revenue requirement net to approximately \$3.6M, representing a 6.6% tax revenue increase, or approximately \$217 to the average residential taxpayer. These increases are attributable to the following:

- Labour and Benefit Contract Changes (\$1.2M): Reflects costs associated with negotiated wage increases and benefit contract adjustments for Canadian Union of Public Employees (CUPE),

International Association of Fire Fighters (IAFF), and Exempt Staff. The increase does not include additional staffing requests included within the SLC section of this report. This cost increase represents a 2.2% tax revenue impact (or \$71 to the average residential taxpayer).

- Police Services: (\$594K): Reflects labour contract settlement increases for RCMP members and contract increases for Public Service Employees. The cost increase represents a 1.1% tax revenue impact (or \$36 to the average residential taxpayer).
- Transit (\$264K): Primarily reflects increased base operating costs associated with transit service expansions approved in prior years, as well as inflationary operating expense increases. In the approved 2026-2035 Financial Plan, provision funding was used to temporarily offset a portion of transit expansion costs in 2026. As this funding is no longer utilized in 2027, net transit expenditures increase accordingly. This cost increase represents a 0.5% tax revenue impact (or \$16 for the average residential taxpayer).
- Cheekeye Debris Flow Barrier (\$278K): Reflects the planned increase in general taxation funded annual contributions to the Operating, Maintenance and Capital Reserve and the Post-Event Restoration Reserve. In 2026, \$135K was temporarily funded from the General Operating Reserve to phase in taxation impacts during the implementation year. In 2027, this amount is repaid to the General Operating Reserve, resulting in a total funding increase of \$278K. This cost increase represents a 0.5% tax revenue impact (or \$17 for the average residential taxpayer).
- Changes in Debt Servicing (\$969K): Includes increased principal and interest payments associated with borrowing for major capital projects, primarily the new Public Works Facility. This cost increase represents a 1.8% tax revenue impact (or \$58 for the average residential taxpayer).
- Other (\$322K): Various increases and decreases across departments, including costs previously approved by Council, contractual obligations, and inflationary pressures. This cost increase represents a 0.6% tax revenue impact (or \$19 for the average residential taxpayer). Most notable changes include:
 - Annualization of the prior years' approved SLC (\$156K): Reflects the full-year impact of SLC approved in the 2026 budget. The 2027 annualized cost includes Fire Department personnel (\$14K), transit expansion (\$10K), and other personnel such as the Community Partnership Co-ordinator and Senior Financial Services Specialist, Small Equipment Operator, and Business Licensing Clerk (\$132K).
 - Facilities (\$23K): Increased operating and maintenance costs associated with District facilities, including higher public washroom cleaning contract costs, and operating costs for the new Garibaldi Springs washrooms. These increases are partially offset by reductions in property insurance and utility costs.
 - Technology (\$219K): Increase is primarily attributable to increased technology-related costs including a new Microsoft agreement with additional software and users (\$80K), cyclical mobile device refresh (\$60K), Police IT support contract (\$28K), a new operating printer lease – previously capital (\$20K), a complaint management system (\$20K), and cloud/data increase for records management (\$10K).
 - Other (\$5K): Net increase is primarily driven by higher cost of advertising and recruitment (\$23K), supplies (\$118K), rentals (\$187K), and other increases and decreases across various accounts such as consulting, contracting, utilities, licenses and permits (\$75k). These increases are largely offset by reduced insurance costs (-\$131K) and the allocation of general fund support department operating budgets to utility funds (-\$268K).

- Changes in Revenue (-\$80K): Increased revenues from application fees, facility and field user fees, licenses, and grants results in a decrease in tax revenue requirement of \$80K.

Asset Management Reserve Contribution

The AMRFS, endorsed by Council in 2023, recommends a reserve contribution equivalent to a 2.4% increase in taxation revenue. This increase totals \$1.3M, or \$79 to the average residential taxpayer.

SLC Previously Endorsed and Critical

As noted above, previously endorsed SLC include an increased service or resource endorsed by Council in a prior year financial plan or previous Council recommendation.

SLC previously endorsed and critical for 2027 result in an increase of \$711K to the base budget, and represent a 1.3% tax revenue increase (or \$43 for the average residential taxpayer). A summary of these SLC is provided in Attachment 1a with detailed impact over ten years of the Financial Plan in Attachment 1b, and descriptions and justifications in Attachment 1c. Proposed SLC include:

- Transit Expansion (\$21K): Additional funding is required to support the seasonal expansion of transit service to Alice Lake. After accounting for related transit fee revenue, the net impact on taxation is \$21K. The service expansion was endorsed by Council during consideration of the Transit Annual Operating Agreement at the June 24, 2025, Committee of the Whole meeting.
- Fire Services (\$346K, 2 FTE): Includes funding for two new firefighter positions in 2027, as identified in the amendments to the Five-Year Fire Services Master Plan endorsed by Council on October 8, 2024, during the 2025-2029 Financial Plan Budget Workshop.
- Pedestrian Bridge Operation (\$125K): This SLC is deemed critical. Staff anticipate approximately 18 months of operation under Transport Canada's current operating parameters will be required to collect vessel passage data and support an application for reduced operating requirements.
- Public Works Facility Custodial Services (\$85K): The new public works building will be completed in 2026. Due to increased square footage of the building, Staff anticipate an increased cost of custodial services.
- Other (\$134K): Other increases across various departments include required safety and technical training for electrical and automation staff; a new Parks Labourer position; increased parks operating supply budget due to rising material costs, the addition of new parks, and aging park and playground infrastructure; electrical equipment, tools, and supplies; and the installation of an AED at the Brennan Park pickleball and tennis courts.

PART 2 – Changes Pending Endorsement (Council Decision Required):

Part 2 of the workshop is associated with the following recommendation:

THAT Council: Direct Staff to include the Service Level Changes pending endorsement to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026.

Relevant Attachments:

- Attachment 2: Summary of 2027 SLC Pending Endorsement
- Attachment 2a: Details of 2027 SLC Pending Endorsement
- Attachment 2b: Descriptions and Justifications for 2027 SLC Pending Endorsement

Should Council direct Staff to include all SLC pending endorsement, the taxation revenue requirement would increase by \$927K, which represents a 1.7% tax revenue increase (or \$56 for the average residential

taxpayer). These SLC have not been included in the base budget increases discussed in Part 1 and may be incorporated at Council's direction. A summary of the proposed SLC is provided in Attachment 2, with ten year financial impacts detailed in Attachment 2a and supporting descriptions and justifications included in Attachment 2c. Notable SLC include:

Department Operating SLC:

Various SLC have been requested by departments to address service demands arising from community growth, maintain existing service levels, meet operational requirements, and support the ongoing maintenance of District infrastructure and assets. Notable Department operating SLC for 2027 include:

- Labour Relations Advisor (\$143K; 1.0 FTE): Recommended to provide dedicated capacity to manage active labour arbitrations and support ongoing labour relations activities. Alternatively, the Human Resources legal services budget could be increased by an equivalent amount to procure external labour relations and legal support.
- Apprentice Mechanic (Fleet) (\$126K; 1.0 FTE): Provides an Apprentice Mechanic to support routine maintenance, inspections, preventative maintenance, and administrative fleet functions. The position will allow certified mechanics to focus on complex repairs and operational oversight, improving efficiency, and helping maintain service levels as the District's fleet inventory grows.
- Porta-Potties and Waste Bins: At the May 12, 2026 Committee of the Whole Meeting, Council approved a motion directing Staff to consider additional waste bins and porta-potties in key public spaces, with a focus on high tourism demand areas, as part of the 2027-2036 Financial Plan deliberations. To support this direction, the following SLC are recommended:
 - Additional porta-potties (\$20K): Funding for three year-round and three seasonal porta-potties in high-use public areas to address increasing demand for public washroom facilities from residents and visitors, particularly during peak tourism periods.
 - Roads and Drainage Labourer (\$49K; 0.5 FTE): Additional public waste bins have been included in the 2027-2036 Capital Plan, which will be presented to Council at the Capital Budget workshop on October 6, 2026. This SLC provides staffing capacity to support the increased waste collection and maintenance requirements associated with the expanded inventory of public waste bins.

Community Safety Enhancements SLC and SOP:

The District is experiencing increasing challenges related to street disorder, encampments, and homelessness. Like many communities across British Columbia, public resources are under pressure to balance broader public safety responsibilities with the complex needs of vulnerable populations. Sustainable solutions to these challenges require long-term planning and prioritizing resources to ensure community safety. Staff are recommending the following SLC and SOP (funded by taxation), totaling \$580K (\$259K SLC; \$321K SOP). This cost represents a 1.1% tax revenue increase (or \$35 for the average residential taxpayer):

- Bylaw Enforcement SLC (\$259K or 2.0 FTE): To strengthen the District's response to complex issues related to encampments, homelessness, and community safety. Includes additional staffing resources to provide specialized expertise, coordination, and oversight to support the District's public safety objectives and reflects an approach adopted by many local governments across British Columbia. This additional \$259K cost represents a 0.5% tax revenue increase (or \$16 for the average residential taxpayer).

- BC Housing Homeless and Encampment Response Temporary Housing (HEARTH) Program Support Costs SOP (\$121K in 2027): Provides funding to support implementation of BC Housing's HEARTH program within the community. Costs include lease related expenses associated with program operations, as well as site cleanup and maintenance requirements at the HEARTH location. These supports are intended to facilitate the successful operation of the programs, improve coordination of services for vulnerable populations, and help mitigate impacts on surrounding neighbourhoods. This SOP will be funded by taxation, and represents a 0.2% tax revenue increase (or \$7 for the average residential taxpayer).
- Community Safety Plan SOP (\$200K in 2027): This project is being recommended to develop a multi-year Community Safety Plan. The plan will establish a strategic framework and path forward to address community safety, street disorder, homelessness, and encampments, while identifying priorities, service gaps, performance measures, and future investment requirements. Building on the Integrated Encampment Response Plan (IERP), the plan will incorporate the proposed Bylaw Community Liaison Officer SLC, BC Housing's HEART and HEARTH programs, and input from Indigenous partners, community organizations, businesses, first responders, health providers, and residents. This SOP will be funded by taxation and represents a 0.4% tax revenue increase (or \$13 for the average residential taxpayer).

Capacity Funding Transition SLC:

Between October 2023 and April 2024, the District entered into two capacity funding agreements with FortisBC and Woodfibre LNG (WLNG). Funding through the FortisBC and WLNG agreements is currently anticipated to continue through the end of 2027. Most major permitting activities are now complete or substantially advanced. Staff continue to ensure the remaining capacity-funded workplans are aligned with the requirements of the funding agreements.

In addition, the District received funding from the Canada Mortgage and Housing Corporation (CMHC) Housing Accelerator Fund (HAF) to fund an internal team dedicated to increasing housing supply and reducing barriers to build a variety of housing types in line with the District's Housing Action Plan.

The CMHC agreement was initially expected to provide funding through 2027. However, due to lower-than anticipated housing starts, Staff anticipate receiving less CMHC funding in 2027 than initially projected. In accordance with the 2025-2029 Housing Squamish Contribution Agreement, the District has committed to provide a \$450K contribution to Housing Squamish in 2027 and the 2027 SLC pending Council endorsement include an additional \$50K in operating funding in both 2027 and 2028. Should Council endorse this request, the District's total 2027 contribution to Housing Squamish would increase to \$500K.

To meet this obligation, it is proposed that remaining CMHC funding available in 2027 be directed toward the Housing Squamish contribution, with the balance from the Affordable Housing Reserve, if required. If additional operating funding contributions noted above are approved, the Affordable Housing Reserve is projected to have a balance of approximately \$290K in 2030.

As temporary capacity funding is phased out, Staff are recommending some services and resources be maintained in the operating budget. To support this decision, proposed SLC have been grouped into three service packages that align with Council priorities and organizational service delivery requirements. As the services within each package are interdependent, they are presented as integrated service level packages.

i. Infrastructure, Housing and Employment Space (\$123K in 2027; \$136K in 2028)

Squamish's growth over the last five years has increased demand for housing, employment space, and supporting municipal infrastructure. This SLC supports development services capacity across

Engineering, Environmental Services, and Building departments to manage development activity and maintain service levels.

Capacity funding over the past three years has helped address workload pressures, reduce backlogs, improve review processes, and implement staffing recommendations arising from independent workforce assessments completed in 2023 and 2024. These improvements were achieved without increasing general taxation.

The SLC required to maintain service levels for delivering housing, employment space, and associated municipal infrastructure needs totals \$123K in 2027 which represents a 0.2% tax revenue increase (or \$7 for the average residential taxpayer). The increase reflects:

- Continued resources within Engineering, Environmental Services, and Building Departments (\$577K) to support development review, permitting, inspections, planning, and growth-related service demands.
- Offsetting increased revenues of approximately \$454K from Planning, Building, and Environmental Services, driven by higher development activity volumes already being experienced currently with these staffing resources in place together with fee increases approved in the Fees and Charges Bylaw. Realization of these revenues is dependent on maintaining these staffing resources as servicing activity and revenue cannot otherwise be sustained.

ii. Service Maintenance (\$58K in 2027; \$182K in 2028)

The District's rapid growth has increased demand for municipal services and organizational capacity. This package continues services initially supported through capacity funding to address housing growth, major industrial projects, and increasingly complex operational requirements, Communications, IT, and legislative and administrative support.

The SLC required to support service maintenance totals \$58K which represents a 0.1% tax revenue increase (or \$4 for the average residential taxpayer).

iii. Annex Office Space (\$66K in 2027; \$41K in 2028)

Given the District's continued growth and resulting demand for staff resources, Staff recommend extending the Annex Office lease, which has previously been funded through capacity funding agreements. This SLC totals \$66K which represents a 0.1% tax revenue increase (or \$4 for the average residential taxpayer) and includes lease costs, utilities, and the information technology expenses required to support ongoing operations and service delivery at the facility.

Community Grants Policy (CGP) and Community Agreements Policy (CAP) SLC:

On March 25, 2025, Council endorsed the CGP and CAP, under which fee for service agreements and grants administered by non-profit or charitable organizations will be regulated. Staff are requesting expiring agreements be extended for one year to the end of 2027, subject to Financial Plan approval, to ensure continued service during transition to the new policies.

SLC requested to support revised funding agreements under the CGP and CAP total \$47K, which represents a 0.1% tax revenue increase (or \$3 for the average residential taxpayer). Attachment 2 summarizes the taxation % impact and \$ change that would result from each SLC being added to the base budget, and includes the following:

- CGP (\$0 tax revenue impact): Includes requests for the continuation of funding for one year (2027) for Squamish Arts Council (total request of \$70.5K; an increase of \$3.5K over 2026) and Squamish Community Foundation (total request of \$159K; an increase of \$8K). The increase being requested for both grant agreements falls within the annual CGP allocation. As discussed

at the [July 7, 2026 Regular Council Meeting](#), in the 2027-2036 Financial Plan, the CGP budget is 0.6% of prior year's taxation is proposed to be increased gradually, starting in 2028, through SLC funded by taxation. This would re-establish the CGP budget to 1.0% of prior year's taxation by 2031.

- CAP (\$48K or 0.1% tax revenue impact): Includes requests for continuation of funding for one year (2027) for OurSquamish (\$5K contract increase), Sea to Sky Community Services Youth Agreement (\$0 increase), SORCA (\$36.3K contract increase), Squamish Arts Community Partnership Agreement (\$3.5K contract increase), and downtown Squamish BIA (\$2.2K contract increase).

Looking Forward: Years 2028-2036 Forecast (Attachment 3)

The District's 10-year Financial Plan forecast addresses both the short-term needs and long-term financial sustainability of the District and aids in the prioritization of capital requirements. The 10-year plan is a directional tool meant to gauge future financial needs of the District to support decision making and is inherently uncertain due to the reliance on assumptions, the data limitations, the subjectivity to external events (e.g., natural disasters, geopolitical events), and inability to predict policy and regulation changes. The 10-year financial plan assumptions are based on historical trends, labour contract forecasts, inflation and cost increases, and incorporates the District's various master plans and management plans.

Attachment 3 summarizes the forecasted tax revenue impact in all ten years of the Financial Plan forecast.

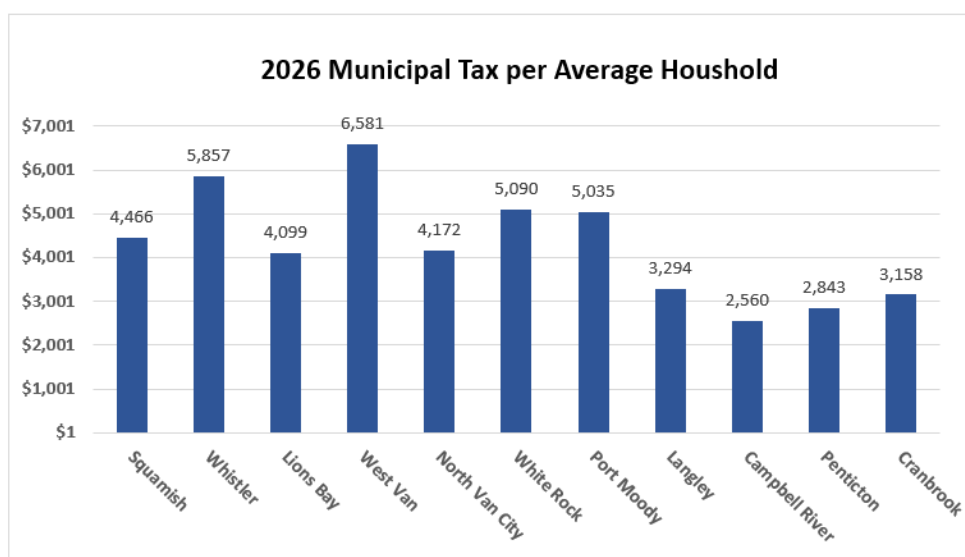
In 2028, the Financial Plan forecasts a 12.7% tax revenue increase, followed by an increase of 7.9% in 2029 (prior to inclusion of items pending Council endorsement). Increases in 2028-2036 are largely due to:

- Labour and Benefits: The Financial Plan includes estimated labour and benefit cost increases required under existing employment agreements. These increases are projected to result in tax revenue requirement impacts of approximately 1.9% to 2.0% annually in 2028 to 2030, declining to 1.6% to 1.7% annually in 2031 to 2036. These percentages reflect the impact on the tax revenue requirement, not employee salary increases. Therefore, as the overall taxation revenue requirement grows over time, the corresponding tax revenue impact of labour and benefit costs is expected to decrease. The projections exclude positions funded through grants or other external funding sources.
- Police Services: Increases reflect the rising cost of the RCMP contract. As endorsed in the 2025-2029 Financial Plan, the Protective Services provision was used to phase in the taxation impact of new RCMP positions through 2028. As a result, a 2.3% tax revenue increase is projected in 2028 as reliance on the provision is reduced. Cost increases through 2031 are based on the RCMP Multi-Year Financial Plan, with cost increases forecast to remain consistent from 2032 to 2036.
- Transit: Includes increases for annual operating agreements between 0.1-0.3% from 2028 to 2036. The 0.4% tax revenue increase in 2030 includes a new BC Transit Maintenance Facility Lease (the impact of the previously endorsed transit expansion is included in the SLC previously endorsed and critical discussion below).
- Debt Servicing: Major capital projects funded through borrowing are anticipated to require debt issuance beginning in 2027. As a result, debt servicing costs will increase, with the taxation impact phased in over two years. This results in an estimated tax revenue increase of 1.8% in 2027 and 2.8% in 2028, primarily related to borrowing to fund the Mamquam Bridge Deck Resurfacing, Xwu'nekw Park Sea Dike, and Squamish River Dike Raising capital projects.
- SLC (previously endorsed and critical) increase includes:

- Transit expansion: Consistent with the previously endorsed Transit Expansion Memorandum of Understanding, the financial plan includes tax revenue increases of 1.5% in 2028 and 0.7% in 2029, with increases ranging from 0.0-1.2% annually through 2035 to support planned transit service expansions.
- Fire Services: Includes staffing additions previously endorsed through the Squamish Fire Services Five-Year Plan (October 2024) to address the service demands associated with population growth and increased development density. These investments are projected to result in a tax revenue requirement increase of approximately 0.6% annually from 2028 to 2030, declining to approximately 0.1% annually from 2031 to 2036.
- Asset Management: In September 2023, Council endorsed AMRFS, which established a target reserve contribution approach to support sufficient and sustainable funding for the District's long-term capital program. The AMRFS is scheduled for review in 2027 following completion of the AMP update. Based on current projections, annual contributions of 2.4% from 2027 to 2032 are expected to enable capital reserves to grow to approximately the target level of average annual capital expenditures by 2033. At that point, the required contribution rate is projected to decrease to approximately 1.0% from 2033 to 2036. These projections are subject to the findings of the AMP update and any resulting revisions to the AMRFS.

Community Comparison

The below graph illustrates the District's 2026 municipal tax per average household (\$1.5M average single-family residential property per BC Assessment) as compared with similar communities in British Columbia. This comparison provides context for Squamish's tax levels relative to municipalities with comparable populations. While tax rates vary depending on factors such as assessment values, service levels, infrastructure requirements, and local funding priorities, the comparison helps illustrate the District's overall tax position as compared to other communities of similar size.



B. GENERAL FUND SPECIAL OPERATING PROJECTS (SOP)

The General Fund SOP component of the workshop is associated with the following recommendation:

THAT Council: Direct staff to include the Special Operating Projects presented in the report from Financial Services dated September 29, 2026, in the 2027-2036 Financial Plan.

Relevant Attachments:

- Attachment 4. 2027-2036 General Fund SOP Details
- Attachment 4a. 2027-2036 SOP Details – Climate Impact
- Attachment 5. 2027-2036 SOP Descriptions and Justifications

SOP are one-time or time-limited projects and initiatives that fall outside the District's ongoing operating activities and have a defined start and end date. Projects funded through temporary grant programs or reserve funding may also be included as SOP where no ongoing funding source exists.

2027-2036 SOP are summarized in Attachment 4 with detailed project descriptions and justifications in Attachment 5. To enhance transparency and to provide Council with a clear delineation between what has been deemed critical by Staff for inclusion in the 2027-2036 Financial Plan and other SOP that have been referred to budget for deliberation and pending endorsement, Staff have categorized SOP as follows:

- **2027-2036 SOP – Critical:** This includes critical SOP previously endorsed in the 2026-2035 Financial Plan and new SOP added during the 2027-2036 financial planning process.
- **2027-2036 SOP - Pending Endorsement:** This Includes SOP previously endorsed in the 2026-2035 Financial Plan and new SOP added to the 2027-2036 financial planning process (not deemed as critical).

As per the Budget Package Guide (Attachment 6), a project or service is considered critical if it is required to fulfill an existing contractual commitment; addresses a legal, financial, regulatory, or life safety risk; is necessary to complete or support an approved project; or is critical to maintain current service levels.

As summarized below, SOP deemed critical total \$10.2M over the ten year plan with \$4.1M in 2027. Should Council also endorse all SOP pending endorsement, total SOP included in the 2027-2036 Financial Plan is \$14.1M with \$5.5M in 2027.

	2027-2036 Special Operating Projects	2027 Special Operating Projects
2026-2035 Financial Plan SOP - Critical	9,408,861	3,977,000
New SOP - Critical	756,000	101,000
Sub-Total SOP - Critical	10,164,861	4,078,000
2026-2035 Financial Plan SOP	3,435,290	1,039,068
New SOP	511,000	426,000
Sub-Total SOP - Pending Endorsement	3,946,290	1,465,068
Total 2027-2036 SOP	14,111,151	5,543,068

It is important to note all SOP, regardless of funding source or categorization, requires Council approval as part of the current financial plan deliberations. The categorization is intended to assist Council in prioritizing projects and understanding which initiatives Staff consider critical.

Critical 2027-2036 SOP (Attachment 4):

SOP previously endorsed in the 2026-2035 Financial Plan deemed critical total \$9.5M over the ten year financial plan including \$4.0M in 2027. Key critical projects scheduled for 2027 include:

- Integrated Flood Hazard Management Plan Update (IFHMP) (\$400K total project cost): This project will incorporate updated climate change projections, refresh flood hazard assessments and modelling, evaluate the effectiveness of recommendations from the previous plan, and identify implementation priorities. The work will include the engagement of a qualified engineering consultant to prepare the updated plan.
- Asset Management Plan Update (\$270K total project cost): This project will provide updated information on the condition, performance, and lifecycle needs of District assets, helping to ensure adequate investment is planned to maintain desired service levels. The findings will inform future updates to the AMRFS and long-term Financial Plan.
- Development Cost Charge (DCC) Bylaw Update (\$340K total project cost): This project will engage engineering and financial consultants to update the DCC Bylaw. The work will include reviewing growth projections, assessing infrastructure requirements identified in master plans, updating capital cost estimates, and undertaking stakeholder and community engagement.

New SOP added to the 2027-2036 Financial Plan deemed critical total \$756K over the ten year Financial Plan, including \$101K in 2027. Key critical projects new include:

- Community Satisfaction Survey (\$125K over the ten year plan; \$25K in 2027): Conducted every two years, this survey provides valuable insight into community priorities, service satisfaction, and emerging issues.
- Public Notification and Evacuation Route Planning (\$400K over the ten year plan; \$40K in 2027): This project will support the development of comprehensive public notification and evacuation route plans to enhance emergency preparedness and community resilience. The initiative also positions the District to pursue external grant funding opportunities for planning and implementation activities.
- Stormwater Inventory Data Collection (\$150K in 2028): This project will fund consulting services to complete a detailed inventory and survey of the District's stormwater drainage network and update asset information within the District's GIS and WebMap systems. The resulting data will improve asset management practices, infrastructure planning, and long-term investment decision-making.

Tax Funded SOP

The table below summarizes the 2027-2036 SOP proposed to be funded through taxation:

	2027-2036 Special Operating Projects	2027 Special Operating Projects	2026 Special Operating Projects	Increase Over 2026	Tax %
Critical SOP	528,861	97,000	58,311	38,689	0.1%
SOP Pending Endorsement	1,477,043	631,870	-	631,870	1.2%
Total Taxation Funded SOP	2,005,904	728,870	58,311	670,559	1.3%

Critical SOP (as defined above) total \$97K in 2027 and \$529K over the ten year Financial Plan. For 2027, this represents an increase of \$39K over the 2026 budget and results in a 0.1% tax revenue increase. As these projects are considered critical, they have been incorporated into the 2027 Base Taxation Revenue Requirement outlined in Attachment 1 and discussed in Part A of this report.

SOP Pending Endorsement total \$632K in 2027 and \$1.5M over the ten year Financial Plan. Should Council endorse all proposed projects, the additional taxation requirement would result in a 1.2% tax revenue increase in 2027. These projects have not been included in the 2027 Base Taxation Revenue Requirement outlined in Attachment 1.

Climate Adaptation and Mitigation Special Operating Projects (Attachment 4a)

Attachment 4a details SOP that have been identified as projects that address climate change and are categorized as Climate Adaptation or Climate Mitigation projects. Climate Adaptation projects total \$4.1M over the ten years of the Financial Plan, with \$880K in 2027; Climate Mitigation projects total \$2.2M over the ten years of the Financial Plan, with \$452K in 2027.

Fuel Management Activities and Funding (Attachment 7)

At the September 1, 2026 Regular Council Meeting, Council referred the topic of Implementation of the Wildfire Resiliency Plan to the financial planning process. Attachment 7 provides Council with information regarding fuel management activities within the District of Squamish.

Air Quality Monitoring (Attachment 8)

Council directed Staff to add an air quality monitoring system into the short-term projects at the Airport for consideration in the 2027-2036 budget. Attachment 8 provides Council with additional information and Staff's recommendation on how to proceed.

5. Engagement

Letstalksquamish/budget-2027 will be the home for all materials and community input opportunities relating to the 2027-2036 Financial Plan. Links to interactive tools, such as BudgetBook, as well as all reports being shared with Council will be posted there. The District's communications channels will support the public in learning about the draft Financial Plan. Public feedback on the draft plan is being collected via Let's Talk Squamish or email to budgetfeedback@squamish.ca. A public information night is being planned for November.

6. Financial Implications

Staff recommend that the operating budget and special operating projects in this report be incorporated in the 2027-2036 Financial Plan.

7. Next Steps

Based on Council direction, Staff will include the changes proposed in this report to Council as part of the overall 2027-2036 Financial Plan for Council consideration.

8. Alternatives to Recommendation

1. THAT Council direct Staff to include the Pre-Committed Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026, with the following changes:

a. xxx

2. THAT Council direct Staff to include the previously endorsed and critical Service Level Changes to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026, with the following changes:

a. xxx

3. THAT Council direct Staff to include the Service Level Changes pending endorsement to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29, 2026, with the following changes:

a. xxx

4. THAT Council direct Staff to include the General Fund Special Operating Projects to the 2027-2036 Financial Plan as presented in the report from Financial Services dated September 29:

a. xxx

5. THAT Council direct Staff to include an air quality scoping study in the 2028-2037 budget to hire a professional to conduct a desktop review of (1) if appropriate stations exist at similar sized airports, and if so, (2) historical monitoring data from those stations to advise if conducting air quality monitoring at the Squamish Airport is warranted.

9. Attachments

1. 2027 General Fund Tax Revenue Requirement

1a. 2027 SLC Summary: Previously Endorsed and Critical

1b. 2027 SLC Details: Previously Endorsed and Critical

1c. 2027 SLC Description and Justifications: Previously Endorsed and Critical

2. 2027 SLC Summary: Items Pending Endorsement

2a. 2027 SLC Details: Items Pending Endorsement

2b. 2027 SLC Descriptions and Justifications: Items Pending Endorsement

3. 2027-2036 Taxation Impact

4. 2027-2036 Special Operating Project Details

4a. 2027-2036 Special Operating Project Details – Climate Impact

5. 2027-2036 Special Operating Project Description and Justification

6. 2026-2035 Budget Package Guide

7. Memo: Fuel Management Activities and Funding

8. Memo: Air Quality Monitoring

10. Staff Review

Prepared By:

Laura Turner, CPA, CA Director of Financial Planning and Reporting

Reviewed By:

Reann Sousa, MPAcc, CPA, Director of Financial Operations

Heather Boxrud, MBA, CPA, CGA, CFO and General Manager of Financial, IT and Procurement Services

Melissa von Bloedau, Corporate Officer

CAO Recommendation:

Linda Glenday, CAO

District of Squamish
2027-2036 Financial Plan
Attachment 1: 2027 General Fund Tax Revenue Requirement

	2027-2036 Financial Plan		
	Tax %	Avg Residential	Increase over 2026
2026 Taxation Revenue Requirement		\$ 3,294	61,869,865
2026 Contribution equivalent to taxation from single large business			-\$ 7,240,000
Pre-Committed Changes to Base Operating Budget:			
Salaries and Benefits	2.2%	71	1,175,468
Police Services	1.1%	36	594,441
Transit	0.5%	16	264,154
Cheekeye Debris Flow Barrier	0.5%	17	278,400
Changes in Debt Servicing	1.8%	58	968,802
Other	0.6%	19	322,458
Total Pre-Committed Changes	6.6%	217	3,603,723
Service Level Changes (SLC) - Previously Endorsed and Critical			
Previously Endorsed	0.0%	1	21,400
Critical	1.3%	42	689,177
Total SLC Previously Endorsed and Critical	1.3%	43	710,577
Special Operating Projects (SOP) - Critical			
SOP - Critical in 2026-2035 Financial Plan	0.0%	0	2,689
SOP - Critical - New	0.1%	2	36,000
Total SOP Previously Endorsed and Critical	0.1%	2	38,689
2027 Operating Revenue Requirement	8.0%	262	58,982,854
Reserve Contributions: ¹			
Asset Management Reserve Funding Strategy (AMRFS)	2.4%	79	1,311,117
Total Operating and AMRFS Tax Revenue Requirement ²	10.4%	342	60,293,971

Notes:

1. Subject to change during Capital Plan workshop

2. The tax revenue requirement represents the total revenue needed to fund services and reserve contributions, individual tax impacts vary based on assessment changes and tax policy decisions (taxation distribution between classes). This amount is subject to change throughout the financial planning process.

District of Squamish
2027-2036 Financial Plan

1a. Summary of 2027 Service Level Changes Previously Endorsed and Critical

Service Level Changes Previously Endorsed and Critical	2027-2036 Financial Plan	
	Tax %	Increase over 2026
Previously Endorsed:		
AUTO - 506 - Transit Expansion - Alice Lake seasonal	0.04%	21,400
Sub-Total Previously Endorsed	0.04%	21,400
Critical:		
AUTO - 448 - Firefighters	0.63%	345,957
AUTO - 502 - Safety & Technical Training for Electrical & Automation Staff	0.02%	10,000
AUTO - 507 - Pedestrian Bridge Operation	0.23%	125,000
AUTO - 519 - Prison Guard	0.00%	-
AUTO - 541 - Parks Labourer	0.11%	58,719
AUTO - 546 - Parks Operating Supplies	0.07%	37,500
AUTO - 549 - Electrical Equipment, Tools and Supplies	0.05%	25,000
AUTO - 555 - AED for Brennan Park Pickleball/Tennis courts	0.00%	2,000
AUTO - 556 - Project Manager 2 - Capital	0.00%	-
AUTO - 562 - Public Works Facility Custodial Services	0.16%	85,000
Sub-Total Critical	1.26%	689,177
Total Previously Endorsed and Critical	1.30%	710,577

DISTRICT OF SQUAMISH
2027-2036 FINANCIAL PLAN
1b. Details of 2027 Service Level Changes Previously Endorsed and Critical

Reference	Department	SLC Type	New FTE Count	2027 Revenue	2027 Expense	Total 2027 Tax	2028 Incremental Expense	2029 Incremental Expense	2030 Incremental Expense	2031 Incremental Expense	2032 Incremental Expense	2033 Incremental Expense	2034 Incremental Expense	2035 Incremental Expense	2036 Incremental Expense
Previously Endorsed															
<i>Transit Expansion:</i>															
AUTO - 506 - Transit Expansion - Alice Lake seasonal	Transit	Service Level Increase	-	2,600	24,000	21,400	428	437	445	454	463	473	482	492	501
Total Previously Endorsed						21,400	428	437	445	454	463	473	482	492	501
Critical															
AUTO - 448 - 2 Firefighters	Fire Services	Service Level Increase	2.00	-	345,957	345,957	5,118	15,798	16,509	17,252	24,261	25,633	20,274	21,186	22,195
AUTO - 502 - Safety & Technical Training for Electrical & Automation Staff	Public Works	Service Level Maintenance	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-
AUTO - 507 - Pedestrian Bridge Operation	Parks & Trails	Service Level Increase	-	-	125,000	125,000	-	-	-	-	-	-	-	-	-
AUTO - 519 - Prison Guard	Police Services	Service Level Increase	1.00	75,242	75,242	-	-	-	-	-	-	-	-	-	-
AUTO - 541 - Parks Labourer	Parks & Trails	Service Level Maintenance	0.60	-	58,719	58,719	1,935	2,115	2,210	2,273	2,352	2,431	2,526	2,605	2,321
AUTO - 546 - Parks Operating Supplies	Parks & Trails	Service Level Maintenance	-	-	37,500	37,500	39,500	2,500	2,500	3,000	3,500	3,500	4,000	4,000	6,000
AUTO - 549 - Electrical Equipment, Tools and Supplies	Public Works	Service Level Maintenance	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-
AUTO - 555 - AED for Brennan Park Pickleball/Tennis courts	Parks & Trails	Service Level Increase	-	-	2,000	2,000	-	-	-	-	-	-	-	-	-
AUTO - 556 - Project Manager 2 - Capital	Engineering	Service Level Increase	1.00	164,856	164,856	-	-	-	-	-	-	-	-	-	-
AUTO - 562 - Public Works Facility Custodial Services	Library Services	Service Level Increase	-	-	85,000	85,000	2,550	2,626	2,705	2,787	2,870	2,956	3,045	3,136	3,230
Total Critical						689,177	49,103	23,040	23,925	25,313	32,983	34,520	29,845	30,927	33,746
Total General Fund Service Level Change						710,577	49,531	23,476	24,370	25,767	33,446	34,993	30,327	31,419	34,248

DISTRICT OF SQUAMISH 2027-2036 FINANCIAL PLAN 1c. Descriptions and Justifications for 2027 Service Level Changes Previously Endorsed and Critical				
Number	SLC Type	Name	Description	Justification
Previously Endorsed				
AUTO - 506	Service Level Increase	Transit Expansion - Alice Lake seasonal (June 2027)	This transit expansion provides 300 service hours for introductory seasonal weekend service to Alice Lake. It was previously proposed for 2025 and 2026 but did not receive funding from BC Transit.	This expansion is recommended in the Transit Future Action Plan and was supported through public consultation. It is a small, introductory service but provides new park access to individuals who either don't have a vehicle or who have age or mobility limitations to driving. It will also enable locals to visit the park on the weekends when parking is limited.
Critical				
AUTO - 448	Service Level Increase	Firefighters	Two Firefighter positions for 2027.	Proposed as per the Five-Year Fire Services Master Plan update.
AUTO - 502	Service Level Maintenance	Safety & Technical Training for Electrical & Automation Staff	Electrical staff require specific technical and safety training to competently complete all aspects of their work. Specific topics include arc flash, SCADA programming, working at heights, fall arrest, and confined space.	Electrical and automation staff require specialized safety training for working in and around high voltage electrical panels and equipment as well as specific technical training.
AUTO - 507	Service Level Increase	Pedestrian Bridge Operation	This change request adds budget back into the Park operating budget to account for operating the Pedestrian bridge. The bridge must be operated meeting Transport Canada's operating parameters for at least one year before reduced operating parameters can be contemplated. This is to capture data on vessel passages. Staff anticipate needing at least 1.5 years of operation at this level of service to be able to capture the required data and apply for changes to the parameters.	2027 budget will be required in order to capture adequate data to be able to apply to Transport Canada for changes to operating parameters.
AUTO - 519	Service Level Increase	Prison Guard	Request for one FTE guard for Police Services. Cost recovery through the BCHP is anticipated to offset the cost of this service level change. The Squamish Detachment will be able to facilitate guarding availability throughout the Sea to Sky detachment and open up the ability to cost recover for prisoners lodged in Squamish Cells from outside detachments.	Cost will be mitigated by BCHP annual administrative invoice as well as cost recovery of outside prisoners being housed in Squamish. Increased administrative workload in the watch clerk area needs to be addressed and removing guarding out of this portfolio will assist with administrative support for the general duty watches as well as with the introduction of the Body Worn Cameras.
AUTO - 541	Service Level Maintenance	Parks Labourer	Staff to conduct maintenance for additional parks (Dentville and Ravenswood) as well as general maintenance of signage.	New parks result in additional maintenance tasks including playground inspections and repairs, garbage bin servicing, litter management, irrigation, and turf maintenance. Smaller parks with dispersed trees are more time consuming to maintain as our larger mower cannot effectively mow. Instead, staff are required to mow by trimmers or smaller walk behind mowers. Request includes this added maintenance plus the maintenance of park signage.
AUTO - 546	Service Level Maintenance	Parks Operating Supplies	Increase in budget for supplies to account for inflation and overall increase in Parks maintenance costs. This is necessary to maintain levels of service.	Park maintenance costs are increasing due to the costs of materials, the number of new parks, and the age of existing parks and playgrounds. This budget is required to ensure we meet CSA requirements for safe playgrounds. This includes purchasing replacement parts for playgrounds and replenishing wood chips which degrade and compress over time. This is required to keep playgrounds open. Not approving this budget increase will result in decreased levels of service elsewhere such as mowing, garden beds, or will lead to closures of playgrounds.
AUTO - 549	Service Level Maintenance	Electrical Equipment, Tools, and Supplies	Equipment, tools and supplies for electrical & automation team.	This funding will ensure staff always have the correct tools for the job and will be used across all District Departments.
AUTO - 555	Service Level Increase	AED for Brennan Park Pickleball/Tennis courts	An AED and enclosure to be installed at the Pickleball and Tennis courts at Brennan Park. Pickleball Squamish is offering to purchase an AED using grant funding. This budget request considers costs associated with the operations and maintenance of the device.	AEDs are an important tool when administering first aid related to cardiac issues. Given the high energy output associated with racket sports and increased popularity of Pickleball among a broad group of demographics, having an AED within immediate close proximity to the courts is a prudent approach to safety.
AUTO - 556	Service Level Increase	Project Manager 2 - Capital	This request is for a Project Manager 2 to join the Capital Engineering Department to support the delivery of District infrastructure projects. The Project Manager will focus on mid-size projects that could include road and active transportation, solid waste, wastewater, water, parks, and other types of municipal infrastructure. The position will report to the Manager of Capital Projects.	A multi-year Capital team capacity review demonstrated the need for additional staff to assist with capital project delivery. The need was based on an analysis of current and future year projects and reviewed the number of projects, their budgets, and complexity of projects that the Capital team plans to deliver. This position is essential to meet the capital project delivery requirements of the organization.
AUTO - 562	Service Level Increase	Public Works Facility Custodial Services	The new public works building will be complete in 2026. Given the increased square footage of the building, staff anticipate an increased cost of custodial services.	Increased costs required to service additional square footage.

District of Squamish
2027-2036 Financial Plan
2. Summary of 2027 Service Level Changes Pending Endorsement

Service Level Changes Pending Endorsement	2027-2036 Financial Plan	
	Tax %	Increase over 2026
Department Operating:		
AUTO - 478 - Labour Relations Advisor	0.26%	142,887
AUTO - 509 - Support for Squamish Welcome Centre - Free Transit Fares	0.01%	3,000
AUTO - 511 - Apprentice Mechanic - Fleet	0.23%	125,699
AUTO - 525 - Watch Clerk Team Lead	0.02%	10,814
AUTO - 542 - Website QA Tool	0.01%	6,100
AUTO - 543 - Strategic Planning System expansion	0.01%	6,500
AUTO - 550 - Parks vehicle rentals for Temp Labourers	0.02%	10,000
AUTO - 564 - Housing Squamish Funding Request	0.00%	-
AUTO - 567 - Additional Porta Potties	0.04%	20,000
AUTO - 568 - Roads and Drainage Labourer	0.09%	48,835
Sub-Total Department Operating	0.68%	373,836
Community Safety Enhancements:		
AUTO - 566 - Bylaw Enforcement	0.47%	259,450
Sub-Total Community Safety Enhancements	0.47%	259,450
Capacity Funding Transition:		
AUTO - 571 - Infrastructure, Housing and Employment Space	0.22%	122,650
AUTO - 572 - Service Maintenance	0.11%	58,421
AUTO - 575 - Annex Office Space	0.12%	65,571
Sub-Total Capacity Funding Transition	0.45%	246,642
Community Grant Policy (CGP) and Community Agreements Policy (CAP):		
CGP:		
AUTO - 557 - Squamish Arts Council	0.00%	-
AUTO - 558 - Squamish Community Foundation Agreement	0.00%	-
CAP:		
AUTO - 467 - OurSquamish Community Agreement	0.01%	5,000
AUTO - 471 - Sea to Sky Community Services Youth Agreement	0.00%	-
AUTO - 508 - Community Partnership - SORCA	0.07%	36,250
AUTO - 514 - Squamish Arts Community Partnership Agreement	0.01%	3,500
AUTO - 515 - Downtown Squamish BIA	0.00%	2,200
Sub-Total CGP and CAP	0.09%	46,950
Total Pending Endorsement	1.70%	926,878

DISTRICT OF SQUAMISH
2027-2036 FINANCIAL PLAN
2a. Details of 2027 Service Level Changes Pending Endorsement

Reference	Department	SLC Type	New FTE Count	2027 Revenue	2027 Expense	Total 2027 Tax	2028 Incremental Expense	2029 Incremental Expense	2030 Incremental Expense	2031 Incremental Expense	2032 Incremental Expense	2033 Incremental Expense	2034 Incremental Expense	2035 Incremental Expense	2036 Incremental Expense
Department Operating															
AUTO - 478 - Labour Relations Advisor	Human Resources	Service Level Increase	1.0	-	142,887	142,887	13,433	5,478	5,663	5,848	6,079	6,264	6,518	6,726	5,478
AUTO - 509 - Support for Squamish Welcome Centre	Transit	Service Level Increase	-	-	3,000	3,000	-	-	-	-	-	-	-	-	-
AUTO - 511 - Apprentice Mechanic - Fleet	Fleet Management	Service Level Increase	1.0	-	125,699	125,699	10,544	4,762	4,920	5,131	5,262	5,473	5,683	5,841	5,183
AUTO - 525 - Watch Clerk Team Lead	Police Services	Service Level Increase	-	-	10,814	10,814	395	395	395	421	421	474	447	500	368
AUTO - 542 - Website QA Tool	Information Technology	Service Level Increase	-	-	6,100	6,100	200	200	200	200	200	200	200	200	200
AUTO - 543 - Strategic Planning System expansion	Information Technology	Service Level Increase	-	-	6,500	6,500	500	500	500	500	500	500	500	500	500
AUTO - 550 - Parks vehicle rentals for Temp Labourers	Parks & Trails	Service Level Maintenance	-	-	10,000	10,000	200	200	200	200	200	250	250	250	250
AUTO - 564 - Housing Squamish Funding Request	Planning and Building	Service Level Increase	-	295,000	295,000	-	-	-	-	-	-	-	-	-	-
AUTO - 567 - Additional Porta Potties	Parks and Trails	Service Level Increase	-	-	20,000	20,000	400	408	416	424	433	442	450	459	469
AUTO - 568 - Roads and Drainage Labourer	Roads & Drainage	Service Level Increase	0.5	-	48,835	48,835	1,710	1,763	1,842	1,894	1,960	2,026	2,105	2,171	1,934
Sub-Total Department Operating			2.5	295,000	668,836	373,836	27,382	13,706	14,136	14,619	15,056	15,628	16,154	16,648	14,382
Community Safety Enhancements															
AUTO - 566 - Bylaw Enforcement	Bylaw Enforcement	Service Level Increase	2.0	-	259,450	259,450	12,196	9,472	9,840	10,210	10,524	10,894	11,314	11,682	10,420
Sub-Total Community Safety Enhancements			2.0	-	259,450	259,450	12,196	9,472	9,840	10,210	10,524	10,894	11,314	11,682	10,420
Capacity Funding Transition															
AUTO - 571 - Infrastructure, Housing and Employment Space	Planning and Building	Service Level Maintenance	5.5	453,940	576,590	122,650	136,026	24,917	25,806	26,709	27,679	28,603	29,644	30,649	26,593
AUTO - 572 - Service Maintenance	Planning and Building	Service Level Maintenance	2.1	-	58,421	58,421	182,052	26,406	9,352	9,656	10,021	10,348	10,724	11,092	11,481
AUTO - 575 - Annex Office Space	Planning and Building	Service Level Maintenance	-	-	65,571	65,571	40,875	-	-	-	-	-	-	-	-
Sub-Total Capacity Funding Transition			7.6	453,940	700,582	246,642	358,953	51,323	35,158	36,365	37,700	38,951	40,368	41,741	38,074
Community Grant Policy (CGP) and Community Agreements Policy (CAP):															
AUTO - 557 - Squamish Arts Council	Cultural Services	Service Level Increase	-	70,500	70,500	-	-	-	-	-	-	-	-	-	-
AUTO - 558 - Squamish Community Foundation Agreement	Cultural Services	Service Level Increase	-	159,000	159,000	-	-	-	-	-	-	-	-	-	-
AUTO - 565 - Community Grant Program Funding Increase	Cultural Services	Service Level Increase	-	-	-	-	63,741	71,957	77,998	16,722	-	-	-	-	-
AUTO - 467 - OurSquamish Community Agreement Increase	Planning and Building	Service Level Increase	-	-	5,000	5,000	-	-	-	-	-	-	-	-	-
AUTO - 471 - Sea to Sky Community Services Youth Agreement	Recreation Services	Service Level Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
AUTO - 508 - Community Partnership - Squamish Off Road Cycling Association	Public Works	Service Level Increase	-	-	36,250	36,250	-	-	-	-	-	-	-	-	-
AUTO - 514 - Squamish Arts Community Partnership Agreement Increase	Cultural Services	Service Level Increase	-	-	3,500	3,500	-	-	-	-	-	-	-	-	-
AUTO - 515 - Downtown Squamish BIA Partnership Agreement	Cultural Services	Service Level Increase	-	-	2,200	2,200	-	-	-	-	-	-	-	-	-
Sub-Total CEG and CAP			-	229,500	276,450	46,950	63,741	71,957	77,998	16,722	-	-	-	-	-
Total General Fund SLC			12.1	978,440	1,905,318	926,878	462,272	146,458	137,132	77,915	63,279	65,473	67,836	70,071	62,876

2b. Descriptions and Justifications of 2027 Service Level Changes Pending Endorsement

Number	SLC Type	Name	Description	Justification
District Operating				
AUTO - 478	Service Level Increase	Labour Relations Advisor	HR Advisor for Labour Management.	The labour relations advisor would take on grievances at the point of litigation and provide direction to legal counsel throughout the process. An alternate to this position would be to increase the legal budget of the HR department by an amount equal to a full time advisor salary and benefits.
AUTO - 509	Service Level Increase	Support for Squamish Welcome Centre - free transit fares	This is a new service level increase to support the Squamish Welcome Centre's request to provide free transit fares to low income individuals who are new to Squamish.	Council supported the Squamish Welcome Centre's initial request for assistance in 2025. The Welcome Centre has provided feedback that the tickets and passes have been carefully distributed to individuals in need and have enabled participants to access essential services, attend important appointments, and reduce financial strain. This service level change provides the opportunity for ongoing free transit tickets and passes to be distributed by the Squamish Welcome Centre to individuals in need.
AUTO - 511	Service Level Increase	Apprentice Mechanic - Fleet	Apprentice mechanic to assist with simple jobs and complete overhead tasks that will enable the mechanics/supervisors to stay focused on fleet maintenance and supervisory duties. Fleet standards suggest that the District should have more mechanics on hand. This position could transition to a full mechanic position at a future date if needed.	This position will complete helpful tasks including tracking reported issues, picking up vehicles from dealers and other departments, picking up parts, delivering vehicles to external shops, washing vehicles, cleaning the shop, stocking shelves, and completing inventory checks. Many of these tasks are currently completed by the fleet supervisor. This will enable the fleet supervisor to focus on higher value tasks such as team supervision, supporting and reviewing fleet based reports and studies, supporting budget planning, optimizing fleet scheduling, and vehicle repair data management.
AUTO - 525	Service Level Increase	Watch Clerk Team Lead	This change request is to increase 1 watch clerk position to a team lead watch clerk to assist with supervision of workflow, training, and communication with supervisor/manager.	The watch clerk team lead will support supervisor/management with ensuring all watch clerks are supported and workflow is consistent between all 4 watch clerk positions
AUTO - 542	Service Level Increase	Website QA Tool	The Communications Department, with support from IT, is requesting an annual subscription for a new tool. Acquia is a website quality assurance tool that was tested in 2025 as part of the Website Content Refresh project. Acquia monitors Squamish.ca for broken links, spelling mistakes, and missing images. It also supports accessibility functions on the website, providing feedback to website content creators on accessibility scores and appropriate readership levels.	Acquia supports staff to proactively manage potential issues on Squamish.ca versus more manual reporting methods. In addition to its alerting function, it has proven to be a significant support in reaching the website's accessibility goals, which have been informed by the District's Accessibility Plan along with feedback from the community-based Accessibility Committee during periodic check-ins. Acquia evaluates the site against Web Content Accessibility Guidelines 2.2 standards and reports issues and errors.
AUTO - 543	Service Level Increase	Strategic Planning System expansion	The District implemented the Envisio Strategic Planning System in 2023. It has been successfully used to develop, execute, and report on the organization's strategic objectives. The Core Leadership Team is aiming to build on this success by expanding use of this system and moving to the Enterprise version which enables the organization to have multiple plans. This will allow leaders to manage detailed strategic plans in various areas (which are connected to our main strategic objectives), using the system to its full capability.	By stepping up to the Enterprise version, the organization will be able to utilize the full functionality of the system, and no longer be limited to one plan. A relatively modest cost increase will further leverage the previous budget, implementation and training investment, giving all Managers the ability to utilize the system to manage and report on their projects.
AUTO - 550	Service Level Maintenance	Parks vehicle rentals for Temp Labourers	Budget to allow for rental vehicles for temporary labourers.	Rather than purchase vehicles for temporary use, it is more cost effective to rent as needed based on the temporary labourer count for the summer.
AUTO - 564	Service Level Increase	Housing Squamish Funding Request	Housing Squamish has requested an increase to their operating funding by \$50,000 in 2027 and 2028 to support their continued operations. They have requested an additional \$245,000 to support the acquisition of 3 townhouses in phase 2 of garibaldi springs, to be operated as below market housing (total funded by Affordable Housing Reserve Fund)	Housing Squamish operation agreement seeks to support the financial independence of the organization through seed funding to grow their reserves and establish their operations. To maintain current service levels, Housing Squamish has indicated they need additional operating funding in 2027 and 2028. The \$245k grant will support the acquisition of 3 townhouses in phase 2 of garibaldi springs, to be operated as below market housing
AUTO - 567	Service Level Increase	Additional Porta Potties	Adding additional porta potties to high use areas in town. Proposed budget is for three full year rentals and three six month rentals.	As per council's direction May 12, 2026, adding three year-round and three seasonal porta-potties in high-use public areas to address increasing demand for public washroom facilities from residents and visitors, particularly during peak tourism periods.
AUTO - 568	Service Level Increase	Roads and Drainage Labourer	Staffing to service additional waste bins.	As per council's direction May 12, 2026, added additional public waste bins in the 2027-2036 Capital Plan. This SLC provides staffing capacity to support the increased waste collection and maintenance requirements associated with the expanded inventory of public waste bins
Community Safety Enhancements				
AUTO - 566	Service Level Increase	Bylaw Enforcement	To strengthen the District's response to complex issues related to encampments, homelessness, and community safety. Includes additional staffing resources to provide specialized expertise, coordination, and oversight to support the District's public safety objectives and reflects an approach adopted by many local governments across British Columbia.	The District is experiencing significant increase in street disorder, encampments, homelessness, and property crime. As in many communities across BC, RCMP resources are currently challenged in balancing broader public safety needs with the challenges arising from complex needs of vulnerable populations. Dedicated resources who are trained and have expertise and knowledge in these complex issues will enable a more robust response and support the District's public safety goals.
Capacity Funding Transition				
AUTO - 571	Service Level Maintenance	Infrastructure, Housing and Employment Space	Infrastructure, Housing and Employment	Supports development services capacity across Engineering, Environmental Services, and Building Departments to manage development activity and maintain service levels.
AUTO - 572	Service Level Maintenance	Service Maintenance	Service Maintenance	To maintain current service levels for organizational support services including Communications, IT, and legislative and administrative support
AUTO - 575	Service Level Maintenance	Annex Office Space	Cost of Annex office	Cost of utilizing Annex office space until 2028
Community Grant Program (CGP) and Community Agreements and Partnerships (CAP)				
AUTO - 557	Service Level Increase	Squamish Arts Council Grants	Requesting the continuation of funding for the Squamish Arts Grant at an increased value of just under 5% for the 2027 budget. This funding supports the growth and sustainability of arts initiatives in Squamish, fostering community engagement, cultural expression, and local artistic development.	This adjustment accounts for inflationary costs, increase administration and grant allocation costs, and the growing demand for support through the Squamish Arts Grant initiative.

Number	SLC Type	Name	Description	Justification
AUTO - 558	Service Level Increase	Squamish Community Foundation Agreement	Request for the continuation of funding for the Squamish Community Foundation (SCF) to 2027. This funding supports SCF's role in administering the Community Enhancement Grants (CEG) process, which facilitates financial support to local non-profit and charitable organizations that align with District priorities.	The Squamish Community Foundation has successfully managed the Community Enhancement Grants program, including the application, adjudication, and distribution of grants to community organizations. Their efforts have contributed to local projects that enhance community development, cultural expression, and social support. For 2027, Squamish Community Foundation will be evaluated through the Community Grants & Community Partnership Agreement Policy.
AUTO - 467	Service Level Increase	OurSquamish Community Agreement	Annual community agreements with OurSquamish were initiated during the 2024-28 Financial Plan, providing multi-year funding to the organization. Funding contributes to the organization's community placemaking initiatives such as developing parklets, bike parking structures, and public seating within the community. Funding supports operating expenditures, community engagement work, and capital projects led by the organization in close consultation with the District. Annual budget extension for 2027 is proposed, after which point the District's new Community Agreements Policy and process will govern intake and review of new community proposal and agreements in future years.	OurSquamish is a community non-profit charity dedicated to enhancing Squamish's urban public spaces for a lively, inclusive, sustainable, safe & healthy Squamish. The organization leverages funding from contributors through fundraising, in-kind contributions and collaboration, grants, and volunteers for the delivery of public space enhancement projects. The work and community engagement supported through their work aligns with the District's Strategic Plan - Connected and Livable Community.
AUTO - 471	Service Level Maintenance	Sea to Sky Community Services Youth Agreement	Sea to Sky Community Services (SSCS) Youth Services Agreement is for SSCS to deliver Youth Services on behalf of the district. Services include operating the Youth Hub, Outreach Programming, Special Events, and additional services aligned with the Squamish Youth Strategy.	Contract expired - extending for 1 year until end of 2027 until the agreement can be reviewed through the Community Agreements Policy (CAP) for a potential multi-year agreement. No increase from base amount requested for 2027.
AUTO - 508	Service Level Increase	Community Partnership - Squamish Off Road Cycling Association	Requesting the continuation of funding for The Squamish Off Road Cycling Association (SORCA). SORCA's mission and strategic plan align with the District of Squamish's Strategic plan, OCP, and Trails Master Plan, as described in the justification section. SORCA builds, maintains, and advocates for a recreational trail network both on public and private lands throughout the District of Squamish. SORCA has historically received annual funding from the District, including annual increases. Note, the budget request is ultimately for 2027 only and SORCA will be required to apply for funding starting in 2028 via the District's Community Partnership policy, pending staff capacity.	The Squamish Off Road Cycling Association (SORCA) has indicated a budget shortfall to maintain current level of service due to increased numbers of trail users who do not contribute to SORCA memberships, trail construction often requiring more use of machinery to ensure longevity, increased wages of paid staff, and contractors. SORCA has also been entering into more formalized access agreements which comes at a cost. Staff's review of SORCA's proposal confirmed that SORCA's mission and strategic plan align with the District of Squamish's Strategic plan, OCP, and Trails Master Plan. T
AUTO - 514	Service Level Increase	Squamish Arts Community Partnership Agreement	Squamish Arts delivers free and accessible arts programming, supports local artists and organizations, and advocates for the broader arts sector as Squamish continues to grow. Its overall operating budget has increased by 54% in recent years to keep pace with rising costs and community demand. With only a two-person staff managing programming, partnerships, youth access initiatives, and sector advocacy, the organization is operating at the limits of its capacity.	The proposed increase is a modest but necessary adjustment to stabilize core operations and reduce reliance on fundraising to cover annual operating deficits. Without it, Squamish Arts will continue to face structural shortfalls that limit staff capacity and reduce its ability to meet community expectations. Insufficient funding would constrain support for local artists, youth access, partnership development, and community arts space work, and would directly affect key deliverables such as the Shakedown event and After Hours Art programming.
AUTO - 515	Service Level Increase	Downtown Squamish Business Improvement Association Partnership Agreement	The Downtown Squamish Business Improvement Association (DSBIA) has requested a year-over-year increase as part of its five-year funding plan. Attendance and participation in downtown events continue to grow, requiring greater investment in infrastructure, staffing, and programming to ensure events are delivered safely and effectively. At the same time, rising expectations from residents and visitors mean the DSBIA must offer high-quality, curated experiences to remain competitive with other destination communities. Non-discretionary operational costs such as security, first aid, insurance, waste management, and cleaning services continue to increase annually, placing additional pressure on the organization's event delivery capacity.	The proposed increase supports the DSBIA's ability to continue to meet growing demand for safe, well-managed, and high-quality downtown events. Without this adjustment, the organization would face increasing difficulty absorbing rising non-discretionary operational costs and maintaining the standard of programming expected by the community. Insufficient funding would limit the DSBIA's ability to deliver core event infrastructure, maintain appropriate safety and operational services, and uphold the level of experience required to attract visitors and support downtown vibrancy. Without the increase, key event deliverables would be at risk, reducing the overall impact and effectiveness of downtown programming.

District of Squamish
2027-2036 Financial Plan
Attachment 3: 10 Year Tax Increase (%) Forecast

2027-2036 Financial Plan	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Pre - Committed Increases (Decreases)										
Labour & Benefits Contracts	2.2%	2.0%	1.9%	1.9%	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%
Police Services	1.1%	2.3%	0.8%	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Transit	0.5%	0.2%	0.2%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%
Cheekye	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Changes in Debt Servicing	1.8%	2.8%	0.2%	-0.4%	-0.1%	-0.3%	0.0%	0.0%	0.0%	0.0%
Other	0.6%	1.0%	1.0%	0.9%	0.7%	0.7%	0.9%	0.8%	0.7%	0.5%
	6.7%	8.3%	4.1%	3.7%	2.9%	2.5%	3.0%	2.9%	2.9%	2.5%
SLC (Previously Endorsed + Critical)	1.3%	1.8%	1.3%	1.0%	0.1%	1.2%	0.1%	0.4%	0.1%	0.4%
SOP (Previously Endorsed + Critical)	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Asset Management Reserve Funding Strategy	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	1.0%	1.0%	1.0%	1.0%
Operating and AMRFS Tax Revenue Requirement	10.4%	12.7%	7.9%	7.1%	5.7%	6.5%	4.2%	4.4%	4.1%	4.1%

District of Squamish
2027-2036 Financial Plan
Attachment 4: 2027-2036 General Fund Special Operating Project Details

PROJECTS			ANNUAL COST										FUNDING SOURCES - TOTAL					
REF	Project Name	Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Taxation	Other revenue	Government Grants	CAC	DCC	Reserves
SOP Critical*: 2026-2035 Financial Plan																		
18300100	Municipal Election	Corporate Administration	-	-	-	150,000	-	-	-	150,000	-	-	-	-	-	-	-	300,000
36300104	Next Generation 911 Funding Grant	Fire Services	51,000	-	-	-	-	-	-	-	-	-	-	-	-	51,000	-	-
36300107	FireSmart Residential and Fuel Management Activities	Emergency Management	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-	-	-	2,000,000	-	-
38300109	Emergency Operations Centre Equipment and Training	Emergency Management	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	-	400,000	-	-
38300110	Emergency Support Services Training and Equipment	Emergency Management	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	-	400,000	-	-
50300111	Transportation Master Plan Update	Engineering	-	-	-	-	150,000	150,000	-	-	-	-	-	-	-	-	-	300,000
	Flow and Water Quality Monitoring - Integrated Stormwater Management Plan Implementation		-	-														
50300120	Management Plan Implementation	Engineering	-	-	100,000	-	100,000	-	-	100,000	-	100,000	-	-	-	-	-	400,000
50300121	Integrated Flood Hazard Management Plan Update	Engineering	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
50300126	Asset Management Plan Update	Engineering	125,000	-	-	-	-	145,000	-	-	-	-	-	-	-	-	-	270,000
50300127	Development Cost Charge Bylaw Update	Engineering	50,000	-	75,000	-	60,000	-	85,000	-	70,000	-	-	-	-	-	-	340,000
50300129	Sewer Use and Storm Sewer Bylaw Update	Engineering	50,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000
50300131	Subdivision and Development Control Bylaw	Engineering	-	-	-	-	100,000	-	-	-	-	100,000	-	-	-	-	-	200,000
58301107	Airport Processes and Procedures Manual	Real Estate	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
58301108	Airport Runway Line Painting	Real Estate	25,000	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	5,000
60320106	Seismic Assessment of Dikes	Engineering	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
60320107	River Channel Survey	Engineering	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	300,000
60320108	Flood Warning System	Engineering	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000
60320109	Comprehensive Dike Inspection	Engineering	-	-	-	120,000	-	-	-	-	120,000	-	-	-	-	-	-	240,000
62300136	Squamish Housing Action Plan Implementation (CMHC Funded)	Planning & Building	450,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	450,000
62300141	Housing Needs Report Update	Planning & Building	-	-	-	-	-	40,000	-	-	-	-	40,000	-	-	-	-	-
66300119	Xwu'nekw Park Sea Dike Compensation Monitoring	Environment	36,000	37,080	38,192	-	39,338	-	-	40,518	-	41,733	232,861	-	-	-	-	-
72350110	Fortis Capacity Support - Major Projects Industrial	Major Projects - Industrial	1,350,000	-	-	-	-	-	-	-	-	-	-	1,350,000	-	-	-	-
72350120	WLNG Capacity Support - Major Projects Industrial	Major Projects - Industrial	1,350,000	-	-	-	-	-	-	-	-	-	-	1,350,000	-	-	-	-
Sub-Total SOP Critical: 2026-2035 Financial Plan			3,977,000	717,080	593,192	550,000	729,338	615,000	365,000	570,518	470,000	821,733	297,861	2,700,000	2,871,000	-	-	3,540,000
SOP Critical*: NEW																		
S2030001	Community Satisfaction Survey	Communications	25,000	-	25,000	-	25,000	-	25,000	-	25,000	-	-	-	-	-	-	125,000
S3830001	Public Notification and Evacuation Route Planning	Emergency Management	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	400,000	-	-	-
S6030006	Beaver Management Plan	Roads & Drainage	-	45,000	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-
S6032002	Stormwater Inventory Data Collection	Engineering	-	150,000	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-
S6230023	Cemetery bylaw amendments	Planning & Building	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-
S6230025	Parks Use Bylaw and Fees Update	Planning & Building	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-
S7630002	Public Safety Audit Events	Cultural Services	6,000	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-
Sub-Total SOP Critical: NEW			101,000	235,000	65,000	40,000	65,000	40,000	65,000	40,000	65,000	40,000	231,000	-	400,000	-	-	125,000

PROJECTS			ANNUAL COST										FUNDING SOURCES - TOTAL					
REF	Project Name	Department	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Taxation	Other revenue	Government Grants	CAC	DCC	Reserves
SOP Pending Endorsement: 2026-2035 Financial Plan																		
18300102	Council Remuneration Policy Review	Corporate Administration	-	-	-	16,000	-	-	-	16,000	-	-						32,000
28300107	Land Analysis - Real Estate and Facilities Master Plan	Real Estate	50,000	50,000	-	-	-	-	-	-	-	-						100,000
28300111	Real Estate Facilities Master Plan Update	Real Estate	-	100,000	-	-	-	-	-	-	-	-						100,000
36300110	Fire Services Master Plan	Fire Services		60,000									60,000					
56302103	Transportation Safety Screening	Engineering	80,000	-	-	-	-	-	-	-	-	-	40,000		40,000			
56302104	Downtown Street Lighting Review	Engineering	-	-	100,000	-	-	-	-	-	-	-	100,000					
56302105	Pavement Management Plan	Engineering	100,000	-	-	-	-	-	-	-	-	-						100,000
62300122	Parks and Recreation Master Plan	Planning & Building	120,000	30,000	-	-	-	-	-	-	-	-					148,500	1,500
62300124	Urban Forest Management Strategy	Planning & Building	54,546	20,000	-	-	-	-	-	-	-	-			74,546			
62300139	Accessibility Standards for New Park Development	Planning & Building	25,000	-	-	-	-	-	-	-	-	-	25,000					
62300140	Official Community Plan Update (Major)	Planning & Building	97,500	266,372	273,801	-	-	-	40,000	-	-	-	677,673					
62300143	Population Projection Modelling Update	Planning & Building	-	-	-	-	-	20,000	-	-	-	-	20,000					
66300105	Climate Action - Energy Specialist	Sustainability	265,169	278,213	286,557	295,179	304,101	-	-	-	-	-			749,867			679,351
66300110	Home Energy Retrofit Assist Program	Sustainability	80,000	80,000	80,000	80,000	-	-	-	-	-	-						320,000
66300112	Ditch Maintenance Program Scoping Study	Environment	10,000	-	-	-	-	-	-	-	-	-	10,000					
66300118	Environmentally Sensitive Area Mapping Update	Environment	60,000	-	-	-	-	-	-	-	-	-	-		60,000			
72300117	Circular Economy Implementation	Economic Development	66,853	-	-	-	-	-	-	-	-	-	13,370		53,483			
72300119	Squamish Climate Action Group - Partnership Agreement	Economic Development	30,000	-	-	-	-	-	-	-	-	-	30,000					
Sub-Total SOP Pending Endorsement: 2026-2035 Financial Plan			1,039,068	884,585	740,358	391,179	304,101	20,000	40,000	16,000	-	-	976,043	-	977,896	-	148,500	1,332,851
SOP Pending Endorsement: NEW																		
S1230003	Recruiting Firm Fee for CAO Search	CAO	75,000										75,000					
S3830002	Community Safety Plan	Emergency Management	200,000										200,000					
S3830003	BC Housing Heart and Hearth Support Costs	Emergency Management	121,000										121,000					
S6230021	Mamquam Greenway Park and MUP Plan	Planning & Building	-	-	-	85,000	-	-	-	-	-	-	85,000					
S6230024	Miyliwts Park Operational Adjustment	Planning & Building	20,000	-	-	-	-	-	-	-	-	-	20,000					
S6630010	Landfill Tree Planting Project	Planning & Building	10,000	-	-	-	-	-	-	-	-	-			10,000			
Sub-Total SOP Pending Endorsement: NEW			426,000	-	-	85,000	-	-	-	-	-	-	501,000	-	10,000	-	-	-
TOTAL 2027-2036 FINANCIAL PLAN SOP			5,543,068	1,836,665	1,398,550	1,066,179	1,098,439	675,000	470,000	626,518	535,000	861,733	2,005,904	2,700,000	4,258,896	-	148,500	4,997,851

*Critical is Defined as:
 Safety, Legislative and Risk: Priority is given to projects and services to alleviate or mitigate areas that contain legislative impacts, health and safety concerns or a high degree of financial risk.

DISTRICT OF SQUAMISH 2027-2036 FINANCIAL PLAN
Attachment 4: 2027-2036 General Fund SOP Details - Climate Impact

REF	Project Name	Climate Impact	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Taxation	Government Grants	Reserves
36300107	FireSmart Residential and Fuel Management Activities	Climate Adaptation	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		2,000,000	
50300120	Flow and Water Quality Monitoring - Integrated Stormwater Management Plan Implementation	Climate Adaptation	-	-	100,000	-	100,000	-	-	100,000	-	100,000			400,000
50300121	Integrated Flood Hazard Management Plan Update	Climate Adaptation	200,000	200,000	-	-	-	-	-	-	-	-			400,000
50300126	Asset Management Plan Update	Climate Adaptation	125,000	-	-	-	-	145,000	-	-	-	-			270,000
60320108	Flood Warning System	Climate Adaptation	-	-	100,000	-	-	-	-	-	-	-			100,000
60320109	Comprehensive Dike Inspection	Climate Adaptation	-	-	-	120,000	-	-	-	-	120,000	-			240,000
62300124	Urban Forest Management Strategy	Climate Adaptation	54,546	20,000	-	-	-	-	-	-	-	-		74,546	
66300118	Environmentally Sensitive Area Mapping Update	Climate Adaptation	60,000	-	-	-	-	-	-	-	-	-		60,000	
S3830001	Public Notification and Evacuation Route Planning	Climate Adaptation	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		400,000	
S3830002	Community Safety Plan	Climate Adaptation	200,000	-	-	-	-	-	-	-	-	-	200,000		
TOTAL 2027-2036 Climate Adaption			879,546	460,000	440,000	360,000	340,000	385,000	240,000	340,000	360,000	340,000	200,000	2,534,546	1,410,000
50300111	Transportation Master Plan Update	Climate Mitigation	-	-	-	-	150,000	150,000	-	-	-	-			300,000
66300105	Climate Action - Energy Specialist	Climate Mitigation	265,169	278,213	286,557	295,179	304,101	-	-	-	-	-		749,867	679,351
66300110	Home Energy Retrofit Assist Program	Climate Mitigation	80,000	80,000	80,000	80,000	-	-	-	-	-	-			320,000
72300117	Circular Economy Implementation	Climate Mitigation	66,853	-	-	-	-	-	-	-	-	-	13,370	53,483	
72300119	Squamish Climate Action Group - Partnership Agreement	Climate Mitigation	30,000	-	-	-	-	-	-	-	-	-	30,000		
S6630010	Landfill Tree Planting Project	Climate Mitigation	10,000	-	-	-	-	-	-	-	-	-		10,000	
TOTAL 2027-2036 Climate Mitigation			452,022	358,213	366,557	375,179	454,101	150,000	-	-	-	-	43,370	813,350	1,299,351
TOTAL 2027-2036 Climate Impact			1,331,568	818,213	806,557	735,179	794,101	535,000	240,000	340,000	360,000	340,000	243,370	3,347,896	2,709,351

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
18300100	Municipal Election	Provincial Legislation requires that an election be held every four years to elect one Mayor and six Councillors. Coordinating and running an election requires that the Corporate Administration Department rent/lease equipment, software, and facilities and to hire staff. With the growth of the community, the General Municipal Election will require additional accessible voting locations and staff in order to run a successful and efficient election. The budget includes Election Official wages, backfilling District Staff and additional support staff that are involved in planning and organizing the election, IT infrastructure, the rental or lease of computers and voting machines, and software licencing fees for the electronic voters list.	Additional funding required to support the Municipal election with the increased size of the community. This will include offering voting opportunities at more locations throughout the community in order to improve accessibility and encourage high voter turnout.	Reserves
18300102	Council Remuneration Policy Review	Council Remuneration Policy Review	Council Remuneration Policy Review to be performed every four years as aligned with the election cycle.	Reserves
28300107	Land Analysis - Real Estate and Facilities Master Plan	The Real Estate and Facility Master Plan (REFMP) identifies the potential for over 300 land acquisitions to meet the District's future land and infrastructure needs. The REFMP also recommended the District complete a further Land Analysis: (1) completing inventorying and prioritizing of all the District's future land acquisition targets for various infrastructure needs including parks, trails, utilities, active transportation, environmental conservation, and roads (2) identifying funding sources and (3) developing an acquisition strategy.	The land analysis will be led by Real Estate Services staff but additional research, land valuation, and data entry support is required to complete the project. The output from this analysis will also provide important information to populate the District's long-term financial plan. Currently, future land acquisition costs for important community infrastructure are not represented in the District's financial planning.	Reserves
28300111	Real Estate Facilities Master Plan Update	This project will provide an update to the Real Estate and Facilities Master Plan. This will include: (1) incorporating the findings from the Civic Hub and Brennan Park Recreation Centre updates identified in the REFMP Pre-Development Project and (2) updating the assumptions, conditions, and analysis for the rest of the District's facility and land needs to support the next wave of facility investment decision making.	The Real Estate and Facility Master Plan process began over 10 years ago and the conditions (e.g. construction costs) in place today are significantly different than 2019 (pre-Covid) when the plan was endorsed. Staff will lead the proposed update but will require external technical expertise regarding construction cost estimates and space planning.	Reserves
36300104	Next Generation 911 Funding Grant	Next Generation 911 (NG911) refers to the modernization of 911 networks and infrastructure across Canada. It is a federally-mandated transition of the emergency communications network from the current network to an Internet Protocol based technology. NG911 will enable important improvements to public safety, including better 911 caller location information, real time texting, streaming audio and video, and new ways to direct calls to services other than police, fire, and ambulance, such as mental health support. This project is currently underway.	The intent of the Next Generation 911 program funding is to support local preparedness for the implementation of NG911 and to provide funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911, in compliance with the CRTC Mandate.	Government Grants
36300107	FireSmart Residential and Fuel Management Activities	The FireSmart program reduces the impacts of wildfire in the urban interface by making the community more resilient to structure loss. The budget includes community chipper program, public education, fuel mitigation, wildfire training, equipment, and staff.	This project builds capacity and resilience to disasters.	Government Grants
36300110	Fire Services Master Plan	Five Year Strategic Plan for fire services and community risk analyses.	The two previous Fire Services Master Plans were conducted in-house. An external subject matter expert would be beneficial to incorporate the new risks associated with major industry and the increased risks with density, high buildings, and wildfire threats with the changing climatic conditions to ensure the department is right sized to manage growth and risks.	Taxation
38300109	Emergency Operations Centre Equipment and Training	Increase local emergency preparedness through the purchase of equipment and supplies required to maintain or improve an Emergency Operations Centre capacity through training and exercises. The budget includes equipment and training.	Traditional firefighter turnout clothing has been linked to increased exposure to a carcinogen (PFAS) used in the construction of the garment. Reducing the use of traditional turnout clothing by using a dual certified response clothing that does not contain this cancer-linked chemical will reduce the exposure to this chemical and associated health risks.	Government Grants
38300110	Emergency Support Services (ESS) Training and Equipment	To build local capacity to provide emergency support services through volunteer recruitment, retention, and training, including in-house training and the purchase of ESS equipment.	This project builds capacity and resilience to disasters.	Government Grants

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
50300111	Transportation Master Plan Update	The project is an update to the District's Transportation Master Plan which was last completed in 2025. Work will include updates to the District wide traffic model, public and stakeholder engagement, and a review of completed actions and capital projects from the previous plan to inform future transportation priorities. The budget will be used to hire an engineering consultant to update the Transportation Master Plan.	The Transportation Master Plan (TMP) is key to ensuring that transportation infrastructure investments and policy updates continue to support District growth and changing transportation priorities of the community. The TMP will identify future capital projects within an implementation plan that will inform updates to the Development Cost Charge (DCC) Bylaw.	Reserves
50300120	Flow and Water Quality Monitoring - Integrated Stormwater Management Plan Implementation	Stormwater flow and water quality was collected as part of Integrated Stormwater Management Plans (ISMP). In accordance with ISMP recommendations, this project will collect and analyze flow and water quality data to monitor changes over time as a result of community development and investments in stormwater infrastructure. The budget includes engaging an engineering consultant to collect water quality data and compare with baseline water quality data to track changes over time and monitor watershed health.	This project will monitor watershed health in accordance with the Integrated Stormwater Management Plan. If changes are detected, it will provide an opportunity to assess what is leading to changes and mitigation measures that can be incorporated to enhance water quality and environmental health within the community.	Reserves
50300121	Integrated Flood Hazard Management Plan Update	This project will update the Integrated Flood Hazard Management Plan (IFHMP) to incorporate new climate change information, update flood analysis, and assess effectiveness and implementation of the previous IFHMP. Anticipated outcomes include recommendations to enhance the District's flood policies and update dike upgrading priorities based on work that has been completed. The budget includes engaging an engineering consultant to prepare the plan. The combination of technical work and community engagement will require this project to be spread over two years.	Squamish is exposed to significant flood risk and has billions of dollars of infrastructure and thousands of residents within the floodplains. Maintaining an up to date flood management plan is critical to ensure the District has an appropriate policy and dike upgrade plan in place for the sustainability and resiliency of the community.	Reserves
50300126	Asset Management Plan Update	This project updates the Asset Management Plan (AMP) on a five year cycle. The AMP answers questions: (1) What assets do we own, (2) How much are our assets worth, (3) When should assets be replaced, (4) How much do we need to invest in our assets, and (5) What should the District do next? The budget includes engaging an engineering consultant to prepare an Asset Management Plan.	An up to date Asset Management Plan will ensure that the District is well informed on the state of our assets and ensure that the District is investing adequate levels of funding to maintain suitable levels of service. Information and recommendations from the Asset Management Plan will be incorporated into the Asset Management Reserve Funding Strategy and Financial Plan.	Reserves
50300127	Development Cost Charge Bylaw Update	The Development Cost Charge (DCC) Bylaw identifies DCC rates that are charged to new development to fund infrastructure upgrades that are required as a result of community growth. Due to the high rate of growth in Squamish, DCC Bylaw updates are recommended to be undertaken on a frequent basis to ensure the District is collecting sufficient revenue to fund growth-related infrastructure upgrades. The budget includes engaging an engineering consultant to update the DCC Bylaw. Work includes assessing recent growth estimates, District infrastructure master plans, updating cost estimates, and completing community engagement.	Maintaining an up to date DCC bylaw ensures that DCC rates reflect updated growth projections, growth-related infrastructure identified through the District's infrastructure master plans, and updated cost estimates in order to collect sufficient revenue to fund critical infrastructure for the ongoing growth of the community.	Reserves
50300129	Sewer Use and Storm Sewer Bylaw Update	This project will update and separate sanitary sewer and stormwater sewer bylaws to improve clarity and strength of regulations for each unique system. A specific objective will be to enhance maintenance of on-site stormwater systems to protect the environment in accordance with the Integrated Stormwater Management Plans. The budget includes engaging an engineering consultant to prepare Sewer Use and Storm Sewer Bylaws.	Currently, on-site stormwater systems are not being maintained to an appropriate level which increases risk of flooding and environmental degradation. This bylaw update will strengthen and clarify regulations to improve on-site stormwater management.	Reserves, Taxation
50300131	Subdivision and Development Control Bylaw	The Subdivision and Development Control Bylaw requires regular updates to ensure consistency with current standards. These updates will result in a higher standard for District infrastructure and increase the efficiency of design production and review.	This update is required to ensure we are following best management practices especially related to accessibility, the environment, and public safety, and to align the District's design standards with recommendations from District master plans.	Reserves
56302103	Transportation Safety Screening	This project was a recommendation of the 2025 Transportation Master Plan. This work includes undertaking a road safety network screening study to review the latest available ICBC crash data, identify locations with the highest collision rates, and determine possible causes and feasible counter measures. This study is anticipated to be part funded by ICBC and will only proceed if external funding is secured.	This work will ensure prioritization of transportation safety related capital projects. The goal is to identify cost-effective safety improvements targeted to locations where the greatest safety value can be achieved.	Government Grants, Taxation
56302104	Downtown Street Lighting Review	This project is identified in the Transportation Master Plan to review street lighting to inform future targeted street lighting improvements. The project will use the findings from the Transportation Safety Screening project to identify key locations to access lighting concerns that are creating safety risks. Through the review lighting improvement projects will be identified and prioritized allowing future capital projects to address the lighting deficiencies and improve safety downtown.	Evaluating street light levels at key locations through Squamish will enable targeted lighting improvement projects that will improve safety for people walking, biking, and driving in Squamish. Street lighting is a key consideration in encouraging people to walk, bike, and use transit for trips throughout all seasons.	Taxation
56302105	Pavement Management Plan	Update the Pavement Management Plan that assesses the current condition of pavement assets and provides recommended funding to maintain suitable levels of service as well as a prioritized rehabilitation list.	The District has historically underfunded pavement assets resulting in deterioration of asset condition. The last Pavement Management Plan was completed in 2018 and updating the plan is overdue to ensure appropriate management of pavement assets.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
58301107	Airport Processes and Procedures Manual	The Airport Processes and Procedures Manual will outline the airport's administrative and operational structure, including responsibilities of District Staff members, provisions for safety, proactive maintenance and oversight, procedures for on-site construction, development and alterations, and incident reporting processes and responsibilities. The budget includes creating and implementing an airport process and procedures manual.	The Airport Processes and Procedures manual will provide a single document that outlines the minimum service levels and safety standards of the airport.	Reserves
58301108	Airport Runway Line Painting	Refreshing and maintaining clear runway line markings for safety and longevity of the markings. The budget includes line painting of existing markings	This will be a recommendation in the final Strategic Plan for preventative maintenance/safety precautions.	Government Grants, Reserves
60320106	Seismic Assessment of Dikes	This project will complete a seismic assessment of the dike system with the main objectives of: 1) assessing the dike system's seismic vulnerability, 2) assessing the cost and feasibility of upgrading the dike system to standards, and 3) if upgrading is determined to not be feasible, developing a risk-based approach to dike upgrades that may justify avoiding seismic upgrades with potential costs savings in the tens of millions of dollars. The budget includes engaging an engineering consultant to prepare a seismic assessment of dikes.	The entire community will benefit from having an optimized approach to managing seismic risk for the dike network and can potentially save tens of millions of dollars in future dike upgrades.	Reserves
60320107	River Channel Survey	The Integrated Flood Hazard Management Plan (IFHMP) recommends to conduct periodic channel surveys to assess the rate of aggradation in depositional areas. This project will complete a bathymetric survey of the river's flowing through Squamish in order to provide necessary information for flood modeling that will be completed as part of the IFHMP update and to assess aggradation rates. The survey will inform whether ongoing aggradation has impacted flood levels which may necessitate dredging or raising of dikes to account for lost river channel capacity.	Having up to date information on our rivers allows for accurate analysis of channel capacity which impacts flood levels and required dike heights. If this assessment is not undertaken, it could result in an underestimate of flood levels and dikes which would increase community risk.	Reserves
60320108	Flood Warning System	This project will enhance the District's flood and emergency response in accordance with the Integrated Flood Hazard Management Plan by implementing a flood warning system with real-time water level information. The budget includes purchasing equipment, software, and implementing it into District communications systems for a flood warning system.	This project will strengthen emergency preparedness and response by providing an early warning system when water levels reach pre-determined flood thresholds. Community safety and resilience will be improved through a flood warning system and enhanced emergency response.	Reserves
60320109	Comprehensive Dike Inspection	It is a legislated requirement to submit dike inspection reports to the Province. District staff complete annual dike inspections and retain a specialist engineering consultant every five years to complete a comprehensive inspection. The budget includes engaging an engineering consultant to complete the inspection and prepare a detailed report.	The comprehensive dike inspection ensures that specialist engineers complete inspections on an intermittent basis to identify any structural issues that could impact flood protection. This will reduce risk of dike failure or damage and maintain community flood resiliency.	Reserves
62300122	Parks and Recreation Master Plan (DCC P-9)	Consultant-led master plan to analyze and provide direction on parks planning, recreation programming, and facility development to meet the needs of the community. The plan will incorporate recent recreational planning work for the Brennan Park rec facility and fields and lands. Key project deliverables will include: community engagement, trends and best practices review, service delivery analysis, analysis of our current inventory, facilitation of internal strategic planning (staff and council), formulation of recommendations, and an implementation plan that addresses funding and resourcing. A focus area for the review will be a needs assessment and direction for neighbourhood-level recreational facilities, a current policy gap that is needed to ensure some of such facilities could be secured through development contributions. Early scoping, engagement, and analysis will assess whether Culture may also be included in the scope of this community plan, or whether the scope is kept to Parks and Recreation focus.	It has been 12 years since the District's Master Plan was adopted. Update of the Plan is needed to incorporate recent recreational planning work for the Brennan Park recreation facility, fields and lands, and catch up with community growth and overall recreational needs. Key project deliverables will include: community engagement, trends and best practices review, service delivery analysis, analysis of our current inventory, facilitation of internal strategic planning (staff and council), formulation of recommendations, and an implementation plan that addresses funding and resourcing. A focus area for the review will be a needs assessment and direction for neighbourhood-level recreational facilities, a current policy gap that is needed to ensure some of such facilities could be secured through development contributions. The outcome of the update will inform future investments in recreational amenities and facilities.	Development Cost Charges, Reserves
62300124	Urban Forest Management Strategy	The Urban Forest Management Strategy (UFMS) is a significant and broad initiative that will inventory, analyze, and make recommendations to meet tree canopy targets. The work will build on the 2024 Plan grant (BC Healthy Communities Society) (Healthy Public Policy) pilot project led by Our Squamish which is a Downtown Squamish-specific urban tree canopy pilot study.	Development of an Urban Forest Management Strategy directly aligns with the Official Community Plan Goal 11: Take action on climate change 10.2 (f) Develop a long-term Urban Forest Strategy for Squamish with goals to grow the local forest canopy, enhance watershed health and increase functioning green infrastructure and carbon sequestration, and link intact and fragmented ecosystems. A diverse and healthy urban tree canopy takes action against climate change, improves climate resiliency, provides essential ecosystem services, and increases biodiversity and habitat connectivity. Further, urban trees increase social connectivity, improve health outcomes, and make density livable by creating privacy, shade, and natural elements.	Government Grants

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
62300136	Squamish Housing Action Plan Implementation (CMHC Funded Project)	The District is implementing numerous changes to the housing regulatory framework to comply with recently adopted Provincial legislation, and to implement actions which were identified as part of the funding agreement with the Canadian Mortgage and Housing Corporation (CMHC) Housing Accelerator Fund (HAF).	The 2023 District of Squamish Housing Needs Report (HNR) estimates that in order to address population growth, as well as the existing housing needs, Squamish needs: A minimum of 6,840 new housing units are needed by 2031 at a range of affordability levels and sizes in order to meet the housing needs of the community in a high-growth scenario. 6,840 new units are needed by 2031, 42% of which will be needed to serve households earning below \$70,000 per year.	Reserves
62300139	Accessibility Standards for New Park Development	Create accessibility standards for new municipal park development which include consideration of the spectrum of disabilities and differences (e.g. sensory, physical, neurodivergence) to ensure any new park and public space amenities are accessible or include accessibility features.	Per Accessibility Plan recommendation. To ensure new parks are accessible and include accessibility features. The timing of this work is anticipated to follow the Parks and Recreation Master Plan work.	Taxation
62300140	Official Community Plan Update (Major)	Comprehensive update of Squamish 2040 OCP and mapping adopted in 2018. Major update will include integration of Housing Needs Report requirements (legislatively required), new population projection scenarios, as well as a policy framework that is informed by and aligned with UNDRIP.	OCP updates are legislatively required and must be aligned with the District's Housing Needs Reports (every 5 years). Major updates are intended to be completed every 5-10 years.	Taxation
62300141	Housing Needs Report Update	Subsequent update of Housing Needs Report for consulting and community engagement. Includes custom population projection updates following Census year.	Updated Housing Needs Report (HNR) required by Local Government Act s 585.31 every five years. The HNR must identify the 5-20 year housing need and incorporate into the District's OCP.	Taxation
62300143	Population Projection Modelling Update	Consulting expertise for updated modelling and analysis of population growth and demography to inform land use policy and infrastructure planning.	Updated modelling is required for population growth projections that inform municipal land use, infrastructure, and service level planning across the organization.	Taxation
66300105	Climate Action - Energy Specialist	Implementation of Community Climate Action Plan through the provision of two co-funded positions - Corporate Energy Specialist and Community Energy Coordinator.	Strategic Plan direction to reduce community and corporate greenhouse gas emissions.	Government Grants, Reserves
66300110	Home Energy Retrofit Assist Program	Enabling home retrofits to reduce energy consumption and reduce greenhouse gas emissions. The budget includes supporting the Retrofit Assist Program and topping up incentives.	Strategic plan direction to reduce community greenhouse gas emissions related to existing buildings.	Reserves
66300112	Ditch Maintenance Program Scoping Study	Study to investigate options for the development of a Ditch Maintenance Program that would encompass an update to the colour-coded ditch map (WebMap), a ditch cleaning schedule (frequency of cleaning), an understanding of habitat compensation requirements, and permit approval timelines.	There is a lack of guiding documentation in ditch maintenance requirements, especially when it comes to fish-bearing ditches, which are considered streams under the Water Sustainability Act. As such, important infrastructure improvements (culvert (re)placement, downtown drainage swale design, ditch relocation for road improvements), and ditch maintenance strategies have not been holistically planned or scheduled as it relates to environmental requirements for impacts to ditches. The lack of guiding documentation significantly delays the process for Engineering department to determine frontage designs and road improvement requirements. The lack of a ditch maintenance program leads to the Public Works department reactively, rather than pro-actively, repairing/maintaining ditches. A ditch maintenance program and updated mapping of ditch qualities would proactively plan for proposed ditch infill and identify environmental requirements.	Taxation
66300118	Environmentally Sensitive Area Mapping Update	The overall goal of this project is to comprehensively update the environmentally sensitive area information that the District uses to aid future land use planning in the region, and to support policies and objectives of the District.	The District's Environmentally Sensitive Area (ESA) Mapping project was completed in 2017. This project included classifying habitat sensitivity and mapping terrestrial, wetland, and marine foreshore habitat. This ESA mapping is used in review of development permitting, District infrastructure upgrades, determination of environmental compensation requirements, and future land use planning. Although useful, the ESA mapping contains errors due to its high-level scale and due to a constantly changing environment that makes regular mapping updates necessary. The mapping results from this project will be analyzed and incorporated into this ESA mapping update. It is efficient to work on these projects in tandem to facilitate a more holistic environmental review and update to GIS data. Additionally, the OCP amendment work is scheduled to start in 2027. It is important that this mapping update be completed prior to the start of this work, as it will inform the OCP amendments.	Government Grants

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
66300119	Xwu'nekw Park Sea Dike Compensation Monitoring	Qualified Environmental Professional to complete effectiveness monitoring of habitat compensation as a required scope of the anticipated Fisheries Act Authorization.	The Xwu'nekw Park Sea Dike construction has received a Fisheries Act Authorization (FAA). As a part of the FAA, there is a requirement to conduct 10 years of effectiveness monitoring for riparian and intertidal offsetting functionality. This budget item is to secure the consulting services of a Qualified Environmental Professional to conduct this monitoring and submit reports to the Department of Fisheries and Oceans (DFO) on behalf of the District of Squamish.	Taxation
72300117	Circular Economy Implementation	Implementation of item 1.4.3 of the Circular Economy Roadmap and Implementation Plan (endorsed by Council in Oct 2023). Through the District's Procurement Policy, advance Squamish's circular economy objectives. Over three years, undertake internal and external consultation and implement a change management framework to support transition and adoption.	Need to reduce community and corporate greenhouse gas emissions by working with the business community to develop a circular economy. Advance local business and District adoption of circular practices by supporting and enabling circular procurement.	Government Grants, Taxation
72300119	Squamish Climate Action Group - Partnership Agreement	Provide Squamish Climate Action Network (Squamish CAN) with funding and agreement to implement the Farm and Food Hub Plan implementation.	Significant partner and community benefit. Advancing the OCP directive to develop sustainable food systems (actions 26.1 - 26.15).	Taxation
72350110	Fortis Capacity Support - Major Projects Industrial	Creation of a unique work stream to limit impact resulting from the FortisBC Eagle Mountain Pipeline project on District services while enforcing local regulatory compliance of the project. The budget includes the Major Projects – Industrial team who administers regulatory requirement and interfaces with project proponents and regulators. All project-related work is capacity funded by FortisBC.	Supports District communications efforts and community resiliency planning related to the Eagle Mountain-Woodfibre Gas Pipeline (FortisBC EGP).	Other revenue
72350120	WLNG Capacity Support - Major Projects Industrial	Creation of a unique work stream to limit impact resulting from the Woodfibre LNG project on District services while enforcing local regulatory compliance of the project. The budget includes the Major Projects – Industrial team, which administers regulatory requirements, and interfaces with project proponents and regulators. All project-related work is capacity funded by WLNG.	Supports District communications efforts and community resiliency planning related to the Eagle Mountain-Woodfibre Gas Pipeline (FortisBC EGP).	Other revenue
S1230003	Recruiting Firm Fee for Chief Administrative Officer Search	This project will support the planned retirement of the Chief Administrative Officer and ensure organizational continuity through succession planning activities. Funding will support temporary acting assignments, leadership development, executive search support, onboarding, and transition-related initiatives required to maintain stable operations during the leadership change.	A well-planned leadership transition is critical to maintaining organizational stability, preserving corporate knowledge, and ensuring continuity of strategic priorities and service delivery. The project will provide resources to support acting leadership arrangements, develop internal talent, recruit a permanent CAO, and facilitate an effective transition that minimizes operational risk while positioning the organization for long-term success.	Taxation
S2030001	Community Satisfaction Survey	Following the introduction of the 2025 Community Satisfaction Survey, it is proposed to repeat the survey every two years to track satisfaction levels across a range of indicators and questions. The survey is distributed to a random sample of Squamish residents to obtain a statistically valid representation of community priorities. Question topics include: overall quality of life and wellness, District services, community priorities and top issues, and value for tax dollars, among others.	Random sampling helps to reach a cross-section of Squamish residents beyond who we typically reach through the District's usual communications tools. Random sampling achieves a statistically valid result which is considered more representative than when residents "self-select" to participate. The survey gathers information about top-of-mind issues and helps the District better understand community needs and preferences for how programs and services are delivered. The survey helps track progress on a range of indicators.	Reserves
S3830001	Public Notification and Evacuation Route Planning	Community evacuation and notification planning activities.	Opportunity to apply for grant funding for community evacuation and notification planning activities.	Government Grants
S3830002	Community Safety Plan	Following direction of District Council on July 7, 2026, this project will utilize a contracted request for proposals process to develop a multi year Community Safety Plan that will establish a framework for responding to challenges with community and public safety, street disorder, and encampments. The plan will expand on the current Integrated Encampment Response Plan (IERP), integrate the new role for bylaw as well as the implementation of BC Housing's HEART and HEARTH programs, examine community needs and gaps in services, and lay out multi year actions and future investments needed to address street disorder, and housing for vulnerable populations across the District. The project will integrate environmental scans and baseline data and conduct First Nations, partner, stakeholder, business, first responder, social service and health care provider, and community consultations to inform its goals and deliverables.	As are many communities in BC, the District is experiencing significant increase in street disorder, encampments, homelessness, and property crime. Community Safety Planning is an important process that many local governments are now using to identify needs, determine priorities, establish baseline metrics, and implement responses.	Taxation
S3830003	BC Housing Heart and Hearth Support Costs	Costs to support BC Housing Heart and Hearth Program.	The site for the HEARTH housing site is likely to be located on private leased property, and the lease is likely to extend for three to four years. Costs to provide lease support for the landowner in 2027 and HEARTH site cleanup.	Taxation

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
S6030006	Beaver Management Plan	This special operating project is to prepare a plan to manage beavers within the District. Staff will hire a consultant to review beaver activity and provide a plan to manage beavers in a way that balances ecological preservation with maintaining stormwater system capacity. To ultimate goal is to reduce the potential for damage due to flooding.	Beaver dams significantly impact the watercourses, culverts, and pipes that the District relies on to manage stormwater. When these are blocked, stormwater drains slowly reducing capacity within the system which in turn reduces the District's ability to handle storm events. This increases the risk of damage due to flooding. In addition to this, dams block the way for fish swimming towards spawning channels.	Taxation
S6032002	Stormwater Inventory Data Collection	Currently, the District's stormwater network is not well mapped and includes missing data including pipes, asset attributes such as age and material and lack of connectivity between ditches and the pipe network. This project will cover the consulting costs to complete a detailed survey of the District's drainage network and update the District's digital asset information that is incorporated into the District's WebMap.	This project will enhance asset information to allow improvement of the District's stormwater model and will enhance the District's ability to review stormwater designs for new developments.	Taxation
S6230021	Mamquam Greenway Park and MUP Plan	Develop a concept plan and detailed plan for a 2.5 block linear park adjacent to Mamquam Rd. in the Garibaldi Estates. The project will create a concept plan for a Mixed Use Path that will travel through this area, with plantings, site furnishings, public art, and other activation ideas. The concept will be followed by detailed design work including civil and electrical engineering to plan for intersection crossings and lighting in this area.	Per Garibaldi Estates Neighbourhood Plan recommendation. The Garibaldi Estates is anticipated to densify, and there are limited opportunities to acquire additional green space. This project uses a wide District-owned boulevard along Mamquam Rd. to create a linear park. Mamquam Rd. is a transportation corridor. This project aims to create enjoyable area along what will be more and more a bike and pedestrian travel route.	Taxation
S6230023	Cemetery bylaw amendments	Cemetery bylaw amendments are needed in order to add green burial and scattering garden as interment options in the expanded area of the cemetery . This consultant work involves amending the Cemetery bylaw and the Fees and Charges bylaw to add these changes, to make housekeeping amendments to the cemetery bylaw, and to address feedback from Council during the Cemetery Master Plan process. It also involves a financial analysis to assist in determining raised fees to assist with cost recovery in the cemetery. This work has been underway by staff, but requires consultant fees cost.	This work is required to implement the recommendations of the District of Squamish Cemetery Master Plan, endorsed by Council on October 10, 2023	Taxation
S6230024	Miyiwts Park Operational Adjustments	The dune grass issue was discovered after the park's Phase 1 Servicing Agreement was given Final Completion status. The issue is being addressed by the developer for the Phase 2 portion. However, the District will have to address in the Phase 1 portion of the park.	The dune grass issue was discovered after the park's Phase 1 Servicing Agreement was given Final Completion status. The issue is being addressed by the developer for the Phase 2 portion. However, the District will have to address in the Phase 1 portion of the park.	Taxation
S6230025	Parks Use Bylaw and Fees Update	Proposed update to Parks Regulation Bylaw 1752, along with fees and charges for park use management, licensing, and permitting.	Existing parks regulation bylaw and park use policy require updating to address current-day considerations for licensing and permitting, use requests (commercial and non-profit), public safety and risk management, and long term maintenance. Historic policy for priority use of parks and facilities was established in 1984 and has not been updated since. Improved alignment and harmonization needed for permitting use of parks for community activities and activations, film, and events in line with community objectives and priorities.	Taxation
S6630010	Landfill Tree Planting Project	There is an opportunity to plant native trees in the closed portion of the landfill. Proposed trees will be shallow rooting species so that the geotextile membrane isn't penetrated. This project will include purchasing native suitable trees from a local nursery, adding soil amenders as needed, and hosting a community tree planting event to promote education and community engagement about the urban canopy and value of trees within Squamish.	Planting trees in the decommissioned area of the landfill will help to naturalize the area, stabilize the top layer of soil, and provide shade, privacy, and valuable habitat in this otherwise unused location of the landfill. There are numerous funding sources available to promote tree planting, which will be applied to fund this project.	Government Grants

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
57630002	Public Safety Audit Events	The Public Safety Audit for Events is a one-time, third-party review designed to evaluate and strengthen the District’s event-related safety practices, policies, site-specific considerations, and operational readiness. The audit will analyze data across event-level safety metrics, traffic impacts, permitting requirements, pre-event coordination, and day-of compliance monitoring, supported by on-site audits of current events. It will also assess how Squamish’s rapidly growing population and increasing visitor volumes are intensifying demands on Fire Rescue, Public Works, Bylaw, Communications, Engineering, RCMP, BC Ambulance, and Search & Rescue. In addition to identifying gaps, the audit will deliver a clear, evidence-based framework to guide future standards, processes, and resource planning for events moving forward.	With Squamish’s population growing and the community drawing larger numbers of visitors, event-related public-safety pressures are becoming more complex and more frequent. Recent regional safety incidents, such as the Lapu Lapu festival in Vancouver, have highlighted the importance of being prepared for unexpected situations, even when planning and coordination are strong. Locally, rising demands on Fire Rescue, Public Works, Bylaw, Communications, Engineering, RCMP, BC Ambulance, and Search & Rescue highlight the need for a consistent, risk-based approach to event safety. A formal audit will clarify where safety-plan requirements, traffic and operational reporting, compliance monitoring, and interdepartmental communication need strengthening, while also addressing gaps created by missing or inconsistent data. The resulting framework will provide the District with defensible, modernized standards that reduce liability and support long-term decisions on, public safety requirements, resourcing requirements, permitting, and operational improvements needed to manage a growing and increasingly active community.	Taxation

Budget Package Guide 2027-2036

Financial Plan Guiding Principles

Guiding principles for financial stability were developed by staff and Council and incorporated into the Long-term Financial Plan – Guiding Principles and Financial Plan Policy:

- **Stable and Sufficient:**
 - Taxes do not fluctuate greatly from year to year
 - Revenues are sufficient to support long-term goals for the community
- **Sustainable and Equitable**
 - Investment is sufficient to sustain the desired service level indefinitely
 - Everyone pays an equitable amount for the services they receive
 - Cost recovery model is equitable
- **Prudent and Flexible**
 - Financial decisions aim to minimize risk
 - Financial decisions ensure future flexibility to adapt opportunities and/or changing circumstances
- **Efficient and Measurable**
 - Services are provided in an efficient manner
 - Successes are measured using indicators/benchmarks

Financial Plan Drivers

The primary priority drivers of the financial plan are the following:

- **Strategic Plan:** Council's 2023-2026 Strategic Plan outlines where the District will direct energy resources and focus. The four strategic outcomes are:
 - Connected and Livable Community
 - Prepared for the Future
 - Resilient People and Partnerships
 - Reliable Service Deliver
- **Master Plans:** The District has invested heavily to develop Master Plans to guide its work over the coming decades. The result is a strategic approach that maximizes budgets and resources, determines acceptable levels of services, and establishes priorities to meet the infrastructure needs of our community today and tomorrow.
 - Real Estate and Facilities Master Plan: significant investment in replacement of aging facilities will be the next implementation phase of the Real Estate and Facilities Master Plan with a priority order focus on investment in facilities identified as critical, core and support facilities.

- Utilities Master Plans: The implementation of the Utility Master Plans requires sustainable funding for utility systems expansion to accommodate community growth, ongoing replacement, and upgrade of aging infrastructure.
- Safety, Legislative, and Risk: Priority is given to projects and services to alleviate or mitigate areas that contain legislative impacts, health and safety concerns, or a high degree of financial risk.

Pre-Committed Cost and Service Level Cost Guidelines

- Pre-Committed Operating Revenue and Expenses: Items considered pre-committed are non-discretionary in the current financial plan. Generally, they include costs that are legally contracted, pre-committed costs or costs associated with borrowing. Pre-committed costs can be considered part of the base budget, and some local governments choose not to outline specifically, however for transparency and clarity, the District chooses to explain the changes to the base budget by illustrating what instigated these changes and why they occurred. Several categories may exist depending on the nature of pre-committed costs in the fiscal. Some examples include:
 - *Miscellaneous Revenue and Expense Changes*: These costs are associated with pre-committed decisions or changes in business volumes that impact revenue and expenses. An example is an increase in building permit revenue or an increase in software license costs.
 - *Annualization of Prior Year Service Level Changes*: These costs are service level budget changes approved and budgeted in the prior year. Whenever possible, the District will smooth the taxpayer impact over two years by delaying hiring or service until partway through the year thereby smoothing the cost increase over two years, rather than one year.
 - *Labour Contract Cost*: These costs are associated with the impact of contract negotiations on the tax base; this does not include additional personnel. Additional personnel are recommended through the service level change recommendation process.
- Changes in Debt Servicing: These changes in costs are associated with capital investment projects that were funded by borrowing. Once the borrowing has been issued (cash received) the debt servicing costs, in the form of interest and principal repayment, will begin to incur. Costs of borrowing can be a result of either growth or replacement projects (more aligned with the inflationary non-discretionary concept than growth).
- Service Level Change: Service Level Changes are additional operating costs added to the base operating budget. There are three types of service level changes identified in the financial plan:

- *Service Level Increases (SLI)*: Additional services recommended that are funded by tax or utility rates.
- *Service Level Maintenance (SLM)*: Additional resources required to maintain current service levels that are funded by tax or utility rates. These additional costs are a result of growth. In addition, resource requirements may be needed to implement the capital plan. Wherever it meets the accounting regulations and standards, the District will capitalize these costs (fund costs through capital).
- *Service Level Opportunity (SLO)*: Additional services that are funded or managed by an external source but benefit the community. No tax or utility rate impact is expected.

Service Level Changes are further broken down into the following two categories:

- **Previously Endorsed Service Level Changes**: Services or resources that have been endorsed by Council through motion in a previous Council meeting (e.g. Transit Annual Operating Agreement).
 - **Service Level Changes Pending Endorsement**: Services or resources that have not yet been endorsed by Council that were either discussed throughout the year or directed by Council to budget deliberations for inclusion in the 2027-2036 Financial Plan (e.g. additional staffing due to increased operating hours).
- Asset Management Reserve Funding: The Asset Management Plan (AMP) was completed in 2022 and recommended increases to the capital reserve contribution to replace existing assets. In 2023, Council endorsed the Asset Management Reserve Funding Strategy (AMRFS) which included the AMP recommendations and incorporated additional capital requirements included in the 2023-2027 financial plan to provide a target reserve contribution strategy which incorporates asset replacement, community growth, and climate change impacts on future asset investment needs, in order to work towards sufficient and sustainable reserves for a long-term capital program
 - Non-Market Change (NMC): Non-Market Change is the addition or removal of assessment folios to the tax roll across all tax classes. Development is the primary driver of increases in NMC, however changes in NMC could be a result of a property's tax exemption qualification changes, additional industries being added, or removed from the tax roll.
 - Inter-Fund Allocation (from General Fund) – A portion of each general fund support department operating budgets is allocated to each of the three utilities proportionately

(determined as utility operating budget as a percentage of the District's total operating budget). This allocation is reviewed and updated annually to reflect increases in support department operating budgets or changes to the proportionate share that should be allocated to each utility.

Metrics

Included in this package are two primary financial metrics:

- **Tax Impact %:** % increase in tax revenue requirement added to the base budget.
- **Tax Impact \$:** Annual cost to the average residential taxpayer of the increase in tax revenue requirement added to the base budget.

Utilities

As the Utility funds operate on a cost recovery basis (i.e. they are self-balancing), the revenues generated by utility fees must be sufficient to cover operating expenses of that fund and accommodate for inflation, community growth, and costs related to the ongoing replacement and upgrade of aging infrastructure, including an annual transfer to Capital Reserves as per the AMP.

Both growth (volume of customers) and rate increases contribute to the funding formula for the utility rates:

- **Wastewater Utility:** Fees reflect increase for Asset Management Plan, cost recovery for operating expense inflation, and costs related to facilities upgrades (including expansion of the current wastewater treatment plant).
- **Water Utility:** Fees reflect increase for Asset Management Plan and cost recovery for operating expense inflation.
- **Solid Waste Utility:** Residential collection fees reflect increase for Asset Management Plan plus annual cost increases associated with curbside collection, tipping fees at the organic material processing facility, disposal of solid waste at the landfill, and the ongoing debt servicing costs of landfill expansion.

Special Operating Project (SOP) Guidelines

Special Operating Projects are one-time or non-recurring projects outside of the District's regular service operations. They can contain single or multi-year project timelines and should not include routine repairs and maintenance items. Special Operating Projects category methodology is used to highlight projects of significance that are Council Strategic projects, corporate projects and operating projects, and include project cost and funding source.

Special Operating Projects are typically funded by grants, general taxation, external sources of revenue (such as partnerships), and provisions. Special Operating Projects cannot be capital in nature and therefore, cannot be funded by debenture borrowing.

Special Operating Projects are classified into the following two categories:

- **2026-2035 Financial Plan Special Operating Projects:** Special Operating Projects that were endorsed in the 2026-2035 Financial Plan and have continued in the 2027-2036 Financial Plan.
 - **2026-2035 Financial Plan – Critical:** These SOP were endorsed by Council in the 2026-2035 Financial Plan and are deemed to be critical.
- **New Special Operating Projects:** These are projects that are new to the 2027-2036 Financial Plan.
 - **New SOP – Critical:** These are projects that are new in the 2027-2036 Financial Plan and deemed to be critical.

Critical is defined as projects and services that have been committed via contract; there are legal, life safety or financial risk, is necessary to complete an approved project; is critical to maintain current service level.

Capital Guidelines

Local Governments own significant amounts of infrastructure used to provide services to residents (e.g., wastewater, water, facilities, fleet, Information Technology infrastructure). Public Sector Accounting Standard (PSAS) identifies this infrastructure investment as Tangible Capital Assets (TCA) and are defined generally as assets having physical substance that:

- Are held for use in the production or supply of goods and services, for administrative purposes, or for the development, construction, maintenance, or repair of other TCAs;
- Have useful economic lives extending beyond an accounting period (fiscal year);
- Are to be used on a continuing basis; and
- Are not for sale in the ordinary course of operations.

Project Categories (Capital and SOP)

Capital Projects are grouped into the following categories:

Category	Criteria
Master Plan	The Project is required to meet implementation of an approved Master Plan.
Strategic Plan	The Project is required to meet implementation of current Strategic Plan.
Growth	The Project is required to meet anticipated growth in population or development.
Municipal Infrastructure	The Project enhances use, replaces or substantially renovates existing infrastructure assets.
Municipal Facilities	The Project enhances use, replaces or substantially renovates existing facility assets.
Municipal Equipment	The project replaces or substantially renovates existing equipment assets.
Municipal Capacity	The Project enhances use or improves efficiency of existing resources (operating projects only).
Municipal Cyclical	The Project is required to meet cyclical operational requirements (operating projects only). Will be converted to Operating budget.

Funding Sources

Capital projects can be funded by reserves, borrowing, taxation, provisions, and external sources of revenue such as partnerships, Developer Cost Charges, Community Amenity Contributions, and grants.

Reserves (transfers): Reserves are a critical component of the District's long-term financial sustainability, serving as the primary source of funding for the capital program. Reserves allow the cost of infrastructure renewal, replacement, and growth-related investments to be funded gradually over time, helping to smooth taxation and fees, and reduce reliance on large one-time tax and fee increases. A reserve is established by Bylaw and recorded within the District's appropriated accumulated surplus for a specific purpose. As statutory reserves, their use is governed by legislation and the terms of the applicable reserve bylaw. General tax revenue, and respective utility fund fees are the revenue source for reserve contributions.

Reserves are primarily used for capital funding, however in some instances they can be used to fund operating projects if these are directly related to the creation of Capital Assets (Asset Management SOP). Reserves include Capital reserves for the General Capital and Equipment (tax-funded reserve contributions); Utilities Funds (respective utility rate funded reserve contributions); and other smaller miscellaneous reserves established by Council.

Borrowing: Borrowing is a valuable and effective capital funding option in absence of reserves or other funding sources, which can be utilized to spread out the cost of the project over a longer period of time, such as the project's useful life, and allows its costs to be paid not just by today's taxpayer, but by future users of the asset as well.

Provisions: A provision (non-legislated) is money set aside by Council Resolution to fund expenditures for a specific purpose. Provisions are held in the appropriated accumulated surplus but categorized as non-statutory. Provisions may be used to fund Operating budgets, if required.

Grants: Local Governments may receive funding from several provincial and federal grant programs. Grants are either conditional or non-conditional. Conditional grants are designated for a specific purpose and may not be used for other projects, while unconditional grants may be used for any purpose the recipient local government chooses.

In order to meet legislated requirements of the Community Charter and the Local Government Act, Local Governments must include grant funded projects in the financial plan. However, if the grant application is not successful, the project cannot be completed without a budget amendment to adjust the funding.

Development Cost Charges (DCCs): Local Governments levy development cost charges on new development to pay for new or expanded in ground infrastructure such as wastewater, water, drainage, parks, and roads necessary to adequately service the demands of that new development. DCCs are not available to fund facilities nor any infrastructure that is not listed in the DCC bylaw.

DCC's may not be sufficient to cover the full cost of the project and therefore, alternative funding mechanisms must be explored. Where costs exceed funding, some options that may be used are to borrow from other DCC's or other reserves. Borrowing could be undertaken with DCC's being used to repay the debt servicing. Other options include having Developer's pay for the cost of construction themselves while entering an agreement with the District to recoup costs and repay them (front loaded agreements).

Although referred to as a reserve in the Community Charter and Local Government Act, for accounting purposes, DCCs are held in the liability section of the Statement of Financial Position rather than an appropriation within the accumulated surplus.

Unfunded Capital Project

The unfunded project category was introduced in 2025 during the development of the Ten-Year Financial Plan to identify capital projects that are considered District priorities but do not yet have a confirmed funding source. Projects may remain unfunded until financing is secured through sources such as Development Cost Charges (DCCs), grants, reserves, borrowing, or other revenues. While these projects are included in budget documents to communicate the District's priorities to the community and the intent to pursue funding opportunities, they are not incorporated into the Financial Plan Bylaw until an approved funding source has been identified.

Carry Forwards Classification

Carry forwards are projects from the previous financial plan that will continue into the new subsequent financial plan. Although there are instances where carry forwards occur in Special Operating Projects, most are Capital Projects. Three types of carry forwards exist and are being used to evaluate project completion rates:

- Delayed or Deferred Project Carry Forwards: These projects are the standard one-year project that was delayed or deferred beyond the initial intended timeframe and require the budget to be brought forward into the subsequent fiscal. These carry forwards should be minimized as much as possible, and they contribute to the % project completions performance metric. These projects will be treated in the same way as they have historically.
- Multi-phased/fiscal spanned projects: Multi-phased projects and fiscal spanned projects should be budgeted over multiple years. These projects will be categorized separately in the financial plan. These projects will be separated from a delayed/deferred carry forward project and will not contribute to the overall % project completion performance metric. This will be communicated in the financial plan and in the quarterly financial reporting.
- Placeholder carryforwards: These projects (e.g. real estate acquisitions, flood protection upgrades, grant funded projects that are contingent on grant application approval) are budgeted as placeholders should the opportunity to execute on the budget exist, which may or may not occur. As with the multi-phased/fiscal spanned reports, these projects should be highlighted separately in the financial plan and not contribute to the overall project completion % performance metric.

The District has adopted a process where each spring, as part of the fiscal year end process, uncompleted projects are carried forward to the following fiscal year and incorporated into the Financial Plan through a Bylaw Amendment.

TO: Council

FROM: Community Safety and Development

DATE: September 29, 2026

RE: Fuel Management activities and funding

Purpose:

To provide Council with information regarding fuel management activities within the District of Squamish, including the status of the Merrill Park fuel treatment prescription, current funding limitations, and future budgeting considerations for [Community Wildfire Resiliency Plan](#) implementation.

Background:

Fuel management is a wildfire risk reduction strategy that involves the modification of combustible materials in the forest which can prevent fires from starting as easily, slow down fire spread, and burn less intensely, which makes suppression efforts easier. The 2025 wildfire at DeBeck's Hill confirmed the risk of wildfire in the District is a reality growing with climate change and that preparing for increased fire activity in future years is necessary.

Historically, the District has relied on the Community Resiliency Investment (CRI) program, commonly referred to as the FireSmart grant, to support fuel management activities. The District previously received approximately \$100,000 annually through this program, which funded localized wildfire risk reduction projects, including fuel management work near the Squamish Airport. The \$100,000 was in addition to the \$200,000 annual core funding for FireSmart. The core funding cannot be used on fuel management projects.

In January 2026, provincial funding for fuel management activities was removed from the CRI program. As a result, the District currently has no dedicated funding source for fuel management projects.

The 2026 Community Wildfire Resiliency Plan (CWRP) identifies five priority treatment areas where fuel management may reduce wildfire risk on District owned lands. One of these areas is Merrill Park, which was also identified in the 2017 CWRP, where a fuel treatment prescription was completed in 2023. While the prescription provides the technical basis for undertaking treatment, contractor pricing has not yet been obtained, and the project has not advanced to implementation.

Financial Implications

Given the historical lack of funding to address fuel management on an area-wide basis, at this time, the District does not have detailed cost estimates for fuel treatment projects identified in the CWRP. For context, the Resort Municipality of Whistler awarded a \$4.7 million fuel management contract in 2026

covering approximately 125 hectares of treatment area. Fuel treatment costs may vary significantly based on site conditions, treatment objectives, access constraints, contractor availability, and terrain. Given the challenging topography in portions of Merrill Park, actual costs could be significantly different than area-based examples in other jurisdictions.

More broadly, meaningful fuel mitigation across priority treatment areas identified in the CWRP will require scoping, work capacity planning and multi-year investment exceeding the scale of previous grant funding.

Next Steps

For 2026, Emergency Program staff, including the FireSmart Coordinator, will continue to monitor and pursue external funding opportunities, or partnerships with the Province, that may support fuel management projects and will report back to Council if opportunities arise.

During the fall and winter of 2026, staff will obtain contractor quotations for priority treatment areas identified in the CWRP, including Merrill Park, to establish more accurate project costs.

Staff intend to bring forward a proposed annual fuel management budget in 2027 during the 2028-2037 financial planning process. Establishing a dedicated funding source would enable the District to undertake fuel management activities on a consistent basis and support implementation of wildfire risk reduction priorities identified in the CWRP.

From a staffing perspective, small annual treatment projects could likely be managed within existing Emergency Program and FireSmart Coordinator capacity. However, expansion to larger or multi-site treatment programs may require additional project management resources, either within the Emergency Program or Parks Department, to support planning, procurement, implementation, and oversight.

Conclusion

The District currently has identified fuel management priorities but lacks a dedicated funding source to implement them. While staff continue to seek grant opportunities, stable annual funding would provide greater certainty and allow for the systematic implementation of wildfire risk reduction measures identified in the Community Wildfire Resiliency Plan. Merrill Park represents a potential near-term project opportunity given that a fuel treatment prescription has already been completed, although further costing work and consideration of fuel management priorities is required before implementation options can be considered.

TO: Council

FROM: Jordann Foster, Manager of Environmental Services
Ian Picketts, Manager of Sustainability and Climate Change

DATE: September 29, 2026

RE: Information regarding air quality monitoring at the Squamish Airport

Purpose

To provide background information regarding airport air quality monitoring to inform Council's Financial Planning 2027 – 2036.

Background

At the September 22, 2026 Closed Council Meeting, Council passed a motion to rise and report the following motion originating from the July 21, 2026 Closed Council Meeting: "THAT Council direct staff to add an air quality monitoring system into the short-term projects at the Airport for consideration in the 2027-2036 budget".

Air quality monitoring refers to the collection and measurement of indicators in the atmosphere to evaluate air quality and environmental health. Specialized instruments collect and store information regarding pollutant levels in the ambient air. Common pollutants that are measured by air quality monitoring stations include:

- **Particulate Matter (PM_{2.5} and PM₁₀):** small particles suspended in the air that represent significant potential health impacts and are often elevated due to wildfire smoke or dust.
- **Ozone (O₃):** formed when vehicle and industrial emissions react with sunlight.
- **Nitrogen Dioxide:** related to the combustion of gases from industry and transportation.
- **Sulfur Carbons:** related to the combustion of gases from industry and transportation.
- **Carbon Monoxide:** formed from the incomplete combustion of fossil fuels.
- **Other** indicators that can be measured include volatile organic compounds (related to natural processes, materials and fuel use), lead (related to industry or fuel use), benzene (primarily related to industrial solvents), arsenic (primarily related to industry) and ammonia (primarily related to agriculture).

Air quality monitoring can occur at a single site or as part of a coordinated network of monitoring instruments. Data can be collected via continuous sampling (where air is measured on an ongoing basis) and/or by time-integrated sampling (where physical samples of air are collected and sent for testing).

Many provincial, federal and regional agencies in Canada engage in air quality monitoring. At a federal level, Environment and Climate Change Canada manages a network of approximately 280 monitoring

stations across Canada that continuously track pollutant levels of ozone, sulfur dioxide, carbon monoxide, and nitrogen oxides.

The Province of BC (and other Provinces as well as some regional partners such as Metro Vancouver) partners with the Federal Government on air quality monitoring. The BC Ministry of Environment and Climate Change (BC MOE) construct and maintain stations and share the information through the National Air Pollution Surveillance (NAPS) program partnership. Some other partners, such as Metro Vancouver, also run monitoring stations. There is a BC MOE station at Squamish Elementary, and live data is available [here](#).

The Federal Government has developed a national scale to measure health risks known as the Air Quality Health Index (AQHI). This scale is measured from 1 to 10+ to inform citizens of air quality in their region, and it reflects levels of particulate matter, ozone, and nitrogen oxide. The BC Government also reports this scale, and the real time AQHI can be readily found for most communities. Squamish's previous, current, and forecasted AQHI information is available [here](#).

Air monitoring stations in the lower mainland are shown below in Figure 1:

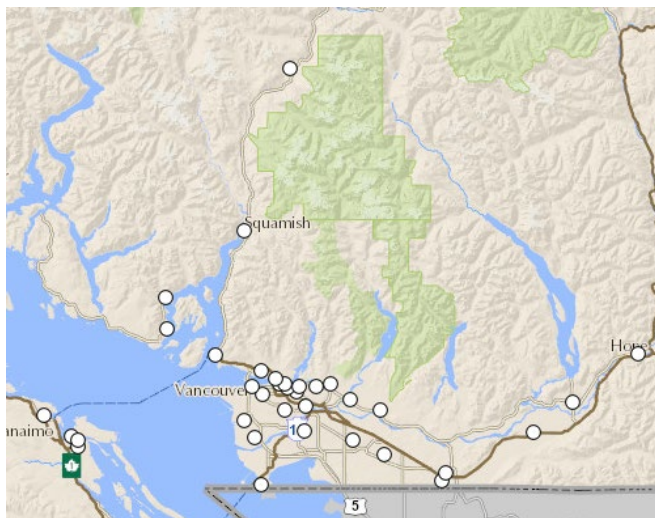


Figure 1 Excerpt of map of Provincial air quality monitoring stations in BC. Available at: <https://www.env.gov.bc.ca/epd/bcairquality/readings/find-stations-map-ALL.html>

For airport emissions, the main pollutants of concern are combustion by-products (notably nitrogen dioxide), and airborne lead. Airborne metals (such as lead) are present in very small amounts, which present challenges to air monitoring compared to continuous monitoring approaches for measuring concentrations of gases or particulate matter. The typical approach for sampling of airborne metals is to use an instrument which collects a sample through a filter for 24-hours on a repeating schedule, and then the filter and any material captured on it is sent off for laboratory analysis to determine how much of each metal was captured on the filter. This is a more labor-intensive approach than installing a

monitoring instrument that can continuously measure airborne gas or particulate matter concentrations.

A review of air monitoring stations at airports in BC indicates that there are currently stations at: the Vancouver International Airport, Chilliwack Airport, Grand Forks Airport, Hope Airport and Trail Columbia Gardens Airport.

Local governments do not typically engage in air quality monitoring. The Regional District of Metro Vancouver does operate 31 air quality monitoring stations as part of the Lower Fraser Valley Air Quality Monitoring Network in partnership with other regional, Provincial and Federal governments. More information is available [here](#). There are also districts in Alberta that have air quality monitoring networks. These networks are usually funded by industry and supported by a third-party organization. One example is in the Regional Municipality of Buffalo Regional, where there is significant industrial development related to the oil sands. This monitoring network is run by the Wood Buffalo Environmental Association, funded largely from industry, and managed in partnership with Indigenous governments, industry, public stakeholders and environmental groups. More information is available [here](#).

Budget

An air quality study to generate meaningful data on Airport emissions would require a high level of effort and resources, including project planning, management, sampling, data analysis, and reporting. District Staff do not have the subject matter expertise or capacity to complete this work, so it would be contracted to a professional company with the necessary expertise.

Approximate annual pricing for this work could range from \$110,000 to \$140,000.

The instruments required to complete the work would cost approximately \$20,000 per station, with an estimated 5-6 stations distributed near the airport. Each filter sample costs approximately \$150 in laboratory fees in addition to labour costs to deploy/collect filters, package, and submit them to the lab. Professional project planning, management, and reporting would be costed in addition.

Additional budgetary considerations include increasing operational capacity within Community Development Services to manage the monitoring contract. Increased staff capacity or removal of a major project from the department's workplan would be required.

Staff do not recommend adding air quality monitoring as a new municipal service. Local governments do not typically engage in air quality monitoring, which requires resources and expertise to effectively develop and implement the program. In the District's case, this would require workplan reprioritization, retaining a consultant and a District staff lead to manage the program, as well as retaining equipment. Finally, there are no current regulatory standards for aviation gasoline and airborne lead in BC. Therefore, a clear understanding of the objectives of the air quality monitoring program would also help staff understand the scope of the program.

Alternatives to Recommendation

THAT Council direct Staff to include a scoping study in the 2028-2037 budget to hire a professional to conduct a desktop review of (1) if appropriate stations exist at similar sized airports, and if so, (2) historical monitoring data from those stations to advise if conducting air quality monitoring at the Squamish Airport is warranted.

Implications of Alternate Recommendation:

If the project is added to the Community Development Services workplan, staff capacity and project professional costs would be included for consideration in the 2028-2037 budget. In addition to the project costs, another planned or in-stream project would need to be removed to ensure there is overall organizational capacity to implement the Air Quality monitoring project. Project cost estimation, implementation, and results may be affected by the fact that no existing department currently provides services in the field of air quality monitoring.