Council Report

SQUAMISH

Meeting Date:	October 6, 2026
For:	Special Council Meeting
From:	Financial Services
Subject:	2027-2036 Financial Plan – Capital Projects

Recommendation

THAT Council:

1. Direct Staff to include the Capital Projects presented in the report from Financial Services dated October 6, 2026, in the 2027-2036 Financial Plan.

2. Direct Staff to include Government Road Active Transportation Improvement project in the 2027-2036 Financial Plan under funding option 2 as presented in the report from Financial Services dated October 6, 2026.

1. Purpose of Report

The objective of this report is to present the District of Squamish Capital 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 1-3) outline the District's Capital Project expense requirements, along with requirements needed to fund these expenses. The report establishes all ten years of the Financial Plan in order to provide a long-term view of the District's project costs and funding impacts. In addition to this report and supporting schedules, an explanatory Budget Package Guide (Package Guide) has been included as Attachment 4 which explains the various budget principles.

Fund – The District operates the 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.

Asset Management Reserve Funding Strategy (AMRFS): The Asset Management Plan (AMP) was completed in 2022 and recommended that the General, Water, Waste Water, and Solid Waste Funds increase its annual reserve contribution to replace existing assets. In 2023, Council endorsed the Asset AMRFS, which included the AMP recommendations and incorporated additional capital requirements identified in the 2023-2027

financial plan, establishing a target[1] reserve contribution strategy that works towards sufficient and sustainable reserves for a long-term capital program. The following table summarizes the recommended increase in utility reserve contribution annually (as a percentage of prior year user fee revenue):

Fund	% per year
General	2.4%
Wastewater	3.4%
Water	1.8%
Solid Waste Fund[1]	0.2%

AMRFS is intended to be updated every 2 to 3 years, with the AMP updated every 5 years. This approach allows for a mid-cycle AMRFS update to incorporate changes to the Capital Plan. However, one AMRFS update cycle was deferred to support the development of the District's 10 year Financial Plan. The next AMRFS update is scheduled for 2028, following completion of the AMP update in 2027. Council may also increase taxation or user fees through the annual Financial Plan process to make additional contributions to reserves as needed.

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 / or 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. Reserve contributions are primarily funded through general taxation revenue and the respective utility user fees established by the AMRFS. In addition, Council may direct further contributions to reserves through the annual financial planning process. 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.

4. Project Information

The District has drafted a 10-year financial plan forecast that addresses both the short-term needs and long-term financial sustainability, while supporting the prioritization of capital requirements. The 10-year Financial Plan helps ensure adequate reserves are built to support the capital program long term and reduce reliance on borrowing where possible.

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 reliance on assumptions, data limitations, subjectivity to external events (e.g. natural disasters, geopolitical events), and inability to predict policy and regulation

[1] Solid Waste is minimally impacted by AMRFS as the cost of the landfill expansion is considered an addition. Therefore, it was not incorporated into the 2022 AMP (which includes replacement and renewal of existing assets only).

changes. Financial Plan assumptions are based on historical trends, labour contract forecasts, inflation, and cost increases, while also incorporating the District's various master plans and management plans. Noteworthy assumptions and uncertainties within the 2027 - 2036 Financial Plan include:

- Placeholder (provisional) Budgets: Placeholder budgets have been included for departments where long-term plans are either under development or not yet established. These provisional budgets play a critical role in long-term financial planning by helping to smooth out expenditure fluctuations in areas where specific budgets are not yet defined but future costs are anticipated.

- Capital employee redistribution: A number of employees within the Engineering and Facilities Departments are dedicated to the implementation, construction, acquisition, and development of capital projects. Salaries and benefits for these positions are allocated to capital projects. Where the specific project assignment has not yet been determined, a dedicated employee capital project budget has been created to account for these costs until they can be allocated to individual capital projects. Staff will continue to refine allocation assumptions as part of ongoing improvements to the financial planning process.

- Unfunded Projects: Includes capital projects that have been identified as a priority but do not currently have a confirmed funding source within the Financial Plan. As a result, they cannot proceed until funding is secured through sources reserves, grants, borrowing, or DCCs. Unfunded projects included in the 2027-2036 Financial Plan package are discussed further below.

Capital Committee

In 2025, a cross departmental Capital Committee was established to provide focused oversight and review of the District's long-term capital program and infrastructure investment needs. The primary purpose of the committee is to:

- Establish a consistent framework to assess, prioritize, and manage capital projects and risks.
- Strengthen capital planning through improved processes, policies, reporting, and tools.
- Promote cross-departmental collaboration and alignment.
- Support long-term financial sustainability through reserve building and tax and utility rate stabilization.
- Ensure capital investments align with Council's strategic priorities.
- Maximize the effectiveness of limited financial resources.
- Improve transparency and shared understanding of capital priorities across the organization.

As part of the 2027–2036 Financial Plan development, the Capital Committee reviewed and analyzed proposed capital projects in relation to Council endorsed Master Plans, Policies, the Asset Management Plan, the Strategic Plan, and the 2026–2035 Financial Plan. Projects were assessed using a risk-based framework that prioritizes life safety, legal, community, and financial risks while recognizing the District's limited reserve funding capacity.

An ongoing challenge identified by the Capital Committee throughout the development of the Financial Plan is the limited availability of long-term funding sources. Following decades of insufficient investment in capital infrastructure and reserve building, available reserves remain constrained. At the same time, the District's borrowing capacity is largely committed to major facility and landfill expansion projects, limiting the ability to rely on debt financing to address capital funding gaps.

As a result, the 2027-2036 Financial Plan budget package includes several unfunded projects for which a funding source has not yet been identified. These projects remain important capital priorities and will continue to be included in budget schedules and planning documents, where appropriate, to signal the District's intent to pursue future funding opportunities. In some cases, funding has been allocated for preliminary phases such as planning and design, while future phases, including construction, remain unfunded. Project costs associated with unfunded phases are not authorized and expenditures cannot be incurred until a funding source is secured and Council approves the associated budget through the Financial Plan Bylaw.

One of the Capital Committee's initiatives is the development of a Development Cost Charge (DCC) Strategy to establish a framework for the collection (DCC Bylaw), use, prioritization, and long-term management of DCC funding. To support this work, a dedicated working group consisting of staff from Planning, Finance, and Engineering was established. While progress on the DCC Strategy has been slower than originally anticipated due to competing operational priorities, the initiative remains a key priority for the Capital Committee. Work will continue in 2027 with the objective of ensuring DCC funds are strategically allocated to support growth-related infrastructure requirements and the long-term sustainability of the District's capital program.

Recreation Centre Task Force (RCTF)

In 2025, a dedicated RCTF was established as a response to progress a major area of unfunded capital, to continue advancement of the Real Estate and Facilities Master Plan, and to support ongoing community requests for upgraded recreation amenities. The focus of the project is to validate community needs, conduct technical feasibility studies, and develop options specific to the expansion or upgrade of the Brennan Park Recreation Centre.

The RCTF is currently undertaking Phase 1 of a three-phase initiative to develop a long-term plan for the future of Brennan Park Recreation Centre. Following Council endorsement through the 2026-2035 Financial Planning process, Cornerstone Planning Group was retained as the primary consultant to lead this work. Targeted engagement with interested and affected parties is currently underway, alongside technical feasibility studies including building condition assessments, electrical infrastructure reviews, archaeological investigations, and environmental assessments. These activities will validate facility needs and establish the evidence base required to support future Council decision-making around recreation infrastructure.

Work anticipated within the 2027-2036 Financial Plan includes completion of demand assessments to evaluate current and future recreation needs, development and evaluation of facility and service delivery options, preparation of Class D cost estimates, and identification of potential funding and implementation strategies. The findings and recommendations from Phase 1 will be consolidated into a final report that will guide Council's future decisions regarding service levels, facility investments, and the long-term direction of Brennan Park Recreation Centre.

2027-2036 CAPITAL PLAN DETAILS (Attachments 1 and 2)

The 2027-2036 Capital Plan details are provided in Attachment 1, with detailed project descriptions and justifications provided in Attachment 2. The Capital Plan includes total capital expenditures of $357M over the 10-year period with $24.6M planned for 2027. A summary of capital by funding source is provided below:

Funding Sources	2027	% of 2027 Funding	2027-2036 Financial Plan	% of Total Financial Plan
User fees	75,000	0.3%	1,065,000	0.3%
Other Revenue	45,000	0.2%	920,000	0.3%
Government Grants	1,035,000	4.2%	22,090,000	6.2%
Community Amenity Contributions (CAC)	360,000	1.5%	2,516,000	0.7%
Development Cost Charges (DCC)	1,714,000	7.0%	11,189,250	3.1%
Borrowing	3,105,000	12.6%	70,220,000	19.7%
Reserves	18,292,000	74.3%	248,851,250	69.7%
TOTAL	**24,626,000**	**100%**	**356,851,500**	**100%**

Changes to Existing Projects (Attachment 1):

There are several updates to projects in the 2027-2036 Financial Plan that were previously endorsed in the 2026-2035 Financial Plan. Changes are a result of timing delays, cost increases, scope changes, or some combination of these items. In addition, staff have re-aligned projects to make better use of resources and to coordinate projects across departments where necessary and possible. Notable changes are summarized below.

Engineering

- Stormwater Pipe Capacity Upsizing ($25k in 2027; $3.2M over the 10-year plan): This project upsizes the four highest priority stormwater pipes identified in the Integrated Stormwater Management Plan (ISMP). Construction has been rescheduled from 2029/2030 to 2030/2031 ($1.4M/year) and the 2027 budget has been reduced from $150k to $25k.
- Whittaker Slough Pump Station ($200k in 2027; $6.3M over the 10-year plan): This project was identified in the ISMP and will provide permanent infrastructure to manage flood risk associated with high river levels backing up the Whittaker Slough drainage system. Construction has been rescheduled from 2028 to 2029. The project budget has been updated to reflect revised costing by $1.3M to $6M.
- Annual Flood Protection Upgrades ($640k in 2027; $36.7M over the 10-year plan): The 2027 budget has been reduced from $4M to $640k. This program remains a long-term priority and includes design and construction work to advance flood protection improvements identified through the Integrated Flood Hazard Management Plan.
- Progress Way Road Reconstruction ($790k in 2028): Construction has been rescheduled from 2027 to 2028 following the review of current and future workplans completed as part of the 2027-2036 Capital Plan. No changes are proposed to the project scope.
- Loggers East Drainage Diversion Pipe ($5.6M in 2028): This multi-year project includes storm system upgrades in the Loggers East Neighborhood. A reduced scope was delivered in 2026 following an unsuccessful grant application. Since then, the District has secured additional external funding, allowing the project scope to be expanded to include additional stormwater, road, active transportation, and lighting improvements along Finch Drive and Loggers Lane. The roadworks component was previously included as a separate project in the 2026-2035 Financial Plan and has been consolidated into this project. The overall project budget has not changed but additional scope has been included to maximize external funding.
- Waste Water Treatment Plant (WWTP) Headworks Building ($18.6M over the 10-year plan): The headworks building is a critical component of the waste water treatment process and does not meet current seismic standards. Construction has been rescheduled from 2029/2030 to 2030/2031.

Facilities, Recreation & Culture

- Library Roof Replacement ($1.1M in 2028): This asset renewal project will replace the flat torch on roof at the Library, which was built in 1997, as it has reached the end of useful service life.
- Library HVAC Replacement ($675k in 2027): This project will replace the existing rooftop HVAC units, which use natural gas to provide heating, with fully electric units. This will reduce greenhouse gas emissions and replace end of service life equipment. New electrical feeds will be installed to each new HVAC unit using the existing site service.
- Brennan Park Room Upgrade and Furnishings ($30k in 2027; $245k over the 10-year plan): 2027 budget is for Fitness Centre operating and feasibility study and 2028 is for capital equipment and staffing capacity. This project is for assessing the use of the new second floor multipurpose room as a Fitness Centre. If viable, Staff are planning to bring back operating budget considerations for a Fitness Centre in next year's financial plan process.
- Junction Park Washroom and Arts Space Renewal ($40k in 2027; $1.2M over the 10-year plan): The timeline and budget have been updated to reflect project requirements related to site conditions and identified community needs.

Public Works and Fleet Management

- Lot 74 Improvements ($1.3M delaying to 2030): The project includes future yard expansion and a potential office location. This project has been deferred pending completion of the Real Estate and Facility Master Plan in 2028, which will help define the future space needs and project requirements.

Sustainability

Residual Waste Management Design and Construction (Landfill Expansion) ($1.1M in 2027; $34.3M over the 10-year plan*):* The Phase 1 budget for the Lateral Landfill Expansion has increased by $2.7M following the completion of an updated Class C cost estimate and further definition of the project scope.

Current modelling indicates that the Squamish Landfill will reach capacity between late 2029 and early 2030. Therefore, the District is pursuing a phased expansion east of the existing landfill. Based on current population and disposal assumptions, the expansion would provide approximately 47 years of capacity for Squamish waste, 31 years if the landfill continues to receive regional waste.

The District is working with the Province and affected parties to secure the required land. Following completion of the environmental drilling and hydrogeological assessment, Staff submitted an application to the Ministry of Environment and Parks to amend the landfill's Operational Certificate.

Detailed design is planned for 2027. Construction must begin by the end of 2027 to support completion by late 2029. The work will include site clearing, earthworks, installation of the liner, drainage and leachate collection systems, and landfill gas management upgrades. If the expansion is not ready before the existing landfill reaches capacity, the District may need to export waste outside the region at a cost that has not been accounted for in the budgeting process.

The 10-year Financial Plan includes $27.8 million for Phase 1 and $6.4 million for Phase 2. Phase 1 carries the higher cost because it includes the core infrastructure required to establish the expansion. Phase 2 design is currently planned for 2033–2034. Staff will review its timing and budget following completion of the Phase 1 detailed design.

New Projects (Attachment 1a)

Attachment 1a details new projects added during the 2027-2036 financial planning cycle (not previously endorsed in the 2026-2035 Financial Plan). These projects total $49.4M over the 10-year plan with $3.5M being added to the 2027 fiscal year. Notable new projects starting in 2027 are summarized below.

Engineering

- Corridor Trail Pinch Point Improvements ($400k in 2027): This project will widen the Corridor Trail and improve drainage south of Scott Crescent. The work will improve trail accessibility and reduce ponding along the corridor. Funding has been moved from the Annual Transportation Upgrades program to create a dedicated standalone project.
- Valleycliffe Trail Upgrades ($146K in 2028): This project will improve the trail connection between Redbridge and Valleycliffe through trail widening, drainage improvements, and brush clearing. Funding was secured through the Redbridge development, and the work is timed to align with the completion of the new pedestrian bridge and related development improvements.
- WWTP Equipment ($2.0M in 2027): A Rotary Drum Thickener (RDT) is a critical piece of equipment used at the WWTP to thicken primary solids. The RDT will provide redundancy for the existing Dissolved Air Flotation Thickener where none currently exists.
- Waste Water Capacity Upgrades (Placeholders):
    - Waste Water Collections System Upgrades ($2.5M over the 10-year plan): Placeholder funding has been included for future collection system upgrades anticipated through the ongoing Sewer Master Plan. Preliminary findings have identified capacity deficiencies within the waste water collection system that will require future capital investment.
    - WWTP Capacity Upgrades ($3.2M over the 10-year plan): Placeholder funding has been included for future treatment plant upgrades anticipated through the ongoing Wastewater Treatment Plant Master Plan. The placeholder budget supports long-term financial planning while project scope, timing, and costs are refined.

  Together, these placeholder budgets have been included to prepare for anticipated waste water capacity improvements while maintaining a sustainable long-term reserve strategy.

Facilities, Recreation and Culture

- Brennan Park Recreation Centre Arena HVAC Upgrades ($58k in 2027; $515k over the 10-year plan): This project will review and implement improvements to the existing arena HVAC system. The need for the upgrades was identified following a high humidity event in the winter of 2025, which found existing dehumidification equipment to be undersized for the arena.
- Brennan Park Artificial Turf Field Replacement ($1.6M in 2035): The artificial turf field is a heavily used recreational asset with an expected service life of eight to ten years. This replacement is a part of standard asset management planning and will ensure existing service levels are maintained.
- Brennan Park Recreation Centre Accessible Playground ($1.1M over the 10-year plan): As recommended in the 2021 Brennan Park Fields and Lands Master Plan (BPFLMP), this project has been included in the Capital Plan with design in 2030 ($100K) and construction in 2032 ($1M).

Public Works and Fleet Management

- Paradise Valley Road ($675K over the 10-year plan): This recurring project supports ongoing maintenance of Paradise Valley Road through the placement and compaction of road material, grading, and drainage improvements every three years.

- Skid Steer ($180K in 2027): This equipment purchase will increase efficiency of Parks and Roads operations, provide redundancy for key trails and construction equipment, and reduce reliance on contractors.
- Waste Bins ($65K in 2027): In response to Council's direction provided at the **Committee of the Whole Meeting May 12, 2026**, funding has been included for additional public waste bins in the Capital Plan. This capital request requires additional staffing capacity to support the increased waste collection and maintenance requirements associated with the expanded inventory of public waste bins and was included in recommended Service Level Changes at the General Fund operating budget workshop on **September 29, 2026**.

Climate Adaptation and Mitigation (Attachment 1b)

Attachment 1b details capital projects that have been identified as addressing the Climate Change Emergency. Climate Adaptation projects total $39.5M over the 10 years of the Financial Plan with $640k in 2027; Climate Mitigation projects total $10.7M over the 10 years of the Financial.

Unfunded Projects (Attachment 1c)

As noted above, a key challenge in developing the 10-year Financial Plan is the limited capacity of DCC reserves. DCC reserves are often insufficient to fully fund infrastructure projects because DCC revenue is collected gradually as development occurs, while major infrastructure investments are frequently required upfront. This creates a timing mismatch where projects must be delivered before enough revenue has accumulated in reserves to pay for them. Despite this challenge, the District has recently completed a comprehensive DCC update and is planning to update the bylaw every two years consistent with municipal best practices.

While these changes are expected to improve DCC funding capacity over time, the Financial Plan includes several DCC projects that are currently classified as "unfunded" until additional funding can be secured through DCC collections, borrowing, grants, or reserves. Attachment 1c details unfunded projects totaling $58.7M over the 10 years. These projects will remain listed as priority projects in budget schedules and planning documents where appropriate. However, they will not be incorporated into the Financial Plan Bylaw until an eligible funding source has been secured. Notable unfunded projects in the 2027-2036 Financial Plan are summarized below.

Government Road Active Transportation Improvements – Phase 1

This project was identified as a priority in the TMP and is included in the DCC Bylaw. Staff have advanced the design and will be ready to deliver Phase 1, between Depot Road and Eagle Run Boulevard, in 2028.

Due to the current funding pressures on the DCC Roads Reserve and major expenditures associated with the Pemberton – Laurelwood Bridge over the next five years, Staff have evaluated the following funding options:

- **Option 1** – DCC Roads Reserve**:** Fund the project using the available balance in the DCC Roads Reserve. This option aligns with the DCC Bylaw but will increase funding challenges with the Pemberton / Laurelwood Bridge project and may lead to delays.
- **Option 2** – Alternative Forms of Transportation (AFT) and Community Works Fund (CWF): Fund the project using AFT and CWF reserve funds. The project is eligible for funding from both sources and could proceed without a direct impact on taxation. However, this option reduces available CWF funding for other future projects including recreation projects.
- **Option 3** – Delay the Project**:** Defer construction until further DCC funding is collected and the planned DCC strategy work is complete. This option preserves existing reserve balances but delays

implementation of TMP projects and may result in higher project costs due to future cost escalation.

Staff recommend proceeding with Option 2; utilizing funding from the AFT and CWF reserves to allow the project to proceed in 2028 while preserving DCC capacity for other priority transportation projects.

Mamquam Road and Highway 99 Intersection Improvements

The Highway 99 and Mamquam Road intersection has been identified as experiencing both safety and capacity challenges. As the intersection falls under the jurisdiction of Ministry of Transportation and Transit (MoTT), no commitment has been made by the Province to advance improvements at this time. Therefore, this project has been included in the Financial Plan package as an unfunded project to recognize the potential need for future municipal contribution towards a cost-shared project. Inclusion in the District's Financial Plan package does not obligate MoTT to advance or deliver the project. Potential improvements may include the addition of a second westbound left-turn lane, as well as upgrades to the northbound and westbound channelized right-turn lanes to enhance safety for Corridor Trail users.

DCC Reserve Balances

DCC reserve balance projections are inherently uncertain, as both DCC collections and use are influenced by a range of factors that are difficult to predict over the long term, including development activity, market conditions, growth patterns and construction costs. As a result, the projected DCC reserve balances should be viewed as a planning tool to support long-term infrastructure funding discussions rather than a forecast of future reserve balances. Key limitations and assumptions are summarized below.

- Uncertainty in Development Activity: DCC collections are generated through new development and are therefore dependent on the timing, type, scale, and location of growth. Changes in market conditions, interest rates, economic performance, housing demand, construction costs, and / or developer schedules may impact actual DCC collections and expenditures.
- Growth Forecast Assumptions: Collection projections are based on current assumptions regarding population, housing, and employment growth. Actual growth may occur at a different pace, in different locations, or in a different development form than anticipated, resulting in higher or lower DCC collections than projected.
- Collection Projection Methodology: In 2025, Staff engaged Watson & Associates to prepare DCC collection forecasts for the first time. The projections were developed using historical building permit activity, current DCC rates, and growth assumptions. As results of this forecasting methodology have not yet been validated against actual collections over an extended period, there remains uncertainty regarding the projections. Staff expect greater confidence in the forecasts as additional years of actual development and DCC collection data become available.
- Future DCC Rate Updates: DCC collection projections are based on current assumptions regarding DCC rates and associated growth allocations. Future updates to the DCC program, bylaw amendments, or changes in provincial legislation may affect actual DCC collections.

For comparison, and to illustrate the variability and uncertainty inherent in DCC collections, the table below summarizes the average annual DCC collections received over the past three years compared to the average projected DCC collections for 2027-2036 as provided by Watson & Associates, which have been updated to reflect the new rates included in the DCC Bylaw approved **October 21, 2025**.

DCC	3 Year Historical (Average)	10 Year Projection (Average)
Water	305,000	265,000
Sewer	440,000	839,000
Parks	301,000	1,059,000
Roads	470,000	5,133,000
Drainage	315,000	347,000
Solid Waste	-	639,000
Total	**1,831,000**	**8,282,000**

Despite these limitations, staff have prepared projected DCC reserve balances for the 2027-2036 period to support long-term infrastructure planning and to assess the anticipated funding capacity of each DCC reserve. The projected DCC balances provided below are used conservatively in financial planning until collection projections can be validated:

DCC	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water	1,000,000	1,230,000	1,310,000	2,360,000	2,620,000	410,000	700,000	820,000	1,120,000	60,000
Sewer	1,760,000	1,750,000	1,830,000	1,310,000	1,190,000	1,110,000	1,070,000	1,060,000	970,000	1,060,000
Parks	1,410,000	2,290,000	3,230,000	4,110,000	5,140,000	5,230,000	6,350,000	7,520,000	8,750,000	10,030,000
Roads	9,750,000	13,550,000	18,020,000	22,690,000	27,670,000	32,870,000	38,310,000	43,990,000	49,930,000	56,130,000
Drainage	2,700,000	620,000	700,000	420,000	130,000	-	-	-	-	-
Solid Waste	520,000	620,000	1,140,000	1,240,000	1,860,000	2,500,000	3,180,000	3,890,000	4,620,000	5,400,000
Total	**17,140,000**	**20,060,000**	**26,230,000**	**32,130,000**	**38,610,000**	**42,120,000**	**49,610,000**	**57,280,000**	**65,390,000**	**72,680,000**

RESERVE CONTINUITY SCHEDULES (Attachment 3)

The 2027-2036 Financial Plan relies on a variety of funding sources to deliver the proposed Capital Plan, including District reserves. As part of the financial planning process, reserve continuity schedules are reviewed to ensure:

- Adequate reserve balances are maintained to fund planned capital projects and respond to unforeseen emergencies. As per the District's Guiding Principles, the target minimum reserve balance is equal to one year of average annual expenditures from the reserve.
- Reserve balances remain positive throughout the 10-year Financial Plan period.

Over the 2027-2036 Financial Plan period, approximately $249M in capital funding is projected to be provided from District reserves, with the majority coming from the Capital reserves, Equipment reserve, CWF, and Land Sale reserve. Reserve continuity schedules for each reserve are included in Attachment 3.

All major reserves are projected to maintain positive balances throughout the 2027-2036 Financial Plan, demonstrating that planned reserve-funded capital investments are financially sustainable. While several reserves are forecast to remain below their long-term target balances for portions of the 10-year period, no reserve is projected to enter a deficit position, and future AMRFS updates will provide opportunities to reassess contribution levels and reserve funding strategies as required. Other key highlights for these major reserves are summarized below.

General Capital Reserve: Used to fund new works, extensions or renewals of existing works, and to purchase equipment. Revenues into the reserve include contributions from the general fund (e.g. AMRFS), proceeds from sale of property, and interest earnings.

- Per the District's Guiding Principles, the minimum reserve target balance is approximately $13.1M for 2027-2036. The reserve is projected to reach its lowest balance in 2028 before gradually rebuilding through ongoing annual contributions and is forecast to achieve the target reserve balance by 2034.

Water Capital Reserve: Used to fund new works, extensions or renewals of existing works, and purchase equipment. Contributions into the reserve include revenues from the Water fund (e.g. AMRFS), surplus generated through savings in the Water fund operations and interest earnings. Projected closing balances remain positive throughout the Financial Plan period. Notable highlights are summarized below.

- Per the District's Guiding Principles, the minimum reserve target balance is approximately $4.3M for 2027-2036. Forecasted balances fall below this target in 2032 and 2033, indicating additional contributions may be required to restore the reserve to its desired level. Reserve contribution levels will be reassessed as part of the next AMRFS update in 2028.

- Although not at the target minimum balance, the Water capital reserve has sufficient balance to lend to the Water DCC liability in the draft 2027-2036 Financial Plan. This enabled DCC eligible projects to be funded in the draft 2027-2036 Capital Plan, which would have otherwise been unfunded due to insufficient DCCs. Projects include Powerhouse Springs Production Well and Electrical Upgrade ($1.4M) and Long-Term Drinking Water Source Expansion ($2.5M). The Water-DCC liability reserve fund will repay the Water Reserve in 2036.

Waste Water Capital Reserve: The Waste Water capital reserve is used to fund new works, extensions or renewals of existing works, and to purchase equipment. Revenues transferred to the reserve include contributions from the Waste Water fund (e.g. AMRFS) and interest earnings. Notable highlights are summarized below.

- Per the District's Guiding Principles, the minimum reserve target balance is $5.5M for 2027-2036. The reserve is projected to be at its lowest balance in 2028. However, due to the annual reserve contributions per AMRFS, the reserve balance continues to build annually and is projected to achieve the minimum reserve balance target of $5.5M by 2031.

Solid Waste Capital Reserve: Used for new works, extensions or renewals of existing works, and to purchase equipment. Revenues to the reserve include contributions from the Solid Waste fund (e.g. AMRFS) and interest earnings. Notable highlights include:

- On an annual basis, the District retains a consultant to revalue the Squamish Landfill post-closure cost estimate to ensure the District can meet its long-term obligations with respect to closure and post-closure costs (or asset retirement obligation). In 2025, the asset retirement obligation provided by the consultant was $1.5M greater than the previous valuation due to the need to relocate a portion of the existing landfill gas collection, the installation of permanent appurtenances, and an addition of a contingency. The unanticipated expense was funded from the Solid Waste capital reserve ($590K) and the General Operating reserve ($860K). These unexpected costs reduced the opening balance of the reserve to zero and requires repayment to the General Operating reserve (seen as an expense in the continuity schedule for 2036).

- Per the District's Guiding Principles, the target minimum reserve balance is estimated at $2.1M for 2027-2036. The reserve is projected to reach its lowest balance in 2031, indicating that while contributions are being made to fund future landfill expansion debt servicing costs, overall contributions, including those under AMRFS, are not yet sufficient to achieve the target balance. In addition, at the **September 22, 2026 Special Business meeting**, Council approved a 8.3% solid waste utility rate increase which is reflected in the reserve continuity schedule and contributes to the projected balances.

Equipment Reserve: Used to fund the replacement and acquisition of municipal vehicles and equipment. Revenue sources include annual General fund contributions and investment earnings.

- Per the District's Guiding Principles, the target minimum reserve balance is approximately $1.5M 2027-2036. The reserve is projected to be at its lowest balance in 2036 and indicates that contributions to this reserve may be reassessed during the next AMRFS update in 2028.

Community Works Fund: The purpose of this reserve is to set aside monies received from the Canada Community Building Fund which is allocated to municipalities in BC based on a per capital formula. The District may use the funding towards eligible projects that are set out in the CWF agreement and include items such as public transit, active transportation, broadband connectivity, recreation, roads, bridges, water, solid waste, and wastewater.

- This reserve consists of grant funding received through the Community Works Fund, expenditures may occur in the year funding is received or be accumulated over multiple years to support larger capital projects in the future.

Land Sale Reserve: Used for the purpose of acquiring land for municipal purposes and municipal subdivision development, as well as new capital works and extensions or renewal of existing capital works. Revenues to the reserve include proceeds from the sale of municipal plan and interest earnings.

Borrowing

The District funds capital projects through several funding sources, including borrowing. During the construction phase of a capital project, the District utilizes working capital and temporary borrowing to finance projects. Once a project is complete, or a defined phase of the project is complete, long-term borrowing is issued. The issued borrowing is an operating cost; therefore, it is funded by operations.

As a BC municipality, the District is required to borrow from the Municipal Finance Authority (MFA). The MFA is a non-profit organization that offers low-cost financing to municipalities in BC. The District is legislatively limited on how much borrowing it can have authorized at any one time. The Community Charter limits the District to a 25% debt servicing limit. District policy further limits the District's debt servicing limit to be a maximum of 20%. To note, debt servicing is defined as the annual principal and interest payments.

The borrowing required to support the District's 2027-2036 Financial Plan brings the District's Debt Servicing to 14%.

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 Capital Projects outlined in this report be incorporated into 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 2027-2036 Financial Plan for adoption.

8. Alternatives to Recommendation

1. THAT Council direct Staff to include the Capital Projects presented in the report from Financial Services dated October 6, 2026, in the 2027-2036 Financial Plan, with the following changes:

    a. xxx

2. THAT Council direct Staff to include Government Road Active Transportation Improvement project in the 2027-2036 Financial Plan under funding option 1 as presented in the report from Financial Services dated October 6, 2026.

OR

3. THAT Council direct Staff to include Government Road Active Transportation Improvement project in the 2027-2036 Financial Plan under funding option 3 as presented in the report from Financial Services dated October 6, 2026.

9. Attachments

1. 2027-2036 Capital Project Details
    - 1a. 2027-2036 New Capital Projects
    - 1b. 2027-2036 Capital Project Details – Climate Impact
    - 1c. 2027-2036 Unfunded Capital Projects
2. 2027-2036 Capital Project Descriptions and Justifications
3. 2027-2036 Reserve Continuity Schedules
4. 2027-2036 Budget Package Guide

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 GM of Financial, IT and Procurement Services

Victoria Rae, Deputy Corporate Officer

CAO Recommendation:
That the recommendation of the Financial Services Department be approved.

Linda Glenday, CAO

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 1: 2027-2036 Capital Plan Details

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
56500300	Annual Road Paving & Repairs	Engineering	Master Plan	1,650,000	2,100,000	2,150,000	2,200,000	2,250,000	2,300,000	2,350,000	2,400,000	2,500,000	2,600,000							22,500,000
56504314	Downtown Entrance Transportation Upgrades (DCC R-29)	Engineering	Growth	250,000	250,000	-	-	-	-	-	-	-	-					445,500		54,500
56504321	Progress Way Road Road Reconstruction	Engineering	Municipal Infrastructure	-	790,000	-	-	-	-	-	-	-	-							790,000
56504322	Pemberton/Laurelwood Bridge (DCC R-28)	Engineering	Municipal Infrastructure	350,000	350,000	100,000	100,000	-	-	-	-	-	-					893,000		7,000
56504323	District Wide Speed Limit Reduction Implementation	Engineering	Municipal Infrastructure	-	150,000	-	-	-	-	-	-	-	-							150,000
56504325	Annual Transportation Upgrades	Engineering	Municipal Infrastructure	395,000	370,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000			1,500,000				2,065,000
56504329	Bridge Infrastructure Repairs and Replacements	Engineering	Municipal Infrastructure	330,000	-	-	-	-	-	-	-	-	-							330,000
56531050	Annual Road Paint Marking	Engineering	Municipal Infrastructure	310,000	320,000	330,000	340,000	350,000	360,000	370,000	380,000	390,000	400,000							3,550,000
57500100	Annual Transit Stop Improvements	Engineering	Municipal Infrastructure	320,000	230,000	245,000	260,000	270,000	280,000	290,000	300,000	310,000	320,000							2,825,000
60500300	Annual Flood Protection Upgrades	Engineering	Master Plan	640,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000			18,000,000			2,640,000	16,000,000
60514107	Annual Storm System Repair and Replacement	Engineering	Master Plan	775,000	800,000	825,000	850,000	875,000	900,000	925,000	950,000	975,000	1,000,000							8,875,000
60514117	Stormwater Pipe Capacity Upsizing (DCC D-9)	Engineering	Municipal Infrastructure	25,000	150,000	150,000	1,400,000	1,450,000	-	-	-	-	-					1,365,250		1,809,750
61500100	Cheekeye Barrier - Capital Works	Engineering	Municipal Infrastructure	-	-	-	-	-	-	-	-	636,000	-							636,000
88500100	Cemetery Expansion and Service Improvements	Engineering	Municipal Infrastructure	-	-	-	-	100,000	-	1,000,000	-	-	-						1,100,000	
92500104	Landfill Gas Flare Horizontal Pipe Expansion	Engineering	Municipal Infrastructure	-	440,000	50,000	500,000	-	-	-	-	-	-					990,000		-
94500104	Long-Term Drinking Water Source Expansion (DCC W-6)	Engineering	Municipal Equipment	-	-	-	200,000	-	2,500,000	-	-	-	-					2,673,000		27,000
94516310	Powerhouse Springs Production Well and Electrical Upgrade (DCC W-5)	Engineering	Master Plan	1,100,000	-	-	-	-	-	-	-	-	-					1,089,000		11,000
94523300	Annual Water System Repair and Replacement (DCC W-2)	Engineering	Master Plan	3,600,000	3,700,000	3,800,000	3,900,000	4,000,000	4,100,000	4,200,000	4,300,000	4,400,000	4,600,000							40,600,000
96502106	Waste Water Treatment Plant Centrifuge Replacement	Engineering	Municipal Equipment	-	-	-	-	75,000	-	2,500,000	-	-	-							2,575,000
96510302	Chiefview & Tantalus Sanitary Sewer Upgrade (DCC S-4, S-5, S-6)	Engineering	Municipal Infrastructure	-	3,125,000	-	-	-	-	-	-	-	-						3,125,000	
96511300	Annual Waste Water System Repair and Replacement	Engineering	Master Plan	1,155,000	1,375,000	1,750,000	2,000,000	2,500,000	2,600,000	2,700,000	2,800,000	2,900,000	3,000,000							22,780,000
96520314	Waste Water Treatment Plant (WWTP) Clarifier Mechanism Replacement	Engineering	Municipal Infrastructure	75,000	1,000,000	-	-	-	-	-	-	-	-							1,075,000
96530301	Annual Waste Water Lift Stations Repair and Replacement	Engineering	Municipal Infrastructure	1,005,000	975,000	975,000	500,000	500,000	550,000	550,000	600,000	600,000	650,000							6,905,000
96530309	Sewer Lift Station Transformers Upgrade	Engineering	Municipal Equipment	150,000	200,000	200,000	200,000	200,000	400,000	-	-	-	-							1,350,000
96530312	Westway Lift Station Generator Replacement	Engineering	Municipal Equipment	-	-	500,000	-	-	-	-	-	-	-							500,000
96530315	Centennial Lift Station Upgrade	Engineering	Municipal Infrastructure	-	-	-	-	-	75,000	-	750,000	-	-							825,000
96530316	Waste Water Treatment Plant (WWTP) Influent Lift Station Upgrade (DCC S-10)	Engineering	Municipal Infrastructure	-	50,000	-	500,000	-	-	-	-	-	-					544,500		5,500
C5650605	Corridor Trail Pinch Point Improvements	Engineering	Municipal Infrastructure	400,000	-	-	-	-	-	-	-	-	-							400,000
C5651001	Valleycliffe Trail Upgrades (CAC Funded)	Engineering	Municipal Infrastructure	-	146,000	-	-	-	-	-	-	-	-				146,000			
C5651002	Placeholder - Transportation Master Plan Implementation	Engineering	Municipal Infrastructure	-	-	-	-	-	684,000	6,375,000	6,375,000	6,375,000	6,375,000							26,184,000
C6051405	Storm Pump Stations - Electrical Upgrades & Generator Installations	Engineering	Municipal Infrastructure	250,000	950,000	500,000	-	-	-	-	-	-	-							1,700,000
C9650003	Waste Water Treatment Plant (WWTP) Equipment (DCC S-3)	Engineering	Municipal Equipment	1,950,000	-	-	-	-	-	-	-	-	-							1,950,000
C9650004	Placeholder - Waste Water Collections System Capacity Upgrades	Engineering	Municipal Equipment	-	-	-	500,000	500,000	500,000	-	500,000	500,000	-							2,500,000
C9650005	Placeholder - Waste Water Treatment Plant (WWTP) Capacity Upgrades	Engineering	Municipal Equipment	-	-	-	-	-	-	-	500,000	700,000	2,000,000							3,200,000
Total Engineering				**14,730,000**	**21,471,000**	**15,925,000**	**17,800,000**	**17,420,000**	**19,599,000**	**25,610,000**	**24,205,000**	**24,636,000**	**25,295,000**	**-**	**-**	**19,500,000**	**146,000**	**8,000,250**	**6,865,000**	**172,179,750**
28520105	RCMP Lighting Upgrade	Facilities Maintenance	Municipal Equipment	-	-	80,000	-	-	-	-	-	-	-							80,000
28520107	RCMP Overhead Bay Door Replacement	Facilities Maintenance	Municipal Facilities	-	50,000	-	-	-	-	-	-	-	-							50,000
32500108	Municipal Hall Rooftop Unit Replacement	Facilities Maintenance	Municipal Facilities	75,000	75,000	-	-	-	-	-	-	-	-							150,000
34510103	RCMP Back-Up Generator Replacement	Facilities Maintenance	Municipal Facilities	135,000	-	-	-	-	-	-	-	-	-							135,000
34510105	RCMP Building Automation System (BAS) Upgrade	Facilities Maintenance	Municipal Equipment	-	-	75,000	-	-	-	-	-	-	-							75,000
34510107	RCMP Fire Alarm Panel Replacement	Facilities Maintenance	Municipal Facilities	-	30,000	-	-	-	-	-	-	-	-							30,000
34510109	RCMP Security System Replacement	Facilities Maintenance	Municipal Facilities	520,000	-	-	-	-	-	-	-	-	-							520,000
51500101	Waste Water Buildings Renewal Project	Facilities Maintenance	Municipal Facilities	35,000	35,000	-	-	-	-	-	-	-	-							70,000
80510107	Library Washroom Upgrades	Facilities Maintenance	Municipal Facilities	18,000	82,500	-	-	-	-	-	-	-	-							100,500
84500122	Placeholder - Facilities Maintenance	Facilities Maintenance	Municipal Equipment	33,000	152,000	1,696,000	1,821,000	2,414,000	2,488,000	2,547,000	2,602,000	2,653,000	2,706,000							19,112,000
84514109	Brennan Park Recreation Centre (BPRC) Hot Water Boiler Replacement	Facilities Maintenance	Municipal Facilities	-	-	-	-	-	40,000	-	-	-	-							40,000
84516103	55 Activity Centre Elevator Modernization	Facilities Maintenance	Municipal Equipment	65,000	-	-	-	-	-	-	55,000	210,000	-							330,000
C8451201	Brennan Park Recreation Centre (BPRC) Arena HVAC Upgrades	Facilities Maintenance	Municipal Facilities	58,000	515,000	-	-	-	-	-	-	-	-							573,000
C8451202	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	Facilities Maintenance	Municipal Equipment	-	58,000	440,000	-	-	-	-	-	-	-							498,000
C8451203	Brennan Park Recreation Centre (BPRC) Skylight Replacement	Facilities Maintenance	Municipal Facilities	-	60,000	-	-	-	-	-	-	-	-							60,000
C8451206	Brennan Park Recreation Centre (BPRC) Ammonia Plant Building Automation System (BAS) Integration	Facilities Maintenance	Municipal Facilities	80,000	-	-	-	-	-	-	-	-	-							80,000
C8451207	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	Facilities Maintenance	Municipal Equipment	-	-	-	-	-	-	-	-	-	10,000							10,000
C8451208	Brennan Park Recreation Centre (BPRC) Arena Equipment	Facilities Maintenance	Municipal Equipment	-	-	48,000	-	-	-	-	-	-	-							48,000
Total Facilities Maintenance				**1,019,000**	**1,057,500**	**2,339,000**	**1,821,000**	**2,414,000**	**2,528,000**	**2,547,000**	**2,657,000**	**2,863,000**	**2,716,000**	**-**	**-**	**-**	**-**	**-**	**-**	**21,961,500**
32500106	Library HVAC Replacement	Facilities Construction	Municipal Equipment	675,000	-	-	-	-	-	-	-	-	-							675,000
34510108	RCMP Exhibits Tent Replacement	Facilities Construction	Municipal Equipment	-	-	75,000	-	350,000	-	-	-	-	-							425,000
40501100	New Animal Control Shelter at RCMP Detachment	Facilities Construction	Master Plan	250,000	-	70,000	-	905,000	-	-	-	-	-							1,225,000
51500102	Brennan Park Recreation Centre (BPRC) Facility Upgrades	Facilities Construction	Municipal Facilities	300,000	-	-	-	-	-	-	-	-	-				300,000			
51500103	Brennan Park Recreation Centre (BPRC) Room Upgrade and Furnishing	Facilities Construction	Municipal Facilities	30,000	215,000	-	-	-	-	-	-	-	-							245,000
51500105	Brennan Park Recreation Centre (BPRC) Field House Demolition	Facilities Construction	Municipal Facilities	-	-	250,000	-	-	-	-	-	-	-							250,000
52500102	Public Works Building Improvement	Facilities Construction	Municipal Facilities	30,000	30,000	-	-	-	-	-	-	-	-							60,000
52600103	Improvements to Lot 74	Facilities Construction	Municipal Facilities	-	-	-	265,000	265,000	265,000	265,000	265,000	-	-							1,325,000
72510111	Adventure Centre - Roof Replacement	Facilities Construction	Municipal Facilities	-	-	-	-	-	100,000	800,000	-	-	-							900,000
72510112	Adventure Centre - Building Repairs	Facilities Construction	Municipal Facilities	40,000	-	355,000	-	-	-	-	-	-	-							395,000
80510106	Library Roof Replacement	Facilities Construction	Municipal Facilities	-	1,100,000	-	-	-	-	-	-	-	-							1,100,000
82510100	Junction Park - Washroom and Arts Space Renewal	Facilities Construction	Municipal Facilities	40,000	1,130,000	-	-	-	-	-	-	-	-							1,170,000
84500103	Brennan Park Recreation Centre (BPRC) Field House Replacement	Facilities Construction	Municipal Facilities	30,000	1,000,000	-	-	-	-	-	-	-	-							1,030,000
84500109	Brennan Park Recreation Centre (BPRC) Event Parking and Camping Area	Facilities Construction	Municipal Infrastructure	-	-	-	-	400,000	-	-	-	-	-							400,000
84500113	Brennan Park Recreation Centre (BPRC) Upgrade - Project 1	Facilities Construction	Municipal Facilities	60,000	940,000	-	-	-	-	-	-	-	-		750,000					250,000
84500120	Brennan Park Recreation Centre (BPRC) Upgrade - Project 2	Facilities Construction	Municipal Facilities	60,000	-	-	-	-	-	-	-	-	-							60,000
84500121	Placeholder - Facilities Planning and Construction	Facilities Construction	Municipal Infrastructure	134,000	95,000	338,000	471,000	474,000	508,000	528,000	600,000	620,000	648,000							4,416,000
84512110	Brennan Park Recreation Centre (BPRC) Auditorium Upgrade	Facilities Construction	Municipal Facilities	-	30,000	105,000	-	-	-	-	-	-	-				135,000			

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
84602104	Brennan Park Recreation Centre (BPRC) Roof and HVAC Replacement	Facilities Construction	Municipal Facilities	-	-	100,000	950,000	950,000	-	-	-	-	-							2,000,000
86512114	Brennan Park Recreation Centre (BPRC) Splash Park	Facilities Construction	Master Plan	40,000	1,665,000	-	-	-	-	-	-	-	-				1,705,000			
96530314	Queensway Lift Station Equipment Storage	Facilities Construction	Municipal Infrastructure	50,000	-	250,000	-	-	-	-	-	-	-							300,000
C34500104	RCMP - Entry Gate Upgrade	Facilities Construction	Municipal Facilities	25,000	-	-	-	-	-	-	-	-	-							25,000
C5150011	BP - Artificial Turf Field Replacement	Facilities Construction	Municipal Facilities	-	-	-	-	-	-	-	-	1,600,000	-							1,600,000
C8652004	Building Relocation and Renovation	Facilities Construction	Municipal Facilities	70,000	760,000	-	-	-	-	-	-	-	-							830,000
Total Facilities Construction				**1,834,000**	**6,965,000**	**1,543,000**	**1,686,000**	**3,344,000**	**873,000**	**1,593,000**	**865,000**	**2,220,000**	**648,000**	**-**	**750,000**	**-**	**2,140,000**	**-**	**-**	**18,681,000**
36501112	Fire Fleet (E2-7112) 2007 Fire Engine Replacement	Fire Services	Municipal Equipment	1,790,000	-	-	-	-	-	-	-	-	-						1,790,000	
36501117	Fire Fleet Apparatus Replacement (Engine 11)	Fire Services	Municipal Equipment	-	-	-	-	-	-	-	-	2,400,000	-						2,400,000	
36501118	Fire Fleet Freightliner M2 Fire Rescue Replacement	Fire Services	Municipal Equipment	-	-	-	-	900,000	-	-	-	-	-							900,000
36501120	Fire Fleet V7015 Fire Rescue Replacement	Fire Services	Municipal Equipment	-	-	-	-	-	120,000	-	-	-	-							120,000
36501121	All Terrain Vehicle Replacement	Fire Services	Municipal Equipment	-	52,000	-	-	-	-	-	-	-	-							52,000
36502110	Emergency Response Auto-Extrication Equipment Replacement	Fire Services	Municipal Equipment	-	-	-	170,000	-	-	-	-	-	-							170,000
36502111	Emergency Response Self Contained Breathing Apparatus Replacement	Fire Services	Municipal Equipment	-	-	-	575,000	-	-	-	-	-	-							575,000
C3650202	Mobile Data Terminal Replacement	Fire Services	Municipal Equipment	40,000	40,000	-	-	-	-	-	-	-	-							80,000
Total Fire Service				**1,830,000**	**92,000**	**-**	**745,000**	**900,000**	**120,000**	**-**	**-**	**2,400,000**	**-**	**-**	**-**	**-**	**-**	**-**	**4,190,000**	**1,897,000**
54501118	Jacobsen Mower Replacement for Parks (V9087)	Fleet Management	Municipal Equipment	-	-	-	-	-	-	70,000	-	-	-							70,000
54501119	Material Handler Trailer Replacement MH400 (V9092)	Fleet Management	Municipal Equipment	-	30,000	-	-	-	-	-	-	-	-							30,000
54501127	Fleet Sewer 2013 Cargo Mate Shoring Trailer (V9436) Replacement	Fleet Management	Municipal Equipment	-	15,000	-	-	-	-	-	-	-	-							15,000
54501133	Fleet Parks 2016 Ford F250 Supercab Short Box (V9095) Replacement	Fleet Management	Municipal Equipment	90,000	-	-	-	-	-	-	-	-	-							90,000
54501134	Fleet Parks 2016 Ford F150 Supercab Short Box (V9097) Replacement	Fleet Management	Municipal Equipment	75,000	-	-	-	-	-	-	-	-	-							75,000
54501135	Fleet Parks 2016 John Deere 5100M Tractor (V9098) Replacement	Fleet Management	Municipal Equipment	190,000	-	-	-	-	-	-	-	-	-							190,000
54501136	Fleet Roads 2016 Elgin Crosswind Sweeper (V9465) Replacement	Fleet Management	Municipal Equipment	550,000	-	-	-	-	-	-	-	-	-							550,000
54501137	Fleet Brennan Park Recreation Centre 2016 Ford Transit 150 (V8450) Replacement	Fleet Management	Municipal Equipment	90,000	-	-	-	-	-	-	-	-	-							90,000
54501139	Fleet Public Works 2013 Zaxis 75US-3 Excavator (V9441) Replacement	Fleet Management	Municipal Equipment	-	186,000	-	-	-	-	-	-	-	-							186,000
54501140	Fleet Engineering 2017 Shortbox Ford150 4X4 (V8451) Replacement	Fleet Management	Municipal Equipment	-	90,000	-	-	-	-	-	-	-	-							90,000
54501141	Fleet Parks 2017 Shortbox Ford150 4X4 (V9099) Replacement	Fleet Management	Municipal Equipment	-	90,000	-	-	-	-	-	-	-	-							90,000
54501142	Fleet Bylaw Animal Control 2017 Van (V8453) Replacement	Fleet Management	Municipal Equipment	-	85,000	-	-	-	-	-	-	-	-							85,000
54501147	New Parks Ford F350	Fleet Management	Municipal Equipment	90,000	-	-	-	-	-	-	-	-	-							90,000
54501148	Fleet Roads 2013 John Deere 544K Front End Loader Replacement	Fleet Management	Municipal Equipment	-	180,000	-	-	-	-	-	-	-	-							180,000
54501149	Fleet Roads 2018 F250 Super Crew 4x4 (V9460) Replacement	Fleet Management	Municipal Equipment	-	-	100,000	-	-	-	-	-	-	-							100,000
54501150	Fleet Public Works 2018 Electric Vehicle Ford Transit 150 (V9462) Replacement	Fleet Management	Municipal Equipment	-	-	90,000	-	-	-	-	-	-	-							90,000
54501151	Fleet Bylaw 2018 Ford F150 (V8457) Replacement	Fleet Management	Municipal Equipment	-	-	90,000	-	-	-	-	-	-	-							90,000
54501152	Fleet Bylaw Ford Ranger Supercab 4x4 Replacement (V9421)	Fleet Management	Municipal Equipment	-	-	50,000	-	-	-	-	-	-	-							50,000
54501155	Fleet Roads F150 Foreperson Truck	Fleet Management	Municipal Equipment	90,000	-	-	-	-	-	-	-	-	-							90,000
54501157	PW Fleet Parks Flail Mower (V9090) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	250,000							250,000
54501158	PW Fleet Roads SUV (V6012) Replacement	Fleet Management	Municipal Equipment	-	75,000	-	-	-	-	-	-	-	-							75,000
54501159	PW Fleet Chevy Bolt (V9470) Replacement	Fleet Management	Municipal Equipment	-	-	-	50,000	-	-	-	-	-	-							50,000
54501160	PW Fleet Muni Hall Chevy Bolt (V8461) Replacement	Fleet Management	Municipal Equipment	-	-	-	55,000	-	-	-	-	-	-							55,000
54501161	PW Fleet Utilities F550 Service Vehicle (V9431) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	300,000	-	-							300,000
54501162	PW Fleet Chevy Bolt (V9107) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	55,000	-	-	-	-	-							55,000
54501163	PW Fleet Caterpillar Backhoe (V9465) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	200,000	-	-							200,000
54501164	PW Fleet Dump Truck (V9469) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	400,000	-							400,000
54501166	PW Fleet Sign Truck (V9463) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	250,000	-	-	-	-	-							250,000
54501167	PW Fleet Utilities Super Cab (V9466) Replacement	Fleet Management	Municipal Equipment	-	-	-	100,000	-	-	-	-	-	-							100,000
54501168	PW Fleet Kubota (V9104) Replacement	Fleet Management	Municipal Equipment	-	-	-	60,000	-	-	-	-	-	-							60,000
54501169	PW Fleet Godwin Pump (V9461) Replacement	Fleet Management	Municipal Equipment	-	-	200,000	-	-	-	-	-	-	-							200,000
54501170	PW Fleet Wildland Interface Trailer (V7014) Replacement	Fleet Management	Municipal Equipment	-	-	-	174,000	-	-	-	-	-	-							174,000
54501171	PW Fleet Parks Kubota Mower (V9103) Replacement	Fleet Management	Municipal Equipment	-	50,000	-	-	-	-	-	-	-	-							50,000
54501173	PW Fleet Ford F350 (V9459) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	150,000	-	-	-	-	-							150,000
54501174	PW Fleet Parks Water Skid (V9096) Replacement	Fleet Management	Municipal Equipment	-	-	-	9,000	-	-	-	-	-	-							9,000
54501175	PW Fleet Parks Fertilizer Spreader (F1) Replacement	Fleet Management	Municipal Equipment	25,000	-	-	-	-	-	-	-	-	-							25,000
54501176	PW Fleet Parks Groomer (FG1) Replacement	Fleet Management	Municipal Equipment	-	-	-	14,000	-	-	-	-	-	-							14,000
54501177	PW Fleet FS-1 Redemix Field Sweeper (OS1) Replacement	Fleet Management	Municipal Equipment	-	-	-	47,000	-	-	-	-	-	-							47,000
54501178	PW Fleet BPRC 15-passenger Van (V8454) Replacement	Fleet Management	Municipal Equipment	-	-	-	91,000	-	-	-	-	-	-							91,000
54501179	PW Fleet Excavator Trailer (V9455) Replacement	Fleet Management	Municipal Equipment	-	-	-	42,000	-	-	-	-	-	-							42,000
54501180	PW Fleet Trailer (V9101) Replacement	Fleet Management	Municipal Equipment	-	-	-	25,000	-	-	-	-	-	-							25,000
54501181	PW Fleet Dump Truck (V9443) Replacement	Fleet Management	Municipal Equipment	-	-	300,000	-	-	-	-	-	-	-							300,000
54501182	PW Fleet Parks Ford F550 (V9094) Replacement	Fleet Management	Municipal Equipment	-	-	-	160,000	-	-	-	-	-	-							160,000
54501183	PW Fleet Ford F550 (V9458) Replacement	Fleet Management	Municipal Equipment	-	-	-	160,000	-	-	-	-	-	-							160,000
54501184	PW Parks Ford F150 Crew Cab (V9093) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	120,000	-							120,000
54501185	PW Roads Ford F350 (w external fuel tank) (V9473) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	110,000	-	-	-	-							110,000
54501186	PW Fleet Toro Material Handler (V9092) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	50,000	-	-	-							50,000
54501187	PW Fleet Deep Tiner-DT1 Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	60,000	-	-	-							60,000
54501188	PW Fleet Debris Blower (V9088) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	10,000	-	-	-							10,000
54501189	PW Fleet Engineering Chevy Bolt (V8463) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	50,000	-	-	-	-							50,000
54501190	Building Hybrid Vehicle (V8433) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	50,000	-	-	-	-	-							50,000
54502109	Mobile Lift Columns for Fleet Truck Repairs	Fleet Management	Municipal Equipment	120,000																120,000
54502114	Fleet Roads 2015 New Holland T6 Mower (V9450) Replacement	Fleet Management	Municipal Equipment	225,000																225,000
54502115	Fleet Roads 2014 Ford F550 (V9446) Replacement	Fleet Management	Municipal Equipment	250,000	-	-	-	-	-	-	-	-	-							250,000
54502116	Fleet Parks 2016 Redexim 2075 Overseeder (OS1) Replacement	Fleet Management	Municipal Equipment	-	-	-	27,000	-	-	-	-	-	-							27,000
54502117	Fleet Bylaw 2017 Ford F150 Supercab Shortbox (V8452) Replacement	Fleet Management	Municipal Equipment	-	90,000	-	-	-	-	-	-	-	-							90,000
54502118	Fleet Parks 2017 Ford F250 Supercab 4x4 (V9100) Replacement	Fleet Management	Municipal Equipment	-	100,000	-	-	-	-	-	-	-	-							100,000
54502121	Water Ford Transit Van 150 EV (V9482) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	135,000	-							135,000
54502126	PW Fleet 2013 11 John Deere 770G Grader (V9439) Replacement	Fleet Management	Municipal Equipment	-	230,000	-	-	-	-	-	-	-	-							230,000
54502127	PW Fleet 2015 12 Cummins C60CR Generator Trailer (V9453) Replacement	Fleet Management	Municipal Equipment	-	-	80,000	-	-	-	-	-	-	-							80,000
54502128	PW Fleet 2015 13 Cummins C60CR Generator Trailer (V9454) Replacement	Fleet Management	Municipal Equipment	-	-	80,000	-	-	-	-	-	-	-							80,000

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
54502129	PW Parks 2016 14 JLG Drop Deck Trailer (V9091) Replacement	Fleet Management	Municipal Equipment	-	-	30,000	-	-	-	-	-	-	-							30,000
61501100	PW Roads Truck for Cheekeye Barrier	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	135,000							135,000
96501106	Fleet Waste Water Ford F150 New	Fleet Management	Municipal Equipment	90,000	-	-	-	-	-	-	-	-	-							90,000
C5450121	Fire Air 2 Cargo Trailer (V7009) Replacement	Fleet Management	Municipal Equipment	-	30,000	-	-	-	-	-	-	-	-							30,000
C5450122	Roads and Drainage 2014 JLG Utility Trainer (V9457) Replacement	Fleet Management	Municipal Equipment	-	30,000	-	-	-	-	-	-	-	-							30,000
C5450151	Fire Ford F150 (Chief) (V7013) Replacement	Fleet Management	Municipal Equipment	-	100,000	-	-	-	-	-	-	-	-							100,000
C5450152	Parks 2017 Ford F550 (V9094) Replacement	Fleet Management	Municipal Equipment	-	-	250,000	-	-	-	-	-	-	-							250,000
C5450153	RCMP 2018 Highlander Flat Deck Trailer (V8458) Replacement	Fleet Management	Municipal Equipment	-	-	-	20,000	-	-	-	-	-	-							20,000
C5450154	Victim Services 2020 Chevrolet Bolt (V8460) Replacement	Fleet Management	Municipal Equipment	-	-	-	60,000	-	-	-	-	-	-							60,000
C5450155	Bylaw 2020 Ford Ranger SuperCrew 4x4 (V8459) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450156	Bylaw 2020 Chevrolet Bolt (V8462) Replacement	Fleet Management	Municipal Equipment	-	-	-	60,000	-	-	-	-	-	-							60,000
C5450157	Parks 2020 Ford F150 extended cab 4x4 (V9105) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450158	Sewer 2020 Ford F250 4x4 Supercab (V9464) Replacement	Fleet Management	Municipal Equipment	-	-	-	110,000	-	-	-	-	-	-							110,000
C5450159	Roads and Drainage 2020 Ford F150 Supercrew 4x4 (V9468) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450160	Fire Pack Pump and Body and Lift Arm for FP 1 (V7005) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	40,000	-	-	-	-	-							40,000
C5450161	Roads Flagging Trailer A2 (V9488) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	50,000	-	-	-	-							50,000
C5450162	Roads Flagging Trailer A1 (V9489) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	50,000	-	-	-	-							50,000
C5450163	Parks 2020 Bandit 12 Trailer (V9106) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	80,000	-	-	-	-							80,000
C5450165	Water 2023 International CV Crewcab 4x4 (V9474) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	200,000	-							200,000
C5450166	Fire 2022 F150 Supercrew (V7016) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	120,000	-	-	-							120,000
C5450167	Fire CV Crewcab 4x4 (V7018) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	250,000	-	-	-							250,000
C5450168	IT Chevrolet Bolt (V8464) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450169	Facilities F150 Lighting Pro BEV (V8465) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	120,000	-	-	-							120,000
C5450170	Facilities Chevrolet Bolt (V8466) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450171	Electrical Chevrolet Bolt (V9477) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450172	Roads and Drainage 2023 Chevrolet Bolt (V9478) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450173	Roads Flagging Trailer B1 (V9490) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	50,000	-	-							50,000
C5450174	Roads Flagging Trailer B2 (V9491) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	50,000	-	-							50,000
C5450175	Parks Dump Trailer (V9109) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	30,000	-							30,000
C5450176	Parks Mower Trailer (V9110) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	30,000	-							30,000
C5450177	Roads F550 Dump Truck (V9480) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	300,000	-							300,000
C5450178	Information Technology Ford E-Transit Van (V8469) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	140,000							140,000
C5450179	Parks 2025 John Deere 5120M Tractor (V9113) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450180	Parks 4700-D Mower (V9114) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	100,000							100,000
C5450181	Parks 2025 Jacobsen HR600 Mower (V9115) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450182	Roads 2021 International HV607 (V9467) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	500,000	-							500,000
C5450183	Parks Ford F150 Super Crew (V9118) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	120,000							120,000
C5450184	Water Ford F150 Super Cab 4x4 (V9484) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450185	Roads Ford F150 Super Cab 4x4 (V9485) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450186	Electrical Ford Transit Connect (V9486) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450187	Waste Water Ford F-150 Super Cab 4x4 (V9487) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450188	Roads 2025 BOMFORD BOT Mower (V9493) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	300,000	-							300,000
C5450189	Water Ford F150 (V9494) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450190	Parks New Holland Tractor (V9451) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	500,000							500,000
C5450191	Roads 2021 Maclean MV4 Trails Machine (V9472) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	450,000	-	-	-	-							450,000
C5450192	Roads F550 Garbage Truck package (V9471) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450198	Trail Machine Accessories	Fleet Management	Municipal Equipment	70,000	-	-	-	-	-	-	-	-	-							70,000
C5450199	New Skid Steer Equipment	Fleet Management	Municipal Equipment	180,000	-	-	-	-	-	-	-	-	-							180,000
C5450193	Dashboard Cameras	Fleet Management	Municipal Equipment	50,000																50,000
C9650102	Underground Infrastructure Inspection Equipment	Fleet Management	Municipal Equipment	-	550,000	-	-	-	-	-	-	-	-							550,000
Total Fleet Management				**2,185,000**	**1,931,000**	**1,270,000**	**1,534,000**	**545,000**	**790,000**	**940,000**	**600,000**	**2,015,000**	**2,795,000**	**-**	**-**	**-**	**-**	**-**	**-**	**14,605,000**
26500104	Fibre Optic Cable Conduit	Information Technology Services	Municipal Infrastructure	130,000	100,000	100,000	100,000	100,000	100,000	-	-	-	-							630,000
26500110	Asset and Work Management System (AWMS) Software	Information Technology Services	Municipal Equipment	31,000	-	-	-	-	-	-	-	-	-							31,000
26500111	Electronic Payment Cards Implementation	Information Technology Services	Municipal Equipment	-	92,000	33,000	-	-	-	-	-	-	-							125,000
26500112	Service Request/Inquiry Solution Software Implementation	Information Technology Services	Municipal Equipment	25,000	-	-	-	-	-	-	-	-	-							25,000
26500120	UBW Migration to ERPX	Information Technology Services	Municipal Equipment	-	-	-	-	-	400,000	-	-	-	-							400,000
26500121	Placeholder - IT Implementation and Upgrades	Information Technology Services	Municipal Equipment	-	-	250,000	335,000	340,000	145,000	350,000	355,000	361,000	366,000							2,502,000
26510100	TTP Core Finance-UBW-IT	Information Technology Services	Master Plan	61,000	63,000	-	-	-	-	-	-	-	-							124000
26510106	AI Adoption Project	Information Technology Services	Municipal Equipment	91,000	92,000	-	-	-	-	-	-	-	-							183,000
C2651004	Server Hardware Refresh Firehall 1	Information Technology Services	Municipal Equipment	-	150,000	-	-	-	-	-	-	-	-							150,000
Total Information Technology				**338,000**	**497,000**	**383,000**	**435,000**	**440,000**	**645,000**	**350,000**	**355,000**	**361,000**	**366,000**	**-**	**-**	**-**	**-**	**-**	**-**	**4,170,000**
80500103	Mobile Library Service	Library Services	Growth	100,000	70,000	-	-	-	-	-	-	-	-			70,000				100,000
C8050005	Library Board Computer Equipment	Library Services	Municipal Equipment	20,000	-	-	-	-	-	-	-	-	-							20,000
Total Library Services				**120,000**	**70,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**70,000**	**-**	**-**	**-**	**120,000**
86519108	Brennan Park Recreation Centre (BPRC) Bleachers Repair and Replacement	Parks & Trails	Municipal Equipment	-	70,000	-	-	-	-	-	-	-	-							70,000
Total Parks & Trails				**-**	**70,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**70,000**
C6250003	Parks Signage	Planning & Building	Municipal Infrastructure	20,000	20,000	15,000	15,000	-	-	-	-	-	-				70,000			
C6250004	Accessibility Parks Implementation (API)	Planning & Building	Municipal Facilities	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000				160,000			
C6250005	Brennan Park Recreation Centre (BPRC) Accessible Playground	Planning & Building	Municipal Facilities	-	-	-	100,000	-	1,000,000	-	-	-	-					1,089,000		11,000
Total Planning & Building				**20,000**	**20,000**	**35,000**	**135,000**	**20,000**	**1,020,000**	**20,000**	**20,000**	**20,000**	**20,000**	**-**	**-**	**-**	**230,000**	**1,089,000**	**-**	**11,000**
C6650001	Wind Energy Pilot Project	Sustainability	Municipal Infrastructure	60,000	-	-	-	-	-	-	-	-	-							60,000
Total Sustainability				**60,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60,000**
56506108	Roads Streetscape Garbage Bin Replacements	Public Works	Municipal Infrastructure	30,000	30,000	-	-	-	-	-	-	-	-							60,000
56504101	Brine Storage Tanks, Pumping System, and Spill Containment	Public Works	Municipal Equipment	165,000																165,000
60514119	Drainage Submersible Pump Rebuild	Public Works	Municipal Infrastructure	40,000	-	-	-	-	-	-	-	-	-							40,000
94504100	Annual Water Service Connections Upgrades	Public Works	Municipal Infrastructure	60,000	65,000	70,000	75,000	80,000	85,000	90,000	95,000	100,000	115,000	835,000						
94516312	Powerline Re-Closer for Powerhouse Springs	Public Works	Municipal Infrastructure	100,000	-	-	-	-	-	-	-	-	-							100,000

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
96502107	Waste Water Gantry Crane for Central Lift Station	Public Works	Municipal Equipment	-	50,000	-	-	-	-	-	-	-	-							50,000
96504100	Waste Water Connections	Public Works	Municipal Infrastructure	15,000	15,000	20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	230,000						
96520307	Annual Waste Water Treatment Plant (WWTP) - Repair and Replacement	Public Works	Municipal Infrastructure	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000							3,000,000
C5650603	Paradise Valley Road Maintenance	Public Works	Municipal Infrastructure	-	-	200,000	-	-	225,000	-	-	250,000	-							675,000
C5650604	Additional Waste Bins	Public Works	Municipal Infrastructure	65,000																65,000
C9452203	Water Meter Reading Hardware	Public Works	Municipal Infrastructure	30,000	-	-	-	-	-	-	-	-	-							30,000
C9650402	Waste Water Connections - Sewer Push Camera	Public Works	Municipal Infrastructure	65,000	-	-	-	-	-	-	-	-	-							65,000
C9651001	Waste Water Smartcover Data Loggers	Public Works	Municipal Infrastructure	40,000	-	-	-	-	-	-	-	-	-							40,000
Total Public Works				**910,000**	**460,000**	**590,000**	**395,000**	**405,000**	**635,000**	**415,000**	**420,000**	**680,000**	**445,000**	**1,065,000**	**-**	**-**	**-**	**-**	**-**	**4,290,000**
Sub-Total 2027-2036 (excluding major projects)				**23,046,000**	**32,633,500**	**22,085,000**	**24,551,000**	**25,488,000**	**26,210,000**	**31,475,000**	**29,122,000**	**35,195,000**	**32,285,000**	**1,065,000**	**750,000**	**19,570,000**	**2,516,000**	**9,089,250**	**11,055,000**	**238,045,250**
MAJOR PROJECTS >$5M:																				
60514112	Whittaker Slough Pump Station (DCC D-1)	Engineering	Master Plan	200,000	400,000	5,700,000	-	-	-	-	-	-	-						6,300,000	
60514113	Loggers East Drainage Diversion Pipe (DCC D-2)	Engineering	Master Plan	-	5,550,000	-	-	-	-	-	-	-	-		170,000	2,520,000		2,100,000		760,000
92510102	Residual Waste Management Construction and Design (DCC SW-1)	Engineering	Growth	1,115,000	11,595,000	11,560,000	3,525,000	10,000	10,000	335,000	285,000	5,830,000	-						34,265,000	-
92510110	Landfill Closure	Engineering	Municipal Infrastructure	265,000	265,000	50,000	5,795,000	-	-	-	86,000	40,000	3,545,000							10,046,000
96550110	Waste Water Treatment Plant Headworks Building Replacement	Engineering	Master Plan	-	300,000	300,000	12,000,000	6,000,000	-	-	-	-	-						18,600,000	
Total Major Projects >$5M				**1,580,000**	**18,110,000**	**17,610,000**	**21,320,000**	**6,010,000**	**10,000**	**335,000**	**371,000**	**5,870,000**	**3,545,000**	**-**	**170,000**	**2,520,000**	**-**	**2,100,000**	**59,165,000**	**10,806,000**
Total 2027-2036 Including Major Projects				**24,626,000**	**50,743,500**	**39,695,000**	**45,871,000**	**31,498,000**	**26,220,000**	**31,810,000**	**29,493,000**	**41,065,000**	**35,830,000**	**1,065,000**	**920,000**	**22,090,000**	**2,516,000**	**11,189,250**	**70,220,000**	**248,851,250**

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 1a: 2027-2036 New Capital Projects

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
C5650605	Corridor Trail Pinch Point Improvements	Engineering	Municipal Infrastructure	400,000	-	-	-	-	-	-	-	-	-							400,000
C5651001	Valleycliffe Trail Upgrades	Engineering	Municipal Infrastructure	-	146,000	-	-	-	-	-	-	-	-				146,000			
C5651002	Placeholder - Transportation Master Plan Implementation	Engineering	Municipal Infrastructure	-	-	-	-	-	684,000	6,375,000	6,375,000	6,375,000	6,375,000							26,184,000
C6051405	Storm Pump Stations - Electrical Upgrades & Generator Installations	Engineering	Municipal Infrastructure	250,000	950,000	500,000	-	-	-	-	-	-	-							1,700,000
C9650003	Waste Water Treatment Plant (WWTP) Equipment DCC S-3	Engineering	Municipal Equipment	1,950,000	-	-	-	-	-	-	-	-	-							1,950,000
C9650004	Placeholder - Waste Water Collections System Capacity Upgrades	Engineering	Municipal Equipment	-	-	-	500,000	500,000	500,000	-	500,000	500,000	-							2,500,000
C9650005	Placeholder - Waste Water Treatment Plant (WWTP) Capacity Upgrades	Engineering	Municipal Equipment	-	-	-	-	-	-	-	500,000	700,000	2,000,000							3,200,000
Total Engineering				**2,600,000**	**1,096,000**	**500,000**	**500,000**	**500,000**	**1,184,000**	**6,375,000**	**7,375,000**	**7,575,000**	**8,375,000**	-	-	-	**146,000**	-	-	**35,934,000**
C8451201	Brennan Park Recreation Centre (BPRC) Arena HVAC Upgrades	Facilities Maintenance	Municipal Facilities	58,000	515,000	-	-	-	-	-	-	-	-							573,000
C8451202	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	Facilities Maintenance	Municipal Equipment	-	58,000	440,000	-	-	-	-	-	-	-							498,000
C8451203	Brennan Park Recreation Centre (BPRC) Skylight Replacement	Facilities Maintenance	Municipal Facilities	-	60,000	-	-	-	-	-	-	-	-							60,000
C8451206	Brennan Park Recreation Centre (BPRC) Ammonia Plant Building Automation System (BAS) Integration	Facilities Maintenance	Municipal Facilities	80,000	-	-	-	-	-	-	-	-	-							80,000
C8451207	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	Facilities Maintenance	Municipal Equipment	-	-	-	-	-	-	-	-	-	10,000							10,000
C8451208	Brennan Park Recreation Centre (BPRC) Arena Equipment	Facilities Maintenance	Municipal Equipment	-	-	48,000	-	-	-	-	-	-	-							48,000
Total Facilities Maintenance				**138,000**	**633,000**	**488,000**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**	-	-	-	-	-	-	**1,269,000**
C34500104	RCMP - Entry Gate Upgrade	Facilities Construction	Municipal Facilities	25,000	-	-	-	-	-	-	-	-	-							25,000
C5150011	Artificial Turf Field Replacement	Facilities Construction	Municipal Facilities	-	-	-	-	-	-	-	-	1,600,000	-							1,600,000
C8652004	Modular Building Relocation and Renovation	Facilities Construction	Municipal Facilities	70,000	760,000	-	-	-	-	-	-	-	-							830,000
Total Facilities Construction				**95,000**	**760,000**	**-**	**-**	**-**	**-**	**-**	**-**	**1,600,000**	**-**	-	-	-	-	-	-	**2,455,000**
C3650202	Mobile Data Terminal Replacement	Fire Services	Municipal Equipment	40,000	40,000	-	-	-	-	-	-	-	-							80,000
Total Fire Service				**40,000**	**40,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-	-	**80,000**
C5450121	Fire Air 2 Cargo Trailer (V7009) Replacement	Fleet Management	Municipal Equipment	-	30,000	-	-	-	-	-	-	-	-							30,000
C5450122	Roads and Drainage 2014 JLG Utility Trainer (V9457) Replacement	Fleet Management	Municipal Equipment	-	30,000	-	-	-	-	-	-	-	-							30,000
C5450151	Fire Ford F150 (Chief) (V7013) Replacement	Fleet Management	Municipal Equipment	-	100,000	-	-	-	-	-	-	-	-							100,000
C5450152	Parks 2017 Ford F550 (V9094) Replacement	Fleet Management	Municipal Equipment	-	-	250,000	-	-	-	-	-	-	-							250,000
C5450153	RCMP 2018 Highlander Flat Deck Trailer (V8458) Replacement	Fleet Management	Municipal Equipment	-	-	-	20,000	-	-	-	-	-	-							20,000
C5450154	Victim Services 2020 Chevrolet Bolt (V8460) Replacement	Fleet Management	Municipal Equipment	-	-	-	60,000	-	-	-	-	-	-							60,000
C5450155	Bylaw 2020 Ford Ranger SuperCrew 4x4 (V8459) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450156	Bylaw 2020 Chevrolet Bolt (V8462) Replacement	Fleet Management	Municipal Equipment	-	-	-	60,000	-	-	-	-	-	-							60,000
C5450157	Parks 2020 Ford F150 extended cab 4x4 (V9105) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450158	Sewer 2020 Ford F250 4x4 Supercab (V9464) Replacement	Fleet Management	Municipal Equipment	-	-	-	110,000	-	-	-	-	-	-							110,000
C5450159	Roads and Drainage 2020 Ford F150 Supercrew 4x4 (V9468) Replacement	Fleet Management	Municipal Equipment	-	-	-	90,000	-	-	-	-	-	-							90,000
C5450160	Fire Pack Pump and Body and Lift Arm for FP 1 (V7005) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	40,000	-	-	-	-	-							40,000
C5450161	Roads Flagging Trailer A2 (V9488) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	50,000	-	-	-	-							50,000
C5450162	Roads Flagging Trailer A1 (V9489) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	50,000	-	-	-	-							50,000
C5450163	Parks 2020 Bandit 12 Trailer (V9106) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	80,000	-	-	-	-							80,000
C5450165	Water 2023 International CV Crewcab 4x4 (V9474) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	200,000	-							200,000
C5450166	Fire 2022 F150 Supercrew (V7016) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	120,000	-	-	-							120,000
C5450167	Fire CV Crewcab 4x4 (V7018) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	250,000	-	-	-							250,000
C5450168	IT Chevrolet Bolt (V8464) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450169	Facilities F150 Lighting Pro BEV (V8465) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	120,000	-	-	-							120,000
C5450170	Facilities Chevrolet Bolt (V8466) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450171	Electrical Chevrolet Bolt (V9477) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450172	Roads and Drainage 2023 Chevrolet Bolt (V9478) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	65,000	-	-	-							65,000
C5450173	Roads Flagging Trailer B1 (V9490) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	50,000	-	-							50,000
C5450174	Roads Flagging Trailer B2 (V9491) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	50,000	-	-							50,000
C5450175	Parks Dump Trailer (V9109) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	30,000	-							30,000
C5450176	Parks Mower Trailer (V9110) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	30,000	-							30,000
C5450177	Roads F550 Dump Truck (V9480) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	300,000	-							300,000
C5450178	Information Technology Ford E-Transit Van (V8469) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	140,000							140,000
C5450179	Parks 2025 John Deere 5120M Tractor (V9113) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450180	Parks 4700-D Mower (V9114) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	100,000							100,000
C5450181	Parks 2025 Jacobsen HR600 Mower (V9115) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450182	Roads 2021 International HV607 (V9467) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	500,000	-							500,000
C5450183	Parks Ford F150 Super Crew (V9118) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	120,000							120,000
C5450184	Water Ford F150 Super Cab 4x4 (V9484) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450185	Roads Ford F150 Super Cab 4x4 (V9485) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450186	Electrical Ford Transit Connect (V9486) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450187	Waste Water Ford F-150 Super Cab 4x4 (V9487) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450188	Roads 2025 BOMFORD BOT Mower (V9493) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	300,000	-							300,000
C5450189	Water Ford F150 (V9494) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	130,000							130,000
C5450190	Parks New Holland Tractor (V9451) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	500,000							500,000
C5450191	Roads 2021 Maclean MV4 Trails Machine (V9472) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	450,000	-	-	-	-							450,000
C5450192	Roads F550 Garbage Truck package (V9471) Replacement	Fleet Management	Municipal Equipment	-	-	-	-	-	-	-	-	-	300,000							300,000
C5450198	Trail Machine Accessories	Fleet Management	Municipal Equipment	70,000	-	-	-	-	-	-	-	-	-							70,000
C5450199	New Skid Steer Equipment	Fleet Management	Municipal Equipment	180,000	-	-	-	-	-	-	-	-	-							180,000
C5450193	Dashboard Cameras	Fleet Management	Municipal Equipment	50,000																50,000
C9650102	Underground Infrastructure Inspection Equipment	Fleet Management	Municipal Equipment	-	550,000	-	-	-	-	-	-	-	-							550,000
Total Fleet Management				**300,000**	**710,000**	**250,000**	**520,000**	**40,000**	**630,000**	**750,000**	**100,000**	**1,360,000**	**2,410,000**	-	-	-	-	-	-	**7,070,000**
C2651004	Server Hardware Refresh Firehall 1	Information Technology Services	Municipal Equipment	-	150,000	-	-	-	-	-	-	-	-							150,000
Total Information Technology				**-**	**150,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-	-	**150,000**
C8050005	Library Board Computer Equipment	Library Services	Municipal Equipment	20,000	-	-	-	-	-	-	-	-	-							20,000
Total Library Services				**20,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	-	-	-	-	-	-	**20,000**

PROJECTS				ANNUAL COST										FUNDING SOURCES - TOTAL						
	Project Name	Department	Category	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	User fees	Other revenue	Government Grants	Community Amenity Contributions	Development Cost Charges	Borrowing	Reserves
C6250003	Parks Signage	Planning & Building	Municipal Infrastructure	20,000	20,000	15,000	15,000	-	-	-	-	-	-				70,000			
C6250004	Accessibility Parks Implementation (API)	Planning & Building	Municipal Facilities	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000				160,000			
C6250005	Brennan Park Recreation Centre (BPRC) Accessible Playground	Planning & Building	Municipal Facilities	-	-	-	100,000	-	1,000,000	-	-	-	-					1,089,000		11,000
Total Planning & Building				**20,000**	**20,000**	**35,000**	**135,000**	**20,000**	**1,020,000**	**20,000**	**20,000**	**20,000**	**20,000**	-	-	-	**230,000**	**1,089,000**	-	**11,000**
C6650001	Wind Energy Pilot Project	Sustainability	Municipal Infrastructure	60,000	-	-	-	-	-	-	-	-	-							60,000
Total Sustainability				**60,000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**60,000**
C5650603	Paradise Valley Road Maintenance	Public Works	Municipal Infrastructure	-	-	200,000	-	-	225,000	-	-	250,000	-							675,000
C5650604	Additional Waste Bins	Public Works	Municipal Infrastructure	65,000																65,000
C9452203	Water Meter Reading Hardware	Public Works	Municipal Infrastructure	30,000	-	-	-	-	-	-	-	-	-							30,000
C9650402	Waste Water Connections - Sewer Push Camera	Public Works	Municipal Infrastructure	65,000	-	-	-	-	-	-	-	-	-							65,000
C9651001	Waste Water Smartcover Data Loggers	Public Works	Municipal Infrastructure	40,000	-	-	-	-	-	-	-	-	-							40,000
Total Public Works				**200,000**	-	**200,000**	-	-	**225,000**	-	-	**250,000**	-	-	-	-	-	-	-	**875,000**
Total 2027-2036 New Capital Projects				**3,473,000**	**3,409,000**	**1,473,000**	**1,155,000**	**560,000**	**3,059,000**	**7,145,000**	**7,495,000**	**10,805,000**	**10,815,000**	-	-	-	**376,000**	**1,089,000**	-	**47,924,000**

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 1b: 2027 - 2036 Capital Projects: Climate Impact

REF	Project Name	Climate Impact	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Other Revenue	Government Grants	Development Cost Charges	Borrowing	Reserves
54501170	PW Fleet Wildland Interface Trailer (V7014) Replacement	Climate Adaptation	-	-	-	174,000	-	-	-	-	-	-					174,000
60500300	Annual Flood Protection Upgrades	Climate Adaptation	640,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		18,000,000		2,640,000	16,000,000
94500104	Long-Term Drinking Water Source Expansion - DCC W-6	Climate Adaptation	-	-	-	200,000	-	2,500,000	-	-	-	-			2,673,000		27,000
TOTAL 2027-2036 Climate Adaption			**640,000**	**4,000,000**	**4,000,000**	**4,374,000**	**4,000,000**	**6,500,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**-**	**18,000,000**	**2,673,000**	**2,640,000**	**16,201,000**
52500102	Public Works Building Improvement	Climate Mitigation	30,000	30,000	-	-	-	-	-	-	-	-					60,000
54501159	PW Fleet Chevy Bolt (V9470) Replacement	Climate Mitigation	-	-	-	50,000	-	-	-	-	-	-					50,000
54501160	PW Fleet Muni Hall Chevy Bolt (V8461) Replacement	Climate Mitigation	-	-	-	55,000	-	-	-	-	-	-					55,000
54501162	PW Fleet Chevy Bolt (V9107) Replacement	Climate Mitigation	-	-	-	-	55,000	-	-	-	-	-					55,000
54501189	PW Fleet Engineering Chevy Bolt (V8463) Replacement	Climate Mitigation	-	-	-	-	-	50,000	-	-	-	-					50,000
57500100	Annual Transit Stop Improvements	Climate Mitigation	320,000	230,000	245,000	260,000	270,000	280,000	290,000	300,000	310,000	320,000					2,825,000
72510112	Adventure Centre Building Repairs	Climate Mitigation	40,000	-	355,000	-	-	-	-	-	-	-					395,000
84500113	Brennan Park Recreation Centre (BPRC) Upgrade - Project 1	Climate Mitigation	60,000	940,000	-	-	-	-	-	-	-	-	750,000				250,000
84500120	Brennan Park Recreation Centre (BPRC) Upgrade - Project 2	Climate Mitigation	60,000	-	-	-	-	-	-	-	-	-					60,000
92500104	Landfill Gas Flare Horizontal Pipe Expansion	Climate Mitigation	-	440,000	50,000	500,000	-	-	-	-	-	-			990,000		-
96501106	Fleet Waste Water Ford F150 New	Climate Mitigation	90,000	-	-	-	-	-	-	-	-	-					90,000
C5450172	Roads and Drainage 2023 Chevrolet Bolt (V9478) Replacement	Climate Mitigation	-	-	-	-	-	-	65,000	-	-	-					65,000
C5450178	Information Technology Ford E-Transit Van (V8469) Replacement	Climate Mitigation	-	-	-	-	-	-	-	-	-	140,000					140,000
C5450186	Electrical Ford Transit Connect (V9486) Replacement	Climate Mitigation	-	-	-	-	-	-	-	-	-	130,000					130,000
C5651002	Placeholder - Transportation Master Plan (TMP) Implementation	Climate Mitigation	-	-	-	-	-	684,000	6,375,000	6,375,000	6,375,000	6,375,000					26,184,000
C6650001	Wind Energy Pilot Project	Climate Mitigation	60,000	-	-	-	-	-	-	-	-	-					60,000
C8451201	Brennan Park Recreation Centre (BPRC) Arena HVAC Upgrades	Climate Mitigation	58,000	515,000	-	-	-	-	-	-	-	-					573,000
TOTAL 2027-2036 Climate Mitigation			**718,000**	**2,155,000**	**650,000**	**865,000**	**325,000**	**1,014,000**	**6,730,000**	**6,675,000**	**6,685,000**	**6,965,000**	**750,000**	**-**	**990,000**	**-**	**31,042,000**
TOTAL 2027-2036 Climate Impact			**1,358,000**	**6,155,000**	**4,650,000**	**5,239,000**	**4,325,000**	**7,514,000**	**10,730,000**	**10,675,000**	**10,685,000**	**10,965,000**	**750,000**	**18,000,000**	**3,663,000**	**2,640,000**	**47,243,000**

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 1c. 2027-2036 Unfunded Capital Projects

REF	Project Name	TMP Priority	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	UNFUNDED
DCC Eligible:													
56504322	Pemberton/Laurelwood Bridge (DCC R-28)	1	-	-	10,650,000	12,900,000	-	-	-	-	-	-	23,550,000
56504327	Government Road Active Transportation Improvements - Depot to Eagle Run (DCC-R2)	2	-	2,600,000						-	-	-	2,600,000
56504328	Westway Active Transportation Upgrades (DCC R-22)	5	-	150,000	150,000	-	2,150,000	-	-	-	-	-	2,450,000
56504314	Downtown Entrance Transportation Upgrades (DCC R-29)	6	-	-	-	-	-	10,000,000		-	-	-	10,000,000
56510321	Third Ave Active Transportation Upgrade (DCC R-18)	4	-	-	150,000	-	4,257,000	-	-	-	-	-	4,407,000
C5650413	Government Road Active Transportation Improvements - Garibaldi Way to Mamquam River (DCC-R4)	3			150,000		2,600,000						2,750,000
C5650414	Government Road Active Transportation Improvements - Eagle Run to Garibaldi Way (DCC-R3)	7					150,000		5,000,000				5,150,000
Total DCC Eligible			**-**	**2,750,000**	**11,100,000**	**12,900,000**	**9,157,000**	**10,000,000**	**5,000,000**	**-**	**-**	**-**	**50,907,000**
Other:													
C5650412	Mamquam Road & Highway 99 Intersection Improvements	8	-	-	-	-	-	-	7,750,000	-	-	-	7,750,000
Total Other			**-**	**-**	**-**	**-**	**-**	**-**	**7,750,000**	**-**	**-**	**-**	**7,750,000**
Total 2027-2036 Unfunded Capital Projects			**-**	**2,750,000**	**11,100,000**	**12,900,000**	**9,157,000**	**10,000,000**	**12,750,000**	**-**	**-**	**-**	**58,657,000**

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 2: 2027-2036 Capital Project Descriptions and Justifications

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
26500104	Fibre Optic Cable Conduit	Creation of a fibre-optic loop owned and operated by the District. Progress has been made in recent years creating a conduit backbone that links Public Works, Brennan Park, RCMP/Bylaw, and Firehall 1. The budget includes complete conduit connections to Municipal Hall, Critical Public Works Infrastructure and Supervisory Control and Data Acquisition (SCADA) sites, and other sites. Moving forward more SCADA sites will need to be connected to the network as development continues, with a special focus on the Cheekeye Fan development.	Connecting District buildings with fibre optic cable has resulted in substantial operational savings and highly improved service, allowing the organization to reallocate funds to other rising IT costs. The annual cost of our Telcom-managed network contract has already been reduced substantially. Network speeds have increased by up to 100x for some locations. Critical SCADA sites are also being connected where possible. Coordinating installation of fibre optic cable conduits with planned capital and development projects, provides a significant savings during installation.	Reserves
26500110	Asset and Work Management System (AWMS) Software	The AWMS project is a multi-year initiative focused on modernizing infrastructure tracking and maintenance workflows. The initial implementation, concluding in 2027, prioritizes onboarding Facilities Maintenance and the Public Works Water team to streamline operations. Future phases will be road mapped through ongoing consultation to determine long-term expansion and funding requirements.	As identified through the Asset Management Plan, the District is responsible for the management of an asset inventory valued at approximately $883M (in 2022). An AWMS is required in order to have a single system to manage work and work orders, schedule and track work and maintenance, and track the condition of district assets, including water, sanitation, storm, roads, electrical, buildings. A single AWMS is critical for operational efficiency, for long-term capital planning, and to reduce organizational risk.	Reserves
26500111	Electronic Payment Cards Implementation	The goal of this project is to move the organization away from paper based Local Orders to electronic payment cards. The new Finance system includes a p-card module that needs to be implemented. The budget includes specialized implementation consultants.	There will be efficiencies in moving to p-cards particularly in Public Works, where many smaller local purchases are made regularly by a large number of staff.	Reserves
26500112	Service Request and Inquiry Solution Software Implementation	Creation and implementation of a central system to track inquiries from the Public. Having no central system to track inquiries from the Public presents a risk and leads to poor/inconsistent services. Existing District platforms should be explored, saving on integration and licensing costs. The budget request is for potentially a system and/or consultants required for the implementation.	Currently, an inquiry may need to be routed to Bylaw, Public Works, Legislative Services, Facilities or other departments. This is mostly being done via email with little to no tracking or follow-up process. For a growing community like Squamish, this is not a sustainable solution.	Reserves
26500120	UBW Migration to ERPX	The District's Enterprise Resource Planning Solution which is the main system for Financial Services, Payroll, Procurement, HR, and other areas will need to be migrated to Unit4's new ERPX Saas (Software as a Service) environment. This has been identified as a long range planning item. The current on-premise solution will be moved to Unit4's cloud environment in 2026. That system is expected to be near 'end of life' early in the next decade. A significant migration project requiring heavy reliance on consulting resources is planned for 2032.	This project will be required to stay on a fully supported version of the system. A true Saas solution will provide significant benefits, taking advantage of new developments and improvements as soon as they are released, sharing the same functionality as many other Municipal clients, with fewer unique customizations to maintain by staff.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
26500121	Placeholder - IT Implementation and Upgrades	This capital budget establishes a comprehensive annual IT program to plan, implement, and enhance system and infrastructure initiatives. IT will partner with departments to deliver solutions that strengthen District systems, improving effectiveness through better data management, streamlined workflows, and enhanced reporting and communication.	This annual budget is essential to ensure IT has the necessary resources to effectively support the planning, execution, and management of critical infrastructure improvements. By allocating funds specifically for IT involvement and contributions in projects such as sanitary sewer repairs, water system upgrades, flood protection measures, and transportation enhancements, will enable the use of appropriate tools, technology, and expertise to optimize IT resource allocation, enhance communication, and streamline processes across departments.	Reserves
26510100	TTP Core Finance-UBW-IT	Ongoing enhancement work continues across the financial systems introduced through the TTP initiative, including UBW, Tempest, and Questica. As these platforms become more embedded in daily operations, continuous refinement is required to maintain performance, support evolving business processes, and ensure long-term system stability. Although originally scoped as a one-year effort, the project now extends through 2028 to accommodate the sustained improvement cycle.	The extended timeline reflects the ongoing need to manage updates, integrations, and user support across multiple financial applications. As reliance on UBW, Tempest, and Questica increases, consistent technical oversight is essential to keep systems functioning smoothly, address emerging issues, and adapt configurations to organizational changes. This continuity helps protect operational efficiency and ensures the organization can fully leverage its financial technology investments through 2028.	Reserves
26510106	AI Adoption Project	The IT department will create a multi-year plan to leverage AI, improving efficiency, service, and innovation across the District. This includes establishing an AI framework, policy, and privacy assessments. Initial efforts focus on deploying Microsoft Copilot for tasks like drafting and summarizing, supported by training on generative AI, the AI policy, and effective Copilot use.	Implementing AI at the District is essential to meet the internal and external growing demands of residents and improve operational efficiency. AI can reduce response times for internal and public inquiries, optimize resource usage, and enable data-driven planning. By automating routine tasks and providing advanced analytics, this initiative will allow staff to focus on more critical priorities while delivering improved services to the community. Furthermore, the project supports long-term sustainability goals by fostering smart city development and efficient resource management.	Reserves
28520105	RCMP Lighting Upgrade	This project will replace non-LED light fixtures throughout offices and cells with energy-efficient LED options, which will lower site operating costs.	The existing lighting is reaching end of life and will require servicing to keep operational. Changing to more energy efficient LED options will reduce long term maintenance and energy costs.	Reserves
28520107	RCMP Overhead Bay Door Replacement	This project will replace the two overhead doors that serve the bays at the RCMP building, thereby renewing the asset.	The overhead doors are reaching end of life, as detailed in the Facilities Asset Management Plan (FAMP). Benefits include increased reliability and lower risk of failure, which would impact the RCMP site operations.	Reserves
32500106	Library HVAC Replacement	This project will replace the existing rooftop HVAC units, which use natural gas to provide heating, with fully electric units. This will reduce greenhouse gas emissions and replace end of service life equipment. New electrical feeds will be installed to each new HVAC unit using the existing site service.	Expensive repairs to keep the existing units functional have been ongoing, however these are short term solutions. Replacement of the end of life HVAC units in one larger project provides better value than reactive replacement. Not replacing will put the site at risk of a partial closure due to lack of heating or cooling.	Reserves
32500108	Municipal Hall Rooftop Unit Replacement	Municipal Hall existing rooftop mechanical equipment is at the end of service life. Some have been replaced in recent years, however there are at least 4 more units that need to be replaced. This project will replace 4 known units which are in very poor condition.	This project is needed to ensure Municipal Hall has adequate cooling and heating. The site has a limited electrical supply, so there are no effective work arounds should these units fail.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
34510103	RCMP Back-Up Generator Replacement	The back-up generator at the RCMP is due for replacement based on best practice service life. The budget includes replacement of the end-of-life asset.	Project is required as existing generator is at the end of service life. By not replacing, the site is at risk of not having power during an outage, and severely impacting RCMP services.	Reserves
34510105	RCMP Building Automation System (BAS) Upgrade	The BAS at the RCMP allows for remote control and detailed programming of the mechanical systems at the detachment. The hardware is original and is due for replacement. This will coincide with the completion of the current HVAC system upgrade project.	The existing BAS hardware is aging and proactive replacement ensures the site mechanical HVAC systems can deliver heating and cooling.	Reserves
34510107	RCMP Fire Alarm Panel Replacement	This project would replace the RCMP site fire alarm panels, which are near end of life, as recommended by the Facilities asset management plan.	This project is required to ensure a functional fire alarm system is in place, thereby decreasing risk to life safety. By not replacing, there is an elevated risk of system failure.	Reserves
34510108	RCMP Exhibits Tent Replacement	At present, the RCMP are currently using a tented structure to store large outdoor equipment and large exhibit items that are tied to criminal investigations (e.g. vehicles from car accidents or police seizures). The tent is over 20 years old (installed in 2004) and is end of life. Further engagement with the RCMP is required to determine location, specifications, and finalize scope.	The project is required as the current tent structure has reached end of life. This is a critical asset for the RCMP to ensure proper storage of their outdoor equipment and large exhibits.	Reserves
34510109	RCMP Security System Replacement	The RCMP has an interior and exterior camera system that monitors the entire detachment. As the camera system has reached end-of-life, the project will replace the complete camera system as it a physical security requirement for the RCMP. The budget includes asset replacement.	This camera system provides security footage of the exterior of the RCMP detachment and the internal cell blocks. This is a mandated requirement for the facility as outlined in the Municipal Police Service Agreement. The asset is currently end-of-life (system is originally from 2009) and there is no existing back-up nor work around if the current system fails. The RCMP would be at an elevated security risk if project is delayed/not completed.	Reserves
36501112	Fire Fleet (E2-7112) 2007 Fire Engine Replacement	Scheduled Replacement of Fire Engine 2 (E2-7112) to account for delays in the production line. The budget includes replacement of a front line Fire Engine apparatus.	Fire engines have a scheduled replacement of 20 years to maintain fire underwriters survey insurance grading. The planning for this replacement started in the 2025 budget due to the 2 year backlog for production, and we have selected the proponent to begin production for delivery in 2027.	Borrowing
36501117	Fire Fleet Apparatus Replacement (Engine 11)	Scheduled 20-year replacement of Fire Pumper Apparatus (Engine 11).	The Fire Departments Pumper-apparatus are on a 20-year replacement schedule to maintain full Fire Underwriters Survey (FUS) credit for the pumper apparatus. The standard replacement cycle is between 15-20 years, this is the higher side of the replacement bracket. Full payment ($2.4M) will be due upon delivery in the scheduled replacement year (2035).	Borrowing
36501118	Fire Fleet Freightliner M2 Fire Rescue Replacement	Fleet replacement of Fire Rescue M2 Freightliner Rescue truck.	Replacement per District Fleet Replacement Bylaw.	Reserves
36501120	Fire Fleet V7015 Fire Rescue Replacement	Replacement for Fire Rescue Ford F150 (V7015).	Replacement per District Fleet Replacement Bylaw.	Reserves
36501121	All Terrain Vehicle Replacement	All Terrain Vehicle Replacement of two (2) 2006 2-person All Terrain Vehicles (ATV).	Squamish Fire Rescue has two ATV's for access into terrain that traditional vehicles are unable to reach with incidents ranging from wildfire responses to mountain bike, hiker and climbing related injuries. The ATV's are now at the end of their service life and require replacement to ensure reliability and replacement parts availability.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
36502110	Emergency Response Auto-Extrication Equipment Replacement	Auto-extrication replacement is a combination of electric hydraulic and battery operated electric equipment on two (2) Rescue apparatus and three (3) Fire Engine apparatus.	This Rescue Equipment has a 10-15 year lifespan and will be at the end of this timeframe in 2030. The equipment has a multitude of uses, the main use is at motor vehicle incidents to remove the vehicle from trapped patients. This equipment is also used to gain access into buildings, gates, move and stabilize heavy objects.	Reserves
36502111	Emergency Response Self Contained Breathing Apparatus (SCBA) Replacement	Replacement of SCBA equipment.	The SCBA currently in-use has a 15-year replacement cycle. This project will cover the SCBA (air packs) and the associated proprietary air cylinders, face masks and Rapid Intervention Team (RIT) packs. These items have a 15-year replacement timeline that follows WorkSafe BC regulations and manufacturers specifications.	Reserves
40501100	New Animal Control Shelter at RCMP Detachment	As the dog pound located at 39903 Government Rd is beyond end-of-life, a project is required for a new animal shelter facility commensurate with its anticipated use. The 2027 budget includes allowances for necessary repairs to the existing facility while planning is underway. The includes demolition of the existing building as part of the project.	The project is required as the existing animal shelter is beyond end-of-life and the District will need a space to house animals that are in the District's care under the Animal Control bylaw. The District has reviewed alternate approaches for animal control, including outsourcing services, but options are limited. It is determined that, even if long-term care is ultimately outsourced, a local facility is required to house short-term stays.	Reserves
51500101	Waste Water Buildings Renewal Project	Public works has many small, remote, buildings spread throughout the community. This project will slowly renew these buildings by repairing aging roofs, siding, ventilation and re-painting the buildings.	These buildings house key infrastructure such as pumps, and associated electrical equipment, to move waste water throughout the community. This project will ensure these assets are kept in good order by preventing damage to the structure and assets due to water ingress.	Reserves
51500102	Brennan Park Recreation Centre (BPRC) Facility Upgrades	Validation work is required to plan and determine order of magnitude estimates for potential BPRC upgrades and or an expansion. Work will include feasibility studies (including electrical and archaeological), recreational use trends, municipal best practices, along with a siting plan that is informed by previous needs analysis work along with continued and targeted engagement with the community.	Staff are continuing to work through the implementation of priorities through the Real Estate and Facilities Master Plan (REFMP) and Parks and Recreation Master Plan (PRMP). Council and staff also recognize and acknowledge the community requests for upgraded recreation amenities at BPRC. These amenities require validation to account for current needs and overall trends and are subject to significant, escalating costs that need to be clarified and communicated. Various funding sources will be required, and staff will explore funding strategies as a part of the validation work.	Community Amenity Contributions
51500103	Brennan Park Recreation Centre (BPRC) Room Upgrade and Furnishing	This new, accessible, multipurpose space is an outcome of the recent Green and Inclusive Buildings grant renovation project at BPRC. The project supports a feasibility study and capital investments to potentially utilize the space as a fitness centre. If a fitness centre is not operationally practical, staff will still maintain this budget to outfit the space as a fitness programming space (i.e. classes) for the community.	This new, accessible, multipurpose space is one of the outcomes of the recent GICB grant renovation project at BPRC. Staff will allocate the budget for consulting costs to support a feasibility and operational planning study to utilize the space as a fitness centre - a need identified in the current Parks and Recreation Master Plan. The budget also includes costs for fitness equipment and FFandE. If a fitness centre is practical, operating costs tied to capital will be presented to Council in a future budget cycle. If a fitness centre is not operationally practical, staff will still maintain this budget to outfit the space for fitness programming (i.e., classes) for the community.	Reserves
51500105	Brennan Park Recreation Centre (BPRC) Field House Demolition	This project is for the demolition of the old Concession building on the edge of the soccer fields that houses public washrooms, changerooms, and upstairs office space for Parks Operations staff.	A new Field House is planned for completion and will be sequenced as part of the RCTF work. Following completion of the new build, these funds will be used to demolish the existing structure.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
52500102	Public Works Building Improvement	This project is for the Public Works lift stations building envelope renewal. A number of the Public Works water outbuildings are aging and in poor condition. This multi year project will improve the building envelopes by re-painting, repairing siding and replacing roofs, as required. The first year of work will include painting the Central, Valleycliffe, and Queensway lift stations.	This project will extend the service life of critical Public Works water and sewer outbuildings. Not proceeding will mean earlier replacements of these critical facilities will be necessary.	Reserves
52600103	Improvements to Lot 74	Improvements to Lot 74 for use as a satellite works yard, equipment and material storage, crew trailer and marshalling area, parks greenhouse and equipment storage, electric vehicle charging. This is an approved capital project currently planned to begin in 2028. Staff are recommending pushing it back a year to 2029.	We are proposing to push this project out by one year to give more time to adequately plan for the use of the site. Construction will be anticipated for 2029 instead of 2028. Existing Public Works site and new office building does not have adequate storage for all equipment and vehicles and no provision for growth or for the Parks Department. No other suitable lands available at this time.	Reserves
54501118	Parks Jacobson Mower Replacement (V087)	Replacement of 2012 Jacobsen mower (V9087) as per Fleet Replacement Plan and Bylaw. At end of lifespan and due for replacement as BMP in asset management.	Identified for replacement by the Fleet Replacement Plan as enacted by the District of Squamish Equipment Replacement Reserve Fund Bylaw No. 538,1976. There will be sufficient funding in the Fleet Reserve Fund to cover the cost of this vehicle replacement.	Reserves
54501119	Material Handler Trailer Replacement MH400 (V9092)	Replacement of Parks Toro MH400 Material Handler Trailer (V9092). At end of lifespan and due for replacement as per asset management best practices.	Identified for replacement by the Fleet Replacement Plan as enacted by the District of Squamish Equipment Replacement Reserve Fund Bylaw No. 538,1976. Originally planned for replacement in 2023, replacement was deferred to 2027 as the existing trailer is in good condition. We will reassess in 2026 whether replacement can be deferred further. Consequence of not replacing when required is failure of the equipment representing potential financial risk should failure occur on the road and inability to meet level of service.	Reserves
54501127	Fleet Sewer 2013 Cargo Mate Shoring Trailer (V9436) Replacement	Replacement of Sewer tandem axle trailer used to carry and store shoring equipment.	Replacement bylaw has trailers at 12 year cycle for replacement. This unit is a 2013 model. It is nearing the end of lifespan and will be due for replacement as Best Management Practice in asset management. The condition is good enough to keep using it for several years so we are deferring to 2028 and have requested additional funds based on recent updated quotes. Consequence of not replacing when required is failure of the equipment representing potential financial risk should failure occur on the road and inability to meet level of service.	Reserves
54501133	Fleet Parks 2016 Ford F250 Supercab Short Box (V9095) Replacement	Replacement of Parks Ford F250 Supercab Short Box (V9095) with F350. Budget updated based on 2025 quote to cover both the Ford F250 replacement and increase to Ford F350 to be able to tow the trailers for the larger equipment (e.g. large mower and mini excavator).	Per Fleet Replacement Plan and Bylaw. Funded from the Fleet Reserve. Not a candidate for electrification based on currently available options. Upgrade to F350 is because Parks needs the F350 to tow larger equipment. Currently Parks has one F350 and it is tied up for the summer months as a water truck as it's the only vehicle capable of handling the water tank for downtown boulevard watering. Consequence of not proceeding is increased reliance on other groups in the department to leave their work and tow Parks equipment to and from job sites.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
54501134	Fleet Parks 2016 Ford F150 Supercab Short Box (V9097) Replacement	Replacement of Parks 2016 Ford F150 Supercab Short Box (V9097).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54501135	Fleet Parks 2016 John Deere 5100M Tractor (V9098) Replacement	Replacement of Parks 2016 John Deere 5100M Tractor (V9098) and addition of sander and plow.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Adequate budget allotted to replace end of life tractor to avoid downtime and added maintenance costs.	Reserves
54501136	Fleet Roads 2016 Elgin Crosswind Sweeper (V9465) Replacement	Replacement of Roads 2016 Elgin Crosswind Sweeper (V9465).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54501137	Fleet Brennan Park Recreation Centre (BPRC) 2016 Ford Transit 150 (V8450) Replacement	Replacement of (BPRC) 2016 Ford Transit 150 (V8450).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Increase in budget amount is based on cost escalations captured in 2025 quote.	Reserves
54501139	Fleet Public Works 2013 Zaxis 75US-3 Excavator (V9441) Replacement	Replacement of Public Works 2013 Zaxis 75US-3 Excavator (V9441) as per the Fleet Replacement Bylaw.	Replacement per Fleet Replacement Plan. Funding allocated and dictated by Fleet Reserve Bylaw. Excavator will be end of useable life and with added maintenance costs.	Reserves
54501140	Fleet Engineering 2017 Shortbox Ford150 4X4 (V8451) Replacement	Replacement of Engineering 2017 Ford F150 Shortbox 4X4 (V8451). This vehicle is a good candidate for an EV and would require access to a charging station.	Per Fleet Replacement Plan and Fleet Replacement Bylaw. Funded from Fleet Reserve. Due to the nature of Engineering's use of the truck, an EV would work well for this vehicle.	Reserves
54501141	Fleet Parks 2017 Shortbox Ford150 4X4 (V9099) Replacement	Replacement of Parks 2017 Ford F150 Shortbox 4X4 (V9099). Budget has increased based on 2025 quote. This vehicle is a good candidate for an EV. Budget will be adjusted as needed as we get closer to purchase year.	Per Fleet Replacement Plan. Funded from Fleet Reserve.	Reserves
54501142	Fleet Bylaw Animal Control 2017 Van (V8453) Replacement	Replacement of Animal Control 2017 Van (V8453) with an EV equivalent van. Note: charging infrastructure availability and functionality will need to be assessed before proceeding.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54501147	New Parks Ford F350	Purchase of a new F350 for Parks due to growth of the department and a need for towing capacity. Note, originally this purchase was combined with another vehicle purchase in 2026 and has been move to a dedicated subproject. The budget is being moved from 54501146.	Infrastructure Growth from new developments, new parks, new roads requires additional staff and vehicles to transport them. Proposed to purchase an F350 to allow for towing of heavy trailers. Parks only has one truck smaller than and F550 capable of towing the mini-excavator and it is unavailable for several months in the summer as it is also the only vehicle capable of hauling the water tank for summer watering. The F550 is very cumbersome for tighter spaces and not ideal for accessing community parks on local roads with a long flat deck trailer.	Reserves
54501148	Fleet Roads 2013 John Deere 544K Front End Loader (V9440) Replacement	Replacement of Roads 2013 John Deere 544K Front End Loader. (V9440). This budget proposes to move the purchase one year sooner to allow for ordering alongside the District's excavator as we can get discount when ordered together and typically takes 1 year to deliver. This is not a candidate for EV.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Having the budget in advance allows for delivery in the year that aligns with the asset replacement schedule.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
54501149	Fleet Roads 2018 F250 Super Crew 4x4 (V9460) Replacement	Replacement of Roads 2018 Ford F250 Super Crew 4x4 (V9460). The budget is being increased based on a cost estimate gathered in 2025 and estimated inflation. Possible candidate for EV or dual fuel (propane) GHG offset, or potentially a vehicle with more towing capacity. Details to be reviewed closer to purchase date.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54501150	Fleet Public Works 2018 Electric Vehicle Ford Transit 150 (V9462) Replacement	Replacement of Electrical 2018 Electric Vehicle Ford Transit 150 (V9462). Replace with EV.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Replace with EV.	Reserves
54501151	Fleet Bylaw 2018 Ford F150 (V8457) Replacement	Replacement of Bylaw 2018 Ford F150 (V8457). Changing to an EV.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. There is good justification for an EV for this vehicle due to the nature of its use. Consequence of not proceeding with approving this budget item is that the vehicle will not be replaced and will incur increased maintenance costs as it ages.	Reserves
54501152	Fleet Bylaw Ford Ranger Supercab 4x4 (V9421) Replacement	Replacement of Bylaw Ford Ranger Supercab 4X4 (V9421). Good candidate for EV.	Master Plan / Strategic Plan. Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. There is good justification for an EV for this vehicle due to the nature of its use. Consequence of not proceeding with approving this budget item is that the vehicle will not be replaced and will incur increased maintenance costs as it ages.	Reserves
54501155	Fleet Roads F150 Foreperson Truck New	New Roads Ford F150 Foreperson truck for Roads Supervisor.	Increasing budget for this item due to updated estimates. Anticipate need for F350 to allow for towing of large generator. Increase in staffing has resulted in a need for more vehicles. We are currently renting a vehicle for this position. This position requires a vehicle as they must be mobile for their job and need to be able to respond to site as needed. They also plan an on call roll and require a vehicle to respond to after hours calls. Consequence of not proceeding is increased operational costs due to renting or operational impacts from sharing vehicles.	Reserves
54501157	PW Fleet Parks Flail Mower (V9090) Replacement	Replacement of Parks Flail Mower (V9090) due to end of life.	Replacement per District Fleet Replacement Bylaw.	Reserves
54501158	PW Fleet Roads SUV (V6012) Replacement	Replacement of Roads SUV (V6012).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501159	PW Fleet Chevy Bolt (V9470) Replacement	Replacement of Public Works' Manager's Chevy Bolt (V9470).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501160	PW Fleet Muni Hall Chevy Bolt (V8461) Replacement	Replacement of Muni Hall's Chevy Bolt (V8461).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501161	PW Fleet Utilities F550 Service Vehicle (V9431) Replacement	Replacement of Utilities Ford F550 Service vehicle with service box (V9431).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501162	PW Fleet Chevy Bolt (V9107) Replacement	Replacement of Public Works' Chevy Bolt (V9107).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501163	PW Fleet Caterpillar Backhoe (V9465) Replacement	Replacement of Roads Caterpillar Backhoe (V9465).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501164	PW Fleet Dump Truck (V9469) Replacement	Replacement of Roads Single Axle Dump Truck with snow and ice implements (V9469).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501166	PW Fleet Sign Truck (V9463) Replacement	Replacement of Roads Sign Truck with crane (V9463).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501167	PW Fleet Utilities Super Cab (V9466) Replacement	Replacement of Utilities Ford F250 Super Cab service vehicle with cap (V9466).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501168	PW Fleet Kubota (V9104) Replacement	Replacement of Parks Kubota with snow and ice implements (V9104).	Replacement per District Fleet Replacement Bylaw.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
54501169	PW Fleet Godwin Pump (V9461) Replacement	Replacement of Roads 8" Trailer Mounted Godwin mobile pump (V9461).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501170	PW Fleet Wildland Interface Trailer (V7014) Replacement	Replacement of Fire Rescue Wildland interface trailer (V7014).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501171	PW Fleet Parks Kubota Mower (V9103) Replacement	Replacement of Parks Kubota Mower (V9103).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501173	PW Fleet Ford F350 (V9459) Replacement	Replacement of Public Works Ford F350 with service box (V9459).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501174	PW Fleet Parks Water Skid (V9096) Replacement	Replacement of Parks slide-in Watering Skid (V9096) for downtown planters and hanging baskets.	Replacement per District Fleet Replacement Bylaw.	Reserves
54501175	PW Fleet Parks Fertilizer Spreader (F1) Replacement	Replacement of Parks Vicon Fertilizer Spreader (F1) for field maintenance.	Replacement per District Fleet Replacement Bylaw.	Reserves
54501176	PW Fleet Parks Groomer (FG1) Replacement	Replacement of Parks infield Ball Groomer (FG1).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501177	PW Fleet FS-1 Redemix Field Sweeper (OS1) Replacement	Replacement of Parks Redemix Field Sweeper for all-weather turf maintenance (OS1).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501178	PW Fleet BPRC 15-passenger Van (V8454) Replacement	Replacement of BPRC 15-passenger Van (V8454).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501179	PW Fleet Excavator Trailer (V9455) Replacement	Replacement of Roads Trail King Tandem Excavator Trailer (V9455) tandem axle excavator trailer.	Replacement per District Fleet Replacement Bylaw.	Reserves
54501180	PW Fleet Trailer (V9101) Replacement	Replacement of Parks Tilt Deck tandem axle trailer (V9101).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501181	PW Fleet Dump Truck (V9443) Replacement	Replacement of Single Axle Dump Truck (V9443). Moving budget from 2032 to 2031 in anticipation of long lead times for the vehicle.	Replacement per District Fleet Replacement Bylaw. Due to long lead times that can amount to over a year for this type of vehicle build, staff recommend moving the budget approval up one year. We will order the vehicle in 2031 and pay for it in 2032 when the budget is supposed to be spent.	Reserves
54501182	PW Fleet Parks Ford F550 (V9094) Replacement	Replacement of Parks Ford F550 with snow and ice control equipment (V9094).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501183	PW Fleet Ford F550 (V9458) Replacement	Replacement of Roads Ford F550 with dump box and snow and ice control equipment (V9458).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501184	PW Parks Ford F150 Crew Cab (V9093) Replacement	Replacement of Parks Ford F150 Crew Cab (V9093).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501185	PW Roads Ford F350 (w external fuel tank) (V9473) Replacement	Replacement of Roads Ford F350 (w external fuel tank) (V9473).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501186	PW Fleet Toro Material Handler (V9092) Replacement	Replacement of Parks Toro Material Handler trailer (V9092).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501187	PW Fleet Deep Tiner-DT1 Replacement	Replacement of Parks Deep Tiner DT1.	Replacement per District Fleet Replacement Bylaw.	Reserves
54501188	PW Fleet Debris Blower (V9088) Replacement	Replacement of Parks trailer mounted Debris Blower (V9088).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501189	PW Fleet Engineering Chevy Bolt (V8463) Replacement	Replacement of Engineering Chevy Bolt (V8463).	Replacement per District Fleet Replacement Bylaw.	Reserves
54501190	Building Hybrid Vehicle (V8433) Replacement	Replacement of Building Hybrid Vehicle (V8433).	Replacement per District Fleet Replacement Bylaw.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
54502109	Mobile Lift Columns for Fleet Truck Repairs	Purchase of Mobile Lift Columns for fleet repairs on large trucks at the new Public Works facility; these will improve repair efficiency. Lift columns will reside at the former Public Works facility, until transferred to the new facility. This is a new request, not in the fleet replacement system.	Request is to purchase four mobile lift columns for fleet repairs on large trucks. These columns work together (one at each wheel) and all lift at the same time. Using these columns will improve fleet repair efficiency. Consequence of not approving the requested additional funds is that the District won't be able to purchase the components needed to utilize the new facility as intended. The costs from when originally quoted have increased significantly resulting in the District not purchasing the lift columns in 2026. This budget entry proposes additional funds to address cost increases and complete the purchase in 2027.	Reserves
54502114	Fleet Roads 2015 New Holland T6 Mower (V9450) Replacement	New Holland T6 mower replacement. This is a tractor with a large mower arm that we use to maintain our dikes and road sides. We are asking to increase budget to account for changes to what vehicle is available that will meet our needs. See Justification section for reasoning.	This unit is in the fleet replacement system with funding available. At end of lifespan and due for replacement as per asset management best practices. Costs escalated significantly over the 2025 quote and therefore purchase is being delayed to 2027. Additional funds are being requested for 2027 to account for increase costs.	Reserves
54502115	Fleet Roads 2014 Ford F550 (V9446) Replacement	Replacement of Roads 2014 Ford F550 with snow and ice control implements (V9446).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Consequence of not approving the budget increase is that we will not be able to purchase a replacement vehicle and will not be able to maintain our level of service without incurring increased vehicle maintenance costs.	Reserves
54502116	Fleet Parks 2016 Redexim 2075 Overseeder (OS1) Replacement	Replacement of Parks 2016 Redexim 2075 Overseeder (OS1).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54502117	Fleet Bylaw 2017 Ford F150 Supercab Shortbox (V8452) Replacement	Replacement of 2017 Bylaw Ford F150 Supercab Shortbox 4X4 (V8452). Updating the budget based on 2025 quote. Recommending to replace with an EV.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. Good candidate for electrification. Additional charging infrastructure required to support.	Reserves
54502118	Fleet Parks 2017 Ford F250 Supercab 4x4 (V9100) Replacement	Replacement of Parks 2017 Ford F250 Supercab 4X4 (V9100). Upgrading to Ford F350 to be able to tow the trailers for the larger equipment (e.g. large mower and mini excavator).	Per Fleet Replacement Plan and Bylaw; funded from Fleet Reserve. Upgrading to an F350 to meet towing needs — Parks currently has only one F350, which is committed as a water truck all summer. Without the upgrade, Parks must rely on other teams to transport equipment to job sites. Not an electrification candidate based on available EVs.	Reserves
54502121	Water Ford Transit Van 150 EV (V9482) Replacement	Replacement of EV Van to support water supply and distribution operations. Will be outfitted to store and haul water system repair materials (water meters, CCC devices, hydrant servicing equipment, water service and water main installation and repair tools and equipment).	Vehicle replacement as per asset management best practice.	Reserves
54502126	PW Fleet 2013 11 John Deere 770G Grader (V9439) Replacement	Replacement of Roads 2013 Mobile Equipment 11 John Deere 770G Grader (V9439). Moving budget to 2028 in anticipating of a 1 year lead time.	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve. It takes over a year from time of order to when the equipment is received. Current fleet replacement schedule has it in the schedule to replace the grader in 2029. By approving the budget for 2028, we can order the grader at 2028 price and receive it in 2029.	Reserves
54502127	PW Fleet 2015 12 Cummins C60CR Generator Trailer (V9453) Replacement	Replacement of Utilities (1 of 2) 2015 Mobile Equipment 12 Cummins C60CR generator trailer (V9453).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
54502128	PW Fleet 2015 13 Cummins C60CR Generator Trailer (V9454) Replacement	Replacement of Utilities (2 of 2) 2015 Mobile Equipment 13 Cummins C60CR generator trailer (V9454).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
54502129	PW Parks 2016 14 JLG Drop Deck Trailer (V9091) Replacement	Replacement of Parks 2016 Mobile Equipment 14 JLG drop deck trailer (V9091).	Per Fleet Replacement Plan and Bylaw. Funded from Fleet Reserve.	Reserves
56500300	Annual Road Paving and Repairs	This project focuses on annual repaving of municipal roads to maintain the road network in suitable condition. Paving priority decisions are based on the Pavement Management Study, road condition, synergies with other capital and development projects, and are prioritized based on traffic volumes, transit, and school routes. Further, this project aims to address road and bridge condition issues identified in annual inspections, which can result in engineering design work for bridge rehabilitation or repairing road bank failures.	The District has completed a Pavement Management Study that involved a detailed condition assessment and prioritization of all the roads within the District and prepared a 20-year replacement plan in order to maintain suitable levels of service. The planned annual investment identifies increases and reflects inflation costs, and short term infrastructure priorities.	Reserves
56504101	Brine Storage Tanks, Pumping System, and Spill Containment	New brine storage tanks, pumping system, and spill containment system. The budget includes all equipment necessary to produce and store salt brine. Brine is used for anti-icing of roadways, parking lots, bus stops, and sidewalks during winter time, and prevents freezing and ice-over.	Brine is used for anti icing of road ways, parking lots, sidewalks during winter time. Prevents ice build up and snow bonding to pavement as a pre-storm treatment. Brine can be a longer lasting, more cost effective salt treatment. Brine is better for the environment, as it keeps rock salt out of sensitive ditches, streams, creeks, and rivers. Consequences of not completing project - increased risk to the public due to slippery paved surfaces; access challenges for first responders; environmental impacts of having to use salt instead of brine.	Reserves
56504314	Downtown Entrance Transportation Upgrades - DCC R-29	The New Downtown Entrance project will lead to improved configuration of Cleveland Avenue and Loggers Lane from the Bailey Street intersection to Pemberton Avenue intersection. The project will design and construct transportation upgrades including: intersection upgrades, improved active transportation infrastructure, and a new transit exchange. The budget includes both engineering consulting work to prepare designs and construction of the project.	This project is a key recommendation in the Transportation Master Plan (TMP)and will improve the flow of people into downtown Squamish and the Oceanfront Peninsula as future development is anticipated in both areas. The entire community will benefit from multi-modal transportation improvements including improved active transportation facilities and a transit exchange that will support more people traveling downtown and to the Oceanfront as they continue to grow.	Development Cost Charges, Reserves
56504321	Progress Way Road Road Reconstruction	This project is for the reconstruction of Progress Way to address extensive settlement of the road and deterioration of asphalt. Work will involve replacing and raising settled curb, gutter and sidewalk sections, and raising the road to correct elevations and repave.	The road surface is nearing end of life and requires replacement for safe and efficient use for businesses and customers accessing the area. Further, water pools in the settled areas and is a challenge for operations crews to address during freeze / thaw weather cycles.	Reserves
56504322	Pemberton-Laurelwood Bridge - DCC R-28	This project will improve redundancy of our transportation network, improve transit and active transportation connections, and alleviate traffic pressures from the Cleveland Avenue and Highway 99 intersection. The budget includes funds for design and construction of a new bridge between Pemberton Avenue and Laurelwood Road (DCC R-28).	The entire community will benefit from the new connection between Downtown and Highway 99. The proposed bridge will alleviate traffic on the Cleveland Avenue / Highway 99 intersection and will improve the redundancy and connectivity of our transportation network for people who live Downtown, in the Sea and Sky development, Valleycliffe and future residents of the Oceanfront neighbourhood.	Development Cost Charges, Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
56504323	District Wide Speed Limit Reduction Implementation	As requested by Council, this project will implement a blanket 40 km per hour speed limit to all Squamish streets following the downtown speed limit change in 2025. The budget includes design of a signage plan and installation of signage to post the new speed limits. This project has been delayed to 2028 because BC Transit expansion funding is needed the proposed 40 km per hour speed limit reduction was not secured for 2027.	The severity of motor vehicle collisions is directly tied to the speed which the vehicle is traveling. Reducing the posted speed limits on District streets has been identified as a priority Strategic Plan Tactic to create safer streets for our community. Reduced speed limits is the first step towards slower motor vehicle speeds in our community that will make our streets safer and improve livability with reduced noise from passing vehicles.	Reserves
56504325	Annual Transportation Upgrades	This project will implement the recommended infrastructure improvements from the Transportation Master Plan (TMP) including traffic calming and smaller scale transportation improvement projects.	This project will invest in improvements to the transportation network to achieve the objectives of the TMP including supporting safe options for all community members, encouraging mode shift from single occupancy vehicles to active transportation options and generally improving travel within our community.	Government Grants, Reserves
56504327	Government Rd Active Transportation - Depot to Eagle Run - DCC-R2	The first phase of active transportation improvements along the Government Road corridor, from Depot Road to Eagle Run Boulevard, as identified in the Transportation Master Plan (TMP). Through all future phases of the project a physically separated active transportation corridor will be constructed along Government Road from the Mamquam River to Ross Road providing a vital connection to the Corridor Trail and Discovery Trail.	This project has been identified as a priority project in both the TMP and the AAA Route Feasibility Study completed in 2024. This project will provide a safe place for people traveling to key destinations including transit stops, three different schools, neighbourhood nodes on the west side of Highway 99 north of the Mamquam River. If this project is not constructed it will limit safe active transportation options for people in this part of the community.	
56504328	Westway Active Transportation Upgrades - DCC R-22	This project will upgrade Westway Avenue to include improved active transportation infrastructure using a quick build construction approach and may include protected bike lanes or a multi-use pathway. This project has been identified as a priority in the Transportation Master Plan (TMP).	This project has been identified as a priority project in the TMP. This project will provide a safe place for people traveling to key destinations including transit stops, Valleycliffe Elementary, and the neighbourhood node in Valleycliffe. If this project is not constructed it will limit safe active transportation options for people in this part of the community and will limit the number of people who walk, bike, and use transit.	
56504329	Bridge Infrastructure Repairs and Replacements	This project enables the District to maintain bridge infrastructure which is a core part of the transportation network. This two-year project addresses rehabilitation of bridge components of the District's nine vehicle and pedestrian bridges, as identified in the February 2025 Bridge Inspection Report. The project targets the high and medium priority work recommended to be complete within 1-3 years, with the work addressing corrosion to metal components, delamination of deck soffit, rip rap repairs, and bridge approach settlement.	The District's bridge consultant completed a comprehensive inspection report on February 28, 2025 that recommended a number of rehabilitation projects on bridge infrastructure to be completed within 3 years. The consequence of not completing the work include infrastructure deficiencies that could result in further damage to the bridge and reduced asset longevity.	Reserves
56506108	Roads Streetscape Garbage Bin Replacements	Due to a combination of deterioration and bins with unsafe maintenance access doors, 40 streetscape garbage bins need to be replaced. Project will require replacement of 20 per year from 2027 onwards to at least 2028 due to bins being at end of life.	Streetscape bins with an access maintenance hatch that lift upwards pose a serious risk of injury to staff when servicing the bins due to a design flaw. BC Parks and other municipalities have stopped using these types due to staff safety. Other bins are at end of life and are failing due to rust and regular wear and tear. The consequence of not proceeding is lost time due to injuries and failure of bear safe garbage containment leading to wildlife management issues.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
56510321	Third Ave Active Transportation Upgrade - DCC R-18	This project will see improvements to Third Avenue providing sidewalks and separated cycling facilities as identified in the Transportation Master Plan (TMP). This project is planned to be delivered through two phases with the first phase between Bailey Street and Victoria Street and the second phase of the project to extend the active transportation improvements south to Vancouver Street in a future year beyond the 2027-2036 Financial Plan.	This project has been identified as a priority project in both the TMP and the Active Transportation Plan. This project will provide a safe place for people traveling into and through downtown Squamish to key destinations including transit stops, schools, businesses, and services. If this project is not constructed it will limit safe active transportation options for people in this part of the community and Third Avenue will have an incomplete streetscape with new development and undeveloped parcels reducing connectivity.	
56531050	Annual Road Paint Marking	Annual pavement marking renewal on the District street network maintains safe, legible, and consistent traffic guidance. Work includes hiring a contractor to repaint centre lines, bike lanes, lane lines, crosswalks, symbols, and other regulatory or warning markings using durable and high-visibility paint products.	Annual road paint marking renewal ensures compliance with transportation standards and guidance and supports safe travel for people using all modes of travel.	Reserves
57500100	Annual Transit Stop Improvements	Bus shelters improve the user experience for people riding transit and provide comfortable spaces to wait for the bus. The budget includes the hiring of consultants to advance the design and contractors to construct the new bus shelter pads plus purchasing shelters through BC Transit. Shelters along the Frequent Transit Network are prioritized through this subproject.	The District is responsible for providing transit stops including any amenities as part of the transit system. The District will take advantage of a cost share program from BC Transit to add new shelters to our growing transit network. These improvements are an important component of improving the Squamish transit system and working towards increasing ridership and mode share, if this investment is not made, goals to increase transit mode share may be challenging to meet.	Reserves
60500300	Annual Flood Protection Upgrades	This project will improve flood protection for the community in accordance with the Integrated Flood Hazard Management Plan (IFHMP). The budget includes engaging an engineering consultant to prepare dike upgrade designs and contractors to complete dike upgrade works. The top priorities for this work include building a sea dike to protect downtown Squamish and completing upgrades to the diking system to meet Provincial standards.	The community is exposed to significant flood risk from the 5 major rivers and ocean. The IFHMP completed a consequence assessment for each floodplain and identified over $1B of assets, major community infrastructure, businesses and over half of Squamish's residents in the floodplain that would be impacted by a major flood. A Quantitative Risk Assessment also concluded that there is an unacceptable risk to loss of life for residents due to flooding. Investments in flood protection are critical for community safety and resilience.	Borrowing, Government Grants, Reserves
60514107	Annual Storm System Repair and Replacement	This project completes repairs and replacements to the stormwater system in order to keep it functioning as designed and maintain good drainage throughout Squamish. Deficiencies are identified through closed-circuit television camera inspections and a variety of repairs are completed including point repairs and trenchless repairs to rectify deficiencies including cracking pipes, displaced joints, root intrusion, and poor condition pipes.	The Integrated Stormwater Management Plan (ISMP) identifies a need to invest $1.6 million annually into the storm system to maintain adequate levels of service. This project ensures stormwater assets are maintained in adequate condition to protect property and the environment. If this work is not completed, the stormwater system condition will degrade resulting in potential flooding.	Reserves
60514112	Whittaker Slough Pump Station - DCC D-1	This project is to construct a new pump station at Whittaker Slough to manage flooding issues in the North Yards and Business Park in accordance with recommendations from the Phase 2 Integrated Stormwater Management Plan (ISMP).	This project was identified in the Phase 2 ISMP. During high river levels, water in Whittaker Slough backs up the drainage system and requires mobilizing portable pumps to pump water over the dike into the Squamish River. This poses a flooding risk during a major storm event. Recognized design standards indicate that a pump station should be built here to manage stormwater.	Borrowing

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
60514113	Loggers East Drainage Diversion Pipe - DCC D-2	This project includes building new and upgrading existing drainage infrastructure in the Loggers East neighbourhood to alleviate flood risk. Specific work includes a new stormwater pipe along Finch Drive and Loggers Lane, upgrading culverts along Finch Drive and building an overflow from Finch Creek to the new storm pipe along Finch Drive to mitigate flood risk.	Watercourses in the Loggers East Neighbourhood overflow during major storm events causing private property flooding. This project will alleviate water levels in Finch Creek and improve stormwater conveyance to mitigate private property flooding. This project was identified in the Phase 2 Integrated Stormwater Management Plan (ISMP) and refined in the Loggers East Stormwater Assessment.	Development Cost Charges, Reserves
60514117	Stormwater Pipe Capacity Upsizing - DCC D-9	This project will upsize four stormwater pipes to mitigate against flooding, as identified in the Integrated Stormwater Management Plan (ISMP). The budget includes design and construction to upgrade three existing stormwater pipes in the downtown and Business Park. Work in 2027 will complete flow monitoring and field verification to confirm the identified capacity issues. Work in 2028 an 2029 includes design and updating cost estimates and finally construction in 2030 and 2031.	The Phase 2 ISMP identified these pipes as under-capacity which poses a risk of private property flooding during major storm events, and damage to public infrastructure. The upgrades will address current flood conditions and those flows generated under a future condition considering the impact of development and climate change impacts on precipitation and tide levels. These pipes are considered the highest priority for upsizing.	Development Cost Charges, Reserves
60514119	Drainage Submersible Pump Rebuild	The 110 hp Submersible pumps at Dryden pumpstation need to be sent for a full overhaul or rebuild, for new seals, bearings, and gaskets. One pump per year will need to be sent to a shop in the city for rebuild.	This two year project will renew critical infrastructure and prolong it's life with preventative maintenance. Dryden submersibles are our two main pumps that provide flood protection throughout Brackendale. This project could prevent pump failures in a rain event and avoid flooding of private and public properties.	Reserves
61500100	Cheekeye Barrier - Capital Works	The Cheekeye barrier will require ongoing capital expenditures as outlined in the Operations and Maintenance manual and as determined based on ongoing inspections. Anticipated works include rehabilitation of the barrier outlet, stream erosion repair and replacement of culverts along Ring Creek FSR to maintain access to the barrier.	Operations and Maintenance requirements have been identified in an Operations and Maintenance Manual and cost estimate prepared by a Qualified Professional. The District is the Local Diking Authority for the barrier and is responsible for ensuring adequate maintenance for the structure.	Reserves
61501100	PW Roads Truck for Cheekeye Barrier	Purchase of a new truck to support operation and maintenance of the cheekeye barrier. This will support inspections and maintenance work for the barrier and access road.	Cheekeye Debris barrier will become DoS responsibility in 2026. PW will require an additional Ford Lightning EV (or equivalent) for inspections, maintenance and operations of the barrier and access road.	Reserves
72510111	Adventure Centre Roof Replacement	This asset renewal project will replace the torch on the roof at the Adventure Centre, which was built in 2005, as it reaches the end of useful service. A 2024 consultant report noted deterioration of the outer roofing layer and blisters have started to form.	Repairs to (2) separate roof leaks that developed in 2024 have been completed. This project will reduce further water ingress into the building, which could lead to structural deterioration, interior asset damage, health and safety concerns and a potential building closure.	Reserves
72510112	Adventure Centre Building Repairs	The Adventure Centre exterior structure consists of mass timber, which has been shrinking since the original construction in 2005, as the wood dries out. As such, water and air ingress around the windows, doors, and other areas has developed. This asset renewal project will re-seal the building and reduce energy consumption, based on recommendations from an engineered report in 2025.	In 2024, while performing routine exterior cleaning of the building soffits and mass timbers, water easily penetrated through into the interior of the building. This water ingress is also noticeable on heavy rainfall days. This project will reduce further water ingress into the building, which could lead to structural deterioration, interior asset damage, health and safety concerns and a potential building closure.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
80500103	Mobile Library Service	This mobile service expands library service to our widespread surrounding region with materials delivery and public programming outreach. In 2027, we plan to purchase an EV cargo van, and equip it as a suitable vehicle for delivering materials to and from BPRC and eventually to additional locations. The vehicle will also allow us to offer pop-up library and outreach programs. Stage one of this project in 2026, the holds pick up locker and return bin at BPRC, was funded entirely by the library through a provincial enhancement grant .	We have objectives to increase services to underserved populations, improve the borrowing experience, and apply an accessibility lens to programs and services. With one central branch located in downtown Squamish, the library is limited in its ability to reach all residents. Offering reliable mobile service would positively impact community members who have limited ability to travel.	Government Grants, Reserves
80510106	Library Roof Replacement	This asset renewal project will replace the flat torch on the roof at the Library, which was built in 1997, as it has reached the end of useful service life. A 2024 assessment confirmed that the roof is in very poor condition, with over 25 large blisters and extensive outer layer deterioration and recommends replacement.	Multiple roof repairs have been completed over the years with limited success. The extensive blisters could rupture from foot traffic or weather events and would immediately allow water to penetrate and damage the roof system. This project will reduce further water ingress into the building, which could lead to structural deterioration, interior asset damage, health and safety concerns and a potential building closure.	Reserves
80510107	Library Washroom Upgrades	An accessibility review was completed for the library, which identified opportunities to upgrade the washrooms to remove barriers and better align with accessibility and inclusivity best practices. This project is to implement the recommendations from the resulting report, including updating signage, adjusting fixtures to accessible heights, improving grab bars, and adding automatic door operators (ADOs).	This washroom upgrades proposed in this project align with the District of Squamish's Accessibility Plan and Inclusion Strategy, and will make a meaningful difference in increasing inclusivity and accessibility for a modest investment.	Reserves
82510100	Junction Park - Washroom and Arts Space Renewal	This project will renew and enhance a key public facility in one of Squamish's most active, central spaces. The project is intended to improve the functionality, accessibility, safety, and overall user experience of the public washrooms, while also considering opportunities to better support arts and cultural activities. The scope and design are under development to ensure the project reflects community needs, site constraints, and long-term durability. The outcome will be a resilient and accessible facility that better serves residents and visitors to Junction Park.	Originally constructed in the 1980s, the existing Junction Park washroom facility and Art's Council building is aging and does not meet current expectations for public safety, accessibility, and capacity, particularly during peak periods and community events. Investment is needed to ensure Junction Park can continue to serve the community safely, reliably, and effectively.	Reserves
84500103	Brennan Park Recreation Centre (BPRC) Field House Replacement	This project is for the replacement of the old Concession building on the edge of the soccer fields that houses public washrooms. This building is intended to also house the mechanical infrastructure for the Splash Park.	The existing field house is very basic beyond the end of life. Renovation is not recommended based on the age and poor condition of the building. Replacement of the facility is in line with Real Estate Facilities Master Plan (REFMP).	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
84500109	Brennan Park Recreation Centre (BPRC) Event Parking and Camping Area	An events parking and camping area is a recommendation of the BPFLMP. It is required to replace the previously operated event parking and camping area at BPRC . This space will support large special events such as sports tournaments BPRC. This space will support community user group storage containers long term, which is subject to more detailed space planning.	The old camping area and event parking lot require significant upgrades and are located in an area planned for an indoor sports facility, as recommended in the BPFLMP. Although a plan for an indoor sports facility has not yet been finalized, staff are working on this recommendation if the facility moves forward (as per the BPFLMP). The budget includes assessing the space for environmental impact and feasibility, design work, construction, and the relocation of storage containers from the area to the newly designated area adjacent to the lot.	Reserves
84500113	Brennan Park Recreation Centre (BPRC) Upgrade - Project 1	The BPRC Upgrade - Project 1 retrofit project has increased the buildings electrical requirements due to the reduction in gas fired HVAC units. This project will upgrade the main underground electrical service at BPRC to allow for future expansion of facilities, auxiliary buildings, and services.	The current BPRC Renovation project will reduce the consumption of natural gas at the site via a major HVAC system upgrade, which will be powered mainly by electricity. The project's consultant team has noted that, after project completion in late 2025, the site's electrical supply will be maxed out and will not support any additional electrical loads. Not proceeding will restrict any expansion of the BPRC site or services. Design work with a consultant is recommended in 2026, as BC Hydro has long lead times for these types of upgrades.	Other revenue, Reserves
84500120	Brennan Park Recreation Centre (BPRC) Upgrade - Project 2	This is a multi-year project with a total budget of $13.5M. Approximately $9.9M is funded from the Investing in Canada Infrastructure Program (ICIP). The remaining project cost is funded from the Growing Communities Fund. Planned project completion is the end of 2026. The project is for the retrofit of the exterior building facade to improve building efficiency and reduce greenhouse gas emissions.	The District declared a climate emergency and set the target to reduce community greenhouse gas emissions by 45 percent by 2030 and achieve net zero emissions by 2050. The Municipal Energy and Emissions Plan (MEEP) states, by 2030, municipal emissions must be reduced to 730 tonnes CO2 emissions per year, or a 68 percent reduction from 2030 business as usual projections, to meet its 2050 net zero target. The number one short term goal is to retrofit existing buildings.	Reserves
84500121	Placeholder - Facilities Planning and Construction	This budget is a provisional/placeholder budget for future Facilities projects, not yet identified, with a 3 percent inflationary increase.	Facilities Capital Staffing cost placeholder. Expense to be reallocated to projects, once assigned.	Reserves
84500122	Placeholder - Facilities Maintenance	This budget is a provisional or a placeholder budget for future Facilities projects, not yet identified, with a 3 percent inflationary increase. The jump in 2032 onwards includes staffing costs.	This provisional budget is a placeholder for future Facilities projects, not yet identified, with a 3% inflationary increase. The jump in 2032 onwards includes staffing costs.	Reserves
84512110	Brennan Park Recreation Centre (BPRC) Auditorium Upgrade	This project will provide upgrades the BPRC Auditorium to allow for more flexibility of programming in the space.	This project will reduce the risk of damage to existing equipment, such as lights or sprinkler systems, from stray balls. Damage to sprinklers could cause widespread water damage to interior assets, and lead to an Auditorium closure, thereby affecting programming, while remediation and repair efforts are underway.	Community Amenity Contributions
84514109	Brennan Park Recreation Centre (BPRC) Hot Water Boiler Replacement	Two instantaneous hot water heaters work in tandem to deliver hot water to the arena dressing rooms and the Community Centre at BPRC. This project will replace one hot water heater. This replacement is out of scope of the BPRC Renovation Project.	Two hot water heaters are required during peak usage times, to ensure that users have hot water at all showers and fixtures. Not replacing will affect the ability to deliver showers and sinks with hot water. One hot water heater was replaced in 2024, however, the second hot water heater is at end of life and needs replacement.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
84516103	55 Activity Centre Elevator Modernization	The 55 Activity Centre elevator provides access to the site from the underground parkade and will require a modernization to overhaul and replace major components to extend the useful service life. Replacement components are to be installed in 2027 with a full modernization in 2035.	This proactive maintenance will ensure that users with mobility challenges, can continue to use the facility. By not proceeding, there is an increased risk of elevator failure and lengthy downtime. Some of the users who access this site are dependant on the elevator for site access. This service recommendation is based on intervals provided by the manufacturer.	Reserves
84602104	Brennan Park Recreation Centre (BPRC) Roof and HVAC Replacement	This asset renewal project will replace the existing flat roofs at BPRC, including the Arena, Aquatics Centre and Community Centre. This work is not included in any other BPRC Renovation Projects.	A Facilities asset management report indicates that the Arena roof is due for replacement in 2029, Aquatics Centre was due in 2020, and the Community Centre due in 2020. In recent years, water ingress has occurred in the auditorium and the pool changerooms. This project will prevent further water ingress into the building, which could lead to structural deterioration, interior asset damage, health and safety concerns and a potential building closure.	Reserves
86512114	Brennan Park Recreation Centre (BPRC) Splash Park	This is a multi-year project with a total budget of $2.1M. The project is funded from the Community Amenity Contribution (CAC) Reserve. The budget includes the construction of a centrally located splash park at BPRC.	2021 Brennan Park Fields and Lands Master Plan (BPFLMP) recommends a splash park as a short term goal (0-5 years). A public survey was completed which identified strong interest in the completion of this community amenity.	Community Amenity Contributions
86519108	Brennan Park Recreation Centre (BPRC) Bleachers Repair and Replacement	New aluminum bleachers to replace the last existing set of steel and wood bleachers for Field 5 (Homer Dome). Delaying the project by one year based on condition. Increasing budget ask based on more recent quotes.	The Bleachers at Field 5 are currently over 30 years old. They do not meet accessibility requirements, have been noted to have areas of water intrusion into the piping, cracking and needs re-decking. Due to the age, cost of re-decking, noted areas of spot fixing and lack of accessible seating, the bleachers should be replaced prior to the investment of re-decking the structure.	Reserves
88500100	Cemetery Expansion and Service Improvements	The Mt Garibaldi cemetery is nearing capacity and requires expansion to accommodate future use. The budget includes design and construction of the expanded area and will include new burial space, an ashes scattering garden, and green burial services, as well as a new maintenance building and yard.	Existing cemetery is nearly at capacity and additional internment space is required. Per the Cemetery Master Plan rates will be adjusted to ensure cemetery capital upgrades and operations are sustainable. 2026 - Additional $512K due to higher than anticipated building and landscaping costs. Without additional funding, the scope will have to be curtailed to reduce the number of new burial spaces and limit the planned landscaping (trees, gardens, seating, gate refurbishments, etc.).	Borrowing
92500104	Landfill Gas Flare Horizontal Pipe Expansion	The District of Squamish is committed to reducing Greenhouse Gas (GHG) emissions by implementing active gas collection and flaring for both the closed and open sections of the landfill. This Landfill Gas Flare Horizontal Pipe Expansion project will capture landfill gas emissions and divert them to the flare for incineration. The budget includes design and construction of new gas collection wells and pipes. There will be a total of 3-4 horizontal layers of pipes installed over time that each capture gasses from different levels of the landfill as it fills.	Landfill waste accounts for 20% of the District's GHG emissions; landfills produce landfill gas which is composed of roughly 50% carbon dioxide and 50% methane. Although not mandated by Provincial regulations, this project assists the District in reaching it's 2030 target that would see the District of Squamish reduce emissions by 45 percent from 2010 levels. The collection and flare system allows for scalability to a potential future expansion. A gas capture system would be required due to increased emissions from an expanded landfill.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
92510102	Residual Waste Management Construction and Design - DCC SW-1	The work incorporated includes detailed design, construction, contingencies for construction, utility infrastructure upgrades, DOS engineering staff, 3rd Party costs. Permitting, non-Engineering project management costs are captured in: 92301106.	The Squamish Landfill is a critical infrastructure for the community and is expected to reach capacity at the end of 2029. The community requires an end disposal location for the waste produced within the town, or a facility to handle it and export it out of the region. This funding will support the design and construction of the facility as well as any related permitting needs.	Borrowing
92510110	Landfill Closure (Partial)	This is a legislated requirement when an area of a landfill is at capacity or no longer used. The budget includes design and construction of work and represents a full landfill closure.	Ongoing partial closures of the Squamish Landfill as the phases fill-up once it is no longer in use, as required by the Province. There could be penalties if found out of compliance.	Reserves
94500104	Long-Term Drinking Water Source Expansion - DCC W-6	This project will add additional capacity to the District's water supply capacity. This will entail either an additional well at Powerhouse Springs wellfield or adding treatment to the Stawamus River water source. This decision is pending the outcome of feasibility studies and permitting work that will confirm whether to expand water supply capacity at Powerhouse Springs or the Stawamus River.	The District is experiencing rapid growth that is increasing water supply needs. Accordingly, the District must increase our water supply capacity to ensure community needs are met. The District has prepared a Long-Term Water Supply Strategy that outlines a recommended approach to expand water supply capacity to keep pace with increasing water demands.	Development Cost Charges, Reserves
94504100	Annual Water Service Connections Upgrades	District constructed water service connections to the water system requested and paid for at cost by developers and or property owners.	Customer driven activity. Capital Work was completed at cost per the Fees and Charges Bylaw. Revenue stream to match expenses. Since these costs are covered by funds collected for the work there's little to no impact to our budget and the dollar values are to try and better predict what our cashflow needs will be. Consequence of not proceeding is inaccurate planning of costs to cover and collect for.	User fees
94516310	Powerhouse Springs Production Well and Electrical Upgrade - DCC W-5	This project will add an additional water supply well at the Powerhouse Springs wellfield to expand the capacity in order to keep up with ongoing community growth and increasing water demands. The project entails drilling a new well, installing associated pumping and piping infrastructure, and electrical upgrades.	There is limited redundancy in the District's water supply source during peak demands in the summer. A pump failure could pose significant issues including reliance on backup surface water supply sources which could require issuing a Boil Water Advisory.	Development Cost Charges, Reserves
94516312	Powerline Re-Closer for Powerhouse Springs	Purchase of Re-closer device for Powerhouse Springs powerline and removal of now unused poles on decommissioned section of power line from the Westway Pressure Reducing Valve to the end of Cherry Drive.	High voltage contractor is required every time an electrical drop out breaker trips out on the Powerhouse Springs power line. Costs per service call range from $5,000 - $25,000 per event depending on severity or repair. A re-closer will eliminate more than half of these calls (roughly 2 - 6 per year) and will restore grid power without staff intervention in many cases.	Reserves
94523300	Annual Water System Repair and Replacement - DCC W-2	This utility budget is required for upgrades, replacement and maintenance of water system infrastructure. This general water budget encapsulates planning, design and construction for all water projects including water mains, pressure reducing valves, and flow meters.	This project carries out upgrades identified in the Water Master Plan (WMP) to address capacity deficiencies, accommodate ongoing community growth and replace end of life infrastructure. Replacing this infrastructure will reduce the frequency of breaks and emergency repairs resulting in lower overall costs to manage water assets. Replacement will also reduce water loss due to leaking pipes.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
96501106	Fleet Waste Water Ford F150 New	New Ford F150 Truck purchase for the Waste Water Collections and Treatment team (possible EV based on availability).	Community growth, waste water collection system growth and waste water team growth, has created a need for an additional vehicle to transport staff to waste water work sites with tools and equipment and to pick-up materials and supplies for the waste water treatment plant.	Reserves
96502106	Waste Water Treatment Plant (WWTP) Centrifuge Replacement	End-of-life replacement of two (2) WWTP centrifuges. Centrifuges are used for dewatering of biosolids residuals. This equipment runs at high speeds to mechanically separate water and solids.	Equipment anticipated life span is 20 years. Centrifuges were installed in 2013 and will be at end-of-life. Wear, metal fatigue and corrosion reduce efficiency and increases maintenance cost over time. Consequence of not completing project is increased down time / emergency maintenance resulting in greater cost, overtime, and potential regulatory issues if solids cannot be managed according to regulations.	Reserves
96502107	Waste Water Gantry Crane for Central Lift Station	Gantry crane for Central lift station. Currently if a pump is required to be pulled out of the lift station a crane truck must be used. This occurs several times per year.	Due to pump size increase (larger / heavier pumps) in recent years the existing DOS crane truck is now near the upper limit of its ability to safely hoist the pumps when required for inspection / maintenance. A gantry crane will reduce risk of pump damage during hoisting operations and increase staff safety margin.	Reserves
96504100	Waste Water Connections	District constructed water service connections to the water system requested and paid for at cost by developers and/or property owners.	Customer driven Activity. Revenue to match expenses. Since these costs are covered by funds collected for the work there's little to no impact to our budget and the dollar values are to try and better predict what our cashflow needs will be. Consequence of not proceeding is inaccurate planning of costs to cover and collect for.	User fees
96510302	Chiefview & Tantalus Waste Water Upgrade (DCC S-4, S-5, S-6)	The project of upgrading the Chiefview and Tantalus Sanitary Sewers has been identified in the Sanitary Sewer Master Plan (SMP) for upsizing to provide adequate capacity for ongoing growth in the catchment. The budget includes design and construction of a new sanitary sewer including a new gravity sewer crossing under Highway 99. This project will be undertaken by a private developer as authorized by a servicing agreement, with the developer reimbursed from DCC reserves up to a maximum value of $3.125M.	The Chiefview and Tantalus sewer is nearing capacity and requires upsizing to allow for future growth that corresponds with adjacent development proposals. This is a developer-led project and as such, is subject to the developer's timeframes.	Borrowing
96511300	Annual Waste Water System Repair and Replacement	Seventy percent of the sanitary sewer system is comprised of asbestos-cement pipe which according to the Asset Management Plan (AMP), has a remaining life of 9-12 years. The goal of this annual project is to maintain the existing sanitary sewer network through ongoing repairs, replacements, and improvements. The budget includes design and construction of repairs, replacements, and improvements.	The District's sewer system has significant stormwater inflow and infiltration which requires the system to be over-sized to accommodate flows. Inflow and infiltration can be significantly reduced by replacing/rehabilitating the sewer system where leaks and cross connections are present. In addition, the cost of replacing sewer mains proactively, as opposed to reactively, has been proven to be a much more cost-effective approach to sewer infrastructure management.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
96520307	Annual Waste Water Treatment Plant (WWTP) - Repair and Replacement	Waste Water Treatment Plant Asset Management Plan influenced ongoing repair, replacement and upgrade of end-of-life equipment. 2026 Work Plan includes biosolids bin replacement. Dissolved Air Floatation Tank (DAFT) mechanical equipment (recirculation pumps, compressors), centrifuge No. 2 - 10,000 hour service, spare centrifuge scroll refurbishment, CTU1 Clarifier Mechanical repairs and re-cloating (epoxy), Ultraviolet disinfection system preventative maintenance and bulb replacement, aeration blower preventative maintenance and motor/compressor refurbishment, biological odour control bed material replacement, vortex 1 refurbishment, dewatered biosolids conveyor gearbox rebuild and liner replacement, effluent line air relief valve repairs. 2027 work plan includes CTU 1 aeration diffuser repairs, Motor Control Center No. 3 (electrical hardware) replacement, sump pump installation in old side tanks, stair design and construction for CTU No.1 confined space entry.	The WWTP is critical infrastructure that is regulated both Provincially and Federally. Its purpose is to treat municipal waste water to a level that protects water quality in the Squamish River and Howe Sound marine ecosystem. Proper asset management is essential to ensure sustainable performance of the waste water treatment plant and protection of the natural environment. On-going equipment refurbishment and replacement for end-of-life components is required to ensure the District can sustainably meet our regulatory requirements related to redundancy and effluent quality and mitigate costs related to failures and emergency repairs and response.	Reserves
96520314	Waste Water Treatment Plant (WWTP) Clarifier Mechanism Replacement	Engineering condition assessment and replacement of combined treatment unit (CTU No. 1) air diffusion system, mechanical clarifier rake assembly, electro-mechanical drive equipment and piping as necessary for fatigued end-of-life equipment.	CTU No.1 is now 20 years old. The clarifier rake arm arms and mechanical drive equipment have required significant repairs to be undertaken twice in the last 8 years. Proactive replacement of critical operating equipment will reduce unexpected downtime due to failure, reduce ongoing maintenance costs and is in-line with the asset management best practice. Consequence of not completing this project is higher potential for unexpected failure of a critical WWTP component.	Reserves
96530301	Annual Waste Water Lift Stations Repair and Replacement	This project encompasses refurbishment for 13 sanitary lift stations that are in poor condition and/or required to ensure operability and longevity. The budget includes design and construction of various lift station upgrades including addressing civil, mechanical and electrical components.	The District completed a sanitary lift station assessment that identified a number of deficiencies in over 20 lift stations that require correction to reduce risk of failure, operator safety, and ensure optimal performance. Lift station failures can result in sewer backups potentially causing damage to the environment or private property.	Reserves
96530309	Waste Water Lift Station Transformer Upgrade	Existing open delta single phase 240V service transformers are at end-of-life and will be replaced with upgraded 208V three phase transformers to improve power quality and reliability. Lift Stations (LS) include Judd & Lawson LS in 2026; Judd & Cottonwood LS in 2027; Madill LS in 2028; Wilson Crescent LS in 2029, North Yards LS in 2030, Pemberton LS in 2031, Depot LS 2032.	Electrical service equipment is at end-of-life and obsolete (no longer supported by BC Hydro). On-going investment in infrastructure maintenance, rehabilitation and replacement per asset management plans.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
96530312	Westway Lift Station Generator Replacement	The existing back-up generator at Westway Lift Station has exceeded its useful life (over 25 years). The budget includes a new sound attenuated generator which will be placed outside of the existing building to meet current building code and best practice. New electrical conduit and an automatic transfer switch will also be added. Upgrading of existing out-of-date electrical components may also be required.	The station generator is almost 30 years old and is located within the control building which no longer meets building electrical code requirements. High risk of failure during use due to it's age, which could result in sewage back-up onto private property and/or negative environmental impacts.	Reserves
96530314	Queensway Lift Station Equipment Storage	Design and construction of an equipment storage building at Queensway Lift Station to increase response times, prolong equipment lifespans, and reduce operational load for weather sensitive equipment.	Operational optimization. Dry, freeze protected storage space is needed for waste water collection system operational optimization. The ability to store the sanitary sewer flush trailer and/or vacuum truck full of water for swift after-hours response to sewer back-ups. Reduced equipment break down due to equipment being stored outside in the elements.	Reserves
96530315	Centennial Lift Station Upgrade	The Centennial Lift Station requires upgrades to meet projected future growth. This project will complete upgrades to the pumps and related mechanical components to address current capacity shortfalls and meet population growth demands.	This project is recommended by the Sewer Master Plan (SMP) to address capacity deficiencies. Failure to upsize pumps and components may result in sanitary overflows with potential for damage to the environment and or private property.	Reserves
96530316	Waste Water Treatment Plant (WWTP) Influent Lift Station Upgrade - DCC S-10	The WWTP influent lift station (SM11) has been identified in need of capacity upgrades to meet population growth demands. This project includes upsizing pumps and completing any other upgrades necessary at the lift station to facilitate the upgrade.	The Sanitary Master Plan (SMP) identifies Mamquam LS as requiring pump and component upgrades in order to meet future demand. Failure to upsize pumps and components would result in sanitary back-up with potential environmental and resident damage.	Development Cost Charges, Reserves
96550110	Waste Water Treatment Plant (WWTP) Headworks Building Replacement	The WWTP Headworks Building is the entry point for all waste water into the plant and houses equipment that completes a critical first step in the treatment process. The current building does not meet current seismic stability codes and is subject to failure during a large seismic event. The budget includes design and construction of a new Headworks building.	Findings from Seismic Structural Risk Assessment (WSP, 2021), showed the headworks building at the WWTP to be at risk of extensive damage from an earthquake and is recommended for replacement. Further, the 2018 Building Code specifies that the WWTP should meet Post Disaster standards, which it currently does not. Lastly, upgrading the building will assist with future capacity.	Borrowing

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C2651004	Server Hardware Refresh Firehall 1	The District's primary virtual server environment at Fire Hall 1, which hosts many of our core business systems, will reach end-of-life at the end of 2028. As the hardware approaches the end of its support lifecycle, the risk to critical District operations increases. This project is part of the IT Strategy Server Hardware Infrastructure Refresh and aligns with the District's server lifecycle replacement program.	The District's primary virtual server environment at Fire Hall 1, which supports many of our core business systems, will reach end-of-life at the end of 2028. As this hardware approaches the end of its support lifecycle, the operational risk to District services increases. This project is part of the IT Strategy Infrastructure Server Hardware Refresh and aligns with the District's server lifecycle replacement program. Replacing this infrastructure is essential to maintain the stability and security of critical systems, including Tempest (taxes, Accounts receivables and Licenses system), Aurora (FOB access system), GIS (Geographic Information Systems), the District file server, the RCMP mechanical server, mechanical room servers, domain controller servers, and the Service Desk. Upgrading before end-of-life reduces the likelihood of system failures that could disrupt core municipal operations and ensures the District can continue delivering reliable, uninterrupted services to the community.	Reserves
C34500104	RCMP - Entry Gate Upgrade	This project involves upgrading the existing entry gate at the RCMP detachment with a new automatic opening system. The work will include removal of the current equipment and installation of new equipment to ensure consistent and secure access to the site.	The existing gate automatic opening system is over 20 years old and experiences frequent shutdowns, creating operational disruptions. Replacing the system will ensure reliable access to the site, which is critical to supporting RCMP operations.	Reserves
C3650202	Mobile Data Terminal (MDT) Replacement	Replacement of existing Mobile Data Terminals (MDT) in Fire Department response vehicles and add additional terminals in response vehicles that do not currently have them in place.	The MDT currently in-use are at the end of their service life and will no longer be supported by the dispatch agency in 2027, we are also planning to add MDT's into the rest of the response fleet to assist with accurate incident dispatching, mapping, encrypted information communication with dispatch and facilitate the transition to Next-Gen 911. The project would be delivered over a two-year period to allow for phased installation into the response vehicles so only one would be out of service at a time during installation.	Reserves
C5150011	BP - Artificial Turf Field Replacement	Replacement of the artificial turf field, infill, and shock pad. The Field is a core recreational infrastructure heavily used by sports users in the community. This replacement is a part of standard asset management planning for recreational infrastructure and will ensure existing service levels are maintained.	This replacement is required because the asset typically has an estimated 8 to10 year lifespan and then reaches the end of its service life. Failure to replace the asset within its estimated lifecycle will reduce safety and the quality of play, risking removal of the asset from our bookable sport field inventory. Replacing the asset will ensure safety and continuity of service for this highly utilized infrastructure.	Reserves
C5450121	Fire Air 2 Cargo Trailer (V7009) Replacement	Replacement of Fire Air 2 Cargo Trailer (V7009).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450122	Roads and Drainage 2014 JLG Utility Trainer (V9457) Replacement	Replacement of Road and Drainage 2014 JLG Utility Trailer (V9457).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450151	Fire Ford F150 (Chief) (V7013) Replacement	Replacement of Fire (Chief) Ford F150 (V7013).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450152	Parks 2017 Ford F550 (V9094) Replacement	Replacement of Parks 2017 Ford F550 (V9094).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450153	RCMP 2018 Highlander Flat Deck Trailer (V8458) Replacement	Replacement of RCMP 2018 Highlander Flat Deck Trailer (V8458).	Replacement per District Fleet Replacement Bylaw.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C5450154	Victim Services 2020 Chevrolet Bolt (V8460) Replacement	Replacement of Victim Services 2020 Chevrolet Bolt (V8460).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450155	Bylaw 2020 Ford Ranger SuperCrew 4x4 (V8459) Replacement	Replacement of Bylaw 2020 Ford Ranger SuperCrew 4x4 (V8459).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450156	Bylaw 2020 Chevrolet Bolt (V8462) Replacement	Replacement of Bylaw 2020 Chevrolet Bolt (V8462).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450157	Parks 2020 Ford F150 extended cab 4x4 (V9105) Replacement	Replacement of Parks 2020 Ford F150 extended cab 4x4 (V9105).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450158	Sewer 2020 Ford F250 4x4 Supercab (V9464) Replacement	Replacement for Sewer 2020 Ford F-250 4x4 Supercab (V9464).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450159	Roads and Drainage 2020 Ford F150 Supercrew 4x4 (V9468) Replacement	Replacement for Roads and Drainage 2020 Ford F150 Supercrew 4x4 (V9468)	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450160	Fire Pack Pump and Body and Lift Arm for FP 1 (V7005) Replacement	Replacement for Fire Pack Pump and Body and Lift Arm for FP 1 (V7005).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450161	Roads Flagging Trailer A2 (V9488) Replacement	Replacement for Roads Flagging Trailer A2 (V9488).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450162	Roads Flagging Trailer A1 (V9489) Replacement	Replacement of Roads Flagging Trailer A1 (V9489).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450163	Parks 2020 Bandit 12 Trailer (V9106) Replacement	Replacement for Parks 2020 Bandit 12 XPC Wood Chipper Trailer (V9106).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450165	Water 2023 International CV Crewcab 4x4 (V9474) Replacement	Replacement for Water 2023 International CV Crewcab 4x4 with service box (V9474).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450166	Fire 2022 F150 Supercrew (V7016) Replacement	Replacement for Fire 2022 Ford F150 Supercrew (V7016).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450167	Fire CV Crewcab 4x4 (V7018) Replacement	Replacement for Fire CV Crewcab 4x4 with service box (V7018).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450168	IT Chevrolet Bolt (V8464) Replacement	Replacement for IT Chevrolet Bolt (V8464).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450169	Facilities F150 Lighting Pro BEV (V8465) Replacement	Replacement for Facilities Ford F150 Lighting Pro BEV (V8465).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450170	Facilities Chevrolet Bolt (V8466) Replacement	Replacement for Facilities Chevrolet Bolt (V8466).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450171	Electrical Chevrolet Bolt (V9477) Replacement	Replacement for Electrical Chevrolet Bolt (V9477).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450172	Roads and Drainage 2023 Chevrolet Bolt (V9478) Replacement	Replacement for Roads and Drainage Chevrolet Bolt (V9478).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450173	Roads Flagging Trailer B1 (V9490) Replacement	Replacement for Roads Flagging Trailer B1 (V9490).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450174	Roads Flagging Trailer B2 (V9491) Replacement	Replacement for Roads Flagging Trailer B2 (V9491).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450175	Parks Dump Trailer (V9109) Replacement	Replacement for Parks Dump Trailer (V9109).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450176	Parks Mower Trailer (V9110) Replacement	Replacement for Parks Big Tex 35SA Single Axle Mower Trailer (V9110).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450177	Roads F550 Dump Truck (V9480) Replacement	Replacement for Roads Ford F550 Dump Truck (V9480).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450178	Information Technology Ford E-Transit Van (V8469) Replacement	Replacement for Information Technology Ford E-transit Van (V8469).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450179	Parks 2025 John Deere 5120M Tractor (V9113) Replacement	Replacement for Parks 2025 John Deere 5120M Tractor (V9113).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450180	Parks 4700-D Mower (V9114) Replacement	Replacement of Parks 4700-D Mower (V9114).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450181	Parks 2025 Jacobsen HR600 Mower (V9115) Replacement	Replacement for Parks 2025 Jacobsen HR600 Mower (V9115).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450182	Roads 2021 International HV607 (V9467) Replacement	Replacement for Roads 2021 International HV607 Tandem with lift hook (V9467)	Replacement per District Fleet Replacement Bylaw.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C5450183	Parks Ford F150 Super Crew (V9118) Replacement	Replacement for Ford F150 Super Crew (V9118).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450184	Water Ford F150 Super Cab 4x4 (V9484) Replacement	Replacement for Water Ford F150 Super Cab 4x4 (V9484).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450185	Roads Ford F150 Super Cab 4x4 (V9485) Replacement	Replacement for Roads Ford F150 Super Cab 4x4 (V9485).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450186	Electrical Ford Transit Connect (V9486) Replacement	Replacement for Electrical Ford Transit Connect (V9486).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450187	Waste Water Ford F-150 Super Cab 4x4 (V9487) Replacement	Replacement for Waste Water Ford F150 Super Cab 4x4 (V9487).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450188	Roads 2025 BOMFORD BOT Mower (V9493) Replacement	Replacement for Roads 2025 BOMFORD BOT Mower (V9493).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450189	Water Ford F150 (V9494) Replacement	Replacement for Water Ford F150 (V9494).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450190	Parks New Holland Tractor (V9451) Replacement	Replacement for Parks New Holland Tractor with Tiger flail (V9451).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450191	Roads 2021 Maclean MV4 Trails Machine (V9472) Replacement	Replacement for Roads Maclean MV4 Trails Machine (V9472).	Replacement per District Fleet Replacement Bylaw. Additional budget is to account for attachments (plow, sander, mower).	Reserves
C5450192	Roads F550 Garbage Truck package (V9471) Replacement	Replacement for Roads Ford F550 Garbage Truck package with solid waste package (V9472).	Replacement per District Fleet Replacement Bylaw.	Reserves
C5450193	Dashboard Cameras	New legislation	New legislation	Reserves
C5450198	Trail Machine Accessories	This budget item is to purchase a plow and sander for the Multi-Hog trails machine. The Multi-Hog was purchased in 2026 to replace the Parks MV Trails machine which failed prematurely.	Without approval, the machine will not be used for snow clearing, as the plow and sander attachments were cut from the 2026 budget. A mower attachment was purchased instead, timed to the machine's spring delivery. The budget shortfall occurred because the original estimate was based on a unit that ultimately failed testing by staff. Finding equipment large enough for multi-use paths yet small enough for sidewalks proved difficult, and the only suitable unit exceeded the original budget when fully equipped.	Reserves
C5450199	New Skid Steer Equipment	This request is to purchase a skid steer for year-round use across town, District facilities, and the new Public Works Yard and Waste Water Treatment facility. ROI calculations show the unit will pay for itself within 3–5 years by reducing contracted work.	A skid steer improves efficiency in several ways: it replaces large equipment like backhoes in tight areas, reducing traffic control needs and staff time; it safely clears snow at the new Public Works Facility where larger machines pose risks near the retaining wall; it serves as a backup to trails and sidewalk machines during maintenance; and it enables in-house pavement milling and asphalt patching, work currently contracted out.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C5650412	Mamquam Road and Hwy 99 Intersection Improvements	The Highway 99 and Mamquam Road intersection has been identified as a location with existing safety and capacity issues. The intersection is within the jurisdiction of MoTT and there has been no commitment from MoTT that a project will be advanced at this location including design or delivery. This is a placeholder for a potential future cost-share delivery of the project as it has been communicated that a municipal cost contribution will be required for the project to proceed. This placeholder budget indicates the District's willingness and allows financial planning to support the delivery of the project in the future but does not create an obligation for MoTT to advance the project. The scope of work is envisioned to add an additional westbound left turn lane and to change the channelized northbound right and westbound right turn lanes into smart channelized designs which improve safety for people crossing on the Corridor Trail.	This project has been identified in the TMP, Garibaldi Estates Transportation Study, and the MoTT studies. The intersection is currently the second highest collision location within the District behind only Cleveland Avenue and Highway 99. If this project is not constructed the safety risks at the intersection will remain and driving delays will continue to increase as infill development in the Garibaldi Estates advances.	
C5650413	Government Rd Active Transportation - Garibaldi Way to Mamquam River (DCC-R4)	The second phase of active transportation improvements along the Government Road corridor, from Garibaldi Way to the Mamquam River, as identified in the Transportation Master Plan (TMP). Through all future phases of the project a physically separated active transportation corridor will be constructed along Government Road from the Mamquam River to Ross Road providing a vital connection to the Corridor Trail and Discovery Trail.	This project has been identified through the AAA Route Feasibility Study completed in 2024, the TMP identified this phased of the project as a medium-term priority. This project will provide a safe place for people traveling to key destinations including transit stops, Mamquam Elementary school, and the Corridor Trail and Discovery Trail at the south end of the corridor. If this project is not constructed it will limit safe active transportation options for people in this part of the community.	
C5650414	Government Rd Active Transportation - Eagle Run to Garibaldi Way (DCC-R3)	The third phase of active transportation improvements along the Government Road corridor as identified in the Transportation Master Plan. The third phase of the project is planned to construct improved active transportation facilities from Eagle Run Boulevard to Garibaldi Way. Through all future phases of the project a physically separated active transportation corridor will be constructed along Government Road from the Mamquam River to Ross Road providing a vital connection to the Corridor Trail and Discovery Trail.	This project has been identified through the AAA Route Feasibility Study completed in 2024, the TMP identified this phased of the project as a medium-term priority. This project will provide a safe place for people traveling to key destinations including transit stops, Mamquam Elementary school, and the Corridor Trail and Discovery Trail at the south end of the corridor. If this project is not constructed it will limit safe active transportation options for people in this part of the community.	
C5650603	Paradise Valley Road Maintenance	This recurring project maintains Paradise Valley Road every three years by adding and compacting material, grading, and improving drainage. Increased recreational traffic and heavier rain events have worsened potholing, depleting loose gravel faster than regular 4–6 week grading can address. When grading frequency climbs to weekly or biweekly to maintain safe conditions, it signals that new material must be brought in.	Neglecting this road risks vehicle damage and slower emergency response. The road lacks proper base, grading, and drainage — a full reconstruction would be needed to reduce ongoing maintenance. Paving would cost $3.2M; gravel reconstruction $1.4M. Compared to the current approach of adding material every three years, break-even is about 60 years for pavement and about 27 years for gravel.	Reserves
C5650604	Additional Waste Bins	Installation of up to 30 additional waste bins. Installation will be for increase of capacity at high use locations and potentially new locations, to be determined.	Additional waste bins in public spaces experiencing high tourist activiy.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C5650605	Corridor Trail Pinch Point Improvements	Widening and improving drainage along the Corridor Trail south of Scott Crescent as identified as a short-term priority in the Transportation Master Plan (TMP). The Corridor Trail is narrowed due to Highway 99 and a rock outcropping just south of the Redbridge Development.	The pathway is narrowed below the minimum width recommended by the BC Active Transportation Design Guideline and experience significant ponding during heavy rainfall. Widening the multi-use pathway and improving drainage through this section of the Corridor Trail will improve safety and comfort for people walking and biking along this section of the Corridor Trail.	Reserves
C5651001	Valleycliffe Trail Upgrades (CAC Funded)	CAC funded Valleycliffe Trail improvements to make the trail connections between Redbridge and Valleycliffe more accessible and sustainable. Improvements may include widening the existing trails, improving drainage to make the trails more resilient to storm events, and clearing brush to make the trails safer and more comfortable to use. No design is anticipated to deliver these trail improvements.	Beyond staff time to deliver this project, it will be funded entirely by the CAC secured through the Redbridge rezoning. Delivering this project in 2028 as planned will allow the trail improvements to be delivered as the Redbridge development advances and provide an improved connection for people walking from Hospital Hill and Valleycliffe to the new pedestrian bridge scheduled to be delivered by the Redbridge development in the coming years.	Community Amenity Contributions
C5651002	Placeholder - Transportation Master Plan (TMP) Implementation	This project is a placeholder for future major transportation projects as identified in the TMP to be delivered later in the 10-year Financial Plan. This placeholder budget will hold budget for projects identified as short and medium term priority projects in the TMP in the 2033-2036 years of the Financial Plan. The placeholder budget is expected to remain in the later years of future Financial Plans with specific projects being identified in the earlier years of the plan.	This project will invest in improvements to the transportation network to achieve the objectives of the TMP including supporting safe options for all community members, encouraging mode shift from single occupancy vehicles to active transportation options and generally improving travel within our community.	Reserves
C6051405	Storm Pump Stations - Electrical Upgrades & Generator Installations	This project includes electrical upgrades to various storm pump stations, including the Judd Road and Eagle Run stations. The various upgrades include the installation of emergency backup generators and electrical control system hardware. Pump stations are an integral part of the storm system and ensure stormwater is adequately conveyed away from public and private properties. Backup generators and electrical upgrades ensure continued service in the event of a power outage.	Pump station ensure parts of Squamish are not flooded during wet weather events. Without continuous services that generators can provide during wet weather events, there is a risk of localized flooding. This project has been approved in past year financial plans but cost escalation identified through detailed design and ultimately informed by tender responses has necessitated budget increases and project delivery deferment.	Reserves
C6250003	Parks Signage	The Parks Signage project will install durable, economical parks name and regulatory signage in both new and existing parks. The new signs will align with the District's wayfinding branding while using materials that resist graffiti and are easy to repair. This work will standardize park identities and improve user navigation across the community.	Several new parks lack signs, and certain existing park signs are at end of life and have no dedicated funding. Without signage, these spaces are unidentifiable with potential safety consequences and leaves aging infrastructure unaddressed. Funding signs ensures that parks receive standard, functional identifiers, assists with wayfinding, and instills community pride.	Community Amenity Contributions
C6250004	Accessible Parks Implementation (API)	API will increase accessibility of parks and public spaces by physically adding accessible pathways, seating, shelters, and play areas. This work will also integrate inclusive features specifically tailored for neurodiverse individuals, elderly visitors, and people requiring alternative communication tools like braille or sign language illustrations. This work makes community spaces accessible, age-friendly environments that welcome all residents.	API will implement accessibility and age-friendly recommendations from the District of Squamish Accessibility Plan and Age-Friendly Plan to address existing barriers in community spaces. The project will make public spaces more welcoming and accessible environments for all residents.	Community Amenity Contributions

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C6250005	Brennan Park Recreation Centre (BPRC) Accessible Playground	Design, tender, and installation costs for a destination accessible playground at BPRC lands. This is an estimated year of when it may be installed, but this date could move forward or be pushed back. The project is broken into a design phase, and two years later a capital build phase.	A destination accessible playground had been approved in the Capital budget as part of the BPRC Splash Park and Playground project. BPRC is the best location for an accessible playground due to many activities at this location, central location, bus service, adjacent to bike route, and washroom facilities. A playground is recommended in the 2021 Brennan Park Fields and Lands Master Plan (BPFLMP).	Development Cost Charges, Reserves
C6650001	Wind Energy Pilot Project	Opportunity to participate in a wind energy pilot project with BC Hydro. BC Hydro is funding 75 percent of the capital project, plus managing feasibility assessment. The asset will provide valuable data regarding the viability of renewable energy in Squamish and also offset energy costs for the next 10 plus years. Design and feasibility costs are covered by BC Hydro, budget includes equipment and installation costs plus a 20 percent contingency.	Funding to pay for District portion of wind energy pilot project. 75 percent of funds will come from BC Hydro.	Reserves
C8050005	Library Board Computer Equipment	Laptops are required for Library Board members to ensure compliance with District Records Management and IT Security requirements. Continued reliance on personal devices, external email accounts, and third-party solutions presents a significant risk to the organization. To mitigate these risks and align with established governance practices, Library Board members must be provided with District-managed accounts and devices, consistent with the approach taken for District of Squamish Council members.	This equipment purchase (likely a suite of laptops) will enable secure and seamless access to all required files and e-mail communication required by trustees for their duration of their term, compliant with DOS security standards.	Reserves
C8451201	Brennan Park Recreation Centre (BPRC) Arena HVAC Upgrades	Following an arena shutdown in 2025 due to excessive condensation creating an unsafe ice surface, the existing arena dehumidifiers at BPRC were identified as being undersized to properly maintain optimal humidity levels for the arena. This project will review the existing equipment and site conditions and implement an upgraded HVAC system conforming to current codes and standards for arena environments.	This project will ensure that the indoor air quality within the arena can be controlled to prevent excessive condensation forming on overhead surfaces above the ice. Not proceeding leaves the site at risk of future arena closures as condensation can drip onto the ice, creating holes in the ice.	Reserves
C8451202	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	This project will replace the arena overhead sprinkler piping, which is original to the site from 1977, is rusty, and has reached end of service life.	The recommended replacement cycle for the piping is 50 years, which coincides with this replacement. Not replacing may pose an overhead fall hazard to building occupants should the piping or supports fail, or the sprinkler system may underperform in the event of a fire.	Reserves
C8451203	Brennan Park Recreation Centre (BPRC) Skylight Replacement	This project will replace the original skylight at BPRC from 1992, near the Aquatics entrance, which has reached end of life and allows easy air ingress into the building.	This project will reduce the risk of water ingress into the building, which could lead to structural deterioration, interior asset damage and health and safety concerns. It will also reduce energy for heating and cooling the space.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C8451206	Brennan Park Recreation Centre (BPRC) Ammonia Plant Building Automation System (BAS) Integration	The BPRC Arena ammonia plant keeps the ice surface cold. This project will integrate the mechanical equipment within the ammonia plant, to the 2026 upgraded BAS at BPRC.	Integration into a BAS allows for remote viewing, trending and optimization of plant equipment. This aids with troubleshooting problems, thereby reducing equipment downtime which can affect ice conditions.	Reserves
C8451207	Brennan Park Recreation Centre (BPRC) Arena Equipment Replacement	The ammonia plant condenser serving the BPRC Arena ice plant, will reach the end of recommended service life in 2036. This project will replace the condenser.	The condenser rejects heat from the ice plant, to allow the arena ice to stay cool. Not replacing may lead to condenser failure, resulting in ice plant downtime and arena ice closure.	Reserves
C8451208	Brennan Park Recreation Centre (BPRC) Arena Equipment	This project will replace the existing scoreboard at BPRC, which is reaching end of recommended service life.	In 2025, internal electrical components on the scoreboard failed, resulting in impacts to ice user groups. Not replacing may result in a lack of an audible horn or accurate time keeping of games.	Reserves
C8652004	Modular Building Relocation and Renovation	This project involves relocating and upgrading an existing modular building currently located at Brennan Park Recreation Centre (BPRC). The work will include relocating the building, installing concrete foundations, preparing the new site, connecting services, and completing interior improvements to ensure the building is functional, safe, and suitable for use. The final use and location for the building is under review.	In 2024, the District acquired a low-cost modular building, which was formerly a presentation center used by a developer. A capital project is required to relocate this building, construct a permanent foundation, and complete interior finishes to meet building code and put the building into productive use. Without this project, the building will continue to sit unused at BPRC and incur costs. This project represents an opportunity to relocate and repurpose this asset for municipal use, which is less costly than constructing a new build.	Reserves
C9452203	Water Meter Reading Hardware	Neptune Mobile Data Collector hardware and antenna to be installed in an existing truck.	This project reduces meter reading from 3 days to under 1 day per month. The current belt-clip reader handles only 5 meters at a time; the Mobile Data Collector reads up to 80 with greater range. Time saved can be redirected to customer issue resolution and preventative maintenance.	Reserves
C9650003	Waste Water Treatment Plant (WWTP) Equipment DCC S-3	A Rotary Drum Thickener (RDT) is a critical piece of equipment used at the WWTP to thicken primary solids. Primary solids are heavier material and grit, which settles out by gravity to the bottom of primary clarifiers during the first stage of treatment. Primary solids are very watery. Thickening equipment (RDT) reduces the amount of water in the solids, decreasing its volume and making it easier to further dewatering and transport for composting.	Public Works have re-classified as a high risk if not implemented in near term. The RDT will provide redundancy for the existing Dissolved Air Flotation Thickener (DAFT) where none currently exists. The DAFT is near end-of-life and requires regular shutdowns for maintenance. Recent WWTP upgrades have pushed the capacity limits of the DAFT further elevating risk of failure. Not upgrading to a redundant thickening (RDT) system could result in the District experiencing a non-compliance and unbudgeted and significant additional disposal costs if the DAFT is out of operation.	Reserves
C9650004	Placeholder - Waste Water Collection System Capacity Upgrades	Based on preliminary results of the ongoing Sanitary Master Plan (SMP), it is anticipated that there will be extensive capacity upgrades required in the near term to address capacity deficiencies primarily related to lift stations. The scope of this upgrade is anticipated to include pump and forcemain upgrades to increase capacity, address current deficiencies and provide additional capacity for anticipated growth. This project is a placeholder as details such as scope and cost estimates have not yet been finalized.	The ongoing SMP has identified significant deficiencies to multiple lift stations. Upgrades are required to address these and to allow for ongoing community growth. Not completing these upgrades could stall development or pose risk of sanitary overflows which could impact private property and/or the environment.	Reserves

REF	Project Name	Project Description	Project Justification Benefits	Project Funding
C9650005	Placeholder - Waste Water Treatment Plant (WWTP) Capacity Upgrades	Based on the ongoing Sanitary Master Plan (SMP), it is anticipated that design flows for the WWTP will be increased from previous projections. This is a result of community growth and anticipated lift station upgrades that will convey higher flows to the WWTP. This budget is a placeholder as the need and scope of upgrades is not yet known and will be identified through the WWTP Master Plan scheduled for completion in 2027.	The ongoing Sanitary Master Plan has identified significant deficiencies to multiple lift stations. Capacity upgrades will direct more flows to the WWTP necessitating upgrades to allow for ongoing community growth. Not completing these upgrades could stall development or pose risk of sanitary overflows which could impact private property and/or the environment.	Reserves
C9650102	Underground Infrastructure Inspection Equipment	Purpose built underground infrastructure inspection van and sewer crawler camera and video recording system.	Reducing inflow and infiltration (I&I) in sanitary and storm systems delays costly infrastructure upgrades. In-house inspection capability allows faster, cheaper identification and repair of I&I issues, while also lowering operating costs through reduced blockages, pump wear, electrical use, and risk of sewer backups that affect insurance and public confidence.	Reserves
C9650402	Waste Water Connections - Sewer Push Camera	Replacement of Waste Water 'Push' Camera. Used to inspect the waste water system. It helps staff respond to customer service responses and manage legal and financial risk to the District.	Replacement of essential equipment that is at end-of-life.	Reserves
C9651001	Waste Water Smartcover Data Loggers	Satellite linked maintenance hole covers to remotely monitor key areas of the water waste water collection system.	This equipment helps prevent sanitary sewer overflows in high-risk areas, reducing property and environmental damage. It also collects year-round flow and water level data to improve master planning, monitors H2S gas that degrades infrastructure, and detects blockages — including in the landfill leachate line — before they become costly repairs.	Reserves

DISTRICT OF SQUAMISH
2027-2036 Financial Plan
Attachment 3: 2027-2036 Reserve Continuity Schedules

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Capital Rehab - General										
Opening Balance	3,885,982	3,731,272	1,956,239	2,193,732	3,582,667	5,314,695	10,957,294	11,618,636	13,792,873	14,957,207
Revenues	7,098,117	8,801,644	10,528,620	12,400,562	14,407,155	16,528,226	17,471,969	18,471,864	19,503,961	20,631,306
Expenses	(7,252,827)	(10,576,677)	(10,291,127)	(11,011,627)	(12,675,127)	(10,885,627)	(16,810,627)	(16,297,627)	(18,339,627)	(16,720,627)
Closing Balance	**3,731,272**	**1,956,239**	**2,193,732**	**3,582,667**	**5,314,695**	**10,957,294**	**11,618,636**	**13,792,873**	**14,957,207**	**18,867,886**
Capital Rehab - Water										
Opening Balance	10,171,263	8,572,959	7,251,479	6,322,519	4,747,066	4,348,726	4,115,233	4,163,776	4,406,077	4,911,157
Revenues	2,519,541	2,635,365	2,879,385	3,333,392	3,608,505	3,898,352	4,255,388	4,550,896	4,911,925	7,663,315
Expenses	(4,117,845)	(3,956,845)	(3,808,345)	(4,908,845)	(4,006,845)	(4,131,845)	(4,206,845)	(4,308,595)	(4,406,845)	(4,606,845)
Closing Balance	**8,572,959**	**7,251,479**	**6,322,519**	**4,747,066**	**4,348,726**	**4,115,233**	**4,163,776**	**4,406,077**	**4,911,157**	**7,967,627**
Capital Rehab - Waste Water										
Opening Balance	4,642,948	3,570,858	3,321,319	3,870,675	5,100,083	6,377,283	7,989,347	7,335,580	7,915,233	9,567,532
Revenues	3,777,910	4,135,961	4,524,356	5,149,783	5,745,800	6,332,264	6,941,517	7,574,937	8,219,358	8,941,156
Expenses	(4,850,000)	(4,385,500)	(3,975,000)	(3,920,375)	(4,468,600)	(4,720,200)	(7,595,284)	(6,995,284)	(6,567,059)	(7,495,284)
Closing Balance	**3,570,858**	**3,321,319**	**3,870,675**	**5,100,083**	**6,377,283**	**7,989,347**	**7,335,580**	**7,915,233**	**9,567,532**	**11,013,404**
Capital Rehab - Solid Waste										
Opening Balance	805,627	1,246,973	1,310,904	1,204,114	563,399	125,448	160,288	336,472	881,346	1,720,553
Revenues	824,906	869,051	965,750	1,246,209	1,943,202	2,663,850	2,850,194	3,168,884	3,453,217	3,765,902
Expenses	(383,560)	(805,120)	(1,072,540)	(1,886,924)	(2,381,153)	(2,629,010)	(2,674,010)	(2,624,010)	(2,614,010)	(3,470,112)
Closing Balance	**1,246,973**	**1,310,904**	**1,204,114**	**563,399**	**125,448**	**160,288**	**336,472**	**881,346**	**1,720,553**	**2,016,343**
Community Works Fund										
Opening Balance	774,850	1,448,752	1,042,654	1,791,556	2,525,458	3,099,360	3,863,262	4,767,164	5,661,066	6,544,968
Revenues	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902	1,193,902
Expenses	(520,000)	(1,600,000)	(445,000)	(460,000)	(620,000)	(430,000)	(290,000)	(300,000)	(310,000)	(320,000)
Closing Balance	**1,448,752**	**1,042,654**	**1,791,556**	**2,525,458**	**3,099,360**	**3,863,262**	**4,767,164**	**5,661,066**	**6,544,968**	**7,418,870**
Equipment Replacement										
Opening Balance	4,555,714	3,079,650	2,538,065	2,177,308	1,647,585	1,252,226	1,437,299	1,637,876	2,225,032	1,443,846
Revenues	873,936	891,415	909,243	1,004,277	1,049,641	1,095,073	1,140,577	1,187,156	1,233,814	1,331,034
Expenses	(2,350,000)	(1,433,000)	(1,270,000)	(1,534,000)	(1,445,000)	(910,000)	(940,000)	(600,000)	(2,015,000)	(2,660,000)
Closing Balance	**3,079,650**	**2,538,065**	**2,177,308**	**1,647,585**	**1,252,226**	**1,437,299**	**1,637,876**	**2,225,032**	**1,443,846**	**114,880**
Land Sale										
Opening Balance	4,105,832	3,965,832	2,815,832	2,815,832	2,815,832	2,815,832	2,815,832	2,815,832	2,815,832	2,815,832
Revenues	-	-	-	-	-	-	-	-	-	-
Expenses	(140,000)	(1,150,000)	-	-	-	-	-	-	-	-
Closing Balance	**3,965,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**	**2,815,832**

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.