

Meeting Date: December 9, 2025
For: Special Business Meeting
From: Financial Services
Subject: 2026-2035 Financial Plan – Tying It All Together

Recommendation

THAT Council direct staff to include the General Operating, Special Operating and Capital budgets presented in the report from Financial Services dated December 9, 2025 into the draft 2026-2035 Financial Plan.

1. Purpose of Report

The purpose of this report is to address outstanding motions and requests for information directed by Council during the District's financial planning cycle in the General Fund, Utilities Fund, Special Operating Project and Capital Council Budget Workshops.

2. What Informed the Recommendation

The 2026-2035 Financial Plan is aligned with the District's 2023-2026 Strategic Plan. Adherence to the annual financial plan bylaw is required pursuant to section 173 of the Community Charter.

3. Background

The report establishes the 2026-2035 Financial Plan to provide a long-term view of the District's operating costs, capital plan, tax rate and utility rate impacts. The District is progressing through its financial planning cycle and has held multiple workshops when Council provided direction on incorporating elements of the General Operating, Utility Operating, Capital, and Special Operating Projects (SOP) into the 2026–2035 Financial Plan. This report reflects the revisions requested by Council and addresses outstanding motions arising from the Council Budget Workshops.

Based on Council's direction on December 9, the 2026-2035 Financial Plan will be updated and included in the draft 2026-2035 Financial Plan.

General Fund Operating Budget:

The General Fund Operating budget (and Taxation Revenue Requirement) is presented according to the following categories:

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

- Service Level Changes (SLC) – Service Level Changes are additional operating costs added to the base operating budget. They are categorized into three categories: Service Level Increases, Service Level Maintenance and Service Level Opportunities
- Asset Management Reserve Funding Strategy – The District’s 2022 Asset Management Plan (AMP) identified required contributions to Capital Reserves using the Average Annual Lifecycle Investment (AALCI) metric, which estimates annual reserve funding needed for future asset replacement. In September 2023, Council approved the Asset Management Reserve Funding Strategy (AMRFS), incorporating AMP recommendations and additional capital needs from the 2023–2027 Financial Plan to establish a sustainable long-term reserve contribution strategy.
- Tax Impacts - The tax impact % and tax impact \$ per residential average resident are indicated in the schedules. For the General Fund Tax Revenue Requirement Changes schedule, the 2024 average residential property assessment value (\$1.144M) and the 2025 residential mill rate (2.5997) are utilized.

Utility Funds Operating Budget:

The District has three utilities: Water, Wastewater, and Solid Waste that operate on a cost recovery basis (i.e. they are self-balancing), that generate revenue through user rates. Utility fees must cover operating costs, inflation, growth, and infrastructure renewal, including annual transfers to reserves under the AMRFS.

Utility rates were given three readings on December 2, scheduled for adoption on December 9, and take effect in January. Both growth (volume of customers) and rate increases contribute to the funding formula for the utility rates.

Special Operating Projects (SOP):

Special Operating Projects are one-time or non-recurring projects that have a single year or multi-year timeline that is bookended (have a start and end date) and is outside the District’s regular service operations. They can contain single or multi-year project timelines and should not include routine repairs and maintenance items. SOPs are typically funded by taxation or user fees, grants, external sources of revenue (such as partnerships), provisions and reserves.

Capital Projects:

Capital projects result in Tangible Capital Assets (TCAs) and are funded by reserves, borrowing, provisions, and external sources such as Developer Cost Charges, Community Amenity Contributions, and grants.

4. Project Information

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

The following sections of the report address the outstanding Council motions by topic - General Fund Operating, Special Operating Project and Capital.

2026-2035 GENERAL FUND OPERATING

On October 7, 2025 staff presented the draft 2026-2035 [General Fund Operating Budget](#) to Council.

Summary

General Fund Operating Budget totals provided in this report and respective schedules are as endorsed October 7, 2025 and November 25, 2025. As detailed in Attachment 1, the 2026 budget, based on Council budget workshops to date, has a net tax revenue requirement increase of 13.1% over the 2025 taxation revenue requirement (which equates to approximately \$389 per average residential taxpayer).

The tax revenue requirement presented in includes pre-committed changes to general fund operating revenues and expenditures as well as Service Level Changes and Special Operating Projects funded by taxation.

- Total Pre-Committed changes to the Base Budget net to approximately \$3.8M, which represents a 7.7% tax revenue requirement increase (or \$228 for the average residential taxpayer).
- General Fund Contribution under the Asset Management Reserve Funding Strategy totals \$1.2M, which represents a 2.4% tax revenue requirement increase (or \$71 for the average residential taxpayer)
- Service Level Changes total \$1.5M or a 2.9% tax revenue requirement increase and include:
 - Service Level Changes Previously Endorsed and Critical to maintain current services, resulting in an increase of \$1.1M to the based budget. This represents a 2.2% tax revenue requirement increase (or \$66 to the average residential taxpayer).
 - Service Level Changes approved by Council on October 7, 2025 totalling \$252K, which represents a 0.5% tax revenue requirement increase (or \$15 to the average residential taxpayer).
 - Service Level Changes reflecting the revised Community Grants and Partnership Agreements approved by Council at the October 7th Budget Workshop totalling \$91K. This represents a 0.2% tax increase (or \$5 to the average residential taxpayer).
- Net increase of \$58K in tax funded Special Operating Projects which represents a 0.1% tax revenue requirement increase (or \$8 to the average residential taxpayer). This includes:
 - Reduction of \$41K to previously endorsed SOP, representing a tax revenue requirement decrease of 0.1% (or \$2 to the average residential taxpayer).
 - New SOP approved by Council November 25, 2025 totaling \$99K, which represents a 0.2% tax revenue requirement increase (or \$5 to the average residential taxpayer).

Council motions received at the SOP and Capital Budget workshop on November 25, 2025 are addressed below and will be adjusted based on direction provided by Council on Dec 9th.

General Operating Council Motions

The following motions were carried at the General Fund Operating Budget Workshop on October 7, 2025:

- *THAT Council:*

Direct Staff to include the Pre-Committed Changes to the 2026-2035 Financial Plan as presented in the report from Financial Services dated October 7, 2025, and that the staff review the 'Other General Operating Expense Increases (\$582k)' and come back with options to absorb all non—contractual increases within the existing staff budget.

Direct Staff to include the previously endorsed Service Level Changes to the 2026-2035 Financial Plan as presented in the report from Financial Services dated October 7, 2025

- **Response:** Staff reviewed 'Other pre-committed cost changes' to determine cost increases that are non-contractual and may be absorbed within the existing budget. This analysis and recommended reductions are summarized in Attachment 1a and total \$194K, which represents a 0.4% tax revenue requirement reduction (or \$11 for the average residential taxpayer).
- *THAT Council direct Staff to include the 'Items Pending Endorsement' for the 'Service Level Changes' as listed in Attachment 3 of the Staff report as presented at the October 7, 2025, Special Business Meeting, except the following items:*
 - a) *THAT item 406 'Community Partnership Squamish Off Road Cycling Association (SORCA) Funding' be increased for this line item by 10% of their current contract value.*
 - **Response:** This service level change has been revised in the 2026-2035 Financial Plan and is reflected in all totals provided in this report and attachments.
 - b) *THAT staff bring back the proposal for the 'Community Partner Coordinator' with the rationale beyond the duties to implement and operationalize the updated Community Agreements Policy.*
 - **Response:** The proposed position would enable the Economic Development department to undertake the work required to achieve the District's Community Agreements Policy (CAP) broader vision and desired outcomes – including policy development to support funding strategies for unfunded projects, with a primary focus on supporting the upcoming work of the Recreation Centre Task Force. This work would involve exploring mechanisms like public-private partnerships and sponsorships, including potential capital project contributions, in-kind sponsorships, program sponsorships, and naming rights. Key benefits of public-private partnerships include financing for major projects that might otherwise be unaffordable for the District and leveraging private sector innovation and technology. The Economic Development department is strategically placed to do this, with proven expertise in building connections with a diverse range of partners.

A central coordinating role within the District was also a need identified by community partners during engagement around the CAP update. The proposed Community Partnerships Coordinator position would build strong relationships with existing and potential future Community Collaborators. The position would first focus on evaluating existing agreements, while making initial contact with outstanding applicants, then prioritize processing new intakes. The position would assist the Economic Development department to provide the District with strategic recommendations on CAP investments year-over-year; monitor and evaluate the effectiveness of the CAP; and support District departments in proactively identifying strategic partnership opportunities that support Council Strategic Plan objectives.

Staff recommend Service Level Change AUTO-440 – Community Partner Coordinator be included in the draft 2026-2035 Financial Plan.

- *THAT staff bring back some clarity on the Youth Council and Council Public Relations Budget*
 - **Response:** In 2021 the Council Public Relations budget total was \$15K. In 2022 there was a service level change of \$25K to provide funding for Youth Council Administration Support. The Council Public Relations budget total has remained at \$40K since 2022 and, in addition to funding Youth Council, is used for community engagement initiatives such as “Coffee with Council”, “Drop in with the Mayor”, and monthly engagement with Squamish Nation.

THAT Staff bring back some budget clarity around public washrooms, including outhouses.

- **Response:** For events with 300+ attendees, washrooms in Junction Park are closed due to operational capacity constraints. Organizers are responsible for providing portable washrooms for larger events and ensuring signage and accessibility are maintained. In 2026 upgrades to the Junction Park washrooms are planned to commence.

2026-2035 SPECIAL OPERATING PROJECTS

On November 25, 2025, staff presented the draft 2026-2035 [Special Operating Projects](#) to Council.

Council motions received during the workshop have been addressed below. Special Operating Project totals provided in this report and the respective schedules are as endorsed November 25th.

Summary

For the 2026-2035 Financial Plan, Special Operating Projects total \$22.5M with \$7.7M in 2026. This includes \$8.9M for externally funded operational initiatives that are not within the District’s normal course of business. Excluding the externally funded projects, Special Operating Projects for the 2026-2035 Financial Plan total \$13.6M with \$3.2M in 2026. These projects are funded by multiple sources including taxation and user fees, grants, Community Amenity Contributions (CAC), reserves, provisions and other external sources.

SOP Council Motions

The following motions were passed at the November 25, 2025 Special Operating and Capital Budget Workshop:

- *THAT the \$100,000 from the Neighbourhood Parks Plans be removed and staff bring back an option that considers reallocating up to \$100,000 for neighbourhood park activation.*
 - **Response:** The proposed Neighbourhood Park Plans SOP includes park land in the following neighbourhoods:
 - Ravenswood - A central, inactivated, flat parcel.
 - Crumpit Woods – Park parcel has steep topography which needs to be addressed as part of park activation.
 - Glacier View – Park is currently activated as a fenced dog park. Hilly topography creates challenge for residents to access other park spaces.

There are no shovel-ready park activation projects for 2026 that could be presented to Council as an option for any of the three Neighbourhood Parks (the scoping for this work is likely to take place throughout January 2026). If Council wishes to advance an activation project in 2026, \$100K from the CAC reserve could be reallocated to a capital project for the Ravenswood park location. If a project budget is created, staff will explore options for a smaller activation project (\$100K is not likely to be enough for a project that would activate a park to its full potential).

Staff recommend allocating \$100,000 of the CAC funds to a tentative park activation project at the Ravenswood neighbourhood park with the aim of completion by end of 2026.

- *THAT the Parks and Recreation Master Plan be funded through taxation and, if possible, advanced to 2026.*
 - **Response:** Advancing the Parks and Recreation Master Plan (\$130K) to 2026 presents operational capacity and project sequencing challenges. Recreation Centre Task Force work will be underway in 2026 and is anticipated to be the main focus in associated staff workplans. The results of the Task Force work will provide key insight in the scope and content of the Master Plan update. Sequencing the two projects will also provide clarity for public engagement.

In addition, the District will be receiving and reviewing a major park dedication at the Garibaldi Springs development, which is anticipated to be a resource-intensive process for staff.

Staff do anticipate initiating the project planning work and early engagement with the Squamish Nation in 2026 for the Parks and Recreation Master Plan update.

Staff recommend that project budget be funded through taxation, which will be used to retain consulting support in 2027-2028.

- *THAT the review of the Council Remuneration Policy be added to 2026 and a placeholder held so it reoccurs every four years, aligning with the election cycle.*
 - **Response:** Staff recommend reducing the annual Council Contingency Budget by \$4,000 and allocating it to the cyclical provision annually which will then fund a Council Remuneration Policy Review SOP of \$15K-\$20K budgeted every four years aligned with the election cycle (funded by the cyclical provision).
- *THAT Council provide direction to Staff for the Child Care Action Plan Special Operating Projects come back at the Tying it All Together December 9, 2025 Special Business Meeting, with an alternative funding source for consideration.*
 - **Response:** As the original Child Care Action Plan was grant funded (UBCM), it would be difficult to source additional grant funding for this work. The Childcare Action Plan update project is scheduled for 2027(\$20K), which follows childcare needs assessment work that is being led by Capilano University in partnership with School District 48 (grant funded in 2026). Therefore, staff recommend taxation as funding source.

- *THAT Staff bring forward options for the inclusion of the Tourism Master Plan at the Tying it All Together December 9, 2025 Special Business Meeting with the timing that is realistic with capacity of the organization for consideration.*
 - **Response:** The District has no capacity to undertake this work due to prioritization of the Recreation Centre Task Force, Parks and Recreation Master Plan and the role of Economic Development in this work.
- Staff recommend this work be undertaken by Tourism Squamish and be referred through the Community Agreements Policy process for funding consideration.
- *THAT Staff bring back options for a brief pipeline societal and individual risk assessment to the Tying it All Together December 9, 2025 Special Business Meeting.*
 - **Response:** For discussion.

2026-2035 CAPITAL PROJECTS

On November 25, 2025, Staff presented the draft 2026-2035 [Capital Financial Plan](#) to Council. Council motions received during the workshop have been addressed below. 2026-2035 Capital Plan totals provided in this report and respective schedules are as endorsed November 25th.

Summary

The 2026-2035 financial plan includes total capital spending of \$348M, with \$42.8M in 2026. Projects are funded by multiple sources including borrowing, grants, Development Cost Charges (DCC), Community Amenity Contributions (CAC), Reserves, and other external sources. Project descriptions, justifications and budget totals can be found in the 2026-2035 [Budget Book](#).

Capital Project Council Motions

The following motion was passed at the November 25, 2025 Special Operating and Capital Budget Workshop.

- *THAT the following capital projects be referred to a future Council meeting for further consideration:*
 - Brennan Park Recreation Task Force
 - Mamquam River Bridge deck replacement
 - Squamish Adventure Centre HVAC and Electrical service upgrades
 - Cemetery cost increases
 - Community wide speed reduction
 - High level cost and risk of not advancing Municipal Hall relocation
- **Response:** Subject matter experts will be in attendance at the Tying it All Together Budget Workshop December 9, 2025 to discuss the projects noted above.

Additional Staff Recommended Changes

Staff are recommending the following changes be made to Capital projects for inclusion in the draft 2026-2035 Financial Plan:

- Fleet Management: The following 2026 capital projects were advanced to 2025 in the 2025 spring budget amendment process and are, therefore, no longer required in 2026. Costs and funding (from reserve) to be removed from the 2026-2035 Financial Plan.

Ref	Project	2026 Budget
54502103	Ingersol Rand Roller Replacement (V9419)	30,000
54502111	Toro 4700 D Mower Replacement (V9090)	103,600
54502112	Downtown Division Mower	119,000
54502113	Downtown Division Electric Kubota	34,000
54502120	Fleet Parks 2017 McLean MV4 Trails Machine Replacement	350,000
54502125	Fleet Public Works New Mobile Equipment - Bike Lane Sweeper/Snow and Ice Control Unit	154,000
Total		790,600

- Smartcover Sewer Maintenance Hole Real-Time Data Loggers (\$35K in 2026 funded by Reserve): Project to be removed from the 2026-2035 Financial Plan as work will be completed as part of a Special Operating Project in 2028.
- Wildfire Water Tank and Pump Skid System Purchase (\$45K in 2026 funded by Reserve): Project previously endorsed in the 2025-2029 Financial Plan but not included as part of project promotion to the 2026-2035 Financial Plan. This project will enable wildfire response capability for either firehall and allow for increased water carrying capacity and is to be added to the 2026-2035 Financial Plan.

2026-2035 UTILITY FUNDS

On October 28, 2025, staff presented the draft 2026-2035 [Utility Financial Plan](#) to Council at the Utility Fund Operating workshop.

Council approved the 2026 Utility Service Level Changes for inclusion in the 2026-2035 Financial Plan and the 2026 Utility Rates for inclusion in the Fees and Charges Bylaw, scheduled for adoption December 9, 2025. No other motions were passed.

Summary

The Utility Fund Operating Budget incorporates Utility revenues, expenses, rates, and service level change requests. Growth in the volume of customers in addition to rate increases contribute to the total revenue requirement. Rate increases endorsed by Council October 28, 2025 include:

- Water 1.8%: Based on the recommendation of the Asset Management Reserve Funding Strategy (AMRFS). Additional revenue generated from increased customer volume is sufficient to meet operating expense increases of the utility.
- Waste Water 7.2%: Based on a 3.4% increase as per the AMRFS and further increase of 3.8% is required to fund the increased operating expenses of the utility.
- Solid Waste 5.2%: This increase is made up of 5.0% to fund current and future debt servicing costs plus 0.2% as per the AMFRS. Increase is to be applied across small, medium, and large totes.
- Landfill Tipping Fees: Updated rates as well as a new rate, for minimum recyclable charge per load, to account for the fixed and variable operational costs of the landfill.

5. Engagement

The Budget Public Engagement Event is planned for December 10, 2025 to provide members of the public with an opportunity to discuss the 2026-2035 Financial Plan with Staff and Council.

6. Next Steps

Budget Information Night is planned for December 10, 2025 and the “What We Heard” presentation to Council is scheduled for December 16, 2025.

Any adjustments as a result of the December 9, 2025 Tying it All Together and the December 16, 2025 “What we Heard” Council meeting will be made for the Financial Plan Bylaw three readings on January 6, 2026.

7. Alternatives to Recommendation

THAT Council direct staff to include the General Operating, Special Operating and Capital budgets presented in the report from Financial Services dated December 9, 2025 into the draft 2026-2035 Financial Plan except for the following:

- a. XXX

8. Attachments

1. 2026 General Fund Tax Revenue Requirement
 - 1a. 2026 Pre-Committed Other Operating Expense Analysis

9. Staff Review

Prepared By:

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

Reviewed By:

Heather Boxrud, General Manager of Financial, IT and Procurement Services

Melissa von Bloedau, Corporate Officer

CAO Recommendation:

That the recommendation of the Financial Services department be approved.

Linda Glenday, CAO

DISTRICT OF SQUAMISH 2026-2035 FINANCIAL PLAN

Attachment 1. 2026 General Fund Tax Revenue Requirement

	2025-2029 Financial Plan		2026-2035 Financial Plan	
	Tax %	Tax %	Avg Residential	Increase over 2025
2025 Taxation Revenue Requirement (2026 Base Budget)				\$ 49,676,666
Pre-Committed Changes to Base Budget				
Labour & Benefits Contracts	2.8%	2.8%	84	1,442,063
Police Services	2.3%	0.9%	26	433,258
Transit	0.8%	0.1%	4	61,661
Cheekye Debris Flow Barrier	0.0%	0.6%	17	285,000
Changes in Debt Servicing	3.0%	1.8%	53	891,559
Other	1.7%	1.5%	44	728,823
Total Pre-Committed Changes	10.6%	7.7%	228	3,842,364
Asset Management Reserve Funding Strategy	2.4%	2.4%	71	1,192,000
Total Pre-Committed and AMRFS	13.0%	10.1%	299	5,034,364
Service Level Changes - Previously Endorsed and Critical to Maintain Current Services				
Fire Services	0.6%	0.9%	28	471,490
Transit	1.6%	1.0%	29	485,610
Other	0.7%	0.3%	8	151,440
Total Previously Endorsed and Critical to Maintain Current Services	2.9%	2.2%	66	1,108,541
Special Operating Projects (SOP) - Tax Funded				
Previously Endorsed SOP				
SOP - 2025-2029 Updated	-0.1%	-0.1%	2 -	41,087
SOP - New - Critical	0.0%	0.0%	-	-
Total SOP Previously Endorsed and Critical to Maintain Current Services	-0.1%	-0.1%	2 -	41,087
Total 2026 Base Revenue Requirement	15.8%	12.2%	363	55,778,484
Endorsed by Council October 7, 2025				
	Tax %	Avg Residential	Increase over 2025	
Service Level Changes	0.5%	15	251,725	
Community Grants and Partnership Agreements	0.2%	5	90,800	
Total Endorsed October 7, 2025	0.7%	21	342,525	
Endorsed by Council November 25, 2025				
	Tax %	Avg Residential	Increase over 2025	
Total New Special Operating Projects	0.2%	6	99,400	
Revised 2026 Revenue Requirement (Tax Levy)	15.8%	13.1%	389	56,220,409

2026-2035 FINANCIAL PLAN
General Fund Operating
Attachment 1a. Pre-Committed Other Operating Expense Analysis

2026 Other General Operating Expense	2025 Budget	2026 Budget	Increase	% Increase	Tax %	Notes	Contractual
Facilities Maintenance	2,333,315	2,522,315	189,000	8%	0.4%	Note 1	Yes
Software licenses	879,183	1,036,637	157,454	18%	0.3%	Note 2	Yes
Technology Equipment	590,300	677,612	87,312	15%	0.2%	Note 3	Yes
IT Security	101,700	123,920	22,220	22%	0.0%	Note 4	Yes
Other Miscellaneous	5,447,485	5,573,098	125,613	2%	0.3%		
Total Other Operating Expenses	9,351,983	9,933,582	581,598	6%	1.2%		

Recommended Budget Reductions		Reduction	Tax %
Facilities Maintenance	Public Works Building: Maintenance Cost Reduction	- 4,630	-0.01%
Software licenses	No adjustments	-	-
Technology Equipment	No adjustments	-	-
IT Security	No adjustments	-	-
Other Miscellaneous	Increased budget for roads and drainage supplies (including salt) to be absorbed by Transportation budget.	- 102,000	-0.2%
	Increased cleaning contract for the Adventure Centre to be funded by Squamish Sustainability Corporation (SSC) Retained Earnings	- 55,000	-0.1%
	Removal of other miscellaneous non-contractual increases across multiple Departments (supplies, advertising, contracting, etc.)	- 32,000	-0.1%
Total Reductions		- 193,630	-0.4%
Revised Increase in Other Operating Expenses		387,968	0.8%

Note 1 Non-Discretionary Facilities Maintenance costs on multiple District Buildings:

- Municipal Hall (\$5K increase): Aging mechanical systems are requiring increased repairs
- Cleveland Office (\$2K increase): Increase in line with actuals to date for 2025 and are costs required to operate the building
- Fire Hall 2 (\$28K increase): In line with actuals for the mechanical system for 2025. Property insurance was not budgeted for in 2025 and therefore required increase in 2026
- New Public Works Facility (\$133K increase): Non-Discretionary increases for new PW Facility (based on comparable costs for FH1).
- Public Washrooms (\$11K increase): District now responsible for operations of Feather Park public washrooms.
- Brennan Park (\$10K): Increase for actual mechanical costs.

Note 2 Non-Discretionary cost increases to software maintenance and licencing due to:

- UBW move to the Cloud (\$85K increase): Moving core ERP/Finance system to cloud hosted environment, as on-premise is no longer supported by the vendor (major operational benefits with cloud service – includes system updates, maintenance, backups, etc.)
- New HRIS (\$60K increase): This project implementation and estimated annual maintenance costs were previously endorsed
- CollabSpace (\$20K increase): Cost increases to account for data stored in SharePoint required for records retention/management

Note 3 Non-Discretionary cost increase for Technology Equipment due to:

- IT Workstations (\$25K increase): Modernization, growth, and remote work have lead to an increased need for laptops and workstations across the District. The equipment lifespan is approximately 5 years. In 2026 there will be 140 workstations that are at least 5 years old. Even with the increased annual budget of \$100k, only a portion will be replaced next year. (Major equipment upgrades were completed in 2020 using COVID grant funding.)
- Other Technology Equipment (\$60K Increase): Increase for equipment replacements across the District, including mobile devices, public works and fire radios due to staff growth and equipment upgrade requirements.

Note 4 24/7 Security Monitoring service costs budget requires an increase of \$15K due to increased number of workstations and increased contract costs.