



COUNCIL REPORT

Report Date: April 21, 2026
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Meeting Date: May 5, 2026
[Submit comments to Council](#)

TO: Vancouver City Council
FROM: General Manager of Finance and Supply Chain Management
SUBJECT: Quarterly Capital Budget Adjustments – May 2026

Recommendations

THAT the Council approve adjustments to the 2023-2026 Capital Plan and the Multi-Year Capital Project Budgets as outlined in this report and Appendices A and B, which will result in:

- a. An increase of \$27 million to the 2023-2026 Capital Plan; and
- b. An increase of \$63 million to Multi-Year Capital Project Budgets.

Purpose and Executive Summary

As part of the City's Capital Budget process, the Council considers Capital Budget adjustments quarterly. This streamlines the Capital Budget process and reduces the number of standalone Capital Budget-related reports submitted to the Council for approval of capital funding and expenditures. The budget adjustments outlined in this report are limited to addressing updates to project scope and cost estimates, the utilization of additional external funding received, and administrative adjustments that were not known at the time of the 2026 Capital Budget approval.

This report proposes a net increase of \$27 million to the 2023-2026 Capital Plan and a net increase of \$63 million to the Multi-Year Capital Project Budgets to fund existing project budgets.

Council Authority/Previous Decisions

The 2023-2026 Capital Plan was approved by the Council in June 2022. The plan presents a comprehensive overview of planned City capital investments in infrastructure and amenities across various service categories, along with the associated funding strategy and debt capacity for the capital investment priorities over the four years.

The 2023-2026 Capital Plan Mid-term Update (MTU) report was approved by the Council on July 23, 2024, and this report included adjustments to the Capital Plan required to support the delivery of existing projects underway and manage emerging capital needs, including cost escalations and external opportunities.

Council approved the 2026 Capital Budget on November 25, 2025.

Following the City's Capital Budget Policy, proposed adjustments to the Capital Plan and the Capital Budgets are presented to the Council for approval.

City Manager's Comments

The City Manager concurs with the foregoing recommendations.

Context and Background

Capital budget adjustments are recommended throughout the year to reflect new external funding, the progression of projects through planning, design, and construction phases, and reallocations of project budgets based on current cost estimates.

Discussion

Capital Plan Summary

The 2023-2026 Capital Plan currently totals \$3.3 billion. Through this adjustment cycle, \$27 million will be added. Of this amount, \$3.1 billion has been allocated to approved multi-year project budgets, with remaining balance to be allocated through future quarterly budget adjustment cycles over the remainder of 2026.

Appendix A provides an overview of the 2023-2026 Capital Plan, after adjustments proposed in this report.

Highlights of proposed major adjustments

1. New Funding (Grants, Donations, Governmental Funding, Other Revenues, etc.)

The adjustments below result in the incorporation of new funding into the 2023-26 Capital Plan and the multi-year capital project budget, as applicable.

a) Growing Canada's Community Canopies (GCCC) Grant
(Increase to 2023-26 Capital Plan and Multi-Year Project Budget: \$13.3 million)

The budget adjustment relates to the previously approved Council decision to pursue the Growing Canada's Community Canopies (GCCC) grant for planting of street and forest trees. The GCCC initiative is a federal program led by the Federation of Canadian Municipalities that offers funding for urban forest planning and large-scale climate-resilient tree planning projects to reduce heat islands and enhance biodiversity.

Through the project budget, Street trees will be prioritized in the City's lowest canopy neighborhoods, while Park Trees will primarily be new tree planting in Jericho and Vanier Parks. The adjustment is funded partially through GCCC Grant with a matching City contribution from previously received Housing Accelerator Funds.

b) Coal Harbour Park Improvements
(Increase to 2023-26 Capital Plan and Multi-Year Project Budget: \$1.4 million)

The budget adjustment is to create a new project to reflect receipt of external funding from BC Hydro and the Vancouver School Board for improvements at Coal Harbour Park including fencing, guardrail and playground.

c) The Landmark Vancouver Sign Project
(Increase to 2023-26 Capital Plan and Multi-Year Project Budget: \$500K)

The budget adjustment is to increase the project budget to reflect receipt of external funding contributions from the Business Improvement Association, Metro Vancouver Convention Centre (Tourism Vancouver), and Destination Vancouver. These funds will support the implementation of the Landmark Vancouver Sign near the Vancouver Convention Centre (East Plaza).

2. **New Emerging Needs**

The adjustments below will create new multi-year project budgets to address emerging needs.

a) Kitsilano Secondary School Field Amenities
(No Impact to 2023-26 Capital Plan; Multi-Year Project Budget: \$2.0M)

The budget adjustment is to create a new multi-year project for improvements at the Kitsilano Secondary School Field for a project budget of \$2.0 million. Council has previously approved for the City, the Park Board and the Vancouver School Board to enter into construction and joint use agreements for public use of the Kitsilano Secondary School Synthetic Turf field, and for new lights and new synthetic turf carpet. The joint use agreement will allow Park Board to use the field for community sports groups outside of school hours. The partnership will also greatly benefit both students and community members including field sport users and thus reduces the need for the Park Board to secure additional lands for service delivery.

a) Firehall #2
(No Impact to 2023-26 Capital Plan; Multi-Year Project Budget: \$5M)

The budget adjustment establishes a new multi-year project budget for the demolition of the existing Firehall #2 at 199 Main Street and to initiate the planning and design of a new firehall at 496 Alexander Street. The existing Firehall #2 has reached its end-of-life and has been assessed to being in poor to critical condition. The adjustment will be funded through reallocation of budgets from the Firehall #9 Redevelopment project (de-scoped), and the Firehall #2 Temporary Annex project, which is no longer required as the new replacement facility is being prioritized.

3. **Revised Project Scope and Cost Estimates**

The adjustments below will impact the 2023-2026 Capital Plan and corresponding multi-year project budgets in line with revised project scope and cost estimates, largely driven by cost escalations.

a) Vancouver Landfill Phase 5 South Closure Implementation
(Increase to 2023-26 Capital Plan and Multi-Year Project Budget: \$2.0 million)

The budget adjustment addresses the additional costs related to the Vancouver Landfill Phase 5 South closure implementation. Additional material is required to complete the roadworks associated with Phase 5 South as these quantities were not identified during the tender stage and are the result of a design scaling issue that was identified during implementation. This work will be partially funded from Metro Vancouver, with the remainder from the City's Solid Waste Capital Reserve, which have been set aside for closure related work at the Vancouver Landfill.

b) New and Renewal of Vehicles & Equipment
(Increase to 2023-26 Capital Plan and Multi-Year Project Budget: \$1.5 million)

The budget adjustment addresses higher than anticipated costs resulting primarily from cost escalations for the purchase of sports field and park equipment, Vancouver Fire & Rescue Service units, and Vancouver Police Department patrol boat. The adjustment will be funded from the City’s Vehicle Replacement Reserve, which is specifically set aside to support capital funding needs of City-owned vehicles and equipment.

c) Playhouse Theatre Elevator Project

(Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: \$1.3 million)

This budget adjustment is to increase the project budget for the Playhouse Theatre Elevator Project, funded from the Vancouver Civic Theatre reserve, which is set aside for capital projects for civic theatre facilities. The additional budget is required to improve accessibility at the facility, such as new elevator, accessible facilities & paths.

4. Delivering the 2023—2026 Capital Plan

The adjustments below will allocate funding to deliver the scope/outcomes outlined in the 2023-2026 Capital Plan to capital projects and programs.

a) Sewer and Water Connections

(No impact to Capital Plan; Increase to the Multi-Year Project Budget: \$29.7 million)

The budget adjustment is to increase the project budget to reflect the additional connections revenues collected during the period from residential and commercial connections for sewers, water, and water meters services.

b) Marpole Library Expansion

(No impact to Capital Plan; Increase to the Multi-Year Project Budget: \$5.8 million)

The budget adjustment is an increase in the project budget for the expansion of the Marpole Library project. Construction has been initiated in Q1 2026, with estimated completion in December 2026. The budget adjustment will be funded from the funding identified in the 2023-2026 Capital Plan for the project.

5. Administrative Adjustments

The adjustments in this category include consolidation or realignment of funding spread across various project accounts to enable administrative efficiency. The adjustments do not result in any changes to the project scope.

Appendix B provides details on all the Multi-Year Capital Project budget adjustments recommended in this report.

Financial Implications

This report proposes a net increase of \$27 million to the 2023-2026 Capital Plan and a net increase of \$63 million to the Multi-Year Capital Project Budgets.

Legal Implications

There are no legal implications associated with this report’s recommendations.

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APPENDIX A 2023-2026 Capital Plan Summary

Allocated vs. Balance Remaining in the Revised 2023-2026 Capital Plan											
\$ millions	2023-2026 Capital Plan				Devt. led	City led Plan & 4-Year Funding Allocation					
	Original	Changes Approved to date	Proposed changes	Total Revised Plan	Revised Plan	Revised Plan	2023 Approved Budget	2024 Approved Budget	2025 Approved Budget	2026 approved budget to date including QBA*	Remainder of the Plan
City-wide	A	B	C	D=A+B+C D=E+F	E	F=i+ii+iii+iv+v	i	ii	iii	iv	v
Housing	616.8	62.2	-	679.0	335.0	344.0	100.4	86.3	60.2	31.5	65.7
Childcare	136.1	(18.3)	-	117.8	57.5	60.3	13.2	3.4	13.0	7.1	23.6
Parks & public open spaces	211.3	13.7	15.4	240.4	10.0	230.4	26.8	70.2	59.9	66.8	6.7
Arts, culture & heritage	150.6	126.0	0.6	277.2	31.7	245.5	108.8	6.5	105.2	21.7	3.4
Community facilities	391.3	42.5	0.2	434.0	134.1	299.9	54.7	34.4	38.2	166.8	5.8
Public safety	105.0	51.6	(3.0)	153.6	-	153.6	25.9	14.1	96.4	17.2	-
Civic facilities & equipment	56.8	38.8	4.0	99.6	-	99.6	30.4	20.3	16.5	32.5	-
Streets	471.0	181.0	0.4	652.5	103.0	549.5	144.0	131.1	141.2	133.2	-
One Water: Potable water, rainwater & sanitary water	874.5	18.0	1.0	893.5	34.5	859.0	211.6	182.2	182.8	211.7	70.7
Waste collection, diversion & disposal	140.8	10.2	6.8	157.8	-	157.8	54.8	30.8	31.8	40.5	-
Renewable energy	73.1	(19.2)	(0.1)	53.8	-	53.8	11.9	15.6	5.7	3.5	17.1
Technology	110.0	24.2	0.8	134.9	-	134.9	38.4	41.7	29.5	25.3	-
Emerging priorities, contingency & project delivery	154.9	(54.6)	0.6	100.9	-	100.9	20.0	14.9	13.7	15.6	36.7
Total	3,492.2	476.1	26.7	3,995.0	705.8	3,289.2	840.7	651.3	794.1	773.2	229.8

* Does not include funding from adjustments to project budgets from prior capital plans

The remainder of funding in the 2023-2026 Capital Plan will be allocated in 2026 through the Quarterly adjustment process, aligning with project schedule and program delivery strategy. The following includes details on some of the service categories which has the largest funding yet to be allocated:

- **Housing:** A portion of the remaining funding is allocated to grants, which are released once program requirements are met, and to land acquisitions that occur as suitable opportunities arise.
- **Utilities:** Funding for Sewer & Water connections, as well as Neighbourhood Utilities, will be allocated in line with timing of development projects.

APPENDIX B Capital Adjustments Summary – Multi-Year Project Budget

A. New Initiatives to address priorities							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
03. Parks & public open spaces	Kitsilano Secondary School Field Amenities	Increase to Multi-Year Project budget: The budget adjustment is to create a new multi-year project for improvements at the Kitsilano Secondary School Field for a project budget of \$2.0 million. Council has previously approved for the City, the Park Board and the Vancouver School Board to enter into construction and joint use agreements for public use of the Kitsilano Secondary School Synthetic Turf field, and for new lights and new synthetic turf carpet. The joint use agreement will allow Park Board to use the field for community sports groups outside of school hours. The partnership will also greatly benefit both students and community members including field sport users and thus reduces the need for the Park Board to secure additional lands for service delivery.	\$ -	\$ 2,040,000	\$ 2,040,000	Development Cost Levy - Citywide - Parks: Advance from 2023-2026 Capital Plan \$740K	\$ -
03. Parks & public open spaces	2019-22 Baseball/Softball Diamonds Renew		\$ 540,000	\$ (100,000)	\$ 440,000		\$ -
03. Parks & public open spaces	Killarney Track & Field		\$ 14,255,000	\$ (1,100,000)	\$ 13,155,000	Re-allocation from existing projects \$1.3M	\$ -
03. Parks & public open spaces	Phase One - Seaside Greenway Improvement		\$ 2,200,000	\$ (100,000)	\$ 2,100,000		\$ -
03. Parks & public open spaces	Coal Harbour Park Improvements	Increase to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment is to create a new project to reflect receipt of external funding from BC Hydro and the Vancouver School Board for improvements at Coal Harbour Park including fencing, guardrail and playground.	\$ -	\$ 1,395,000	\$ 1,395,000	External Funding: Vancouver School Board \$395K BC Hydro \$1.0M	\$ 1,395,000
03. Parks & public open spaces	Street Trees - Growing Canada's Community Canopies	Increase to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment relates to the previously approved Council decision to pursue a Growing Canada's Community Canopies grant for planting of 3050 new street trees, 50 of which will be planted in new tree pits. These trees will be prioritized in the City's lowest canopy neighbourhoods. The terms of the agreement require trees to be planted within 2 years and procurement of third party contractors must begin immediately. The adjustment is funded partially through receipt of Federal grant and previously received Housing Accelerator Funds (HAF).	\$ -	\$ 9,939,400	\$ 9,939,400	Federal grant \$4.9M City Housing Accelerator Fund (HAF) \$5M	\$ 9,939,400
03. Parks & public open spaces	Park Trees - Growing Canada's Community Canopies	Increase to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment relates to the previously approved Council decision to pursue a Growing Canada's Community Canopies grant to fund forest planting of ~18,000 new seedling-sized trees in Jericho and Vanier Parks. These degraded forest sites require extensive invasive species management to accommodate tree planting which will enhance ecological health and community benefit. The terms of the agreement require trees to be planted within 2 years and procurement of third party contractors must begin immediately. The adjustment is funded partially through receipt of Federal grant and previously received Housing Accelerator Funds (HAF).	\$ -	\$ 3,390,378	\$ 3,390,378	Federal grant \$1.7M City Housing Accelerator Fund (HAF) \$1.7M	\$ 3,390,378

A. New Initiatives to address priorities							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
13. Emerging priorities, contingency & project delivery	Extreme heat passive cooling	Increase to Multi-Year Project Budget: The budget adjustment is to create a new project budget for Extreme heat passive cooling program. The work will improve access to low-cost, low-barrier capital improvements for cooling community spaces that serve vulnerable residents through purchase, install and test passive and low-tech capital improvements such as “cool paint”, shade canopies, hydration equipment, and cooling infrastructure at 6 community sites.	\$ -	\$ 150,000	\$ 150,000	Emerging Climate Adaptation Program funding General Debenture 2023-26 3c	\$ -
13. Emerging priorities, contingency & project delivery	Urban-interface fire risk assessment	Increase to Multi-Year Project Budget: The budget adjustment is to create a new project budget to undertake an urban-interface fire risk assessment that will produce spatial data, maps, hazard and risk descriptions, as well as risk reduction and resilience actions to inform capital investment. Other outputs may include recommendations about forest management, FireSmart design, land use, and warning systems.	\$ -	\$ 350,000	\$ 350,000	Emerging Climate Adaptation Program funding General Debenture 2023-26 3c	\$ -
06. Public Safety	Firehall 9 Redevelopment	Reallocate across Multi-Year Project Budget: The budget adjustment establishes a new multi-year project budget for the construction of a new firehall at 496 Alexander Street to replace the existing Firehall #2 at 199 Main Street, which has reached its end-of-life and has been assessed to be in poor to critical condition. The requested amount includes \$12M reallocation from funding from the Firehall #9 Redevelopment project (de-scoped) and \$2M Firehall #2 Temporary Annex project (project no longer required as replacement is being prioritized). Once the project cost estimates are finalized, the remainder of the funding requests will be brought forward for Council consideration as part of the 2027-2030 Capital Plan process.	\$ 62,558,900	\$ (12,000,000)	\$ 50,558,900	General Debenture	\$ -
06. Public Safety	Firehall #2 Temporary Annex		\$ 2,650,000	\$ (2,000,000)	\$ 650,000	Growing Communities Funds	\$ -
06. Public Safety	Firehall # 2		\$ -	\$ 14,000,000	\$ 14,000,000	General Debenture \$12M Growing Communities Funds \$2M	\$ -
Total - New Initiatives			\$ 82,203,900	\$ 15,964,778	\$ 98,168,678		\$ 14,724,778

B. Budget increases / decreases to existing projects and programs							
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
08. Streets	Vancouver Sign	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect receipt of external funding contributions from the Business Improvement Association, Metro Vancouver Convention Centre (Tourism Vancouver), and Destination Vancouver (DV). These funds will support the implementation of the Landmark Vancouver Sign near the Vancouver Convention Centre (East Plaza).	\$ 300,000	\$ 500,000	\$ 800,000	External Funding: Destination Vancouver / Metro Vancouver Convention and Visitors Bureaus: \$200K, Downtown Vancouver Business Improvement Association: \$100K, Vancouver Hotel Destination Association: \$200K	\$ 500,000
03. Parks & public open spaces	2023-26 New Fleet - Parks	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment is to support the purchase of new sports field equipment and excavator for Park Board, which will help maintain 100+ sports fields, extend asset life, and ease future capital pressures—supporting safe play for our residents and sport user groups.	\$ 3,100,000	\$ 513,752	\$ 3,613,752	Fleet Reserve	\$ 513,752
06. Public Safety	2023-26 New Fleet - Vancouver Fire Rescue Services	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment reflects a transfer of the residual value of an end of life Fire asset. The additional funding will help address cost escalations for other VFRS replacement units.	\$ 9,700,000	\$ 70,000	\$ 9,770,000	Fleet Reserve	\$ 70,000
06. Public Safety	2023-26 Renewal of Fleet - Vancouver Police Department	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment is to align the funding availability to support the purchase of police harbour patrol boat.	\$ 24,300,000	\$ 914,583	\$ 25,214,583	Fleet Reserve	\$ 914,583
09. Water, sewers & drainage	2023 New & upgraded Sewer connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for the Sewer and Water Combined Connections to reflect revenues collected during the period. The revenue is driven by residential connections.	\$ 12,798,200	\$ 414,000	\$ 13,212,200	Connections Revenue	\$ -
09. Water, sewers & drainage	2023-24 Water Commercial Connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for Water Commercial program to reflect revenues, from development work, collected during the period. The revenue is driven by commercial connections.	\$ 13,761,700	\$ 523,000	\$ 14,284,700	Connections Revenue	\$ -
09. Water, sewers & drainage	2023-26 Sewer Residential and Commercial Connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for Sewer Commercial program to reflect revenues, from development work, collected during the period. The revenue is driven by commercial connections.	\$ 21,131,280	\$ 9,869,000	\$ 31,000,280	Connections Revenue	\$ -

B. Budget increases / decreases to existing projects and programs							
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
09. Water, sewers & drainage	2024 New & Upgraded Sewer connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for the Sewer and Water Combined Connections to reflect revenues collected during the period. The revenue is driven by residential connections.	\$ 13,904,640	\$ 2,866,000	\$ 16,770,640	Connections Revenue	\$ -
09. Water, sewers & drainage	2025 New & Upgraded Sewer Connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for the Sewer and Water Combined Connections to reflect revenues collected during the period. The revenue is driven by residential connections.	\$ 5,298,000	\$ 8,257,000	\$ 13,555,000	Connections Revenue	\$ -
09. Water, sewers & drainage	2025 New Water Meters	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for Water Meters to reflect revenues collected during the period.	\$ 449,000	\$ 617,000	\$ 1,066,000	Connections Revenue	\$ -
09. Water, sewers & drainage	2025 Water Commercial Connections	Increase to Multi-Year Project Budget: The budget adjustment is to increase the multi-year budget for Water Commercial program to reflect revenues, from development work, collected during the period. The revenue is driven by commercial connections.	\$ 4,966,000	\$ 7,147,000	\$ 12,113,000	Connections Revenue	\$ -
08. Streets	2023-26 Pedestrian curb ramps	Decrease to the 2023-2026 Capital Plan and Multi-Year Project Budget: The budget adjustment is to reallocate the project budget of \$2.49 million to Operating Budget to align the funding with scope of work. As part of the 2026 Capital Budget process (Nov 25, 2025), Council approved the reallocation of \$8.3M funding to capital project priorities aligned with core services. Engineering Services have estimated \$2.49M as Operating expenditure and should be reallocated to Operating Budget.	\$ 7,490,000	\$ (2,490,000)	\$ 5,000,000	General Pay-as-you-go	\$ (2,490,000)
01. Housing	2021 Capital Maintenance - Non-Market Housing	Decrease to the Multi-Year Project Budget: The budget adjustment is to reduce the project budget to reflect lower than planned expenditures for the New Continental repipe project. The project is funded through external funding from BC Housing.	\$ 6,474,000	\$ (754,203)	\$ 5,719,797	External - BC Housing	\$ -
04. Arts, culture & heritage	2023-26 Renovations - Cultural facilities	Increase to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment is to increase the project budget for the Playhouse Theatre Elevator Project, funded from the Vancouver Civic Theatre reserve. The additional budget is required to improve accessibility (new elevator, accessible facilities & paths).	\$ 1,068,725	\$ 1,288,765	\$ 2,357,490	Vancouver Civic Theatre Reserve	\$ 1,288,765
05. Community facilities	Marpole Library Detailed Design and Construction	Increase to the Multi-Year Project Budget: The budget adjustment is to increase the project budget for the Marpole Library project to support the construction phase, with estimated completion by December 2026.	\$ 3,200,000	\$ 5,800,000	\$ 9,000,000	Community Amenity Contributions - Cambie/Marpole	\$ -

B. Budget increases / decreases to existing projects and programs							
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
12. Technology	Digital Transformation Program	Increase to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment allocates funding from Housing Accelerator Fund (HAF) to support the on-going enhancement to the design and delivery of permitting services through the use of service design, digital services and emerging technologies.	\$ 18,909,910	\$ 790,090	\$ 19,700,000	Housing Accelerator Fund	\$ 790,090
11. Renewable energy	23-26 Energy retrofit- Non-City building	Decrease to 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment is to align the project budget with the efficiencies and savings identified as part of the 2026 Operating Budget process.	\$ 13,742,677	\$ (117,603)	\$ 13,625,074	General Pay-as-you-go	\$ (117,603)
13. Emerging priorities, contingency & project delivery	2026 Cool and Clean Air Non-Market Housing	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect external funding approved by Federation of Canadian Municipalities (FCM) to advance climate resilience and public health by installing air conditioning and air purification systems in four non-market housing buildings.	\$ 1,100,000	\$ 600,000	\$ 1,700,000	Federation of Canadian Municipalities (FCM)	\$ 600,000
10. Waste collection, diversion & disposal	Vancouver Landfill Phase 5 South - closure implementation	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget as a result of additional material required to complete the roadworks associated with Phase 5 South Closure. These quantities were not identified during the tender stage and are the result of a design scaling issue that was identified during implementation.	\$ 25,710,000	\$ 2,000,000	\$ 27,710,000	Solid Waste Reserve \$1.2M Metro Vancouver \$800K	\$ 2,000,000
08. Streets	West End - Davie Street	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect external funding approved by TransLink to be used for Davie Village Sidewalk widening.	\$ 10,000,000	\$ 927,565	\$ 10,927,565	External Funding - TransLink	\$ 927,565
09. Water, sewers & drainage	2023-26 Pump Station - Thornton	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect external funding received for the Thornton Pump Station project. The developer has agreed to fund the cost of upsizing approximately 185 meter of sanitary sewer required for the Thornton Pump Station upgrade.	\$ 14,500,000	\$ 1,000,000	\$ 15,500,000	External Funding - Developer Contribution	\$ 1,000,000
08. Streets	New Active Transportation Improvement-Drake Street	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect external funding approved by TransLink and the Province for Drake Street Upgrades, which consists of new protected bike lanes and related works.	\$ 3,500,000	\$ 1,500,000	\$ 5,000,000	External Funding - TransLink \$1M Province \$0.5M	\$ 1,500,000

B. Budget increases / decreases to existing projects and programs							
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
05. Community facilities	Capital Maintenance - West End Community Centre	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to reflect external funding approved by FortisBC for energy conversation measures to support energy efficiency/ greenhouse gas reduction for West End Community Center.	\$ 4,000,000	\$ 212,929	\$ 4,212,929	External Funding - Fortis BC	\$ 212,929
04. Arts, culture & heritage	Joy Kogawa House renewal	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget to address additional funding needed for accessibility and related building upgrades, including construction of an outdoor ramp and improvements to the kitchen and bathroom.	\$ 1,578,670	\$ 300,000	\$ 1,878,670	Density Bonus Zoning - Marpole	\$ 300,000
04. Arts, culture & heritage	Joy Kogawa House renewal	Decrease to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment reverses the previously allocated external funding, as the City will not receive this funding and the work will be delivered by the Joy Kogawa Society.	\$ 1,878,670	\$ (1,000,000)	\$ 878,670	Historic Joy Kogawa House Society	\$ (1,000,000)
03. Parks & public open spaces	2023-26 Street trees - replacement	Increase to 2023-2026 Capital Plan and Multi-Year Project Budget: The budget adjustment is to reflect the receipt of external funding from the Federation of Canadian Municipalities – Green Municipal Fund's (GMF) initiative in support of the Canopy Modelling Project already underway. This initiative has been approved by both Park Board and Council as a priority action under the Urban Forest Strategy.	\$ 5,000,000	\$ 175,000	\$ 5,175,000	Federation of Canadian Municipalities (FCM)	\$ 175,000
Reallocations between multi-year project budgets							
01. Housing	Affordable Housing Planning & Research	Reallocation of Multi-Year Project Budget: The budget adjustment is to reallocate funding for soil remediation costs associated with the renovation of the property at 160 East Hastings (Regent Hotel).	\$ 1,600,000	\$ (250,000)	\$ 1,350,000	Development Cost Levy (DCL) - Housing	\$ -
01. Housing	2023-26 Demolition & Other Land Preparation		\$ 11,465,992	\$ 250,000	\$ 11,715,992		\$ -
08. Streets	Traffic Signal LED Replacement	Reallocation of Multi-Year Project Budget: The budget adjustment is to enable the addition of one more school to the School Travel Planning (STP) program in 2026. Through the STP, staff will work with school communities to support and encourage active travel to and from school. Funding will be used to hire a consultant and a contractor to complete the design and construction of the safety improvements.	\$ 2,000,000	\$ (400,000)	\$ 1,600,000	General Pay-as-you-go	\$ -
08. Streets	2023-26 School Program		\$ 3,150,000	\$ 400,000	\$ 3,550,000		\$ -
01. Housing	2021 Capital Maintenance - Non-Market Housing	Reallocation of Multi-Year Project Budget: The budget adjustment is to consolidate funding between the Capital Maintenance and Renovations programs for better project management and cost tracking.	\$ 5,719,797	\$ (662,000)	\$ 5,057,797	General Debenture	\$ -
01. Housing	2023-26 Capital Maintenance & Renovations - Housing		\$ 4,110,527	\$ 662,000	\$ 4,772,527		\$ -

B. Budget increases / decreases to existing projects and programs							
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
Reallocations between multi-year project budgets							
07. Civic facilities & equipment	2023-26 Facilities Planning Project Management Fee	Reallocation of Multi-Year Project Budget: The budget adjustment is to reallocate project budgets to align with scope of work.	\$ 9,935,825	\$ (644,892)	\$ 9,290,933	General Pay-as-you-go	\$ -
07. Civic facilities & equipment	2023-26 Interior Project Management Fee		\$ -	\$ 644,892	\$ 644,892		\$ -
12. Technology	2020-2022 Technology Business Projects	Reallocation of Multi-Year Project Budget: The budget adjustment is to reallocate project budgets to ensure sufficient funding is available for core technology programs.	\$ 12,963,304	\$ 8,914	\$ 12,972,218	General Pay-as-you-go	\$ -
12. Technology	2023-26 Technology Business Projects		\$ 16,055,679	\$ (1,000,000)	\$ 15,055,679		\$ -
12. Technology	2023-26 Enterprise Data & Analytics		\$ 7,052,875	\$ 669,991	\$ 7,722,866		\$ -
12. Technology	2023-26 Technology Services Overhead		\$ 3,364,979	\$ 835,021	\$ 4,200,000		\$ -
12. Technology	2023-26 Technology Capital Resource Pool		\$ 2,283,926	\$ (513,926)	\$ 1,770,000		\$ -
01. Housing	2023-26 predevelopment funding- Housing		Reallocation of Multi-Year Project Budget: The budget adjustment is to reallocate project budgets to ensure sufficient funding is available for Temporary Modular Site preparation until BC Housing funding is received. Once BC Housing funding is received, City funding can be released for current and future projects.	\$ 46,929,141	\$ (5,057,973)		\$ 41,871,169
01. Housing	Temporary Modular - Site Preparation Cos	\$ 1,306,214		\$ 5,057,973	\$ 6,364,186	\$ -	
06. Public Safety	Renewal and Expansion of Firehall #8	Reallocation of Multi-Year Project Budget: The budget adjustment is to create a new project budget for the Neil Austin Training Center at 1330 Chess Street. The budget will be funded through reallocation of funding available from the Firehall#8 project.	\$ 46,600,000	\$ (4,000,000)	\$ 42,600,000	General Debenture 2023-26 3b	\$ (4,000,000)
07. Civic facilities & equipment	Neil Austin Training center - 1330 Chess Street		\$ -	\$ 4,000,000	\$ 4,000,000		\$ 4,000,000
06. Public Safety	Vancouver Police Department Headquarters - planning & scoping	Reallocation of Multi-Year Project Budget: The budget adjustment is to reallocate available funding from Vancouver Police Department Headquarters for the planning and scoping of the Vancouver Police Department Academy Tenant Improvements project.	\$ 1,000,000	\$ (1,000,000)	\$ -	General Pay-as-you-go	\$ -
06. Public Safety	Vancouver Police Department Academy Tenant Improvements		\$ -	\$ 1,000,000	\$ 1,000,000		\$ -
Total - Budget Increases/Decreases to Existing Projects/Programs			\$ 403,399,730	\$ 41,923,878	\$ 445,323,608		\$ 7,185,081

C. Administrative adjustments including consolidation, restatements, or funding source changes							
Includes the ongoing consolidation of like programs/projects into one larger program/project ; other restatements; changes to project funding source(s).							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
03. Parks & public open spaces	Seawall/shoreline planning	Funding Swap across Multi-Year Project Budgets: The budget adjustment is to align the program funding with the proposed scope of work to ensure funding eligibility.	\$ 5,000,000	\$ -	\$ 5,000,000	Sewer Pay-as-you-go +\$1.25 million Sewer Debenture +\$1.25 million Utilities Development Cost Levy -\$2.5 million	\$ -
09. Water, sewers & drainage	2023-26 Utility Planning		\$ 8,261,223	\$ -	\$ 8,261,223	Sewer Pay-as-you-go -\$1.25M Sewer Debenture -\$1.25M	\$ -
09. Water, sewers & drainage	2023-26 Sewer Asset Inspection/Monitoring		\$ 8,500,000	\$ -	\$ 8,500,000	Utilities Development Cost Levy +\$2.5 million	\$ -
11. Renewable energy	NEU Waste Heat Recovery Expansion	Funding Swap within Multi-Year Project Budget: The budget adjustment is to swap NEU Debenture Funding with Federation of Canadian Municipalities Grant to align with the scope of work.	\$ 20,300,000	\$ -	\$ 20,300,000	Federation of Canadian Municipalities Grant Funding +\$1.24 million NEU Debenture -\$1.24 million	\$ -
08. Streets	Traffic Signal LED Replacement	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align the funding sources with the proposed scope of work to ensure funding eligibility.	\$ 1,600,000	\$ -	\$ 1,600,000	General Debenture -\$400K General Pay-as-you-go +\$400K	\$ -
08. Streets	2023-26 Local roads rehabilitation		\$ 15,000,000	\$ -	\$ 15,000,000	General Debenture +\$400K General Pay-as-you-go -\$400K	\$ -
03. Parks & public open spaces	Burrard Slopes	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align the funding sources with the proposed scope of work.	\$ 2,100,000	\$ -	\$ 2,100,000	Citywide Parks Development Cost Levies + \$294K Burrard Slopes Community Amenity Contributions - \$244K Citywide Community Amenity Contributions -\$50K	\$ -
02. Childcare	Childcare - 960 East 7th renewal	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align the funding sources with the proposed scope of work to ensure funding eligibility.	\$ 14,000,000	\$ -	\$ 14,000,000	General Debenture 2023-26 2b +\$5M Development Cost Levy Childcare -\$5M	\$ -
01. Housing	2023-26 Capital Maintenance & Renovations - Housing	Funding Swap across Multi-Year Project Budget: The budget adjustment is to reflect external funding received for the project. The external funding will free-up the city contribution to be used for future capital emerging needs.	\$ 4,772,527	\$ -	\$ 4,772,527	General Pay-as-you-go -\$49K External - VPHC +\$32K External - BC Housing +\$17K	\$ -
01. Housing	Coal Harbour School Childcare/Housing-Housing	Funding Swap across Multi-Year Project Budget: The budget adjustment is to reflect external funding received from Canadian Mortgage and Housing Corporation. The external funding will free-up the city contribution to be used for future capital emerging needs.	\$ 44,005,000	\$ -	\$ 44,005,000	Canadian Mortgage & Housing Corporation +\$150K Community Amenity Contributions - \$150K	\$ -

C. Administrative adjustments including consolidation, restatements, or funding source changes							
Includes the ongoing consolidation of like programs/projects into one larger program/project ; other restatements; changes to project funding source(s).							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
01. Housing	VAHA Prelim Funding - Affordable Housing	Funding Swap across Multi-Year Project Budget: The budget adjustment is to reallocate external BC Housing funding received for completed pre-development projects, therefore releasing	\$ 22,145,265	\$ -	\$ 22,145,265	External funding +\$2.6M Development Cost Levy-\$2.6M	\$ -
01. Housing	2023-26 predevelopment funding- Housing	Development Cost Levy committed funding for current and future pre-development projects in Housing.	\$ 41,871,169	\$ -	\$ 41,871,169	External funding -\$2.6M Development Cost Levy +\$2.6M	\$ -
13. Emerging priorities, contingency & project delivery	2023-26 Capital Overhead - Debt Issuance Costs	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align funding source with the project scope.	\$ 4,504,562	\$ -	\$ 4,504,562	+\$2M Capital Facilities Reserve -\$2M General Pay-as-you-go	\$ -
10. Waste collection, diversion & disposal	Vancouver Landfill - Phase 5 Centre - Closure Implementation	Increase to the 2023-26 Capital Plan and Multi-Year Project Budget: The budget adjustment increases the project budget and Capital Plan for the Vancouver Landfill Phase 5 Centre Closure to enable procurement for the implementation phase. This adjustment restores the project budget to its original approved funding level following the previous reallocation of funds to support Phase 5 South cost escalation. The restored funding supports the realigned Phase 5 Centre scope and updated implementation schedule. The adjustment will be funded through contributions from Metro Vancouver and the Solid Waste Capital Reserve.	\$ 13,790,000	\$ 4,800,000	\$ 18,590,000	\$4.8M 40% Metro Vancouver 60% Solid Waste Capital Reserve	\$ 4,800,000
02. Childcare	Childcare - FireHall #8	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align funding source with the project scope to ensure funding eligibility.	\$ 13,975,000	\$ -	\$ 13,975,000	-\$2.8M Development Cost Levy Childcare +\$2.8M Community Amenity Contribution Citywide	\$ -
05. Community facilities	Renewal/Expansion of Vancouver Aquatic Center	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align funding source with the project scope to ensure funding eligibility.	\$ 175,135,000	\$ -	\$ 175,135,000	+\$5.0M West End Community Amenity Contributions -\$5.0M Capital Facilities Reserves	\$ -
04. Arts, culture & heritage	Vancouver Civic Theatres Capital Maintenance – Orpheum Theatre	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align funding source with the project scope to ensure funding eligibility.	\$ 6,000,000	\$ -	\$ 6,000,000	+\$4.0M West End Community Amenity Contributions -\$4.0M Reserve - Capital Facilities	\$ -
04. Arts, culture & heritage	Pacific National Exhibition Amphitheatre Renewal/Expansion	Funding Swap across Multi-Year Project Budget: The budget adjustment is reflect addition of eligible external Housing Accelerator Fund (HAF) to free up City funding, to be used for future priorities. There is no change to the project budget or the planned outcome of the project.	\$ 183,700,000	\$ -	\$ 183,700,000	Capital Facilities Reserve - \$16M Housing Accelerator Funds (HAF) +\$16M	\$ -

C. Administrative adjustments including consolidation, restatements, or funding source changes							
Includes the ongoing consolidation of like programs/projects into one larger program/project ; other restatements; changes to project funding source(s).							
2023-2026 Capital Plan Service Category	Project Name	Reason for Adjustment	Current	Change	Proposed	Funding Source(s)	Addition to 2023-2026 Capital Plan
08. Streets	Uplifting Communities	Funding Swap across Multi-Year Project Budget: The budget adjustment is reflect addition of eligible external Housing Accelerator Fund (HAF) to free up City funding, to be used for future priorities. There is no change to the project budget or the planned outcome of the project.	\$ 6,120,000	\$ -	\$ 6,120,000	Capital facilities reserve - \$6M Housing Accelerator Funds (HAF) + \$6M	\$ -
13. Emerging priorities, contingency & project delivery	Pacific National Exhibition - Overhead	Increase to the Multi-Year Project Budget: The budget adjustment is to align the available project budget with the scope of the project.	\$ 861,810	\$ 601,212	\$ 1,463,022	General Pay-as-you-go	\$ -
03. Parks & public open spaces	Killarney Track & Field Facility	Funding Swap across Multi-Year Project Budget: The budget adjustment is to align the project scope with the available funding to ensure funding eligibility.	\$ 13,155,000	\$ -	\$ 13,155,000	-192K Park Development Cost Levy +192K Citywide Community Amenity Contributions	\$ -
02. Childcare	Marpole Oakridge Renewal - Childcare	Funding Swap across Multi-Year Project Budget: In April 2026, Federal government through the Building Communities Strong Fund has provided a grant of \$2.1 million towards the Marpole Oakridge Community Centre project. The adjustment is to reflect the receipt of the external funding and swap it with existing City funding to be used for future emerging priorities.	\$ 14,900,000	\$ -	\$ 14,900,000	+\$2.1M Federal Funding (Building Communities Strong Fund) -\$2.1M Housing Accelerator Funds (HAF)	\$ -
Total - Administrative Adjustments			\$ 619,696,556	\$ 5,401,212	\$ 625,097,768		\$ 4,800,000
Total Capital Budget Adjustment Requests			\$ 1,105,300,185	\$ 63,289,868	\$ 1,168,590,054		\$ 26,709,859