



2018–2022 Financial Plan

Coquitlam in Bloom — Spotlight on Sport

This year's Coquitlam in Bloom initiatives will shine a spotlight on community sport and all the people who help make it happen.

Whether you're a volunteer, player, coach or club executive, the City of Coquitlam will pay tribute to the important role you play within the sporting community through a variety of events and initiatives.

Watch coquitlam.ca/cib for information about Coquitlam in Bloom events and activities.

2018–2022 Financial Plan

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Reader's Guide

This budget document aims to provide an overview of the *2018-2022 Financial Plan* process, resulting five-year financial plan bylaw, impacts to residents and a look forward to the future of Coquitlam.

Reader's Guide

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The *2018–2022 Financial Plan* is organized into the following sections:

1. Executive Summary

Provides a summary of the *2018–2022 Financial Plan* key highlights and impact to residents by way of tax and other rate increases/decreases.

2. Coquitlam Overview

Provides an overview of the City of Coquitlam's history, location, population and governing structure.

3. Integrated Planning Framework

Outlines Coquitlam's planning framework including the strategic plan, business plan and financial planning processes.

4. Financial Policies and Fund Structure

Highlights the financial policies and regulatory requirements related to the development of the City's financial plan. This section also identifies Coquitlam's financial fund structure, which is a combination of general fund, utility funds, reserve and trust funds.

5. Financial Plan Overview

Provides a look at the internal and external conditions affecting the City of Coquitlam along with the City's major fund balances, consolidated financial summary, major revenue sources and summary expenditures by department.

6. Five-Year Operating Plan Overview

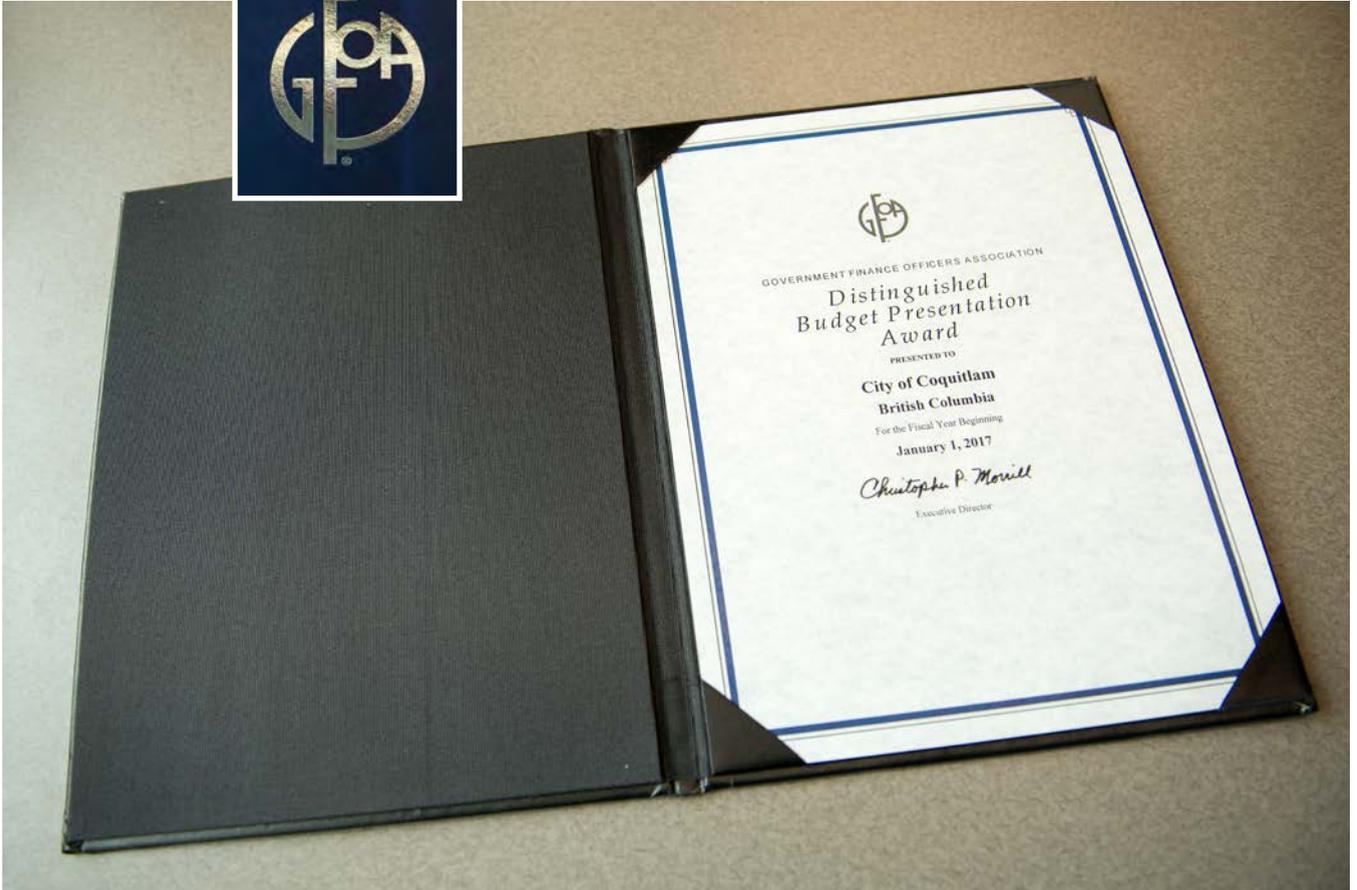
Identifies key budget drivers, base budget increases, staffing history and departmental budget details including related key performance measures.

7. Five-Year Capital Plan Overview

Outlines the Five-Year Capital Plan and includes the City's approach to capital planning, guiding planning principles, funding sources, including reserve summary projections, and a summary of capital projects by category. This section also outlines the recently completed asset management assessment.

8. Appendix

Provides a glossary defining terms that are either technical in nature or have a unique meaning for the City of Coquitlam.



Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to City of Coquitlam, B.C. for its annual budget for the fiscal year beginning January 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and as a public communications device. This award is valid for a one-year period only. We believe our current budget continues to meet the program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Coquitlam City Council



Mayor
Richard Stewart



Councillor
Brent Asmundson



Councillor
Craig Hodge



Councillor
Dennis Marsden



Councillor
Terry O'Neill



Councillor
Mae Reid



Councillor
Teri Towner



Councillor
Chris Wilson



Councillor
Bonita Zarrillo

Auditors:
KPMG LLP

Bank:
Scotiabank



Message From Mayor Richard Stewart

The City of Coquitlam's 2018–2022 *Financial Plan* outlines our five-year operating and capital budget. This plan is developed annually by City

Council, with support from staff, and addresses priorities identified by our community.

We value the public feedback and input we receive through various sources, including the Citizen Satisfaction Survey, the Town Hall Meeting, the Citizen Budget tool, our Viewpoint online engagement community, along with regular communication with our residents.

Coquitlam is one of the fastest-growing cities in the province, and the current outlook in our community is positive. We live in a community where people can live, learn, work and play.

But like the rest of Metro Vancouver, we are facing additional challenges that put new pressures on our budget and on our ability to deliver the services needed in the community.

Notwithstanding these challenges, Coquitlam's strong commitment to fiscal discipline is reflected in this year's budget, incorporating a property tax increase of 2.06%. This is the ninth consecutive year of declining tax increases and the lowest tax increase in over 20 years.

Some of the key areas of investment this year include:

Transportation

Transportation is the largest area of investment because we know this is a priority for residents. This includes road expansion, rehabilitation and infrastructure management. Over the next five years, \$44 million will be invested in our repaving program, which includes funding for the sidewalk program to increase safety and walkability, street lighting LED conversion program, cycling paths and greenways.

Land Management

Land management is another key area for capital spending. Funded by the land sale reserve, key projects for 2018 include the continued development of properties in the Smiling Creek and the Partington Creek neighbourhoods, as well as funding to initiate land development planning for the much-anticipated Partington Creek Neighbourhood Centre, which will incorporate new amenities for Burke Mountain residents.

Utilities

The City's prudent management over time has resulted, in some instances, in no increases to utility fees despite increased costs. For example, this year the water utility budget includes an average rate decrease of 4.7 per cent, which gives back some of the benefits of development

to residents. This will result in no increase for residential customers and, in fact, a 10 per cent decrease to multi-family homes.

Parks and Trails

We have budgeted \$78 million over the next five years to support parks and trails—a resource that residents consistently tell us they hold in very high value. Projects in 2018 include scheduled renewal of the artificial turf at Fridge Field in Town Centre Park, design and development for Burke Mountain Pioneer, Riley, Cottonwood and Sheffield parks, Phase One of the Town Centre Park Master Plan, and planning and construction for Blue Mountain Park.

Building Organizational Capacity & Operational Efficiency

In order to maintain high levels of service in the face of growth and higher service demands, we are focusing on organizational capacity. To ensure that we have the right people to support the needs of our community, we are guided by our HR 2020 Strategy.

We also recognize the need to find new ways to build organizational capacity—which can include innovative use of technology and evaluating our processes for efficiencies through our *Business Plan* priorities and Business Improvement Committee.

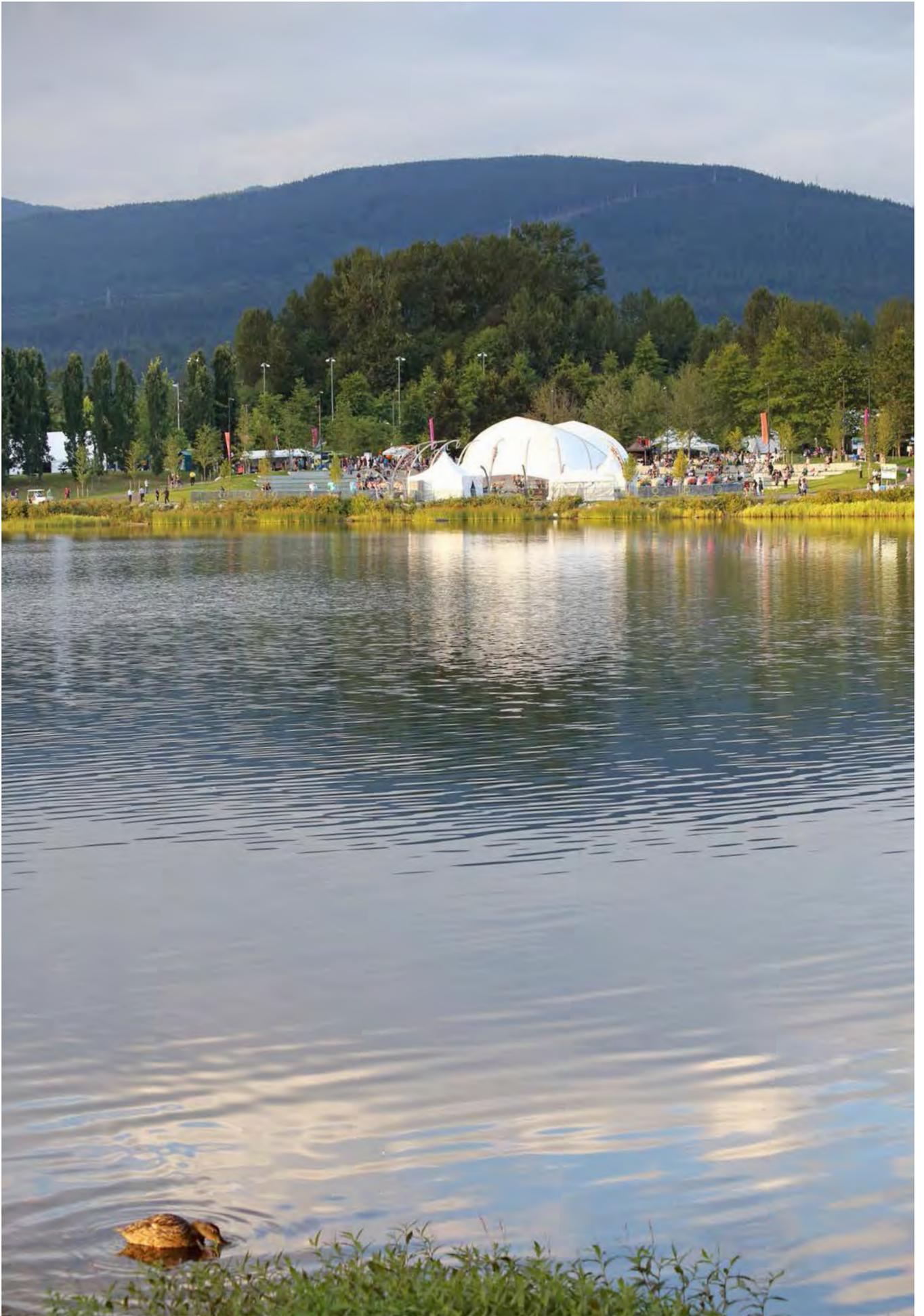
Other Major Projects

Eleven additional major projects are identified as priorities in the five-year capital budget including:

- A Community Enhancement Blitz, similar to the Southwest Park Blitz, that aims to invest in a number of smaller enhancement projects over the next three years such as the Coquitlam Crunch and other trail enhancements, additional park washrooms, and expanding the City wayfinding program.
- Early planning for the Northeast Recreation Complex.
- Planning for the Place Maillardville replacement.
- A new Quint fire truck for Fire / Rescue.

The 2018–2022 *Financial Plan* demonstrates our commitment to fiscal responsibility while still providing the policies, programs and services to support the changing needs of a rapidly-growing, thriving community.

Richard Stewart
Mayor





CHAPTER 1: Executive Summary

In compliance with the *Community Charter* and City policy, Coquitlam City Council adopted the *2018–2022 Financial Plan* in December 2017. The plan supports Coquitlam’s *2016–2019 Strategic Plan* and provides the resources required to deliver the City’s services and activities. The plan is based on financial planning and analysis, staff input, public consultation and Council direction. It also complements and supports Coquitlam’s *Business Plan* which, in turn, provides support for achieving the City’s strategic goals.

As the community grows, long-range planning will focus on Burke Mountain, where approximately one-quarter of residents new to Coquitlam will reside in the next 30 years. To support this area of growth, significant investments this year and in coming years include infrastructure to ensure that all the required municipal services are in place to serve this new neighbourhood.

The City owns a variety of assets valued at nearly \$3 billion used to deliver services to the community. The performance of, and access to, these capital assets is vital to the health, safety and quality of life of residents. Based on a city-wide asset replacement assessment completed in 2017, it is anticipated that a total of \$530 million will be required

over the next 20 years for the replacement and renewal of the existing capital assets to ensure that the City can rely on these assets well into the future. The City has made investments in the continued improvement of asset replacement information systems and resources and endorsed sound financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability.

As a result of these ongoing Council decisions, the City is in good overall standing when it comes to its ability to sustain its existing infrastructure in the long-term. Based on the city-wide asset replacement needs assessment, for the next 20–40 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets is calculated at \$5.3M (\$2.8M in the General Fund and \$2.5M in the Utility Funds). The *2018–2022 Financial Plan* includes a reallocation of existing funding and additional funding to be allocated towards asset replacement in order to narrow this funding gap.

The 2018–2022 Capital Plan includes a total investment of \$387M over the five-year period to be funded by a combination of Development Cost Charges (DCCs),



Development Revenues, General and Utilities Revenues, Reserves and Grants. In addition to funding required to maintain existing service levels, the 2018 operating budget includes additional funding to support fire services, police services, planning and development services, transportation services, administrative services, parks, recreation and cultural services, increased funding for ongoing asset replacement, and operating costs for new infrastructure.

The *2018–2022 Financial Plan* incorporates an average tax increase of 2.06%, sewer and drainage rate increase of 3%, solid waste rate increase of 7%, and a 4.7% decrease in the average water rates. For an average residential home, the total municipal property taxes and utility levies will be approximately \$3,196 in 2018, an increase of \$60 over 2017. The anticipated property tax rate increase for 2019 to 2022 is approximately 2.5% per year. The City recognizes that, historically, Coquitlam has had residential tax rates in the average range in comparison to other jurisdictions, while the commercial tax rates were comparatively higher. To work toward a more balanced distribution of the tax burden, the City has been shifting the tax burden from commercial property classes to the residential class. In 2018, the City shifted 1% of the tax burden to further support business in Coquitlam. The impact of this shift is a reduction in the business tax rate from the average of 2.06% to 1.41% and an increased rate for residential property uses of 2.41%. This policy has been in place for the past 22 years, resulting in a significant cumulative impact in the tax burden from business properties to residential properties.

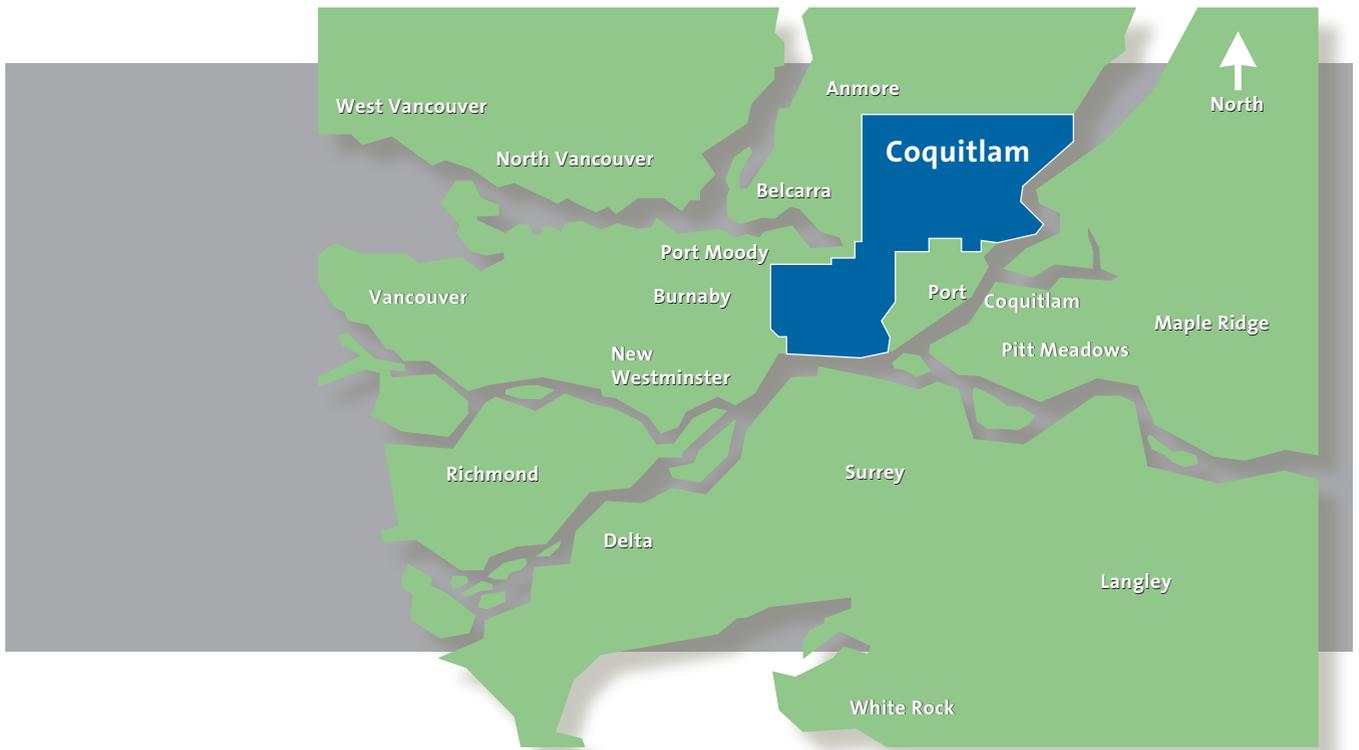
The revenues and expenditures identified within the *2018–2022 Financial Plan* are needed to deliver City services

and programs to the standards established by Council, and to address the requirements of the *Community Charter* and other regulatory bodies. Council has approved initiatives that have been established in accordance with priorities and issues identified by the community and in a manner that adheres to the core principles of fiscal sustainability.

This *2018–2022 Financial Plan* provides an overview of Coquitlam's community profile and demographics, as well as the City's organizational structure and governance. Coquitlam also has a number of financial policies in place that provide for fiscal responsibility and to protect the City's long-term financial sustainability.

The financial details included in this *2018–2022 Financial Plan* are the Consolidated Statement of Financial Activities, the Five-Year Operating Plan Overview and the Five-Year Capital Plan Overview. In each section, examples are provided of how this funding is allocated to support the City's goals, with particular emphasis on the first year of the *2018–2022 Financial Plan*.

The City regularly reports on its progress towards achieving the City's strategic goals and how the financial activities and priorities in the budget align with these goals. Together, these components provide a comprehensive report on the City of Coquitlam's financial planning for the next five years. The result is a well-formulated approach to financial and strategic management that will enable Coquitlam to meet the needs of the community and move toward achieving its vision of a community where people choose to live, learn, work and play.



CHAPTER 2

Coquitlam—A Thriving City with Community Focus

Coquitlam is one of the fastest-growing cities in all of Canada. According to the 2016 Census, Coquitlam’s average population growth from 2012–2016 was 1.96% per year, making it the tenth fastest-growing Canadian city with a population of at least 100,000, and the third fastest-growing in B.C. Population growth of this magnitude brings unique opportunities and challenges to a city which, traditionally, has been considered a suburban community of Vancouver.

Guided by Metro Vancouver’s Regional Growth Strategy, the City is working to build an urban, vibrant community where people live, learn, work and play. The city’s growth and consequent increase in density have impacts on the scope and complexity of the services the City provides to the public. This is evidenced in the statistics and results provided throughout this report.

Growth of nearly 2% per year since 2012, and the projected future growth figures for Coquitlam, are driving changes in the housing make-up of our city. The increase in density and growth in the number of residents living in townhouses and apartments leads to increased demand on communal spaces, and City recreational facilities and green spaces are no exception. We can see the impact of this in the rise in drop-in and membership card admissions to City recreational facilities

from 2013–2017, and the sharp increase in attendance at events coordinated by the City’s Events Office. Furthermore, the volume and sophistication of other City services has changed over the past half-decade; for instance, the number of units created by development applications and permits has increased by nearly half, as the mix of housing units moves away from single-family homes towards apartments and townhouses.

In just the past two years, Coquitlam has celebrated its 125th anniversary, hosted the BC 55+ Senior Games, built a reservoir to service the needs of residents in the Northeast, completed road connections to neighbouring municipalities, and constructed or upgraded seventeen City parks. The years to come promise to be even more exciting as the City embarks on projects to enhance community amenity and civic space in Maillardville and Burquitlam, build a commercial and civic centre in the Partington Creek area of Northeast Coquitlam and revitalize the City Centre through the adoption of a new area plan. While this new era of growth presents challenges, it also presents opportunities to build and shape the future of Coquitlam, sustaining our high-quality of life for both current and future generations.

Coquitlam—The Early Years



The earliest residents of the Coquitlam area were the Coast Salish. Although Simon Fraser passed through the region in 1808, European settlement did not begin until the 1860s. Coquitlam began as a “place-in-between” and its early history is one of settlement and agriculture. Growth was slow and steady and, in 1891, the municipality of the District of Coquitlam was officially incorporated.

The young municipality got its first boost in the late 1880s with the opening of Fraser Mills, a state-of-the-art lumber mill on the north bank of the Fraser River. By 1908, a mill town of 20 houses, a store, post office, hospital, office

block, barbershop and pool hall had been established around the mill. The following year, one of the most significant events in Coquitlam’s history took place when a contingent of 110 French Canadians recruited for work at Fraser Mills arrived. With the influx of a second contingent in June 1910, Maillardville was established. Maillardville, named for Father Maillard, a young oblate from France, was more than just a French-Canadian enclave in Western Canada. It was a vibrant community, the largest Francophone centre west of Manitoba and the seed of Coquitlam’s future growth.

Coquitlam Profile and Demographics

Population

Coquitlam’s current population is 150,144 based on the 2017 Municipal estimates reported by the Population Section from BC Statistics. The City is working towards a population target of 224,000 by 2041.

Household Income

In 2015, Coquitlam’s median income for households within the City was \$74,383.

	2015
Under \$20,000	10%
\$20,000–\$39,999	15%
\$40,000–\$59,999	15%
\$60,000–\$79,999	13%
\$80,000–\$99,999	11%
\$100,000 and over	36%

Source: Statistics Canada, 2016 Census

Immigration and Languages

In 2016, 44% of Coquitlam’s population were immigrants. The top three source countries continue to include China, South Korea and Iran.

After English, at 63%, the top five languages* spoken most often at home in Coquitlam according to the 2016 Census were:

- Chinese (including Mandarin, Cantonese and not otherwise specified)13 %
- Korean5 %
- Persian (Farsi)4 %
- Spanish1 %
- Russian1 %

*% of people who gave a single response

Source: Statistics Canada, 2016 Census

Coquitlam is poised for significant growth over the next decade, making it one of the fastest-growing municipalities in the Region.



Housing

The December 2017 Housing Price Index produced by the Real Estate Board of Greater Vancouver (REBGV) indicates a benchmark price of \$1,282,800 for a detached dwelling in Coquitlam, \$662,600 for an attached/ townhouse unit and \$502,900 for an apartment. The benchmark represents the estimated sale price of a typical property within the market.

Housing Composition

2016

Single-family / duplex	56 %
Low-rise apartment buildings (under 5 storeys)	22 %
Townhouse	10 %
High-rise apartment buildings (5 storeys and over)	12 %
Total number of housing units	51,325

Source: Statistics Canada, 2016 Census

Business Community

Major Employers in Coquitlam (200 or more)

Name	Description
Canada Safeway.	Retail Sales
Factors Group of Nutritional Companies, Inc.	Manufacturer
Hard Rock Casino Vancouver.	Casino
Ikea	Retail Sales
Jack Cewe Ltd	Manufacturer
Leavitt Machinery.	Warehouse
McDonald's Restaurants (6)	Restaurants
Superior Poultry Processors Ltd	Industrial
The Real Canadian Superstore (2)	Retail Sales
Tim Hortons/Wendy's	Restaurants
WN Pharmaceuticals	Warehouse

Source: City of Coquitlam Business Licence Data

Schools:

- School District #43
- Douglas College (David Lam Campus)
- Coquitlam College
- Other private and independent schools



City Government Overview

City Council

Coquitlam City Council includes a Mayor and eight Councillors who are democratically elected and hold office for a four-year term. City Council is responsible for local government leadership and decision-making in the City of Coquitlam, and is granted its powers by the provincial government. The legal framework and foundation for all local governments in British Columbia is set out in the *Local Government Act* and the *Community Charter*, which provide City Councils, and other local government bodies, the necessary powers and discretion to address existing and future community needs, the authority to determine the public interest in their community within the established legislative framework, and the ability to draw on financial and other resources that are required to support community needs.

City Council has the authority to enact and enforce bylaws and policies that relate directly to community needs, and to collect taxes and fees to fund those activities and services.

City Council is ultimately responsible for establishing the policies, for carrying out those policies, and for the overall administration of civic business.

City Council meets as a whole on three Mondays a month (with some exceptions), starting with a Council-in-Committee meeting in the afternoon and ending with a Regular Council Meeting that same evening. It is during these meetings that Council adopts the bylaws and policies referred to above. These meetings are open to the public and are webcast live via the City's web-streaming service.

Standing Committees

In addition to Council-in-Committee, the Mayor has established a Finance Standing Committee and Strategic Priorities Standing Committee to address budget and policy decisions. The Mayor serves as Chair of both Committees and the current Acting Mayor (according to the approved schedule) serves as Vice-Chair. These Committees include all members of Council and meet as required or at the call of the Chair.

Advisory Committees, Task Forces and Boards

Advisory Committees and Boards are created by Council to provide information, well-considered advice and recommendations for consideration by Council and staff on specific issues of civic concern. Advisory Committees and Task Forces are made up of citizen representatives and one or two Council members appointed by Council. Council adopts Terms of Reference for each Advisory Committee that outline the Committee's mandate, term, composition and procedures.



For 2018, Council has established the following Advisory Committees:

- 3030 Gordon Emergency Shelter Task Force
- Culture Services Committee
- Economic Development Advisory Committee
- Multiculturalism Advisory Committee
- Riverview Lands Advisory Committee
- Sport Advisory Committee
- Strategic Investment Advisory Panel
- Sustainability and Environmental Advisory Committee
- Universal Access-Ability Advisory Committee

In 2018 Coquitlam is also hosting the Tri-Cities Healthier Communities Partnership.

Statutory Committees

Statutory Committees or Boards are established by specific legislation and they have a unique function within the municipal framework. Statutory Committee membership is determined by the Committee or Board’s enabling legislation.

Following are the City’s Statutory Committees/Boards:

- Board of Variance
- Library Board
- Parcel Tax Review Panel

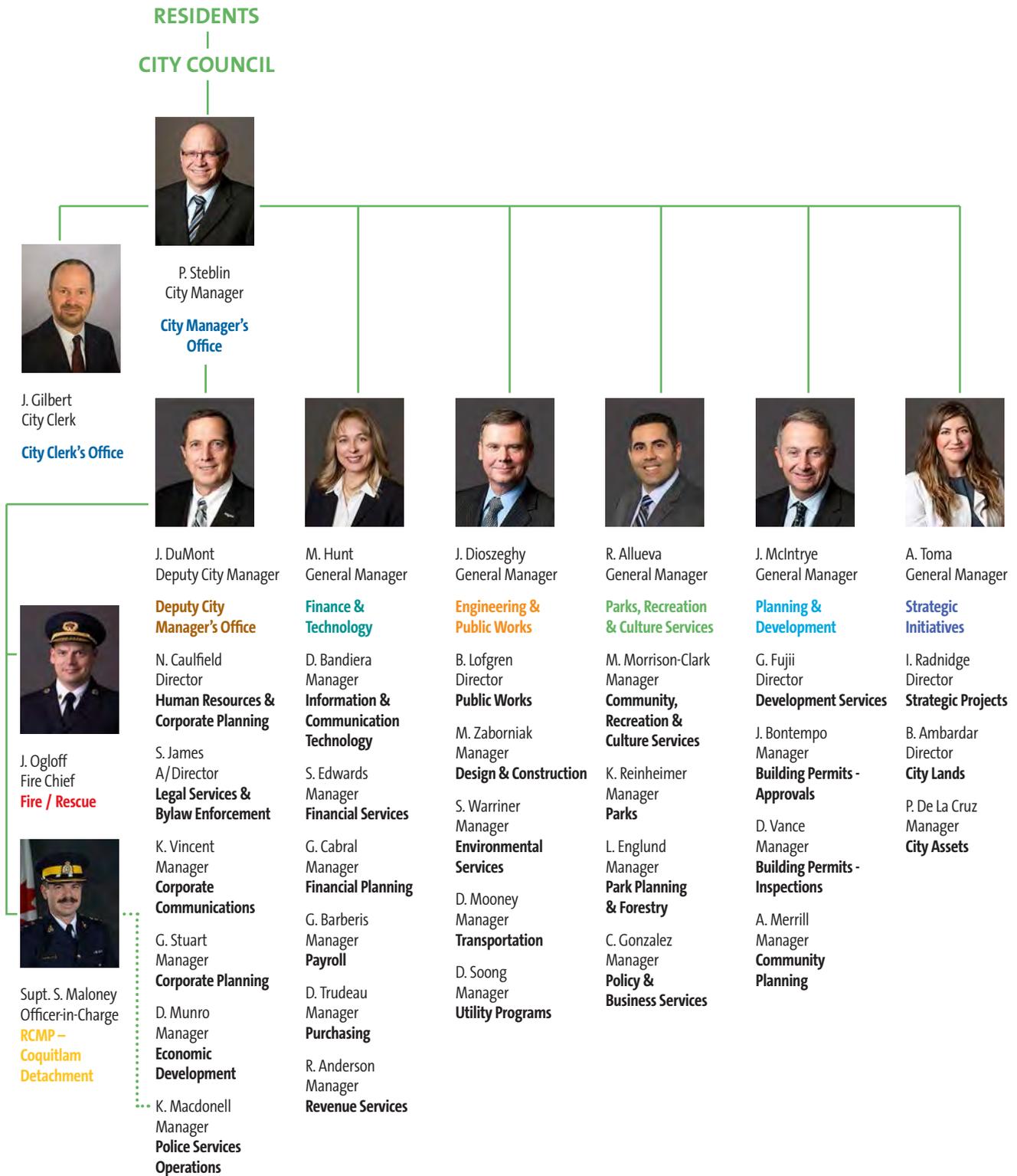
Top Employer

Recognized as one of British Columbia’s Top Employers in 2018, the City of Coquitlam’s mission is to sustain Coquitlam’s high quality of life for current and future generations, and having outstanding employees is what makes that possible. Coquitlam’s greatest asset is its people, and investing in their development and growth is a priority for the organization. In 2016, the City established a vision for how to support our workforce in public service excellence through the HR2020 People Management Strategy. This plan identifies a long-term vision, supporting success factors, and the most immediate priorities needed to achieve the City of Coquitlam’s corporate, operational and service goals.

Central to our People Management Strategy is the City’s leadership development philosophy, *Leading with Purpose*. Our philosophy and program, nationally recognized in 2017 by the Canadian Association of Municipal Administrators, focuses on the importance of intentional leadership at all levels of the organization. Through formal and informal opportunities the City of Coquitlam knows that employee development is central to achieving excellence in city governance.

2018 Organization

Effective April 1, 2018



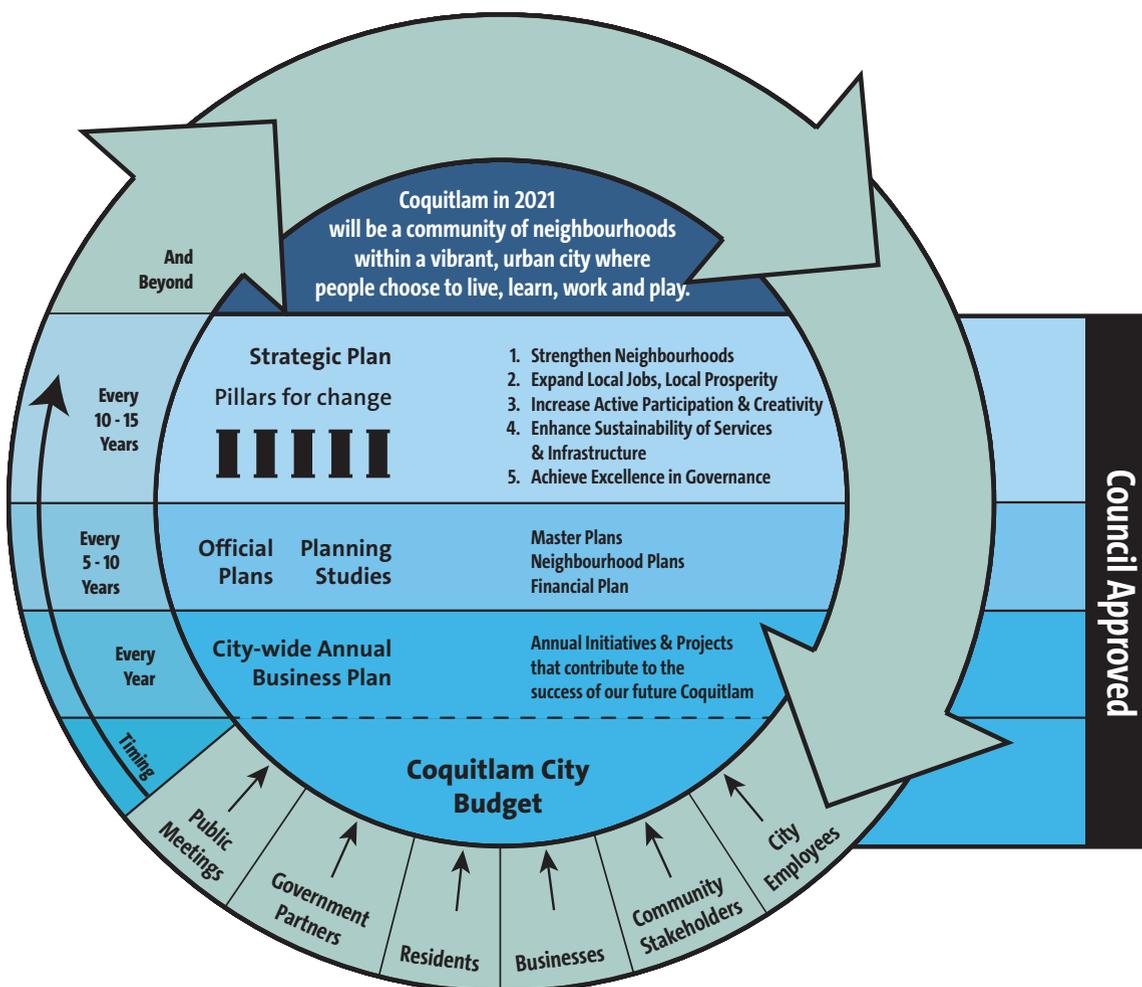
CHAPTER 3: Integrated Planning Framework

Coquitlam’s integrated planning framework includes three separate but complementary planning processes. These processes result in a set of integrated plans that support the overall vision and mission of the City, and they enable us to align activities and resources to achieve the strategic goals and annual business plan priorities set by Council.

The *Strategic Plan* is the highest-level statement of the City’s aspirations for the future. It is developed with a long timeframe in mind and is updated every four years following the municipal election. The *Strategic Plan* articulates Coquitlam’s vision, mission, values and broad strategic goals. The City monitors its progress on the plan through an annual review of key performance measures.

The *Business Plan* translates high-level strategic goals into priorities for action. These priorities—and their associated work items—are established annually by Council. The City monitors its progress on the *Business Plan* through reports to Council every four months and through annual reviews of operational performance measures.

Finally, the *Financial Plan* outlines the financial resources the City needs to support the Strategic and Business plans. Updated annually, the *Financial Plan* is a five-year plan that includes a budget for revenues, expenditures and capital projects.





Strategic Planning

Coquitlam's 2016–2019 *Strategic Plan* is goal-oriented and includes the City's vision, mission, values, strategic goals and directions, as well as anticipated outcomes and results. This plan forms the foundation for all other long-range planning for the City, including the *Business Plan*, *Financial Plan*, *Official Community Plan* and other targeted plans related to transportation, land use and parks planning. The *Strategic Plan* includes the following components:

Vision

Coquitlam in 2021 will be a community of neighbourhoods within a vibrant city where people choose to live, learn, work and play.

Mission

To sustain Coquitlam's high quality of life for current and future generations, we serve the public interest through leadership, innovation and a focus on community priorities and strengths.

Corporate Values

Organizational values form the foundation for the City's decision-making framework and relationships with its stakeholders, employees, citizens and customers. By living its values, the City of Coquitlam will be an organization recognized for its excellence in City governance and employee, citizen and customer engagement.

Coquitlam has **four key values** to help achieve this goal:

1. Treat People Fairly
2. Build Organizational and Community Capacity
3. Inform, Involve and Inspire
4. Innovate to Sustain Community Quality-of-Life

Coquitlam has identified **five strategic goals** to support its vision:

1. Strengthen Neighbourhoods
2. Expand Local Jobs, Local Prosperity
3. Increase Active Participation and Creativity
4. Enhance Sustainability of City Services and Infrastructure
5. Achieve Excellence in City Governance

Strategic Planning Review Process

In 2006, Coquitlam's City Council developed a *Strategic Plan* that included a 15-year vision, mission, values and goals for the entire organization based upon input from the community, employees and other stakeholders. In late 2015 and early 2016, the plan was reviewed and updated to ensure it continues to align with Council's vision and priorities.

Monitoring Success and Performance by Strategic Goal

A strong governance model that is based on the principles of openness, fairness and accountability and that ensures informed decision-making throughout the organization and draws on the energies of citizen participation.





STRATEGIC GOAL 1:

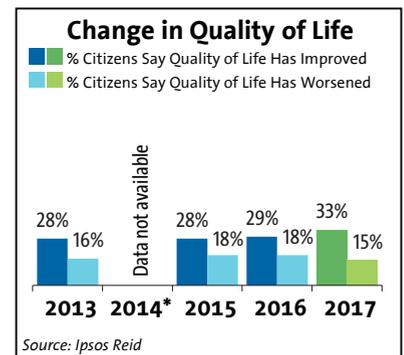
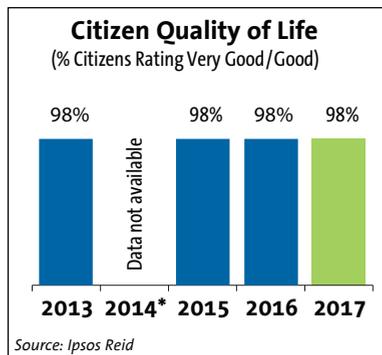
Strengthen Neighbourhoods

Strategic Outcome: A community comprised of clean, safe, green and inclusive neighbourhoods that are connected to a convenient and affordable transportation network and vibrant commercial centres where residents can pursue education, recreation, sport and cultural interests

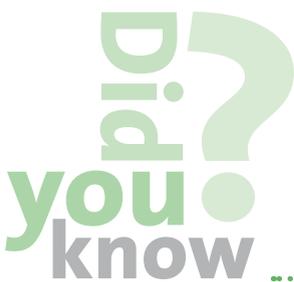
that enhance their social well-being and strengthen their connection to each other and the community. Neighbourhoods that celebrate their uniqueness, history, heritage and character.

Key Performance Indicators	2013	2014	2015	2016	2017
Crime Rate (crimes per 1,000 people) ¹	57	57	61	58	N/A ²
Police Calls for Service	38,029	37,419	44,308	43,429	41,816
Injuries/Fatalities from Collisions	257	346	339	297	178
Fire Incident Responses	6,088	6,128	6,932	7,329	7,237
Bylaw Enforcement Notices	14,489	15,384	17,070	20,689	19,422
Housing (new units added)					
Apartments	698	679	1,029	406	1,416
Townhouses	233	214	99	44	148
Single Family	206	235	269	312	248
Other ³	199	236	221	285	245
Total	1,320	1,364	1,618	1,047	2,057
Tri-Cities Rental Vacancy Rate (apartments)	3.2%	1.6%	1.2%	1.7%	1.4%
Supportive and Subsidized Housing Units	2,762	2,661	2,793	2,717	2,657

- 1 The crime rate is calculated by the Ministry of Public Safety and Solicitor General. Data is from the 2016 Police Resources Report, issued in December 2017. The crime rate is the number of Criminal Code offences (excluding drugs and traffic) reported for every 1,000 people.
- 2 The 2017 crime rate was not available at the time of publication.
- 3 Includes suites, duplex, triplex and quadruplex.



* Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



2,057

new residential units added to Coquitlam's housing stock

7,237

fire incident responses

5,000+

fire inspections performed

98%

of residents say they have a good quality of life, according to the Citizen Satisfaction Survey

What We Set Out to Achieve

/ What We Achieved



- 1. Develop complete, well connected neighbourhoods.**
 - › Completed the *Burquitlam-Lougheed Neighbourhood Plan*.
 - › Established a long-term vision for future development on Northwest Burke Mountain.
- 2. Enhance travel within and between neighbourhoods by building high quality transportation facilities and improving the quality of streets as a place for people.**
 - › Completed improvements to cycling and walking infrastructure as part of the *Middle School Walk/Bike Program*.
 - › Established new residential parking standards to ensure adequate parking infrastructure is available.
- 3. Create a balanced system of facilities, parks and amenities to enhance connectivity and belonging within neighbourhoods.**
 - › Completed multiple park construction projects including *Rochester Park, Smiling Creek Park, Mackin Park* and the *Coquitlam Crunch stairs* twinning.
 - › Made significant progress on planning for *Cottonwood Park* and *Riley Park*, as well as the *Town Centre Park Master Plan*.
- 4. Encourage a suitable mix of housing in our neighbourhoods.**
 - › Continued to implement the *Housing Affordability Strategy*; over 700 dedicated rental units and non-market rental units were approved in 2017.
 - › Adopted new land use designations as part of the *City's Housing Choices Program* to facilitate a mix of housing options in Southwest Coquitlam.
- 5. Support the continued operations and refinement of the fire/safety, crime prevention and emergency response preparedness programs.**
 - › Conducted over 5,000 fire inspections and responded to over 7,000 fire incidents.
 - › Improved the *RCMP CompStat* process, the backbone of the *Crime Reduction Strategy*.
 - › Break and enter and thefts from vehicles decreased for the third straight year, increasing public safety.
- 6. Protect and enhance the unique history, heritage and character of our neighbourhoods.**
 - › In partnership with, among others, *Kwikwetlem First Nation*, supported the release of 5,000 sockeye salmon smolts into the *Coquitlam River*, the first step to restoring the River's historic sockeye population.
- 7. Facilitate cultural and recreational experiences that foster interaction, connection, and a sense of belonging to neighbourhoods and communities.**
 - › Won Silver in *International Communities in Bloom* competition by engaging residents, businesses, community organizations and staff.
 - › Hosted *Coquitlam Celebrates Canada Day*, marking the 150th anniversary of Confederation, with record-breaking attendance. It is estimated 80,000 people attended the event, which was supported by 54 volunteers, contributing almost over 300 volunteer hours.
- 8. Collaborate with other organizations that support the physical and emotional health of our residents and enhance the overall social well-being of the community.**
 - › Partnered with the *YMCA* to provide the "MEND" program to families who are struggling with achieving healthy weights.
 - › Provided after school programs to hundreds of Coquitlam kids in partnership with *Moresports* and *SD43*.



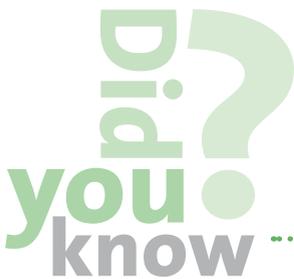
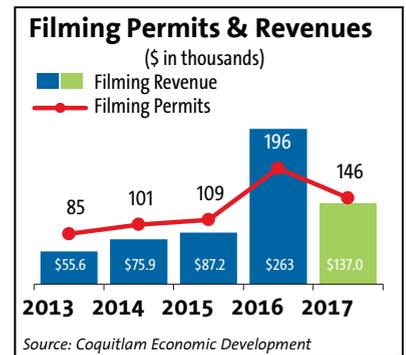
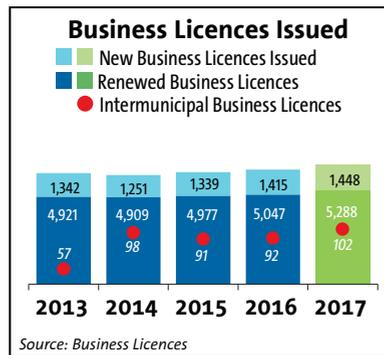
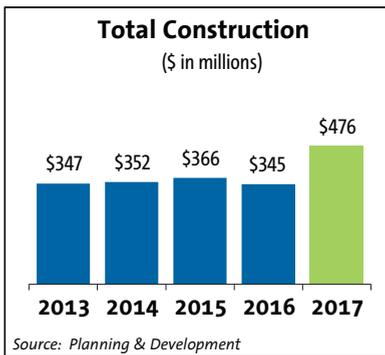
STRATEGIC GOAL 2:

Expand Local Jobs, Local Prosperity

Strategic Outcome: A prosperous, diverse and vibrant local economy.

Key Performance Indicators	2013	2014	2015	2016	2017
Housing Starts ¹	1,390	1,598	971	1,625	2,130
Additional Industrial & Commercial m2	9,268	8,461	1,802	22,483	24,254
QNET Fibre Utilization (cumulative metres of fibre)	58,618	62,149	69,337	77,257	79,500
Filming					
Permits	85	101	109	196	146
Revenue (\$,000)	\$55.6	\$75.9	\$87.2	\$263	\$137
Festivals and Events					
Number	66	69	67	114 ²	71
Participants	122,806	125,100	129,130	154,235	165,495

- 1 A 'start' for the Starts and Completions Survey as reported by the Canada Mortgage and Housing Corporation is defined as the beginning of construction work on a building, usually when the concrete has been poured for the footing around the structure.
- 2 Increased number due to Coquitlam 125 anniversary celebration events.



24,254

square metres of new industrial or commercial space added

1,448

new business licences issued

165,495

people attended 71 City-sponsored festivals and events

146

film permits issued, generating over \$137,000 in revenues

What We Set Out to Achieve

/ What We Achieved



1. **Focus on neighbourhood commercial development and revitalization.**
 - › Facilitated the addition of 14,244 square metres of new commercial space across the city.
2. **Foster local employment opportunities by working with other agencies and groups in promoting a business-friendly climate.**
 - › Worked with the Tri-Cities Chamber of Commerce on the 2017 Economic Summit, Small Business Week Business Showcase, CMPNY co-working space project, and the TriCelerate accelerator initiative.
3. **Support the retention, expansion and attraction of business to strengthen Coquitlam's economic base.**
 - › Held 213 business retention and expansion meetings with local businesses and completed 304 requests for assistance.
 - › Held 83 business attraction meetings with various businesses, government agencies and consulates and received 66 business attraction inquiries.
 - › Issued 146 film permits, generating \$137,000 in revenue.
4. **Support a vital economy by moving people and goods efficiently and capitalize on major transportation infrastructure.**
 - › Worked with the Ministry of Transportation and Infrastructure and the City of New Westminster on options to improve the Brunette Interchange.
5. **Facilitate vibrancy in sport, culture and recreation to enhance economic growth through partnerships, events, festivals, and business development.**
 - › Worked with, and participated in, a variety of events that attracted visitors to Coquitlam such as the BC Highland & Scottish Games, BC Men's Lacrosse Provincials, BC Provincial Track & Field Championships, BC Uncorked Food & Wine Festival, CanWest Games, Coquitlam Craft Beer Festival, Festival du Bois, Hard Rock Casino Ultimate Car Show, Harry Jerome International Track Classic, International Scooter Association North American Qualifier Championships, Pacific Spring Showcase and Spring Classic Hockey Tournaments, and PlayOn Coquitlam.
6. **Through a collaborative and holistic approach with citizens and businesses, create an inspiring public realm through public art, and natural and designed spaces, that enhances quality of life and encourages private sector investment.**
 - › Held the free Lights at Lafarge Winter Lights Display with an estimated attendance of 223,000 who walked the 1.2-kilometre lakeside trail loop.
 - › Sponsored the Coquitlam Public Library's delivery of the Canada 150 Mosaic project, a nation-wide public art project across 150 Canadian communities.
7. **Create trade and investment opportunities by building our international relationships and promoting our cultural diversity.**
 - › Economic Development met with representatives from Global Affairs Canada, the Ministry of Jobs, Trade and Technology, BC Tech Association, the Canada Korea Business Association and various investment groups.
8. **Leverage community assets to drive investment and job creation.**
 - › Increased business access to QNET, connecting 11 buildings and adding 1,700 metres of fibre (for a total of 79,500 metres).

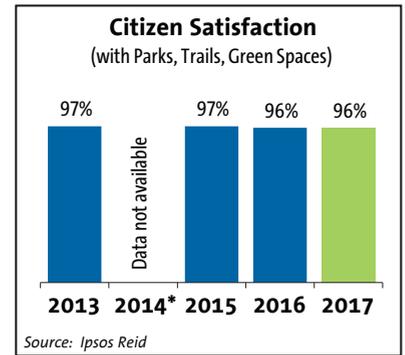
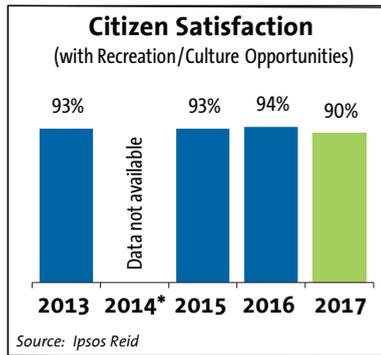


STRATEGIC GOAL 3:

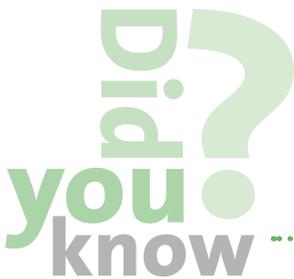
Increase Active Participation & Creativity

Strategic Outcome: A healthy community that includes the physical, spiritual and social wellness of our residents and community.

Key Performance Indicators	2013	2014	2015	2016	2017
Paid admissions to all City facilities	931,027	913,332	968,306	986,614	1,057,550
Registration in Low Cost/No Cost Programs	15,444	11,740	14,469	16,169	15,619
Parkland (hectares)	950	954	957	963	979
Evergreen Cultural Centre Patrons	78,000	81,450	79,400	82,500	85,000
Place des Arts Visitors	91,552	91,551	96,085	96,597	103,000
Library Visitors	706,889	764,097	810,000	828,409	853,985



* Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



4,000

native trees and shrubs planted in City parks

3,000,000+

visitors to the City Centre Aquatic Complex and Poirier Sport & Leisure Complex

1,300 +

residents participated in HEROS emergency preparedness training

85,000

visitors to the Evergreen Cultural Centre

What We Set Out to Achieve

/ What We Achieved



1. **Create a balanced offering of programs and services accessible to all ages, abilities, genders, interests, income levels and cultures.**
 - › Reviewed the City's Get Connected, Get Active financial assistance program for recreation participation and achieved a 5% increase in users of the program.
 - › Completed significant work on the development of a Seniors Services Strategy, creating a framework for the future participation of older adults and seniors in recreation, parks and culture.
 - › Completed a Tennis and Pickleball Strategy, guiding the delivery of service over the next 20 years to ensure appropriate service levels are maintained.
2. **Encourage all citizens to be active through a wide range of recreational activities in our facilities, parks and trails.**
 - › Registered over 70,000 participants in the City's recreation programs and saw an estimated 240,000 people use the Coquitlam Crunch.
 - › Over 3 million people visited City Centre Aquatic Complex and Poirier Sport & Leisure Complex.
 - › Saw over 1 million paid admissions to City recreational facilities, an increase of 7% from 2016.
3. **Enhance creativity and cultural experiences through programs, performances, multi-cultural events and festivals.**
 - › Parks, Recreation and Culture supported 71 festivals and cultural events in 2017 attracting over 165,000 participants.
 - › Facilitated 97 block parties, and distributed over \$13,000 in Block Party grants.
4. **Develop a sustainable system of parks and open space that contribute to the ecological, social and economic well-being of our community.**
 - › Completed a draft master plan for Town Centre Park, enhancing a significant community amenity in Coquitlam's City Centre.
 - › Continued tree planting initiatives with approximately 4,000 native shrubs and trees planted in City parks.
 - › Restored approximately 5,000 square metres of natural areas in 2017.
 - › Completed upgrades to four parks (Shiloh, Dawes Hill, Good Neighbour and Crestwood) as part of the Southwest Park Revitalization (Park Blitz) program.
5. **Support a learning community where residents have access to life-long learning through formal and informal opportunities.**
 - › Over 1,300 Coquitlam residents attended HEROS training to learn about personal emergency preparedness.
 - › Hosted Welcome to Coquitlam event for new residents to facilitate understanding of City business and provide information on other community resources.
6. **Develop transportation infrastructure and services to support a healthy environment.**
 - › Developed a pooled Compass Card program for City staff to encourage business trips on transit, reducing GHG emissions.
 - › Completed cycling and sidewalk infrastructure as part of the School Walkability Program and Sidewalk Program to encourage citizens to consider walking as an alternative to driving.

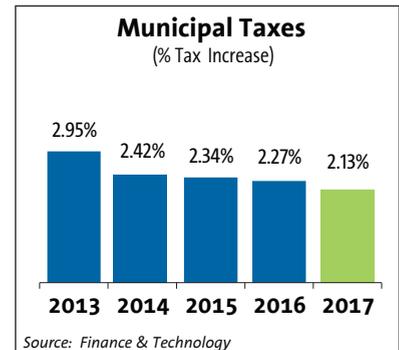
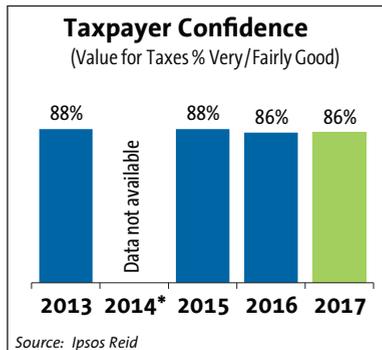


STRATEGIC GOAL 4:

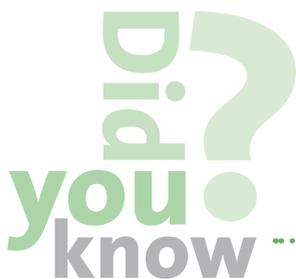
Enhance Sustainability of City Services & Infrastructure

Strategic Outcome: Greater capacity and better capability to deliver high-quality services that are built on social, environmental and economically sustainable service models.

Key Performance Indicators	2013	2014	2015	2016	2017
Spirit of Coquitlam Grants (\$,000)	\$316.2	\$370.9	\$404.4	\$485.5	\$427.8
Solid Waste (tonnes per single-family home)	0.53	0.43	0.31	0.33	0.31
Garbage Diversion (% recycled)	54.5%	63.8%	73.0%	70%	71.4%
Annual Water Consumption (litres per capita per day)	144	133	125	124	128
Animals Reclaimed from the Animal Shelter	339	375	350	288	311
Roads Swept (lane kms)	7,121	7,152	7,834	8,355	9,707
Corporate GHG Reduction					
GHG Reduction vs 2012 Base Year (tCO ₂ e)	1,292	1,190	1,428	1,493	1,245
% Reduction year over year	22%	20%	24%	25%	21%



* Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



\$427,800

provided in Spirit of Coquitlam Grants in support of community-led projects

71.4%

of household waste diverted from the landfill

86%

of residents say they get good value for tax dollars, according to the Citizen Satisfaction Survey

21%

Corporate Greenhouse Gas (GHG) emissions reduction compared to 2012

What We Set Out to Achieve

/ What We Achieved



1. Explore service improvements through new opportunities for partnership with community organizations.
 - › Facilitated a new operating agreement for the Foster Avenue covered tennis facility.
2. Set high standards and demonstrate responsible public stewardship through social, environmental and economic sustainability practices.
 - › Developed a new process for the disposal of excavated material, reducing cost and environmental impact.
 - › Enhanced the Town Centre Recycling Depot to offer a wider range of services and customer service assistance.
3. Create an energy-efficient community through conservation of environmental assets, resources and energy by increasing community and organizational awareness and stewardship.
 - › Continued to achieve a diversion rate above 70%, resulting in 0.31 tonnes of solid waste per household, below the five-year average.
 - › Received provincial Bear Smart accreditation for ongoing work to reduce human-bear conflicts—the only municipality in Metro Vancouver or Fraser Valley Regional District to be recognized.
4. Minimize the impact of City processes and infrastructure on the environment by reducing the City's air emissions, material consumption, energy and water usage.
 - › Corporate Green House Gas (GHG) emissions continued to decrease, reaching an approximately 21% reduction compared to the base year (2012).
5. Manage the City's transportation system efficiently as the community evolves and prioritize walking, cycling, transit, and other sustainable modes of transportation.
 - › Completed the School Walkability Program and Sidewalk Program to encourage citizens to adopt walking as an alternative to driving.
 - › Finalized the Employee Sustainable Commute Program to promote transit use and carpooling.
 - › Cleaned over 150 km of sewers and 48 km of watermains, swept 9,707 km of streets and maintained an average pavement condition assessment (% good/very good) of 72%.
6. Ensure sustainable, equitable and effective funding strategies to enable the City to provide a high quality and appropriate level of infrastructure services.
 - › Implemented policy changes to the Development Cost Charge and Community Amenity Contribution programs to increase transparency and effectiveness.
 - › Finalized changes to public parking regulations around Evergreen Extension SkyTrain stations.
7. Support the continued viability and sustainability of community organizations in their implementation of services, events and programs to the community.
 - › Provided over \$440,000 in Spirit of Coquitlam and Block Party grants to the community to support events and experiences.



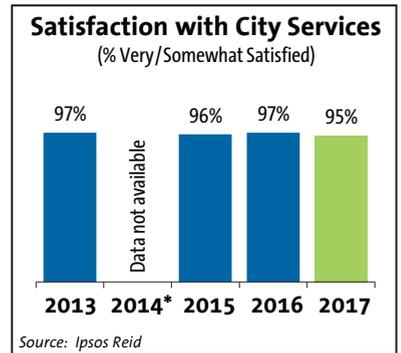
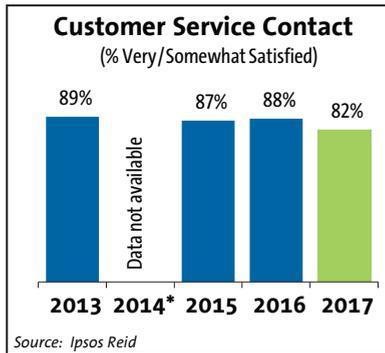
STRATEGIC GOAL 5:

Achieve Excellence in City Governance

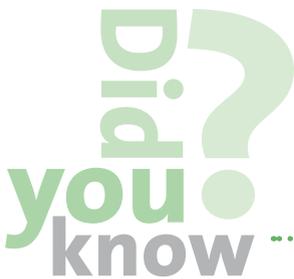
Strategic Outcome: A strong governance model that is based on the principles of openness, fairness and accountability and that ensures informed decision-making throughout the organization and draws on the energies of citizen participation.

Key Performance Indicators	2013	2014	2015	2016	2017
Parks, Recreation and Culture Volunteer Hours	44,723	49,923	46,189	53,188 ¹	44,566
Committee Volunteers	121	123	144	143	105 ²
Employee Vacancy Rate (at December 31)	5.5%	5.3%	4.8%	4.20%	5.20%
Annual Employee Turnover Rate	10.9%	9.7%	8.2%	7.20%	7.60%
Business Improvement Initiatives Completed ³	19	47	51	58	70
Community Engagement					
Website Users	458,380	510,914	558,173	674,486	783,570
Facebook Likes	2,472	3,573	4,727	7,706	10,340
Twitter Followers	1,968	3,319	4,759	6,291	7,689
Instagram	N/A	182	553	1,507	2,693
YouTube Views	N/A	10,249	15,528	21,237	27,195

- 1 Increase due to Coquitlam 125 anniversary celebration volunteer opportunities.
- 2 The number of Council-appointed committees and boards was reduced from 15 to ten in 2017.
- 3 Includes items on the workplan and Stop-Doing List for the Staff Committee on Business Improvements and Customer Service.



* Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



44,566

volunteer hours for recreation and culture activities in Coquitlam

70

business improvement initiatives completed

783,570

visits to coquitlam.ca

95%

of residents satisfied with City services

What We Set Out to Achieve

/ What We Achieved



- 1. Maintain prudent financial management policies regarding land management, asset replacement and long-range planning and budgeting so that taxpayers remain confident that tax dollars are being spent wisely.**
 - › Received WorkSafe BC Certificate of Recognition Rebate for \$195,000 and maintained an experience rating under industry standards, saving a further \$444,000 in insurance costs.
- 2. Develop strategic partnerships and positive working relationships with the businesses, community groups and many government organizations who work with, for and in Coquitlam.**
 - › Continued to develop media partnerships throughout the region to promote Coquitlam events, valued at over \$40,000.
 - › Diversified on-site programming by expanding partnerships with third party providers, enhancing the range of program experiences for all age groups.
 - › Partnered with Fortis BC to deliver Neighbourhood Nights, a free, family event held at various parks throughout the City, and with Envision Financial to host the free Summer Concert Series in Town Centre Park Plaza.
- 3. Support, encourage and empower employees by living the City's values, recognizing success and fostering a positive team environment.**
 - › Conducted a speaker series for staff on a variety of topics to enhance leadership skills and abilities. Total attendance exceeded 300 participants.
 - › Received Canadian Association of Municipal Administrators (CAMA) Award for the City's Leadership Development Program, 'Leading with Purpose'.
- 4. Encourage citizen and neighbourhood engagement so that residents contribute to the affairs of the whole community.**
 - › Over 100 residents and organization representatives volunteered on the City's ten advisory committees and boards in 2017 providing input and advice on a wide range of City programs and policies.
 - › Launched Viewpoint, Coquitlam's Community Engagement Research Panel, giving the community more opportunity to engage with the City in addition to more traditional public consultation methods.
- 5. Improve customer service and enhance efficiency and effectiveness through innovation, high customer service standards, and a commitment to continuous improvement.**
 - › Introduced an online snow reporting tool, allowing residents to submit service requests online and outside of normal operating hours.
 - › Through the Staff Committee on Business Improvements and Customer Service, completed 70 items enhancing the customer experience and reducing red tape.
 - › Introduced e-billing for dog licensing, allowing residents to obtain or renew dog licences online.
 - › Finance received three Government Finance Officer Association (GFOA) awards for budgeting and financial reporting.
- 6. Foster awareness of diverse cultural groups and encourage increased understanding of different cultures to further enrich the community.**
 - › Expanded the annual Kaleidoscope Arts Festival, a celebration of Coquitlam's unique arts, culture and history.

Business Planning

Whereas Coquitlam's *Strategic Plan* outlines five major strategic goals for the City, the *Business Plan* provides the annual action plan for the organization. The City provides a broad range of services to the community and the *Business Plan* helps staff focus resources, including staff time, on the most important city priorities each year. Council bases the *Business Plan* priorities on the following criteria:

- strategic goals and directives;
- Council priorities;
- public priorities based on Ipsos Reid surveys and general feedback;
- initiatives currently underway and budgeted; and
- required externally driven initiatives.

Although the City's budgeted resources are aligned on a departmental basis to facilitate resource management, the *Business Plan* priorities help each manager determine and assign the work performed by various staff to ensure that the organization, as a whole, focuses on what is most important. *Business Plan* priorities are not meant to capture the day-to-day activities of the organization, but rather those initiatives that are in addition to those duties. These priorities ensure that staff across the organization direct their time toward the most important actions and that the City's support services (i.e. Finance, Administration, Human Resources) recognize these priorities and provide administrative support accordingly.

Business Planning Process

The *Business Plan* priorities established at the beginning of each year enable staff to focus resources on the most important tasks that will accomplish the goals outlined in the City's *Strategic Plan*. Specifically, the *Business Plan* priorities link strategy with action by:

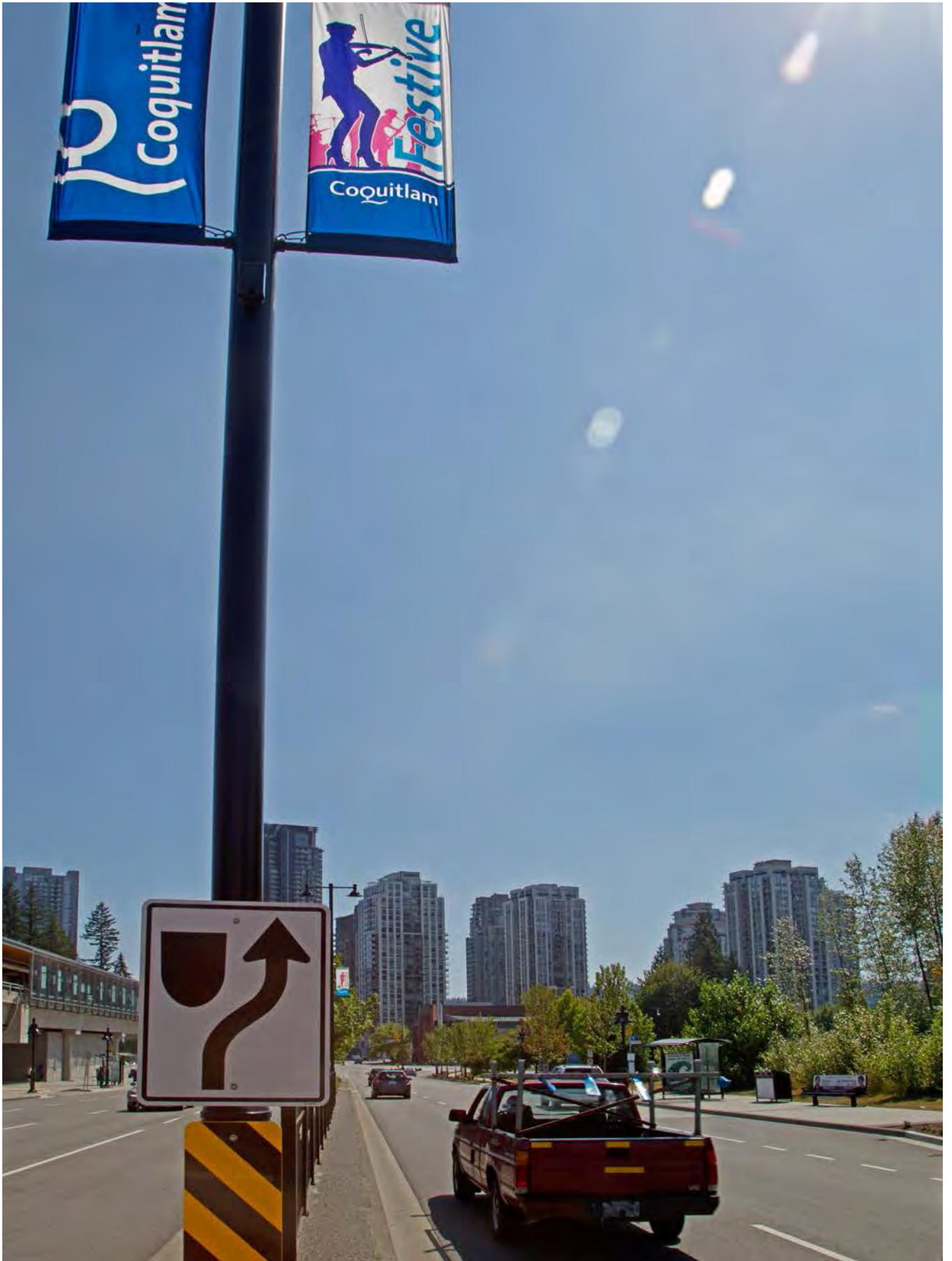
- ensuring consistency between strategic goals and departmental work plan priorities;
- linking the *Financial Plan*, including staff resources and capital budgets, to those items identified as strategic priorities; and
- aligning corporate efforts to mitigate the key risks and challenges facing the City.

Monitoring Progress

Staff work on the priorities during the year and submit trimester reports to Council summarizing their progress. The purpose of the trimester reports are to allow Council to view the City's activities and progress balanced with the status of the City's financial and human resources. As part of the trimester update, each priority is colour-coded to signify the following:

- **Green:** The majority of the tasks within the *Business Plan* priority are expected to be achieved on time and on budget.
- **Yellow:** The *Business Plan* priority has one or more tasks that require attention to ensure completion on time and on budget.
- **Red:** The *Business Plan* priority has several tasks that are delayed and the priority is currently on hold.

On an annual basis, operational performance measures are reviewed to ensure that the work items within the *Business Plan* priorities are accomplishing what was intended.



2018 Business Plan

In Coquitlam, the path to achieving our vision rests on our five strategic goals.

Strengthen Neighbourhoods

1

Expand Local Jobs, Local Prosperity

2

Departments by Colour

- CITY MANAGER/DEPUTY CITY MANAGER (CM/DCM) AND INCLUDES FIRE/RESCUE AND RCMP
- ENGINEERING & PUBLIC WORKS (EPW)
- FINANCE & TECHNOLOGY (FT)
- PARKS RECREATION & CULTURE (PRC)
- PLANNING & DEVELOPMENT (PD)
- STRATEGIC INITIATIVES (SI)

LEGEND

Priorities:

- A Priority:** Initiatives that are most strongly supported as top priorities for the current year because they meet the majority of the following criteria:
 - considerable budget impact;
 - human resource effort;
 - significant Council or community interest;
 - dependence on external partners;
 - mandatory or legislated.
- B Priority:** Initiatives that are supported as priorities because they meet some of the above criteria, however, they may be deferred if circumstances throughout the year dictate.
- C Priority:** Initiatives that are important but may be deferred if time and resources are not available.

Neighbourhood and Area Plans

- A** Housing Affordability Strategy Implementation
City Centre Area Plan
Partington Creek Neighbourhood Centre
- B** Fraser Mills Plan Update
- C** Hazel/Coy Neighbourhood Plan
Burquitlam-Lougheed Neighbourhood Plan Implementation

Cultural and Heritage Initiatives

- B** Heritage Management Strategy
Riverview Artifacts Management Plan
- C** Multiculturalism Strategic Plan
Cultural Partner Agreements
Major Events Expansion & Policy Update
Public Art Policy Implementation

Protective Services

- A** Fire Bargaining
- B** Policing Strategies for Evergreen Line
- C** Fire Prevention and Awareness Program
Burquitlam Community Police Station

Transportation Improvements and Initiatives

- A** Transit-Oriented Development Application Team
- B** Brunette Interchange Planning
Lougheed Highway Improvements
Municipal Boundary Road Initiatives
- C** David Avenue Extension
Southwest Arterial Corridor Development Strategy

Business Development and Support

- B** Economic Development Strategy – Phase 3
Business LinQ Implementation
Tourism Strategy Implementation
- C** Commercial Zones Review

Vision

Coquitlam in 2021 will be a community of neighbourhoods within a vibrant city where people choose to live, learn, work and play.

Values

The City of Coquitlam will be an organization recognized for its excellence in City governance and employee, citizen and customer relations by living its values. In Coquitlam we:

- Treat People Fairly
- Build Organizational and Community Capacity
- Inform, Involve and Inspire
- Innovate to Sustain Community Quality-of-Life

Increase Active Participation and Creativity

3

Community Amenities

- A** Place Maillardville Planning
Community Amenity Enhancement Program
- B** Cemetery Plan
Fraser Mills Community Centre Planning
- C** Buchanan Square Planning

Parks, Trails and Green Space Planning and Consultation

- B** Blue Mountain Park Planning & Construction
- C** Sheffield Park Planning
Fridge Field Turf Replacement

Parks, Trails and Green Space Improvements and Upgrades

- A** Southwest Parks Revitalization
Town Centre Park Phase One Plan
Smiling Creek Park Construction
Cottonwood Park Construction
- B** Riley Park Construction

Enhance Sustainability of City Services and Infrastructure

4

Environment, Climate Change and Sustainable Energy

- B** LED Streetlight Conversion
Curbside Collection Enhancements
Coquitlam Transfer Station and Recycling Depot
- C** Climate Adaptation Strategy
Strategic Energy Management Plan Implementation
Organic Waste Processing Capacity

Strategic Partnerships

- A** YMCA Facility Planning
Phased City-Owned Land Development, Sales and Marketing
Smiling Creek Recreation Services
Fortis BC Como Lake Avenue Construction
- B** Trans Mountain Kinder Morgan Pipeline
- C** Riverview Master Plan Process
Pinetree Agreement Review

City Infrastructure

- A** Crouch Reservoir and Trunk Water Main
Civic Space Needs Assessment
- B** Emergency Communications Transition
Northeast Works Yard Planning
- C** Northeast Water, Sewer and Drainage Infrastructure

Achieve Excellence in City Governance

5

Continuous Improvements and Customer Service Activities

- A** Fleet Usage Review
Development Application Process Improvement Implementation
PRC Management System Replacement
Asset Management Software Implementation
Corporate Website Update
- B** Business Improvement and Customer Service Work Plan and Stop Doing List
Technology Roadmap Implementation
Electronic Plans Management Program Implementation
HR2020 Implementation
Smart City Strategy

Key Studies, Strategies and Policy Reviews

- A** General Local Election
- B** Northeast Recreation Services Needs Assessment
Housing Choices and Large Home Review
Development Cost Charge Update
City Lands Master Plan
Austin Works Yard Needs Assessment
Cannabis Regulatory Framework
- C** Park Use Bylaw Update
Innovation Centre Feasibility Study
Daycare Strategy
Facility Asset Management Strategy
Investment Strategy
Youth Strategy



coquitlam.ca/bizplan



Financial Planning

The City of Coquitlam develops its *Five-Year Financial Plan* consistent with generally accepted accounting principles. The City uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred.

The budget is also prepared using the accrual method, recognizing revenues and expenses at the time they are incurred. The budget is organized by type of operation (i.e. general fund and utility funds), with each operation considered a separate budgeting and accounting entity. Funds are budgeted and reported along departmental lines, with accountability and authority for budgetary approval and amendments resting with Council. Council delegates the authority for actual disbursement and implementation of the *Five-Year Financial Plan* to the City Manager, Deputy City Manager and General Managers.

All financial and operational policies related to accounting practices are adhered to in the development of the *Five-Year Financial Plan*.

Financial Planning Process

The City of Coquitlam's *Financial Plan* development process begins with strategic planning and includes public consultation, extensive background briefings for Council and comprehensive discussion sessions that culminate in a proposed *Five-Year Financial Plan* for Council approval. The process also includes a number of key budget assumptions. Using this as a framework, work plans are developed for each department, with resource needs identified. Major capital expenditures are identified on a five-year cycle, with annual reviews and updates. The Five-Year Capital Plan reflects projects consistent with corporate objectives and long-range plans. Together with the *Strategic Plan* and *Business Plan*, this approach to financial planning provides a thorough and strategic focus in the budget deliberations.

Key Steps

1. Identify Community Priorities

- A statistically valid telephone survey of residents provides the opportunity to gain feedback on priorities, issues and progress towards goals (results are accurate to ± 4.4 percentage points, 19 times out of 20).
- An online budget survey tool for community members provides input and recommendations on programs and services.

2. Develop Business Plan Priorities and Align Activities

- Council establishes *Business Plan* priorities (see pages 24–25).
- City processes and projects are reviewed, updated as needed and aligned with objectives as part of the departmental work plans.

3. Align Financial Plan with Business Plan Priorities

- New budget requests require strategic alignment rationale to demonstrate how they support Coquitlam's goals and objectives.
- Each request is evaluated based on *Business Plan* priorities.

4. Review Budget Priorities and Requirements

- The operating budget is reviewed to ensure base budget funding is sufficient for the outlined work plan as defined by the City's objectives. If insufficient resources exist, the manager must:
 - a. identify improved cost efficiencies;
 - b. re-allocate resources;
 - c. request additional funding; and/or
 - d. adjust the assigned work plan to align with existing resources.



2017 Financial Planning Process Schedule	
May, 2017	Citizen Satisfaction Survey
April–August, 2017	Department Budget Submissions
June 10, 2017	Citizen Satisfaction Survey Results Reported to Council
July to August, 2017	Financial Department Detailed Review
Sept 1 to 30, 2017	Citizen Budget—Online Budget Survey
September 20, 2017	Executive Team Review of the Capital Plan
October 4, 2017	Executive Team Review of the Financial Plan
October 12, 2017	Town Hall Meeting
October–November, 2017	Council Review of <i>Financial Plan</i> and Departmental Budget Presentations
December 4, 2017	Council gave 1 st , 2 nd , 3 rd readings of the 2018—2022 <i>Financial Plan</i> , 2018 Utilities Bylaw and Fees and Charges Bylaw
December 11, 2017	Council Adopted 2018–2022 <i>Financial Plan</i>

Budget Monitoring

The City monitors its financial performance against its budget through a trimester budget to actual spending variance analysis. Each General Manager provides a detailed analysis of revenues and expenditures as they compare to the approved budget. This regular monitoring gives management and Council time to decide on any changes that might be necessary to ensure the year’s actual revenues and expenditures are within budget.

Measuring, Evaluating & Reporting

The *Business Plan* priorities and associated work items are reported with a review of operating and capital budget variances, labour vacancies, major spending and economic activity during the trimester. This review provides Council with a holistic view of the City’s activities and progress, is balanced with the status of financial and human resources.

CHAPTER 4:

Financial Policies and Fund Structure

Financial Policies

Governing Policy and Regulatory Requirements

The *Community Charter* requires that a *Five-Year Financial Plan* for both the operating and capital expenditures be adopted by May 15 of the first year of the plan. In addition, the *Community Charter* directs that the public must be consulted prior to adoption of the *Financial Plan*.

Balanced Budget

In compliance with Section 165 of the *Community Charter*, the City's *Five-Year Financial Plan* must be balanced. The total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year.

Long-range Financial Policies

Based on one of Council's key goals to take steps to make Coquiltam financially sustainable, City management reviewed the City's long-range financial needs. The result of this work was a series of financial sustainability policies reviewed and adopted by Council in 2016. These policies are a significant step toward achieving financial sustainability and ensuring municipal services and infrastructure continue to be provided for future generations. The City's *Long-range Financial Plan* is updated periodically to reflect significant directional changes, as determined during *Strategic Plan* updates.

The long-range financial planning policies adopted by City Council include:

Sustainability Policies

► Surplus Policy

The City's Accumulated Surplus will be maintained at a constant percentage (15%) of the annual tax collection to ensure that over time it grows in proportion to the growth in the City. After any specific one-time allocations approved by Council during the budget process, the additional surplus earned in any year will be transferred to an Infrastructure Reserve to support the City's future capital program.

► Operating Costs for New Capital Policy

The City will manage new infrastructure in a fiscally sustainable manner by recognizing reasonable incremental operating costs in the City's annual budget for each new asset built.

► Debt Retirement Policy

The City will direct operating budget savings achieved as a result of debt retirement to capital improvements in the City with first priority being to the City's DCC matching fund in support of the City's share of the DCC capital program, and the second priority to other capital needs.

► Debt Management Policy

The City's policy is to minimize external debt borrowings and, if required, use existing reserves as a means to internally finance required capital expenditures. As well, the City adheres to the Debt Limit and Liability Servicing Limit requirements as outlined in the *Community Charter* (Refer to Section on Debt Borrowing in Chapter 7, p.83.)

► Land Sale Reserve Policy

The City strives to create and maintain sustainable land-based resources, both land inventory and land reserve funds, for the benefit of the community now and in the future by adhering to the following principles for Strategic Land Management in the City:

- i. Strategically acquire and dispose of lands in a way that ensures maximum benefit to the community;
- ii. Establish a Long-Term Land Based resource (reserve) within the existing Land Sales Reserve (LSR) fund to receive land inventory sale proceeds;
- iii. Set aside a portion of the ongoing land sale proceeds to offset the decrease in land inventory, and to be used for strategic acquisition and development of properties;
- iv. Make the LSR funds available to borrow and repay those funds over a pre-defined period of time with interest; and
- v. Actively pursue opportunities for Public-Private Partnerships as a means to achieve maximum benefit from City lands.

Funding Policies

- **Cultural Group Funding Policy**

The City will support externally-provided cultural services by recognizing the impact of inflation through an annual CPI adjustment to cultural grants provided to the Coquitlam Public Library, Evergreen Cultural Centre, Place des Arts, Place Maillardville and the Coquitlam Heritage Society.
- **Casino Revenue Policy**

The City will direct Casino Revenues as follows:

 - 12.5% Community Capital Fund—to fund one-time community projects.
 - 87.5% Municipal Capital Fund—to fund municipal infrastructure projects.
- **Land Sale Reserve Investment Fund Policy**

The City is realizing significant value for land holdings in Northeast Coquitlam, which brings unprecedented cash flows into the City's Land Sale Reserve Fund. In an effort to provide an immediate benefit to Coquitlam residents, in 2016 Council approved the creation of a new Land Sale Reserve Investment Fund to provide amenities and infrastructure in the community. This reserve is funded through a dividend of 5% of the land sales and the interest earned on the City's Land Sale Reserve fund cash balance each year. The intention is to allocate this newly-created fund to specific projects in the city's capital budget to provide immediate impact to the services provided to Coquitlam residents.

Operating Policies

- **Investment Policy**

The City will invest City funds in a manner that will provide the optimal blend of investment security and return, while meeting the daily cash flow demands of the City and complying with the statutory requirements of the *Community Charter*.
- **Procurement Policy**

The City will purchase goods and services on behalf of Coquitlam residents in accordance with evolving best practices in procurement for local governments, as generally supported by the Auditor General for Local Government (AGLG) document titled "Improving Local Government Procurement."
- **Extreme Weather Funding Policy**

The City will manage extreme weather response by budgeting for the average weather response each year and contribute any unspent funding to an Extreme Weather Reserve to provide for enhanced snow, ice, wind or flood response in years with unusual weather.
- **Insurance Reserve Funding Policy**

The City will manage risk through a combination of external and self-insurance. By budgeting for the average insurance needs each year, and contributing any unspent funding to an Insurance Reserve, the City will provide for years with unusual losses.

Asset Management Policies

- **Vehicle Fleet Policy**

The City will maintain a Vehicle Replacement Reserve Fund to assist in the management of its vehicle fleet, which will be funded by fleet charge-out rates including a depreciation component calculated based on the estimated replacement value of each vehicle over its lifecycle. The rate components will be adjusted annually based on changing vehicle replacement values.
- **Building Component Replacement Reserve Policy**

The City targets full replacement funding of building components by contributing to the Building Component Replacement Reserve. Each year 2% of the construction cost of each new facility will be included in the Base Budget as part of the "Operating Costs for New Capital" budget.
- **Asset Replacement Reserve Funding Policy**

The City will increase the contribution to asset replacement in the annual budget each year in proportion to the use of casino revenue used for asset construction.

Fund Structure

The resources and operations of the City are segregated into: General; Sewer and Drainage Utility; Water Utility; Trust; and Reserve funds for budgeting and accounting purposes. Each fund is treated as a separate entity, as identified in the budget reports provided in this document.

FUND	DEPARTMENT	FTE
General Fund	Manager's Office	14.2
	Deputy City Manager	523.3
	Includes: Fire/Rescue	183.6
	Police	265.4
	Engineering & Public Works	120.3
	Finance & Technology	64.4
	Parks, Recreation & Culture Services	261.9
	Planning & Development	85.4
	Strategic Initiatives	89.4
Sewer Fund	Engineering & Public Works	35.8
Water Fund	Engineering & Public Works	36.8
Total FTE		1,231.5

General Fund

The General Fund is the primary fund for most municipal services and departments. This fund has a number of revenue sources—the largest of which is property taxation. This fund includes the following departments that provide a number of services to the community including:

Manager's Office:

- oversees the organization, provides legislated services and information management functions and offers policy advice to Council.

Deputy City Manager's Office:

- responsible for strategic planning and business planning and provides operational support services to all other City departments.
- **Police Services:** provides law enforcement, prevents crime and maintains order via the RCMP and municipal civilian staff.
- **Fire/Rescue Services:** provides fire suppression, search and rescue, emergency preparedness, first responder and non-emergency services.

Engineering & Public Works:

- provides road maintenance and traffic control services through the repair of road pavement, signs, streetlights, sidewalks, traffic signals, bridges and culverts;
- manages the City's fleet and structures;
- provides waste collection and disposal services; and
- constructs and rehabilitates roads, traffic intersections, fleet, neighbourhood improvements and public safety projects.

Finance & Technology:

- stewards the City's financial resources; and
- develops and maintains systems to support the information and communications technology needs of the organization.

Parks, Recreation & Culture:

- provides programs at recreational facilities and parks;
- provides and maintains parks, recreational infrastructure, open spaces and trails; and
- provides services through partnerships with the Library, Evergreen Cultural Centre, Place des Arts, Place Maillardville, Mackin House Museum and others.

Planning & Development:

- prepares plans and policies for shaping urban development and growth; and
- provides environment, building and development approval services.

Strategic Initiatives:

- provides the planning, operations and technical services for maintaining civic facilities;
- manages the construction of civic facilities and parks;
- manages city-owned developable lands and optimizes real estate assets; and
- creates partnerships and opportunities in support of corporate strategic directives.

Sewer and Drainage Utility Fund

The Coquitlam Sewer and Drainage Utility is a self-funded entity that operates, maintains, regulates and extends sewage collection and storm drainage systems that serve residential, commercial and industrial premises in Coquitlam. The services in this fund are provided by the Engineering and Public Works department.

Coquitlam is in the Fraser Sewerage Area (FSA) of the Metro Vancouver Sewerage and Drainage District (MVS&DD), which operates and maintains regional systems of trunk sewers, pumping stations and sewage treatment plants. Sewage from Coquitlam is conveyed to the regional system for treatment and disposal. The Utility also collects and conveys storm water to reduce the risk of property damage due to flooding and landslides.

Water Utility Fund

The Coquitlam Water Utility is a self-funded entity that delivers water to residential, commercial and industrial premises in Coquitlam for domestic use, irrigation, and cooling and fire suppression. The services in this fund are provided by the Engineering and Public Works department. This Utility is a member of the Metro Vancouver Water District (MVWD), which operates and maintains regional systems of supply works, transmission mains, reservoirs and treatment facilities.

Trust Funds

The Trust Funds have been created to hold assets that are administered as directed by agreement or statute for certain beneficiaries.

Reserve Funds

The City's Operating Reserve Funds will be used to fund ongoing projects and potential liabilities such as tax appeals and insurance claims. Capital reserves, along with Development Cost Charges, will be used to finance additional capital projects in future years. The reserve amounts available for expenditures over the 2018–2022 planning period are in the Schedule of Reserve Projections shown in Chapter 7, beginning on p.83.

In conformance with reporting standards of the Public Sector Accounting and Auditing board of the Canadian Institute of Chartered Accountants, reserve transactions are identified separately from expenditures and revenues in portions of the 2018 budget document.

CHAPTER 5:

Financial Plan Overview

The Challenge—Principal Issues Affecting Financial Planning

The City of Coquitlam’s principal activities include providing local government services to residents. These services include: police and fire protection; solid waste collection; the management of roads, water, sanitary and storm sewers; parks infrastructure; and the delivery of leisure and cultural services. The City also acts as a regulatory body with respect to business licensing, building permits and inspection, land use, development planning and subdivision approval services. Services such as the Library and cultural pursuits are provided through other boards and partnerships with other governments.

Through the adoption of Regional Growth Context Statements, Council has committed to working towards the Growth Management Targets set by Metro Vancouver. The anticipated growth rate will increase the current Coquitlam population to 224,000 by 2041. This growth will need to be supported by services related to transportation, utilities, schools and other infrastructure that is costly and requires more than just civic support. There are two major factors that influence most of the issues facing the City of Coquitlam, both in the near term and distant future. These are sustainability and fiscal reality.

The City of Coquitlam faces consequences because of economic challenges confronting federal and provincial governments that include:

- new or expanded service requirements as a result of a shift in responsibility from other levels of government to the municipal level;
- the decline in direct financial support of municipal operations that have become significantly more complex and costly to deliver; and
- the requirement that, as a result of senior government policy decisions, municipalities provide infrastructure to support population growth.

The primary revenue sources available to municipalities, and that fund the delivery of services, have not changed significantly. B.C. residents pay a variety of taxes, ranging from income tax and sales tax to gas tax, property transfer tax, probate tax, carbon tax and property tax. Local governments continue to rely almost exclusively on property taxes, which are not directly connected with the economy like sales taxes and income taxes. The result is that municipalities are receiving a smaller proportion of total governmental revenues.

Internally, as government grants decline, property taxes and user fees become the principal funding sources for increased service delivery costs and the maintenance of an expanding infrastructure base. Coquitlam currently operates with residential tax rates that are comparable to other municipalities of a similar size as well as its neighbours in the Metro Vancouver area.

However, the City’s commercial and industrial tax rates are less competitive. To protect the sustainability of its emerging business sector, Coquitlam is taking steps to develop a better balance between its industrial and commercial rates and residential rates. This difficult process will take time, but it is necessary to provide a more competitive footing for existing businesses and to attract new businesses.

In 2018, the City will shift 1.0% of the tax burden to further support business in Coquitlam. The impact of this policy is a reduction to the business tax rate from an average of 2.06% to 1.41% and an increased rate for residential property uses of 2.41%. This policy has been in place for the past 22 years, with a cumulative impact of a 22% shift in the tax burden from business properties to non-business properties.

Coquitlam has also investigated alternative revenue sources and is gradually shifting to a more comprehensive user-pay approach in an attempt to become more financially sustainable.

Over the years, the City of Coquitlam has invested heavily in new capital infrastructure, including buildings, roads and underground utilities, and the City now needs to develop a better replacement and maintenance program to provide ongoing financial stability. Recognizing the importance of sound sustainability plans for our infrastructure, Council has initiated the development of long-range financial policies.

(Please see Chapter 4 beginning on p. 29 for the list of these long-range financial policies.)

With sound goals and community direction established, the challenge now facing Coquitlam is how to manage the significant economic realities while dealing with:

- public expectations of receiving the same or even enhanced service levels,
- rising labour costs,
- increasing demands for infrastructure to support a growing community, and
- financial management policies that contribute to future asset replacement and the City's improved financial sustainability.

To continue providing adequate services under these conditions, Council will examine and prioritize City services so that they meet public expectations while achieving the longer-term vision of making Coquitlam a city where people choose to live, learn, work and play.

Key Budget Assumptions

Economy

The municipal financial climate in British Columbia is generally positive. Increased revenues from property assessment growth continue to exceed historic averages and help to offset the impact of inflation on the City's budget. Development fees pay for the cost of growth in the city and help to offset the impact of inflation, while Development Cost Charges help to finance much needed growth-related infrastructure. Land sales continue to exceed expectations resulting in significant land sale revenues that will support continued investment in the community's land portfolio and infrastructure. However, the increased land prices also challenge the City with increased development pressure and resulting escalation in construction costs that impact our capital budgets. (For more information on the *Financial Plan*, please refer to Chapter 6).

Allowable Inflationary Increases and Budget Reductions

Recent years have seen increased pressure on municipalities to reduce costs in order to cut taxes. The most significant cost driver for the City continues to be labour and other contractual costs, which have increased at a rate greater than inflation.

The Consumer Price Index in the Vancouver area in 2017 was approximately 1.7% at the time of this budget. The City's inflation rate is approximately 2.4% as a result of contractual commitments, including labour contracts.

Cost pressures, together with increasing demands placed upon the City's infrastructure and services by a growing community, challenge the City's financial resources and organizational capability. It is important to carefully consider the financial choices to ensure that projects are adequately funded without impairing the ability to plan for the future.

Budget Bylaw Amendment

As outlined in the *Community Charter*, the *Five-Year Financial Plan* is to be adopted by May 15 of the first year of the plan. At any time, subsequent to the original adoption, an amended financial planning bylaw can be adopted by Council for that year.

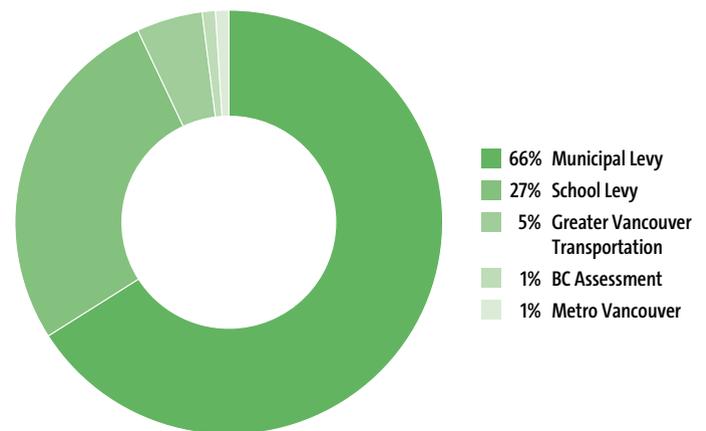
Tax Rates

Specific tax rates must be approved each year by May 15. The Tax Rates Bylaw will be presented to Council for adoption in the spring of 2018, once final information related to the 2018 Assessment Roll is received from the BC Assessment Authority.

The tax rate bylaw is due to be adopted in May 2018.

The City's municipal levy makes up approximately 66% of total levies collected from citizens with the remainder directed to other governments as illustrated in the table below.

Tax	2017 Actual	2018 Budget
Municipal Levy	\$157,400,000	\$163,500,000
Other Governments		
School Levy	74,400,000	67,300,000
Greater Vancouver Transportation Authority	14,100,000	14,000,000
BC Assessment	2,400,000	2,200,000
Metro Vancouver	2,300,000	2,100,000
Municipal Finance Authority	11,000	7,000
	\$93,211,000	\$85,607,000
Total	\$250,611,000	\$249,107,000



Consolidated Statement of Financial Activities

Years ended December 31 (000s)	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2018 Budget
Revenue:								
Taxation	\$139,346	\$140,093	\$145,676	\$145,483	\$151,242	\$150,632	\$157,594	\$163,796
Fees, rates and service charges*	66,244	69,060	67,414	80,197	72,421	79,977	74,661	75,598
Grants and grants in lieu	10,011	9,286	9,265	8,739	9,849	10,071	14,610	11,663
Investment income	4,029	5,130	5,057	5,458	5,371	6,256	6,178	6,391
Casino revenue	7,200	6,443	6,500	7,097	6,500	7,856	7,500	7,700
Municipal land sales	-	15,409	-	135	-	64,560	-	-
Cost recoveries	4,904	6,890	4,677	9,698	5,512	10,059	5,121	4,767
Penalties and interest on taxes	966	1,167	1,079	1,069	1,116	876	1,116	856
Other	85	1,116	70	982	83	836	83	110
Developer Contributions**	-	23,797	-	24,728	0	26,676	-	-
Total Revenue	232,785	278,391	239,738	283,586	252,094	357,799	266,863	270,881
Expenditure:								
General government	-	16,517	19,125	17,822	17,531	18,869	18,141	19,187
Police protection	31,934	29,545	33,864	30,725	35,343	34,901	36,322	37,172
Fire protection	24,985	24,445	26,176	26,360	26,379	26,215	27,430	26,868
Other protection	2,700	2,395	2,786	2,551	2,852	2,594	2,971	3,145
Engineering	26,731	28,516	29,833	29,059	26,780	31,846	28,162	30,867
Solid waste	7,583	7,648	6,141	5,494	6,157	6,118	6,637	7,645
Planning and development	6,835	6,605	7,360	7,019	7,617	7,886	8,023	9,251
Parks, Recreation and Culture	45,140	46,853	48,122	49,604	51,379	52,193	50,323	52,276
Water utility	21,117	21,583	23,810	21,797	24,180	24,212	25,438	23,759
Sanitary sewer and drainage	25,266	26,207	26,807	27,844	26,511	27,053	27,696	29,420
Total Expenditure	192,291	210,314	224,024	218,275	224,729	231,887	231,143	239,590
Surplus Before Capital Expenditures	23,340	68,076	15,713	65,310	27,364	125,915	35,721	31,289

* Fees, rates and service charges include receipts such as Density Bonus and Community Amenity Contributions where the funds are transferred to a reserve for future use. (For more information on the City Reserves, please refer to Chapter 7.)

** Developer Contributions are capital assets that were built by developers at no cost to the City. These assets are now owned and maintained by the City. The City started to record these assets in 2008 in order to conform with the Public Sector Accounting Board standards 3150 and 1200.

Major Fund Balances Projected at December 31, 2018

Year ended December 31 000s	General Fund	Sewer and Drainage Utility	Water Utility	Library
Revenue				
Taxation	\$ 139,600	\$ 24,196	\$ -	\$ -
Fees, rates and service charges	39,258	10,245	25,984	96
Grants and grants in lieu	11,372	-	-	5,556
Investment income	5,712	274	390	15
Casino revenue	7,700	-	-	-
Municipal land sales	-	-	-	-
Cost recoveries	4,760	7	-	-
Penalties and interest on taxes	856	-	-	-
Other	68	-	-	41
Total Revenue	\$ 200,089	\$ 33,741	\$ 32,601	\$ 5,390
Expenditure				
General Government	19,187	-	-	-
Police protection	37,172	-	-	-
Fire protection	26,868	-	-	-
Engineering	28,290	-	-	-
Solid waste	7,645	-	-	-
Planning & development	9,251	-	-	-
Parks, recreation & culture	51,818	-	-	5,708
Water utility	-	-	23,759	-
Sanitary sewer & drainage	-	29,420	-	-
Debt interest payments	625	105	228	-
Other	4,764	-	-	-
Total Expenditure	\$ 185,620	\$ 29,525	\$ 23,987	\$ 5,708
Surplus Before Capital Expenditure	\$ 23,706	\$ 5,196	\$ 2,387	\$ -
Beginning Surplus (January 1, 2018)*	20,021	11,982	22,901	-
Ending Surplus Budgeted (December 31, 2018)	\$ 43,727	\$ 17,178	\$ 25,288	\$ -

Note: The Coquitlam Public Library is funded principally by the City of Coquitlam. The Coquitlam Public Library Board, on behalf of the residents and taxpayers of the city, oversees the management and operations of the Library and further serves as a policy-making body for the organization.

* Unaudited

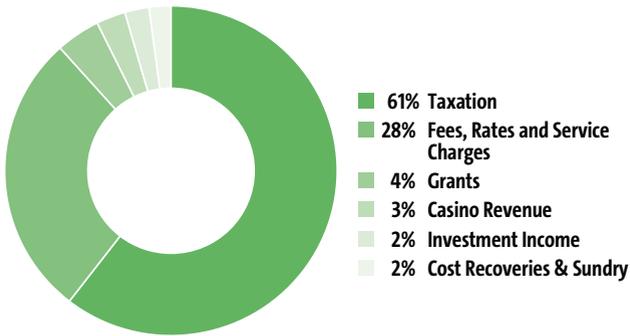
Statement of Cash Flow

(000s)	2018 Budget		2017 Budget	
Net Cash From Operations	\$	31,289	\$	35,722
Cash Used to Acquire Tangible Capital Assets		(79,692)		(83,423)
Items not involving cash:				
Depreciation		36,100		35,400
Gain on disposal of Capital Asset				
Developer built asset				
Cash applied to financing transactions				
Debt Principal Repayments		(1,993)		(2,058)
Increase (decrease) in cash		(14,296)		(14,359)
Opening cash and temporary investments		25,698		40,057
Cash and temporary investments, end of year	\$	11,402	\$	25,698

Revenues

Consolidated Revenues by Type

2018 Budget Revenue Sources (\$267 Million)

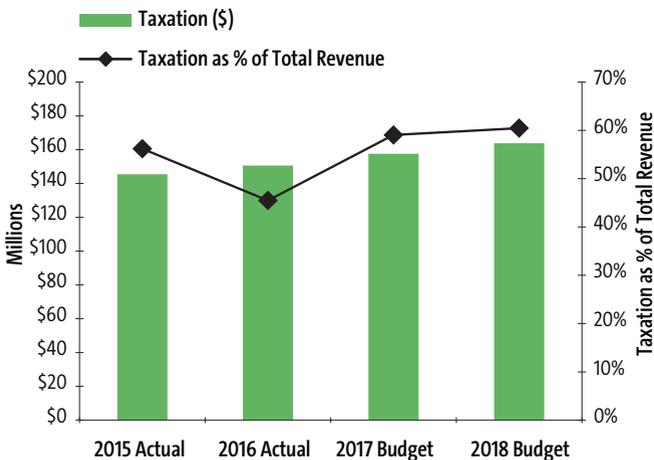


Taxation

The primary funding source for City services in the 2018-2022 *Financial Plan* is taxation, at \$164 million or 61% of the total revenues on a consolidated basis. This includes a property tax levy increase of \$5.4 million—made up of approximately \$2.7 million from new assessment growth and a \$2.7 million rate increase—to provide for inflation and increased services, for an average property tax increase of \$46 per household.

The City's property tax collection has increased from \$145 million in 2015 to \$164 million in 2018. The dollar amount of taxation has increased and the City's dependence on this revenue source has also increased as taxation continues to be the most reliable source of revenue for the City.

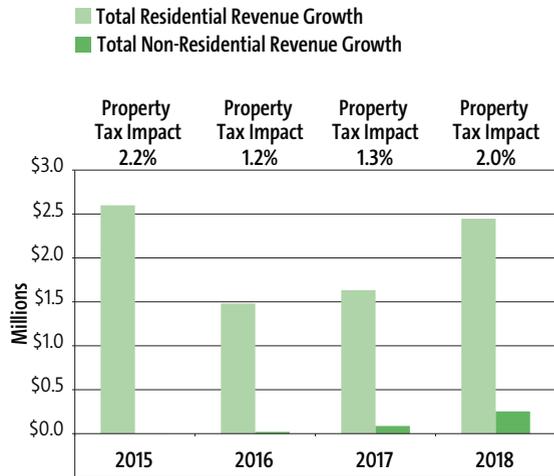
Taxation Trends 2015–2018



Property Taxation from Development Growth 2015-2018

Property taxes increased by approximately \$19 million between 2015 and 2018. Of this increase, a cumulative total of \$9 million is from development growth in the community, which is equivalent to approximately 7% property tax increase during the same period. The balance of \$10 million in property taxation revenue has been a result of property taxation increases approved by Council.

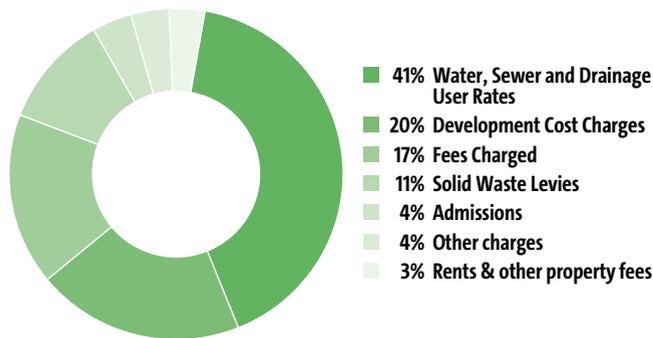
Property Taxation Development Growth 2015–2018



Fees, Rates and Charges

The 2018 Financial Plan includes a total of \$76 million in Fees, Rates and Other Charges.

2018 Budgeted Fees, Rates and Charges



The revenue from fees, rates and charges ranges from \$75 million to \$80 million. The increase in 2015 is mostly due to the increase in Development Cost Charge (DCC) funding for capital projects. Transfers from DCCs are treated as fees, rates and charges in the City's financial statements. Due to increased development activities, the number of growth-related projects funded from DCCs has also increased.

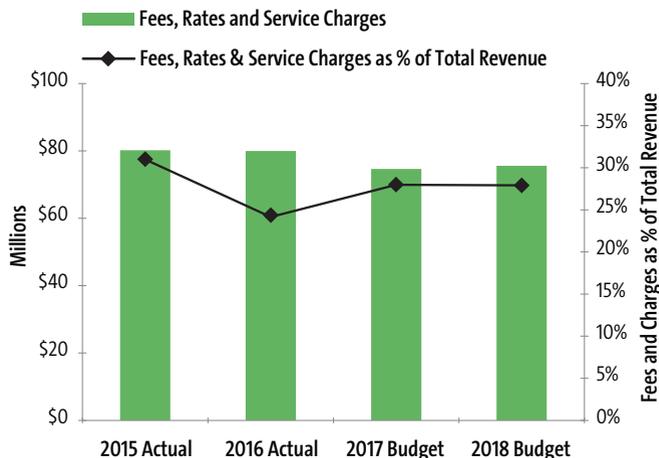
Council-approved water, sewer and drainage user rates, and solid waste levies are included in this category. Each of these utilities is part of a regional system run by Metro Vancouver Regional District (MVRD) and a significant portion of the costs of managing these utilities comes from MVRD levies.

The rates for each utility are set based on a combination of the blending of the MVRD rate increase and the City's inflationary costs. In 2018, the budgeted MVRD rate increase is 3.2% for water, 8% for sewer and 0% in solid waste tipping fees, while the City's inflationary costs increased by 2.4% for all utilities.

Further decreases were made in the Water Utility budget to reflect a financial surplus resulting from City growth, particularly in multi-family units, which are generally less expensive to service than single-family units. Conservation efforts together with this recent shift in growth to multi-family units also resulted in a positive impact on the MVRD water purchase costs as multi-family units generally use less water mostly due to lower irrigation needs than single-family units. In addition, the Solid Waste Utility budget reflects a significant increase due to a number of operating pressures this year most notable of which is the substantial increases in organics disposal and processing fees.

This resulted in an average rate decrease of 4.7% for water, 3% rate increase for sewer and drainage and 7% rate increase for solid waste.

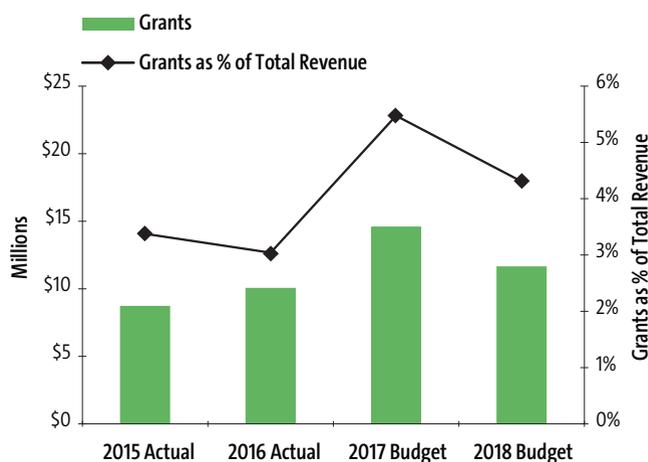
Fees, Rates and Charges Trends 2015–2018



Grants

This funding source includes capital grants that are in progress, annual grants provided to the municipality by TransLink, a provincial traffic fine revenue grant and grants in lieu of taxes, as well as a number of smaller grants. These estimates are based on applications in progress or on firm estimates provided by the grantor. The increase in the 2017 budget is due to the new Federal Infrastructure Grant.

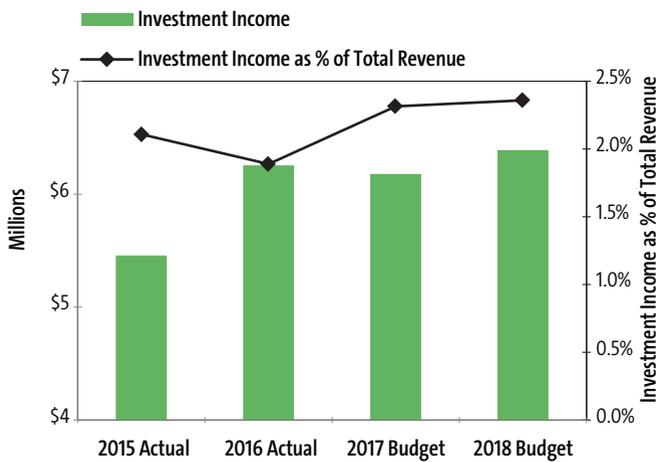
Grant Revenue Trends 2015–2018



Investment Income

In addition to updating the investment policy in 2016 to increase the threshold of allowable investments in Credit Unions to obtain better rates of return, the City has increased focus on refining the working capital needs and cash flow forecasting. This together with the recent increases in Bank of Canada rates, the projected 2018 investment income is expected to be higher than prior years.

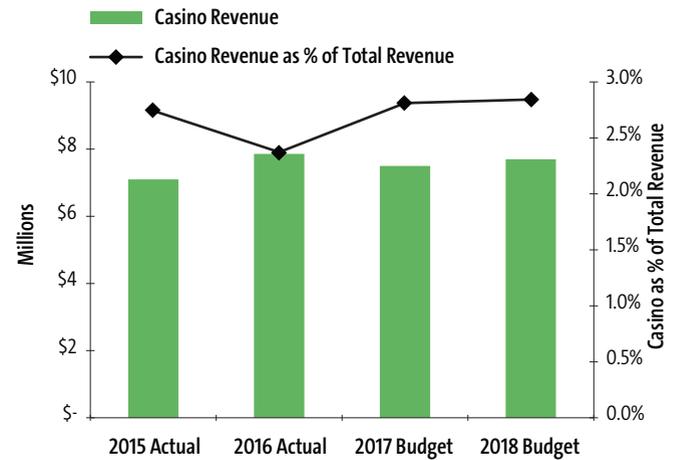
Investment Income Trends 2015—2018



Casino Revenue

In October 2001, the City of Coquitlam began to receive revenue from a casino operation. As per agreement with the provincial government, the City receives 10% of the net earnings from the casino operations of the Hard Rock Casino Vancouver. Since casino revenues are variable, the 2018 budget was based on the expectation that revenues would continue to increase in line with recent receipts.

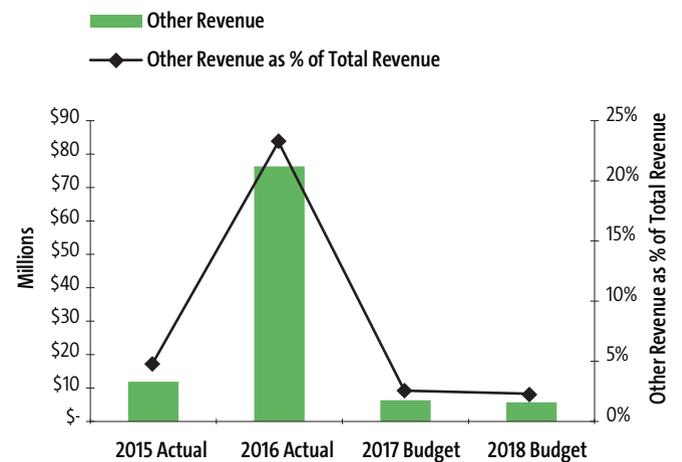
Casino Revenue Trends 2015—2018



Other Revenue

The revenue from other sources has been volatile. The large increase in 2016 was mostly due to an increase in municipal land sales.

Other Revenue Trends 2015—2018



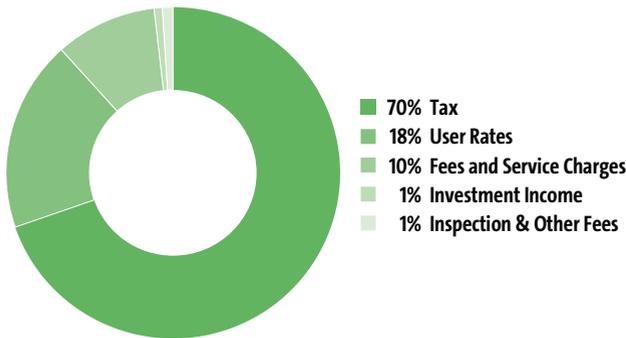
Revenues—Sewer and Drainage

Sewer and Drainage Utility Revenues

In 2018, the City of Coquitlam will collect \$35 million in revenues from a number of sources including taxes, user rates, fees and service charges, investment income, and inspection and other fees. This compares with \$34 million in 2017. The increase in revenue from 2017 to 2018 is mostly due to the increase in user rates and tax revenue. The funding from Development Cost Charges (DCC) is treated as fees, rates and charges in the financial statements.

The following graph shows the proportional funding from each of these sources for the 2018–2022 Financial Plan.

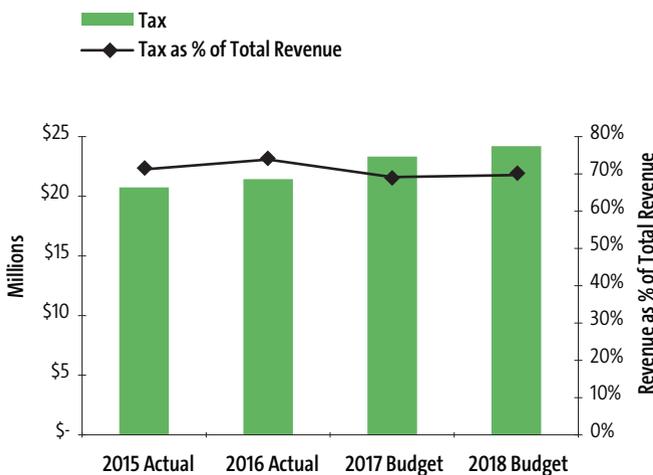
2018 Budgeted Sewer and Drainage Revenues (\$35 million)



Sewer and Drainage Tax Revenue

The largest source of revenue is the sewer frontage tax, which is the flat rate charged to homeowners. In 2018, Council approved an increase of 3% (from \$417 to \$429) per home to support expenditure requirements. The drainage tax revenue per home increased from an average of \$64 in 2017 to \$66 in 2018.

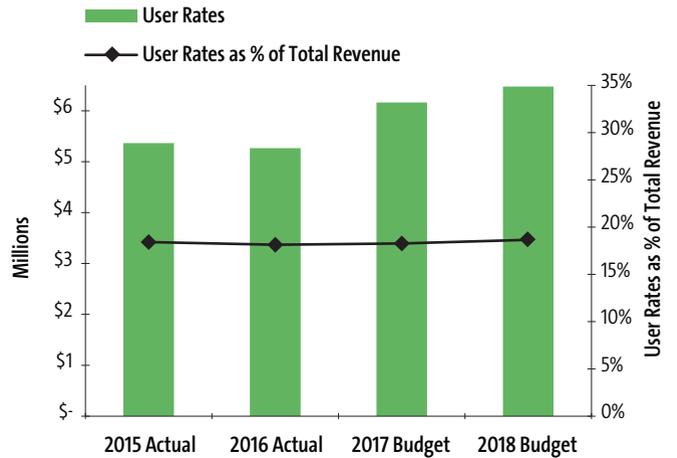
Sewer and Drainage Tax Trends 2015–2018



Sewer and Drainage User Rate Revenue

The second-largest source of revenue is user rates, which include the flat rate charged to rental units and suites and metered customers, as well as penalty revenue. The revenue in 2018 reflects the 3% increase approved by Council as well as volume adjustments.

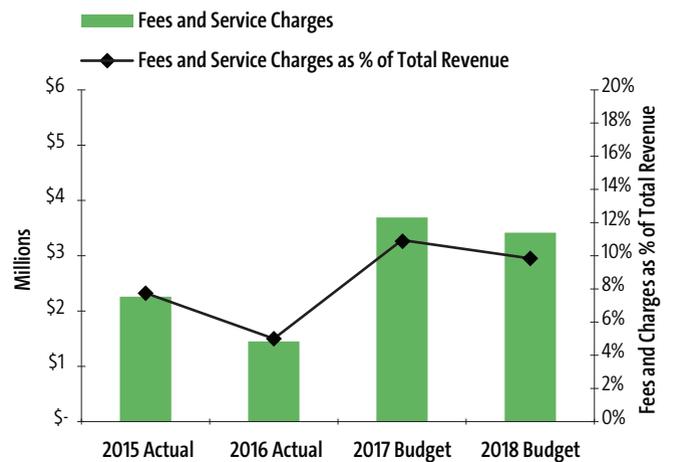
Sewer and Drainage User Rate Trends 2015–2018



Sewer and Drainage Fees and Service Charges Revenue

Transfers from DCCs to fund capital infrastructure are treated as fees, rates and charges in the financial statements. The increase in 2017 is due to increased development activities in Northeast Coquitlam resulting in the number of growth-related projects funded from DCCs such as the David Avenue Baseflow Facility.

Sewer and Drainage Fees and Service Charges Trends 2015–2018

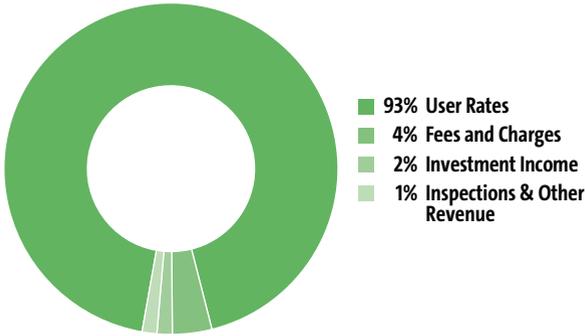


Revenues—Water

Water Utilities Revenue

In 2018, the City of Coquitlam will collect \$26 million in revenues from a number of sources, including user rates, investment income, and inspection and other fees. The following chart shows the proportional funding from each of these sources for the 2018–2022 *Financial Plan*.

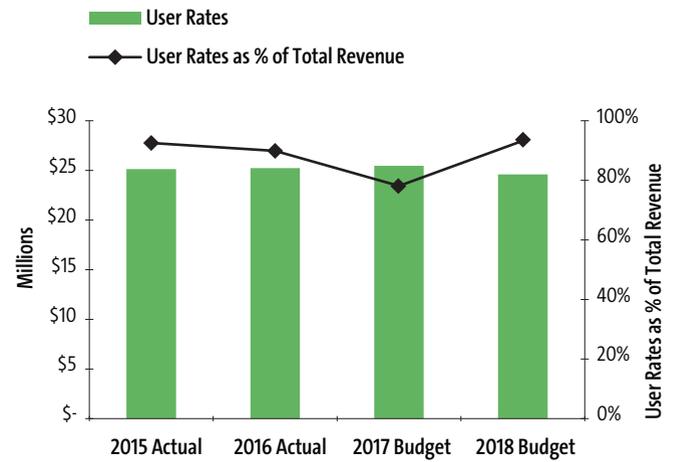
2018 Budgeted Water Revenue (\$26 million)



Water User Rate Revenue

The largest source of revenue in the utility is the water user rate, which is the flat rate charged to all homeowners. Since multi-family homes require less piping infrastructure and consume less water than single-family homes, in 2015 Council approved a move toward a variable rate structure for residential water service, to be phased in over a five-year period. This will ultimately lead to multi-family water rates being reduced to 60% of the single-family rate. However, in 2017 the rate structure phase in was deferred to limit the additional burden on single-family residents in a time when single-family homes were being particularly impacted by property assessment increases above the residential average. Furthermore, in 2018, as a result of both conservation efforts and development patterns, the City has built up a healthy surplus in the water utility fund. Therefore for 2018, Council approved a continuation of the phase-in rate shift and a 4.7% decrease in the average water rate. The result is that the average annual water rates would decrease to \$419 per home with the single-family rates remaining unchanged from 2017 at \$475 and multi-family rates decreasing to \$361 from \$399 in 2017.

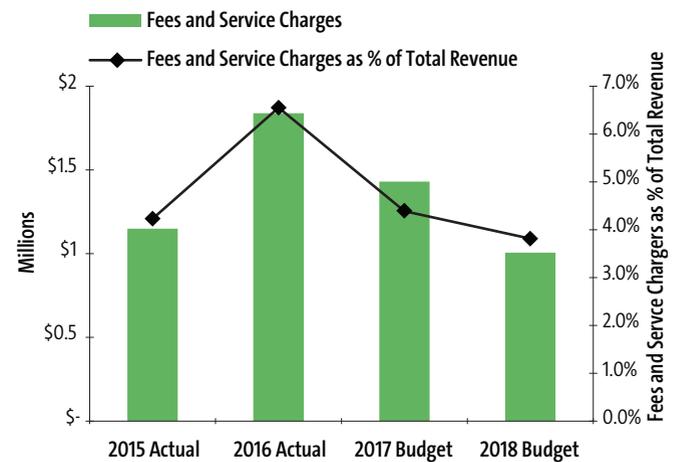
Water User Rate Trends 2015–2018



Water Fees and Service Charges Revenue

Transfers from DCCs to fund capital infrastructure are treated as fees, rates and charges in the financial statements. In 2016, DCC revenues were high due to increased development activities in the northeast resulting in the advancement of a number of growth-related projects funded from DCCs.

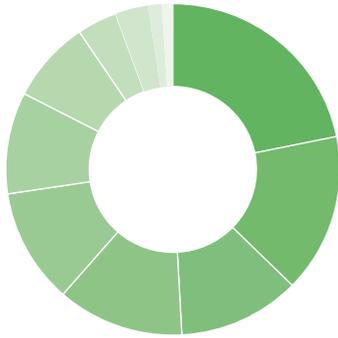
Water Fees and Service Charges Trends 2015–2018



Expenditures by Department

The approved 2018 resource allocation to the various departments is shown below.

2018 Budgeted Department Expenditures (\$240 million)



- 22% Parks, Recreation & Culture
- 16% Police Services
- 12% Engineering
- 12% Sewer & Drainage
- 11% Fire Protection
- 10% Water Utility
- 8% General Government
- 4% Planning and Development
- 3% Solid Waste
- 1% Other Protection
- 1% Debt Interest Payments & Other

Cost for the Average Home in Coquitlam in 2018

The average cost for a home valued at \$1,009,500, is \$3,196 (excluding collections on behalf of other government agencies).

What each home receives for \$3,196:

	2018	2017
Average Home Value	\$ 1,009,500	\$ 912,600
Utility Bill (March):		
Water (Average)	419	440
Garbage Pick-up & Recycling	323	302
Sub-total:	\$ 742	\$ 742
Sewer & Drainage	495	481
Police Services	477	465
Fire Services	397	399
Capital (including debt payments)	363	355
Recreation Facilities and Programs	221	211
Parks Services	165	161
Street Maintenance	118	117
Arts and Culture	114	112
Traffic Management	57	53
Planning & Development	47	40
Sub-total:	\$ 2,454	\$ 2,394
Total Collection for City Services:	\$ 3,196	\$ 3,136



CHAPTER 6:

2018 Five-Year Operating Plan Overview

2018–2022 Financial Plan

The City of Coquitlam continues to grow and prosper, with a number of projects underway that will have significant impact and benefit for the future of the city. Over the next five years, the City will invest \$387 million in capital infrastructure to improve transportation, enhance recreational opportunities and expand water, sewer and drainage infrastructure within Coquitlam.

The municipal financial climate in British Columbia is generally positive. Increased revenues from assessment growth continue to exceed historic averages and help offset the impact of inflation on the City's budget. In addition, during 2017, development activity remained robust resulting in development fees that offset the costs associated with development but also help to offset the impact of inflation, while the anticipated Development Cost Charges (DCCs) will help to finance much-needed growth-related infrastructure. Land sales continue to exceed expectations resulting in significant land sale revenues that will support continued investment in the community's land portfolio and infrastructure. However, the increased land prices also challenge the City with increased development pressure and resulting escalation in construction costs that impact its capital budgets.

The Consumer Price Index in the Vancouver area (VPI) was approximately 1.7% at the time of this budget. The City's inflation is a result of contractual commitments, particularly labour, which are impacted by regional settlements and contractual step increments, and is approximately 2.4%.

Cost pressures, together with increasing demands placed upon the City's infrastructure and services by a growing community, challenge the City's financial choices to ensure that projects are adequately funded in the present without impairing the City's ability to plan for the future.

In 2018, the City will see continued support from senior levels of government. Provincial traffic fine revenues are forecasted to remain at the 2017 level of \$1.4 million. In 2018, TransLink will provide approximately \$3.9 million for operation, maintenance and rehabilitation of the major road network located in Coquitlam.

As always, the challenge facing Coquitlam Council is to balance current financial resources to meet the needs of a growing community and its capacity and willingness for increased taxes. *(For more on the challenges facing Coquitlam, please refer to Chapter 5, beginning on p.33.)*

The first year of the 2018–2022 *Financial Plan* incorporates an overall increase in taxes of 2.06%. This *Financial Plan* has been prepared with public consultation completed in accordance with the provisions of the *Local Government Act*. The public consultation process includes a statistically-valid public opinion survey completed by Ipsos Reid to solicit information from residents about their service preferences and satisfaction levels. In 2015, the City started using Citizen Budget, an online engagement tool that replaced the public budget meetings, which had experienced minimal public participation for many years. The goals of this online budget survey tool were to help the City educate citizens about how their service-level choices impact taxes, and to allow citizens to register their preferences for how Council might make budget choices on their behalf. The participation rate for this online tool continues to be substantially higher than that of the traditional budget meetings and increases with each subsequent year of use. The top priorities revealed through these consultation processes continue to be transportation, public safety and recreational facilities, which are clearly emphasized in this *Financial Plan*.

Council was presented with a range of options for the 2018 *Financial Plan*, which included a base *Financial Plan* as well as a summary of requests for additional funding. Included in the Base Budget is \$638,000 in operating costs related to the capital program, of which \$500,000 is in the General Fund.

Highlights of the 2018 budget include the following:

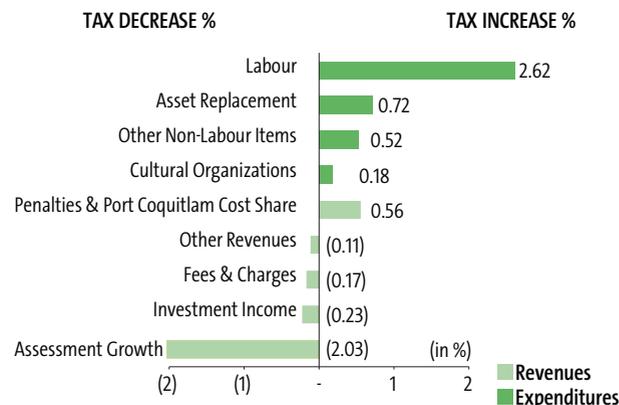
- The City has been experiencing a substantial level of growth in the last several years with which comes an increase in new taxation revenues that are used to accommodate the required additional operating spending resulting from population growth.
- As the City is a service provider, one of the main cost drivers is related to labour costs, the increase for which has been included in the budget in accordance with the collective agreements.
- A 0.72% increase towards asset replacement has been included in the budget to continue to narrow the asset replacement funding gap.

2018 Budget Highlights

The 2018 budget incorporates a 2.06% average increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	Tax %	\$000s
Capital Asset Replacement	0.72	955
Operations	1.34	1,780
Tax Increase	2.06	2,735

Tax Increase 2.06%

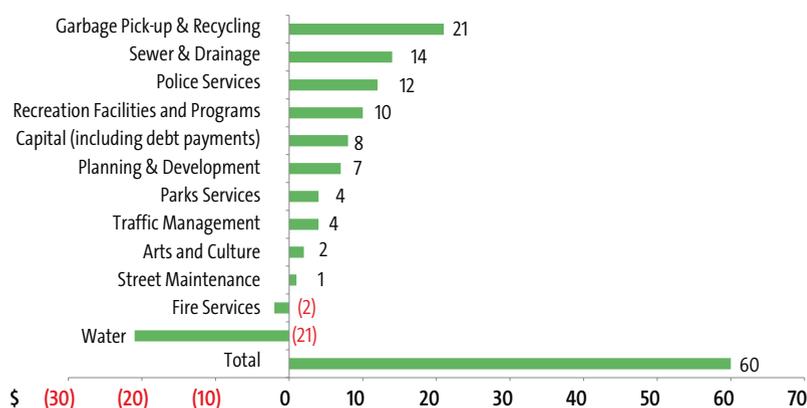


	Tax %	\$000s	Explanation
REVENUE			
New Assessment Growth	2.03	2,700	New taxation revenues from development growth.
Investment Income	0.23	300	Increase in investment earnings from interest rate and overall portfolio increases.
Fees & Charges	0.17	224	Adjustments to a variety of fees and charges based on inflation.
Other Revenues	0.11	150	Increases in parks and recreation rental revenue volumes.
Other Adjustments	(0.56)	(740)	Decrease in penalty revenues and Port Coquitlam RCMP cost-share recovery.
	<u>1.98</u>	<u>2,634</u>	
EXPENDITURES			
Labour	2.62	3,482	Net impact of collective agreement adjustments, benefits, step adjustments, reclassifications and additional labour requests.
Non-labour	0.70	932	Cost pressures resulting from contractual increases, operating costs for new capital, utility/hydro rate increases, and service level enhancements.
Asset replacement	0.72	955	Increase to address asset replacement needs.
	<u>4.04</u>	<u>5,369</u>	
APPROVED TAX INCREASE	2.06	2,735	

Financial Impact per Household

The financial impact of inflationary budget increases and the 2018 service-level adjustment is a \$60 increase for the average Coquitlam household including property taxation, water, sewer and drainage, and solid waste. In 2018, Council approved several new initiatives including support for fire services, police services, planning and development services, transportation services, administrative services, enhanced parks, recreation and cultural services, increased funding for ongoing asset replacement, and operating costs for new infrastructure.

Cost in 2018 to the Average Homeowner in Coquitlam



Employee Base—Full-Time Equivalent (FTE) Analysis

The City of Coquitlam budgets for a full staff complement in all departments. 1,231.5 full-time equivalents (FTEs) are budgeted for 2018, including full-time, part-time, auxiliary, casual staff and RCMP members.

Historical comparisons for departmental FTEs are shown below:

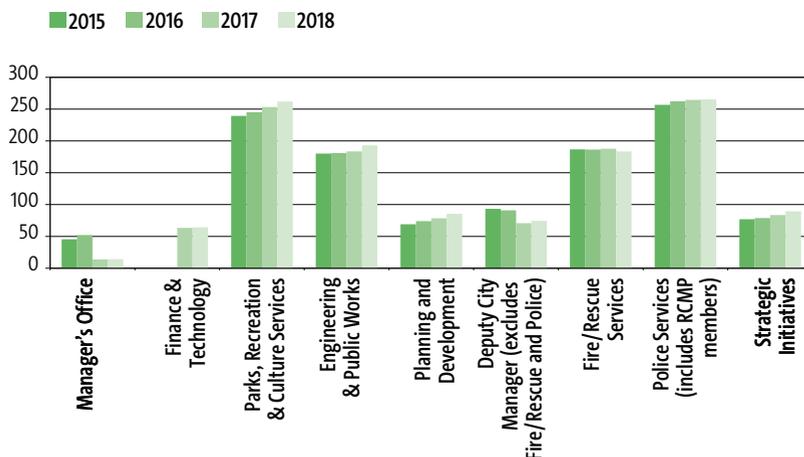
Full-Time Equivalents (FTEs) per Department (Including RCMP Members)

Department	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget
Manager's Office	45.5	50.7	52.1	14.1	13.8	14.1	14.2
Deputy City Manager (excluding Fire/Rescue and Police)	93.3	90.2	91.0	94.8	70.8	71.2	74.3
Fire/Rescue Services	186.7	183.9	186.5	184.7	187.7	182.7	183.6
Police Services (including RCMP members)	256.7	231.0	262.4	253.3	264.5	255.2	265.4
Engineering & Public Works	180.1	184.9	181.1	183.9	183.5	181.7	193.0
Finance & Technology	-	-	-	37.7	63.4	62.1	64.4
Parks, Recreation & Cultural Services	239.3	235.4	245.2	246.3	253.3	253.1	261.9
Planning & Development	69.0	67.2	74.0	71.5	78.4	81.2	85.4
Strategic Initiatives	77.0	75.3	78.8	78.8	83.6	81.8	89.4
	1,147.5	1,118.7	1,171.1	1,165.0	1,198.9	1,183.2	1,231.5

Note: A reorganization in 2017 resulted in the transfer of a total of 63.4 FTEs between Finance & Technology, the Deputy City Manager, and the City Manager's departments.

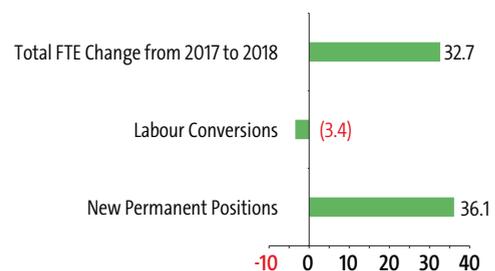
As seen in the chart below, this 2018 estimate of 1,231.5 FTEs has increased from a budget of 1,198.9 FTE in 2017 (Including RCMP members).

Budgeted FTEs per Department 2015–2018 (Including RCMP Members)



The number of FTEs increased by 32.7 in 2018. Council approved 36.1 new positions, which was offset by 3.4 due to the conversion of existing contractor budgets and auxiliary hours to permanent positions. As the City continues to grow and the demand for a variety of new services emerges, reallocation of existing resources is often required as it is not possible to fund every new service demand in the community with a tax increase. Many of these positions were funded from additional revenue and the reallocation of existing resources to meet emerging needs without a tax impact.

Increase in Budgeted FTEs (Including RCMP Members) 2017–2018



New Permanent Positions in 2018 (Including Conversions)

Department	FTE	Position Title
Manager's Office	0.4	Aux Clerks
Finance & Technology	1.0	Administrative Coordinator
Parks, Recreation & Culture Services	10.0	Auxiliary positions
Parks, Recreation & Culture Services	1.0	Manager Park Planning and Forestry
Parks, Recreation & Culture Services	1.0	Aquatic Program Supervisor
Engineering & Public Works	1.0	Manager Utilities
Engineering & Public Works	1.0	GIS Analyst
Engineering & Public Works	1.0	Transportation Planning Technologist 3
Engineering & Public Works	0.2	Auxiliary position
Engineering & Public Works	1.0	Transportation Engineer
Engineering & Public Works	1.0	Water Conservation / Urban Wildlife Bylaw Officer
Planning & Development	1.0	Business Services Manager
Planning & Development	1.0	Plans Examiner 2
Planning & Development	1.0	Social Planner
Planning & Development	1.0	Subdivision and Development Technologist 2
Planning & Development	1.0	Planner 1
Planning & Development	1.0	Major Project Planner
Planning & Development	1.0	Urban Design Planner
Deputy City Manager (no Fire or Police)	1.0	Senior Communications and Engagement Specialist
Deputy City Manager (no Fire or Police)	0.1	Communications Coordinator 1
Deputy City Manager (no Fire or Police)	1.0	Paralegal
Deputy City Manager (no Fire or Police)	0.3	Staff Lawyer
Deputy City Manager (no Fire or Police)	1.0	Assistant Solicitor 1
Fire/Rescue Services	1.0	Field Trainer
Police Services	1.0	Police Training Program Coordinator
Police Services	2.0	Records Liaisons
Strategic Initiatives	1.0	Building Maintenance and Service Workers—Auxiliary positions
Strategic Initiatives	1.0	Property Valuator-Negotiator
Strategic Initiatives	1.0	Planning Technician 1
	36.1	

Conversions of Existing Positions

Parks, Recreation & Culture Services	-0.6	Parks Infrastructure Coordinator
Parks, Recreation & Culture Services	-0.3	Lead Hand Forest Management
Parks, Recreation & Culture Services	-0.2	Park Attendant
Parks, Recreation & Culture Services	-0.2	Parks Partner Program Leader
Parks, Recreation & Culture Services	0.1	Program Leaders
Parks, Recreation & Culture Services	-0.1	Senior Aquatic Leaders
Parks, Recreation & Culture Services	-0.3	Sub-Foreman Mowing
Engineering & Public Works	4.0	Maintenance Worker Utilities
Engineering & Public Works	0.3	Traffic Technician
Fire/Rescue Services	-5.1	Fire Dispatchers
Police Services	-2.0	RCMP members to Crime Analysts
Strategic Initiatives	1.0	Trades 2 HVAC Mechanic
Strategic Initiatives	-0.1	Building Service Workers
	-3.4	

32.7

2018 Financial Plan – Expenses by Department

Police Services	36,990,000	14%
Fiscal & City Administration <i>(i.e. Asset Replacement, Debt Servicing, Insurance, etc.)</i>	36,920,000	14%
Fire Services	26,760,000	10%
Parks, Recreation & Culture Services (PRC)	26,540,000	10%
Engineering & Public Works (EPW)	23,670,000	9%
Strategic Initiatives (SI)	11,410,000	5%
Finance & Technology	9,590,000	4%
Deputy City Manager	9,340,000	4%
Planning & Development	9,250,000	4%
Cultural Organizations' Grants	7,780,000	3%
Total General Fund Expenses	198,250,000	
Sewer and Drainage	32,350,000	13%
Water	25,830,000	10%
Base Operating Expenses	256,430,000	100%

The following sections (pages 50–82) will provide the breakdown of the operations and associated budget for each department.



City Manager's Office

The City Manager's Office in municipal government operates much like an executive office in a corporation, overseeing the broad requirements of the organization with the City Manager as Chief Administrative Officer. The City Manager attends meetings of Council and is responsible for providing advice to Council in executing their decisions.

The City Manager works with the Deputy City Manager and all City departments to ensure effective and efficient delivery of City services. Periodically, the City Manager reviews the performance of each department with the General

Managers, assisting with challenges in the department or in interdepartmental initiatives. The Manager's Office also directly oversees the City Clerk's Office.

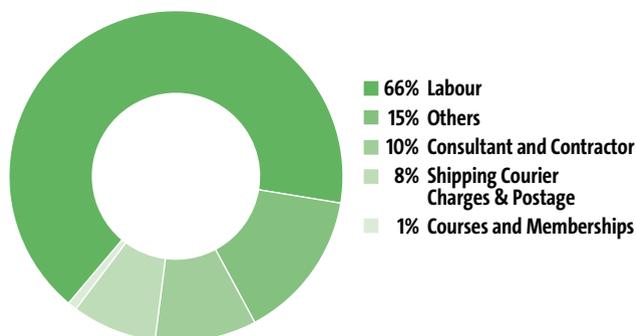
The City Clerk's Office provides the primary communications link between City Council, staff and the community including the responsibility for the preparation of the agendas and minutes for Council and Committee meetings; maintenance and access to corporate records including City bylaws; administrative support to Council and its Committees; and local government elections.

Key Performance Measures:

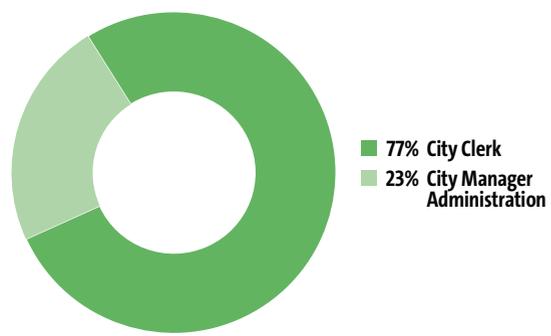
City Manager	2013	2014	2015	2016	2017
Citizens' Rating of Quality of Life	98%	N/A ¹	98%	98%	98%
Citizens' Overall Satisfaction of City Services	97%	N/A ¹	96%	97%	95%
Taxpayer Confidence	88%	N/A ¹	88%	86%	86%

¹ Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.

City Manager's Office
Expenditures by Type



City Manager's Office
Expenditures by Function





2018 City of Coquitlam Budget

General Operating City Manager	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (120) City Manager							
City Manager Administration	480,138	560,673	584,773	593,964	605,122	603,340	601,557
Total Division: (120) City Manager	480,138	560,673	584,773	593,964	605,122	603,340	601,557
Division: (230) City Clerk							
City Clerk Administration	705,487	698,777	805,113	826,512	847,400	845,188	842,976
Records Management	194,653	202,382	214,152	216,945	220,338	219,794	219,249
Elections	0	0	350,000	4,000	4,000	4,000	350,000
Central Mail and Switchboard	353,901	353,626	378,817	381,841	385,144	384,925	384,706
City Archives	196,593	216,657	221,308	227,766	235,321	238,048	237,512
Total Division: (230) City Clerk	1,450,634	1,471,442	1,969,390	1,657,064	1,692,203	1,691,955	2,034,443
Total Expenditures	1,930,771	2,032,115	2,554,163	2,251,028	2,297,325	2,295,295	2,636,000
Revenues							
Division: (230) City Clerk							
City Clerk Administration	(4,080)	(7,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Records Management	(1,293)	0	0	0	0	0	0
Elections	0	0	(350,000)	0	0	0	(350,000)
Total Division: (230) City Clerk	(5,373)	(7,000)	(383,000)	(33,000)	(33,000)	(33,000)	(383,000)
Total Revenues	(5,373)	(7,000)	(383,000)	(33,000)	(33,000)	(33,000)	(383,000)
Net Expenditure (Contribution):	1,925,398	2,025,115	2,171,163	2,218,028	2,264,325	2,262,295	2,253,000



Deputy City Manager's Office

The Deputy City Manager leads a variety of corporate initiatives, such as strategic planning and business planning, and provides support to all departments in their delivery of a variety of projects and initiatives. This position is responsible for a number of City departments and sections including: Corporate Communications; Economic Development and Tourism; Fire/Rescue Services; Human Resources and Corporate Planning; Legal Services; and administrative support to the Mayor's Office.

The Deputy City Manager also assists with the function of the City Manager's Office, acts for the City Manager in his absence and is the City liaison to the RCMP. When the City's Emergency Operations Centre (EOC) is activated, the Deputy City Manager is the EOC Director and responsible for managing the City's emergency response.

The **Corporate Communications Division** provides communication support to improve the effectiveness of internal and external communications, including advertising, marketing, media relations, strategic multi-media advice and management of the Print Shop, as well as content development, design and management of the City website and Social Media channels.

Economic Development, which includes the Tourism and Film programs, is responsible for delivering the City of Coquitlam's Economic Action Plan and Tourism and Film strategies. The division accomplishes the goals outlined in its guiding strategies by working closely with the local business community and various partners to increase employment opportunities, market the city and attract investors, film productions and tourists.

Human Resources and Corporate Planning is responsible for developing and managing corporate programs. It is involved in: Recruitment and Selection, Labour Relations, Collective Bargaining, Training, Staff Development, Health and Safety, Benefits, and Job Evaluation. It is also responsible for coordinating the strategic planning and business planning processes, which determine the long- and short-term goals and objectives for the organization. An important part of the process includes working with Council, staff and the public to establish the vision, mission and values for the community and City organization.

The Legal, Bylaw Enforcement, Business Licensing and Animal Services Division oversees all legal matters for the City, as well as bylaw enforcement and business licensing. In addition, it operates Coquitlam's Animal Shelter and provides animal care services, including volunteer coordination at the facility. The City Solicitor is responsible for legal counsel at the City.

Protective Services (RCMP and Fire/Rescue) are dedicated to keeping the community safe. They are a major component of the City budget and contribute in a significant way to the strong positive public perceptions of the community. Given the size of these service areas they are addressed in more detail later in this chapter.

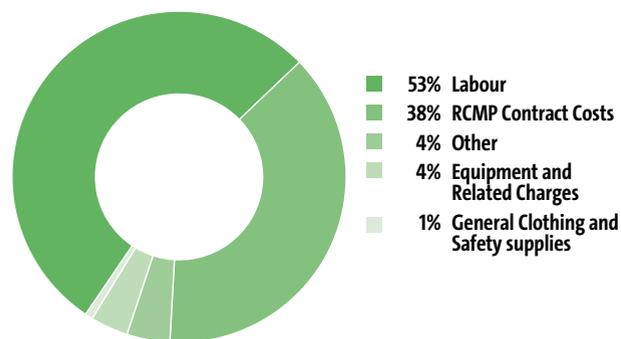
Key Performance Measures:

Deputy City Manager	2013	2014	2015	2016	2017
Customer Contact Satisfaction	89%	N/A ¹	87%	88%	82%
Annual Employee Turnover Rate	10.9%	9.7%	8.2%	7.2%	7.6%
Employee Vacancy Rate (at Dec. 31)	5.5%	5.3%	4.8%	4.2%	5.2%
Bylaw Enforcement Notices	14,489	15,384	17,070	20,689	19,422

1 Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.

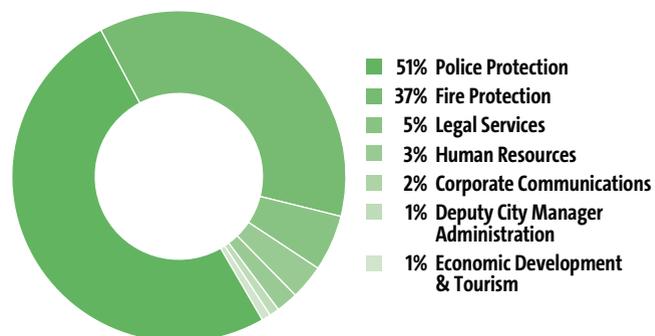
Deputy City Manager's Office

Expenditures by Type



Deputy City Manager's Office

Expenditures by Function



2018 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (220) Legal Services							
Legal Services	1,119,683	870,799	1,237,437	1,260,967	1,289,210	1,288,464	1,287,759
Bylaw Enforcement	2,001,356	1,957,245	2,068,686	2,123,528	2,176,841	2,181,650	2,176,928
Licensing	478,891	636,780	688,381	706,413	725,528	727,048	725,668
Total Division: (220) Legal Services	3,599,930	3,464,824	3,994,504	4,090,908	4,191,579	4,197,162	4,190,355
Division: (620) Deputy City Manager Administration							
Deputy City Manager Administration	777,528	827,344	699,948	714,122	726,910	724,541	722,172
Total Division: (620) Deputy City Manager Administration	777,528	827,344	699,948	714,122	726,910	724,541	722,172
Division: (250) Human Resources							
Human Resources Administration	1,716,300	1,402,537	1,662,345	1,710,148	1,751,783	1,749,689	1,745,609
Employee Development, Safety & Health	937,032	779,607	806,822	821,525	836,277	834,176	832,076
Total Division: (250) Human Resources	2,653,332	2,182,144	2,469,167	2,531,673	2,588,060	2,583,865	2,577,685

2018 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Division: (280) Corporate Communications							
Corporate Communication	1,451,369	1,408,586	1,551,045	1,582,412	1,619,268	1,619,039	1,618,838
Total Division: (280) Corporate Communications	1,451,369	1,408,586	1,551,045	1,582,412	1,619,268	1,619,039	1,618,838
Division: (610) Fire Protection							
Coquitlam Emergency Program	271,050	332,854	339,965	343,464	347,576	347,032	346,488
Fire Administration	1,908,281	1,810,246	1,910,762	1,957,375	2,007,511	2,003,657	1,997,036
Fire Communications	1,108,383	1,489,426	1,451,495	1,277,469	1,277,794	1,269,488	1,269,489
Fire Prevention	872,776	915,916	959,513	977,529	985,930	982,497	979,063
Fire Suppression	20,605,991	21,089,602	21,140,194	21,280,358	21,375,538	21,404,789	21,477,386
Fire Training Division	732,156	496,343	621,811	625,113	630,217	628,480	626,743
Fire Facility Maintenance	338,951	335,089	338,420	341,565	344,779	348,063	351,418
Total Division: (610) Fire Protection	25,837,589	26,469,476	26,762,160	26,802,873	26,969,345	26,984,006	27,047,623
Division: (630) Police Protection							
Police Administration Operations	6,799,292	6,973,785	7,587,425	7,799,925	8,027,711	8,039,857	8,036,464
Community Policing	973,823	973,775	1,004,310	1,022,851	1,044,870	1,045,613	1,046,442
Police Contract	25,980,721	27,271,676	27,732,717	28,437,197	29,194,503	29,955,417	30,727,076
Police Facility Management	545,138	487,973	496,817	499,216	501,668	504,173	506,733
E-Comm	157,265	151,776	164,588	164,588	164,588	164,588	164,588
Total Division: (630) Police Protection	34,456,239	35,858,985	36,985,857	37,923,777	38,933,340	39,709,648	40,481,303
Division: (650) Economic Development and Tourism							
Economic Development	599,842	595,589	627,215	429,174	436,752	435,771	434,790
Total Division: (650) Economic Development and Tourism	599,842	595,589	627,215	429,174	436,752	435,771	434,790
Total Expenditures	69,375,829	70,806,948	73,089,896	74,074,939	75,465,254	76,254,032	77,072,766

2018 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Revenues							
Division: (220) Legal Services							
Legal Services	(82,549)	(65,782)	(383,375)	(383,375)	(383,375)	(383,375)	(383,375)
Bylaw Enforcement	(1,297,248)	(1,129,312)	(1,129,612)	(1,129,612)	(1,129,612)	(1,129,612)	(1,129,612)
Licensing	(1,691,891)	(1,526,915)	(1,526,915)	(1,526,915)	(1,526,915)	(1,526,915)	(1,526,915)
Total Division: (220) Legal Services	(3,071,688)	(2,722,009)	(3,039,902)	(3,039,902)	(3,039,902)	(3,039,902)	(3,039,902)
Division: (250) Human Resources							
Human Resources Administration	(189,510)	(110,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Employee Development, Safety & Health	(372,135)	(170,480)	(170,480)	(170,480)	(170,480)	(170,480)	(170,480)
Total Division: (250) Human Resources	(561,645)	(280,480)	(295,480)	(295,480)	(295,480)	(295,480)	(295,480)
Division: (280) Corporate Communications							
Corporate Communication	(60,163)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Division: (280) Corporate Communications	(60,163)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Division: (610) Fire Protection							
Coquitlam Emergency Program	(2,910)	(750)	(750)	(750)	(750)	(750)	(750)
Fire Administration	(15,242)	0	0	0	0	0	0
Fire Prevention	(110,050)	(120,415)	(120,415)	(120,415)	(120,415)	(120,415)	(120,415)
Fire Suppression	(39,129)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Fire Training Division	(21,996)	0	0	0	0	0	0
Total Division: (610) Fire Protection	(189,326)	(127,165)	(127,165)	(127,165)	(127,165)	(127,165)	(127,165)
Division: (630) Police Protection							
Police Administration Operations	(1,563,573)	(1,608,100)	(1,608,100)	(1,608,100)	(1,608,100)	(1,608,100)	(1,608,100)
Community Policing	(113,467)	(86,990)	(86,990)	(86,990)	(86,990)	(86,990)	(86,990)
Police Contract	(5,012,682)	(3,691,863)	(3,251,101)	(3,251,101)	(3,251,101)	(3,251,101)	(3,251,101)
Police Facility Management	(107,298)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Division: (630) Police Protection	(6,797,021)	(5,441,953)	(5,001,191)	(5,001,191)	(5,001,191)	(5,001,191)	(5,001,191)
Division: (650) Economic Development and Tourism							
Economic Development	(283,860)	(240,000)	(240,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total Division: (650) Economic Development and Tourism	(283,860)	(240,000)	(240,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total Revenues	(10,963,704)	(8,816,607)	(8,708,738)	(8,508,738)	(8,508,738)	(8,508,738)	(8,508,738)
Net Expenditure (Contribution):	58,412,125	61,990,341	64,381,158	65,566,201	66,956,516	67,745,294	68,564,028



Coquitlam Fire/Rescue

Suppression

Coquitlam Fire/Rescue (CFR) provides emergency response to structure fires, medical emergencies, motor vehicle incidents, public assistance requests, and animal rescues, all adding to the service to citizens. Hazardous Materials incidents involving rail, trucking or other modes of transport are mitigated by highly trained, equipped and certified personnel. Additionally, CFR provides emergency response and specialized technical rescues such as those involving heights, industry, confined space, trench and water. CFR is also trained and equipped in wildland urban firefighting and can provide exterior structural sprinkler protection in interface environments.

Emergency Program

The Emergency Program Manager is responsible for coordinating the emergency planning of all internal and

external resources to address any man-made or natural disaster that may occur in the city. Emergency preparedness includes the preparation and planning to safeguard the health, safety and welfare of Coquitlam citizens and to provide effective response and recovery as much as possible. This office is also responsible for the effective use of the emergency operations centres, the organization and preparedness of staff and volunteers, and for the promotion of public and corporate emergency preparedness.

Fire Prevention, Education and Investigation

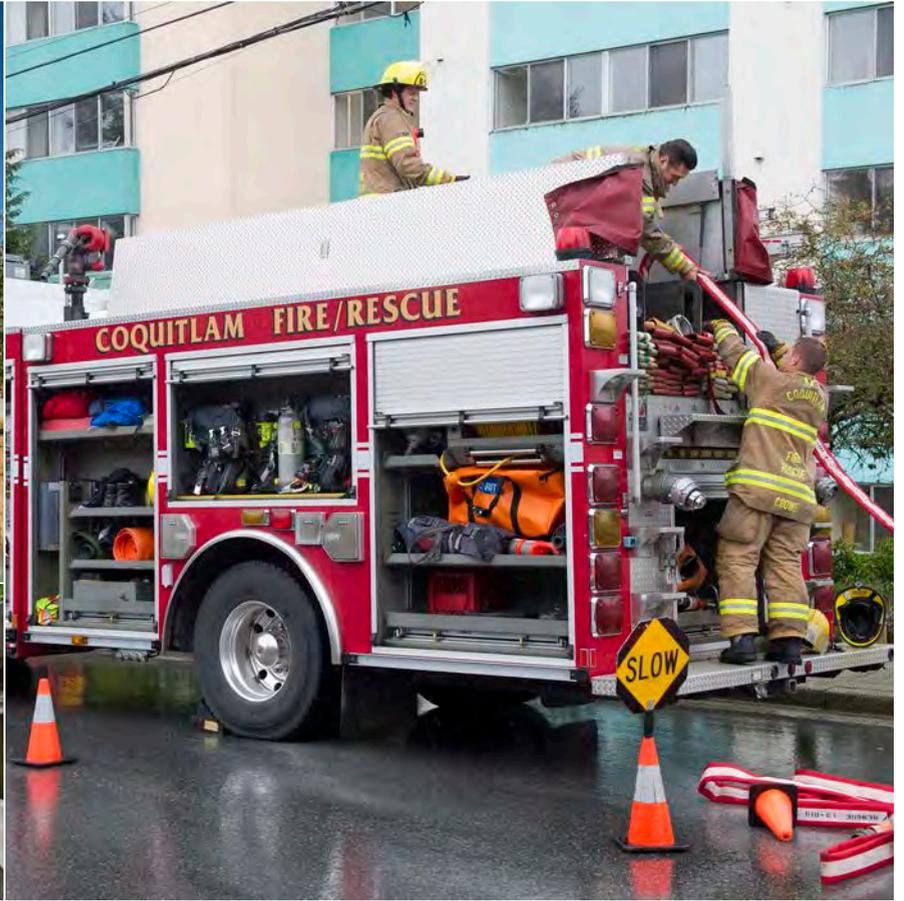
CFR is very active in promoting Fire Prevention and Education Programs, which aid in reducing the number of fire-related injuries or death and property loss. Citizens benefit from various prevention programs such as school education, fire extinguisher

training, fire reduction instruction, juvenile fire setter intervention, public relation events and post-emergency "After the Fire" visits.

As well as their legislative inspection requirements for public life safety, fire prevention staff are trained to conduct fire investigations for cause determination. Further, prevention staff prepare pre-incident plans and conduct plan checking for new construction compliance to the Fire Code related to life-safety issues.

Training Division

CFR maintains a training division to co-ordinate, train, schedule and document the multitude of licensed, certified training and education that is required for a full-service, career fire department.

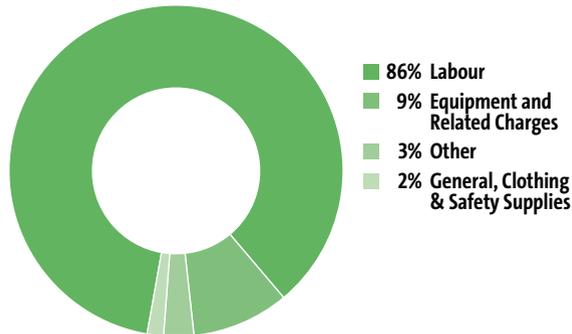


Key Performance Measures:

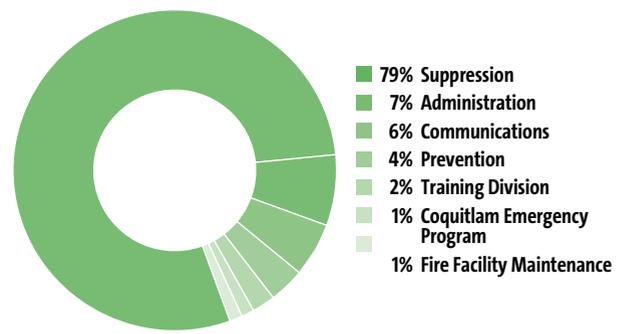
Fire / Rescue	2013	2014	2015	2016	2017
Fire Incident Responses	6,088	6,128	6,932	7,329	7,237
Fire Response Times (in minutes)	6	6.3	6.4	6.5	6.6
Citizen Satisfaction with Fire Services	98%	N/A ¹	96%	98%	98%

¹ Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.

Fire/Rescue
Expenditures by Type



Fire/Rescue
Expenditures by Function





Coquitlam RCMP Detachment

From 24/7 patrol and criminal investigations, to community-based education and crime prevention programs, the Coquitlam RCMP team of sworn police officers, municipal employees and volunteers is committed to delivering top quality, client-focused policing and public safety services to the citizens of Coquitlam.

The City of Coquitlam shares the Coquitlam RCMP's costs and services with the City of Port Coquitlam; a partnership that provides both communities with effective, efficient and affordable policing.

Focusing on three long-term strategic outcomes—enhancing public safety, promoting community engagement, and achieving organizational excellence—the Coquitlam RCMP's projects, programs and initiatives fall into the following three categories:

1. Reactive and response-oriented policing includes responses to calls by 911 call-takers and uniformed General Duty and Traffic Services officers, as well as the work of support sections such as Major Crimes and Victim Services. Most of the Coquitlam RCMP team either does this work directly or supports those who do.

2. Strategic and proactive policing. Teams like the Uniformed Crime Reduction Unit, the Community Response Team and Youth Section go beyond policing's enforcement mandate to work on preventing and reducing crime and disorder as opposed to responding to incidents that have already happened. Partnerships with stakeholders in local government and community organizations are vital to the success of this work.

3. Regional and integrated policing. Working with other law enforcement agencies allows the Coquitlam RCMP to more effectively address "borderless" public safety issues, such as organized crime and gang violence, and access specialized services that require specific and costly training and equipment including police service dogs and forensic identification services.

The Coquitlam RCMP team works in partnership with the City and its staff to make Coquitlam a healthy, vibrant and safe community for residents, businesses and visitors.



Key Performance Measures:

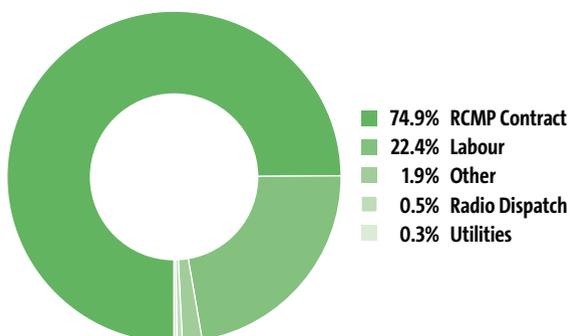
Police Services	2013	2014	2015	2016	2017
Break & Enter - Businesses & Residences	905	769	763	800	641
Theft from Vehicle	1,400	1,310	1,962	1,571	1,423
Officer per Population Ratio	880	871	872	859	N/A ¹
Case Load per Officer	50	49	61	50	N/A ¹
Calls for service	38,029	37,419	44,308	43,429	41,816
Citizen Satisfaction with Police Services	95%	N/A ²	93%	95%	96%

1 Data is compiled and distributed annually by the BC Ministry of Justice, Police Services Division.

2 Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.

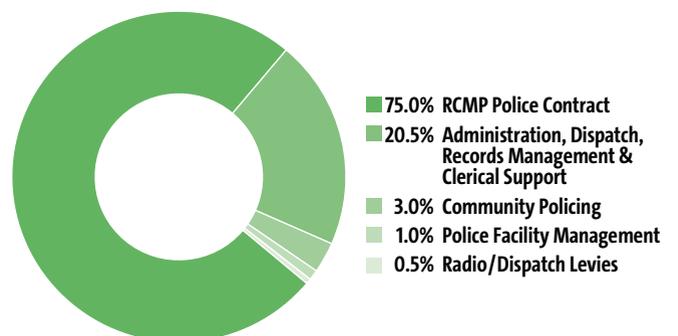
Police Services

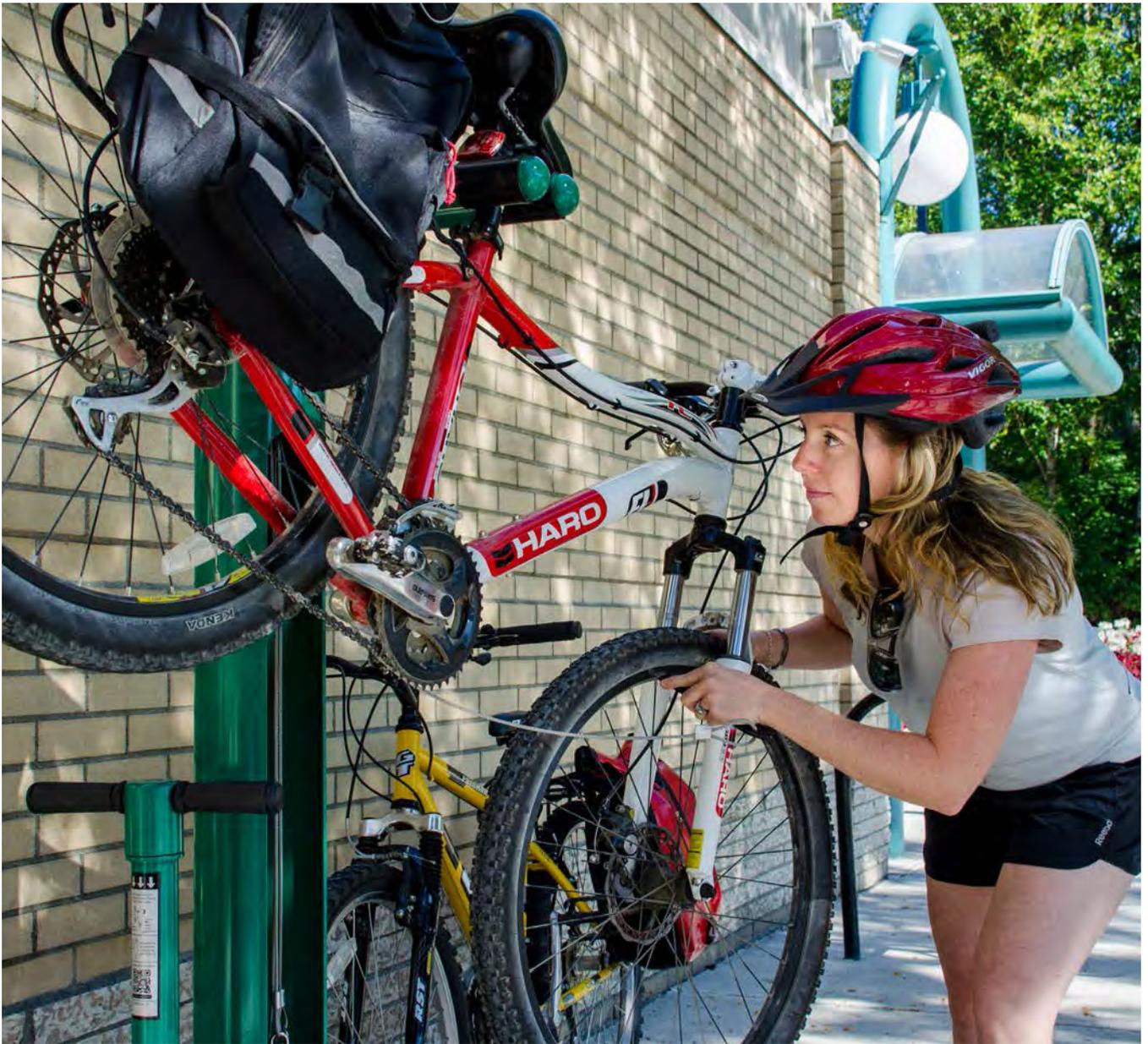
Expenditures by Type



Police Services

Expenditures by Function







Finance & Technology

The Finance & Technology Department is responsible for providing leadership and support to promote the financial well-being of the City as well as systems to support the information and communications technology needs of the city.

The primary goal of the department is to ensure fiscal responsibility and good stewardship of the City's assets. This is accomplished by providing long-term financial planning, annual budget development, property tax and utility calculation and collection, treasury and cash management, information systems services and support, purchasing expertise and administration, as well as statutory financial reporting.

The department is made up of the following:

Financial Services, responsible for the statutory reporting requirements of the City including the City's year-end Financial Statements and published Annual Report; trimester budget reports to Council, internal financial reporting, Accounts Payable and Accounts Receivable.

Financial Planning, responsible for Financial Planning for the City including the City's annual *Five-Year Financial Plan*.

Payroll Division, responsible for the accurate and timely preparation of employee pay in accordance with Federal and Provincial legislation, various collective agreements and City policies.

Purchasing Division, responsible for the procurement of all goods and services required by the City including contracts for construction, consulting services and all non-inventory items, as well as managing the City's inventory.

Revenue Services Division, responsible for the collection and management of all City revenues including property taxes billing and collection, annual residential utility (water, sewer, garbage/green waste) charges and metered utility billings. Also responsible for the Treasury function, which manages City investments.

Information and Communications Technology (ICT) Division, responsible for supporting all of the City's integrated software applications and coordinating telecommunications requirements such as phones and mobile devices. The Manager, ICT also supports QNet, a municipal corporation owned by the City of Coquitlam.

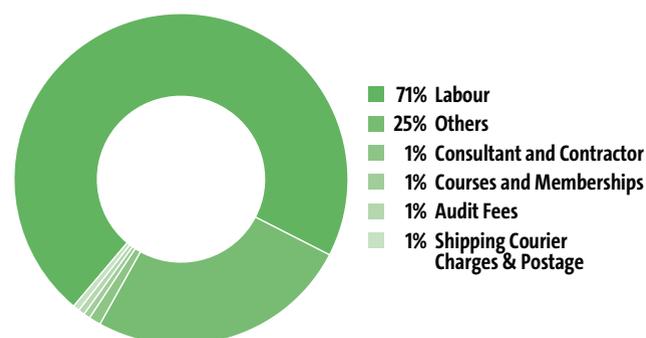
Key Performance Measures:

Financial Services	2013	2014	2015	2016	2017
Total Tax Folios	43,267	44,601	45,538	46,608	47,340
% Home Owners Grant Claimed Online	46%	48%	55%	58%	61%
Inventory Turn Over Rates	4.82	4.61	4.91	5.48	4.96
No. of Purchase Orders issued	5,858	6,449	7,498	7,754	7,863
No. of Invoices processed	14,220	14,835	16,048	16,999	17,929
Online Transactions	32%	39%	43%	49%	50%

1 Cumulative metres of fibre.

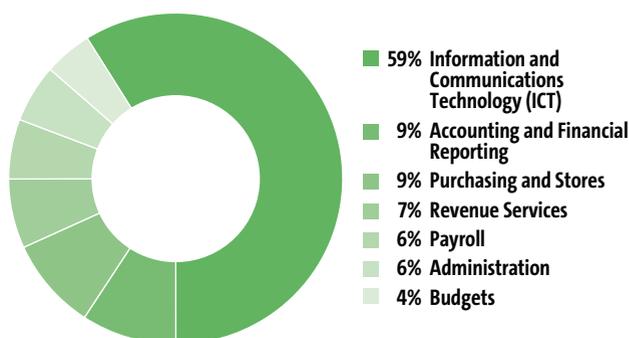
Finance & Technology

Expenditures by Type



Finance & Technology

Expenditures by Function



2018 City of Coquitlam Budget

General Operating Financial Services	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (240) Information and Communications Technology							
Information and Communications Technology Administration	208,747	241,662	386,374	390,139	281,718	280,980	280,243
Technical Services	2,250,944	2,246,564	2,341,864	2,389,619	2,446,949	2,467,187	2,479,731
Application Services	2,363,617	2,504,792	2,730,685	2,847,293	2,832,185	2,878,814	2,929,736
Telecom Services	86,301	163,642	184,739	200,980	207,826	206,821	205,818
Total Division: (240) Information and Communications Technology	4,909,609	5,156,660	5,643,662	5,828,031	5,768,678	5,833,802	5,895,528

General Operating Financial Services	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Division: (270) Financial Services							
Payroll	503,864	539,550	559,701	573,683	590,119	591,101	589,065
Financial Services Administration	443,640	462,496	542,599	563,057	576,087	577,958	579,913
Accounting	825,519	833,910	882,523	900,123	921,167	918,076	914,984
Revenue Services	674,944	604,828	648,758	662,982	676,543	674,785	673,027
Budgeting	415,519	412,322	445,041	457,813	472,760	471,610	469,850
Purchasing	562,218	532,032	561,263	572,488	586,134	583,938	581,741
Stores	284,195	285,687	301,602	306,770	313,062	312,042	311,022
Total Division: (270) Financial Services	3,709,900	3,670,825	3,941,487	4,036,916	4,135,872	4,129,510	4,119,602
Total Expenditures	8,619,509	8,827,485	9,585,149	9,864,947	9,904,550	9,963,312	10,015,130
Revenues							
Division: (240) Information and Communications Technology							
Information and Communications Technology Administration	(5,262)	0	(112,999)	(112,999)	0	0	0
Application Services	0	0	(89,495)	(90,381)	0	0	0
Telecom Services	(229,496)	(238,811)	(239,177)	(239,177)	(239,177)	(239,177)	(239,177)
Total Division: (240) Information and Communications Technology	(234,759)	(238,811)	(441,671)	(442,557)	(239,177)	(239,177)	(239,177)
Division: (270) Financial Services							
Payroll	(1,500)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Financial Services Administration	(48,553)	(50,750)	(50,750)	(50,750)	(50,750)	(50,750)	(50,750)
Accounting	(13,760)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Revenue Services	(137,842,696)	(143,135,586)	(148,539,931)	(153,127,643)	(157,443,296)	(161,852,895)	(166,291,191)
Purchasing	(59,727)	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Division: (270) Financial Services	(137,966,236)	(143,214,961)	(148,649,306)	(153,237,018)	(157,552,671)	(161,962,270)	(166,400,566)
Total Revenues	(138,200,994)	(143,453,772)	(149,090,977)	(153,679,575)	(157,791,848)	(162,201,447)	(166,639,743)
Net Expenditure (Contribution):	(129,581,486)	(134,626,287)	(139,505,828)	(143,814,628)	(147,887,298)	(152,238,135)	(156,624,613)



Engineering & Public Works

The Engineering & Public Works Department plans, designs, constructs, operates and maintains the core service systems that supplies water for drinking and firefighting, collects sanitary sewage, provides flood protection as well as the city’s multi-modal transportation network. The Department also maintains the corporate fleet that includes passenger vehicles, trucks, construction equipment, and small operating equipment.

Engineering & Public Works also integrates responsibility for the City’s environmental services, including: energy management and climate action; development and implementation of environmental programs, policies and objectives; City-wide waste reduction and collection; water conservation; and environmental protection.

The Engineering & Public Works Department is comprised of the following divisions:

- Design and Construction
- Environmental Services
- Infrastructure Planning
- Public Works
- Transportation

The Department also maintains record drawings and high quality maps of the city. The Department continually improves its design, construction, operations and maintenance as well as its asset management plans and practices to expand the lifecycle of the engineering and public works assets, which are currently valued at over \$1.8B.

Key Performance Measures:

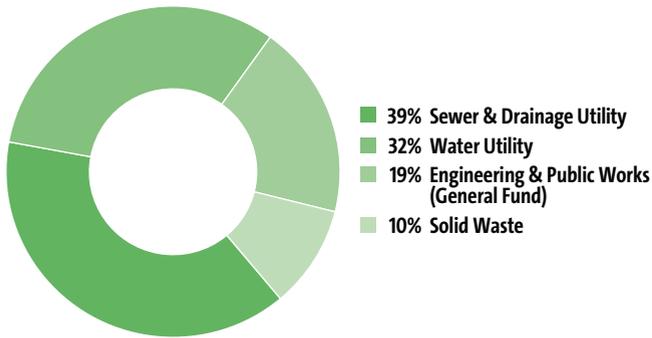
Engineering & Public Works	2013	2014	2015	2016	2017
Customer Service Requests	4,319	4,221 ¹	4,721	3,302	3,934
# Sewer Sanitary Backups	37	69	53	46	52
# Low Water Pressure Complaints	25	83	65	53	48
Citizen Satisfaction with:					
Public Works	98%	N/A ²	98%	98%	98%
Recycling & Garbage	92%	N/A ²	88%	91%	88%
Road Maintenance	83%	N/A ²	80%	81%	74%
Inspection Fee Revenues	\$504,000	\$571,712	\$762,696	\$751,911	\$498,478

1 In 2014, EPW launched a new service request system. 4,221 is a comparative number to previous years of work-order related calls.

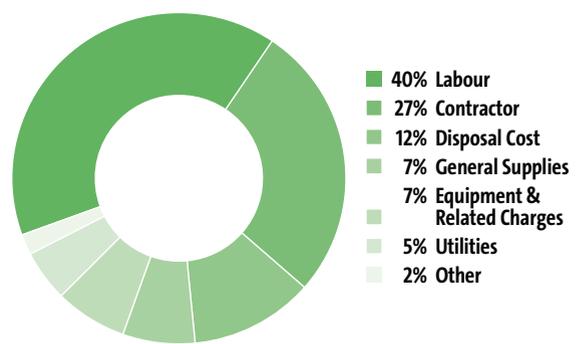
2 Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



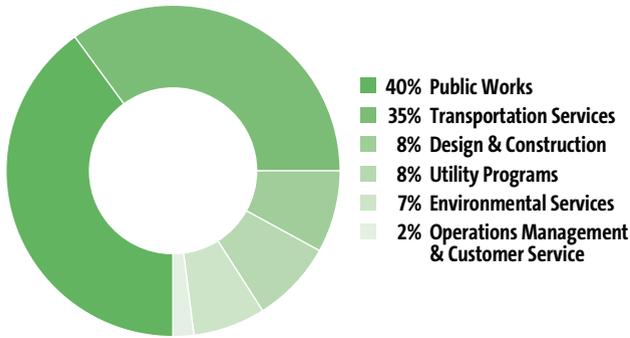
Engineering & Public Works
Expenditures by Fund



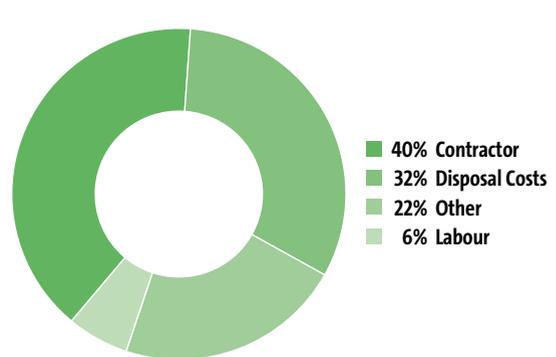
Engineering & Public Works
Expenditures by Type



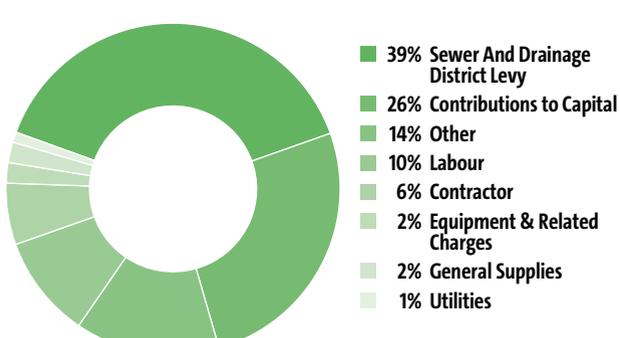
Engineering & Public Works
Expenditures by Function



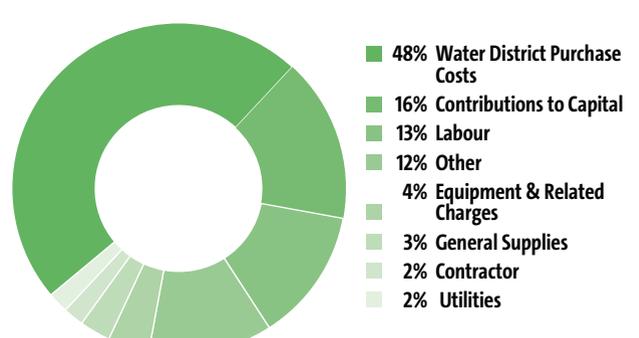
Solid Waste
Expenditures by Type



Sewer & Drainage Utility
Expenditures by Type



Water Utility
Expenditures by Type



2018 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (410) Engineering Management							
Operations General Management Administration	373,291	350,597	368,030	374,678	382,783	381,458	380,133
Total Division: (410) Engineering Management	373,291	350,597	368,030	374,678	382,783	381,458	380,133
Division: (420) Design and Construction							
Customer Service	282,766	273,372	289,707	297,992	307,763	309,467	309,230
Administrative Support	199,258	217,873	231,706	238,870	247,202	246,791	245,931
Infrastructure Inspections	833,024	676,895	599,988	614,724	632,488	629,701	626,914
Project Management	(102,257)	100,462	94,480	109,543	127,874	124,907	121,940
Total Division: (420) Design and Construction	1,212,792	1,268,602	1,215,881	1,261,129	1,315,327	1,310,866	1,304,015
Division: (450) Public Works							
Public Works Administration	414,841	452,218	472,461	480,961	491,186	489,631	488,075
Communication	11,470	6,734	12,480	12,480	12,480	12,480	12,480
Service Centre Administration	67,973	72,212	87,999	88,413	88,834	89,007	89,184
Fleet	20,356	0	74,852	113,747	113,747	113,747	113,747
Work Control	241,832	248,671	261,716	266,729	272,822	271,842	270,862
Roads	4,824,073	4,877,147	5,073,480	5,119,028	5,175,939	5,165,487	5,155,675
Methane Recovery System	102,431	100,650	100,650	100,650	100,650	100,650	100,650
Total Division: (450) Public Works	5,682,977	5,757,632	6,083,638	6,182,008	6,255,658	6,242,844	6,230,673
Division: (460) Transportation Services							
Traffic Operations	3,148,526	3,618,885	3,743,984	3,795,704	3,847,074	3,876,438	3,906,540
Parking Management	366,990	356,293	389,692	395,974	401,572	401,650	401,748
Transportation Planning	871,883	932,448	1,224,925	1,273,516	1,314,562	1,314,434	1,314,439
Total Division: (460) Transportation Services	4,387,398	4,907,626	5,358,601	5,465,194	5,563,208	5,592,522	5,622,727
Division: (490) Infrastructure Planning							
Survey	323,254	338,868	358,449	374,825	389,848	390,471	391,267
Mapping	586,397	572,290	685,477	708,340	734,424	738,683	743,192
Utility Programming	151,063	159,191	151,683	158,551	166,633	170,341	174,084
Total Division: (490) Infrastructure Planning	1,060,714	1,070,349	1,195,609	1,241,716	1,290,905	1,299,495	1,308,543

2018 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Division: (160)							
Environmental Services							
Environmental Services	1,177,738	1,128,361	1,137,719	1,072,327	1,092,331	1,089,133	1,085,935
Waste Management	7,386,991	8,045,280	8,312,993	8,656,002	9,005,122	9,360,501	9,748,648
Total Division: (160) Environmental Services	8,564,729	9,173,641	9,450,712	9,728,329	10,097,453	10,449,634	10,834,583
Total Expenditures	21,281,900	22,528,447	23,672,471	24,253,054	24,905,334	25,276,819	25,680,674
Revenues							
Division: (420) Design and Construction							
Customer Service	(12,788)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Infrastructure Inspections	(772,769)	(709,549)	(709,549)	(709,549)	(709,549)	(709,549)	(709,549)
Project Management	(195,629)	(145,500)	(145,500)	(145,500)	(145,500)	(145,500)	(145,500)
Total Division: (420) Design and Construction	(981,186)	(863,049)	(863,049)	(863,049)	(863,049)	(863,049)	(863,049)
Division: (450) Public Works							
Service Centre Administration							
Administration	(85)	0	0	0	0	0	0
Fleet	(20,356)	0	0	0	0	0	0
Work Control	0	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Roads	(955,998)	(1,008,420)	(1,025,760)	(1,025,760)	(1,025,760)	(1,025,760)	(1,025,760)
Methane Recovery System	(102,431)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)
Total Division: (450) Public Works	(1,078,871)	(1,110,070)	(1,127,410)	(1,127,410)	(1,127,410)	(1,127,410)	(1,127,410)
Division: (460) Transportation Services							
Traffic Operations	(1,184,657)	(1,062,340)	(1,076,620)	(1,076,620)	(1,076,620)	(1,076,620)	(1,076,620)
Parking Management	(338,250)	(372,800)	(372,800)	(372,800)	(372,800)	(372,800)	(372,800)
Transportation Planning	0	0	(136,006)	(136,006)	(136,006)	(136,006)	(136,006)
Total Division: (460) Transportation Services	(1,522,907)	(1,435,140)	(1,585,426)	(1,585,426)	(1,585,426)	(1,585,426)	(1,585,426)
Division: (490) Infrastructure Planning							
Mapping	(21,776)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Total Division: (490) Infrastructure Planning	(21,776)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Division: (160) Environmental Services							
Environmental Services	(173,070)	(76,000)	(80,500)	(80,500)	(80,500)	(80,500)	(80,500)
Waste Management	(7,386,991)	(8,045,280)	(8,312,993)	(8,656,002)	(9,005,122)	(9,360,501)	(9,748,648)
Total Division: (160) Environmental Services	(7,560,061)	(8,121,280)	(8,393,493)	(8,736,502)	(9,085,622)	(9,441,001)	(9,829,148)

2018 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Total Revenues	(11,164,800)	(11,551,539)	(11,991,378)	(12,334,387)	(12,683,507)	(13,038,886)	(13,427,033)
Net Expenditure (Contribution):	10,117,100	10,976,908	11,681,093	11,918,667	12,221,827	12,237,933	12,253,641

2018 City of Coquitlam Budget

Sewer & Drainage Operating Engineering & Public Works	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (450) Public Works							
Storm Sewerage	3,113,848	4,018,875	4,307,523	4,380,574	4,463,997	4,509,250	4,558,905
Sanitary Sewerage	2,808,591	2,830,191	3,084,006	3,117,471	3,157,680	3,156,737	3,156,294
Total Division: (450) Public Works	5,922,439	6,849,066	7,391,529	7,498,045	7,621,677	7,665,987	7,715,199
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	20,060,564	24,104,906	24,810,624	26,083,091	27,320,261	28,692,126	30,116,169
Total Division: (490) Infrastructure Planning	20,060,564	24,104,906	24,810,624	26,083,091	27,320,261	28,692,126	30,116,169
Division: (160) Environmental Services							
Environmental Services	34,318	138,882	145,755	148,638	151,990	151,579	151,168
Total Division: (160) Environmental Services	34,318	138,882	145,755	148,638	151,990	151,579	151,168
Total Expenditures	26,017,322	31,092,854	32,347,908	33,729,774	35,093,928	36,509,692	37,982,536
Revenues							
Division: (450) Public Works							
Storm Sewerage	(5,137,832)	(5,422,273)	(5,578,489)	(5,843,802)	(6,036,923)	(6,237,660)	(6,446,663)
Sanitary Sewerage	(556,974)	(352,000)	(352,000)	(352,000)	(352,000)	(352,000)	(352,000)
Total Division: (450) Public Works	(5,694,806)	(5,774,273)	(5,930,489)	(6,195,802)	(6,388,923)	(6,589,660)	(6,798,663)
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	(23,117,225)	(25,318,581)	(26,417,419)	(27,533,972)	(28,705,005)	(29,920,032)	(31,183,873)
Total Division: (490) Infrastructure Planning	(23,117,225)	(25,318,581)	(26,417,419)	(27,533,972)	(28,705,005)	(29,920,032)	(31,183,873)
Total Revenues	(28,812,030)	(31,092,854)	(32,347,908)	(33,729,774)	(35,093,928)	(36,509,692)	(37,982,536)
Net Expenditure (Contribution):	(2,794,709)	0	0	0	0	0	0

2018 City of Coquitlam Budget

Water Operating Engineering & Public Works	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (450) Public Works							
Water Infrastructure Maintenance	15,535,799	19,028,242	17,380,133	17,998,023	18,677,206	19,338,438	20,078,925
Total Division: (450) Public Works	15,535,799	19,028,242	17,380,133	17,998,023	18,677,206	19,338,438	20,078,925
Division: (490) Infrastructure Planning							
Water Infrastructure Management	10,086,169	7,966,016	8,239,403	6,845,300	6,815,831	6,808,784	7,842,894
Total Division: (490) Infrastructure Planning	10,086,169	7,966,016	8,239,403	6,845,300	6,815,831	6,808,784	7,842,894
Division: (160) Environmental Services							
Environmental Services	122,413	220,229	210,429	214,542	218,480	219,322	218,499
Total Division: (160) Environmental Services	122,413	220,229	210,429	214,542	218,480	219,322	218,499
Total Expenditures	25,744,381	27,214,487	25,829,965	25,057,865	25,711,517	26,366,544	28,140,318
Revenues							
Division: (450) Public Works							
Water Infrastructure Maintenance	(466,288)	(377,000)	(377,000)	(377,000)	(377,000)	(376,997)	(376,997)
Total Division: (450) Public Works	(466,288)	(377,000)	(377,000)	(377,000)	(377,000)	(376,997)	(376,997)
Division: (490) Infrastructure Planning							
Water Infrastructure Management	(29,224,227)	(26,837,487)	(25,452,965)	(24,680,865)	(25,334,517)	(25,989,547)	(27,763,321)
Total Division: (490) Infrastructure Planning	(29,224,227)	(26,837,487)	(25,452,965)	(24,680,865)	(25,334,517)	(25,989,547)	(27,763,321)
Division: (160) Environmental Services							
Environmental Services	(8,743)	0	0	0	0	0	0
Total Division: (160) Environmental Services	(8,743)	0	0	0	0	0	0
Total Revenues	(29,699,258)	(27,214,487)	(25,829,965)	(25,057,865)	(25,711,517)	(26,366,544)	(28,140,318)
Net Expenditure (Contribution):	(3,954,877)	0	0	0	0	0	0





Planning & Development

The Planning & Development Department is responsible for developing a wide range of land use plans and strategies and for processing applications for land use changes, subdivisions, site preparation and development and building permits.

Guided by Council's vision, staff works with the public, the private sector and other levels of government to ensure that the City's planning and development reflect the community's needs and is consistent with local, regional, provincial and federal plans and policies.

Planning for the future needs of the community includes the preparation of plans and policies for shaping urban development and growth. Plans for guiding the growth of Coquitlam incorporate land use concepts and policies, transportation systems, environmental considerations, infrastructure requirements, business and service opportunities, heritage planning and neighbourhood characteristics and amenities. Planning of this scope requires extensive consultation and research.

The City of Coquitlam has a *Citywide Official Community Plan* that includes goals, objectives and policies at a general level for the whole city, as well as individual Area and Neighbourhood Plans. By following these plans and policies, Coquitlam can manage growth and change appropriately, so residents and businesses will have the amenities and infrastructure necessary for a safe and desirable community.

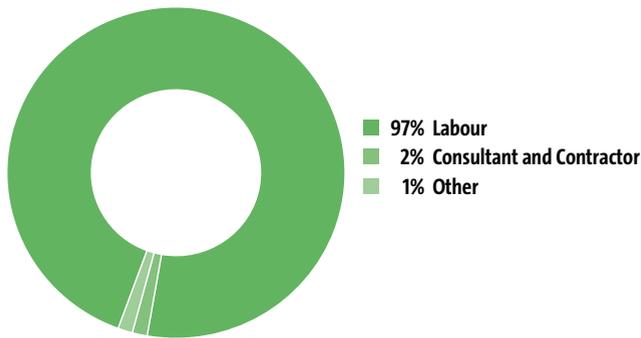
Using these plans and policies as a guide, the Planning & Development Department reviews proposed development applications and advises Council on how and where development projects should proceed along with specific considerations, such as urban design, heritage and environmental protection, and servicing requirements. On subdivision, plumbing and building matters, department staff are responsible for reviewing and approving applications as well as conducting inspections of new buildings and various construction projects to ensure public safety and consistency and conformance with legislation, City bylaws and Council policies.

Key Performance Measures

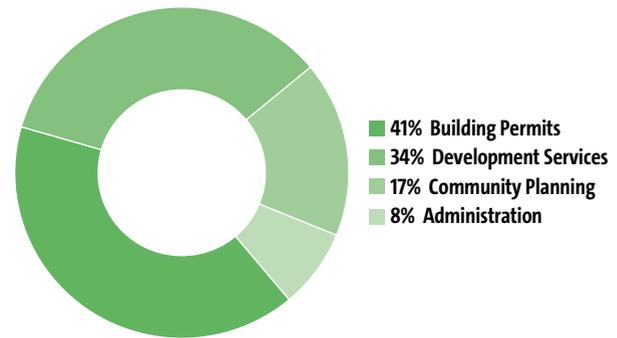
Planning and Development	2013	2014	2015	2016	2017
Total Building Permits Issued	888	885	911	1,069	931
Total Inspections Performed	17,926	18,760	19,040	20,650	21,007
Total Development Applications	373	345	398	356	405
Citizen Satisfaction with Neighbourhood Planning	80%	NA ¹	77%	79%	77%

¹ Statistics not available for 2014 as the City did not conduct the Citizen Satisfaction Survey in 2014.

Planning & Development Expenditures by Type



Planning & Development Expenditures by Function



General Operating Planning & Development	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (510) Planning and Development Administration							
Planning & Development Administration	645,203	559,679	715,109	739,035	766,550	770,714	772,299
Total Division: (510) Planning and Development Administration	645,203	559,679	715,109	739,035	766,550	770,714	772,299
Division: (520) Community Planning							
Community Planning	1,220,825	1,402,283	1,587,509	1,657,598	1,727,343	1,729,595	1,728,701
Total Division: (520) Community Planning	1,220,825	1,402,283	1,587,509	1,657,598	1,727,343	1,729,595	1,728,701
Division: (530) Development Services							
Development Services Administration	342,346	224,352	328,423	338,236	244,331	243,534	242,736
Development Planning	1,255,268	1,424,487	1,922,556	1,988,262	1,951,144	1,960,199	1,962,322
Development Servicing	598,634	780,903	944,667	973,906	918,250	916,816	913,420

General Operating Planning & Development	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Total Division: (530)							
Development Services	2,196,248	2,429,742	3,195,646	3,300,404	3,113,725	3,120,549	3,118,478
Division: (540) Building Permits							
Inspections	1,438,160	1,545,737	1,641,168	1,673,822	1,711,862	1,705,863	1,699,864
East Team Construction	646	0	0	0	0	0	0
Permits	1,903,856	1,837,970	2,114,103	2,180,742	2,182,630	2,182,432	2,180,670
Total Division: (540)							
Building Permits	3,342,663	3,383,707	3,755,271	3,854,564	3,894,492	3,888,295	3,880,534
Total Expenditures	7,404,939	7,775,411	9,253,535	9,551,601	9,502,110	9,509,153	9,500,012
Revenues							
Division: (510) Planning and Development Administration							
Planning & Development Administration	(29,125)	0	0	0	0	0	0
Total Division: (510) Planning and Development Administration	(29,125)	0	0	0	0	0	0
Division: (520) Community Planning							
Community Planning	(58,580)	0	0	0	0	0	0
Total Division: (520) Community Planning	(58,580)	0	0	0	0	0	0
Division: (530) Development Services							
Development Services Administration	(3,859)	(15,344)	(108,313)	(109,233)	(15,344)	(15,344)	(15,344)
Development Planning	(931,549)	(581,860)	(915,996)	(915,996)	(915,996)	(915,996)	(915,996)
Development Servicing	(300)	(5,518)	(178,521)	(178,521)	(5,518)	(5,518)	(5,518)
Total Division: (530) Development Services	(935,709)	(602,722)	(1,202,830)	(1,203,750)	(936,858)	(936,858)	(936,858)
Division: (540) Building Permits							
Inspections	400	0	0	0	0	0	0
Permits	(4,295,608)	(4,759,770)	(4,916,887)	(4,916,887)	(4,849,986)	(4,849,986)	(4,849,986)
Total Division: (540) Building Permits	(4,295,208)	(4,759,770)	(4,916,887)	(4,916,887)	(4,849,986)	(4,849,986)	(4,849,986)
Total Revenues	(5,318,622)	(5,362,492)	(6,119,717)	(6,120,637)	(5,786,844)	(5,786,844)	(5,786,844)
Net Expenditure (Contribution):	2,086,317	2,412,919	3,133,818	3,430,964	3,715,266	3,722,309	3,713,168



Parks, Recreation & Culture

Parks, Recreation & Culture Services' vision is to create exceptional experiences for everyone in Coquitlam by creating parks, recreation, and cultural offerings that are innovative, balanced and accessible to all while supporting healthy lifestyles and social connections. Key goals for the Department are encouraging physical activity, volunteerism, developing new skills, fostering an appreciation of nature, protecting parks and cultural assets for future generations, and contributing to the economic vibrancy of the city.

City parks and facilities are designed and maintained to create a positive experience for residents of all ages, whether for organized groups or casual activity. The City's recreation and culture centres encourage active participation for all ages and ability levels in friendly, welcoming environments. There is always something new to learn or experience through Coquitlam's park, recreation and cultural opportunities, whether interests are in lifelong learning, health and fitness, sports, performing arts, swimming, skating, arts and crafts, nature and more.

The Department also liaises with community organizations including cultural groups who utilize civic facilities and services to deliver a wide range of programs and events such as the Coquitlam Public Library, Place des Arts, Evergreen Cultural Centre, Mackin House and Place Maillardville.

Parks, Recreation and Cultural assets, programs and services are among the most treasured of the City's services and are comprised of the following service areas:

Recreation Services and Facilities, including:

- Aquatics
- Arena Sports
- Community Centres
- Indoor Sports and Physical Activity
- Racquet Sports
- Sport Hosting Events
- Volunteering

Parks Services and Amenities, including:

- Cemetery
- Community Beautification
- Developed Parks
- Natural Green Spaces
- Outdoor Recreation
- Sports Fields

Culture Services and Facilities, including:

- Community Heritage
- Festivals & Events
- Literacy and Learning
- Performing Arts
- Public Art
- Visual Arts

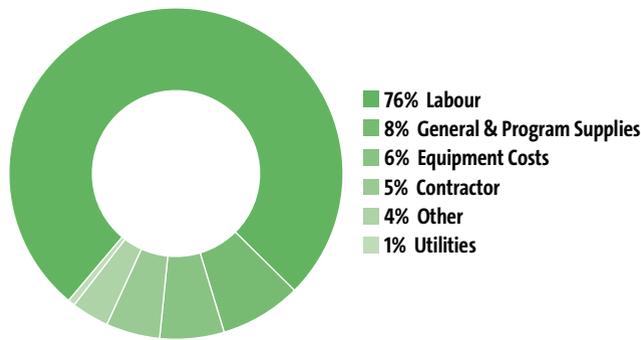
Key Performance Measures:

Parks, Recreation & Culture	2013	2014	2015	2016	2017
Total Recreation Admissions	818,092	791,751 ¹	825,318	831,203	875,322
Number of Low/No Cost Program Participants	15,444	11,740 ²	14,469	16,169	15,619
% Sportsfield Use	84%	83%	83%	83%	90% ⁴
Online Registrations	30%	37%	39%	41%	43%
Citizen Satisfaction with:					
Parks, trails, green space	97%	N/A ³	97%	96%	96%
Recreational and cultural opportunities	93%	N/A ³	93%	94%	90%
Sports fields	94%	N/A ³	93%	93%	95%

- 1 The slightly decreased number of total admissions is due to the counter at the CCAC being non-functional due to repair in the fall of 2014.
- 2 The decrease in the number of registered low and no cost programs for 2014 reflects that the majority of low- and no-cost programs were moved from registered to drop-in programs, such as the Westminster Savings free swim and toonie skates.
- 3 Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.
- 4 Increase due to growth in number of soccer registrations, soccer and baseball extended seasons, sport event hosting increased usage at slower weekend times in summer months.

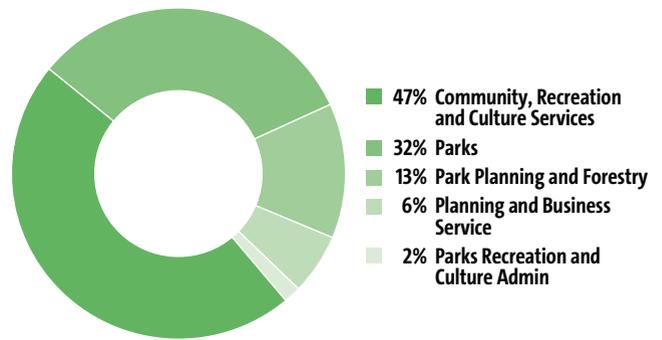
Parks, Recreation and Culture Services

Expenditures by Type



Parks, Recreation and Culture Services

Expenditures by Function



2018 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	418,554	387,546	436,422	446,793	458,861	460,732	459,407
Total Division: (310) Parks, Recreation and Culture Services Admin	418,554	387,546	436,422	446,793	458,861	460,732	459,407
Division: (320) Policy and Business Services							
Admin Services	186,266	233,701	248,464	253,433	259,298	258,502	257,706
Bookings	199,568	212,250	226,793	231,329	236,459	235,955	235,452
Performance Analysis	85,663	84,827	89,495	91,285	93,467	93,111	92,754
Business Services Admin	323,363	293,268	401,339	304,418	308,173	307,559	306,946
Planning and Business Services Admin	216,674	184,486	168,988	179,039	188,006	187,304	186,602
Partnerships & Policy	401,298	404,232	438,201	397,805	409,815	408,254	406,692
Total Division: (320) Policy and Business Services	1,412,831	1,412,764	1,573,280	1,457,309	1,495,218	1,490,685	1,486,152
Division: (330) Parks							
Parks Admin	269,729	201,196	192,729	196,253	200,549	199,847	199,145
Urban Parks Operations	624,861	521,654	518,874	521,218	523,910	523,713	523,517
Westwood Plateau Specified Area Maintenance	79,701	98,850	101,000	101,000	101,000	101,000	101,000
Pacific Reach Specified Area Maintenance	112,431	111,000	113,000	113,000	113,000	113,000	113,000
Parks Services Community Programs and Events	92,955	81,312	200,617	203,569	207,297	206,581	205,864
Landscape Services	2,782,763	2,838,346	3,043,646	3,095,447	3,155,641	3,153,423	3,152,094
Sport Services	2,088,365	2,167,100	2,253,814	2,284,554	2,321,143	2,318,268	2,315,442
Infrastructure Maintenance	2,173,796	2,173,209	2,136,463	2,169,193	2,205,995	2,203,742	2,202,309
Total Division: (330) Parks	8,224,600	8,192,667	8,560,143	8,684,234	8,828,535	8,819,574	8,812,371

2018 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Division: (390) Community Rec and Culture Services							
Community Rec—Aquatics Arenas & Fitness Admin	152,871	147,743	155,814	158,893	162,648	162,034	161,421
Community Rec—Programs Health & Wellness Admin	168,475	180,374	157,974	161,053	164,808	164,194	163,581
PSLC-Arenas	356,437	309,106	365,785	409,220	419,336	422,202	425,227
Poirier Community Centre	550,424	487,847	526,452	537,554	547,440	546,858	546,275
Dogwood Pavilion	731,341	712,908	754,475	766,789	780,890	779,351	777,810
Planet Ice	818,765	835,634	793,248	695,013	695,013	695,013	695,013
Centennial Activity Centre	173,954	185,288	190,722	193,733	196,804	196,804	196,804
PSLC-Aquatics	2,274,433	2,252,838	2,554,788	2,622,886	2,680,043	2,677,289	2,674,219
Outdoor Pools	305,535	316,587	328,236	334,675	341,244	341,244	341,244
Cultural Services	1,665,426	1,074,882	999,506	1,006,227	1,022,084	1,022,289	1,020,771
Community Recreation & Culture Admin	190,849	166,950	176,186	179,710	184,006	183,304	182,602
City Centre Aquatics Complex	2,359,864	2,383,141	2,548,275	2,603,009	2,658,138	2,659,506	2,660,978
Pinetree Community Centre	1,387,418	1,247,068	1,430,914	1,461,799	1,491,945	1,490,419	1,488,892
Victoria Community Hall	21,878	55,161	56,626	57,713	58,822	58,822	58,822
Summit Community Centre	66,891	68,768	71,130	72,437	73,771	73,771	73,771
Glen Pine Pavilion	789,120	765,757	788,387	804,669	822,894	823,913	822,372
Community Services	279,334	290,117	303,063	308,678	315,358	314,405	313,453
Neighbourhood and Outdoor Recreation	181,142	156,066	161,816	164,296	167,140	166,825	166,510
Smiling Creek Elementary School	0	0	109,833	259,640	262,846	264,204	265,567
Poirier Forum	0	4,188	4,188	4,188	4,188	4,188	4,188
Total Division: (390) Community Rec and Culture Services	12,474,157	11,640,423	12,477,418	12,802,182	13,049,418	13,046,635	13,039,520
Division: (3AA) Park Planning and Forestry							
Cemetery Services	648,255	446,779	490,418	500,015	498,029	507,655	518,875
Park Planning & Design	636,570	685,278	739,733	764,795	788,219	784,702	781,185
Urban Forestry Operations	2,143,872	1,952,783	2,100,669	2,135,689	2,131,261	2,133,854	2,129,898
Park Planning & Forestry Admin	0	0	162,894	172,817	184,006	183,304	182,602
Total Division: (3AA) Park Planning and Forestry	3,428,697	3,084,840	3,493,714	3,573,316	3,601,515	3,609,515	3,612,560
Total Expenditures	25,958,839	24,718,240	26,540,977	26,963,834	27,433,547	27,427,141	27,410,010

2018 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Revenues							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	(52,999)	0	0	0	0	0	0
Total Division: (310) Parks, Recreation and Culture Services Admin	(52,999)	0	0	0	0	0	0
Division: (320) Policy and Business Services							
Business Services Admin	(62,742)	(61,831)	(161,831)	(61,831)	(61,831)	(61,831)	(61,831)
Partnerships & Policy	(40,800)	(40,123)	(50,594)	0	0	0	0
Total Division: (320) Policy and Business Services	(103,542)	(101,954)	(212,425)	(61,831)	(61,831)	(61,831)	(61,831)
Division: (330) Parks							
Parks Admin	(61,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Urban Parks Operations	(143,490)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)
Westwood Plateau Specified Area Maintenance	(79,701)	(98,850)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)
Pacific Reach Specified Area Maintenance	(112,431)	(111,000)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)
Parks Services Community Programs and Events	(1,200)	0	0	0	0	0	0
Landscape Services	(3,494)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sport Services	(248,345)	(171,283)	(173,373)	(174,173)	(174,173)	(174,173)	(174,173)
Infrastructure Maintenance	(1,271)	0	0	0	0	0	0
Total Division: (330) Parks	(650,932)	(405,299)	(411,539)	(412,339)	(412,339)	(412,339)	(412,339)
Division: (390) Community Rec and Culture Services							
Community Rec - Aquatics Arenas & Fitness Admin	(6,053)	(6,000)	0	0	0	0	0
Community Rec - Programs Health & Wellness Admin	(39,900)	(38,700)	0	0	0	0	0
PSLC-Arenas	(1,034,138)	(1,036,185)	(1,093,937)	(1,185,934)	(1,185,934)	(1,185,934)	(1,185,934)
Poirier Community Centre	(339,815)	(261,887)	(292,162)	(292,287)	(292,287)	(292,287)	(292,287)
Dogwood Pavilion	(347,796)	(342,733)	(358,593)	(359,093)	(359,093)	(359,093)	(359,093)
Planet Ice	(319,649)	(297,130)	(277,825)	(260,736)	(260,736)	(260,736)	(260,736)
Scout Hall	(5,474)	(12,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)
Centennial Activity Centre	(174,854)	(135,000)	(155,000)	(155,000)	(155,000)	(155,000)	(155,000)
PSLC-Aquatics	(1,951,928)	(1,862,632)	(2,097,162)	(2,110,387)	(2,110,387)	(2,110,387)	(2,110,387)
Mundy Park Field House	(892)	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Outdoor Pools	(206,259)	(160,093)	(169,393)	(169,393)	(169,393)	(169,393)	(169,393)
Cultural Services	(969,936)	(247,800)	(79,000)	(72,000)	(72,000)	(72,000)	(72,000)

2018 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
City Centre Aquatics Complex	(2,137,404)	(2,134,469)	(2,174,235)	(2,179,560)	(2,179,560)	(2,179,560)	(2,179,560)
Pinetree Community Centre	(887,156)	(707,340)	(831,260)	(831,960)	(831,960)	(831,960)	(831,960)
Victoria Community Hall	(27,375)	(52,357)	(52,742)	(52,867)	(52,867)	(52,867)	(52,867)
Summit Community Centre	(54,790)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)
Glen Pine Pavilion	(377,608)	(366,481)	(366,756)	(366,906)	(366,906)	(366,906)	(366,906)
Community Services	0	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Neighbourhood and Outdoor Recreation	(83,266)	(68,800)	(68,800)	(68,800)	(68,800)	(68,800)	(68,800)
Smiling Creek Elementary School	0	0	(13,500)	(98,000)	(98,000)	(98,000)	(98,000)
Poirier Forum	(69,386)	(65,938)	(67,236)	(67,636)	(67,636)	(67,636)	(67,636)
Total Division: (390) Community Rec and Culture Services	(9,033,680)	(7,847,805)	(8,159,861)	(8,332,819)	(8,332,819)	(8,332,819)	(8,332,819)
Division: (3AA) Park Planning and Forestry							
Cemetery Services	(648,255)	(446,779)	(490,418)	(500,015)	(498,029)	(507,655)	(518,875)
Urban Forestry Operations	(7,825)	(8,000)	(67,202)	(72,202)	(27,000)	(27,000)	(27,000)
Total Division: (3AA) Park Planning and Forestry	(656,079)	(454,779)	(557,620)	(572,217)	(525,029)	(534,655)	(545,875)
Total Revenues	(10,497,232)	(8,809,837)	(9,341,445)	(9,379,206)	(9,332,018)	(9,341,644)	(9,352,864)
Net Expenditure (Contribution):	15,461,607	15,908,403	17,199,532	17,584,628	18,101,529	18,085,497	18,057,146







Strategic Initiatives

Under the responsibility of the Strategic Initiatives Department, City's facilities are managed to ensure compliance of safety standards and patron well-being, financial sustainability, and responsiveness to changing community needs. The department is responsible for long-term asset planning and delivering new amenities such as parks and facilities, as well as strategic projects of cross-departmental and corporate interest for the benefit of the community.

Given the broad scope and complexity of corporate projects, the department is a centralized project management hub, enabling skills and expertise to be captured while ensuring

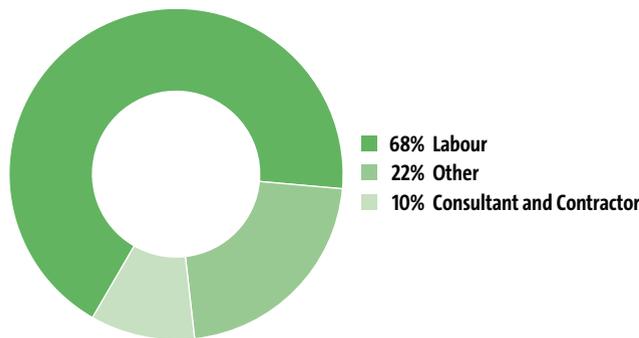
governance and accountability is properly coordinated with a number of other areas of the City such as Planning & Development, Parks Planning, and Transportation Planning and Construction.

The Strategic Initiatives Department is also responsible for providing vision, leadership and direction in optimizing the City's real estate assets. In support of meeting regional population growth targets, the department manages the City's land assets and development activities focusing on rezoning, land-use planning and design guidelines, servicing, assembling and marketing with the objective of creating cohesive, lasting communities.

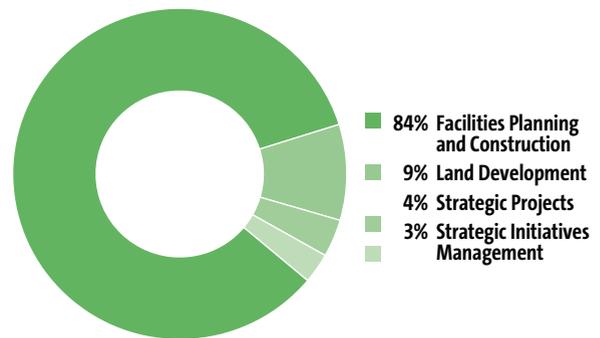
Key Performance Measures:

Strategic Initiatives	2013	2014	2015	2016	2017
Land Sale Revenues (\$ in millions)	\$1.3	\$15.4	\$0.1	\$64.6	\$68.5

Strategic Initiatives
Expenditures by Type



Strategic Initiatives
Expenditures by Function



2018 City of Coquitlam Budget

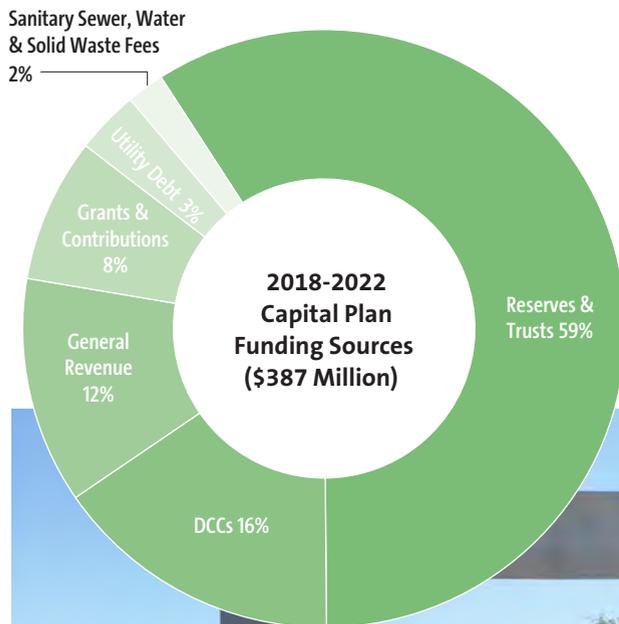
General Operating Strategic Initiatives	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Expenditures							
Division: (710) Strategic Initiatives Management							
Strategic Initiatives Administration	320,073	367,253	334,506	353,962	364,457	363,132	361,807
Total Division: (710) Strategic Initiatives Management	320,073	367,253	334,506	353,962	364,457	363,132	361,807

General Operating Strategic Initiatives	Actual 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Division: (720) Facility Assets							
Facilities Management	1,060,286	1,243,647	1,261,720	1,281,642	1,304,466	1,303,881	1,301,586
Facilities Management&Construction	(6,658)	0	0	0	0	0	0
Building Services	2,098,338	2,292,794	2,355,044	2,402,520	2,455,829	2,451,661	2,447,495
Facility Maintenance	5,669,109	5,485,601	5,975,416	6,097,938	6,226,685	6,274,935	6,322,973
Facilities Planning and Construction	1,618	0	0	0	0	0	0
Total Division: (720) Facility Assets	8,822,693	9,022,042	9,592,180	9,782,100	9,986,980	10,030,477	10,072,054
Division: (740) City Lands							
Real Estate Management	315,469	293,605	578,778	596,541	615,253	621,452	627,925
City Land Development Admin	131,032	295,996	488,497	498,267	510,180	508,233	506,285
Total Division: (740) City Lands	446,502	589,601	1,067,275	1,094,808	1,125,433	1,129,685	1,134,210
Division: (750) Strategic Projects							
Capital Construction	393,613	340,452	222,119	238,318	256,763	263,372	270,417
Strategic Projects Administration	190,980	184,785	196,136	208,986	221,691	222,896	222,449
Total Division: (750) Strategic Projects	584,593	525,237	418,255	447,304	478,454	486,268	492,866
Total Expenditures	10,173,860	10,504,133	11,412,216	11,678,174	11,955,324	12,009,562	12,060,937
Revenues							
Division: (710) Strategic Initiatives Management							
Strategic Initiatives Administration	0	(50,000)	0	0	0	0	0
Total Division: (710) Strategic Initiatives Management	0	(50,000)	0	0	0	0	0
Division: (720) Facility Assets							
Facilities Management	(754,008)	(943,924)	(908,000)	(908,000)	(908,000)	(908,000)	(908,000)
Building Services	0	(90,000)	0	0	0	0	0
Facility Maintenance	(1,927)	0	0	0	0	0	0
Total Division: (720) Facility Assets	(755,935)	(1,033,924)	(908,000)	(908,000)	(908,000)	(908,000)	(908,000)
Division: (740) City Lands							
Real Estate Management	(341,991)	(101,878)	(599,182)	(599,182)	(599,182)	(599,182)	(599,182)
City Land Development Admin	0	(295,996)	(295,996)	(295,996)	(295,996)	(295,996)	(295,996)
Total Division: (740) City Lands	(341,991)	(397,874)	(895,178)	(895,178)	(895,178)	(895,178)	(895,178)
Total Revenues	(1,097,926)	(1,481,798)	(1,803,178)	(1,803,178)	(1,803,178)	(1,803,178)	(1,803,178)
Net Expenditure (Contribution):	9,075,934	9,022,335	9,609,038	9,874,996	10,152,146	10,206,384	10,257,759

Chapter 7: Five-Year Capital Plan Overview

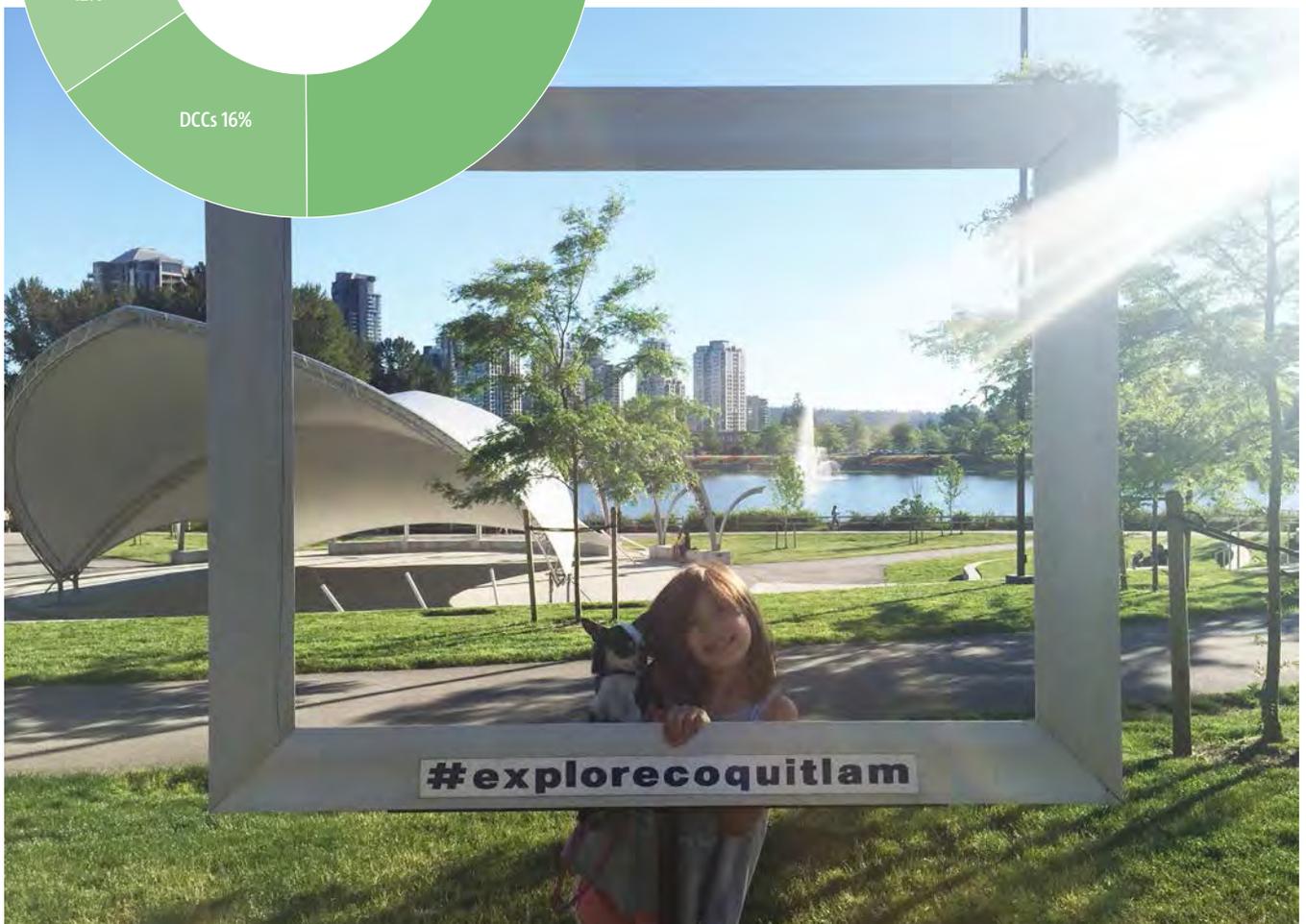
Funding Sources

Funding for capital expenditures comes from a number of sources including general tax revenues, reserves, trust funds, grants, contributions from developers, businesses or partners and borrowed funds. The capital portion of the *2018-2022 Financial Plan* is funded from the following sources in the graphic below.



Tangible Capital Assets

The City of Coquitlam, like all other local governments, was required to meet new financial reporting standards with respect to Tangible Capital Assets on January 1, 2009. The new standard requires that all physical assets that support municipal services be inventoried and depreciated to reflect the annual cost of asset-use to decision makers and residents. The City embarked on a multi-year project of collecting and reporting the required information to meet the reporting standard and facilitate improved asset management.



Infrastructure Sustainability— Asset Management

The City owns infrastructure with a historic cost of \$1.9 billion which, in today's dollars, is estimated to be valued at \$3 billion. The performance of, and access to, these capital assets is vital to the health, safety and quality of life of residents. Over time, this infrastructure will need to be replaced and additional infrastructure will be required to support a growing community. Although the community's needs are large, it is estimated that with effective corporate planning and financial policies and Council direction, the City will continue to operate successfully in a complex and changing world. As such, sound asset management practices are essential to sustaining these capital assets in the long-term.

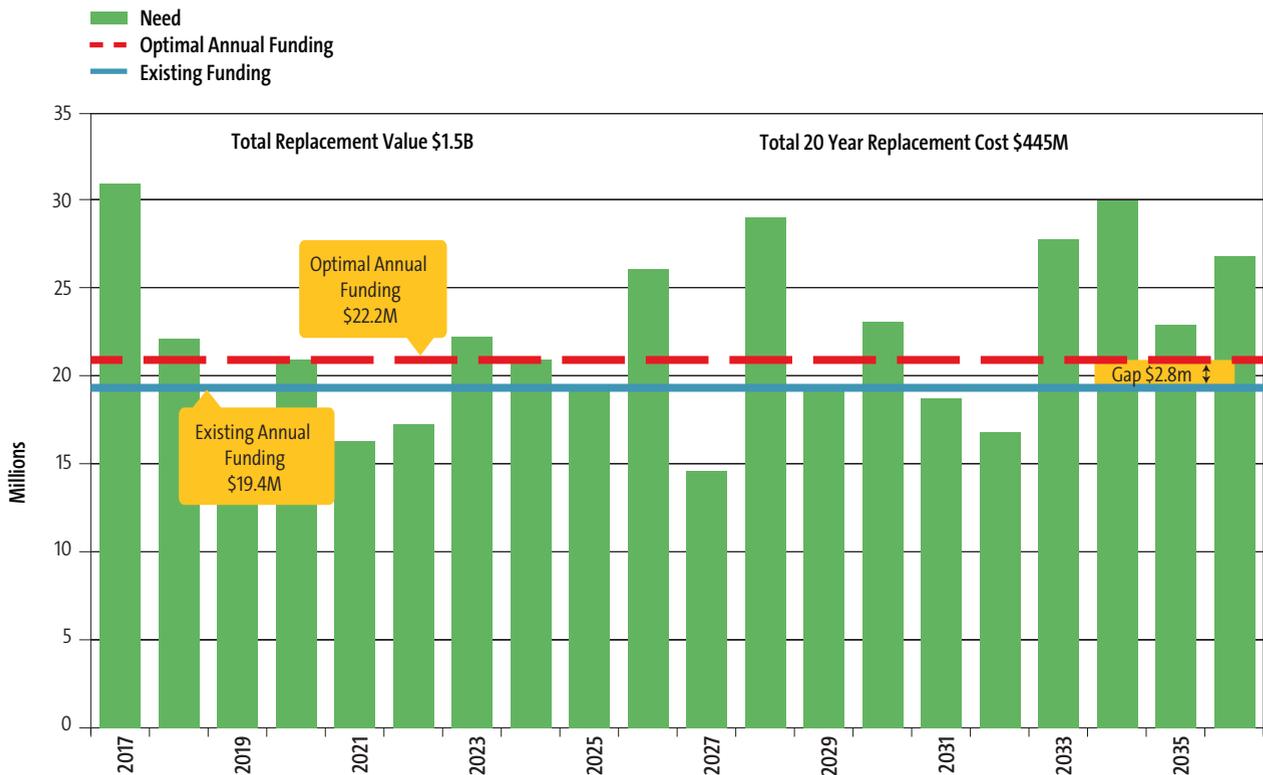
A city-wide asset replacement assessment was completed in 2017 in order to obtain information on the current overall asset replacement needs. The assessment was broken down by fund with the General Fund housing transportation, parks, facilities and vehicles and equipment assets and Utility Funds housing water, sewer & drainage and solid waste assets.

Based on the assessment, it is anticipated that a total of \$530 million will be required over the next 20 years for the replacement and renewal of the existing capital assets to ensure that the City can rely on these assets well into the future. Fortunately, Council has made investments in the continued improvement of asset replacement information systems and resources and endorsed sound financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability. As a result of these previous Council decisions, the City is in good overall shape when it comes to its ability to sustain its existing infrastructure in the long-term.

Asset Replacement Assessment—General Fund

Based on the overall asset replacement assessment for the next 20 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets housed in the General Fund is calculated at \$2.8 million and is mainly attributed to parks infrastructure, transportation (paving), fire equipment and recreation and fitness equipment.

Asset Replacement Assessment—General Fund



Asset Replacement Assessment—Utility Funds

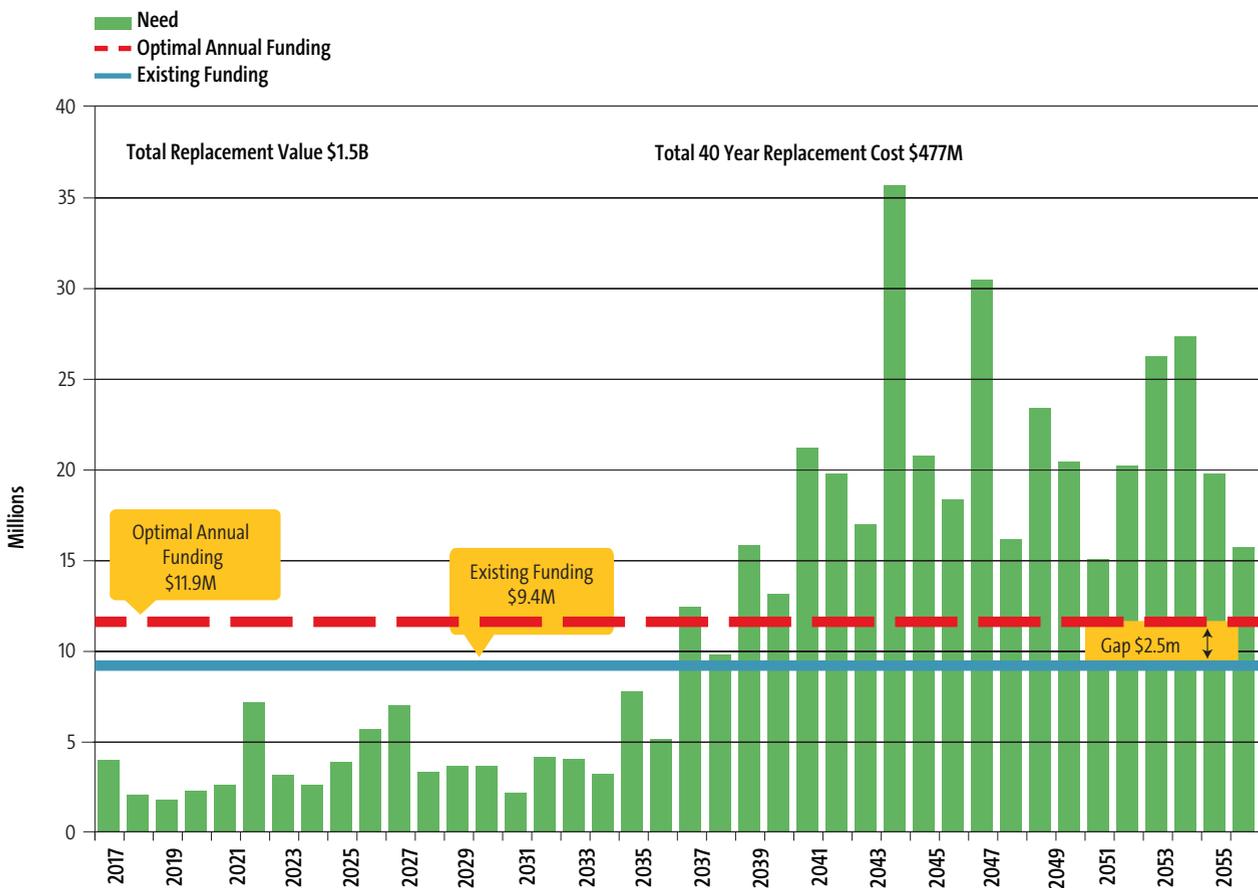
The majority of assets housed in the Utility Funds are relatively new and, given the long useful lives of these assets, in order to effectively capture the replacement funding needs, the asset replacement assessment for utility assets was based on a 40-year timeframe instead of the 20-year timeframe used for the General Fund assets. This results in a calculated annual funding gap of \$2.5 million. Furthermore, given the age and long life span of these assets, the majority of the related replacement needs will not be required during the next 20 years (2017–2036), rather during the following 20 years (2037–2056).

The City targets to provide a steady annual funding allocation to address future asset replacement needs in each asset category, allowing departments to proactively plan for future asset replacement and take advantage of economies of scale and other related factors.

The 2018–2022 *Financial Plan* includes a reallocation of existing funding and additional funding to be allocated towards asset replacement in order to narrow this funding gap.

The City is continually working to enhance available information related to asset infrastructure replacement needs including obtaining condition assessments, thus the noted estimates are likely to change as better information becomes available. In addition, the City continually seeks other funding mechanisms such as grants and other potential fees to assist with narrowing the funding gap.

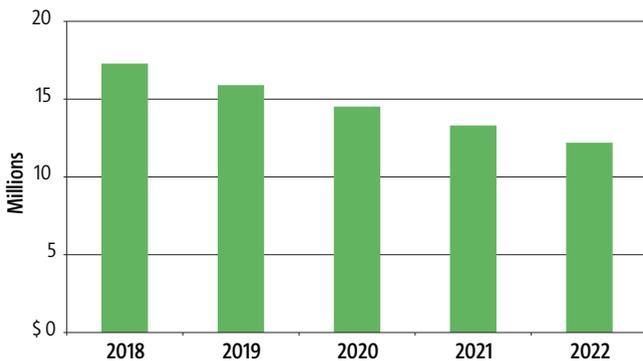
Asset Replacement Assessment—Utility Funds



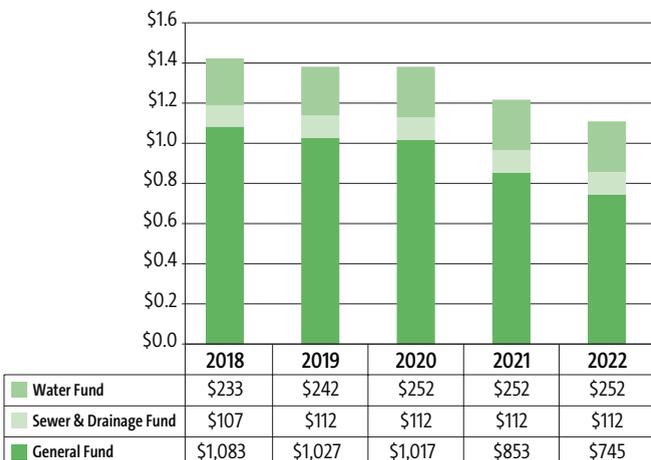
Debt Borrowing

The 2018–2022 Capital Plan includes \$13.2 million in projected borrowings. In the past, the City used long-term borrowing to fund infrastructure projects that support growth in the community and that are repaid by Development Cost Charge (DCC) collections. This borrowing usually precedes development and the use of long-term borrowing spreads the payment stream over time so it can be matched to the DCC revenue stream. This ensures that these assets will be paid for by future development revenues, rather than increasing taxes. Currently, the City has approximately \$19 million of long-term debt outstanding related to roads, sanitary sewer and water utilities works in Northeast Coquitlam as well as local road improvements where costs are shared between the City and the property owners. While the City has significant unused debt capacity, the limiting factor on greater debt usage is the DCC cash flow needed to support long-term annual debt payments. Outstanding long-term debt at the end of 2017 was \$19 million or \$125 per capita. The City’s debt level is estimated at \$17 million at the end of 2018. The use of long-term debt requires an elector approval process.

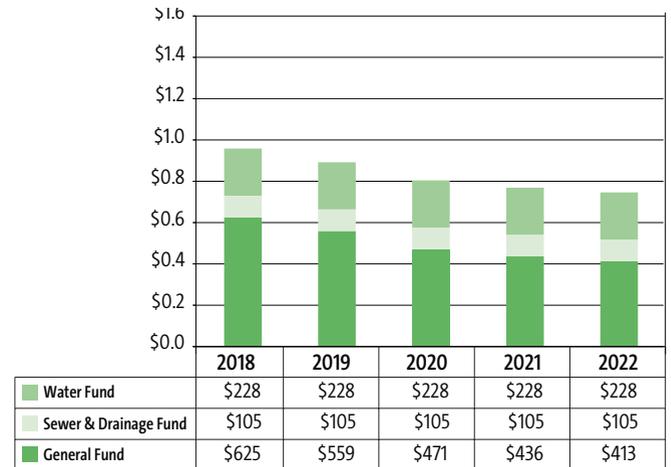
Projected Debt Levels 2018–2022



Projected Debt Principal Payments 2018–2022



Projected Debt Interest Payments 2018–2022



Liability Servicing Limits 2018–2022



The liability servicing limit is set by the *Community Charter* and is defined as 25% of a municipality’s controllable and sustainable revenues for the previous year. For the City of Coquitlam, this liability servicing limit was \$61 million in 2017. The budgeted cost of principal and interest debt payments range from \$2 to \$3 million in the 2018–2022 financial planning period, which is below the allowable limit.

Reserve Funding

Reserves are established pursuant to section 188 of the *Community Charter* allowing funds to be set aside for a specific purpose. The City’s reserves are split into four categories as follows:

- **Capital Reserves:** refers to reserve funds established under section 188 (1) of the *Community Charter* that have a specified purpose of capital nature (e.g. road asset replacement). The creation of capital reserves is at the discretion of Council.
- **Statutory Reserves**—refers to reserve funds established under section 188 (2) of the *Community Charter* that have a specified purpose and are non-discretionary on the part of Council.
- **Utility Reserves**—refers to reserves in the utility funds that have a specified purpose of either capital or operating nature depending on the reserve.
- **Operating Reserves**—refers to reserve funds established under section 188 (1) of the *Community Charter* that have a specified purpose of an operating nature (e.g. preventative maintenance).

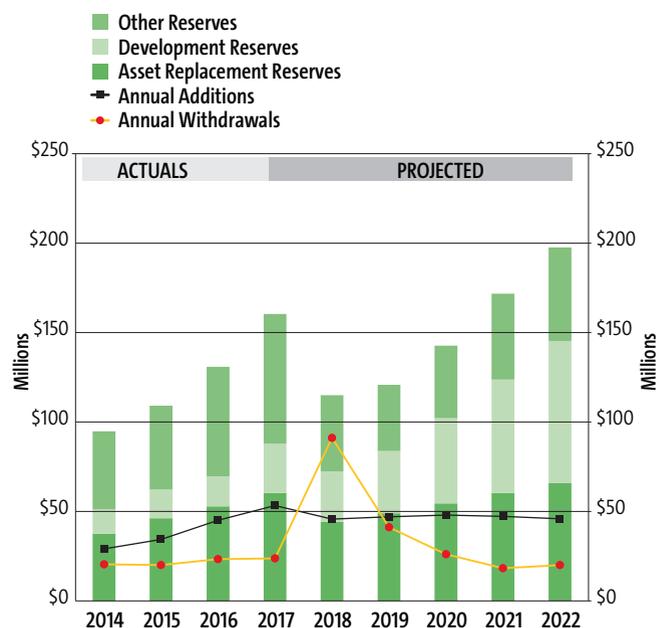
The 2018–2022 Capital Plan includes the Facility Upgrade Program, road rehabilitation, replacement of vehicles and the acquisition and development of parkland for a growing community. Some of these are ongoing projects that will continue into the 2019 to 2023 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2018 to 2022.

The following capital reserve balances will experience significant changes as a result of project expenditures that meet the criteria for which the reserve was intended:

- **City Centre Bonus Density Reserve**—funding for Town Centre Park improvements.
- **Lougheed Burquitlam Bonus Density Reserve**—funding Blue Mountain Park amenities.
- **Community Amenity Contribution Reserve**—funding the Northeast Recreation Complex.
- **Land Sale Reserve Investment Fund**—funding a portion of annual asset replacement needs and the Community Enhancement Blitz.
- **Infrastructure Reserve**—funding for the Temporary Northeast Works Yard.
- **Casino Municipal Reserve**—funding for the replacement of Place Mailardville.
- **Periodic Component Replacement**—funding facility component replacements.

The following chart summarizes the capital reserve activity and indicates a healthy growth in reserve additions mainly driven by increases in developer contributions and the City’s contribution to asset replacement. The City actively utilizes these reserves for funding of a variety of related capital projects. The significant increase in 2018 withdrawals and related decrease in reserve balances is due to the funding of the capital work in progress for projects that are carried forward from previous years.

Capital Reserve Balances 2018–2022



The following is the Schedule of Capital Reserves.

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Asset Replacement Reserves										
Computer Infrastructure Reserve	632,533	552,722	630,601	742,421	912,947	49,889	49,889	49,889	49,889	
Additions	481,557	459,217	466,362	465,253	450,000	450,000	450,000	450,000	450,000	
Withdrawals	561,368	381,338	354,542	294,727	1,313,058	450,000	450,000	450,000	450,000	
Balance @ December 31	552,722	630,601	742,421	912,947	49,889	49,889	49,889	49,889	49,889	
Telecommunications Infrastructure Reserve	333,451	198,186	132,167	265,567	551,274	17,377	17,377	17,377	17,377	
Additions	304,062	302,573	303,215	307,527	300,000	300,000	300,000	300,000	300,000	
Withdrawals	439,328	368,592	169,816	21,819	833,897	300,000	300,000	300,000	300,000	
Balance @ December 31	198,186	132,167	265,567	551,274	17,377	17,377	17,377	17,377	17,377	
Information Technology Maintenance Reserve	1,027,777	1,109,974	815,849	666,872	1,097,351	28,243	28,243	28,243	28,243	
Additions	305,467	172,254	128,169	454,123	-	-	-	-	-	
Withdrawals	223,270	466,378	277,146	23,645	1,069,108	-	-	-	-	
Balance @ December 31	1,109,974	815,849	666,872	1,097,351	28,243	28,243	28,243	28,243	28,243	
Printing Equipment Replacement Reserve	397,564	585,072	775,671	959,399	922,792	567,093	722,093	877,093	1,032,093	
Additions	187,508	190,599	194,027	197,343	180,000	180,000	180,000	180,000	180,001	
Withdrawals	-	-	10,299	233,950	535,699	25,000	25,000	25,000	25,001	
Balance @ December 31	585,072	775,671	959,399	922,792	567,093	722,093	877,093	1,032,093	1,187,093	
Building Component Replacement Reserve	1,661,324	2,374,663	4,373,243	5,675,956	7,254,554	6,761,204	7,805,704	9,208,104	10,875,504	
Additions	713,340	2,707,058	2,761,230	4,370,205	4,184,500	4,184,500	4,184,500	4,184,500	4,184,000	
Withdrawals	-	708,479	1,458,518	2,791,608	4,677,849	3,140,000	2,782,100	2,517,100	2,809,600	
Balance @ December 31	2,374,663	4,373,243	5,675,956	7,254,554	6,761,204	7,805,704	9,208,104	10,875,504	12,249,904	
Fitness Equipment Reserve	11,949	17,795	15,059	23,404	15,815	31,630	31,630	31,630	31,630	
Additions	103,000	103,000	103,000	103,000	103,000	103,000	103,000	103,000	103,001	
Withdrawals	97,153	105,737	94,655	110,589	87,185	103,000	103,000	103,000	103,000	
Balance @ December 31	17,795	15,059	23,404	15,815	31,630	31,630	31,630	31,630	31,630	
LED Traffic Signal Reserve	130,854	195,854	342,707	407,707	472,707	152,707	152,707	217,707	282,707	
Additions	65,000	146,853	65,000	65,000	65,000	65,000	65,000	65,000	65,001	
Withdrawals	-	-	-	-	385,000	65,000	-	-	-	
Balance @ December 31	195,854	342,707	407,707	472,707	152,707	152,707	217,707	282,707	347,708	

*Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Building Replacement Fund Reserve	19,418,967	22,474,909	25,654,301	28,426,694	30,540,246	22,720,060	24,614,714	25,298,518	27,521,472	
Additions	3,055,942	3,399,846	3,718,780	2,859,691	3,905,504	4,194,654	4,483,804	4,772,954	5,062,104	
Withdrawals	-	220,454	946,387	746,138	11,725,690	3,300,000	3,800,000	2,550,000	1,300,000	
Balance @ December 31	22,474,909	25,654,301	28,426,694	30,540,246	22,720,060	24,614,718	25,298,518	27,521,472	31,283,576	
Road Replacement Fund Reserve	7,484,556	8,573,228	9,777,471	10,998,721	12,296,631	11,713,246	11,938,320	12,254,618	12,262,140	
Additions	1,088,671	1,204,243	1,324,924	1,467,277	1,318,850	1,385,074	1,451,298	1,517,512	1,583,746	
Withdrawals	-	-	103,673	169,367	1,902,235	1,160,000	1,135,000	1,510,000	1,630,000	
Balance @ December 31	8,573,228	9,777,471	10,998,721	12,296,631	11,713,246	11,938,320	12,254,618	12,262,140	12,215,886	
Waste Bins Replacement Reserve	-	167,950	506,537	850,843	1,203,102	1,536,435	1,869,768	2,203,101	2,536,434	
Additions	167,950	338,586	344,306	352,259	333,333	333,333	333,333	333,333	333,334	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	167,950	506,537	850,843	1,203,102	1,536,435	1,869,768	2,203,101	2,536,434	2,869,768	
TransLink Road Rehabilitation Reserve	170,122	116,951	1,550,308	1,961,288	2,708,234	99,952	131,073	156,316	173,345	
Additions	1,491,000	1,530,000	1,560,000	1,591,000	1,623,648	1,656,121	1,689,244	1,723,029	1,757,489	
Withdrawals	1,544,171	96,643	1,149,020	844,054	4,231,930	1,625,000	1,664,000	1,706,000	1,735,000	
Balance @ December 31	116,951	1,550,308	1,961,288	2,708,234	99,952	131,073	156,316	173,345	195,834	
TransLink Road Rehabilitation Non-Pavement Reserve	465,000	1,170,075	1,624,494	1,874,799	2,306,013	151,386	149,177	151,323	157,912	
Additions	705,075	609,200	610,800	628,000	640,560	653,371	666,439	679,767	693,363	
Withdrawals	-	154,781	360,496	196,786	2,795,187	655,581	664,293	673,178	682,242	
Balance @ December 31	1,170,075	1,624,494	1,874,799	2,306,013	151,386	149,177	151,323	157,912	169,033	
Survey Equipment Reserve	8,000	12,000	16,000	20,000	24,000	28,000	32,000	36,000	40,000	
Additions	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	12,000	16,000	20,000	24,000	28,000	32,000	36,000	40,000	44,000	
Development Reserves										
City Centre Density Bonus Reserve	10,485,414	11,340,582	10,746,421	7,485,922	6,465,998	849,592	6,212,867	13,563,408	22,900,959	
Additions	900,845	-	147,392	135,493	-	10,000,000	10,000,000	10,000,000	10,000,000	
Withdrawals	45,678	594,161	3,407,891	1,155,417	5,616,406	4,636,725	2,649,459	662,448	675,697	
Balance @ December 31	11,340,582	10,746,421	7,485,922	6,465,998	849,592	6,212,867	13,563,408	22,900,959	32,225,262	

*Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Density Bonus Austin Heights Reserve	566,277	574,998	584,025	593,545	604,585	104,585	204,585	304,585	404,585	
Additions	8,721	9,027	9,520	11,040	100,000	100,000	100,000	100,000	100,000	
Withdrawals	-	-	-	-	600,000	-	-	-	-	
Balance @ December 31	574,998	584,025	593,545	604,585	104,585	204,585	304,585	404,585	504,585	
Lougheed Burquitlam Density Bonus Reserve	-	1,549,278	2,934,683	6,433,858	16,395,244	24,191,991	23,018,988	26,018,988	30,018,988	
Additions	1,549,278	1,385,405	3,519,858	11,186,686	13,357,766	4,000,000	4,000,000	4,000,000	4,000,000	
Withdrawals	-	-	20,683	1,225,301	5,561,019	5,173,003	1,000,000	-	-	
Balance @ December 31	1,549,278	2,934,683	6,433,858	16,395,244	24,191,991	23,018,988	26,018,988	30,018,988	34,018,988	
Community Contributions (City-wide) Reserve	201,237	9,014	9,155	9,304	28,718	122,809	222,809	322,809	422,809	
Additions	1,607	142	149	19,414	600,000	600,000	600,000	600,000	600,000	
Withdrawals	193,830	-	-	-	505,909	500,000	500,000	500,000	500,000	
Balance @ December 31	9,014	9,155	9,304	28,718	122,809	222,809	322,809	422,809	522,809	
Community Amenity Contributions (Burquitlam/ Lougheed) Reserve	-	230,432	1,756,968	2,229,524	4,044,941	2,804,520	5,104,520	7,404,520	9,704,520	
Additions	230,432	1,526,536	472,557	1,874,996	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	
Withdrawals	-	-	-	59,579	3,540,421	-	-	-	-	
Balance @ December 31	230,432	1,756,968	2,229,524	4,044,941	2,804,520	5,104,520	7,404,520	9,704,520	12,004,520	
Other Reserves										
Infrastructure Reserve	9,170,585	10,060,594	11,691,673	12,477,162	12,540,778	5,812,560	4,753,188	5,453,188	6,153,188	
Additions	4,414,092	4,521,237	2,781,088	3,572,197	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Withdrawals	3,524,083	2,890,158	1,995,598	3,508,581	7,728,218	2,059,372	300,000	300,000	300,000	
Balance @ December 31	10,060,594	11,691,673	12,477,162	12,540,778	5,812,560	4,753,188	5,453,188	6,153,188	6,853,188	
Casino Municipal Reserve	5,252,215	5,510,686	6,610,830	7,215,163	11,866,677	8,125,306	6,875,306	9,125,306	12,625,306	
Additions	5,719,721	6,304,115	6,986,133	7,686,244	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	
Withdrawals	5,461,250	5,203,971	6,381,800	3,034,730	9,741,371	7,250,000	3,750,000	2,500,000	3,250,000	
Balance @ December 31	5,510,686	6,610,830	7,215,163	11,866,677	8,125,306	6,875,306	9,125,306	12,625,306	15,375,306	
Affordable Housing Reserve	1,720,439	1,377,753	2,122,845	9,471,219	10,580,355	11,042,481	11,722,481	12,402,481	13,082,481	
Additions	23,674	745,092	7,370,450	1,869,185	680,000	680,000	680,000	680,000	680,000	
Withdrawals	366,360	-	22,077	760,049	217,874	-	-	-	-	
Balance @ December 31	1,377,753	2,122,845	9,471,219	10,580,355	11,042,481	11,722,481	12,402,481	13,082,481	13,762,481	

*Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
DCC Matching Reserve	5,924,356	6,772,930	6,705,089	8,001,323	8,899,293	6,482,222	1,818,889	68,227	1,117,519	
Additions	2,404,830	2,727,043	3,185,646	3,304,892	3,407,872	3,514,708	4,608,603	3,672,403	3,697,697	
Withdrawals	1,556,256	2,794,885	1,889,413	2,406,922	5,824,944	8,178,041	6,359,265	2,623,111	3,304,451	
Balance @ December 31	6,772,930	6,705,089	8,001,323	8,899,293	6,482,222	1,818,889	68,227	1,117,519	1,510,766	
Land Sale Reserve Investment Fund	-	-	-	3,946,647	9,297,192	3,190,127	5,360,127	7,030,127	8,450,127	
Additions	-	-	3,946,647	5,873,480	3,070,000	3,170,000	2,670,000	2,420,000	670,000	
Withdrawals	-	-	-	522,935	9,177,065	1,000,000	1,000,000	1,000,000	1,000,000	
Balance @ December 31	-	-	3,946,647	9,297,192	3,190,127	5,360,127	7,030,127	8,450,127	8,120,127	
Capital Projects General Fund Reserve	14,143,013	12,449,061	12,855,277	13,669,373	12,841,963	2,894,309	2,894,309	2,894,309	2,894,309	
Additions	3,375,371	4,175,551	3,238,500	2,702,671	-	-	-	-	-	
Withdrawals	5,069,322	3,769,336	2,424,404	3,530,081	9,947,654	-	-	-	-	
Balance @ December 31	12,449,061	12,855,277	13,669,373	12,841,963	2,894,309	2,894,309	2,894,309	2,894,309	2,894,309	
Pavement Cut Restoration Reserve	605,047	671,444	753,717	806,066	877,925	777,925	677,925	577,925	477,925	
Additions	66,397	82,273	52,348	71,859	50,000	50,000	50,000	50,000	50,000	
Withdrawals	-	-	-	-	150,000	150,000	150,000	150,000	100,000	
Balance @ December 31	671,444	753,717	806,066	877,925	777,925	677,925	577,925	477,925	427,925	
New Vehicle Reserve	2,343	31,068	52,570	41,978	42,759	41,770	41,770	41,770	41,770	
Additions	190,255	190,651	248,244	190,781	190,000	190,000	190,000	190,000	190,001	
Withdrawals	161,531	169,150	258,836	190,000	190,989	190,000	190,000	190,000	190,001	
Balance @ December 31	31,068	52,570	41,978	42,759	41,770	41,770	41,770	41,770	41,770	
Multi Sport Facility Reserve	206,042	209,215	212,499	215,963	219,980	219,980	219,980	219,980	219,980	
Additions	3,173	3,285	3,464	4,017	-	-	-	-	-	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	209,215	212,499	215,963	219,980	219,980	219,980	219,980	219,980	219,980	
Gas Tax Revenues Reserve	-	218,859	395,754	447,193	358,353	253,438	185,932	203,427	220,922	
Additions	417,495	417,495	444,874	443,915	417,495	417,495	417,495	417,495	417,495	
Withdrawals	198,636	240,600	393,435	532,755	522,410	485,000	400,000	400,000	330,000	
Balance @ December 31	218,859	395,754	447,193	358,353	253,438	185,932	203,427	220,922	308,417	
Restricted Debt General Fund Reserve	2,401,289	2,399,779	1,518,795	1,514,722	1,541,727	1,541,727	85,727	85,727	85,727	
Additions	9,290	39,804	6,426	27,005	-	-	-	-	-	
Withdrawals	10,800	920,788	10,499	-	-	1,456,000	-	-	-	
Balance @ December 31	2,399,779	1,518,795	1,514,722	1,541,727	1,541,727	85,727	85,727	85,727	85,727	

*Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Local Area Service Reserve	1,697,881	1,906,626	2,215,048	2,235,208	2,243,318	1,024,578	1,024,578	1,024,578	1,024,578	
Additions	327,543	332,103	35,976	341,267	500,000	500,000	500,000	500,000	500,000	
Withdrawals	118,798	23,681	15,817	333,156	1,718,740	500,000	500,000	500,000	500,000	
Balance @ December 31	1,906,626	2,215,048	2,235,208	2,243,318	1,024,578	1,024,578	1,024,578	1,024,578	1,024,578	
Casino Community Reserve	953,208	792,757	687,256	109,065	140,049	277,549	465,049	552,549	690,049	
Additions	818,695	901,637	991,098	1,086,456	962,500	962,500	962,500	962,500	962,500	
Withdrawals	979,146	1,007,138	1,569,289	1,055,472	825,000	775,000	875,000	825,000	825,000	
Balance @ December 31	792,757	687,256	109,065	140,049	277,549	465,049	552,549	690,049	827,549	
Internal Financing - Reserve	483,170	546,528	555,108	564,157	574,650	574,650	574,650	574,650	574,650	
Additions	63,358	8,580	9,048	10,493	-	-	-	-	-	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	546,528	555,108	564,157	574,650	574,650	574,650	574,650	574,650	574,650	
Waste Utility Capital Reserve	592,620	589,642	486,744	479,653	484,971	280,867	280,867	280,867	280,867	
Additions	9,034	8,384	7,812	8,888	-	-	-	-	-	
Withdrawals	12,012	111,281	14,904	3,570	204,104	-	-	-	-	
Balance @ December 31	589,642	486,744	479,653	484,971	280,867	280,867	280,867	280,867	280,867	
Total Capital Reserves										
Opening Balance	86,147,232	94,790,625	109,108,865	130,820,717	160,355,142	114,470,207	119,287,242	138,679,341	166,400,006	
Additions	29,206,384	34,545,789	45,041,046	53,285,655	45,744,028	46,993,756	47,989,215	47,205,502	45,883,732	
Withdrawals	20,562,990	20,227,549	23,329,194	23,751,230	91,628,962	42,176,721	28,597,117	19,484,837	20,009,992	
Total Balance @ December 31	94,790,625	109,108,865	130,820,717	160,355,142	114,470,208	119,287,242	138,679,341	166,400,006	192,273,745	

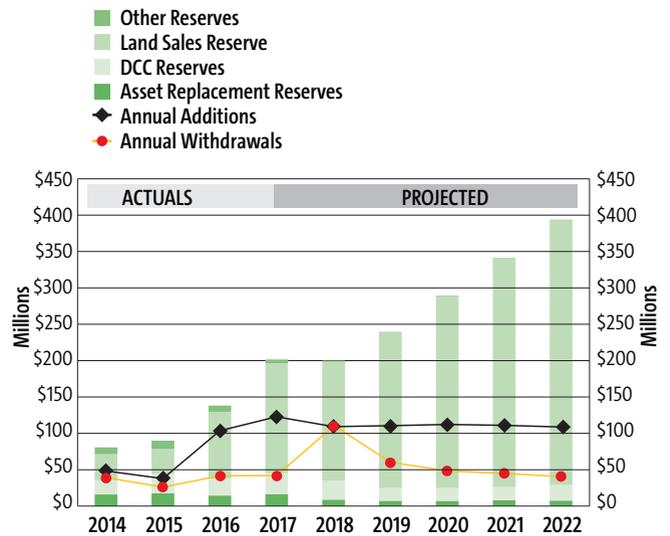
*Unaudited

The following statutory reserve balances will experience significant changes as a result of project expenditures that meet the criteria for which the reserve was intended:

- **DCC Reserves**—funding growth-related DCC-eligible projects throughout the city, including parkland acquisition, park development as well as transportation and utilities projects.
- **Land Sale Reserve**—funding technical work related to City-owned land.
- **Vehicle Replacement Reserve**—funding the ongoing vehicle replacement.

The following chart summarizes the statutory reserve activity and indicates a substantial growth in reserve balances mainly driven by increases in land sale proceeds. The significant increase in 2018 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

Statutory Reserve Balances 2018–2022



The following is the Schedule of Statutory Reserves.

STATUTORY RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Land Sales Reserve	39,857,828	36,055,052	33,762,592	92,059,522	150,872,636	163,766,022	213,766,022	263,766,022	313,766,022	
Additions	20,670,551	3,939,333	63,143,049	70,829,081	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000	
Withdrawals	24,473,327	6,231,793	4,846,119	12,015,967	57,106,614	20,000,000	20,000,000	20,000,000	20,000,000	
Balance @ December 31	36,055,052	33,762,592	92,059,522	150,872,636	163,766,022	213,766,022	263,766,022	313,766,022	363,766,022	
Asset Replacement Reserves										
Vehicle Replacement Reserve	13,590,943	16,033,398	17,557,085	14,540,810	16,598,160	8,884,207	7,306,523	7,236,820	7,942,265	
Additions	3,556,038	3,636,389	3,323,438	3,532,679	2,946,500	2,946,500	2,946,500	2,946,500	2,946,501	
Withdrawals	1,113,583	2,112,702	6,339,713	1,475,328	10,660,453	4,524,184	3,016,203	2,241,055	3,288,738	
Balance @ December 31	16,033,398	17,557,085	14,540,810	16,598,160	8,884,207	7,306,523	7,236,820	7,942,265	7,600,027	
Other Reserves										
Parkland Acquisition 5% Cash In Lieu Reserve	8,097,083	9,309,068	11,341,726	8,536,282	5,276,327	1,528,329	868,329	868,329	868,329	
Additions	1,211,985	3,657,896	2,792,696	729,774	300,000	300,000	300,000	300,000	300,000	
Withdrawals	-	1,625,238	5,598,140	3,989,729	4,047,998	960,000	300,000	300,000	300,000	
Balance @ December 31	9,309,068	11,341,726	8,536,282	5,276,327	1,528,329	868,329	868,329	868,329	868,329	
DCC Reserves										
DCC Parkland Acquisition Reserve	491,826	65,202	5,313,857	5,685,889	12,750,151	10,050,151	9,720,151	9,720,151	9,720,151	
Additions	2,173,376	5,248,656	1,872,031	9,624,262	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	
Withdrawals	2,600,000	-	1,500,000	2,560,000	5,000,000	2,630,000	2,300,000	2,300,000	2,300,000	
Balance @ December 31	65,202	5,313,857	5,685,889	12,750,151	10,050,151	9,720,151	9,720,151	9,720,151	9,720,151	

*Unaudited

STATUTORY RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
DCC Parkland Interest Reserve	1,916,624	2,007,388	2,098,522	2,203,769	2,400,518	2,400,518	200,518	200,518	200,518	
Additions	90,764	91,134	105,247	196,749	-	-	-	-	-	
Withdrawals	-	-	-	-	-	2,200,000	-	-	-	
Balance @ December 31	2,007,388	2,098,522	2,203,769	2,400,518	2,400,518	200,518	200,518	200,518	200,518	
DCC Parkland Development Reserve	2,568,321	2,440,868	3,609,912	2,898,265	3,744,660	2,189,160	376,859	606,859	872,734	
Additions	1,868,547	2,759,044	1,530,353	2,650,469	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	
Withdrawals	1,996,000	1,590,000	2,242,000	1,804,075	3,655,500	3,912,301	1,870,000	1,834,125	1,100,000	
Balance @ December 31	2,440,868	3,609,912	2,898,265	3,744,660	2,189,160	376,859	606,859	872,734	1,872,734	
DCC Sewer Reserve	87,388	431,979	574,700	420,370	546,953	869,882	1,122,811	1,243,740	1,246,419	
Additions	344,591	482,465	285,992	444,253	520,000	520,000	520,000	520,000	520,000	
Withdrawals	-	339,744	440,321	317,671	197,071	267,071	399,071	517,321	1,180,621	
Balance @ December 31	431,979	574,700	420,370	546,953	869,882	1,122,811	1,243,740	1,246,419	585,798	
DCC Drainage Reserve	3,696,541	5,500,733	7,067,975	4,601,738	3,301,780	2,940,531	2,836,897	2,253,363	1,675,728	
Additions	1,804,192	2,356,243	1,725,159	1,798,041	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Withdrawals	-	789,000	4,191,396	3,098,000	2,361,248	2,103,634	2,583,534	2,577,634	321,634	
Balance @ December 31	5,500,733	7,067,975	4,601,738	3,301,780	2,940,531	2,836,897	2,253,363	1,675,728	3,354,094	
DCC Drainage Area 2 - Reserve	358,799	364,324	370,044	11,752	18,747	6,995	6,995	6,995	6,995	
Additions	5,526	5,720	6,032	6,995	-	-	-	-	-	
Withdrawals	-	-	364,324	-	11,752	-	-	-	-	
Balance @ December 31	364,324	370,044	11,752	18,747	6,995	6,995	6,995	6,995	6,995	
DCC Water Reserve	51,385	918,575	1,877,192	1,780,185	1,716,941	2,211,171	2,806,901	3,062,231	4,100,961	
Additions	1,096,061	2,168,386	1,755,649	1,423,977	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
Withdrawals	228,871	1,209,768	1,852,657	1,487,220	1,005,770	904,270	1,244,670	461,270	570,271	
Balance @ December 31	918,575	1,877,192	1,780,185	1,716,941	2,211,171	2,806,901	3,062,231	4,100,961	5,030,690	
DCC Transportation Reserve	2,906,269	7,661,601	6,361,235	5,403,140	4,327,599	5,215,022	313,479	379,545	512,611	
Additions	4,755,332	5,037,211	4,448,682	4,747,336	3,300,000	4,500,000	6,000,000	4,800,000	3,300,000	
Withdrawals	-	6,337,577	5,406,777	5,822,877	2,412,577	9,401,542	5,933,934	4,666,934	3,078,362	
Balance @ December 31	7,661,601	6,361,235	5,403,140	4,327,599	5,215,022	313,479	379,545	512,611	734,248	
Total Statutory Reserves										
Opening Balance	73,623,005	80,788,188	89,934,841	138,141,722	201,554,471	200,061,987	239,325,484	289,344,571	340,912,732	
Additions	37,576,964	29,382,475	80,988,327	95,983,616	84,966,500	86,166,500	87,666,500	86,466,500	84,966,501	
Withdrawals	30,411,781	20,235,823	32,781,446	32,570,867	86,458,984	46,903,003	37,647,413	34,898,340	32,139,627	
Total Balance @ December 31	80,788,188	89,934,841	138,141,722	201,554,471	200,061,987	239,325,484	289,344,571	340,912,732	393,739,606	

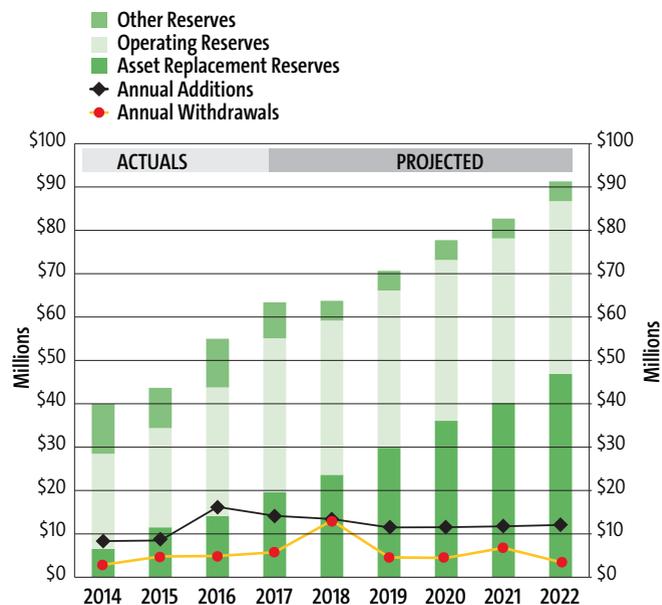
*Unaudited

The following utility reserve balances will experience significant changes as a result of project expenditures that meet the criteria for which the reserve was intended:

- **Sewer & Drainage/Water Asset Replacement Reserves**—funding related asset replacement needs.
- **Sewer & Drainage Operating Surplus Reserve**— internal borrowing for the Northeast Partington Creek Diversion Pipe project.

The following chart summarizes the utility reserve activity and indicates a growth in reserve balances, mainly driven by surpluses generated in the water and sewer funds resulting from the recent shift in growth from single-family units to multi-family units which are generally less expensive to service. A budget adjustment was made in the water and sewer utility funds in 2018 to reflect this shift in growth thus smoothing out the future additions to these respective reserves. Also impacting the growth in the utility reserve balance is the City’s contribution to asset replacement, which is gradually increasing to address significant future asset replacement needs, most of which are anticipated in years 2037 onward as outlined in the City’s asset management assessment. The significant increase in 2018 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

Utility Reserve Balances 2018–*2022



The following is the Schedule of Utility Reserves.

UTILITY RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Asset Replacement Reserves										
Water Asset Replacement Reserve	932,000	2,584,873	4,520,213	5,990,181	7,151,708	7,419,708	8,807,068	10,190,175	9,670,445	
Additions	1,652,873	1,935,341	1,469,967	1,511,094	3,468,000	3,537,360	3,608,107	3,680,269	3,753,875	
Withdrawals	-	-	-	349,566	3,200,000	2,150,000	2,225,000	4,200,000	1,955,000	
Balance @ December 31	2,584,873	4,520,213	5,990,181	7,151,708	7,419,708	8,807,068	10,190,175	9,670,445	11,469,319	
Sewer Asset Replacement Reserve										
Sewer Asset Replacement Reserve	2,079,042	3,945,073	6,996,294	8,119,066	12,478,974	16,217,605	21,036,531	25,880,396	30,533,578	
Additions	1,866,031	3,051,221	2,532,194	4,530,797	5,830,320	5,946,926	6,065,865	6,187,182	6,310,926	
Withdrawals	-	-	1,409,422	170,888	2,091,689	1,128,000	1,222,000	1,534,000	1,422,000	
Balance @ December 31	3,945,073	6,996,294	8,119,066	12,478,974	16,217,605	21,036,531	25,880,396	30,533,578	35,422,504	
Operating Reserves										
Building Maintenance Sewer Reserve	389,345	428,940	468,535	509,112	550,501	578,185	605,869	633,553	661,237	
Additions	39,595	39,595	40,577	41,389	27,684	27,684	27,684	27,684	27,684	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	428,940	468,535	509,112	550,501	578,185	605,869	633,553	661,237	688,921	

*Unaudited

UTILITY RESERVES	ACTUALS				PROJECTED				
	2014	2015	2016	2017*	2018	2019	2020	2021	2022
Building Maintenance Water Reserve	36,950	39,950	42,950	45,950	49,084	51,742	54,400	57,058	59,716
Additions	3,000	3,000	3,000	3,134	2,658	2,658	2,658	2,658	2,658
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	39,950	42,950	45,950	49,084	51,742	54,400	57,058	59,716	62,374
Sew and Drain Operating Surplus Reserve	3,612,173	4,671,731	4,958,121	7,752,049	11,981,049	12,014,094	13,916,872	15,666,087	17,443,745
Additions	1,059,558	286,390	2,793,928	4,229,000	1,270,045	1,972,778	1,819,215	1,847,658	1,960,255
Withdrawals	-	-	-	-	1,237,000	70,000	70,000	70,000	70,000
Balance @ December 31	4,671,731	4,958,121	7,752,049	11,981,049	12,014,094	13,916,872	15,666,087	17,443,745	19,334,000
Water Operating Surplus Reserve	14,892,464	16,797,947	17,407,584	21,364,065	22,898,065	22,904,238	21,687,424	20,742,323	19,778,111
Additions	1,905,483	609,637	3,956,481	1,534,000	89,505	-	-	-	-
Withdrawals	-	-	-	-	83,333	1,216,813	945,102	964,212	27,259
Balance @ December 31	16,797,947	17,407,584	21,364,065	22,898,065	22,904,238	21,687,424	20,742,323	19,778,111	19,750,852
Other Reserves									
Capital Projects Sewer Fund Reserve	4,776,923	5,265,511	5,372,734	6,124,878	5,177,456	2,075,050	2,075,050	2,075,050	2,075,050
Additions	1,437,210	1,729,776	2,284,933	1,908,556	2,723,000	-	-	-	-
Withdrawals	948,622	1,622,553	1,532,788	2,855,979	5,825,405	-	-	-	-
Balance @ December 31	5,265,511	5,372,734	6,124,878	5,177,456	2,075,050	2,075,050	2,075,050	2,075,050	2,075,050
Capital Projects Water Fund Reserve	2,097,184	2,195,369	2,232,605	908,847	1,175,842	555,982	555,982	555,982	555,982
Additions	341,847	800,325	66,233	367,425	-	-	-	-	-
Withdrawals	243,662	763,090	1,389,991	100,430	619,860	-	-	-	-
Balance @ December 31	2,195,369	2,232,605	908,847	1,175,842	555,982	555,982	555,982	555,982	555,982
Water Debt Reserve	4,551,538	3,080,001	988,461	3,510,394	1,324,203	1,324,203	1,324,203	1,324,203	1,324,203
Additions	-	-	3,048,026	-	-	-	-	-	-
Withdrawals	1,471,536	2,091,540	526,094	2,186,191	-	-	-	-	-
Balance @ December 31	3,080,001	988,461	3,510,394	1,324,203	1,324,203	1,324,203	1,324,203	1,324,203	1,324,203
Water Restricted Debt Reserve	222,055	230,018	239,517	249,017	258,517	258,517	258,517	258,517	258,517
Additions	7,963	9,500	9,500	9,500	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	230,018	239,517	249,017	258,517	258,517	258,517	258,517	258,517	258,517
Sewer Debt Reserve	667,000	462,340	161,986	129,007	41,507	41,507	41,507	41,507	41,507
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	204,660	300,353	32,979	87,500	-	-	-	-	-
Balance @ December 31	462,340	161,986	129,007	41,507	41,507	41,507	41,507	41,507	41,507

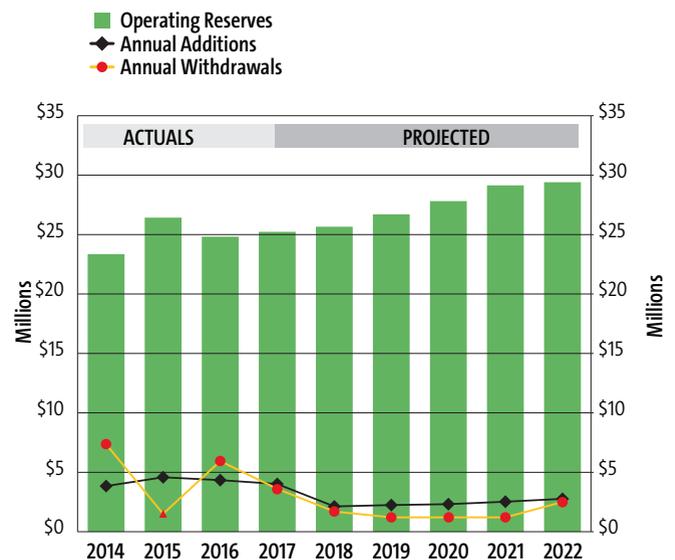
*Unaudited

UTILITY RESERVES	ACTUALS				PROJECTED				
	2014	2015	2016	2017*	2018	2019	2020	2021	2022
Sewer Restricted Debt Reserve	264,882	274,172	284,789	295,409	306,026	306,026	306,026	306,026	306,026
Additions	9,290	10,617	10,619	10,617	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	274,172	284,789	295,409	306,026	306,026	306,026	306,026	306,026	306,026
Total Utility Reserves									
Opening Balance	34,521,555	39,975,925	43,673,790	54,997,974	63,392,931	63,746,857	70,669,449	77,730,877	82,708,116
Additions	8,322,851	8,475,402	16,215,460	14,145,511	13,411,213	11,487,406	11,523,529	11,745,452	12,055,398
Withdrawals	2,868,481	4,777,536	4,891,275	5,750,554	13,057,287	4,564,813	4,462,102	6,768,212	3,474,259
Total Balance @ December 31	39,975,925	43,673,790	54,997,974	63,392,931	63,746,857	70,669,449	77,730,877	82,708,116	91,289,255

*Unaudited

The following chart summarizes the activity within the operating reserves which are mainly used to smooth out fluctuations in expenditures that are operational in nature. This includes reserves such as the Extreme Weather Reserve where any surplus in the extreme weather activity within the City's operating budget is transferred to this reserve to help offset related potential future deficits given the volatility of the weather. The significant increase in the withdrawals in 2014 is due to the funding of the City's waste carts from the Waste Utility Operating Reserve. The increase in 2016 was mainly due to a reserve capping analysis where any excess of \$1 million was transferred from the Building Maintenance Reserve to the Periodic Component Replacement Reserve to assist with funding building component replacements.

Operating Reserve Balances 2018–2022



The following is the Schedule of Operating Reserves.

OPERATING RESERVES	ACTUALS				PROJECTED				
	2014	2015	2016	2017*	2018	2019	2020	2021	2022
Insurance Reserve	9,061,847	9,942,540	10,870,036	11,595,868	12,224,140	12,224,140	12,224,140	12,224,140	12,224,140
Additions	880,692	927,496	755,438	633,703	-	-	-	-	-
Withdrawals	-	-	29,606	5,431	-	-	-	-	-
Balance @ December 31	9,942,540	10,870,036	11,595,868	12,224,140	12,224,140	12,224,140	12,224,140	12,224,140	12,224,140
Waste Utility Operating Reserve	5,553,512	394,022	1,761,796	2,725,436	3,686,459	4,009,078	4,517,639	5,097,147	5,884,610
Additions	45,446	1,367,774	963,640	961,022	322,620	508,561	579,508	787,463	1,027,534
Withdrawals	5,204,936	-	-	-	-	-	-	-	-
Balance @ December 31	394,022	1,761,796	2,725,436	3,686,459	4,009,078	4,517,639	5,097,147	5,884,610	6,912,144

*Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2014	2015	2016	2017*	2018	2019	2020	2021	2022
Soil Removal Reserve	642,565	785,641	945,961	555,373	825,253	760,686	818,686	876,686	934,686
Additions	160,353	178,813	226,845	291,170	180,000	180,000	180,000	180,000	180,000
Withdrawals	17,276	18,494	617,433	21,290	244,567	122,000	122,000	122,000	1,064,001
Balance @ December 31	785,641	945,961	555,373	825,253	760,686	818,686	876,686	934,686	50,685
Work in Progress Reserve	1,416,462	2,027,281	2,791,018	416,132	351,846	330,907	330,907	330,907	330,907
Additions	753,319	1,156,916	-	125,797	-	-	-	-	-
Withdrawals	142,500	393,179	2,374,886	190,083	20,939	-	-	-	-
Balance @ December 31	2,027,281	2,791,018	416,132	351,846	330,907	330,907	330,907	330,907	330,907
RCMP Leased Accommodation (ATTF) Reserve	223,941	253,708	286,058	304,783	319,202	319,202	319,202	319,202	319,202
Additions	29,767	32,350	18,725	18,410	-	-	-	-	-
Withdrawals	-	-	-	3,990	-	-	-	-	-
Balance @ December 31	253,708	286,058	304,783	319,202	319,202	319,202	319,202	319,202	319,202
Public Safety Building Preventative Maintenance Reserve	322,199	279,583	335,198	338,603	418,384	515,767	613,150	710,533	807,916
Additions	204,207	121,099	121,991	118,514	97,383	97,383	97,383	97,383	95,027
Withdrawals	246,822	65,485	118,586	38,733	-	-	-	-	-
Balance @ December 31	279,583	335,198	338,603	418,384	515,767	613,150	710,533	807,916	902,943
Traffic Fines Reserve	886,480	446,890	563,650	524,158	384,441	384,441	384,441	384,441	384,441
Additions	-	116,760	-	-	-	-	-	-	-
Withdrawals	439,590	-	39,492	139,717	-	-	-	-	-
Balance @ December 31	446,890	563,650	524,158	384,441	384,441	384,441	384,441	384,441	384,441
Tax Appeal Reserve	1,140,201	1,194,254	1,194,254	1,194,254	1,218,543	1,218,543	1,218,543	1,218,543	1,218,543
Additions	88,931	-	-	24,289	-	-	-	-	-
Withdrawals	34,879	-	-	-	-	-	-	-	-
Balance @ December 31	1,194,254	1,194,254	1,194,254	1,218,543	1,218,543	1,218,543	1,218,543	1,218,543	1,218,543
Building Maintenance General Fund Reserve	2,170,469	2,541,045	1,730,755	1,000,002	1,000,000	1,106,776	1,213,552	1,320,328	1,427,104
Additions	1,032,914	40,048	1,047,261	1,120,461	1,006,776	1,006,776	1,006,776	1,006,776	1,006,776
Withdrawals	662,338	850,338	1,778,015	1,120,462	900,000	900,000	900,000	900,000	900,000
Balance @ December 31	2,541,045	1,730,755	1,000,002	1,000,001	1,106,776	1,213,552	1,320,328	1,427,104	1,533,880
Commodity Tax Payable Reserve	1,024,206	1,034,465	1,044,455	500,000	500,000	500,000	500,000	500,000	500,000
Additions	10,259	9,990	10,124	26,141	15,000	15,000	15,000	15,000	15,000
Withdrawals	-	-	554,579	26,141	15,000	15,000	15,000	15,000	15,000
Balance @ December 31	1,034,465	1,044,455	500,000						

*Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Cemetery Reserve	237,052	234,776	233,600	232,185	232,427	232,427	232,427	232,427	232,427	
Additions	3,605	3,648	3,765	4,281	-	-	-	-	-	
Withdrawals	5,882	4,824	5,181	4,039	-	-	-	-	-	
Balance @ December 31	234,776	233,600	232,185	232,427	232,427	232,427	232,427	232,427	232,427	
EAP Program CUPE Reserve	73,790	97,579	105,061	115,936	125,335	134,085	142,835	151,585	160,335	
Additions	58,500	58,500	58,500	58,500	48,750	48,750	48,750	48,751	48,751	
Withdrawals	34,711	51,018	47,625	49,100	40,000	40,000	40,000	40,001	40,001	
Balance @ December 31	97,579	105,061	115,936	125,335	134,085	142,835	151,585	160,335	169,085	
EAP Program Excluded Reserve	13,022	12,252	12,307	12,875	13,153	14,153	15,153	16,153	17,153	
Additions	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Withdrawals	6,770	5,945	5,431	5,723	5,000	5,000	5,000	5,000	5,000	
Balance @ December 31	12,252	12,307	12,875	13,153	14,153	15,153	16,153	17,153	18,153	
Methane System Pacific Reach Reserve	368,304	370,641	396,088	427,568	455,947	470,947	485,947	500,947	515,947	
Additions	2,337	25,448	31,480	28,379	30,000	30,000	30,000	30,000	30,000	
Withdrawals	-	-	-	-	15,000	15,000	15,000	15,000	15,000	
Balance @ December 31	370,641	396,088	427,568	455,947	470,947	485,947	500,947	515,947	530,947	
Carbon Offsets Reserve	233,090	306,713	428,598	550,483	672,368	794,253	916,138	1,038,023	1,159,908	
Additions	83,721	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885	
Withdrawals	10,098	-	-	-	-	-	-	-	-	
Balance @ December 31	306,713	428,598	550,483	672,368	794,253	916,138	1,038,023	1,159,908	1,281,793	
Tourism Reserve	-	57,550	65,059	81,287	88,864	88,864	88,864	88,864	88,864	
Additions	57,550	7,508	16,228	7,577	-	-	-	-	-	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	57,550	65,059	81,287	88,864	88,864	88,864	88,864	88,864	88,864	
Animal Shelter Reserve	-	-	36,258	65,019	98,326	98,326	98,326	98,326	98,326	
Additions	-	36,258	28,762	33,307	-	-	-	-	-	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	-	36,258	65,019	98,326	98,326	98,326	98,326	98,326	98,326	
Worksafe Reserve	142,533	141,942	191,770	272,879	412,087	465,407	519,927	574,447	628,967	
Additions	138,983	159,455	200,163	209,606	160,000	160,000	160,000	160,000	160,000	
Withdrawals	139,573	109,627	119,055	70,398	106,680	105,480	105,480	105,480	105,480	
Balance @ December 31	141,942	191,770	272,879	412,087	465,407	519,927	574,447	628,967	683,487	

*Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED					
	2014	2015	2016	2017*	2018	2019	2020	2021	2022	
Specified Area Reserve	850,747	841,566	908,827	993,077	1,056,181	1,056,181	1,056,181	1,056,181	1,056,181	
Additions	58,252	68,078	89,395	74,180	-	-	-	-	-	
Withdrawals	67,433	818	5,145	11,076	-	-	-	-	-	
Balance @ December 31	841,566	908,827	993,077	1,056,181	1,056,181	1,056,181	1,056,181	1,056,181	1,056,181	
Election Reserve	500,004	382,609	518,975	500,000	500,000	288,333	358,333	428,333	498,333	
Additions	223,333	138,333	138,333	138,333	138,333	70,000	70,000	70,000	70,000	
Withdrawals	340,728	1,966	157,308	138,333	350,000	-	-	-	350,000	
Balance @ December 31	382,609	518,975	500,000	500,000	288,333	358,333	428,333	498,333	218,333	
Extreme Weather Reserve	2,000,000	2,000,000	2,000,000	1,916,577	169,833	169,833	169,833	169,833	169,833	
Additions	-	-	-	-	-	-	-	-	-	
Withdrawals	-	-	83,423	1,746,743	-	-	-	-	-	
Balance @ December 31	2,000,000	2,000,000	1,916,577	169,833	169,833	169,833	169,833	169,833	169,833	
Economic Development Reserve	-	-	-	500,000	479,868	479,868	479,868	479,868	479,868	
Additions	-	-	500,000	14,868	-	-	-	-	-	
Withdrawals	-	-	-	35,000	-	-	-	-	-	
Balance @ December 31	-	-	500,000	479,868	479,868	479,868	479,868	479,868	479,868	
Total Operating Reserves										
Opening Balance	26,860,425	23,345,059	26,419,724	24,822,495	25,232,657	25,662,218	26,704,092	27,816,914	29,137,691	
Additions	3,838,170	4,576,360	4,338,537	4,016,422	2,126,747	2,244,355	2,315,302	2,523,258	2,760,973	
Withdrawals	7,353,537	1,501,695	5,935,766	3,606,259	1,697,187	1,202,480	1,202,480	1,202,481	2,494,482	
Total Balance @ December 31	23,345,059	26,419,724	24,822,494	25,232,657	25,662,217	26,704,092	27,816,914	29,137,691	29,404,182	

*Unaudited



Capital Process

Definition of Capital Assets

Capital assets provide a benefit to the community beyond one year. Such items typically require operating and maintenance expenditures, and may need to be replaced in the future. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer equipment and furniture. The City's policy is to plan for major capital expenditures on a five-year cycle with annual reviews and updates. The *2018-2022 Capital Plan* presented to Council includes projects that are consistent with corporate objectives and long-range plans.

The City of Coquitlam emphasizes a city-wide perspective in developing the *2018–2022 Capital Plan*. This provides a balanced review of submissions to ensure they are consistent with the corporate objectives as outlined in the *Business Plan*, *Strategic Plan*, *Citywide Official Community Plan (OCP)* and approved Master Plans. Within this context, teams consisting of staff from one or more departments submit a prioritized list of projects within the available funding envelope to the Finance & Technology Department who coordinates the submissions. The summarized project list is then presented to the Executive Team who evaluates and prioritizes the capital projects for the *2018–2022 Financial Plan*. This prioritization is based on selected criteria with an emphasis on corporate direction and fit with City strategies. The City's strategic goals form the capital evaluation criteria as follows:

- Strengthen Neighbourhoods,
- Grow Local Jobs, Local Prosperity,
- Increase Active Participation and Creativity,
- Enhance Sustainability of City Services and Infrastructure, and
- Achieve Excellence in City Governance.

The finalized plan is presented to Council for review and approval.

Operating Cost Impact of Capital Projects

Each capital project in the plan is reviewed to assess the impact it will have on the operating budget. Projects providing new infrastructure will typically require additional expenditures each year for operation and maintenance. Projects that replace or rehabilitate existing infrastructure will typically reduce operating costs; however, this does not generally result in an overall reduction of operating costs as other aging City infrastructure not replaced are progressively more expensive to operate and maintain. An additional \$638,000 is required for the maintenance of new infrastructure, which was included in the *2018–2022 Financial Plan*.

Based on standard unit costs for maintenance for the City's existing infrastructure extrapolated for the new incentives volume, the following capital projects have an operating cost impact in 2018.

2018 Operating Costs for New Capital Projects (\$000s)

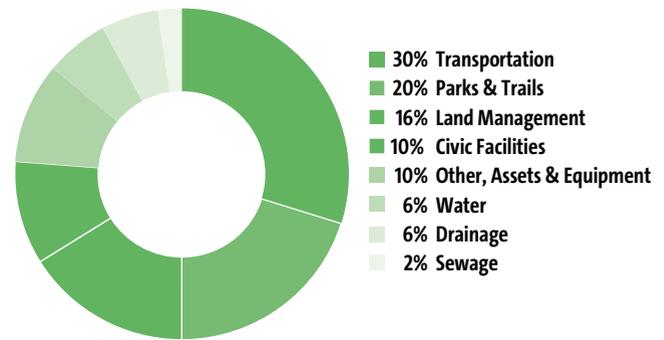
Maintenance of New Parks and Streetscapes	196
Recreation Programming at Smiling Creek Elementary	94
Poirier Sport & Leisure Complex Ice Conversion	2
Maintenance for New Hardware and Software	76
Maintenance for New Street Lights, Traffic Signals and Road Inventory	41
Maintenance for New City Facilities	92
	500
Maintenance for New Utility Infrastructure	138
TOTAL	638

The Poirier Sport & Leisure Complex Ice Conversion noted in the above table will also result in \$90,000 decrease in operating expenses which was included in the 2018 base budget.

2018–2022 Capital Plan

The 2018–2022 capital expenditure program adopted by Council includes approximately \$387 million to be expended on a number of projects.

Capital Expenditure Program 2018 to 2022 (\$387 million)



Capital Expenditure Program 2018–2022 (\$000s)

	2018	2019	2020	2021	2022	Total
Civic Facilities	10,384	10,800	7,865	5,100	4,914	39,063
Civic Facilities	10,384	10,800	7,865	5,100	4,914	39,063
Sportsfields Design/Development	775	775	775	1,775	7,275	11,375
Parkland Acquisition	6,750	5,838	2,623	2,623	2,623	20,457
Sports & Park Infrastructure Design Development	480	480	480	480	480	2,400
Parks Design/Development	11,894	14,392	5,556	1,686	1,149	34,678
Parks, Recreation & Culture - Other	1,828	828	828	4,828	828	9,140
Parks & Trails	21,727	22,313	10,262	11,392	12,355	78,050
Roads—Rehabilitation	8,607	9,454	7,955	8,381	9,431	43,828
Road—Expansion	8,603	19,213	15,388	9,969	7,765	60,938
Roads—Infrastructure Management	2,662	2,293	1,715	1,715	2,245	10,630
Transportation	19,872	30,959	25,059	20,066	19,441	115,397
Drainage—Rehabilitation	1,400	1,140	1,310	1,710	1,510	7,070
Drainage—Expansion	3,915	1,800	4,810	3,200	0	13,725
Drainage—Infrastructure Management	125	125	125	130	130	635
Drainage	5,440	3,065	6,245	5,040	1,640	21,430
Sewer—Rehabilitation	250	326	250	250	250	1,326
Sewer—Expansion	0	0	300	3,375	1,145	4,820
Sewer—Infrastructure Management	660	560	510	510	510	2,750
Sewer	910	886	1,060	4,135	1,905	8,896
Water—Rehabilitation	3,200	2,150	2,225	4,200	1,955	13,730
Water—Expansion	1,276	975	7,660	0	110	10,021
Water—Infrastructure Management	10	10	10	10	10	50
Water	4,486	3,135	9,895	4,210	2,075	23,801
Land Management	9,960	16,550	8,100	21,750	6,000	62,360
Land Management	9,960	16,550	8,100	21,750	6,000	62,360
Deputy City Manager	100	1,475	125	125	125	1,950
Fleet	2,306	4,524	3,016	2,241	3,289	15,377
Environmental Services	25	25	25	25	25	125
Planning	232	232	232	232	232	1,160
Other	2,885	2,385	2,385	2,385	2,385	12,425
Information & Communications Technology	1,365	1,365	1,365	1,365	1,365	6,825
Other, Assets & Equipment	6,913	10,006	7,148	6,373	7,421	37,862
Total Capital Expenditure	79,692	97,715	75,634	78,066	55,751	386,858

2018 Capital Projects

GROUPS	AMOUNT	DESCRIPTION
Civic Facilities	10.3M	<ul style="list-style-type: none"> Place Maillardville Community Centre Facility Upgrade and Expansion Program
Sports Fields	0.8M	<ul style="list-style-type: none"> Ongoing strategy programs that help with maintenance of fields and ball diamonds used by sport groups and residents
Park Purchase and Park Infrastructure and Development	21.0M	<ul style="list-style-type: none"> Purchase of parkland for current and future community needs within Coquitlam, as approved by Council Park facilities design/development for: <ul style="list-style-type: none"> Cottonwood Park Riley Park Town Centre Park Blue Mountain Park
Roads— Rehabilitation	8.6M	<ul style="list-style-type: none"> Traffic signal replacement Pavement rehabilitation for Major Road Network, Local Road Network and Community Collector Road Network particularly in these areas: <ul style="list-style-type: none"> Delahaye Drive, Johnson Street to Pinewood Avenue Panorama Drive, Parkway Boulevard to Johnson Street Glen Drive, Lansdowne Drive to Johnson Street Walton Avenue, Johnson Street to Pinewood Avenue
Roads— Expansion	8.6M	<ul style="list-style-type: none"> Sidewalk Improvement Program Major arterial road improvements Road and pathway improvement for the Lougheed/Sharpe greenway
Roads— Infrastructure Management	2.7M	<ul style="list-style-type: none"> Frontage Work Program in Northeast and Southwest Coquitlam Local Area Service Program Transportation Systems Study Major Road & Arterial Network expansion— planning and design
Drainage— Rehabilitation and Expansion	5.4M	<ul style="list-style-type: none"> Northeast Partington Creek diversion Storm sewer structural rehabilitation, upgrade and extension programs Erosion Control Program particularly for Nelson Creek Storm outfall improvement at Sundial Creek
Sewer— Rehabilitation and Expansion	0.9M	<ul style="list-style-type: none"> Inflow and Infiltration Program Sanitary sewer structural rehabilitation Pump Station Assessment Program Sanitary Sewer Hydraulic Assessment Program
Water— Rehabilitation and Expansion	4.5M	<ul style="list-style-type: none"> Watermain Replacement Program Road program water repairs Water Supply Main Program through Brookmere Park and at Gislason Avenue
Land Management	10.0M	<ul style="list-style-type: none"> Northeast Partington Creek land development Partington Creek Neighbourhood Village development Smiling Creek land development

2018 Capital Projects (continued)

GROUPS	AMOUNT	DESCRIPTION
Other	6.9M	<ul style="list-style-type: none"> • Ongoing program to replace outdated or aged equipment and fleet to ensure functionality and dependability • Ongoing program to upgrade and maintain current hardware, software and application requirements • Neighbourhood Planning Program to assist with planning for growth anticipated over the next 15 years • Purchase of small assets and other equipment
TOTAL	79.7M	



Appendix

Glossary of Terms

The following terms are defined specifically for use in the *Strategic Plan*, *Business Plan* and *Five-Year Financial Plan* for the City of Coquitlam.

ACCOUNTING PRINCIPLES: A set of generally accepted principles for administering accounting activities and regulating financial reporting.

ACCRUAL METHOD OF ACCOUNTING: A method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

APPROPRIATION: The act of setting aside funds for a specific purpose. Appropriation enables the City to make spending commitments for a specific program.

BALANCED BUDGET: A budget in which revenues are equal to expenditures, and where no budget deficit or budget surplus exists.

BUDGET: A set of plans that quantitatively describe an entity's projected future operations. A budget is used as a yardstick against which to measure actual operating results, for the allocation of funding, and as a plan for future operations.

BUDGET AMENDMENT: Significant amendments may be made to the approved *Five-Year Financial Plan* by completing and adopting a revised *Five-Year Financial Plan*. Other adjustments to the capital plan may be made according to the guidelines outlined in the City's Purchasing Policy. This Policy states that a change, in excess of \$100,000, must be reported to and approved by Council prior to implementation of the requested amendment. Changes to departmental operating budgets are at the discretion of the General Manager, provided these changes occur within the approved departmental budget.

CAPITAL ASSETS: Assets of significant value and that have a useful life of greater than one year.

CAPITAL PLAN: A comprehensive five-year corporate plan that identifies the proposed capital project expenditures and sources of financing for all departmental projects. Projects within the Capital Plan are ranked using departmental and corporate criteria to determine which will be funded. The 'funded' portion of the plan is accommodated within the given financial constraints and means of the City, and therefore, can be undertaken at the required time.

CFR: Coquitlam Fire / Rescue

COMMUNITY AMENITY CONTRIBUTION (CACs): Community Amenity Contributions are in-kind or cash contributions provided by property developers when City Council grants development rights through rezoning.

The demand on City facilities increases with rezonings, because of new residents and employees in the area. To lessen the impact on the community CACs address this increased demand by adding and expanding City facilities.

DEFICIT: The excess of an entity's liabilities over its assets or excess of expenditures over revenues during a single accounting period.

DENSITY BONUS: Density Bonuses offer a development project a level of density that surpasses the allowable Floor Area Ratio (FAR) in exchange for additional amenities needed by the community. It is essentially an exchange system that allows local governments to permit developers to build larger multi-family buildings in exchange for their contribution to amenities that benefit the community.

DEVELOPMENT COST CHARGES (DCCs): A fee imposed on new development to help fund growth-related infrastructure.

EXPENDITURES: The cost of goods and services received for both the regular City operations and the Capital Plan.

FINANCIAL PLAN: Provides the statutory approval to expend funds, once approved by City Council. Approval for the *Five-Year Financial Plan* is granted on an annual basis for operating purposes and for the life of capital projects beginning in the first year of the plan period.

FTE: Full-Time Equivalent staffing positions.

FUND: A fiscal entity of self-balancing accounts that are segregated for the purpose of providing a specific service or activity.

FUND BALANCE: The cumulative total of the fund's revenue, expenditures, debt payments, debt proceeds and inter-fund transfers.

GAAP: Generally Accepted Accounting Principles, which are the conventions, rules and procedures that define accepted accounting practices.

GHG: Greenhouse Gas

GENERAL FUND ACTIVITIES: Departments that are funded wholly or in part through property taxes and user fees.

GOAL: A goal is a specific outcome that the organization strives to accomplish over a 15-20-year time frame in order to achieve its vision. The City of Coquitlam has five corporate strategic goals that relate to the cornerstones of its vision: Coquitlam in 2021 will be a community of neighbourhoods within a vibrant city where people choose to live, learn, work and play.

GRANT: A financial contribution to or from governments.

GVS&DD: Greater Vancouver Sewerage and Drainage District

GVTA: Greater Vancouver Transportation Authority

GVWD: Greater Vancouver Water District

HEROS: Home Emergency Response Organization System

HRA: Heritage Revitalization Agreements

METRO VANCOUVER: (formerly GVRD) Metro Vancouver is a federation of 21 municipalities, one Electoral Area and one Treaty First Nation that collaboratively plans for and delivers regional-scale services such as drinking water, wastewater treatment and solid waste management.

MISSION: How the organization will work to achieve the vision to sustain Coquitlam's high quality of life for current and future generations. Coquitlam's mission is to sustain Coquitlam's high quality of life for current and future generations, we serve the public interest through leadership, innovation and a focus on community priorities and strength.

MLS: Multiple Listing Services provided by realtors from across Canada through the Canadian Real Estate Association.

OBJECTIVE: An objective is a measurable target that the organization works toward over a one- to five-year time frame. Coquitlam's corporate objectives support the achievement of its strategic goals. Coquitlam has 15 corporate objectives, and each department has a work plan that supports these corporate objectives.

PROCESS: Processes are the repetitive activities that take place throughout the organization: the tasks, responsibilities and day-to-day operations. Some are focused on customers, others are step-by-step practices towards specific outcomes and others are focused on internal operations.

PROJECT: A project has a clearly defined start and end point; it is not a repetitive activity.

PSAB: The Public Sector Accounting Board (PSAB) was created to serve the public interest by establishing accounting standards for the public sector. PSAB also provides guidance for financial and other performance information reported by the public sector.

RCMP: Royal Canadian Mounted Police

RFP: Request for Proposal

TANGIBLE CAPITAL ASSETS: Tangible capital assets are non-financial assets having physical substance that:

- (i) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- (ii) have useful economic lives extending beyond an accounting period;
- (iii) are to be used on a continuing basis; and
- (iv) are not for sale in the ordinary course of operations.

TAX LEVY: The total amount to be raised through property and business taxation for purposes specified in the annual operating budget.

TAX RATE: Municipal property tax revenue is calculated by applying the tax rate to the projected assessment base. When calculating property tax, one mill is one thousandth of the assessment base. Additional property tax revenue is generated through an increase in the mill rate and/or growth in the assessment base.

UTILITY OPERATION: A separate City entity providing a service to its customers at rates regulated by City Council.

VISION: The ultimate achievement for the City of Coquitlam in the future: what a perfect Coquitlam would look like. Coquitlam's vision is to be a community of neighbourhoods within a vibrant city where people choose to live, learn, work and play.



BYLAW NO. 4830, 2017

A Bylaw to adopt the 2018 Five-Year Financial Plan

WHEREAS:

- A. section 165 of the *Community Charter*, S.B.C. 2003, c.26 requires that every municipality must have a five-year financial plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted;
- B. section 165 of the *Community Charter*, S.B.C. 2003, c.26 requires that the financial plan must set out the objectives and policies of the municipality for the planning period in relation to the funding sources, the proportion of total revenue from the funding sources, the distribution of property value taxes among property classes and the use of permissive tax exemptions;
- C. section 166 of the *Community Charter*, S.B.C. 2003, c.26 requires that, before adopting a bylaw under section 165, a council must undertake a process of public consultation regarding the proposed financial plan;
- D. Council for the City of Coquitlam (the "City") has complied with section 166 of the *Community Charter*, S.B.C. 2003, c.26;

NOW, THEREFORE, Council for the City in Open Meeting assembled, HEREBY ENACTS AS FOLLOWS:

1. 2018 Five-Year Financial Plan Bylaw No. 4830, 2017

This Bylaw may be cited for all purposes as "2018 Five-Year Financial Plan Bylaw No. 4830, 2017".

2. Adoption of Financial Plan

In accordance with the requirements of section 165 of the *Community Charter*, S.B.C. 2003, c.26, the Financial Plan attached as Schedule "A" to this Bylaw is hereby adopted as the Financial Plan for the City for the period commencing January 1, 2018 and ending December 31, 2022.

In accordance with *Circular No. 07:14 – Amendments to Municipal Financial Plans*, the Financial Plan attached as Schedule "B" to this Bylaw shows the proportion of total revenue that comes from different funding sources, the distribution of property taxes among the property classes and the use of permissive tax exemptions.

3. Full Force & Effect

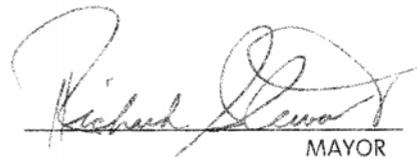
This Bylaw has full force and effect from January 1, 2018 until amended, repealed or replaced.

READ A FIRST TIME this 4th day of December, 2017.

READ A SECOND TIME this 4th day of December, 2017.

READ A THIRD TIME this 4th day of December, 2017.

GIVEN FOURTH AND FINAL READING and the Seal of the Corporation affixed this 11th day of December, 2017.



MAYOR



CITY CLERK

City of Coquitlam
2018 Five-Year Financial Plan Bylaw No. 4830, 2017
Consolidated Summary of Revenues & Expenditures

	2018	2019	2020	2021	2022
Revenues:					
Taxation, net	(163,795,848)	(169,158,877)	(174,289,112)	(179,554,013)	(184,890,316)
Grants & Contributions from Others	(12,398,912)	(12,443,452)	(12,064,064)	(11,864,950)	(16,924,114)
Fees and Service Charges	(72,567,939)	(72,466,607)	(73,899,242)	(75,499,028)	(78,123,552)
Other	(6,444,153)	(6,650,770)	(6,870,303)	(6,999,283)	(7,150,892)
Transfers:					
Collections for Other Governments	(85,983,273)	(85,987,481)	(85,991,815)	(85,996,279)	(86,000,878)
Transfer from Reserves	(56,754,700)	(65,522,277)	(41,320,665)	(51,214,151)	(31,920,673)
Transfer from DCC's	(12,599,918)	(22,209,781)	(15,131,863)	(13,168,017)	(9,372,103)
	(410,544,743)	(434,439,245)	(418,867,064)	(428,166,721)	(414,382,528)
Expenditures:					
Other Municipal Purposes	267,033,144	272,969,378	279,318,040	285,999,667	294,219,939
Debt Payments	2,951,622	2,843,991	2,755,086	2,555,555	2,424,786
Capital Expenditures (Note 1)	79,692,192	97,715,071	75,634,117	78,065,826	55,750,815
Transfers:					
Transfer to Other Governments	85,983,273	85,987,481	85,991,815	85,996,279	86,000,878
Transfer to Statutory Reserve	1,246,500	1,246,500	1,246,500	1,246,500	1,246,500
Transfer to Land Sale Reserve	2,500,035	2,786,010	2,777,801	2,788,144	2,800,080
Transfer to DCC Matching Fund	3,313,623	3,411,086	3,508,603	3,624,274	3,693,680
Transfer to Coquitlam Legacy Fund	3,924,354	4,279,728	4,635,102	4,990,476	5,345,850
Non-Cash Expenditure of Depreciation	(36,100,000)	(36,800,000)	(37,000,000)	(37,100,000)	(37,100,000)
	410,544,743	434,439,245	418,867,064	428,166,721	414,382,528

Note 1: Excludes work-in-progress expenditures in previous budgets estimated at \$128M

Schedule “B”

**2018 Five-Year Financial Plan Bylaw No. 4830, 2017
Revenue Plan Objectives & Policies**

As per Section 165 of the *Community Charter*, this schedule outlines the objectives and policies related to the proposed funding sources, proportion of revenues collected from them, the distribution of property value taxes among the property classes, and the City’s use of permissive tax exemptions.

1. Sources of Revenue

The financial planning principles, objectives and policies as they relate to the City’s revenue sources are as follows:

Property Tax Equity – Coquitlam treats property owners in a fair and consistent manner. The tax calculation methodology is consistent, transparent, understandable and comparable to neighbouring jurisdictions. See Section 3 of this Schedule for more information on property taxes.

Sewer Parcel Tax – The City has adopted a sewer parcel tax to fund construction and operation of the City’s sewer infrastructure and services. This Sewer Parcel Tax is a single rate that is applied to all properties.

Fees, Rates and Service Charges – It is the City’s policy to charge a user fee for services that are identifiable to specific users instead of levying a general tax to all property owners. The City charges a variety of fees and charges for activities related to parks, recreation and culture programs and services, planning and development services, engineering and public works services and a variety of other administrative services. These fees and charges are annually set in the Fees and Charges Bylaw.

Development Revenues – It is the City’s policy that development should substantially pay for the new infrastructure required to service the growth. In this regard, the City has established thorough policies and bylaws associated with a variety of development revenue sources such as those from Development Cost Charges, Density Bonus and Community Amenity Contributions. These revenues fund the assets and infrastructure required to support the growing community.

Grants and Casino Revenues – The City receives provincial and federal grants to support policing initiatives, transportation initiatives, capital and infrastructure projects. The City also receives a share of gaming revenues under the casino host agreement and these revenues are managed in accordance with the Casino Revenue Policy which allocates this funding to municipal infrastructure and community grants.

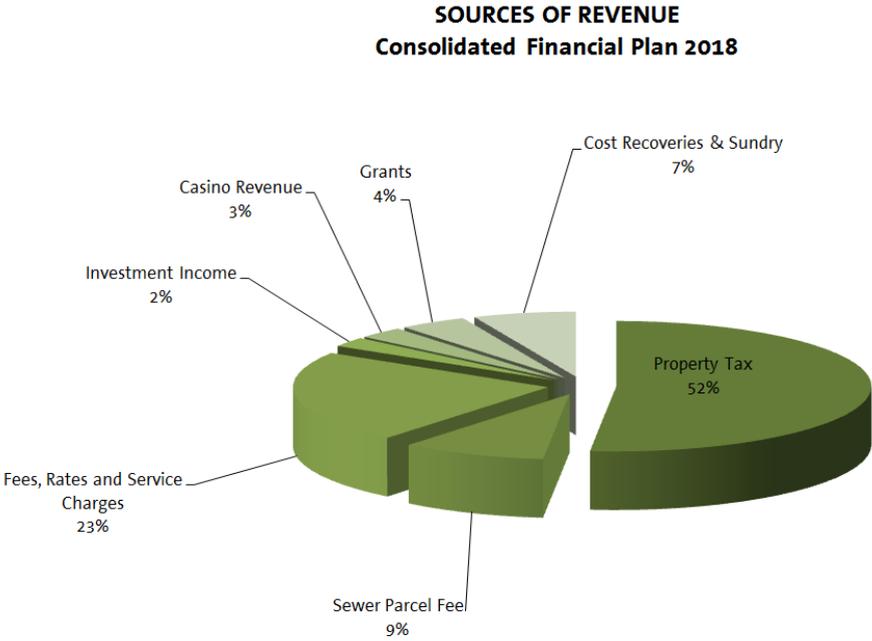
Investment Income – The City has an investment policy that guides investment decisions with respect to management of the investment portfolio.

File #: 09-3900-20/4830/1 Doc #: 2767403.v2

Schedule “B”

2. Proportion of Revenue

The chart below depicts the proportionate share of revenue received from the various funding sources in 2018.



File #: 09-3900-20/4830/1 Doc #: 2767403.v2

Schedule “B”

3. Property Tax Revenue % by Class

Property Taxes are generated to support City Services that are not covered by fees, charges, grants or parcel taxes. These taxes are determined based on property assessment by property class. The types of services that these revenues support include Police and Fire Services, Parks, Recreation and Culture, Planning and Development, and some Engineering and Public Works Services, along with administrative services such as Facilities, Legislative Services, Finance and Technology, and Human Resources. Property Taxes currently account for 52% of consolidated revenues collected.

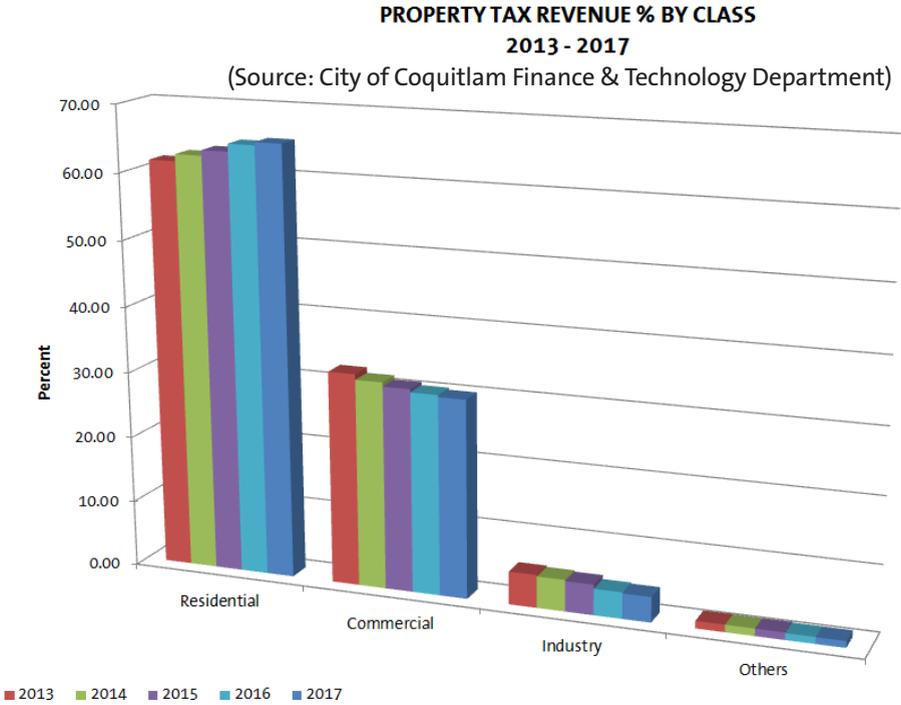
The City uses a policy of collecting the same amount of taxes each year from each property class category after the property class has been adjusted for non-market activity and before a Council approved rate increase is applied. As non-market activity can fluctuate between property classes, the distribution between property classes can vary from one year to the next. The proportion for each class is calculated when the final assessment roll becomes available in April and reflects the year’s non-market activity.

Since it is Council’s desire to attract commercial and industrial development to ensure the City of Coquitlam’s economic and employment base can keep pace with population growth, the financial plan includes a strategy to facilitate commercial and industrial development in conjunction with residential growth.

Coquitlam residents have historically benefited from low-to-mid level residential property taxes in comparison to other municipalities in the Metro Vancouver region, while the City’s business-class rates have been among the highest. In an effort to address this historical inequity in tax distribution between residential and business classes, Coquitlam has been attempting to lessen the impact of tax increases on business classes by shifting the tax burden each year to other classes, primarily residential. In 2018, Coquitlam continues the tax shift policy of 1.0% to further support business in Coquitlam.

The impact of this policy in 2018 is a reduced increase to the business tax rate from the average of 2.06% to 1.41% and an increased rate for residential property uses of 2.41%. This policy has been in place for the past 22 years with a cumulative impact of a 21% shift in the tax burden from business properties to residential properties. The impact of this can be seen in the following graph which shows a gradual increase in proportion of the property tax revenue coming from the residential property uses and a decreasing percentage coming from commercial property uses.

Schedule “B”



File #: 09-3900-20/4830/1 Doc #: 2767403.v2

Schedule “B”

Permissive Property Taxation Exemption Policy

Pursuant to Sections 224-227 of the *Community Charter*, City of Coquitlam Council has a policy to provide permissive tax exemptions for certain categories of land or improvements that are permitted by the legislation, and which were understood to provide some general public benefit or good to the community.

The Permissive Tax Exemption Policy considers the following criteria in relation to applications for permissive exemptions:

- Exemptions are only provided to non-profit or charitable organizations (i.e. not providing benefit to businesses)
- Type of benefit (programs and services) that the organization provides to the community
- Whether associations benefit primarily Coquitlam residents
- Whether associations programs are readily accessible to residents
- Whether applicants are operating consistently with City policies and bylaws
- Impact of the exemption on the City’s tax revenue and resulting ability to provide services to Coquitlam residents

The recently passed Permissive Tax Exemption Bylaw provides exemptions to 46 properties with an approximate value of \$1.14 million or a 0.83% tax impact (based on 2017 assessment). These properties fit into four different groups as follows:

- 5 Non-Profit Organizations
- 6 Residential Care Facilities
- 5 Recreational Lands
- 30 Places of Worship

On an annual basis, organizations receiving a permissive tax exemption are asked to confirm their eligibility. In particular they are asked to report if they are anticipating any changes to their property which might impact their ability to meet the conditions for exemption.

The City accepts applications for new permissive exemptions until July 30th each year.



Coquitlam

City of Coquitlam Finance & Technology Department

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