

City of Coquitlam, BRITISH COLUMBIA

2019–2023 Financial Plan

Coquitlam

Buchanan Square

On the Cover: Located on Burlington Drive next to Coquitlam City Hall, Buchanan Square is a large 0.72 acre public open space consisting of an upper-level and lower-level outdoor plaza. This plaza is an important public interface between City Hall and the Coquitlam RCMP building. In 2019, the City plans to enhance and improve Buchanan Square in City Centre to create a more usable public space that reflects the City's identity and meets the community's changing needs.

2019–2023 Financial Plan

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Reader's Guide

This budget document provides an overview of the *2019–2023 Financial Plan*, including the City's integrated planning process, details about key elements of the *Financial Plan* and 2019 budget, impacts to residents and a look forward to the future of Coquitlam.

The *2019 – 2023 Financial Plan* is organized into the following chapters:

1. Executive Summary

Provides a summary of the *2019–2023 Financial Plan* including key highlights and impact to residents by way of tax and other rate changes.

2. Coquitlam Overview

Provides an overview of the City of Coquitlam's history, location, population and demographics as well as the governance structure.

3. Integrated Planning Framework

Outlines Coquitlam's corporate planning framework including the *Strategic Plan*, *Business Plan* and financial planning processes.

4. Financial Policies, Fund Structure and Reserves

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 the general fund, utility funds, reserve and trust funds, and includes a summary of reserve funding.

5. Financial Plan Overview

Provides an assessment of the internal and external conditions affecting the City of Coquitlam along with the City's major fund balances, consolidated financial summary, and staffing history.

6. 2019 Five-Year Operating Plan

Outlines the Five-Year Operating Plan and identifies major revenue sources, budget increases and departmental budget details including related key performance measures.

7. 2019 Five-Year Capital Plan

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

8. Appendix

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Coquitlam

British Columbia

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

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, 2018.

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 document 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
Trish Mandewo



Councillor
Craig Hodge



Councillor
Dennis Marsden



Councillor
Steve Kim



Councillor
Teri Towner



Councillor
Chris Wilson



Councillor
Bonita Zarrillo

Auditors:
KPMG LLP

Bank:
Scotiabank



Message From Mayor Richard Stewart

The City of Coquitlam's *2019–2023 Financial Plan* outlines our five-year operating and capital budget. This plan is developed annually

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

Our Council places a high importance on strong fiscal management. In fact, Coquitlam has seen 10 years of declining tax increases. This year's increase to the base budget—the municipal portion of the tax increase—is 2.05%. This ranks among the lowest tax increases over the past 21 years. However, new for 2019 is the Provincial Employer Health Tax, which adds an additional 0.51% to the property tax increase. For the average homeowner, this works out to an estimated increase of \$57 in 2019.

Some of the key areas of investment this year include:

Transportation

Transportation continues to be a priority for residents, so we'll invest \$124 million over the next five years into road expansion, rehabilitation and repaving, and infrastructure management. This includes funding for the sidewalk program to increase safety and walkability, street lighting LED conversion program, cycling paths and greenways.

Parks and Trails

Parks and trails are also important to residents and so we have budgeted \$89 million over the next five years to support this area. Projects in 2019 include new and revitalized parks including Riley, Town Centre, Cottonwood and Brookmere parks. This also includes Phase 3 of our Park Blitz program refreshing older parks in Southwest Coquitlam; 2019 will focus on Oakdale, Guilby, Ranch and Lower Lougheed parks.

Capital Infrastructure

Approximately \$457 million has been earmarked for capital infrastructure needs over the next five years. Key projects coming from existing reserve funds include:

- replacement of Place Maillardville,
- a new Park 'n Ride in Burquitlam,
- improvements to Buchanan Square,
- improved streetscapes through our Frontage Works Program, and
- aesthetic and safety improvements through our Neighbourhood Enhancement Blitz.

Public Safety

To support the efforts of the Coquitlam RCMP, we're adding four new officers to support traffic, as well as some emerging areas including a greater focus on youth, sex crimes and domestic violence.

The Economy

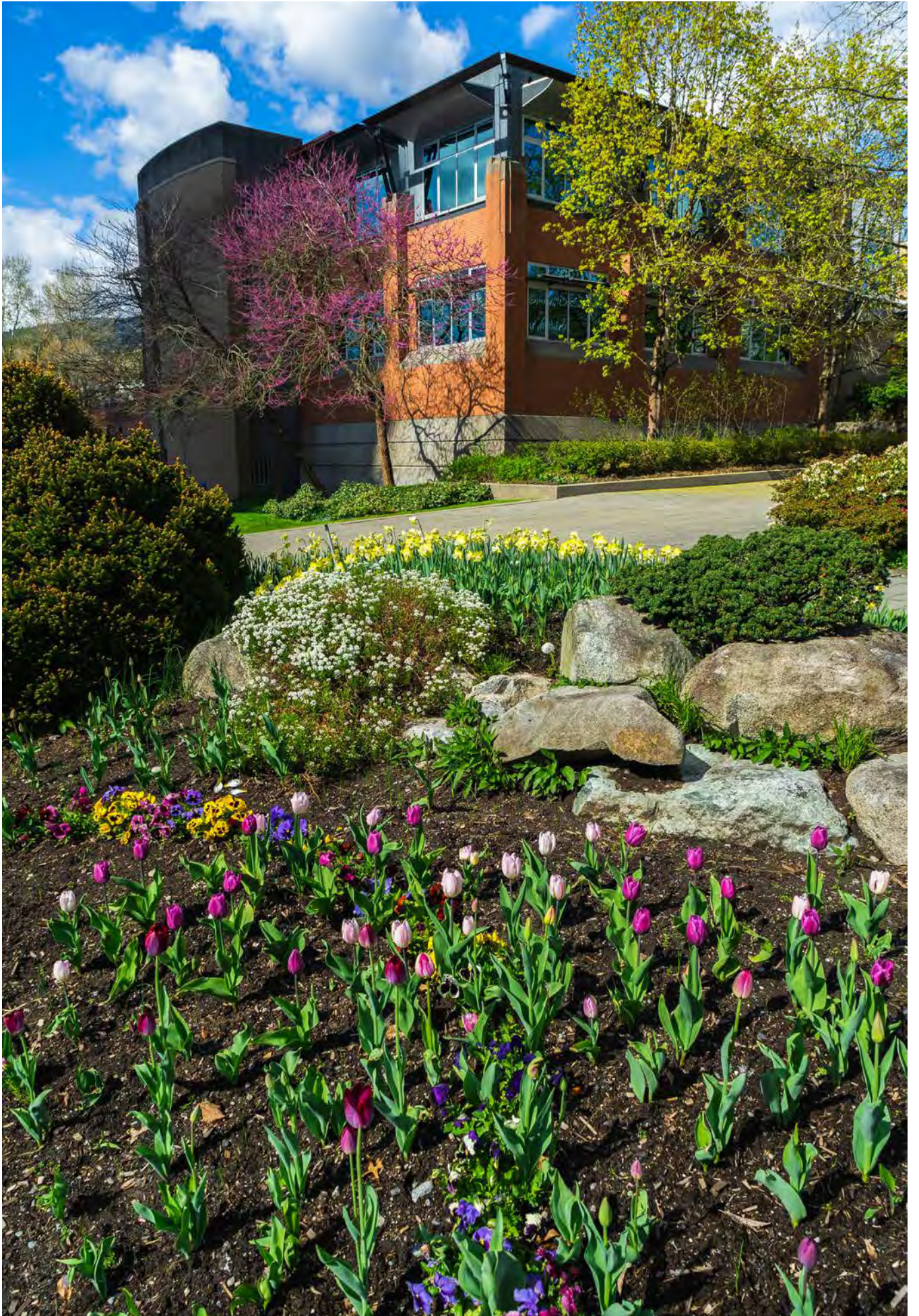
Expanding local jobs, local prosperity is an important goal for the City under our *Strategic Plan*. In 2019, we'll continue to support our Tourism, Economic Development, business retention and Business LinQ programs.

Technology Improvements

Several initiatives aim to make the City more available, interactive and efficient than ever before including new online engagement tools, new Parks, Recreation & Culture online registration system, a City services mobile app, increased and improved WiFi services in public facilities, enhanced eServices and a new website.

The *2019–2023 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 and thriving community.

Richard Stewart
Mayor





CHAPTER 1: Executive Summary

In compliance with the *Community Charter*, Coquitlam City Council adopted the *2019–2023 Financial Plan* in March 2019. The plan supports Coquitlam’s *2016–2019 Strategic Plan* and provides the resources required to deliver the City’s services. The plan is based on financial planning and analysis, staff input, public consultation and Council direction. It also complements Coquitlam’s *2019 Business Plan* which, in turn, aligns with the City’s strategic goals identified in the *2016–2019 Strategic Plan*.

As the community grows, long-range planning continues to support development in the City’s northeast area, where approximately one-quarter of residents new to Coquitlam will reside in the next 30 years. Additionally, substantial infill and redevelopment is taking place throughout the rest of the municipality, where neighbourhoods are being densified and revitalized following the arrival of the SkyTrain in December 2016, as well as overall regional growth. To support this period of significant growth, major public investments planned for this year, and in coming years, include infrastructure to ensure that all the required municipal services are in place to serve these changing neighbourhoods.

The *2019–2023 Capital Plan* includes a total investment of \$457M over the five-year period to be funded by a combination of Development Cost Charges (DCCs), other

development revenues, general and utilities revenues, reserves and grants. In addition to the funding required to maintain existing service levels, the 2019 operating budget includes additional funding to enhance police services, planning and development, parks, recreation and cultural services, administrative services, and operating costs for newly constructed infrastructure.

The City owns a variety of assets valued at nearly \$3 billion that are 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 updated in 2018, it is anticipated that a total of \$555 million will be required over the next 20 years for the replacement and renewal of the existing capital assets to ensure 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 through sound financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability.

As a result of these prudent 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 \$6.3 million (\$3.5 million in the General Fund and \$2.8 million in the Utility Funds).

The *2019–2023 Financial Plan* incorporates an average property tax increase of 2.56%. The portion of this tax increase related to Council decisions about municipal programs and services is 2.05%. Additionally, to cover the incremental ongoing cost of the new provincial Employer Health Tax, a further 0.51% tax increase was required. The solid waste collection rate remained unchanged from 2018, the sewer and drainage rate increased by 5% and the average water rate increased by 2%. For an average residential home, the total municipal property taxes and utility levies will be approximately \$3,295 in 2019, an increase of \$90 over 2018. The anticipated property tax rate increase for 2020 to 2023 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 non-residential property classes to the residential class. In 2019, the City shifted 1% of the tax burden to further support business in Coquitlam. This policy has been in place for the past 23 years, resulting in a significant cumulative impact in the shifting tax burden from business properties to residential properties.

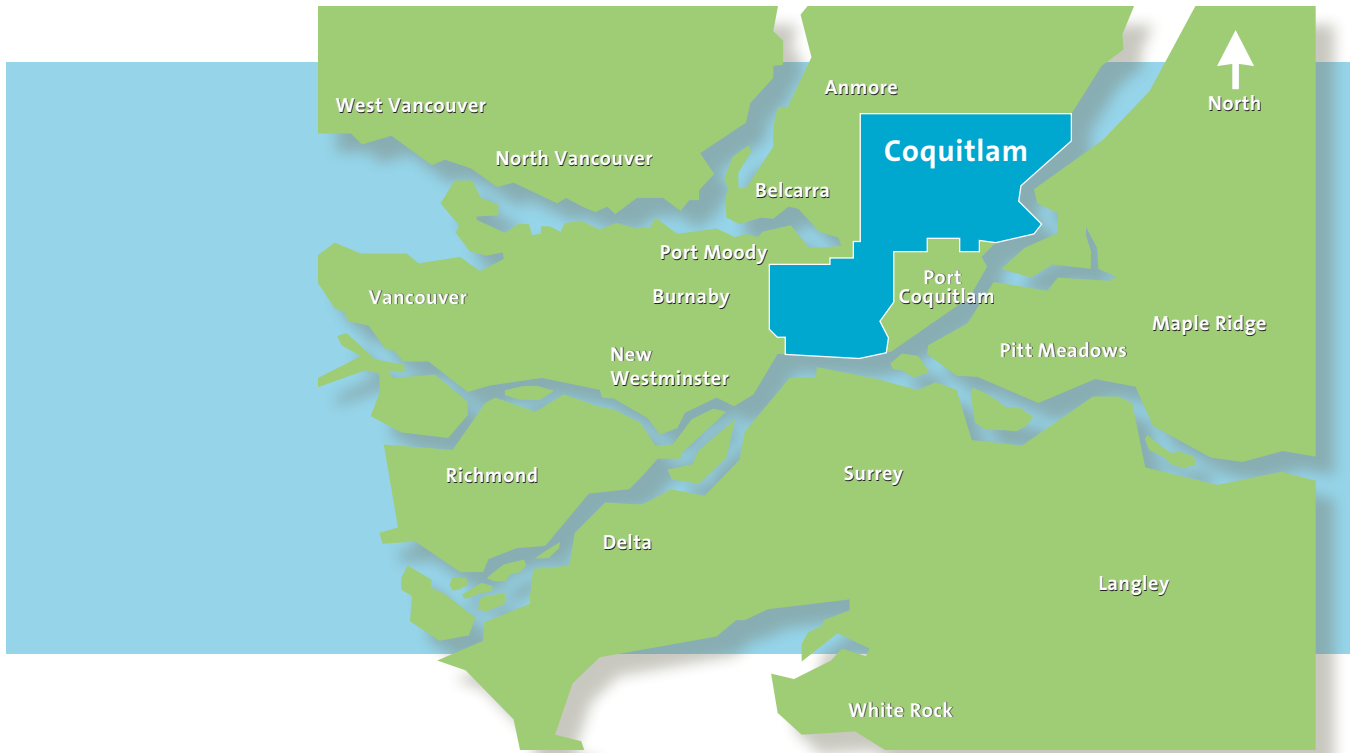
The revenues and expenditures identified within the

2019–2023 Financial Plan fund City services and programs to the standards established by Council, and 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.

The *2019–2023 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 support its fiscal responsibility and protect the City’s long-term financial sustainability.

The financial details included in the *2019–2023 Financial Plan* are the Consolidated Statement of Financial Activities, the *2019 Five-Year Operating Plan* and the *2019 Five-Year Capital Plan*. In each chapter, examples are provided of how this funding is allocated to support the City’s goals, with particular emphasis on the first year of the *2019–2023 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, and the third fastest-growing in B.C. with a population of at least 100,000. Population growth of this magnitude brings unique challenges to the City.

Guided by Metro Vancouver’s Regional Growth Strategy, we are working to build an urban, vibrant community where people live, work, learn and play. However, 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 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 disproportionate growth in the number of residents living in townhouses and apartments leads to increased demand on public spaces, City recreational facilities and green spaces.

We can see the impact of this in the rise of drop-in and membership card admissions to City recreational facilities from 2013–2018. 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 three 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 and constructed or revitalized over 20 City parks.

The years to come promise to be even more exciting as the City embarks on projects to enhance community amenity space in Maillardville and Burquitlam, build a commercial centre in the Partington Creek area of Northeast Coquitlam and revitalize the City Centre through the adoption of a new Area Plan. This new era of growth presents opportunities to continue to build and shape the future of Coquitlam, sustaining our high-quality of living 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 149,490 based on the 2018 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

According to the 2016 Census, Coquitlam’s median income for households within the City is \$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

- 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 2018 Housing Price Index produced by the Real Estate Board of Greater Vancouver (REBGV) indicates a benchmark price of \$1,214,300 for a detached dwelling in Coquitlam, \$662,600 for an attached/ townhouse unit and \$519,000 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 employees)

Name	Description
The Real Canadian Superstore (2)	Retail Sales
Hard Rock Casino Vancouver.	Casino
McDonald's Restaurants (6)	Restaurants
Ikea	Retail Sales
Factors Group of Nutritional Companies, Inc.	Manufacturer
Save-On Foods (2).	Retail Sales
WN Pharmaceuticals	Warehouse
Superior Poultry Processors Ltd.	Industrial
Tim Hortons (5)	Restaurants
SilverCity Coquitlam (VIP Lounge)	Entertainment
Shoppers Drug Mart (5).	Retail Sales

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 2019, Council has established the following Advisory Committees:

- Culture Services Advisory 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

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 2019 for the second consecutive year, 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. The City of 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.

2019 Organization

Effective March 4, 2019



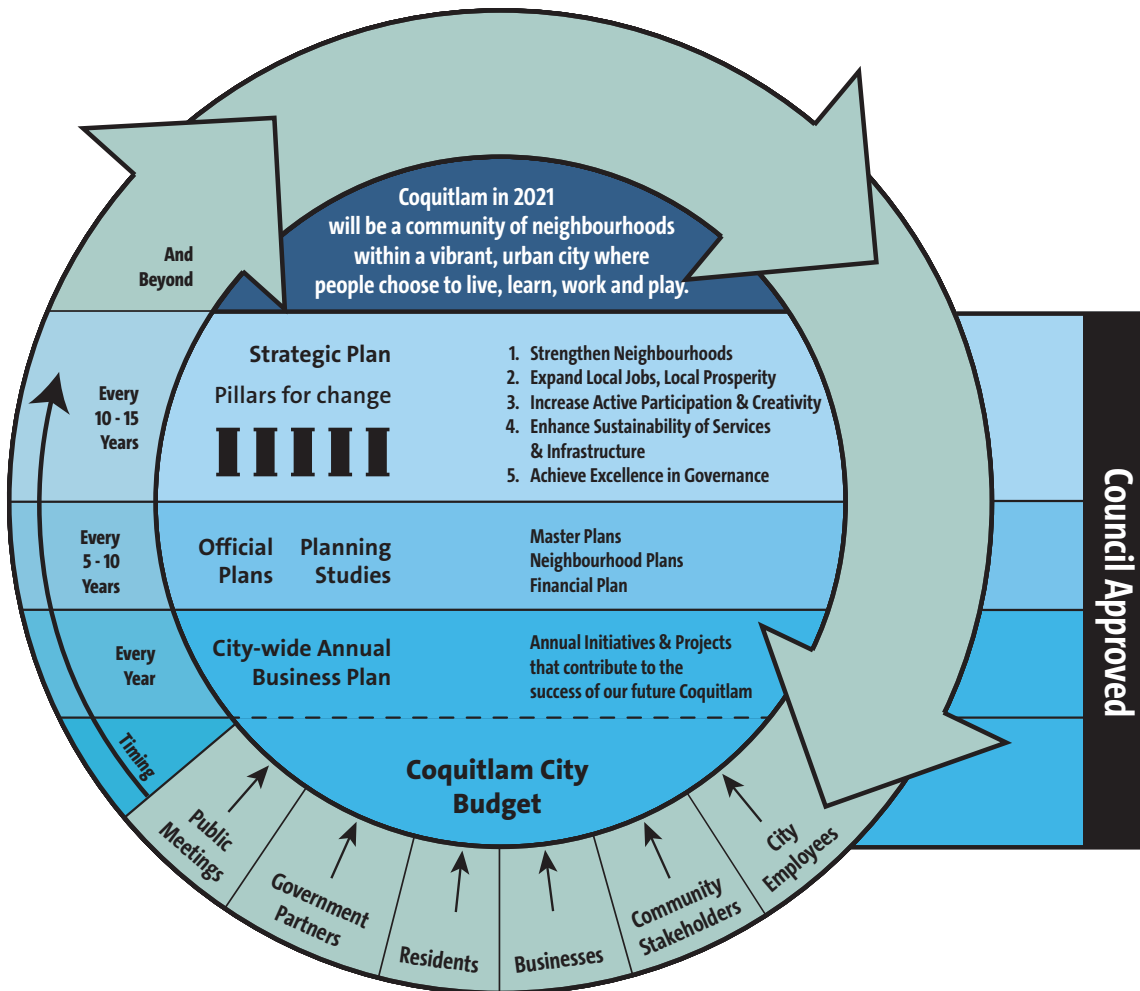
CHAPTER 3: Integrated Planning Framework

Coquitlam’s integrated planning framework comprises 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. We monitor our 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. We monitor our progress on the business plan through reports to Council every four months and through annual reviews of operational performance measures.

The *Financial Plan* outlines the financial resources needed to support the *Strategic Plan*, *Business Plan* and the City’s operational business. 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. In late 2015 and early 2016, the plan was reviewed and updated to ensure it continues to align with Council's vision and priorities. Recognizing that we are coming to the end of that 15-year period, throughout 2019 the City will undertake a renewal of the *Strategic Plan*, seeking input from the community, employees, advisory committees, Council and other stakeholders to help guide the City's plans for the next 10 to 15 years.

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:

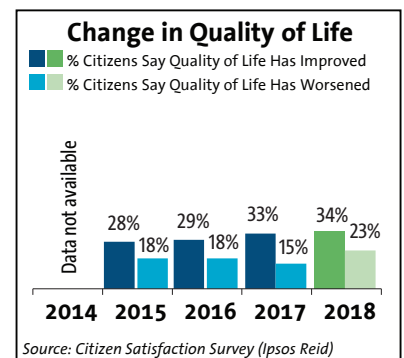
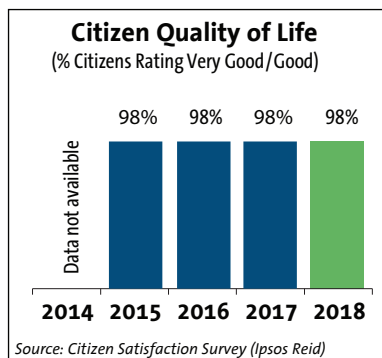
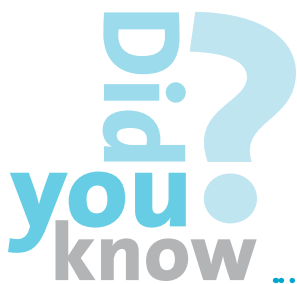
Strengthen Neighbourhoods

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	2014	2015	2016	2017	2018
Crime Rate (crimes per 1,000 people) ¹	57	61	58	50	N/A ²
Police Calls for Service	37,419	44,308	43,429	41,816	40,575
Injuries/Fatalities from Collisions	346	339	297	178	169
Fire Incident Responses	6,128	6,932	7,329	7,237	6,431
Bylaw Enforcement Notices	15,384	17,070	20,689	19,422	20,327
Housing (new units added)					
Apartments	679	1,029	406	1,416	207
Townhouses	214	99	44	148	320
Single Family	235	269	312	248	507
Other ³	236	221	285	245	227
Total	1,364	1,618	1,047	2,057	1,261
Tri-Cities Rental Vacancy Rate (apartments)	1.6%	1.2%	1.7%	1.4%	1.0%
Supportive and Subsidized Housing Units	2,661	2,793	2,717	2,657	2,657

- 1 The crime rate is calculated by the Ministry of Public Safety and Solicitor General. Data is from the 2017 Police Resources Report, issued in December 2018. The crime rate is the number of Criminal Code offences (excluding drugs and traffic) reported for every 1,000 people.
- 2 The 2018 crime rate was not available at the time of publication.
- 3 Includes suites, duplex, triplex and quadruplex.



1,261

new residential units added to Coquitlam's housing stock

6,431

fire incident responses

5,000+

fire inspections performed

98%

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

What We Set Out to Achieve

/ What We Achieved



1. **Develop complete, well connected neighbourhoods.**
 - › Completed significant work on the City Centre Area Plan.
 - › Completed new Streetscape Guidelines for Maillardville.
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 an extension of David Avenue in the City's Northeast.
 - › Facilitated improvements to Lougheed Highway next to the Riverview Lands.
3. **Create a balanced system of facilities, parks and amenities to enhance connectivity and belonging within neighbourhoods.**
 - › Completed multiple park construction projects including twinning the Coquitlam Crunch stairs, revitalization of four parks in the City's southwest, Smiling Creek Park and Fridge Field replacement.
 - › Began implementing Phase One of the Town Centre Park Master Plan.
4. **Encourage a suitable mix of housing in our neighbourhoods.**
 - › Continued to implement the Housing Affordability Strategy; nearly 5,000 dedicated market and non-market rental units are in process.
 - › Implemented the Transit-Oriented Development Application Team (TODAT) to approve development along the City's rapid transit corridors.
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 6,000 incidents.
 - › Implemented Phase Two of the After the Fire Program.
 - › Signal property crimes decreased for the fourth straight year, increasing public safety.
6. **Protect and enhance the unique history, heritage and character of our neighbourhoods.**
 - › The City Archives launched an online exhibit featuring students of Maillardville.
7. **Facilitate cultural and recreational experiences that foster interaction, connection, and a sense of belonging to neighbourhoods and communities.**
 - › Won national Communities in Bloom competition awards: first place Class of Champions and National Pollinator Friendly Community of the Year.
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.**
 - › Completed a Master Joint-Use Agreement with School District 43, guiding the shared use of sports fields, parking lots and amenities for the benefit of Coquitlam residents and students.
 - › Cataloged and assessed Riverview Hospital Artifacts in anticipation of developing a public management plan.



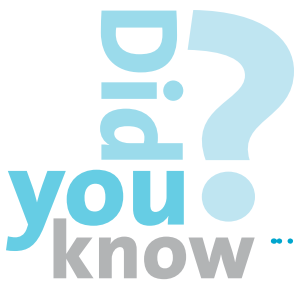
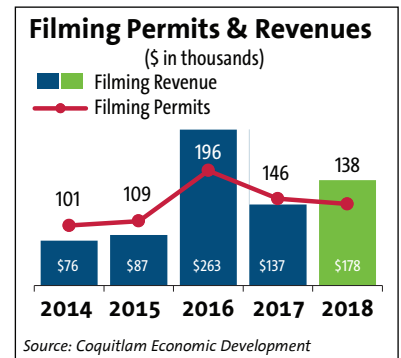
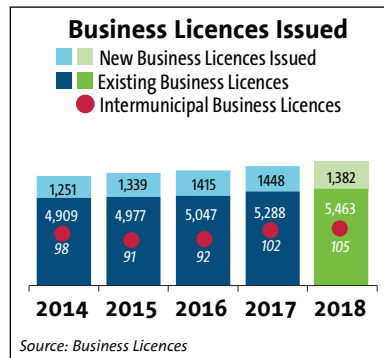
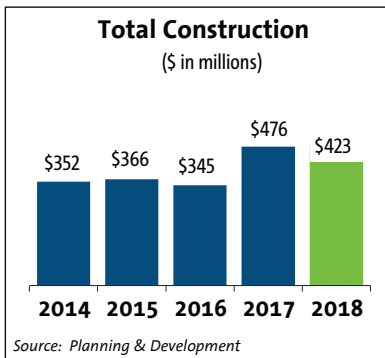
STRATEGIC GOAL 2:

Expand Local Jobs, Local Prosperity

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

Key Performance Indicators	2014	2015	2016	2017	2018
Housing Starts ¹	1,598	971	1,625	2,130	1,103
Additional Industrial & Commercial m ²	8,461	1,802	22,483	24,254	26,370
QNET Fibre Utilization (cumulative metres of fibre)	62,149	69,337	77,257	79,500	83,405
Filming					
Permits	101	109	196	146	138
Revenue (\$,000)	\$76	\$87	\$263	\$137	\$178
Festivals and Events					
Number	69	67	114 ²	71	70
Participants	125,100	129,130	154,235	165,495	149,112

- 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 events.



26,370

square metres of new industrial or commercial space added

1,382

new business licences issued

149,112

people attended 70 City-sponsored festivals and events

138

film permits issued, generating over \$178,000 in revenues

What We Set Out to Achieve

/ What We Achieved



1. **Focus on neighbourhood commercial development and revitalization.**
 - › *Facilitated the addition of 26,370 square metres of new commercial and industrial 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 a variety of initiatives like the 2018 Economic Summit and Small Business Week Business Showcase.*
3. **Support the retention, expansion and attraction of business to strengthen Coquitlam's economic base.**
 - › *Held 237 business retention and expansion meetings with local businesses and completed 403 requests for assistance.*
 - › *Held 140 business attraction meetings with various businesses, government agencies and consulates and received 105 business attraction inquiries.*
 - › *Issued 138 film permits, generating \$178,000 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.*
 - › *Made significant progress on moving forward in principle on the City's municipal boundary roads.*
5. **Facilitate vibrancy in sport, culture and recreation to enhance economic growth through partnerships, events, festivals, and business development.**
 - › *Worked with, promoted and participated in a variety of events, which attracted visitors to Coquitlam, such as the BC Highland Games & Scottish Festival, BC Uncorked Food & Wine Festival, Tri City International Food & Wine Festival, Coquitlam Craft Beer Festival, Fraser Pacific Rose Show, Coquitlam Christmas Craft Fair, Coquitlam Farmers Market, Canwest Games, Festival du Bois, Pacific Spring Showcase & Spring Classic Hockey Tournaments, Fraser Valley Food Truck Festival and the Canadian Collegiate Athletic Association Women's Soccer Nationals.*
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 enhance quality of life and encourages private sector investment.**
 - › *Held the free winter lights display with an estimated attendance of 375,000 who walked the 1.2-kilometre trail loop at Lafarge Lake.*
 - › *Finalized an agreement with TD Bank to sponsor the TD Community Plaza in Town Centre Park, generating \$250,000 in revenue over five years.*
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 20 buildings and adding 3,905 metres of fibre.*

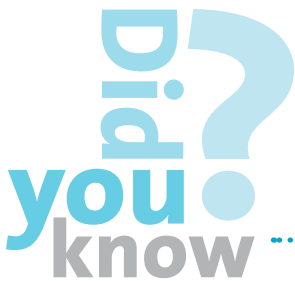
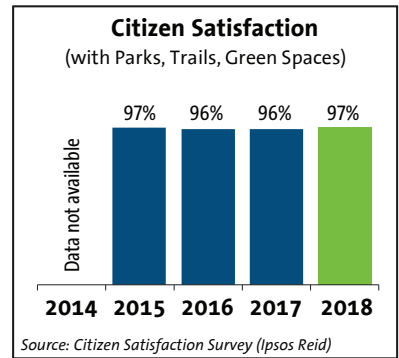


STRATEGIC GOAL 3:

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	2014	2015	2016	2017	2018
Paid admissions to all City facilities	913,332	968,306	986,614	1,057,550	1,202,611
Registration in Low Cost/No Cost Programs	11,740	14,469	16,169	15,619	13,507
Parkland (hectares)	954	957	963	979	979
Evergreen Cultural Centre Patrons	81,450	79,400	82,500	85,000	86,500
Place des Arts Visitors	91,551	96,085	96,597	103,000	109,027
Library Visitors	764,097	810,000	828,409	853,985	877,317



3,600

native trees and shrubs planted in City parks

3,000,000+

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

1,600 +

residents participated in HEROS emergency preparedness training

86,500

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.**
 - › *Increased participation by 13% in the City's Get Connected, Get Active financial assistance program for recreation participation.*
 - › *Completed the development of a Seniors Services Strategy, creating a framework for the future participation of older adults and seniors in recreation, parks and culture.*
- 2. Encourage all citizens to be active through a wide-range of recreational activities in our facilities, parks and trails.**
 - › *Registered over 705,000 participants in the City's recreation programs.*
 - › *Over 3 million people visited City Centre Aquatic Complex and Poirier Sport & Leisure Complex.*
 - › *Collected over 1 million paid admissions to City recreational facilities, an increase of 7% from 2017.*
- 3. Enhance creativity and cultural experiences through programs, performances, multi-cultural events and festivals.**
 - › *Hosted 70 events through Coquitlam's events office, with nearly 150,000 participants.*
 - › *Facilitated 96 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 the Master Plan for Town Centre Park, enhancing a community amenity in Coquitlam's City Centre.*
 - › *Continued tree planting initiatives with approximately 3,600 native shrubs and trees planted in City parks.*
 - › *Restored approximately 5,800 square metres of natural areas in 2018.*
 - › *Completed upgrades to four parks as part of the Southwest Park Revitalization (Park Blitz) program: Poirier Tot Lot, Cape Horn, Meadowbrook and Mariner parks.*
 - › *Began construction on Riley Park.*
- 5. Support a learning community where residents have access to life-long learning through formal and informal opportunities.**
 - › *Opened a pop-up Adventure Playground, providing an area of unstructured play for children 3 to 12. An estimated 6,000 children attended during the two-month pilot project.*
 - › *Over 1,600 Coquitlam residents attended HEROS training to learn about personal emergency preparedness.*
- 6. Develop transportation infrastructure and services to support a healthy environment.**
 - › *Completed improvements to the Hillcrest/Wilmot Greenway.*
 - › *Amended the City's Park Wayfinding Strategy to improve directional signage in City parks.*

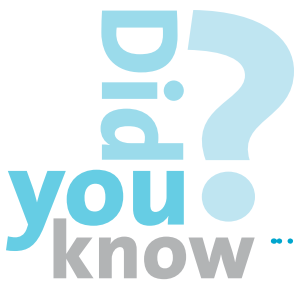
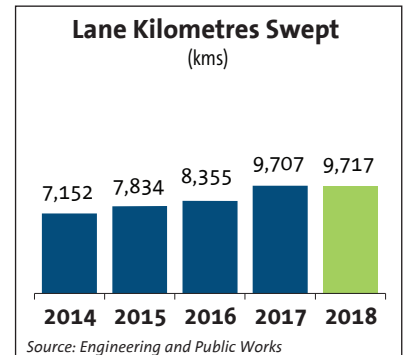
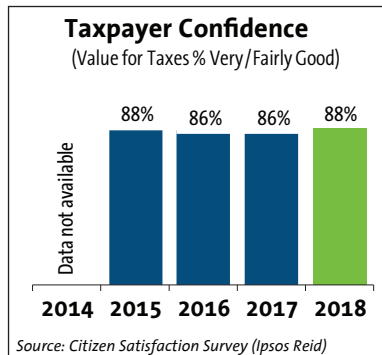


STRATEGIC GOAL 4:

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	2014	2015	2016	2017	2018
Spirit of Coquitlam Grants (\$,000)	\$370	\$404	\$485	\$427	\$392
Solid Waste (tonnes per single-family home)	0.43	0.31	0.33	0.31	0.34
Garbage Diversion (% recycled)	63%	73%	71%	71%	70%
Annual Water Consumption (litres per capita per day)	133	125	124	128	133
Animals Reclaimed from the Animal Shelter	375	350	288	311	274
Roads Swept (lane kms)	7,152	7,834	8,355	9,707	9,717
Corporate GHG Reduction					
GHG Reduction vs 2012 Base Year (tCO ₂ e)	1,190	1,428	1,493	1,245	1,508
% Reduction year over year	20%	24%	25%	21%	25%



\$392,000

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

70%

of household waste diverted from the landfill

88%

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

25%

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.**
 - › Continued work on the planning of the Burquitlam YMCA.
 - › Completed the Place Maillardville cultural services agreement.
 - › Continued work to renew the tri-partite Pinetree Agreement.
- 2. Set high standards and demonstrate responsible public stewardship through social, environmental and economic sustainability practices.**
 - › Finalized the Crouch Reservoir and made considerable progress on construction of the trunk water main.
 - › Implemented changes to the curbside collection program with the goal of decreasing human-wildlife conflicts.
 - › Completed Phase 1 of the Neighbourhood Enhancement Program, providing aesthetic maintenance (i.e. repainting poles, removing graffiti, improving accessibility) to four neighbourhoods including: Meadowbrook, Falcon, Eagle Ridge and Nestor.
- 3. Create an energy efficient community through conservation of environmental assets, resources and energy by increasing community and organizational awareness and stewardship.**
 - › Continued to see a diversion rate above 70%, resulting in 0.34 tonnes of solid waste per household.
 - › Continued to work with the British Columbia Utility Commission on Fortis BC's abandonment of its gas pipeline along Como Lake Avenue.
- 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 25% reduction compared to the base year (2007).
- 5. Manage the City's transportation system efficiently as the community evolves and prioritize walking, cycling, transit, and other sustainable modes of transportation.**
 - › Cleaned over 150 km of sewers and water mains, swept 9,717 km of streets and maintained an average pavement condition assessment (% good/very good) of 71%.
 - › Completed the Coquitlam Crunch Trail and Expansion Plan.
- 6. Ensure sustainable, equitable and effective funding strategies to enable the City to provide a high quality and appropriate level of infrastructure services.**
 - › Updated the City's bylaws related to how boulevards within the City are to be landscaped and maintained.
 - › Made significant progress on a biennial update of the City's Development Cost Charge update.
- 7. Support the continued viability and sustainability of community organizations in their implementation of services, events and programs to the community.**
 - › Provided over \$390,000 in total grants to the community to support events and experiences.



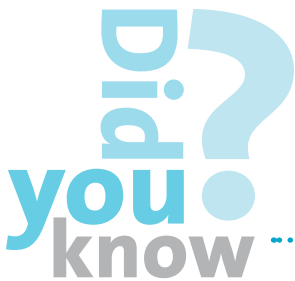
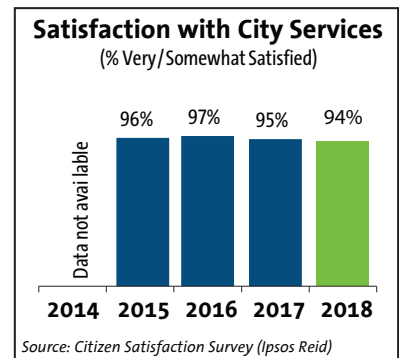
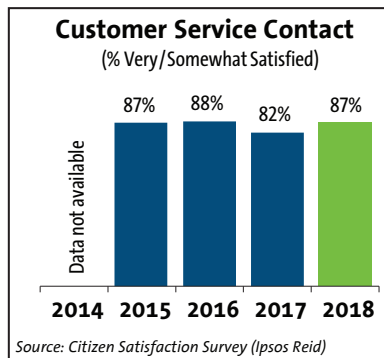
STRATEGIC GOAL 5:

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	2014	2015	2016	2017	2018
Parks, Recreation and Culture Volunteer Hours	49,923	46,189	53,188	44,566	24,352 ¹
Committee Volunteers	123	144	143	105 ²	102
Employee Vacancy Rate (at December 31)	5.3%	4.8%	4.2%	5.2%	5.4%
Annual Employee Turnover Rate	9.7%	8.2%	7.2%	7.6%	6.3%
Business Improvement Initiatives Completed	47	51	58	70	79
Community Engagement					
Website Users	510,914	558,173	674,486	783,570	812,560
Facebook Likes	3,573	4,727	7,706	10,340	12,194
Twitter Followers	3,319	4,759	6,291	7,689	8,920
Instagram	182	553	1,507	2,693	3,812
YouTube Views	10,249	15,528	21,237	27,195	26,500

- 1 A new tracking system was instituted in 2018 to track volunteer hours and will be used going forward.
- 2 The number of City-appointed committees and boards was reduced from fifteen to ten in 2017.



24,352

volunteer hours for recreation and culture activities in Coquitlam

79

business improvement initiatives completed

812,560

visits to coquitlam.ca

94%

of residents satisfied or very 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.**
 - › *Implemented Phase 1 of the Community Amenity Enhancement Program, improving City infrastructure using development-related revenues.*
 - › *Received WorkSafe BC Certificate of Recognition Rebate for \$222,273 and maintained an experience rating under industry standards, saving a further \$408,800 in insurance costs.*
- 2. Develop strategic partnerships and positive working relationships with 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 and the Tourism office.*
 - › *Diversified on-site programming by expanding partnerships with third party providers, enhancing the range of program experiences for all age groups.*
 - › *Introduced Whoosh!, a mobile parking app connected to the City's parking lots.*
- 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 200 participants.*
 - › *Recognized as one of British Columbia's Top Employers.*
- 4. Encourage citizen and neighbourhood engagement so that residents contribute to the affairs of the whole community.**
 - › *102 residents and organization representatives volunteered on the City's ten advisory committees and boards in 2018 providing input and advice on a wide range of City programs and policies.*
 - › *Launched a review of the City's website, to be implemented in 2019.*
- 5. Improve customer service and enhance efficiency and effectiveness through innovation, high customer service standards, and a commitment to continuous improvement.**
 - › *Expanded use of the online snow reporting tool, allowing residents to submit service requests online and outside of normal operating hours.*
 - › *Through the Business Improvement Committee, completed 79 items enhancing the customer experience and reducing red tape.*
 - › *Introduced design examples as part of the development application process, reducing turnaround time in the application review process.*
- 6. Foster awareness of diverse cultural groups and encourage increased understanding of different cultures to further enrich the community.**
 - › *Supported 11 different community-led cultural events with a combined attendance of 17,725.*
 - › *Featured 10 multicultural performances during the two largest City-run festivals and reached a combined audience of 75,000 people.*

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 is 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.



2019 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 Planning

- A Housing Affordability Initiatives**
 - Burke Mountain Neighbourhood Village
 - City Centre Area Plan Update
 - Phased City-Owned Land Development, Sales and Marketing
 - City Centre Area Amenity Strategy
- B Southwest Housing Review**
 - Large Home Review
 - Corridor Development Study
 - Housing Choices Expansion
- C Burquitlam-Lougheed Neighbourhood Plan**
 - Community Social Development Initiatives
 - Hazel/Coy Neighbourhood Plan

Engagement, Cultural and Heritage Initiatives

- B Riverview Artifacts Plan and Policy**
 - Community Engagement Strategy
 - Cultural Facilities Planning and Partner Agreements
- C Youth Strategy**
 - Public Art Policy
 - Heritage Management Strategy

Protective Services

- A Cannabis Enforcement Strategy**
- B Traffic and Crime Strategy**
- C Hazardous Material Response Plan**

Transportation Improvements, Initiatives and Issues

- A FortisBC Pipeline Impact Management**
- B Brunette Interchange**
 - Coquitlam Metro Vancouver Pipeline Road Watermain
 - Lougheed Highway Improvements
 - Municipal Boundary Road Initiatives
 - Trans Mountain Pipeline
 - Burke Mountain Neighbourhood Village Utility and Road Construction
- C SkyTrain Corridor Impacts**
 - Neighbourhood Enhancement Program Phase Two
 - Parking Review

Business Development

- B Economic Development Strategy — Final Phase**
 - Property Tax Initiatives
 - Office Development Strategy
- C Public WiFi Expansion**

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** Community Amenity Enhancement Program
Place Maillardville
- B** Fraser Mills Community Centre
Sports Field Strategy Update
- C** Buchanan Square
Place Maillardville Seniors' Housing Feasibility

Parks, Trails and Green Space Planning and Construction

- A** Cottonwood Park
Town Centre Park Phase One Improvements
- B** Blue Mountain Park
Riley Park
Cottonwood Park Phase One
- C** Brookmere Park
Southwest Parks Revitalization
Mobilio Turf Field

Enhance Sustainability of City Services and Infrastructure

4

Environment, Climate Change and Sustainable Energy

- B** Environmental Initiatives
 - Environmental Sustainability Plan
 - Climate Adaptation Strategy
 - Strategic Energy Management Plan

Strategic Partnerships

- A** YMCA Facility
Burquitlam Community Police Station and Park n' Ride
Burke Mountain Joint School/Park Site Planning
- B** Planet Ice
Pinetree Agreement Review
- C** Coquitlam Diking District
Centennial Turf Field

City Infrastructure

- A** Northeast Works Yard
Austin Works Yard Expansion Phase One
Northeast Recreation Services Needs Assessment
- B** Innovation Centre Feasibility Study
Robinson Cemetery Expansion
- C** Civic Space Assessment — City Hall Precinct

Achieve Excellence in City Governance

5

Continuous Improvements and Customer Service Activities

- A** Development Application Review Process
Corporate Website Update
PRC Management System Replacement
- B** HR2020 Initiatives
Business Improvement Committee Work Plan
- C** Technology Roadmap Initiatives

Policy Reviews and Bylaw Updates

- A** Development Cost Charge Update
- B** City Lands Master Plan
Strategic Plan Renewal
Functional Review — Operating Tied to Capital
Childcare Review
- C** Online Learning Management System Feasibility Study
Parks and Facility Regulation Bylaw Update
Cannabis Regulatory Framework



coquitlam.ca/bizplan

Financial Planning

The City of Coquitlam develops its *Five-Year Financial Plan* consistent with requirements of the *Community Charter* and 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 and, therefore, the budget is also prepared using the accrual method. The budget is organized by type of operation (e.g. general fund and utility funds), with each operation considered a separate budgeting and accounting activity. Funds are budgeted and reported along departmental lines, with accountability and authority for budgetary approval and financial plan 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. The base budget is developed to maintain existing service levels and staff present recommended service level changes to Council for their consideration through a service enhancement request process.

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.

As such, the City of Coquitlam emphasizes a city-wide perspective in developing the *2019–2023 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 other approved master plans and strategies. 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 *2019–2023 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.

Together with the *Strategic Plan* and *Business Plan*, this approach to financial planning provides a thorough and strategic focus in the budget deliberations. The finalized plan is presented to Council for review and approval.

Public Consultation

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 Citizen Satisfaction 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 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*.

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.

2018/2019 Financial Planning Process Schedule	
April 12, 2018	Town Hall Meeting
April–August 2018	Department Budget Submissions
August 2018	Finance Department Detailed Review
September 19, 2018	Executive Team reviewed the <i>Capital Plan</i>
October 4, 2018	Executive Team reviewed the <i>Financial Plan</i>
October 20, 2018	Local General Election
November 1–30, 2018	Citizen Budget—Online Budget Survey
November 2018	Citizen Satisfaction Survey (Ipsos Reid)
November 2018	Council reviewed the <i>Capital Plan</i> and <i>Utility Plan</i>
November–February 2019	Council reviewed the <i>Financial Plan</i> and Departmental Budget Presentations
December 3, 2018	Council gave 1 st , 2 nd , 3 rd readings of the 2019 Utility Fees Bylaw and approval of a Council resolution in support of the <i>Capital Plan</i>
December 10, 2018	Council adopted the 2019 Utilities Fees Bylaw
February 25, 2019	Council gave 1 st , 2 nd , 3 rd readings of the <i>2019–2023 Financial Plan Bylaw</i>
March 4, 2019	Council adopted the <i>2019–2023 Financial Plan Bylaw</i>

Budget Bylaw

As outlined in the *Community Charter*, the *Five-Year Financial Plan* Bylaw is to be adopted by Council 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.

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.

CHAPTER 4:

Financial Policies, Fund Structure & Reserves

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*. The *Financial Plan* must be adopted by bylaw and cover a five year period, that period being the year that the plan is specified to come into force and the following four years. The *Financial Plan* can be amended by bylaw at any time.

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 strategic goals to make Coquitlam financially sustainable, in 2016 Council adopted a series of financial policies. These policies are a significant step toward achieving long-term financial sustainability and ensuring municipal services and infrastructure continue to be provided at established service levels for future generations.

The financial policies adopted by City Council include:

Sustainability Policies

► Surplus Policy

The City's Accumulated Surplus will be maintained at an adequate level to provide working capital, interest earnings and an emergency fund. Any additional surplus will be transferred to the Infrastructure Reserve to address one time capital needs.

Policy Statement:

The City's Accumulated Surplus will be maintained at a constant percentage (15%) of the annual tax collection to ensure that it grows over time in proportion to the growth in the City. The additional surplus earned in any year will be transferred to an Infrastructure Reserve to support the City's capital program.

► Operating Costs for New Capital Policy

The City will manage new infrastructure in a sustainable manner by allocating funding to operate new capital infrastructure.

Policy Statement:

The City will recognize the costs to operate new capital assets built each year by adding a reasonable amount of operating and maintenance costs related to new capital infrastructure in the base budget.

► Debt Retirement Policy

The City will address current and future capital funding needs by reallocating the savings achieved from debt retirement to fund capital improvements in the city.

Policy Statement:

The City's operating budget savings achieved as a result of debt retirement will be used to increase the City's annual contribution to the DCC capital program.

► Land Management and Land Sale Reserve Fund 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 Land Sales Reserve (LSR) fund to receive land inventory sale proceeds and 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; and
- iii. Make a portion of the LSR funds available to internally finance capital projects with repayment of those funds over a pre-defined period of time with interest.

Policy Statement

The City of Coquitlam is fortunate to have significant land assets that provide a long-term benefit to residents. The land portfolio is made up of two components: land holdings and cash held in the City's Land Sale Reserve Fund. The City holds and manages land for development and civic purposes with the intent of shaping the community. The mix of land assets and cash will shift over time in accordance with strategic land investments (land purchases and development costs) and lands sold (land sale proceeds).

Funding Policies

► Cultural Group Funding Policy

The City will support externally-provided cultural services by recognizing the impact of inflation on these partner organizations' budgets and provide an annual inflation adjustment to the cultural grants paid to the Coquitlam Public Library, Evergreen Cultural Centre, Place des Arts, Société Place Maillardville and the Coquitlam Heritage Society.

Policy Statement

The City will recognize the increased costs for cultural services provided by external organizations in the City's budget process through an annual inflation adjustment.

► Casino Revenue Policy

The City will utilize the revenue received under the Casino Host Agreement with the province to provide funding for the capital cost of municipal infrastructure projects as well one-time funding for community grants and projects. The policy currently allocates 87.5% of casino revenue to the Municipal Capital Fund and 12.5% to the Community Capital Fund.

Policy Statement:

The City receives a portion (10%) of revenue from provincial casino operations. The City will use Casino Revenue to provide funding for the capital cost of municipal infrastructure projects as well as one-time funding for community grants and 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 to 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.

Policy Statement:

The Land Sale Reserve Investment Fund is intended to provide capital funding for community amenities and infrastructure projects that will deliver immediate/short-term benefits to residents since these profits are being realized from the sale of their land holdings.

► Infrastructure Reserve Policy

As per the Surplus Policy, the City's Accumulated Surplus is maintained at a constant percentage of the annual tax collection and any additional surplus earned in any year is transferred to the Infrastructure Reserve.

Policy Statement:

The Infrastructure Reserve is intended to support the City's overall financial plan. Since the funding in this reserve is a result of one-time operating surpluses, the funding from this reserve will support one-time spending on capital projects or operating activities in the short-term.

► Density Bonus Reserve Policy

Density Bonus funds are a contribution paid by developers who are seeking additional density for their development during the rezoning process. The intention of this reserve is to provide funding towards the capital costs of a wide range of infrastructure and amenities that are aligned with the City's Strategic and *Business Plans*.

Policy Statement:

The allocation of funds in the Density Bonus Reserve will be balanced between the City's obligations to deliver amenities in the short-term that benefit current residents while also ensuring there is available capital funding to address amenity needs in the long-term due to overall population growth.

► Community Amenity Contributions Reserve Policy

Community Amenity Contributions (CAC) is a voluntary program where development applicants offer funds to help offset the burden of their rezoning. The intention of this reserve is to help fund the capital cost of new parks, recreation, arts and cultural facilities and amenities needed in Coquitlam to keep pace with population growth.

Policy Statement:

CAC revenues collected from new development are placed in a reserve and intended to provide funding towards the capital cost of new community parks, recreation, arts and cultural facilities or amenities as identified in the Parks, Recreation and Culture Master Plan.

Operating Policies

➤ Investment Policy

The investment of City funds must reflect a conservative management philosophy based on three fundamental objectives, in the following order of priority:

1. Safety of Principal

Investments shall be made to ensure preservation of capital within the portfolio. Preservation of capital is accomplished through placement of funds with credit-worthy institutions and through portfolio diversification. Diversification is required to minimize potential losses on individual securities and to maximize the yield from a blend of financial products.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.

3. Return on Investment

The investment portfolio shall be designed with the objective of maximizing market rate of return subject to the investment risk constraints and liquidity requirements of the City.

Policy Statement:

The City of Coquitlam will invest City funds to provide the optimal blend of investment return while meeting the daily cash flow demands of the City and complying with the statutory requirements of the *Community Charter*.

➤ Procurement Policy

The purpose of the City's Procurement Policy and Operating Guidelines is to provide general direction to staff on how to achieve best value in the procurement of goods and services by balancing the benefits of competition with the efficient allocation of City resources. The City's Procurement Policy and operating guidelines provide direction to City staff to meet a number of procurement objectives:

1. **Safeguarding of public funds**—The City must endeavour to get the best value for our taxpayers when we purchase goods and services.
2. **Transparency**—The City must be able to demonstrate that our procurement processes are fair and open to all bidders.

3. **Compliance with legislation**—The City is required to conduct public procurement in compliance with the following legislation:

- NWPTA—North West Partnership Trade Agreement,
- AIT—Agreement on Internal Trade,
- FOIPPA—Freedom of Information and Protection of Privacy Act,
- Competition Act and Contract Law.

4. **Efficient allocation of resources**—Since City resources are limited, to achieve real value, resources are focused where we get the best return. To that end, the City's Procurement Policy uses different procurement methods for different values and types of purchases so that the level of resources used are matched to the potential savings that may be achieved. The Policy focuses most efforts on high value and more complex purchases such as construction, and ongoing service contracts, since the savings is worth the process cost in terms of City resources.

Policy Statement:

The City of Coquitlam 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 AGLG document titled "Improving Local Government Procurement".

➤ Extreme Weather Funding Policy

The City will ensure that the funding needs for unusual extreme weather events are addressed without impacting the city's operating budget.

Policy Statement:

The City will manage its response to extreme weather events by budgeting for the average weather response each year and contributing any unspent funding to an Extreme Weather Reserve to provide for additional funding 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.

Policy Statement:

The City will use a combination of external insurance and reserve funds to protect City assets.

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.

Policy Statement:

The City will manage the fleet of vehicles used for City operations in a sustainable manner including proper maintenance and replacement at the end of the vehicle's lifecycle.

➤ Building Component Replacement Reserve Policy

The City targets full replacement funding of building components by contributing to the Building Component Replacement Reserve to ensure that each new facility does not increase the existing funding gap.

Policy Statement:

The City will work toward full replacement funding of building components by annually budgeting a contribution to a Building Component Replacement Reserve fund and by increasing the annual contribution by 2% of the construction cost of each new facility as part of the "Operating Costs for New Capital" budget funding.

➤ 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 capital funding used for asset construction.

Policy Statement:

The City will build a lasting legacy related to the investment of capital funds in the community by increasing the annual contributions to the Asset Replacement Reserve Fund in proportion to the capital funding used each year to construct public building and road infrastructure.

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	17.2
	Deputy City Manager	530.6
	Includes: Fire/Rescue	184.6
	Police	270.4
	Engineering & Public Works	122.3
	Finance & Technology	65.5
	Parks, Recreation & Culture Services	279.1
Sewer Fund	Planning & Development	90.4
	Strategic Initiatives	91.3
Water Fund	Engineering & Public Works	36.4
Total FTE		1,269.2

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 public 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

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).

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 2019 budget document.

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 2019–2023 planning period are in the Schedule on p. 35.

Capital Reserve Funding

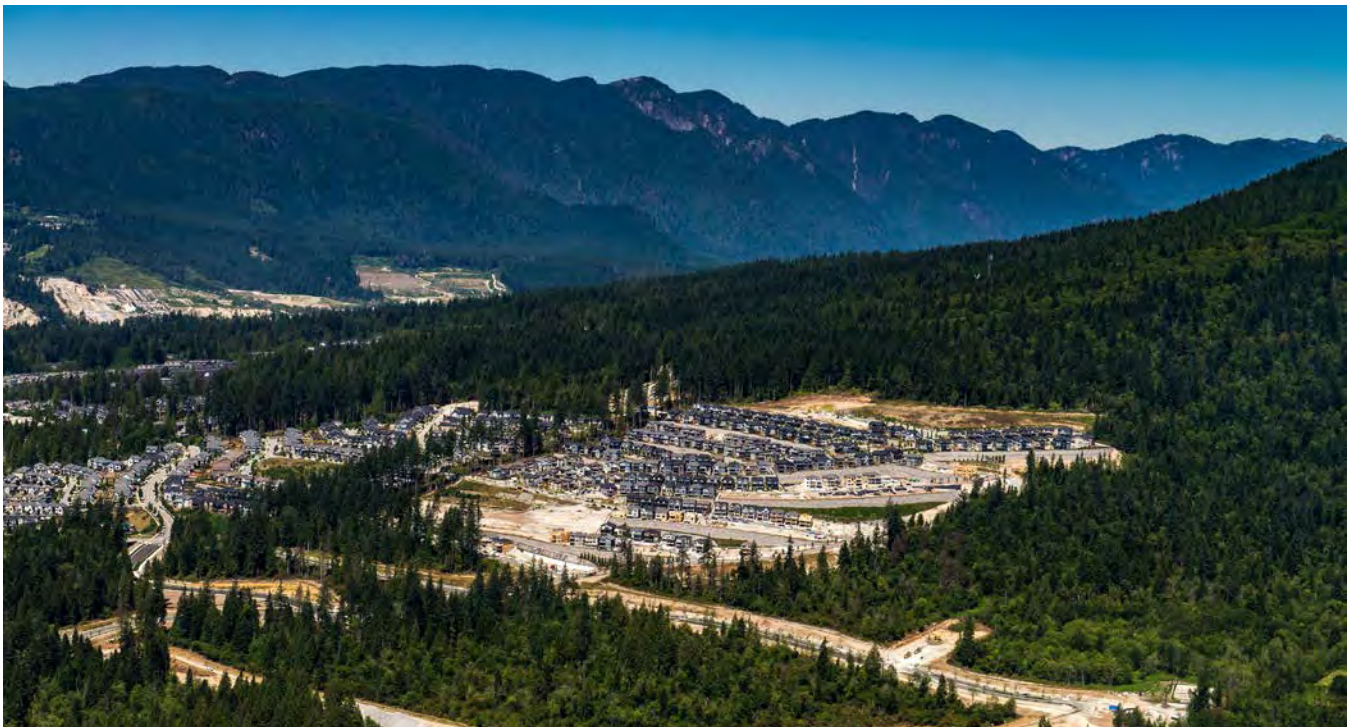
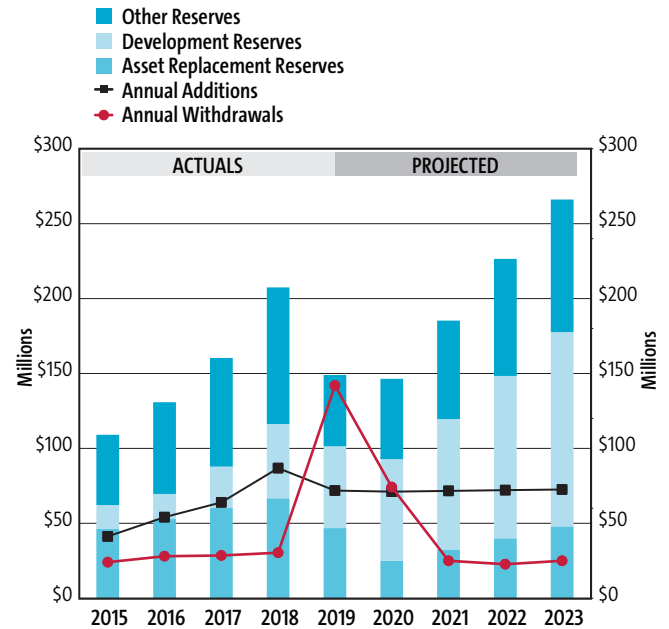
The 2019–2023 *Capital Plan* includes new civic facilities and facility upgrades, road expansion and rehabilitation and the acquisition and development of parkland for a growing community. Some of these are ongoing projects that will continue into the 2020 to 2024 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2019 to 2023.

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:

- **Land Sale Reserve Investment Fund**—funding the Technology Roadmap, Public WiFi Strategy and the Neighbourhood Enhancement Blitz.
- **Infrastructure Reserve**—funding for the Buchanan Square Enhancements and a new vehicle for Fire/Rescue.
- **Casino Municipal Reserve**—funding for the replacement of Place Maillardville Community Centre.
- **Building Component Replacement Reserve**—funding facility component replacements.
- **Building Replacement Fund Reserve**—funding the replacement of the Austin Works Yard.

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 2019 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 2015–2023



The following is the Schedule of Capital Reserves.

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Asset Replacement Reserves									
Computer Infrastructure Reserve	552,722	630,601	742,421	912,947	1,050,249	80,249	405,249	680,249	905,249
Additions	459,217	466,362	465,253	531,168	450,000	450,000	450,000	450,000	450,000
Withdrawals	381,338	354,542	294,727	393,866	1,420,000	125,000	175,000	225,000	25,000
Balance @ December 31	630,601	742,421	912,947	1,050,249	80,249	405,249	680,249	905,249	1,330,249
Telecommunications Infrastructure Reserve	198,186	132,167	265,566	551,274	835,660	35,660	15,660	295,660	575,660
Additions	302,573	303,215	307,527	314,955	300,000	300,000	300,000	300,000	300,000
Withdrawals	368,592	169,816	21,819	30,569	1,100,000	320,000	20,000	20,000	20,000
Balance @ December 31	132,167	265,566	551,274	835,660	35,660	15,660	295,660	575,660	855,660
Information Technology Maintenance Reserve	1,109,974	815,850	666,873	1,097,351	915,670	620,670	620,670	620,670	510,670
Additions	172,254	128,169	454,123	68,945	-	-	-	-	-
Withdrawals	466,378	277,146	23,645	250,626	295,000	-	-	110,000	110,000
Balance @ December 31	815,850	666,873	1,097,351	915,670	620,670	620,670	620,670	510,670	400,670
Printing Equipment Replacement Reserve	585,072	775,671	959,399	922,792	759,946	575,237	700,237	855,237	825,237
Additions	190,599	194,027	197,343	198,144	180,000	180,000	180,000	180,000	180,000
Withdrawals	-	10,299	233,950	360,990	364,709	55,000	25,000	210,000	640,000
Balance @ December 31	775,671	959,399	922,792	759,946	575,237	700,237	855,237	825,237	365,237
Building Component Replacement Reserve	2,374,665	4,373,244	5,675,956	7,254,553	8,123,151	5,870,124	7,883,091	9,956,058	12,177,025
Additions	2,707,058	2,761,230	4,370,205	4,365,910	4,266,300	4,266,300	4,266,300	4,266,300	4,266,300
Withdrawals	708,479	1,458,518	2,791,608	3,497,312	6,519,327	2,253,333	2,193,333	2,045,333	3,083,333
Balance @ December 31	4,373,244	5,675,956	7,254,553	8,123,151	5,870,124	7,883,091	9,956,058	12,177,025	13,359,992
Fitness Equipment Reserve	17,796	15,059	23,404	15,815	21,768	-	-	-	-
Additions	103,000	103,000	103,000	103,000	153,000	153,000	153,000	153,000	153,000
Withdrawals	105,737	94,655	110,589	97,047	174,768	153,000	153,000	153,000	153,000
Balance @ December 31	15,059	23,404	15,815	21,768	-	-	-	-	-
LED Traffic Signal Reserve	195,854	342,707	407,707	472,707	187,489	2,707	67,707	132,707	197,707
Additions	146,853	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Withdrawals	-	-	-	350,218	249,782	-	-	-	-
Balance @ December 31	342,707	407,707	472,707	187,489	2,707	67,707	132,707	197,707	262,707

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Building Replacement Fund Reserve	22,474,908	25,654,300	28,426,693	30,540,246	33,474,551	25,214,394	164,394	4,264,394	8,664,394
Additions	3,399,846	3,718,780	2,859,691	3,295,742	3,500,000	3,800,000	4,100,000	4,400,000	4,700,000
Withdrawals	220,454	946,387	746,138	361,437	11,760,157	28,850,000	-	-	-
Balance @ December 31st	25,654,300	28,426,693	30,540,246	33,474,551	25,214,394	164,394	4,264,394	8,664,394	13,364,394
Road Replacement Fund Reserve	8,573,227	9,777,470	10,998,721	12,296,631	12,559,433	12,045,262	12,461,560	12,569,082	12,622,828
Additions	1,204,243	1,324,924	1,467,277	1,586,860	1,885,074	1,951,298	2,017,522	2,083,746	2,083,748
Withdrawals	-	103,673	169,367	1,324,058	2,399,245	1,535,000	1,910,000	2,030,000	620,000
Balance @ December 31st	9,777,470	10,998,721	12,296,631	12,559,433	12,045,262	12,461,560	12,569,082	12,622,828	14,086,576
Waste Bins Replacement Reserve	167,951	506,537	850,843	1,203,102	1,566,296	1,899,629	2,232,962	2,566,295	2,899,628
Additions	338,586	344,306	352,259	363,194	333,333	333,333	333,333	333,333	333,333
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31st	506,537	850,843	1,203,102	1,566,296	1,899,629	2,232,962	2,566,295	2,899,628	3,232,961
TransLink Road Rehabilitation Reserve	116,951	1,550,308	1,961,288	2,707,930	4,234,697	174,600	204,400	239,100	266,400
Additions	1,530,000	1,560,000	1,591,000	1,723,000	1,660,600	1,693,800	1,727,700	1,762,300	1,797,500
Withdrawals	96,643	1,149,020	844,358	196,233	5,720,697	1,664,000	1,693,000	1,735,000	1,722,000
Balance @ December 31st	1,550,308	1,961,288	2,707,930	4,234,697	174,600	204,400	239,100	266,400	341,900
TransLink Road Rehabilitation Non-Pavement Reserve	1,170,076	1,624,495	1,874,799	2,306,013	2,919,682	267,534	272,642	282,264	296,522
Additions	609,200	610,800	628,000	691,988	656,300	669,400	682,800	696,500	710,400
Withdrawals	154,781	360,496	196,786	78,319	3,308,448	664,292	673,178	682,242	682,242
Balance @ December 31st	1,624,495	1,874,799	2,306,013	2,919,682	267,534	272,642	282,264	296,522	324,680
Survey Equipment Reserve	12,000	16,000	20,000	24,000	28,000	32,000	36,000	40,000	44,000
Additions	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31st	16,000	20,000	24,000	28,000	32,000	36,000	40,000	44,000	48,000
Development Reserves									
Density Bonus Reserve	13,464,859	14,265,130	14,513,326	23,465,827	39,771,703	43,407,704	55,064,704	72,864,704	92,664,704
Additions	1,217,421	3,676,770	11,333,219	18,764,276	15,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Withdrawals	417,150	3,428,574	2,380,718	2,458,400	11,363,999	8,343,000	2,200,000	200,000	200,000
Balance @ December 31st	14,265,130	14,513,326	23,465,827	39,771,703	43,407,704	55,064,704	72,864,704	92,664,704	112,464,704

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Community Amenity Reserve	239,446	1,766,123	2,238,829	4,073,659	9,813,106	11,193,885	12,693,885	14,193,885	15,693,885
Additions	1,526,677	472,706	1,894,409	5,760,647	9,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Withdrawals	-	-	59,579	21,200	7,619,221	500,000	500,000	500,000	500,000
Balance @ December 31st	1,766,123	2,238,829	4,073,659	9,813,106	11,193,885	12,693,885	14,193,885	15,693,885	17,193,885
Other Reserves									
Infrastructure Reserve	10,060,593	11,691,672	12,477,162	12,540,778	13,759,173	6,176,142	7,128,242	8,128,242	9,128,242
Additions	4,521,237	2,781,088	3,572,197	6,433,444	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Withdrawals	2,890,158	1,995,598	3,508,581	5,215,049	8,583,031	47,900	-	-	-
Balance @ December 31st	11,691,672	12,477,162	12,540,778	13,759,173	6,176,142	7,128,242	8,128,242	9,128,242	10,128,242
Casino Municipal Reserve	5,510,686	6,610,830	7,215,163	11,866,677	17,108,085	6,118,251	10,768,251	15,418,251	20,068,251
Additions	6,304,115	6,986,133	7,686,244	6,751,140	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Withdrawals	5,203,971	6,381,800	3,034,730	1,509,732	16,989,834	1,350,000	1,350,000	1,350,000	3,350,000
Balance @ December 31st	6,610,830	7,215,163	11,866,677	17,108,085	6,118,251	10,768,251	15,418,251	20,068,251	22,718,251
Affordable Housing Reserve	1,377,754	2,122,846	9,471,219	10,580,355	11,995,747	13,243,584	15,743,584	18,243,584	20,743,584
Additions	745,092	7,370,450	1,869,185	1,859,146	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Withdrawals	-	22,077	760,049	443,754	752,163	-	-	-	-
Balance @ December 31st	2,122,846	9,471,219	10,580,355	11,995,747	13,243,584	15,743,584	18,243,584	20,743,584	23,243,584
DCC Matching Reserve	6,772,932	6,705,091	8,001,324	8,899,294	11,131,012	7,019,542	3,346,723	4,116,046	5,013,289
Additions	2,727,044	3,185,646	3,304,892	3,529,599	3,313,623	3,313,623	3,313,623	3,313,623	3,313,623
Withdrawals	2,794,885	1,889,413	2,406,922	1,297,881	7,425,093	6,986,442	2,544,300	2,416,380	2,410,700
Balance @ December 31st	6,705,091	8,001,324	8,899,294	11,131,012	7,019,542	3,346,723	4,116,046	5,013,289	5,916,212
Land Sale Reserve									
Investment Fund	-	-	3,946,647	9,297,192	12,782,900	7,373,148	10,373,148	13,373,148	16,373,148
Additions	-	3,946,647	5,873,480	6,772,521	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Withdrawals	-	-	522,935	3,286,813	8,409,752	1,000,000	1,000,000	1,000,000	1,000,000
Balance @ December 31st	-	3,946,647	9,297,192	12,782,900	7,373,148	10,373,148	13,373,148	16,373,148	19,373,148
Capital Projects General Fund Reserve	12,449,061	12,855,277	13,669,373	12,841,963	13,922,752	442,988	442,988	442,988	442,988
Additions	4,175,552	3,238,500	2,702,671	3,413,390	-	-	-	-	-
Withdrawals	3,769,336	2,424,404	3,530,081	2,332,601	13,479,764	-	-	-	-
Balance @ December 31st	12,855,277	13,669,373	12,841,963	13,922,752	442,988	442,988	442,988	442,988	442,988

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Pavement Cut Restoration Reserve	671,445	753,718	806,066	877,925	947,341	547,341	447,341	347,341	297,341
Additions	82,273	52,348	71,859	70,333	50,000	50,000	50,000	50,000	50,000
Withdrawals	-	-	-	917	450,000	150,000	150,000	100,000	100,000
Balance @ December 31st	753,718	806,066	877,925	947,341	547,341	447,341	347,341	297,341	247,341
New Vehicle Reserve	31,069	52,570	41,978	42,759	48,482	26,194	26,194	26,194	26,194
Additions	190,651	248,244	190,781	190,984	250,000	250,000	250,000	250,000	250,000
Withdrawals	169,150	258,836	190,000	185,261	272,288	250,000	250,000	250,000	250,000
Balance @ December 31st	52,570	41,978	42,759	48,482	26,194	26,194	26,194	26,194	26,194
Multi Sport Facility Reserve	209,214	212,499	215,963	219,980	224,776	224,776	224,776	224,776	224,776
Additions	3,285	3,464	4,017	4,796	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31st	212,499	215,963	219,980	224,776	224,776	224,776	224,776	224,776	224,776
Gas Tax Reserve	218,859	395,754	447,193	358,353	707,771	290,655	238,150	255,645	343,140
Additions	417,495	444,874	443,915	452,217	417,495	417,495	417,495	417,495	417,495
Withdrawals	240,600	393,435	532,755	102,799	834,611	470,000	400,000	330,000	330,000
Balance @ December 31st	395,754	447,193	358,353	707,771	290,655	238,150	255,645	343,140	430,635
Restricted Debt General Fund Reserve	2,399,779	1,518,795	1,514,722	1,541,727	1,563,306	1,563,306	103,306	103,306	103,306
Additions	39,804	6,426	27,005	21,579	-	-	-	-	-
Withdrawals	920,788	10,499	-	-	-	1,460,000	-	-	-
Balance @ December 31st	1,518,795	1,514,722	1,541,727	1,563,306	1,563,306	103,306	103,306	103,306	103,306
Local Area Service Reserve	1,906,626	2,215,048	2,235,207	2,243,318	2,535,782	876,109	876,109	876,109	876,109
Additions	332,103	35,976	341,267	351,531	500,000	500,000	500,000	500,000	500,000
Withdrawals	23,681	15,817	333,156	59,067	2,159,673	500,000	500,000	500,000	500,000
Balance @ December 31st	2,215,048	2,235,207	2,243,318	2,535,782	876,109	876,109	876,109	876,109	876,109
Casino Community Reserve	792,757	687,256	109,065	140,049	487,574	1,065,265	1,489,365	1,963,465	2,437,565
Additions	901,637	991,098	1,086,456	1,061,123	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Withdrawals	1,007,138	1,569,289	1,055,472	713,598	922,309	1,075,900	1,025,900	1,025,900	1,025,900
Balance @ December 31st	687,256	109,065	140,049	487,574	1,065,265	1,489,365	1,963,465	2,437,565	2,911,665
Internal Financing - Reserve	546,529	555,109	564,157	574,650	587,177	587,177	587,177	587,177	587,177
Additions	8,580	9,048	10,493	12,527	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31st	555,109	564,157	574,650	587,177	587,177	587,177	587,177	587,177	587,177

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Waste Utility Capital Reserve	589,642	486,745	479,653	484,971	495,454	291,438	291,438	291,438	291,438
Additions	8,384	7,812	8,888	10,571	-	-	-	-	-
Withdrawals	111,281	14,904	3,570	88	204,016	-	-	-	-
Balance @ December 31st	486,745	479,653	484,971	495,454	291,438	291,438	291,438	291,438	291,438
Sportsfield Infrastructure Replacement Reserve	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	775,000	775,000	775,000	775,000	775,000
Withdrawals	-	-	-	-	775,000	775,000	775,000	775,000	775,000
Balance @ December 31st	-	-	-	-	-	-	-	-	-
Frontage Works Reserve	-	-	-	-	2,523,706	2,462,421	2,262,421	2,062,421	1,862,421
Additions	-	-	-	3,087,421	3,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Withdrawals	-	-	-	563,715	3,061,285	1,700,000	1,700,000	1,700,000	1,700,000
Balance @ December 31st	-	-	-	2,523,706	2,462,421	2,262,421	2,062,421	1,862,421	1,662,421
Fire Equipment Replacement Reserve	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	275,000	275,000	275,000	275,000	275,000
Withdrawals	-	-	-	-	275,000	275,000	275,000	275,000	275,000
Balance @ December 31st	-	-	-	-	-	-	-	-	-
Park Infrastructure Replacement Reserve	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
Withdrawals	-	-	-	-	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
Balance @ December 31st	-	-	-	-	-	-	-	-	-
Community Benefits Park Reserve	-	-	-	-	346,000	286,000	286,000	286,000	286,000
Additions	-	-	-	511,037	-	-	-	-	-
Withdrawals	-	-	-	165,037	60,000	-	-	-	-
Balance @ December 31st	-	-	-	346,000	286,000	286,000	286,000	286,000	286,000
Total Capital Reserves									
Opening Balance	94,790,635	109,108,872	130,820,717	160,354,837	207,428,438	149,013,992	146,458,373	185,306,435	226,448,878
Additions	34,368,780	45,041,046	53,285,655	72,370,188	59,839,725	59,252,249	59,665,773	60,080,297	60,429,399
Withdrawals	20,050,538	23,329,194	23,751,534	25,296,587	118,254,171	61,807,867	20,817,711	18,937,855	20,777,175
Total Balance @ December 31st	109,108,872	130,820,717	160,354,837	207,428,438	149,013,992	146,458,373	185,306,435	226,448,878	266,101,102

Statutory Reserve Funding

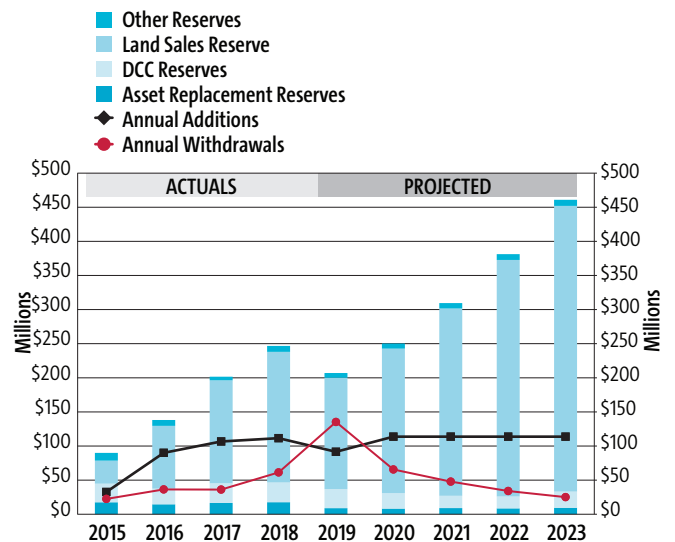
The following statutory reserve balances will experience significant changes as a result of project expenditures that meet the criteria for which the reserve was intended:

- **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 2019 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

The following is the Schedule of Statutory Reserves.

Statutory Reserve Balances 2015–2023



STATUTORY RESERVES	ACTUALS				PROJECTED					
	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Land Sales Reserve	36,055,052	33,762,592	92,059,522	150,872,636	191,444,690	163,040,862	211,798,959	274,549,697	346,650,435	
Additions	3,939,333	63,143,049	70,829,081	76,885,603	60,000,000	80,000,000	80,000,000	80,000,000	80,000,000	
Withdrawals	6,231,793	4,846,119	12,015,967	36,313,549	88,403,828	31,241,903	17,249,262	7,899,262	7,899,262	
Balance @ December 31	33,762,592	92,059,522	150,872,636	191,444,690	163,040,862	211,798,959	274,549,697	346,650,435	418,751,173	
Asset Replacement										
Vehicle Replacement Reserve	16,033,397	17,557,084	14,540,809	16,598,160	17,705,418	8,979,674	8,256,174	9,063,674	8,628,174	
Additions	3,636,389	3,323,438	3,532,679	3,479,760	2,946,500	2,946,500	2,946,500	2,946,500	2,900,000	
Withdrawals	2,112,702	6,339,713	1,475,328	2,372,502	11,672,244	3,670,000	2,139,000	3,382,000	2,002,700	
Balance @ December 31	17,557,084	14,540,809	16,598,160	17,705,418	8,979,674	8,256,174	9,063,674	8,628,174	9,525,474	
Other Reserves										
Parkland Acquisition 5% Cash In Lieu Reserve	9,309,068	11,341,726	8,536,282	5,276,327	8,709,823	6,950,828	7,450,828	7,950,828	8,450,828	
Additions	3,657,896	2,792,696	729,774	5,201,155	500,000	500,000	500,000	500,000	500,000	
Withdrawals	1,625,238	5,598,140	3,989,729	1,767,659	2,258,995	-	-	-	-	
Balance @ December 31	11,341,726	8,536,282	5,276,327	8,709,823	6,950,828	7,450,828	7,950,828	8,450,828	8,950,828	
DCC Reserves										
DCC Parkland Acquisition Reserve	65,202	5,313,858	5,685,889	12,750,151	13,362,401	8,312,401	9,012,401	10,012,401	11,012,401	
Additions	5,248,656	1,872,031	9,624,262	5,612,250	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
Withdrawals	-	1,500,000	2,560,000	5,000,000	10,050,000	4,300,000	4,000,000	4,000,000	4,300,000	
Balance @ December 31	5,313,858	5,685,889	12,750,151	13,362,401	8,312,401	9,012,401	10,012,401	11,012,401	11,712,401	

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
DCC Parkland Interest Reserve	2,007,388	2,098,522	2,203,769	2,400,518	2,696,757	296,757	296,757	296,757	296,757
Additions	91,134	105,247	196,749	296,239	-	-	-	-	-
Withdrawals	-	-	-	-	2,400,000	-	-	-	-
Balance @ December 31	2,098,522	2,203,769	2,400,518	2,696,757	296,757	296,757	296,757	296,757	296,757
DCC Parkland Development Reserve	2,440,868	3,609,912	2,898,265	3,744,660	2,198,502	5,292,173	2,629,173	135,844	1,915,515
Additions	2,759,044	1,530,353	2,650,470	2,109,342	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Withdrawals	1,590,000	2,242,000	1,804,075	3,655,500	906,329	6,663,000	6,493,329	2,220,329	2,846,329
Balance @ December 31	3,609,912	2,898,265	3,744,660	2,198,502	5,292,173	2,629,173	135,844	1,915,515	3,069,186
DCC Sewer Reserve	431,979	574,700	420,371	546,953	640,564	1,740,564	2,714,564	528,064	332,064
Additions	482,465	285,992	444,253	360,682	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Withdrawals	339,744	440,321	317,671	267,071	-	126,000	3,286,500	1,296,000	1,203,300
Balance @ December 31	574,700	420,371	546,953	640,564	1,740,564	2,714,564	528,064	332,064	228,764
DCC Drainage Reserve	5,500,732	7,067,975	4,601,738	3,301,779	2,531,188	4,076,630	1,850,072	1,049,514	2,722,956
Additions	2,356,243	1,725,159	1,798,041	1,590,657	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Withdrawals	789,000	4,191,396	3,098,000	2,361,248	1,954,558	5,726,558	4,300,558	1,826,558	1,048,558
Balance @ December 31	7,067,975	4,601,738	3,301,779	2,531,188	4,076,630	1,850,072	1,049,514	2,722,956	5,174,398
DCC Drainage Area 2 - Reserve	364,324	370,044	11,752	18,747	15,346	15,346	15,346	15,346	15,346
Additions	5,720	6,032	6,995	8,351	-	-	-	-	-
Withdrawals	-	364,324	-	11,752	-	-	-	-	-
Balance @ December 31	370,044	11,752	18,747	15,346	15,346	15,346	15,346	15,346	15,346
DCC Water Reserve	918,574	1,877,192	1,780,184	1,716,941	1,763,808	2,533,694	3,965,294	5,765,294	140,294
Additions	2,168,386	1,755,649	1,423,977	1,018,811	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Withdrawals	1,209,768	1,852,657	1,487,220	971,944	1,030,114	368,400	-	7,425,000	158,400
Balance @ December 31	1,877,192	1,780,184	1,716,941	1,763,808	2,533,694	3,965,294	5,765,294	140,294	1,781,894
DCC Transportation Reserve	7,661,601	6,361,235	5,403,140	4,327,599	5,685,758	5,750,181	2,274,385	177,451	1,034,089
Additions	5,037,211	4,448,682	4,747,336	3,770,736	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Withdrawals	6,337,577	5,406,777	5,822,877	2,412,577	3,435,577	6,975,796	5,596,934	2,643,362	3,138,364
Balance @ December 31	6,361,235	5,403,140	4,327,599	5,685,758	5,750,181	2,274,385	177,451	1,034,089	1,395,725
Total Statutory Reserves	2015	2016	2017	2018	2019	2020	2021	2022	2023
Opening Balance	80,788,187	89,934,842	138,141,721	201,554,470	246,754,254	206,989,108	250,263,952	309,544,869	381,198,859
Additions	29,382,475	80,988,327	95,983,617	100,333,586	82,346,500	102,346,500	102,346,500	102,346,500	102,300,000
Withdrawals	20,235,823	32,781,446	32,570,867	55,133,802	122,111,645	59,071,657	43,065,583	30,692,511	22,596,913
Total Balance @ December 31	89,934,842	138,141,721	201,554,470	246,754,254	206,989,109	250,263,952	309,544,869	381,198,859	460,901,946

Utility Reserve Funding

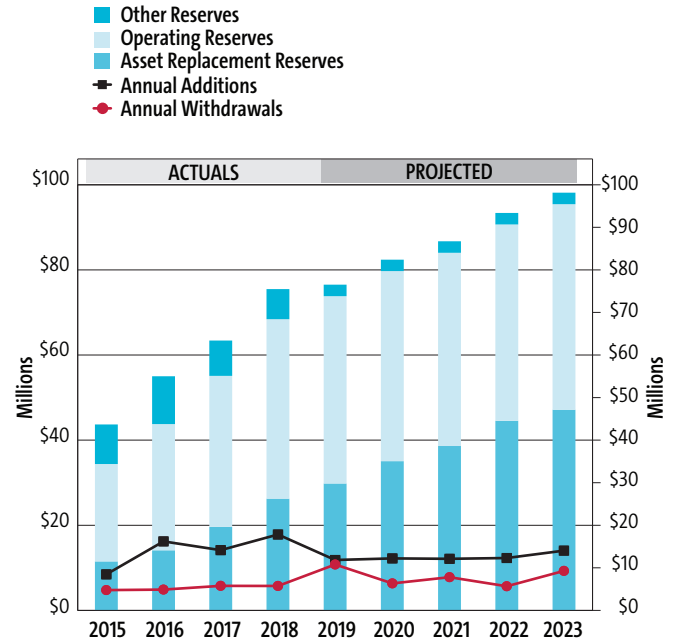
The following utility reserve balances will experience significant changes as a result of project expenditures that meet the criteria for which the reserve was intended:

- **Water Operating Surplus Reserve**—drawing funds from the reserve to help manage future water cost increases.

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 2019 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

The following is the Schedule of Utility Reserves.

Utility Reserve Balances 2015–2023



UTILITY RESERVES	ACTUALS				PROJECTED					
	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Asset Replacement Reserves										
Water Asset Replacement Reserve	2,584,872	4,520,213	5,990,180	7,151,708	8,463,981	8,620,009	9,678,116	8,473,385	9,817,260	
Additions	1,935,341	1,469,967	1,511,094	3,636,376	3,537,360	3,608,107	3,680,269	3,753,875	3,753,875	
Withdrawals	-	-	349,566	2,324,103	3,381,332	2,550,000	4,885,000	2,410,000	4,850,000	
Balance @ December 31	4,520,213	5,990,180	7,151,708	8,463,981	8,620,009	9,678,116	8,473,385	9,817,260	8,721,135	
Sewer Asset Replacement Reserve	3,945,073	6,996,294	8,119,066	12,478,974	17,784,467	21,202,846	25,378,711	30,157,893	34,712,819	
Additions	3,051,221	2,532,194	4,530,796	6,156,635	5,946,926	6,065,865	6,187,182	6,310,926	6,437,144	
Withdrawals	-	1,409,422	170,888	851,142	2,528,547	1,890,000	1,408,000	1,756,000	2,721,700	
Balance @ December 31	6,996,294	8,119,066	12,478,974	17,784,467	21,202,846	25,378,711	30,157,893	34,712,819	38,428,263	
Operating Reserves										
Building Maintenance Sewer Reserve	428,940	468,535	509,112	550,501	592,757	636,366	679,975	723,584	767,193	
Additions	39,595	40,577	41,389	42,256	43,609	43,609	43,609	43,609	43,609	
Withdrawals	-	-	-	-	-	-	-	-	-	
Balance @ December 31	468,535	509,112	550,501	592,757	636,366	679,975	723,584	767,193	810,802	

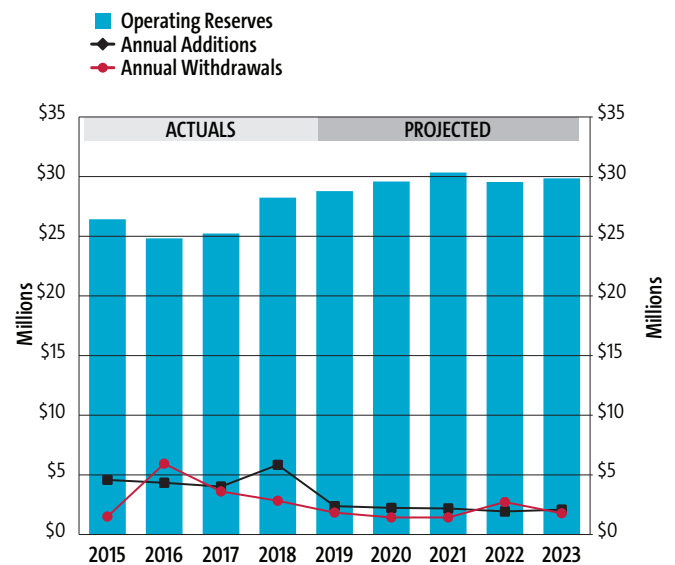
UTILITY RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Building Maintenance Water Reserve	39,950	42,950	45,950	49,084	52,284	55,587	58,890	62,193	65,496
Additions	3,000	3,000	3,134	3,200	3,303	3,303	3,303	3,303	3,303
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	42,950	45,950	49,084	52,284	55,587	58,890	62,193	65,496	68,799
Sew and Drain Operating Surplus Reserve	4,671,731	4,958,121	7,752,049	11,981,049	11,981,049	14,281,049	16,781,049	18,981,049	21,181,049
Additions	286,390	2,793,928	4,229,000	-	2,300,000	2,500,000	2,200,000	2,200,000	3,800,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	4,958,121	7,752,049	11,981,049	11,981,049	14,281,049	16,781,049	18,981,049	21,181,049	24,981,049
Water Operating Surplus Reserve	16,797,947	17,407,584	21,364,065	22,900,615	29,531,485	29,031,485	27,131,485	25,631,485	24,131,485
Additions	609,637	3,956,481	1,536,550	6,630,870	-	-	-	-	-
Withdrawals	-	-	-	-	500,000	1,900,000	1,500,000	1,500,000	1,700,000
Balance @ December 31	17,407,584	21,364,065	22,900,615	29,531,485	29,031,485	27,131,485	25,631,485	24,131,485	22,431,485
Other Reserves									
Capital Projects Sewer Fund Reserve	5,265,511	5,372,734	6,124,879	5,177,456	5,123,833	1,289,989	1,289,989	1,289,989	1,289,989
Additions	1,729,776	2,284,933	1,908,556	1,145,746	-	-	-	-	-
Withdrawals	1,622,553	1,532,788	2,855,979	1,199,369	3,833,844	-	-	-	-
Balance @ December 31	5,372,734	6,124,879	5,177,456	5,123,833	1,289,989	1,289,989	1,289,989	1,289,989	1,289,989
Capital Projects Water Fund Reserve	2,195,370	2,232,605	908,847	1,175,842	939,090	402,034	402,034	402,034	402,034
Additions	800,325	66,233	367,425	213,477	-	-	-	-	-
Withdrawals	763,090	1,389,991	100,430	450,229	537,056	-	-	-	-
Balance @ December 31	2,232,605	908,847	1,175,842	939,090	402,034	402,034	402,034	402,034	402,034
Water Debt Reserve	3,080,002	988,462	3,510,394	1,324,203	401,523	401,523	401,523	401,523	401,523
Additions	-	3,048,026	-	-	-	-	-	-	-
Withdrawals	2,091,540	526,094	2,186,191	922,680	-	-	-	-	-
Balance @ December 31	988,462	3,510,394	1,324,203	401,523	401,523	401,523	401,523	401,523	401,523
Water Restricted Debt Reserve	230,017	239,517	249,017	258,517	259,812	259,812	259,812	259,812	259,812
Additions	9,500	9,500	9,500	1,295	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	239,517	249,017	258,517	259,812	259,812	259,812	259,812	259,812	259,812
Sewer Debt Reserve	462,339	161,986	129,007	41,507	41,507	41,507	41,507	41,507	41,507
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	300,353	32,979	87,500	-	-	-	-	-	-
Balance @ December 31	161,986	129,007	41,507	41,507	41,507	41,507	41,507	41,507	41,507

UTILITY RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sewer Restricted Debt Reserve	274,171	284,788	295,409	306,026	307,473	307,473	307,473	307,473	307,473
Additions	10,617	10,619	10,617	1,447	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	284,788	295,409	306,026	307,473	307,473	307,473	307,473	307,473	307,473
Total Utility Reserves									
Opening Balance	39,975,923	43,673,790	54,997,975	63,395,481	75,479,260	76,529,679	82,410,563	86,731,927	93,377,639
Additions	8,475,402	16,215,460	14,148,060	17,831,302	11,831,198	12,220,884	12,114,363	12,311,713	14,037,931
Withdrawals	4,777,536	4,891,275	5,750,554	5,747,523	10,780,779	6,340,000	7,793,000	5,666,000	9,271,700
Total Balance @ December 31	43,673,789	54,997,975	63,395,481	75,479,260	76,529,679	82,410,563	86,731,927	93,377,639	98,143,870

Operating Reserve Funding

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 increase in the withdrawals 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 2015–2023



The following is the Schedule of Operating Reserves.

OPERATING RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Insurance Reserve	9,942,540	10,870,036	11,595,868	12,224,140	12,790,953	12,790,953	12,790,953	12,790,953	12,790,953
Additions	927,496	755,438	633,703	566,813	-	-	-	-	-
Withdrawals	-	29,606	5,431	-	-	-	-	-	-
Balance @ December 31	10,870,036	11,595,868	12,224,140	12,790,953	12,790,953	12,790,953	12,790,953	12,790,953	12,790,953
Waste Utility Operating Reserve	394,022	1,761,796	2,725,436	3,686,458	4,730,552	5,230,552	5,580,552	5,880,552	5,930,552
Additions	1,367,774	963,640	961,022	1,044,094	500,000	350,000	300,000	50,000	200,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	1,761,796	2,725,436	3,686,458	4,730,552	5,230,552	5,580,552	5,880,552	5,930,552	6,130,552
Soil Removal Reserve	785,642	945,961	555,373	825,253	986,139	1,000,701	1,080,701	1,160,701	298,701
Additions	178,813	226,845	291,170	270,411	180,000	180,000	180,000	180,000	180,000
Withdrawals	18,494	617,433	21,290	109,525	165,438	100,000	100,000	1,042,000	100,000
Balance @ December 31	945,961	555,373	825,253	986,139	1,000,701	1,080,701	1,160,701	298,701	378,701
Work in Progress Reserve	2,027,281	2,791,018	416,132	351,846	834,019	781,214	781,214	781,214	781,214
Additions	1,156,916	-	125,797	614,373	-	-	-	-	-
Withdrawals	393,179	2,374,886	190,083	132,200	52,805	-	-	-	-
Balance @ December 31	2,791,018	416,132	351,846	834,019	781,214	781,214	781,214	781,214	781,214
RCMP Leased Accommodation (ATTF) Reserve	253,708	286,058	304,783	319,203	335,751	170,751	170,751	170,751	170,751
Additions	32,350	18,725	18,410	20,832	-	-	-	-	-
Withdrawals	-	-	3,990	4,282	165,000	-	-	-	-
Balance @ December 31	286,058	304,783	319,203	335,751	170,751	170,751	170,751	170,751	170,751

OPERATING RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety Building Preventative Maintenance Reserve	279,584	335,198	338,603	418,384	474,006	575,422	676,838	778,254	879,670
Additions	121,099	121,991	118,514	136,052	101,416	101,416	101,416	101,416	101,416
Withdrawals	65,485	118,586	38,733	80,430	-	-	-	-	-
Balance @ December 31	335,198	338,603	418,384	474,006	575,422	676,838	778,254	879,670	981,086
Traffic Fines Reserve	446,890	563,650	524,158	384,441	341,913	341,913	341,913	341,913	341,913
Additions	116,760	-	-	-	-	-	-	-	-
Withdrawals	-	39,492	139,717	42,528	-	-	-	-	-
Balance @ December 31	563,650	524,158	384,441	341,913	341,913	341,913	341,913	341,913	341,913
Tax Appeal Reserve	1,194,254	1,194,254	1,194,254	1,218,543	1,121,574	1,121,574	1,121,574	1,121,574	1,121,574
Additions	-	-	24,289	92,407	-	-	-	-	-
Withdrawals	-	-	-	189,376	-	-	-	-	-
Balance @ December 31	1,194,254	1,194,254	1,218,543	1,121,574	1,121,574	1,121,574	1,121,574	1,121,574	1,121,574
Building Maintenance General Fund Reserve	2,541,046	1,730,756	1,000,002	1,000,001	770,587	770,587	770,587	770,587	770,587
Additions	40,048	1,047,261	1,120,461	1,135,783	1,148,270	1,148,270	1,148,270	1,148,270	1,148,270
Withdrawals	850,338	1,778,015	1,120,462	1,365,197	1,148,270	1,148,270	1,148,270	1,148,270	1,148,270
Balance @ December 31	1,730,756	1,000,002	1,000,001	770,587	770,587	770,587	770,587	770,587	770,587
Commodity Tax Payable Reserve	1,034,465	1,044,455	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Additions	9,990	10,124	26,141	10,668	15,000	15,000	15,000	15,000	15,000
Withdrawals	-	554,579	26,141	10,668	15,000	15,000	15,000	15,000	15,000
Balance @ December 31	1,044,455	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Cemetery Open/Close Reserve	234,776	233,600	232,184	232,426	233,416	233,416	233,416	233,416	233,416
Additions	3,648	3,765	4,281	5,023	-	-	-	-	-
Withdrawals	4,824	5,181	4,039	4,033	-	-	-	-	-
Balance @ December 31st	233,600	232,184	232,426	233,416	233,416	233,416	233,416	233,416	233,416
EAP Program CUPE Reserve	97,579	105,061	115,936	125,336	132,952	141,702	150,452	159,202	167,952
Additions	58,500	58,500	58,500	58,500	48,750	48,750	48,750	48,750	48,750
Withdrawals	51,018	47,625	49,100	50,884	40,000	40,000	40,000	40,000	40,000
Balance @ December 31	105,061	115,936	125,336	132,952	141,702	150,452	159,202	167,952	176,702
EAP Program Excluded Reserve	12,252	12,307	12,876	13,153	13,143	14,143	15,143	16,143	17,143
Additions	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Withdrawals	5,945	5,431	5,723	6,010	5,000	5,000	5,000	5,000	5,000
Balance @ December 31	12,307	12,876	13,153	13,143	14,143	15,143	16,143	17,143	18,143

OPERATING RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Methane System Pacific Reach Reserve	370,640	396,088	427,568	455,947	510,849	525,849	540,849	555,849	570,849
Additions	25,448	31,480	28,379	54,902	30,000	30,000	30,000	30,000	30,000
Withdrawals	-	-	-	-	15,000	15,000	15,000	15,000	15,000
Balance @ December 31	396,088	427,568	455,947	510,849	525,849	540,849	555,849	570,849	585,849
Carbon Offsets Reserve	306,713	428,598	550,483	672,368	794,253	820,138	942,023	1,063,908	1,185,793
Additions	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885
Withdrawals	-	-	-	-	96,000	-	-	-	-
Balance @ December 31	428,598	550,483	672,368	794,253	820,138	942,023	1,063,908	1,185,793	1,307,678
Tourism Reserve	57,551	65,059	81,287	88,864	94,298	94,298	94,298	94,298	94,298
Additions	7,508	16,228	7,577	5,434	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	65,059	81,287	88,864	94,298	94,298	94,298	94,298	94,298	94,298
Animal Shelter Reserve	-	36,257	65,019	98,326	121,131	121,131	121,131	121,131	121,131
Additions	36,257	28,762	33,307	22,805	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	36,257	65,019	98,326	121,131	121,131	121,131	121,131	121,131	121,131
WorkSafe Reserve	141,943	191,771	272,879	412,087	516,248	570,768	625,288	679,808	734,328
Additions	159,455	200,163	209,606	222,273	160,000	160,000	160,000	160,000	160,000
Withdrawals	109,627	119,055	70,398	118,112	105,480	105,480	105,480	105,480	105,480
Balance @ December 31	191,771	272,879	412,087	516,248	570,768	625,288	679,808	734,328	788,848
Specified Area Reserve	841,567	908,827	993,077	1,056,181	1,116,645	1,116,645	1,116,645	1,116,645	1,116,645
Additions	68,078	89,395	74,180	83,392	-	-	-	-	-
Withdrawals	818	5,145	11,076	22,928	-	-	-	-	-
Balance @ December 31	908,827	993,077	1,056,181	1,116,645	1,116,645	1,116,645	1,116,645	1,116,645	1,116,645
Election Reserve	382,608	518,975	500,000	500,000	354,837	424,837	494,837	564,837	284,837
Additions	138,333	138,333	138,333	138,333	70,000	70,000	70,000	70,000	70,000
Withdrawals	1,966	157,308	138,333	283,496	-	-	-	350,000	0
Balance @ December 31	518,975	500,000	500,000	354,837	424,837	494,837	564,837	284,837	354,837
Extreme Weather Reserve	2,000,000	2,000,000	1,916,577	169,834	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additions	-	-	-	1,230,496	-	-	-	-	-
Withdrawals	-	83,423	1,746,743	400,330	-	-	-	-	-
Balance @ December 31	2,000,000	1,916,577	169,834	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

OPERATING RESERVES	ACTUALS				PROJECTED				
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Economic Development Reserve	-	-	500,000	479,868	466,408	435,000	435,000	435,000	435,000
Additions	-	500,000	14,868	-	-	-	-	-	-
Withdrawals	-	-	35,000	13,460	31,408	-	-	-	-
Balance @ December 31	-	500,000	479,868	466,408	435,000	435,000	435,000	435,000	435,000
Total Operating Reserves									
Opening Balance	23,345,063	26,419,728	24,822,499	25,232,662	28,239,679	28,781,599	29,584,170	30,336,741	29,547,312
Additions	4,576,359	4,338,537	4,016,422	5,840,476	2,381,321	2,231,321	2,181,321	1,931,321	2,081,321
Withdrawals	1,501,694	5,935,766	3,606,259	2,833,459	1,839,401	1,428,750	1,428,750	2,720,750	1,778,750
Total Balance @ December 31	26,419,728	24,822,499	25,232,662	28,239,679	28,781,599	29,584,170	30,336,741	29,547,312	29,849,883

CHAPTER 5:

Financial Plan Overview

Budget Context

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 recreation 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 arts and culture programs are provided through other boards and partnerships with other agencies.

Through the adoption of Regional Context Statements, Council has committed to working towards the growth projections set by Metro Vancouver Regional District. 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: sustainability and fiscal reality.

The City of Coquitlam also experiences impacts from the Federal and Provincial Governments. These challenges include the decline in direct financial support of municipal operations that have become significantly more complex and costly to deliver, new or expanded service requirements as a result of a shift in responsibility from other levels of government to the municipal level and the requirement that, as a result of senior government policy decisions, municipalities provide infrastructure to support population growth without corresponding funds. An example of this is the Province's decision to move away from the Medical Service Premiums and introduce a new Employer Health Tax. This change resulted in a 0.51% tax increase for Coquitlam taxpayers in 2019.

The primary revenue sources available to municipalities, and that fund the delivery of services, have not changed significantly in decades. 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 value 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 revenue.

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 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.

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. The first year of the *2019–2023 Financial Plan* incorporates an overall increase in taxes of 2.56%. 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.

To protect the sustainability of its developing business sector, Coquitlam is taking steps to develop a better balance between its industrial and commercial tax rates and residential tax 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. To assist in this process, in 2019, 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 2.56% to 1.90% and an increased rate for residential property uses of 2.90%. This policy has been in place for the past 23 years, with a cumulative impact of a 23% shift in the tax burden from business properties to non-business properties.

Over the years, the City of Coquitlam has invested heavily in new capital infrastructure, including buildings, roads and underground utilities, and the City is developing better replacement and maintenance programs to provide ongoing financial stability to asset management. Recognizing the importance of sound sustainability plans for our infrastructure, Council has developed several 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 at little to no additional tax impact, while managing significant growth;
- rising labour and other contractual costs; increasing demands for infrastructure to support a growing community; and
- upholding 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

While the municipal financial climate in British Columbia is generally positive, this year has seen a notable cooling of the Metro Vancouver housing market. This shift in the housing market, as well as regulatory changes at the provincial and federal level, may have impacts on neighbourhood planning processes and the City's Housing Affordability Strategy. In Coquitlam, increased revenues from property assessment growth continue to exceed historic averages and help to offset the impact of inflation on the City's budget.

While the market for single family homes is down, demand for multi-family residential housing remains steady, resulting in ongoing new development in many areas of Coquitlam. This construction brings with it new taxation revenues which help to offset cost pressures in the City's budget. It also creates development revenues that provide capital funding to finance much needed growth-related infrastructure. On the other hand, public attitude toward development, the social impact of construction, and the growing population bring additional challenges for many areas of the City. These include increased demand for services, higher volumes of activity, new business complexities, and a greater level of community change which must be carefully considered and managed.

Service Expectations

As evidenced by the 2018 Ipsos Reid Survey, 88% of respondents felt they continue to receive good value for their tax dollars. In the same survey, 49% of respondents were in support of increased taxes to increase or maintain service levels while 39% supported service cuts in order to maintain or reduce the current tax level. A further 12% did not respond.

As service expectations continue to rise, there is a growing demand for municipalities, including Coquitlam, to address societal issues such as affordable housing, child care and community social services. Historically these areas are neither part of the mandate of local governments nor typically funded. Council is responding to these issues in various degrees and exploring ways to contribute without undue impact on the taxpayer.

While governments at all levels are increasingly under fiscal pressure to deliver better outcomes to citizens, and to do so more efficiently, the growing demand on our current services continues to challenge City staff. Throughout the year, and specifically as part of the budget process, departments are encouraged to realign existing resources with emerging priorities, to offset their budget requests and ensure that their resources support Council and community priorities first. Efficient delivery of these core services continues to be a focus of all work plans as well as through programs such as the Business Improvements Committee and Functional Review process.

Balancing Taxation and Inflationary Increases

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 (VPI) is within the 3% range, however, the City's inflation in the 2019 *Financial Plan* is a result of contractual commitments, primarily labour, as well as other savings and is calculated at 2.6%. The successful completion of collective bargaining has provided the City with defined labour increases for CUPE at a rate of 2.0% for 2019 through 2020 and 2.5% for Fire (IAFF) for 2019. When including the impact of salary step increases and additional burden from the new Employer Health Tax (see below), the labour inflation rises to 3.5%. These inflationary pressures are always the first consideration in developing the operating plan since labour costs are the largest component of the budget. This year, the 3.5% labour inflation is offset by a lesser inflationary impact in other areas resulting in an overall City inflation of 2.6%. When we take into account the Metro Vancouver utility rate increases, the total inflation increases to 3.9% for 2019.

Cost pressures, together with increasing demands placed upon the City's infrastructure and services by the 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.

External Partners

Our utility budgets and resulting utility fees are highly dependent on Metro Vancouver rates. In addition, a number of capital initiatives in the *Capital Plan* require both collaboration and funding from senior levels of government and other agencies such as TransLink. Managing relationships with these external organizations has significant impact on our Business and *Financial Plans* as

well as staff and resources. The City remains hopeful that we are successful in achieving new federal infrastructure funding for transportation, community recreation and green infrastructure as this will supplement our own capital funding sources.

Internal Pressures

As a result of significant community change, the City of Coquitlam as an organization is also adapting to a new level of change. The *2019 Business Plan* and Business Improvements Committee workplan includes several initiatives that assess the delivery of services and explore more efficient, effective and financially sustainable ways of aligning organizational structures to community needs.



Consolidated Statement of Financial Activities

The statement of financial activities below provides a comparison of the City's financial performance over the last four years. For the past few years, the actual surplus has exceeded the budgeted surplus, mainly due to the Municipal Land Sales and Developer Contributions. Until 2019 the City did not budget for this revenue as the revenue is unpredictable from year to year.

Years ended December 31 (000s)	2015 Budget	2015 Actual	2016 Budget	2016 Actual (recast)	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Revenue:									
Taxation	\$145,676	\$145,483	\$151,242	\$150,632	\$157,594	\$157,321	\$163,796	\$164,596	\$171,924
Fees, rates and service charges*	67,414	80,197	72,421	79,977	74,661	91,794	75,598	108,895	83,472
Grants and grants in lieu	9,265	8,739	9,849	10,071	14,610	10,400	11,663	12,701	12,439
Investment income	5,057	5,458	5,371	6,256	6,178	9,363	6,391	12,701	8,616
Casino revenue	6,500	7,097	6,500	7,856	7,500	8,609	7,700	7,376	7,700
Municipal land sales	-	135	-	64,560	-	68,505	-	76,126	35,000
Developer Contributions**	-	24,728	-	26,676	-	58,778	-	30,448	20,000
Cost recoveries	4,677	9,698	5,512	10,059	5,121	8,864	4,767	17,282	3,974
Penalties and interest on taxes	1,079	1,069	1,116	876	1,116	946	856	1,043	901
Other	70	982	83	836	83	988	110	1,271	1,609
Total Revenue	\$239,738	\$283,586	\$252,094	\$357,799	\$266,863	\$415,568	\$270,881	\$432,439	\$345,635
Expenditure:									
General government	19,125	17,822	17,531	18,869	18,141	19,287	19,187	21,448	19,400
Police protection	33,864	30,725	35,343	34,901	36,322	35,360	37,172	36,680	38,703
Fire protection	26,176	26,360	26,379	26,215	27,430	28,358	26,868	28,728	29,245
Other Protection	2,786	2,551	2,852	2,594	2,971	2,723	3,145	2,879	3,297
Engineering	29,833	29,059	26,780	31,872	28,162	33,023	30,867	33,590	30,164
Solid waste	6,141	5,494	6,157	6,118	6,637	6,454	7,645	6,953	7,677
Planning and development	7,360	7,019	7,617	7,886	8,023	8,956	9,251	9,186	9,990
Parks, Recreation and Culture	48,122	49,604	51,379	52,193	50,323	53,653	52,276	57,043	56,559
Water utility	23,810	21,797	24,180	24,212	25,438	24,800	23,759	25,165	25,035
Sanitary sewer and drainage	26,807	27,844	26,511	27,053	27,696	30,071	29,420	31,519	31,769
Total Expenditure	\$224,024	\$218,275	\$224,729	\$231,913	\$231,143	\$242,685	\$239,590	\$253,191	\$251,839
Surplus Before Capital Expenditures	\$15,713	\$65,310	\$27,364	\$125,889	\$35,721	\$172,883	\$31,289	\$179,248	\$93,796

* 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 4).

** Developer's Contribution are Capital Assets that were built by developer's at no cost to the City. These assets are now owned and maintained by the City. We started to record these assets in 2008 in order to conform with PSAB 3150 and PSAB 1200.

Statement of Activities by Fund and Fund Balances 2019 Budget

Year ended December 31 (000s)	General Fund	Sewer and Drainage Utility	Water Utility	Library
Revenue				
Taxation	\$ 145,979	\$ 25,944	\$ -	\$ -
Fees, rates and service charges	46,989	9,714	26,642	127
Grants and grants in lieu	12,148	-	-	5,733
Investment income	7,753	300	543	20
Casino revenue	7,700	-	-	-
Municipal land sales	35,000	-	-	-
Developers' contributions	10,000	5,000	5,000	-
Cost recoveries	3,967	7	-	-
Penalties and interest on taxes	901	-	-	-
Other	1,568	-	-	41
Total Revenue	\$ 272,005	\$ 40,965	32,185	\$ 5,921
Expenditure				
General Government	19,400	-	-	-
Police protection	38,703	-	-	-
Fire protection	29,245	-	-	-
Engineering	28,887	-	-	-
Solid waste	7,676	-	-	-
Planning & development	9,990	-	-	-
Parks, Recreation and Culture	56,080	-	-	5,921
Sanitary sewer and drainage	-	31,769	-	-
Water utility	-	-	25,036	-
Debt interest payments	523	105	228	-
Other	3,717	-	-	-
Total Expenditure	\$ 194,221	\$ 31,874	\$ 25,264	\$ 5,921
Surplus Before Capital Expenditure	\$ 77,784	\$ 9,091	\$ 6,921	\$ -
Beginning Accumulated Surplus (January 1, 2019)*	\$ 21,057	\$ 13,584	\$ 23,006	\$ 781
Ending Accumulated Surplus Budgeted (December 31, 2019)	\$ 98,841	\$ 22,675	\$ 29,927	\$ 781

* Unaudited

Employee Base—Full-Time Equivalent (FTE) Analysis

The City of Coquitlam budgets for a full staff complement in all departments. 1,269.2 full-time equivalents (FTEs) are budgeted for 2019, including full-time, part-time, auxiliary, casual staff and RCMP members.

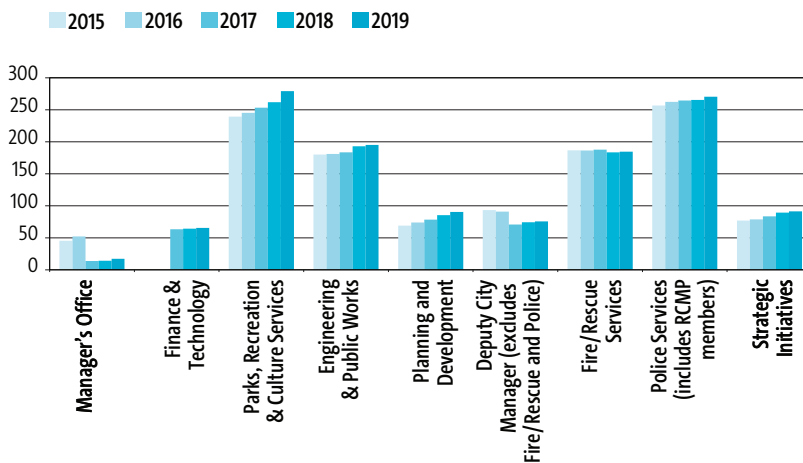
Historical comparisons for departmental FTEs are shown below:

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

Department	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Manager's Office	45.5	50.7	52.1	14.1	13.8	14.1	14.2	14.3	17.2
Deputy City Manager (excluding Fire or Police)	93.3	90.2	91.0	94.8	70.8	71.2	74.3	74.8	75.6
Fire/Rescue Services	186.7	183.9	186.5	184.7	187.7	182.7	183.6	179.3	184.6
Police Services (including RCMP members)	256.7	231.0	262.4	253.3	264.5	255.2	265.4	253.4	270.4
Engineering and Public Works	180.1	184.9	181.1	183.9	183.5	181.7	193.0	184.1	195.1
Finance and Technology	-	-	-	37.7	63.4	62.1	64.4	64.7	65.5
Parks, Recreation and Cultural Services	239.3	235.4	245.2	246.3	253.3	253.1	261.9	263.0	279.1
Planning and Development	69.0	67.2	74.0	71.5	78.4	81.2	85.4	77.5	90.4
Strategic Initiatives	77.0	75.3	78.8	78.8	83.6	81.8	89.4	88.2	91.3
	1,147.5	1,118.7	1,171.1	1,165.0	1,198.9	1,183.2	1,231.5	1,199.3	1,269.2

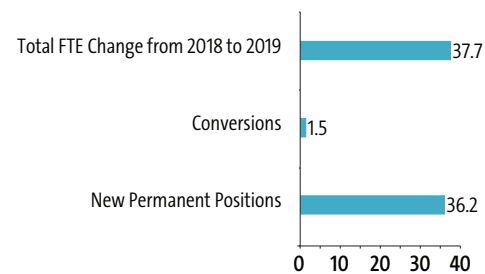
Note: A reorganization in 2017 resulted in the transfer of a total of 63.4 FTEs between the Finance & Technology, the Deputy City Manager, and the City Manager's departments.

Budgeted FTEs per Department 2015–2019 (Including RCMP Members)



The number of FTEs increased by 37.7 in 2019. Council approved 36.2 new positions, and an additional 1.5 positions are 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 since 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) 2018–2019



New Permanent Positions in 2019 (Including Conversions)

Department	FTE	Position Title
Deputy City Manager (no Fire or Police)	1.0	Human Resources Advisor
Engineering and Public Works	1.0	Trades 2-Mechanic
Engineering and Public Works	1.0	Clerk 3
Engineering and Public Works	0.1	Trades 2-Mechanic Auxiliary
Finance and Technology Services	1.0	Senior Accountant
Manager's Office	1.0	Information Clerk
Manager's Office	1.0	Assistant Archivist
Parks, Recreation and Culture Services	0.7	Senior Centre Assistant Auxiliary
Parks, Recreation and Culture Services	1.0	Recreation Instructor Auxiliary
Parks, Recreation and Culture Services	2.7	Labourer 2
Parks, Recreation and Culture Services	0.4	Work Control Clerk Auxiliary
Parks, Recreation and Culture Services	2.0	Landscape Construction Worker
Parks, Recreation and Culture Services	0.7	Recreation Leader Auxiliary
Parks, Recreation and Culture Services	0.8	Program Leader Auxiliary
Parks, Recreation and Culture Services	0.2	Food Service Worker 1
Parks, Recreation and Culture Services	1.0	Recreation and Culture Facility Development Manager
Parks, Recreation and Culture Services	1.0	Community Recreation Manager
Parks, Recreation and Culture Services	1.0	Policy and Plans Coordinator
Parks, Recreation and Culture Services	1.0	Community Services Manager
Parks, Recreation and Culture Services	1.0	Recreation Leader
Parks, Recreation and Culture Services	0.6	Marketing Coordinator Auxiliary
Parks, Recreation and Culture Services	0.1	Booking Clerk Auxiliary
Parks, Recreation and Culture Services	1.0	Planner 2
Parks, Recreation and Culture Services	1.0	Parks Infrastructure Asset Coordinator
Parks, Recreation and Culture Services	1.0	Trades 2 Carpenter
Parks, Recreation and Culture Services	0.2	Registration Clerk/Receptionist Auxiliary
Parks, Recreation and Culture Services	0.3	Program Attendant Auxiliary
Parks, Recreation and Culture Services	0.5	Community Services Coordinator
Planning and Development	1.0	Development Technologist 1
Planning and Development	1.0	Planner 2
Planning and Development	1.0	Clerk 3
Planning and Development	1.0	Planner 1
Planning and Development	1.0	Planning Assistant 1
Police Services	4.0	RCMP members
Police Services	1.0	Digital Extraction Technician
Strategic Initiatives	0.3	Building Maintenance Worker Auxiliary
Strategic Initiatives	0.4	Building Service Worker Auxiliary
Strategic Initiatives	0.2	Building Service Worker Auxiliary
Strategic Initiatives	1.0	Facilities Maintenance Planner
	36.2	

Conversions of Existing Positions

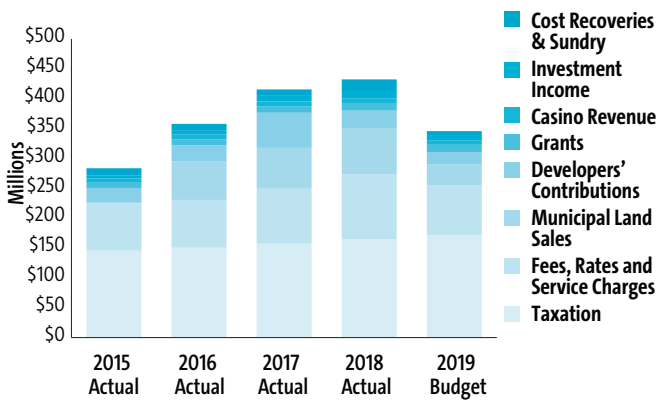
Deputy City Manager (no Fire or Police)	0.5	Web & Graphics Technician
Deputy City Manager (no Fire or Police)	-0.2	Animal Shelter Attendant
Engineering and Public Works	0.0	Recycling Depot Operator
Finance and Technology Services	0.1	Accounting Clerk 2 Regular part-time
Fire/Rescue Services	1.0	Fire Dispatcher
Manager's Office	1.0	Bridge position
Parks, Recreation and Culture Services	0.1	Booking Clerk
Parks, Recreation and Culture Services	0.0	Clerk 3
Parks, Recreation and Culture Services	-0.6	Infrastructure Asset Coordinator
Parks, Recreation and Culture Services	-0.4	Irrigation Systems Worker
Parks, Recreation and Culture Services	-0.2	Sub-Foreman Mow
Parks, Recreation and Culture Services	0.1	Registration Clerk/Receptionist Regular part-time
Parks, Recreation and Culture Services	-0.1	Program Leader
Parks, Recreation and Culture Services	0.6	Recreation Instructor
Parks, Recreation and Culture Services	0.1	Personal Trainers
Parks, Recreation and Culture Services	-0.5	Web & Graphics Technician
	<u>1.5</u>	
	<u>37.7</u>	

CHAPTER 6: 2019 Five-Year Operating Plan

Revenues

The City receives its revenues from a variety of sources with taxation being the largest source of revenue for the City. Property owners must pay property taxes based on the value of their property, unless the property is specifically exempted by the provincial legislation. The remaining revenue is collected from other revenue sources such as fees, rates and service charges, municipal land sales, developer contributions, casino revenues, investment income and cost recoveries. In 2019 the City started budgeting for land sale revenue and developer contributed asset revenue as it has become a more predictable source of revenue over time.

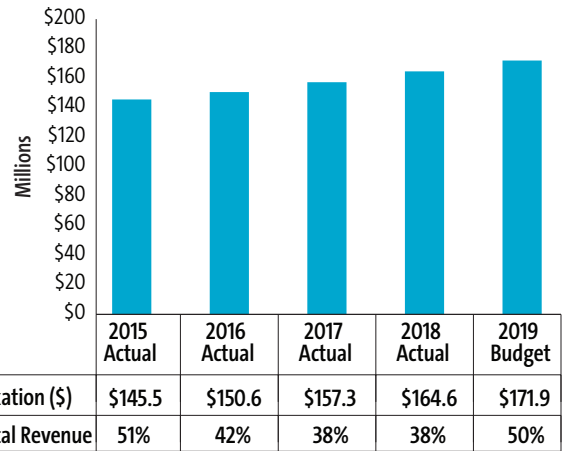
Consolidated Revenues by Type
2019 Budgeted Revenue Sources (\$346 Million)



Taxation

The primary funding source for City services in the 2019–2023 Financial Plan is taxation, at \$172 million or 50% of the total revenues on a consolidated basis. This includes a property tax levy increase of \$6.4 million—made up of approximately \$2.9 million from new assessment growth and a \$3.5 million rate increase—to provide for inflation and increased services, for an average property tax increase of \$57 per household.

The City's property tax collection has increased from \$145 million in 2015 to \$172 million in 2019. 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 stable source of revenue for the City. The City has been experiencing a substantial level of growth in the last several years with which comes as an increase in new taxation revenues that are used to accommodate the required additional operating spending resulting from population growth.



	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
■ Taxation (\$)	\$145.5	\$150.6	\$157.3	\$164.6	\$171.9
% of Total Revenue	51%	42%	38%	38%	50%

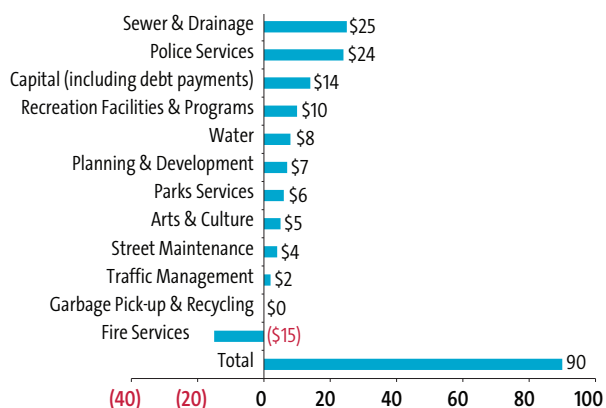
The 2019 budget incorporates a 2.56% average increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	Tax %	\$000s
Capital Asset Replacement	0.25	355
Operations		
Municipal Cost Increase	1.80	2,499
Employer Health Tax (net impact)	0.51	710
Tax Increase	2.56	3,564

	Tax %	\$000s	Explanation
REVENUE			
New Assessment Growth	2.08	2,900	New taxation revenues from development growth
Investment Income	0.22	300	Increases in investment earnings resulting from interest rate and overall portfolio increases
Fees & Charges	0.23	316	Adjustments to a variety of fees & charges based on an inflationary increase
Other Revenues	0.66	916	Volume increases in building & development permits, parks & recreation and rental revenues
Other Adjustments	(0.17)	(239)	Decrease in Local Improvement taxes and Port Coquitlam RCMP cost share recovery
	<u>3.02</u>	<u>4,193</u>	
EXPENDITURES			
Labour	3.22	4,484	Net impact of collective agreement adjustments, benefits, step adjustments, reclassifications and additional labour requests
Employer Health Tax, net impact	0.51	710	Incremental ongoing cost of the new provincial Employer Health Tax that will replace MSP
Non-labour	1.29	1,796	Cost pressures resulting from contractual increases, operating costs for new capital, and service level enhancements
Cultural organizations	0.30	412	Annual grants paid to cultural organizations, including any additional service level enhancements
Asset replacement	0.26	355	Increase to address asset replacement needs
	<u>5.58</u>	<u>7,757</u>	
APPROVED TAX INCREASE	2.56	3,564	

Financial Impact per Household

The financial impact of inflationary budget increases and the 2019 service-level adjustment is a \$90 increase for the average Coquitlam household including property taxation, water, sewer and drainage, and solid waste. In 2019, Council approved several new initiatives including support for police services, planning and development services, administrative services, enhanced parks, recreation and cultural services, and operating costs for new infrastructure.



Cost for the Average Home in Coquitlam in 2019

The average cost for a home valued at \$1,071,500, is \$3,295 (excluding collections on behalf of other government agencies).

What each home receives for \$3,295:

	2019	2018
Average Home Value	\$ 1,071,500	\$ 1,009,500
Utility Bill (March):		
Water (Average)	427	419
Garbage Pick-up & Recycling	323	323
Sub-total:	\$ 750	\$ 742
Sewer & Drainage	519	495
Police Services	498	477
Fire Services	403	397
Capital (including debt payments)	375	363
Recreation Facilities & Programs	230	221
Parks Services	170	165
Street Maintenance	121	118
Arts & Culture	118	114
Traffic Management	58	57
Planning & Development	53	47
Sub-total:	\$ 2,545	\$ 2,454
Total Collection for City Services:	\$ 3,295	\$ 3,196

Property Taxation from Development Growth 2015–2019

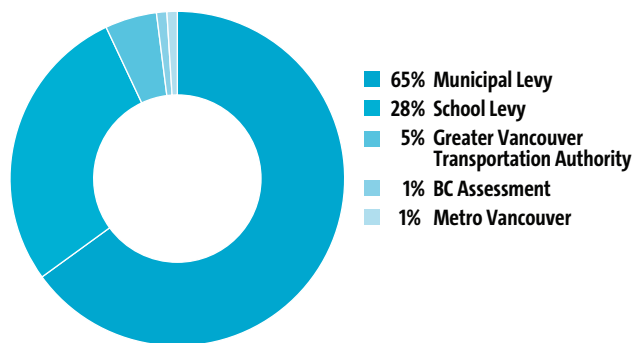
Property taxes increased by approximately \$26 million from 2015 to 2019. Of this increase, a cumulative total of \$11 million is from new construction in the community, which is equivalent to approximately 9% property tax increase during the same period. The balance of \$15 million in property taxation revenue has been a result of property tax rate increases approved by Council which have been declining annually and are in the range of 2% annually.

Tax Rates

As per the *Community Charter*, specific tax rates for each property class must be approved each year by May 15. The Tax Rates Bylaw was presented to Council for adoption in the spring of 2019, once final information related to the 2019 Assessment Roll was received from the BC Assessment Authority.

The City’s municipal levy makes up approximately 65% of total levies collected from citizens with the remainder collected for other governments as illustrated in the table below.

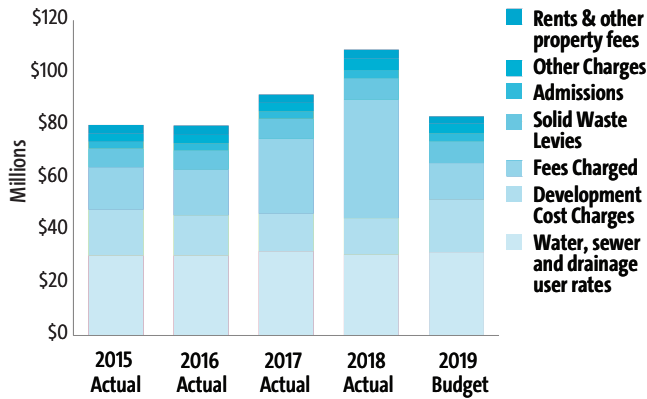
	2018 Actual	2019 Budget
Municipal Levy	164,660,000	171,710,000
Other Governments		
School Levy	79,130,000	74,440,000
Greater Vancouver Transportation Authority	15,340,000	14,070,000
BC Assessment	2,610,000	2,440,000
Metro Vancouver	2,690,000	2,290,000
Municipal Finance Authority	12,000	11,000
	99,782,000	93,251,000
Total	264,442,000	264,961,000



Fees, Rates and Charges

The 2019–2023 Financial Plan includes a total of \$83 million in Fees, Rates and Other Charges.

Budgeted Fees, Rates and Charges 2019 Budgeted Revenues (\$83 Million)



The revenue from fees, rates and charges ranges from \$80 million to \$110 million. Development Cost Charges (DCCs) provide funding for capital projects. DCCs are treated as fees, rates and charges in the City’s financial statements. Also included in fees, rates and charges are amenity and affordable housing fees received from developers for high-density construction. Due to increased development activities in the last few years, the amount of amenity and affordable housing fees have 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.

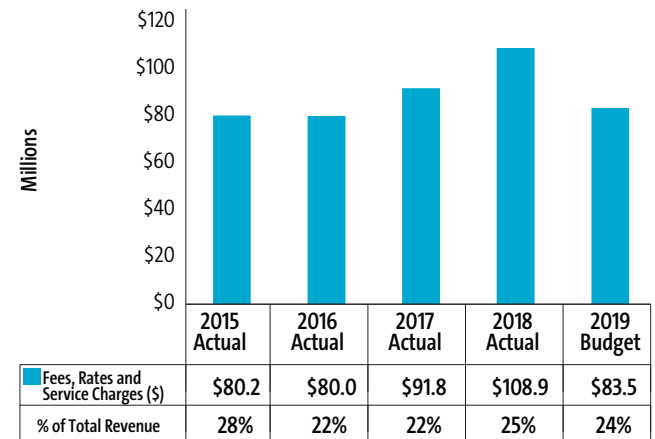
The rates for each utility are set based on a combination of the blending of the MVRD rate increase and the City’s inflationary costs. In 2019, the budgeted MVRD rate increase is 11.2% for water, 16.5% for sewer and 2.9% in solid waste tipping fees, while the City’s costs increased for inflation by 2.6% for all utilities.

MVRD is anticipating significant capital infrastructure spending over the next five years to accommodate a number of capital improvements. In order to reduce the significant cost increases driven by MVRD, the City is drawing on the Water Utility Reserve which was set up to help manage future cost increases.

The Solid Waste Utility budget factors a variety of risk measures in various areas of operation including the costs of managing organics processing and human wildlife conflict. These impacts have been built into previous year’s budget allowing the budget to stabilize in the current year.

This has resulted in an average rate increases of 2% for water, 5% rate increase for sewer and drainage and 0% rate increase for solid waste.

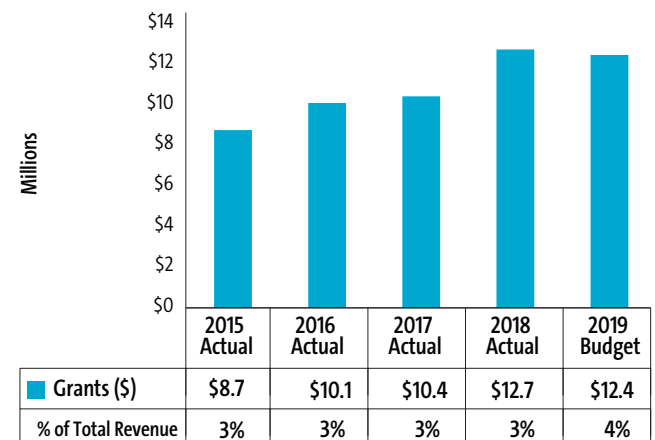
Fees, Rates and Charges Trend 2015–2019



Grants

This funding source includes 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 for others. These estimates are based on applications in progress or on firm estimates provided by the grantor.

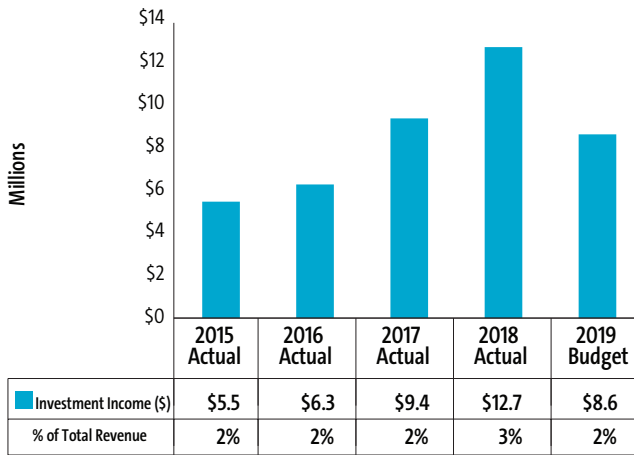
Grant Revenue Trends 2015–2019



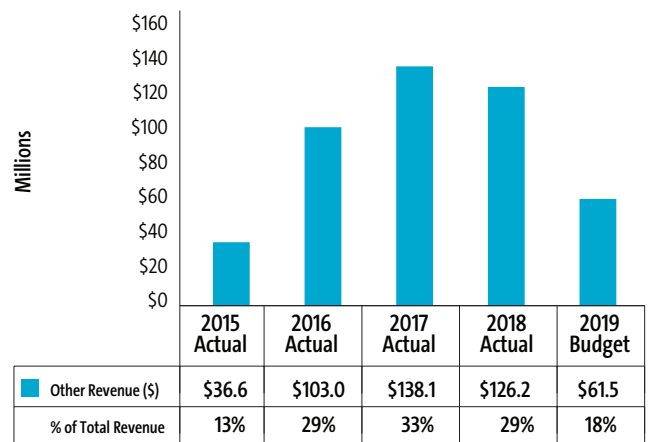
Investment Income

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.

Investment Income Revenue Trends 2015–2019



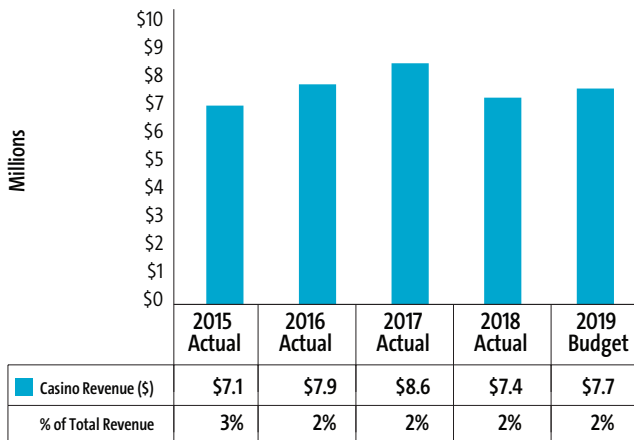
Other Revenue Trends 2015–2019



Casino Revenue

Since October 2001, the City of Coquitlam has received revenue from a Provincial casino operation in the City. As per the host 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 2019 budget was based on the expectation that revenues would continue to increase in line with recent receipts.

Casino Revenue Trends 2015–2019



Other Revenue

The revenue from other sources has been volatile as the majority of it is made up of Municipal Land Sales and Developer Contributions, which vary significantly in volume and dollar value from year to year due to fluctuations in development activity and housing markets. Due to this volatility, prior to 2019 neither Municipal Land Sales nor Developer Contributions were budgeted, however this is becoming a more predictable source of revenue and is included in the 2019 Financial Plan.

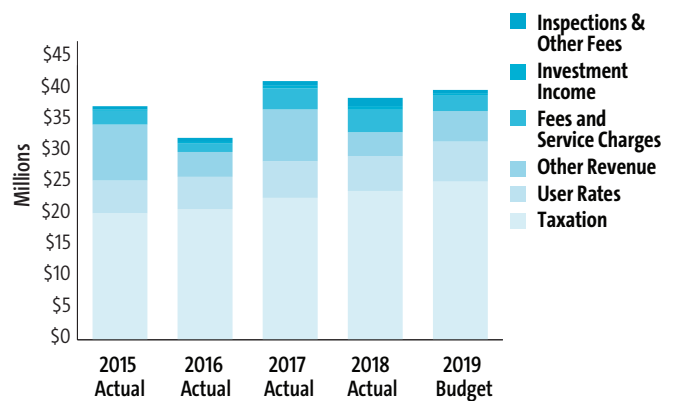
Revenues—Sewer & Drainage

Sewer and Drainage Utility Revenues

In 2019, the City of Coquitlam will collect \$41 million in revenues from a number of sources including sewer frontage taxes, sewer user rates, service charges, investment income and inspection and other fees. This compares with \$35 million in 2018. The increase in revenue from 2018 to 2019 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 2019–2023 Financial Plan.

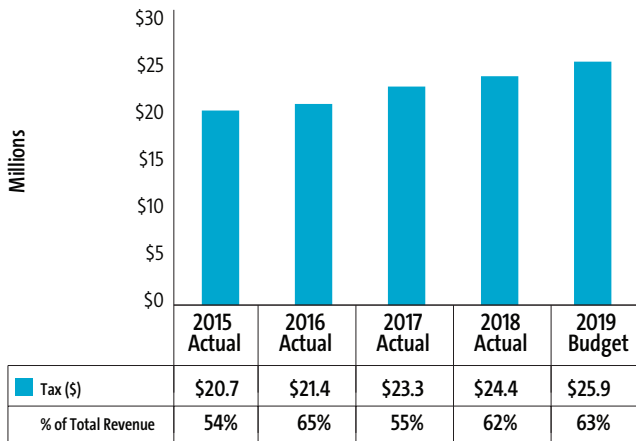
Sewer and Drainage Revenues 2015–2019 2019 Budgeted Revenues (\$41 Million)



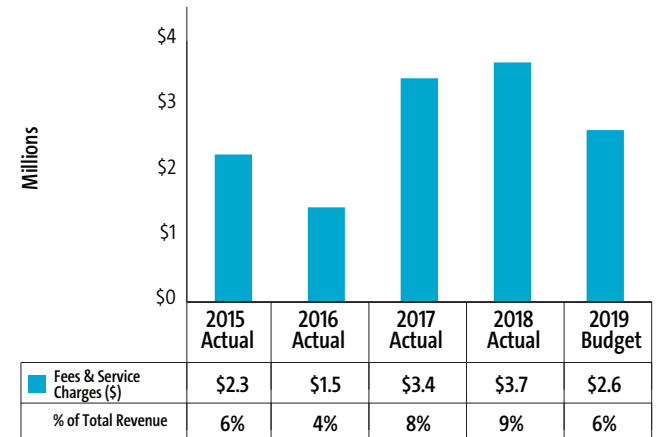
Sewer and Drainage Tax Revenue

The largest source of revenue is the sewer frontage tax, which is a flat rate charged to homeowners. In 2019, Council approved an increase of 5% (from \$429 to \$451) per home to support the costs of providing the infrastructure. The drainage tax revenue per home increased from an average of \$66 in 2018 to \$69 in 2019.

Sewer and Drainage Tax Trends 2015–2019



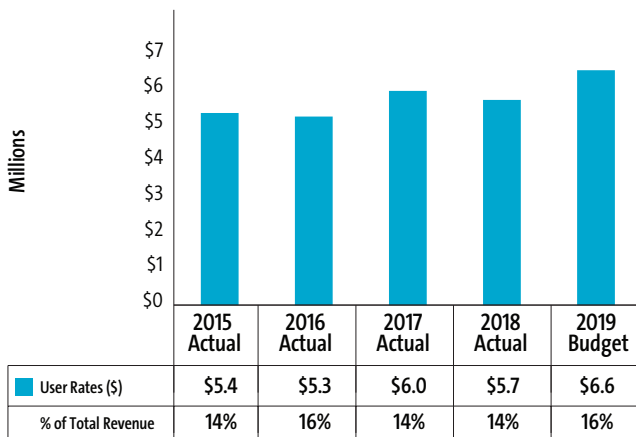
Sewer and Drainage Fees and Service Charge Trends 2015–2019



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 2019 reflects the 5% increase approved by Council as well as volume adjustments.

Sewer and Drainage User Rate Trends 2015–2019



Sewer and Drainage Fees and Service Charges Revenue

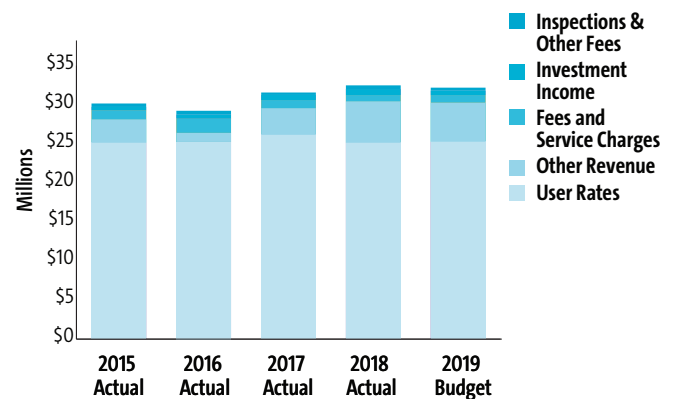
Transfers from DCCs to fund capital infrastructure for sewer and drainage are accounted for under fees, rates and charges in the financial statements. The increase in 2017 and 2018 is due to increased development activities in Northeast Coquitlam resulting in the number of growth-related projects funded from DCCs.

Revenues – Water

Water Utilities Revenue

In 2019, the City of Coquitlam will collect \$32 million in revenues from a number of sources, including water user rates, investment income, and inspection and other fees. The following chart shows the proportional funding from each of these sources for the 2019–2023 Financial Plan.

Water Revenues 2015–2019 2019 Budgeted Revenues (\$32 Million)

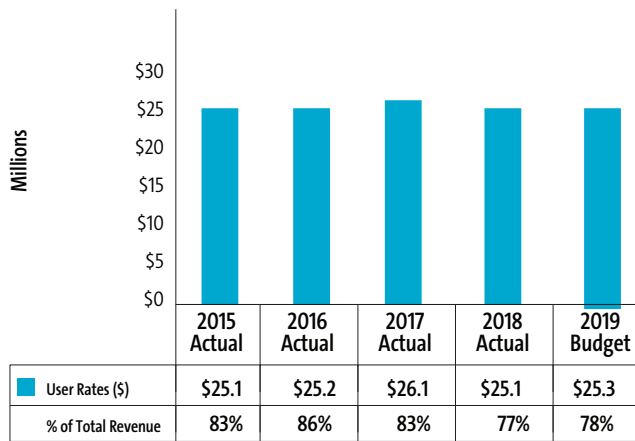


Water User Rate Revenue

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 infrastructure and consume less water than single-family homes, in 2015 Council approved 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.

In 2019, as a result of both conservation efforts and development patterns, the City had built up a healthy surplus in the water utility fund and Council therefore approved a continuation of the phase in rate shift and a 2% increase in the average water rate. The result is that the average annual water rates would increase to \$426 per home with the single-family rates increasing from \$475 in 2018 to \$507 in 2019 and multi-family rates decreasing from \$361 in 2018 to \$345 in 2019.

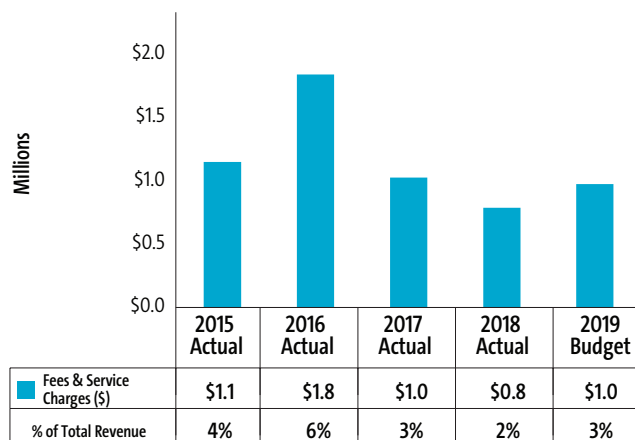
Water User Rate Trends 2015–2019



Water Fees and Service Charges Revenue

Transfers from DCCs to fund water infrastructure are accounted for under 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.

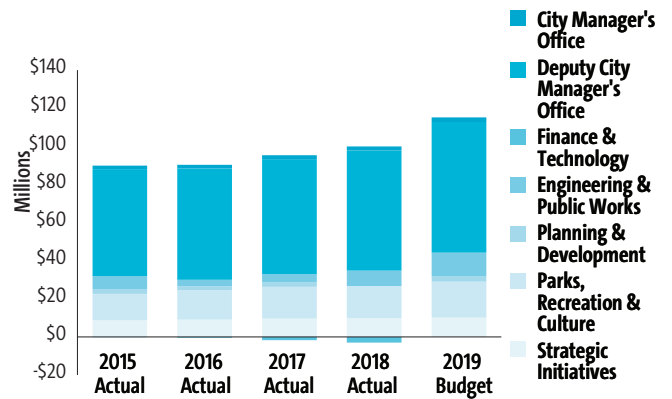
Water Fees and Service Charges Trends 2015–2019



2019 Operating Plan By Department

The approved 2019 resource allocation to the various City departments is shown below.

Net Expenditures by Department 2015–2019 2019 Budgeted Department Net Expenditures



The following sections (pages 64–96) will provide the breakdown of the operations and associated budget for each department.



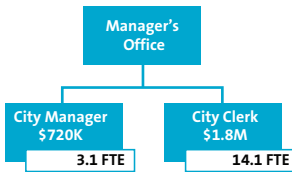
City Manager's Office

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.

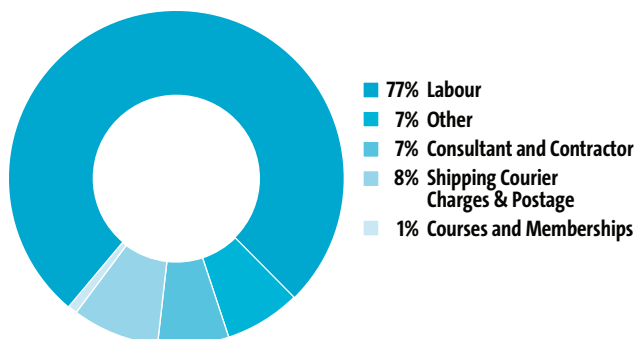


Key Performance Measures:

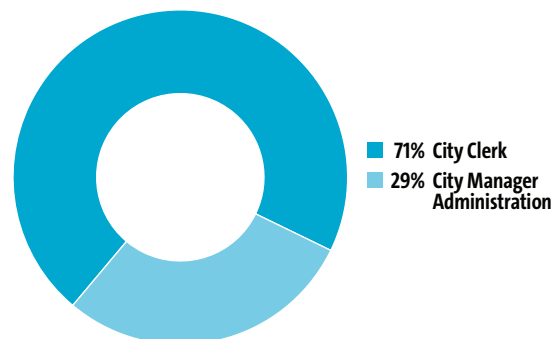
City Manager	2014	2015	2016	2017	2018
Citizens' Rating of Quality of Life	N/A ¹	98%	98%	98%	98%
Citizens' Overall Satisfaction of City Services	N/A ¹	96%	97%	95%	94%
Taxpayer Confidence	N/A ¹	88%	86%	86%	88%

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

City Manager's Office
Expenditures by Type



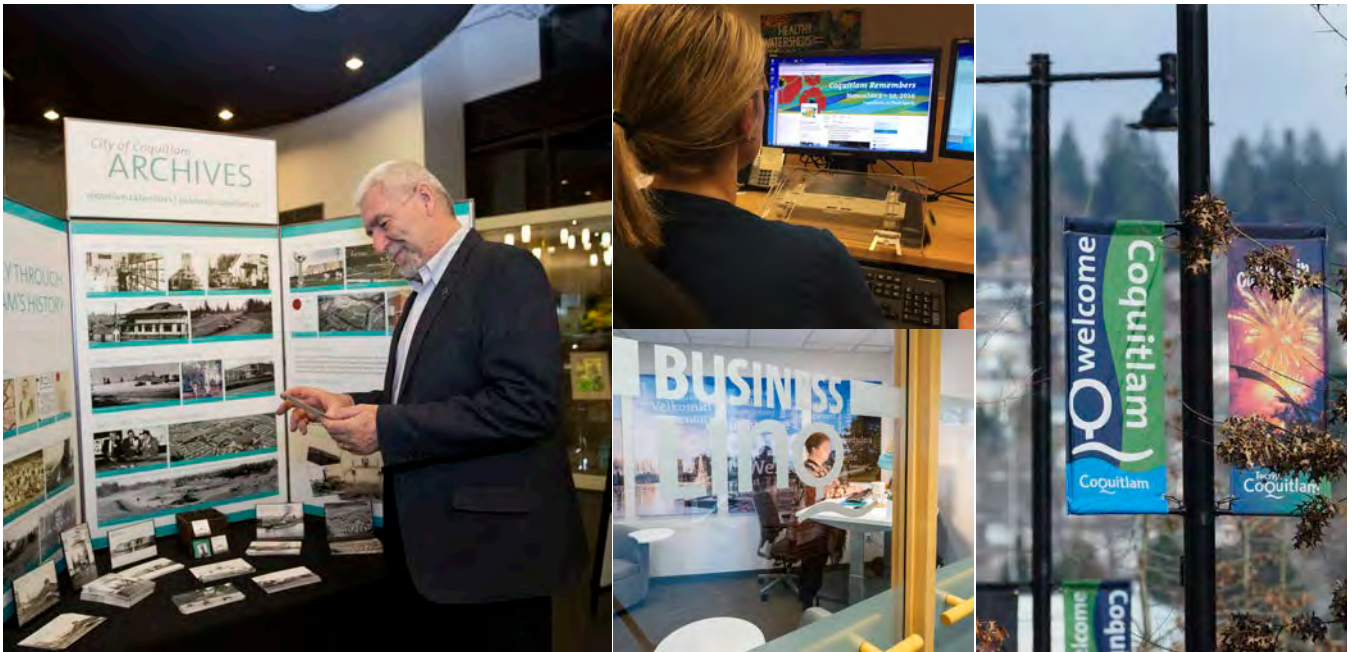
City Manager's Office
Expenditures by Function





2019 City of Coquitlam Budget

General Operating City Manager	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (120) City Manager							
City Manager Administration	511,917	501,569	719,910	741,685	743,853	743,853	743,853
Total Division: (120) City Manager	511,917	501,569	719,910	741,685	743,853	743,853	743,853
Division: (230) City Clerk							
City Clerk Administration	741,431	773,124	888,549	919,387	922,963	926,824	929,530
Records Management	203,345	231,173	209,047	213,222	212,661	212,661	212,661
Elections	41	321,798	-	-	-	350,000	-
Central Mail and Switchboard	359,821	373,344	382,265	386,042	385,819	385,819	385,819
City Archives	221,648	221,308	290,435	302,957	308,518	311,868	315,222
Total Division: (230) City Clerk	1,526,285	1,920,747	1,770,296	1,821,608	1,829,961	2,187,172	1,843,232
Total Expenditures	2,038,203	2,422,316	2,490,206	2,563,293	2,573,814	2,931,025	2,587,085
Revenues							
Division: (230) City Clerk							
City Clerk Administration	(18,943)	(24,053)	(33,778)	(34,580)	(34,580)	(34,580)	(34,580)
Records Management	(3,433)	(5,544)	-	-	-	-	-
Elections	-	(321,798)	-	-	-	(350,000)	-
Total Division: (230) City Clerk	(22,376)	(351,394)	(33,778)	(34,580)	(34,580)	(384,580)	(34,580)
Total Revenues	(22,376)	(351,394)	(33,778)	(34,580)	(34,580)	(384,580)	(34,580)
Net Expenditure (Contribution)	2,015,827	2,070,922	2,456,428	2,528,713	2,539,234	2,546,445	2,552,505



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.

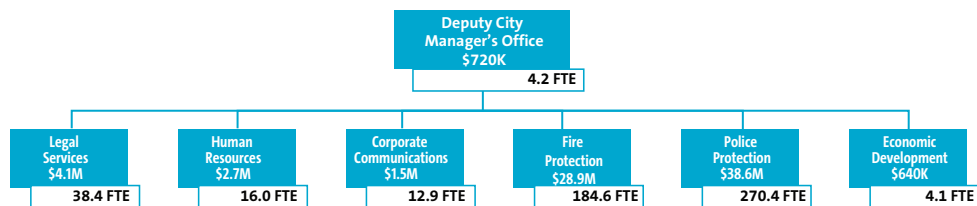
The **Corporate Communications Division** provides communication support to improve the effectiveness of internal and external communications, including advertising, marketing, media relations, strategic multi-media advice and management of the Print Shop, as well as content development, design and management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



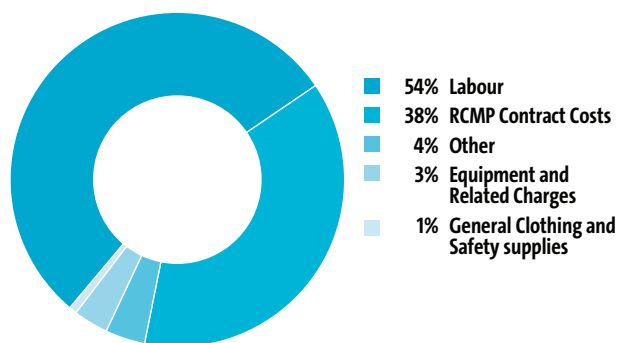
Key Performance Measures:

Deputy City Manager	2014	2015	2016	2017	2018
Customer Contact Satisfaction	N/A ¹	87%	88%	82%	87%
Annual Employee Turnover Rate	9.7%	8.2%	7.2%	7.6%	6.3%
Employee Vacancy Rate (at Dec. 31)	5.3%	4.8%	4.2%	5.2%	5.4%
Bylaw Enforcement Notices	15,384	17,070	20,689	19,422	20,327

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

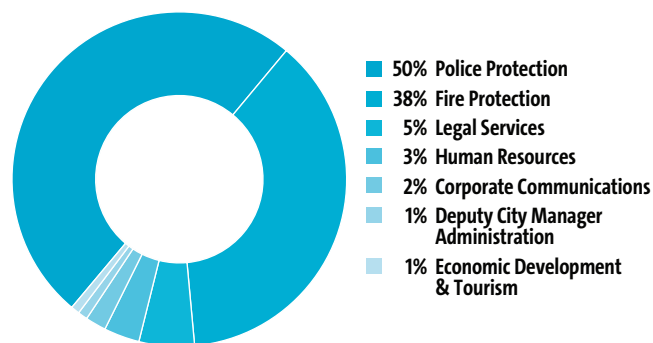
Deputy City Manager's Office

Expenditures by Type



Deputy City Manager's Office

Expenditures by Function



2019 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (220) Legal Services							
Legal Services	897,349	1,093,495	1,255,014	1,301,629	1,315,217	1,318,678	1,319,585
Bylaw Enforcement	1,936,346	2,011,639	2,150,328	2,208,826	2,214,963	2,221,177	2,221,233
Licensing	587,483	674,611	725,187	749,300	754,517	758,166	758,166
Total Division: (220) Legal Services	3,421,178	3,779,746	4,130,529	4,259,755	4,284,697	4,298,021	4,298,984
Division: (620) Deputy City Manager Administration							
Deputy City Manager Administration	845,747	647,685	723,800	746,009	744,453	744,453	744,453
Total Division: (620) Deputy City Manager Administration	845,747	647,685	723,800	746,009	744,453	744,453	744,453
Division: (250) Human Resources							
Human Resources Administration	1,598,412	1,859,104	1,832,494	1,897,951	1,900,324	1,901,777	1,901,777
Employee Development, Safety & Health	930,238	1,014,400	829,098	850,985	848,819	848,819	848,819
Total Division: (250) Human Resources	2,528,650	2,873,503	2,661,592	2,748,936	2,749,143	2,750,596	2,750,596

2019 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Division: (280) Corporate Communications							
Corporate Communication	1,587,053	1,487,810	1,548,962	1,594,819	1,597,866	1,615,838	1,610,335
Total Division: (280) Corporate Communications	1,587,053	1,487,810	1,548,962	1,594,819	1,597,866	1,615,838	1,610,335
Division: (610) Fire Protection							
Coquitlam Emergency Program	286,214	274,725	366,459	371,589	371,029	371,029	371,029
Fire Administration	1,976,932	1,974,459	2,008,753	2,079,438	2,078,159	2,078,159	2,078,159
Fire Communications	1,133,798	1,260,434	1,432,739	1,469,125	1,502,355	1,546,858	1,585,701
Fire Prevention	918,598	999,631	1,055,002	1,078,381	1,076,551	1,078,354	1,080,344
Fire Suppression	21,704,744	22,915,945	23,095,564	23,372,625	23,464,646	23,652,360	23,740,940
Fire Training Division	719,766	425,321	651,987	664,858	662,972	662,972	662,972
Fire Facility Maintenance	322,339	331,200	334,424	337,477	340,596	343,784	347,041
Total Division: (610) Fire Protection	27,062,390	28,181,715	28,944,928	29,373,493	29,496,308	29,733,516	29,866,186
Division: (630) Police Protection							
Police Administration Operations	7,166,405	7,430,165	7,811,413	8,074,969	8,115,023	8,163,679	8,192,028
Community Policing	909,172	974,672	1,085,369	1,119,014	1,127,665	1,139,613	1,147,471
Police Contract	26,395,339	27,280,955	28,982,349	29,716,898	30,469,811	31,241,547	32,032,576
Police Facility Management	525,488	592,543	510,028	512,597	515,224	517,908	520,651
E-Comm	162,175	166,158	166,204	166,204	166,204	166,204	166,204
Total Division: (630) Police Protection	35,158,579	36,444,492	38,555,363	39,589,682	40,393,927	41,228,951	42,058,930
Division: (650) Economic Development and Tourism							
Economic Development	640,276	615,395	640,390	653,078	651,568	651,568	651,568
Total Division: (650) Economic Development and Tourism	640,276	615,395	640,390	653,078	651,568	651,568	651,568
Total Expenditures	71,243,873	74,030,346	77,205,564	78,965,772	79,917,962	81,022,943	81,981,052

2019 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Revenues							
Division: (220) Legal Services							
Legal Services	(142,349)	(424,891)	(383,375)	(383,375)	(383,375)	(383,375)	(383,375)
Bylaw Enforcement	(1,270,048)	(1,179,559)	(1,138,762)	(1,138,762)	(1,138,762)	(1,138,762)	(1,138,762)
Licensing	(1,731,034)	(1,927,998)	(1,526,915)	(1,526,915)	(1,526,915)	(1,526,915)	(1,526,915)
Total Division: (220) Legal Services	(3,143,431)	(3,532,449)	(3,049,052)	(3,049,052)	(3,049,052)	(3,049,052)	(3,049,052)
Division: (250) Human Resources							
Human Resources Administration	(215,237)	(275,758)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Employee Development, Safety & Health	(334,559)	(396,923)	(170,480)	(170,480)	(170,480)	(170,480)	(170,480)
Total Division: (250) Human Resources	(549,796)	(672,681)	(295,480)	(295,480)	(295,480)	(295,480)	(295,480)
Division: (280) Corporate Communications							
Corporate Communication	(34,500)	(3,585)	(5,000)	(5,000)	(5,000)	(15,100)	(5,000)
Total Division: (280) Corporate Communications	(34,500)	(3,585)	(5,000)	(5,000)	(5,000)	(15,100)	(5,000)
Division: (610) Fire Protection							
Coquitlam Emergency Program	(1,950)	(60)	(750)	(750)	(750)	(750)	(750)
Fire Administration	(19,775)	(3,832)	-	-	-	-	-
Fire Communications	(8,550)	-	-	-	-	-	-
Fire Prevention	(163,342)	(133,783)	(120,415)	(120,415)	(120,415)	(120,415)	(120,415)
Fire Suppression	(1,025,487)	(510,914)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Fire Training Division	(5,816)	(9,853)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Division: (610) Fire Protection	(1,224,920)	(658,441)	(128,165)	(128,165)	(128,165)	(128,165)	(128,165)
Division: (630) Police Protection							
Police Administration Operations	(1,601,334)	(1,529,770)	(1,583,100)	(1,583,100)	(1,583,100)	(1,583,100)	(1,583,100)
Community Policing	(99,772)	(116,152)	(86,990)	(86,990)	(86,990)	(86,990)	(86,990)
Police Contract	(4,044,313)	(4,125,694)	(3,191,101)	(3,191,101)	(3,191,101)	(3,191,101)	(3,191,101)
Police Facility Management	(40,971)	(89,842)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Division: (630) Police Protection	(5,786,391)	(5,861,458)	(4,916,191)	(4,916,191)	(4,916,191)	(4,916,191)	(4,916,191)
Division: (650) Economic Development and Tourism							
Economic Development	(262,155)	(262,423)	(240,895)	(240,895)	(240,895)	(240,895)	(240,895)
Total Division: (650) Economic Development and Tourism	(262,155)	(262,423)	(240,895)	(240,895)	(240,895)	(240,895)	(240,895)
Total Revenues	(11,001,192)	(10,991,037)	(8,634,783)	(8,634,783)	(8,634,783)	(8,644,883)	(8,634,783)
Net Expenditure (Contribution):	60,242,681	63,039,310	68,570,781	70,330,989	71,283,179	72,378,060	73,346,269



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

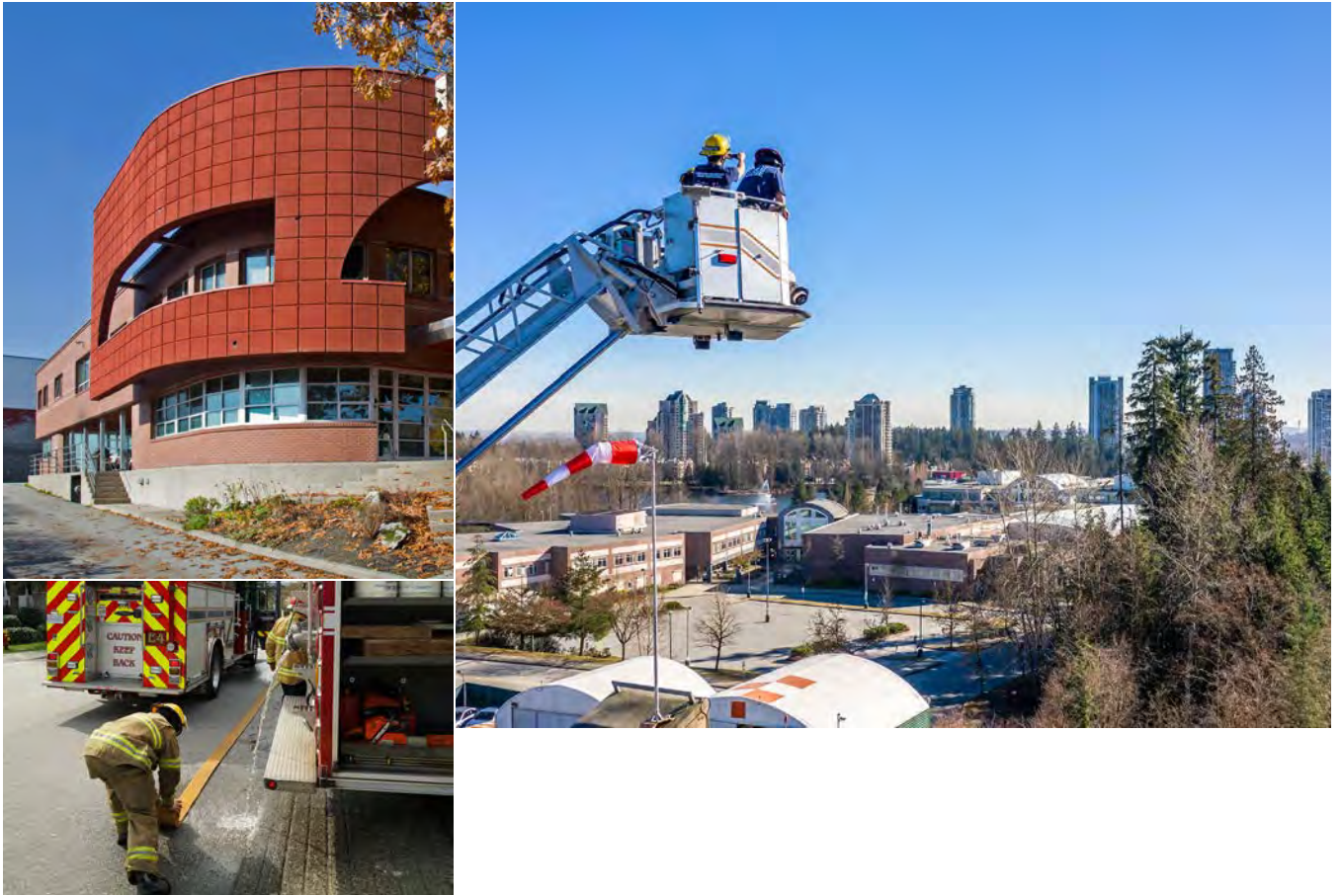
CFR is very active in promoting Fire Prevention and Education Programs, which aid in reducing the number of fire-related injuries or death and property loss. Citizens benefit from various prevention programs such as school education, fire extinguisher

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.

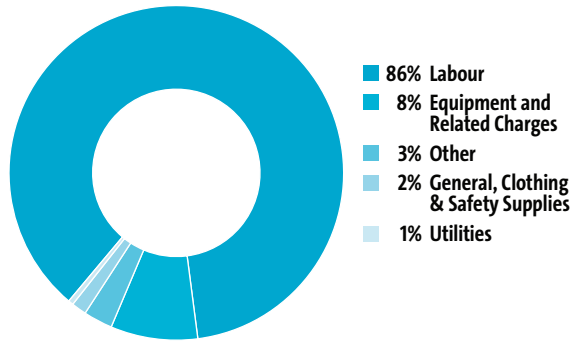


Key Performance Measures:

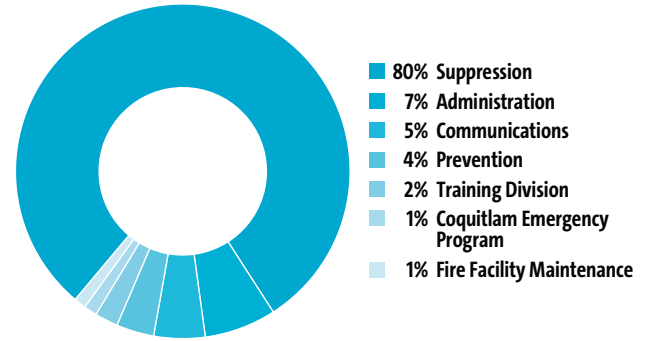
Fire / Rescue	2014	2015	2016	2017	2018
Fire Incident Responses	6,128	6,932	7,329	7,237	6,431
Fire Response Times (in minutes)	6.3	6.4	6.5	6.6	6.7
Citizen Satisfaction with Fire Services	N/A ¹	96%	98%	98%	98%

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.

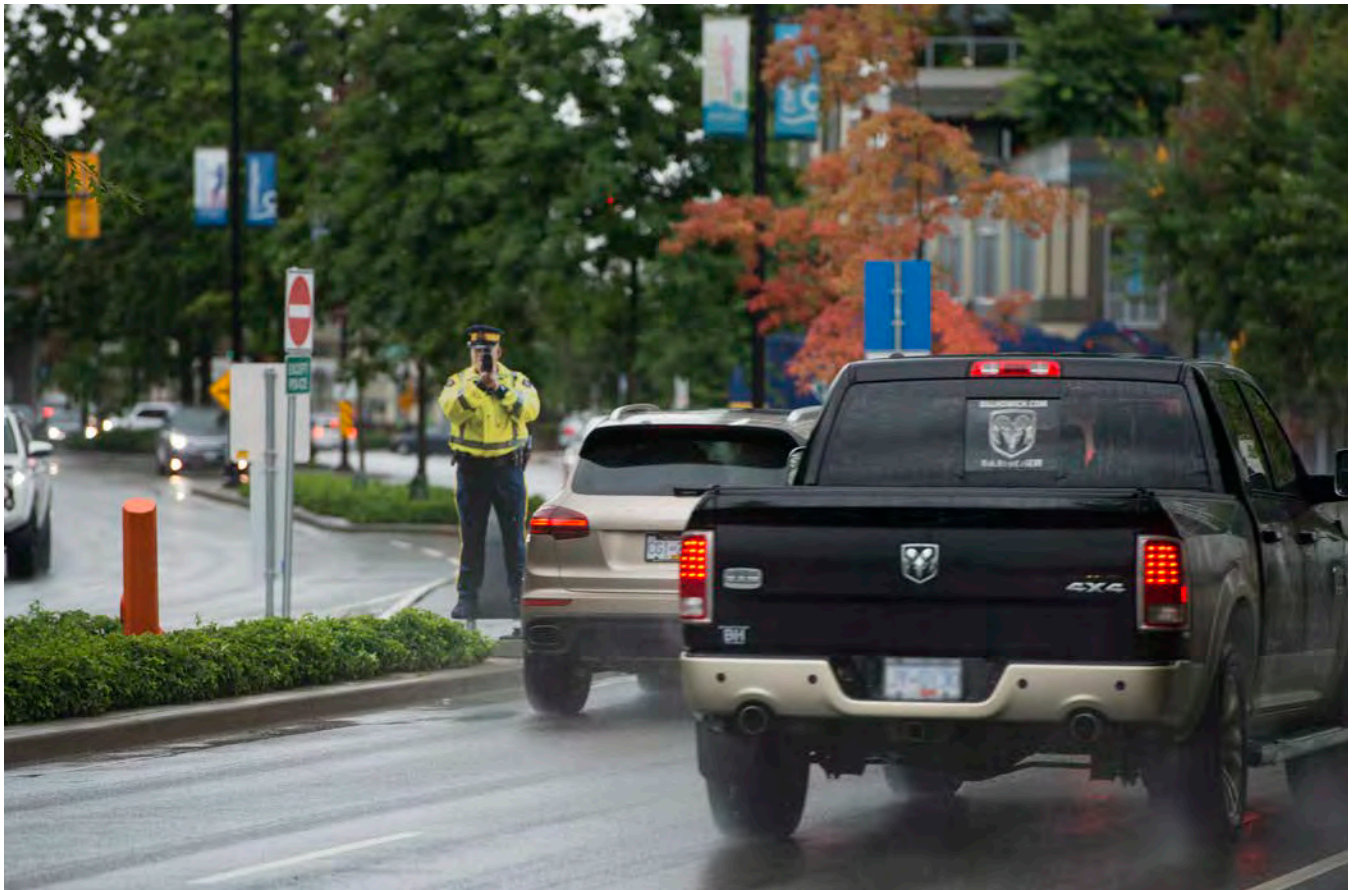
Focusing on three long-term strategic outcomes—enhancing public safety, promoting community engagement, and achieving organizational excellence—the Coquitlam RCMP's projects, programs and initiatives fall into the following three categories:

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:

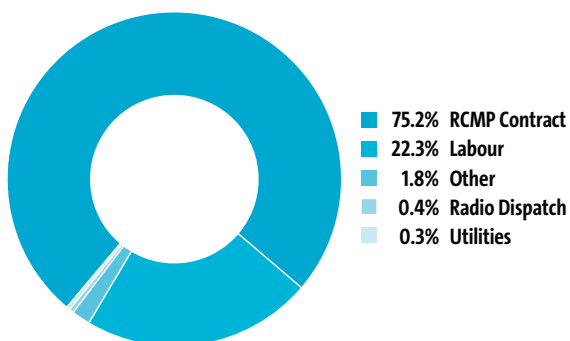
Police Services	2014	2015	2016	2017	2018
Break & Enter - Businesses & Residences	769	763	800	641	522
Theft from Vehicle	1,310	1,962	1,571	1,423	1,469
Officer per Population Ratio	871	872	859	N/A ¹	N/A ¹
Case Load per Officer	49	61	50	N/A ¹	N/A ¹
Calls for service	37,419	44,308	43,429	41,816	40,575
Citizen Satisfaction with Police Services	N/A ²	93%	95%	96%	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.

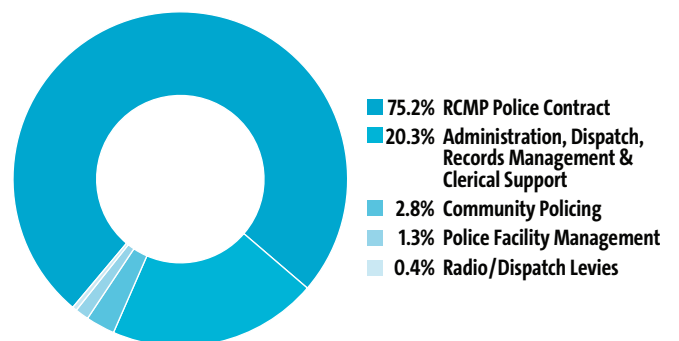
Police Services

Expenditures by Type



Police Services

Expenditures by Function







Finance & Technology

The 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.

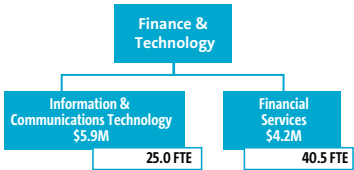
Financial Planning, responsible for *Financial Planning* for the City including the City's annual *Five-Year Financial Plan*.

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.

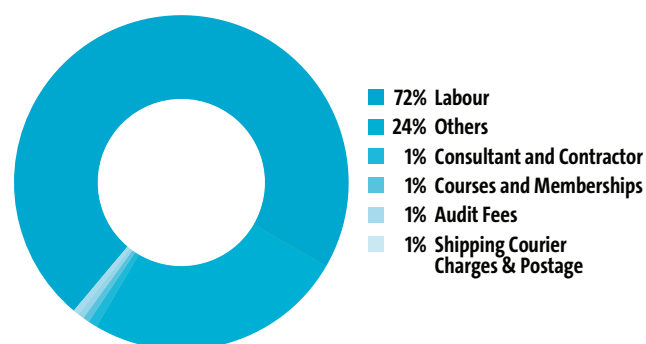


Key Performance Measures:

Financial Services	2014	2015	2016	2017	2018
Total Tax Folios	44,601	45,538	46,608	47,340	48,304
% Home Owners Grant Claimed Online	48%	55%	58%	61%	65%
Inventory Turn Over Rates	4.61	4.91	5.48	4.96	4.07
No. of Purchase Orders issued	6,449	7,498	7,754	7,863	8,308
No. of Invoices processed	14,835	16,048	16,999	17,929	19,679
Online Transactions	39%	43%	49%	50%	50%

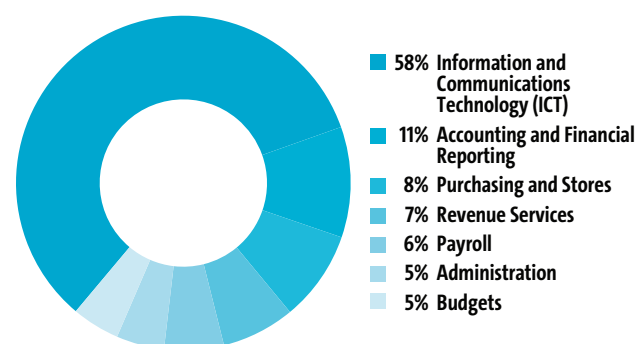
Finance & Technology

Expenditures by Type



Finance & Technology

Expenditures by Function



2019 City of Coquitlam Budget

General Operating Finance & Technology	Actual 2017 (restated)	Actual 2018 (restated)	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (240) Information and Communications Technology							
Information and Communications Technology Administration	229,387	279,139	284,819	290,456	289,696	289,696	289,696
Technical Services	2,282,008	2,368,567	2,455,526	2,606,047	2,635,249	2,646,967	2,658,804
Application Services	2,447,330	2,633,914	2,869,997	2,872,944	2,878,934	2,890,473	2,902,434
Telecom Services	159,697	230,260	72,881	77,592	77,027	77,096	77,167
Project Management Office	-	-	258,608	146,373	145,812	145,812	145,812
Total Division: (240) Information and Communications Technology	5,118,421	5,511,880	5,941,831	5,993,412	6,026,718	6,050,044	6,073,913
Division: (270) Financial Services							
Payroll	449,056	433,956	470,920	486,178	487,492	487,492	487,492
Financial Services Administration	511,046	531,297	585,536	597,832	596,209	596,209	596,209
Accounting	871,458	878,988	1,086,922	1,122,138	1,126,113	1,130,512	1,135,115
Revenue Services	584,954	620,634	720,291	738,161	736,332	736,332	736,332
Budgeting	468,875	460,112	470,477	487,160	486,019	486,019	486,019
Purchasing	571,788	563,922	580,626	596,531	594,287	594,287	594,287

General Operating Finance & Technology	Actual 2017 (restated)	Actual 2018 (restated)	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Stores	279,295	260,325	308,315	314,979	313,941	313,941	313,941
Total Division: (270) Financial Services	3,736,471	3,749,234	4,223,087	4,342,979	4,340,393	4,344,792	4,349,395
Total Expenditures	8,854,892	9,261,114	10,164,918	10,336,391	10,367,111	10,394,836	10,423,308
Revenues							
Division: (240) Information and Communications Technology							
Information and Communications Technology Administration	(1,875)	(66,513)	-	-	-	-	-
Application Services	(306)	(39,737)	(95,160)	-	-	-	-
Telecom Services	(254,459)	(252,761)	(259,177)	(259,177)	(259,177)	(259,177)	(259,177)
Project Management Office	-	-	(121,390)	-	-	-	-
Total Division: (240) Information and Communications Technology	(256,640)	(359,011)	(475,727)	(259,177)	(259,177)	(259,177)	(259,177)
Division: (270) Financial Services							
Payroll	(2,850)	(1,050)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Financial Services Administration	(51,798)	(51,602)	(50,750)	(50,750)	(50,750)	(50,750)	(50,750)
Accounting	(16,349)	(12,668)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Revenue Services	(10,186,492)	(11,761,865)	(9,415,000)	(9,515,000)	(9,615,000)	(9,715,000)	(9,815,000)
Purchasing	(57,639)	(56,983)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Division: (270) Financial Services	(10,315,128)	(11,884,169)	(9,524,375)	(9,624,375)	(9,724,375)	(9,824,375)	(9,924,375)
Total Revenues	(10,571,768)	(12,243,180)	(10,000,102)	(9,883,552)	(9,983,552)	(10,083,552)	(10,183,552)
Net Expenditure (Contribution):	(1,716,876)	(2,982,066)	164,816	452,839	383,559	311,284	239,756

Note: General Rate Taxes were reallocated from Finance & Technology to the Corporate Department effective 2019. 2017 and 2018 Actuals have been restated for comparison purposes.



Engineering & Public Works

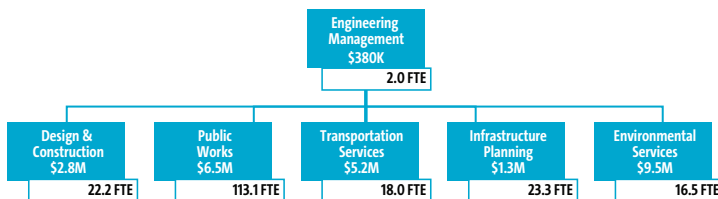
The Engineering & Public Works Department plans, designs, constructs, operates and maintains the core service systems that supplies water for drinking and firefighting, collects sanitary sewage, provides flood protection, as well as the City's multi-modal transportation network. The Department also maintains 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 \$1.8 billion.



Key Performance Measures:

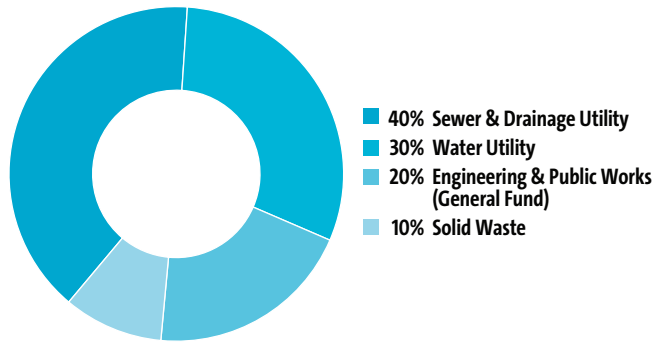
Engineering & Public Works	2014	2015	2016	2017	2018
Customer Service Requests ¹	16,502	9,225	9,506	10,317	10,898
# Sewer Sanitary Backups	69	53	46	52	51
# Low Water Pressure Complaints	83	65	53	48	68
Citizen Satisfaction with:					
Public Works	N/A ²	98%	98%	98%	98%
Recycling & Garbage	N/A ²	88%	91%	88%	86%
Road Maintenance	N/A ²	80%	81%	74%	83%
Inspection Fee Revenues	\$571,712	\$762,696	\$751,911	\$498,478	\$1,898,912

¹ Includes requests for Public Works & Other, Environmental Services, and Traffic and Transportation.

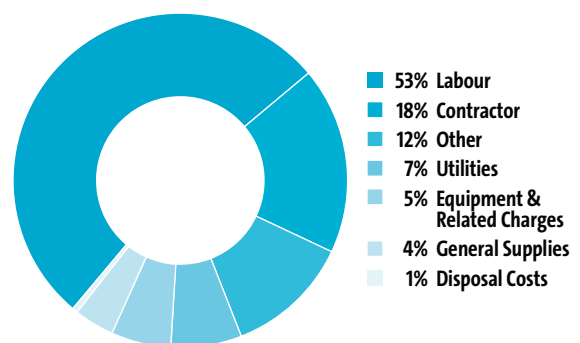
² Statistics not available as the City did not conduct the Citizen Satisfaction Survey in 2014.



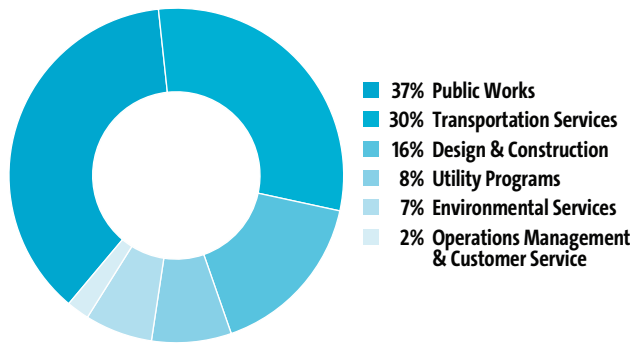
Engineering & Public Works
Expenditures by Fund



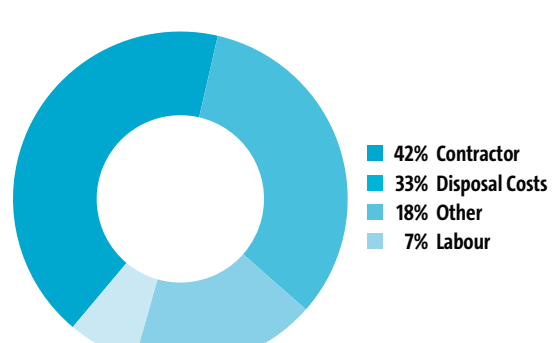
Engineering & Public Works
Expenditures by Type



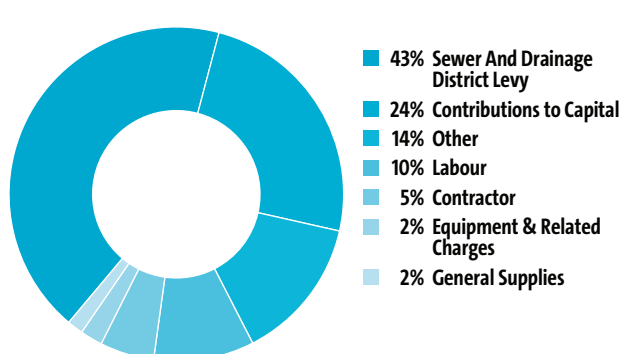
Engineering & Public Works
Expenditures by Function



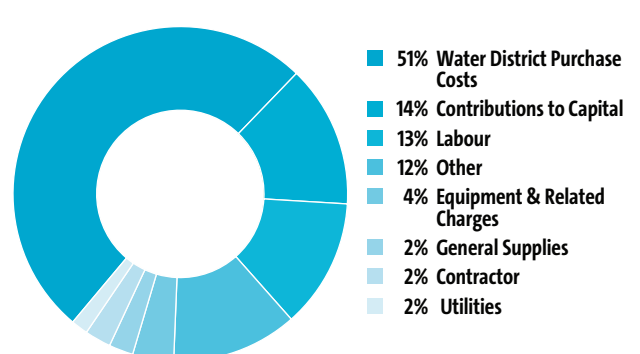
Solid Waste
Expenditures by Type



Sewer & Drainage Utility
Expenditures by Type



Water Utility
Expenditures by Type



2019 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (410) Engineering Management							
Operations General Management Administration	332,916	355,923	382,273	391,871	390,509	390,509	390,509
Total Division: (410) Engineering Management	332,916	355,923	382,273	391,871	390,509	390,509	390,509
Division: (420) Design and Construction							
Customer Service	303,072	309,841	363,299	377,607	381,805	385,581	388,473
Administrative Support	217,577	222,552	241,890	250,638	250,224	250,224	250,224
Infrastructure Inspections	907,639	926,343	626,490	650,731	648,598	648,598	648,598
Project Management	(66,197)	1,699,229	1,600,116	1,621,259	1,618,115	1,618,115	1,618,115
Total Division: (420) Design and Construction	1,362,091	3,157,966	2,831,795	2,900,235	2,898,742	2,902,518	2,905,410
Division: (450) Public Works							
Public Works Administration	548,930	395,275	472,547	492,419	493,505	496,188	499,061
Communication	13,735	11,736	12,852	12,852	12,852	12,852	12,852
Service Centre Administration	85,539	255,639	201,391	203,775	203,618	203,827	204,040
Fleet	72,478	136,282	343,076	332,626	326,447	326,447	326,447
Work Control	240,573	232,742	270,063	276,527	275,530	275,530	275,530
Roads	5,231,429	5,565,918	5,166,967	5,220,830	5,212,469	5,212,469	5,212,469
Total Division: (450) Public Works	6,192,684	6,597,592	6,466,896	6,539,029	6,524,421	6,527,313	6,530,399
Division: (460) Transportation Services							
Traffic Operations	3,577,765	3,773,155	3,568,601	3,721,938	3,752,705	3,787,618	3,823,443
Parking Management	445,858	410,114	401,260	405,241	405,289	406,160	407,057
Transportation Planning	1,013,801	1,106,188	1,265,551	1,316,845	1,320,134	1,325,094	1,329,131
Total Division: (460) Transportation Services	5,037,423	5,289,457	5,235,412	5,444,024	5,478,128	5,518,872	5,559,631
Division: (490) Infrastructure Planning							
Survey	321,386	340,203	372,221	390,837	391,400	391,400	391,400
Mapping	578,579	827,619	709,826	737,337	738,233	738,825	738,825
Methane Recovery System	104,582	101,752	100,650	100,650	100,650	100,650	100,650
Utility Programming	138,816	175,074	157,298	165,459	169,195	173,597	178,025
Total Division: (490) Infrastructure Planning	1,143,362	1,444,649	1,339,995	1,394,283	1,399,478	1,404,472	1,408,900
Division: (160) Environmental Services							
Environmental Services	1,079,610	886,331	1,135,826	1,079,519	1,085,980	1,090,158	1,094,362

2019 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Waste Management	7,703,982	8,249,236	8,378,545	8,461,734	8,546,037	8,630,986	8,716,904
Total Division: (160) Environmental Services	8,783,592	9,135,567	9,514,371	9,541,253	9,632,017	9,721,144	9,811,266
Total Expenditures	22,852,069	25,981,153	25,770,742	26,210,695	26,323,295	26,464,828	26,606,115
Revenues							
Division: (420) Design and Construction							
Customer Service	(15,784)	(15,641)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Infrastructure Inspections	(768,478)	(1,898,913)	(709,549)	(709,549)	(709,549)	(709,549)	(709,549)
Project Management	(278,667)	(2,177,441)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)
Total Division: (420) Design and Construction	(1,062,929)	(4,091,995)	(2,363,049)	(2,363,049)	(2,363,049)	(2,363,049)	(2,363,049)
Division: (450) Public Works							
Service Centre Administration	(10,031)	(9,332)	-	-	-	-	-
Fleet	(33,271)	(30,048)	(43,000)	-	-	-	-
Roads	(1,874,810)	(1,511,999)	(1,050,500)	(1,069,100)	(1,088,000)	(1,107,300)	(1,127,000)
Total Division: (450) Public Works	(1,918,112)	(1,551,379)	(1,093,500)	(1,069,100)	(1,088,000)	(1,107,300)	(1,127,000)
Division: (460) Transportation Services							
Traffic Operations	(1,120,073)	(1,454,680)	(1,143,200)	(1,158,100)	(1,173,200)	(1,188,700)	(1,204,400)
Parking Management	(428,541)	(502,374)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)
Transportation Planning	(16,112)	(132,669)	(136,006)	(136,006)	(136,006)	(136,006)	(136,006)
Total Division: (460) Transportation Services	(1,564,725)	(2,089,723)	(1,664,506)	(1,679,406)	(1,694,506)	(1,710,006)	(1,725,706)
Division: (490) Infrastructure Planning							
Mapping	(21,900)	(22,316)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Methane Recovery System	(104,582)	(101,752)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)
Total Division: (490) Infrastructure Planning	(126,482)	(124,068)	(122,650)	(122,650)	(122,650)	(122,650)	(122,650)
Division: (160) Environmental Services							
Environmental Services	(136,424)	(98,649)	(83,200)	(83,200)	(83,200)	(83,200)	(83,200)
Waste Management	(7,690,447)	(8,249,236)	(8,378,545)	(8,461,734)	(8,546,037)	(8,630,986)	(8,716,904)
Total Division: (160) Environmental Services	(7,826,871)	(8,347,885)	(8,461,745)	(8,544,934)	(8,629,237)	(8,714,186)	(8,800,104)
Total Revenues	(12,499,118)	(16,205,051)	(13,705,450)	(13,779,139)	(13,897,442)	(14,017,191)	(14,138,509)
Net Expenditure (Contribution):	10,352,951	9,776,103	12,065,292	12,431,556	12,425,853	12,447,637	12,467,606

2019 City of Coquitlam Budget

Sewer & Drainage Operating Engineering & Public Works	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (450) Public Works							
Storm Sewerage	2,959,263	3,839,158	4,575,807	4,702,958	4,794,197	4,865,323	4,905,060
Sanitary Sewerage	2,861,350	2,904,411	3,200,780	3,265,262	3,293,489	3,324,063	3,354,315
Total Division: (450) Public Works	5,820,613	6,743,569	7,776,587	7,968,220	8,087,686	8,189,386	8,259,375
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	21,335,507	24,039,394	26,781,970	28,522,773	30,803,229	33,268,577	36,482,698
Total Division: (490) Infrastructure Planning	21,335,507	24,039,394	26,781,970	28,522,773	30,803,229	33,268,577	36,482,698
Division: (160) Environmental Services							
Environmental Services	108,277	114,788	185,797	189,688	189,301	189,335	189,368
Total Division: (160) Environmental Services	108,277	114,788	185,797	189,688	189,301	189,335	189,368
Total Expenditures	27,264,397	30,897,751	34,744,354	36,680,681	39,080,216	41,647,298	44,931,441
Revenues							
Division: (450) Public Works							
Storm Sewerage	(5,579,491)	(5,434,710)	(6,279,606)	(6,577,954)	(6,947,382)	(7,342,881)	(7,766,099)
Sanitary Sewerage	(571,326)	(612,678)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)
Total Division: (450) Public Works	(6,150,816)	(6,047,388)	(6,801,606)	(7,099,954)	(7,469,382)	(7,864,881)	(8,288,099)
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	(25,342,491)	(26,455,706)	(27,942,748)	(29,580,727)	(31,610,834)	(33,782,417)	(36,643,342)
Total Division: (490) Infrastructure Planning	(25,342,491)	(26,455,706)	(27,942,748)	(29,580,727)	(31,610,834)	(33,782,417)	(36,643,342)
Total Revenues	(31,493,307)	(32,503,094)	(34,744,354)	(36,680,681)	(39,080,216)	(41,647,298)	(44,931,441)
Net Expenditure (Contribution):	(4,228,910)	(1,605,344)	-	-	-	-	-

2019 City of Coquitlam Budget

Water Operating Engineering & Public Works	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (450) Public Works							
Water Infrastructure Maintenance	17,819,921	18,359,429	18,578,551	20,388,923	22,302,926	24,532,306	27,142,392
Construction Crew	-	(125)	(59,232)	-	-	-	-
Total Division: (450) Public Works	17,819,921	18,359,304	18,519,319	20,388,923	22,302,926	24,532,306	27,142,392
Division: (490) Infrastructure Planning							
Water Infrastructure Management	8,056,832	8,325,911	7,730,500	8,112,600	7,928,380	8,142,559	8,104,704
Total Division: (490) Infrastructure Planning	8,056,832	8,325,911	7,730,500	8,112,600	7,928,380	8,142,559	8,104,704
Division: (160) Environmental Services							
Environmental Services	135,254	138,297	213,863	221,412	226,157	228,971	231,842
Total Division: (160) Environmental Services	135,254	138,297	213,863	221,412	226,157	228,971	231,842
Total Expenditures	26,012,008	26,823,512	26,463,682	28,722,935	30,457,463	32,903,836	35,478,938
Revenues							
Division: (450) Public Works							
Water Infrastructure Maintenance	(307,612)	(471,946)	(406,100)	(406,100)	(406,097)	(406,097)	(406,092)
Total Division: (450) Public Works	(307,612)	(471,946)	(406,100)	(406,100)	(406,097)	(406,097)	(406,092)
Division: (490) Infrastructure Planning							
Water Infrastructure Management	(27,232,806)	(26,445,691)	(26,057,582)	(28,316,835)	(30,051,366)	(32,497,739)	(35,072,846)
Total Division: (490) Infrastructure Planning	(27,232,806)	(26,445,691)	(26,057,582)	(28,316,835)	(30,051,366)	(32,497,739)	(35,072,846)
Division: (160) Environmental Services							
Environmental Services	(5,734)	(6,144)	-	-	-	-	-
Total Division: (160) Environmental Services	(5,734)	(6,144)	-	-	-	-	-
Total Revenues	(27,546,152)	(26,923,780)	(26,463,682)	(28,722,935)	(30,457,463)	(32,903,836)	(35,478,938)
Net Expenditure (Contribution):	(1,534,144)	(100,269)	-	-	-	-	-





Planning & Development

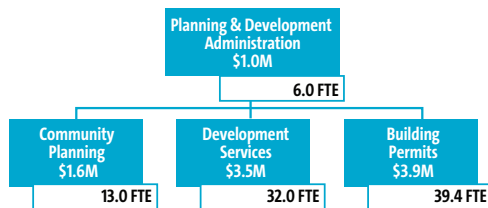
The Planning & Development Department is responsible for developing a wide range of land use plans and strategies and for processing applications for land use changes, subdivisions, site preparation and development and building permits.

Guided by Council's vision, staff work 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.

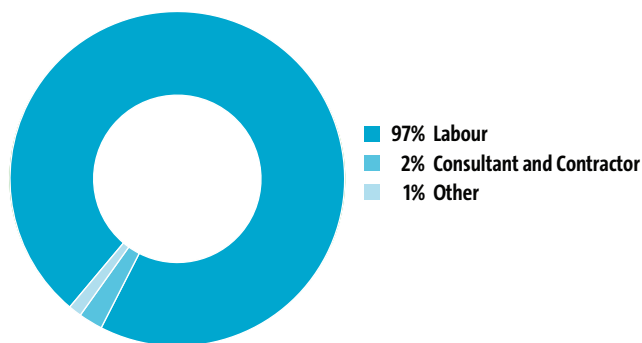


Key Performance Measures

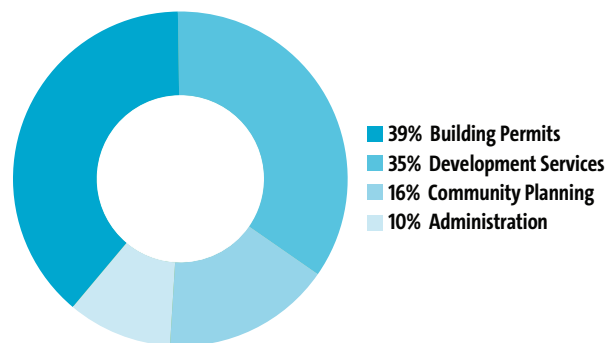
Planning and Development	2014	2015	2016	2017	2018
Total Building Permits Issued	885	911	1,069	931	924
Total Inspections Performed	18,760	19,040	20,650	21,007	22,788
Total Development Applications	345	398	356	405	406
Citizen Satisfaction with Neighbourhood Planning	NA ¹	77%	79%	77%	75%

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 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (510) Planning and Development Administration							
Planning & Development Administration	709,920	915,173	1,011,810	947,427	954,264	958,235	961,126
Total Division: (510) Planning and Development Administration	709,920	915,173	1,011,810	947,427	954,264	958,235	961,126
Division: (520) Community Planning							
Community Planning	1,343,351	1,532,750	1,631,458	1,711,101	1,729,771	1,749,021	1,760,937
Total Division: (520) Community Planning	1,343,351	1,532,750	1,631,458	1,711,101	1,729,771	1,749,021	1,760,937

General Operating Planning & Development	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Division: (530)							
Development Services							
Development Services Administration	375,669	377,923	244,195	250,184	249,363	249,363	249,363
Development Planning	1,496,618	1,624,430	2,207,057	2,202,488	2,241,805	2,282,804	2,316,402
Development Servicing	895,645	869,838	1,035,324	993,314	1,003,201	1,015,059	1,027,256
Total Division: (530) Development Services	2,767,932	2,872,191	3,486,576	3,445,986	3,494,369	3,547,226	3,593,021
Division: (540) Building Permits							
Inspections	1,567,571	1,561,327	1,678,836	1,723,012	1,720,965	1,725,061	1,729,410
Permits	2,049,714	2,022,566	2,183,708	2,196,733	2,207,269	2,223,723	2,230,894
Total Division: (540) Building Permits	3,617,286	3,583,894	3,862,544	3,919,745	3,928,234	3,948,784	3,960,304
Total Expenditures	8,438,489	8,904,007	9,992,388	10,024,259	10,106,638	10,203,266	10,275,388
Revenues							
Division: (510) Planning and Development Administration							
Planning & Development Administration	(86,918)	(179,343)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Division: (510) Planning and Development Administration	(86,918)	(179,343)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Division: (520) Community Planning							
Community Planning	(29,290)	(188,219)	-	-	-	-	-
Total Division: (520) Community Planning	(29,290)	(188,219)	-	-	-	-	-
Division: (530) Development Services							
Development Services Administration	(9,571)	(46,117)	(109,233)	(109,233)	(109,233)	(109,233)	(109,233)
Development Planning	(1,136,704)	(1,591,095)	(1,097,441)	(1,097,441)	(1,097,441)	(1,097,441)	(1,097,441)
Development Servicing	(2,354)	(72,018)	(178,521)	(178,521)	(178,521)	(178,521)	(178,521)
Total Division: (530) Development Services	(1,148,629)	(1,709,230)	(1,385,195)	(1,385,195)	(1,385,195)	(1,385,195)	(1,385,195)
Division: (540) Building Permits							
Permits	(4,996,166)	(6,666,006)	(5,512,684)	(5,512,684)	(5,512,684)	(5,512,684)	(5,512,684)
Total Division: (540) Building Permits	(4,996,166)	(6,666,006)	(5,512,684)	(5,512,684)	(5,512,684)	(5,512,684)	(5,512,684)
Total Revenues	(6,261,003)	(8,742,799)	(6,997,879)	(6,997,879)	(6,997,879)	(6,997,879)	(6,997,879)
Net Expenditure (Contribution):	2,177,486	161,208	2,994,509	3,026,380	3,108,759	3,205,387	3,277,509



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:

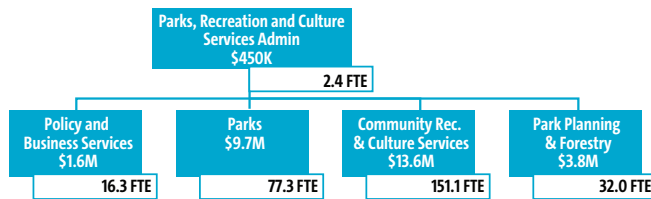
- Aquatics
- Arena Sports
- Community Centres
- Indoor Sports and Physical Activity
- Racquet Sports
- Sport Hosting Events
- Volunteering

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



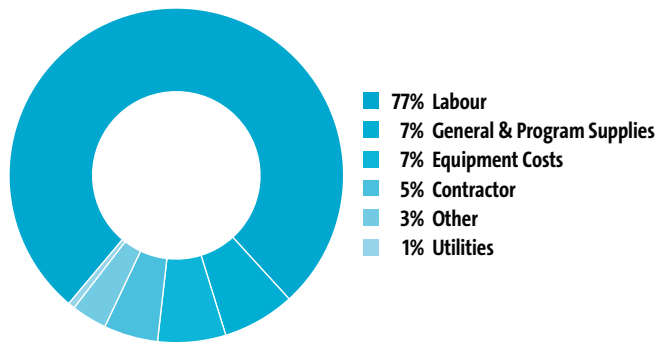
Key Performance Measures:

Parks, Recreation & Culture	2014	2015	2016	2017	2018
Total Recreation Admissions	791,751 ¹	825,318	831,203	875,322	1,015,673
Number of Low/No Cost Program Participants	11,740 ²	14,469	16,169	15,619	13,507
% Sportsfield Use	83%	83%	83%	90% ⁴	86%
Online Registrations	37%	39%	41%	43%	45%
Citizen Satisfaction with:					
Parks, trails, green space	N/A ³	97%	96%	96%	97%
Recreational and cultural opportunities	N/A ³	93%	94%	90%	92%
Sports fields	N/A ³	93%	93%	95%	92%

- 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.

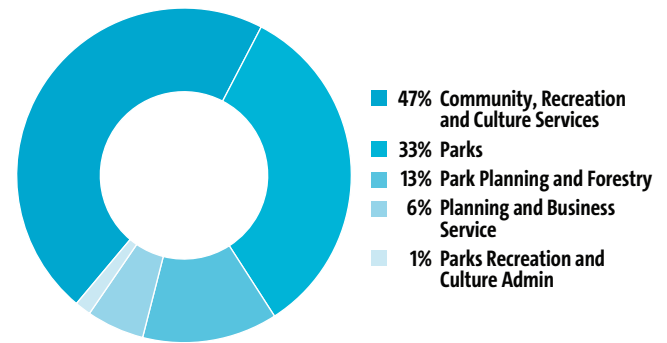
Parks, Recreation and Culture Services

Expenditures by Type



Parks, Recreation and Culture Services

Expenditures by Function



2019 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	364,522	396,204	452,360	466,196	468,085	468,085	468,085
Total Division: (310) Parks, Recreation and Culture Services Admin	364,522	396,204	452,360	466,196	468,085	468,085	468,085
Division: (320) Policy and Business Services							
Admin Services	238,670	261,705	259,792	266,244	265,433	265,433	265,433
Bookings	212,567	208,425	242,640	252,038	253,751	256,266	257,504
Performance Analysis	94,238	90,920	92,473	94,780	94,417	94,417	94,417
Business Services Admin	309,348	304,476	309,859	314,470	313,837	313,837	313,837
Planning and Business Services Admin	124,465	194,404	182,854	192,924	192,200	192,200	192,200
Partnerships & Policy	487,394	506,196	537,903	568,116	575,719	579,815	584,163
Total Division: (320) Policy and Business Services	1,466,682	1,566,128	1,625,521	1,688,572	1,695,357	1,701,968	1,707,554
Division: (330) Parks							
Parks Admin	275,678	238,491	363,324	379,267	384,190	384,190	384,190
Urban Parks Operations	611,269	698,724	565,374	567,969	567,742	567,825	567,910
Westwood Plateau Specified Area Maintenance	91,089	99,467	101,000	101,000	101,000	101,000	101,000
Pacific Reach Specified Area Maintenance	114,792	112,367	113,000	113,000	113,000	113,000	113,000
Parks Services Community Programs and Events	107,672	194,582	203,608	206,536	205,820	205,820	205,820
Landscape Services	2,930,774	3,009,748	3,216,657	3,282,538	3,279,870	3,285,206	3,286,952
Sport Services	2,109,987	2,323,117	2,396,087	2,433,546	2,430,097	2,432,374	2,434,697
Infrastructure Maintenance	2,631,713	2,288,569	2,732,182	2,794,853	2,802,410	2,814,675	2,825,231
Total Division: (330) Parks	8,872,973	8,965,066	9,691,232	9,878,709	9,884,129	9,904,090	9,918,800

2019 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Division: (390) Community Rec and Culture Services							
Marketing	(37)	-	-	-	-	-	-
Community Rec - Aquatics Arenas & Fitness Admin	185,267	151,799	162,334	166,945	166,312	166,312	166,312
Community Rec - Programs Health & Wellness Admin	161,432	157,065	164,494	169,105	168,472	168,472	168,472
PSLC-Arenas	404,892	477,967	417,396	430,988	433,977	433,977	433,977
Poirier Community Centre	534,159	574,872	553,261	567,923	569,882	572,619	575,418
Dogwood Pavilion	767,683	790,420	791,661	811,509	812,472	812,472	812,472
Planet Ice	830,419	753,954	715,863	715,863	715,863	715,863	715,863
Scout Hall	278	-	-	-	-	-	-
Centennial Activity Centre	169,281	157,119	196,199	200,391	200,391	200,391	200,391
PSLC-Aquatics	2,407,720	2,495,559	2,657,771	2,739,136	2,745,171	2,749,753	2,753,277
Mundy Park Field House	19	524	-	-	-	-	-
Community Recreation 3	-	-	149,202	159,605	165,287	165,287	165,287
Outdoor Pools	323,591	325,440	339,887	348,851	348,851	348,851	348,851
Cultural Services	1,096,772	1,058,865	1,074,322	998,870	999,073	999,073	999,073
Community Recreation & Culture Admin	205,422	227,711	363,447	380,891	386,634	386,634	386,634
City Centre Aquatics Complex	2,431,278	2,483,433	2,663,255	2,733,277	2,734,773	2,735,769	2,735,769
Pinetree Community Centre	1,491,972	1,494,248	1,538,404	1,583,937	1,590,532	1,599,127	1,605,280
Victoria Community Hall	22,029	34,620	58,652	60,190	60,190	60,190	60,190
Summit Community Centre	79,737	87,542	73,512	75,332	75,332	75,332	75,332
Glen Pine Pavilion	771,465	808,057	860,429	882,195	883,244	883,244	883,244
Community Services	275,615	275,751	312,553	319,879	318,910	318,910	318,910
Neighbourhood and Outdoor Recreation	209,006	204,305	181,087	184,376	184,056	184,056	184,056
Smiling Creek Elementary School	-	81,803	191,393	194,779	194,779	194,779	194,779
Poirier Forum	31	1,335	4,188	4,188	4,188	4,188	4,188
Northeast Programming	-	70,875	85,048	87,171	86,837	86,837	86,837
Total Division: (390) Community Rec and Culture Services	12,368,031	12,713,266	13,554,358	13,815,401	13,845,226	13,862,136	13,874,612
Division: (3AA) Park Planning and Forestry							
Cemetery Services	597,326	533,104	511,564	521,461	519,448	529,503	541,216
Park Planning & Design	731,038	627,294	883,003	925,485	931,736	940,090	948,834
Urban Forestry Operations	2,298,661	2,293,317	2,233,825	2,240,391	2,246,678	2,255,667	2,260,861
Park Planning & Forestry Admin	56,872	175,796	181,304	191,374	190,650	190,650	190,650
Total Division: (3AA) Park Planning and Forestry	3,683,897	3,629,512	3,809,696	3,878,711	3,888,512	3,915,910	3,941,561

2019 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Total Expenditures	26,756,106	27,270,175	29,133,167	29,727,589	29,781,309	29,852,189	29,910,612
Revenues							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	(4,182)	335	-	-	-	-	-
Total Division: (310) Parks, Recreation and Culture Services Admin	(4,182)	335	-	-	-	-	-
Division: (320) Policy and Business Services							
Business Services Admin	(64,857)	(65,704)	(60,831)	(60,831)	(60,831)	(60,831)	(60,831)
Partnerships & Policy	(125,373)	(170,344)	(47,896)	(47,896)	(47,896)	(47,896)	(47,896)
Total Division: (320) Policy and Business Services	(190,230)	(236,048)	(108,727)	(108,727)	(108,727)	(108,727)	(108,727)
Division: (330) Parks							
Parks Admin	(51,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Urban Parks Operations	(22,621)	(52,596)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)
Westwood Plateau Specified Area Maintenance	(91,089)	(99,467)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)
Pacific Reach Specified Area Maintenance	(114,792)	(112,367)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)
Parks Services Community Programs and Events	(11,004)	(8,948)	-	-	-	-	-
Landscape Services	(4,363)	(4,027)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sport Services	(210,374)	(228,145)	(215,123)	(215,433)	(215,433)	(215,433)	(215,433)
Infrastructure Maintenance	(296,819)	(81,032)	(405,119)	(405,119)	(405,119)	(405,119)	(405,119)
Total Division: (330) Parks	(802,062)	(595,582)	(858,408)	(858,718)	(858,718)	(858,718)	(858,718)
Division: (390) Community Rec and Culture Services							
Community Rec - Aquatics Arenas & Fitness Admin	(9,991)	-	(600)	(600)	(600)	(600)	(600)
Community Rec - Programs Health & Wellness Admin	(6,800)	-	-	-	-	-	-
PSLC-Arenas	(1,023,260)	(1,101,561)	(1,196,434)	(1,202,034)	(1,202,034)	(1,202,034)	(1,202,034)
Poirier Community Centre	(311,466)	(350,614)	(312,587)	(312,687)	(312,687)	(312,687)	(312,687)
Dogwood Pavilion	(365,083)	(394,470)	(359,193)	(359,493)	(359,493)	(359,493)	(359,493)
Planet Ice	(318,230)	(286,305)	(262,956)	(264,436)	(264,436)	(264,436)	(264,436)
Scout Hall	(8,232)	(5,282)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)
Centennial Activity Centre	(167,366)	(181,017)	(160,420)	(160,600)	(160,600)	(160,600)	(160,600)
PSLC-Aquatics	(2,055,500)	(2,255,561)	(2,105,137)	(2,113,587)	(2,113,587)	(2,113,587)	(2,113,587)
Mundy Park Field House	(6,234)	(10,456)	(5,070)	(5,100)	(5,100)	(5,100)	(5,100)
Outdoor Pools	(188,099)	(205,685)	(185,393)	(185,393)	(185,393)	(185,393)	(185,393)

2019 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Cultural Services	(219,823)	(92,141)	(164,462)	(72,000)	(72,000)	(72,000)	(72,000)
City Centre Aquatics Complex	(2,167,860)	(2,233,462)	(2,223,575)	(2,232,875)	(2,232,875)	(2,232,875)	(2,232,875)
Pinetree Community Centre	(937,742)	(956,185)	(866,738)	(868,328)	(868,328)	(868,328)	(868,328)
Victoria Community Hall	(31,035)	(30,110)	(53,242)	(53,367)	(53,367)	(53,367)	(53,367)
Summit Community Centre	(54,221)	(54,497)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)
Glen Pine Pavilion	(399,615)	(417,486)	(392,867)	(393,297)	(393,297)	(393,297)	(393,297)
Community Services	(241)	(172)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Neighbourhood and Outdoor Recreation	(86,015)	(111,699)	(83,800)	(83,800)	(83,800)	(83,800)	(83,800)
Smiling Creek Elementary School	-	(21,052)	(98,000)	(98,000)	(98,000)	(98,000)	(98,000)
Poirier Forum	(94,560)	(111,180)	(83,756)	(84,236)	(84,236)	(84,236)	(84,236)
Total Division: (390) Community Rec and Culture Services	(8,451,373)	(8,818,926)	(8,611,490)	(8,547,093)	(8,547,093)	(8,547,093)	(8,547,093)
Division: (3AA) Park Planning and Forestry							
Cemetery Services	(597,326)	(533,104)	(511,564)	(521,461)	(519,448)	(529,503)	(541,216)
Park Planning & Design	-	-	(105,300)	(105,300)	(105,300)	(105,300)	(105,300)
Urban Forestry Operations	(18,205)	(271,125)	(72,577)	(72,702)	(72,702)	(72,702)	(72,702)
Total Division: (3AA) Park Planning and Forestry	(615,531)	(804,229)	(689,441)	(699,463)	(697,450)	(707,505)	(719,218)
Total Revenues	(10,063,378)	(10,454,449)	(10,268,066)	(10,214,001)	(10,211,988)	(10,222,043)	(10,233,756)
Net Expenditure (Contribution):	16,692,728	16,815,726	18,865,101	19,513,588	19,569,321	19,630,146	19,676,856







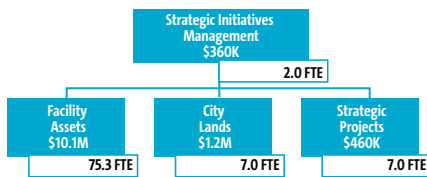
Strategic Initiatives

Under the responsibility of the Strategic Initiatives Department, the 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 provides centralized project management services in coordination with a number of other areas of the

City such as Planning & Development, Parks Planning, and Transportation Planning and Construction.

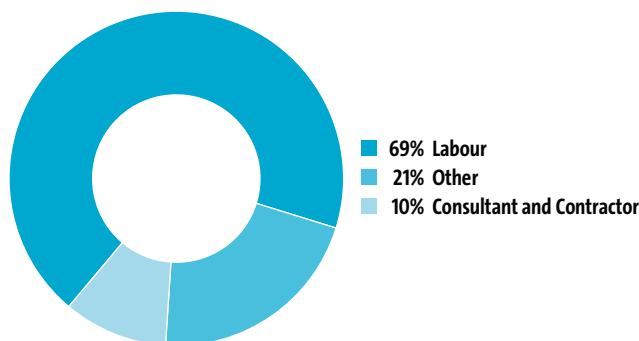
The Strategic Initiatives Department is also responsible for providing vision, leadership and direction in optimizing the City's real estate assets, with a strong focus on the City's Northeast Lands portfolio. In support of meeting regional population growth targets, the department manages the City's 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.



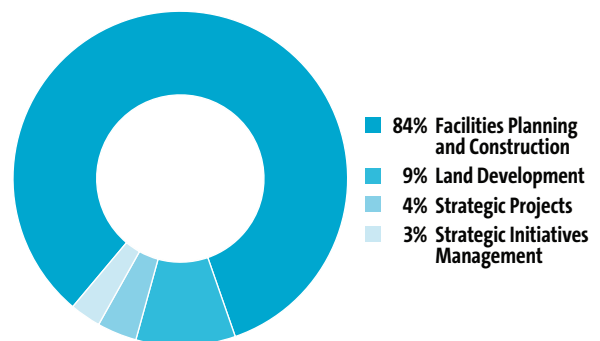
Key Performance Measures:

Strategic Initiatives	2014	2015	2016	2017	2018
Land Sale Revenues (\$ in millions)	\$15.4	\$0.1	\$64.6	\$68.5	\$76.1

Strategic Initiatives
Expenditures by Type



Strategic Initiatives
Expenditures by Function



General Operating Strategic Initiatives	Actual 2017	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023
Expenditures							
Division: (710) Strategic Initiatives Management							
Strategic Initiatives Administration	515,773	461,072	361,487	373,545	372,183	372,183	372,183
Total Division: (710) Strategic Initiatives Management	515,773	461,072	361,487	373,545	372,183	372,183	372,183
Division: (720) Facility Assets							
Facilities Administration	1,602,676	1,768,937	1,379,832	1,401,688	1,404,011	1,404,011	1,404,011
Facilities Custodial	2,238,130	2,326,778	2,421,962	2,486,374	2,481,603	2,481,603	2,481,603
Facilities Maintenance	5,941,257	5,851,007	6,298,104	6,592,783	6,645,977	6,696,918	6,746,933
Facilities Planning and Construction	359	-	-	-	-	-	-
Total Division: (720) Facility Assets	9,782,423	9,946,721	10,099,898	10,480,845	10,531,591	10,582,532	10,632,547
Division: (740) City Lands							
Real Estate Management	301,777	576,090	583,669	598,906	602,252	602,565	602,884
City Land Development Admin	235,284	440,002	577,766	607,440	614,088	619,844	625,742
Total Division: (740) City Lands	537,061	1,016,092	1,161,435	1,206,346	1,216,340	1,222,409	1,228,626
Division: (750) Strategic Projects							
Capital Construction	337,464	254,683	260,660	279,647	281,061	281,061	281,061
Strategic Projects Administration	177,527	279,137	202,838	217,591	218,788	220,014	220,014
Total Division: (750) Strategic Projects	514,992	533,821	463,498	497,238	499,849	501,075	501,075
Total Expenditures	11,350,248	11,957,706	12,086,318	12,557,974	12,619,963	12,678,199	12,734,431
Revenues							
Division: (710) Strategic Initiatives Management							
Strategic Initiatives Administration	(41,604)	(115,000)	-	-	-	-	-
Total Division: (710) Strategic Initiatives Management	(41,604)	(115,000)	-	-	-	-	-
Division: (720) Facility Assets							
Facilities Administration	(1,386,611)	(1,378,085)	(1,004,399)	(1,004,399)	(1,004,399)	(1,004,399)	(1,004,399)
Facilities Custodial	151	-	-	-	-	-	-
Facilities Maintenance	(2,992)	(639)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Total Division: (720) Facility Assets	(1,389,452)	(1,378,724)	(1,008,399)	(1,008,399)	(1,008,399)	(1,008,399)	(1,008,399)
Division: (740) City Lands							
Real Estate Management	(94,968)	(499,455)	(669,582)	(669,582)	(669,582)	(669,582)	(669,582)
City Land Development Admin	(217,952)	(185,362)	(295,996)	(295,996)	(295,996)	(295,996)	(295,996)
Total Division: (740) City Lands	(312,920)	(684,817)	(965,578)	(965,578)	(965,578)	(965,578)	(965,578)
Total Revenues	(1,743,976)	(2,178,541)	(1,973,977)	(1,973,977)	(1,973,977)	(1,973,977)	(1,973,977)
Net Expenditure (Contribution):	9,606,272	9,779,164	10,112,341	10,583,997	10,645,986	10,704,222	10,760,454

Chapter 7:

2019 Five-Year Capital Plan

Capital Planning Process

The City's growth continues to drive a variety of capital investments that will have significant impact on the future of the community. The City's financial planning strategies are based on the assumption that the pace of growth will continue into the near future while striving to maintain enough flexibility to adapt to potential changes in the development industry and real estate market. The *2019–2023 Five-Year Capital Plan* has been prepared in the context of the City's Strategic and *Business Plans*, citizen input through the Ipsos Reid Citizen Satisfaction Survey conducted by Ipsos Reid, Development Cost Charges (DCC) Bylaw, and the City's financial policies.

Preparation of the *Capital Plan* is a challenging process since there are many competing priorities with limited funding. One of the key aspects each year in the development of the *Capital Plan* is to ensure that cash flows and/or reserves are available to fund planned projects or support regular debt repayment. As such, Finance completes a cash flow analysis of the supporting reserve funds to ensure that planned projects can be advanced in accordance with projected cash flows. This includes the forecasting of future receipts.

To ensure reasonable projections, particularly in areas related to development-generated funds, Finance partners with Planning & Development to review and implement improved processes to forecast future revenues. The result of the additional cash flow analysis, in some cases, is a phasing of infrastructure projects to maintain long-term affordability. In addition, DCC cash is addressed with internal borrowing from other reserves.

Over the next five years, the City will invest \$457 million in capital infrastructure to improve transportation, enhance recreational opportunities and expand water, sewer and drainage infrastructure within Coquitlam. The *2019–2023 Capital Plan* has been developed based on funding sources that are available for capital purposes as a result of past policy decisions of Council and a recent review of the different sources of capital reserves and related policies to determine the appropriate sources of funding with the objective of maintaining good financial management. The *Capital Plan* includes projects identified in the Development Cost Charges program which was approved in early 2016 and which generates funding for growth-related infrastructure. In addition, a review of the *2019 Business Plan* in conjunction with revenue forecasts for other funding sources led to funding for several new capital projects. These are projects that will either provide the community with benefits in the

short-term or capital works that will provide supporting infrastructure and amenities for the growing community. The funding is from sources such as the Land Sale Reserve Investment Fund, Density Bonus Reserve, Community Amenity Contributions Reserve and Casino Revenues.

Definition of Capital Assets

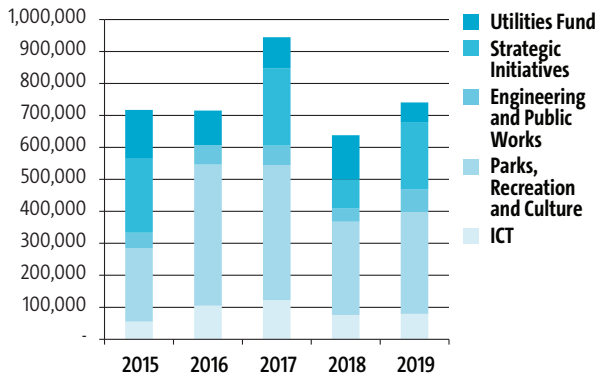
Capital assets provide a benefit to the community beyond one year. Such items typically require operating and maintenance expenditures, and may need to be replaced in the future. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer 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 *2019–2023 Capital Plan* presented to Council includes projects that are consistent with corporate objectives and long-range plans.

Operating Cost Impact of Capital Projects

According to Council-adopted policy, the annual budget process requires that adequate provision be made for the incremental increases to the operating expenses for changes in the capital base. This is a key policy that is in line with GFOA best practices as it contributes to the long-term financial sustainability of City services.

Every year capital assets are developed by City departments or added to the City's inventory during the course of development. The operating budget impacts of this new capital are typically added to the operating budget upon completion. 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 \$741,000 is required for the maintenance of new infrastructure, which was included in the *2019–2023 Financial Plan*.

Operating Costs for New Capital Projects

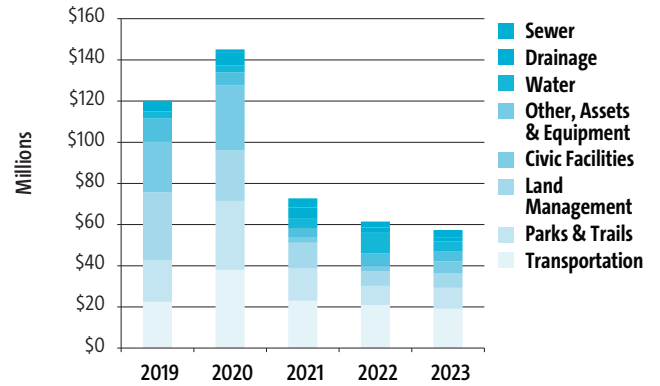


Over the past 5 years, the average operated costs for new capital in the General Fund for new buildings, roads, traffic and technology infrastructure has been \$640,000 and in the Utility Fund for Water, Sewer and drainage infrastructure the added operating cost has been an average of \$111,000.

2019–2023 Capital Plan

The 2019–2023 capital expenditure program adopted by Council includes approximately \$457 million to be expended on a number of projects.

Capital Expenditures



City of Coquitlam 2019–2023 Capital Expenditure Summary (\$000s)

	2019	2020	2021	2022	2023	Total
Civic Facilities	24,500	31,695	2,785	2,758	5,605	67,343
Civic Facilities	24,500	31,695	2,785	2,758	5,605	67,343
Sportsfields Design/Development	3,775	775	775	775	775	6,875
Parkland Acquisition	12,551	4,343	4,040	4,040	4,323	29,297
Sports & Park Infrastructure Design Development	1,555	1,555	1,555	1,555	1,555	7,775
Parks Design/Development	1,702	22,462	8,910	2,538	3,171	38,783
Parks, Recreation & Culture - Other	628	4,378	378	378	378	6,140
Parks & Trails	20,211	33,513	15,658	9,286	10,202	88,869
Roads—Rehabilitation	9,051	9,815	8,768	9,831	7,466	44,932
Road—Expansion	9,322	24,600	11,188	8,055	8,055	61,219
Roads—Infrastructure Management	4,140	3,565	3,065	3,095	3,595	17,460
Transportation	22,513	37,981	23,021	20,981	19,116	123,611
Drainage—Rehabilitation	990	860	960	1,010	960	4,780
Drainage—Expansion	2,950	5,260	4,050	1,436	650	14,346
Drainage—Infrastructure Management	125	125	130	130	130	640
Drainage	4,065	6,245	5,140	2,576	1,740	19,766
Sewer—Rehabilitation	392	740	300	300	300	2,032
Sewer—Expansion	0	300	3,550	2,000	2,865	8,715
Sewer—Infrastructure Management	650	600	600	600	600	3,050
Sewer	1,042	1,640	4,450	2,900	3,765	13,797
Wate—Rehabilitation	2,855	2,550	4,885	2,410	4,850	17,550
Water—Expansion	615	660	0	7,500	160	8,935
Water	3,470	3,210	4,885	9,910	5,010	26,485
Land Management	32,990	24,500	12,500	7,150	7,150	84,290
Land Management	32,990	24,500	12,500	7,150	7,150	84,290
Deputy City Manager	1,725	325	325	325	325	3,025
Fleet	3,870	3,860	2,329	3,572	2,193	15,824
Environmental Services	150	25	25	25	25	250
Planning	375	375	232	232	232	1,446
Other	595	595	595	595	595	2,975
Information & Communications Technology	4,620	1,115	835	1,180	1,410	9,160
Other, Assets & Equipment	11,335	6,295	4,341	5,929	4,780	32,680
Total Capital Expenditure	120,126	145,078	72,780	61,490	57,368	456,841

2019 Capital Project Details

Civic Facilities (\$67 Million)

Civic Facilities projects include the expansion, replacement and upgrading of all civic facilities including recreation and cultural buildings, public works buildings and other facilities that support City operations such as fire halls, the Public Safety (RCMP) Building and City Hall. Past Ipsos Reid Citizen Satisfaction Surveys indicated that residents place a high priority on recreation and cultural facilities and attribute these types of amenities to their high quality of life.

Over the next five years, \$67 million will be spent on civic facilities with \$24.5 million in 2019, which include projects related to building renovations, expansions and component replacement. Funding for facilities is provided through capital reserves such as the Building Component Replacement Reserve, Building Replacement Fund Reserve and the Municipal Capital Fund (Casino Revenues).

MAJOR PROJECT SPENDING

- **Facility Upgrade Program**—Key projects in this capital program include Town Centre Fire Hall and Mariner Fire Hall renovations and upgrades, Austin Works Yard Water/Sewer Building roof and windows replacement, Evergreen Cultural Centre and Place des Arts various component replacements and a variety of other miscellaneous small asset component replacements.
- **Austin Works Yard Renewal**—The Austin Works Yard, located at 500 Mariner Way, was constructed in the late 1960's to function as the City of Coquitlam's primary operations center. The yard has currently reached capacity and many of its structures have reached the end of their useful lives. Phase 1 of Austin Works Yard renewal project is scheduled in 2019. The focus of Phase I of this project will be on areas that offer the greatest investment value and include the Vehicle Service Centre and the Auxiliary Building.
- **RCMP Parkade**—The roof membrane of the RCMP building parkade, which provides the foundation for Buchanan Square, is leaking and needs replacement. Any additional enhancements above and beyond the replacement of the landscaping removed during replacement of the membrane, as well as any improvements to the functionality of Buchanan Square will be undertaken as a separately funded but coordinated project.
- **Place Maillardville Community Centre**—This City-owned 11,000 sq.ft. neighbourhood level recreation facility is operated by the Société Place Maillardville. The facility is now 40 years old but has a continued need to serve the Maillardville neighbourhood of 8,000 to 10,000 people. The City recognized the need to replace the current facility to support enhanced and more functional programming space, as well as due to the frequent repairs and higher maintenance as the building ages. In 2016 City Council endorsed a plan and funding strategy to replace the facility. The total budget approved to date is \$22 million.
- **Coquitlam YMCA Community Centre**—In 2015 the City entered into an Agreement-In-Principle (AIP) with the YMCA of Greater Vancouver to jointly develop a community recreation facility as part of the construction of a mixed-use development in the Burquitlam-Lougheed neighbourhood. The project also includes a Community Police Station and Park n' Ride SkyTrain parking facilities. The budget approved to date is \$37 million.

Parks, Trails and Sports Fields (\$89 Million)

As highlighted in the Citizen Satisfaction Survey, residents attach great importance to the City's neighbourhood parks as well as hiking, walking and biking trails. Sports fields and outdoor courts are also important amenities. As such the City invests in high-quality park, trail and sports field amenities and over the next five years, the City will spend \$89 million on these amenities, including parkland acquisition (\$29 million) and park development (\$39 million). In 2019, \$20.2 million will be expected. Funding for these projects is from the Parkland Acquisition, Development DCC Program, Gas Tax and General Revenues. Sports field funding of \$775,000 annually provides funding for sports field renewal projects identified in the Sports Field Strategy.

MAJOR PROJECT SPENDING

- **Town Centre Park**—The development of a public washroom in the southern portion of Town Centre Park will provide a publicly accessible washroom, seasonal storage, festival water service and electrical power supply.
- **Brookmere Park**—A 5.3 acre community level park located within the rapidly developing Burquitlam-Lougheed neighbourhood, this park has been a fixture in the community for decades, but has not seen any significant upgrades. With the continued growth of the neighbourhood, Brookmere Park will be redeveloped as this evolving neighbourhood is currently underserved by outdoor recreational amenities.
- **Place Maillardville Park**—This park will be developed concurrent with the Place Maillardville Community Centre replacement project (see Civic Facilities).
- **Harper Park**—This park in growing Northeast Coquitlam is currently undeveloped, characterized by forested and natural areas, as well as creeks. The park design provides expanded recreational trails.
- **Burquitlam and Cottonwood Parks**—The development of public open space at the Burquitlam Park site and proposed expansion at Cottonwood Park is included in the scope of the new YMCA recreation facility project (see Civic Facilities).
- **Parkland Acquisition** includes funding for Harper Park land acquisition (and others).
- **Funding for sports fields** includes \$3 million towards the Centennial School Artificial Turf in partnership with School District 43 as well as Mobilio Field Turf Replacement project in Town Centre Park.
- **Park Infrastructure Program** includes funding for a variety of playground, tennis court and other park infrastructure upgrades. Funding for this program was increased by Council in 2018.

Transportation (\$124 Million)

According to Ipsos Reid Citizen Satisfaction Surveys, transportation continues to be the highest priority for Coquitlam residents. The 2019–2023 Capital Plan includes \$124 million for transportation projects which are categorized under three project types: Road Rehabilitation, Road Expansion and Road Infrastructure Management.

- Rehabilitation projects are required to keep City infrastructure in a state of good repair.
- Expansion projects deliver multimodal transportation infrastructure to meet the City's growing population and employment needs.
- Infrastructure Management comprises a mix of initiatives that support long-range planning and completion of street frontages.

The significant level of transportation spending is possible due to a number of funding sources including the City's Transportation DCC Program, TransLink MRN and other program funding, Casino and General Revenues. In addition to these major funding sources, the City relies on a variety of other funds. Spending in 2019 on Transportation is \$22.5 million.

MAJOR PROJECT SPENDING

- **Bicycle/Greenway Facilities Program**—This project will introduce new walking/cycling connections across the City, with a focus on key growth areas, including Austin Heights, Burquitlam-Lougheed and Maillardville. This project will provide new infrastructure to support alternative modes of transportation to serve the growing population and to mitigate impacts on existing residents.
- **Street Lighting LED Conversion Program**—The Street Lighting LED Conversion Program which will convert all existing City streetlights over a five-year period, began in 2018. LED streetlights offer a variety of benefits including: longer service life, reduced maintenance costs and greater energy efficiency. This project will allow the City to provide more consistent lighting levels, resulting in improved safety and security.
- **Pavement Rehabilitation for Major Road Network, Local Road Network and Community Collector Road Network**—These projects are intended to extend the service life of the transportation network through rehabilitation of road-related infrastructure.
- **Frontage Work Program on Haversley, Madore and Stewart**—The Frontage Works Program seeks to improve older residential streets to the full subdivision bylaw standard including: curb and gutter, separated sidewalks, street trees, etc. The program is undertaken annually on a block-by-block-basis, and is prioritized based on eliminating discontinuous works, and eliminating angle parking, as well as other secondary criteria. Proposed projects for 2019 include frontages on Haversley, Madore and Stewart Avenues.
- **Sidewalk Improvement Program**—The sidewalk program includes the installation of sidewalks at locations throughout the City. The annual program is prioritized based on an evaluation system that ranks all sidewalk requests using criteria categorized under pedestrian potential, safety and deficiency concerns.
- **Major Arterial Road improvements**—This program was established to enable the City to accumulate funds for improvement projects along arterial roads that are likely to require significant municipal contribution and be delivered over multiple years. The City began accumulating funds in 2018. The continued accrual in the 2019–2023 Capital Plan is to be put towards the City's contribution to the Brunette Interchange project. This project is necessary to address mobility needs of pedestrians, cyclists, and support improved movement of goods and general purpose traffic.
- **Road and Pathway improvement for the Lougheed greenway**—The City is interested in improving pedestrian and cyclist accessibility to frequent transit hubs. This project comprises the construction of a multi-use pathway (MUP) along the west side of Lougheed Highway, including improved lighting and a new pedestrian/bicycle bridge across Scott Creek. It will connect Coquitlam Central Station, West Coast Express and the bus exchange to communities to the south, including the MUP on the Riverview Lands.

Utilities (\$60 Million)

The Utilities *Capital Plan* includes infrastructure projects related to drainage, sewer, water and solid waste collection. The projects are categorized into three different areas including rehabilitation, expansion and infrastructure management and sustainability. The *Capital Plan* includes significant work related to the expansion of utilities in Northeast Coquitlam to support new development in the City such as new drainage systems, water system improvements, and the continuation of ongoing sewer and drainage improvement programs. Spending in 2019 on utilities is \$9 million.

MAJOR PROJECT SPENDING

Drainage:

- Northeast Partington Creek Diversion
- Storm Sewer Structural Rehabilitation
- Culvert Upgrade Program

Sewer:

- Inflow and Infiltration Program
- Sanitary Sewer Structural Rehabilitation

Water:

- Watermain Replacement Program
- Road Program Water Repairs
- Water Supply Main Program at North Road and Mariner Way/Dawes Hill Rd.

Land Management (\$84 Million)

The City owns significant greenfield land slated for both long-term holding and development potential for the benefit of the community now and into the future. The City Lands Division of Strategic Initiatives manages the business of bringing this greenfield land to market through value-added site preparations and regulatory approvals. This *Capital Plan* includes costs related to the necessary steps to establish market readiness and development costs related to residential and commercial zones in Northeast Coquitlam, with \$33 million to be spent in 2019. This work is funded from the City's Land Sale Reserve Fund which also receives the proceeds from the sale of the land.

MAJOR PROJECT SPENDING

- Northeast Partington Creek Land Development
- South of Village: Flats Land Development
- Burke Mountain Village Land Development
- Smiling Creek Land Development

Other Assets & Equipment (\$33 Million)

In addition to the capital projects related to City infrastructure, the City relies on a variety of minor capital assets and initiatives to carry out its operations. These include programs such as the City-owned fleet, information and communications technologies, and capital programs such as advance capital and neighbourhood planning. The two largest categories are as follows:

Fleet—The Five-Year Plan includes \$16 million of costs related to the replacement of vehicles and equipment that have reached the end of their lifecycle and the purchase of additional fleet units resulting from growth in City services. The City currently has a vehicle fleet with a replacement value of approximately \$46 million. During the five-year period of the *Capital Plan*, a number of significant vehicle replacements will occur including generator trailers, backhoes and a dump truck.

Information and Communication Technology—The Five-Year Plan includes \$9 million of ongoing programs to upgrade and maintain current hardware, software and application requirements related to the City’s computer and communications systems.

MAJOR PROJECT SPENDING

Major projects include:

- 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
- New Fire Vehicle
- Neighbourhood Planning Program to assist with planning for growth anticipated over the next 15 years
- Purchase of small assets and other equipment

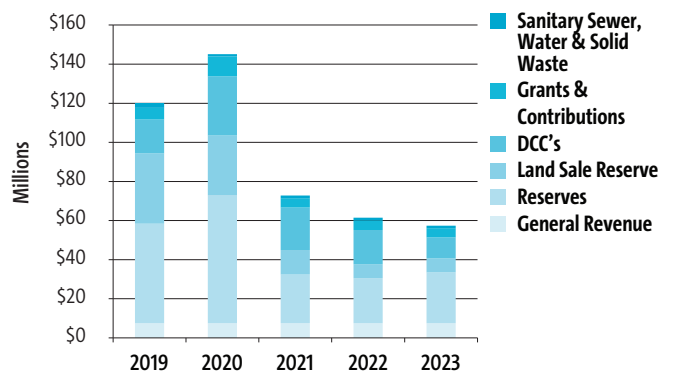
Funding Sources

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. 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.

In 2019, the City will see continued support from senior levels of government. Provincial traffic fine revenues are forecasted to remain at the 2018 level of \$1.4 million. In 2019, TransLink will provide approximately \$4.1 million for operation, maintenance and rehabilitation of the major road network located in Coquitlam.

The capital portion of the 2019–2023 Financial Plan is funded from the following sources in the graphic below. (For more information on reserve funding please refer to Chapter 4).

2019–2023 Capital Plan Funding Sources



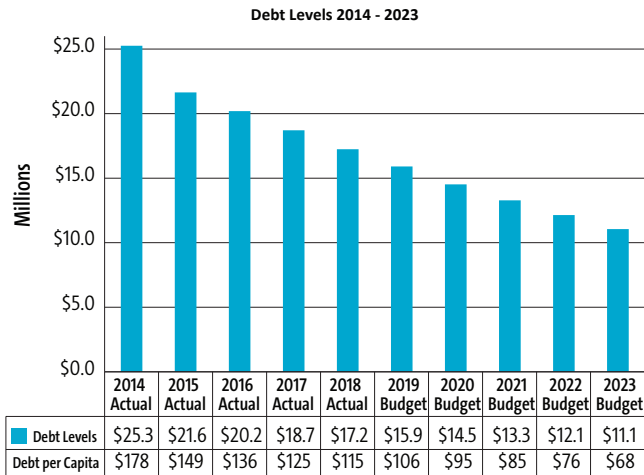
Funding Source	2019	2020	2021	2022	2023	Total
Reserves & Trusts	42,199,902	64,155,812	23,547,629	21,674,765	22,611,437	174,189,545
DCCs	17,336,100	30,204,919	21,720,857	17,454,405	10,738,685	97,454,966
Land Sale Reserve	35,990,000	30,500,000	12,500,000	7,150,000	7,150,000	93,290,000
Grants & Contributions	14,608,580	11,515,959	6,148,845	6,270,909	8,066,909	46,611,202
General Revenue	7,534,000	7,534,000	7,534,000	7,534,000	7,534,000	37,670,000
Utilities	2,456,900	1,167,700	1,328,500	1,406,000	1,266,600	7,625,700
Total Funding	120,125,482	145,078,390	72,779,831	61,490,079	57,367,631	456,841,413

Debt Borrowing

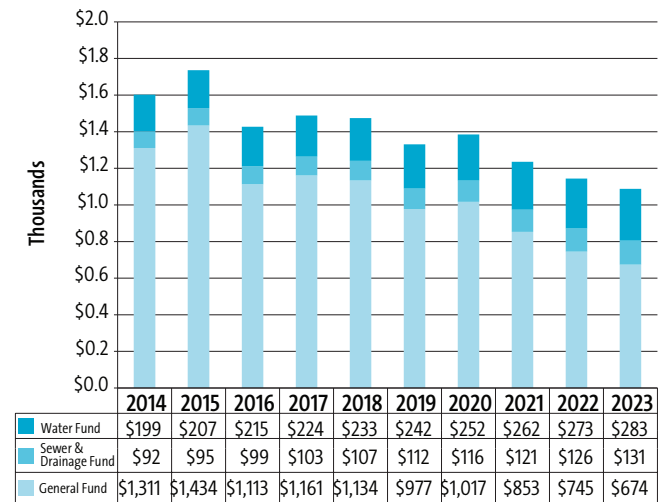
The 2019–2023 *Capital Plan* does not include any borrowings. The City’s practice is to minimize external debt borrowings and, if required, use existing reserves as a means to internally finance required capital expenditures. As well, the City adheres to the Debt Limit and Liability Servicing Limit requirements as outlined in the *Community Charter*.

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 \$17 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 2018 was \$17 million or \$115 per capita. The City’s debt level is estimated at \$16 million at the end of 2019. The use of long-term debt requires an elector approval process.

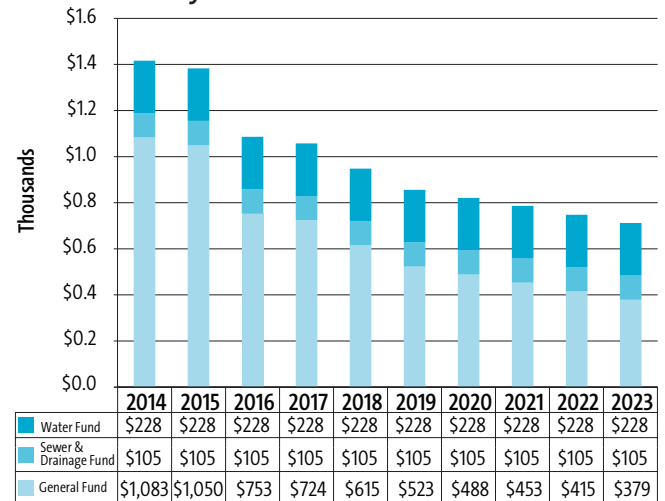
Debt Levels 2014–2023



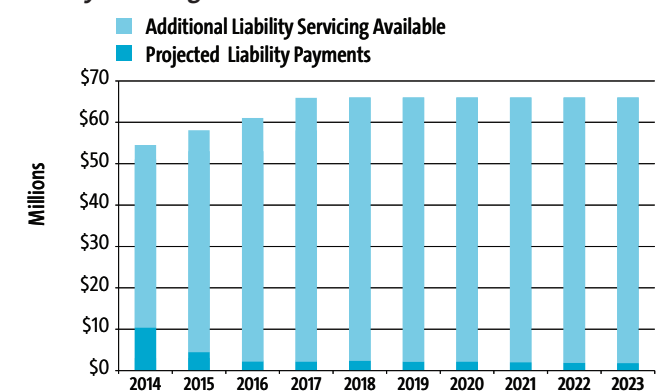
Debt Principal Payments 2014–2023



Debt Interest Payments 2014–2023



Liability Servicing Limits 2014–2023



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 \$66 million in 2018. The budgeted cost of principal and interest debt payments range from \$2 to \$3 million in the 2019–2023 financial planning period, which is below the allowable limit.

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.

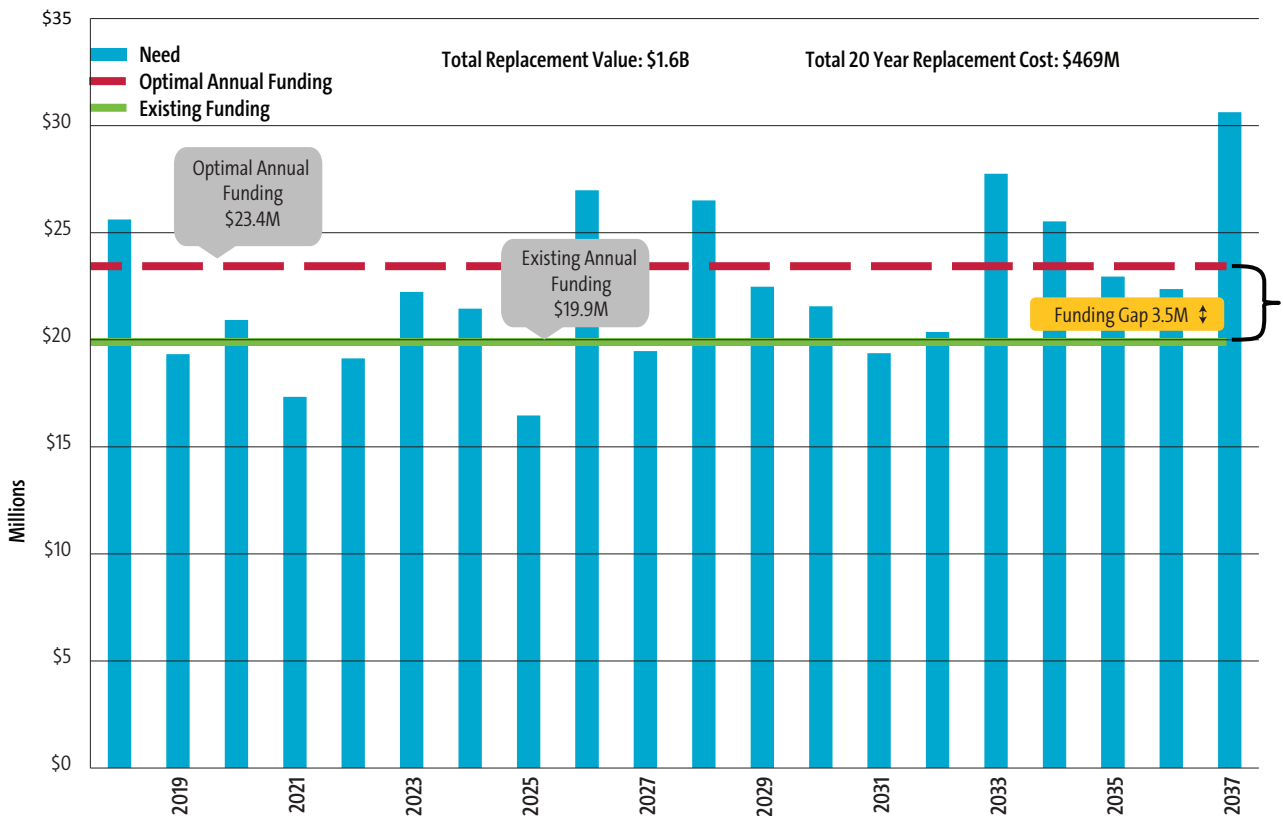
A city-wide asset replacement assessment was completed in 2017 and updated in 2018, in order to obtain information on the current overall asset replacement needs. The assessment was broken down by fund with the General Fund funding transportation, parks, facilities and vehicles and equipment assets and Utility Funds funding water, sewer & drainage and solid waste assets.

Based on the assessment, it is anticipated that a total of \$555 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.

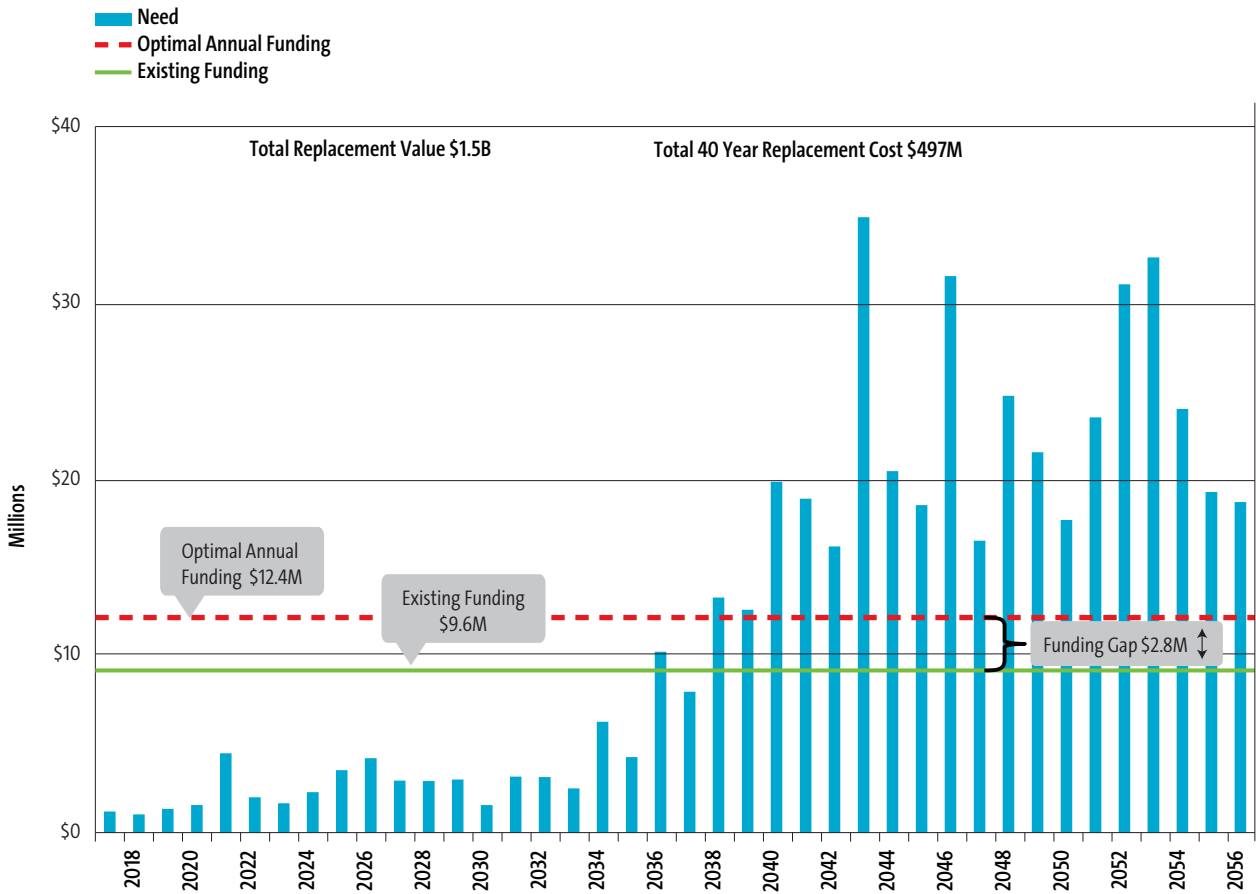
Asset Replacement Assessment—General Fund

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 \$3.5 million and is mainly attributed to parks infrastructure, transportation (paving), fire equipment and recreation and fitness equipment.

General Fund Infrastructure



Utility Infrastructure



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 \$2.8 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 (2018–2037), rather during the following 20 years (2038–2057).

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 2019–2023 *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.

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.

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.

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. 4952, 2019

A Bylaw to adopt the 2019 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. 2019 Five-Year Financial Plan Bylaw No. 4952, 2019

This Bylaw may be cited for all purposes as "2019 Five-Year Financial Plan Bylaw No. 4952, 2019".

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 set out in Schedules "A" and "B" to this Bylaw is hereby adopted as the Financial Plan for the City for the period commencing January 1, 2019 and ending December 31, 2023.

3. Full Force & Effect

This Bylaw has full force and effect from January 1, 2019 until amended, repealed or replaced.

READ A FIRST TIME this 25th day of February, 2019.

READ A SECOND TIME this 25th day of February, 2019.

READ A THIRD TIME this 25th day of February, 2019.

GIVEN FOURTH AND FINAL READING and the Seal of the Corporation affixed this 4th day of March, 2019.


MAYOR


CITY CLERK

City of Coquitlam
2019 Five-Year Financial Plan Bylaw No. 4952, 2019
Consolidated Summary of Revenues & Expenditures

	2019	2020	2021	2022	2023
Revenues:					
Taxation, net	(171,923,975)	(178,646,286)	(185,763,758)	(193,111,567)	(200,701,315)
Fees and Service Charges	(74,995,845)	(76,978,633)	(79,399,048)	(81,035,232)	(84,035,495)
Municipal Land Sales	(35,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Developers' Contributions	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Grants & Contributions from Others	(13,084,040)	(17,324,919)	(11,991,805)	(12,148,669)	(11,980,069)
Other	(10,164,495)	(10,308,074)	(10,334,292)	(10,383,412)	(10,453,428)
Transfers:					
Collections for Other Governments	(93,637,833)	(93,658,333)	(93,681,293)	(93,707,008)	(93,735,809)
Transfer from Reserves	(93,341,606)	(100,738,717)	(41,973,892)	(36,493,290)	(39,789,323)
Transfer from DCC's	(19,987,080)	(32,855,899)	(24,371,837)	(20,105,385)	(13,389,665)
	(532,134,874)	(570,510,861)	(507,515,925)	(506,984,563)	(514,085,104)
Expenditures:					
Other Municipal Purposes	283,528,819	291,856,617	301,073,165	311,577,133	322,535,747
Debt Payments	2,990,344	3,005,818	2,815,887	2,679,335	2,582,404
Capital Expenditures (Note 1)	120,125,482	145,078,390	72,779,831	61,490,079	57,367,631
Transfers:					
Transfer to Other Governments	93,637,833	93,658,333	93,681,293	93,707,008	93,735,809
Transfer to Land Sale Reserve	39,814,345	44,818,278	44,816,950	44,826,835	44,838,375
Developer Contributed Assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Transfer to Reserves	7,791,551	8,046,925	8,402,299	8,757,673	9,113,047
Transfer to Statutory Reserve	1,046,500	1,046,500	1,046,500	1,046,500	1,012,091
Non-Cash Expenditure of Depreciation	(36,800,000)	(37,000,000)	(37,100,000)	(37,100,000)	(37,100,000)
	532,134,874	570,510,861	507,515,925	506,984,563	514,085,104

Note 1: Excludes work-in-progress expenditures in previous budgets estimated at \$156M

Schedule “B”

**2019 Five-Year Financial Plan Bylaw No. 4952, 2019
Revenue Plan Objectives and 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. 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.

Municipal Land Sales – The City receives revenue through the disposal of land assets. In 2010, Council set a vision to create and maintain sustainable land based resources for the benefit of the community now and in the future. This includes maintaining a balance between both land inventory and land sale reserve funds. The Land Sale Reserve policy reflects the following main objectives: 1) to fund strategic land investment (including land purchase and land development); 2) to provide interim borrowing for capital projects; and 3) to provide funding for the municipal portion of major transportation projects that is allocated from land sales revenue related to selling road Right of Ways. The revenue from land sale reserves fluctuates from year to year depending on the City’s land management strategy and market conditions.

Schedule “B”

Developer’s Contributions – The City receives contributed assets through the development process. This source of revenue is based on the pace and intensity of development in the community and therefore will fluctuate from year to year.

Other Revenues:

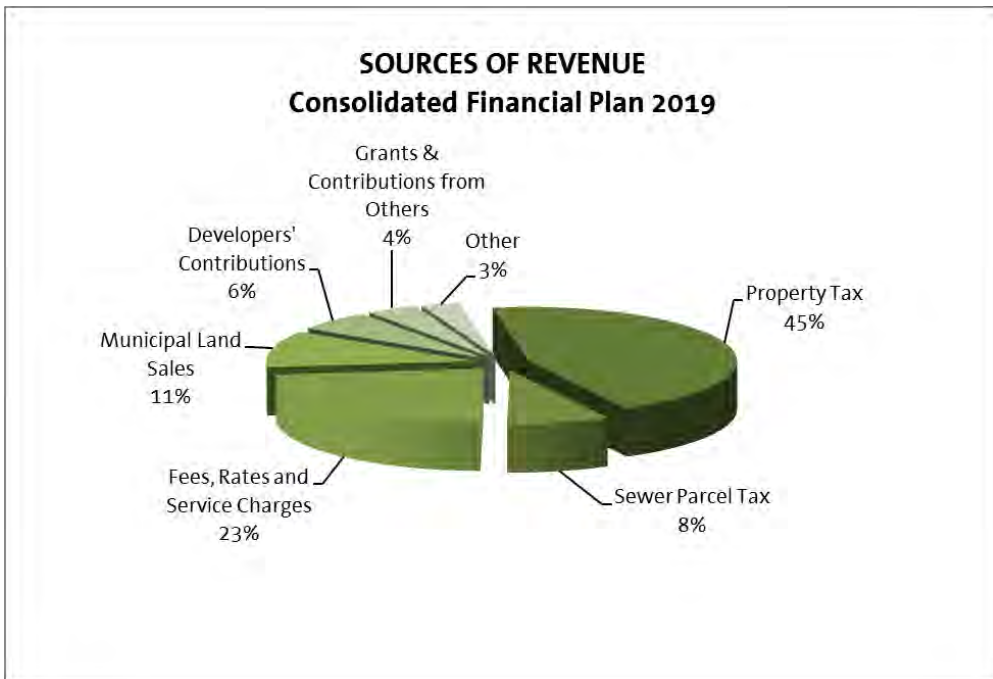
Development Revenues – It is the City’s policy that development should substantially pay for the new infrastructure required to service the growth. In this regard, the City has established through policies and bylaws a variety of development revenue sources such as those from Development Cost Charges,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

Grants & Contributions from Others – The City receives provincial and federal grants to support policing initiatives, transportation initiatives, capital and infrastructure projects.

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

2. Proportion of Revenue

The chart below depicts the proportionate share of revenue to be received from the various funding sources in 2019.



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 as determined by BC Assessment. The types of services that these revenues support include Police and Fire Services, Parks, Recreation and Culture, Planning and Development, and Engineering and Public Works Services (excluding Utilities), along with administrative services such as Facilities, Legislative Services, Finance, Technology and Human Resources. Property taxes currently account for 45% of consolidated revenues collected.

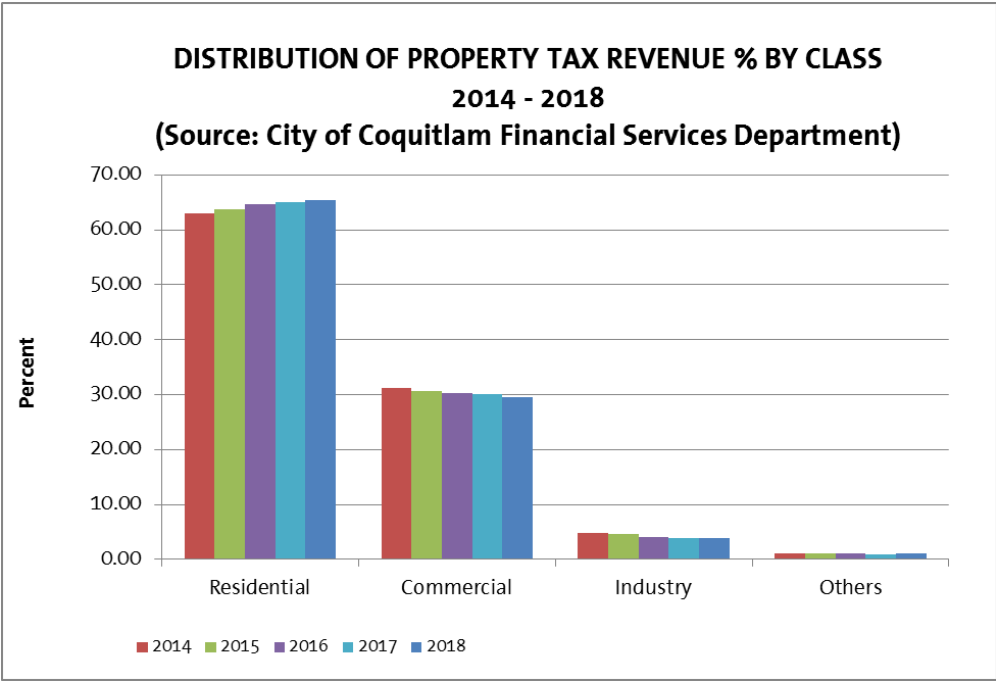
Coquitlam has a policy of collecting the same amount of taxes each year from each property class after the property class has been adjusted for non-market activity and before a Council approved rate increase is applied. As non-market activity can fluctuate between property classes, the distribution between property classes can vary from one year to the next. The proportion for each class is calculated when the final assessment roll becomes available from BC Assessment 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 Tax Policy to support 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 relatively higher. 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 2019, Coquitlam continues the tax shift policy of 1.0% to further support business in Coquitlam.

The impact of this policy in 2019 is a reduced increase to the business tax rate from the average of 2.56% (which includes the net impact of the new provincial Employer Health Tax of 0.51%) to 1.90% and an increased rate for residential property uses of 2.90%. This policy has been in place for the past 23 years with a cumulative impact of a 22% shift in the tax burden from business properties to residential properties. The impact of this policy 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”



Schedule “B”

Permissive Property Taxation Exemption Policy

Pursuant to Sections 224-227 of the *Community Charter*, the City of Coquitlam has a policy to provide permissive tax exemptions for certain categories of land or improvements that are permitted by the legislation, and which are 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 not-for-profit or charitable organizations;
- The type of programs and services that the organization provides to the community;
- Whether the organization benefits primarily Coquitlam residents;
- Whether the organization’s programs and services are readily accessible to residents;
- Whether the organization is operating consistently within City policies and bylaws; and
- The impact of the exemption on the City’s tax revenue and resulting ability to provide services to Coquitlam residents

The most recent Permissive Tax Exemption Bylaw provides exemptions to 47 properties with an approximate value of \$1.17 million or a 0.83% tax impact (based on 2018 assessment). These properties fit into four different groups as follows:

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

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

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