

City of Coquitlam, BRITISH COLUMBIA



2022–2026

**Financial Plan**

Foundations for the Future

Coquitlam



**On the Cover:**

The community came together to help make room for native ecosystems at Hoy Creek Park. Children and adults all participated at a Creekside East planting event to control the spread of invasive plants and restore infested natural areas.



2022–2026  
**Financial Plan**  
Foundations for the Future







# Contents

Reader's Guide . . . . .	iv
Distinguished Budget Presentation Award . . . . .	v
Coquitlam City Council. . . . .	vi
Message From Mayor Richard Stewart. . . . .	vii
<b>CHAPTER 1: Executive Summary . . . . .</b>	<b>1</b>
2022 Budget Highlights . . . . .	4
<b>CHAPTER 2: Coquitlam—A Thriving City with Community Focus . . . . .</b>	<b>7</b>
Coquitlam Profile and Demographics . . . . .	8
City Government Overview . . . . .	10
2022 Organization. . . . .	12
<b>CHAPTER 3: Integrated Planning Framework . . . . .</b>	<b>13</b>
Strategic Planning. . . . .	14
Business Planning. . . . .	16
Safe and Complete Neighbourhoods. . . . .	20
Local Economy and Local Jobs . . . . .	22
Healthy Community and Active Citizens . . . . .	24
Sustainable Services, Environment and Infrastructure . . . . .	26
Excellence in City Governance . . . . .	28
Financial Planning. . . . .	30
2022 Financial Planning Process . . . . .	31
<b>CHAPTER 4: Financial Policies, Fund Structure and Reserves . . . . .</b>	<b>33</b>
Financial Policies . . . . .	33
Fund Structure . . . . .	37
Capital Reserve Funding . . . . .	39
Statutory Reserve Funding . . . . .	46
Utility Reserve Funding. . . . .	49
Operating Reserve Funding . . . . .	52
<b>CHAPTER 5: Financial Plan Overview . . . . .</b>	<b>57</b>
Budget Context . . . . .	57
Key Budget Assumptions . . . . .	60
Consolidated Statement of Financial Activities . . . . .	62
Statement of Activities by Fund . . . . .	63
Employee Base—FTE Analysis . . . . .	64
<b>CHAPTER 6: 2022 Five-Year Consolidated Operating Plan . . . . .</b>	<b>67</b>
Revenues – General . . . . .	67
Taxation . . . . .	67
Fees, Rates and Charges . . . . .	69
Grants. . . . .	69
Investment Income . . . . .	69
Casino Revenue . . . . .	70
Other Revenue . . . . .	70
Revenues—Sewer and Drainage . . . . .	70
Revenues—Water . . . . .	72
2022 Operating Plan By Department . . . . .	73
City Manager's Office. . . . .	74
Deputy City Manager's Office . . . . .	75
Coquitlam Fire/Rescue . . . . .	77
Finance, Lands and Police . . . . .	79
Coquitlam RCMP Detachment. . . . .	82
Engineering and Public Works . . . . .	84
Planning and Development. . . . .	92
Parks, Recreation, Culture and Facilities . . . . .	96
Corporate Services. . . . .	103
Legislative Services . . . . .	106
<b>Chapter 7: 2022 Five-Year Capital Plan . . . . .</b>	<b>109</b>
Capital Planning Process. . . . .	109
2022–2026 Capital Plan . . . . .	111
2022–2026 Capital Project Details . . . . .	113
Funding Sources . . . . .	117
Debt Financing . . . . .	118
Sustainable Service Delivery — Asset Management . . . . .	120
<b>Appendix . . . . .</b>	<b>121</b>
Glossary of Terms . . . . .	121
2022 Five-Year Financial Plan Bylaw . . . . .	123



# Reader's Guide

---

This budget document provides an overview of the *2022–2026 Financial Plan*, including the City's integrated planning process, details about key elements of the *Financial Plan* and 2022 budget, impacts to residents and a look forward to the future of Coquitlam.

The *2022–2026 Financial Plan* is organized into the following chapters:

**1. Executive Summary**

Provides a summary of the *2022–2026 Financial Plan* including key highlights and impact to residents in terms of property 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 City's 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 budget highlights, the City's major fund balances, consolidated financial summary, and staffing history.

**6. 2022 Five-Year Consolidated Operating Plan**

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

**7. 2022 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 asset management program.

**8. Appendix**

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



# Distinguished Budget Presentation Award

---



*The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to City of Coquitlam, B.C. for its annual budget for the fiscal year beginning January 1, 2021. 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 the 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

Auditors:  
KPMG LLP

Bank:  
Scotiabank





# Message From Mayor Richard Stewart

---

This was our second pandemic budget process and thankfully this time around, we could look ahead with a little bit more certainty than in fall

2020. We've all faced enormous challenges since COVID entered our lives, but at the same time we've seen great strength and resilience in our community and extraordinary creativity and commitment from our staff.

The pandemic remains a major influence in our lives and work, and as such, continues to feature significantly in our City's *2022–2026 Financial Plan*. Based on the City's typical prudent and balanced approach, the 2022 budget will continue to support the community through the ongoing impacts of the pandemic while planning for sustainable services, growth, a livable community and emerging needs. Overall, 2022 City services will substantially return to pre-pandemic levels.

Our work for 2022 centres around four themes: Sustainability, Growth and Livability; Equity, Diversity and Inclusion; Reconciliation; and Pandemic Recovery. Going forward, these themes will affect every one of our business plan priorities in some way, and be reflected in the way we work and the services we deliver.

## Impact for Taxpayers

In 2022, additional revenue of roughly \$5 million – primarily from growth – will help offset the impact of a 3.3 per cent rise in inflation on Coquitlam's operating costs.

The result is a 2022 budget with an average property tax increase of 3.43 per cent. A quarter of this increase is from RCMP labour settlement increases (0.85 per cent) that are beyond the control of the City. The remaining three-quarters relates to decisions on municipal programs, including funding to maintain current service levels, support priority areas and address emerging issues.

The increase translates into \$74 more in property taxes for the average homeowner in Coquitlam in 2022. Costs have also risen for regional utility services, which are up four per cent for water, three per cent for waste collection and four per cent for sewer and drainage.

## Budget Highlights for 2022

As mentioned above, our work in 2022 will be guided by four themes:

**Sustainability, growth and livability:** Our work in this area will include Housing Affordability Strategy initiatives to help meet the demand for more rental and multi-family housing, actions under the new Climate Adaptation Plan, a new Child Care Partnership Strategy, a new Youth Services Coordinator, and new Community Planning staff to support many of these initiatives.

**Equity, diversity and inclusion:** A new Manager of Equity, Diversity and Inclusion will guide our evolving and ongoing commitment to advancing this work across all areas of service delivery and operations.

**Reconciliation:** A new Intergovernmental Relations Manager will lead our government-to-government relations, including ongoing work in building trust and respectful relationships with local Indigenous peoples, and increasing community and staff understanding of reconciliation.

**Pandemic recovery:** We continue to seek ways to help those hit hardest by the pandemic, and to expand the use of technology for service delivery and community engagement. Ongoing support of community organizations and a return of our Spirit of Coquitlam grants are included in our plans for 2022.

## Capital Investments

In addition to completing the projects approved as part of past financial plans such as the YMCA, community policing station and park-and-ride in Burquitlam, the replacement of Place Maillardville Community Centre, and major upgrades along the Lafarge Lake Loop Trail and Town Centre Park, investments rolling out this year from the five-year capital budget of \$558 million include:

- ▶ The renewal and expansion of Spani Pool;
- ▶ Continued planning and design of the future Northeast Community Centre;
- ▶ Extending utility services along Cedar Drive to the east of Burke Mountain Village; and
- ▶ A cost-sharing project to improve Quarry Road from Gilley's Trail to Widgeon Marsh Regional Park.

## Promoting Long-term Tax Stability

To better match growth-related expenses – such as those related to operating and maintaining new community amenities – with tax growth revenues, the City is starting a new Development Stabilization Reserve fund in 2022, using a portion of our 2021 tax growth revenues. This fund will help reduce significant fluctuations in future property tax increases.

Additionally, to ensure adequate funding for future capital investments, the City is moving forward with a Major Capital Funding Strategy for projects that are not eligible for development cost charge funding, which pays for a significant portion of new growth-related capital projects. The strategy includes borrowing from the City's internal reserves to deliver projects that will ultimately be paid for by development, and not taxes.

## Other Investments

Council and staff worked hard to prepare a budget that is sensitive to continuing pandemic impacts while delivering core services and community priorities, and planning for the future in a sustainable way.

While our prudent, long-term fiscal approach leaves us on solid financial ground, we need to continue to proactively plan for the anticipated impacts of growth and demands on resources in the future.

Public policy must address the needs of citizens of today and tomorrow, to ensure Coquitlam remains a great place to raise a family, start a business, and enjoy work/life balance for many years to come. We believe this year's budget will help us get there.



Richard Stewart  
Mayor





## CHAPTER 1:

# Executive Summary



Coquitlam's 2022–2026 *Financial Plan* was adopted by Council in December 2021. The *Financial Plan* supports the continued delivery of core City services and planning for significant community growth while mitigating the impacts of the pandemic on residents and businesses. Like many, the City of Coquitlam is faced with continued uncertainty around the ongoing impacts resulting from the pandemic and while the recovery of services and operations is continuing to occur at different rates across the City, the expectation is that operations will be substantially back to pre-pandemic service levels in 2022. This is reflected in the *Financial Plan* that complements Coquitlam's *Business Plan* which, in turn, aligns with the City's *Strategic Plan*. The *Financial Plan* was developed using best practices, robust policies and financial principles of long-term financial sustainability, stability in property taxation and flexibility to respond to emerging priorities and opportunities. The *Financial Plan* is based on financial forecasting and analysis, staff input, Council direction, and public feedback collected over the year, including a statistically valid citizen satisfaction survey as well as an online citizen budget survey. The results of public input highlight that the majority of the respondents continue to prefer retaining existing service levels and associated budget allocations. The plan therefore aims to strike a balance between maintaining existing services and making investments for the future to ensure the City is able to respond to the pressures and opportunities of a growing community. All while preserving the City's financial flexibility and ongoing fiscal stability and mitigating the impact on residents and businesses during the economic uncertainty brought on by the pandemic.

With this in mind, the 2022–2026 *Financial Plan* incorporates an average property tax increase of 3.43%, 1.81% of which is to maintain the current service levels and to support priority areas required for the effective delivery of core City services, 0.77% to support emerging and new priorities and 0.85% to cover the impacts of the RCMP labour contract increases. The solid waste collection rate increased by 3%, the water utility rate increased by 4%, and the sewer and drainage utility rate increased by 4%. For an average residential home, the total municipal property taxes and utility levies will be approximately \$3,666 in 2022, an increase of \$126 over 2021.

### Alignment with the 2022 Business Plan

The corporate *Strategic Plan* and accompanying annual *Business Plan* ensure that staff focus on Council priorities and that the City delivers optimal services to its residents. The City's 2022 *Business Plan* introduces four themes to guide the City's priorities in 2022: Sustainability, Growth and Livability; Equity, Diversity and Inclusion; Reconciliation; and Pandemic Recovery. The 2022 *Financial Plan* includes funding to advance initiatives to support these themes as key priorities in 2022.

### Long-term View

A long-range perspective for decision makers provides a basis to avoid financial challenges, stimulate strategic thinking, and drive consensus on the long-term financial direction.

The City's long-range planning continues to support the balance between maintaining core services that residents and businesses expect with growth and development across the City. This includes providing the funding for the maintenance, adaptation and timely replacement of the City's existing assets as well as the ongoing capital investment required to serve the growing community. Continued development in the City's northeast area is anticipated, where approximately one-quarter of residents new to Coquitlam will reside in the next 30 years, as well as the substantial infill and redevelopment throughout the rest of the municipality, where neighbourhoods are being densified and revitalized following the arrival of the SkyTrain in 2016. To manage this period of significant population growth, major capital investments planned for this and subsequent years include infrastructure and amenities to ensure that all the required municipal services are in place to serve these changing neighbourhoods.

As Coquitlam residents and visitors enjoy these new amenities and services, it's important to recognize they come with associated costs that result in increased pressure on the City's operating budget. Though the City does receive additional tax revenues from shifting to more compact forms of development, these tax revenues do not occur at the same time as the related expenses. As a result, the anticipated property tax increases in the future years of the Plan (2023–2026) to support the



planned level of investment and growth could range from 4% to 9%. This volatility is being addressed by setting aside a portion of the unbudgeted tax growth revenues realized in 2021 in a newly established Development Stabilization Reserve which will be drawn on in the latter years of the *Financial Plan* to help match growth related revenues to growth related expenses, thus mitigating the projected tax increases to approximately 5% annually.

Coquitlam's long-term financial planning strategies reflect a responsible and sustainable forward-thinking approach to fiscal planning that seeks to protect Coquitlam's financial position and ensure adequate reserves to minimize impacts on taxpayers in the future.

### Capital Investment

The 2022–2026 *Capital Plan* includes a total investment of \$558 million over the five-year period supporting the City's existing assets and infrastructure as well as ensuring new capital infrastructure is in place to support a growing community. The planned capital investment will be funded by a combination of Development Cost Charges (DCCs), other development-related revenues such as Density Bonus and Community Amenity Contributions, General and Utilities Revenues, Reserves and Grants.

The City owns a variety of assets valued at approximately \$4 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. The City has

invested in the continued improvement of asset replacement information systems and resources including financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability. In addition, an assessment of the City's long-term asset replacement requirements and funding in the form of a Corporate Asset Management Update is completed on a bi-annual basis with the most recent update completed in 2020 and the next update currently underway for 2022.

Based on an early look at the 2022 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 \$16 million (\$9 million in the General Fund and \$7 million in the Utility Funds). In 2020, the City's Asset Replacement Funding Policy was updated to reflect inflationary pressures and additional asset replacement funding for newly acquired assets. As a result of such financial sustainability Council policies, the City continues to take steps towards sustaining its existing infrastructure in the long-term.

The City recognizes that in the coming years, significant investment will be required in a variety of new infrastructure, community facilities and amenities. This includes projects such as the Northeast Community Centre (NECC) and Blue Mountain Park as well as facilities to support arts, culture and heritage in other areas of the City. Supported by a Major Capital Funding Strategy, the 2022–2026 *Financial Plan* includes two such projects determined as the highest priority: Renewal of the Spani





Outdoor Pool and the NECC. The Strategy provides a framework for funding capital projects that are not eligible for DCC funding and is based on utilizing the City's debt capacity to bridge the cash flow gaps that exist when it comes to development revenues. The plan also includes the initiation of the Fremont Connector, a DCC eligible, joint project with Port Coquitlam, which will provide necessary infrastructure to support growth in both communities.

In 2022, the City will be developing a long-term funding strategy to ensure the capital plan continues to meet the community needs. This includes addressing the growing gap in infrastructure replacement funding as well as the required capital investment in new infrastructure to service growth.

**2022–2026 Financial Plan**

The revenues and expenditures identified within the 2022–2026 *Financial Plan* fund City services and programs to the levels and standards established by Council, as well as 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 2022–2026 *Financial Plan* provides an overview of Coquitlam's community profile and demographics, as well as the City's governance and organizational structure. Coquitlam also has a number of financial policies in place that support its fiscal responsibility and protect the City's long-term

financial sustainability. This includes the newly approved Debt Management Policy, the goal of which is to promote long-term financial sustainability, maintain the City's sound financial position, optimize borrowing costs and ensure that financial flexibility is maintained in the context of the City's opportunities and changing service priorities. The policy will guide the management of the capital financing program and provide a framework to establish prudent financing of the City's capital and infrastructure needs.

The financial details included in the 2022–2026 *Financial Plan* are the Consolidated Statement of Financial Activities, the 2022 *Five-Year Operating Plan* and the 2022 *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 2022–2026 *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.

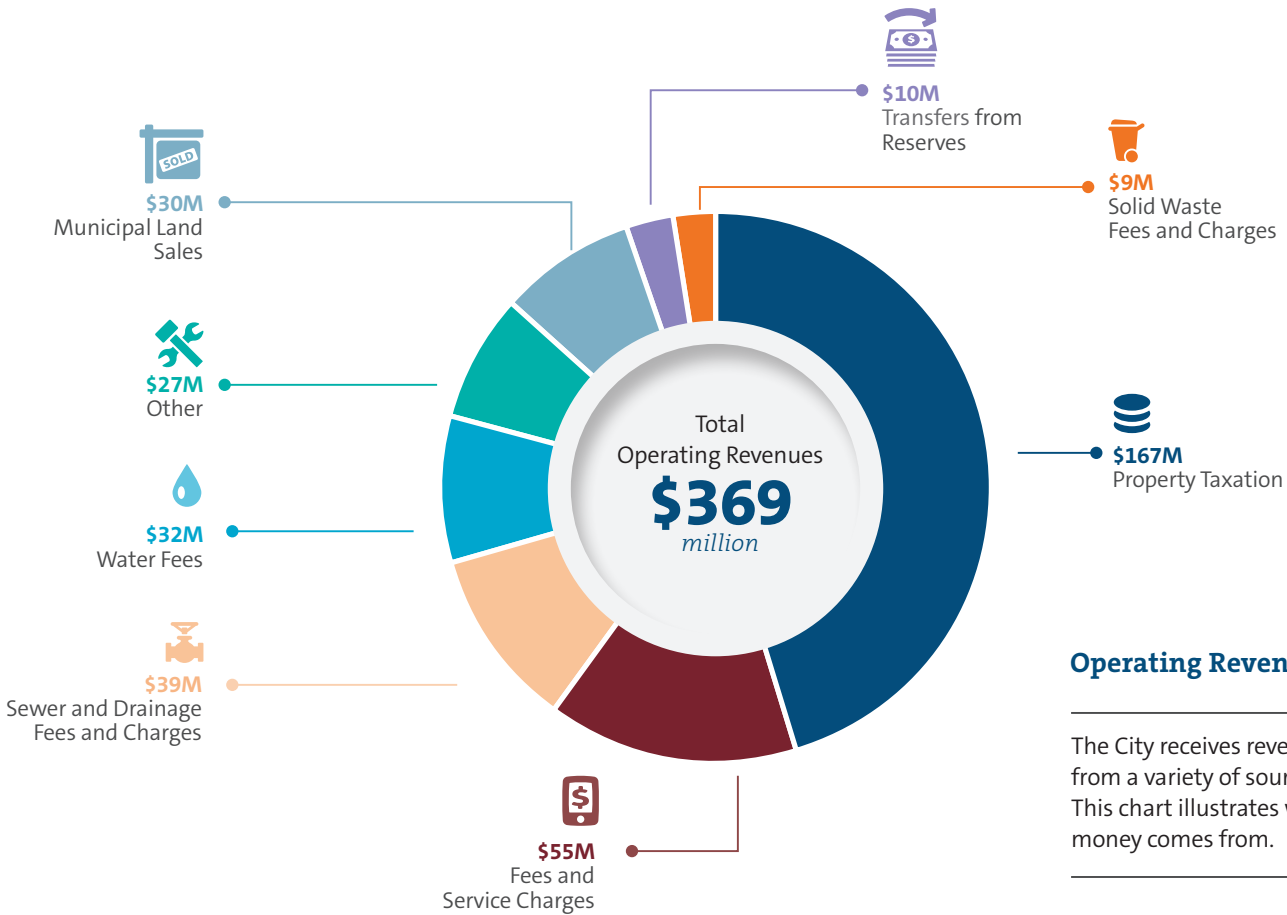
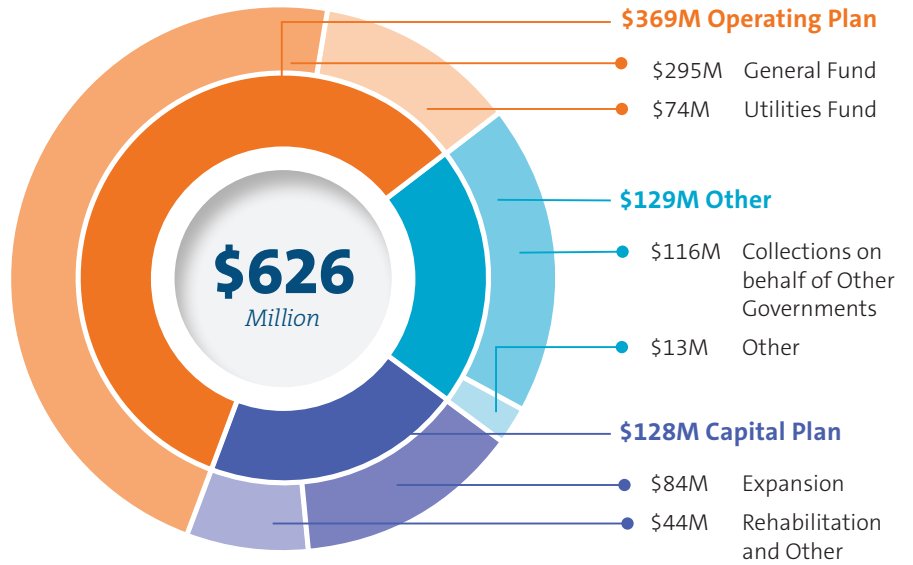


# 2022 Budget Highlights

Please visit Coquitlam's Open Book to explore the City's Financial Plan by going to [coquitlam.openbook.questica.com](https://coquitlam.openbook.questica.com).

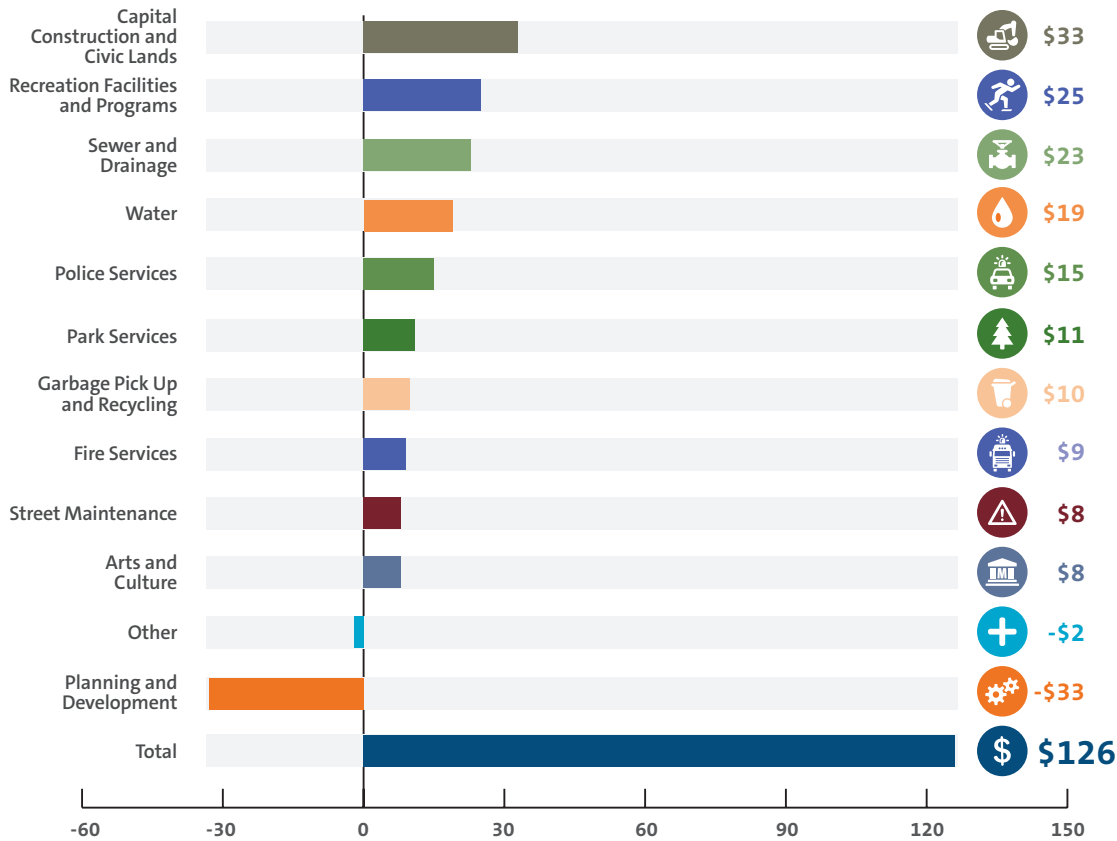
## Total Financial Plan

The first year of the 2022–2026 Financial Plan totals **\$626 million** and is made up of the Operating Plan (\$369 million) to fund the daily operations and maintenance of the City, the Capital Plan (\$128 million) to fund the rehabilitation and expansion of the City's infrastructure, and other (\$129 million) primarily made up of developer contributed assets and non-City collections such as Province of BC School Tax.



## Operating Revenues

The City receives revenues from a variety of sources. This chart illustrates where the money comes from.



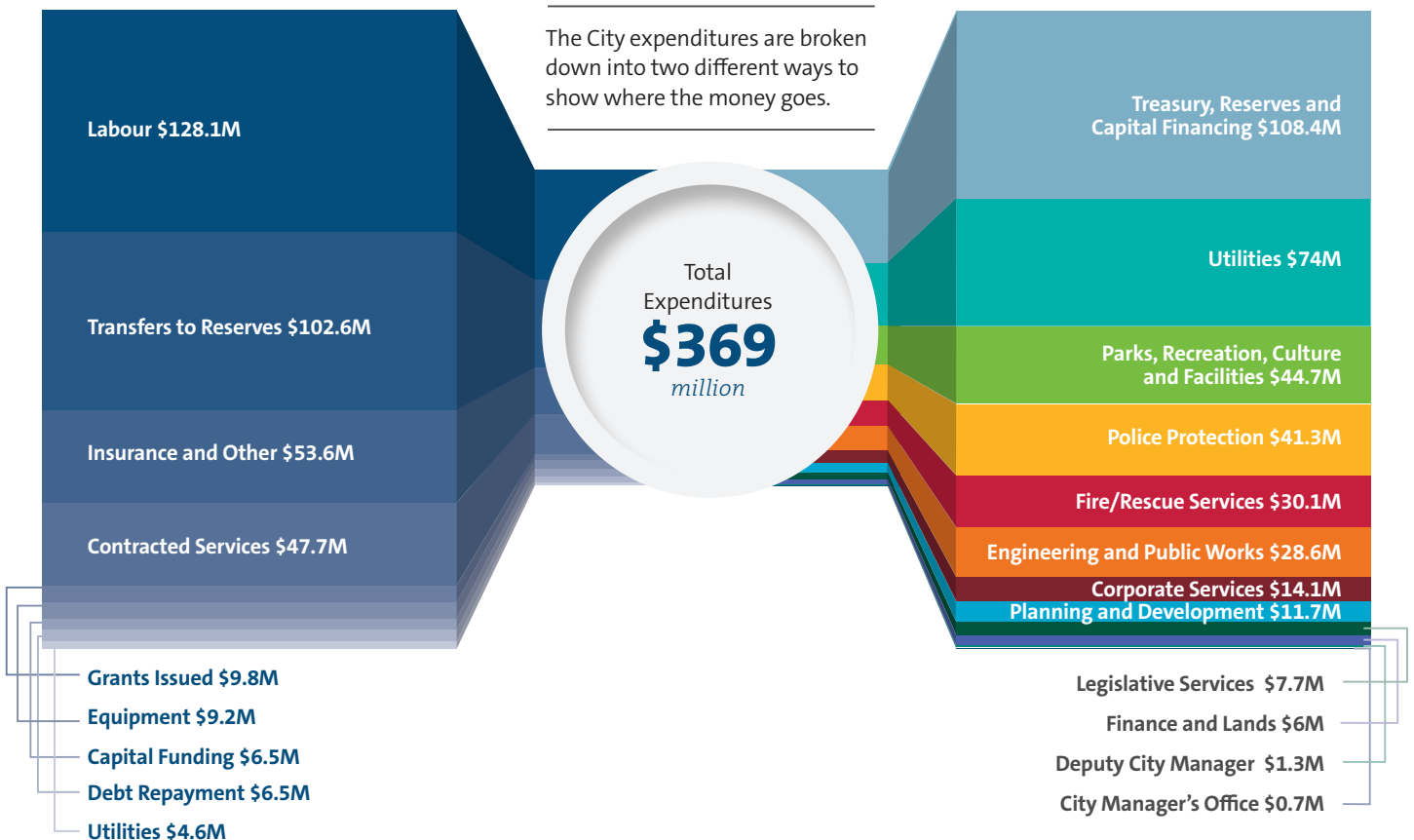
### Financial Impact of Inflationary Budget Increases

The financial impact of inflationary increases and 2022 service level adjustments is a **\$126** increase for the average Coquitlam household, including property taxation, water, sewer and drainage and solid waste. This chart illustrates how this increase is allocated.

By Type

### Operating Expenditures

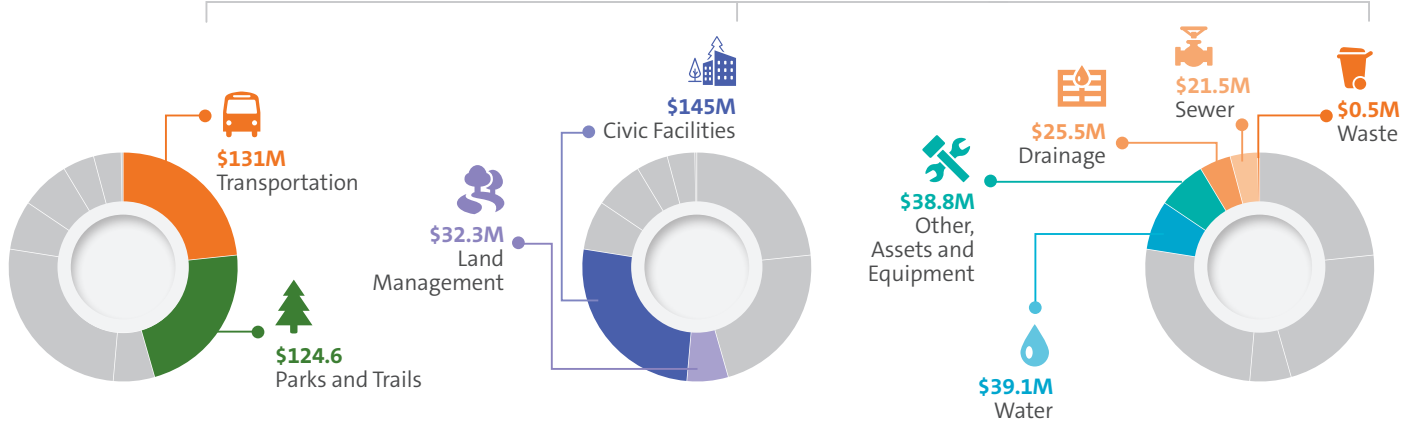
By Department



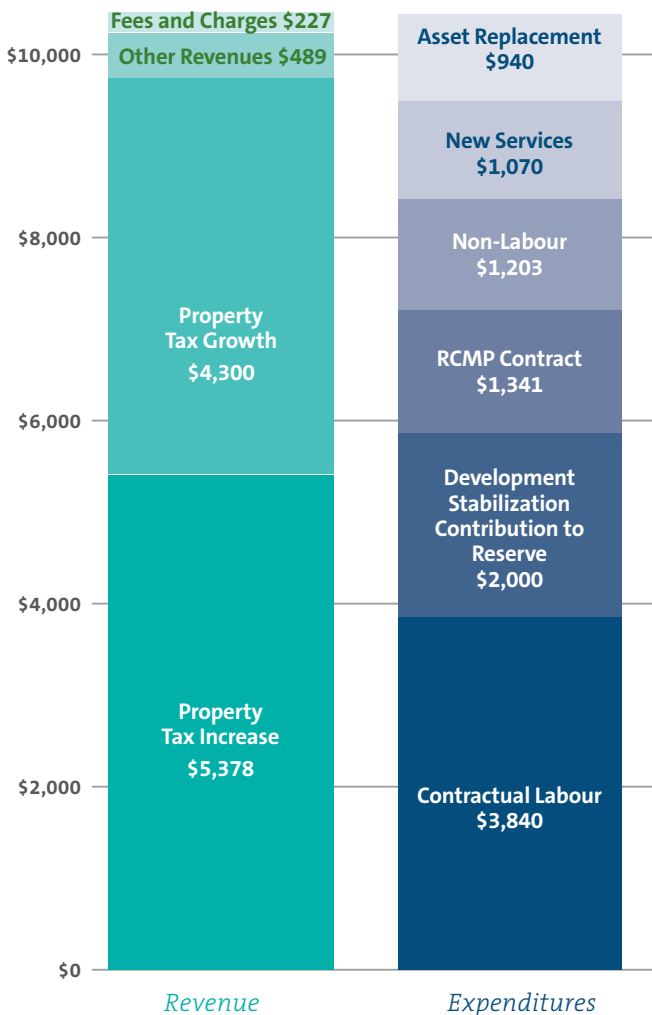
## 2022–2026 Capital Plan

Over the next 5 years, the City will invest **\$558 million** in capital infrastructure (\$128 million planned in the first year), broken down as follows:

**\$558 million**



## 2022 Budget Increases



## Approved Tax Increases

The 2022 budget incorporate a 3.43% average increase in property taxes. The property tax increase is allocated to the budget as follows:

	%	\$000s	Explanation
<b>Revenue</b>			
New Assessment Growth	2.74	4,300	New taxation from development growth
Other Revenues	0.43	679	Transfer from reserve to supplement asset replacement funding, increase in grants in lieu of property taxes and rental revenues
Fees and Charges	0.14	227	Inflationary adjustments
Other Adjustments	(0.12)	(190)	Decrease in Port Coquitlam RCMP cost share recovery
	<b>3.19</b>	<b>5,016</b>	
<b>Expenditures</b>			
Labour	3.13	4,910	Net collective agreement and other labour costs
Non-Labour	2.04	3,203	Contractual increases, operating costs for new capital, contribution to development stabilization reserve and new services
RCMP Contract	0.85	1,341	RCMP contract renewal impact
Asset replacement	0.60	940	Increase to address asset replacement needs for inflationary pressures and new asset additions
	<b>6.62</b>	<b>10,394</b>	
<b>Approved Tax Increase</b>	<b>3.43</b>	<b>5,378</b>	



## CHAPTER 2:

# Coquitlam — A Thriving City with Community Focus



A vibrant and growing community, Coquitlam is the sixth largest city in British Columbia and a regional urban centre. With a strong foundation in strategic planning, thoughtful foresight and diligent fiscal management, the City is a complete urban community with abundant opportunities for its approximately 150,000 residents to live, learn, work and play.

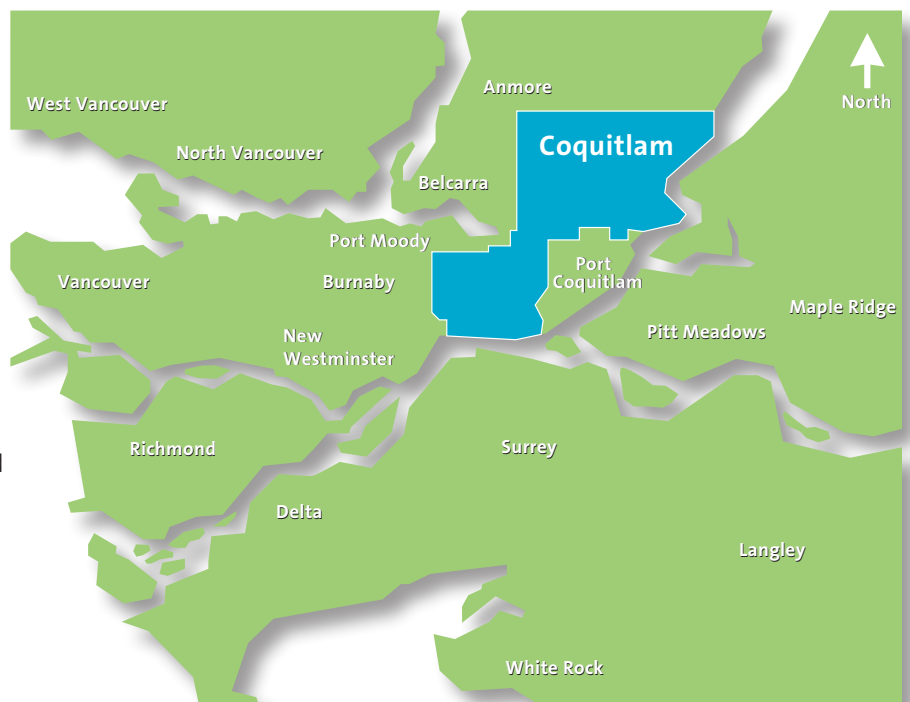
When the COVID-19 pandemic struck, the City of Coquitlam pivoted quickly to be able to support the changing needs of our community. Efforts included investment in technology to enable continuing civic service delivery, regulatory changes to support business and industry, and adoption of the multi-phased award-winning Community Support & Recovery Plan (CSRP), which provided direct relief to residents, businesses, not-for-profit groups and other organizations.

Recognizing the ongoing impact of COVID-19 on residents and business owners, pandemic recovery continues to be a core focus for 2022.

With population growth of 6.71% from 2016 to 2021 – and more projected in the years to come – the City is continuing to invest in sustainable modern, urban services to support current and future residents. For example, as more residents opt for multi-family living, demand is rising for recreation facilities – and, during the pandemic, outdoor spaces in particular. Transportation planning has also adapted to respond to the ever-increasing interest in improved walking and cycling amenities.

Coquitlam takes a thoughtful, far-sighted approach to community planning, along with a continuing commitment to sustainability, diversity, culture and heritage, safe and complete neighbourhoods, and civic pride and engagement. Examples of innovative solutions include a City-owned revenue-generating fibre optic network, strategic partnerships to provide recreation and other services, and an incentive-based housing affordability strategy that has leveraged the pace of development to create thousands of new market, below-market and rental homes.

Coquitlam's future continues to show great promise. Smart and sustainable growth, strategic enhancements and redevelopment remain a priority throughout the city.





## Coquitlam Profile and Demographics

### Population

Coquitlam’s current population is 148,625 based on the 2021 Census of Population data from Statistics Canada. The City is working towards a population target of 246,000 by 2050.

### Household Income

According to the 2016 Census (2021 Census data not yet available), Coquitlam’s median income for households within the city is \$74,383.

	<b>2015</b>
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 %
Korean . . . . .	.5 %
Persian (Farsi) . . . . .	.4 %
Spanish . . . . .	.1 %
Russian. . . . .	.1 %

\*% of people who gave a single response  
Source: Statistics Canada, 2016 Census





## Housing

The December 2021 Housing Price Index produced by the Real Estate Board of Greater Vancouver (REBGV) indicates a benchmark price of \$1,616,200 for a detached dwelling in Coquitlam, \$904,500 for an attached/ townhouse unit and \$619,000 for an apartment. The benchmark represents the estimated sale price of a typical property within the market.

## Housing Composition

	<b>2016</b>
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
McDonald's Restaurants (6) . . . . .	Restaurants
Ikea . . . . .	Retail Sales
Hard Rock Casino Vancouver . . . . .	Casino
Factors Group of Nutritional Companies Inc . . . . .	Manufacturer
Save On Foods . . . . .	Retail Sales
Superior Poultry Processors Ltd. . . . .	Industrial

Source: City of Coquitlam Business Licence Data (2021)

### 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.

## 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 2022, Council has established the following Advisory Committees:

- Community Safety Advisory Committee
- Culture Services Advisory Committee
- Economic Development Advisory Committee
- Multiculturalism Advisory Committee
- Sports and Recreation Advisory Committee
- 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







### Top Employer

Recognized as one of British Columbia's Top Employers in 2022 for the fifth 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.

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. The City prides itself on a corporate culture that recognizes the importance of opportunities for training and advancement, including an award-winning Leadership Development Program, work life balance and investments in physical and mental wellness.

Central to our People Management Strategy is the City's leadership development philosophy, Leading with Purpose. Our philosophy and program, nationally recognized 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.



### BC Municipal Safety Association 2021 Organizational Safety Excellence Award

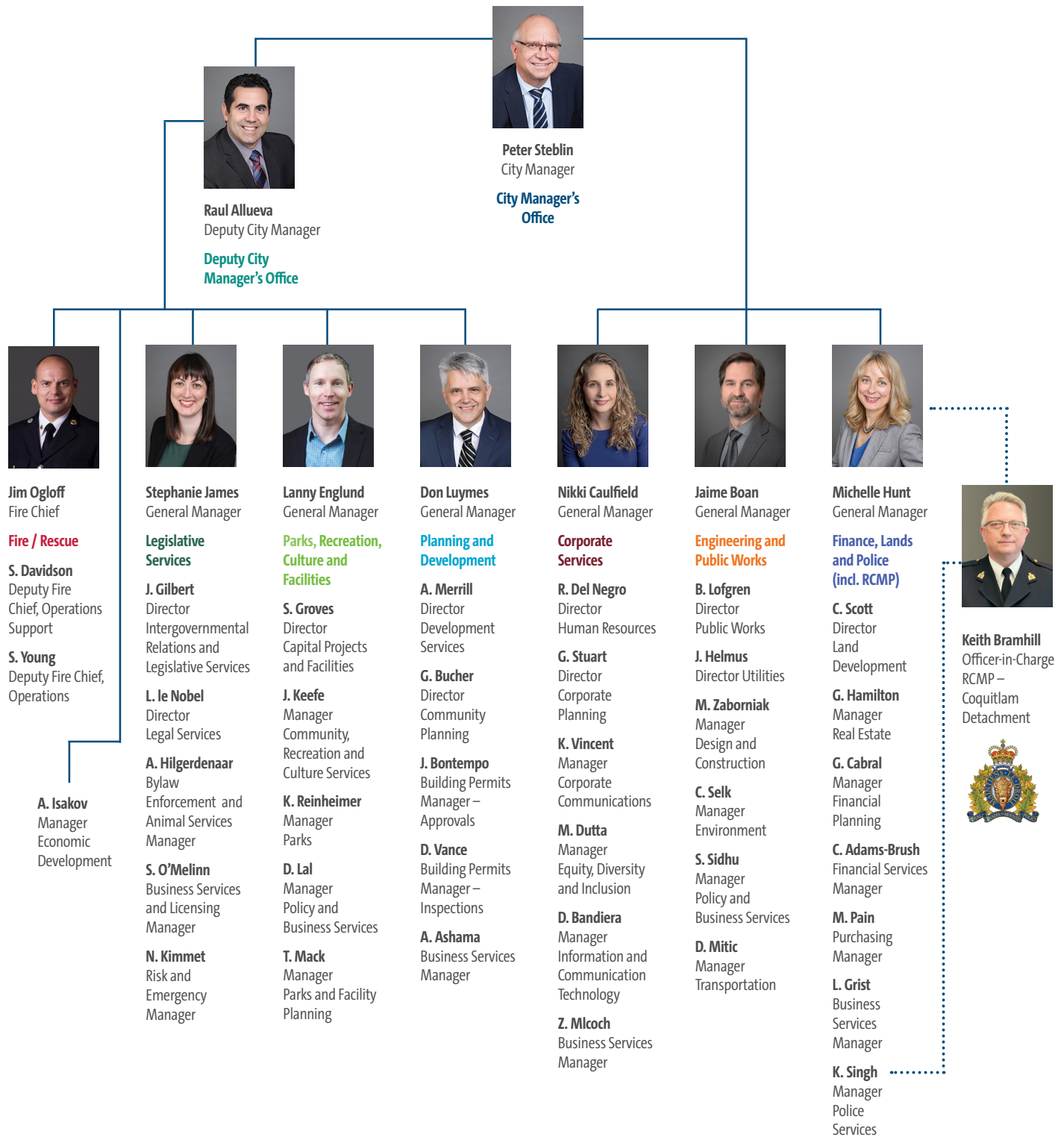
The City of Coquitlam was recognized by the BC Municipal Safety Association for an Organizational Safety Excellence Award for activities that improve experience rating, and ultimately reduce injuries, illness, disease and fatalities. This is awarded to a few select municipalities in B.C. who have shown leadership, innovation and the utmost care in their Occupational Health and Safety (OHS) efforts. This is a remarkable achievement given the safety needs that arose throughout the COVID-19 pandemic and this award is recognition of the City's excellence in occupational health and safety.

The City has also turned its attention to wellness initiatives to address our top challenges, focusing on education and tools to increase awareness, staff knowledge, and understanding of how to achieve mental wellness, decrease musculoskeletal disorders, prevent diabetes and for those living with the diabetes, how to thrive with the disease.

Coquitlam remains a leader in B.C. in meeting the complex occupational health and safety needs of a municipality.

# 2022 Organization

Effective March, 2022



## CHAPTER 3:

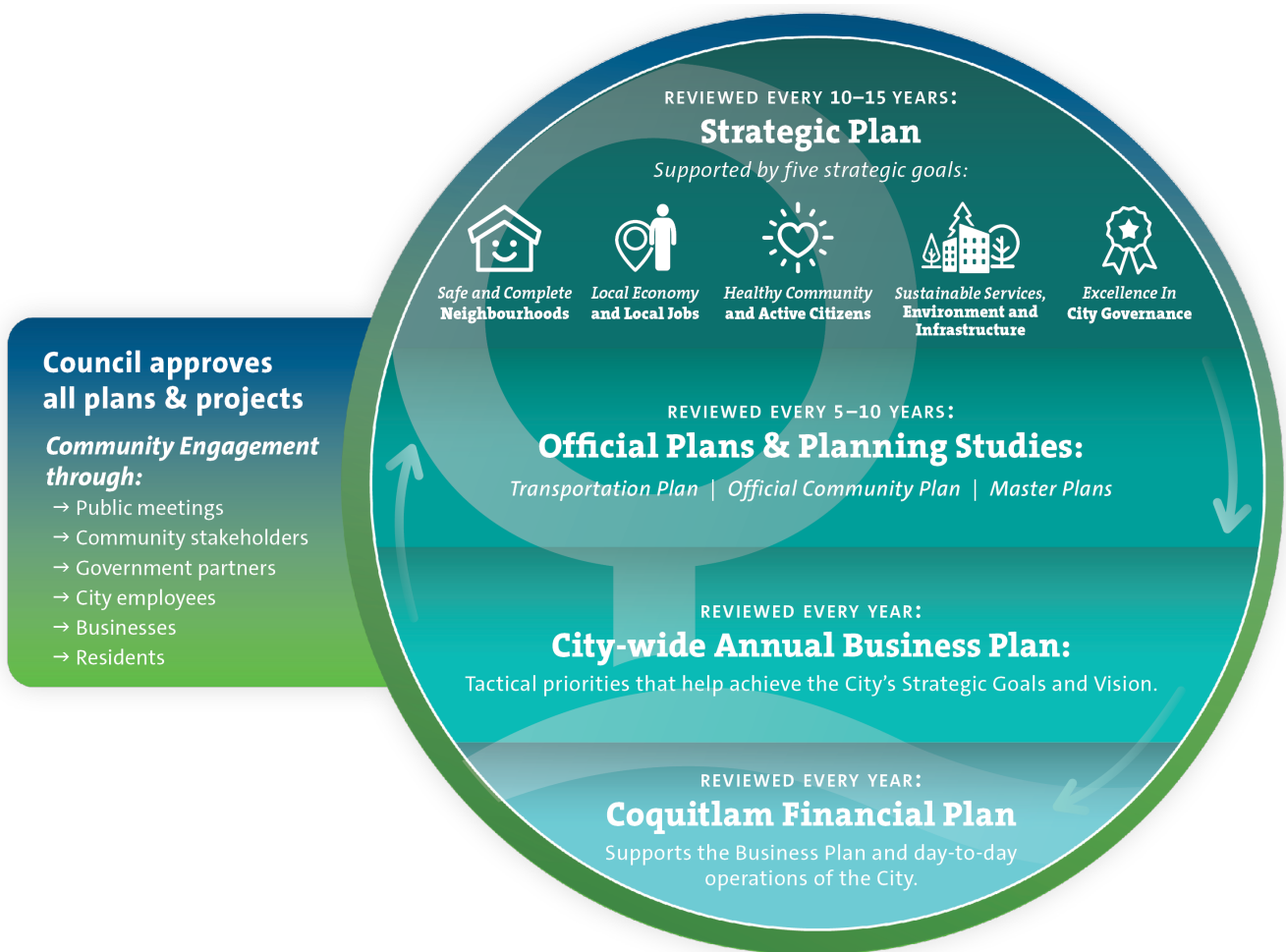
# Integrated Planning Framework

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.







Coquitlam's 2020–2023 *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: Sustaining a high quality of life for current and future generations, where people choose to live, learn, work and play.

### Mission

To serve the public interest through open, fair and accountable local government with a focus on leadership, innovation and community priorities and strengths.

### Organizational Values

Organizational values form the foundation for the City's decision-making framework and relationships with our stakeholders – employees, residents and clients. The City of Coquitlam strives to be an organization recognized for its excellence in City governance and employee, resident and client relations.

As an organization, we will:

1. Be accountable for our actions and decisions
2. Treat people fairly
3. Innovate to sustain community quality of life
4. Be leaders in municipal governance





### Strategic Goals

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

- Safe and Complete Neighbourhoods**
- Local Economy and Local Jobs**
- Healthy Community and Active Citizens**
- Sustainable Services, Environment and Infrastructure**
- Excellence in City Governance**

### Strategic Planning Review Process

In December 2019, Coquitlam’s City Council approved a new *Strategic Plan* that included a 12-year vision, mission, values and goals for the organization and community. This renewed *Strategic Plan* builds on the excellent results that the City has seen over the life of the previous *Strategic Plan*. Coquitlam residents continue to be highly satisfied with city services and their quality of life, with the City consistently scoring higher than lower mainland and BC counterparts in a normative comparison across multiple metrics. The 2020–2023 *Strategic Plan* was developed following one of the most robust civic engagement efforts to-date, with over 2,500 responses across multiple activities.

### 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.





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
- Council priorities
- Public priorities based on statistically-valid Citizen Satisfaction surveys and general feedback
- Initiatives currently underway and budgeted
- 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. The *Business Plan* is not meant to capture all activities and services that the City provides, nor should it be used as the only lens through which to view the *Financial Plan*. It is a way to prioritize major initiatives that the City undertakes on an annual basis and communicates to the public the projects deemed to be the most important. The work that is generated from items on the *Business Plan* also has indirect impacts on the City's supporting services; many of the priorities will generate activities such as legal research and advice, marketing and advertising, recruiting, purchasing and other related financial transactions, and supplying required technology.





### 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
- Aligning corporate efforts to mitigate the key risks and challenges facing the city

As a public institution, the City of Coquitlam recognizes that we play a unique role in understanding and addressing the realities our community is facing. These range from structural inequities, supporting livability and responding and recovering from the COVID-19 pandemic. To ensure our annual business plan focuses on these important areas in addition to the five strategic goals in the 2020–2023 *Strategic Plan*, the 2022 *Business Plan* introduces four themes that will guide the City's priorities in 2022 and that impact the work of all City departments: Equity, Diversity and Inclusion; Reconciliation; Sustainability, Growth and Livability; and Pandemic Recovery. These themes span across all goals and departments and will inform the City's decision-making across all lines of business and service areas.

### 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 business plan item is given a status to apprise Council of progress:

- On track – the business plan item is on schedule.
- Minor delay – the business plan item is delayed one trimester since the previous update.
- Major delay – the business plan item is delayed two or more trimesters since the previous update.
- On hold – the business plan item is on hold.

On an annual basis, Council is provided a corporate performance report that outlines key performance indicators and highlights the City's actions and accomplishments over the past year, measuring outcomes against the strategic plan.





CITY OF COQUITLAM

# 2022 Business Plan

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



Sustainability, Growth and Livability



Equity, Diversity and Inclusion

## Safe and Complete Neighbourhoods



- A** Burke Mountain Village Development Planning
- B** Housing Affordability Initiatives
  - RCMP Integrated Mental Health Response
  - səmiqwəʔelə Comprehensive Planning Process
  - Southwest Housing Review
  - Hazel/Coy Neighbourhood Plan
  - Community Wildfire Preparedness
  - Regional Policing Initiatives
- C** Upper Pipeline and Quarry Road Corridors Planning Overview
  - Heritage Management Strategy Implementation
  - RCMP Strategic Plan Renewal
  - Metro Vancouver 2050 Regional Growth Strategy Response

## Local Economy and Local Jobs



- B** Cedar Drive Utility and Road Planning
  - Economic Development Strategy
- C** Strategic Transportation Plan Update
  - City-wide Parking Review
  - Rail Crossing Grade Separation Projects
  - Fremont Connector Planning
  - Streetscape Enhancement Program
  - Innovation Centre Renovations

## Healthy Community and Active Citizens



- A** North East Community Centre Design
  - Major Recreation and Cultural Facilities Roadmap
  - Spani Pool Design and Construction
- B** Place Maillardville Construction
  - Blue Mountain Park Master Plan
  - Library Services and Spaces Study
- C** Town Centre Park Improvements
  - Glen Park Phase 3 Planning
  - Coquitlam River Park Master Plan
  - Urban Forest Management Plan
  - Town Centre Park Gateway Planning
  - Sheffield Park Construction
  - Coquitlam Crunch South Extension Planning

**Mission**

To serve the public interest through open, fair and accountable local government with a focus on leadership, innovation and community priorities and strengths.

**Vision for 2032**

Coquitlam: Sustaining a high quality of life for current and future generations, where people choose to live, learn, work and play.



**Reconciliation**



**Pandemic Recovery**

**Sustainable Services, Environment and Infrastructure**



- A Climate Action Plan**  
 YMCA Construction  
 Austin Works Yard Renewal
- B E-Mobility Strategy**  
**Water and Sewer Rate Implementation**  
**Coquitlam Metro Vancouver Water Projects**  
 Burke Mountain Joint School/  
 Park Site Planning
- C Brunette Interchange Planning**

**Excellence in City Governance**



- A Equity, Diversity and Inclusion**  
 Reconciliation  
 Pandemic Recovery  
 Development Application Process Review  
 Integrated Development Financial Review
  - Development Application Financial Review
  - DCC Bylaw Update
 General Local Election
- B Child Care Partnership Strategy Implementation**  
 Business Improvement Initiatives  
 Collective Bargaining  
 Hazard, Risk and Vulnerability Analysis Update
- C Community Engagement Framework**  
 Bylaw Enforcement Review  
 City Lands Management Strategy

**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.

**Departments by Colour:**

- City Manager/Deputy City Manager (includes Fire/Rescue)
- Corporate Services
- Engineering and Public Works
- Finance, Lands and Police Services
- Legislative Services
- Parks, Recreation, Culture and Facilities
- Planning and Development



# Safe *and* Complete Neighbourhoods



## A PRIORITIES

### Burke Mountain Village Development Planning

Continuation of the development planning for Burke Mountain Village, the residential, commercial, and recreation urban centre in Northeast Coquitlam, including a strategy on the disposition of the lands for future development.

- > PRIMARY ACCOUNTABILITY
  - Finance, Lands and Police
- > SECONDARY ACCOUNTABILITY
  - All Departments





## B PRIORITIES

### RCMP Integrated Mental Health Response

- > PRIMARY ACCOUNTABILITY
  - Finance, Lands and Police
- > SECONDARY ACCOUNTABILITY
  - Planning and Development
  - Legislative Services

### Housing Affordability Initiatives

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - Finance, Lands and Police

### səmıqwəʔelə Comprehensive Planning Process

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - All Departments

### Southwest Housing Review

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - All Departments

### Hazel/Coy Neighbourhood Plan

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities
  - Engineering and Public Works

### Community Wildfire Preparedness

- > PRIMARY ACCOUNTABILITY
  - Deputy City Manager
- > SECONDARY ACCOUNTABILITY
  - All Departments

### Regional Policing Initiatives

- > PRIMARY ACCOUNTABILITY
  - Finance, Lands and Police

## C PRIORITIES

### Upper Pipeline and Quarry Road Corridors Planning Overview

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities
  - Engineering and Public Works

### Heritage Management Strategy Implementation

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities
  - Engineering and Public Works

### RCMP Strategic Plan Renewal

- > PRIMARY ACCOUNTABILITY
  - Finance, Lands and Police

### Metro Vancouver 2050 Regional Growth Strategy Response

- > PRIMARY ACCOUNTABILITY
  - Planning and Development
- > SECONDARY ACCOUNTABILITY
  - Engineering and Public Works
  - Deputy City Manager

# Local Economy and Local Jobs





## B PRIORITIES

---

### Cedar Drive Utility and Road Planning

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Planning and Development*

### Economic Development Strategy

- > PRIMARY ACCOUNTABILITY
  - *Deputy City Manager*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

## C PRIORITIES

---

### Strategic Transportation Plan Update

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*
  - *Planning and Development*
  - *Corporate Services*

### Fremont Connector Planning

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Planning and Development*

### City-wide Parking Review

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*
  - *Planning and Development*
  - *Deputy City Manager*
  - *Legislative Services*

### Innovation Centre Renovations

- > PRIMARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*

### Rail Crossing Grade Separation Projects

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*
  - *Planning and Development*

### Streetscape Enhancement Program

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Finance, Lands and Police*
  - *Parks, Recreation, Culture and Facilities*
  - *Planning and Development*



# Healthy Community and Active Citizens



## A PRIORITIES

### North East Community Centre Design

Procure integrated design process consulting team and initiate and complete conceptual design phase followed by detailed design phase for this new community centre. The goal is to share both conceptual and proposed final design with Council in 2022.

- > PRIMARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities
- > SECONDARY ACCOUNTABILITY
  - Engineering and Public Works
  - Finance, Lands and Police
  - Deputy City Manager
  - Planning and Development

### Major Recreation and Cultural Facilities Roadmap

Deliver final document to Council and set the course for the next 15 years of new and renewed facility development, including capital and operating budget implications.

- > PRIMARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities
- > SECONDARY ACCOUNTABILITY
  - Finance, Lands and Police
  - Deputy City Manager

### Spani Pool Design and Construction

Finalize the renewed design of the Spani Outdoor Pool and begin the construction planning process.

- > PRIMARY ACCOUNTABILITY
  - Parks, Recreation, Culture and Facilities



## B PRIORITIES

---

### Place Maillardville Construction

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
- 

### Blue Mountain Park Master Plan

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
    - *Planning and Development*
- 

### Library Services and Spaces Study

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities in conjunction with Coquitlam Public Library*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
    - *Planning and Development*
- 

## C PRIORITIES

---

### Town Centre Park Improvements

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
- 

### Glen Park Phase 3 Planning

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
- 

### Coquitlam River Park Master Plan

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
    - *Planning and Development*
- 

### Coquitlam Crunch South Extension Planning

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
- 

### Urban Forest Management Plan

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
    - *Planning and Development*
- 

### Town Centre Park Gateway Planning

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
  - > SECONDARY ACCOUNTABILITY
    - *Engineering and Public Works*
    - *Planning and Development*
- 

### Sheffield Park Construction

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
-

# Sustainable Services, Environment & Infrastructure



## A PRIORITIES

### Climate Action Plan

Develop and implement a Plan that incorporates emerging best practices and innovative technology, and prioritizes actions to achieve the City’s community and corporate climate change targets as outlined in the Environmental Sustainability Plan.

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### YMCA Construction

Construction of a new YMCA that includes a Community Police Office and Park & Ride Facilities. Works include associated frontage improvements along with the creation of a new Burquitlam Park.

- > PRIMARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Austin Works Yard Renewal

Construction of a new Fleet Maintenance and Workshop Building, yard storage areas, administrative facilities, and abatement and demolition of the existing Fleet Maintenance Building and Auxiliary Building.

- > PRIMARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*





## B PRIORITIES

---

### E-Mobility Strategy

- > PRIMARY ACCOUNTABILITY
    - *Engineering and Public Works*
  - > SECONDARY ACCOUNTABILITY
    - *Finance, Lands and Police*
    - *Corporate Services*
    - *Planning and Development*
    - *Parks, Recreation, Culture and Facilities*
- 

### Water and Sewer Rate Implementation

- > PRIMARY ACCOUNTABILITY
    - *Engineering and Public Works*
  - > SECONDARY ACCOUNTABILITY
    - *Finance, Lands and Police*
    - *Corporate Services*
    - *Legislative Services*
- 

### Coquitlam Metro Vancouver Water Projects

- > PRIMARY ACCOUNTABILITY
    - *Engineering and Public Works*
- 

### Burke Mountain Joint School/Park Site Planning

- > PRIMARY ACCOUNTABILITY
    - *Parks, Recreation, Culture and Facilities*
- 

## C PRIORITIES

---

### Brunette Interchange Planning

- > PRIMARY ACCOUNTABILITY
  - *Engineering and Public Works*
- > SECONDARY ACCOUNTABILITY
  - *Finance, Lands and Police*
  - *Planning and Development*

# Excellence *in* City Governance



## A PRIORITIES

### Equity, Diversity and Inclusion

Continue to work on Equity, Diversity and Inclusion to enhance the experiences of those we serve.

- > PRIMARY ACCOUNTABILITY
  - *Corporate Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Reconciliation

Establishing processes and undertaking specific actions, including at the government to government level, to initiate, foster, and support the creation of the reconciliation framework necessary to develop a mutually respectful relationship between indigenous and non-indigenous peoples.

- > PRIMARY ACCOUNTABILITY
  - *Legislative Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Pandemic Recovery

Continued coordination of the City's community and corporate services to support recovery from the COVID-19 pandemic including: governance and public engagement framework updates; refreshed occupational health and safety, incident response, and business continuity plans; workforce management and related remote work and space planning initiatives; participation in regional and provincial monitoring and preparedness activities.

- > PRIMARY ACCOUNTABILITY
  - *Deputy City Manager*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Development Application Process Review

Continuous improvement program focused on streamlining the development review and approvals process through enhanced customer service, increased automation and operational efficiencies.

- > PRIMARY ACCOUNTABILITY
  - *Planning and Development*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Integrated Development Financial Review

Review the overall system of growth-related revenues in order to address community needs and long-term financial planning through improved policies and tools.

- > PRIMARY ACCOUNTABILITY
  - *Planning and Development*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### General Local Election

Planning and activities necessary to successfully hold the General Local Election.

- > PRIMARY ACCOUNTABILITY
  - *Legislative Services*
- > SECONDARY ACCOUNTABILITY
  - *Engineering and Public Works*
  - *Corporate Services*
  - *Parks, Recreation, Culture and Facilities*
  - *Finance, Lands and Police*





## B PRIORITIES

---

### Child Care Partnership Strategy Implementation

- > PRIMARY ACCOUNTABILITY
  - *Planning and Development*
- > SECONDARY ACCOUNTABILITY
  - *Parks, Recreation, Culture and Facilities*

### Business Improvement Initiatives

- > PRIMARY ACCOUNTABILITY
  - *Corporate Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Collective Bargaining

- > PRIMARY ACCOUNTABILITY
  - *Corporate Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Hazard, Risk and Vulnerability Analysis Update

- > PRIMARY ACCOUNTABILITY
  - *Legislative Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

## C PRIORITIES

---

### Community Engagement Framework

- > PRIMARY ACCOUNTABILITY
  - *Corporate Services*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### City Lands Management Strategy

- > PRIMARY ACCOUNTABILITY
  - *Finance, Lands and Police*
- > SECONDARY ACCOUNTABILITY
  - *All Departments*

### Bylaw Enforcement Review

- > PRIMARY ACCOUNTABILITY
  - *Legislative Services*
- > SECONDARY ACCOUNTABILITY
  - *Engineering and Public Works*
  - *Corporate Services*
  - *Parks, Recreation, Culture and Facilities*
  - *Planning and Development*

## Financial Planning

The City of Coquitlam develops its *Five-Year Financial Plan* consistent with requirements of the *Community Charter* and generally accepted accounting principles.

### Basis of Budgeting

The City's consolidated financial statements are prepared in accordance with Canadian Public Sector Accounting Standards, using the accrual method of accounting in which revenues are recognized in the year in which they are earned and measurable and expenses are recognized as they are incurred and measurable. The *Financial Plan* on the other hand is prepared in accordance with the requirements outlined in the *Community Charter* using a modified accrual method in which revenues are recognized at the time earned and expenses are recognized at the time they are planned. 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 *2022–2026 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 work with Finance to submit a prioritized list of projects within the available funding envelope. Finance coordinates the submissions and a summarized project list is then presented to the Executive Team who evaluates and prioritizes the capital projects for the *2022–2026 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:

- Safe and Complete Neighbourhoods
- Local Economy and Local Jobs
- Healthy Community and Active Citizens
- Sustainable Services, Environment and Infrastructure
- 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 *Community Charter*. The public consultation process includes a statistically-valid Citizen Satisfaction Survey completed by Ipsos to solicit information from residents about their service preferences and satisfaction levels. The 2021 Citizen Satisfaction Survey questioned 500 randomly selected Coquitlam residents between May 25 and June 11. Detailed results of the survey can be found at [coquitlam.ca/682/Citizen-Satisfaction-Survey](https://coquitlam.ca/682/Citizen-Satisfaction-Survey). In addition to the town hall meeting held early in 2021, the City also conducts an online budget survey and subsequent request for feedback on the draft budget.

The online budget engagement tool helps inform 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. This year's survey results gathered using the online tool indicated that the majority of the respondents prefer to retain existing service levels and associated budget allocations. An infographic summarizing the results from the Citizen Budget survey can be found at [coquitlam.ca/607/Financial-Plan](https://coquitlam.ca/607/Financial-Plan). The community also had the opportunity to review and provide comment on the Draft *2022–2026 Financial Plan* which was posted on the City's website prior to adoption.

Based on the feedback received, the plan is a balance between maintaining existing services and making investments for the future to ensure the City is able to respond to the pressures and opportunities of a growing community, while mitigating the impact on residents and businesses during the economic uncertainty brought on by the pandemic.

## Key Steps

### 1. Identify Community Priorities

- A statistically valid survey of residents provides the opportunity to gain feedback on priorities, issues and progress towards goals (results are accurate to  $\pm 4.4$  percentage points, 19 times out of 20).
- An online budget survey tool for community members provides input and recommendations on programs and services.
- Inviting the public to review and provide input on the Draft *Financial Plan* which was made available on the City's website prior to adoption.

### 2. Develop Business Plan Priorities and Align Activities

- Council establishes *Business Plan* priorities (see pages 18–29).
- City business processes and projects are reviewed, updated as needed and aligned with objectives as part of the departmental work plans.

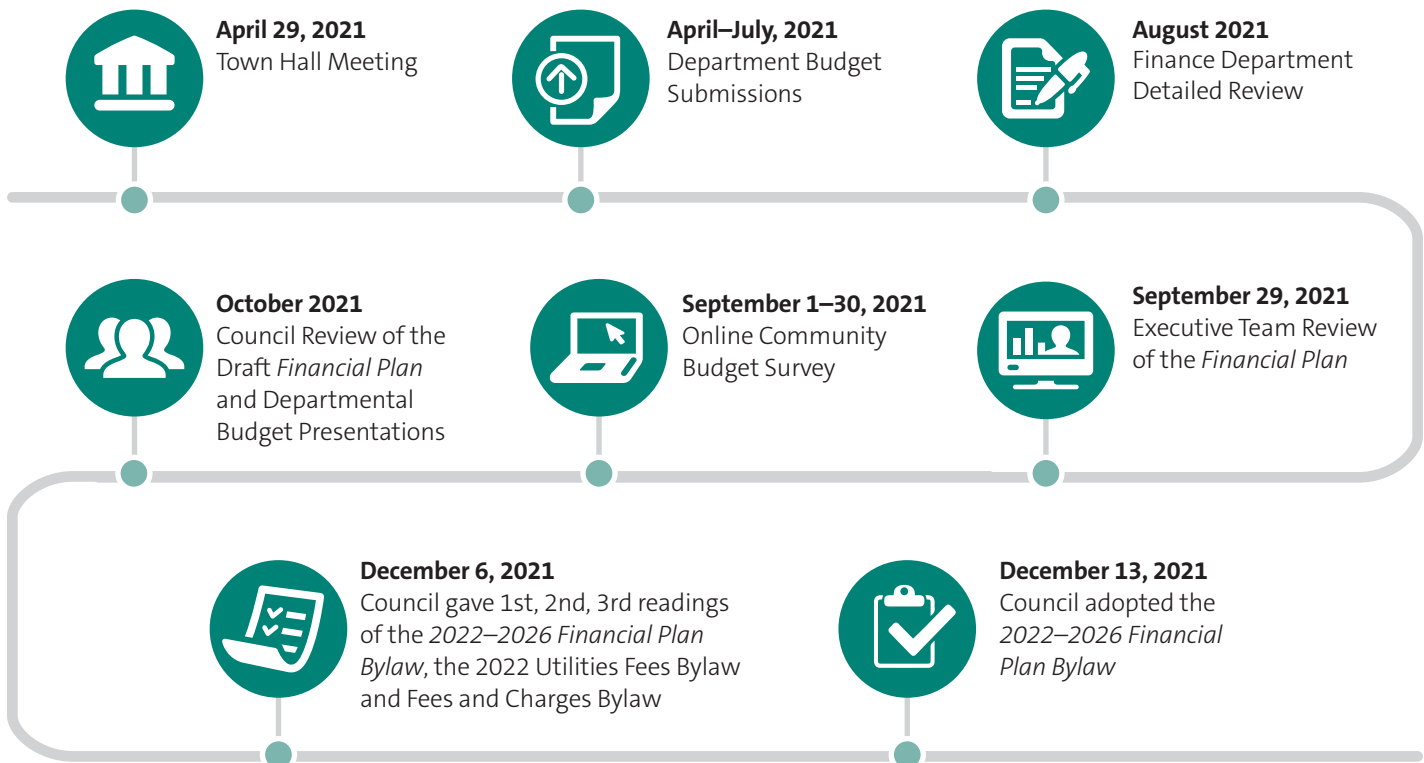
### 3. Align Financial Plan with Business Plan Priorities

- 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
  - d. Adjust the assigned work plan to align with existing resources

## 2022 Financial Planning Process Schedule





The *Financial Plan* goes through a variety of iterations prior to being officially adopted as part of the *Financial Plan* Bylaw. The table below provides a summary of the changes from the draft plan to the final approved plan.

(000s)	OCTOBER Draft Budget Increase		DECEMBER Approved Budget Increase		Variance Explanation
<b>GENERAL FUND</b>					
Base Operating Plan	\$ 5,470,000	3.48%	\$ 4,181,000	2.66%	<ul style="list-style-type: none"> <li>• Asset replacement and CERA grant funding supplemented by reserves</li> <li>• Development stabilization contribution reduced</li> </ul>
Fees and Charges Increase	(226,600)	-0.14%	(226,600)	-0.14%	
New Priorities	1,862,880	1.19%	1,424,020	0.92%	<ul style="list-style-type: none"> <li>• Planner 1 Funded by Fee Increase</li> <li>• Compact sweeper cost deferred to 2023</li> <li>• Unapproved and partially approved new budget requests</li> </ul>
	7,106,280	4.53%	5,378,420	3.43%	
Non-Tax Funding:					
Resource Reallocation	372,300	0.00%	372,300	0.00%	<ul style="list-style-type: none"> <li>• Planner 1 Funded by Fee Increases</li> <li>• Share Rent Bank, Place Maillardville Operational Funding and Business Services Manager added and approved after budget process</li> <li>• Unapproved requests</li> </ul>
Priorities funded by Other Funding Sources	3,741,930	0.00%	3,442,630	0.00%	
<b>2022 Budget</b>	<b>11,220,510</b>	<b>4.53%</b>	<b>9,193,350</b>	<b>3.43%</b>	
<b>UTILITY FUND</b>					
<b>Base Budget</b>					
Water Rates	4.00%		4.00%		
Sewer/Drainage Rates	4.00%		4.00%		
Solid Waste Rates	3.00%		3.00%		
<b>CAPITAL FUND</b>					
	<b>\$ 125,427,000</b>		<b>\$ 127,764,000</b>		<ul style="list-style-type: none"> <li>• Advanced funding for Fremont Connector</li> <li>• Maple Creek Pump Station project added to plan</li> </ul>

### Budget Bylaw

As per 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. Coquitlam Council has a practice to adopt the annual *Five Year Financial Plan* before December 31st of each year, except in election years. 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 and 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 and 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, Council has 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 City Initiatives 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 the City Initiatives Reserve to support a variety of City priorities.

#### ► Utility Funds' Accumulated Operating Surplus Policy

The City's Utility Funds' Accumulated Operating Surplus will be maintained at an adequate level to provide for rate stabilization, operating contingencies, working capital and operating financing. Any additional surplus will be transferred to the respective Utility Asset Replacement Reserves to address ongoing asset management needs.

#### **Policy Statement:**

The City maintains Utility Operating Reserves for the Water Utility and Sewer and Drainage Utility in order to effectively manage rate fluctuations, operating contingencies, working capital and financing. The City has established a reasonable reserve target (60% of expenditures) in order to cover the financial needs of the utilities and mitigate impacts to ratepayers. Any unplanned surpluses that exceed the targeted maximum will be transferred to the respective Utilities Asset Replacement Reserve to support the Utility'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 Management Policy**

The goal of the policy is to promote long-term financial sustainability, maintain the City's sound financial position, optimize borrowing costs and ensure that financial flexibility is maintained in the context of the City's opportunities and changing service priorities. The policy establishes debt limits for both internal and external financing within the context of the City's ongoing sustainable revenue generating capacity. This is to ensure long-term sustainability of services in terms of affordability and equity.

**Policy Statement:**

The Debt Management Policy will serve to guide the management of the City's capital financing program with an overarching goal of maintaining a sustainable level of debt.

➤ **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:

- a. Strategically acquire and dispose of lands in a way that ensures maximum benefit to the community
- b. 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
- c. 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**

➤ **City Initiatives 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 City Initiatives Reserve.

**Policy Statement:**

The City Initiatives 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.

➤ **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.

➤ **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.

➤ **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 as 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.

➤ **Cultural Partners 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.

## 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*.

➤ **Insurance (Liability) 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.

➤ **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.

➤ **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 are 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.

**Asset Management Policies**

➤ **Corporate Asset Management Policy**

The City delivers services to the public utilizing an extensive range of infrastructure and capital assets. This policy defines the City’s overarching asset management objectives to ensure that services are provided and infrastructure utilized in a sustainable manner. It establishes asset management principles to guide the implementation of these objectives which are carried out through asset management plans and programs.

**Policy Statement:**

This policy supports the City’s mandate under the *Community Charter* to provide proper stewardship of the public assets of the community, and it supports the City’s Strategic Goal to maintain the sustainability of City services and infrastructure.

➤ **Asset Replacement Reserve Funding Policy**

The City will increase the contribution to asset replacement in the annual budget each year for newly added assets as well as incrementally addressing inflationary pressures on asset replacement funding.

**Policy Statement:**

Continuing its commitment to sustainable asset management, the City will increase the annual contribution to asset replacement in the annual budget each year to help address inflationary pressures and will identify the contribution for asset replacement for any newly acquired assets. The additional funds will be transferred to the related asset replacement reserves and drawn on to address replacement costs as part of the annual *Capital Plan*.

➤ **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.

➤ **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.

## 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	City Manager's Office	2.1
	Finance, Lands and Police	322.5
	Includes: Police	272.4*
	Parks, Recreation, Culture and Facilities	383.9
	Deputy City Manager	189.8
	Includes: Fire/Rescue	183.4
	Engineering and Public Works	140.1
	Planning and Development	102.0
Sewer Fund	Engineering and Public Works	41.3
	Water Fund	39.7
<b>Total FTE</b>		<b>1,352.4</b>

\*includes 166 contracted RCMP members

### 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:

#### City Manager's Office:

- Oversees the broad requirements of the organization
- Provides policy advice to Council and executes its decisions

#### Deputy City Manager's Office:

- Provides direct oversight to Legislative Services, Economic Development, Planning and Development and Parks, Recreation, Culture and Facilities and Fire/Rescue Services
- **Fire/Rescue Services:**
  - Provides fire suppression, specialized and technical rescues, first responder and non-emergency services

#### Parks, Recreation, Culture and Facilities:

- Provides programs at recreational facilities and parks
- Provides and maintains parks, recreational infrastructure, open spaces and trails, and the urban forest
- Provides services through partnerships with the Coquitlam Public Library, Evergreen Cultural Centre, Place des Arts, Place Maillardville Community Centre, Coquitlam Heritage Society (Mackin House Museum) and other community and non-profit organizations
- Provides the planning, operations, maintenance and technical services for City facilities
- Plans and designs new parks and facilities through community engagement
- Manages the construction of civic facilities and parks
- Reviews development applications and seeks park, recreation and cultural amenities from private land development processes
- Create internal and external partnerships and opportunities in support of corporate strategic directives

#### Corporate Services:

- Responsible for strategic planning and business planning
- Develops and maintains systems to support the information and communications technology needs of the organization
- Provides operational support services (Human Resources, Occupational Health and Safety, Communications and Civic Engagement and Facilities Space Planning) to all other City departments
- Supports Equity, Diversity and Inclusion work across the organization

#### Legislative Services:

- Supports legislated decision-making processes and information management services, including Freedom of Information and Protection of Privacy reviews and the operation of the City Archives
- Guides emergency planning, preparedness and response
- Supports reconciliation initiatives with Indigenous peoples
- Manages animal-care, bylaw enforcement and business licensing services
- Provides operational support services (reception, mail services, legal services, insurance and claims management) to all other City departments



### Engineering and 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
- Develops and implements environmental programs, policies and objectives
- Provides waste collection and disposal services
- Constructs and rehabilitates roads, traffic intersections, fleet, neighbourhood improvements and public safety projects

### Finance, Lands and Police:

- Steward of the City's financial resources
- Manages City-owned developable lands and optimizes real estate assets
- **Police Services:**
  - Provides law enforcement, prevents crime and maintains public order via the RCMP and municipal civilian staff

### Planning and Development:

- Prepares plans and policies for shaping urban development and growth
- Provides environment, building and development approval services
- Conducts building inspections to ensure public safety and regulatory compliance

### 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.

1. **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.
2. **Capital Reserves**—refers to reserve funds established under section 188 (1) of the *Community Charter* that have a specified purpose of capital nature. The creation of capital reserves is at the discretion of Council.
3. **Operating Reserves**—refers to reserve funds established under section 188 (1) of the *Community Charter* that have a specified purpose of an operating nature.
4. **Utility Reserves**—refers to reserves in the utility funds that have a specified purpose of either capital or operating nature depending on the reserve.

In adherence to the Chartered Professional Accountants Canada Public Sector Accounting Standards, reserve transactions are identified separately from expenditures and revenues in portions of the 2022 budget document.

The City's Operating Reserve Funds will be used to fund ongoing projects and potential liabilities such as 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 2022–2026 planning period are in the Schedule on p. 39.

# Capital Reserve Funding

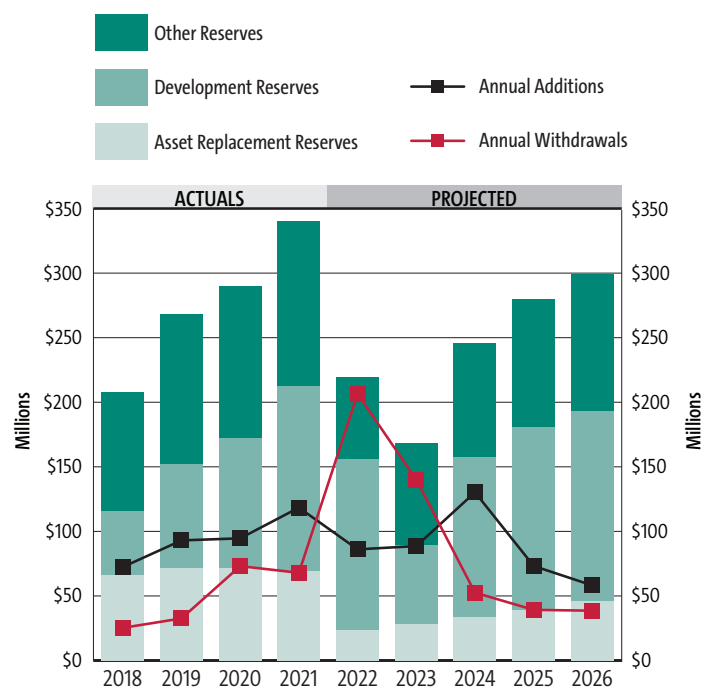
The 2022–2026 Capital Plan includes new facilities and facility upgrades, road expansion and rehabilitation and the acquisition and development of parkland for a growing community. Some of these are ongoing projects that will continue into the 2023 to 2027 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2022 to 2026.

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:

- **Building Component Replacement Reserve**—funding for the lifecycle replacement of facility components.
- **Density Bonus, Community Amenity Contributions and Major Facilities Reserves**—funding for the Spani Pool Renewal and the planning and design of the Northeast Community Centre.
- **DCC Matching Reserve**—funding for the municipal portion of the projects in the DCC program.
- **Major Transportation Reserve**—funding for major, primarily non-DCC eligible transportation projects including Quarry Road to connect to Widgeon Regional Park.
- **Parks Infrastructure Replacement Reserve**—funding for the lifecycle replacement of parks infrastructure and equipment.
- **Road Asset Replacement Reserve**—funding for the acceleration of the local road network repaving.

The following chart summarizes the capital reserve activity and indicates a gradual growth in reserve balances. The additions to the City’s development reserves tend to fluctuate due to the variability in the overall level and type of development activity which affects the amount and timing of the related development revenues such as density bonus. The remaining reserves tend to have a more constant and steady increase mainly due to the City’s contributions to asset replacement. The City actively utilizes these reserves for funding of a variety of related capital projects. The significant increase in 2022 withdrawals and related decrease in reserve balances is due to the funding of the capital work in progress for projects that are carried forward from previous years.

**Capital Reserve Balances 2018–2026**



The following is the Schedule of Capital Reserves.

CAPITAL RESERVES	ACTUALS				PROJECTED					
	2018	2019	2020	2021*	2022	2023	2024	2025	2026	
<b>Asset Replacement Reserves</b>										
IT Asset Replacement and Upgrade Reserve	2,010,296	1,965,917	1,386,052	1,936,987	1,821,579	62,049	834,439	115,109	935,179	
Additions	600,113	1,188,781	1,856,341	1,131,585	1,133,220	1,144,390	1,155,670	1,167,070	1,178,580	
Withdrawals	644,492	1,768,647	1,305,406	1,246,993	2,892,750	372,000	1,875,000	347,000	1,347,000	
<b>Balance @ December 31</b>	<b>1,965,917</b>	<b>1,386,052</b>	<b>1,936,987</b>	<b>1,821,579</b>	<b>62,049</b>	<b>834,439</b>	<b>115,109</b>	<b>935,179</b>	<b>766,759</b>	

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
Printing Equipment Replacement Reserve	922,792	759,946	947,702	1,077,109	1,281,791	1,015,856	344,316	499,626	656,806
Additions	198,144	202,247	203,911	204,682	183,620	185,460	187,310	189,180	191,070
Withdrawals	360,990	14,491	74,504	-	449,555	857,000	32,000	32,000	102,000
<b>Balance @ December 31</b>	<b>759,946</b>	<b>947,702</b>	<b>1,077,109</b>	<b>1,281,791</b>	<b>1,015,856</b>	<b>344,316</b>	<b>499,626</b>	<b>656,806</b>	<b>745,876</b>
Building Component Replacement Reserve	7,254,552	8,123,150	8,888,557	8,568,799	9,627,490	4,537,291	5,031,863	7,420,709	8,015,752
Additions	4,365,910	4,487,931	4,473,652	4,720,429	4,584,693	4,744,918	4,744,918	4,744,918	4,744,918
Withdrawals	3,497,312	3,722,523	4,793,410	3,661,739	9,674,891	4,250,347	2,356,072	4,149,875	3,616,608
<b>Balance @ December 31</b>	<b>8,123,150</b>	<b>8,888,557</b>	<b>8,568,799</b>	<b>9,627,490</b>	<b>4,537,291</b>	<b>5,031,863</b>	<b>7,420,709</b>	<b>8,015,752</b>	<b>9,144,062</b>
Recreation and Fitness Equipment Replacement Reserve	15,815	21,768	73,554	136,046	246,566	8,023	12,663	18,883	26,693
Additions	103,000	153,000	153,000	157,943	156,080	157,640	159,220	160,810	162,420
Withdrawals	97,047	101,214	90,508	47,423	394,623	153,000	153,000	153,000	153,000
<b>Balance @ December 31</b>	<b>21,768</b>	<b>73,554</b>	<b>136,046</b>	<b>246,566</b>	<b>8,023</b>	<b>12,663</b>	<b>18,883</b>	<b>26,693</b>	<b>36,113</b>
LED Reserve	472,707	187,489	252,489	317,489	389,445	455,755	522,725	590,365	658,685
Additions	65,000	65,000	65,000	71,956	66,310	66,970	67,640	68,320	69,000
Withdrawals	350,218	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>187,489</b>	<b>252,489</b>	<b>317,489</b>	<b>389,445</b>	<b>455,755</b>	<b>522,725</b>	<b>590,365</b>	<b>658,685</b>	<b>727,685</b>
Building Asset Replacement Reserve	30,540,246	33,474,551	36,212,640	39,501,350	34,341,933	6,260,878	9,799,588	13,372,158	16,978,928
Additions	3,295,742	3,802,541	4,077,902	3,887,304	3,505,185	3,538,710	3,572,570	3,606,770	3,641,310
Withdrawals	361,437	1,064,452	789,192	9,046,721	31,586,240	-	-	-	-
<b>Balance @ December 31</b>	<b>33,474,551</b>	<b>36,212,640</b>	<b>39,501,350</b>	<b>34,341,933</b>	<b>6,260,878</b>	<b>9,799,588</b>	<b>13,372,158</b>	<b>16,978,928</b>	<b>20,620,238</b>
Road Asset Replacement Reserve	12,296,631	12,559,433	13,984,882	14,711,258	14,570,669	7,020,034	6,760,322	6,517,332	6,291,232
Additions	1,586,860	2,429,094	2,588,348	2,714,326	2,813,530	2,928,287	2,945,010	2,961,900	2,978,959
Withdrawals	1,324,058	1,003,645	1,861,972	2,854,915	10,364,165	3,188,000	3,188,000	3,188,000	1,040,000
<b>Balance @ December 31</b>	<b>12,559,433</b>	<b>13,984,882</b>	<b>14,711,258</b>	<b>14,570,669</b>	<b>7,020,034</b>	<b>6,760,322</b>	<b>6,517,332</b>	<b>6,291,232</b>	<b>8,230,191</b>
Waste Bins Replacement Reserve	1,203,102	1,566,296	1,945,379	2,329,190	2,661,900	2,840,375	3,073,708	3,307,041	3,540,374
Additions	363,194	379,083	383,811	377,852	333,333	333,333	333,333	333,333	333,333
Withdrawals	-	-	-	45,142	154,858	100,000	100,000	100,000	100,000
<b>Balance @ December 31</b>	<b>1,566,296</b>	<b>1,945,379</b>	<b>2,329,190</b>	<b>2,661,900</b>	<b>2,840,375</b>	<b>3,073,708</b>	<b>3,307,041</b>	<b>3,540,374</b>	<b>3,773,707</b>

\* Unaudited



CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
TransLink Road Rehabilitation Reserve	2,707,930	4,234,697	4,760,046	2,534,112	3,257,300	727,828	955,197	1,182,665	1,183,587
Additions	1,723,000	1,758,000	-	2,056,369	2,093,069	2,130,369	2,168,469	1,979,922	2,019,520
Withdrawals	196,233	1,232,651	2,225,934	1,333,180	4,622,541	1,903,000	1,941,000	1,979,000	2,019,000
<b>Balance @ December 31</b>	<b>4,234,697</b>	<b>4,760,046</b>	<b>2,534,112</b>	<b>3,257,300</b>	<b>727,828</b>	<b>955,197</b>	<b>1,182,665</b>	<b>1,183,587</b>	<b>1,184,108</b>
TransLink Road Rehabilitation Non-Pavement Reserve	2,306,013	2,919,682	3,242,658	756,758	1,075,652	537,332	559,132	595,932	648,068
Additions	691,988	705,068	177,150	732,194	737,100	751,800	766,800	782,136	797,779
Withdrawals	78,319	382,092	2,663,050	413,300	1,275,421	730,000	730,000	730,000	730,000
<b>Balance @ December 31</b>	<b>2,919,682</b>	<b>3,242,658</b>	<b>756,758</b>	<b>1,075,652</b>	<b>537,332</b>	<b>559,132</b>	<b>595,932</b>	<b>648,068</b>	<b>715,846</b>
Survey Equipment Reserve	24,000	28,000	32,000	36,000	40,724	44,804	48,924	53,084	57,284
Additions	4,000	4,000	4,000	4,724	4,080	4,120	4,160	4,200	4,240
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>28,000</b>	<b>32,000</b>	<b>36,000</b>	<b>40,724</b>	<b>44,804</b>	<b>48,924</b>	<b>53,084</b>	<b>57,284</b>	<b>61,524</b>
<b>Development Reserves</b>									
Density Bonus Reserve	23,465,827	39,771,703	61,640,305	51,479,132	65,678,307	48,007,128	-	33,344,117	36,579,115
Additions	18,764,276	24,161,638	10,026,600	38,180,137	24,500,000	25,900,000	50,300,000	20,200,000	7,000,000
Withdrawals	2,458,400	2,293,036	20,187,773	23,980,962	42,171,179	73,907,128	16,955,884	16,965,001	16,974,301
<b>Balance @ December 31</b>	<b>39,771,703</b>	<b>61,640,305</b>	<b>51,479,132</b>	<b>65,678,307</b>	<b>48,007,128</b>	<b>-</b>	<b>33,344,117</b>	<b>36,579,115</b>	<b>26,604,814</b>
Community Amenity Reserve	4,073,659	9,813,106	18,234,139	11,378,919	12,538,787	4,919,485	-	1,041,428	1,041,428
Additions	5,760,647	9,164,992	5,387,229	3,681,718	2,000,000	3,200,000	3,500,000	-	-
Withdrawals	21,200	743,959	12,242,449	2,521,849	9,619,303	8,119,485	2,458,572	-	-
<b>Balance @ December 31</b>	<b>9,813,106</b>	<b>18,234,139</b>	<b>11,378,919</b>	<b>12,538,787</b>	<b>4,919,485</b>	<b>-</b>	<b>1,041,428</b>	<b>1,041,428</b>	<b>1,041,428</b>
New Major Facilities Reserve	-	-	-	10,000,000	20,270,000	25,270,000	-	-	10,000,000
Additions	-	-	10,000,000	10,270,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Withdrawals	-	-	-	-	5,000,000	35,270,000	10,000,000	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>20,270,000</b>	<b>25,270,000</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>20,000,000</b>
Major Transportation Reserve	-	-	-	27,624,890	44,435,430	53,931,430	61,131,430	89,131,430	94,131,430
Additions	-	-	27,624,890	16,810,539	15,846,000	7,200,000	28,000,000	5,000,000	5,000,000
Withdrawals	-	-	-	-	6,350,000	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>27,624,890</b>	<b>44,435,430</b>	<b>53,931,430</b>	<b>61,131,430</b>	<b>89,131,430</b>	<b>94,131,430</b>	<b>99,131,430</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
<b>Other Reserves</b>									
City Initiatives Reserve	12,540,778	13,759,173	12,230,812	8,113,831	8,638,061	7,632,787	8,589,757	9,546,727	10,546,727
Additions	6,433,444	4,879,523	3,609,760	3,963,758	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Withdrawals	5,215,049	6,407,884	7,726,741	3,439,528	2,005,275	43,030	43,030	-	-
<b>Balance @ December 31</b>	<b>13,759,173</b>	<b>12,230,812</b>	<b>8,113,831</b>	<b>8,638,061</b>	<b>7,632,787</b>	<b>8,589,757</b>	<b>9,546,727</b>	<b>10,546,727</b>	<b>11,546,727</b>
Casino Municipal Reserve	11,866,677	17,108,085	23,127,487	24,474,214	25,008,003	5,277,303	8,142,303	11,202,303	14,262,303
Additions	6,751,140	7,378,119	1,733,012	3,768,893	-	3,900,000	3,900,000	3,900,000	3,900,000
Withdrawals	1,509,732	1,358,717	386,285	3,235,104	19,730,701	1,035,000	840,000	840,000	840,000
<b>Balance @ December 31</b>	<b>17,108,085</b>	<b>23,127,487</b>	<b>24,474,214</b>	<b>25,008,003</b>	<b>5,277,303</b>	<b>8,142,303</b>	<b>11,202,303</b>	<b>14,262,303</b>	<b>17,322,303</b>
Affordable Housing Reserve	10,580,355	11,995,747	15,057,090	16,246,714	18,379,464	9,618,398	16,318,398	19,018,398	21,318,398
Additions	1,859,146	3,815,954	1,210,776	5,446,430	1,600,000	6,700,000	2,700,000	2,300,000	300,000
Withdrawals	443,754	754,610	21,152	3,313,680	10,361,066	-	-	-	-
<b>Balance @ December 31</b>	<b>11,995,747</b>	<b>15,057,090</b>	<b>16,246,714</b>	<b>18,379,464</b>	<b>9,618,398</b>	<b>16,318,398</b>	<b>19,018,398</b>	<b>21,318,398</b>	<b>21,618,398</b>
DCC Matching Reserve	8,899,294	11,131,012	13,787,087	14,792,229	16,649,848	12,093,007	13,050,996	13,430,099	14,001,937
Additions	3,529,599	3,638,257	3,651,113	3,594,078	3,313,623	3,313,623	3,313,623	3,313,623	3,313,623
Withdrawals	1,297,881	982,182	2,645,971	1,736,460	7,870,463	2,355,634	2,934,520	2,741,785	3,724,400
<b>Balance @ December 31</b>	<b>11,131,012</b>	<b>13,787,087</b>	<b>14,792,229</b>	<b>16,649,848</b>	<b>12,093,007</b>	<b>13,050,996</b>	<b>13,430,099</b>	<b>14,001,937</b>	<b>13,591,160</b>
Land Sale Reserve Investment Fund	9,297,192	12,782,900	17,016,558	20,254,747	23,223,693	18,173,910	20,573,910	22,973,910	25,373,910
Additions	6,772,521	7,242,518	7,950,277	6,513,967	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Withdrawals	3,286,813	3,008,860	4,712,088	3,545,021	9,049,783	1,600,000	1,600,000	1,600,000	1,600,000
<b>Balance @ December 31</b>	<b>12,782,900</b>	<b>17,016,558</b>	<b>20,254,747</b>	<b>23,223,693</b>	<b>18,173,910</b>	<b>20,573,910</b>	<b>22,973,910</b>	<b>25,373,910</b>	<b>27,773,910</b>
Capital Projects General Fund Reserve	12,841,963	13,922,752	19,369,510	18,247,443	18,347,301	696,648	696,648	696,648	696,648
Additions	3,413,390	8,163,984	2,906,606	2,730,177	-	-	-	-	-
Withdrawals	2,332,601	2,717,226	4,028,673	2,630,319	17,650,653	-	-	-	-
<b>Balance @ December 31</b>	<b>13,922,752</b>	<b>19,369,510</b>	<b>18,247,443</b>	<b>18,347,301</b>	<b>696,648</b>	<b>696,648</b>	<b>696,648</b>	<b>696,648</b>	<b>696,648</b>
Pavement Cut Restoration Reserve	877,925	947,341	869,269	928,545	1,000,315	371,383	371,383	371,383	371,383
Additions	70,333	71,928	73,409	78,706	50,000	50,000	50,000	50,000	50,000
Withdrawals	917	150,000	14,133	6,935	678,932	50,000	50,000	50,000	50,000
<b>Balance @ December 31</b>	<b>947,341</b>	<b>869,269</b>	<b>928,545</b>	<b>1,000,315</b>	<b>371,383</b>	<b>371,383</b>	<b>371,383</b>	<b>371,383</b>	<b>371,383</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
New Vehicle Reserve	42,759	48,482	44,919	4,554	256,886	6,886	6,886	6,886	6,886
Additions	190,984	251,217	250,584	252,332	250,000	250,000	250,000	250,000	250,000
Withdrawals	185,261	254,779	290,949	-	500,000	250,000	250,000	250,000	250,000
<b>Balance @ December 31</b>	<b>48,482</b>	<b>44,919</b>	<b>4,554</b>	<b>256,886</b>	<b>6,886</b>	<b>6,886</b>	<b>6,886</b>	<b>6,886</b>	<b>6,886</b>
Multi Sport Facility Reserve	219,980	224,776	230,710	236,224	240,476	240,476	240,476	240,476	240,476
Additions	4,796	5,934	5,514	4,252	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>224,776</b>	<b>230,710</b>	<b>236,224</b>	<b>240,476</b>	<b>240,476</b>	<b>240,476</b>	<b>240,476</b>	<b>240,476</b>	<b>240,476</b>
Canada Community Building Fund Reserve	358,353	719,393	1,158,716	1,154,068	1,403,684	265,481	300,989	336,495	325,199
Additions	463,839	948,598	499,224	988,323	493,597	515,506	515,506	538,704	538,705
Withdrawals	102,799	509,275	503,872	738,707	1,631,800	480,000	480,000	550,000	550,000
<b>Balance @ December 31</b>	<b>719,393</b>	<b>1,158,716</b>	<b>1,154,068</b>	<b>1,403,684</b>	<b>265,481</b>	<b>300,989</b>	<b>336,495</b>	<b>325,199</b>	<b>313,904</b>
Restricted Debt General Fund Reserve	1,541,727	1,563,306	1,563,306	550,400	560,166	31,106	31,106	31,106	31,106
Additions	21,579	-	21,200	9,906	-	-	-	-	-
Withdrawals	-	-	1,034,106	140	529,060	-	-	-	-
<b>Balance @ December 31</b>	<b>1,563,306</b>	<b>1,563,306</b>	<b>550,400</b>	<b>560,166</b>	<b>31,106</b>	<b>31,106</b>	<b>31,106</b>	<b>31,106</b>	<b>31,106</b>
Local Area Service Reserve	2,243,318	2,535,782	2,715,943	2,473,417	2,388,983	1,470,041	1,470,041	1,470,041	1,470,041
Additions	351,531	368,420	61,281	43,371	-	-	-	-	-
Withdrawals	59,067	188,259	303,807	127,805	918,942	-	-	-	-
<b>Balance @ December 31</b>	<b>2,535,782</b>	<b>2,715,943</b>	<b>2,473,417</b>	<b>2,388,983</b>	<b>1,470,041</b>	<b>1,470,041</b>	<b>1,470,041</b>	<b>1,470,041</b>	<b>1,470,041</b>
Casino Community Reserve	140,049	487,574	815,764	667,549	971,958	654,894	833,222	1,011,550	1,189,878
Additions	1,061,123	1,339,573	187,766	714,985	223,000	600,000	600,000	600,000	600,000
Withdrawals	713,598	1,011,383	335,981	410,576	540,064	421,672	421,672	421,672	421,672
<b>Balance @ December 31</b>	<b>487,574</b>	<b>815,764</b>	<b>667,549</b>	<b>971,958</b>	<b>654,894</b>	<b>833,222</b>	<b>1,011,550</b>	<b>1,189,878</b>	<b>1,368,206</b>
Internal Financing – Reserve	574,650	587,177	602,678	617,082	628,189	628,189	628,189	628,189	628,189
Additions	12,527	15,501	14,404	11,107	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>587,177</b>	<b>602,678</b>	<b>617,082</b>	<b>628,189</b>	<b>628,189</b>	<b>628,189</b>	<b>628,189</b>	<b>628,189</b>	<b>628,189</b>

\* Unaudited



CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
Waste Utility Capital Reserve	484,971	495,454	508,534	520,688	530,060	376,044	376,044	376,044	376,044
Additions	10,571	13,080	12,154	9,372	-	-	-	-	-
Withdrawals	88	-	-	-	154,016	-	-	-	-
<b>Balance @ December 31</b>	<b>495,454</b>	<b>508,534</b>	<b>520,688</b>	<b>530,060</b>	<b>376,044</b>	<b>376,044</b>	<b>376,044</b>	<b>376,044</b>	<b>376,044</b>
Sportsfield Infrastructure Replacement Reserve	-	-	177,310	755,652	1,557,921	57,293	80,783	112,253	151,783
Additions	-	777,310	786,017	803,386	790,580	798,490	806,470	814,530	822,680
Withdrawals	-	600,000	207,675	1,117	2,291,208	775,000	775,000	775,000	775,000
<b>Balance @ December 31</b>	<b>-</b>	<b>177,310</b>	<b>755,652</b>	<b>1,557,921</b>	<b>57,293</b>	<b>80,783</b>	<b>112,253</b>	<b>151,783</b>	<b>199,463</b>
Frontage Works Reserve	-	2,523,706	4,300,215	3,773,314	3,794,310	2,845,213	2,645,213	2,445,213	2,245,213
Additions	3,087,421	3,625,889	1,167,069	2,189,834	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Withdrawals	563,715	1,849,380	1,693,970	2,168,838	2,449,097	1,700,000	1,700,000	1,700,000	1,700,000
<b>Balance @ December 31</b>	<b>2,523,706</b>	<b>4,300,215</b>	<b>3,773,314</b>	<b>3,794,310</b>	<b>2,845,213</b>	<b>2,645,213</b>	<b>2,445,213</b>	<b>2,245,213</b>	<b>2,045,213</b>
Fire Equipment Replacement Reserve	-	-	278,630	563,576	853,970	310,500	318,840	330,010	344,040
Additions	-	278,630	284,946	290,394	280,530	283,340	286,170	289,030	291,920
Withdrawals	-	-	-	-	824,000	275,000	275,000	275,000	275,000
<b>Balance @ December 31</b>	<b>-</b>	<b>278,630</b>	<b>563,576</b>	<b>853,970</b>	<b>310,500</b>	<b>318,840</b>	<b>330,010</b>	<b>344,040</b>	<b>360,960</b>
Fire Equipment Capital Reserve	220,000	237,172	243,433	237,614	241,891	241,891	241,891	241,891	241,891
Additions	17,172	6,261	5,681	4,277	-	-	-	-	-
Withdrawals	-	-	11,500	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>237,172</b>	<b>243,433</b>	<b>237,614</b>	<b>241,891</b>	<b>241,891</b>	<b>241,891</b>	<b>241,891</b>	<b>241,891</b>	<b>241,891</b>
Park Infrastructure Replacement Reserve	-	-	926,388	695,503	1,443,792	786,754	1,374,304	1,973,124	2,583,324
Additions	-	1,317,069	1,424,153	1,584,132	1,981,400	1,992,550	2,003,820	2,015,200	2,026,690
Withdrawals	-	390,681	1,655,038	835,843	2,638,437	1,405,000	1,405,000	1,405,000	1,405,000
<b>Balance @ December 31</b>	<b>-</b>	<b>926,388</b>	<b>695,503</b>	<b>1,443,792</b>	<b>786,754</b>	<b>1,374,304</b>	<b>1,973,124</b>	<b>2,583,324</b>	<b>3,205,014</b>
Community Benefits Park Reserve	-	346,000	336,000	1,376,000	1,112,194	1,337,194	1,337,194	1,337,194	1,337,194
Additions	511,037	50,000	1,040,000	22,194	1,225,000	-	-	-	-
Withdrawals	165,037	60,000	-	286,000	1,000,000	-	-	-	-
<b>Balance @ December 31</b>	<b>346,000</b>	<b>336,000</b>	<b>1,376,000</b>	<b>1,112,194</b>	<b>1,337,194</b>	<b>1,337,194</b>	<b>1,337,194</b>	<b>1,337,194</b>	<b>1,337,194</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
IT New Initiatives Reserve	551,274	835,660	1,140,088	560,316	622,419	441,866	560,326	557,016	781,976
Additions	314,955	325,740	707,140	350,140	320,260	323,460	326,690	329,960	333,260
Withdrawals	30,569	21,312	1,286,912	288,036	500,814	205,000	330,000	105,000	305,000
<b>Balance @ December 31</b>	<b>835,660</b>	<b>1,140,088</b>	<b>560,316</b>	<b>622,419</b>	<b>441,866</b>	<b>560,326</b>	<b>557,016</b>	<b>781,976</b>	<b>810,236</b>
Non-DCC Eligible Parks Amenities Reserve	-	-	-	-	-	500,000	1,000,000	424,000	659,000
Additions	-	-	-	-	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Withdrawals	-	-	-	-	600,000	600,000	1,676,000	865,000	600,000
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>1,000,000</b>	<b>424,000</b>	<b>659,000</b>	<b>1,159,000</b>
<b>Total Capital Reserves</b>									
Opening Balance	160,574,836	207,677,231	268,100,851	289,631,721	340,091,160	219,695,534	168,263,206	245,950,836	279,928,109
Additions	72,398,982	93,014,879	94,623,920	118,375,770	86,084,210	88,612,966	130,257,379	73,199,606	58,148,007
Withdrawals	25,296,587	32,591,259	73,093,051	67,916,331	206,479,835	140,045,295	52,569,749	39,222,333	38,577,981
<b>Total Balance @ December 31</b>	<b>207,677,231</b>	<b>268,100,851</b>	<b>289,631,721</b>	<b>340,091,160</b>	<b>219,695,534</b>	<b>168,263,206</b>	<b>245,950,836</b>	<b>279,928,109</b>	<b>299,498,136</b>

\* Unaudited

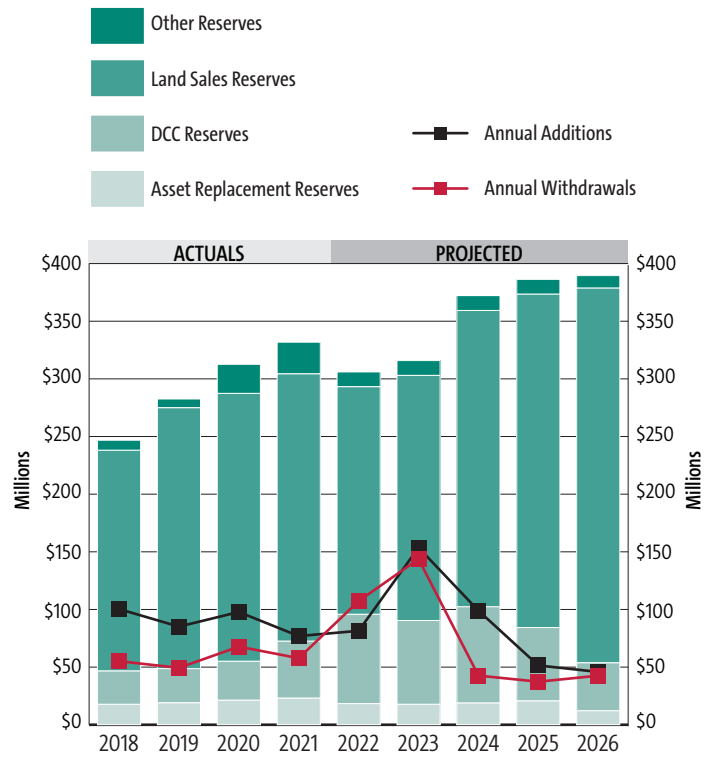
# Statutory Reserve Funding

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 utility projects.
- **Land Sales Reserve**—funding internally financed projects (e.g. NECC), land development work and strategic land purchases.
- **Vehicle Replacement Reserve**—funding the ongoing vehicle replacement.

The following chart summarizes the statutory reserve activity and indicates gradual growth in reserve balances. The reserve additions will vary year to year due to the timing and value of land sales as well as future DCC collections. The significant increase in 2022 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years. The increase in 2023 withdrawals relates to the internal borrowing from the Land Sales Reserve for the Northeast Community Centre and Park/Plaza.

**Statutory Reserve Balances 2018–2026**



The following is the Schedule of Statutory Reserves.

STATUTORY RESERVES	ACTUALS				PROJECTED					
	2018	2019	2020	2021*	2022	2023	2024	2025	2026	
<b>Land Sales Reserve</b>	150,872,636	191,444,690	226,284,686	232,363,735	231,868,636	197,376,481	212,570,886	256,987,075	289,102,054	
Additions	76,885,603	60,020,723	47,278,873	35,967,358	34,953,253	116,053,162	54,274,947	41,873,736	41,933,304	
Withdrawals	36,313,549	25,180,727	41,199,824	36,462,457	69,445,408	100,858,757	9,858,757	9,758,757	6,058,757	
<b>Balance @ December 31</b>	<b>191,444,690</b>	<b>226,284,686</b>	<b>232,363,735</b>	<b>231,868,636</b>	<b>197,376,481</b>	<b>212,570,886</b>	<b>256,987,075</b>	<b>289,102,054</b>	<b>324,976,601</b>	
<b>Asset Replacement</b>										
<b>Vehicle Replacement Reserve</b>	16,598,160	17,705,418	18,986,534	21,251,336	23,047,613	18,325,932	17,711,139	18,814,608	20,640,197	
Additions	3,479,760	3,481,838	3,793,259	4,434,732	3,419,600	3,373,100	3,373,100	3,373,100	3,373,100	
Withdrawals	2,372,502	2,200,722	1,528,457	2,638,456	8,141,281	3,987,894	2,269,631	1,547,512	11,866,546	
<b>Balance @ December 31</b>	<b>17,705,418</b>	<b>18,986,534</b>	<b>21,251,336</b>	<b>23,047,613</b>	<b>18,325,932</b>	<b>17,711,139</b>	<b>18,814,608</b>	<b>20,640,197</b>	<b>12,146,751</b>	
<b>Other Reserves</b>										
<b>Parkland Acquisition 5% Cash In Lieu Reserve</b>	5,276,327	8,709,823	7,628,826	25,198,030	27,477,875	12,873,141	12,873,141	12,873,141	12,873,141	
Additions	5,201,155	850,360	21,542,107	2,279,845	-	-	-	-	-	
Withdrawals	1,767,659	1,931,357	3,972,903	-	14,604,734	-	-	-	2,000,000	
<b>Balance @ December 31</b>	<b>8,709,823</b>	<b>7,628,826</b>	<b>25,198,030</b>	<b>27,477,875</b>	<b>12,873,141</b>	<b>12,873,141</b>	<b>12,873,141</b>	<b>12,873,141</b>	<b>10,873,141</b>	

\* Unaudited



STATUTORY RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
<b>DCC Reserves</b>									
DCC Parkland Acquisition Reserve	12,750,151	13,362,401	11,618,080	13,822,595	21,828,548	38,833,610	41,168,004	46,575,352	34,375,118
Additions	5,612,250	8,305,679	10,204,515	17,005,952	22,005,062	17,334,395	20,407,347	2,799,766	-
Withdrawals	5,000,000	10,050,000	8,000,000	9,000,000	5,000,000	15,000,000	15,000,000	15,000,000	13,000,000
<b>Balance @ December 31</b>	<b>13,362,401</b>	<b>11,618,080</b>	<b>13,822,595</b>	<b>21,828,548</b>	<b>38,833,610</b>	<b>41,168,004</b>	<b>46,575,352</b>	<b>34,375,118</b>	<b>21,375,118</b>
DCC Parkland Interest Reserve	2,400,518	2,696,757	641,266	1,022,369	1,378,507	1,378,507	1,378,507	1,378,507	1,378,507
Additions	296,239	344,509	381,103	356,138	-	-	-	-	-
Withdrawals	-	2,400,000	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>2,696,757</b>	<b>641,266</b>	<b>1,022,369</b>	<b>1,378,507</b>	<b>1,378,507</b>	<b>1,378,507</b>	<b>1,378,507</b>	<b>1,378,507</b>	<b>1,378,507</b>
DCC Parkland Development Reserve	3,744,660	2,198,502	4,444,355	4,393,862	7,335,826	10,861,266	8,835,122	10,475,355	7,453,556
Additions	2,109,342	3,152,182	3,807,086	4,823,843	6,314,364	4,836,308	5,754,289	850,354	-
Withdrawals	3,655,500	906,329	3,857,579	1,881,879	2,788,924	6,862,452	4,114,056	3,872,153	1,004,956
<b>Balance @ December 31</b>	<b>2,198,502</b>	<b>4,444,355</b>	<b>4,393,862</b>	<b>7,335,826</b>	<b>10,861,266</b>	<b>8,835,122</b>	<b>10,475,355</b>	<b>7,453,556</b>	<b>6,448,600</b>
DCC Sewer Reserve	546,953	640,564	881,834	1,058,049	764,360	1,461,482	-	-	-
Additions	360,682	508,341	611,286	739,733	964,193	1,729,360	894,017	530,717	530,717
Withdrawals	267,071	267,071	435,071	1,033,422	267,071	3,190,842	894,017	530,717	530,717
<b>Balance @ December 31</b>	<b>640,564</b>	<b>881,834</b>	<b>1,058,049</b>	<b>764,360</b>	<b>1,461,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DCC Drainage Reserve	3,301,779	2,531,188	2,549,006	3,481,167	2,365,923	4,341,537	3,246,813	3,753,466	3,154,167
Additions	1,590,657	1,972,376	2,254,343	2,232,955	2,874,493	2,094,339	2,845,849	413,897	-
Withdrawals	2,361,248	1,954,558	1,322,182	3,348,199	898,878	3,189,063	2,339,197	1,013,197	1,013,197
<b>Balance @ December 31</b>	<b>2,531,188</b>	<b>2,549,006</b>	<b>3,481,167</b>	<b>2,365,923</b>	<b>4,341,537</b>	<b>3,246,813</b>	<b>3,753,466</b>	<b>3,154,167</b>	<b>2,140,970</b>
DCC Drainage Area 2 – Reserve	18,747	15,346	25,679	35,281	16,670	16,670	16,670	16,670	16,670
Additions	8,351	10,334	9,602	7,068	-	-	-	-	-
Withdrawals	11,752	-	-	25,679	-	-	-	-	-
<b>Balance @ December 31</b>	<b>15,346</b>	<b>25,679</b>	<b>35,281</b>	<b>16,670</b>	<b>16,670</b>	<b>16,670</b>	<b>16,670</b>	<b>16,670</b>	<b>16,670</b>
DCC Water Reserve	1,716,941	1,763,808	2,212,638	2,688,808	3,958,662	3,687,537	3,841,620	1,172,444	1,089,084
Additions	1,018,811	1,478,944	1,766,614	1,907,299	2,211,508	1,645,529	2,109,269	344,084	-
Withdrawals	971,944	1,030,114	1,290,444	637,445	2,482,633	1,491,445	4,778,445	427,445	450,545
<b>Balance @ December 31</b>	<b>1,763,808</b>	<b>2,212,638</b>	<b>2,688,808</b>	<b>3,958,662</b>	<b>3,687,537</b>	<b>3,841,620</b>	<b>1,172,444</b>	<b>1,089,084</b>	<b>638,539</b>

\* Unaudited

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
DCC Transportation Reserve	4,327,599	5,685,758	7,277,390	7,275,075	11,751,585	16,868,330	14,226,730	20,154,189	16,205,143
Additions	3,770,736	5,027,209	6,154,063	7,190,087	8,722,322	6,579,378	9,305,238	1,259,332	-
Withdrawals	2,412,577	3,435,577	6,156,377	2,713,577	3,605,577	9,220,978	3,377,778	5,208,378	6,642,874
<b>Balance @ December 31</b>	<b>5,685,758</b>	<b>7,277,390</b>	<b>7,275,075</b>	<b>11,751,585</b>	<b>16,868,330</b>	<b>14,226,730</b>	<b>20,154,189</b>	<b>16,205,143</b>	<b>9,562,269</b>
<b>Total Statutory Reserves</b>									
Opening Balance	201,554,470	246,754,254	282,550,293	312,590,307	331,794,204	306,024,493	315,868,632	372,200,808	386,287,636
Additions	100,333,586	85,152,495	97,802,851	76,945,010	81,464,795	153,645,570	98,964,057	51,444,987	45,837,121
Withdrawals	55,133,802	49,356,456	67,762,837	57,741,113	107,234,506	143,801,431	42,631,881	37,358,159	42,567,592
<b>Total Balance @ December 31</b>	<b>246,754,254</b>	<b>282,550,293</b>	<b>312,590,307</b>	<b>331,794,204</b>	<b>306,024,493</b>	<b>315,868,632</b>	<b>372,200,808</b>	<b>386,287,636</b>	<b>389,557,166</b>

\* Unaudited

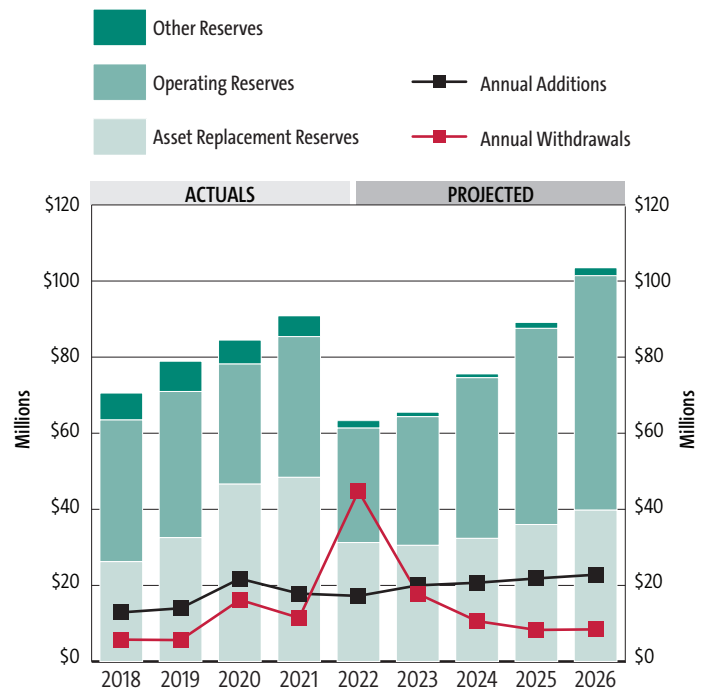
# Utility Reserve Funding

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 Asset Replacement Reserve**—funding the water utility asset replacement needs.
- **Sewer and Drainage Asset Replacement Reserve**—funding the sewer and drainage utility asset replacement needs.
- **Sewer and Drainage Operating Surplus Reserve** – funding internally financed projects (e.g. Cedar Drive works) to be repaid with future DCC receipts.

The following chart summarizes the utility reserve activity and indicates a steady growth in reserve balances, mainly driven by the contributions to the Water and Sewer and Drainage Operating Reserve to address the anticipated significant Metro Vancouver Regional District rate increases required to accommodate the impacts of the growing regional capital infrastructure improvements. This will assist in stabilizing these increases and mitigate the volatility in the financial impacts to Coquitlam rate payers. The significant increase in 2022 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years. The increase in 2022 withdrawals is also related to significant water asset replacement to align with the City’s acceleration of local road paving works and the interim borrowing from the Sewer and Drainage Operating Surplus Reserve with repayment from DCCs for the Cedar Drive project and related servicing requirements in the Northeast required to facilitate development.

Utility Reserve Balances 2018–2026



The following is the Schedule of Utility Reserves.

UTILITY RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
<b>Asset Replacement Reserves</b>									
Water Asset Replacement Reserve	7,151,708	8,463,981	9,704,633	18,575,223	17,067,133	4,703,102	3,517,013	2,463,826	2,384,615
Additions	3,636,376	3,803,162	11,804,982	4,065,296	3,891,592	3,969,424	4,048,813	4,129,789	4,212,385
Withdrawals	2,324,103	2,562,510	2,934,392	5,573,386	16,255,624	5,155,513	5,102,000	4,209,000	4,286,592
<b>Balance @ December 31</b>	<b>8,463,981</b>	<b>9,704,633</b>	<b>18,575,223</b>	<b>17,067,133</b>	<b>4,703,102</b>	<b>3,517,013</b>	<b>2,463,826</b>	<b>2,384,615</b>	<b>2,310,407</b>
<b>Sewer and Drainage Asset Replacement Reserve</b>									
Sewer and Drainage Asset Replacement Reserve	12,478,974	17,784,467	22,858,556	28,042,198	31,334,874	26,560,792	27,012,565	29,898,598	33,627,185
Additions	6,156,635	6,546,427	6,673,187	7,294,565	6,528,963	6,659,542	6,792,733	6,928,587	7,067,159
Withdrawals	851,142	1,472,338	1,489,545	4,001,889	11,303,045	6,207,769	3,906,700	3,200,000	3,232,388
<b>Balance @ December 31</b>	<b>17,784,467</b>	<b>22,858,556</b>	<b>28,042,198</b>	<b>31,334,874</b>	<b>26,560,792</b>	<b>27,012,565</b>	<b>29,898,598</b>	<b>33,627,185</b>	<b>37,461,957</b>

\* Unaudited



UTILITY RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
<b>Operating Reserves</b>									
Building Maintenance Sewer Reserve	550,501	592,757	632,370	677,070	702,069	727,069	752,069	777,069	802,069
Additions	42,256	43,609	44,699	24,999	25,000	25,000	25,000	25,000	25,000
Withdrawals	-	3,996	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>592,757</b>	<b>632,370</b>	<b>677,070</b>	<b>702,069</b>	<b>727,069</b>	<b>752,069</b>	<b>777,069</b>	<b>802,069</b>	<b>827,069</b>
Building Maintenance Water Reserve	49,084	52,284	52,923	56,309	109,310	162,310	215,310	268,310	321,310
Additions	3,200	3,303	3,385	53,001	53,000	53,000	53,000	53,000	53,000
Withdrawals	-	2,664	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>52,284</b>	<b>52,923</b>	<b>56,309</b>	<b>109,310</b>	<b>162,310</b>	<b>215,310</b>	<b>268,310</b>	<b>321,310</b>	<b>374,310</b>
Sew and Drain Operating Surplus Reserve	11,982,449	13,583,632	14,165,821	15,655,475	20,882,569	13,596,138	15,877,943	22,435,974	29,847,137
Additions	1,601,183	582,189	1,489,655	5,277,094	4,562,278	6,431,805	6,558,031	7,411,163	8,121,506
Withdrawals	-	-	-	50,000	11,848,710	4,150,000	-	-	-
<b>Balance @ December 31</b>	<b>13,583,632</b>	<b>14,165,821</b>	<b>15,655,475</b>	<b>20,882,569</b>	<b>13,596,138</b>	<b>15,877,943</b>	<b>22,435,974</b>	<b>29,847,137</b>	<b>37,968,643</b>
Water Operating Surplus Reserve	22,900,615	23,005,820	23,556,896	15,177,353	15,297,821	15,595,650	16,969,086	18,743,587	20,575,577
Additions	105,205	551,076	-	170,468	731,161	1,423,436	1,774,501	1,831,990	1,884,791
Withdrawals	-	-	8,379,543	50,000	433,333	50,000	-	-	-
<b>Balance @ December 31</b>	<b>23,005,820</b>	<b>23,556,896</b>	<b>15,177,353</b>	<b>15,297,821</b>	<b>15,595,650</b>	<b>16,969,086</b>	<b>18,743,587</b>	<b>20,575,577</b>	<b>22,460,368</b>
<b>Other Reserves</b>									
Capital Projects Sewer Fund Reserve	5,177,456	5,123,833	6,190,318	4,032,397	3,416,119	1,371,766	571,066	437,066	977,066
Additions	1,145,746	1,947,141	1,090,832	795,745	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Withdrawals	1,199,369	880,656	3,248,753	1,412,023	3,244,353	2,000,700	1,334,000	660,000	660,000
<b>Balance @ December 31</b>	<b>5,123,833</b>	<b>6,190,318</b>	<b>4,032,397</b>	<b>3,416,119</b>	<b>1,371,766</b>	<b>571,066</b>	<b>437,066</b>	<b>977,066</b>	<b>1,517,066</b>
Capital Projects Water Fund Reserve	1,175,842	939,090	1,187,423	1,694,303	1,483,668	593,734	597,734	568,734	583,734
Additions	213,477	521,297	668,178	164,115	250,000	250,000	250,000	250,000	250,000
Withdrawals	450,229	272,964	161,298	374,749	1,139,934	246,000	279,000	235,000	266,900
<b>Balance @ December 31</b>	<b>939,090</b>	<b>1,187,423</b>	<b>1,694,303</b>	<b>1,483,668</b>	<b>593,734</b>	<b>597,734</b>	<b>568,734</b>	<b>583,734</b>	<b>566,834</b>
Water Debt Reserve	1,324,203	401,523	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	922,680	401,523	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>401,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Unaudited

UTILITY RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
Water Restricted Debt Reserve	258,517	259,812	259,812	259,812	259,812	-	-	-	-
Additions	1,295	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	259,812	-	-	-	-
<b>Balance @ December 31</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	-	-	-	-	-
Sewer Debt Reserve	41,507	41,507	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	-	41,507	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>41,507</b>	-	-	-	-	-	-	-	-
Sewer Restricted Debt Reserve	306,026	307,473	307,473	307,473	307,473	-	-	-	-
Additions	1,447	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	307,473	-	-	-	-
<b>Balance @ December 31</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	-	-	-	-	-
<b>Total Utility Reserves</b>									
Opening Balance	63,396,881	70,556,178	78,916,226	84,477,613	90,860,849	63,310,559	65,512,785	75,593,163	89,118,692
Additions	12,906,820	13,998,204	21,774,918	17,845,283	17,241,995	20,012,208	20,702,078	21,829,530	22,813,841
Withdrawals	5,747,523	5,638,156	16,213,531	11,462,047	44,792,284	17,809,982	10,621,700	8,304,000	8,445,880
<b>Total Balance @ December 31</b>	<b>70,556,178</b>	<b>78,916,226</b>	<b>84,477,613</b>	<b>90,860,849</b>	<b>63,310,559</b>	<b>65,512,785</b>	<b>75,593,163</b>	<b>89,118,692</b>	<b>103,486,653</b>

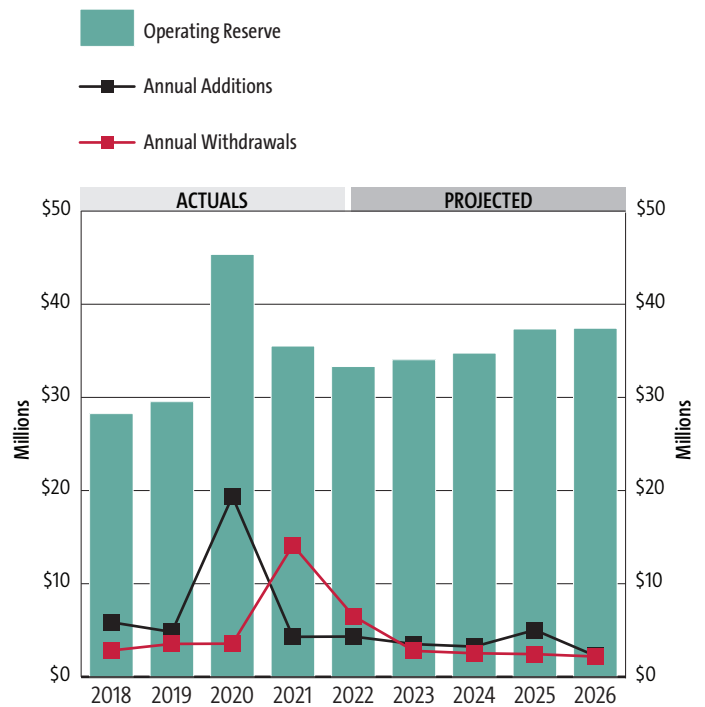
\* Unaudited

## 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.

As part of the 2022 *Financial Plan*, Coquitlam Council approved the creation of a new Development Stabilization Reserve to better match development revenues to growth-related expenses, and help limit large fluctuations in tax increases in future years. This is in recognition that though the City does receive additional tax revenues from growth and development, these tax revenues do not occur at the same time as the provision of new amenities and services (i.e. related expenses). This is being addressed through setting aside a portion of tax growth revenues in a Development Stabilization Reserve that will be drawn on in future years to offset the anticipated growth related expenses. The significant increase in 2020 additions is due to the receipt of the BC Safe Restart Grant which was placed in an operating reserve for use in 2020 through to 2022.

Operating Reserve Balances 2018–2026



The following is the Schedule of Operating Reserves.

OPERATING RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
Insurance Reserve	12,224,140	12,790,953	13,242,956	14,248,432	14,486,984	14,486,984	14,486,984	14,486,984	14,486,984
Additions	566,813	452,003	1,005,476	256,312	-	-	-	-	-
Withdrawals	-	-	-	17,760	-	-	-	-	-
<b>Balance @ December 31</b>	<b>12,790,953</b>	<b>13,242,956</b>	<b>14,248,432</b>	<b>14,486,984</b>	<b>14,486,984</b>	<b>14,486,984</b>	<b>14,486,984</b>	<b>14,486,984</b>	<b>14,486,984</b>
Waste Utility Operating Reserve	3,686,458	4,730,552	5,571,030	5,714,513	5,578,165	5,671,380	5,707,802	5,722,656	5,714,180
Additions	1,044,094	840,478	492,979	594,156	106,549	36,421	14,854	-	28,175
Withdrawals	-	-	349,496	730,504	13,334	-	-	8,476	-
<b>Balance @ December 31</b>	<b>4,730,552</b>	<b>5,571,030</b>	<b>5,714,513</b>	<b>5,578,165</b>	<b>5,671,380</b>	<b>5,707,802</b>	<b>5,722,656</b>	<b>5,714,180</b>	<b>5,742,355</b>
Soil Removal Reserve	825,253	986,139	1,062,872	1,307,038	1,362,622	1,375,422	1,433,422	1,491,422	1,549,422
Additions	270,411	223,512	371,789	181,877	180,000	180,000	180,000	180,000	180,000
Withdrawals	109,525	146,779	127,623	126,292	167,200	122,000	122,000	122,000	122,000
<b>Balance @ December 31</b>	<b>986,139</b>	<b>1,062,872</b>	<b>1,307,038</b>	<b>1,362,622</b>	<b>1,375,422</b>	<b>1,433,422</b>	<b>1,491,422</b>	<b>1,549,422</b>	<b>1,607,422</b>
Work in Progress Reserve	351,846	834,019	697,512	1,124,556	1,936,737	1,820,085	1,820,085	1,820,085	1,820,085
Additions	614,373	195,358	428,611	816,606	-	-	-	-	-
Withdrawals	132,200	331,865	1,567	4,424	116,653	-	-	-	-
<b>Balance @ December 31</b>	<b>834,019</b>	<b>697,512</b>	<b>1,124,556</b>	<b>1,936,737</b>	<b>1,820,085</b>	<b>1,820,085</b>	<b>1,820,085</b>	<b>1,820,085</b>	<b>1,820,085</b>

\* Unaudited



OPERATING RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
RCMP Leased Accommodation Reserve	319,203	335,751	310,315	313,937	342,965	244,853	244,853	244,853	244,853
Additions	20,832	18,736	21,207	29,028	-	-	-	-	-
Withdrawals	4,282	44,172	17,585	-	98,112	-	-	-	-
<b>Balance @ December 31</b>	<b>335,751</b>	<b>310,315</b>	<b>313,937</b>	<b>342,965</b>	<b>244,853</b>	<b>244,853</b>	<b>244,853</b>	<b>244,853</b>	<b>244,853</b>
Public Safety Building Preventative Maintenance Reserve	418,384	474,006	563,012	637,391	703,206	786,305	893,583	1,000,861	1,108,139
Additions	136,052	132,100	144,024	126,619	107,278	107,278	107,278	107,278	107,278
Withdrawals	80,430	43,094	69,645	60,804	24,179	-	-	-	-
<b>Balance @ December 31</b>	<b>474,006</b>	<b>563,012</b>	<b>637,391</b>	<b>703,206</b>	<b>786,305</b>	<b>893,583</b>	<b>1,000,861</b>	<b>1,108,139</b>	<b>1,215,417</b>
Traffic Fines Reserve	384,441	341,913	289,924	460,100	566,236	566,236	566,236	566,236	566,236
Additions	-	-	170,176	106,136	-	-	-	-	-
Withdrawals	42,528	51,989	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>341,913</b>	<b>289,924</b>	<b>460,100</b>	<b>566,236</b>	<b>566,236</b>	<b>566,236</b>	<b>566,236</b>	<b>566,236</b>	<b>566,236</b>
Tax Appeal Reserve	1,218,543	1,121,574	488,295	1,000,000	-	-	-	-	-
Additions	92,407	-	511,705	-	-	-	-	-	-
Withdrawals	189,376	633,279	-	1,000,000	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,121,574</b>	<b>488,295</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Building Maintenance General Fund Reserve	1,000,001	770,587	776,112	960,573	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additions	1,135,783	1,168,420	1,304,559	1,239,873	1,285,833	1,301,453	1,301,453	1,301,453	1,301,453
Withdrawals	1,365,197	1,162,895	1,120,098	1,200,446	1,285,833	1,301,453	1,301,453	1,301,453	1,301,453
<b>Balance @ December 31</b>	<b>770,587</b>	<b>776,112</b>	<b>960,573</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
Commodity Tax Payable Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Additions	10,668	854	419	308	15,000	15,000	15,000	15,000	15,000
Withdrawals	10,668	854	419	308	15,000	15,000	15,000	15,000	15,000
<b>Balance @ December 31</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
Cemetery Open/Close Reserve	232,426	233,416	233,638	231,600	230,922	230,922	230,922	230,922	230,922
Additions	5,023	6,086	5,494	4,126	-	-	-	-	-
Withdrawals	4,033	5,864	7,532	4,804	-	-	-	-	-
<b>Balance @ December 31</b>	<b>233,416</b>	<b>233,638</b>	<b>231,600</b>	<b>230,922</b>	<b>230,922</b>	<b>230,922</b>	<b>230,922</b>	<b>230,922</b>	<b>230,922</b>

\* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
EAP Program CUPE Reserve	125,336	132,952	126,890	129,796	133,455	151,955	170,455	188,955	207,455
Additions	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Withdrawals	50,884	64,562	55,594	54,841	40,000	40,000	40,000	40,000	40,000
<b>Balance @ December 31</b>	<b>132,952</b>	<b>126,890</b>	<b>129,796</b>	<b>133,455</b>	<b>151,955</b>	<b>170,455</b>	<b>188,955</b>	<b>207,455</b>	<b>225,955</b>
EAP Program Excluded Reserve	13,153	13,143	11,758	11,758	12,758	13,758	14,758	15,758	16,758
Additions	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Withdrawals	6,010	7,385	6,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Balance @ December 31</b>	<b>13,143</b>	<b>11,758</b>	<b>11,758</b>	<b>12,758</b>	<b>13,758</b>	<b>14,758</b>	<b>15,758</b>	<b>16,758</b>	<b>17,758</b>
EAP Program Fire Reserve	-	-	-	22,856	47,434	77,434	107,434	137,434	167,434
Additions	-	-	22,856	24,578	30,000	30,000	30,000	30,000	30,000
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>22,856</b>	<b>47,434</b>	<b>77,434</b>	<b>107,434</b>	<b>137,434</b>	<b>167,434</b>	<b>197,434</b>
Methane System Pacific Reach Reserve	455,947	510,849	570,925	575,577	655,208	670,208	685,208	700,208	715,208
Additions	54,902	60,076	4,652	79,631	30,000	30,000	30,000	30,000	30,000
Withdrawals	-	-	-	-	15,000	15,000	15,000	15,000	15,000
<b>Balance @ December 31</b>	<b>510,849</b>	<b>570,925</b>	<b>575,577</b>	<b>655,208</b>	<b>670,208</b>	<b>685,208</b>	<b>700,208</b>	<b>715,208</b>	<b>730,208</b>
Carbon Offsets Reserve	672,368	794,253	821,614	914,023	949,530	704,931	793,816	887,701	981,586
Additions	121,885	121,885	121,885	138,507	121,885	121,885	121,885	121,885	121,885
Withdrawals	-	94,524	29,476	103,000	366,484	33,000	28,000	28,000	28,000
<b>Balance @ December 31</b>	<b>794,253</b>	<b>821,614</b>	<b>914,023</b>	<b>949,530</b>	<b>704,931</b>	<b>793,816</b>	<b>887,701</b>	<b>981,586</b>	<b>1,075,471</b>
Tourism Reserve	88,864	94,298	94,298	112,820	172,684	172,684	172,684	172,684	172,684
Additions	5,434	-	18,522	59,864	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>94,298</b>	<b>94,298</b>	<b>112,820</b>	<b>172,684</b>	<b>172,684</b>	<b>172,684</b>	<b>172,684</b>	<b>172,684</b>	<b>172,684</b>
Animal Shelter Reserve	98,326	121,131	151,081	189,822	211,789	199,908	199,908	199,908	199,908
Additions	22,805	29,950	40,048	23,105	6,981	-	-	-	-
Withdrawals	-	-	1,307	1,138	18,862	-	-	-	-
<b>Balance @ December 31</b>	<b>121,131</b>	<b>151,081</b>	<b>189,822</b>	<b>211,789</b>	<b>199,908</b>	<b>199,908</b>	<b>199,908</b>	<b>199,908</b>	<b>199,908</b>
Worksafe Reserve	412,087	516,248	625,911	757,810	793,878	736,490	679,102	621,714	564,326
Additions	222,273	215,143	249,287	258,721	160,000	160,000	160,000	160,000	160,000
Withdrawals	118,112	105,480	117,388	222,653	217,388	217,388	217,388	217,388	217,388
<b>Balance @ December 31</b>	<b>516,248</b>	<b>625,911</b>	<b>757,810</b>	<b>793,878</b>	<b>736,490</b>	<b>679,102</b>	<b>621,714</b>	<b>564,326</b>	<b>506,938</b>

\* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2018	2019	2020	2021*	2022	2023	2024	2025	2026
Specified Area Reserve	1,056,181	1,116,645	1,146,214	1,265,574	1,419,607	1,419,607	1,419,607	1,419,607	1,419,607
Additions	83,392	29,569	119,360	154,033	-	-	-	-	-
Withdrawals	22,928	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,116,645</b>	<b>1,146,214</b>	<b>1,265,574</b>	<b>1,419,607</b>	<b>1,419,607</b>	<b>1,419,607</b>	<b>1,419,607</b>	<b>1,419,607</b>	<b>1,419,607</b>
Election Reserve	500,000	354,837	477,778	500,000	500,000	300,000	450,000	600,000	600,000
Additions	138,333	138,333	138,333	138,333	150,000	150,000	150,000	150,000	150,000
Withdrawals	283,496	15,392	116,111	138,333	350,000	-	-	150,000	150,000
<b>Balance @ December 31</b>	<b>354,837</b>	<b>477,778</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>	<b>450,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
Extreme Weather Reserve	169,834	1,000,000	1,198,244	1,583,003	834,535	834,535	834,535	834,535	834,535
Additions	1,230,496	1,000,000	800,000	-	-	-	-	-	-
Withdrawals	400,330	801,756	415,241	748,468	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,000,000</b>	<b>1,198,244</b>	<b>1,583,003</b>	<b>834,535</b>	<b>834,535</b>	<b>834,535</b>	<b>834,535</b>	<b>834,535</b>	<b>834,535</b>
Economic Development Reserve	479,868	466,408	436,017	436,017	436,017	436,017	436,017	436,017	436,017
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	13,460	30,391	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>466,408</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>	<b>436,017</b>
Transportation Demand Management Monitoring Reserve	-	20,000	145,314	189,265	192,672	164,222	195,772	227,322	258,872
Additions	20,000	125,314	43,951	3,407	71,550	71,550	71,550	71,550	71,550
Withdrawals	-	-	-	-	100,000	40,000	40,000	40,000	40,000
<b>Balance @ December 31</b>	<b>20,000</b>	<b>145,314</b>	<b>189,265</b>	<b>192,672</b>	<b>164,222</b>	<b>195,772</b>	<b>227,322</b>	<b>258,872</b>	<b>290,422</b>
Tree Risk Management Reserve	-	180,723	252,604	258,393	287,739	287,739	287,739	287,739	287,739
Additions	180,723	71,881	5,789	29,346	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>180,723</b>	<b>252,604</b>	<b>258,393</b>	<b>287,739</b>	<b>287,739</b>	<b>287,739</b>	<b>287,739</b>	<b>287,739</b>	<b>287,739</b>
Community Support and Recovery Plan Reserve	-	-	-	4,930,675	95,058	-	-	-	-
Additions	-	-	5,000,000	-	-	-	-	-	-
Withdrawals	-	-	69,325	4,835,617	95,058	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>4,930,675</b>	<b>95,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Unaudited



OPERATING RESERVES	ACTUALS				PROJECTED					
	2018	2019	2020	2021*	2022	2023	2024	2025	2026	
BC Safe Restart Grant Reserve	-	-	-	7,232,000	2,351,137	-	-	-	-	
Additions	-	-	8,293,000	-	-	-	-	-	-	
Withdrawals	-	-	1,061,000	4,880,863	2,351,137	-	-	-	-	
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>7,232,000</b>	<b>2,351,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Development Stabilization Reserve	-	-	-	-	-	750,000	1,000,000	1,250,000	3,550,000	
Additions	-	-	-	-	2,000,000	1,250,000	1,000,000	2,800,000	-	
Withdrawals	-	-	-	-	1,250,000	1,000,000	750,000	500,000	250,000	
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>1,000,000</b>	<b>1,250,000</b>	<b>3,550,000</b>	<b>3,300,000</b>	
<b>Total Operating Reserves</b>										
Opening Balance	25,232,659	28,259,674	29,541,710	45,349,136	35,513,598	33,313,935	34,043,182	34,755,861	37,345,210	
Additions	6,041,199	4,822,317	19,372,833	4,299,718	4,329,576	3,518,088	3,246,520	5,031,666	2,259,841	
Withdrawals	2,833,459	3,540,281	3,565,407	14,135,256	6,529,239	2,788,841	2,533,841	2,442,317	2,183,841	
<b>Total Balance @ December 31</b>	<b>28,259,674</b>	<b>29,541,710</b>	<b>45,349,136</b>	<b>35,513,598</b>	<b>33,313,935</b>	<b>34,043,182</b>	<b>34,755,861</b>	<b>37,345,210</b>	<b>37,421,210</b>	

\* Unaudited

## Budget Context

The City continues to work towards enhancing the experiences of those served, working with other governments to address region wide issues and despite the uncertainties that remain from the pandemic, continue to plan for significant community development and the capital investment required to service new residents and assume its share of the region's population growth.

The City of Coquitlam's principal activities include providing local government services to residents and businesses. These services include: police and fire protection; solid waste collection; the management of roads, water, sanitary and storm sewers; parks and recreation infrastructure and facilities; 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 and non-profit organizations. Supporting these core services are areas of corporate communications, legislative services, legal, lands and real estate, finance, information technology, and human resources.

Through the adoption of Regional Context Statements, Council has committed to working towards the growth projections set by Metro Vancouver Regional District. City Council has adopted several area and neighbourhood plans to accommodate a growing population, implemented a variety of incentives to support affordable housing, provided land for affordable housing projects and focused on improving our development and building permits approvals process. Over the last decade the form and type of development has shifted to place more emphasis on higher density multi-use buildings, with a slowly reducing demand for single family construction. This is reflected in the scope of applications and construction values. While the number of applications across the Planning and Development Department (P&D) have been generally consistent, since 2018 there has been a marked increase in the intensity of application values and complexity. Notwithstanding the economic impacts from the global pandemic, development activity in Coquitlam remains high, and the housing market is strong. Looking ahead, the current development application volumes are expected to continue at this pace, which is resulting in added pressure on citywide resources.

The anticipated growth rate will increase the current Coquitlam population to 246,000 by 2050. This growth will need to be supported by services related to transportation, utilities, community amenities and other infrastructure that is costly to deliver and operate. Therefore, additional emphasis has been placed on the long-term planning for the City's investment in infrastructure and amenities to support the ongoing growth. This is supported by the City's DCC Program which is currently being updated to reflect the growth related implications. In addition, the City's Major Capital Funding Strategy and new Debt Management Policy provides a framework for funding and financing of capital investment in particular for projects that are required to support community growth but are not eligible for DCC funding. While the strategy will provide an overarching funding framework for all major capital projects, in the short-term the strategy has specifically addressed the funding of the first two priority projects (Spani Pool Renewal and the Northeast Community Centre) included in the City's Major Recreation and Culture Facilities Roadmap that is currently under development.

Growing city services inevitably results in additional funding requirements and increased pressure on the operating budget. As a result, 2022 is the first year in a longer-term period of higher tax increases and although the impact of new construction is also expected to have a positive impact on the City's property tax revenue growth, the timing of these additional revenues does not always align with the related expenses. The City's Long-term Tax Strategy provides a framework for stabilizing the resulting fluctuations in future tax increases through setting aside a portion of tax growth revenues in a Development Stabilization Reserve that will be drawn on in future years to offset the anticipated growth related expenses.

Together, the capital funding and long-term tax strategies reflect a responsible and sustainable forward-thinking approach to fiscal planning that target to protect Coquitlam's financial position and ensure adequate reserves to minimize impacts on taxpayers in the future.

The City of Coquitlam also experiences impacts from the Regional District, Provincial and Federal 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. Examples of this include the response and services related to homelessness, persons with mental health and addictions as well as the provision of affordable housing and childcare. Further, in looking at Metro Vancouver Regional District's ("MVRD") approved Five Year *Financial Plan* in conjunction with available long-term financial planning information, significant increases are anticipated in future MVRD rates which make up a significant portion of the City's utility budgets. These rate increases are driven by MVRD's plans for expanded capital infrastructure investments to meet service requirements, growth demands and resilience upgrades. Lastly, in order to further reconciliation efforts, local governments are continuing to develop better working relationships with First Nations.

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.

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 *2022–2026 Financial Plan* incorporates an overall increase in taxes of 3.43%. 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 viability of its developing business sector, for many years, the City has been shifting the tax burden between non-business and business property classes in recognition that Coquitlam's commercial tax rates were relatively high in comparison to other jurisdictions while residential rates were more comparable.

The City has made positive progress on the shifting of the tax burden away from business properties toward non-business properties. The share of property taxes paid by the business classes in Coquitlam has been reduced considerably over the last 10 years and is currently the lowest it has been for quite some time. This has helped place Coquitlam on the lower end in terms of tax share distribution when compared to other municipalities in the region.







While Coquitlam has made progress in shifting the tax burden away from the business classes, many small businesses are still impacted by increasing tax burdens. This issue, however, is more closely linked to the “highest and best use” property assessment methodology used by BC Assessment where existing small businesses are being taxed for future development values through triple net lease agreements. There has been much pressure on municipalities to address this issue however it cannot be rectified to any meaningful degree through the tax share redistribution and is better solved by changes to the provincial assessment legislation, as has been previously advocated.

The issue related to the development potential for additional density, as well as other related implications of recently adopted neighbourhood plans, have resulted in the City experiencing a growing number of property assessment appeals and supplemental property assessments which are received after the tax rates are set. The impact of successful appeals is the repayment of an overpayment of taxes to the property owner. While the City has grown accustomed to the variable nature of appeal costs, there has been a significant increase in the total amount refunded to successful appellants in recent years putting added pressure on the City’s reserves. The City of Coquitlam is among several municipalities who are struggling to understand how best to plan for and manage appeal costs going forward. Together with other municipalities, Coquitlam has requested that the Province review and update the property assessment appeal framework in order to reduce the financial impact on local governments.

Over the years, the City of Coquitlam has invested heavily in new capital infrastructure, including buildings, roads and underground utilities, and the City continues to improve its replacement and maintenance program strategies to provide ongoing financial stability for 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. 33 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:

- The ongoing COVID-19 pandemic response and recovery efforts while mitigating impact to residents and businesses
- Working towards reconciliation with indigenous peoples and balancing the needs of First Nations and local government
- Fostering an organizational culture and community that embraces equity, diversity and inclusion
- Addressing the capital and operating pressures of significant community growth
- Public expectations of receiving the same or even enhanced service levels at little to no additional tax impact
- Rising labour and other contractual costs such as those associated with WorkSafe BC
- Increasing demands for infrastructure to support a growing community
- Growing number of property tax appeals and supplemental assessments impacting property tax revenues
- 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

The COVID-19 pandemic continues to have a significant impact on personal, business and community life. Locally, the pandemic has resulted in significant financial implications for the City of Coquitlam and a reduction of services provided to the community including the temporary closure of some facilities, restrictions to community recreation and culture programs, services and events. Despite the challenges, the City quickly pivoted to respond and assist with community recovery efforts and reposition the services provided to continue to serve the community under the existing constraints and restrictions. This includes the successful implementation of the City's Community Support & Recovery Plan (CSRP), changes to public service delivery with a focus to moving many services online, and a variety of workforce management changes to protect the health and safety of staff and the public.

There is still uncertainty around how long the pandemic related restrictions will be in effect and the extent of their impact, however the expectation is that operations will be substantially back to pre-pandemic service levels in 2022.

Despite the pandemic, developers seem to be completing projects already in progress and with the rise in the demand for single-family housing and the recent approval of the City Centre Area Plan (CCAP) the growth in new development continues in many areas of Coquitlam. This results in the need for growth-related infrastructure, which in turn puts pressure on the operating budget given required ongoing operations, maintenance and eventual replacement. Furthermore, 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. Therefore, additional emphasis has been placed on the long-term planning including the development of strategies related to the City's anticipated capital investments as well as the related tax impacts with the ultimate goal of providing predictable, stable tax increases required to continue the delivery of services to the community.

### Service Expectations

As evidenced by the 2021 Ipsos Citizen Survey, 89% of respondents felt they continue to receive good value for their tax dollars. In the same survey, 54% of respondents were in support of increased taxes to enhance, expand or maintain services, while 33% supported a decrease to either cut or maintain services. A further 12% did not respond. Furthermore, the results of the public input gathered through the City's online budget survey in 2021 indicate that while the community has been impacted by the pandemic, the majority of the respondents continue to prefer retaining existing service levels and associated budget allocations. The Plan therefore aims to strike a balance between continuing to provide community services, planning for significant community growth and mitigating the impacts of the pandemic on residents and businesses.

The City values equity, diversity and inclusion throughout the organization and Council has allocated funding in the plan to advance initiatives that support Equity, Diversity and Inclusion as a key priority in 2022. This funding will be used to develop and implement initiatives that proactively identify and address systemic barriers in business policies, practices, procedures, programs and services to ensure the City represents the diverse community served.

In addition, the City is committed to building and fostering effective working relationships with First Nations and senior levels of governments to advance reconciliation. This includes the City's relationship with its neighbouring First Nations and ongoing activities related to broader intergovernmental relations. In addition, municipal priorities, especially in the areas of public policy development and financing, are increasingly linked to enhanced relationships with senior levels of government and thus require better coordinated, and sometimes more innovative, approaches. As such, they are also becoming increasingly complex and therefore Council has allocated additional resources in this area in order to achieve results that advance the City's short and long-term objectives with senior levels of government and other key public sector stakeholders.



The City recognizes that in the coming years, significant investment will be required to support the City's planned population growth. This will include new community recreation and cultural facilities as well as other related infrastructure and costs required to support investments in the community, which could result in significant tax increases in the future years of the plan (2023–2026), ranging from 4% to 9%. The City is addressing this volatility by setting aside a portion of the unbudgeted tax growth revenues realized in 2021 and these funds will be drawn on in the latter years of the *Financial Plan* to help match growth related revenues to growth related expenses, thus mitigating the projected tax increases to approximately 5% annually.

As service expectations continue to rise, there is a growing demand for municipalities, including Coquitlam, to address social issues such as affordable housing, child care and community social services for vulnerable populations including those with mental illness and addictions, particularly in our current environment brought on by the pandemic. Historically these areas are neither part of the mandate of local governments nor typically funded. Council continues responding to these issues in various degrees.

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.

Lastly, Coquitlam also recognizes its role as an area hub and offers services to neighbouring communities in a manner that is financially responsible and sustainable for our residents.

### Balancing Taxation and Inflationary Increases

The most significant cost drivers for the City continues to be labour and associated benefits and legislated costs, as well as other contractual costs such as the RCMP contract for police services. These costs continue to increase at a rate greater than inflation. The recent RCMP wage settlement in 2021 has had significant impacts on the City's budget for policing with over a 23% increase in labour costs related to RCMP members.

The inflation rate in the region continues to rebound since the plunge at the earlier stages of the pandemic, with the Consumer Price Index in the Vancouver area (VPI) being in the range of 3% at the time of development of the City's 2022–2026 *Financial Plan*. The City's inflation in the 2022 *Financial Plan* as a result of the above mentioned contractual commitments, primarily labour, is calculated at 3.3%. In addition, as mentioned above, this year the City's budget is impacted by the higher than expected RCMP wage increases negotiated by the federal

government. These inflationary pressures are always the first consideration in developing the operating plan since labour costs are the largest component of the budget. When we take into account the Metro Vancouver utility rate increases, the total inflation increases to 3.9% for 2022. 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 which are anticipated to increase significantly in the near future to accommodate the planned expanded capital investments to meet service requirements, growth demands and resilience upgrades. In addition, a number of capital initiatives in the *Capital Plan* require both collaboration and funding from senior levels of government and other agencies. 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 Coquitlam's own capital funding sources.

### Organizational Efficiency

As a result of significant community change, the City of Coquitlam as an organization is also adapting to a new level of change. The 2022 *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 three years. The method of preparation of the Consolidated Statement of Financial Activities is in accordance with Canadian Public Sector Accounting Standards, and thus requires a number of adjustments such as the elimination of certain accounts (i.e. transfers to/from reserves) upon consolidation and the recognition of the DCCs utilized in the *Capital Plan*. Given these reporting differences, the budgeted amounts appear to result in a surplus, however in reality this is not the case as the City's annual budget is in fact balanced.

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)	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget
<b>Revenue</b>								
Taxation	\$163,796	\$164,596	\$171,924	\$171,378	\$179,580	\$177,967	\$185,904	\$172,771
Fees, rates and service charges*	75,598	108,895	83,472	114,045	90,357	85,856	106,274	143,911
Grants and grants in lieu	11,663	12,701	12,439	13,318	11,890	21,218	11,789	19,178
Investment income	6,391	12,701	8,616	17,960	9,176	19,111	11,084	13,049
Casino revenue	7,700	7,376	7,700	7,861	7,700	1,341	-	-
Municipal land sales	-	76,126	35,000	57,882	40,000	40,735	20,000	30,000
Developer contributed assets **	-	30,448	20,000	69,190	20,000	39,104	20,000	20,000
Other contributions***			-	9,516	-	25,593	-	-
Cost recoveries	4,767	17,282	3,974	15,327	6,651	7,868	9,498	10,327
Sinking fund surplus	-	-	-	-	-	-	-	-
Penalties and interest on taxes	856	1,043	901	1,054	903	829	953	952
Other	110	1,271	1,609	1,837	1,611	1,818	1,589	1,612
<b>Total Revenue</b>	<b>\$270,881</b>	<b>\$432,439</b>	<b>\$345,635</b>	<b>\$479,368</b>	<b>\$367,868</b>	<b>\$421,440</b>	<b>\$367,091</b>	<b>\$411,800</b>
<b>Expenditure</b>								
General government	19,187	21,448	19,400	20,585	20,277	23,231	21,935	29,500
Police protection	37,172	36,680	38,703	36,543	39,885	40,294	40,568	41,387
Fire protection	26,868	28,728	29,245	29,131	29,858	30,343	30,110	30,428
Other Protection	3,145	2,879	3,297	3,011	3,409	2,744	3,531	3,561
Engineering	30,867	33,590	30,164	35,475	32,143	37,362	34,522	31,634
Solid waste	7,645	6,953	7,677	7,225	8,077	7,761	7,985	8,624
Planning and development	9,251	9,186	9,990	11,096	10,764	10,183	10,956	11,671
Parks, Recreation and Culture	52,276	57,043	56,559	60,320	58,658	58,853	54,323	61,245
Water utility	23,759	25,165	25,035	26,985	28,379	28,979	29,262	31,445
Sanitary sewer and drainage	29,420	31,519	31,769	34,032	31,701	34,721	32,263	38,230
<b>Total Expenditures</b>	<b>\$239,590</b>	<b>\$253,191</b>	<b>\$251,839</b>	<b>\$264,403</b>	<b>\$263,151</b>	<b>\$274,471</b>	<b>\$265,455</b>	<b>\$287,725</b>
<b>Surplus Before Capital Expenditures</b>	<b>\$31,289</b>	<b>\$179,248</b>	<b>\$93,796</b>	<b>\$214,965</b>	<b>\$104,717</b>	<b>\$146,968</b>	<b>\$101,635</b>	<b>\$124,075</b>

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

\*\*Developer contributed assets are Capital Assets that were built by developers at no cost to the City. These assets are now owned and maintained by the City. The City started to record these assets in 2008 in order to conform with PSAB 3150 and PSAB 1200.

\*\*\* Other contributions relate to cash contributions for community amenities.

# Statement of Activities by Fund

## 2022 Budget

Year ended December 31 (000s)	General Fund	Sewer and Drainage Utility	Water Utility	Library	Eliminations*	Total
<b>Revenue</b>						
Taxation	\$ 166,987	\$ 5,784	\$ -	\$ -	\$ -	\$ 172,771
Fees, rates and service charges	74,514	34,438	34,847	112	-	143,911
Grants and grants in lieu	18,894	-	-	6,191	(5,907)	19,178
Investment income	12,142	314	573	20	-	13,049
Casino revenue	-	-	-	-	-	-
Municipal land sales	30,000	-	-	-	-	30,000
Developers' contributions	10,000	5,000	5,000	-	-	20,000
Cost recoveries	10,320	7	-	-	-	10,327
Penalties and interest on taxes	952	-	-	-	-	952
Other	1,566	-	-	46	-	1,612
<b>Total Revenue</b>	<b>\$ 325,375</b>	<b>\$ 45,543</b>	<b>\$ 40,420</b>	<b>\$ 6,369</b>	<b>\$ (5,907)</b>	<b>\$ 411,800</b>
<b>Expenditure</b>						
General Government	23,915	-	-	-	-	23,915
Police protection	41,387	-	-	-	-	41,387
Fire protection	30,428	-	-	-	-	30,428
Engineering	30,886	-	-	-	-	30,886
Solid waste	8,624	-	-	-	-	8,624
Planning and Development	11,671	-	-	-	-	11,671
Parks, Recreation and Culture	60,783	-	-	6,369	(5,907)	61,245
Sanitary sewer and drainage	-	38,230	-	-	-	38,230
Water utility	-	-	31,446	-	-	31,446
Debt interest payments	414	105	228	-	-	747
Other	9,146	-	-	-	-	9,146
<b>Total Expenditure</b>	<b>\$ 217,254</b>	<b>\$ 38,335</b>	<b>\$ 31,674</b>	<b>\$ 6,369</b>	<b>\$ (5,907)</b>	<b>\$ 287,725</b>
<b>Surplus Before Transfers</b>	<b>\$ 108,121</b>	<b>\$ 7,208</b>	<b>\$ 8,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,075</b>
Amortization	(27,000)	(7,000)	(3,100)	-	-	(37,100)
Capital Expenditure	98,063	15,913	13,788	-	-	127,764
Transfers to/(from) Reserves	36,313	(2,800)	(2,214)	-	-	31,299
Debt Repayments	745	1,095	272	-	-	2,112
<b>Balanced Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* To remove intercompany transactions between the Library and the City upon consolidation



## Employee Base—Full-Time Equivalent (FTE) Analysis

The City of Coquitlam budgets for a full staff complement in all departments. 1,352.4 full-time equivalents (FTEs) are budgeted for 2022, including full-time, part-time, auxiliary, casual staff and RCMP members.

Historical comparisons for departmental FTEs are shown below:

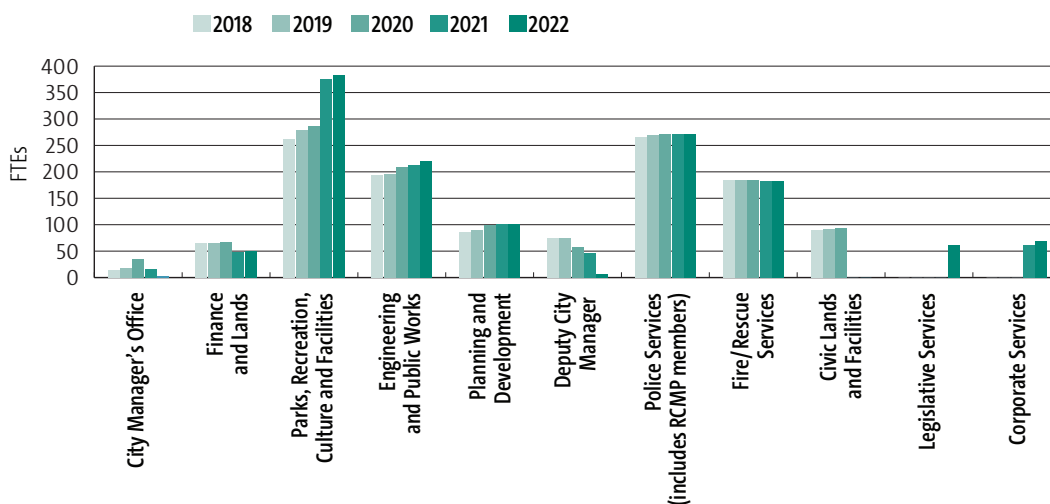
### Full-Time Equivalents (FTEs) per Department (Including RCMP Members)

Department	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget
Manager's Office	14.2	14.3	17.2	14.9	35.4	37.1	16.1	15.3	2.1
Finance and Lands	64.4	64.7	65.5	66.1	66.5	64.5	47.6	45.3	50.1
Parks, Recreation, Culture and Facilities	261.9	263.0	279.1	280.2	287.3	209.8	375.6	317.8	383.9
Engineering and Public Works	193.0	184.1	195.1	197.6	209.3	197.3	212.3	211.6	221.1
Planning and Development	85.4	77.5	90.4	86.8	99.4	90.6	100.4	98.1	102.0
Deputy City Manager	74.3	74.8	75.6	79.0	58.4	55.1	46.8	48.9	6.4
Fire Rescue Services	183.6	179.3	184.6	182.1	184.0	181.1	183.0	178.9	183.4
Police Services (including RCMP members)	265.4	253.4	270.4	251.3	272.4	254.7	272.4	254.9	272.4
Civic Lands and Facilities	89.4	88.2	91.3	88.5	94.6	83.3	-	-	0.0
Legislative Services	-	-	-	-	-	-	-	-	61.7
Corporate Services	-	-	-	-	-	-	62.3	64.3	69.3
	<b>1,231.5</b>	<b>1,199.3</b>	<b>1,269.2</b>	<b>1,246.5</b>	<b>1,307.3</b>	<b>1,173.5</b>	<b>1,316.5</b>	<b>1,235.1</b>	<b>1,352.4</b>

Note:

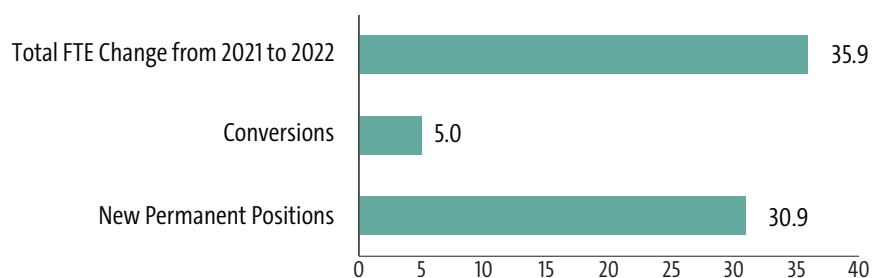
- A reorganization in 2020 resulted in the transfer of a total of 18 FTEs between Deputy City Manager and Manager's Office departments.
- A reorganization in 2020 resulted in the transfer of a total of 4.1 FTEs between Deputy City Manager and Planning & Development departments
- A reorganization in 2021 resulted in the transfer of a total of 146.2 FTEs between Deputy City Manager, Finance, Lands & Police, Parks, Recreation, Culture & Facilities, Civic Lands & Facilities and Corporate Services departments.
- A reorganization in 2022 resulted in the transfer of a total of 61.7 FTEs between City Manager, Deputy City Manager and Legislative Services departments.

### Budgeted FTEs per Department 2018–2022 (Including RCMP Members)



The number of FTEs increased by 35.9 in 2022. Council approved 30.9 new positions, and 5.0 positions were created 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. Some of these positions were funded from additional revenue and/or the reallocation of existing resources to meet emerging needs without a tax impact.

## Increase in Budgeted FTEs (Including RCMP Members) 2022–2023



### New Permanent Positions in 2022 (Including Conversions)

Department	FTE	Position Title
Finance and Lands Services	1.0	Business Services Manager
Finance and Lands Services	1.0	Senior Real Estate Specialist
Parks, Recreation, Culture and Facilities	1.0	Building Service Worker
Parks, Recreation, Culture and Facilities	1.0	Youth Service Worker
Parks, Recreation, Culture and Facilities	0.3	Pool and Building Service Worker Auxiliary
Parks, Recreation, Culture and Facilities	0.2	Pool Maintenance Worker Auxiliary
Parks, Recreation, Culture and Facilities	4.2	Labourer 2 Auxiliary
Parks, Recreation, Culture and Facilities	0.9	Building Service Worker Auxiliary
Parks, Recreation, Culture and Facilities	0.7	Work Control Clerk Auxiliary
Parks, Recreation, Culture and Facilities	0.1	Building Maintenance Worker Auxiliary
Parks, Recreation, Culture and Facilities	1.5	Recreation Instructor Auxiliary
Engineering and Public Works	0.6	Clerk 3
Engineering and Public Works	1.0	Solid Waste Specialist
Engineering and Public Works	1.0	Environmental Services Project Specialist
Engineering and Public Works	1.0	Transportation Engineer-Project Manager
Engineering and Public Works	1.0	Manager GIS and Drafting
Planning and Development	1.0	Planner 1
Planning and Development	1.0	Development Planning Manager
Planning and Development	1.0	Development Planning Facilitator
Planning and Development	1.0	Plans Reviewer
Planning and Development	1.0	Development Technologist 2
Planning and Development	1.0	Business Analyst
Fire/Rescue Services	0.4	Support Clerk
Legislative Services	1.0	Intergovernmental Relations Manager
Legislative Services	1.0	Privacy Analyst
Legislative Services	1.0	Staff Lawyer
Corporate Services	1.0	Manager Equity, Diversity and Inclusion
Corporate Services	1.0	Civic Engagement Manager
Corporate Services	1.0	Business Services Manager
Corporate Services	1.0	Network Infrastructure Systems Specialist
Corporate Services	1.0	Engagement Data Analyst
	<b>30.9</b>	

**New Permanent Positions in 2022 (Including Conversions)**

<b>Department</b>	<b>FTE</b>	<b>Position Title</b>
<b>Conversions of Existing Positions</b>		
Finance and Lands Services	0.4	Accounting Clerk-Utilities
Parks, Recreation, Culture and Facilities	0.2	Recreation Leader
Parks, Recreation, Culture and Facilities	0.1	Registration Clerk/Receptionist
Parks, Recreation, Culture and Facilities	0.1	Work Control Clerk
Engineering and Public Works	1.0	Road Safety Engineer
Engineering and Public Works	3.0	Maintenance Worker-Utility
Engineering and Public Works	0.2	Environmental Protection Officer
	<b>5.0</b>	
	<b>35.9</b>	

## CHAPTER 6:

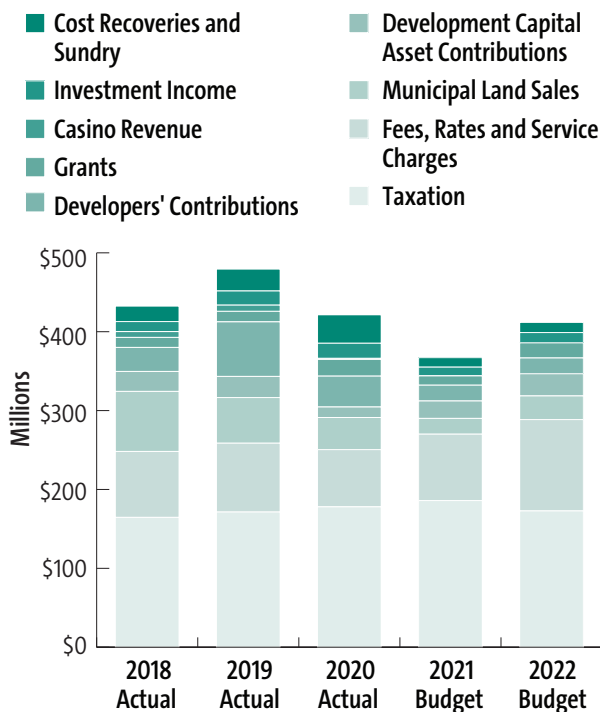
# 2022 Five-Year Consolidated Operating Plan

The City’s operating budget reflects the ongoing costs required to deliver valued programs and services for the community, costing \$369 million in 2022. As stated in the *Financial Plan Overview* (Chapter 5), the method of the Consolidated Statement of Financial Activities is based on the Generally Accepted Accounting Principles methodology adhered to for the preparation of Financial Statements and thus requires a number of adjustments including the elimination of certain accounts such as transfers to/from reserves upon consolidation and the recognition of the DCCs utilized in the *Capital Plan*. This results in the recognition for reporting purposes of \$412 million in revenues and \$288 million in expenses.

## Revenues

The City receives its revenues from a variety of sources with taxation being the largest. 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, developers’ contributions, development capital asset contributions, grants, investment income and cost recoveries.

### Consolidated Revenues by Type 2022 Budgeted Revenue Sources (\$412 Million)

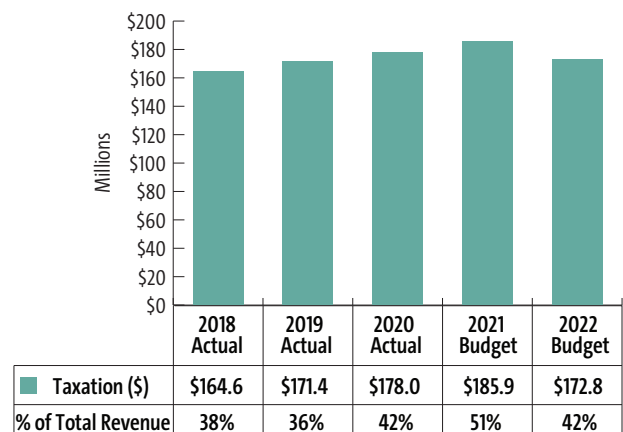


## Taxation

The primary funding source for City services in the 2022–2026 *Financial Plan* is taxation, at \$173 million or 42% of the total revenues on a consolidated basis. This includes a property tax levy increase of \$9.7 million—made up of \$4.3 million from new assessment growth and a \$5.4 million rate increase—to provide for inflation and increased services, for an average property tax increase of \$126 per household.

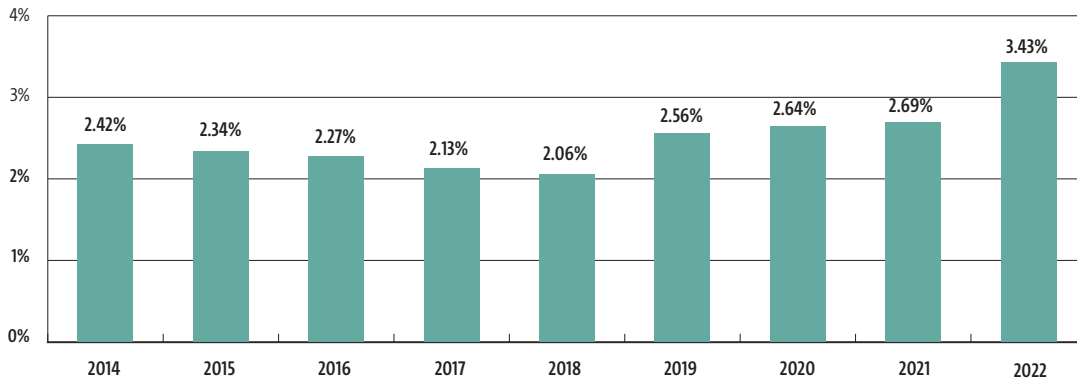
The City’s tax collection has increased from \$165 million in 2018 to \$173 million in 2022. Of this amount, \$24 million in 2018 was related to the Sewer Parcel Tax, which was changed to a Sewer User Fee in 2022, shifting the revenue from taxation to fees, rates and charges, thus the reason for the decline in overall taxation revenues from 2021 to 2022. The net taxation increase since 2018 of \$33 million is due to substantial new assessment growth and annual tax increases required to keep up with additional operating spending resulting from population growth, inflationary pressures and service increases. Despite increasing cost pressures, the City’s dependence on this revenue source has remained fairly steady when compared to the total revenues. This is due to the City’s success in diversifying its revenue sources.

### Taxation Trend 2018–2022





## Tax Rate History



## Property Taxation from Development Growth 2018–2022

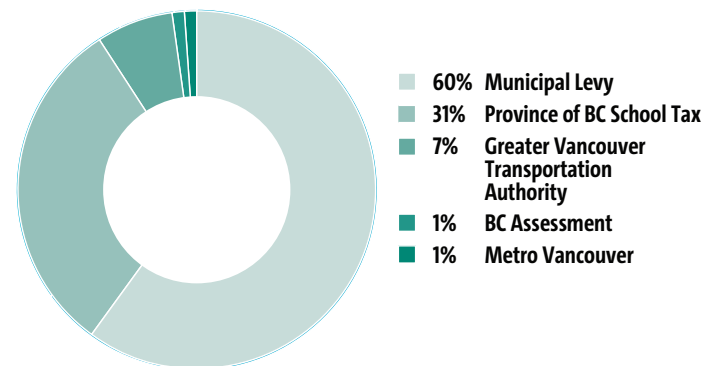
Property taxes increased by approximately \$33 million from 2018 to 2022. Of this increase, a cumulative total of \$13 million is from new growth in taxation. The balance of \$20 million in property taxation revenue has been a result of property tax rate increases approved by Council, which have historically been in the range of 2–3% 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 will be presented to Council for adoption in the spring of 2022, once final information related to the 2022 Assessment Roll is received from the BC Assessment Authority.

The City’s municipal levy makes up approximately 60% of total levies collected from property owners with the remainder collected for other governments as illustrated in the table below.

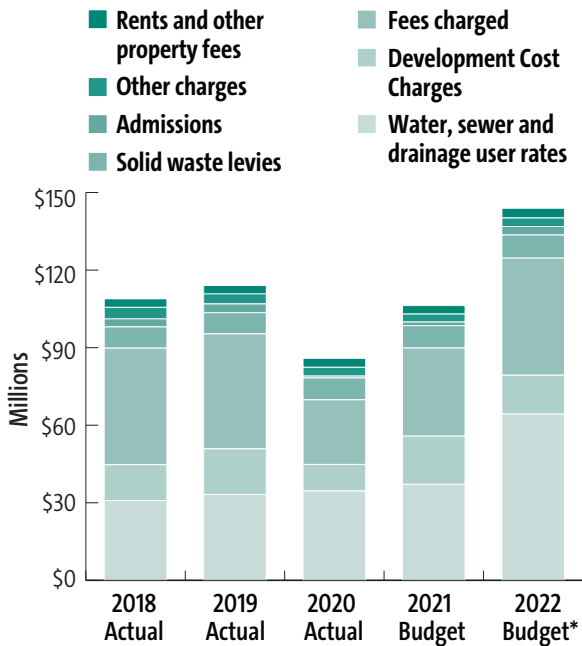
Taxation Levies	2021 Actual	2022 Budget	%
<b>Municipal Levy</b>	<b>184,980,000</b>	<b>172,610,000</b>	<b>60%</b>
<b>Other Governments</b>			
Province of BC School Tax	90,810,000	90,800,000	31%
Greater Vancouver Transportation Authority	18,550,000	18,700,000	7%
Metro Vancouver	3,770,000	3,700,000	1%
BC Assessment	2,820,000	2,800,000	1%
Municipal Finance Authority	13,000	14,000	0%
<b>Total Other Governments</b>	<b>115,963,000</b>	<b>116,014,000</b>	<b>40%</b>
<b>Total</b>	<b>300,943,000</b>	<b>288,624,000</b>	<b>100%</b>



## Fees, Rates and Charges

The 2022–2026 Financial Plan includes a total of \$144 million in Fees, Rates and Other Charges.

### Budgeted Fees, Rates and Charges 2022 Budgeted Revenues (\$144 million)



\*2022 Budget includes a change from a Sewer Parcel Tax to a Sewer User Fee

The revenue from fees, rates and charges ranges from \$85 million to \$144 million in 2022. Development Cost Charges (DCCs) provide funding for capital projects. DCCs are treated as fees, rates and charges in the City’s financial statements but included in Transfers from Reserves in the *Financial Plan*. Other developer revenues included in fees, rates and charges are density bonus revenues and amenity and affordable housing fees received from developers for high-density construction.

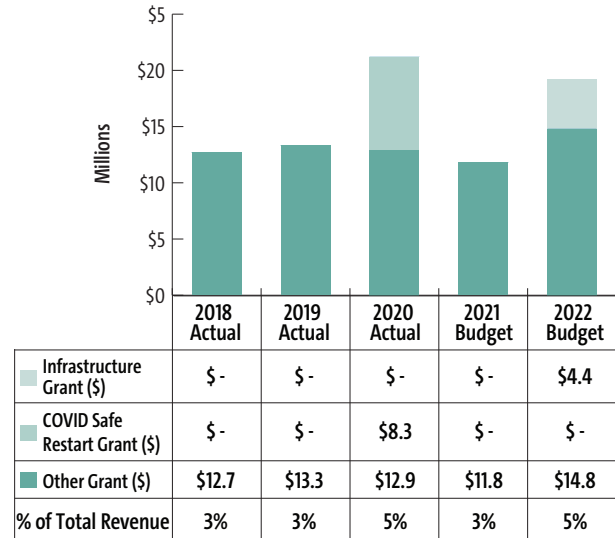
In addition to the Council-approved utility fees for water and solid waste, this category now also includes the sewer user fee, which was administered as a parcel tax prior to 2022. Each of these utilities is part of a regional system run by Metro Vancouver Regional District (MVRD) and a significant 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 costs to maintain the water distribution network, operate and maintain the sewer and drainage infrastructure and address ongoing pressures in the solid waste utility. The 2022 MVRD budget aims to provide short-term relief by providing a lower rate increase in 2022 while the latter part of their Five Year Plan indicates significantly higher increases as a result of a number of planned significant capital projects.

## Grants

This funding source includes annual grants provided to the municipality by TransLink, a provincial traffic fine revenue grant, gas tax and grants in lieu of taxes, as well as a number of other smaller grants. These estimates are based on applications in progress or on firm estimates provided by the grantor. The increase in 2020 reflects the receipt of the Provincial COVID-19 Safe Restart Grant provided to local governments to help address the financial impacts resulting from the pandemic. The 2022 budget includes an approved grant for the Spani Pool Renewal Project as part of the *Investing in Canada Infrastructure Program – Community, Culture and Recreation Program*.

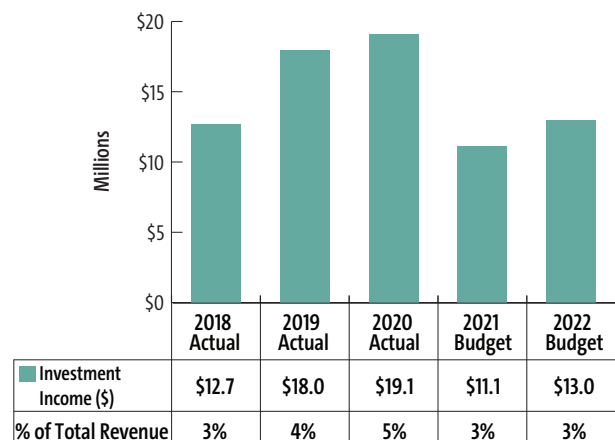
### Grant Revenue Trends 2018–2022



## Investment Income

The City continues to focus on refining the working capital needs and cash flow forecasting, resulting in increased investment income earned over the past few years. The 2021 budget is lower than past actual earning due to the projected losses from the plummeting interest rates as a result of the pandemic. The 2022 budget includes a modest increase over 2021 reflecting a projected rebound in the interest rates.

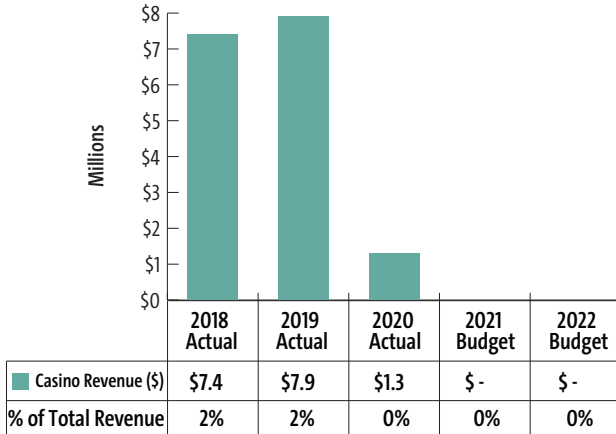
### Investment Income Revenue Trends 2018–2022



## Casino Revenue

Since October 2001, the City 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. Starting March 2020, all casinos were closed due to the Provincial Health Order related to the pandemic but were permitted to reopen in July 2021 with reduced capacity. Due to changing Public Health Orders, casino revenue generating capacity remains uncertain thus reflected as such in the 2022 budget.

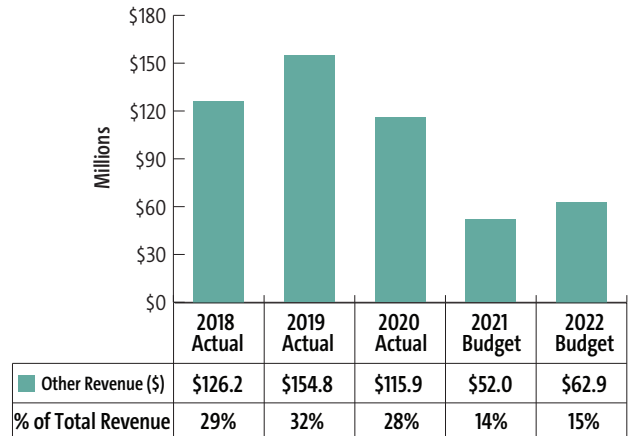
**Casino Revenue Trends 2018–2022**



## 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 the real estate market. Due to this volatility and the uncertainty of the current market, a conservative amount has been budgeted for Municipal Land Sales and Developer Contributions.

**Other Revenue Trends 2018–2022**



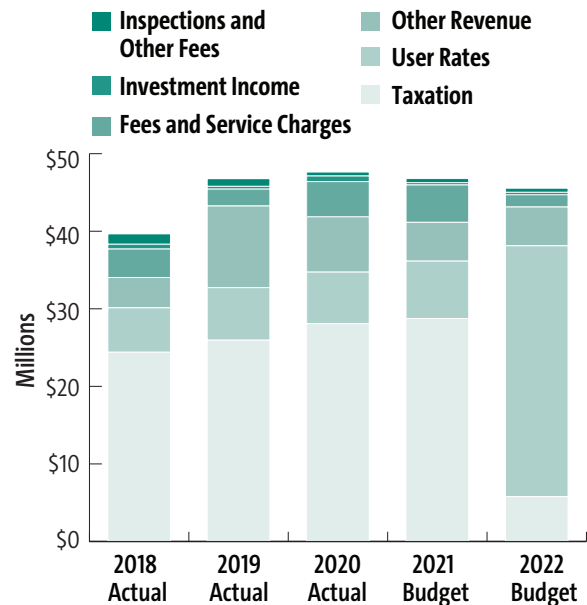
## Revenues—Sewer and Drainage

### Sewer and Drainage Utility Revenues

In 2022, the City of Coquitlam will collect \$46 million in revenues from a number of sources including the drainage levy, sewer user rates, service charges, investment income, and inspection and other fees, a decrease of \$1 million from 2021. This decrease relates to a lower draw down of Sewer Development Cost Charges (DCCs) in the 2022 budget when compared to 2021. The increase in user rates and decrease in taxation in 2022 is due to a transition from a sewer parcel tax to a sewer user fee to improve utility fee alignment and clarity, reduce administration, enhance future flexibility and improve fairness.

The following graph shows the proportional funding from each of these sources for the 2022–2026 Financial Plan.

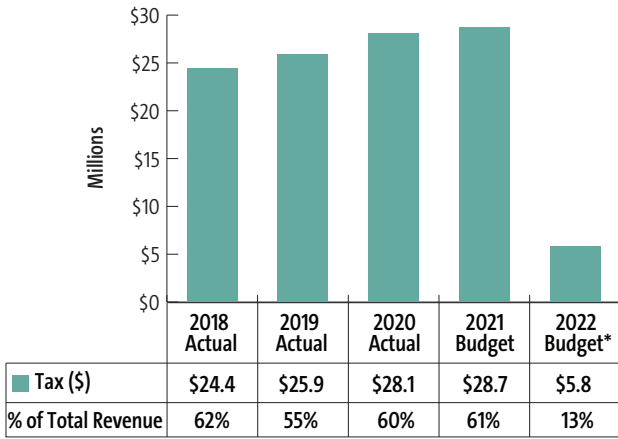
**Sewer and Drainage Revenues 2018–2022  
2022 Budgeted Revenues (\$46 Million)**



### Sewer and Drainage Tax Revenue

The drainage tax levy per home increased from an average of \$74 in 2021 to \$77 in 2022.

#### Sewer and Drainage Tax Trends 2018–2022

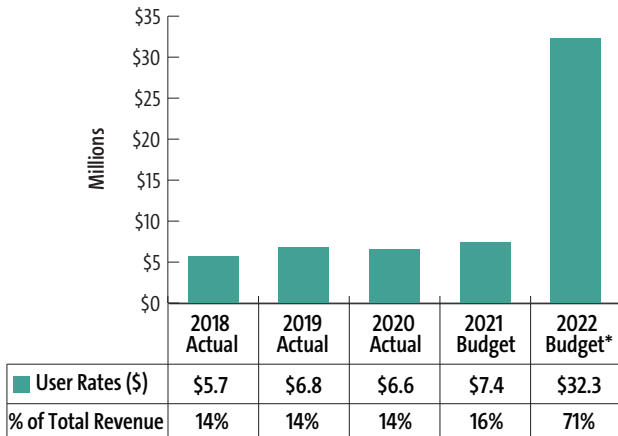


\*2022 Budget includes a change from a Sewer Parcel Tax to a Sewer User Fee

### Sewer and Drainage User Rate Revenue

The largest source of revenue is user rates, which include the flat rate charged to rental units, suites and metered customers, as well as penalty revenue. The revenue in 2022 reflects the 4% increase approved by Council (from \$483 to \$502), volume adjustments and the transition from a sewer parcel tax to a sewer user fee.

#### Sewer and Drainage User Rate Trends 2018–2022

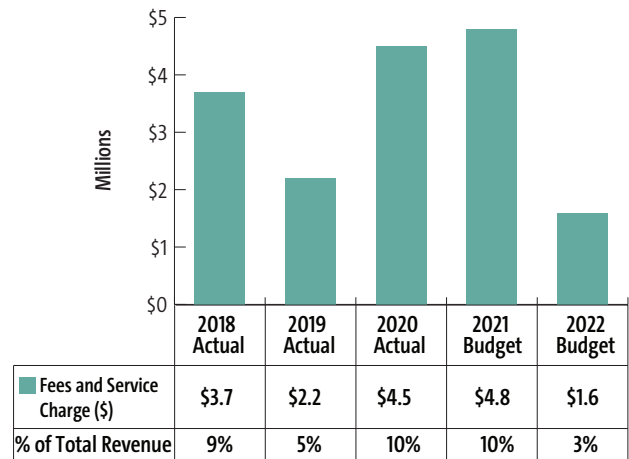


\*2022 Budget includes a change from a Sewer Parcel Tax to a Sewer User Fee

### 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, and can fluctuate significantly from year to year due to development activities. The higher fees in 2018 and 2020 actuals and 2021 budget are due to an increase in the number of growth-related projects funded from DCCs in Northeast Coquitlam. To bridge the cash flow gap in Sewer DCCs in 2022, the related growth projects are funded through internal borrowing from the City’s Sewer and Drainage Operating Surplus thus are not drawing down on DCCs and are the primary reason for the decrease in the 2022 budget compared to 2021. The internal borrowing will be repaid with future Sewer DCCs.

#### Sewer and Drainage Fees and Service Charge Trends 2018–2022





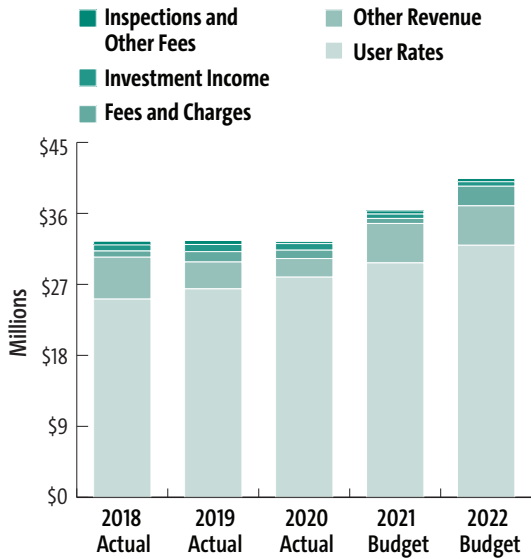
# Revenues—Water

## Water Utilities Revenue

In 2022, the City of Coquitlam will collect \$40 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 2022–2026 Financial Plan.

### Water Revenues 2018–2022

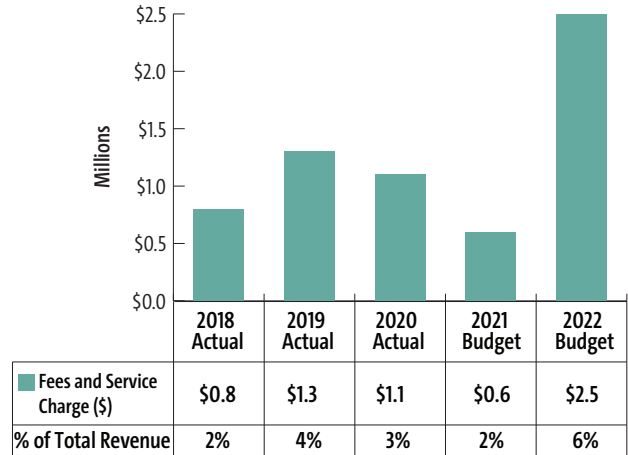
#### 2022 Budgeted Revenues (\$40 Million)



## 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, and can fluctuate from year to year due to development activities. The DCC revenues are higher in the 2022 budget due to an increase in the number of growth-related projects funded from DCCs in Northeast Coquitlam.

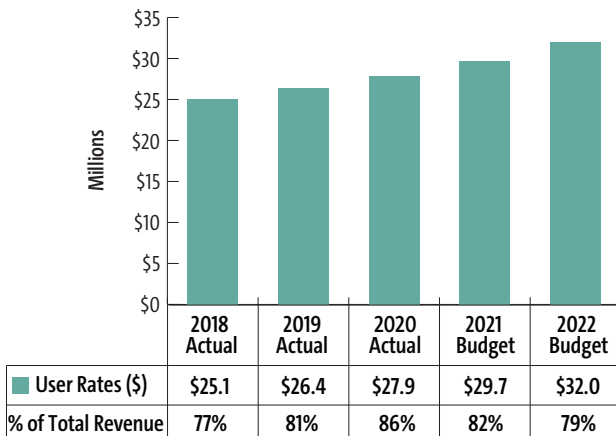
### Water Fees and Service Charges Trends 2018–2022



## 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. The revenue in 2022 reflects the 4% average rate increase approved by Council. There is a 40% rate differential between single-family units and multi-family units, as multi-family homes are less costly to service than single-family homes. Therefore, the single-family rate is increasing from \$591 in 2021 to \$615 in 2022 and multi-family rates increasing from \$355 in 2021 to \$369 in 2022.

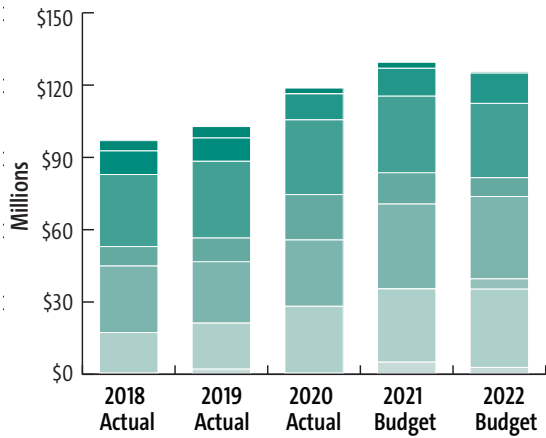
### Water User Rate Trends 2018–2022



# 2022 Operating Plan By Department

## Net Expenditures by Department 2018–2022 Budgeted

- City Manager's Office
- Civic Lands and Facilities
- Corporate Services
- Deputy City Manager's Office
- Engineering and Public Works
- Finance, Lands and Police
- Legislative Services
- Parks, Recreation, Culture and Facilities
- Planning and Development



\*The increase in 2020 Actual and 2021 and 2022 Budgeted Net Expenditures is due to a reallocation of revenue to Fiscal, which was previously budgeted in Finance, Lands and Police.

\*\*Note: Corporate Services is a new department in 2021 and Legislative Services is a new department in 2022 created through a reorganization of existing divisions.

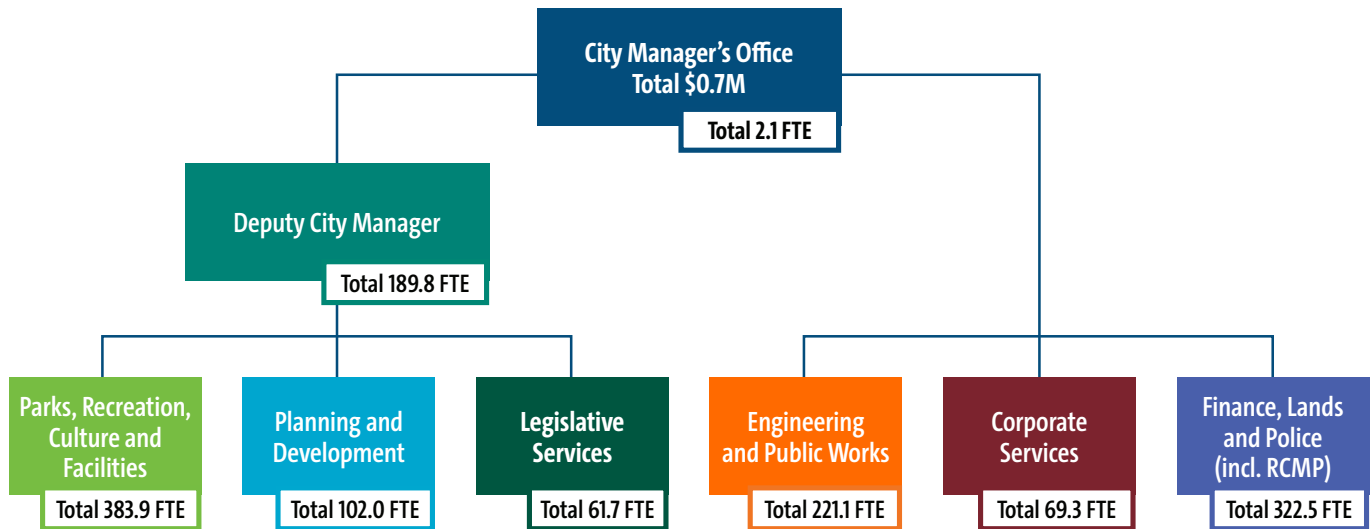


# City Manager's Office

The City Manager's Office in municipal government operates much like an executive office in a corporation, with the City Manager as Chief Administrative Officer. Key responsibilities include:

- Overseeing the broad requirements of the organization
- Providing advice to Council and executing its decisions

For details on the strategic priorities for the City Manager's Office, please see the *Business Plan* section starting on p. 18.



## Key Performance Measures:

City Manager	2017	2018	2019	2020	2021
Citizens' Rating of Quality of Life	98%	98%	98%	N/A <sup>1</sup>	97%
Citizens' Overall Satisfaction of City Services	95%	94%	96%	N/A <sup>1</sup>	96%
Taxpayer Confidence	86%	88%	88%	N/A <sup>1</sup>	89%

<sup>1</sup>The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

## 2022 City of Coquitlam Budget

General Operating City Manager	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: City Manager							
City Manager Administration	733,501	656,341	696,172	696,172	696,172	696,172	696,172
<b>Total Division: City Manager</b>	<b>733,501</b>	<b>656,341</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>
<b>Total Expenditures</b>	<b>733,501</b>	<b>656,341</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>
<b>Net Expenditure (Contribution)</b>	<b>733,501</b>	<b>656,341</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>	<b>696,172</b>

# Deputy City Manager's Office

The Deputy City Manager's office oversees the Fire/Rescue Services, Parks, Recreation, Culture and Facilities, Planning and Development, Legislative Services and Economic Development.

Work is carried out by the following divisions:

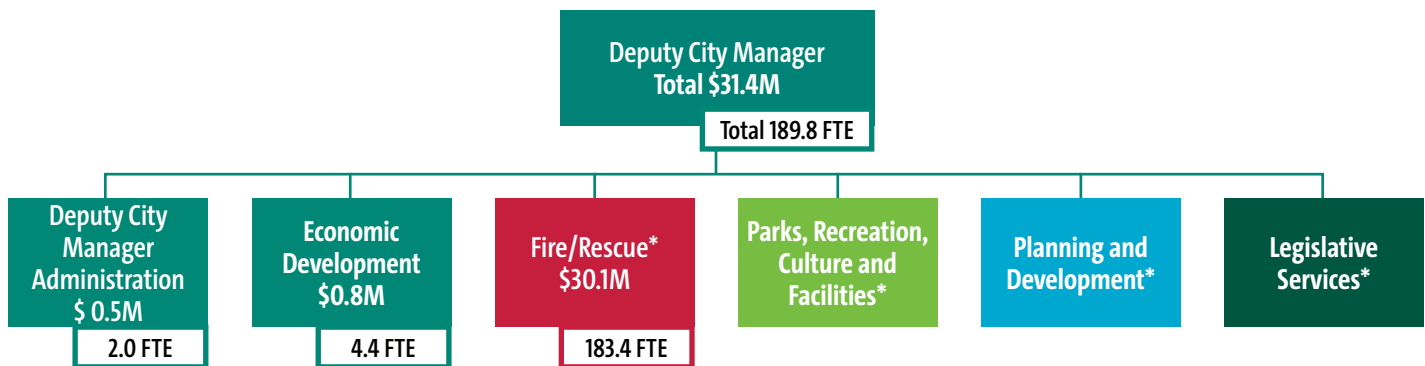
- Economic Development

For details on the strategic priorities for the Deputy City Manager's Office, please see the *Business Plan* section starting on p. 18.

## Economic Development

Key responsibilities include:

- Developing, managing and implementing a variety of Economic Development strategic initiatives in an effort to promote, attract and grow the local business community
- Marketing the competitive advantage of the City and its businesses and attracting investors, tourists and film productions
- Supporting the City's Business LinQ program to support, expand and retain new and existing businesses
- Building relationships with key stakeholders such as provincial/federal government agencies, international trade offices, real estate firms, industry associations and others



\*Refer to Fire/Rescue (pages 77–78), Parks, Recreation, Culture and Facilities (pages 96–102), Planning and Development (pages 92–95) and Legislative Services (pages 106–108) for department details.

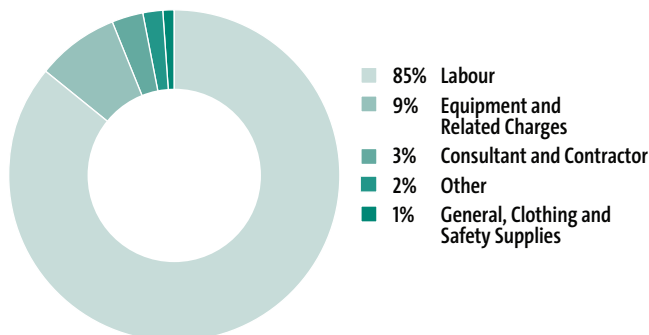
## Key Performance Measures:

Deputy City Manager	2017	2018	2019	2020	2021
Customer Contact Satisfaction	82%	87%	96%	N/A <sup>1</sup>	91%

<sup>1</sup>The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

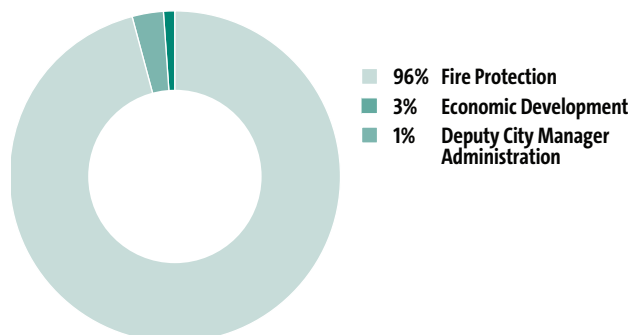
## Deputy City Manager's Office

Expenditures by Type



## Deputy City Manager's Office

Expenditures by Function





## 2022 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Deputy City Manager Administration							
Deputy City Manager Administration	468,585	474,045	497,570	511,873	520,220	520,220	520,220
<b>Total Division: Deputy City Manager Administration</b>	<b>468,585</b>	<b>474,045</b>	<b>497,570</b>	<b>511,873</b>	<b>520,220</b>	<b>520,220</b>	<b>520,220</b>
Division: Fire Protection							
Fire Administration	2,498,977	2,386,616	2,496,339	2,542,451	2,563,580	2,572,491	2,577,457
Fire Communications	1,289,578	1,327,545	1,367,227	1,370,793	1,370,793	1,370,793	1,370,793
Fire Prevention	725,996	1,063,416	1,107,313	1,119,794	1,127,067	1,131,528	1,134,763
Fire Suppression	23,793,421	23,701,506	24,032,686	24,249,172	24,377,657	24,470,455	24,517,100
Fire Training Division	664,190	664,947	678,819	686,227	686,288	686,288	686,288
Fire Facility Maintenance	351,025	354,199	386,983	390,376	393,838	397,368	400,969
<b>Total Division: Fire Protection</b>	<b>29,323,186</b>	<b>29,498,229</b>	<b>30,069,367</b>	<b>30,358,813</b>	<b>30,519,223</b>	<b>30,628,923</b>	<b>30,687,370</b>
Division: Economic Development and Tourism							
Economic Development	708,657	682,119	825,474	719,385	730,105	732,396	732,396
<b>Total Division: Economic Development and Tourism</b>	<b>708,657</b>	<b>682,119</b>	<b>825,474</b>	<b>719,385</b>	<b>730,105</b>	<b>732,396</b>	<b>732,396</b>
<b>Total Expenditures</b>	<b>30,500,428</b>	<b>30,654,393</b>	<b>31,392,411</b>	<b>31,590,071</b>	<b>31,769,548</b>	<b>31,881,539</b>	<b>31,939,986</b>
<b>Revenues</b>							
Division: Fire Protection							
Fire Administration	(17,691)	(29,486)	(35,591)	(35,591)	(35,591)	(35,591)	(35,591)
Fire Prevention	(160,376)	(100,415)	(125,002)	(125,002)	(125,002)	(125,002)	(125,002)
Fire Suppression	(205,495)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Fire Training Division	(13,403)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Total Division: Fire Protection</b>	<b>(396,965)</b>	<b>(136,901)</b>	<b>(167,593)</b>	<b>(167,593)</b>	<b>(167,593)</b>	<b>(167,593)</b>	<b>(167,593)</b>
Division: Economic Development and Tourism							
Economic Development	(244,160)	(247,618)	(397,618)	(277,618)	(277,618)	(277,618)	(277,618)
<b>Total Division: Economic Development and Tourism</b>	<b>(244,160)</b>	<b>(247,618)</b>	<b>(397,618)</b>	<b>(277,618)</b>	<b>(277,618)</b>	<b>(277,618)</b>	<b>(277,618)</b>
<b>Total Revenues</b>	<b>(641,126)</b>	<b>(384,519)</b>	<b>(565,211)</b>	<b>(445,211)</b>	<b>(445,211)</b>	<b>(445,211)</b>	<b>(445,211)</b>
<b>Net Expenditure (Contribution)</b>	<b>29,859,303</b>	<b>30,269,874</b>	<b>30,827,200</b>	<b>31,144,860</b>	<b>31,324,337</b>	<b>31,436,328</b>	<b>31,494,775</b>



# Coquitlam Fire/Rescue

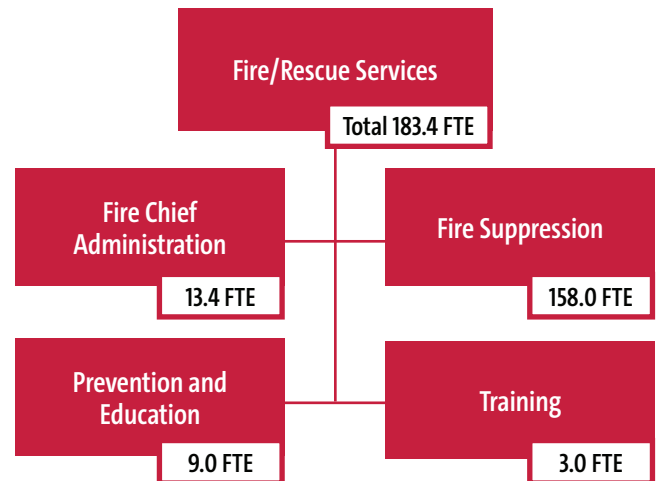
Coquitlam Fire/Rescue Services responds to emergencies and protects the safety of citizens and property throughout the community.

Key responsibilities include:

- Fighting structure and wildland fires
- Responding to medical emergencies, motor-vehicle incidents and requests for public assistance
- Providing specialized and technical rescues, such as those involving heights, industry, confined space, trench and water
- Responding to hazardous materials incidents
- Delivering fire prevention and education programs such as school education, fire extinguisher training, fire reduction instruction, juvenile fire-setter interventions and public relations events
- Conducting more than 5,000 inspections each year in multi-family, industrial, institutional and commercial buildings for compliance to the Fire Code and related life-safety regulations

The department operates from four firehalls distributed throughout Coquitlam.

For details on the strategic priorities for Coquitlam Fire/Rescue, please see the *Business Plan* section starting on p. 18.







### Key Performance Measures:

Fire/Rescue	2017	2018	2019	2020	2021
Fire Incident Responses	7,237	6,431	6,221	4,361 <sup>1</sup>	6,859
Annual Inspections	5,321	5,691	5,562	4,559 <sup>2</sup>	5,252
Citizen Satisfaction with Fire Services	98%	98%	97%	N/A <sup>3</sup>	96%

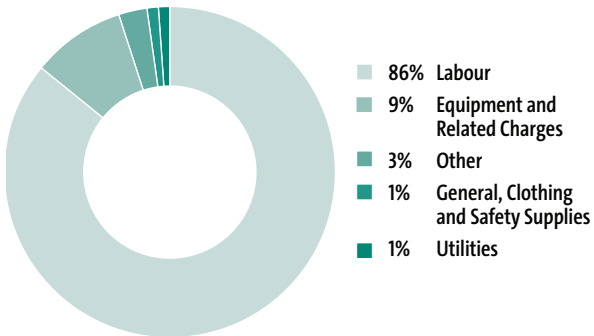
<sup>1</sup> Other than high-acuity cardiac and overdose incidents, medical responses suspended by PHO (April 1 – Sept 15)

<sup>2</sup> Annual inspections suspended March 16 to June 1 and again November 30 to year-end (Covid restrictions)

<sup>3</sup> The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

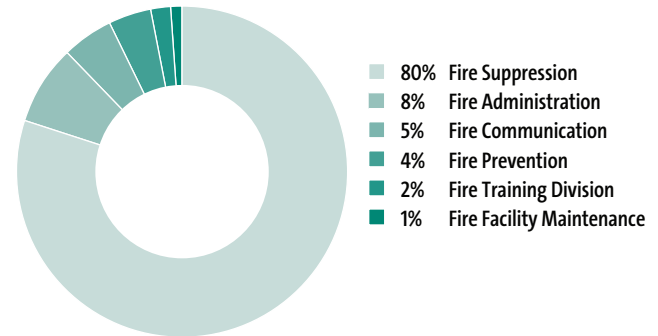
#### Fire/Rescue

Expenditures by Type



#### Fire/Rescue

Expenditures by Function



# Finance, Lands and Police



Finance, Lands and Police is responsible for the City's financial operations, plans for and manages the City lands portfolio and real-estate assets, and supports Coquitlam's policing services delivered through the Coquitlam RCMP detachment. The Department's General Manager is the City's Chief Financial Officer and the City's RCMP primary contact with the City.

Work is carried out by the following divisions:

- Financial Planning, including Revenue Services
- Financial Services, including Payroll
- Purchasing
- Business Services
- City Lands and Real Estate
- Civilian Police Services

## Financial Planning

Key responsibilities include:

- Preparing the City's annual *Five-Year Financial Plan*, including the operating, utility and capital budgets
- Conducting financial analysis for corporate-wide initiatives and developing long-term financial planning strategies
- Collecting and managing City revenues, including property taxes, utility charges, grants-in-lieu of taxes and local improvement charges
- Collecting property taxes for other authorities, including school and regional taxes
- Managing City investments and cash flow

## Financial Services

Key responsibilities include:

- Overseeing statutory reporting requirements, including preparing year-end Financial Statements and the Annual Report
- Providing internal financial reporting systems
- Overseeing Accounts Payable and Accounts Receivable
- Preparing employee pay, T4s and Records of Employment
- Remitting and reporting statutory and non-statutory deductions

## Purchasing

Key responsibilities include:

- Procuring goods and services for the City
- Overseeing the Stores section, which manages inventory for Parks, Public Works and Facilities

## Business Services

Key responsibilities include:

- Leading technology improvements and upgrades
- Coordinating business process improvements

## Civic Lands and Real Estate

Key responsibilities include:

- Optimizing the City's real-estate assets
- Optimizing City-owned land development activities to create value for the community

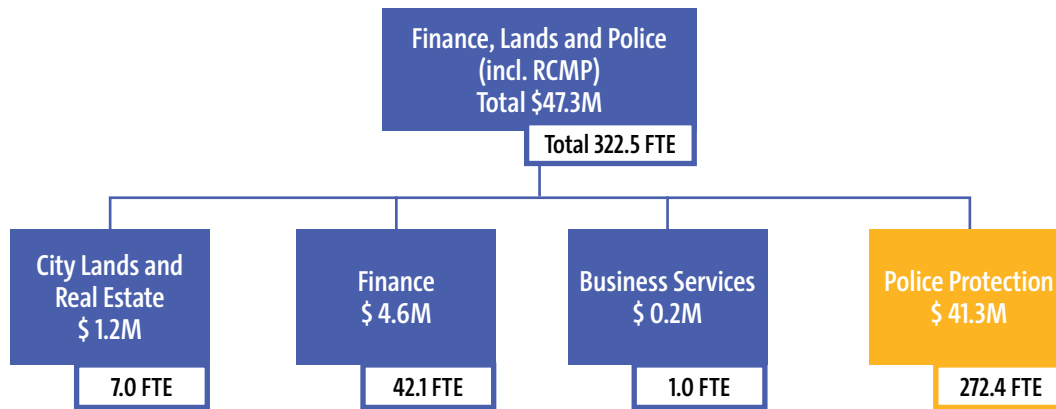
## Civilian Police Services

Key responsibilities include:

- Supporting the operations of the Coquitlam RCMP detachment and its RCMP officers
- Providing services such as special event policing, crime-prevention programs, community outreach and education, and media relations

For details on the strategic priorities for Finance, Lands and Police, please see the *Business Plan* section starting on p. 18.



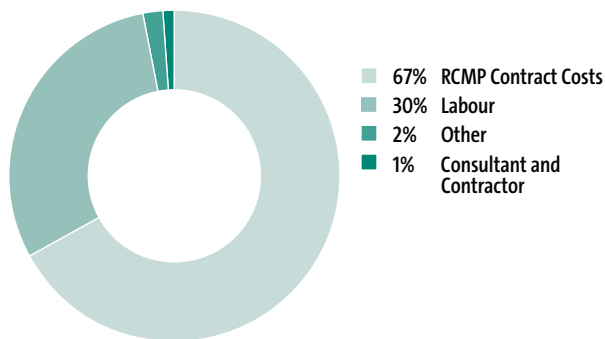


### Key Performance Measures:

Finance, Lands and Police (incl. RCMP)	2017	2018	2019	2020	2021
Total Tax Folios	47,340	48,304	48,777	49,932	50,879
% Home Owners Grant Claimed Online	61%	65%	66%	78%	n/a
Inventory Turn Over Rates	4.96	4.07	4.67	3.31	3.22
No. of Purchase Orders Issued	7,863	8,308	8,520	8,648	8,673
No. of Invoices Processed	17,929	19,679	20,388	20,425	19,072

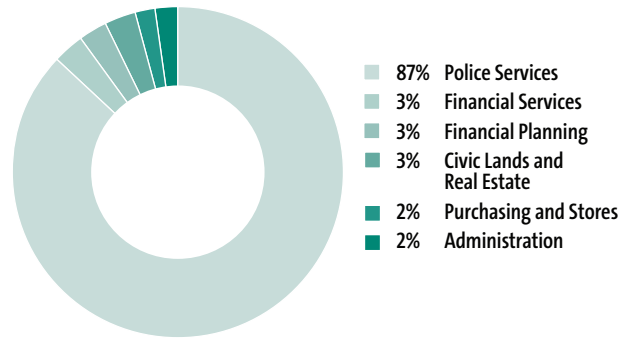
### Finance, Lands and Police (incl. RCMP)

Expenditures by Type



### Finance, Lands and Police (incl. RCMP)

Expenditures by Function



### 2022 City of Coquitlam Budget

General Operating Finance, Lands and Police (incl. RCMP)	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Business Services							
Finance Business Services	-	-	156,897	163,102	169,575	176,213	176,213
<b>Total Division: Business Services</b>	-	-	<b>156,897</b>	<b>163,102</b>	<b>169,575</b>	<b>176,213</b>	<b>176,213</b>
Division: Finance							
Payroll	454,287	480,614	482,036	487,763	493,797	497,318	500,245
Financial Services Administration	660,307	642,250	662,114	674,853	677,388	679,932	682,657
Accounting	1,043,888	1,111,875	1,008,820	1,025,797	1,036,614	1,044,108	1,047,525
Revenue Services	698,574	737,238	762,537	766,949	771,625	776,556	780,223
Budgeting	511,131	645,775	769,757	781,460	790,904	792,589	792,589

## 2022 City of Coquitlam Budget

General Operating Finance, Lands and Police (incl. RCMP)	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Purchasing	522,296	575,221	585,610	593,852	598,141	598,343	598,343
Stores	305,349	320,350	320,677	320,677	320,677	320,677	320,677
<b>Total Division: Finance</b>	<b>4,195,832</b>	<b>4,513,323</b>	<b>4,591,551</b>	<b>4,651,351</b>	<b>4,689,146</b>	<b>4,709,523</b>	<b>4,722,259</b>
Division: Police Protection							
Police Administration Operations	7,730,819	8,492,237	8,389,299	8,495,149	8,566,324	8,615,851	8,644,712
Community Policing	911,251	1,129,528	1,134,303	1,142,839	1,151,799	1,158,740	1,165,440
Police Contract	31,112,355	30,146,181	30,955,900	31,861,900	32,793,900	33,753,900	34,741,900
Police Facility Management	630,724	516,834	649,849	652,594	655,394	658,249	661,161
E-Comm	141,487	166,204	166,204	166,204	166,204	166,204	166,204
<b>Total Division: Police Protection</b>	<b>40,526,636</b>	<b>40,450,984</b>	<b>41,295,555</b>	<b>42,318,686</b>	<b>43,333,621</b>	<b>44,352,944</b>	<b>45,379,417</b>
Division: City Lands and Real Estate							
Real Estate Management	648,160	605,576	743,139	752,924	761,889	767,505	767,858
City Land Development Admin	317,122	431,868	472,360	477,074	481,893	486,892	492,274
<b>Total Division: City Lands and Real Estate</b>	<b>965,281</b>	<b>1,037,444</b>	<b>1,215,499</b>	<b>1,229,998</b>	<b>1,243,782</b>	<b>1,254,397</b>	<b>1,260,132</b>
<b>Total Expenditures</b>	<b>45,687,750</b>	<b>46,001,751</b>	<b>47,259,502</b>	<b>48,363,137</b>	<b>49,436,124</b>	<b>50,493,077</b>	<b>51,538,021</b>
<b>Revenues</b>							
Division: Finance							
Payroll	(1,650)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Financial Services Administration	(5,310)	-	-	-	-	-	-
Accounting	(11,613)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Revenue Services	(10,109,855)	(4,065,000)	(6,215,000)	(6,115,000)	(6,115,000)	(6,115,000)	(6,115,000)
Purchasing	(54,571)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Total Division: Finance</b>	<b>(10,182,999)</b>	<b>(4,123,625)</b>	<b>(6,273,625)</b>	<b>(6,173,625)</b>	<b>(6,173,625)</b>	<b>(6,173,625)</b>	<b>(6,173,625)</b>
Division: Police Protection							
Police Administration Operations	(1,720,327)	(1,506,600)	(1,545,164)	(1,545,164)	(1,545,164)	(1,545,164)	(1,545,164)
Community Policing	(106,283)	(108,994)	(115,568)	(115,568)	(115,568)	(115,568)	(115,568)
Police Contract	(4,339,315)	(3,743,597)	(3,553,597)	(3,553,597)	(3,553,597)	(3,553,597)	(3,553,597)
Police Facility Management	(39,617)	(55,000)	(110,282)	(110,282)	(110,282)	(110,282)	(110,282)
<b>Total Division: Police Protection</b>	<b>(6,205,542)</b>	<b>(5,414,191)</b>	<b>(5,324,611)</b>	<b>(5,324,611)</b>	<b>(5,324,611)</b>	<b>(5,324,611)</b>	<b>(5,324,611)</b>
Division: City Lands and Real Estate							
Real Estate Management	(1,440,552)	(840,205)	(1,051,558)	(1,051,558)	(1,051,558)	(1,051,558)	(1,051,558)
City Land Development Admin	(313,893)	(410,864)	(419,280)	(419,280)	(419,280)	(419,280)	(419,280)
<b>Total Division: City Lands and Real Estate</b>	<b>(1,754,445)</b>	<b>(1,251,069)</b>	<b>(1,470,838)</b>	<b>(1,470,838)</b>	<b>(1,470,838)</b>	<b>(1,470,838)</b>	<b>(1,470,838)</b>
<b>Total Revenues</b>	<b>(18,142,986)</b>	<b>(10,788,885)</b>	<b>(13,069,074)</b>	<b>(12,969,074)</b>	<b>(12,969,074)</b>	<b>(12,969,074)</b>	<b>(12,969,074)</b>
<b>Net Expenditure (Contribution):</b>	<b>27,544,764</b>	<b>35,212,866</b>	<b>34,190,428</b>	<b>35,394,063</b>	<b>36,467,050</b>	<b>37,524,003</b>	<b>38,568,947</b>



# Coquitlam RCMP Detachment





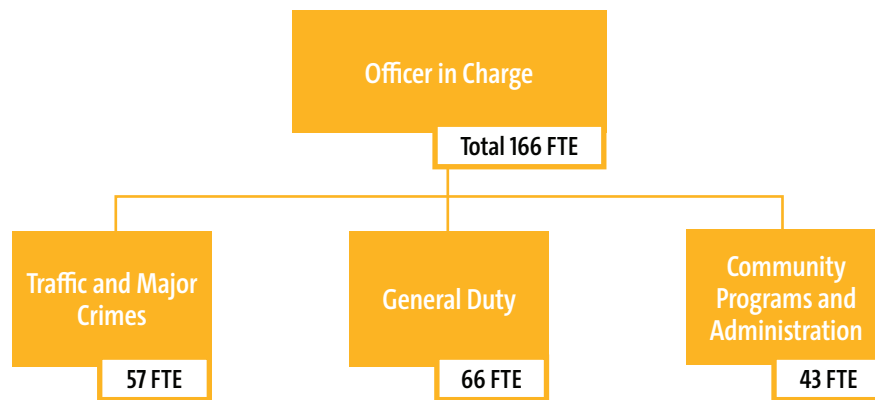
Coquitlam RCMP works in partnership with the City to make Coquitlam a healthy, vibrant and safe community for residents, businesses and visitors. The detachment provides policing and community-related safety related services to Coquitlam along with Port Coquitlam, Anmore, Belcarra and the Kwikwetlem First Nations (kwikwəłəm). The sharing of costs and services allows for effective, efficient and affordable policing services. The Coquitlam RCMP team is made up of police officers, civilian staff and volunteers.

Coquitlam RCMP focuses on three long-term strategic outcomes:

- Enhancing public safety
- Promoting community engagement
- Achieving organizational excellence

Key responsibilities include:

- Reactive and response-oriented policing, including responses to calls and the work of support sections such as Major Crimes and Victim Services
- Strategic and proactive policing, through teams such as the Uniformed Crime Reduction Unit, the Community Response Team and Youth Section, and in partnership with stakeholders in local government and community organizations
- Regional and integrated policing, involving coordination with other law-enforcement agencies to more effectively address borderless public safety issues (such as organized crime and gang violence) and to access specialized services (such as police service dogs and forensic-identification services)

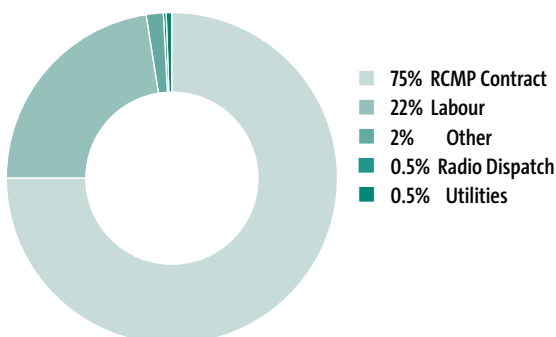


### Key Performance Measures:

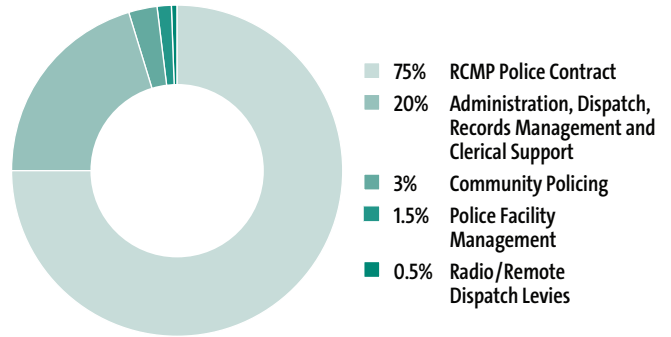
Police Services	2017	2018	2019	2020	2021
Violation Tickets	2,541	2,862	5,507	3,627	4,361
Calls for Service	41,816	40,575	25,287	22,335	23,659
Citizen Satisfaction with Police Services	96%	96%	96%	N/A <sup>1</sup>	93%

<sup>1</sup> The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

**Police Services**  
Expenditures by Type



**Police Services**  
Expenditures by Function







# Engineering and Public Works



Engineering and Public Works plans, designs, constructs, operates and maintains the City’s infrastructure and provides core City services such as transportation, water distribution, flood control, waste collection, storm water management and sewage collection.

This work is carried out by the following divisions:

- Design and Construction
- Environment
- Public Works
- Policy and Business Services
- Transportation
- Utilities

**Design and Construction**

Key responsibilities include:

- Coordinating and implementing the City’s road and utility capital projects
- Inspection services of City engineering infrastructure for City and land development projects
- Survey services including legal and topographic surveys, and construction layout for City capital projects

**Utilities**

Key responsibilities include:

- Policy and planning for construction and replacement of water, sewer and drainage infrastructure
- Asset management, monitoring and analytics for Engineering and Public Works
- Oversees QtheMap, cadastral mapping and GIS tool of all assets for the City

**Environment**

Key responsibilities include:

- Providing environmental policies and objectives to conserve energy and water, reduce waste, protect the environment, and reduce greenhouse gas emissions
- Providing education and enforcement for environmental programs, including solid waste

**Policy and Business Services**

Key responsibilities include:

- Developing policies and conducting strategic and business planning
- Overseeing and monitoring financial planning for the department
- Providing Engineering Customer Service

**Public Works**

Key responsibilities include:

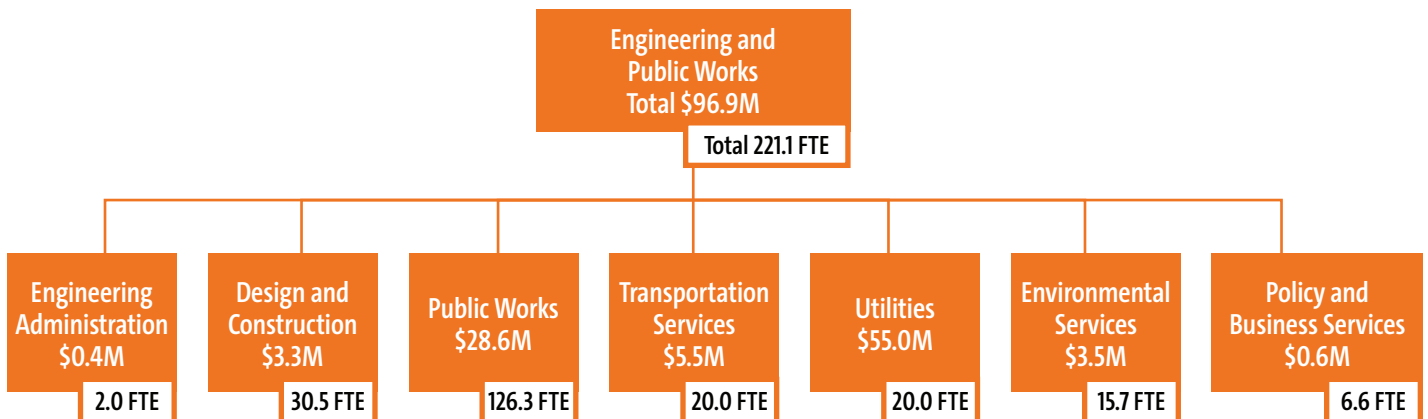
- Operating and maintaining the City’s roads, water, sewer and drainage systems
- Maintaining the corporate fleet of vehicles and equipment
- Managing solid waste services
- Emergency engineering services for water, sewer, drainage and roads (24/7)

**Transportation**

Key responsibilities include:

- Policy and planning for the City’s transportation needs to accommodate new growth and infrastructure replacement
- Managing the City’s traffic signal network and CCTV intersection cameras
- Traffic operations, including streetlights, pavement markings, signage and road safety
- Managing street use, electric vehicle charging stations, on-street parking and City-owned parking lots

For details on the strategic priorities for Engineering and Public Works, please see the *Business Plan* section starting on p. 18.





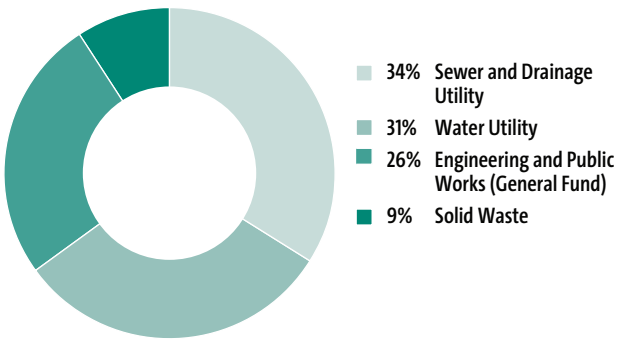
## Key Performance Measures:

Engineering and Public Works	2017	2018	2019	2020	2021
KM of multi-modal transportation					
New	8	6	16	10	6
Total	623	629	645	655	661
Watermains cleaned (km's)	150	95	119	128	140
Roads swept (lane km's)	9,707	9,717	10,419	11,798	8,870
Total Metered Water Consumption (m3)	3,212,685	3,105,350	3,030,915	2,665,585	2,913,537
Citizen Satisfaction with					
Public Works	98%	98%	97%	N/A <sup>1</sup>	98%
Recycling and Garbage	88%	86%	98%	N/A <sup>1</sup>	93%
Road Maintenance	74%	83%	98%	N/A <sup>1</sup>	83%

<sup>1</sup> The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

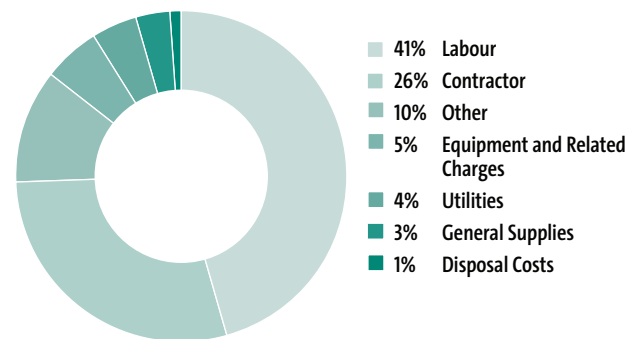
### Engineering and Public Works

Expenditures by Fund



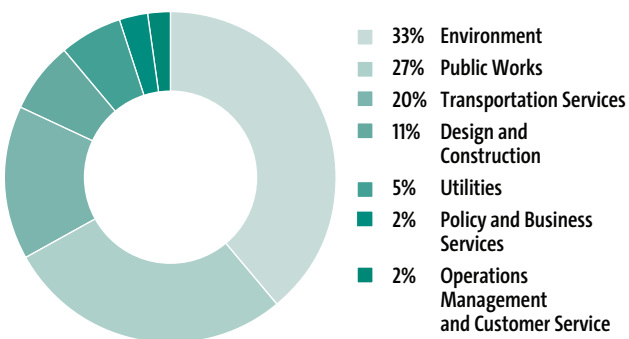
### Engineering and Public Works

Expenditures by Type



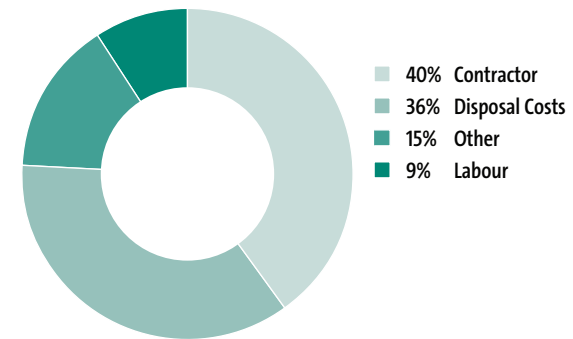
### Engineering and Public Works

Expenditures by Function

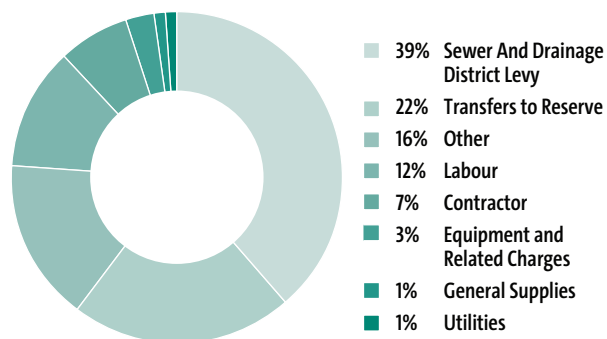


### Solid Waste

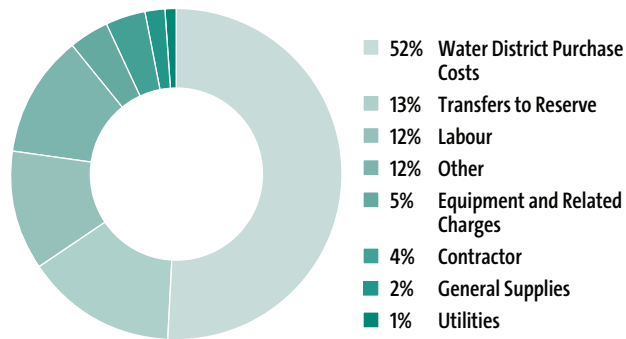
Expenditures by Type



### Sewer and Drainage Utility Expenditures by Type



### Water Utility Expenditures by Type



## 2022 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Engineering Management							
Operations General Management Administration	422,664	400,998	412,936	424,330	436,189	439,462	439,462
<b>Total Division: Engineering Management</b>	<b>422,664</b>	<b>400,998</b>	<b>412,936</b>	<b>424,330</b>	<b>436,189</b>	<b>439,462</b>	<b>439,462</b>
Division: Design and Construction							
Administrative Support	266,000	445,544	488,309	492,616	497,209	502,044	506,000
Infrastructure Inspections	948,642	702,657	718,894	719,999	719,999	719,999	719,999
Project Management	825,967	1,659,385	1,717,539	1,727,561	1,738,136	1,748,898	1,758,978
Survey	153,524	350,766	391,281	402,146	413,556	421,147	426,675
<b>Total Division: Design and Construction</b>	<b>2,194,132</b>	<b>3,158,352</b>	<b>3,316,023</b>	<b>3,342,322</b>	<b>3,368,900</b>	<b>3,392,088</b>	<b>3,411,652</b>
Division: Public Works							
Public Works Administration	455,931	519,092	536,703	546,047	548,049	548,049	548,049
Communication	11,638	11,000	11,000	11,000	11,000	11,000	11,000
Service Centre Administration	257,918	227,133	230,390	230,642	230,899	231,161	231,428
Fleet	629,701	250,000	250,000	250,000	250,000	250,000	250,000
Work Control	281,502	286,473	290,210	290,210	290,210	290,210	290,210
Roads	5,893,924	6,017,939	6,066,376	6,147,259	6,147,259	6,147,259	6,147,259
Storm Sewerage	693	-	-	-	-	-	-
Solid Waste Operations	-	7,316,302	7,825,956	8,167,710	8,489,165	8,819,917	9,162,182
<b>Total Division: Public Works</b>	<b>7,531,307</b>	<b>14,627,939</b>	<b>15,210,635</b>	<b>15,642,868</b>	<b>15,966,582</b>	<b>16,297,596</b>	<b>16,640,128</b>



## 2022 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Division: Transportation Services							
Traffic Operations	3,421,757	3,683,006	3,697,049	3,749,460	3,798,594	3,846,302	3,884,917
Parking Management	526,877	406,460	253,299	254,716	254,716	254,716	254,716
Transportation Planning	1,641,366	1,250,469	1,579,938	1,466,635	1,473,008	1,478,277	1,478,277
<b>Total Division: Transportation Services</b>	<b>5,589,999</b>	<b>5,339,935</b>	<b>5,530,286</b>	<b>5,470,811</b>	<b>5,526,318</b>	<b>5,579,295</b>	<b>5,617,910</b>
Division: Utilities							
Geographic Information Systems	757,027	716,345	801,257	810,999	820,304	826,277	826,277
Methane Recovery System	106,382	100,650	100,650	100,650	100,650	100,650	100,650
Utility Programming	200,160	155,234	171,500	174,149	178,642	181,182	181,182
<b>Total Division: Utilities</b>	<b>1,063,569</b>	<b>972,229</b>	<b>1,073,407</b>	<b>1,085,798</b>	<b>1,099,596</b>	<b>1,108,109</b>	<b>1,108,109</b>
Division: Environment							
Environmental Services	913,083	1,194,379	1,313,309	1,215,208	1,238,486	1,251,764	1,261,844
Waste Management	8,491,219	1,362,243	1,144,221	1,119,582	1,117,636	1,108,801	1,090,876
<b>Total Division: Environment</b>	<b>9,404,302</b>	<b>2,556,622</b>	<b>2,457,530</b>	<b>2,334,790</b>	<b>2,356,122</b>	<b>2,360,565</b>	<b>2,352,720</b>
Division: EPW Policy and Business Services							
Customer Service	393,464	390,279	437,503	437,503	437,503	437,503	437,503
EPW Policy and Business Services Admin	135,116	186,273	195,255	203,087	205,102	205,102	205,102
<b>Total Division: EPW Policy and Business Services</b>	<b>528,580</b>	<b>576,552</b>	<b>632,758</b>	<b>640,590</b>	<b>642,605</b>	<b>642,605</b>	<b>642,605</b>
<b>Total Expenditures</b>	<b>26,734,553</b>	<b>27,632,627</b>	<b>28,633,575</b>	<b>28,941,509</b>	<b>29,396,312</b>	<b>29,819,720</b>	<b>30,212,586</b>
<b>Revenues</b>							
Division: Design and Construction							
Infrastructure Inspections	(1,205,261)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)
Project Management	(1,414,073)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)
Survey	(80,000)	-	-	-	-	-	-
<b>Total Division: Design and Construction</b>	<b>(2,699,333)</b>	<b>(2,725,045)</b>	<b>(2,725,045)</b>	<b>(2,725,045)</b>	<b>(2,725,045)</b>	<b>(2,725,045)</b>	<b>(2,725,045)</b>
Division: Public Works							
Service Centre Administration	(7,281)	-	-	-	-	-	-
Fleet	(244,168)	-	-	-	-	-	-
Roads	(1,722,898)	(1,265,200)	(1,153,000)	(1,174,000)	(1,195,000)	(1,217,000)	(1,239,000)
Solid Waste Operations	-	(8,678,545)	(8,970,177)	(9,287,292)	(9,606,801)	(9,928,718)	(10,253,058)
<b>Total Division: Public Works</b>	<b>(1,974,347)</b>	<b>(9,943,745)</b>	<b>(10,123,177)</b>	<b>(10,461,292)</b>	<b>(10,801,801)</b>	<b>(11,145,718)</b>	<b>(11,492,058)</b>

## 2022 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Division: Transportation Services							
Traffic Operations	(1,222,798)	(1,258,400)	(1,292,400)	(1,309,259)	(1,326,259)	(1,344,259)	(1,362,259)
Parking Management	(268,881)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)
Transportation Planning	(456,310)	(147,958)	(289,279)	(154,279)	(154,279)	(154,279)	(154,279)
<b>Total Division: Transportation Services</b>	<b>(1,947,989)</b>	<b>(1,791,658)</b>	<b>(1,966,979)</b>	<b>(1,848,838)</b>	<b>(1,865,838)</b>	<b>(1,883,838)</b>	<b>(1,901,838)</b>
Division: Utilities							
Geographic Information Systems							
	(25,015)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Methane Recovery System	(106,382)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)
Utility Programming	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Division: Utilities</b>	<b>(131,397)</b>	<b>(132,650)</b>	<b>(132,650)</b>	<b>(132,650)</b>	<b>(132,650)</b>	<b>(132,650)</b>	<b>(132,650)</b>
Division: Environment							
Environmental Services							
	(99,705)	(51,200)	(174,684)	(51,200)	(51,200)	(51,200)	(51,200)
Waste Management	(8,491,219)	-	-	-	-	-	-
<b>Total Division: Environment</b>	<b>(8,590,924)</b>	<b>(51,200)</b>	<b>(174,684)</b>	<b>(51,200)</b>	<b>(51,200)</b>	<b>(51,200)</b>	<b>(51,200)</b>
Division: EPW Policy and Business Services							
Customer Service							
	(11,424)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
<b>Total Division: EPW Policy and Business Services</b>	<b>(11,424)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>
<b>Total Revenues</b>	<b>(15,355,414)</b>	<b>(14,652,298)</b>	<b>(15,130,535)</b>	<b>(15,227,025)</b>	<b>(15,584,534)</b>	<b>(15,946,451)</b>	<b>(16,310,791)</b>
<b>Net Expenditure (Contribution):</b>	<b>11,379,139</b>	<b>12,980,329</b>	<b>13,503,040</b>	<b>13,714,484</b>	<b>13,811,778</b>	<b>13,873,269</b>	<b>13,901,795</b>

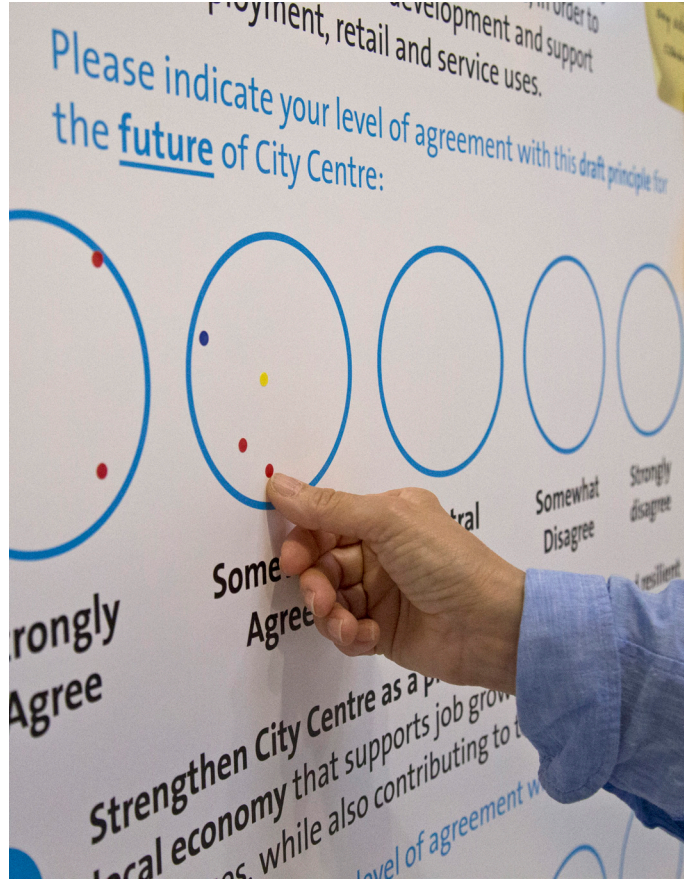
## 2022 City of Coquitlam Budget

Sewer and Drainage Operating Engineering and Public Works	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Public Works							
Storm Sewerage	4,984,978	4,523,760	4,610,439	4,783,971	4,781,151	4,812,945	4,845,381
Sanitary Sewerage	2,743,507	3,173,502	3,290,548	3,317,154	3,342,767	3,368,894	3,395,542
<b>Total Division: Public Works</b>	<b>7,728,484</b>	<b>7,697,262</b>	<b>7,900,987</b>	<b>8,101,125</b>	<b>8,123,918</b>	<b>8,181,839</b>	<b>8,240,923</b>
Division: Utilities							
Sewer Infrastructure Management	28,560,797	30,232,978	27,025,390	30,133,939	33,226,091	37,010,747	44,105,360
Drainage Infrastructure Management	-	442,425	577,925	641,215	710,068	794,721	958,682
<b>Total Division: Utilities</b>	<b>28,560,797</b>	<b>30,675,403</b>	<b>27,603,315</b>	<b>30,775,154</b>	<b>33,936,159</b>	<b>37,805,468</b>	<b>45,064,042</b>
Division: Environment							
Environmental Services	147,631	202,517	205,036	206,379	207,788	209,198	210,636
<b>Total Division: Environment</b>	<b>147,631</b>	<b>202,517</b>	<b>205,036</b>	<b>206,379</b>	<b>207,788</b>	<b>209,198</b>	<b>210,636</b>
<b>Total Expenditures</b>	<b>36,436,912</b>	<b>38,575,182</b>	<b>35,709,338</b>	<b>39,082,658</b>	<b>42,267,865</b>	<b>46,196,505</b>	<b>53,515,601</b>
<b>Revenues</b>							
Division: Public Works							
Storm Sewerage	(6,729,032)	(6,977,265)	(7,294,527)	(7,877,970)	(8,280,557)	(8,948,543)	(9,683,715)
Sanitary Sewerage	(374,276)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)
<b>Total Division: Public Works</b>	<b>(7,103,309)</b>	<b>(7,499,265)</b>	<b>(7,816,527)</b>	<b>(8,399,970)</b>	<b>(8,802,557)</b>	<b>(9,470,543)</b>	<b>(10,205,715)</b>
Division: Utilities							
Sewer Infrastructure Management	(30,262,694)	(31,075,917)	(32,751,306)	(35,785,154)	(38,683,065)	(42,888,744)	(47,589,607)
<b>Total Division: Utilities</b>	<b>(30,262,694)</b>	<b>(31,075,917)</b>	<b>(32,751,306)</b>	<b>(35,785,154)</b>	<b>(38,683,065)</b>	<b>(42,888,744)</b>	<b>(47,589,607)</b>
<b>Total Revenues</b>	<b>(37,366,003)</b>	<b>(38,575,182)</b>	<b>(40,567,833)</b>	<b>(44,185,124)</b>	<b>(47,485,622)</b>	<b>(52,359,287)</b>	<b>(57,795,322)</b>
<b>Net Expenditure (Contribution):</b>	<b>(929,091)</b>	<b>-</b>	<b>(4,858,495)</b>	<b>(5,102,466)</b>	<b>(5,217,757)</b>	<b>(6,162,782)</b>	<b>(4,279,721)</b>

## 2022 City of Coquitlam Budget

Water Operating Engineering and Public Works	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Public Works							
Water Infrastructure Maintenance	20,769,251	21,406,299	5,459,704	5,488,698	5,528,840	5,569,782	5,611,548
Construction Crew	10,341	-	-	-	-	-	-
<b>Total Division: Public Works</b>	<b>20,779,592</b>	<b>21,406,299</b>	<b>5,459,704</b>	<b>5,488,698</b>	<b>5,528,840</b>	<b>5,569,782</b>	<b>5,611,548</b>
Division: Utilities							
Water Infrastructure Management	17,035,515	8,979,642	26,312,532	27,626,812	29,816,075	32,432,559	35,315,974
<b>Total Division: Utilities</b>	<b>17,035,515</b>	<b>8,979,642</b>	<b>26,312,532</b>	<b>27,626,812</b>	<b>29,816,075</b>	<b>32,432,559</b>	<b>35,315,974</b>
Division: Environment							
Environmental Services	19,496	776,104	794,805	799,213	803,686	808,223	812,849
<b>Total Division: Environment</b>	<b>19,496</b>	<b>776,104</b>	<b>794,805</b>	<b>799,213</b>	<b>803,686</b>	<b>808,223</b>	<b>812,849</b>
<b>Total Expenditures</b>	<b>37,834,603</b>	<b>31,162,045</b>	<b>32,567,041</b>	<b>33,914,723</b>	<b>36,148,601</b>	<b>38,810,564</b>	<b>41,740,371</b>
<b>Revenues</b>							
Division: Public Works							
Water Infrastructure Maintenance	(260,967)	(406,100)	(406,100)	(406,100)	(406,100)	(406,097)	(406,094)
<b>Total Division: Public Works</b>	<b>(260,967)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,097)</b>	<b>(406,094)</b>
Division: Utilities							
Water Infrastructure Management	(29,178,598)	(30,755,945)	(33,012,114)	(35,127,020)	(37,420,608)	(39,951,354)	(42,746,886)
<b>Total Division: Utilities</b>	<b>(29,178,598)</b>	<b>(30,755,945)</b>	<b>(33,012,114)</b>	<b>(35,127,020)</b>	<b>(37,420,608)</b>	<b>(39,951,354)</b>	<b>(42,746,886)</b>
Division: Environment							
Environmental Services	(5,402)	-	-	-	-	-	-
<b>Total Division: Environment</b>	<b>(5,402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>(29,444,967)</b>	<b>(31,162,045)</b>	<b>(33,418,214)</b>	<b>(35,533,120)</b>	<b>(37,826,708)</b>	<b>(40,357,451)</b>	<b>(43,152,980)</b>
<b>Net Expenditure (Contribution):</b>	<b>8,389,636</b>	<b>-</b>	<b>(851,173)</b>	<b>(1,618,397)</b>	<b>(1,678,107)</b>	<b>(1,546,887)</b>	<b>(1,412,609)</b>





Planning and Development guides Coquitlam’s growth, working with the public and other stakeholders to ensure development reflects the community’s priorities and meets legislative and safety requirements.

Work is carried out by the following divisions:

- Building Permits
- Business Services
- Community Planning
- Development Services

**Building Permits**

Key responsibilities include:

- Provide plan and inspection review services to encourage compliance with codes, bylaws and standards
- Shape the City’s policies and procedures related to buildings and building environment to encourage compliance with codes, bylaws and standards
- Conducts building inspections to ensure public safety and regulatory compliance

**Business Services**

Key responsibilities include:

- Coordinating departmental strategic planning and business improvements to streamline and improve the efficiency of application processes
- Acting as a liaison between all departments to support service enhancements

**Community Planning**

Key responsibilities include:

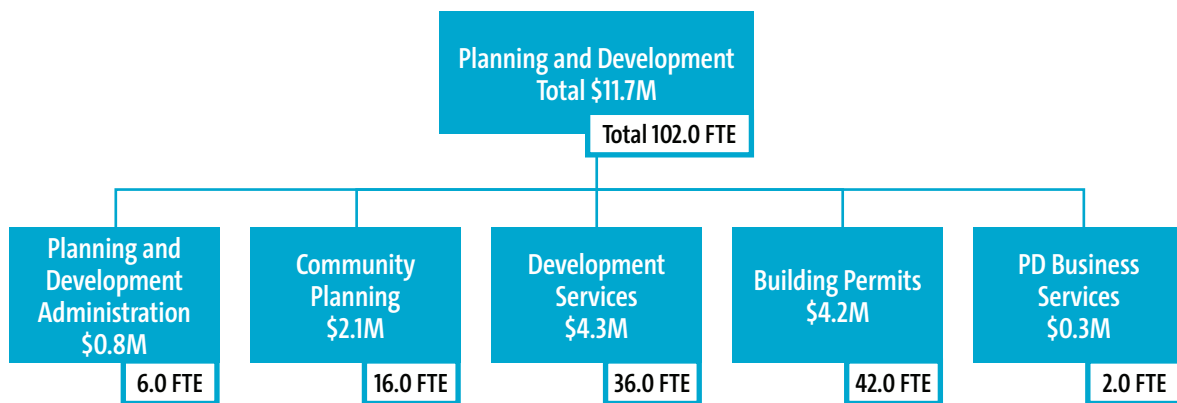
- Developing plans (such as the Official Community Plan) and strategies for shaping growth to meet land use, transportation, environmental, social, cultural, infrastructure, business, neighbourhood and other needs
- Conducting public consultation, stakeholder engagement and research to support planning functions

**Development Services**

Key responsibilities include:

- Processing development applications in compliance with City plans and bylaws to encourage high-quality urban design, promote housing affordability and ensure new development contributes to Coquitlam’s high quality of life
- Guiding and providing advice on development matters to the City and Council from a policy perspective
- Managing servicing and infrastructure upgrades associated with new development

For details on the strategic priorities for Planning and Development, please see the *Business Plan* section starting on p. 18.



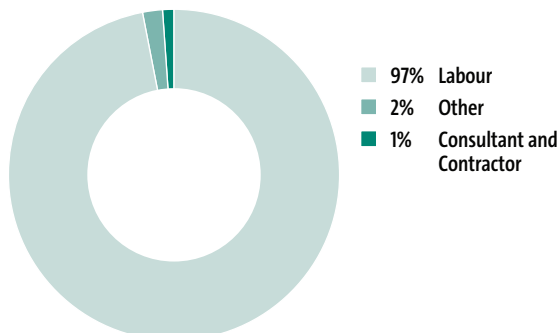
### Key Performance Measures

Planning and Development	2017	2018	2019	2020	2021
Total Commercial, Industrial and Institutional GFA added (m2)	24,254	26,370	16,364	24,219	2,390 <sup>2</sup>
Citizen Satisfaction with Neighbourhood Planning	77%	75%	75%	N/A <sup>1</sup>	78%

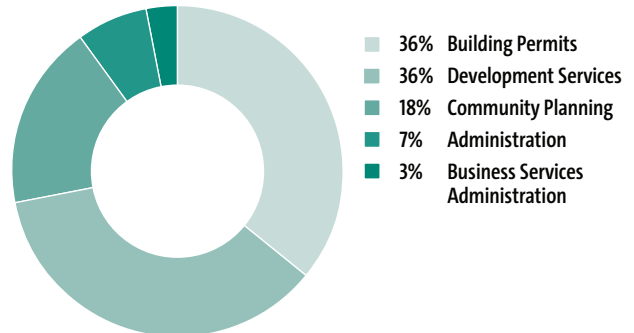
<sup>1</sup> The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

<sup>2</sup> The majority of ICI construction is related to alterations (tenant improvements) and additions (additional floor area) to existing buildings. While the additional gross floor area (GFA) added was relatively low, the majority of the value of construction was represented by tenant improvement projects with no additional GFA.

**Planning and Development**  
Expenditures by Type



**Planning and Development**  
Expenditures by Function



## 2022 City of Coquitlam Budget

General Operating Planning and Development	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Planning and Development Administration	758,965	875,869	790,763	813,343	828,504	828,512	828,512
<b>Total Division: Planning and Development Administration</b>	<b>758,965</b>	<b>875,869</b>	<b>790,763</b>	<b>813,343</b>	<b>828,504</b>	<b>828,512</b>	<b>828,512</b>
Division: Community Planning							
Community Planning	1,528,707	1,906,251	2,091,955	2,133,987	2,179,701	2,202,861	2,210,100
<b>Total Division: Community Planning</b>	<b>1,528,707</b>	<b>1,906,251</b>	<b>2,091,955</b>	<b>2,133,987</b>	<b>2,179,701</b>	<b>2,202,861</b>	<b>2,210,100</b>
Division: Development Services							
Development Services Administration	356,751	260,874	272,362	281,096	281,096	281,096	281,096
Development Planning	15,929,207	2,463,006	2,787,601	2,853,642	2,898,968	2,932,787	2,944,159
Development Servicing	1,082,162	1,098,833	1,210,182	1,218,062	1,225,819	1,233,661	1,237,782
<b>Total Division: Development Services</b>	<b>17,368,120</b>	<b>3,822,713</b>	<b>4,270,145</b>	<b>4,352,800</b>	<b>4,405,883</b>	<b>4,447,544</b>	<b>4,463,037</b>
Division: Building Permits							
Inspections	1,747,956	1,884,501	1,896,631	1,908,893	1,918,229	1,925,967	1,931,150
Permits	2,162,590	2,183,104	2,328,487	2,355,233	2,369,609	2,381,422	2,392,250
<b>Total Division: Building Permits</b>	<b>3,910,545</b>	<b>4,067,605</b>	<b>4,225,118</b>	<b>4,264,126</b>	<b>4,287,838</b>	<b>4,307,389</b>	<b>4,323,400</b>
Division: PD Business Services							
PD Business Services Administration	267,331	285,809	295,369	295,369	295,369	295,369	295,369
<b>Total Division: PD Business Services</b>	<b>267,331</b>	<b>285,809</b>	<b>295,369</b>	<b>295,369</b>	<b>295,369</b>	<b>295,369</b>	<b>295,369</b>
<b>Total Expenditures</b>	<b>23,833,669</b>	<b>10,958,247</b>	<b>11,673,350</b>	<b>11,859,625</b>	<b>11,997,295</b>	<b>12,081,675</b>	<b>12,120,418</b>
<b>Revenues</b>							
Planning and Development Administration	(44,121)	(100,000)	-	-	-	-	-
<b>Total Division: Planning and Development Administration</b>	<b>(44,121)</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Division: Community Planning							
Community Planning	(79,656)	-	(11,000)	-	-	-	-
<b>Total Division: Community Planning</b>	<b>(79,656)</b>	<b>-</b>	<b>(11,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

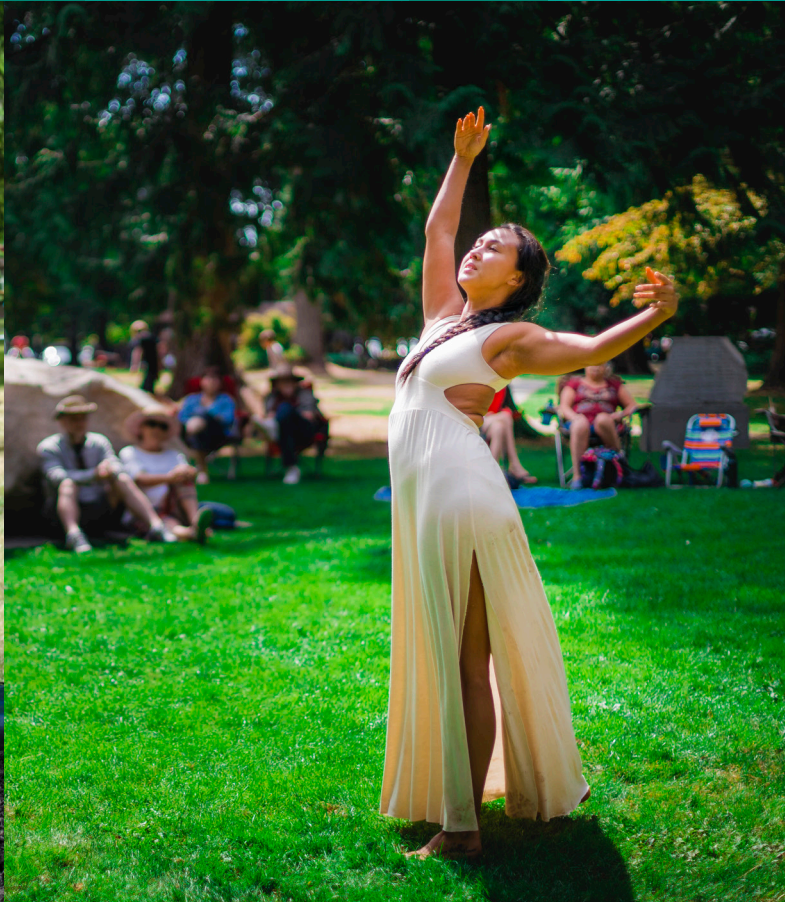
## 2022 City of Coquitlam Budget

General Operating Planning and Development	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Division: Development Services							
Development Services Administration	(10,146)	(15,344)	(15,344)	(15,344)	(15,344)	(15,344)	(15,344)
Development Planning	(15,210,186)	(1,162,412)	(1,898,123)	(1,903,565)	(1,909,024)	(1,914,839)	(1,920,829)
Development Servicing	(85,371)	9,482	(5,673)	(5,673)	(5,673)	(5,673)	(5,673)
<b>Total Division: Development Services</b>	<b>(15,305,703)</b>	<b>(1,168,274)</b>	<b>(1,919,140)</b>	<b>(1,924,582)</b>	<b>(1,930,041)</b>	<b>(1,935,856)</b>	<b>(1,941,846)</b>
Division: Building Permits							
Inspections	-	20,000	-	-	-	-	-
Permits	(8,792,244)	(4,984,451)	(6,782,475)	(6,782,475)	(6,782,475)	(6,782,475)	(6,782,475)
<b>Total Division: Building Permits</b>	<b>(8,792,244)</b>	<b>(4,964,451)</b>	<b>(6,782,475)</b>	<b>(6,782,475)</b>	<b>(6,782,475)</b>	<b>(6,782,475)</b>	<b>(6,782,475)</b>
Division: PD Business Services							
PD Business Services Administration	(108,843)	(112,076)	(107,679)	-	-	-	-
<b>Total Division: PD Business Services</b>	<b>(108,843)</b>	<b>(112,076)</b>	<b>(107,679)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>(24,330,566)</b>	<b>(6,344,801)</b>	<b>(8,820,294)</b>	<b>(8,707,057)</b>	<b>(8,712,516)</b>	<b>(8,718,331)</b>	<b>(8,724,321)</b>
<b>Net Expenditure (Contribution):</b>	<b>(496,898)</b>	<b>4,613,446</b>	<b>2,853,056</b>	<b>3,152,568</b>	<b>3,284,779</b>	<b>3,363,344</b>	<b>3,396,097</b>





## Parks, Recreation, Culture and Facilities





Parks, Recreation, Culture and Facilities (PRCF) is one of the most diverse areas within the City, with responsibility for maintaining City parks, public green spaces and outdoor recreational and cemetery spaces; planning and delivering recreation activities for all ages; developing and organizing City events and supporting local community and cultural groups; and maintaining the health, safety and reliability of City facilities.

The department also coordinates the planning of future civic, recreation and culture facilities and guides projects through expertise in new park and facility design and construction.

Work is carried out by the following divisions:

- Community Recreation and Culture Services
- Park Services
- Parks and Facility Planning
- Policy and Business Services
- Capital Projects and Facilities

The Department also liaises with community organizations and cultural groups to deliver programs and events.

### **Community Recreation, Arts and Culture Services**

Key responsibilities include:

- Providing a range of community recreation services across the City including aquatics, arenas, fitness and community centre programming targeting children, youth, adults and seniors as well as other specialized populations
- Leading a range of arts, culture and heritage initiatives
- Hosting City-led events as well as supporting community festivals and events
- Partnering with Coquitlam's cultural partners to advance the City's strategic objectives with respect to arts, culture and heritage: Coquitlam Public Library, Place des Arts, Evergreen Cultural Centre, Place Maillardville Community Centre, and Coquitlam Heritage

### **Park Services**

Key responsibilities include:

- Managing the City's parks and public green spaces
- Promoting civic pride, community beautification initiatives and gardening and nature appreciation through public education programming
- Fostering community engagement through the Park Spark and volunteer programs
- Maintaining, allocating and managing lifecycle replacement of the City's outdoor recreation amenities including fields, courts, playgrounds, etc.
- Managing the City's cemetery, trails, forests and trees
- Administration of the private property Tree Management Bylaw

### **Park and Facility Planning**

Key responsibilities include:

- Planning and designing future parks and park capital improvements
- Providing GIS mapping and analysis services to the entire PRCF Department
- Strategic and conceptual planning for new and upgraded recreation, culture and community facilities
- Community engagement for park and facility projects
- Reviews and provides input for parks, recreation and cultural amenities for private land development processes

### **Policy and Business Services**

Key responsibilities include:

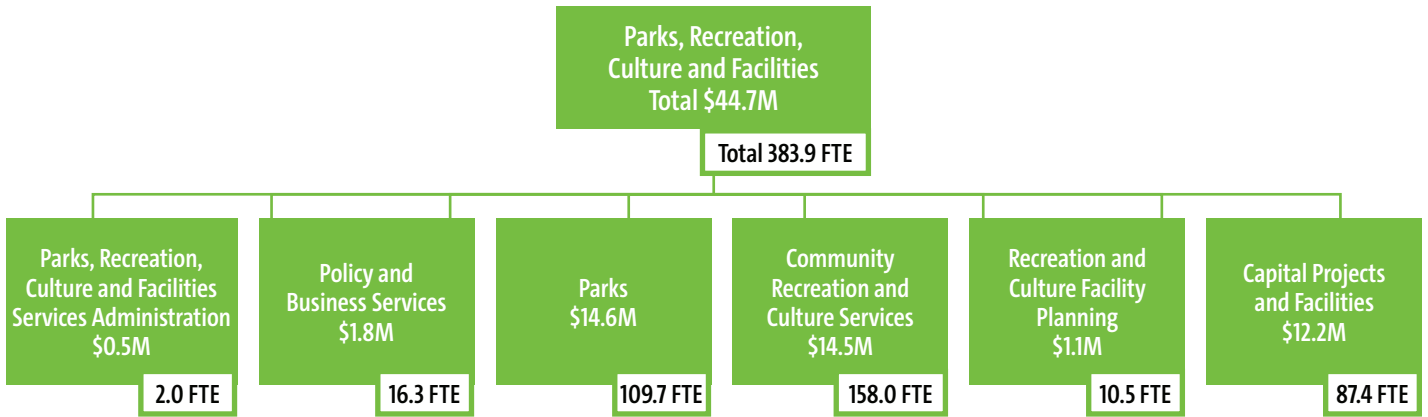
- Developing policies and conducting strategic and business planning
- Coordinating financial reporting
- Managing recreation management software and facility bookings
- Securing strategic partnerships and corporate sponsorship

### **Capital Projects and Facilities**

Key responsibilities include:

- Collaboratively developing strategic and capital plans and construction for City facilities
- Project management of design and construction for City facilities and construction of major parks projects
- Managing and maintaining the City's civic facility assets to provide long-term, sustained community value
- Ensuring adequate, safe, clean and functional civic facilities for the community

For details on the strategic priorities for Parks, Recreation, Culture and Facilities, please see the *Business Plan* section starting on p. 18.



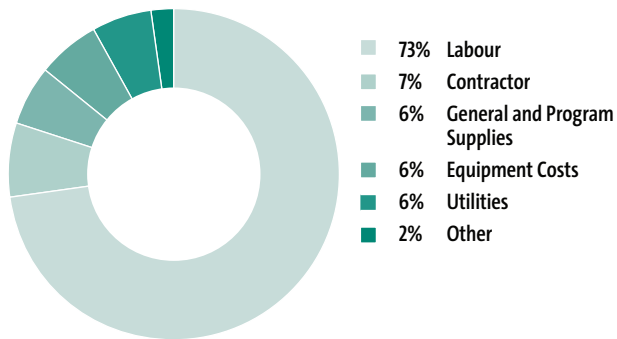
**Key Performance Measures:**

Parks, Recreation, Culture and Facilities	2017	2018	2019	2020	2021
Parkland (hectares)	979	979	997	998	1,002
Participation in Recreation Activities					
Registration	-	-	-	20,743	35,196
Drop-in	-	-	-	306,396	472,422
Number of Participants - In-Person Festivals and Events	165,495	149,112	167,475	11,486	18,876
Citizen Satisfaction with:					
Parks, Trails, Green Space	96%	97%	96%	N/A <sup>1</sup>	95%
Recreational and Cultural Opportunities	90%	92%	90%	N/A <sup>1</sup>	94%
Sports Fields	95%	92%	92%	N/A <sup>1</sup>	93%

<sup>1</sup> The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

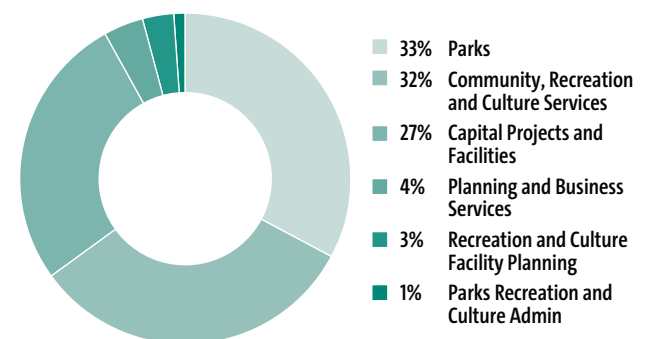
**Parks, Recreation, Culture and Facilities**

Expenditures by Type



**Parks, Recreation, Culture and Facilities**

Expenditures by Function



## 2022 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Parks Recreation Culture and Facilities Admin							
Parks, Recreation and Culture Administration	398,117	454,518	490,308	501,175	512,493	524,233	529,976
<b>Total Division: Parks Recreation Culture and Facilities Admin</b>	<b>398,117</b>	<b>454,518</b>	<b>490,308</b>	<b>501,175</b>	<b>512,493</b>	<b>524,233</b>	<b>529,976</b>
Division: PRC Policy and Business Services							
Admin Services	262,429	258,595	258,761	261,653	264,622	267,734	270,909
Bookings	194,245	196,190	257,504	257,504	257,504	257,504	257,504
Performance Analysis	98,821	157,937	207,771	212,559	213,414	213,414	213,414
Business Services Admin	236,050	255,911	323,418	323,418	323,418	323,418	323,418
Planning and Business Services Admin	129,781	184,925	209,132	209,132	209,132	209,132	209,132
Partnerships and Policy	535,265	487,023	511,286	523,857	531,836	536,249	536,249
<b>Total Division: PRC Policy and Business Services</b>	<b>1,456,591</b>	<b>1,540,581</b>	<b>1,767,872</b>	<b>1,788,123</b>	<b>1,799,926</b>	<b>1,807,451</b>	<b>1,810,626</b>
Division: Parks							
Cemetery Services	603,647	914,863	1,136,249	1,138,937	1,132,479	1,154,729	1,177,423
Urban Forestry Operations	2,143,039	2,469,464	2,586,812	2,596,829	2,602,517	2,607,657	2,608,846
Parks Admin	258,301	230,536	236,680	236,680	236,680	236,680	236,680
Parks Operations	1,773,437	915,151	1,006,040	1,022,036	1,027,121	1,032,227	1,037,693
Westwood Plateau Specified Area Maintenance	82,667	101,000	101,000	101,000	101,000	101,000	101,000
Pacific Reach Specified Area Maintenance	117,480	113,000	113,000	113,000	113,000	113,000	113,000
Parks Services Community Programs and Events	489,080	474,159	490,791	494,496	498,317	498,317	498,317
Landscape Services	2,213,188	3,428,755	3,901,999	3,918,452	3,925,187	3,930,921	3,934,164
Sport Services	2,329,727	2,613,385	2,514,741	2,520,597	2,523,836	2,527,140	2,530,510
Infrastructure Maintenance	2,285,494	2,409,512	2,507,578	2,524,304	2,529,910	2,535,642	2,541,686
<b>Total Division: Parks</b>	<b>12,296,058</b>	<b>13,669,825</b>	<b>14,594,890</b>	<b>14,666,331</b>	<b>14,690,047</b>	<b>14,737,313</b>	<b>14,779,319</b>
Division: Community Rec and Culture Services							
Community Rec – Aquatics Arenas and Fitness Admin	175,378	168,295	175,863	175,863	175,863	175,863	175,863
Community Rec – Programs Health and Wellness Admin	180,314	174,414	178,023	178,023	178,023	178,023	178,023
PSLC – Arenas	310,418	247,345	473,536	473,536	473,536	473,536	473,536
Poirier Community Centre	314,733	474,880	576,750	582,078	586,562	589,310	592,170
Dogwood Pavilion	628,722	218,388	856,873	866,468	874,613	880,460	885,192
Planet Ice	737,339	759,459	782,243	782,243	782,243	782,243	782,243
Centennial Activity Centre	62,879	65,885	202,381	202,381	202,381	202,381	202,381



## 2022 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
PSLC–Aquatics	1,749,096	1,923,404	2,799,145	2,801,374	2,801,374	2,801,374	2,801,374
Community Rec Fitness and NE Coquitlam Admin	142,622	164,044	171,914	174,838	174,838	174,838	174,838
Outdoor Pools	156,874	204,802	353,000	353,000	353,000	353,000	353,000
Cultural Services	535,930	497,611	1,103,135	1,067,617	1,071,815	1,075,141	1,078,648
Community Recreation and Culture Admin	195,793	189,340	198,471	205,102	205,102	205,102	205,102
City Centre Aquatics Complex	1,558,923	1,588,536	2,871,811	2,871,811	2,871,811	2,871,811	2,871,811
Pinetree Community Centre	986,101	1,365,023	1,642,439	1,654,446	1,661,322	1,666,392	1,670,447
Victoria Community Hall	7,253	20,282	60,826	60,826	60,826	60,826	60,826
Summit Community Centre	17,503	25,547	76,196	76,196	76,196	76,196	76,196
Glen Pine Pavilion	664,360	266,579	928,884	932,552	932,552	932,552	932,552
Community Services	161,392	249,626	452,589	461,948	471,610	481,831	492,302
Neighbourhood and Outdoor Recreation	277,545	174,666	205,976	205,976	205,976	205,976	205,976
Smiling Creek Elementary School	68,439	60,168	196,376	196,376	196,376	196,376	196,376
Poirier Forum	98	4,188	4,188	4,188	4,188	4,188	4,188
Northeast Programming	87,141	87,235	-	-	-	-	-
Park Planning and Forestry Admin	207,337	200,654	184,806	192,120	199,749	207,572	207,572
<b>Total Division: Community Rec and Culture Services</b>	<b>9,226,190</b>	<b>9,130,371</b>	<b>14,495,425</b>	<b>14,518,962</b>	<b>14,559,956</b>	<b>14,594,991</b>	<b>14,620,616</b>
Division: Capital Projects and Facilities							
Facilities Administration	1,678,320	1,808,832	1,578,992	1,581,445	1,583,982	1,586,564	1,588,806
Facilities Custodial	2,250,004	2,944,127	2,788,795	2,795,574	2,798,253	2,801,107	2,802,545
Facilities Maintenance	5,863,524	6,735,778	7,168,823	7,245,972	7,310,861	7,372,590	7,423,936
Capital Construction	244,857	217,008	191,299	208,672	223,872	234,160	243,326
Strategic & Capital Projects Admin	524,456	465,599	485,646	497,693	504,352	504,352	504,352
<b>Total Division: Capital Projects and Facilities</b>	<b>10,561,161</b>	<b>12,171,344</b>	<b>12,213,555</b>	<b>12,329,356</b>	<b>12,421,320</b>	<b>12,498,773</b>	<b>12,562,965</b>
Division: Rec and Culture Facility Planning							
Rec and Culture Facility Planning Admin	208,607	197,890	205,927	205,927	205,927	205,927	205,927
Park Planning and Design	926,165	951,004	931,834	947,618	959,763	971,764	972,704
<b>Total Division: Rec and Culture Facility Planning</b>	<b>1,134,772</b>	<b>1,148,894</b>	<b>1,137,761</b>	<b>1,153,545</b>	<b>1,165,690</b>	<b>1,177,691</b>	<b>1,178,631</b>
<b>Total Expenditures</b>	<b>35,072,889</b>	<b>38,115,533</b>	<b>44,699,811</b>	<b>44,957,492</b>	<b>45,149,432</b>	<b>45,340,452</b>	<b>45,482,133</b>

## 2022 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Revenues</b>							
Division: PRC Policy and Business Services							
Business Services Admin	(2,450)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Partnerships and Policy	(141,079)	-	-	-	-	-	-
<b>Total Division: PRC Policy and Business Services</b>	<b>(143,529)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>
Division: Parks							
Cemetery Services	(597,134)	(914,863)	(1,136,249)	(1,138,937)	(1,132,479)	(1,154,729)	(1,177,423)
Urban Forestry Operations	(27,881)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Parks Admin	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Parks Operations	(1,094,602)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)
Westwood Plateau Specified Area Maintenance	(82,667)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)
Pacific Reach Specified Area Maintenance	(117,480)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)
Parks Services Community Programs and Events	(15,466)	(1,231)	(1,293)	(1,293)	(1,293)	(1,293)	(1,293)
Landscape Services	(2,309)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sport Services	(119,777)	(180,883)	(227,103)	(226,483)	(226,483)	(226,483)	(226,483)
Infrastructure Maintenance	(62,311)	-	-	-	-	-	-
<b>Total Division: Parks</b>	<b>(2,128,626)</b>	<b>(1,363,143)</b>	<b>(1,630,811)</b>	<b>(1,632,879)</b>	<b>(1,626,421)</b>	<b>(1,648,671)</b>	<b>(1,671,365)</b>
Division: Community Rec and Culture Services							
Community Rec – Aquatics Arenas and Fitness Admin	(9,747)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
PSLC – Arenas	(626,004)	(1,069,034)	(1,202,704)	(1,198,484)	(1,198,484)	(1,198,484)	(1,198,484)
Poirier Community Centre	(102,510)	(148,087)	(313,087)	(313,087)	(313,087)	(313,087)	(313,087)
Dogwood Pavilion	(91,323)	(137,593)	(367,953)	(368,043)	(368,043)	(368,043)	(368,043)
Planet Ice	(231,726)	(199,336)	(271,216)	(272,236)	(272,236)	(272,236)	(272,236)
Scout Hall	(3,738)	(5,250)	(5,300)	(5,350)	(5,350)	(5,350)	(5,350)
Centennial Activity Centre	(24,717)	(66,200)	(161,690)	(161,900)	(161,900)	(161,900)	(161,900)
PSLC–Aquatics	(1,190,190)	(885,487)	(2,255,597)	(2,261,137)	(2,261,137)	(2,261,137)	(2,261,137)
Mundy Park Field House	(1,904)	(5,200)	(5,280)	(5,300)	(5,300)	(5,300)	(5,300)
Outdoor Pools	(54,125)	(186,393)	(186,943)	(186,943)	(186,943)	(186,943)	(186,943)
Cultural Services	(45,324)	(2,800)	(108,735)	(66,800)	(66,800)	(66,800)	(66,800)
City Centre Aquatics Complex	(711,362)	(1,219,375)	(2,397,125)	(2,466,675)	(2,466,675)	(2,466,675)	(2,466,675)
Pinetree Community Centre	(251,267)	(434,573)	(920,553)	(920,973)	(920,973)	(920,973)	(920,973)
Victoria Community Hall	(10,576)	(18,767)	(54,127)	(54,217)	(54,217)	(54,217)	(54,217)
Summit Community Centre	(13,781)	(20,110)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)
Glen Pine Pavilion	(189,259)	(163,797)	(394,277)	(394,397)	(394,397)	(394,397)	(394,397)

## 2022 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Community Services	-	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Neighbourhood and Outdoor Recreation	(3,464)	(48,800)	(103,800)	(103,800)	(103,800)	(103,800)	(103,800)
Smiling Creek Elementary School	(22,926)	(38,000)	(98,000)	(98,000)	(98,000)	(98,000)	(98,000)
Poirier Forum	(38,405)	(85,736)	(86,656)	(86,986)	(86,986)	(86,986)	(86,986)
<b>Total Division: Community Rec and Culture Services</b>	<b>(3,622,349)</b>	<b>(4,761,538)</b>	<b>(9,010,153)</b>	<b>(9,041,438)</b>	<b>(9,041,438)</b>	<b>(9,041,438)</b>	<b>(9,041,438)</b>
Division: Rec and Culture Facility Planning							
Park Planning and Design	(107,019)	(132,553)	(133,625)	(133,625)	(133,625)	(133,625)	(133,625)
<b>Total Division: Rec and Culture Facility Planning</b>	<b>(107,019)</b>	<b>(132,553)</b>	<b>(133,625)</b>	<b>(133,625)</b>	<b>(133,625)</b>	<b>(133,625)</b>	<b>(133,625)</b>
<b>Total Revenues</b>	<b>(7,377,502)</b>	<b>(7,720,409)</b>	<b>(12,203,348)</b>	<b>(12,237,420)</b>	<b>(12,231,695)</b>	<b>(12,254,693)</b>	<b>(12,278,150)</b>
<b>Net Expenditure (Contribution):</b>	<b>27,695,387</b>	<b>30,395,124</b>	<b>32,496,463</b>	<b>32,720,072</b>	<b>32,917,737</b>	<b>33,085,759</b>	<b>33,203,983</b>



# Corporate Services

Corporate Services supports the effective delivery of City services and programs. This includes coordinating the organization’s annual and long-term planning, managing the City’s internal and external communications and civic engagement, providing information and communications technology, equity, diversity and inclusion initiatives, and overseeing the programs that impact the City’s human resources.

## Communications and Civic Engagement

Key responsibilities include:

- Supporting effective internal and external communications, including advertising, marketing, media relations, community engagement and consultation, and strategic multi-media advice
- Managing the City website and social media channels and other digital communications tools, including content development and design
- Leading civic engagement opportunities and strategies across the organization

## Corporate Planning

Key responsibilities include:

- Working with Council, staff and the public to establish the vision, mission and values for the community and City
- Developing the *Strategic Plan*, which guides all other long-range planning for the City
- Coordinating the business planning process, which sets out the organization’s goals, objectives and priorities
- Civic Facility Space Planning

## Equity, Diversity and Inclusion

Key responsibilities include:

- Advancing a culture of safety and belonging
- Collaborating across the organization to support the identification and implementation of equity, diversity and inclusion work across all City departments

## Human Resources

Key responsibilities include:

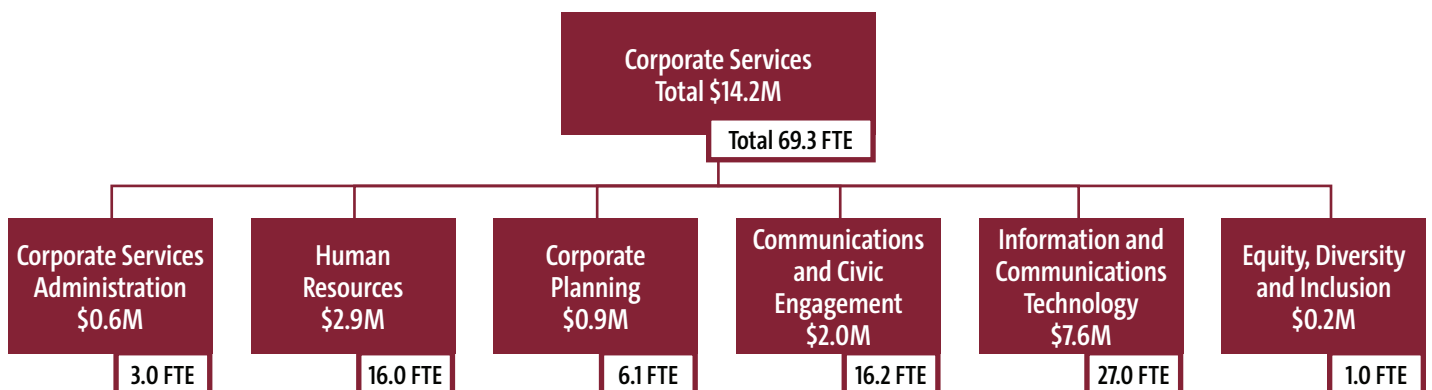
- Employee recruitment, selection and evaluation
- Labour relations and collective bargaining
- Staff training and development
- Occupational health, safety and wellness

## Information and Communications Technology

Key responsibilities include:

- Managing and supporting the City’s information and communication technology
- Planning for hardware and software needs
- Supporting QNet, the City’s fibre optics network

For details on the strategic priorities for Corporate Services, please see the *Business Plan* section starting on p. 18.



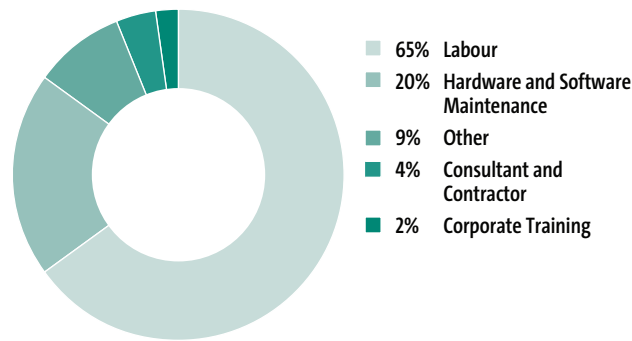


## Key Performance Measures:

Corporate Services	2017	2018	2019	2020	2021
Website Visits	770,971	812,560	1,241,880	1,062,729	1,251,757
Viewpoint Members	783	1,227	1,536	1,959	2,016
QNET Fibre Utilization - metres of fibre	79,500	83,405	87,246	92,746	97,934
Business Improvement Initiatives Completed	70	79	60	72	76
% Transactions Online	50%	50%	52%	65%	82%

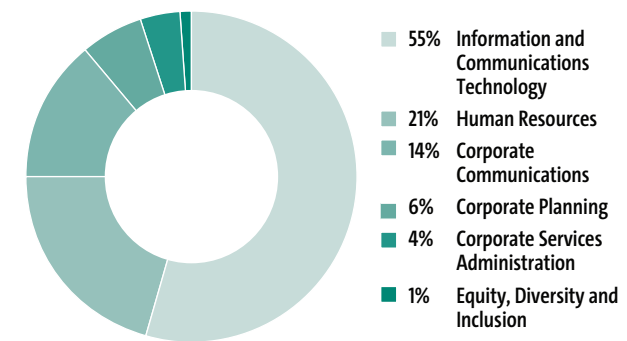
### Corporate Services

Expenditures by Type



### Corporate Services

Expenditures by Function



## 2022 City of Coquitlam Budget

General Operating Corporate Services	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Information and Communications Technology Admin	289,533	281,206	280,245	280,245	280,245	280,245	280,245
Technical Services	2,854,136	2,837,229	3,092,578	3,108,365	3,114,063	3,119,332	3,119,332
Application Services	3,039,495	3,217,479	3,136,096	3,037,224	3,046,685	3,056,620	3,066,661
Telecom Services	85,035	76,937	79,783	79,838	79,894	79,951	80,009
ICT Project Management	267,698	288,209	286,080	291,774	297,697	298,413	298,413
QNet	769,929	638,019	689,568	721,597	755,227	790,538	827,615
<b>Total Division: (240) Information and Communications Technology</b>	<b>7,305,825</b>	<b>7,339,079</b>	<b>7,564,350</b>	<b>7,519,043</b>	<b>7,573,811</b>	<b>7,625,099</b>	<b>7,672,275</b>
<b>Division: Human Resources</b>							
Human Resources Administration	1,956,831	1,776,134	1,835,038	1,850,503	1,859,430	1,859,430	1,859,430
Employee Development, Safety and Health	1,177,594	969,121	1,077,702	1,098,974	1,111,679	1,116,672	1,116,672
<b>Total Division: Human Resources</b>	<b>3,134,425</b>	<b>2,745,255</b>	<b>2,912,740</b>	<b>2,949,477</b>	<b>2,971,109</b>	<b>2,976,102</b>	<b>2,976,102</b>
<b>Division: Corporate Planning</b>							
Corporate Planning	510,455	608,710	841,262	849,354	855,827	862,465	862,465
<b>Total Division: Corporate Planning</b>	<b>510,455</b>	<b>608,710</b>	<b>841,262</b>	<b>849,354</b>	<b>855,827</b>	<b>862,465</b>	<b>862,465</b>

## 2022 City of Coquitlam Budget

General Operating Corporate Services	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Division: Corporate Communications							
Communications and Civic Engagement	1,816,975	1,893,573	1,998,074	2,013,492	2,032,110	2,042,720	2,056,828
<b>Total Division: Corporate Communications</b>	<b>1,816,975</b>	<b>1,893,573</b>	<b>1,998,074</b>	<b>2,013,492</b>	<b>2,032,110</b>	<b>2,042,720</b>	<b>2,056,828</b>
Division: Corporate Services Admin							
Corporate Services Administration	109,889	451,184	624,827	645,263	663,406	678,586	678,586
<b>Total Division: Corporate Services Admin</b>	<b>109,889</b>	<b>451,184</b>	<b>624,827</b>	<b>645,263</b>	<b>663,406</b>	<b>678,586</b>	<b>678,586</b>
Division: Equity Diversity and Inclusion							
Equity Diversity and Inclusion	-	-	184,536	191,850	199,479	207,302	207,302
<b>Total Division: Equity Diversity and Inclusion</b>	<b>-</b>	<b>-</b>	<b>184,536</b>	<b>191,850</b>	<b>199,479</b>	<b>207,302</b>	<b>207,302</b>
<b>Total Expenditures</b>	<b>12,877,569</b>	<b>13,037,801</b>	<b>14,125,789</b>	<b>14,168,479</b>	<b>14,295,742</b>	<b>14,392,274</b>	<b>14,453,558</b>
<b>Revenues</b>							
Division: Information and Communications Technology							
Technical Services	(147,602)	(30,000)	-	-	-	-	-
Application Services	(100,680)	(103,000)	-	-	-	-	-
Telecom Services	(263,929)	(270,547)	(281,347)	(281,347)	(281,347)	(281,347)	(281,347)
ICT Project Management	(60,700)	-	-	-	-	-	-
QNet	(769,929)	(638,019)	(689,568)	(721,597)	(755,227)	(790,538)	(827,615)
<b>Total Division: Information and Communications Technology</b>	<b>(1,342,841)</b>	<b>(1,041,566)</b>	<b>(970,915)</b>	<b>(1,002,944)</b>	<b>(1,036,574)</b>	<b>(1,071,885)</b>	<b>(1,108,962)</b>
Division: Human Resources							
Human Resources Administration	(219,709)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Employee Development, Safety and Health	(439,446)	(183,101)	(197,779)	(203,105)	(203,134)	(203,134)	(203,134)
<b>Total Division: Human Resources</b>	<b>(659,155)</b>	<b>(293,101)</b>	<b>(307,779)</b>	<b>(313,105)</b>	<b>(313,134)</b>	<b>(313,134)</b>	<b>(313,134)</b>
Division: Corporate Communications							
Corporate Communication	(96,897)	(152,900)	(152,084)	(141,984)	(141,984)	(141,984)	(152,084)
<b>Total Division: Corporate Communications</b>	<b>(96,897)</b>	<b>(152,900)</b>	<b>(152,084)</b>	<b>(141,984)</b>	<b>(141,984)</b>	<b>(141,984)</b>	<b>(152,084)</b>
Division: Corporate Communications							
Corporate Communication	-	-	(157,127)	-	-	-	-
<b>Total Division: Corporate Communications</b>	<b>-</b>	<b>-</b>	<b>(157,127)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>(2,098,893)</b>	<b>(1,487,567)</b>	<b>(1,587,905)</b>	<b>(1,458,033)</b>	<b>(1,491,692)</b>	<b>(1,527,003)</b>	<b>(1,574,180)</b>
<b>Net Expenditure (Contribution):</b>	<b>10,778,676</b>	<b>11,550,234</b>	<b>12,537,884</b>	<b>12,710,446</b>	<b>12,804,050</b>	<b>12,865,271</b>	<b>12,879,378</b>



# Legislative Services

Legislative Services is responsible for supporting Council decision-making processes, performing record-keeping services for the City, providing bylaw enforcement services, managing risk, liaising with other levels of government, and advising on legal matters.

## City Clerk’s Office

Key responsibilities include:

- Supporting Council meetings and legislated decision-making and notification processes
- Providing information management services, including Freedom of Information and Protection of Privacy and operation of the City Archives

## Legal Services

Key responsibilities include:

- Providing legal advice and oversight of all legal matters of the City

## Bylaw Enforcement, Animal Services and Business Licensing

Key responsibilities include:

- Managing bylaw education, compliance and enforcement actions
- Operating Coquitlam’s animal shelter and animal-care services
- Issuing business licences to businesses operating in Coquitlam
- Offering information services to businesses through the Business LinQ

## Intergovernmental Relations and Reconciliation

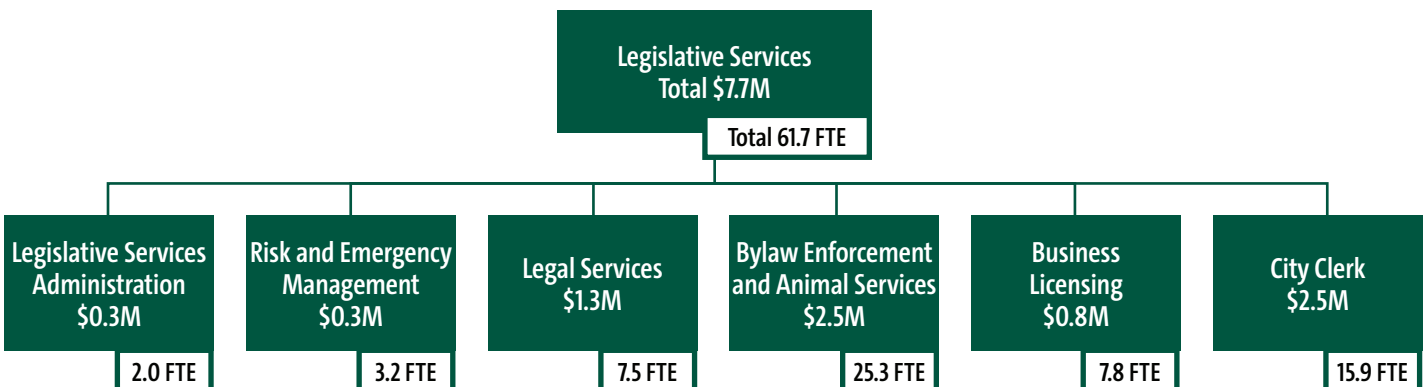
Key Responsibilities include:

- Liaising with other levels of government on initiatives that impact Coquitlam
- Supporting reconciliation initiatives with the kwikwəłəm First Nation and other Indigenous peoples

## Risk and Emergency Management

Key responsibilities include:

- Guiding emergency planning and preparedness
- Responding to, and recovering from, emergencies and natural disasters
- Managing the City’s insurance portfolio, as well as property and liability claims.

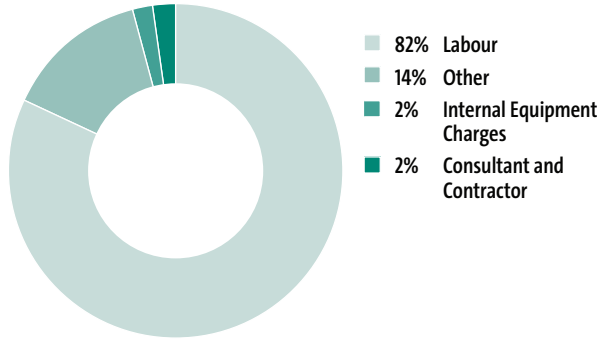


## Key Performance Measures:

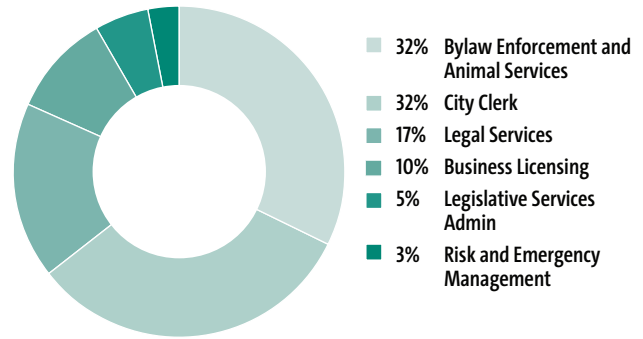
Legislative Services	2017	2018	2019	2020	2021
Business LinQ Contacts	-	-	666	636	845
Business Licences Renewed	5,288	5,463	5,498	5,518	5,661
Bylaw Enforcement Notices	19,422	20,327	17,297	11,938	14,665

<sup>1</sup>The Ipsos Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.

### Legislative Services Expenditures by Type



### Legislative Services Expenditures by Function



## 2022 City of Coquitlam Budget

General Operating Legislative Services	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
<b>Expenditures</b>							
Division: Legislative Services Admin							
Legislative Services Admin	-	-	360,627	370,536	370,536	370,536	370,536
<b>Total Division: Legislative Services Admin</b>	<b>-</b>	<b>-</b>	<b>360,627</b>	<b>370,536</b>	<b>370,536</b>	<b>370,536</b>	<b>370,536</b>
Division: Risk and Emergency Management							
Coquitlam Emergency Program	150,767	254,520	261,622	270,093	278,937	282,021	285,106
<b>Total Division: Risk and Emergency Management</b>	<b>150,767</b>	<b>254,520</b>	<b>261,622</b>	<b>270,093</b>	<b>278,937</b>	<b>282,021</b>	<b>285,106</b>
Division: Legal Services							
Legal Services	1,472,251	1,448,698	1,292,414	1,302,592	1,309,065	1,315,702	1,315,702
<b>Total Division: Legal Services</b>	<b>1,472,251</b>	<b>1,448,698</b>	<b>1,292,414</b>	<b>1,302,592</b>	<b>1,309,065</b>	<b>1,315,702</b>	<b>1,315,702</b>
Division: Bylaw Enforcement and Animal Services							
Bylaw Enforcement	2,099,842	2,453,546	1,998,479	2,015,287	2,026,314	2,031,683	2,032,469
Animal Shelter	-	-	506,251	506,313	506,377	506,442	506,508
<b>Total Division: Bylaw Enforcement and Animal Services</b>	<b>2,099,842</b>	<b>2,453,546</b>	<b>2,504,730</b>	<b>2,521,600</b>	<b>2,532,691</b>	<b>2,538,125</b>	<b>2,538,977</b>
Division: Business Licensing							
Licensing	704,684	765,052	797,825	811,834	820,526	820,526	820,526
<b>Total Division: Business Licensing</b>	<b>704,684</b>	<b>765,052</b>	<b>797,825</b>	<b>811,834</b>	<b>820,526</b>	<b>820,526</b>	<b>820,526</b>



## 2022 City of Coquitlam Budget

General Operating Legislative Services	Actual 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Division: City Clerk							
City Clerk Administration	828,927	956,468	1,260,132	1,296,536	1,320,984	1,335,018	1,340,033
Records Management	194,346	208,641	212,122	212,122	212,122	212,122	212,122
Elections	-	-	350,000	-	-	-	350,000
Central Mail and Switchboard	363,019	386,792	390,218	390,218	390,218	390,218	390,218
City Archives	303,733	307,060	289,178	299,501	307,208	314,657	322,269
<b>Total Division: City Clerk</b>	<b>1,690,025</b>	<b>1,858,961</b>	<b>2,501,650</b>	<b>2,198,377</b>	<b>2,230,532</b>	<b>2,252,015</b>	<b>2,614,642</b>
<b>Total Expenditures</b>	<b>6,117,569</b>	<b>6,780,777</b>	<b>7,718,868</b>	<b>7,475,032</b>	<b>7,542,287</b>	<b>7,578,925</b>	<b>7,945,489</b>
<b>Revenues</b>							
Division: Risk and Emergency Management							
Coquitlam Emergency Program	(63,823)	(250)	(250)	(250)	(250)	(250)	(250)
<b>Total Division: Risk and Emergency Management</b>	<b>(63,823)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>
Division: Legal Services							
Legal Services	(511,985)	(493,248)	(333,724)	(333,724)	(333,724)	(333,724)	(333,724)
<b>Total Division: Legal Services</b>	<b>(511,985)</b>	<b>(493,248)</b>	<b>(333,724)</b>	<b>(333,724)</b>	<b>(333,724)</b>	<b>(333,724)</b>	<b>(333,724)</b>
Division: Bylaw Enforcement and Animal Services							
Bylaw Enforcement	(865,280)	(956,782)	(676,782)	(676,782)	(676,782)	(676,782)	(676,782)
Animal Shelter	-	-	(430,000)	(430,000)	(430,000)	(430,000)	(430,000)
<b>Total Division: Bylaw Enforcement and Animal Services</b>	<b>(865,280)</b>	<b>(956,782)</b>	<b>(1,106,782)</b>	<b>(1,106,782)</b>	<b>(1,106,782)</b>	<b>(1,106,782)</b>	<b>(1,106,782)</b>
Division: Business Licensing							
Licensing	(1,843,083)	(1,541,665)	(1,641,665)	(1,641,665)	(1,641,665)	(1,641,665)	(1,641,665)
<b>Total Division: Business Licensing</b>	<b>(1,843,083)</b>	<b>(1,541,665)</b>	<b>(1,641,665)</b>	<b>(1,641,665)</b>	<b>(1,641,665)</b>	<b>(1,641,665)</b>	<b>(1,641,665)</b>
Division: City Clerk							
City Clerk Administration	(6,846)	(16,878)	(13,875)	(13,875)	(13,875)	(13,875)	(13,875)
Records Management	(3,297)	-	-	-	-	-	-
Elections	-	-	(350,000)	-	-	-	(350,000)
<b>Total Division: City Clerk</b>	<b>(10,143)</b>	<b>(16,878)</b>	<b>(363,875)</b>	<b>(13,875)</b>	<b>(13,875)</b>	<b>(13,875)</b>	<b>(363,875)</b>
<b>Total Revenues</b>	<b>(3,294,314)</b>	<b>(3,008,823)</b>	<b>(3,446,296)</b>	<b>(3,096,296)</b>	<b>(3,096,296)</b>	<b>(3,096,296)</b>	<b>(3,446,296)</b>
<b>Net Expenditure (Contribution):</b>	<b>2,823,255</b>	<b>3,771,954</b>	<b>4,272,572</b>	<b>4,378,736</b>	<b>4,445,991</b>	<b>4,482,629</b>	<b>4,499,193</b>

# CHAPTER 7: 2022 Five-Year Capital Plan



## Capital Planning Process

The 2022–2026 *Five-Year Capital Plan* has been prepared within the context of the City’s *Strategic and Business Plans*, citizen input through the annual Citizen Budget Survey, Development Cost Charges (DCC) Bylaw, asset management plans and the City’s financial policies. Despite the uncertainties that remain due to the ever-changing nature of the pandemic and economic recovery, the City’s prudent financial management and financial resiliency has provided an ability to quickly adapt to the changing circumstances while continuing to plan for the future. Therefore, the financial plan includes preparing for the ongoing community growth and development and funding for the capital investment required to provide a variety of infrastructure, amenities, programs and services for new and existing residents.

The *Capital Plan* focuses on asset management in terms of replacement and renewal of existing infrastructure, and ensuring core capital infrastructure is maintained and upgraded to provide ongoing service delivery for the community. It also supports capacity growth improvements to core infrastructure in order to accommodate the ongoing growth in the community.

Community enhancement projects are also considered in the *Capital Plan* given their importance to the community in terms of meeting demand for increased service levels and amenities, as well as support Council’s strategic priorities.

Preparation of the *Capital Plan* is a challenging process since there are many competing priorities with limited funding. One of the City’s key principles is that capital projects are not included in the *Capital Plan* until the related funding is secured. Although the 2022–2026 *Capital Plan* is fully funded through a variety of funding sources including internal borrowing, current forecasts of future receipts used to fund the related projects in years outside of the current plan indicate that funding is not sufficient to fully fund all of the significant projects that are being contemplated over the next 10 years.

Therefore, future capital investments as outlined in various City strategic plans, including the Major Recreation and Culture Facilities Roadmap, will be accompanied by a long-term funding strategy. The City is also working on updating the DCC Program to ensure the rates charged are sufficient to cover the related growth driven infrastructure requirements that are eligible for funding under this provincial framework. The City will also be completing a Corporate Asset Management Update over the next year which will be accompanied by an updated funding strategy to ensure timely replacement of priority capital assets. The development of the funding strategies will enable the inclusion of the related capital projects in future *Capital Plans*.

The *Capital Plan* includes projects identified in the DCC program which generates funding for growth-related infrastructure. Available DCC funding has been estimated based on development applications in process and adjusted to reflect the risk in the potential delay of receipts. The revenue forecasted from the Sewer and Drainage DCCs is insufficient to support the associated DCC programs and projects identified in the 2022–2026 *Capital Plan*. The related Sewer and Drainage DCC projects are primarily related to the Cedar Drive works and related servicing requirements in the Northeast required to facilitate development. Given the unique circumstance where this project is required in order to facilitate development that will ultimately result in future DCC collections, to bridge this timing challenge and the resulting cash flow gap, internal borrowing from the Sewer and Drainage Operating Reserve Fund will be used to deliver the project, with repayment from future DCC receipts. The balance of the Sewer and Drainage Operating Reserve Fund is sufficient to cover the borrowing.

Within the context outlined above, over the next five years, the City will invest \$558 million in capital infrastructure to replace and improve transportation assets, enhance recreational opportunities and replace and expand water, sewer and drainage infrastructure within Coquitlam. In addition to the expansion of the City’s infrastructure to service a growing community, the 2022 Five Year *Capital Plan* addresses a variety of replacement and rehabilitation needs of existing infrastructure, ensuring the maintenance of existing service levels.

## Definition of Capital Assets

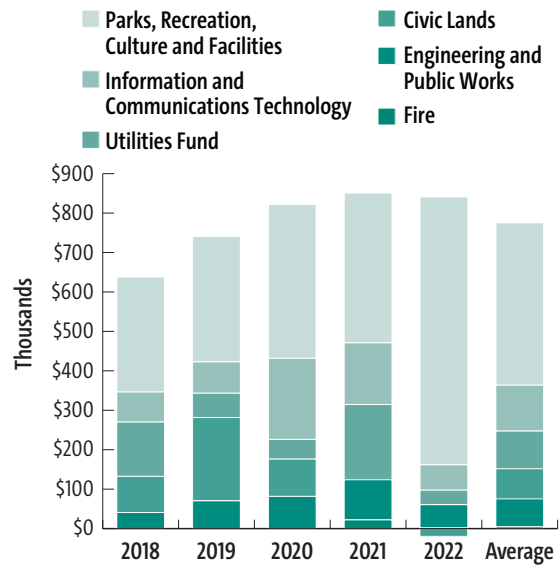
Capital assets provide a benefit to the community beyond one year. Such items typically require operating and maintenance expenditures, and may need to be replaced in the future. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer 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 2022–2026 Capital Plan includes projects that are consistent with corporate objectives and long-range plans, however as mentioned the City will be developing a long-term funding strategy in 2022 to address the gap that currently exists in funding for lifecycle asset replacement.

## 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 and infrastructure.

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 operations and maintenance. Projects that replace or rehabilitate existing infrastructure will typically reduce operating costs in the short term; however, this does not generally result in an overall reduction of operating costs as other aging City infrastructure not replaced is progressively more expensive to operate and maintain. An additional \$826,000 is required for the maintenance of new infrastructure, which was included in the 2022–2026 Financial Plan.

## Operating Costs for New Capital Projects



Over the past 5 years, the average operating costs for new capital in the General Fund for new buildings, roads, traffic and technology infrastructure has been \$680,000 and in the Utility Fund for water, sewer and drainage infrastructure the added operating cost has been an average of \$95,000.

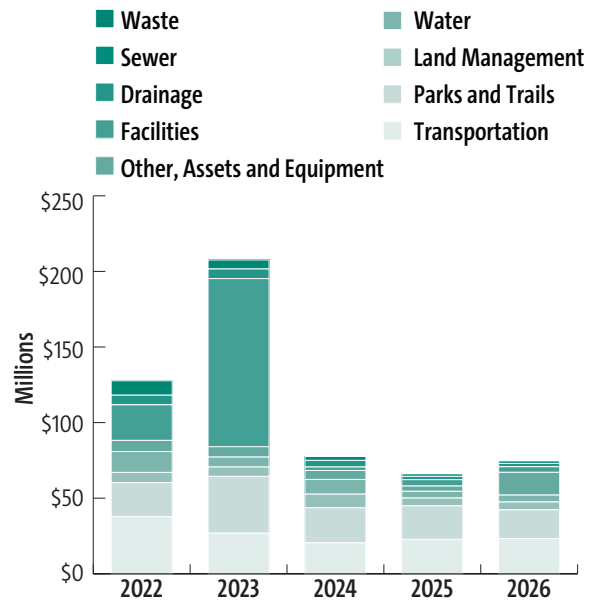
In addition to the Operating Costs for New Capital Policy, to support the City’s ongoing efforts to sustain City infrastructure and service delivery, an update to the City’s Asset Replacement Funding Policy was endorsed by Council in 2021. It recognizes an increase in the contribution to asset replacement in the annual budget each year for newly added assets, as well as incrementally addressing inflationary pressures on asset replacement funding resulting in an additional contribution for asset replacement of \$1,170,000 in 2022. This further enhances the City’s Asset Replacement Funding Framework ensuring City services are provided in the long-term, and its infrastructure is funded in a sustainable manner.



## 2022–2026 Capital Plan

The 2022–2026 capital expenditure program adopted by Council includes \$558 million to be expended on a number of projects. Please visit [coquitlam.openbook.questica.com](https://coquitlam.openbook.questica.com) to explore the City's *Capital Plan* using a financial information visualization tool.

### 2022–2026 Capital Plan Expenditures



### City of Coquitlam 2022–2026 Capital Expenditure Summary (\$000s)

	2022	2023	2024	2025	2026	Total
Facilities	23,525	111,204	2,284	4,239	3,712	144,964
<b>Facilities</b>	<b>23,525</b>	<b>111,204</b>	<b>2,284</b>	<b>4,239</b>	<b>3,712</b>	<b>144,964</b>
Sportsfields Design/Development	775	775	775	775	775	3,875
Parkland Acquisition	15,050	15,150	15,150	15,150	15,130	75,630
Sports and Park Infrastructure Design Development	2,005	1,655	1,655	1,655	1,655	8,625
Trail and Pathway Design/Development	300	-	354	-	-	654
Parks Design/Development	4,109	19,636	4,907	4,206	1,044	33,902
Parks, Recreation and Culture—Other	378	378	378	378	378	1,890
<b>Parks and Trails</b>	<b>22,617</b>	<b>37,594</b>	<b>23,219</b>	<b>22,164</b>	<b>18,982</b>	<b>124,576</b>
Roads—Rehabilitation	12,943	10,413	10,251	10,289	8,181	52,077
Road—Expansion	23,108	15,230	9,320	11,530	13,704	72,892
Roads—Infrastructure Management	1,670	1,180	865	915	1,415	6,045
<b>Transportation</b>	<b>37,721</b>	<b>26,823</b>	<b>20,436</b>	<b>22,734</b>	<b>23,300</b>	<b>131,014</b>
Waste	100	100	100	100	100	500
<b>Waste</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>500</b>
Drainage—Rehabilitation	2,476	3,630	1,950	1,750	1,750	11,556
Drainage—Expansion	3,462	6,405	2,000	200	200	12,267
Drainage—Infrastructure Management	425	425	425	225	225	1,725
<b>Drainage</b>	<b>6,363</b>	<b>10,460</b>	<b>4,375</b>	<b>2,175</b>	<b>2,175</b>	<b>25,548</b>



	2022	2023	2024	2025	2026	Total
Sewer—Rehabilitation	1,075	1,100	1,050	1,050	1,050	5,325
Sewer—Expansion	8,240	4,640	1,270	400	400	14,950
Sewer—Infrastructure Management	235	235	235	235	235	1,175
<b>Sewer</b>	<b>9,550</b>	<b>5,975</b>	<b>2,555</b>	<b>1,685</b>	<b>1,685</b>	<b>21,450</b>
Water—Rehabilitation	7,921	5,253	5,102	4,209	4,265	26,750
Water—Expansion	5,645	1,075	4,395	-	55	11,170
Water—Infrastructure Management	222	235	235	235	235	1,162
<b>Water</b>	<b>13,788</b>	<b>6,563</b>	<b>9,732</b>	<b>4,444</b>	<b>4,555</b>	<b>39,082</b>
Land Management	6,700	6,200	9,000	5,200	5,200	32,300
<b>Land Management</b>	<b>6,700</b>	<b>6,200</b>	<b>9,000</b>	<b>5,200</b>	<b>5,200</b>	<b>32,300</b>
Fire	275	275	275	275	275	1,375
Fleet	4,587	4,238	2,520	1,798	12,117	25,258
Environmental Services	25	25	25	25	25	125
Planning	400	168	168	168	168	1,070
Other	110	365	365	365	365	1,570
Information and Communications Technology	1,968	1,759	2,562	809	2,079	9,177
Geographic Information System	35	35	35	35	35	175
<b>Other, Assets and Equipment</b>	<b>7,400</b>	<b>6,864</b>	<b>5,949</b>	<b>3,474</b>	<b>15,063</b>	<b>38,751</b>
<b>Total Capital Expenditure</b>	<b>127,764</b>	<b>211,783</b>	<b>77,650</b>	<b>66,215</b>	<b>74,772</b>	<b>558,184</b>

## 2022 – 2026 Capital Project Details

### Facilities (\$145 Million)

Facilities projects include the expansion, replacement and upgrading of all City 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 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, \$145 million will be invested on civic facilities with \$24 million in 2022, which includes projects related to building renovations, expansions and component replacement. Funding for facilities is provided through capital reserves such as the Major Facilities Reserve, Building Component Asset Replacement Reserve, Density Bonus and Community Amenity Reserves.

#### MAJOR PROJECT SPENDING

- **Facility Upgrade Program**—Key projects in this capital program include renewal of major ice plant components, security and fire alarm systems, and HVAC components at Poirier Sports & Leisure Complex, renewal of HVAC and plumbing components, interior wall repainting at the Innovation Centre, renewal of flooring, interior and exterior wall painting at Poirier Branch of Coquitlam Public Library, exterior wall painting, roof renewal at Place Des Arts and a variety of other miscellaneous small asset component replacements.
- **Northeast Community Centre (NECC)**—This project relates to anticipated growth and need for indoor community recreation and cultural space in Northeast Coquitlam. As noted above, Council has endorsed a Major Capital Funding Strategy which includes this project and consists of a combination of drawing down funds from existing capital reserves and debt financing with repayment from future Density Bonus and CAC receipts. The total budget for this project is \$115 million which includes \$2 million approved in past capital plans.
- **Spani Pool Renewal**—This project relates to the expansion of aquatic services and experience delivered by adding a leisure pool and enhanced spray deck to the existing facility, enhancing this location so that it functions as a City-wide recreation destination. The pool, located in Mundy Park, is in its 50th year of service. Also covered as part of the aforementioned funding strategy, the total budget of \$18 million which includes \$8 million approved in previous years is funded by a grant as part of the Investing in Canada Infrastructure Program – Community, Culture and Recreation Program and the City's CAC and Density Bonus Reserves.



## Parks, Trails and Sports Fields (\$125 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 \$125 million on these amenities, including parkland acquisition (\$76 million) and park development (\$34 million), with \$23 million required in 2022. Funding for these projects is from the Parkland Acquisition and Park Development DCC Programs, Parks Infrastructure Asset Replacement Reserve, Gas Tax, General Revenues and Contributions from Others. Sports field funding from taxation annually provides funding for sports field renewal projects identified in the 2013–2023 Sports Field Strategy, which is to be updated in 2022.

### MAJOR PROJECT SPENDING

- **Parkland Acquisition**—Relates to parkland acquisition opportunities that may arise with a focus on upcoming new parks and the expansion of existing parks such as Cottonwood Park, Guilby Park, and Gilley's Trail.
- **Park Development** includes funding for Glen Park Phase 3, Place Maillardville Park, Mackin Park Improvements, Coquitlam River Park Improvements and Galette Park.
- **Burke Mountain Joint School Parksites and Artificial Turf**—The Northeast Area of the City has seen significant redevelopment over the past 10–15 years, primarily in the Upper and Lower Hyde Creek, Smiling Creek and more recently Partington Creek neighbourhoods. The City and School District 43 view this joint school/park project as a top priority given the continuing growth in the area, and will be developing a joint-use agreement to provide for shared use of the site amenities. Amenities include a new running track, an artificial turf field, grass field and tennis courts. Currently these types of amenities are lacking in the northeast and will therefore meet service needs by providing additional active recreation service for the school and northeast community.
- **Town Centre Master Plan**—Town Centre Park is the urban jewel in the City's park system, and in 2017 was voted the top Great Public Space in Canada. At over 100 acres this well-loved destination park is heavily used to facilitate a myriad of recreational and cultural pursuits, drawing hundreds of thousands of visits annually. In 2018, Council approved the Town Centre Park Master Plan (TCPMP) that outlined a 20-year vision for the park including a framework of short (2018–2022), medium (2023–2027) and long-term (2028–2037) priorities to guide the park's ongoing development and ensure this park continues to be improved in order to serve the needs of the community now and in the future. The 2022–2026 *Capital Plan* includes funding to support the initiatives outlined in the master plan.
- **Place Maillardville Park**—The current Place Maillardville Community Center is over 40 years old and is currently undergoing designs for replacement, including enhancements such as an adjacent parks plaza and open space to better meet the growing needs of the community. The park plaza, open space, and sport courts enhancements will allow the community center to bring events and activities outside to the residents of the community.
- **Northeast Plaza/Urban Park**—The park will be located adjacent to the Northeast Community Centre (NECC) and will provide a place for residents and visitors to gather in the heart of the Burke Mountain Village. To capitalize on the synergies that co-location with the NECC offers, it is important to design these elements at the same time.
- **Park Infrastructure Program** includes funding for a variety of playground, tennis court and other park infrastructure upgrades including Debouville Slough Parking Expansion and Paving, Rochester Lacrosse Box, and Mundy Park Boardwalk and stairs.





## Transportation (\$131 Million)

According to Ipsos Citizen Satisfaction Surveys, transportation continues to be the highest priority for Coquitlam residents. The 2022–2026 *Capital Plan* includes \$131 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 supported by a number of funding sources including the City's Transportation DCC Program, TransLink Major Road Network (MRN) and other program funding and General Revenues. The Land Sale Reserve Policy allocates funding for the City's share of major transportation projects from the sale proceeds of Road Right of Ways into the Major Transportation Reserve. In addition this reserve receives a contribution from annual Density Bonus revenues ensuring funding is set aside for the non-DCC eligible portion of major growth related transportation projects such as the Fremont Connector and Brunette Interchange. In addition to these major funding sources, the City relies on a variety of other funds such as grants. Planned transportation spending in 2022 is \$38 million.

### MAJOR PROJECT SPENDING

- **Local Road Network Rehabilitation**—Includes funding for the ongoing rehabilitation of the City's transportation network including an acceleration of the local road network paving program which was endorsed by Council in 2020 to address public concern regarding pavement conditions.
- **Sidewalk, traffic signal, street light and other structural rehabilitation** work prioritized for 2022 as identified in the comprehensive review of Engineering, Public Works assets such as a cost share with New Westminster and Burnaby for improvements of the North Road bridge across Brunette River, paver repairs in City Centre, repainting of existing street lights, and traffic cabinet replacements.
- **Quarry Road – Gilley's Trail to Widgeon Park**—Metro Vancouver plans to upgrade and draw more visitors to the Widgeon Marsh Regional Park (planned in 2023) located at the northeast end of Quarry Road. The last 4.5km of the road has a gravel surface and requires regular grading and maintenance by the City's Engineering and Public Works department and Lehigh Hanson. To safely accommodate the projected increased park user traffic accessing Widgeon Marsh Regional Park the existing gravel surface will be paved along with localized road widening and safety improvements. This project will therefore be cost shared with Metro Vancouver.
- **Fremont Connector**—The Fremont Connector is part of the City's Strategic Transportation Plan and will create a new arterial road from the Pitt River Bridge & Mary Hill Bypass to the rapidly developing neighbourhoods in northeast Coquitlam. It is a joint project between Coquitlam and Port Coquitlam to strengthen our transportation network and provide necessary infrastructure to support growth in our communities. The northern one-third of the total road alignment is along the Coquitlam / Port Coquitlam municipal border, whereas the remaining two-thirds is fully within Port Coquitlam.
- **Street Lighting LED Conversion Program**—The Street Lighting LED Conversion Program will convert all existing City streetlights over a five-year period, which 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.
- **Frontage Works Program**—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 angle parking, as well as other secondary criteria. Planned projects for 2022 include frontages on Gatsbury Street from Como Lake Avenue to the Port Moody border.
- **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.
- **Strategic Transportation Plan (STP)**—The project relates to policy development, technical analysis, conceptual planning, evaluating corridor/network improvements, and outlining strategic transportation initiatives. Official launch of the STP process will occur in 2022 with completion in 2023, but some data collection and background studies to inform development of the Plan began in 2021.



## Utilities (\$87 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. The *Capital Plan* includes the continuation of ongoing sewer and drainage improvement programs as well as the significant Cedar Drive project which will provide critical utility servicing along Cedar Drive in the area to the east of Burke Mountain Village allowing for development of lands within the Partington Creek Neighbourhood. The majority of the work for this project is anticipated in 2022. The *Capital Plan* also includes funding for a comprehensive review of sewer inflow and infiltration issues. Planned utilities spending in 2022 is \$30 million.

### MAJOR PROJECT SPENDING

#### Drainage

- Cedar Drive Project
- Culvert Upgrades – Quarry Road
- Storm Sewer Structural Rehabilitation

#### Sewer

- Inflow and Infiltration Program
- Sanitary Sewer Structural Rehabilitation
- SW Austin Heights Sewer Upgrades

#### Water

- Water Main Replacement Program
- Road Program and Frontage Improvement Water Repairs
- Foster Pump Station Zone 3A Expansion

#### Waste

- Waste Bins Replacement Program

## Land Management (\$32 Million)

The City owns significant green field land slated for both long-term holding and potential development. The City Lands Division manages the business of bringing this green field land to market through value-added site preparations and regulatory approvals. The *Capital Plan* includes costs related to the necessary steps to establish market readiness. This work is funded from the City's Land Sale Reserve Fund which also receives the proceeds from the sale of the land. The City Lands Division is also responsible for identifying and acquiring other potential strategic land purchases. Planned land management spending in 2022 is \$7 million.

### MAJOR PROJECT SPENDING

- Strategic Land Purchase Program
- Technical Work for Lands and Properties
- Land Development – East of Village
- City Centre Land Strategy

## Other Assets and Equipment (\$39 Million)

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

**Fleet**—The Five-Year Plan includes 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 \$52M. During the five-year period of the *Capital Plan*, a number of significant vehicle replacements will occur including backhoes, dump trucks and pickup trucks.

**Information and Communication Technology**—The Five-Year Plan includes ongoing programs to upgrade and maintain current hardware, software and application requirements related to the City's computer and communications systems.

### MAJOR PROJECT SPENDING

- 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
- Fire Asset Replacement Program to address ongoing fire equipment replacement needs
- Neighbourhood Planning Program to assist with planning for growth anticipated over the next 15 years
- Purchase of small assets and other equipment

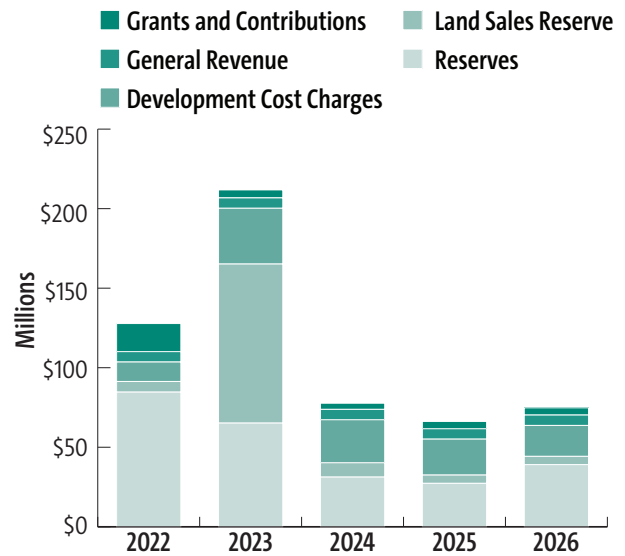
## Funding Sources

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, grants, contributions from developers, businesses or partners and borrowed funds.

In 2022, the City will see continued support from senior levels of government. In 2022, Translink will provide approximately \$4.4 million for operation, maintenance and rehabilitation of the major road network located in Coquitlam. As noted earlier, the City has been successful in securing federal grant funding for the Spani Pool Renewal project and will continue to actively seek other grant opportunities as they arise.

The capital portion of the 2022–2026 *Financial Plan* is funded from the following sources in the graphic below. (For more information on reserve funding please refer to Chapter 4).

2022–2026 Capital Plan Funding Sources



Funding Source (\$)	2022	2023	2024	2025	2026	Total
Reserves	84,650,052	65,176,504	31,236,323	27,301,280	39,066,204	247,430,363
Development Cost Charges	12,226,783	35,054,823	27,045,600	22,593,997	19,442,100	116,363,303
General Revenue	6,529,552	6,529,552	6,529,552	6,529,552	6,529,552	32,647,760
Land Sales Reserve	6,700,000	100,000,000	9,000,000	5,200,000	5,200,000	126,100,000
Grants and Contributions	17,657,461	5,022,340	3,838,184	4,590,243	4,534,320	35,642,548
<b>Total Funding</b>	<b>127,763,848</b>	<b>211,783,219</b>	<b>77,649,659</b>	<b>66,215,072</b>	<b>74,772,176</b>	<b>558,183,974</b>

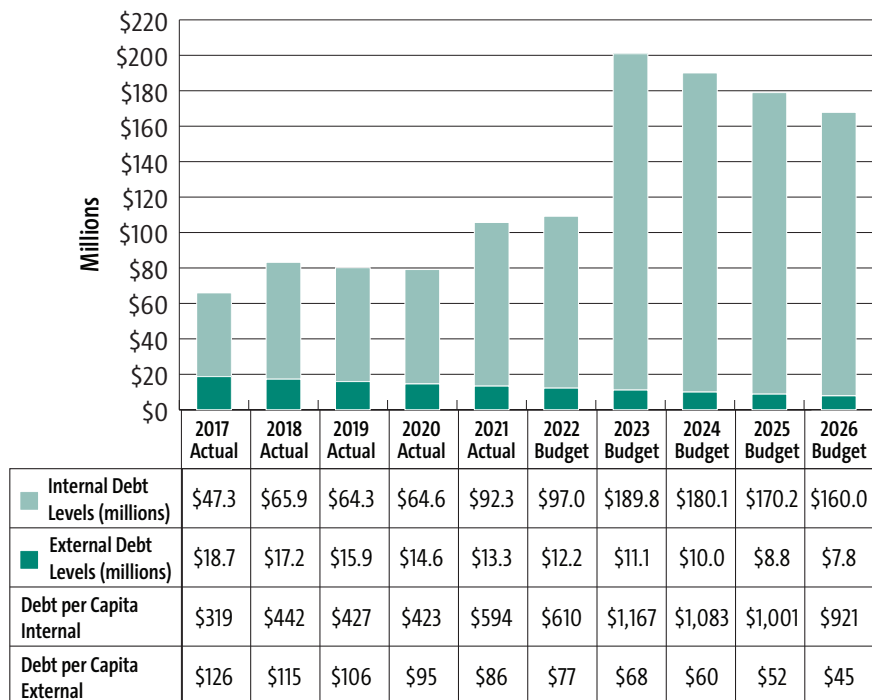
# Debt Financing

Given the substantial level of capital investment anticipated over the next few years, aspects of debt financing will be required to bridge cash flow gaps. Therefore, as part of the 2022 budget process, Council has endorsed a Debt Management Policy, intended to guide the management of the City’s capital financing program and provide a framework to establish prudent financing of the City’s capital and infrastructure needs. The Policy is based on existing legislation and aims to promote long-term financial sustainability, maintain the City’s sound financial position, optimize borrowing costs and ensure that financial flexibility is maintained in the context of the City’s opportunities and changing service priorities. The Debt Management Policy establishes debt limits for both internal and external financing within the context of the City’s ongoing sustainable revenue generating capacity. This is to ensure long-term sustainability of services in terms of affordability and equity.

The City has 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. The 2022–2026 Capital Plan includes projected borrowings of \$13.5 million for sewer and drainage projects primarily related to servicing requirements in the Northeast required to facilitate development with repayments from DCC collections and \$93.8 million for Northeast Community Centre and accompanying plaza. In accordance with the Debt Management Policy, these projects will be internally financed through existing reserves with repayment from future receipts.

Currently, the City has approximately \$106 million in debt outstanding which is made up of \$13 million in external debt and \$92 million in internal debt from reserves. The outstanding external debt is 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. The repayment for the outstanding external debt is from DCCs and local improvement levies. The outstanding internal debt is related to a variety of projects including utility infrastructure projects mainly in Northeast Coquitlam, the construction of civic facilities and community amenities. The repayment for the outstanding internal debt is primarily from taxation and DCCs. As anticipated in past financial plans, there is an increase in internal borrowing in 2021 due to the construction of the YMCA project. As noted above, the internal borrowing included in the 2022 budget is for new utility infrastructure primarily related to the Cedar Drive project, which is required to facilitate development in the Northeast. In addition, the 2022–2026 Financial Plan includes anticipated borrowing in 2023 for the construction of the new NECC and the adjacent park and plaza, which is to be repaid by future development revenues. Outstanding debt (internal and external) at the end of 2021 was \$106 million or \$679 per capita. The City’s debt level is estimated at \$109 million at the end of 2022.

**Debt Levels 2017–2026**

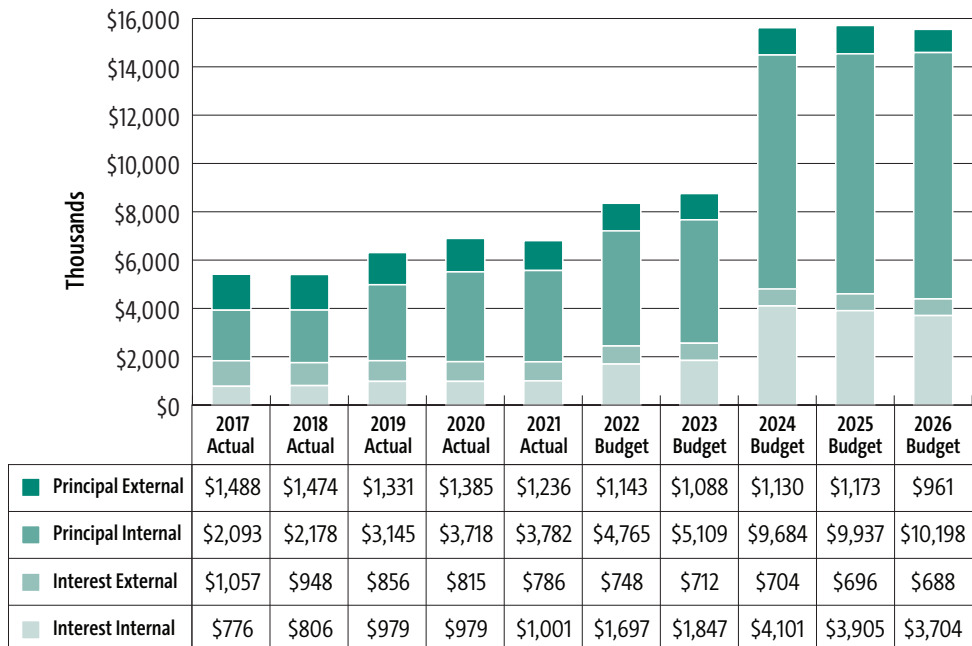




### Liability Servicing Limits 2017–2026

The City’s legislated debt servicing limit as set by the *Community Charter* is defined as 25% of the municipality’s controllable and sustainable revenues and applies to external debt only. However, the City’s Debt Management Policy limits this to 15% per fund and applies to both internal and external debt. This will ensure the preservation of borrowing capacity for future capital assets and maintain flexibility to address other future priorities. Therefore while Coquitlam’s legislated liability servicing limit was \$75 million in 2021 for external debt, the related debt borrowing limit under the City’s policy provides \$34 million of borrowing capacity for the general fund and \$5 – \$6 million per utility for both internal and external debt. The budgeted cost of principal and interest debt payments for both internal and external debt range from \$8.4 to \$15.6 million in the 2022–2026 financial planning period, which is below the allowable limit as outlined in the City’s Debt Management Policy and far below the legislated allowable limit.

### Debt Payments 2017–2026





## Sustainable Service Delivery—Asset Management

---

The City owns infrastructure with a net book value of \$1 billion (excluding land) which, in today's dollars, is estimated to be valued at over \$4 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, 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.

The City's Corporate Asset Management Update and Funding is provided to Council biannually with the latest one completed on July 14, 2020. This review provided an update to the City's asset management model and identified the current funding gaps per asset category and the resulting implications to the related asset replacement reserves. The annual funding gap calculated at the time was \$10.5 million (\$6.1 million in the General Fund and \$4.4 million in the Utility Funds) which is summarized below and will continue to grow as a result of inflationary increases and as new capital assets are added to the City's inventory to serve the growing community. To address this, Council approved an update to the City's Asset Replacement Funding Policy to reflect additional asset replacement funding for newly acquired assets as well as inflationary pressures on existing asset replacement funding.

Since the asset management assessment update in 2020 was completed, Council endorsed the acceleration of the local road network paving to address public concern regarding pavement conditions. In addition, in 2021 staff have completed a comprehensive review of transportation assets and updated the costs associated with the Water and Sewer & Drainage assets. This review highlighted the addition of a number of transportation assets that were not included in previous versions due to lack of information. Furthermore, costs associated with the Sewer & Drainage assets have been updated to reflect significant increases in construction costs. As a result, the annual funding gaps have increased substantially from the estimated \$10.5 million in the 2020 update to **approximately \$16 million (\$9 million in the General Fund and \$7 million in the Utility Funds)**. It should be noted that this does not take into account updates of the other asset categories, such as parks and facilities that will likely be impacted by increases in construction costs. The City will be updating the costs associated with the other asset categories as part of the 2022 Corporate Asset Management Update.

Based on the detailed asset replacement assessment update, the City's assets are generally very well-funded as Council has been systematically addressing this need over the long-term, including the City's recently updated Asset Replacement Policy that reflects inflationary pressures and additional asset replacement funding for newly acquired assets. Nevertheless, the calculated infrastructure gap continues to grow as the City works to fill asset inventory data gaps and escalations in construction costs surpass the annual inflationary adjustments made to the annual funding. To address this, the 2022 Corporate Asset Management Update will be accompanied by a funding strategy that will aim to provide options for how the outlined funding gaps could be addressed over the long term.

# 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*.

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

**CAPITAL EXPENDITURES:** Expenditures incurred directly and necessarily in relation to a Capital Project.

**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.

**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 2022 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.

**GVSD:** Greater Vancouver Sewerage and Drainage District

**GVTA:** Greater Vancouver Transportation Authority

**GVWD:** Greater Vancouver Water District

**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. The City's mission is to sustain Coquitlam's high quality of life for current and future generations, and to 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.

**OFFICIAL COMMUNITY PLAN (OCP):** A plan that provides long-term vision for the community.

**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

**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
- (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. 5176, 2021

A Bylaw to adopt the 2022 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. section 566 (3) of the *Local Government Act*, RSBC 2015, requires that the authority to make payments from the money held in development cost charge reserve funds must be authorized by bylaw;
- E. Council for the City of Coquitlam (the "City") has complied with section 166 of the *Community Charter*, S.B.C. 2003, c.26 and section 566 of the *Local Government Act*, RSBC 2015.

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

**1. 2022 Five-Year Financial Plan Bylaw No. 5176, 2021**

This Bylaw may be cited for all purposes as "2022 Five-Year Financial Plan Bylaw No. 5176, 2021".

**2. Adoption of Financial Plan**

In accordance with the requirements of section 165 of the *Community Charter*, S.B.C. 2003, c.26 and section 566 (3) of the *Local Government Act*, RSBC 2015, the Financial Plan set out in Schedules "A", "B" and "C" to this Bylaw is hereby adopted as the Financial Plan for the City for the period commencing January 1, 2022 and ending December 31, 2026.



**3. Full Force & Effect**


This Bylaw has full force and effect from January 1, 2022 until amended, repealed or replaced.


READ A FIRST TIME this 6<sup>th</sup> day of December, 2021.


READ A SECOND TIME this 6<sup>th</sup> day of December, 2021.

READ A THIRD TIME this 6<sup>th</sup> day of December, 2021.

GIVEN FOURTH AND FINAL READING and the Seal of the Corporation affixed this 13<sup>th</sup> day of December, 2021.

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK



Schedule "A" to Bylaw No. 5176, 2021

**City of Coquitlam**  
**2022 Five-Year Financial Plan Bylaw No. 5176, 2021**  
**Consolidated Summary of Revenues & Expenditures**

	2022	2023	2024	2025	2026
<b>Revenues:</b>					
Taxation, net	(172,771,050)	(183,282,722)	(194,722,557)	(206,938,940)	(219,918,691)
Fees and Service Charges	(133,781,988)	(151,170,230)	(177,391,845)	(150,490,517)	(143,153,103)
Municipal Land Sales	(30,000,000)	(30,000,000)	(30,000,000)	(30,000,000)	(30,000,000)
Developers' Contributions	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Grants & Contributions from Others	(25,147,270)	(12,599,149)	(11,452,993)	(12,245,052)	(12,229,129)
Other	(14,595,160)	(14,570,202)	(14,604,376)	(14,639,917)	(14,676,877)
<b>Transfers:</b>					
Collections for Other Governments	(116,539,008)	(116,567,809)	(116,600,066)	(116,636,194)	(116,676,657)
Transfer from Reserves	(98,477,719)	(170,995,637)	(46,041,677)	(38,258,197)	(50,369,974)
Transfer from DCC's	(15,043,083)	(38,308,252)	(30,534,583)	(26,082,980)	(22,931,084)
	<b>(626,355,278)</b>	<b>(737,494,001)</b>	<b>(641,348,097)</b>	<b>(615,291,797)</b>	<b>(629,955,515)</b>
<b>Expenditures:</b>					
Other Municipal Purposes	290,385,205	303,530,733	318,716,848	337,049,276	357,565,433
Debt Payments	2,860,052	3,212,098	3,212,290	3,247,830	3,027,087
Capital Expenditures (Note 1)	127,763,848	211,783,219	77,649,659	66,215,072	74,772,176
<b>Transfers:</b>					
Transfer to Other Governments	116,539,008	116,567,809	116,600,066	116,636,194	116,676,657
Transfer to Land Sale Reserve	36,953,253	36,981,869	43,847,757	43,905,118	43,964,686
Developer Contributed Assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Transfer to Capital Reserves	67,907,412	81,518,273	97,421,477	64,338,307	50,049,476
Transfer to Statutory Reserve	1,046,500	1,000,000	1,000,000	1,000,000	1,000,000
Non-Cash Expenditure of Depreciation	(37,100,000)	(37,100,000)	(37,100,000)	(37,100,000)	(37,100,000)
	<b>626,355,278</b>	<b>737,494,001</b>	<b>641,348,097</b>	<b>615,291,797</b>	<b>629,955,515</b>

Note 1: Excludes work-in-progress expenditures approved in previous budgets estimated at \$231M

Document Number: 4251788

Schedule “B” to Bylaw No. 5176, 2021

**2022 Five-Year Financial Plan Bylaw No. 5176, 2021  
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.

**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 as well as the Water, Sewer & Drainage and Solid Waste Bylaws.

Casino Revenues - The City receives a share of gaming revenues under the casino host agreement and these revenues are managed in accordance with the Casino Revenue Policy which primarily allocates this funding to municipal infrastructure and community grants.

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 fees and Community Amenity Contributions. These revenues fund the assets and infrastructure required to support the growing community.

**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; 3) to provide funding for the municipal portion of major transportation projects that is allocated from land sales related

**Schedule “B” to Bylaw No. 5176, 2021**

to selling road right of ways; and 4) to provide immediate benefit to Coquitlam residents by allocating an annual dividend equivalent to the interest earned on the Land Sale Reserve Fund cash balance and 5% of the land sales benefiting from the City’s land development activity to a Land Sale Reserve Investment Fund. The revenue from land sale reserves fluctuates from year to year depending on the City’s land management strategy and market conditions.

**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:**

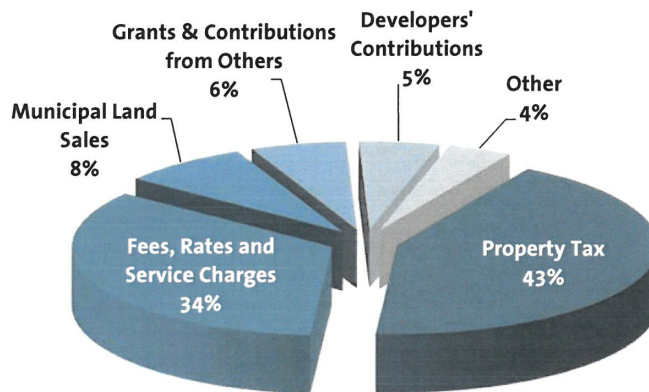
Grants & Contributions from Others – The City receives provincial and federal grants to support policing initiatives, transportation initiatives, capital and infrastructure projects.

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 2022.

**SOURCES OF REVENUE  
Consolidated Financial Plan 2022**





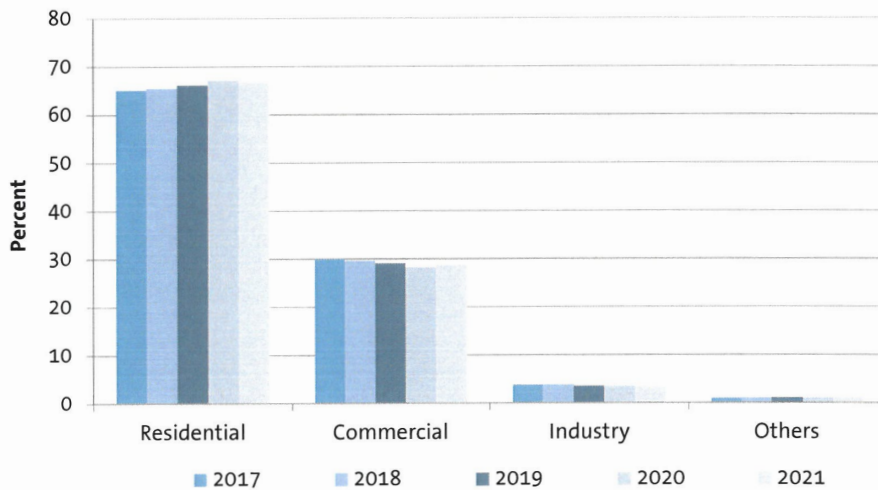
Schedule “B” to Bylaw No. 5176, 2021

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 43% of consolidated revenues collected.

Coquitlam collects the same amount of taxes each year from each property class by adjusting the rates to reflect the fluctuations in the market value of properties. A Council approved rate increase is then 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.

**Distribution of Property Tax Revenue  
Percentage By Class  
2017 - 2021**



## Schedule “B” to Bylaw No. 5176, 2021

### 4. 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 48 properties with an approximate value of \$1.8 million or a 1.09% tax impact (based on 2021 assessment). These properties fit into four different groups as follows:

- 30 Places of Worship
- 7 Non-Profit Organizations
- 6 Residential Care Facilities
- 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 30<sup>th</sup> each year.

2022 Five-Year Financial Plan Bylaw No. 5176, 2021  
Development Cost Charges Reserve Fund Expenditures

Column 1	Parkland Acquisition	Drainage	Sanitary Sewer	Water	Transportation	Park Improvement	Total
Projects per Approved 2022 Capital Plan	\$5,000,000	\$0	\$0	\$2,055,188	\$2,684,000	\$2,487,595	\$12,226,783
Internal Debt Repayment		\$898,878	\$70,000			\$301,329	\$1,270,207
External Debt Repayment			\$197,071	\$427,445	\$921,577		\$1,546,093
<b>Total Amount Appropriated</b>	<b>\$5,000,000</b>	<b>\$898,878</b>	<b>\$267,071</b>	<b>\$2,482,633</b>	<b>\$3,605,577</b>	<b>\$2,788,924</b>	<b>\$15,043,083</b>







City of Coquitlam  
Finance, Lands and Police  
3000 Guildford Way  
Coquitlam, B.C. V3B 7N2  
604-927-3931  
finance@coquitlam.ca  
coquitlam.ca/financialplan



Coquitlam