



# 2021–2025 Financial Plan

Coquitlam

## **Lafarge Lake**

On the Cover: Residents enjoying the outdoors safely at Lafarge Lake. One way route signs were added early on in the pandemic, encouraging Coquitlam residents to make the most of our outdoor amenities while maintaining physical distance.

# 2021–2025 Financial Plan



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# Reader's Guide

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This budget document provides an overview of the *2021–2025 Financial Plan*, including the City's integrated planning process, details about key elements of the *Financial Plan* and 2021 budget, impacts to residents and a look forward to the future of Coquitlam.

The *2021–2025 Financial Plan* is organized into the following chapters:

**1. Executive Summary**

Provides a summary of the *2021–2025 Financial Plan* including budget 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 Plan*.

**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, the City's major fund balances, consolidated financial summary, and staffing history.

**6. 2021 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. 2021 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

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*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, 2020. 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



*Councillor*  
Bonita Zarrillo





# Message From Mayor Richard Stewart

As we developed the five-year operating and capital budgets that make up our *2021–2025 Financial Plan*, the uncertainty brought by COVID-19

created new challenges for us. What the pandemic did not affect, however, was the thoughtful, judicious approach that put the City on solid financial ground prior to 2020, and has kept us there since.

The City maintained a strong public consultation component as we sought to understand how global events have changed what is important to our citizens. The result is a cautious yet flexible 2021 budget that reflects the challenges and changes that COVID-19 has brought to our community and our lives.

With fixed costs rising and many typical revenue sources reduced, new spending is limited. We've had to make some tough decisions in order to direct our resources where they will do the most good to help our community recover, build resilience and come out stronger on the other side.

## Impact for Taxpayers

To reduce the tax impact for property owners, we used alternate funding sources – reserves and the provincial COVID-19 Safe Restart Grant, for example – wherever possible to cover increased costs, new priorities and a budget shortfall of \$3.6 million caused by the pandemic.

Due to this approach, the 2021 Budget includes an average 2.69 per cent increase for property owners. This is just slightly more than the 2.3 per cent impact of the inflationary pressures facing the City, and similar to last year's average increase.

Key investments for 2021 are outlined below.

## Pandemic Response

The COVID-19 Community Support and Recovery Plan (CSRP) will continue to provide targeted relief to residents, businesses, not-for-profit groups and other organizations in 2021. Financed by multiple funding sources – including a \$5-million allocation by Council – 2021 supports include grant programs, contributions to SHARE's food and rent banks and economic development initiatives.

## Core Services

In any year, core municipal services are the City's top priority. We continued our existing services in 2021, with a few increases such as inflation costs for parks maintenance materials, resources to address the growing number of tax appeals, and increased costs related to extreme weather events.

## Capital Infrastructure

Investments for 2021 through the \$356-million *2021–2025 Capital Plan* include:

- Renovating the Innovation Centre to meet current demands for recreational space
- Completing the planning and design of the Northeast Community Centre
- A variety of trail improvements, and park, playground and tennis court upgrades
- Transportation improvements such as upgrades to the Scott Creek Bridge and rehabilitation of the Dewdney Pedestrian Bridge
- New sidewalks at several high-priority locations, and new flashing beacons at crosswalks
- New technologies to enhance the Coquitlam Connect app

## Planning for the Future

We've maintained planning processes that will affect many generations to come, including the Southwest Housing Review, the Four Corners Master Plan and other initiatives related to the City Centre Area Plan, planning for the future Burke Mountain Village, completing the Environmental Sustainability Plan, and a new Water Conservation Strategy.

## Other Investments

Other key investments in 2021 include a new *Business Plan* priority of Diversity, Equity and Inclusion, and funding for free menstrual products at 25 civic facilities.

As we face the challenges ahead, we can take comfort that our City's low debt and sound financial practices have put us in good stead to weather the uncertainties brought on by the pandemic. In the coming year, we will continue to be nimble and diligent as we respond to the crisis and support our community. I have no doubt we'll come out of this a stronger and more resilient city.

Richard Stewart  
Mayor



# CHAPTER 1: Executive Summary



In compliance with the *Community Charter*, Coquitlam City Council adopted the *2021–2025 Financial Plan* in December 2020. The *Financial Plan* complements Coquitlam’s *Business Plan* which, in turn, aligns with the City’s *Strategic Plan*. The *Financial Plan* is based on robust financial forecasting, staff input, Council direction and public feedback, including an online citizen budget survey. The results of public input highlight the impact that the pandemic has had on the community. Despite this, the majority of respondents to the citizen budget surveys continue to prefer retaining existing service levels and associated budget allocations. The plan also takes into account the numerous COVID-19 implications to City services and programs. The plan overall aims to strike a balance between continuing to provide community services and preserving the City’s financial flexibility and ongoing fiscal stability while mitigating the impact on residents and businesses given the economic uncertainty brought on by the pandemic.

With this in mind, the *2021–2025 Financial Plan* incorporates an average property tax increase of 2.69%. The solid waste collection rate increased by 2%, the water utility rate increased by 4%, and the sewer and drainage utility rate increased by 1%. For an average residential home, the total municipal property taxes and utility levies will be approximately \$3,540 in 2021, an increase of \$93 over 2020.

The plan includes funding to maintain the current service levels, support priority areas required for the effective delivery of core City services as well as address emerging issues. These additional costs are partially offset by new tax revenue from the City’s growth and development, and where feasible, funding sources other than taxation, such as reserves and other revenues or reallocations of existing resources in order to mitigate the tax increase.

## Diversity, Equity and Inclusion

The City of Coquitlam values diversity, equity and inclusion throughout the organization and is committed to proactively identifying and addressing systemic barriers in our business policies, practices, procedures, programs and services. The 2021 *Financial Plan* includes funding to advance initiatives that support Diversity, Equity and Inclusion as a key priority in 2021.

## COVID-19 Implications

Like many residents and businesses, the City has experienced several financial impacts due to the pandemic, including loss of capital and operating revenues and increased pandemic response expenses resulting in implications to both operating and capital plans. The non-tax or fee-related revenues such as recreation registration fees and rentals have been reduced due to limited capacity in our community recreation facilities and programs in order to comply with Public Health Officer (PHO) orders and recommendations with respect to physical distancing and mass gatherings. Moreover, to maintain public health and safety in all civic facilities, there continues to be increased expenditures in response to the pandemic, such as more frequent cleaning and sanitizing. These revenue losses and increased expenses have been partially mitigated by labour savings and workforce adjustments.

Due to the closure of the Vancouver Hard Rock Casino in March and the significant uncertainty around when and in what format the Casino will be able to reopen, reductions in the City’s annual casino revenues received under the Casino Host Agreement are expected to continue until further notice, impacting the City’s *Capital Plan* and community grants. The pandemic has also resulted in a housing market shift and potential pause or change in the development of multi-family high density developments, which has been a major source of development-related revenues. As a result, this has a significant impact for the City’s *Capital Plan* given that the majority of the new capital projects are funded from these development revenues.



There is still uncertainty around how long PHO orders such as those around physical distancing and mass gatherings will be in effect, and the extent of their impact. The 2021 Operating Plan (refer to Chapter 6, page 63) is based on the City’s planned re-opening framework and the related phase-in of programs and services, which assumes that the City will not resume full pre-pandemic service levels until 2022. This means:

- Lost non-tax revenues from recreation program reductions and limited facility capacity are anticipated to continue through 2021;
- Continued pressure on the City’s budget driven primarily by contractual increases related to the delivery of core city services such as public safety, transportation, clean drinking water and associated utility networks, parks and recreation, environmental sustainability and infrastructure management.

In addition to the COVID-19 Safe Restart Grant provided by the Province of British Columbia to help offset the financial impacts of the COVID-19 pandemic, the City has taken a variety of actions to mitigate the financial implications of the pandemic while continuing to deliver services under alternate operating models. Although Coquitlam’s long-range financial policies have built a strong foundation for financial resiliency during these uncertain times, the City is planning for a net operating budget shortfall of \$3.6 million in 2021 as summarized in the Budget Highlights (page 5). The COVID-19 Safe Restart Grant is intended to assist local governments with addressing facility reopening and operating costs, emergency response costs, lost revenues and other COVID-related impacts, and the City is utilizing this grant to offset this projected operating budget shortfall, which

therefore has no tax impact. The City will be relying on its sound financial footing to continue to address priority capital requirements.

Recognizing the implications of COVID-19 to the community and the complementary role a municipality can play in the recovery process in coordination with other levels of government, Council endorsed funding for Coquitlam’s Community Support and Recovery Plan (CSRP), a multi-phased local recovery strategy led by the City that is made up of different programs and initiatives to provide support to Coquitlam residents, businesses, and non-profit organizations.

### 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.

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

The resulting anticipated property tax increases in the future years of the Plan (2022–2025) to support this level of investment and growth could range from 3 to 7%. As part of the *2021 Business Plan*, the City will be developing a long-term tax strategy which will assess options for stabilizing these future tax increases.

To protect the sustainability of its developing business sector, Coquitlam is taking steps to deliver a better balance between its commercial and industrial tax rates and residential tax rates. The City has been shifting the tax burden from non-residential property classes to the residential class for many years. In 2021, the City shifted 0.75% of the additional tax burden to non-business classes (primarily residential) to further support business in Coquitlam. This policy has been in place for the past 25 years, resulting in an improved balance between the classes. The City plans to review this policy to ensure the tax burden is in line with the changing tax base.

### Capital Investment

The *2021–2025 Capital Plan* includes a total investment of \$356 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 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 \$3.5 billion that are used to deliver services to the community. The performance of, and access to, these capital assets is vital to the health, safety and quality of life of residents. Based on a city-wide asset replacement assessment update in 2020, it is anticipated that a total of \$732 million will be required over the next 20 years for the replacement and renewal of the existing capital assets to ensure the city can rely on these assets well into the future. The City has 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.

Based on the city-wide asset replacement needs assessment, for the next 20–40 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets is calculated at \$10.5 million (\$6.1 million in the General Fund and \$4.4 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 prudent Council decisions, the city is in good overall standing when it comes to its ability to sustain its existing infrastructure in the long-term.

The City recognizes that in the coming years, significant investment will be required in a variety of new community facilities and amenities. This includes projects such as the Northeast Community Centre (NECC) and Northeast Plaza/Urban Park as well as facilities to support arts, culture and heritage in other areas of the city. At this time, current forecasts indicate that funding in the near term is not sufficient to fully fund all of the significant projects that are being contemplated for the next five years. Therefore, a review of the scope, phasing, timing and prioritization of all the major capital works will be undertaken as part of the Major Recreation and Culture Facilities Roadmap in 2021. The roadmap will be supported by a long-term funding strategy which will consider a variety of funding and financing options. The results of the facilities roadmap planning and scoping exercise coupled with the long-term funding strategy would be completed in 2021 and can be considered by Council as part of the 2022 financial planning process.

### 2021–2025 Financial Plan

The revenues and expenditures identified within the *2021–2025 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 *2021–2025 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.

The financial details included in the *2021–2025 Financial Plan* are the Consolidated Statement of Financial Activities, the *2021 Five-Year Operating Plan* and the *2021 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 *2021–2025 Financial Plan*.

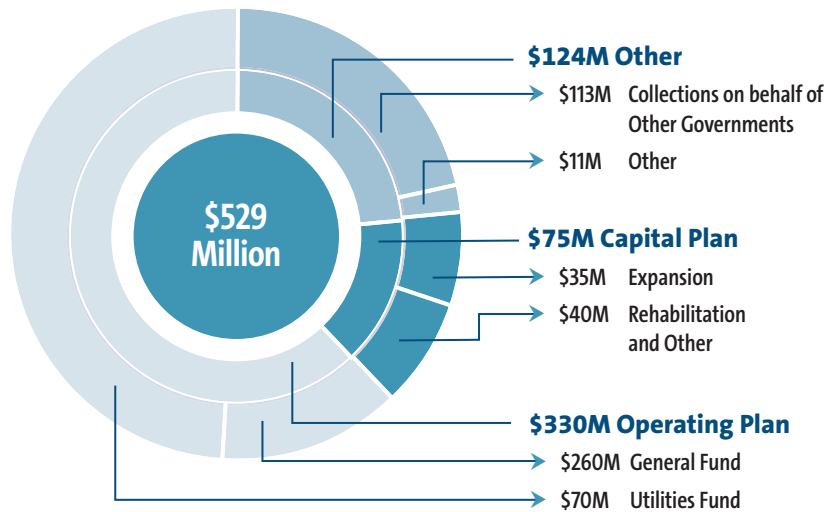
The City regularly reports on its progress towards achieving the City's strategic goals and how the financial activities and priorities in the budget align with these goals. Together, these components provide a comprehensive report on the City of Coquitlam's financial planning for the next five years. 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.

## 2021 Budget Highlights

Please visit Coquitlam's Open Book to explore the City's *Financial Plan* using a financial visualization tool by going to [coquitlam.openbook.questica.com](http://coquitlam.openbook.questica.com).

### Total Financial Plan

The first year of the 2021–2025 *Financial Plan* totals **\$529 million** and is made up of the Operating Plan (\$330 million) to fund the daily operations and maintenance of the City, the *Capital Plan* (\$75 million) to fund the rehabilitation and expansion of the City's infrastructure, and other (\$124 million) primarily made up of non-City collections such as Province of BC School Tax and developer contributed assets.



### Operating Revenues

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



- \$157.2M Taxation
- \$41.3M Fees and Service Charges
- \$37.1M Sewer and Drainage Rates
- \$29.9M Water Rates
- \$24.4M Other
- \$20M Municipal Land Sales
- \$11.3M Transfers from Reserves
- \$8.6M Solid Waste Rates

### Operating Expenditures

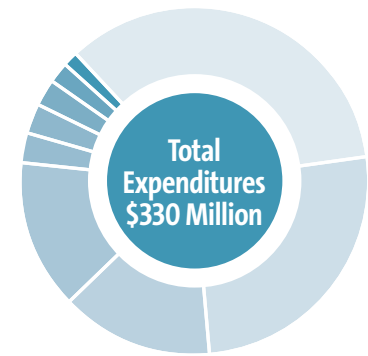
The City expenditures are broken down into two different ways to show where the money goes.

#### By Department



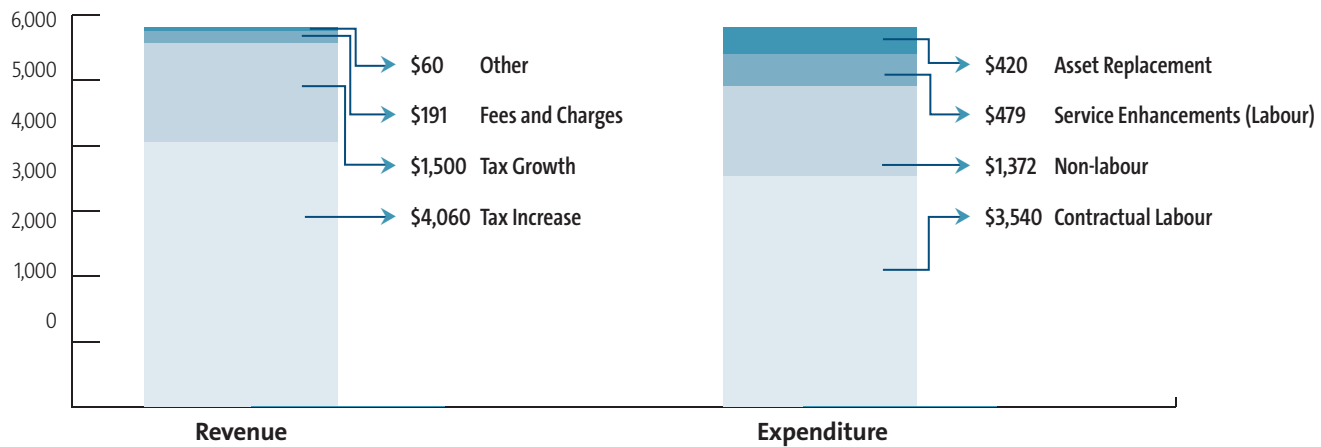
- \$86.2M Fiscal Services
- \$69.7M Utilities
- \$40.5M Police Protection
- \$38.1M Parks, Recreation, Culture and Facilities
- \$29.5M Fire/Rescue Services
- \$27.6M Engineering and Public Works
- \$13M Corporate Services
- \$11.6M Planning and Development
- \$5.6M Finance and Lands
- \$5.4M Deputy City Manager
- \$2.5M City Manager's Office

#### By Type



- \$115.4M Labour
- \$84.6M Transfers to Reserves
- \$47.1M Insurance and Other
- \$45.9M Contracted Services
- \$9.2M Grants Issued
- \$8.5M Equipment
- \$8.3M Capital Funding
- \$6.4M Debt Repayment
- \$4.4M Utilities

## 2021 Budget Increases (000s)



## Approved Tax Increases

The 2021 budget incorporates a 2.69% average increase in property taxes. The property tax increase is allocated to the budget as follows:

	%	\$000s	Variance Explanation
<b>REVENUE</b>			
Tax Growth	0.99	1,500	New taxation revenues from development growth
Other Adjustments	0.23	340	Increase in Port Coquitlam RCMP cost share recovery
Fees and Charges	0.13	191	Increase in development fees and charges to offset cost of related positions
Other Revenues	(0.19)	(280)	Lease income loss, partially offset by an increase in grants in lieu and revenue volume adjustments
	1.16	1,751	
<b>EXPENDITURES</b>			
Labour	2.66	4,019	Net impact of collective agreement adjustments, benefits, step adjustments, reclassifications and additional labour requests
Non-labour	0.91	1,372	Cost pressures from contractual increases, operating costs for new capital, and service enhancements
Asset replacement	0.28	420	Increase to address asset replacement needs for inflationary pressures and new asset additions
	3.85	5,811	
<b>APPROVED TAX INCREASE</b>	<b>2.69</b>	<b>4,060</b>	

## COVID-19 Financial Implications

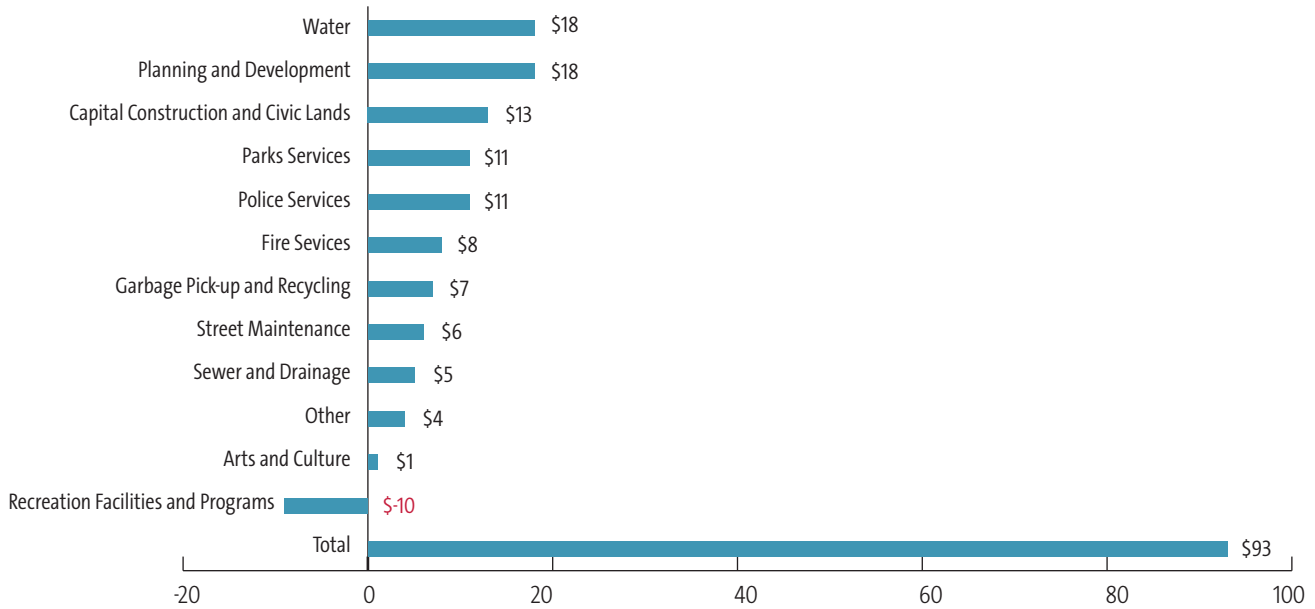
The 2021 projected financial impact related to the pandemic will be funded by the COVID-19 Safe Restart Grant, which mitigates the tax impact to residents and businesses.

DEPARTMENT (\$000s)	LOST REVENUES	EXPENSE SAVINGS	2021 NET IMPACT
Parks, Recreation, Culture and Facilities	(4,200)	5,100	900
Planning and Development	(1,100)	-	(1,100)
City Manager/Deputy City Manager	(300)	-	(300)
Other Corporate	(2,100)	(1,000)	(3,100)
<b>NET IMPACT (LOSS)</b>	<b>(7,700)</b>	<b>4,100</b>	<b>(3,600)</b>

## Financial Impact of Inflationary Increases

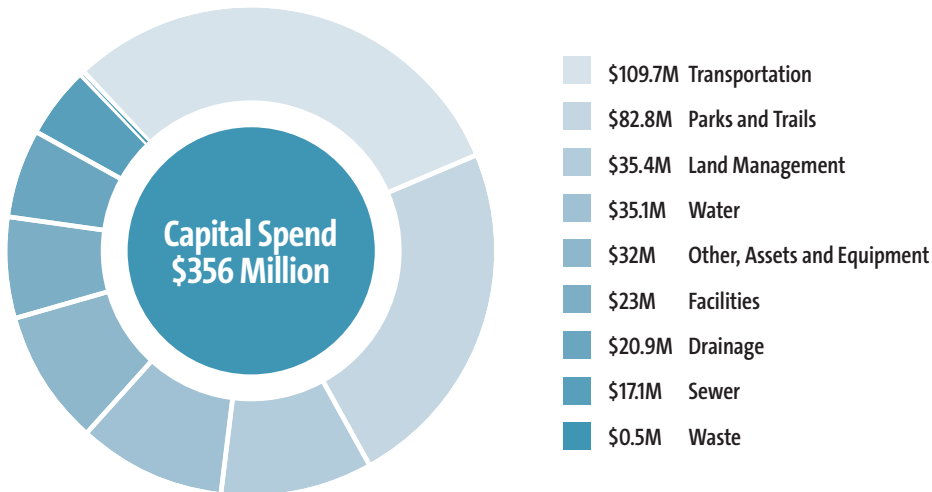
The financial impact of inflationary increases and 2021 service level adjustments is a **\$93** increase for the average Coquitlam household, including property taxation, water, sewer and drainage and solid waste. This chart illustrates how this increase is allocated.

### 2021 Increase to the Average Homeowner in Coquitlam



### 2021–2025 Capital Plan

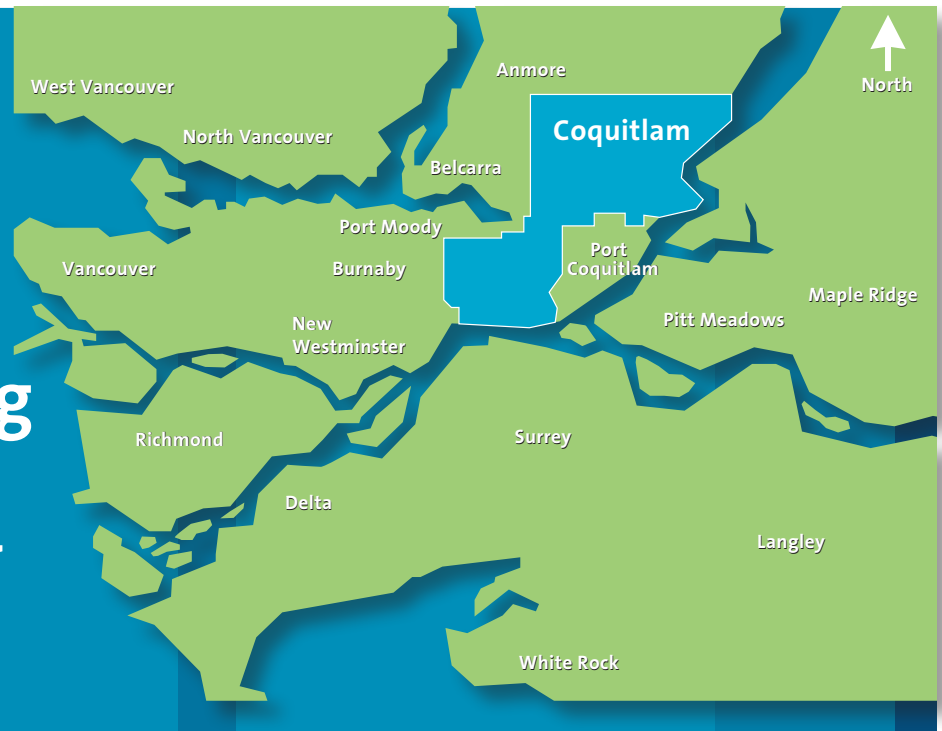
Over the next 5 years, the City will invest **\$356 million** in capital infrastructure (\$75 million planned in the first year), broken down as follows:





## CHAPTER 2

# Coquitlam — A Thriving City with Community Focus



The City of Coquitlam, one of Canada’s fastest-growing cities and the sixth largest in British Columbia, is a close-knit community that has evolved into a vibrant regional urban centre. With a strong foundation in strategic planning, thoughtful foresight and diligent fiscal management, the city has successfully transformed itself into a complete urban community with opportunities for its approximately 150,000 residents to live, learn, work and play.

The COVID-19 pandemic had and continues to have a significant impact on residents and business owners. The City of Coquitlam pivoted quickly in order to be able to support the changing needs of our community with programs such as the multi-phased Community Support and Recovery Plan (CSRP), which aims to foster community resilience and recovery by providing direct relief to residents, businesses, not-for-profit groups and other organizations. Recognizing the ongoing impact of COVID-19, the pandemic response has been designated as an over-arching priority on the City’s 2021 *Business Plan*, ensuring that capacity, resources and resiliency are built into all projects.

With rapid population growth of nearly two per cent per year since 2012 – and more projected in the years to come – the scope and complexity of services the City plans for and provides continues to adapt to provide a modern, urban standard. For example, as more residents opt for multi-family living, demand is rising for recreation facilities, particularly for outdoor spaces being further escalated by the current pandemic. Transportation planning has also been impacted, with more residents than ever before showing interest in improved walking and cycling amenities.

Coquitlam takes a thoughtful, long-term approach to community planning, along with a continuing commitment to sustainability, diversity, culture and heritage, safe and complete neighbourhoods, and civic pride and engagement. 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 are some examples of the innovative solutions implemented.

Despite the challenges of COVID-19, the future continues to show great promise in Coquitlam. Strategic enhancements and redevelopment remains a priority throughout the city.



## Coquitlam Profile and Demographics

### Population

Coquitlam’s current population is 152,734 based on the 2020 Municipal estimates reported by the Population Section from BC Statistics. The city is working towards a population target of 224,000 by 2041.

### Household Income

According to the 2016 Census, Coquitlam’s median income for households within the city is \$74,383.

	<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 2020 Housing Price Index produced by the Real Estate Board of Greater Vancouver (REBGV) indicates a benchmark price of \$1,291,800 for a detached dwelling in Coquitlam, \$708,000 for an attached/ townhouse unit and \$529,900 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
Hard Rock Casino Vancouver .....	Casino*
McDonald's Restaurants (6) .....	Restaurants
Ikea .....	Retail Sales
WN Pharmaceuticals.....	Warehouse
SilverCity Coquitlam .....	Entertainment
T & T Supermarket .....	Retail Sales

\* Closed since March 2020 due to provincial health order related to the pandemic.

Source: City of Coquitlam Business Licence Data (2020)

### 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 the 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. In accordance with the Provincial Health Officer Order (Events and Gatherings) and Ministerial Order #192, all open meetings of Council are currently held without the public in attendance. These meetings continue to be “public,” and are webcast live via the City’s web-streaming service.

### Standing Committees

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

### Advisory Committees, Task Forces and Boards

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

#### For 2021, Council has established the following Advisory Committees:

- Culture Services Advisory Committee
- Economic Development Advisory Committee
- Multiculturalism Advisory Committee
- Sports 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
- Parcel Tax Review Panel





### Top Employer

Recognized as one of British Columbia's Top Employers in 2021 for the fourth 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 2020 Organizational Safety Excellence Award

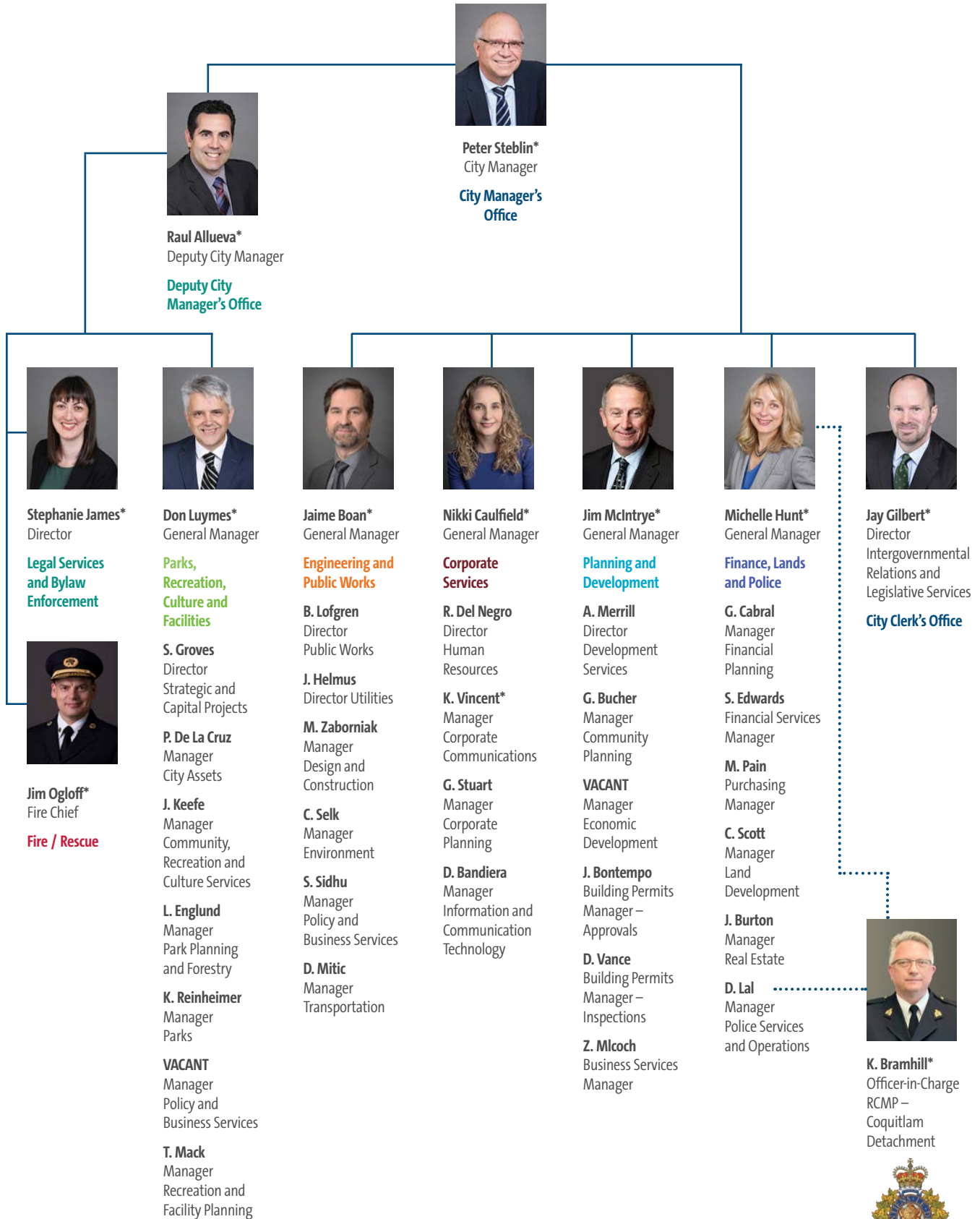
The City of Coquitlam was recognized by the BC Municipal Safety Association for an Organizational Safety Excellence Award for activities that improve experience rating, and ultimately reduce injuries, illness, disease and fatalities. This is awarded to a few select municipalities in B.C. who have shown 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.

# 2021 Organization

Effective September, 2020



\*Executive Team Members



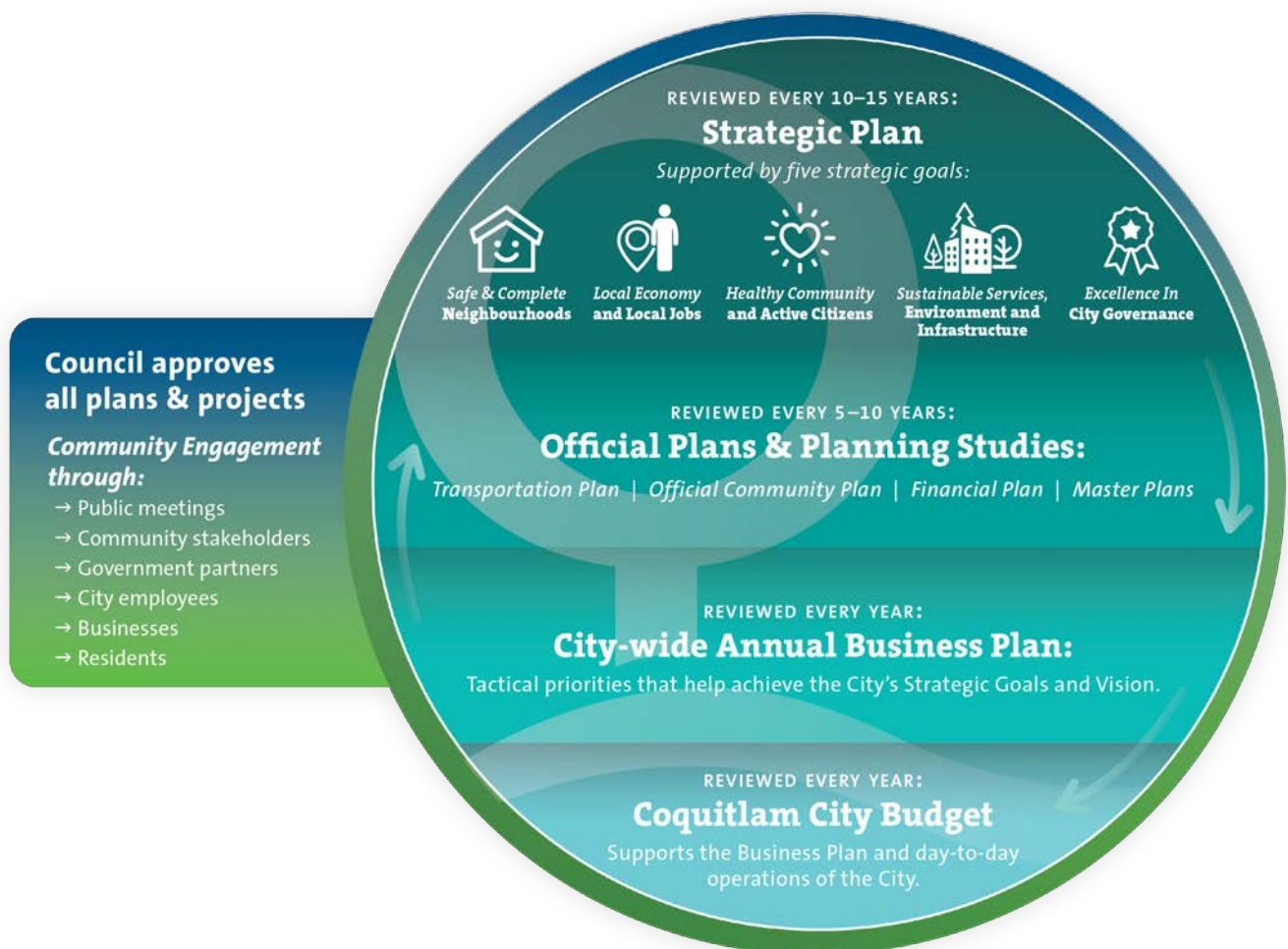
# CHAPTER 3: Integrated Planning Framework

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.



# Safe and Complete Neighbourhoods



**10 km** of new multi-modal pathways for a total of **655 km** across the City of Coquitlam



## Police Calls for Service

2019: **25,287** 2020: **22,335**

## Fire Inspections

2019: **5,562** 2020: **4,559**

*(Annual inspections suspended Mar. 16 to June 1 and again Nov. 30 to year-end due to COVID-19)*



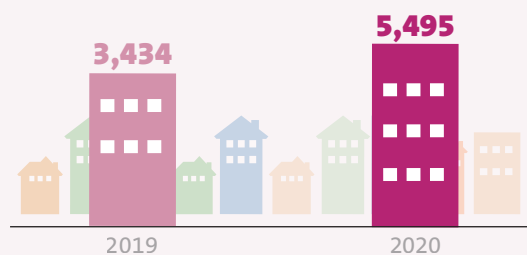
## Bylaw Enforcement Notices

2019: **17,297** 2020: **11,938**

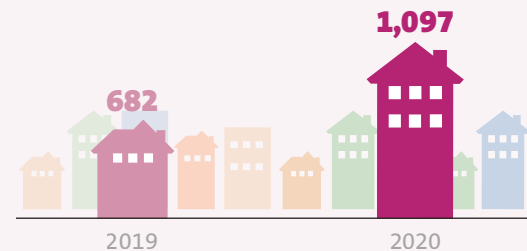
*(Street and traffic tickets down 31% due to suspension of pay, timed and 48-hour parking enforcement Mar.–June)*

## Rental Units In Development or Under Construction

### Purpose Built



### Non-Market





## What we hope to achieve

### *How we plan to achieve it*

- Develop complete, well-connected neighbourhoods.**
- > Completed the City Centre Area Plan, finalizing the plan for the economic, civic and cultural hub of Coquitlam and the northeast sector of Metro Vancouver.
  - > Finalized design and began construction on the Burke Mountain Village Discovery Centre the gateway to the future village in the up-and-coming mountainside community in Northeast Coquitlam.
  - > Completed the scope, process and consultation strategy for the Hazel/Coy Neighbourhood Plan.
  - > Continued to manage the City's land portfolio in a strategic manner, ensuring that this legacy remains intact for future residents.

- Support a multi-disciplinary approach to public safety.**
- > Supported the provincial government by providing education and enforcement of COVID-19 related health orders.
  - > Continued work with the Fraser Health Authority and Port Moody Police on advancing community mental health response initiatives.
  - > Conducted 4,559 fire inspections in line with COVID-19 protocols.
  - > Responded to 22,335 RCMP calls for service and 4,361 Fire incidents.
  - > Began work on a new live fire training facility at the Town Centre Fire Hall.

- Encourage a mix of housing in our neighbourhoods to improve housing affordability.**
- > Completed the scope and process and first round of public engagement on the Southwest Housing Review, supporting more affordable housing options in Southwest Coquitlam.
  - > Continued to be a municipal leader by implementing the Housing Affordability Strategy; over 6,500 rental units are currently in development or under construction in Coquitlam, the second highest in Metro Vancouver.
  - > Contributed \$25,000 to SHARE Community Services Rent Bank.
  - > Improved the City's development processes by introducing a suite of improvements to facilitate more timely responses to applicants.

- Enhance travel in and between neighbourhoods by building multi-modal transportation options and improving the quality of streets as a place for people.**
- > Developed 10 km of new multi-modal transportation infrastructure, increasing the total network to over 650 km.
  - > Finalized City Wayfinding in the Austin Heights neighbourhood and introduced standardized signage branding throughout the city.
  - > As part of the Community Response and Recovery Plan, began work to introduce 'Pop-Up Green Streets' throughout the City.
  - > Completed approximately 900m of frontage works projects, improving street appearances and functionality.

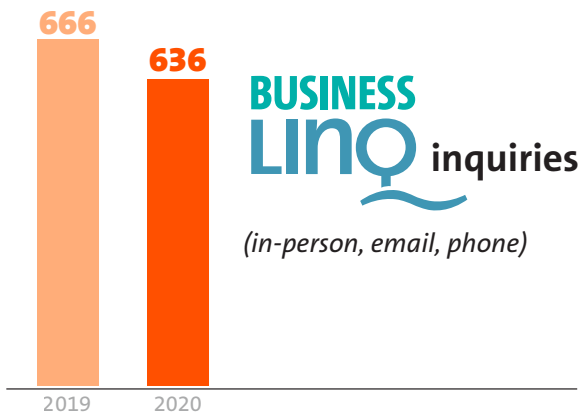


# Local Economy and Local Jobs

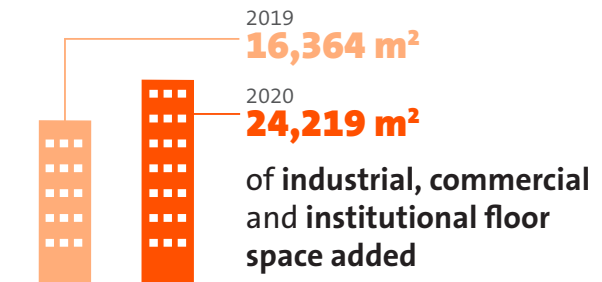
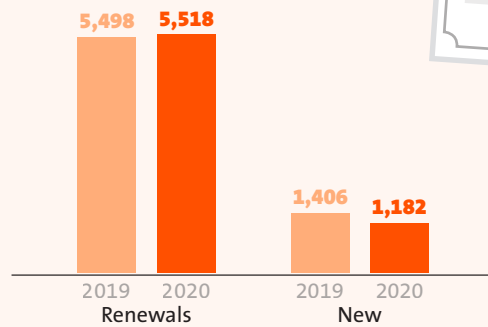


**26%** of all purchase orders were issued to a business in the Tri-Cities

**\$63,292,676** worth of construction value in industrial, commercial and institutional streams



## Business Licences Issued



## New buildings connected to QNET:



**3,841 m**

Metres of fibre added to the network

**5,500 m**



## What we hope to achieve

### How we plan to achieve it

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#### Focus on neighbourhood commercial development and revitalization.

- > Facilitated 7,753 m<sup>2</sup> of new commercial floor space, the highest in three years, of which 379 m<sup>2</sup> was retail space.
- > Approved City Centre Area Plan, with a focus on commercial opportunities and employment-generating floor space and an entertainment district in Coquitlam's downtown.

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#### Support the retention, expansion and attraction of business to strengthen Coquitlam's economic base.

- > Completed an update of the City's Commercial Zones, consolidating the City's 13 commercial zones to seven, and removing nearly fifty pages from the zoning bylaw.
- > Through the CSRP, used a variety of outreach tools for Coquitlam businesses to gain marketing exposure.
- > Issued 6,700 Business Licences (5,518 renewed and 1,182 new).
- > In compliance with Provincial Health Officer guidelines, conducted 110 in-person Business LinQ inquiries, 359 email inquiries and 197 telephone inquiries.

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#### Facilitate vibrancy in sport, culture and recreation to enhance economic growth through partnerships, events, festivals, and business development.

- > Leveraged media partnerships to maximize the value and extend the frequency of economic development campaigns such as *75 Days of Summer* and *Give Local*.
- > Partnered with five corporate partners to deliver *Coquitlam Celebrates Canada Day at Home*.
- > Held five in-person events, prior to restrictions, and two virtual events with joint participation of approximately 20,000 people.

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#### Leverage community assets to drive investment and job creation.

- > Connected nine new buildings to QNET and added 5,500 metres of fibre to the network.
- > Provided 30 filming permits for a total value of approximately \$38,000.

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#### Create trade and investment opportunities by building our international relationships and promoting our cultural diversity.

- > Held the six-part virtual summer concert series featuring artists that highlight Coquitlam's cultural diversity. 88,000 people engaged with the series, which also offered partnerships with local restaurants.
- > Partnered with Webnames.ca, a BC-based domain registrar, to host two free one-hour webinars for Coquitlam businesses to improve their online presence and marketing.

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#### Advance the region's transportation network by supporting local infrastructure projects that allow people and goods to move more efficiently.

- > Continued to advocate for Coquitlam's interests regarding third-party projects in Coquitlam. In 2020, these projects included the Port of Vancouver Gateway Project, Trans Mountain Pipeline, Fortis BC, and Coquitlam Metro Vancouver Water Main 4.
- > Adopted the inter-municipal business licence for ride-hailing, improving transportation options for Coquitlam residents.
- > Completed work on a Local Road Network rehabilitation program, identifying roads to be paved in Central and Southwest Coquitlam.


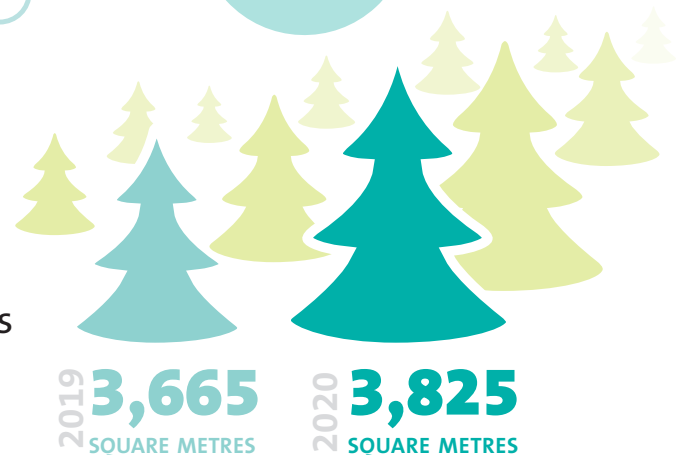
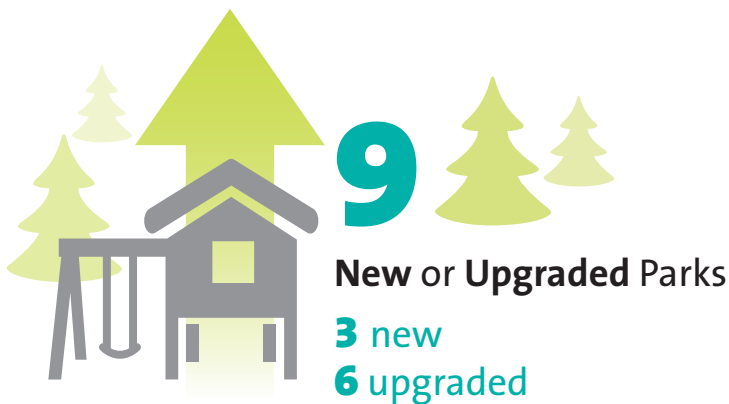
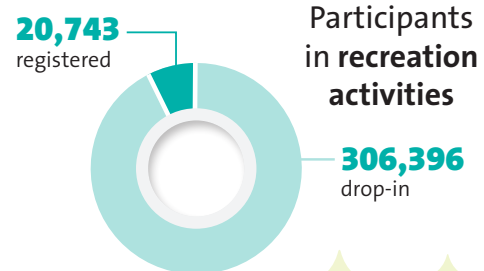


# Healthy Community and Active Citizens



**6,647 ONE Passes Sold**

- 1,555 monthly
- 328 120 days
- 368 annual
- 4,396 punch passes

Natural areas restored



## What we hope to achieve

### How we plan to achieve it

**Create a balanced offering of programs and services accessible to all ages, abilities, genders, interests, income levels and cultures.**

- > Introduced virtual recreation programs through the *Fitness at Home* series, allowing residents to participate in City programs despite pandemic-related facility and class closures. These videos have seen nearly 30,000 views since being introduced.
- > As part of the CSRP, introduced temporary \$2 drop-in fees to reduce financial barriers to City recreation programs.
- > Facilitated 25 physically-distanced block parties.

**Encourage all citizens to be active through a wide-range of recreational activities in our facilities, parks and trails.**

- > Developed comprehensive recreation and facility COVID-19 safety plans allowing the City to offer a wide-range of recreation services during the pandemic.
- > Completed initiatives related to the Arena Services Strategy.

**Develop a system of parks, recreation and open space that contributes to the ecological, social and economic well-being of Coquitlam residents.**

- > Restored over 3,800 square metres of parkland and planted over 2,400 native plants and shrubs in City parks.
- > Upgraded six, and built three new City parks.
- > Updated the Coquitlam Crunch Expansion Plan, prioritizing a 1.3-kilometre trail extension and making short-term improvements to parking, street crossings, trail realignment, signage and public safety education.
- > Completed the initial design for Sheffield Park and final design for Cottonwood Park.

**Support community learning through partnerships that provide formal and informal opportunities for life-long learning.**

- > Introduced the Seniors' Meal Program, funded by the City and delivered with the help of volunteers, to assist this vulnerable population during the pandemic. Over 15,000 meals were delivered in 2020.
- > As part of the *CoquitlamSPIRIT* initiative, provided multiple virtual activities and guides to facilitate at-home learning opportunities for all ages.

**Develop plans and capital assets to ensure the capacity of parks, recreation and culture services throughout the city, now and in the future.**

- > Made significant progress on the Major Recreation and Cultural Facilities Roadmap, outlining a forward-looking strategy for integrating completed facilities with future planning initiatives.
- > Completed construction on the festival lawn expansion and washroom in Town Centre Park.
- > Finalized plans to expand and upgrade the fitness centre at CCAC and continued plans on the Northeast Community Centre.
- > Continued construction on the arena three expansion at PSLC.



# Sustainable Services, Environment and Infrastructure



Reduction in GHGs  
since 2007

2019

15%

2020

28%

**307 litres** residential water consumption  
*(litres per capita, per day)*

**355 litres** total water consumption  
*(litres per capita, per day)*

Lane kms of roads swept

2019: **10,419 km** | 2020: **11,798 km**

**15** total electric vehicle charging ports  
**4,443** charging sessions for **426,763** minutes



**Sanitary sewers cleaned**

2019: **119 km** | 2020: **128 km**

**Water mains cleaned**

2019: **72 km** | 2020: **46 km**





## What we hope to achieve

### *How we plan to achieve it*

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#### Demonstrate responsible public stewardship through environmental sustainability practices.

- > Reduced the City's corporate greenhouse gas emissions by 28% compared to the base year (2007).
- > Decreased total water consumption (litres per capita, per day) to 355, the lowest in five years, and delivered over 2.6 million litres of water.
- > Continued work on the City's Environmental Sustainability Plan and Water Conservation Strategy.
- > Received national recognition for programs promoting environmental action and youth involvement from the Communities in Bloom competition.

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#### Explore service improvements and partnerships with community organizations.

- > Continued to facilitate the construction of the Burquitlam YMCA.
- > Worked with Metro Vancouver to finalize the design and route for upgraded water main capacity through Coquitlam.
- > Finalized agreement between School District 43, Wesbild and the City for an artificial turf field and other amenities at the new middle/secondary school on Burke Mountain.
- > Through a grant from the Federation of Canadian Municipalities, finalized the City's Climate Adaptation Strategy.

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#### Support the continued viability and sustainability of community organizations in their implementation of services, events, and programs to the community.

- > Through the CSRP, developed a series of community grants for not-for-profit groups that address pandemic-related service delivery challenges and revenue loss.
- > Contributed \$25,000 to SHARE Community Services Food Bank.
- > In partnership with the Government of Canada, implemented the City's largest expansion of electric vehicle charging stations. The City now has 15 electric vehicle charging ports that saw over 425,000 minutes of charging in 2020.

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#### Manage the City's assets and infrastructure in a manner that promotes financial and environmental sustainability.

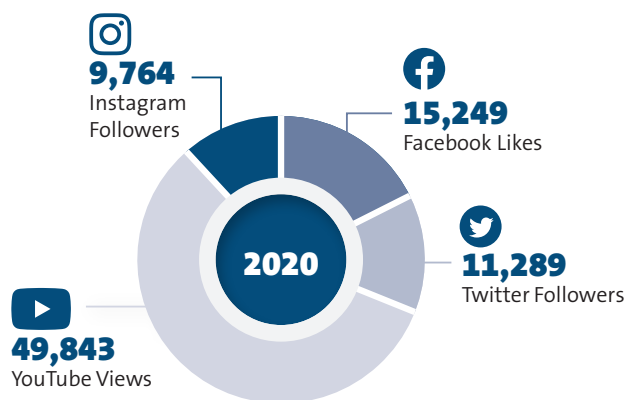
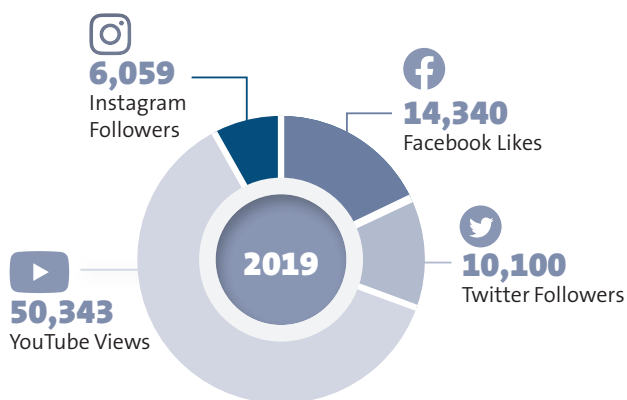
- > Expanded the City's park spaces through partnerships, such as Durant Linear Park.
- > As part of the City's Capital Program, invested \$140 million in parks and facilities upgrades.
- > Continued to maintain the City's linear assets by cleaning 128 kms of water mains, 46 kms of sanitary sewers and sweeping 11,798 lane kms of road.
- > Maintained an average road condition index (good/very good) of 70%.
- > Completed Public Works and Parks upgrades as part of the Neighbourhood Enhancement Program.



# Excellence in City Governance



## Social Media Engagement



### Website visits

2019: **1,241,880**  
2020: **1,062,729**



### Community Engagement

Total survey participation:  
2019: **9392 over 22 surveys**  
2020: **8088 over 15 surveys**



2019: **52%** | 2020: **65%**  
of all **transactions**  
done **online**



2019: **60** | 2020: **72**  
Business Improvement and Stop-Doing List Initiatives Completed



## What we hope to achieve

### How we plan to achieve it

---

#### Explore service improvements through investment in technology, people and process improvement.

- > Substantively completed and implemented *PerfectMind*, the City's new recreation registration system.
- > Continued to increase the City's online service offerings, including new payment methods and information-sharing protocols. These initiatives helped increase the amount of online transactions with the City to an all-time high of 65%.
- > As part of the Development Application Process Review, increased automation to financial calculations, implemented DocuSign for virtual signatures and introduced expedited temporary patio permits and performance security processes.
- > Developed and launched a new corporate website.
- > As part of the Business Improvement Committee, completed 72 work plan and stop-doing list items.
- > Expanded digital parking signage at Town Centre Park, improving driver and pedestrian safety and alleviating traffic congestion.

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#### Support, encourage and empower employees by living the City's organizational values, recognizing success and fostering a positive work environment.

- > Led the municipal sector in the health and safety response to COVID-19 through screening tool development and best practice sharing. The City was awarded the BC Municipal Safety Association 2020 Organizational Safety Excellence Award.
- > Received WorkSafe BC Certificate of Recognition Rebate for \$249,287 and maintained an experience rating under industry standards, saving a further \$424,000 in insurance costs.
- > Recognized as a 2020 BC Top Employer, the third year in a row.
- > Developed a sector-leading phased re-opening plan for City services and worked with colleagues across the region on coordination and information sharing.

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#### Maintain prudent financial and human resource policies and practices with a focus on long-range planning budgeting.

- > Continued to build the City's employment brand and implemented a new applicant tracking system.
- > Developed flexible and region-leading human resource policies to respond to the workforce challenges of COVID-19.
- > Completed a review of operating tied to growth costs and incorporated them recommendations into future budget processes.

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#### Encourage citizen and neighbourhood engagement that allows all residents to contribute to the affairs of the community.

- > Continued to refine and adapt the City's public communication practices to respond to the unique communication needs of the COVID-19 pandemic.
- > Launched the *CoquitlamSPIRIT* initiative, providing free activities and resources to help residents stay active, healthy and connected during the COVID-19 pandemic.



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 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

### Monitoring Progress

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

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

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



CITY OF COQUITLAM

# 2021 Business Plan

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

## City of Coquitlam COVID-19 Response and Recovery

**A** Community Support and Recovery Plan

Enhanced Operational Planning and Service Delivery Reviews

Workforce Support

Intergovernmental Relationships

### Safe and Complete Neighbourhoods



- A** Burke Mountain Village Planning  
Southwest Housing Review
- B** Four Corners Master Plan  
Partington Creek Neighbourhood Plan Density Review  
Housing Affordability Strategy Update  
Community Wildfire Resiliency Plan Update  
RCMP Mental Health Mobile Unit  
Hazel/Coy Neighbourhood Plan  
Regional Policing Initiatives
- C** City Centre Area Plan Initiatives  
Southwest Fire Protection Strategy  
RCMP Safe Place Initiative  
Heritage Management Strategy  
RCMP Strategic Plan Renewal  
Upper Pipeline Road Corridor Planning Overview

**ITEMS DEFERRED DUE TO COVID-19**

- Residential Zones Modernization
- Place Maillardville Seniors' Housing Feasibility

### Local Economy and Local Jobs



- A** Roadway and Streetscape Enhancement Program
- B** Fremont Connector  
Economic Development Strategy  
Rail Crossing Grade Separation Projects
- C** Property Tax Initiatives  
Cedar Drive Utility and Road Planning  
Cannabis Regulatory Framework  
Fortis BC Pipeline Impact Management  
Trans Mountain Pipeline Impact Management

### Healthy Community and Active Citizens



- A** Northeast Recreation Centre Planning  
Major Recreation and Cultural Facilities Road Map  
Place Maillardville Construction
- B** Sheffield Park  
Spani Pool Renewal Planning  
Buchanan Square Upgrades  
Coquitlam Crunch
- C** Town Centre Park Improvements  
Cottonwood Park  
CCAC Fitness Centre Expansion and Upgrade  
Sports Field Strategy Update  
Blue Mountain Park

Glen Park Phase 3

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**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.



Provincial Liaison  
Emergency Operations Centre

Financial Planning  
Enhanced Online Services

**Sustainable Services, Environment and Infrastructure**

**A** YMCA Facility  
Environmental Sustainability Plan  
Austin Works Yard Renewal  
BC Energy Step Code Initiatives

**B** Water Conservation Strategy  
Sydney Avenue Development Site (Burquitlam Lions)  
City Infrastructure Funding Strategy  
Coquitlam Metro  
Vancouver Water Projects  
Centennial Turf Field  
Burke Mountain Joint School/Park Site Planning

**C** Food Sector Liquid Waste Control Bylaw  
Brunette Interchange

Sponsorship Policy Update

**Excellence in City Governance**

**A** Diversity, Equity and Inclusion

**B** Development Application Process Review  
DCC Bylaw Update  
Business Improvement Committee Work Plan  
Childcare Strategy

**C** Collective Bargaining  
Development Application Financial Review  
Corporate Communications Division Review  
Mass Timber Construction  
Community Engagement Strategy  
Long-Term Tax Strategy

Civic Lands Portfolio 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
- 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.

The City's consolidated financial statements are prepared under Public Sector Accounting Board (PSAB) guidelines for financial statement preparation, using the accrual method of accounting in which revenues are recognized when they are earned and expenses when they are incurred. 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 *2021–2025 Capital Plan*. This provides a balanced review of submissions to ensure they are consistent with the corporate objectives as outlined in the *Business Plan*, *Strategic Plan*, *Citywide Official Community Plan (OCP)* and other approved master plans and strategies. Within this context, teams consisting of staff from one or more departments submit a prioritized list of projects within the

available funding envelope to Finance who coordinates the submissions. The summarized project list is then presented to the Executive Team who evaluates and prioritizes the capital projects for the *2021–2025 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 typically includes a statistically-valid Citizen Satisfaction Survey completed by Ipsos Reid to solicit information from residents about their service preferences and satisfaction levels, a town hall meeting and an online budget survey. The 2020 town hall meeting was cancelled due to the COVID-19 pandemic, however the City considered public input from previously conducted Citizen Satisfaction Survey as well as the online budget survey conducted in September 2020.

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 albeit by a lower margin than the City has seen in the past few years, which is likely due to the current economic and social challenges facing the community. The community also had the opportunity to review and provide comment on the Draft *2021–2025 Financial Plan* which was posted on the City's website prior to adoption.



Based on the feedback received, the plan is a balance between continuing to provide community services, maintaining financial flexibility and stability while mitigating the impact on residents and businesses during the uncertainty brought on by the pandemic.

### Key Steps

#### 1. Identify Community Priorities

- A statistically valid telephone survey of residents provides the opportunity to gain feedback on priorities, issues and progress towards goals (results are accurate to ±4.4 percentage points, 19 times out of 20).
- An online budget survey tool for community members provides input and recommendations on programs and services.
- 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 28–29).
- City business processes and projects are reviewed, updated as needed and aligned with objectives as part of the departmental work plans.

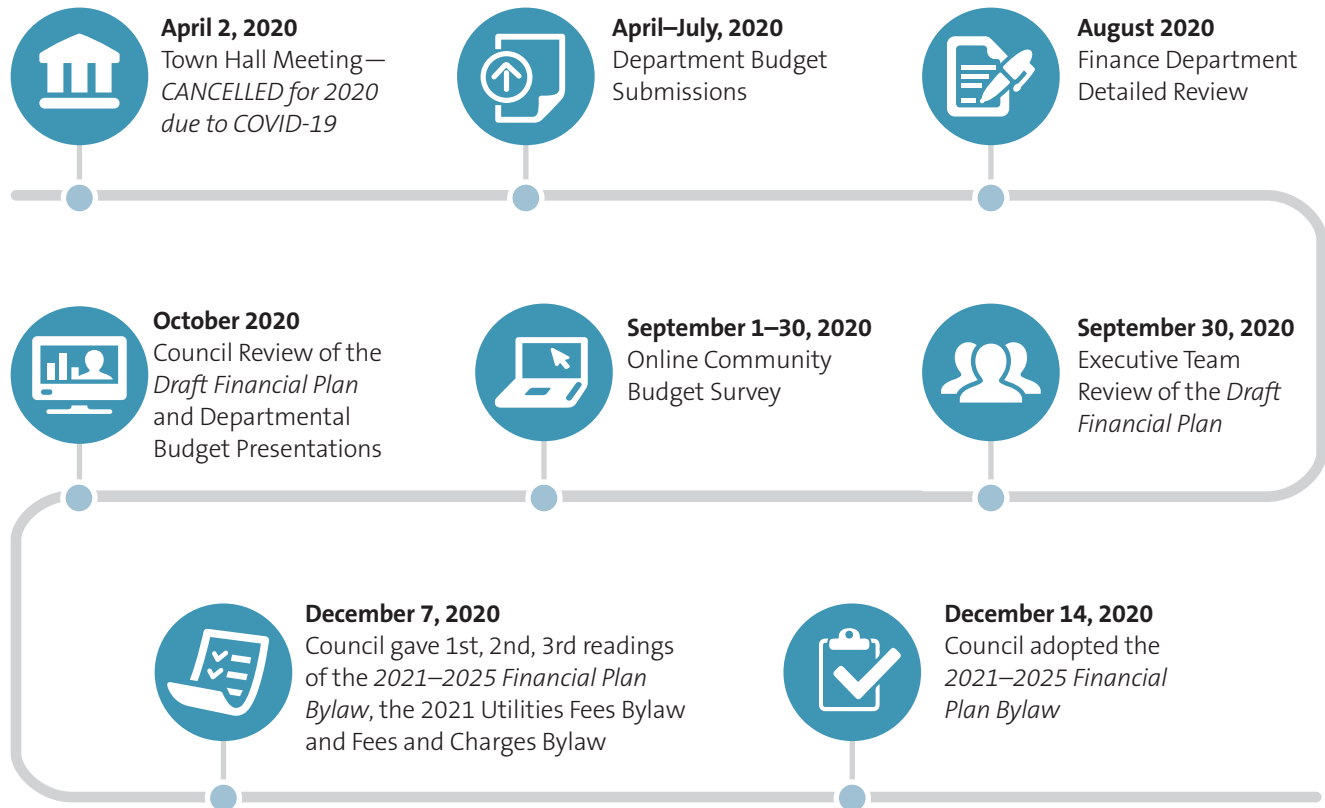
#### 3. Align Financial Plan with Business Plan Priorities

- 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

### 2021 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)	Draft Budget Increase		Approved Budget Increase		Variance Explanation
<b>GENERAL FUND</b>					
Base Operating Plan	\$ 3,650	2.42%	\$ 3,505	2.32%	Funded a portion with COVID-19 Safe Restart Grant
New Priorities	555	0.37%	555	0.37%	
	4,205	2.79%	4,060	2.69%	
Non-Tax Funding:					
COVID Financial Impacts	5,400	0.00%	3,600	0.00%	Reinstated TransLink Grant Funding
Resource Reallocation	970	0.00%	970	0.00%	
Priorities funded by Other Funding Sources	830	0.00%	930	0.00%	Diversity, Equity and Inclusion Initiatives
<b>2021 Budget</b>	<b>\$ 10,575</b>	<b>2.79%</b>	<b>\$ 8,630</b>	<b>2.69%</b>	
<b>UTILITY FUND</b>					
<b>Base Budget</b>					
Water Rates	6.00%		4.00%		Updated Metro Vancouver rate increases
Sewer/Drainage Rates	2.00%		1.00%		Updated Metro Vancouver rate increases
Solid Waste Rates	2.00%		2.00%		
<b>CAPITAL FUND</b>					
	<b>\$ 77,217</b>		<b>\$ 74,810</b>		Approved Spani Pool project outside of budget process to capitalize on a grant opportunity and adjusted utility projects to be within available DCC receipts.

### Budget Bylaw

As outlined in the *Community Charter*, the *Five-Year Financial Plan* Bylaw is to be adopted by Council by May 15 of the first year of the plan. Coquitlam Council has a policy 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 Plan 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 the City's overall financial plan.

#### ► 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 operating 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 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).

**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 one-time funding for community grants and projects. The policy currently allocates 87.5% of casino revenue to the Municipal Capital Fund and 12.5% to the Community Capital Fund.

**Policy Statement:**

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

**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.

### ► **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*.

### ► **Procurement Policy**

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

1. **Safeguarding of public funds**—the City must endeavour to get the best value for our taxpayers when we purchase goods and services.
2. **Transparency**—the City must be able to demonstrate that our procurement processes are fair and open to all bidders.
3. **Compliance with legislation**—the City is required to conduct public procurement in compliance with the following legislation:
  - NWPTA—North West Partnership Trade Agreement
  - AIT—Agreement on Internal Trade
  - FOIPPA—Freedom of Information and Protection of Privacy Act
  - Competition Act and Contract Law
4. **Efficient allocation of resources**—since City resources are limited, to achieve real value, resources are focused where we get the best return. To that end, the City's Procurement Policy uses different procurement methods for different values and types of purchases so that the level of resources used are matched to the potential savings that may be achieved. The Policy focuses most efforts on high value and more complex purchases such as construction, and ongoing service contracts, since the savings is worth the process cost in terms of City resources.

#### **Policy Statement:**

The City of Coquitlam will purchase goods and services on behalf of Coquitlam residents in accordance with evolving best practices in procurement for local governments.

### ► **Insurance Reserve Funding Policy**

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

#### **Policy Statement:**

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

- **Extreme Weather Funding Policy**  
The City will ensure that funding 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.

**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	16.1
	Deputy City Manager Includes: Fire/Rescue 183.0	229.8
	Parks, Recreation, Culture and Facilities	375.6
	Corporate Services	62.3
	Engineering and Public Works	134.1
	Finance, Lands and Police Services Includes: Police 272.4	320.0
	Planning and Development	100.4
Sewer Fund	Engineering and Public Works	39.5
Water Fund	Engineering and Public Works	38.7
<b>Total FTE</b>		<b>1,316.5</b>

### 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 organization, provides legislated services and information management functions and offers policy advice to Council

#### Deputy City Manager's Office:

- Provides operational support services (Legal) to all other City departments
- Provides direct oversight to the Parks, Recreation, Culture and Facilities department and to the Legal Services and Bylaw Enforcement division

#### Fire/Rescue Services:

- Provides fire suppression, specialized and technical rescues, emergency preparedness, 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
- 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
- Manages the construction of civic facilities and parks
- Creates 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, and Corporate Communications) 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 Services:

- 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

## Sewer and Drainage Utility Fund

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

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

## Water Utility Fund

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

## Trust Funds

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

## Reserve Funds

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

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

In conformance with reporting standards of the Public Sector Accounting and Auditing board of the Canadian Institute of Chartered Accountants, reserve transactions are identified separately from expenditures and revenues in portions of the 2021 budget document.

The City's Operating Reserve Funds will be used to fund ongoing projects and potential liabilities such as tax appeals and insurance claims. Capital reserves, along with Development Cost Charges, will be used to finance additional capital projects in future years. The reserve amounts available for expenditures over the 2021–2025 planning period are in the Schedule on p. 39.





## Capital Reserve Funding

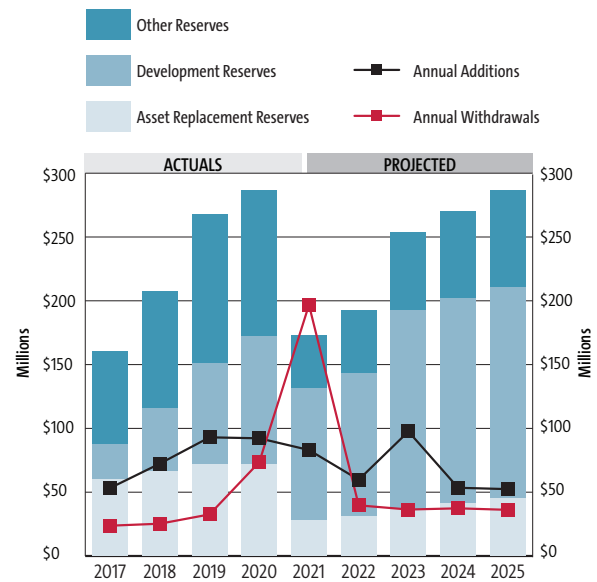
The 2021–2025 Capital Plan includes new facilities and facility upgrades, road expansion and rehabilitation and the acquisition and development of parkland for a growing community. Some of these are ongoing projects that will continue into the 2022 to 2026 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2021 to 2025.

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 facility component replacements.
- **Casino Municipal Reserve**—funding for the Town Centre Firehall Training Facility, Transportation and Frontage Works Programs.
- **City Initiatives Reserves**—funding for one-time budget priorities.
- **Community Amenity Contributions Reserve**—funding for the planning and design of the Northeast Community Centre.
- **DCC Matching Reserve**—funding for the municipal portion of the projects in the DCC program.
- **Land Sale Reserve Investment Fund**—funding for the renovation of the Innovation Centre.
- **Parks Infrastructure Replacement Reserve**—funding for the 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 healthy growth in reserve balances. The additions to the City’s development reserves tend to fluctuate due to the variance 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 2021 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 2017–2025**



The following is the Schedule of Capital Reserves.

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>Asset Replacement Reserves</b>									
IT Asset Replacement and Upgrade Reserve	1,409,293	2,010,296	1,965,917	1,386,052	1,936,987	82,304	579,344	1,087,475	373,808
Additions	919,376	600,113	1,188,781	1,856,341	1,098,060	1,109,041	1,120,131	1,131,332	1,142,646
Withdrawals	318,372	644,492	1,768,647	1,305,406	2,952,743	612,000	612,000	1,845,000	972,000
<b>Balance @ December 31</b>	<b>2,010,296</b>	<b>1,965,917</b>	<b>1,386,052</b>	<b>1,936,987</b>	<b>82,304</b>	<b>579,344</b>	<b>1,087,475</b>	<b>373,808</b>	<b>544,453</b>
<b>Printing Equipment Replacement Reserve</b>									
Printing Equipment Replacement Reserve	959,399	922,792	759,946	947,702	1,077,109	861,195	795,813	73,267	227,576
Additions	197,343	198,144	202,247	203,911	181,800	183,618	185,454	187,309	189,182
Withdrawals	233,950	360,990	14,491	74,504	397,714	249,000	908,000	33,000	53,000
<b>Balance @ December 31</b>	<b>922,792</b>	<b>759,946</b>	<b>947,702</b>	<b>1,077,109</b>	<b>861,195</b>	<b>795,813</b>	<b>73,267</b>	<b>227,576</b>	<b>363,758</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Building Component Replacement Reserve	5,675,955	7,254,552	8,123,150	8,888,557	8,568,799	6,714,663	7,132,305	9,517,522	11,117,042
Additions	4,370,205	4,365,910	4,487,931	4,473,652	4,324,680	4,374,427	4,418,171	4,462,353	4,506,976
Withdrawals	2,791,608	3,497,312	3,722,523	4,793,410	6,178,816	3,956,785	2,032,954	2,862,833	4,073,250
<b>Balance @ December 31</b>	<b>7,254,552</b>	<b>8,123,150</b>	<b>8,888,557</b>	<b>8,568,799</b>	<b>6,714,663</b>	<b>7,132,305</b>	<b>9,517,522</b>	<b>11,117,042</b>	<b>11,550,768</b>
Fitness Equipment Reserve	23,404	15,815	21,768	73,554	136,046	1,530	4,605	9,241	15,454
Additions	103,000	103,000	153,000	153,000	154,530	156,075	157,636	159,212	160,805
Withdrawals	110,589	97,047	101,214	90,508	289,046	153,000	153,000	153,000	153,000
<b>Balance @ December 31</b>	<b>15,815</b>	<b>21,768</b>	<b>73,554</b>	<b>136,046</b>	<b>1,530</b>	<b>4,605</b>	<b>9,241</b>	<b>15,454</b>	<b>23,258</b>
LED Reserve	407,707	472,707	187,489	252,489	317,489	65,650	131,957	198,926	266,566
Additions	65,000	65,000	65,000	65,000	65,650	66,307	66,970	67,639	68,316
Withdrawals	-	350,218	-	-	317,489	-	-	-	-
<b>Balance @ December 31</b>	<b>472,707</b>	<b>187,489</b>	<b>252,489</b>	<b>317,489</b>	<b>65,650</b>	<b>131,957</b>	<b>198,926</b>	<b>266,566</b>	<b>334,881</b>
Building Replacement Fund Reserve	28,426,695	30,540,246	33,474,551	36,212,640	39,501,350	7,337,031	10,597,959	13,891,497	17,217,970
Additions	2,859,691	3,295,742	3,802,541	4,077,902	3,228,642	3,260,928	3,293,538	3,326,473	3,359,738
Withdrawals	746,138	361,437	1,064,452	789,192	35,392,961	-	-	-	-
<b>Balance @ December 31</b>	<b>30,540,246</b>	<b>33,474,551</b>	<b>36,212,640</b>	<b>39,501,350</b>	<b>7,337,031</b>	<b>10,597,959</b>	<b>13,891,497</b>	<b>17,217,970</b>	<b>20,577,708</b>
Road Replacement Fund Reserve	10,998,721	12,296,631	12,559,433	13,984,882	14,711,258	9,508,240	7,577,167	7,160,036	6,818,803
Additions	1,467,277	1,586,860	2,429,094	2,588,348	2,453,142	2,566,927	2,680,869	2,696,767	2,712,825
Withdrawals	169,367	1,324,058	1,003,645	1,861,972	7,656,160	4,498,000	3,098,000	3,038,000	3,038,000
<b>Balance @ December 31</b>	<b>12,296,631</b>	<b>12,559,433</b>	<b>13,984,882</b>	<b>14,711,258</b>	<b>9,508,240</b>	<b>7,577,167</b>	<b>7,160,036</b>	<b>6,818,803</b>	<b>6,493,628</b>
Waste Bins Replacement Reserve	850,843	1,203,102	1,566,296	1,945,379	2,329,190	2,562,523	2,795,856	3,029,189	3,262,522
Additions	352,259	363,194	379,083	383,811	333,333	333,333	333,333	333,333	333,333
Withdrawals	-	-	-	-	100,000	100,000	100,000	100,000	100,000
<b>Balance @ December 31</b>	<b>1,203,102</b>	<b>1,566,296</b>	<b>1,945,379</b>	<b>2,329,190</b>	<b>2,562,523</b>	<b>2,795,856</b>	<b>3,029,189</b>	<b>3,262,522</b>	<b>3,495,855</b>
TransLink Road Rehabilitation Reserve	1,961,288	2,707,930	4,234,697	4,760,046	2,534,112	272,491	273,191	273,191	273,291
Additions	1,591,000	1,723,000	1,758,000	-	1,829,100	1,865,700	1,903,000	1,941,100	1,979,922
Withdrawals	844,358	196,233	1,232,651	2,225,934	4,090,721	1,865,000	1,903,000	1,941,000	1,941,000
<b>Balance @ December 31</b>	<b>2,707,930</b>	<b>4,234,697</b>	<b>4,760,046</b>	<b>2,534,112</b>	<b>272,491</b>	<b>273,191</b>	<b>273,191</b>	<b>273,291</b>	<b>312,213</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>TransLink Road Rehabilitation Non-Pavement Reserve</b>									
TransLink Road Rehabilitation Non-Pavement Reserve	1,874,799	2,306,013	2,919,682	3,242,658	756,758	591,873	768,973	950,773	1,157,573
Additions	628,000	691,988	705,068	177,150	722,600	737,100	751,800	766,800	782,136
Withdrawals	196,786	78,319	382,092	2,663,050	887,485	560,000	570,000	560,000	570,000
<b>Balance @ December 31</b>	<b>2,306,013</b>	<b>2,919,682</b>	<b>3,242,658</b>	<b>756,758</b>	<b>591,873</b>	<b>768,973</b>	<b>950,773</b>	<b>1,157,573</b>	<b>1,369,709</b>
<b>Survey Equipment Reserve</b>									
Survey Equipment Reserve	20,000	24,000	28,000	32,000	36,000	40,040	44,120	48,242	52,404
Additions	4,000	4,000	4,000	4,000	4,040	4,080	4,121	4,162	4,204
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>24,000</b>	<b>28,000</b>	<b>32,000</b>	<b>36,000</b>	<b>40,040</b>	<b>44,120</b>	<b>48,242</b>	<b>52,404</b>	<b>56,608</b>
<b>Development Reserves</b>									
<b>Density Bonus Reserve</b>									
Density Bonus Reserve	14,513,326	23,465,827	39,771,703	61,640,305	51,479,132	27,072,204	21,047,165	50,447,165	40,947,165
Additions	11,333,219	18,764,276	24,161,638	10,026,600	24,600,000	10,400,000	45,100,000	6,000,000	5,000,000
Withdrawals	2,380,718	2,458,400	2,293,036	20,187,773	49,006,928	16,425,039	15,700,000	15,500,000	15,000,000
<b>Balance @ December 31</b>	<b>23,465,827</b>	<b>39,771,703</b>	<b>61,640,305</b>	<b>51,479,132</b>	<b>27,072,204</b>	<b>21,047,165</b>	<b>50,447,165</b>	<b>40,947,165</b>	<b>30,947,165</b>
<b>Community Amenity Reserve</b>									
Community Amenity Reserve	2,238,829	4,073,659	9,813,106	18,234,139	11,378,919	12,813,907	12,613,907	12,213,907	11,713,907
Additions	1,894,409	5,760,647	9,164,992	5,387,229	5,500,000	300,000	100,000	-	-
Withdrawals	59,579	21,200	743,959	12,242,449	4,065,012	500,000	500,000	500,000	500,000
<b>Balance @ December 31</b>	<b>4,073,659</b>	<b>9,813,106</b>	<b>18,234,139</b>	<b>11,378,919</b>	<b>12,813,907</b>	<b>12,613,907</b>	<b>12,213,907</b>	<b>11,713,907</b>	<b>11,213,907</b>
<b>New Major Facilities</b>									
New Major Facilities	-	-	-	-	10,000,000	20,000,000	30,000,000	40,000,000	50,000,000
Additions	-	-	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>20,000,000</b>	<b>30,000,000</b>	<b>40,000,000</b>	<b>50,000,000</b>	<b>60,000,000</b>
<b>Major Transportation</b>									
Major Transportation	-	-	-	-	27,624,890	43,594,890	48,594,890	53,594,890	58,594,890
Additions	-	-	-	27,624,890	15,970,000	5,000,000	5,000,000	5,000,000	5,000,000
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,624,890</b>	<b>43,594,890</b>	<b>48,594,890</b>	<b>53,594,890</b>	<b>58,594,890</b>	<b>63,594,890</b>
<b>Other Reserves</b>									
<b>City Initiatives Reserve</b>									
City Initiatives Reserve	12,477,162	12,540,778	13,759,173	12,230,812	9,513,831	5,238,603	6,203,603	7,168,603	8,133,603
Additions	3,572,197	6,433,444	4,879,523	5,009,760	-	1,000,000	1,000,000	1,000,000	1,000,000
Withdrawals	3,508,581	5,215,049	6,407,884	7,726,741	4,275,228	35,000	35,000	35,000	-
<b>Balance @ December 31</b>	<b>12,540,778</b>	<b>13,759,173</b>	<b>12,230,812</b>	<b>9,513,831</b>	<b>5,238,603</b>	<b>6,203,603</b>	<b>7,168,603</b>	<b>8,133,603</b>	<b>9,133,603</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Casino Municipal Reserve	7,215,163	11,866,677	17,108,085	23,127,487	24,477,076	585,754	3,195,754	5,805,754	8,415,754
Additions	7,686,244	6,751,140	7,378,119	1,733,012	-	3,900,000	3,900,000	3,900,000	3,900,000
Withdrawals	3,034,730	1,509,732	1,358,717	383,423	23,891,322	1,290,000	1,290,000	1,290,000	1,290,000
<b>Balance @ December 31</b>	<b>11,866,677</b>	<b>17,108,085</b>	<b>23,127,487</b>	<b>24,477,076</b>	<b>585,754</b>	<b>3,195,754</b>	<b>5,805,754</b>	<b>8,415,754</b>	<b>11,025,754</b>
Affordable Housing Reserve	9,471,219	10,580,355	11,995,747	15,057,090	16,246,714	9,627,180	11,116,384	17,016,384	17,816,384
Additions	1,869,185	1,859,146	3,815,954	1,210,776	1,900,000	1,500,000	5,900,000	800,000	600,000
Withdrawals	760,049	443,754	754,610	21,152	8,519,534	10,796	-	-	-
<b>Balance @ December 31</b>	<b>10,580,355</b>	<b>11,995,747</b>	<b>15,057,090</b>	<b>16,246,714</b>	<b>9,627,180</b>	<b>11,116,384</b>	<b>17,016,384</b>	<b>17,816,384</b>	<b>18,416,384</b>
DCC Matching Reserve	8,001,324	8,899,294	11,131,012	13,787,087	14,792,229	10,245,884	10,968,718	11,524,811	12,233,484
Additions	3,304,892	3,529,599	3,638,257	3,651,113	3,313,623	3,313,623	3,313,623	3,313,623	3,313,623
Withdrawals	2,406,922	1,297,881	982,182	2,645,971	7,859,968	2,590,789	2,757,530	2,604,950	1,746,405
<b>Balance @ December 31</b>	<b>8,899,294</b>	<b>11,131,012</b>	<b>13,787,087</b>	<b>14,792,229</b>	<b>10,245,884</b>	<b>10,968,718</b>	<b>11,524,811</b>	<b>12,233,484</b>	<b>13,800,702</b>
Land Sale Reserve Investment Fund	3,946,647	9,297,192	12,782,900	17,016,558	20,184,079	12,214,024	14,732,774	16,070,274	17,407,774
Additions	5,873,480	6,772,521	7,242,518	7,879,609	2,418,750	3,618,750	2,437,500	2,437,500	2,437,500
Withdrawals	522,935	3,286,813	3,008,860	4,712,088	10,388,805	1,100,000	1,100,000	1,100,000	1,100,000
<b>Balance @ December 31</b>	<b>9,297,192</b>	<b>12,782,900</b>	<b>17,016,558</b>	<b>20,184,079</b>	<b>12,214,024</b>	<b>14,732,774</b>	<b>16,070,274</b>	<b>17,407,774</b>	<b>18,745,274</b>
Capital Projects General Fund Reserve	13,669,373	12,841,963	13,922,752	19,369,510	18,247,743	391,435	391,435	391,435	391,435
Additions	2,702,671	3,413,390	8,163,984	2,906,606	-	-	-	-	-
Withdrawals	3,530,081	2,332,601	2,717,226	4,028,673	17,856,008	-	-	-	-
<b>Balance @ December 31</b>	<b>12,841,963</b>	<b>13,922,752</b>	<b>19,369,510</b>	<b>18,247,443</b>	<b>391,435</b>	<b>391,435</b>	<b>391,435</b>	<b>391,435</b>	<b>391,435</b>
Pavement Cut Restoration Reserve	806,066	877,925	947,341	869,269	928,545	392,678	342,678	292,678	242,678
Additions	71,859	70,333	71,928	73,409	50,000	50,000	50,000	50,000	50,000
Withdrawals	-	917	150,000	14,133	585,867	100,000	100,000	100,000	100,000
<b>Balance @ December 31</b>	<b>877,925</b>	<b>947,341</b>	<b>869,269</b>	<b>928,545</b>	<b>392,678</b>	<b>342,678</b>	<b>292,678</b>	<b>242,678</b>	<b>192,678</b>
New Vehicle Reserve	41,978	42,759	48,482	44,919	4,554	4,554	4,554	4,554	4,554
Additions	190,781	190,984	251,217	250,584	250,000	250,000	250,000	250,000	250,000
Withdrawals	190,000	185,261	254,779	290,949	250,000	250,000	250,000	250,000	250,000
<b>Balance @ December 31</b>	<b>42,759</b>	<b>48,482</b>	<b>44,919</b>	<b>4,554</b>	<b>4,554</b>	<b>4,554</b>	<b>4,554</b>	<b>4,554</b>	<b>4,554</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Multi Sport Facility Reserve	215,963	219,980	224,776	230,710	236,224	236,224	236,224	236,224	236,224
Additions	4,017	4,796	5,934	5,514	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>219,980</b>	<b>224,776</b>	<b>230,710</b>	<b>236,224</b>	<b>236,224</b>	<b>236,224</b>	<b>236,224</b>	<b>236,224</b>	<b>236,224</b>
Gas Tax Reserve	447,193	358,353	719,393	1,158,716	1,154,068	457,157	470,754	506,262	541,768
Additions	443,915	463,839	948,598	499,224	493,597	493,597	515,506	515,506	538,704
Withdrawals	532,755	102,799	509,275	503,872	1,190,507	480,000	480,000	480,000	550,000
<b>Balance @ December 31</b>	<b>358,353</b>	<b>719,393</b>	<b>1,158,716</b>	<b>1,154,068</b>	<b>457,157</b>	<b>470,754</b>	<b>506,262</b>	<b>541,768</b>	<b>530,472</b>
Restricted Debt General Fund Reserve	1,514,722	1,541,727	1,563,306	1,563,306	550,400	124,506	21,200	21,200	21,200
Additions	27,005	21,579	-	21,200	-	-	-	-	-
Withdrawals	-	-	-	1,034,106	425,894	103,306	-	-	-
<b>Balance @ December 31</b>	<b>1,541,727</b>	<b>1,563,306</b>	<b>1,563,306</b>	<b>550,400</b>	<b>124,506</b>	<b>21,200</b>	<b>21,200</b>	<b>21,200</b>	<b>21,200</b>
Local Area Service Reserve	2,235,207	2,243,318	2,535,782	2,715,943	2,473,417	805,809	805,809	805,809	805,809
Additions	341,267	351,531	368,420	61,281	-	-	-	-	-
Withdrawals	333,156	59,067	188,259	303,807	1,667,608	-	-	-	-
<b>Balance @ December 31</b>	<b>2,243,318</b>	<b>2,535,782</b>	<b>2,715,943</b>	<b>2,473,417</b>	<b>805,809</b>	<b>805,809</b>	<b>805,809</b>	<b>805,809</b>	<b>805,809</b>
Casino Community Reserve	109,065	140,049	487,574	815,764	667,549	617,640	863,982	1,110,324	1,356,666
Additions	1,086,456	1,061,123	1,339,573	187,766	223,000	823,000	600,000	600,000	600,000
Withdrawals	1,055,472	713,598	1,011,383	335,981	272,909	576,658	576,658	576,658	576,658
<b>Balance @ December 31</b>	<b>140,049</b>	<b>487,574</b>	<b>815,764</b>	<b>667,549</b>	<b>617,640</b>	<b>863,982</b>	<b>1,110,324</b>	<b>1,356,666</b>	<b>1,603,008</b>
Internal Financing – Reserve	564,157	574,650	587,177	602,678	617,082	617,082	617,082	617,082	617,082
Additions	10,493	12,527	15,501	14,404	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>574,650</b>	<b>587,177</b>	<b>602,678</b>	<b>617,082</b>	<b>617,082</b>	<b>617,082</b>	<b>617,082</b>	<b>617,082</b>	<b>617,082</b>
Waste Utility Capital Reserve	479,653	484,971	495,454	508,534	520,688	366,672	366,672	366,672	366,672
Additions	8,888	10,571	13,080	12,154	-	-	-	-	-
Withdrawals	3,570	88	-	-	154,016	-	-	-	-
<b>Balance @ December 31</b>	<b>484,971</b>	<b>495,454</b>	<b>508,534</b>	<b>520,688</b>	<b>366,672</b>	<b>366,672</b>	<b>366,672</b>	<b>366,672</b>	<b>366,672</b>

\* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Sportsfield Infrastructure Replacement Reserve	-	-	-	177,310	755,652	21,077	36,655	60,138	91,606
Additions	-	-	777,310	786,017	782,750	790,578	798,483	806,468	814,533
Withdrawals	-	-	600,000	207,675	1,517,325	775,000	775,000	775,000	775,000
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>177,310</b>	<b>755,652</b>	<b>21,077</b>	<b>36,655</b>	<b>60,138</b>	<b>91,606</b>	<b>131,139</b>
Frontage Works Reserve	-	-	2,523,706	4,300,215	3,773,314	1,855,379	1,655,379	1,455,379	1,255,379
Additions	-	3,087,421	3,625,889	1,167,069	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Withdrawals	-	563,715	1,849,380	1,693,970	2,917,935	1,700,000	1,700,000	1,700,000	1,700,000
<b>Balance @ December 31</b>	<b>-</b>	<b>2,523,706</b>	<b>4,300,215</b>	<b>3,773,314</b>	<b>1,855,379</b>	<b>1,655,379</b>	<b>1,455,379</b>	<b>1,255,379</b>	<b>1,055,379</b>
Fire Equipment Replacement Reserve	-	-	-	278,630	563,576	17,326	23,854	33,186	45,352
Additions	-	-	278,630	284,946	277,750	280,528	283,333	286,166	289,028
Withdrawals	-	-	-	-	824,000	274,000	274,000	274,000	274,000
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>278,630</b>	<b>563,576</b>	<b>17,326</b>	<b>23,854</b>	<b>33,186</b>	<b>45,352</b>	<b>60,380</b>
Park Infrastructure Replacement Reserve	-	-	-	926,388	695,503	191,273	360,974	540,422	729,714
Additions	-	-	1,317,069	1,424,153	1,565,050	1,574,701	1,584,448	1,594,292	1,604,235
Withdrawals	-	-	390,681	1,655,038	2,069,280	1,405,000	1,405,000	1,405,000	1,405,000
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>926,388</b>	<b>695,503</b>	<b>191,273</b>	<b>360,974</b>	<b>540,422</b>	<b>729,714</b>	<b>928,949</b>
Community Benefits Park Reserve	-	-	346,000	336,000	1,376,000	1,376,000	1,376,000	1,376,000	1,376,000
Additions	-	511,037	50,000	1,040,000	-	-	-	-	-
Withdrawals	-	165,037	60,000	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>346,000</b>	<b>336,000</b>	<b>1,376,000</b>	<b>1,376,000</b>	<b>1,376,000</b>	<b>1,376,000</b>	<b>1,376,000</b>	<b>1,376,000</b>
IT New Initiatives	265,566	551,274	835,660	1,140,088	560,316	88,557	328,818	552,281	653,979
Additions	307,527	314,955	325,740	707,140	317,090	320,261	323,464	326,698	329,965
Withdrawals	21,819	30,569	21,312	1,286,912	788,849	80,000	100,000	225,000	
<b>Balance @ December 31</b>	<b>551,274</b>	<b>835,660</b>	<b>1,140,088</b>	<b>560,316</b>	<b>88,557</b>	<b>328,818</b>	<b>552,281</b>	<b>653,979</b>	<b>983,944</b>
<b>Total Capital Reserves</b>									
Opening Balance	130,820,715	160,354,836	207,440,059	267,857,418	290,726,300	176,993,357	197,076,556	258,450,795	274,782,089
Additions	53,285,655	72,381,810	93,008,618	95,947,571	83,057,187	59,772,572	97,571,380	53,456,735	52,467,670
Withdrawals	23,751,534	25,296,587	32,591,259	73,078,689	196,790,130	39,689,373	36,420,142	37,348,441	35,944,313
<b>Total Balance @ December 31</b>	<b>160,354,835</b>	<b>207,440,059</b>	<b>267,857,418</b>	<b>290,726,300</b>	<b>176,993,357</b>	<b>197,076,556</b>	<b>258,450,795</b>	<b>274,782,089</b>	<b>291,305,445</b>

\* Unaudited

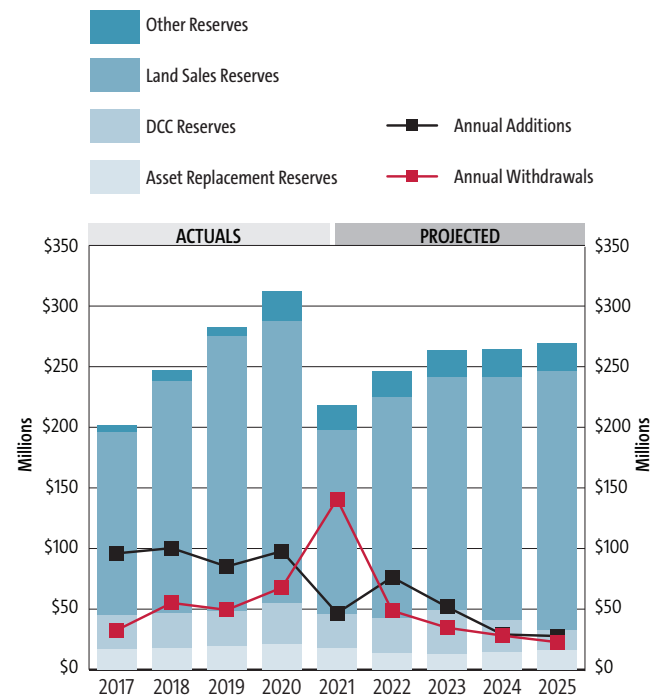
## Statutory Reserve Funding

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 utilities projects.
- **Land Sale Reserve**—funding technical work related to City-owned land.
- **Vehicle Replacement Reserve**—funding the ongoing vehicle replacement.

The following chart summarizes the statutory reserve activity and indicates a steady 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 2021 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

**Statutory Reserve Balances 2017–2025**



The following is the Schedule of Statutory Reserves.

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>Land Sales Reserve</b>	92,059,522	150,872,636	191,444,690	226,284,686	232,363,735	154,342,042	190,262,001	201,438,210	211,313,090
Additions	70,829,081	76,885,603	60,020,723	47,278,873	32,767,466	45,047,466	21,422,466	21,121,137	21,121,137
Withdrawals	12,015,967	36,313,549	25,180,727	41,199,824	110,789,159	9,127,507	10,246,257	11,246,257	7,446,257
<b>Balance @ December 31</b>	<b>150,872,636</b>	<b>191,444,690</b>	<b>226,284,686</b>	<b>232,363,735</b>	<b>154,342,042</b>	<b>190,262,001</b>	<b>201,438,210</b>	<b>211,313,090</b>	<b>224,987,970</b>
<b>Asset Replacement</b>									
Vehicle Replacement Reserve	14,540,809	16,598,160	17,705,418	18,986,534	21,251,336	17,962,072	13,573,576	12,694,841	14,074,757
Additions	3,532,679	3,479,760	3,481,838	3,793,259	3,419,600	3,419,600	3,373,100	3,373,100	3,373,100
Withdrawals	1,475,328	2,372,502	2,200,722	1,528,457	6,708,864	7,808,096	4,251,835	1,993,184	1,503,626
<b>Balance @ December 31</b>	<b>16,598,160</b>	<b>17,705,418</b>	<b>18,986,534</b>	<b>21,251,336</b>	<b>17,962,072</b>	<b>13,573,576</b>	<b>12,694,841</b>	<b>14,074,757</b>	<b>15,944,231</b>
<b>Other Reserves</b>									
Parkland Acquisition 5% Cash In Lieu Reserve	8,536,282	5,276,327	8,709,823	7,628,826	25,198,030	21,093,296	21,593,296	22,093,296	22,593,296
Additions	729,774	5,201,155	850,360	21,542,107	500,000	500,000	500,000	500,000	500,000
Withdrawals	3,989,729	1,767,659	1,931,357	3,972,903	4,604,734	-	-	-	-
<b>Balance @ December 31</b>	<b>5,276,327</b>	<b>8,709,823</b>	<b>7,628,826</b>	<b>25,198,030</b>	<b>21,093,296</b>	<b>21,593,296</b>	<b>22,093,296</b>	<b>22,593,296</b>	<b>23,093,296</b>

\* Unaudited

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>DCC Reserves</b>									
DCC Parkland Acquisition Reserve	5,685,889	12,750,151	13,362,401	11,618,080	13,822,595	11,210,582	19,490,163	22,338,892	16,085,055
Additions	9,624,262	5,612,250	8,305,679	10,204,515	6,387,987	17,279,581	11,848,729	2,746,163	2,111,851
Withdrawals	2,560,000	5,000,000	10,050,000	8,000,000	9,000,000	9,000,000	9,000,000	9,000,000	5,000,000
<b>Balance @ December 31</b>	<b>12,750,151</b>	<b>13,362,401</b>	<b>11,618,080</b>	<b>13,822,595</b>	<b>11,210,582</b>	<b>19,490,163</b>	<b>22,338,892</b>	<b>16,085,055</b>	<b>13,196,906</b>
DCC Parkland Interest Reserve	2,203,769	2,400,518	2,696,757	641,266	1,022,369	1,022,369	1,022,369	1,022,369	1,022,369
Additions	196,749	296,239	344,509	381,103	-	-	-	-	-
Withdrawals	-	-	2,400,000	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>2,400,518</b>	<b>2,696,757</b>	<b>641,266</b>	<b>1,022,369</b>	<b>1,022,369</b>	<b>1,022,369</b>	<b>1,022,369</b>	<b>1,022,369</b>	<b>1,022,369</b>
DCC Parkland Development Reserve	2,898,265	3,744,660	2,198,502	4,444,355	4,393,862	4,686,816	171,722	345,425	296,362
Additions	2,650,470	2,109,342	3,152,182	3,807,086	2,174,833	5,082,453	4,806,102	761,287	581,837
Withdrawals	1,804,075	3,655,500	906,329	3,857,579	1,881,879	9,597,547	4,632,399	810,350	715,377
<b>Balance @ December 31</b>	<b>3,744,660</b>	<b>2,198,502</b>	<b>4,444,355</b>	<b>4,393,862</b>	<b>4,686,816</b>	<b>171,722</b>	<b>345,425</b>	<b>296,362</b>	<b>162,822</b>
DCC Sewer Reserve	420,371	546,953	640,564	881,834	1,058,049	351,350	633,099	1,021,910	806,297
Additions	444,253	360,682	508,341	611,286	326,723	753,820	733,382	114,758	86,198
Withdrawals	317,671	267,071	267,071	435,071	1,033,422	472,071	344,571	330,371	282,071
<b>Balance @ December 31</b>	<b>546,953</b>	<b>640,564</b>	<b>881,834</b>	<b>1,058,049</b>	<b>351,350</b>	<b>633,099</b>	<b>1,021,910</b>	<b>806,297</b>	<b>610,424</b>
DCC Drainage Reserve	4,601,738	3,301,779	2,531,188	2,549,006	3,481,167	1,204,918	1,878,195	1,878,858	1,041,651
Additions	1,798,041	1,590,657	1,972,376	2,254,343	1,071,950	2,226,155	2,101,541	340,671	237,044
Withdrawals	3,098,000	2,361,248	1,954,558	1,322,182	3,348,199	1,552,878	2,100,878	1,177,878	1,087,878
<b>Balance @ December 31</b>	<b>3,301,779</b>	<b>2,531,188</b>	<b>2,549,006</b>	<b>3,481,167</b>	<b>1,204,918</b>	<b>1,878,195</b>	<b>1,878,858</b>	<b>1,041,651</b>	<b>190,817</b>
DCC Drainage Area 2 – Reserve	11,752	18,747	15,346	25,679	35,281	9,602	9,602	9,602	9,602
Additions	6,995	8,351	10,334	9,602	-	-	-	-	-
Withdrawals	-	11,752	-	-	25,679	-	-	-	-
<b>Balance @ December 31</b>	<b>18,747</b>	<b>15,346</b>	<b>25,679</b>	<b>35,281</b>	<b>9,602</b>	<b>9,602</b>	<b>9,602</b>	<b>9,602</b>	<b>9,602</b>
DCC Water Reserve	1,780,184	1,716,941	1,763,808	2,212,638	2,688,808	2,959,832	1,884,206	2,795,486	2,504,790
Additions	1,423,977	1,018,811	1,478,944	1,766,614	908,468	1,790,818	1,720,924	245,748	193,946
Withdrawals	1,487,220	971,944	1,030,114	1,290,444	637,444	2,866,444	809,644	536,444	1,318,444
<b>Balance @ December 31</b>	<b>1,716,941</b>	<b>1,763,808</b>	<b>2,212,638</b>	<b>2,688,808</b>	<b>2,959,832</b>	<b>1,884,206</b>	<b>2,795,486</b>	<b>2,504,790</b>	<b>1,380,292</b>

\* Unaudited



STATUTORY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
DCC Transportation Reserve	5,403,140	4,327,599	5,685,758	7,277,390	7,275,075	6,453,275	3,476,698	6,895,711	4,831,679
Additions	4,747,336	3,770,736	5,027,209	6,154,063	1,891,777	5,257,800	6,681,791	1,015,746	732,683
Withdrawals	5,822,877	2,412,577	3,435,577	6,156,377	2,713,577	8,234,377	3,262,778	3,079,778	5,361,578
<b>Balance @ December 31</b>	<b>4,327,599</b>	<b>5,685,758</b>	<b>7,277,390</b>	<b>7,275,075</b>	<b>6,453,275</b>	<b>3,476,698</b>	<b>6,895,711</b>	<b>4,831,679</b>	<b>202,784</b>
<b>Total Statutory Reserves</b>									
Opening Balance	138,141,721	201,554,470	246,754,254	282,550,293	312,590,306	221,296,154	253,994,867	272,534,540	274,578,888
Additions	95,983,617	100,333,586	85,152,495	97,802,851	49,448,804	81,357,633	53,188,035	30,218,610	28,937,769
Withdrawals	32,570,867	55,133,802	49,356,456	67,762,837	140,742,957	48,658,920	34,648,362	28,174,262	22,715,231
<b>Total Balance @ December 31</b>	<b>201,554,470</b>	<b>246,754,254</b>	<b>282,550,293</b>	<b>312,590,307</b>	<b>221,296,154</b>	<b>253,994,867</b>	<b>272,534,540</b>	<b>274,578,888</b>	<b>280,801,426</b>

\* Unaudited

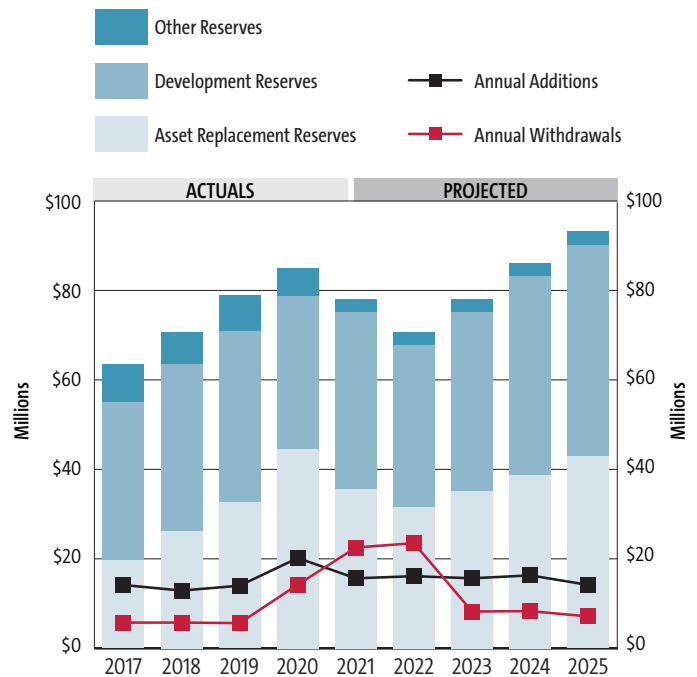
# Utility Reserve Funding

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 Asset Replacement Reserve**—funding the sewer and drainage utility asset replacement needs.

The following chart summarizes the utility reserve activity and indicates a growth in reserve balances, mainly driven by surpluses generated in the water and sewer funds resulting from the shift in growth from single-family units to multi-family units which are generally less expensive to service. The shift in the growth has resulted in a 40% rate differential between the rate for single-family units and multi-family units which is more aligned with the cost of services provided and will result in more stable water budget results. A portion of the water surplus (\$8 million) was transferred to the Water Asset Replacement Reserve in 2020 per Council’s Utility Funds’ Accumulated Operating Surplus Policy. This transfer, in addition to the City’s ongoing increases to the contribution to asset replacement will help address the significant future asset replacement requirements as outlined in the City’s asset management assessment. The significant increase in 2021 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 related to significant water asset replacement to align with the City’s acceleration of local road paving works and the planned 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 2017–2025**



The following is the Schedule of Utility Reserves.

UTILITY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>Asset Replacement Reserves</b>									
Water Asset Replacement Reserve	5,990,180	7,151,708	8,463,981	9,704,633	18,575,223	12,025,655	4,083,379	3,578,238	3,289,774
Additions	1,511,094	3,636,376	3,803,162	11,804,982	3,781,102	3,856,724	3,933,859	4,012,536	4,092,787
Withdrawals	349,566	2,324,103	2,562,510	2,934,392	10,330,670	11,799,000	4,439,000	4,301,000	4,280,000
<b>Balance @ December 31</b>	<b>7,151,708</b>	<b>8,463,981</b>	<b>9,704,633</b>	<b>18,575,223</b>	<b>12,025,655</b>	<b>4,083,379</b>	<b>3,578,238</b>	<b>3,289,774</b>	<b>3,102,561</b>
<b>Sewer Asset Replacement Reserve</b>									
Sewer Asset Replacement Reserve	8,119,066	12,478,974	17,784,467	22,858,556	27,963,395	25,600,306	29,502,872	33,534,969	37,461,488
Additions	4,530,796	6,156,635	6,546,427	6,594,384	6,349,574	6,476,566	6,606,097	6,738,219	6,872,983
Withdrawals	170,888	851,142	1,472,338	1,489,545	8,712,663	2,574,000	2,574,000	2,811,700	2,545,000
<b>Balance @ December 31</b>	<b>12,478,974</b>	<b>17,784,467</b>	<b>22,858,556</b>	<b>27,963,395</b>	<b>25,600,306</b>	<b>29,502,872</b>	<b>33,534,969</b>	<b>37,461,488</b>	<b>41,789,471</b>

\* Unaudited

UTILITY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
<b>Operating Reserves</b>									
Building Maintenance Sewer Reserve	509,112	550,501	592,757	632,370	677,070	721,769	766,469	811,168	855,867
Additions	41,389	42,256	43,609	44,699	44,699	44,699	44,699	44,699	44,699
Withdrawals	-	-	3,996	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>550,501</b>	<b>592,757</b>	<b>632,370</b>	<b>677,070</b>	<b>721,769</b>	<b>766,469</b>	<b>811,168</b>	<b>855,867</b>	<b>900,567</b>
Building Maintenance Water Reserve	45,950	49,084	52,284	52,923	56,309	59,694	63,079	66,464	69,850
Additions	3,134	3,200	3,303	3,385	3,385	3,385	3,385	3,385	3,385
Withdrawals	-	-	2,664	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>49,084</b>	<b>52,284</b>	<b>52,923</b>	<b>56,309</b>	<b>59,694</b>	<b>63,079</b>	<b>66,464</b>	<b>69,850</b>	<b>73,235</b>
Sew and Drain Operating Surplus Reserve	7,752,049	11,982,449	13,583,632	14,165,821	15,665,821	20,892,915	16,743,200	20,024,107	23,360,414
Additions	4,230,400	1,601,183	582,189	1,500,000	5,277,094	4,990,285	4,495,907	4,536,307	2,750,832
Withdrawals	-	-	-	-	50,000	9,140,000	1,215,000	1,200,000	300,000
<b>Balance @ December 31</b>	<b>11,982,449</b>	<b>13,583,632</b>	<b>14,165,821</b>	<b>15,665,821</b>	<b>20,892,915</b>	<b>16,743,200</b>	<b>20,024,107</b>	<b>23,360,414</b>	<b>25,811,246</b>
Water Operating Surplus Reserve	21,364,065	22,900,615	23,005,820	23,556,896	15,166,896	15,287,364	16,022,418	16,564,336	17,509,716
Additions	1,536,550	105,205	551,076	-	170,468	735,054	541,918	945,380	381,941
Withdrawals	-	-	-	8,390,000	50,000	-	-	-	-
<b>Balance @ December 31</b>	<b>22,900,615</b>	<b>23,005,820</b>	<b>23,556,896</b>	<b>15,166,896</b>	<b>15,287,364</b>	<b>16,022,418</b>	<b>16,564,336</b>	<b>17,509,716</b>	<b>17,891,657</b>
<b>Other Reserves</b>									
Capital Projects Sewer Fund Reserve	6,124,879	5,177,456	5,123,833	6,190,318	4,032,397	1,638,947	1,638,947	1,638,947	1,638,947
Additions	1,908,556	1,145,746	1,947,141	1,090,832	-	-	-	-	-
Withdrawals	2,855,979	1,199,369	880,656	3,248,753	2,393,450	-	-	-	-
<b>Balance @ December 31</b>	<b>5,177,456</b>	<b>5,123,833</b>	<b>6,190,318</b>	<b>4,032,397</b>	<b>1,638,947</b>	<b>1,638,947</b>	<b>1,638,947</b>	<b>1,638,947</b>	<b>1,638,947</b>
Capital Projects Water Fund Reserve	908,847	1,175,842	939,090	1,187,423	1,694,303	706,052	706,052	706,052	706,052
Additions	367,425	213,477	521,297	668,178	-	-	-	-	-
Withdrawals	100,430	450,229	272,964	161,298	988,251	-	-	-	-
<b>Balance @ December 31</b>	<b>1,175,842</b>	<b>939,090</b>	<b>1,187,423</b>	<b>1,694,303</b>	<b>706,052</b>	<b>706,052</b>	<b>706,052</b>	<b>706,052</b>	<b>706,052</b>
Water Debt Reserve	3,510,394	1,324,203	401,523	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	2,186,191	922,680	401,523	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,324,203</b>	<b>401,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Unaudited

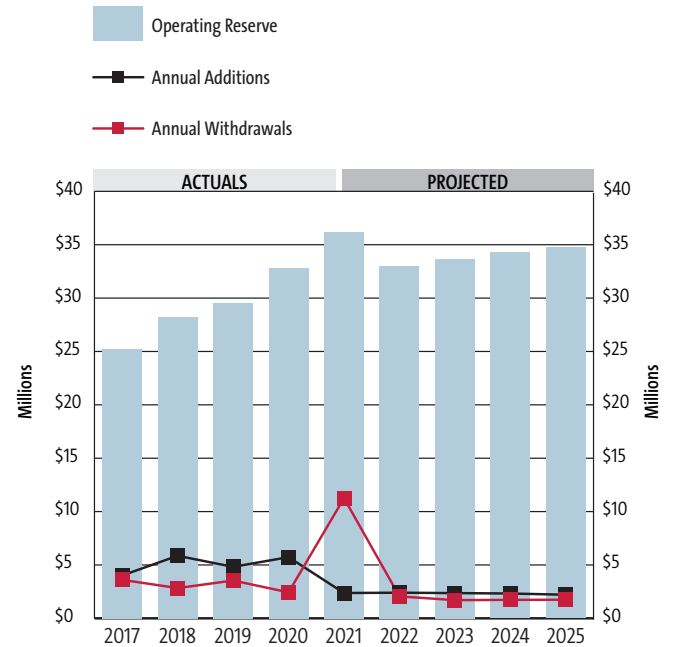
UTILITY RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Water Restricted Debt Reserve	249,017	258,517	259,812	259,812	259,812	259,812	259,812	259,812	259,812
Additions	9,500	1,295	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>258,517</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>	<b>259,812</b>
Sewer Debt Reserve	129,007	41,507	41,507	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	87,500	-	41,507	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>41,507</b>	<b>41,507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sewer Restricted Debt Reserve	295,409	306,026	307,473	307,473	307,473	307,473	307,473	307,473	307,473
Additions	10,617	1,447	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>306,026</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>	<b>307,473</b>
<b>Total Utility Reserves</b>									
Opening Balance	54,997,975	63,396,881	70,556,179	78,916,226	84,398,698	77,499,986	70,093,699	77,491,564	85,459,390
Additions	14,149,460	12,906,820	13,998,204	21,706,461	15,626,322	16,106,713	15,625,865	16,280,526	14,146,627
Withdrawals	5,750,554	5,747,523	5,638,157	16,223,988	22,525,034	23,513,000	8,228,000	8,312,700	7,125,000
<b>Total Balance @ December 31</b>	<b>63,396,881</b>	<b>70,556,178</b>	<b>78,916,226</b>	<b>84,398,698</b>	<b>77,499,986</b>	<b>70,093,699</b>	<b>77,491,564</b>	<b>85,459,390</b>	<b>92,481,017</b>

\* Unaudited

# Operating Reserve Funding

The following chart summarizes the activity within the operating reserves which are mainly used to stabilize 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 unpredictable nature of the weather.

**Operating Reserve Balances 2017–2025**



The following is the Schedule of Operating Reserves.

OPERATING RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Insurance Reserve	11,595,868	12,224,140	12,790,953	13,242,956	13,923,789	13,923,789	13,923,789	13,923,789	13,923,789
Additions	633,703	566,813	452,003	680,833	-	-	-	-	-
Withdrawals	5,431	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>12,224,140</b>	<b>12,790,953</b>	<b>13,242,956</b>	<b>13,923,789</b>	<b>13,923,789</b>	<b>13,923,789</b>	<b>13,923,789</b>	<b>13,923,789</b>	<b>13,923,789</b>
Waste Utility Operating Reserve	2,725,436	3,686,458	4,730,552	5,571,030	5,714,513	5,512,166	5,827,034	6,102,744	6,339,977
Additions	961,022	1,044,094	840,478	492,979	348,157	314,868	275,711	237,233	209,948
Withdrawals	-	-	-	349,496	550,504	-	-	-	-
<b>Balance @ December 31</b>	<b>3,686,458</b>	<b>4,730,552</b>	<b>5,571,030</b>	<b>5,714,513</b>	<b>5,512,166</b>	<b>5,827,034</b>	<b>6,102,744</b>	<b>6,339,977</b>	<b>6,549,925</b>
Soil Removal Reserve	555,373	825,253	986,139	1,062,872	1,307,038	1,341,838	1,421,838	1,501,838	1,581,838
Additions	291,170	270,411	223,512	371,789	180,000	180,000	180,000	180,000	180,000
Withdrawals	21,290	109,525	146,779	127,623	145,200	100,000	100,000	100,000	100,000
<b>Balance @ December 31</b>	<b>825,253</b>	<b>986,139</b>	<b>1,062,872</b>	<b>1,307,038</b>	<b>1,341,838</b>	<b>1,421,838</b>	<b>1,501,838</b>	<b>1,581,838</b>	<b>1,661,838</b>
Work in Progress Reserve	416,132	351,846	834,019	697,512	1,124,556	1,103,617	1,103,617	1,103,617	1,103,617
Additions	125,797	614,373	195,358	428,611	-	-	-	-	-
Withdrawals	190,083	132,200	331,865	1,567	20,939	-	-	-	-
<b>Balance @ December 31</b>	<b>351,846</b>	<b>834,019</b>	<b>697,512</b>	<b>1,124,556</b>	<b>1,103,617</b>	<b>1,103,617</b>	<b>1,103,617</b>	<b>1,103,617</b>	<b>1,103,617</b>

\* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
RCMP Leased Accommodation Reserve	304,783	319,203	335,751	310,315	313,937	215,825	215,825	215,825	215,825
Additions	18,410	20,832	18,736	21,207	-	-	-	-	-
Withdrawals	3,990	4,282	44,172	17,585	98,112	-	-	-	-
<b>Balance @ December 31</b>	<b>319,203</b>	<b>335,751</b>	<b>310,315</b>	<b>313,937</b>	<b>215,825</b>	<b>215,825</b>	<b>215,825</b>	<b>215,825</b>	<b>215,825</b>
Public Safety Building Preventative Maintenance Reserve	338,603	418,384	474,006	563,012	637,391	720,490	827,769	935,047	1,042,325
Additions	118,514	136,052	132,100	144,024	107,278	107,278	107,278	107,278	107,278
Withdrawals	38,733	80,430	43,094	69,645	24,179	-	-	-	-
<b>Balance @ December 31</b>	<b>418,384</b>	<b>474,006</b>	<b>563,012</b>	<b>637,391</b>	<b>720,490</b>	<b>827,769</b>	<b>935,047</b>	<b>1,042,325</b>	<b>1,149,603</b>
Traffic Fines Reserve	524,158	384,441	341,913	289,924	460,100	460,100	460,100	460,100	460,100
Additions	-	-	-	170,176	-	-	-	-	-
Withdrawals	139,717	42,528	51,989	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>384,441</b>	<b>341,913</b>	<b>289,924</b>	<b>460,100</b>	<b>460,100</b>	<b>460,100</b>	<b>460,100</b>	<b>460,100</b>	<b>460,100</b>
Tax Appeal Reserve	1,194,254	1,218,543	1,121,574	488,295	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additions	24,289	92,407	-	511,705	-	-	-	-	-
Withdrawals	-	189,376	633,279	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,218,543</b>	<b>1,121,574</b>	<b>488,295</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>
Building Maintenance General Fund Reserve	1,000,002	1,000,001	770,587	776,112	960,573	1,000,000	1,000,000	1,000,000	1,000,000
Additions	1,120,461	1,135,783	1,168,420	1,304,559	1,220,284	1,284,298	1,284,298	1,284,298	1,196,466
Withdrawals	1,120,462	1,365,197	1,162,895	1,120,098	1,180,857	1,284,298	1,284,298	1,284,298	1,196,466
<b>Balance @ December 31</b>	<b>1,000,001</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>
Commodity Tax Payable Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Additions	26,141	10,668	854	419	15,000	15,000	15,000	15,000	15,000
Withdrawals	26,141	10,668	854	419	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	232,184	232,426	233,416	233,638	231,600	231,600	231,600	231,600	231,600
Additions	4,281	5,023	6,086	5,494	-	-	-	-	-
Withdrawals	4,039	4,033	5,864	7,532	-	-	-	-	-
<b>Balance @ December 31</b>	<b>232,426</b>	<b>233,416</b>	<b>233,638</b>	<b>231,600</b>	<b>231,600</b>	<b>231,600</b>	<b>231,600</b>	<b>231,600</b>	<b>231,600</b>

\* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
EAP Program CUPE Reserve	115,936	125,336	132,952	126,890	129,796	148,296	166,796	185,296	203,796
Additions	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Withdrawals	49,100	50,884	64,562	55,594	40,000	40,000	40,000	40,000	40,000
<b>Balance @ December 31</b>	<b>125,336</b>	<b>132,952</b>	<b>126,890</b>	<b>129,796</b>	<b>148,296</b>	<b>166,796</b>	<b>185,296</b>	<b>203,796</b>	<b>222,296</b>
EAP Program Excluded Reserve	12,876	13,153	13,143	11,758	11,758	12,758	13,758	14,758	15,758
Additions	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Withdrawals	5,723	6,010	7,385	6,000	5,000	5,000	5,000	5,000	5,000
<b>Balance @ December 31</b>	<b>13,153</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>
Methane System Pacific Reach Reserve	427,568	455,947	510,849	570,925	575,577	590,577	605,577	620,577	635,577
Additions	28,379	54,902	60,076	4,652	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>455,947</b>	<b>510,849</b>	<b>570,925</b>	<b>575,577</b>	<b>590,577</b>	<b>605,577</b>	<b>620,577</b>	<b>635,577</b>	<b>650,577</b>
Carbon Offsets Reserve	550,483	672,368	794,253	821,614	914,023	932,908	1,026,793	1,120,678	1,214,563
Additions	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885
Withdrawals	-	-	94,524	29,476	103,000	28,000	28,000	28,000	28,000
<b>Balance @ December 31</b>	<b>672,368</b>	<b>794,253</b>	<b>821,614</b>	<b>914,023</b>	<b>932,908</b>	<b>1,026,793</b>	<b>1,120,678</b>	<b>1,214,563</b>	<b>1,308,448</b>
Tourism Reserve	81,287	88,864	94,298	94,298	112,820	112,820	112,820	112,820	112,820
Additions	7,577	5,434	-	18,522	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>88,864</b>	<b>94,298</b>	<b>94,298</b>	<b>112,820</b>	<b>112,820</b>	<b>112,820</b>	<b>112,820</b>	<b>112,820</b>	<b>112,820</b>
Animal Shelter Reserve	65,019	98,326	121,131	151,081	189,822	189,822	189,822	189,822	189,822
Additions	33,307	22,805	29,950	40,048	-	-	-	-	-
Withdrawals	-	-	-	1,307	-	-	-	-	-
<b>Balance @ December 31</b>	<b>98,326</b>	<b>121,131</b>	<b>151,081</b>	<b>189,822</b>	<b>189,822</b>	<b>189,822</b>	<b>189,822</b>	<b>189,822</b>	<b>189,822</b>
WCB Reserve	272,879	412,087	516,248	625,911	757,810	699,222	641,834	584,446	527,058
Additions	209,606	222,273	215,143	249,287	160,000	160,000	160,000	160,000	160,000
Withdrawals	70,398	118,112	105,480	117,388	218,588	217,388	217,388	217,388	217,388
<b>Balance @ December 31</b>	<b>412,087</b>	<b>516,248</b>	<b>625,911</b>	<b>757,810</b>	<b>699,222</b>	<b>641,834</b>	<b>584,446</b>	<b>527,058</b>	<b>469,670</b>
Specified Area Reserve	993,077	1,056,181	1,116,645	1,146,214	1,265,574	1,265,574	1,265,574	1,265,574	1,265,574
Additions	74,180	83,392	29,569	119,360	-	-	-	-	-
Withdrawals	11,076	22,928	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>1,056,181</b>	<b>1,116,645</b>	<b>1,146,214</b>	<b>1,265,574</b>	<b>1,265,574</b>	<b>1,265,574</b>	<b>1,265,574</b>	<b>1,265,574</b>	<b>1,265,574</b>

\* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2017	2018	2019	2020*	2021	2022	2023	2024	2025
Election Reserve	500,000	500,000	354,837	477,778	500,000	500,000	275,000	400,000	500,000
Additions	138,333	138,333	138,333	138,333	125,000	125,000	125,000	125,000	125,000
Withdrawals	138,333	283,496	15,392	116,111	125,000	350,000	-	25,000	125,000
<b>Balance @ December 31</b>	<b>500,000</b>	<b>354,837</b>	<b>477,778</b>	<b>500,000</b>	<b>500,000</b>	<b>275,000</b>	<b>400,000</b>	<b>500,000</b>	<b>500,000</b>
Extreme Weather Reserve	1,916,577	169,834	1,000,000	1,198,244	1,583,003	1,583,003	1,583,003	1,583,003	1,583,003
Additions	-	1,230,496	1,000,000	800,000	-	-	-	-	-
Withdrawals	1,746,743	400,330	801,756	415,241	-	-	-	-	-
<b>Balance @ December 31</b>	<b>169,834</b>	<b>1,000,000</b>	<b>1,198,244</b>	<b>1,583,003</b>	<b>1,583,003</b>	<b>1,583,003</b>	<b>1,583,003</b>	<b>1,583,003</b>	<b>1,583,003</b>
Economic Development Reserve	500,000	479,868	466,408	436,017	436,017	435,000	435,000	435,000	435,000
Additions	14,868	-	-	-	-	-	-	-	-
Withdrawals	35,000	13,460	30,391	-	1,017	-	-	-	-
<b>Balance @ December 31</b>	<b>479,868</b>	<b>466,408</b>	<b>436,017</b>	<b>436,017</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>
Transportation Demand Management Monitoring Reserve	-	-	20,000	145,314	189,265	189,265	189,265	189,265	189,265
Additions	-	20,000	125,314	43,951	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>20,000</b>	<b>145,314</b>	<b>189,265</b>	<b>189,265</b>	<b>189,265</b>	<b>189,265</b>	<b>189,265</b>	<b>189,265</b>
Community Support and Recovery Plan Reserve	-	-	-	-	1,115,000	1,115,000	-	-	-
Additions	-	-	-	5,000,000	-	-	-	-	-
Withdrawals	-	-	-	69,325	3,815,675	1,115,000	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,930,675</b>	<b>1,115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
COVID-19 Safe Restart Grant Reserve	-	-	-	-	7,293,000	2,392,000	-	-	-
Additions	-	-	-	8,293,000	-	-	-	-	-
Withdrawals	-	-	-	1,000,000	4,901,000	2,392,000	-	-	-
<b>Balance @ December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,293,000</b>	<b>2,392,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Reserves</b>									
Opening Balance	24,822,495	25,232,659	28,259,674	29,541,710	45,062,637	36,175,670	33,016,813	33,675,799	34,271,307
Additions	4,016,422	5,860,476	4,822,317	19,025,334	2,372,104	2,402,829	2,363,672	2,325,194	2,210,077
Withdrawals	3,606,259	2,833,459	3,540,281	3,504,407	11,259,071	5,561,686	1,704,686	1,729,686	1,741,854
<b>Total Balance @ December 31</b>	<b>25,232,659</b>	<b>28,259,674</b>	<b>29,541,710</b>	<b>45,062,637</b>	<b>36,175,670</b>	<b>33,016,813</b>	<b>33,675,799</b>	<b>34,271,307</b>	<b>34,739,530</b>

\* Unaudited



# CHAPTER 5: Financial Plan Overview

## Budget Context

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. The anticipated growth rate will increase the current Coquitlam population to 224,000 by 2041. This growth will need to be supported by services related to transportation, utilities, schools and other infrastructure that is costly and requires more than just civic support. There are two major factors that influence most of the issues facing the City of Coquitlam, both in the near term and distant future: sustainability and fiscal reality.

The City of Coquitlam also experiences impacts from the Federal and Provincial Governments. These challenges include the decline in direct financial support of municipal operations that have become significantly more complex and costly to deliver; new or expanded service requirements as a result of a shift in responsibility from other levels of government to the municipal level; and the requirement that, as a result of senior government policy decisions, municipalities provide infrastructure to support population growth without corresponding funds. 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.

The primary revenue sources available to municipalities that fund the delivery of services have not changed significantly in decades. B.C. residents pay a variety of taxes, ranging from income tax and sales tax to gas tax, property transfer tax, probate tax, carbon tax and property value tax. Local governments continue to rely almost exclusively on property

taxes, which are not directly connected with the economy like sales taxes and income taxes. The result is that municipalities are receiving a smaller proportion of total governmental revenue.

Internally, as government grants decline, property taxes and user fees become the principal funding sources for increased service delivery costs and the maintenance of an expanding infrastructure base. Coquitlam has also investigated alternative revenue sources and is gradually shifting to a more comprehensive user-pay approach in an attempt to become more financially sustainable.

The challenge facing Coquitlam Council is to balance current financial resources to meet the needs of a growing community and its capacity and willingness for increased taxes. The first year of the *2021–2025 Financial Plan* incorporates an overall increase in taxes of 2.69%. 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, Coquitlam is taking steps to develop a better balance between its industrial and commercial tax rates and residential tax rates. To assist in this process, the City has been shifting the tax burden between non-business and business property classes in recognition that Coquitlam's commercial tax rates used to be relatively high in comparison to other jurisdictions while residential rates were more comparable. The City's approach with respect to the tax shift has been a slow and steady one in order to avoid significant fluctuations in the tax burden per property class. Although the City's tax rates position in comparison to other jurisdictions has improved in recent years, it is important to note that market forces beyond Coquitlam Council's control impact the ratio between commercial and residential tax rates. For instance, if the value of residential property appreciates at a much faster pace than that of a commercial property the tax burden ratio will be impacted. The City plans to review this policy to ensure the tax burden is in line with the changing tax base. In the meantime, the *Financial Plan* continues the tax shift policy with a 0.75% shift to further support business in Coquitlam. The impact of this policy is a reduction to the business tax rate increase from an average of 2.69% to 2.19% and an increased rate for residential property uses of 2.94%.

Furthermore, small businesses have been increasingly affected by the property tax implications resulting from the value of unbuilt potential development associated with their properties. Under the Assessment Act, BC Assessment (BCA) values properties at their Highest and Best Use (HBU), and property taxes are allocated to each property based on this assessed value. For underdeveloped properties, such as commercial properties that are designated in the *Official Community Plan* or zoned for other uses, the unrealized development potential could result in significant property tax implications. It is therefore extremely challenging for some small businesses and other non-profit organizations to afford these rising costs and remain viable in their neighbourhoods. To address this issue, we believe the most impactful solution is the creation of a commercial sub-class in the Assessment Act and permitting the splitting of the 'development potential' value from the existing use so that municipal taxes may be levied at different rates. Given the additional work and related time to enact this recommendation, including required changes to the Assessment Act, the Province enacted an Interim Business Property Tax Relief in the spring of 2020. The interim solution, however, does not address the core issue of development potential and bears many challenges, including a lack of required data to adequately administer, and was felt to have significant unintended consequences such as business receiving the proposed tax relief for the wrong reasons, and struggling businesses and organizations ending up paying higher taxes. As such, to date, there has been no uptake from any Metro Vancouver municipalities. Coquitlam, together with other impacted municipalities, is hopeful that the commercial sub-class solution will be revisited once the immediate priorities related to the pandemic are looked after.

The issue related to the development potential, as well as other related implications of recently adopted neighborhood plans, have resulted in the City experiencing a growing number of property assessment appeals and supplemental assessments. The immediate impact of successful appeals is the repayment or credit of an overpayment of taxes to the property owner. The City has a Tax Appeal budget which has been increased in the 2021 budget to reflect the increase in appeals as well as a Tax Appeal Reserve to fund an over expenditure. To compensate for the lost tax revenue from reduced property values as a result of successful appeals, the property tax mill rates will be adjusted prior to determining the new mill rate based on the Council approved tax increase and average change in market values for the current tax year. This process is intended to manage property value changes that are the result of successful appeals.

Over the years, the City of Coquitlam has invested heavily in new capital infrastructure, including buildings, roads and underground utilities, and the City is developing better replacement and maintenance programs to provide ongoing financial stability 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
- Public expectations of receiving the same or even enhanced service levels at little to no additional tax impact, while addressing significant community growth
- 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

Early in 2020, the COVID-19 pandemic quickly accelerated across the globe and was officially declared a pandemic by the World Health Organization. This resulted in numerous, nationwide measures in an attempt to mitigate the spread of the virus, including implementing physical distancing requirements and closing many businesses. This unforeseen event resulted in substantial economic turmoil, creating global, federal, provincial and local economic uncertainty and impacts to Coquitlam residents and local businesses. Much of 2020 was unprecedented, and the City quickly pivoted to respond and assist with community recovery efforts while dealing with significant financial and service implications. These include restrictions to community recreation and culture programs, services and events, public service delivery changes with a focus on 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 measures such as physical distancing and bans on mass gatherings will be in effect, and the extent of their impact, however it is safe to assume that they will continue well into 2021. Therefore, the 2021 budget is based on the City's current re-opening framework and the related phase-in of programs and services, which assumes that the City will not resume full services until 2022. This means:

- ▶ Lost non-tax revenues from program reductions and limited facility capacity are anticipated to continue through 2021
- ▶ Increased expenses to maintain public health and safety, such as more frequent cleaning and sanitizing
- ▶ Continued pressure on the City's budget driven primarily by contractual increases related to the delivery of important City services such as public safety, transportation, clean drinking water and associated utility networks, parks and recreation, environmental sustainability and infrastructure management

While British Columbia's approach to mitigating the spread is generally good in comparison to other provinces, the uncertainty spanning across all sectors continue to be at the forefront.

The plummeting interest rates and necessary adjustment to the investment strategy has resulted in a reduction of overall investment earnings for the foreseeable future. The City takes an investment approach that ladders maturities between 1 to 5 years. Therefore, the current portfolio includes investments that have been secured at higher interest rates than those currently offered, sustaining a majority of the City's 2021 budget. Given the lower interest rate environment and the likelihood that it will take time to grow non-tax revenues to pre-pandemic levels, there will be a lower overall portfolio balance at lower interest rates. This will have a negative impact to the interest income in 2021 and beyond.

Under the Casino Host Agreement with the Province of BC, the City receives 10% of casino revenues. Due to the closure of the Vancouver Hard Rock Casino in March and the significant uncertainty around when and in what format the Casino will reopen, the reduction in casino revenues, which are expected to continue until further notice, will impact funding in the City's *Capital Plan* and the funding provided for community grants.

The extent of the pandemic impacts on the housing market are uncertain and could lead to a potential pause in high density developments due to general hesitation to start up major projects until the market and associated demand stabilizes, resulting in decreases in related development revenues used to fund the City's *Capital Plan*, as well as impacts to the taxation growth revenues. 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.

A similar economic impact is anticipated on the City's municipal land sales strategy, therefore impacting receipts to the Land Sales Reserve and the Land Sale Reserve Investment Fund (LSR IF) which are used to directly fund the *Capital Plan* or provide internal borrowing capacity. The impacts on these revenues is related more to general economic conditions, but are also determined by City decisions on the timing of future land sale offerings. Furthermore, a decrease in interest earnings on the Land Sale Reserves are also anticipated due to diminishing interest rates, further impacting receipts to the LSR IF.

## Service Expectations

As evidenced by the 2019 Ipsos Reid Survey, 88% of respondents felt they continue to receive good value for their tax dollars. In the same survey, 59% of respondents were in support of increased taxes to enhance, expand or maintain services, while 29% 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 2020 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, maintaining financial flexibility and ongoing stability while also mitigating the impact on residents and businesses during the economic uncertainty brought on by the pandemic.

The City values diversity, equity and inclusion throughout the organization and Council has allocated funding in the plan to advance initiatives that support Diversity, Equity and Inclusion as a key priority in 2021. 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.

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 (2022–2025), ranging from 3 to 7%. As part of the 2021 *Business Plan*, the City plans to develop a long-term tax strategy that will assess options for stabilizing these future tax increases.

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 mental health, addiction and homelessness, 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 and as a result this year's budget includes the continuation of the affordable housing facilitator.

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.

## 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 inflation rate in the region continue to hover just under 0%, however, the City's inflation in the 2021 *Financial Plan* as result of the above mentioned contractual commitments, primarily labour, is calculated at 2.3%. 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 3.1% for 2021. Cost pressures, together with increasing demands placed upon the City's infrastructure and services by the growing community challenge the City's financial resources and organizational capability. It is important to carefully consider the financial choices to ensure that projects are adequately funded without impairing the ability to plan for the future.

## External Partners

Our utility budgets and resulting utility fees are highly dependent on Metro Vancouver rates. In addition, a number of capital initiatives in the *Capital Plan* require both collaboration and funding from senior levels of government and other agencies such as TransLink who are also grappling with the impacts of the pandemic. 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.

## Internal Pressures

As a result of significant community change, the City of Coquitlam as an organization is also adapting to a new level of change. The 2021 *Business Plan* and Business Improvements Committee workplan includes several initiatives that assess the delivery of services and explore more efficient, effective and financially sustainable ways of aligning organizational structures to community needs.

## Consolidated Statement of Financial Activities

The statement of financial activities below provides a comparison of the City's financial performance over the last four years. The method for 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 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)	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2021 Budget
<b>Revenue</b>								
Taxation	\$157,594	\$157,321	\$163,796	\$164,596	\$171,924	\$171,378	\$179,580	\$185,904
Fees, rates and service charges*	74,661	91,794	75,598	108,895	83,472	114,045	90,357	106,274
Grants and grants in lieu	14,610	10,400	11,663	12,701	12,439	13,318	11,890	11,789
Investment income	6,178	9,363	6,391	12,701	8,616	17,960	9,176	11,084
Casino revenue	7,500	8,609	7,700	7,376	7,700	7,861	7,700	-
Municipal land sales	-	68,505	-	76,126	35,000	57,882	40,000	20,000
Developer contributed assets **	-	58,778	-	30,448	20,000	69,190	20,000	20,000
Other contributions***	-	-	-	-	-	15,328	-	-
Cost recoveries	5,121	8,864	4,767	17,282	3,974	9,516	6,651	9,498
Sinking fund surplus	-	-	-	-	-	-	-	-
Penalties and interest on taxes	1,116	946	856	1,043	901	1,054	903	953
Other	83	988	110	1,271	1,609	1,837	1,611	1,589
<b>Total Revenue</b>	<b>\$266,863</b>	<b>\$415,568</b>	<b>\$270,881</b>	<b>\$432,439</b>	<b>\$345,635</b>	<b>\$479,369</b>	<b>\$367,868</b>	<b>\$367,091</b>
<b>Expenditure</b>								
General government	18,141	19,287	19,187	21,448	19,400	20,585	20,277	21,935
Police protection	36,322	35,360	37,172	36,680	38,703	36,543	39,885	40,568
Fire protection	27,430	28,358	26,868	28,728	29,245	29,131	29,858	30,110
Other Protection	2,971	2,723	3,145	2,879	3,297	3,011	3,409	3,531
Engineering	28,162	33,023	30,867	33,590	30,164	35,475	32,143	34,522
Solid waste	6,637	6,454	7,645	6,953	7,677	7,225	8,077	7,985
Planning and development	8,023	8,956	9,251	9,186	9,990	11,096	10,764	10,956
Parks, Recreation and Culture	50,323	53,653	52,276	57,043	56,559	60,320	58,658	54,323
Water utility	25,438	24,800	23,759	25,165	25,035	26,985	28,379	29,262
Sanitary sewer and drainage	27,696	30,071	29,420	31,519	31,769	34,032	31,701	32,263
<b>Total Expenditures</b>	<b>\$231,143</b>	<b>\$242,685</b>	<b>\$239,590</b>	<b>\$253,191</b>	<b>\$251,839</b>	<b>\$264,403</b>	<b>\$263,151</b>	<b>\$265,455</b>
<b>Surplus Before Capital Expenditures</b>	<b>\$35,721</b>	<b>\$172,883</b>	<b>\$31,289</b>	<b>\$179,248</b>	<b>\$93,796</b>	<b>\$214,965</b>	<b>\$104,717</b>	<b>\$101,635</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 Contributions are Capital Assets that were built by developers at no cost to the City. These assets are now owned and maintained by the City. We 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 and Fund Balances

### 2021 Budget

Year ended December 31  
(000s)

	General Fund	Sewer and Drainage Utility	Water Utility	Library
<b>Revenue</b>				
Taxation	\$ 157,159	\$ 28,744	\$ -	\$ -
Fees, rates and service charges	62,659	12,740	30,766	108
Grants and grants in lieu	11,510	-	-	5,895
Investment income	10,203	300	553	28
Casino revenue	-	-	-	-
Municipal land sales	20,000	-	-	-
Developers' contributions	10,000	5,000	5,000	-
Cost recoveries	9,492	7	-	-
Penalties and interest on taxes	953	-	-	-
Other	1,566	-	-	23
<b>Total Revenue</b>	<b>\$ 283,542</b>	<b>\$ 46,791</b>	<b>\$ 36,319</b>	<b>\$ 6,054</b>
<b>Expenditure</b>				
General Government	21,935	-	-	-
Police protection	40,568	-	-	-
Fire protection	30,110	-	-	-
Engineering	30,420	-	-	-
Solid waste	7,984	-	-	-
Planning and Development	10,956	-	-	-
Parks, Recreation and Culture	53,885	-	-	6,054
Sanitary sewer and drainage	-	32,263	-	-
Water utility	-	-	29,263	-
Debt interest payments	453	105	228	-
Other	6,846	-	-	-
<b>Total Expenditure</b>	<b>\$ 203,157</b>	<b>\$ 32,368</b>	<b>\$ 29,491</b>	<b>\$ 6,054</b>
<b>Surplus Before Capital Expenditure</b>	<b>\$ 80,385</b>	<b>\$ 14,423</b>	<b>\$ 6,828</b>	<b>-</b>
Beginning Accumulated Surplus (January 1, 2021)*	\$ 22,457	\$ 15,655	\$ 15,177	-
Ending Accumulated Surplus Budgeted (December 31, 2021)	\$ 102,842	\$ 30,078	\$ 22,005	-

\* Unaudited

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

The City of Coquitlam budgets for a full staff complement in all departments. 1,316.5 full-time equivalents (FTEs) are budgeted for 2021, including full-time, part-time, auxiliary, casual staff and RCMP members.

Historical comparisons for departmental FTEs are shown below:

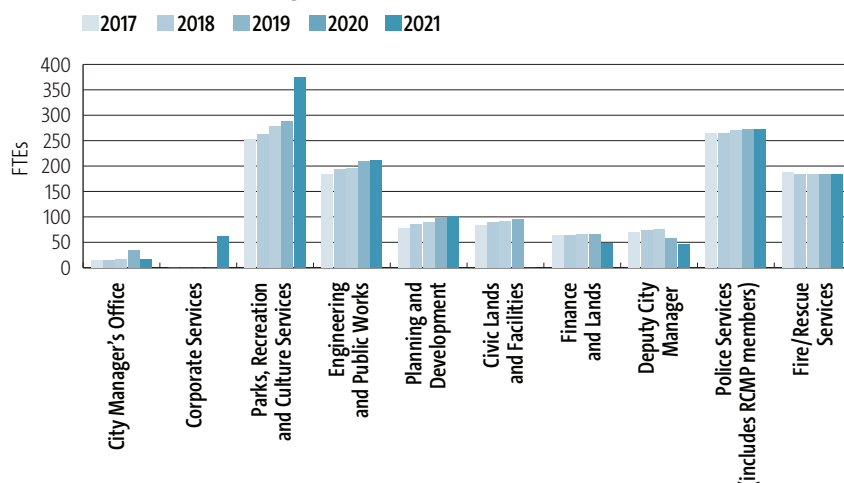
### Full-Time Equivalents (FTEs) per Department (Including RCMP Members)

Department	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget
City Manager's Office	13.8	14.1	14.2	14.3	17.2	14.9	35.4	37.1	16.1
Corporate Services	-	-	-	-	-	-	-	-	62.3
Deputy City Manager	70.8	71.2	74.3	74.8	75.6	79.0	58.4	55.1	46.8
Fire/Rescue Services	187.7	182.7	183.6	179.3	184.6	182.1	184.0	181.1	183.0
Police Services (including RCMP members)	264.5	255.2	265.4	253.4	270.4	251.3	272.4	254.7	272.4
Engineering and Public Works	183.5	181.7	193.0	184.1	195.1	197.6	209.3	197.3	212.3
Finance and Lands	63.4	62.1	64.4	64.7	65.5	66.1	66.5	64.5	47.6
Parks, Recreation, Cultural and Facilities	253.3	253.1	261.9	263.0	279.1	280.2	287.3	209.8	375.6
Planning and Development	78.4	81.2	85.4	77.5	90.4	86.8	99.4	90.6	100.4
Civic Lands and Facilities	83.6	81.8	89.4	88.2	91.3	88.5	94.6	83.3	-
	<b>1,198.9</b>	<b>1,183.2</b>	<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>

Note:

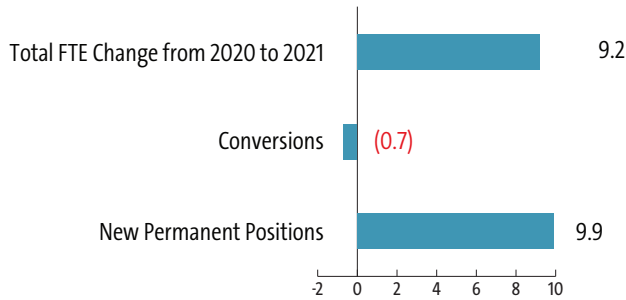
- A reorganization in 2017 resulted in the transfer of a total of 63.4 FTEs between the Finance and Technology, the Deputy City Manager, and the City Manager's departments.
- A reorganization in 2020 resulted in the transfer of a total of 18 FTEs between Deputy City Manager and Manager's Office departments.
- A reorganization in 2020 resulted in the transfer of a total of 4.1 FTEs between Deputy City Manager and Planning and Development departments.
- A reorganization in 2021 resulted in the transfer of a total of 146.2 FTEs between Deputy City Manager, Finance, Lands and Police, Parks, Recreation, Culture and Facilities, Civic Lands and Facilities and Corporate Services departments.

### Budgeted FTEs per Department 2017–2021 (Including RCMP Members)



The number of FTEs increased by 9.2 in 2021. Council approved 9.9 new positions, offset by a decrease of 0.7 positions due to the conversion of existing 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)  
2020–2021**



**New Permanent Positions in 2021 (Including Conversions)**

Department	FTE	Position Title
Corporate Services	1.0	Safety and Training Coordinator
Parks, Recreation, Culture and Facilities	2.8	Labourer 2 Auxiliary
Parks, Recreation, Culture and Facilities	0.6	Work Control Clerk Auxiliary
Parks, Recreation, Culture and Facilities	0.5	Building Maintenance & Service Worker Auxiliary
Finance and Lands	1.0	Revenue Planning Specialist
Planning and Development	1.0	Planner 2
Deputy City Manager	1.0	Business Services and Licensing Manager
Engineering and Public Works	1.0	Utility Planning Manager
Engineering and Public Works	1.0	Utility Planning Engineer
Engineering and Public Works	1.0	Solid Waste and Special Project Manager
Fire/Rescue Services	-1.0	Fire Dispatcher eliminated through attrition
	<b>9.9</b>	

**Conversions of Existing Positions**

Corporate Services	0.3	Web and Graphics Technician
Deputy City Manager	-0.1	Emergency Program Support
Parks, Recreation, Culture and Facilities	-0.2	Stadium Attendant
Parks, Recreation, Culture and Facilities	-0.5	Working Foreman-Arbiculture and Cemetery
Parks, Recreation, Culture and Facilities	-0.2	Equipment Operator-Sports Field Maintenance Worker
Parks, Recreation, Culture and Facilities	-0.4	Landscape Coordinator
Parks, Recreation, Culture and Facilities	-0.2	Park Attendant
Parks, Recreation, Culture and Facilities	-0.2	Utility Worker
Finance and Lands	-0.1	Accounting Clerk-Utilities
Deputy City Manager	0.9	Executive Assistant
	<b>-0.7</b>	
	<b>9.2</b>	



# CHAPTER 6: 2021 Five-Year Consolidated Operating Plan



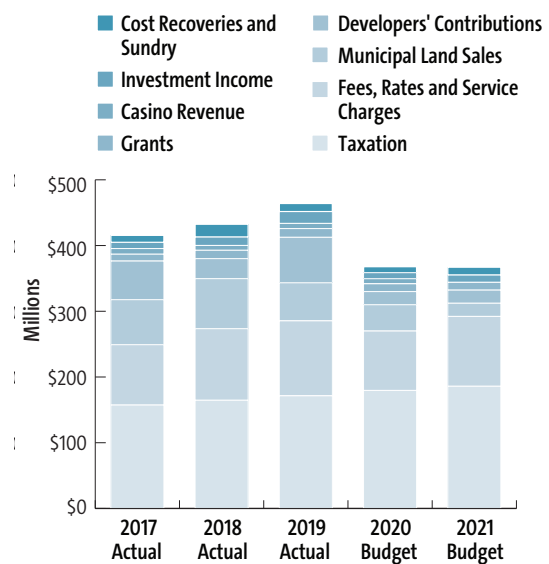
The City's operating budget reflects the ongoing costs required to deliver valued programs and services for the community, costing \$330 million in 2021. As stated in the *Financial Plan Overview* (Chapter 5), the method of the Consolidated Statement of Financial Activities is based on the Generally 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 \$367 million in revenues and \$265 million in expenses.

The City has taken a variety of actions to mitigate the financial impacts resulting from COVID-19 while continuing to deliver services under alternate operating models and mitigating the impact of revenue losses. The projected net revenue losses as a result of the pandemic have been incorporated into the City's *Financial Plan*, but will be funded by the City's allocation of the provincial COVID-19 Safe Restart Grant, in order to mitigate the tax impact to residents and businesses.

## 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, developer contributions, grants, investment income and cost recoveries.

**Consolidated Revenues by Type**  
**2021 Budgeted Revenue Sources (\$367 Million)**

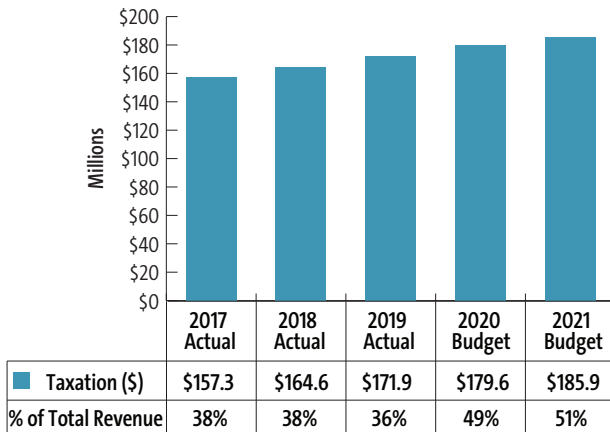


# Taxation

The primary funding source for City services in the 2021–2025 *Financial Plan* is taxation, at \$186 million or 51% of the total revenues on a consolidated basis, a combination of \$157 million of property taxation and \$29 million of sewer parcel taxation. The increase in the property tax levy of \$5.6 million—made up of approximately \$1.5 million from new assessment growth and a \$4.1 million rate increase—is to provide for inflation and increased services, for an average property tax increase of \$62 per household.

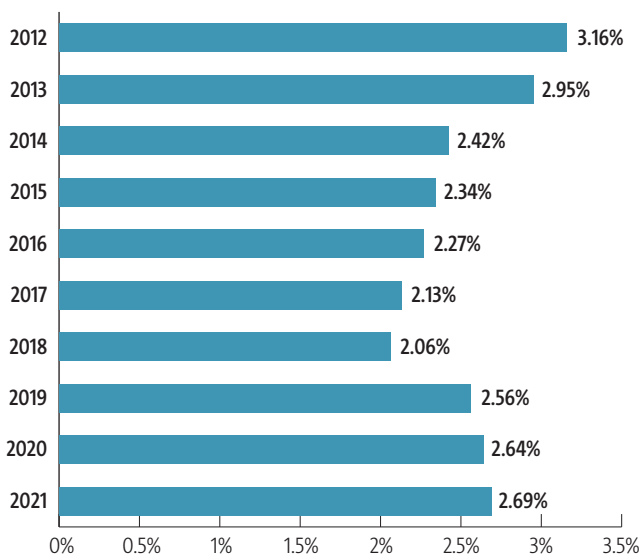
The City's tax collection has increased from \$157 million in 2017 to \$186 million in 2021. The dollar amount of taxation has increased due to substantial new assessment growth and annual tax increases required to keep up with additional operating spending resulting from population growth, inflationary 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 2017–2021



\*Discounted rate offered to commercial property classes for 2020 to support businesses through the pandemic.

### Tax Rate History



### Property Taxation from Development Growth 2017–2021

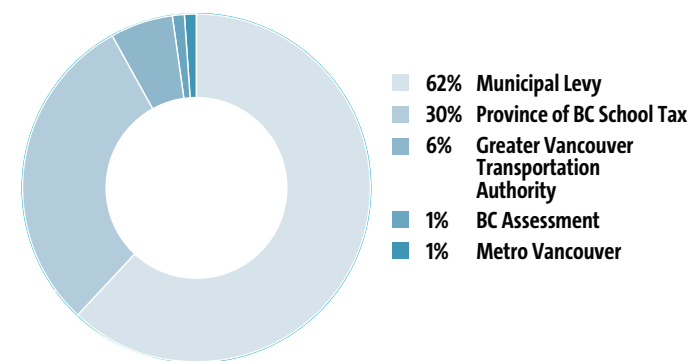
Property taxes increased by approximately \$29 million from 2017 to 2021. Of this increase, a cumulative total of \$11 million is from new growth in taxation, which is equivalent to an approximately 8% property tax increase during the same period. The balance of \$18 million in property taxation revenue has been a result of property and parcel tax rate increases approved by Council, which have been in the range of 2% annually.

### Tax Rates

As per the *Community Charter*, specific tax rates for each property class must be approved each year by May 15. The Tax Rates Bylaw will be presented to Council for adoption in the spring of 2021, once final information related to the 2021 Assessment Roll is received from the BC Assessment Authority.

The City's municipal levy makes up approximately 62% of total levies collected from citizens with the remainder collected for other governments as illustrated in the table below.

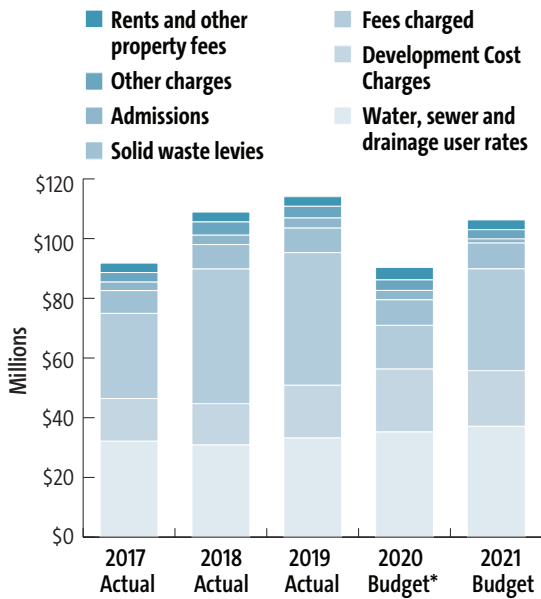
Taxation Levies	2020 Actual	2021 Budget	%
<b>Municipal Levy</b>	<b>179,670,000</b>	<b>185,890,000</b>	<b>62.28%</b>
<b>Other Governments</b>			
Province of BC School Tax	70,280,000	88,470,000	29.64%
Greater Vancouver Transportation Authority	17,580,000	17,500,000	5.86%
Metro Vancouver	3,280,000	3,300,000	1.11%
BC Assessment	2,740,000	3,300,000	1.11%
Municipal Finance Authority	13,000	14,000	0%
<b>Total Other Governments</b>	<b>93,893,000</b>	<b>112,584,000</b>	<b>37.72%</b>
<b>Total</b>	<b>273,563,000</b>	<b>298,474,000</b>	<b>100%</b>



## Fees, Rates and Charges

The 2021–2025 Financial Plan includes a total of \$106 million in Fees, Rates and Other Charges.

### Budgeted Fees, Rates and Charges 2021 Budgeted Revenues (\$106 million)



\* 2020 and previous financial plans did not budget for developer revenues (density bonus, community amenity contributions, affordable housing fund contributions).

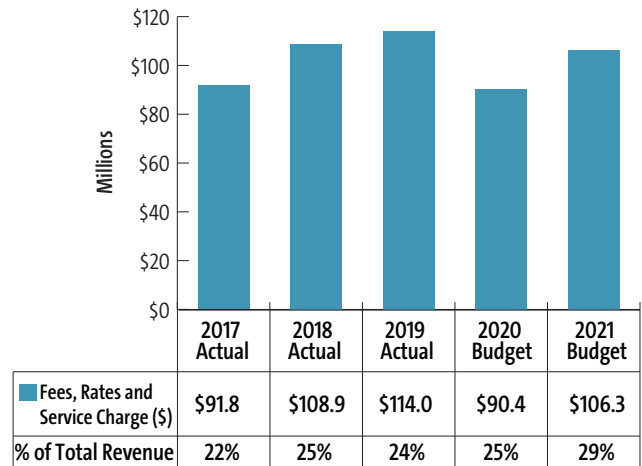
The revenue from fees, rates and charges ranges from \$90 million to \$114 million. Development Cost Charges (DCCs) provide funding for capital projects. DCCs are treated as fees, rates and charges in the City’s financial statements, but included in Transfers from Reserves in the Operating Plan. Other 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, which were not budgeted prior to 2021. These revenues have grown substantially in the past few years due to an increase in high-density development activity and are now included in the 2021 budget.

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

The rates for each utility are set based on a combination of the blending of the MVRD rate increase and the City’s 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 2021 MVRD budget aims to provide short-term relief by providing a lower rate increase in 2021 while the latter part of their Five Year Plan indicates higher increases as a result of a number of planned significant capital projects.

This has resulted an average rate increases of 4% for water, 1% for sewer and drainage and 2% for solid waste in 2021.

### Fees, Rates and Charges Trend 2017–2021



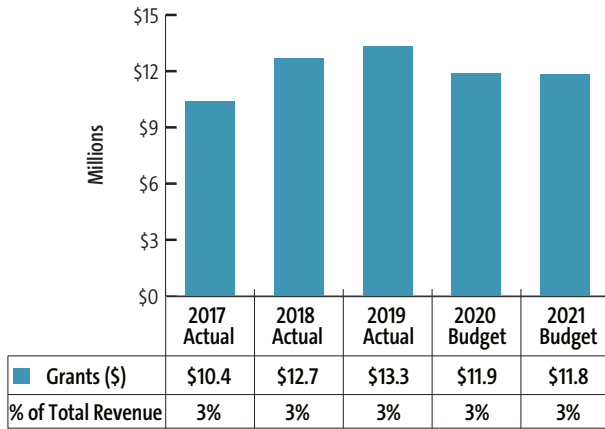
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Fees, Rates and Service Charge (\$)	\$91.8	\$108.9	\$114.0	\$90.4	\$106.3
% of Total Revenue	22%	25%	24%	25%	29%



## 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 2019 is due to a one-time additional Gas Tax grant to assist with investment in construction, renewal or enhancement of roads, water, recreation and a variety of other capital activities.

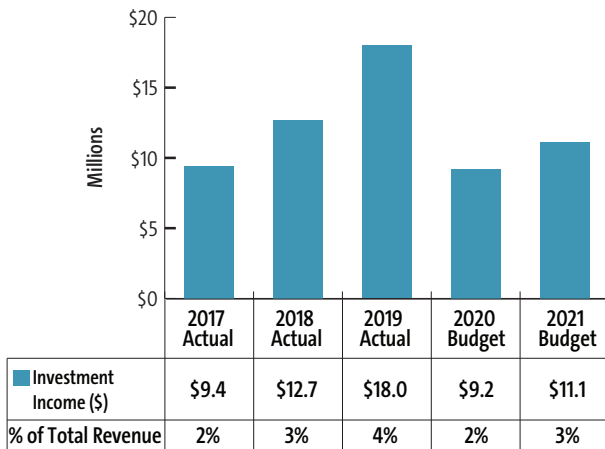
### Grant Revenue Trends 2017–2021



## 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. That said, recognizing that it is the City's reserves that generate a notable portion of the investment returns which has previously not been budgeted for, the 2020 budgeted amounts are lower as a result. Though the 2021 budget includes the estimated interest earned by reserves, it has been partially offset by the projected losses from the plummeting interest rates due to the pandemic.

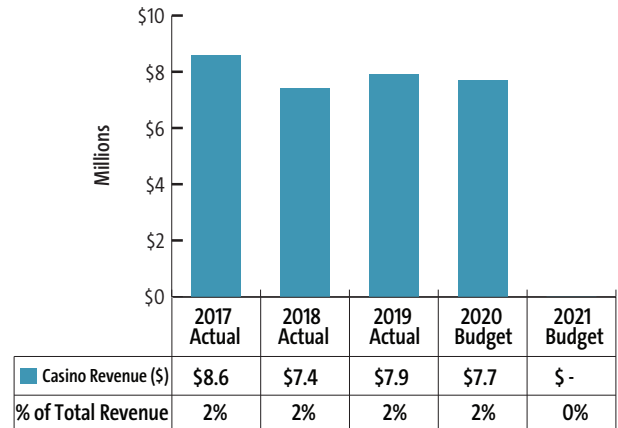
### Investment Income Revenue Trends 2017–2021



## 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. However, since March 2020, all casinos were forced to shut down due to the provincial health order related to the pandemic. Because of the uncertainty around when and in what format the casino will be able to reopen, casino revenues have been budgeted at \$0 for 2021.

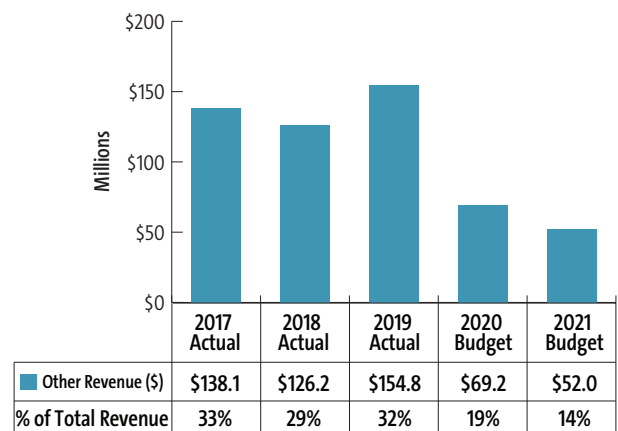
### Casino Revenue Trends 2017–2021



## 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 2017–2021

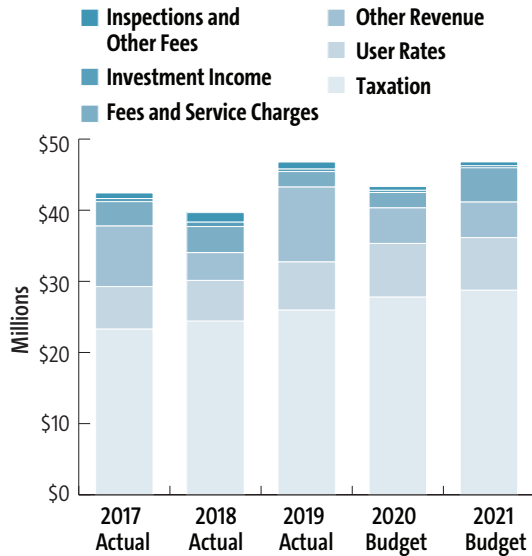


# Revenues—Sewer and Drainage

## Sewer and Drainage Utility Revenues

In 2021, the City of Coquitlam will collect \$47 million in revenues from a number of sources including sewer parcel taxes, sewer user rates, service charges, investment income, and inspection and other fees, an increase of \$3 million from 2020. The increase in revenue in 2019 is mostly due to significant developer contributions received included in Other Revenue. The following graph shows the proportional funding from each of these sources for the 2021–2025 Financial Plan.

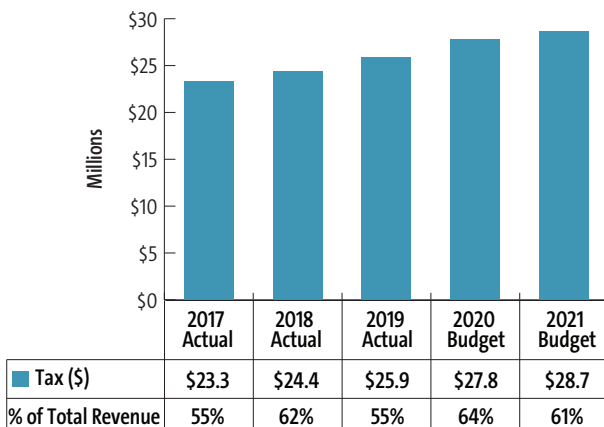
### Sewer and Drainage Revenues 2017–2021 2021 Budgeted Revenues (\$47 Million)



## Sewer and Drainage Tax Revenue

The largest source of revenue is the sewer parcel tax, which is a flat rate charged to homeowners. In 2021, Council approved an increase of 1% (from \$478 to \$483) per home to support the costs of providing the infrastructure while mitigating the impact to residents and business during this uncertain economic time caused by the global pandemic. The drainage tax revenue per home increased from an average of \$73 in 2020 to \$74 in 2021.

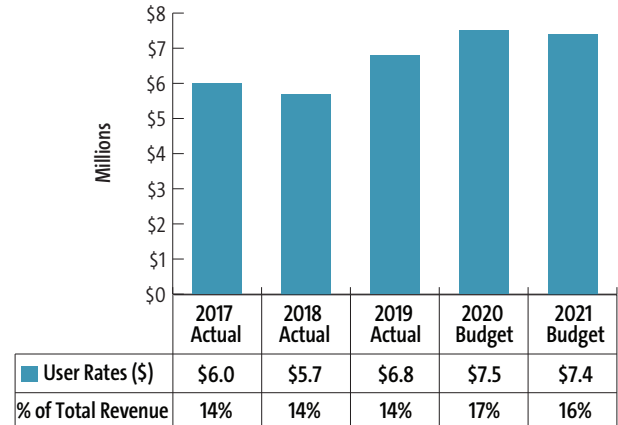
### Sewer and Drainage Tax Trends 2017–2021



## Sewer and Drainage User Rate Revenue

The second-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 2021 reflects the 1% increase approved by Council as well as volume adjustments.

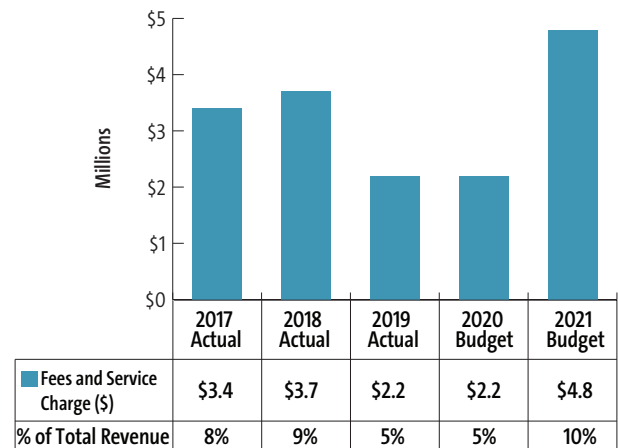
### Sewer and Drainage User Rate Trends 2017–2021



## Sewer and Drainage Fees and Service Charges Revenue

Transfers from Development Cost Charges (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 2017 and 2018 actuals and 2021 budget are due to an increase in the number of growth-related projects funded from DCCs in Northeast Coquitlam.

### Sewer and Drainage Fees and Service Charge Trends 2017–2021



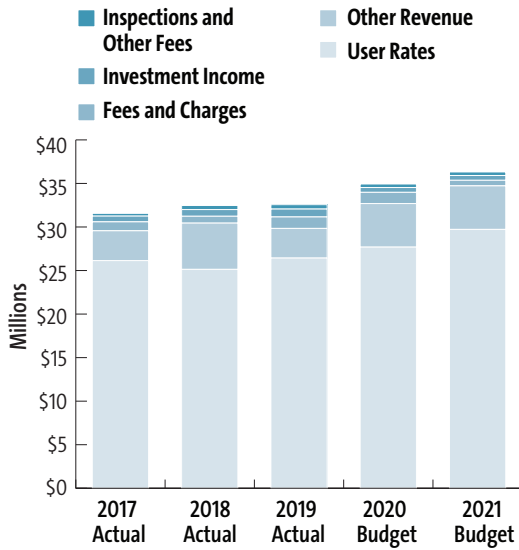
## Revenues—Water

### Water Utilities Revenue

In 2021, the City of Coquitlam will collect \$36 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 2021–2025 Financial Plan.

#### Water Revenues 2017–2021

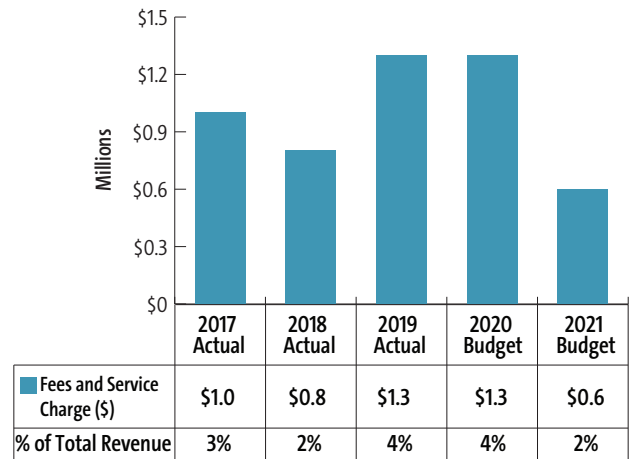
##### 2021 Budgeted Revenues (\$36 Million)



### 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 2019 actuals and 2020 budget due to an increase in the number of growth-related projects funded from DCCs in Northeast Coquitlam.

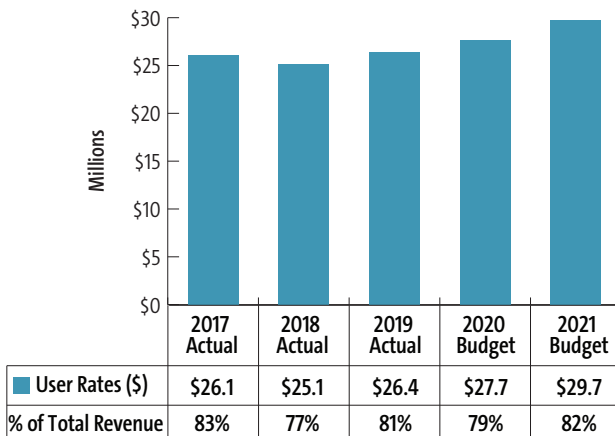
#### Water Fees and Service Charges Trends 2017–2021



### 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 2021 reflects the 4% average home increase approved by Council. There is a 40% rate differential between single-family units and multi-family units, as multi-family homes require less infrastructure and consume less water than single-family homes. Therefore, the single-family rate is increasing from \$568 in 2020 to \$591 in 2021 and multi-family rates increasing from \$341 in 2020 to \$355 in 2021.

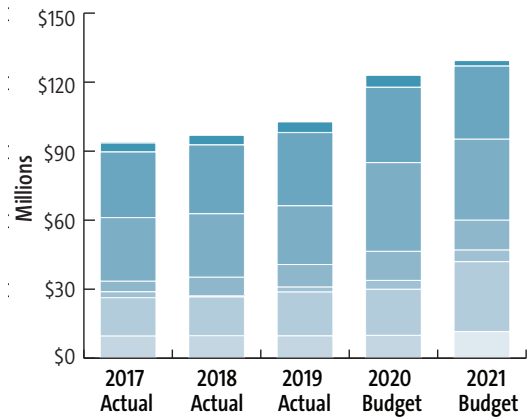
#### Water User Rate Trends 2017–2021



# 2021 Operating Plan By Department

## Net Expenditures by Department 2017–2021 Budgeted

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



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

\*\*Note: Corporate Services is a new department in 2021 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:

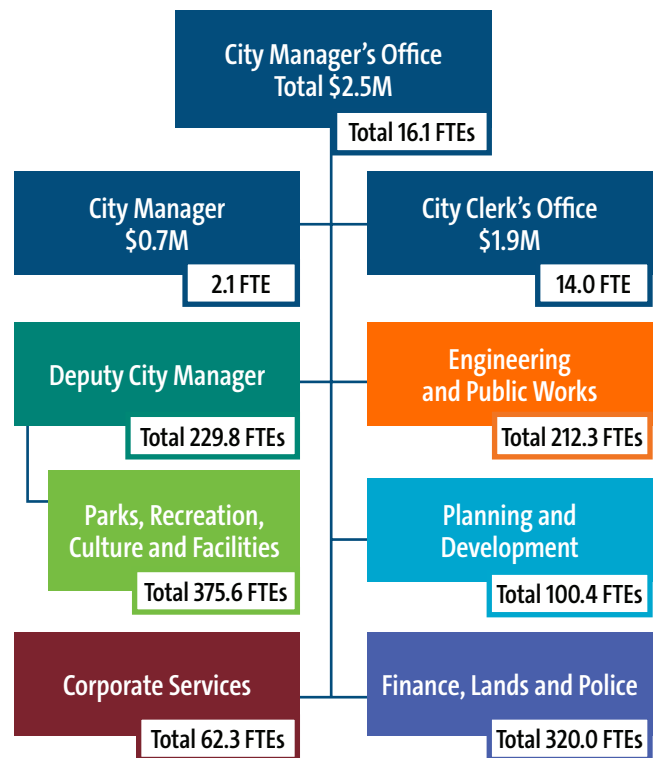
- Overseeing the broad requirements of the organization
- Providing advice to Council and executing its decisions
- Working with the Deputy City Manager and all departments to ensure effective and efficient delivery of City services

The department includes the City Clerk's Office division.

## City Clerk's Office

The City Clerk's Office is the primary communications link between City Council, staff and the community. Key responsibilities include:

- Preparing agendas and minutes for Council and Committee meetings
- Managing corporate records, including City bylaws
- Providing administrative support to Council and its Committees
- Conducting local government elections



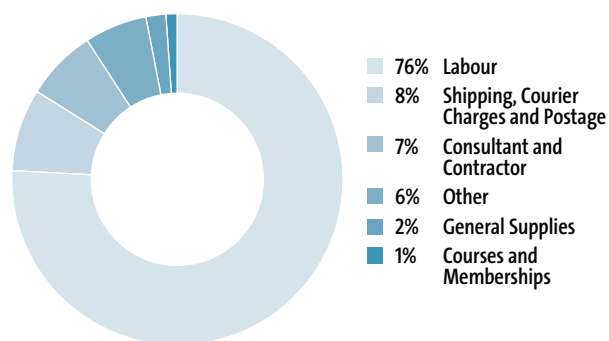
## Key Performance Measures:

City Manager	2016	2017	2018	2019	2020
Citizens' Rating of Quality of Life	98%	98%	98%	98%	N/A <sup>1</sup>
Citizens' Overall Satisfaction of City Services	97%	95%	94%	96%	N/A <sup>1</sup>
Taxpayer Confidence	86%	86%	88%	88%	N/A <sup>1</sup>

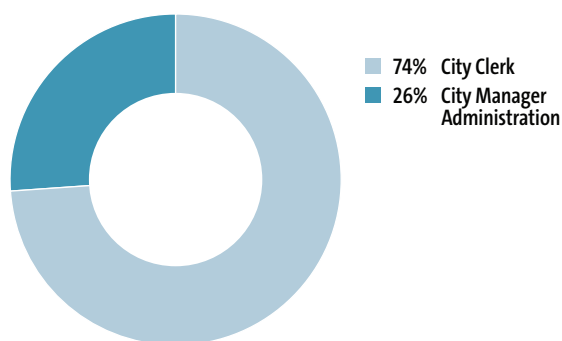
<sup>1</sup>The Ipsos-Reid Citizen Satisfaction Survey was not conducted in 2020 due to the COVID-19 pandemic.



**City Manager's Office**  
Expenditures by Type



**City Manager's Office**  
Expenditures by Function



**2021 City of Coquitlam Budget**

General Operating City Manager	Actual 2019*	Budget 2020*	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: City Manager							
City Manager Administration	635,665	757,219	656,341	672,320	688,940	691,183	691,183
<b>Total Division: City Manager</b>	<b>635,665</b>	<b>757,219</b>	<b>656,341</b>	<b>672,320</b>	<b>688,940</b>	<b>691,183</b>	<b>691,183</b>
Division: City Clerk							
City Clerk Administration	843,383	897,560	959,555	984,891	1,005,122	1,014,047	1,014,047
Records Management	203,551	206,606	208,641	213,397	213,397	213,397	213,397
Elections	15,392	-	-	169,000	-	-	-
Central Mail and Switchboard	367,522	382,818	386,792	388,646	388,646	388,646	388,646
City Archives	290,435	303,733	307,060	313,850	319,543	319,984	319,984
<b>Total Division: City Clerk</b>	<b>1,720,282</b>	<b>1,790,717</b>	<b>1,862,048</b>	<b>2,069,784</b>	<b>1,926,708</b>	<b>1,936,074</b>	<b>1,936,074</b>
<b>Total Expenditures</b>	<b>2,355,947</b>	<b>2,547,936</b>	<b>2,518,389</b>	<b>2,742,104</b>	<b>2,615,648</b>	<b>2,627,257</b>	<b>2,627,257</b>
<b>Revenues</b>							
Division: City Clerk							
City Clerk Administration	(8,891)	(19,025)	(16,878)	(16,878)	(16,878)	(16,878)	(16,878)
Records Management	(6,208)	-	-	-	-	-	-
Elections	(15,392)	-	-	(350,000)	-	-	-
<b>Total Division: City Clerk</b>	<b>(30,491)</b>	<b>(19,025)</b>	<b>(16,878)</b>	<b>(366,878)</b>	<b>(16,878)</b>	<b>(16,878)</b>	<b>(16,878)</b>
<b>Total Revenues</b>	<b>(30,491)</b>	<b>(19,025)</b>	<b>(16,878)</b>	<b>(366,878)</b>	<b>(16,878)</b>	<b>(16,878)</b>	<b>(16,878)</b>
<b>Net Expenditure (Contribution)</b>	<b>2,325,456</b>	<b>2,528,911</b>	<b>2,501,511</b>	<b>2,375,226</b>	<b>2,598,770</b>	<b>2,610,379</b>	<b>2,610,379</b>

\*2019 Actuals and 2020 Budget have been restated to align with the new Corporate structure.



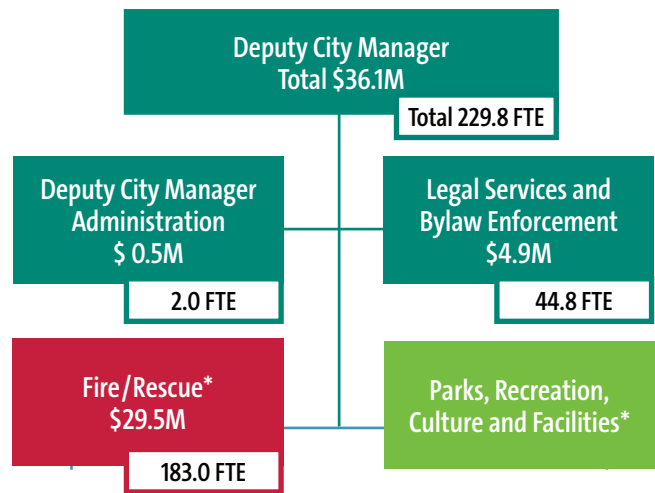
# Deputy City Manager's Office

The Deputy City Manager's office includes the Legal Services and Bylaw Enforcement division, and oversees the Fire/Rescue Services, and the Parks, Recreation, Culture and Facilities department.

## Legal Services and Bylaw Enforcement

Key responsibilities include:

- Providing legal counsel and overseeing City legal matters
- Managing bylaw enforcement and business licensing
- Operating Coquitlam's Animal Shelter and animal-care services, including volunteer coordination at the facility
- Preparing the City to effectively safeguard citizens, respond to and recover from major emergencies and natural disasters, with the Division Director serving as the Emergency Operations Centre (EOC) Director



\*Refer to Fire/Rescue (pages 74–75) and Parks, Recreation, Culture and Facilities (pages 94–101) for department details.

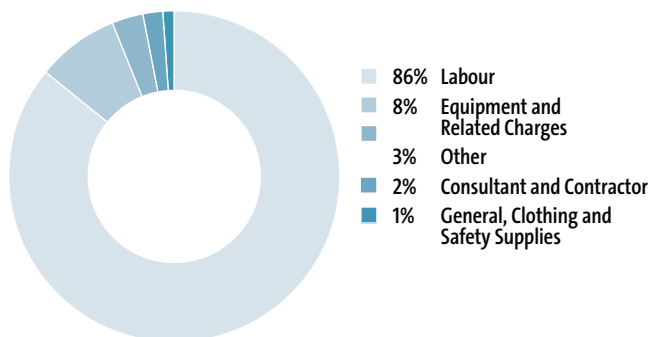
## Key Performance Measures:

Deputy City Manager	2016	2017	2018	2019	2020
Bylaw Enforcement Notices	20,689	19,422	20,327	17,297	11,938
Customer Contact Satisfaction	88%	82%	87%	96%	N/A <sup>1</sup>

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

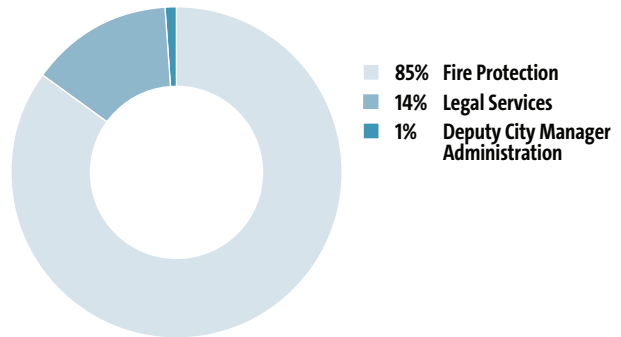
## Deputy City Manager's Office

Expenditures by Type



## Deputy City Manager's Office

Expenditures by Function



## 2021 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Deputy City Manager Administration							
Deputy City Manager Administration	767,093	446,126	474,045	487,449	501,390	506,151	506,151
<b>Total Division: Deputy City Manager Administration</b>	<b>767,093</b>	<b>446,126</b>	<b>474,045</b>	<b>487,449</b>	<b>501,390</b>	<b>506,151</b>	<b>506,151</b>
Division: Legal Services							
Coquitlam Emergency Program	302,759	296,895	254,520	262,712	271,259	280,060	283,112
Legal Services	1,323,572	1,298,190	1,436,198	1,467,603	1,479,964	1,479,964	1,479,964
Bylaw Enforcement	2,137,454	2,342,863	2,356,703	2,375,765	2,359,946	2,369,664	2,375,825
Licensing	701,967	718,766	874,395	894,008	911,576	920,182	920,182
<b>Total Division: Legal Services</b>	<b>4,465,751</b>	<b>4,656,714</b>	<b>4,921,816</b>	<b>5,000,088</b>	<b>5,022,745</b>	<b>5,049,870</b>	<b>5,059,083</b>
Division: Fire Protection							
Fire Administration	2,203,588	2,312,874	2,386,616	2,440,985	2,482,430	2,497,450	2,502,303
Fire Communications	1,287,209	1,452,308	1,327,545	1,327,545	1,327,545	1,327,545	1,327,545
Fire Prevention	903,576	1,087,042	1,063,416	1,075,373	1,084,452	1,091,746	1,092,355
Fire Suppression	23,178,829	23,421,605	23,701,506	23,935,224	24,087,243	24,163,710	24,207,373
Fire Training Division	641,102	668,705	664,947	672,015	679,366	679,426	679,426
Fire Facility Maintenance	335,351	327,818	354,199	372,586	375,532	378,536	381,601
<b>Total Division: Fire Protection</b>	<b>28,549,655</b>	<b>29,270,352</b>	<b>29,498,229</b>	<b>29,823,728</b>	<b>30,036,568</b>	<b>30,138,413</b>	<b>30,190,603</b>
<b>Total Expenditures</b>	<b>33,782,499</b>	<b>34,373,192</b>	<b>34,894,090</b>	<b>35,311,265</b>	<b>25,560,703</b>	<b>35,694,434</b>	<b>35,755,837</b>
<b>Revenues</b>							
Division: Legal Services							
Coquitlam Emergency Program	-	(30,893)	(250)	(250)	(250)	(250)	(250)
Legal Services	(383,572)	(516,898)	(493,248)	(498,120)	(498,120)	(498,120)	(498,120)
Bylaw Enforcement	(1,065,754)	(1,106,782)	(956,782)	(1,106,782)	(1,106,782)	(1,106,782)	(1,106,782)
Licensing	(1,825,109)	(1,563,915)	(1,541,665)	(1,641,665)	(1,641,665)	(1,641,665)	(1,641,665)
<b>Total Division: Legal Services</b>	<b>(3,274,434)</b>	<b>(3,218,488)</b>	<b>(2,991,945)</b>	<b>(3,246,817)</b>	<b>(3,246,817)</b>	<b>(3,246,817)</b>	<b>(3,246,817)</b>
Division: Fire Protection							
Fire Administration	(15,383)	(500)	(29,486)	(29,486)	(29,486)	(29,486)	(29,486)
Fire Prevention	(139,334)	(100,415)	(100,415)	(100,415)	(100,415)	(100,415)	(100,415)
Fire Suppression	(30,685)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Fire Training Division	(27,592)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Total Division: Fire Protection</b>	<b>(212,993)</b>	<b>(107,915)</b>	<b>(136,901)</b>	<b>(136,901)</b>	<b>(136,901)</b>	<b>(136,901)</b>	<b>(136,901)</b>
<b>Total Revenues</b>	<b>(3,487,427)</b>	<b>(3,326,403)</b>	<b>(3,128,846)</b>	<b>(3,383,718)</b>	<b>(3,383,718)</b>	<b>(3,383,718)</b>	<b>(3,383,718)</b>
<b>Net Expenditure (Contribution)</b>	<b>30,295,071</b>	<b>31,046,789</b>	<b>31,765,244</b>	<b>31,927,547</b>	<b>32,176,985</b>	<b>32,310,716</b>	<b>32,372,119</b>

\*2019 Actuals and 2020 Budget have been restated to align with the new Corporate structure.

\*\*The 2021 Budget incorporates COVID-19 financial impacts as estimated in the Executive Summary (refer to page 1).

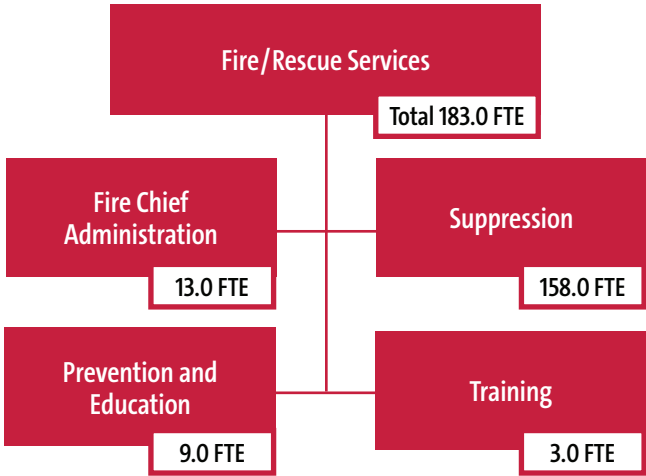


Coquitlam Fire/Rescue Services responds to emergencies and protects the safety of citizens and property throughout the community.

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.





**Key Performance Measures:**

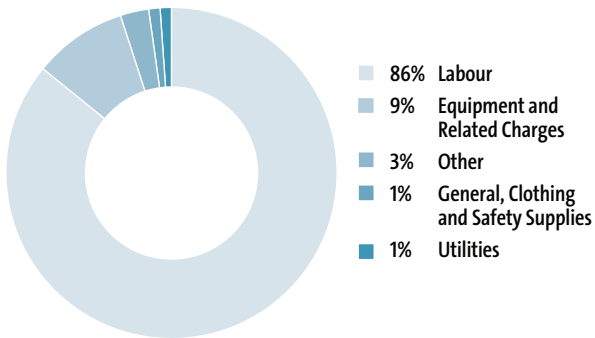
Fire/Rescue	2016	2017	2018	2019	2020
Fire Incident Responses	7,329	7,237	6,431	6,221	4,361 <sup>1</sup>
Annual Inspections	5,023	5,321	5,691	5,562	4,559 <sup>2</sup>
Citizen Satisfaction with Fire Services	98%	98%	98%	97%	N/A <sup>3</sup>

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

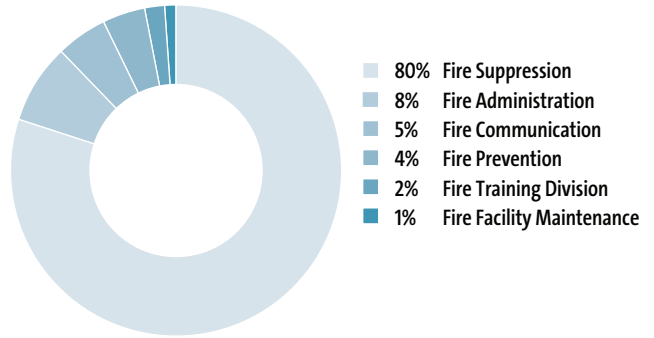
<sup>2</sup> Annual inspections suspended March 16 to June 1 and again November 30 to year-end (Covid restrictions)

<sup>3</sup> The Ipsos-Reid 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 Services



Finance, Lands and Police Services 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 also the City's RCMP liaison.

Work is carried out by the following divisions:

- Financial Planning
- Financial Services
- Payroll
- Purchasing
- Revenue Services
- City Lands
- 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, such as business planning

## 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

## Payroll

Key responsibilities include:

- 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

## Revenue Services

Key responsibilities include:

- 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

## Civic Lands

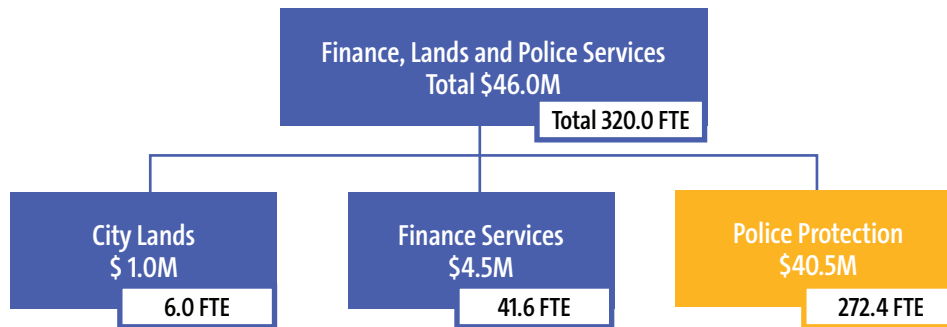
Key responsibilities include:

- 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

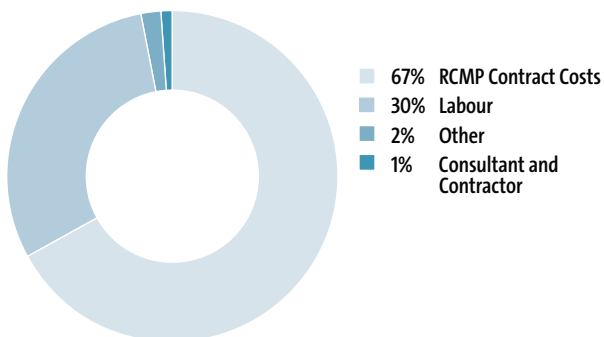


### Key Performance Measures:

Finance, Lands and Police Services	2016	2017	2018	2019	2020
Total Tax Folios	46,608	47,340	48,304	48,777	49,932
% Home Owners Grant Claimed Online	58%	61%	65%	66%	78%
Inventory Turn Over Rates	5.48	4.96	4.07	4.67	3.31
No. of Purchase Orders Issued	7,754	7,863	8,308	8,520	8,648
No. of Invoices Processed	16,999	17,929	19,679	20,388	20,425
% Transactions Online	49%	50%	50%	52%	65%

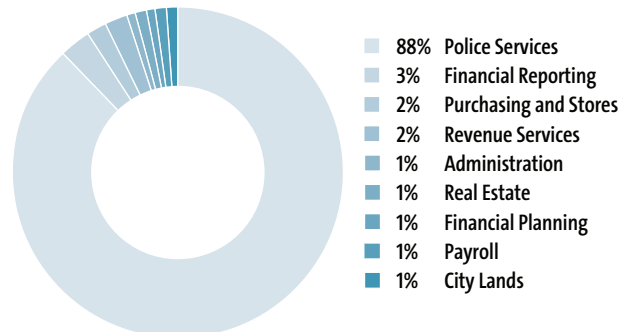
### Finance, Lands and Police Services

Expenditures by Type



### Finance, Lands and Police Services

Expenditures by Function



## 2021 City of Coquitlam Budget

General Operating Finance, Lands and Police Services	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Financial Services							
Payroll	434,872	485,166	480,614	489,212	492,364	495,608	496,239
Financial Services							
Administration	624,027	610,368	642,250	654,335	664,558	664,558	664,558
Accounting	966,893	1,098,992	1,111,875	1,131,145	1,141,710	1,144,446	1,145,716
Revenue Services	661,174	737,285	859,089	868,685	873,769	879,012	879,012
Budgeting	573,326	486,205	523,923	534,294	536,810	536,810	536,810
Purchasing	591,328	573,397	575,221	590,874	599,013	603,261	604,498
Stores	299,821	314,546	320,350	320,350	320,350	320,350	320,350
<b>Total Division: Financial Services</b>	<b>4,151,440</b>	<b>4,305,959</b>	<b>4,513,322</b>	<b>4,588,895</b>	<b>4,628,574</b>	<b>4,644,045</b>	<b>4,647,183</b>
Division: Police Protection							
Police Administration							
Operations	7,401,243	8,226,258	8,492,237	8,814,168	9,090,913	9,333,660	9,550,773
Community Policing	1,041,960	1,120,298	1,129,528	1,138,164	1,143,907	1,147,237	1,150,715
Police Contract	27,413,457	29,709,186	30,146,181	30,803,181	31,475,181	32,163,181	32,867,181
Police Facility Management	615,663	515,697	516,834	519,226	521,665	524,154	526,692
E-Comm	160,139	166,204	166,204	166,204	166,204	166,204	166,204
<b>Total Division: Police Protection</b>	<b>36,632,463</b>	<b>39,737,643</b>	<b>40,450,984</b>	<b>41,440,943</b>	<b>42,397,870</b>	<b>43,334,436</b>	<b>44,261,565</b>
Division: City Lands							
Real Estate Management	610,896	605,055	605,576	611,969	616,779	620,565	620,898
City Land Development Admin	504,441	604,186	431,868	434,744	434,744	434,744	434,744
<b>Total Division: City Lands</b>	<b>1,115,337</b>	<b>1,209,241</b>	<b>1,037,444</b>	<b>1,046,713</b>	<b>1,051,523</b>	<b>1,055,309</b>	<b>1,055,642</b>
<b>Total Expenditures</b>	<b>41,899,240</b>	<b>45,252,843</b>	<b>46,001,750</b>	<b>47,076,551</b>	<b>48,077,967</b>	<b>49,033,790</b>	<b>49,964,390</b>
<b>Revenues</b>							
Division: Financial Services							
Payroll	(1,650)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Financial Services							
Administration	(5)	-	-	-	-	-	-
Accounting	(14,177)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Revenue Services	(15,486,633)	(6,265,000)	(4,065,000)	(6,065,000)	(6,065,000)	(6,065,000)	(6,065,000)
Purchasing	(48,086)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Total Division: Financial Services</b>	<b>(15,550,552)</b>	<b>(6,323,625)</b>	<b>(4,123,625)</b>	<b>(6,123,625)</b>	<b>(6,123,625)</b>	<b>(6,123,625)</b>	<b>(6,123,625)</b>



<b>General Operating Finance, Lands and Police Services</b>	<b>Actual 2019*</b>	<b>Budget 2020*</b>	<b>Budget 2021**</b>	<b>Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Budget 2025</b>
Division: Police Protection							
Police Administration							
Operations	(1,521,905)	(1,558,100)	(1,506,600)	(1,506,600)	(1,506,600)	(1,506,600)	(1,506,600)
Community Policing	(136,347)	(100,160)	(108,994)	(108,994)	(108,994)	(108,994)	(108,994)
Police Contract	(3,451,541)	(3,363,892)	(3,743,597)	(3,743,597)	(3,743,597)	(3,743,597)	(3,743,597)
Police Facility Management	(43,542)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
<b>Total Division: Police Protection</b>	<b>(5,153,335)</b>	<b>(5,077,152)</b>	<b>(5,414,191)</b>	<b>(5,414,191)</b>	<b>(5,414,191)</b>	<b>(5,414,191)</b>	<b>(5,414,191)</b>
Division: City Lands							
Real Estate Management	(1,092,626)	(1,390,655)	(840,205)	(839,019)	(839,019)	(839,019)	(839,019)
City Land Development Admin	(258,418)	(400,032)	(410,864)	(410,864)	(410,864)	(410,864)	(410,864)
<b>Total Division: City Lands</b>	<b>(1,351,044)</b>	<b>(1,790,687)</b>	<b>(1,251,069)</b>	<b>(1,249,883)</b>	<b>(1,249,883)</b>	<b>(1,249,883)</b>	<b>(1,249,883)</b>
<b>Total Revenues</b>	<b>(22,054,930)</b>	<b>(13,191,464)</b>	<b>(10,788,885)</b>	<b>(12,787,699)</b>	<b>(12,787,699)</b>	<b>(12,787,699)</b>	<b>(12,787,699)</b>
<b>Net Expenditure (Contribution):</b>	<b>19,844,309</b>	<b>32,061,379</b>	<b>35,212,865</b>	<b>34,288,852</b>	<b>35,290,268</b>	<b>36,246,091</b>	<b>37,176,691</b>

\*2019 Actuals and 2020 Budget have been restated to align with the new Corporate structure.

\*\*The 2021 Budget incorporates COVID-19 financial impacts as estimated in the Executive Summary (refer to page 1).



# Coquitlam RCMP Detachment



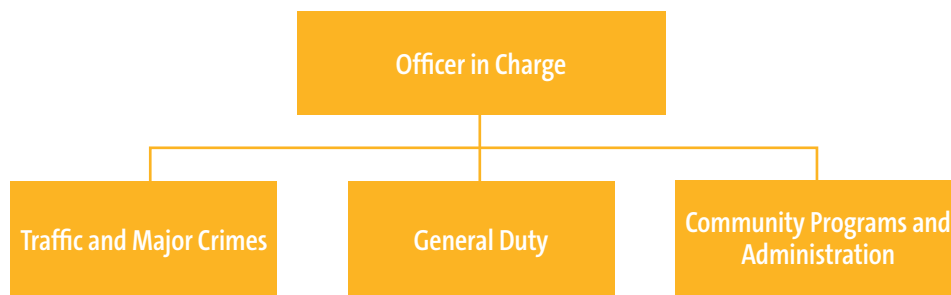
Coquitlam RCMP works in partnership with the City to make Coquitlam a healthy, vibrant and safe community for residents, businesses and visitors. The detachment provides policing and community-related safety related services to Coquitlam along with Port Coquitlam, Anmore, Belcarra and the Kwikwetlem 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)

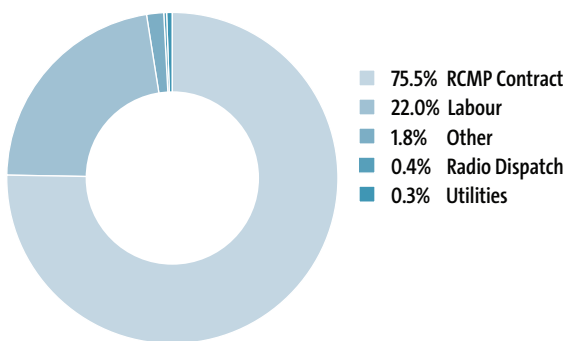


**Key Performance Measures:**

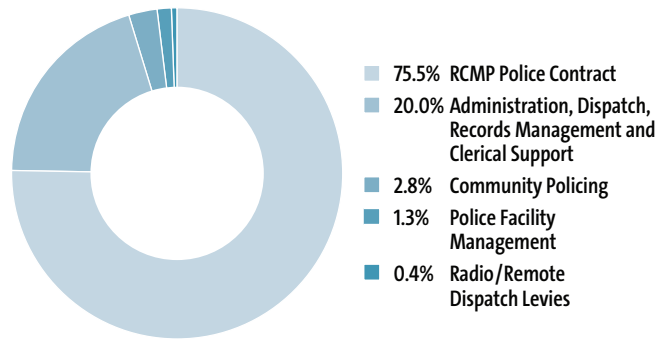
Police Services	2016	2017	2018	2019	2020
Violation Tickets	2,969	2,541	2,862	5,507	3,627
Calls for Service	43,429	41,816	40,575	25,287	22,335
Citizen Satisfaction with Police Services	95%	96%	96%	96%	N/A <sup>1</sup>

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

**Police Services**  
Expenditures by Type

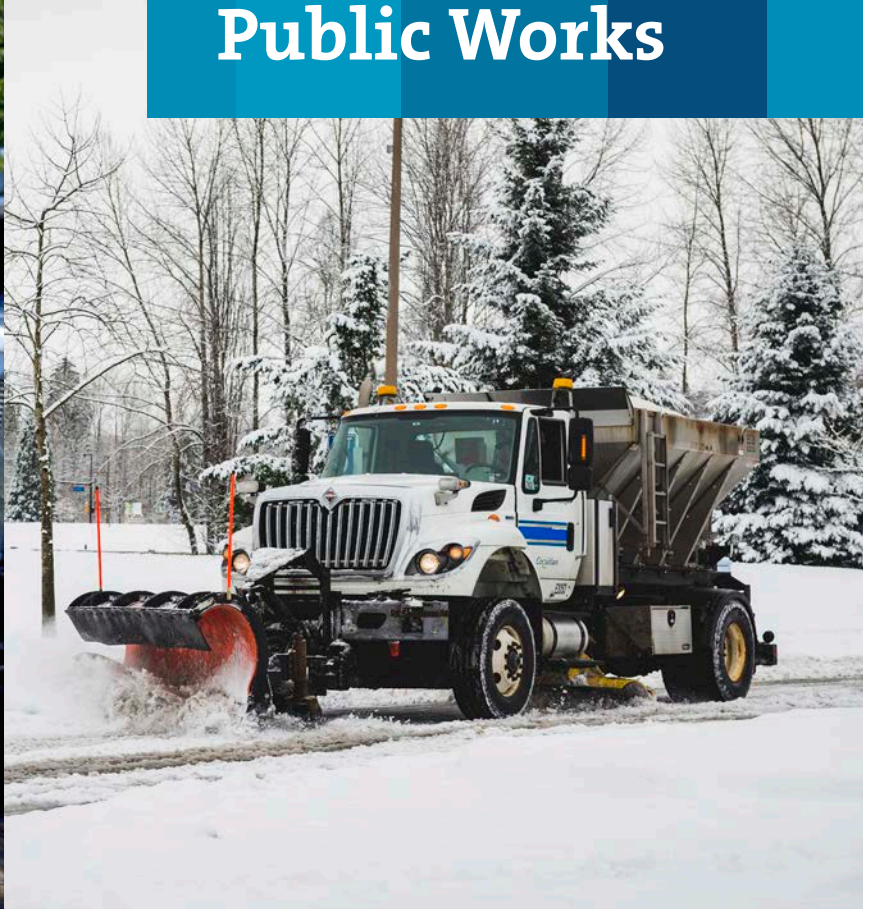


**Police Services**  
Expenditures by Function





## 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
- 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

**Environment**

Key responsibilities include:

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

**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**

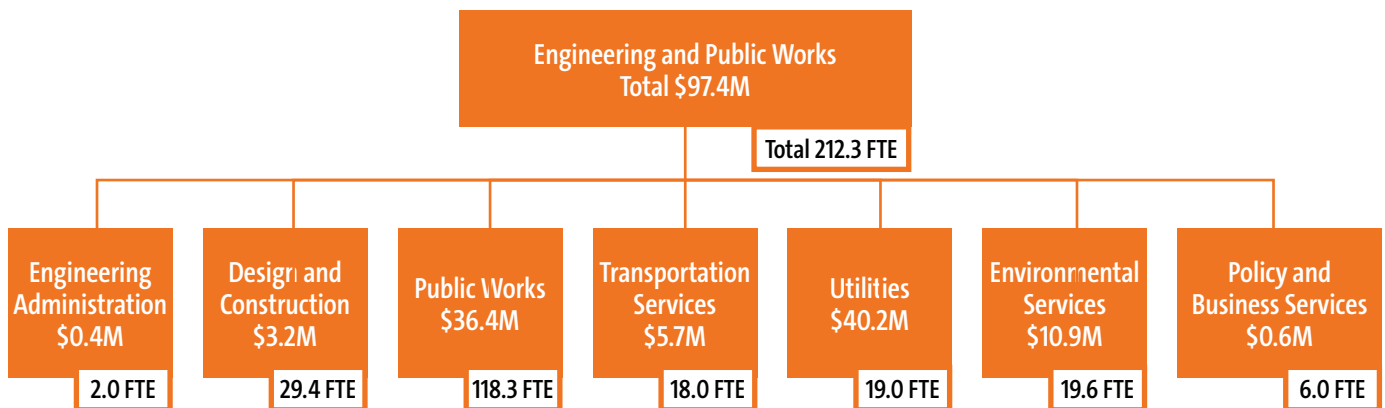
Key responsibilities include:

- 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

**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



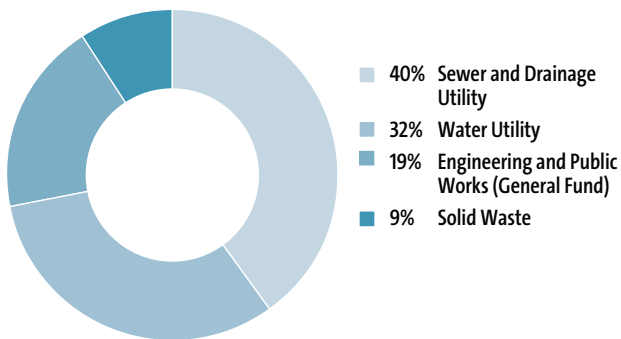
## Key Performance Measures:

Engineering and Public Works	2016	2017	2018	2019	2020
KM of multi-modal transportation					
New	13	8	6	16	10
Total	615	623	629	645	655
Watermains cleaned (km's)	120	150	95	119	128
Roads swept (lane km's)	8,355	9,707	9,717	10,419	11,798
Total Metered Water Consumption (m3)	3,099,602	3,212,685	3,105,350	3,030,915	2,665,585
Citizen Satisfaction with					
Public Works	98%	98%	98%	97%	N/A <sup>1</sup>
Recycling and Garbage	91%	88%	86%	98%	N/A <sup>1</sup>
Road Maintenance	81%	74%	83%	98%	N/A <sup>1</sup>

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

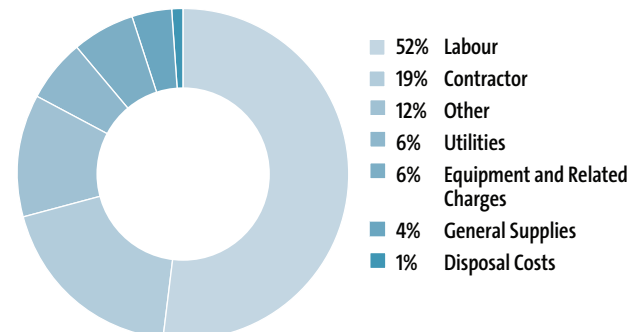
### Engineering and Public Works

Expenditures by Fund



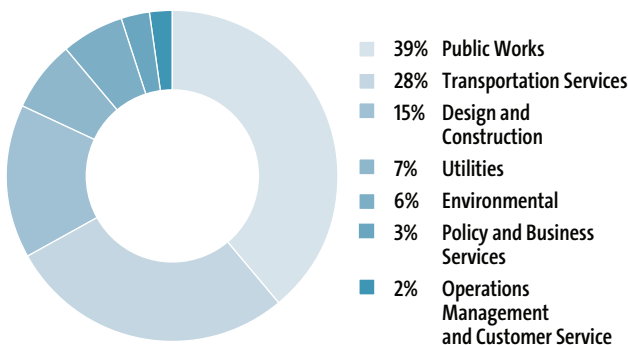
### Engineering and Public Works

Expenditures by Type



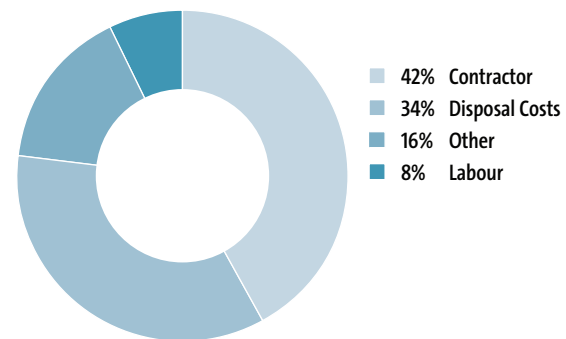
### Engineering and Public Works

Expenditures by Function

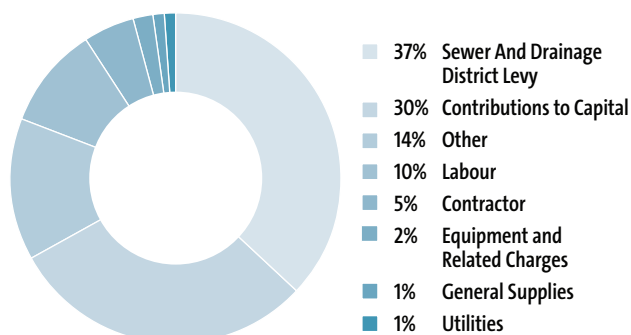


### Solid Waste

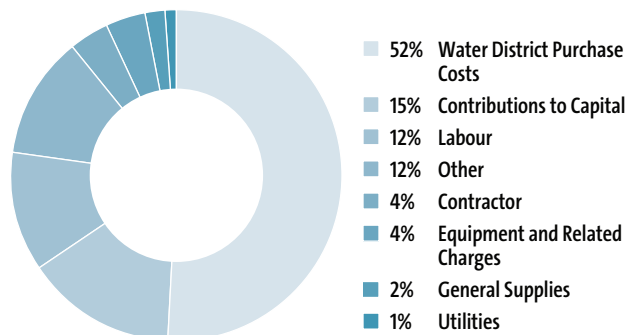
Expenditures by Type



### Sewer and Drainage Utility Expenditures by Type



### Water Utility Expenditures by Type



## 2021 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Engineering Management							
Operations General Management Administration	354,373	554,430	400,998	411,868	423,173	434,941	438,188
<b>Total Division: Engineering Management</b>	<b>354,373</b>	<b>554,430</b>	<b>400,998</b>	<b>411,868</b>	<b>423,173</b>	<b>434,941</b>	<b>438,188</b>
Division: Design and Construction							
Administrative Support	214,977	249,982	445,544	448,794	448,794	448,794	448,794
Infrastructure Inspections	952,887	791,465	702,657	709,483	710,579	710,579	710,579
Project Management	1,024,332	1,690,391	1,659,385	1,672,566	1,681,372	1,690,185	1,699,163
Survey	361,623	456,728	350,766	361,456	372,563	384,265	393,462
<b>Total Division: Design and Construction</b>	<b>2,553,820</b>	<b>3,188,566</b>	<b>3,158,352</b>	<b>3,192,299</b>	<b>3,213,308</b>	<b>3,233,823</b>	<b>3,251,998</b>
Division: Public Works							
Public Works Administration	451,647	499,690	519,092	530,394	539,592	542,456	542,963
Communication	15,395	11,000	11,000	11,000	11,000	11,000	11,000
Service Centre Administration	202,154	224,520	227,133	227,349	227,569	227,794	228,023
Fleet	448,591	365,136	250,000	250,000	250,000	250,000	250,000
Work Control	262,872	275,778	286,473	286,473	286,473	286,473	286,473
Roads	5,936,978	5,744,207	6,017,939	6,020,143	6,020,143	6,020,143	6,020,143
<b>Total Division: Public Works</b>	<b>7,317,636</b>	<b>7,120,331</b>	<b>7,311,637</b>	<b>7,325,359</b>	<b>7,334,777</b>	<b>7,337,866</b>	<b>7,338,602</b>
Division: Transportation Services							
Traffic Operations	3,552,454	3,630,271	3,683,006	3,719,131	3,745,661	3,767,482	3,789,739
Parking Management	675,735	407,905	406,460	409,175	409,717	409,717	409,717
Transportation Planning	1,164,949	1,270,053	1,250,469	1,282,572	1,299,034	1,300,259	1,300,259
<b>Total Division: Transportation Services</b>	<b>5,393,138</b>	<b>5,308,229</b>	<b>5,339,935</b>	<b>5,410,878</b>	<b>5,454,412</b>	<b>5,477,458</b>	<b>5,499,715</b>

## 2021 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Utilities							
Geographic Information Systems	661,442	720,306	716,345	723,653	727,860	731,398	731,485
Methane Recovery System	104,092	100,650	100,650	100,650	100,650	100,650	100,650
Utility Programming	170,126	158,622	155,234	162,235	169,367	176,740	179,670
<b>Total Division: Utilities</b>	<b>935,660</b>	<b>979,578</b>	<b>972,229</b>	<b>986,538</b>	<b>997,877</b>	<b>1,008,788</b>	<b>1,011,805</b>
Division: Environment							
Environmental Services	925,976	1,231,128	1,194,379	1,212,446	1,231,132	1,247,150	1,253,109
Waste Management	8,273,768	8,619,272	8,678,545	8,891,490	9,106,001	9,322,086	9,539,755
<b>Total Division: Environment</b>	<b>9,199,744</b>	<b>9,850,400</b>	<b>9,872,924</b>	<b>10,103,936</b>	<b>10,337,133</b>	<b>10,569,236</b>	<b>10,792,864</b>
Division: EPW Policy and Business Services							
Customer Service	351,724	377,192	390,279	390,279	390,279	390,279	390,279
EPW Policy and Business Services Admin	-	-	186,273	193,745	201,516	203,516	203,516
<b>Total Division: EPW Policy and Business Services</b>	<b>351,724</b>	<b>377,192</b>	<b>576,552</b>	<b>584,024</b>	<b>591,795</b>	<b>593,795</b>	<b>593,795</b>
<b>Total Expenditures</b>	<b>26,106,095</b>	<b>27,378,726</b>	<b>27,632,627</b>	<b>28,014,902</b>	<b>28,352,475</b>	<b>28,655,907</b>	<b>28,926,967</b>
<b>Revenues</b>							
Division: Design and Construction							
Infrastructure Inspections	(1,264,933)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)
Project Management	(1,440,791)	(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>(2,705,724)</b>	<b>(2,805,045)</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	(5,055)	-	-	-	-	-	-
Fleet	(120,643)	(15,000)	-	-	-	-	-
Roads	(1,631,521)	(1,264,900)	(1,265,200)	(1,114,400)	(1,114,400)	(1,114,400)	(1,114,400)
<b>Total Division: Public Works</b>	<b>(1,757,219)</b>	<b>(1,279,900)</b>	<b>(1,265,200)</b>	<b>(1,114,400)</b>	<b>(1,114,400)</b>	<b>(1,114,400)</b>	<b>(1,114,400)</b>
Division: Transportation Services							
Traffic Operations	(1,485,824)	(1,257,100)	(1,258,400)	(1,258,259)	(1,258,259)	(1,258,259)	(1,258,259)
Parking Management	(641,902)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)
Transportation Planning	(136,006)	(146,310)	(147,958)	(153,086)	(153,086)	(153,086)	(153,086)
<b>Total Division: Transportation Services</b>	<b>(2,263,732)</b>	<b>(1,788,710)</b>	<b>(1,791,658)</b>	<b>(1,796,645)</b>	<b>(1,796,645)</b>	<b>(1,796,645)</b>	<b>(1,796,645)</b>



## 2021 City of Coquitlam Budget

General Operating Engineering and Public Works	Actual 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Utilities							
Geographic Information Systems	(23,052)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Methane Recovery System	(104,092)	(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>(127,144)</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	(36,875)	(111,200)	(51,200)	(51,200)	(51,200)	(51,200)	(51,200)
Waste Management	(8,273,768)	(8,619,272)	(8,678,545)	(8,891,490)	(9,106,001)	(9,322,086)	(9,539,755)
<b>Total Division: Environment</b>	<b>(8,310,643)</b>	<b>(8,730,472)</b>	<b>(8,729,745)</b>	<b>(8,942,690)</b>	<b>(9,157,201)</b>	<b>(9,373,286)</b>	<b>(9,590,955)</b>
Division: EPW Policy and Business Services							
Customer Service	(13,216)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
<b>Total Division: EPW Policy and Business Services</b>	<b>(13,216)</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>(15,177,677)</b>	<b>(14,744,777)</b>	<b>(14,652,298)</b>	<b>(14,719,430)</b>	<b>(14,933,941)</b>	<b>(15,150,026)</b>	<b>(15,367,695)</b>
<b>Net Expenditure (Contribution):</b>	<b>10,928,418</b>	<b>12,633,949</b>	<b>12,980,329</b>	<b>13,295,472</b>	<b>13,418,534</b>	<b>13,505,881</b>	<b>13,559,272</b>

## 2021 City of Coquitlam Budget

Sewer and Drainage Operating Engineering and Public Works	Actual 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Public Works							
Storm Sewerage	4,592,562	4,238,904	4,523,760	4,556,050	4,553,007	4,583,483	4,614,569
Sanitary Sewerage	2,988,719	3,232,981	3,173,502	3,201,445	3,228,370	3,254,321	3,280,791
<b>Total Division: Public Works</b>	<b>7,581,281</b>	<b>7,471,885</b>	<b>7,697,262</b>	<b>7,757,495</b>	<b>7,781,377</b>	<b>7,837,804</b>	<b>7,895,360</b>
Division: Transportation Services							
Drainage Infrastructure Management	-	-	442,425	484,013	545,967	613,121	726,548
<b>Total Division: Transportation Services</b>	<b>-</b>	<b>-</b>	<b>442,425</b>	<b>484,013</b>	<b>545,967</b>	<b>613,121</b>	<b>726,548</b>
Division: Utilities							
Sewer Infrastructure Management	26,852,639	30,134,175	30,232,978	31,955,754	33,748,876	35,597,208	37,497,561
<b>Total Division: Utilities</b>	<b>26,852,639</b>	<b>30,134,175</b>	<b>30,232,978</b>	<b>31,955,754</b>	<b>33,748,876</b>	<b>35,597,208</b>	<b>37,497,561</b>
Division: Environment							
Environmental Services	155,992	174,905	202,517	168,642	169,811	171,017	171,053
<b>Total Division: Environment</b>	<b>155,992</b>	<b>174,905</b>	<b>202,517</b>	<b>168,642</b>	<b>169,811</b>	<b>171,017</b>	<b>171,053</b>
<b>Total Expenditures</b>	<b>34,589,912</b>	<b>37,780,965</b>	<b>38,575,182</b>	<b>40,365,904</b>	<b>42,246,031</b>	<b>44,219,150</b>	<b>46,290,522</b>
<b>Revenues</b>							
Division: Public Works							
Storm Sewerage	(6,332,914)	(6,793,686)	(6,977,265)	(7,252,598)	(7,542,238)	(7,846,042)	(8,165,356)
Sanitary Sewerage	(402,383)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)
<b>Total Division: Public Works</b>	<b>(6,735,297)</b>	<b>(7,315,686)</b>	<b>(7,499,265)</b>	<b>(7,774,598)</b>	<b>(8,064,238)</b>	<b>(8,368,042)</b>	<b>(8,687,356)</b>
Division: Utilities							
Sewer Infrastructure Management	(28,410,020)	(30,465,279)	(31,075,917)	(32,591,306)	(34,181,793)	(35,851,108)	(37,603,166)
<b>Total Division: Utilities</b>	<b>(28,410,020)</b>	<b>(30,465,279)</b>	<b>(31,075,917)</b>	<b>(32,591,306)</b>	<b>(34,181,793)</b>	<b>(35,851,108)</b>	<b>(37,603,166)</b>
<b>Total Revenues</b>	<b>(35,145,317)</b>	<b>(37,780,965)</b>	<b>(38,575,182)</b>	<b>(40,365,904)</b>	<b>(42,246,031)</b>	<b>(44,219,150)</b>	<b>(46,290,522)</b>
<b>Net Expenditure (Contribution):</b>	<b>(555,405)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2021 City of Coquitlam Budget

Water Operating Engineering and Public Works	Actual 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Public Works							
Water Infrastructure Maintenance	19,201,323	21,057,549	21,406,299	22,259,799	23,340,387	24,946,980	27,051,430
Construction Crew	21,710	(36,935)	-	-	-	-	-
<b>Total Division: Public Works</b>	<b>19,223,033</b>	<b>21,020,614</b>	<b>21,406,299</b>	<b>22,259,799</b>	<b>23,340,387</b>	<b>24,946,980</b>	<b>27,051,430</b>
Division: Utilities							
Water Infrastructure Management	8,396,081	8,739,259	8,979,642	9,612,114	10,102,398	10,157,314	9,760,465
<b>Total Division: Utilities</b>	<b>8,396,081</b>	<b>8,739,259</b>	<b>8,979,642</b>	<b>9,612,114</b>	<b>10,102,398</b>	<b>10,157,314</b>	<b>9,760,465</b>
Division: Environment							
Environmental Services	137,837	721,229	776,104	781,305	786,655	792,137	795,340
<b>Total Division: Environment</b>	<b>137,837</b>	<b>721,229</b>	<b>776,104</b>	<b>781,305</b>	<b>786,655</b>	<b>792,137</b>	<b>795,340</b>
<b>Total Expenditures</b>	<b>27,756,950</b>	<b>30,481,102</b>	<b>31,162,045</b>	<b>32,653,218</b>	<b>34,229,440</b>	<b>35,896,431</b>	<b>37,607,235</b>
<b>Revenues</b>							
Division: Public Works							
Water Infrastructure Maintenance	(346,477)	(406,100)	(406,100)	(406,100)	(406,100)	(406,100)	(406,097)
Construction Crew	(266)	-	-	-	-	-	-
<b>Total Division: Public Works</b>	<b>(346,743)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,100)</b>	<b>(406,097)</b>
Division: Utilities							
Water Infrastructure Management	(27,955,353)	(30,075,002)	(30,755,945)	(32,247,118)	(33,823,340)	(35,490,331)	(37,201,138)
<b>Total Division: Utilities</b>	<b>(27,955,353)</b>	<b>(30,075,002)</b>	<b>(30,755,945)</b>	<b>(32,247,118)</b>	<b>(33,823,340)</b>	<b>(35,490,331)</b>	<b>(37,201,138)</b>
Division: Environment							
Environmental Services	(4,920)	-	-	-	-	-	-
<b>Total Division: Environment</b>	<b>(4,920)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>(28,307,016)</b>	<b>(30,481,102)</b>	<b>(31,162,045)</b>	<b>(32,653,218)</b>	<b>(34,229,440)</b>	<b>(35,896,431)</b>	<b>(37,607,235)</b>
<b>Net Expenditure (Contribution):</b>	<b>(550,066)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Planning and Development

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. The Department also oversees economic development in the City.

Work is carried out by the following divisions:

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

## 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

## 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

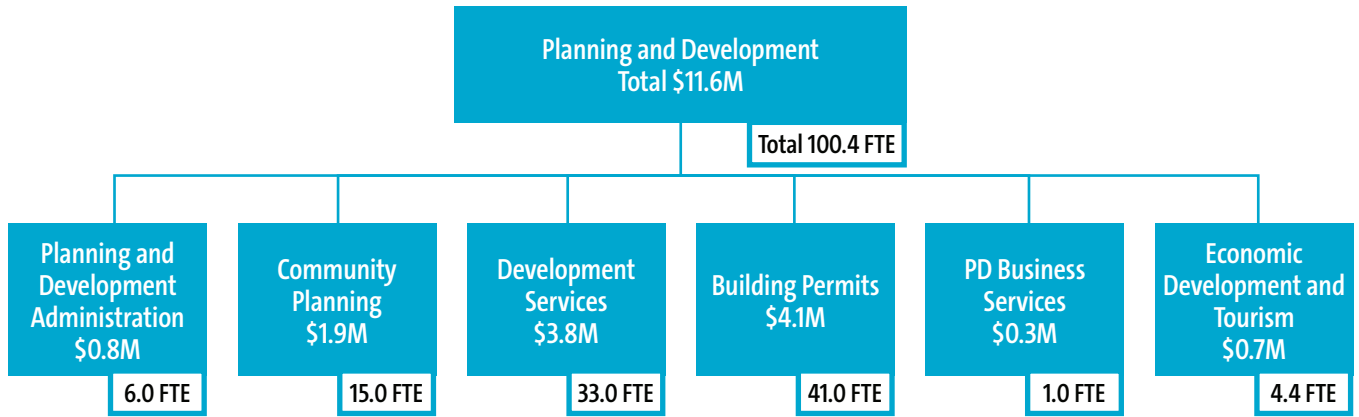
Key responsibilities include:

- 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

## 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

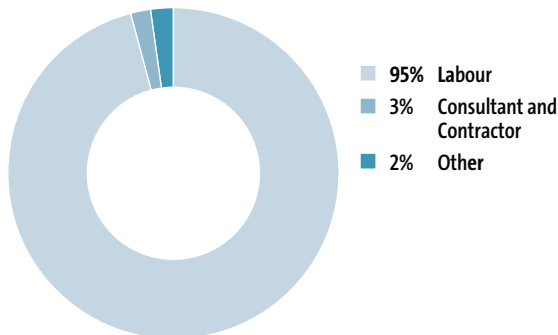


### Key Performance Measures

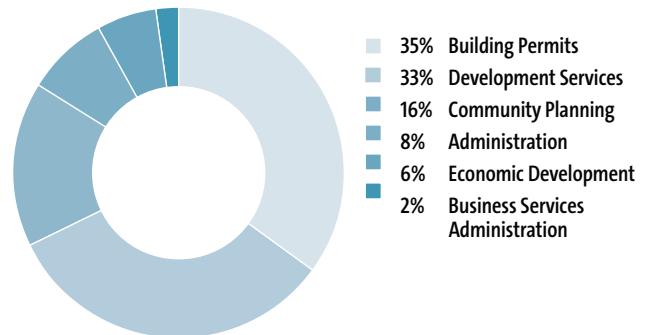
Planning and Development	2016	2017	2018	2019	2020
Total Commercial, Industrial and Institutional GFA added (m2)	34,996	24,254	26,370	16,364	24,219
Citizen Satisfaction with Neighbourhood Planning	79%	77%	75%	75%	N/A <sup>1</sup>

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

**Planning and Development**  
Expenditures by Type



**Planning and Development**  
Expenditures by Function



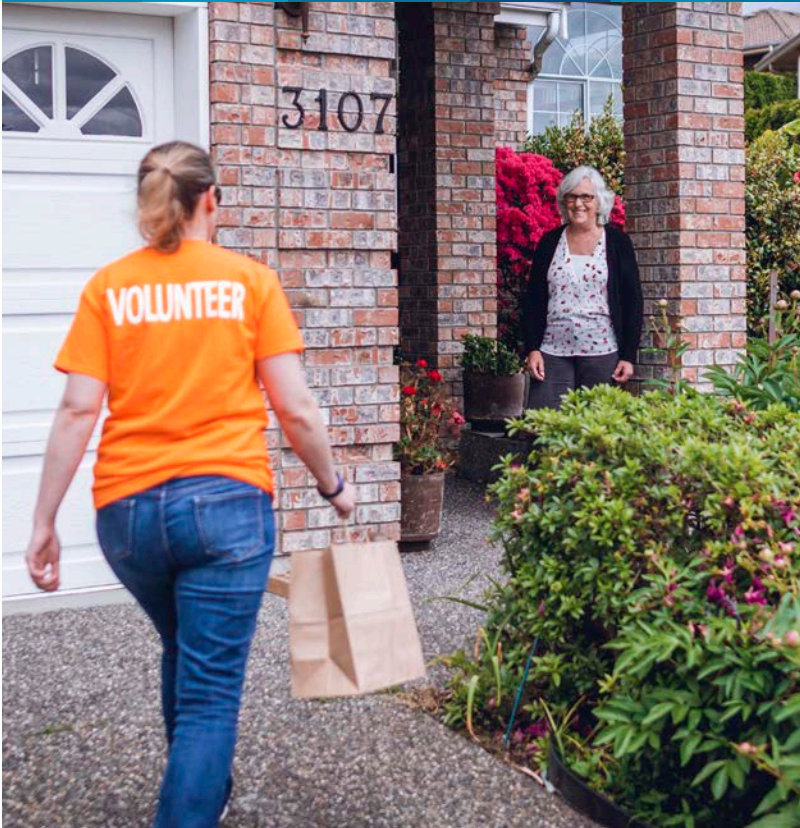
General Operating Planning and Development	Actual 2019	Budget 2020	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Planning and Development Administration	726,611	765,968	875,869	796,518	816,397	822,169	822,169
<b>Total Division: Planning and Development Administration</b>	<b>726,611</b>	<b>765,968</b>	<b>875,869</b>	<b>796,518</b>	<b>816,397</b>	<b>822,169</b>	<b>822,169</b>
Division: Community Planning							
Community Planning	1,677,632	1,879,879	1,906,251	1,959,675	2,007,925	2,035,785	2,046,698
<b>Total Division: Community Planning</b>	<b>1,677,632</b>	<b>1,879,879</b>	<b>1,906,251</b>	<b>1,959,675</b>	<b>2,007,925</b>	<b>2,035,785</b>	<b>2,046,698</b>
Division: Development Services							
Development Services Administration	295,059	261,219	260,874	269,450	278,117	278,117	278,117
Development Planning	28,318,954	2,332,107	2,463,006	2,509,267	2,554,284	2,578,699	2,587,092
Development Servicing	1,018,390	1,074,769	1,098,833	1,117,689	1,122,219	1,123,566	1,123,566
<b>Total Division: Development Services</b>	<b>29,632,403</b>	<b>3,668,095</b>	<b>3,822,713</b>	<b>3,896,406</b>	<b>3,954,620</b>	<b>3,980,382</b>	<b>3,988,775</b>
Division: Building Permits							
Inspections	1,673,953	1,868,161	1,884,501	1,900,845	1,909,820	1,915,930	1,915,930
Permits	2,141,400	2,241,891	2,183,104	2,216,649	2,239,042	2,252,003	2,263,151
<b>Total Division: Building Permits</b>	<b>3,815,353</b>	<b>4,110,052</b>	<b>4,067,605</b>	<b>4,117,494</b>	<b>4,148,862</b>	<b>4,167,933</b>	<b>4,179,081</b>
Division: Economic Development and Tourism							
Economic Development	636,750	748,899	682,119	698,570	712,192	723,649	727,592
<b>Total Division: Economic Development and Tourism</b>	<b>636,750</b>	<b>748,899</b>	<b>682,119</b>	<b>698,570</b>	<b>712,192</b>	<b>723,649</b>	<b>727,592</b>
Division: PD Business Services							
PD Business Services Administration	266,533	277,830	285,809	175,667	175,667	175,667	175,667
<b>Total Division: PD Business Services</b>	<b>266,533</b>	<b>277,830</b>	<b>285,809</b>	<b>175,667</b>	<b>175,667</b>	<b>175,667</b>	<b>175,667</b>
<b>Total Expenditures</b>	<b>36,755,282</b>	<b>11,450,723</b>	<b>11,640,366</b>	<b>11,644,330</b>	<b>11,815,663</b>	<b>11,905,585</b>	<b>11,939,982</b>

General Operating Planning and Development	Actual 2019	Budget 2020	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Revenues</b>							
Planning and Development Administration	(114,910)	(100,000)	(100,000)	-	-	-	-
<b>Total Division: Planning and Development Administration</b>	<b>(114,910)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Division: Community Planning							
Community Planning	(30,591)	-	-	-	-	-	-
<b>Total Division: Community Planning</b>	<b>(30,591)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Division: Development Services							
Development Services Administration	(97,143)	(15,344)	(15,344)	(15,344)	(15,344)	(15,344)	(15,344)
Development Planning	(27,473,653)	(1,237,977)	(1,162,412)	(1,328,360)	(1,328,360)	(1,328,360)	(1,328,360)
Development Servicing	(83,445)	(93,633)	9,482	(5,518)	(5,518)	(5,518)	(5,518)
<b>Total Division: Development Services</b>	<b>(27,654,241)</b>	<b>(1,346,954)</b>	<b>(1,168,274)</b>	<b>(1,349,222)</b>	<b>(1,349,222)</b>	<b>(1,349,222)</b>	<b>(1,349,222)</b>
Division: Building Permits							
Inspections	-	(147,198)	20,000	-	-	-	-
Permits	(6,529,332)	(5,626,853)	(4,984,451)	(5,829,451)	(5,829,451)	(5,829,451)	(5,829,451)
<b>Total Division: Building Permits</b>	<b>(6,529,332)</b>	<b>(5,774,051)</b>	<b>(4,964,451)</b>	<b>(5,829,451)</b>	<b>(5,829,451)</b>	<b>(5,829,451)</b>	<b>(5,829,451)</b>
Division: Economic Development and Tourism							
Economic Development	(280,269)	(263,908)	(247,618)	(277,618)	(54,900)	(54,900)	(54,900)
<b>Total Division: Economic Development and Tourism</b>	<b>(280,269)</b>	<b>(263,908)</b>	<b>(247,618)</b>	<b>(277,618)</b>	<b>(54,900)</b>	<b>(54,900)</b>	<b>(54,900)</b>
Division: PD Business Services							
PD Business Services Administration	-	(111,666)	(112,076)	-	-	-	-
<b>Total Division: PD Business Services</b>	<b>-</b>	<b>(111,666)</b>	<b>(112,076)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>(34,609,343)</b>	<b>(7,596,579)</b>	<b>(6,592,419)</b>	<b>(7,456,291)</b>	<b>(7,233,573)</b>	<b>(7,233,573)</b>	<b>(7,233,573)</b>
<b>Net Expenditure (Contribution):</b>	<b>2,145,938</b>	<b>3,854,144</b>	<b>5,047,947</b>	<b>4,188,039</b>	<b>4,582,090</b>	<b>4,672,012</b>	<b>4,706,409</b>

\*\*The 2021 Budget incorporates COVID-19 financial impacts as estimated in the Executive Summary (refer to page 1).



# 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 parks, public green spaces and outdoor recreational and cemetery spaces; planning and delivering recreation activities for all ages; developing and organizing 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, Arts and Culture Services
- Park Services
- Park Planning and Urban Forestry
- Policy and Business Services
- Recreation and Culture Facilities Planning
- City Assets
- Strategic and Capital Projects

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 health and wellness programming targeting children, youth, adults and seniors as well as other specialized populations
- 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: the 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 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.

#### **Park Planning and Urban Forestry**

Key responsibilities include:

- Planning and designing future parks and park capital improvements
- Providing GIS mapping and analysis services to the entire PRCF Department
- Managing the City's cemetery, trails, forests and trees
- Administration of the private property Tree Management Bylaw
- Reviewing development applications for park provision and offsite landscape requirements

#### **Policy and Business Services**

Key responsibilities include:

- Developing policies and conducting strategic and business planning
- Managing facility bookings and point-of-sale systems
- Securing strategic partnerships and corporate sponsorship

#### **Recreation and Culture Facilities Planning**

Key responsibilities include:

- Strategic and conceptual planning for new and upgraded recreation, culture and community facilities

#### **City Assets (Facilities)**

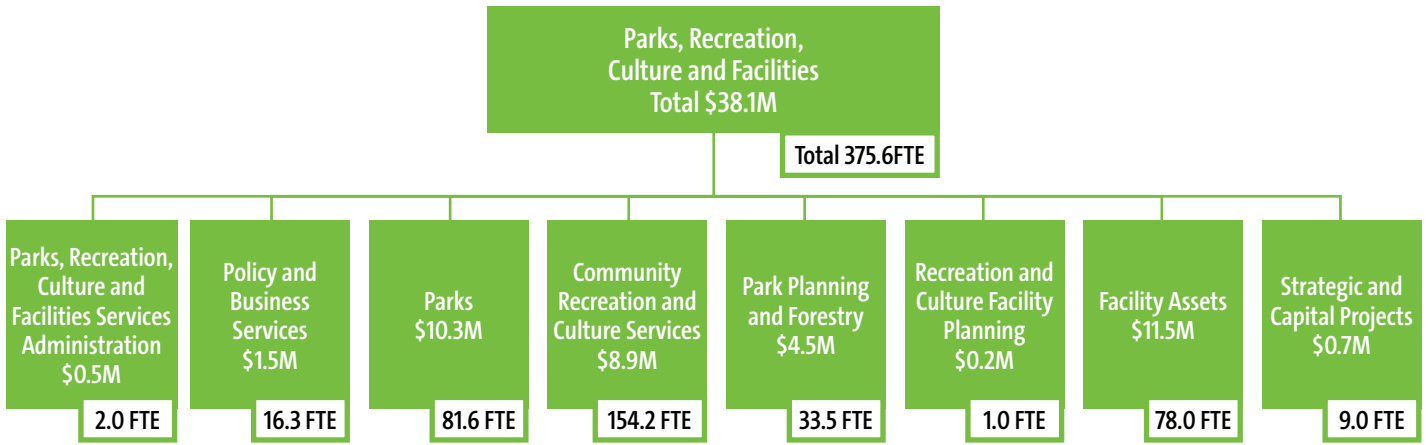
Key responsibilities include:

- 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

#### **Strategic and Capital Projects (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 parks projects

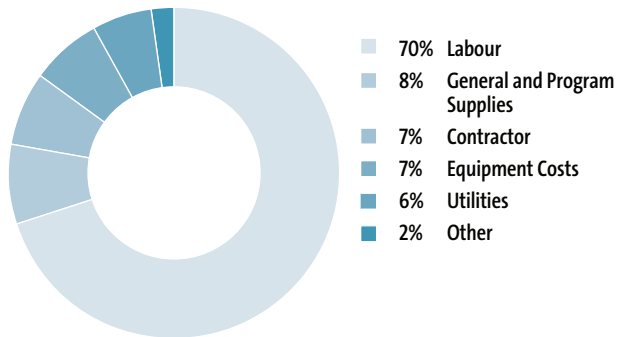


**Key Performance Measures:**

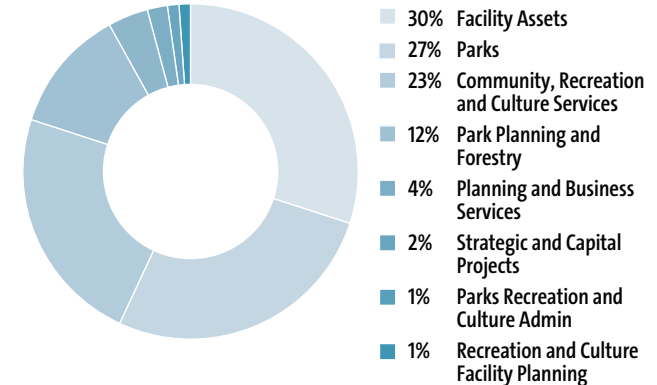
Parks, Recreation, Culture and Facilities	2016	2017	2018	2019	2020
Parkland (hectares)	963	979	979	997	998
Paid Admissions – CCAC and PSLC	831,206	875,322	1,015,673	1,011,648	-
Participation in Recreation Activities					
Registration	-	-	-	-	20,743
Drop-in	-	-	-	-	306,396
Number of Participants - In-Person Festivals and Events	151,885	165,495	149,112	167,475	11,486
Citizen Satisfaction with:					
Parks, Trails, Green Space	96%	96%	97%	96%	N/A <sup>1</sup>
Recreational and Cultural Opportunities	94%	90%	92%	90%	N/A <sup>1</sup>
Sports Fields	93%	95%	92%	92%	N/A <sup>1</sup>

<sup>1</sup> The Ipsos-Reid 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



## 2021 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Division: Parks Recreation Culture and Facilities Admin							
Parks Recreation Culture and Fac Administration	430,418	475,293	443,118	483,905	495,124	506,810	512,362
<b>Total Division: Parks Recreation Culture and Facilities Admin</b>	<b>430,418</b>	<b>475,293</b>	<b>443,118</b>	<b>483,905</b>	<b>495,124</b>	<b>506,810</b>	<b>512,362</b>
Division: PRC Policy and Business Services							
Admin Services	274,363	265,739	258,595	268,595	268,595	268,595	268,595
Bookings	236,490	256,940	196,190	263,124	263,124	263,124	263,124
Performance Analysis	91,018	94,520	94,870	94,870	94,870	94,870	94,870
Business Services Admin	317,585	314,400	255,911	322,042	322,042	322,042	322,042
Planning and Business Services Admin	207,394	198,508	184,925	192,183	199,731	207,516	207,516
Partnerships and Policy	702,111	568,747	550,090	566,401	581,606	592,400	599,662
<b>Total Division: PRC Policy and Business Services</b>	<b>1,828,961</b>	<b>1,698,854</b>	<b>1,540,581</b>	<b>1,707,215</b>	<b>1,729,968</b>	<b>1,748,547</b>	<b>1,755,809</b>
Division: Parks							
Parks Admin	246,575	225,527	230,536	234,984	234,984	234,984	234,984
Parks Operations	983,866	904,438	915,151	918,912	918,983	919,056	919,131
Westwood Plateau Specified Area Maintenance	80,162	101,000	101,000	101,000	101,000	101,000	101,000
Pacific Reach Specified Area Maintenance	114,951	113,000	113,000	113,000	113,000	113,000	113,000
Parks Services Community Programs and Events	523,899	614,969	474,159	474,159	474,159	474,159	474,159
Landscape Services	2,835,975	2,757,131	3,428,755	3,444,501	3,452,846	3,458,326	3,464,068
Sport Services	2,660,531	2,768,935	2,613,385	2,623,424	2,629,828	2,636,462	2,643,425
Infrastructure Maintenance	2,460,253	2,335,027	2,409,512	2,420,636	2,425,915	2,426,792	2,427,687
<b>Total Division: Parks</b>	<b>9,906,213</b>	<b>9,820,027</b>	<b>10,285,498</b>	<b>10,330,616</b>	<b>10,350,715</b>	<b>10,363,779</b>	<b>10,377,454</b>
Division: Facility Assets							
Facilities Administration	1,662,207	1,800,180	1,812,832	1,824,149	1,824,149	1,824,149	1,824,149
Facilities Custodial	2,370,856	2,607,077	2,973,445	2,724,797	2,730,635	2,733,633	2,735,216
Facilities Maintenance	6,358,866	6,673,009	6,706,460	6,784,456	6,842,395	6,895,868	6,946,057
<b>Total Division: Facility Assets</b>	<b>10,391,929</b>	<b>11,080,266</b>	<b>11,492,737</b>	<b>11,333,402</b>	<b>11,397,179</b>	<b>11,453,650</b>	<b>11,505,422</b>

## 2021 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Community Rec and Culture Services							
Marketing	8	-	-	-	-	-	-
Community Rec – Aquatics Arenas and Fitness Admin	135,073	166,875	168,295	174,517	174,517	174,517	174,517
Community Rec – Programs Health and Wellness Admin	175,314	169,035	174,414	176,677	176,677	176,677	176,677
PSLC – Arenas	545,130	459,727	247,345	467,345	467,345	467,345	467,345
Poirier Community Centre	611,444	564,533	474,880	572,476	575,254	577,164	577,164
Dogwood Pavilion	870,712	865,014	218,388	872,262	876,351	878,768	878,768
Planet Ice	715,863	737,339	759,459	759,459	759,459	759,459	759,459
Scout Hall	461	-	-	-	-	-	-
Centennial Activity Centre	182,367	200,159	65,885	200,885	200,885	200,885	200,885
PSLC-Aquatics	2,701,599	2,732,131	1,923,404	2,784,414	2,786,624	2,786,624	2,786,624
Mundy Park Field House	50	-	-	-	-	-	-
Community Rec Fitness and NE Coquitlam Admin	121,846	153,399	164,044	170,591	173,492	173,492	173,492
Outdoor Pools	354,146	348,298	204,802	349,802	349,802	349,802	349,802
Cultural Services	1,108,120	1,121,642	497,611	1,059,653	1,066,183	1,070,443	1,073,912
Community Recreation and Culture Admin	217,185	179,834	189,340	196,936	203,516	203,516	203,516
City Centre Aquatics Complex	2,733,434	2,747,907	1,588,536	2,757,831	2,759,989	2,762,297	2,763,479
Pinetree Community Centre	1,630,733	1,614,549	1,365,023	1,638,662	1,645,017	1,648,045	1,648,045
Victoria Community Hall	25,611	59,974	20,282	60,282	60,282	60,282	60,282
Summit Community Centre	83,148	75,233	25,547	75,547	75,547	75,547	75,547
Glen Pine Pavilion	885,234	887,904	266,579	922,473	926,113	926,113	926,113
Community Services	316,179	311,490	249,626	302,721	305,907	309,305	312,758
Neighbourhood and Outdoor Recreation	266,586	204,061	174,666	204,666	204,666	204,666	204,666
Smiling Creek Elementary School	180,042	194,584	60,168	195,168	195,168	195,168	195,168
Poirier Forum	1,518	4,188	4,188	4,188	4,188	4,188	4,188
Northeast Programming	87,544	86,920	87,235	87,235	87,235	87,235	87,235
<b>Total Division: Community Rec and Culture Services</b>	<b>13,949,349</b>	<b>13,884,796</b>	<b>8,929,717</b>	<b>14,033,790</b>	<b>14,074,217</b>	<b>14,091,538</b>	<b>14,099,642</b>

## 2021 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Strategic and Capital Projects							
Capital Construction	160,285	258,627	219,408	225,847	230,523	235,249	235,249
Strategic and Capital Projects Admin	274,485	208,454	467,599	487,620	499,419	506,787	509,683
<b>Total Division: Strategic and Capital Projects</b>	<b>434,770</b>	<b>467,081</b>	<b>687,007</b>	<b>713,467</b>	<b>729,942</b>	<b>742,036</b>	<b>744,932</b>
Division: Park Planning and Forestry							
Cemetery Services	711,440	634,458	914,863	932,825	951,147	969,835	990,382
Park Planning and Design	772,446	916,216	951,004	961,717	966,469	967,161	967,161
Urban Forestry Operations	2,578,131	2,368,067	2,469,464	2,486,407	2,500,026	2,510,919	2,515,973
Park Planning and Forestry Admin	214,272	196,958	200,654	205,966	205,966	205,966	205,966
<b>Total Division: Park Planning and Forestry</b>	<b>4,276,289</b>	<b>4,115,699</b>	<b>4,535,985</b>	<b>4,586,915</b>	<b>4,623,608</b>	<b>4,653,881</b>	<b>4,679,482</b>
Division: Rec and Culture Facility Planning							
Rec and Culture Facility Planning Admin	41,507	180,659	197,890	204,341	204,341	204,341	204,341
<b>Total Division: Rec and Culture Facility Planning</b>	<b>41,507</b>	<b>180,659</b>	<b>197,890</b>	<b>204,341</b>	<b>204,341</b>	<b>204,341</b>	<b>204,341</b>
<b>Total Expenditures</b>	<b>41,259,436</b>	<b>41,722,675</b>	<b>38,112,533</b>	<b>43,393,651</b>	<b>43,605,094</b>	<b>43,764,582</b>	<b>43,879,444</b>
<b>Revenues</b>							
Division: Parks Recreation Culture and Facilities Admin							
Parks Recreation Culture and Facilities Admin	(38,003)	-	-	-	-	-	-
<b>Total Division: Parks Recreation Culture and Facilities Admin</b>	<b>(38,003)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Division: PRC Policy and Business Services							
Business Services Admin	(63,784)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Partnerships and Policy	(304,396)	(47,896)	-	-	-	-	-
<b>Total Division: PRC Policy and Business Services</b>	<b>(368,180)</b>	<b>(55,896)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>

## 2021 City of Coquitlam Budget

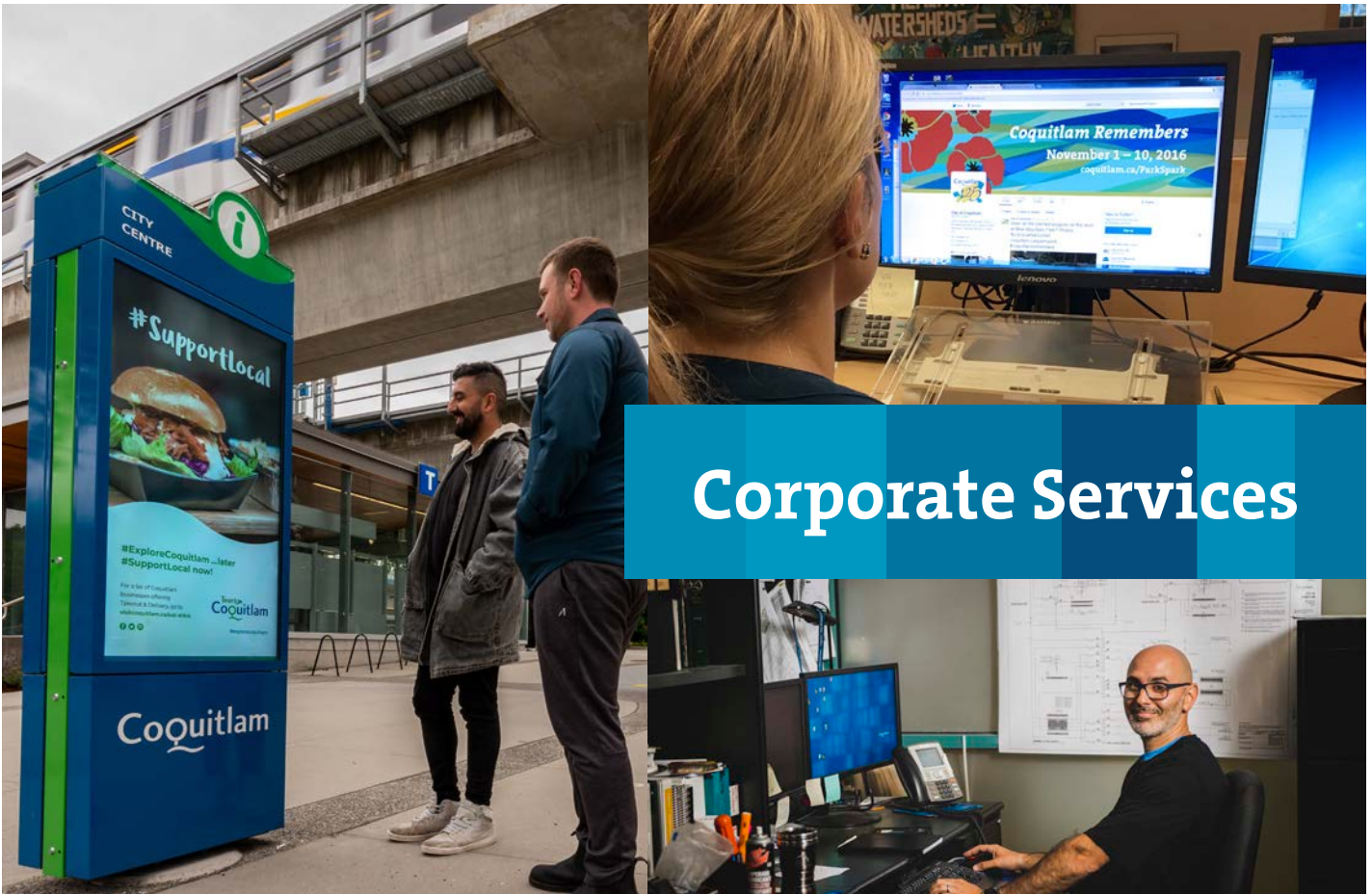
General Operating Parks, Recreation, Culture and Facilities	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Parks							
Parks Admin	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Parks Operations	(73,812)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)
Westwood Plateau Specified Area Maintenance	(80,162)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)
Pacific Reach Specified Area Maintenance	(114,951)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)
Parks Services Community Programs and Events	(11,719)	-	(1,231)	(1,231)	(1,231)	(1,231)	(1,231)
Landscape Services	(11,255)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sport Services	(222,425)	(218,683)	(180,883)	(220,883)	(220,883)	(220,883)	(220,883)
Infrastructure Maintenance	(206,042)	-	-	-	-	-	-
<b>Total Division: Parks</b>	<b>(729,366)</b>	<b>(456,849)</b>	<b>(420,280)</b>	<b>(460,280)</b>	<b>(460,280)</b>	<b>(460,280)</b>	<b>(460,280)</b>
Division: Facility Assets							
Facilities Administration	(1,245,326)	(1,409,346)	(1,415,575)	(1,415,575)	(1,415,575)	(1,415,575)	(1,415,575)
Facilities Custodial	-	-	(35,000)	-	-	-	-
Facilities Maintenance	(1,138)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
<b>Total Division: Facility Assets</b>	<b>(1,246,463)</b>	<b>(1,413,946)</b>	<b>(1,455,175)</b>	<b>(1,420,175)</b>	<b>(1,420,175)</b>	<b>(1,420,175)</b>	<b>(1,420,175)</b>
Division: Community Rec and Culture Services							
Community Rec – Aquatics Arenas and Fitness Admin	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
PSLC – Arenas	(1,204,209)	(1,203,034)	(1,069,034)	(1,209,034)	(1,209,034)	(1,209,034)	(1,209,034)
Poirier Community Centre	(418,548)	(312,987)	(148,087)	(313,087)	(313,087)	(313,087)	(313,087)
Dogwood Pavilion	(410,785)	(366,968)	(137,593)	(367,593)	(367,593)	(367,593)	(367,593)
Planet Ice	(277,051)	(267,386)	(199,336)	(269,336)	(269,336)	(269,336)	(269,336)
Scout Hall	(8,860)	(5,225)	(5,250)	(5,250)	(5,250)	(5,250)	(5,250)
Centennial Activity Centre	(142,716)	(161,050)	(66,200)	(161,200)	(161,200)	(161,200)	(161,200)
PSLC-Aquatics	(2,417,891)	(2,233,662)	(885,487)	(2,240,487)	(2,240,487)	(2,240,487)	(2,240,487)
Mundy Park Field House	(10,977)	(5,175)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)
Outdoor Pools	(190,364)	(186,393)	(186,393)	(186,393)	(186,393)	(186,393)	(186,393)
Cultural Services	(103,818)	(130,650)	(2,800)	(66,800)	(66,800)	(66,800)	(66,800)
City Centre Aquatics Complex	(2,357,225)	(2,242,225)	(1,219,375)	(2,249,375)	(2,249,375)	(2,249,375)	(2,249,375)
Pinetree Community Centre	(940,218)	(913,080)	(434,573)	(919,573)	(919,573)	(919,573)	(919,573)
Victoria Community Hall	(31,441)	(53,667)	(18,767)	(53,767)	(53,767)	(53,767)	(53,767)
Summit Community Centre	(73,541)	(50,110)	(20,110)	(50,110)	(50,110)	(50,110)	(50,110)
Glen Pine Pavilion	(424,630)	(393,672)	(163,797)	(393,797)	(393,797)	(393,797)	(393,797)
Community Services	-	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)

## 2021 City of Coquitlam Budget

General Operating Parks, Recreation, Culture and Facilities	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Neighbourhood and Outdoor Recreation	(126,324)	(103,800)	(48,800)	(103,800)	(103,800)	(103,800)	(103,800)
Smiling Creek Elementary School	(94,527)	(98,000)	(38,000)	(98,000)	(98,000)	(98,000)	(98,000)
Poirier Forum	(111,943)	(85,286)	(85,736)	(85,736)	(85,736)	(85,736)	(85,736)
<b>Total Division: Community Rec and Culture Services</b>	<b>(9,345,070)</b>	<b>(8,839,370)</b>	<b>(4,761,538)</b>	<b>(8,805,538)</b>	<b>(8,805,538)</b>	<b>(8,805,538)</b>	<b>(8,805,538)</b>
Division: Park Planning and Forestry							
Cemetery Services	(711,440)	(634,458)	(914,863)	(932,825)	(951,147)	(969,835)	(990,382)
Park Planning and Design	(41,000)	(107,019)	(132,553)	(132,553)	(132,553)	(132,553)	(132,553)
Urban Forestry Operations	(135,270)	(52,875)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
<b>Total Division: Park Planning and Forestry</b>	<b>(887,710)</b>	<b>(794,352)</b>	<b>(1,075,416)</b>	<b>(1,093,378)</b>	<b>(1,111,700)</b>	<b>(1,130,388)</b>	<b>(1,150,935)</b>
<b>Total Revenues</b>	<b>(12,614,793)</b>	<b>(11,560,413)</b>	<b>(7,720,409)</b>	<b>(11,787,371)</b>	<b>(11,805,693)</b>	<b>(11,824,381)</b>	<b>(11,844,928)</b>
<b>Net Expenditure (Contribution):</b>	<b>28,644,644</b>	<b>30,162,262</b>	<b>30,392,124</b>	<b>31,606,280</b>	<b>31,799,401</b>	<b>31,940,201</b>	<b>32,034,516</b>

\*2019 Actuals and 2020 Budget have been restated to align with the new Corporate structure.

\*\*The 2021 Budget incorporates COVID-19 financial impacts as estimated in the Executive Summary (refer to page 1).



# 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, providing information and communications technology, and overseeing the programs that impact the City's human resources.

## Corporate Communications

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

## 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

## Human Resources

Key responsibilities include:

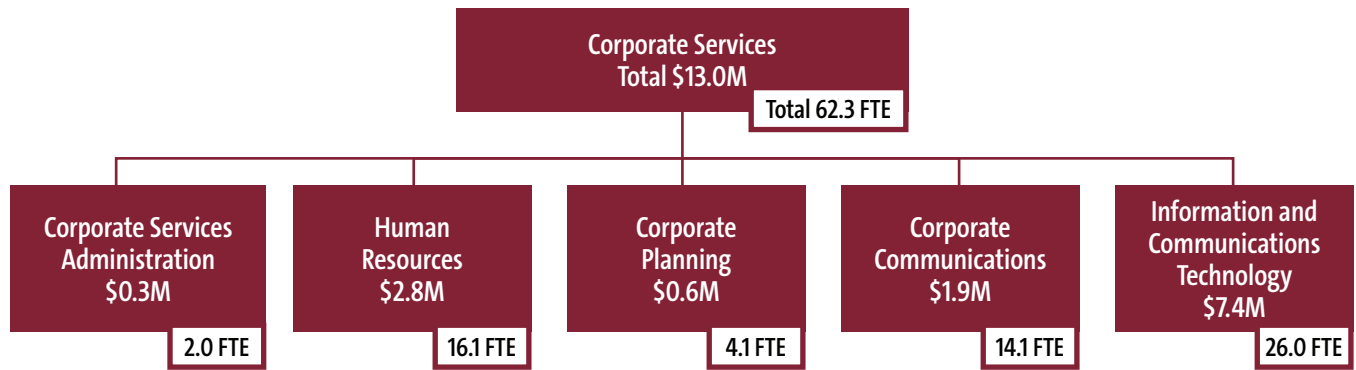
- Employee recruitment, selection and evaluation
- Labour relations and collective bargaining
- Staff training and development
- Occupational health, safety and wellness

## 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

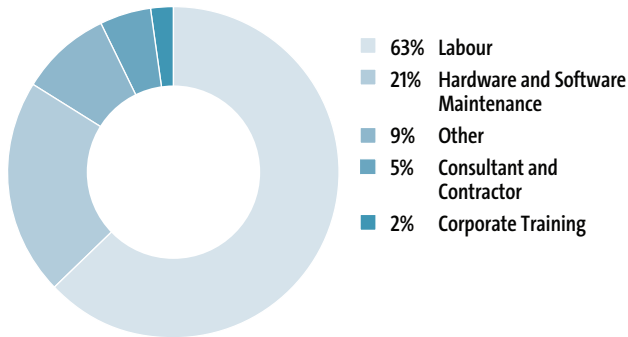




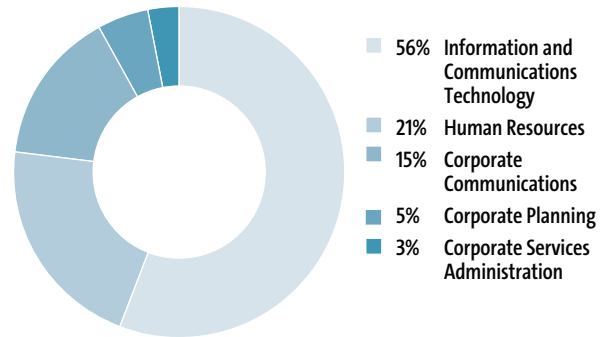
### Key Performance Measures:

Corporate Services	2016	2017	2018	2019	2020
Website Visits	667,899	770,971	812,560	1,241,880	1,062,729
Viewpoint Members	n/a	783	1,227	1,536	1,959
Number of Surveys	3	10	22	22	15
QNET Fibre Utilization - metres of fibre	77,257	79,500	83,405	87,246	92,746
Business Improvement Initiatives Completed	58	70	79	60	72

### Corporate Services Expenditures by Type



### Corporate Services Expenditures by Function



General Operating Corporate Services	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
<b>Expenditures</b>							
Information and Communications Technology Admin	245,872	296,870	302,206	305,570	305,570	305,570	305,570
Technical Services	2,481,356	2,641,767	2,837,229	2,919,580	2,936,400	2,960,003	2,973,408
Application Services	2,824,681	3,014,019	3,217,479	3,101,715	3,134,291	3,168,287	3,203,771
Telecom Services	85,562	79,987	76,937	81,995	82,050	82,106	82,163
ICT Project Management	275,699	338,009	288,209	296,151	296,151	296,151	296,151
QNet	-	791,170	638,019	667,470	698,393	730,862	764,956
<b>Total Division: (240) Information and Communications Technology</b>	<b>5,913,170</b>	<b>7,161,822</b>	<b>7,360,079</b>	<b>7,372,481</b>	<b>7,452,855</b>	<b>7,542,979</b>	<b>7,626,019</b>

General Operating Corporate Services	Actual 2019*	Budget 2020*	Budget 2021**	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Division: Human Resources							
Human Resources Administration	1,981,380	1,734,628	1,795,034	1,844,405	1,861,207	1,865,860	1,865,860
Employee Development, Safety and Health	1,113,241	860,743	969,121	1,062,023	1,066,553	1,066,553	1,066,553
<b>Total Division: Human Resources</b>	<b>3,094,620</b>	<b>2,595,371</b>	<b>2,764,155</b>	<b>2,906,428</b>	<b>2,927,760</b>	<b>2,932,413</b>	<b>2,932,413</b>
Division: Corporate Planning							
Corporate Planning	239	483,645	614,710	616,487	616,487	616,487	616,487
<b>Total Division: Corporate Planning</b>	<b>239</b>	<b>483,645</b>	<b>614,710</b>	<b>616,487</b>	<b>616,487</b>	<b>616,487</b>	<b>616,487</b>
Division: Corporate Communications							
Corporate Communication	1,525,451	1,680,652	1,907,393	1,762,765	1,763,131	1,771,912	1,772,613
<b>Total Division: Corporate Communications</b>	<b>1,525,451</b>	<b>1,680,652</b>	<b>1,907,393</b>	<b>1,762,765</b>	<b>1,763,131</b>	<b>1,771,912</b>	<b>1,772,613</b>
Division: Corporate Services Admin							
Corporate Services Administration	-	-	394,464	409,282	424,671	436,372	441,471
<b>Total Division: Corporate Services Admin</b>	<b>-</b>	<b>-</b>	<b>394,464</b>	<b>409,282</b>	<b>424,671</b>	<b>436,372</b>	<b>441,471</b>
<b>Total Expenditures</b>	<b>10,533,480</b>	<b>11,921,490</b>	<b>13,040,801</b>	<b>13,067,443</b>	<b>13,184,904</b>	<b>13,300,163</b>	<b>13,389,003</b>
<b>Revenues</b>							
Division: Information and Communications Technology							
Information and Communications Technology Admin	(2,682)	-	-	-	-	-	-
Technical Services	-	-	(30,000)	-	-	-	-
Application Services	(95,510)	(102,624)	(103,000)	-	-	-	-
Telecom Services	(262,627)	(287,502)	(270,547)	(270,547)	(270,547)	(270,547)	(270,547)
ICT Project Management	(121,390)	(60,700)	-	-	-	-	-
QNet	-	(791,170)	(638,019)	(667,470)	(698,393)	(730,862)	(764,956)
<b>Total Division: Information and Communications Technology</b>	<b>(482,209)</b>	<b>(1,241,996)</b>	<b>(1,041,566)</b>	<b>(938,017)</b>	<b>(968,940)</b>	<b>(1,001,409)</b>	<b>(1,035,503)</b>
Division: Human Resources							
Human Resources Administration	(284,286)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Employee Development, Safety and Health	(392,358)	(182,388)	(183,101)	(183,101)	(183,101)	(183,101)	(183,101)
<b>Total Division: Human Resources</b>	<b>(676,643)</b>	<b>(292,388)</b>	<b>(293,101)</b>	<b>(293,101)</b>	<b>(293,101)</b>	<b>(293,101)</b>	<b>(293,101)</b>

<b>General Operating Corporate Services</b>	<b>Actual 2019*</b>	<b>Budget 2020*</b>	<b>Budget 2021**</b>	<b>Budget 2022</b>	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Budget 2025</b>
Division: Corporate Communications							
Corporate Communication	(2,250)	(5,000)	(152,900)	(38,600)	(28,500)	(28,500)	(28,500)
<b>Total Division: Corporate Communications</b>	<b>(2,250)</b>	<b>(5,000)</b>	<b>(152,900)</b>	<b>(38,600)</b>	<b>(28,500)</b>	<b>(28,500)</b>	<b>(28,500)</b>
<b>Total Revenues</b>	<b>(1,161,102)</b>	<b>(1,539,384)</b>	<b>(1,487,567)</b>	<b>(1,269,718)</b>	<b>(1,290,541)</b>	<b>(1,323,010)</b>	<b>(1,357,104)</b>
<b>Net Expenditure (Contribution):</b>	<b>9,372,378</b>	<b>10,382,106</b>	<b>11,553,234</b>	<b>11,797,725</b>	<b>11,894,363</b>	<b>11,977,153</b>	<b>12,031,899</b>

\*2019 Actuals and 2020 Budget have been restated to align with the new Corporate structure.

\*\*The 2021 Budget incorporates COVID-19 financial impacts as estimated in the Executive Summary (refer to page 1).



# CHAPTER 7: 2021 Five-Year Capital Plan

## Capital Planning Process

The *2021–2025 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 engagement, Development Cost Charges (DCC) Bylaw, and the City's financial policies. With the financial hardship facing many of the organizations that provide funding for the City's *Capital Plan* in support of public services and programs, impacts to future receipts are uncertain. These include revenues from development, the Vancouver Hard Rock Casino revenues received under Coquitlam's Host Agreement, and municipal land sales.

The *2021–2025 Capital Plan* has therefore been prepared in the context of the associated risks to these funding sources as follows:

- ▶ **Development Revenues**—Development revenues including Density Bonus, Community Amenity Contributions (CACs) and Development Cost Charges (DCCs) are used to fund a variety of infrastructure projects used to service future growth. There continues to be uncertainty regarding the completion of major multi-family projects due to the pandemic and current economic impacts on housing. This may result in impacts to the related future development revenues utilized in the *Capital Plan*.
- ▶ **Casino Revenues**—Due to the closure of the Vancouver Hard Rock Casino in March of 2020, the reduction in casino revenues is expected to continue until further notice. Historically, approximately \$7.5 million in annual Casino revenues was allocated to the Municipal and Community Capital Reserves that fund infrastructure projects and community grants, however this is not included in the 2021 financial plan.
- ▶ **Municipal Land Sales**—A similar economic impact is anticipated on the City's municipal land sales strategy, therefore impacting receipts to the Land Sales Reserve and the Land Sale Reserve Investment Fund (LSR IF) which are used to directly fund the *Capital Plan* or provide internal borrowing capacity. The impact on these revenues is related more to general economic conditions, but is also determined by City decisions on the timing of future land sale offerings. Furthermore, a decrease in interest earnings on the Land Sale Reserves are also anticipated due to diminishing interest rates further impacting receipts to the LSR IF.

Notwithstanding the implications from the pandemic, the City's investment in community amenities and infrastructure continues to drive a variety of capital projects that will have significant impact on the future of the community. Given the economic uncertainty resulting from the pandemic, the City's financial planning strategy is to maintain flexibility to adapt to potential changes in the development industry and real estate market, while continuing to plan for addressing the infrastructure needs of a growing community. In addition to substantial spending that will be required for transportation infrastructure such as the Lougheed Highway, Brunette Interchange and Fremont Connector, this will include planning for new recreation facilities such as the Northeast Community Centre and facilities to support arts, culture and heritage.

One of the City's key principles is that capital projects are not included in the *Capital Plan* until the related funding is secured. At this time, current forecasts of future receipts used to fund the related projects in the *Capital Plan* indicate that funding in the near term is not sufficient to fully fund all of the significant projects that are being contemplated for the next five years. Therefore, a review of the scope, phasing, timing and prioritization of all the major capital works will be undertaken as part of the Major Recreation and Culture Facilities Roadmap in 2021. The roadmap will be supported by a long-term funding strategy which will consider a variety of funding and financing options.

The Base *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 delay of receipts resulting from the potential slowdown in development due to the pandemic. The revenue forecasted from the Sewer and Drainage DCCs is insufficient to support the associated DCC programs and projects identified in the 2021 - 2025 base *Capital Plan*. The related Sewer and Drainage DCC projects are primarily related to the Cedar Drive project and related servicing requirements in the Northeast required to facilitate development. This is due to the timing of DCC collections as even though there are a number of development projects underway that will ultimately generate enough DCC funding to cover these projects, the legislated DCC payment schedule and timing of building permit issuance both impact the collection of these revenues. Therefore, to bridge this timing challenge, it is recommended that internal borrowing

of approximately \$12 million from the Sewer and Drainage Operating Reserve Fund, with repayment from DCC receipts. The borrowing will not be required until 2022. 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 \$356 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 2021 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**

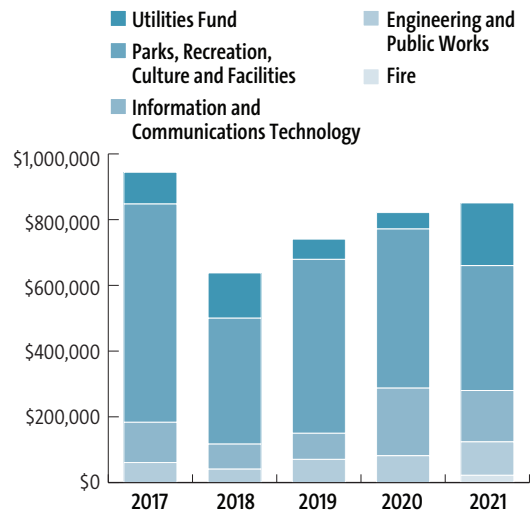
Capital assets provide a benefit to the community beyond one year. Such items typically require operating and maintenance expenditures, and may need to be replaced in the future. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer 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 2021–2025 *Capital Plan* includes projects that are consistent with corporate objectives and long-range plans.

**Operating Cost Impact of Capital Projects**

According to Council-adopted policy, the annual budget process requires that adequate provision be made for the incremental increases to the operating expenses for changes in the capital base. This is a key policy that is in line with GFOA best practices as it contributes to the long-term financial sustainability of City services 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 \$851,000 is required for the maintenance of new infrastructure, which was included in the 2021–2025 *Financial Plan*.

**Operating Costs for New Capital Projects**



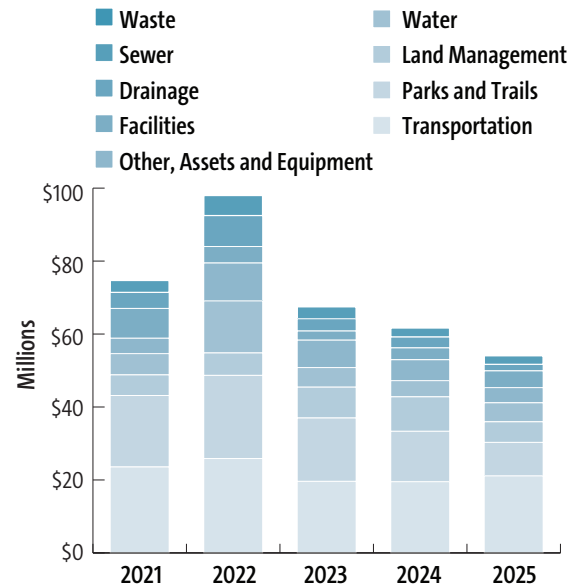
Over the past 5 years, the average operating costs for new capital in the General Fund for new buildings, roads, traffic and technology infrastructure has been \$700,000 and in the Utility Fund for water, sewer and drainage infrastructure the added operating cost has been an average of \$110,000.

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 as part of the 2021 budget process. 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 \$420,000 in 2021. 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.

## 2021–2025 Capital Plan

The 2021–2025 capital expenditure program adopted by Council includes \$356 million to be expended on a number of projects. Please visit [coquitlam.openbook.questica.com](http://coquitlam.openbook.questica.com) to explore the City's *Capital Plan* using a financial information visualization tool.

2021–2025 Capital Plan Expenditures



### City of Coquitlam 2021–2025 Capital Expenditure Summary (\$000s)

	2021	2022	2023	2024	2025	Total
Facilities	8,177	4,523	2,509	3,250	4,587	23,045
<b>Facilities</b>	<b>8,177</b>	<b>4,523</b>	<b>2,509</b>	<b>3,250</b>	<b>4,587</b>	<b>23,045</b>
Sportsfields Design/Development	775	775	775	775	775	3,875
Parkland Acquisition	9,090	9,090	9,090	9,090	5,050	41,410
Sports and Park Infrastructure Design Development	1,655	1,655	1,655	1,655	1,655	8,275
Trail and Pathway Design/Development	152	-	-	354	-	505
Parks Design/Development	7,545	10,895	5,475	1,565	1,323	26,802
Parks, Recreation and Culture—Other	378	378	378	378	378	1,890
<b>Parks and Trails</b>	<b>19,595</b>	<b>22,793</b>	<b>17,373</b>	<b>13,817</b>	<b>9,181</b>	<b>82,757</b>
Roads—Rehabilitation	14,875	11,618	10,163	10,131	10,141	56,928
Road—Expansion	5,433	10,725	6,416	6,373	7,342	36,289
Roads—Infrastructure Management	3,250	3,530	3,034	3,015	3,630	16,459
<b>Transportation</b>	<b>23,557</b>	<b>25,873</b>	<b>19,613</b>	<b>19,519</b>	<b>21,113</b>	<b>109,676</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	1,150	760	760	960	760	4,390
Drainage—Expansion	2,500	7,150	2,050	1,450	450	13,600
Drainage—Infrastructure Management	725	550	550	550	550	2,925
<b>Drainage</b>	<b>4,375</b>	<b>8,460</b>	<b>3,360</b>	<b>2,960</b>	<b>1,760</b>	<b>20,915</b>

	2021	2022	2023	2024	2025	Total
Sewer—Rehabilitation	1,350	1,100	1,100	1,100	1,100	5,750
Sewer—Expansion	1,292	3,900	1,650	865	750	8,457
Sewer—Infrastructure Management	675	550	550	550	550	2,875
<b>Sewer</b>	<b>3,317</b>	<b>5,550</b>	<b>3,300</b>	<b>2,515</b>	<b>2,400</b>	<b>17,082</b>
Water—Rehabilitation	5,179	8,841	4,439	4,301	4,280	27,040
Water—Expansion	600	5,400	910	110	900	7,920
Water—Infrastructure Management	50	25	25	25	25	150
<b>Water</b>	<b>5,829</b>	<b>14,266</b>	<b>5,374</b>	<b>4,436</b>	<b>5,205</b>	<b>35,110</b>
Land Management	5,650	6,150	8,450	9,450	5,650	35,350
<b>Land Management</b>	<b>5,650</b>	<b>6,150</b>	<b>8,450</b>	<b>9,450</b>	<b>5,650</b>	<b>35,350</b>
Deputy City Manager	274	274	274	274	274	1,370
Fleet	1,222	8,058	4,502	2,243	1,754	17,778
Environmental Services	25	25	25	25	25	125
Planning	168	168	168	168	168	838
Other	595	595	595	595	595	2,975
Information and Communications Technology	1,927	1,266	1,945	2,428	1,350	8,916
<b>Other, Assets and Equipment</b>	<b>4,210</b>	<b>10,386</b>	<b>7,508</b>	<b>5,733</b>	<b>4,165</b>	<b>32,002</b>
<b>Total Capital Expenditure</b>	<b>74,810</b>	<b>98,100</b>	<b>67,587</b>	<b>61,779</b>	<b>54,161</b>	<b>356,437</b>



## 2021 – 2025 Capital Project Details

### Facilities (\$23 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 Reid Citizen Satisfaction Surveys indicated that residents place a high priority on recreation and cultural facilities and attribute these types of amenities to their high quality of life.

Over the next five years, \$23 million will be spent on civic facilities with \$8 million in 2021, which include projects related to building renovations, expansions and component replacement. Funding for facilities is provided through capital reserves such as the Building Component Asset Replacement Reserve, Land Sale Reserve Investment Fund, Municipal Capital Fund (Casino Revenues), and the Community Amenity Contribution Reserve.

#### MAJOR PROJECT SPENDING

- **Facility Upgrade Program**—Key projects in this capital program include City Hall emergency generator and HVAC instrumentation and controls renewals, City Centre Aquatic Complex exterior windows/main entrance renewal, Town Centre Fire Station roof renewal and flooring replacement, Austin Works Yard Utility Building emergency general replacement and HVAC renewals, and a variety of other miscellaneous small asset component replacements.
- **Town Centre Firehall Training Facility**—This sole training facility area for the department has reached the end of its useful life. The project relates to modernizing the training building and area by replacing the existing training structures with a new training facility to improve its performance, capacity and safety and to provide adequate training for fire crews.
- **Northeast Community Centre (NECC)** —This project relates to anticipated growth and need for indoor community recreation and cultural space in Northeast Coquitlam. Council approved \$500,000 in annual funding for the NECC from Community Amenity Contributions, as part of the 2018 *Capital Plan*. The plan is to use this funding for the planning and design of the NECC. The NECC review was completed in 2019 and a multi-phase planning process kicked off late last year. The final project budget and scope will form part of the City's Major Recreation and Culture Facilities Roadmap which will be supported by a long-term funding strategy including funding and financing options to be completed in 2021 and can be considered by Council as part of the 2022 budget.
- **Coquitlam Innovation Centre (CIC)** —The City owns and operates the CIC which is located directly adjacent to Lafarge Lake and Evergreen Cultural Centre. The 2021 *Capital Plan* includes funding for the renovation to enhanced the use of the facility to accommodate current demands in the community, to temporarily address the growth of demand for community recreation and cultural spaces due to population growth in the immediate area, to relieve pressures on existing facilities like Pinetree Community Centre, and to support programming in Town Centre Park. During the design and permitting period, the facility is intended to be used for a swing space for fitness and weight room programming that will be displaced from the City Centre Aquatic Complex during its upcoming renovation and addition project early in 2021.

## Parks, Trails and Sports Fields (\$83 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 \$83 million on these amenities, including parkland acquisition (\$41 million) and park development (\$27 million), with \$20 million required in 2021. Funding for these projects is from the Parkland Acquisition, Park Development DCC Program, Gas Tax, General Revenues and Contributions from Others. Sports field funding from taxation annually provides for sports field renewal projects identified in the 2013–2023 Sports Field Strategy, which is to be updated in 2021.

### MAJOR PROJECT SPENDING

- **Parkland Acquisition**—Funding is included for parkland acquisition opportunities that may arise with a focus on upcoming new parks and the expansion of existing parks such as Guilby Park and Cottonwood Park.
- **Burke Mountain Joint School Parksite 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 a service need 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.
- **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 will be important to design these elements at the same time.
- **Sports Field Strategy** update is currently underway and once completed will inform the future projects funded by this program.
- **Park Infrastructure Program** includes funding for a variety of playground, tennis court and other park infrastructure upgrades.

## Transportation (\$110 Million)

According to Ipsos Reid Citizen Satisfaction Surveys, transportation continues to be the highest priority for Coquitlam residents. The 2021–2025 Capital Plan includes \$110 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, Casino 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. This funding will also provide a source of funding for the City's non-DCC portion of these projects. Furthermore, in 2020 Council approved the creation of a new Major Transportation Projects Reserve funded by Density Bonus revenues ensuring funding is set aside for 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 2021 is \$24 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.
- **Scott Creek Bridge**—The purpose of this project is to rehabilitate the Scott Creek Bridge including bridge overlay and barrier upgrade as well as upgrading the existing piers and abutments to bring the structure up to current seismic standards. The project is to be funded equally by the Translink Major Roads Network Structures Grant Program and the City.
- **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 Work 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. Proposed projects for 2021 include frontages on Lebleu Street and Marmont Street.
- **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 entails 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 will occur in 2021.

## Utilities (\$74 Million)

The Utilities *Capital Plan* includes infrastructure projects related to drainage, sewer, water and solid waste collection. The projects are categorized into three different areas including rehabilitation, expansion and infrastructure management and sustainability. The *Capital Plan* includes 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 Neighborhood. 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 2021 is \$14 million.

### MAJOR PROJECT SPENDING

#### Drainage

- Cedar Drive Project
- Northeast Partington Creek Base Flow Augmentation Facilities
- Storm Sewer Structural Rehabilitation

#### Sewer

- Inflow and Infiltration Program
- Sanitary Sewer Structural Rehabilitation

#### Water

- Water Main Replacement Program
- Road Program and Frontage Improvement Water Repairs

#### Waste

- Waste Bins Replacement Program

## Land Management (\$35 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. The land management work will be impacted by the economic conditions resulting from the global pandemic influencing decisions on the timing of future land sale offerings and purchases. Planned land management spending in 2021 is \$6 million.

### MAJOR PROJECT SPENDING

- Strategic Land Purchase Program
- Technical Work for Lands and Properties
- Burke Mountain Discovery Centre

## Other Assets and Equipment (\$32 Million)

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

**Fleet**—The Five-Year Plan includes 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 \$48M. 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 asset replacement needs
- Neighbourhood Planning Program to assist with planning for growth anticipated over the next 15 years
- Purchase of small assets and other equipment

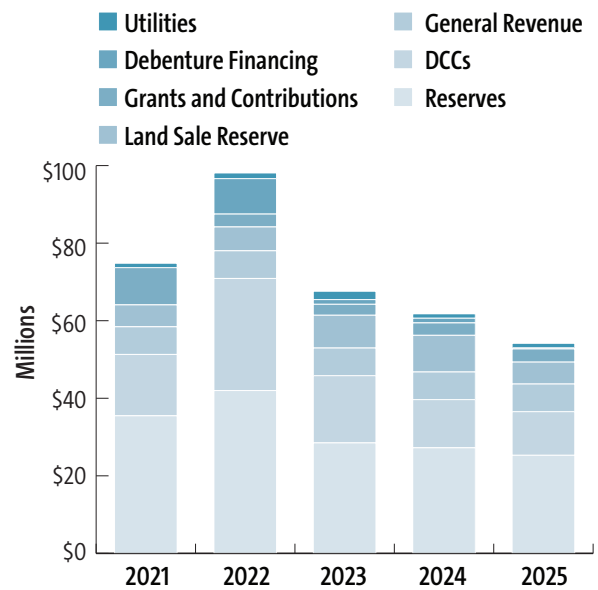
## Funding Sources

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

In 2021, the City will see continued support from senior levels of government. Although there was some interruption to the City's grant funding from TransLink, in 2021, it is anticipated that TransLink will reinstate the full grant amount of approximately \$4.3 million for operation, maintenance and rehabilitation of the major road network located in Coquitlam.

The capital portion of the 2021–2025 *Financial Plan* is funded from the following sources in the graphic below. (For more information on reserve funding please refer to Chapter 4).

2021–2025 Capital Plan Funding Sources



Funding Source	2021	2022	2023	2024	2025	Total
Reserves	35,477,867	41,989,524	28,489,698	27,228,834	25,293,191	158,479,114
Developer Cost Charges	15,823,901	28,907,018	17,333,970	12,419,850	11,250,377	85,735,116
General Revenue	7,129,552	7,129,552	7,129,552	7,129,552	7,129,552	35,647,760
Land Sale Reserve	5,650,000	6,150,000	8,450,000	9,450,000	5,650,000	35,350,000
Grants and Contributions	9,599,333	3,319,167	2,824,167	3,204,000	3,393,080	22,339,747
Debenture Financing	-	9,140,000	1,215,000	1,200,000	300,000	11,855,000
Utility Fees	1,128,923	1,465,000	2,144,300	1,147,000	1,145,000	7,030,223
<b>Total Funding</b>	<b>74,809,576</b>	<b>98,100,261</b>	<b>67,586,687</b>	<b>61,779,236</b>	<b>54,161,200</b>	<b>356,436,960</b>

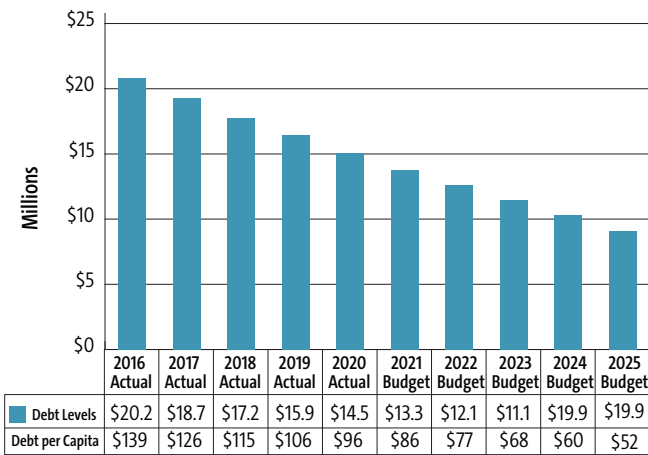
# Debt Borrowing

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 2021–2025 Capital Plan includes \$11.9 million in projected borrowings in future years for sewer and drainage projects related to servicing requirements in the Northeast required to facilitate development with repayments from DCC collections. The City’s practice is to minimize external debt borrowings and where possible, use existing reserves as a means to internally finance required capital expenditures.

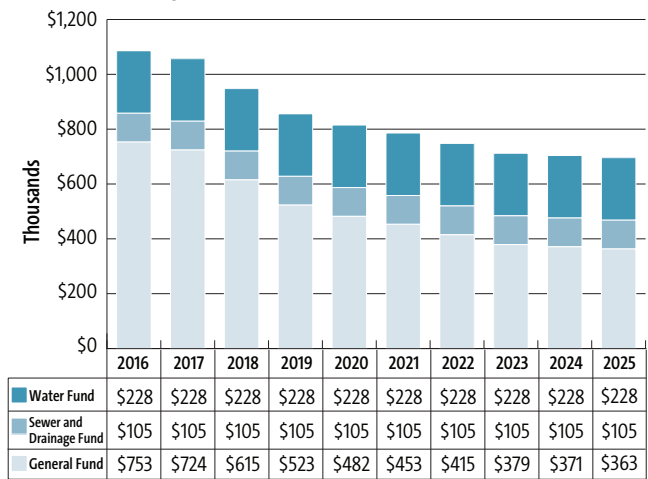
The City adheres to the Debt Limit and Liability Servicing Limit requirements as outlined in the *Community Charter*.

Currently, the City has approximately \$15 million of long-term debt outstanding related to roads, sanitary sewer and water utilities works in Northeast Coquitlam, as well as local road improvements where costs are shared between the City and the property owners. While the City has significant unused debt capacity, the limiting factor on greater debt usage is the DCC cash flow needed to support long-term annual debt payments. Outstanding long-term debt at the end of 2020 was \$15 million or \$96 per capita. The City’s debt level is estimated at \$13 million at the end of 2021.

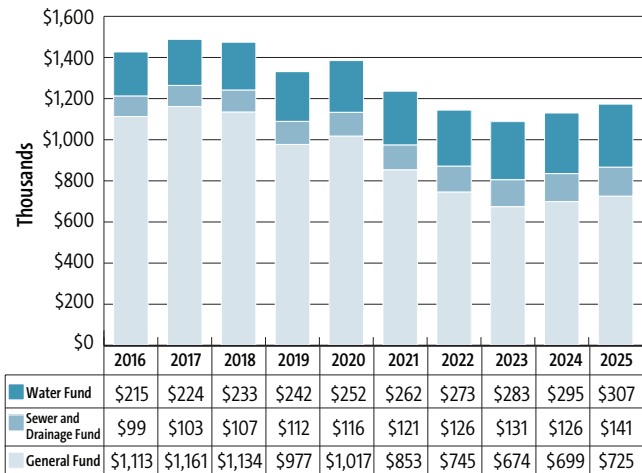
## Debt Levels 2016–2025



## Debt Interest Payments 2016–2025



## Debt Principal Payments 2016–2025



## Liability Servicing Limits 2016–2025



The liability servicing limit is set by the *Community Charter* and is defined as 25% of a municipality’s controllable and sustainable revenues for the previous year. For the City of Coquitlam, this liability servicing limit was \$69 million in 2020. The budgeted cost of principal and interest debt payments range from \$1.8 to \$2.0 million in the 2021–2025 financial planning period, which is far below the allowable limit under the legislation.

# Infrastructure Sustainability – 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 \$3.5 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.

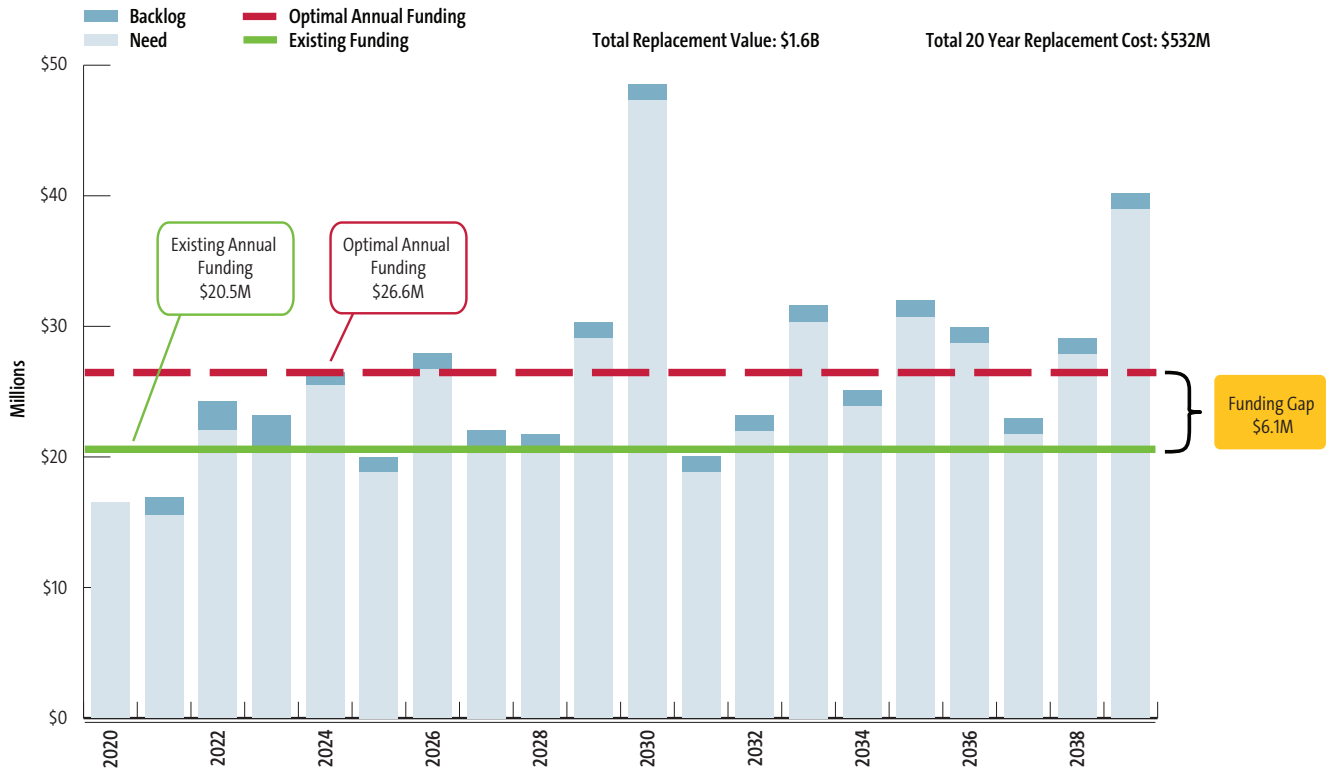
A city-wide asset replacement assessment was completed in 2017 and has been updated annually since, in order to obtain information on the current overall asset replacement needs. The assessment was broken down by fund with the General Fund funding transportation, parks, facilities and vehicles and equipment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

Based on the assessment, it is anticipated that a total of \$732 million will be required over the next 20 years for the replacement and renewal of the existing capital assets to ensure that the City can rely on these assets well into the future. Also included in this year's update was an overview of the related asset replacement reserve balances, identifying a deficit beginning to occur in 2029 for the General Fund and 2041 for the Utility Funds, when the replacement costs are compared to the projected available funding. Council continues to make investments in the continued improvement of asset replacement information systems and resources, and has endorsed sound financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability including the recent approval of the City's Asset Replacement Funding Policy to reflect inflationary pressures and additional asset replacement funding for newly acquired assets. As a result, the City's assets are generally well-funded and the City continues to work towards sustaining its existing infrastructure in the long-term.

## Asset Replacement Assessment – General Fund

Based on the overall asset replacement assessment for the next 20 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets (housed) in the General Fund is calculated at \$6.1 million and is mainly attributed to parks infrastructure, transportation (paving), fleet, fire equipment and recreation and fitness equipment.

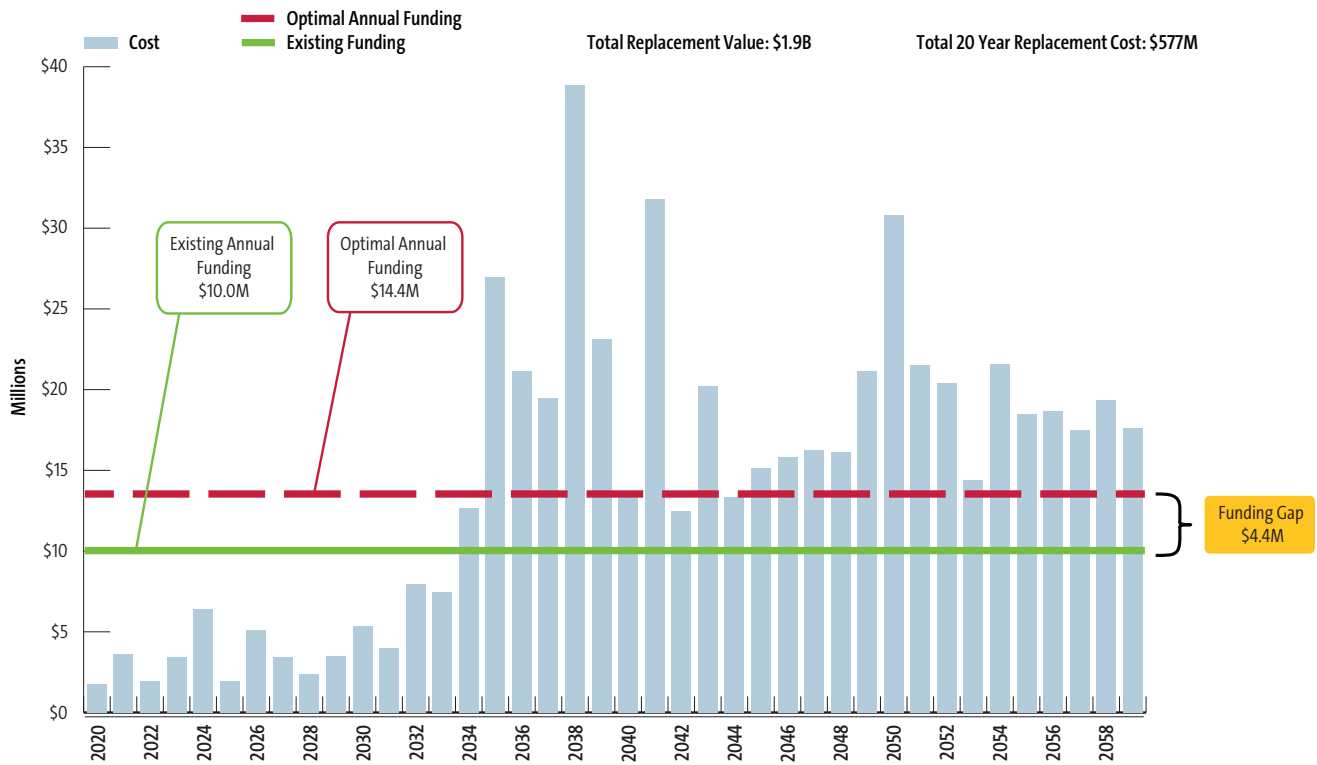
### General Fund Infrastructure



## Asset Replacement Assessment—Utility Funds

Based on the overall asset replacement assessment for the next 40 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets (housed) in the Utility Funds is calculated at \$4.4 million and is mainly attributed to water and sewer and drainage infrastructure.

### Utility Infrastructure



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

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

The 2021–2025 *Financial Plan* includes additional funding for asset replacement in order to narrow the growth in this funding gap. This includes approval of ongoing funding of \$420,000 from taxation as well as \$460,000 from utility fees to address ongoing asset management needs.



# Appendix

## Glossary of Terms

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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 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 voluntary 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:** An optional financial contribution made by a developer when City Council approves additional density at the time of rezoning. The amount of additional density and financial contribution is set out in the Zoning Bylaw. The financial contribution is a portion of the increase land value that occurs at the time of rezoning. Coquitlam's Density Bonus program applies to floorspace above 2.5 Floor Area Ratio (FAR). Density Bonus contributions can be spent on a wide range of amenities and infrastructure as determined by City Council and as identified in the City's *Official Community Plan (OCP)*.

**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.

**GRANT:** A financial contribution to or from governments.

**GVS&DD:** Greater Vancouver Sewerage and Drainage District

**GVTA:** Greater Vancouver Transportation Authority

**GVWD:** Greater Vancouver Water District

**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.

**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; and
- (iv) Are not for sale in the ordinary course of operations.

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

**TAX RATE:** Municipal property tax revenue is calculated by applying the tax rate to the 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.



### BYLAW NO. 5086, 2020

A Bylaw to adopt the 2021 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. 2021 Five-Year Financial Plan Bylaw No. 5086, 2020**

This Bylaw may be cited for all purposes as "2021 Five-Year Financial Plan Bylaw No. 5086, 2020".

**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, 2021 and ending December 31, 2025.

**3. Full Force & Effect**

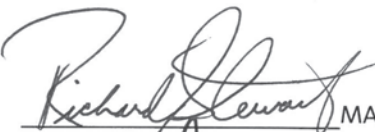
This Bylaw has full force and effect from January 1, 2021 until amended, repealed or replaced.


READ A FIRST TIME this 7<sup>th</sup> day of December, 2020.


READ A SECOND TIME this 7<sup>th</sup> day of December, 2020.

READ A THIRD TIME this 7<sup>th</sup> day of December, 2020.

GIVEN FOURTH AND FINAL READING and the Seal of the Corporation affixed this 14<sup>th</sup> day of December, 2020.

  
Richard Stewart MAYOR

  
[unclear] CLERK



Schedule "A" to Bylaw No. 5086, 2020

**City of Coquitlam**  
**2021 Five-Year Financial Plan Bylaw No. 5086, 2020**  
**Consolidated Summary of Revenues & Expenditures**

	2021	2022	2023	2024	2025
<b>Revenues:</b>					
Taxation, net	(185,903,833)	(198,169,617)	(209,084,026)	(218,612,019)	(235,467,980)
Fees and Service Charges	(92,640,613)	(94,679,081)	(135,777,203)	(93,786,297)	(94,961,776)
Proceeds from Borrowing	-	(9,140,000)	(1,215,000)	(1,200,000)	(300,000)
Municipal Land Sales	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Developers' Contributions	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Grants & Contributions from Others	(16,844,968)	(10,628,802)	(10,133,802)	(10,513,635)	(10,702,715)
Other	(12,622,013)	(14,560,651)	(14,519,766)	(14,537,375)	(14,555,687)
<b>Transfers:</b>					
Collections for Other Governments	(112,517,293)	(112,543,008)	(112,571,809)	(112,604,066)	(112,604,066)
Transfer from Reserves	(49,651,397)	(52,747,337)	(40,964,693)	(40,703,829)	(34,933,186)
Transfer from DCC's	(18,640,201)	(31,723,318)	(20,144,361)	(14,934,821)	(13,765,348)
	<b>(528,820,318)</b>	<b>(564,191,814)</b>	<b>(584,410,660)</b>	<b>(546,892,042)</b>	<b>(557,290,758)</b>

<b>Expenditures:</b>					
Other Municipal Purposes	274,285,077	290,095,188	300,723,450	312,885,981	328,664,958
Debt Payments	2,981,965	2,846,104	2,750,086	2,779,033	2,797,346
Capital Expenditures <i>(Note 1)</i>	74,809,576	98,100,261	67,586,687	61,779,236	54,161,200
<b>Transfers:</b>					
Transfer to Other Governments	112,517,293	112,543,008	112,571,809	112,604,066	112,604,066
Transfer to Land Sale Reserve	25,373,091	25,420,286	25,433,299	25,187,597	25,242,042
Developer Contributed Assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Transfer to Capital Reserves	54,906,816	51,240,467	91,445,329	47,756,129	49,921,146
Transfer to Statutory Reserve	1,046,500	1,046,500	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>528,820,318</b>	<b>564,191,814</b>	<b>584,410,660</b>	<b>546,892,042</b>	<b>557,290,758</b>

*Note 1: Excludes work-in-progress expenditures approved in previous budgets estimated at \$276M*

Schedule “B” to Bylaw No. 5086, 2020

**2021 Five-Year Financial Plan Bylaw No. 5086, 2020  
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.

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

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

**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

**Schedule “B” to Bylaw No. 5086, 2020**

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 revenue related to selling road Right of Ways; and 4) to provide immediate return to Coquitlam residents through an allocation of 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.

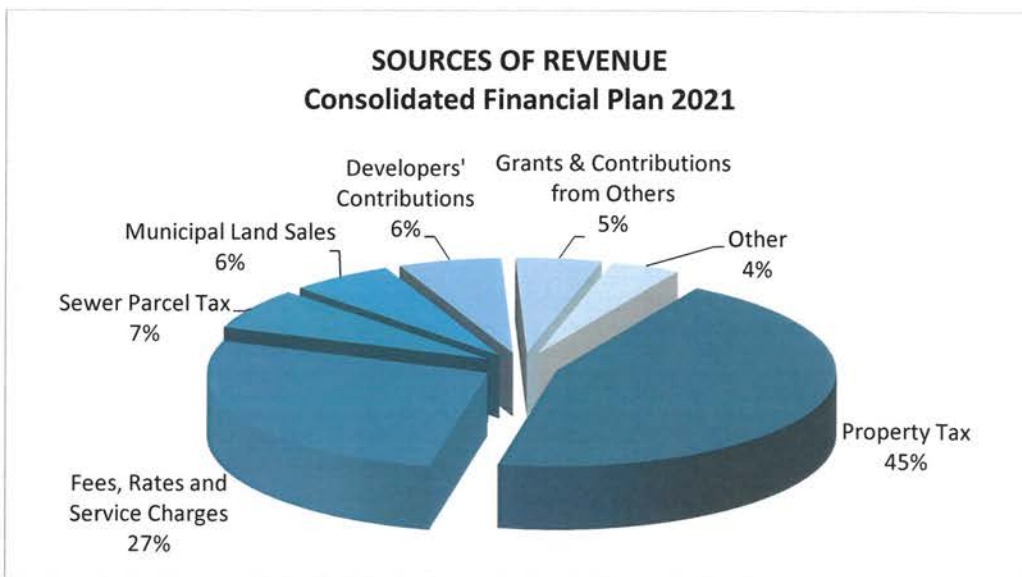
**Other Revenues:**

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 2021.



**Schedule “B” to Bylaw No. 5086, 2020**

**3. Property Tax Revenue % by Class**

Property taxes are generated to support city services that are not covered by fees, charges, grants or parcel taxes. These taxes are determined based on property assessment by property class as determined by BC Assessment. The types of services that these revenues support include Police and Fire Services, Parks, Recreation and Culture, Planning and Development, and Engineering and Public Works Services (excluding Utilities), along with administrative services such as Facilities, Legislative Services, Finance, Technology and Human Resources. Property taxes currently account for 45% of consolidated revenues collected.

Coquitlam has a policy of collecting the same amount of taxes each year from each property class 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.

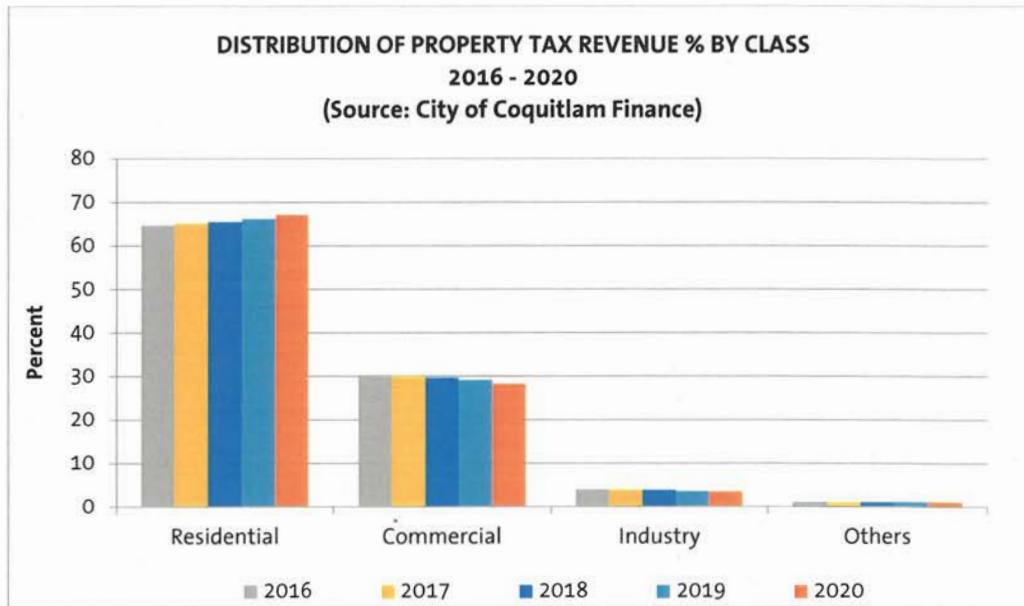
Since it is Council’s desire to attract commercial and industrial development to ensure the City of Coquitlam’s economic and employment base can keep pace with population growth, the financial plan includes a Tax Policy to support commercial and industrial development in conjunction with residential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

In an effort to address the historical inequity in tax distribution between residential and business classes, Coquitlam has been attempting to lessen the impact of tax increases on business classes by shifting the tax burden each year to other classes, primarily residential. In recent years, the City’s business tax rate position in comparison to other jurisdictions has improved, Coquitlam continues the tax shift policy in 2021, with a tax shift of 0.75% to further support business in Coquitlam.

The impact of this policy in 2021 is a reduced increase to the business tax rate from the average of 2.69% to 2.19% and an increased rate for other property classes, primarily residential of 2.94%. This policy has been in place for the past 25 years with a cumulative impact of a 23.75% shift in the tax burden from business properties to non-business properties. The impact of this policy can be seen in the following graph which shows a gradual increase in proportion of the property tax revenue coming from the residential property uses and a decreasing percentage coming from commercial property uses.



Schedule “B” to Bylaw No. 5086, 2020



**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 \$1.42 million or a 0.94% tax impact (based on 2020 assessment). These properties fit into four different groups as follows:

- 31 Places of Worship
- 6 Non-Profit Organizations

**Schedule “B” to Bylaw No. 5086, 2020**

- 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.

2021 Five-Year Financial Plan Bylaw—Schedule “C”

Schedule "C" to Bylaw No. 5086, 2020

2021 Five-Year Financial Plan Bylaw No. 5086, 2020  
 Development Cost Charges Reserve Fund Expenditures

	Parkland Acquisition	Drainage	Sanitary Sewer	Water	Transportation	Park Improvement	Total
Projects per Approved 2021 Capital Plan	\$9,000,000	\$2,475,000	\$766,351	\$210,000	\$1,792,000	\$1,580,550	\$15,823,901
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>\$9,000,000</b>	<b>\$3,373,878</b>	<b>\$1,033,422</b>	<b>\$637,445</b>	<b>\$2,713,577</b>	<b>\$1,881,879</b>	<b>\$18,640,201</b>

Document Number: 3869143



City of Coquitlam  
Finance, Lands and Police Department

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Coquitlam