

A group of diverse children and adults are gathered outdoors, holding a large rainbow flag. The children are smiling and looking towards the camera. The background shows a park-like setting with trees and a building. The sky is bright and slightly overcast.

City of Coquitlam, BRITISH COLUMBIA

2020–2024 Financial Plan

Coquitlam

Victoria Park

On the Cover: Residents get out to meet their neighbours and have fun at Neighbourhood Night in Victoria Park. Neighbourhood Nights are free family events held at various Coquitlam park locations over the summer, promoting neighbourhood safety and community.

2020–2024 Financial Plan

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Reader's Guide

This budget document provides an overview of the *2020–2024 Financial Plan*, including the City's integrated planning process, details about key elements of the *Financial Plan* and 2020 budget, impacts to residents and a look forward to the future of Coquitlam.

The *2020–2024 Financial Plan* is organized into the following chapters:

1. Executive Summary

Provides a summary of the *2020–2024 Financial Plan* including key highlights and impact to residents in terms of tax and other rate changes.

2. Coquitlam Overview

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

3. Integrated Planning Framework

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

4. Financial Policies, Fund Structure and Reserves

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

5. Financial Plan Overview

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

6. 2020 Five-Year Operating Plan

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

7. 2020 Five-Year Capital Plan

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

8. Appendix

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Coquitlam

British Columbia

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to City of Coquitlam, B.C. for its annual budget for the fiscal year beginning January 1, 2019.

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

Coquitlam City Council



Mayor
Richard Stewart



Councillor
Brent Asmundson



Councillor
Trish Mandewo



Councillor
Craig Hodge



Councillor
Dennis Marsden



Councillor
Steve Kim



Councillor
Teri Towner



Councillor
Chris Wilson



Councillor
Bonita Zarrillo

Auditors:
KPMG LLP

Bank:
Scotiabank



Message From Mayor Richard Stewart

Each year, the City of Coquitlam publishes a five-year operating and capital budget. The *2020–2024 Financial Plan* lays out our planned

work and funding sources needed to effectively deliver core services. Public input plays an important role – it’s critical that each financial plan includes the services that the community needs and wants, while supporting the City’s fiscal guiding principles of long-term financial sustainability, flexibility to respond to emerging issues and stability in property taxation.

Council and staff have established a strong financial footing for the City. This includes identifying non-tax sources of revenue and saving for the future through reserve accounts. Today, close to half the City’s services are funded by sources other than property taxes, resulting in a declining draw over time despite rising costs. Two new reserves were added in 2020 to save for new major facilities and transportation infrastructure.

The *2020–2024 Financial Plan* includes an average 2.64 per cent increase in municipal taxes for Coquitlam property owners in 2020. This is in line with the impact of inflation yet still responds to growing community and organizational demands. The plan also includes some funding from reserves to address current needs while providing stability to taxpayers.

Some key areas of investment:

Core Services

Core municipal services are always our top priority. We have dedicated more funding in 2020 for police and fire, street sweeping, road maintenance, winter and extreme weather response, seniors’ recreation and cultural resources, as well as other investments as described below.

Safety

We’re committed to a safe community. Our investment includes two new RCMP officers to provide more capacity to handle traffic and mental health issues, more fire department personnel, and parks patrols by bylaw officers.

Capital Infrastructure

About \$436 million will be spent on capital infrastructure over the next five years. Key projects include:

- Austin Works Yard renewal
- A new Coquitlam YMCA facility, Park and Ride and Community Policing Station in Burquitlam

- Improvements to Buchanan Square, the plaza located outside City Hall
- An expanded fitness area at the City Centre Aquatic Complex
- A Town Centre Fire Hall training facility
- A new discovery centre and coffee shop on Burke Mountain
- A variety of neighbourhood and park enhancement projects

Transportation

Over the next five years we will invest more than \$107 million in maintaining and upgrading our roads, sidewalks and paths, and managing our infrastructure.

Parks and Trails

More than \$101 million will go to parks and trails over the next five years, including more parkland, improved amenities, and new parks, trails and sports fields. Improvements to Cottonwood, Blue Mountain and the new Sheffield Park are among the plans.

Other Investments

Other key investments in 2020 include expanding the use of digital technology to engage and inform residents, and new staff to address environmental sustainability and social issues such as housing affordability, childcare, homelessness and multiculturalism.

The *2020–2024 Financial Plan* will ensure we can continue to provide the high quality services our residents expect while proactively managing the changes and challenges to come.

Richard Stewart
Mayor



CHAPTER 1: Executive Summary

In compliance with the *Community Charter*, Coquitlam City Council adopted the *2020–2024 Financial Plan* in December 2019. The plan is based on robust financial planning and analysis, staff input, Council direction and is in alignment with resident feedback heard through a variety of community engagement channels including input gathered through the City's *Strategic Plan* update process which was undertaken earlier in 2019. The results of the public input indicated community priorities to be public safety, green and sustainable services, clean and well maintained city infrastructure, healthy, active and vibrant community, including awareness of growing social issues, and open, fair and transparent governance. The *Financial Plan* also complements Coquitlam's *Business Plan* which, in turn, aligns with the City's strategic goals.

The plan incorporates an average property tax increase of 2.64% for Coquitlam property owners in 2020. The 2.64% includes funding increases to maintain the current service levels, including operating costs for newly constructed infrastructure, as well as additional funding addressing the community priorities identified during the public consultation noted above. This spending is offset by higher operating revenues that are a result of increased volume of activity across a number of City departments as well as higher investment income and new tax revenue from the City's growth and development over the past year.

In light of the City's growth and the need for resources across many organizational areas to enhance service levels, and particularly with local governments further entering into addressing social issues that are not traditionally part of

the municipal mandate, a review was conducted by senior leadership to highlight specific resource requests that are required for the effective delivery of core City services as well as emerging issues.

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 growth, major public investments planned for this year, and in coming years, include infrastructure to ensure that all the required municipal services are in place to serve these changing neighbourhoods.

The *2020–2024 Capital Plan* includes a total investment of \$436 million over the five-year period to 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 over \$3 billion that are used to deliver services to the community. The performance of, and access to, these capital assets is vital to the health, safety and quality of life of residents. Based on a city-wide asset replacement assessment update in 2019, it is anticipated that a total of \$605 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 as indicated in the City's newly endorsed Corporate Asset Management Policy.

As a result of these prudent Council decisions, the City is in good overall standing when it comes to its ability to sustain its existing infrastructure in the long-term. Based on the city-wide asset replacement needs assessment, for the next 20–40 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets is calculated at \$8.2 million (\$5.4 million in the General Fund and \$2.8 million in the Utility Funds).

The *2020–2024 Financial Plan* incorporates an average property tax increase of 2.64%. The solid waste collection rate increased by 3%, and the sewer and drainage and water rate increased by 6% each. For an average residential home, the total municipal property taxes and utility levies will be approximately \$3,454 in 2020, an increase of \$128 over 2019. The anticipated property tax rate increase for 2021 to 2024 is approximately 2.4% per year.

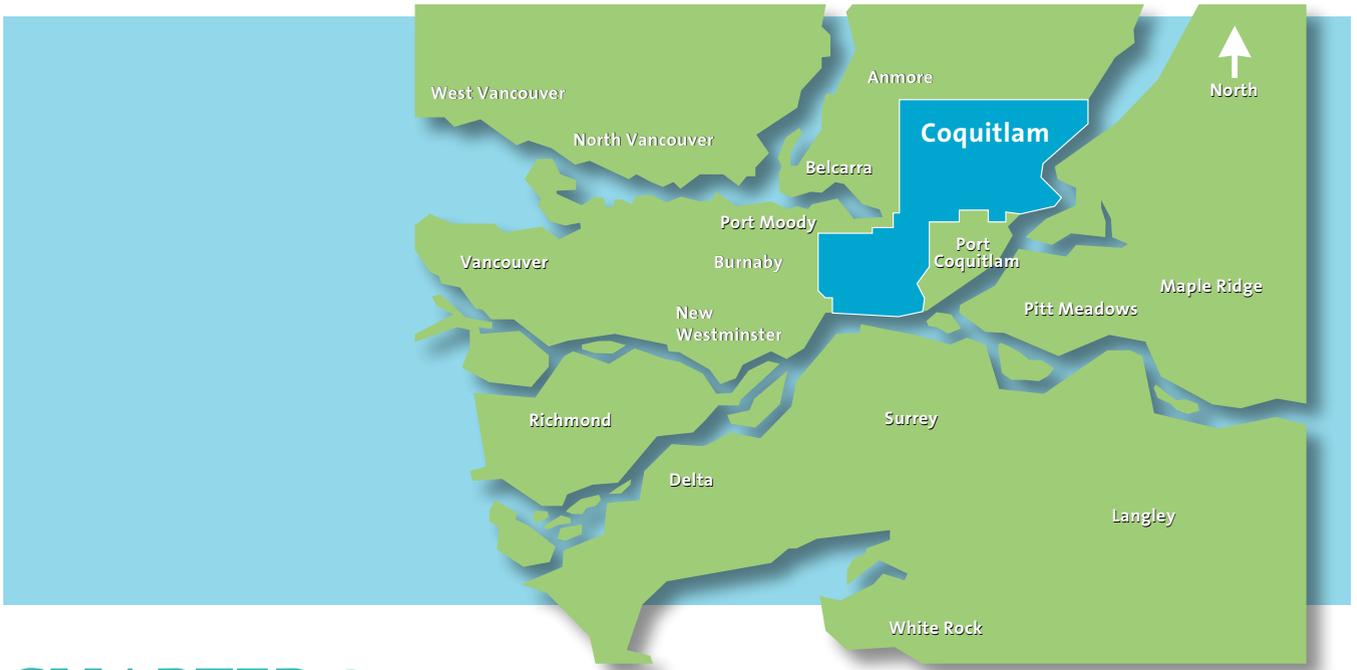
To protect the sustainability of its developing business sector, Coquitlam is taking steps to deliver a better balance between its commercial and industrial tax rates and residential tax rates. The City has been shifting the tax burden from non-residential property classes to the residential class. In 2020, the City shifted 1% of the tax burden to further support business in Coquitlam. This policy has been in place for the past 24 years, resulting in a significant cumulative impact in the shifting tax burden from business properties to residential properties.

The revenues and expenditures identified within the *2020–2024 Financial Plan* fund City services and programs to the service standards established by Council, and address the requirements of the *Community Charter* and other regulatory bodies. Council has approved initiatives that have been established in accordance with priorities and issues identified by the community and in a manner that adheres to the core principles of fiscal sustainability.

The *2020–2024 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 *2020–2024 Financial Plan* are the Consolidated Statement of Financial Activities, the *2020 Five-Year Operating Plan* and the *2020 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 *2020–2024 Financial Plan*.

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



CHAPTER 2

Coquitlam — A Thriving City with Community Focus

One of Canada’s fastest-growing cities, Coquitlam has evolved into a vibrant regional urban centre that continues to honour its roots as a close-knit community. Guided by Metro Vancouver’s Regional Growth Strategy, 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.

Rapid growth of nearly two per cent per year since 2012 – and more projected in the years to come – has impacted the scope and complexity of services the City plans for and provides. For example, as more residents opt for multi-family living, demand is rising for green spaces and recreation facilities. Residents are looking to the City to provide a modern, urban standard of transportation, shopping and other amenities.

Coquitlam tackles these challenges with a thoughtful, far-sighted approach to community planning, along with a continuing commitment to sustainability, diversity, culture and heritage, safe and complete neighbourhoods, and civic pride and engagement. Innovation is also valued and encouraged, leading to solutions such as 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 resulted in thousands of new market, below-market and rental homes.

One advantage of continued growth and keen development interest is the generation of new revenue. In conjunction with the City’s ongoing focus on long-term financial sustainability, this allows for significant investments in new and established neighbourhoods and services while continuing to provide stability to taxpayers.

Coquitlam largely avoided the housing market decline seen in other parts of the region, in part due to continued development of lifestyle-driven communities and renewal initiatives in the Lougheed-Burquitlam area.

The future continues to show great promise, with strategic enhancements and redevelopment planned for City Centre through the adoption of a new area plan. The development of a commercial centre and community facility on Burke Mountain, and the revitalization of established neighbourhoods through projects such as a new YMCA and associated amenities in Burquitlam and new Place Maillardville Community Centre and plaza in southwest Coquitlam, are helping shape Coquitlam for generations to come.

Coquitlam—The Early Years

A Look Back

The earliest residents of the Coquitlam area were the Coast Salish. European settlement came in the 1860s, and Coquitlam began as a place-in-between, with an early history of settlement and agriculture and slow but steady growth. In 1891, the Corporation of the District of Coquitlam was officially incorporated.

The young municipality got its first boost in the late 1880s with the opening of Fraser Mills, a state-of-the-art lumber mill on the north bank of the Fraser River.

By 1908, a mill town of 20 houses, a store, post office, hospital, office block, barbershop and pool hall had been

established around the mill. The following year, one of the most significant events in Coquitlam’s history took place when a contingent of 110 French Canadians recruited for work at Fraser Mills arrived.

With the influx of a second contingent in June 1910, Maillardville was established – named for Father Maillard, a young oblate priest from France. It was a vibrant community, the largest Francophone centre west of Manitoba and the seed of Coquitlam’s future growth. Today, Coquitlam is home to over 150,000 people from diverse ethnic backgrounds, and over 6,200 businesses.



Coquitlam Profile and Demographics

Population

Coquitlam’s current population is 150,000 based on the 2019 Municipal estimates reported by the Population Section from BC Statistics. The City is working towards a population target of 224,000 by 2041.

Household Income

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

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

Source: Statistics Canada, 2016 Census

Immigration and Languages

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

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

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

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

Coquitlam is undergoing for significant growth, making it one of the fastest-growing municipalities in the Region.



Housing

The December 2019 Housing Price Index produced by the Real Estate Board of Greater Vancouver (REBGV) indicates a benchmark price of \$1,164,300 for a detached dwelling in Coquitlam, \$663,000 for an attached/ townhouse unit and \$528,100 for an apartment. The benchmark represents the estimated sale price of a typical property within the market.

Housing Composition

2016

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

Source: Statistics Canada, 2016 Census

Business Community

Major Employers in Coquitlam (200 or more employees)

Name	Description
The Real Canadian Superstore (2)	Retail Sales
Hard Rock Casino Vancouver	Casino
McDonald's Restaurants (6)	Restaurants
Ikea	Retail Sales
WN Pharmaceuticals	Warehouse
SilverCity Coquitlam	Entertainment
T & T Supermarket	Retail Sales

Source: City of Coquitlam Business Licence Data

Schools:

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



City Government Overview

City Council

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

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

City Council is ultimately responsible for establishing the policies, for carrying out those policies, and for the overall administration of civic business. City Council meets as a whole on three Mondays a month (with some exceptions), starting with a Council-in Committee meeting in the afternoon and ending with a Regular Council Meeting that

same evening. It is during these meetings that Council adopts the bylaws and policies referred to above. These meetings are open to the public and are webcast live via the City's web-streaming service.

Standing Committees

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

Advisory Committees, Task Forces and Boards

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



For 2020, 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 2020 for the third consecutive year, the City of Coquitlam’s mission is to sustain Coquitlam’s high quality of life for current and future generations, and having outstanding employees is what makes that possible. The City of Coquitlam’s greatest asset is its people, and investing in their development and growth is a priority for the organization.

In 2016, the City established a vision for how to support our workforce in public service excellence through the HR2020 People Management Strategy. This plan identifies a long-term vision, supporting success factors, and the most immediate priorities needed to achieve the City of Coquitlam’s corporate, operational and service goals.

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

2020 Organization

Effective February 29, 2020

RESIDENTS CITY COUNCIL



P. Steblin
City Manager
City Manager's Office



R. Allueva
Deputy City Manager
Deputy City Manager's Office



S. James
Director
Legal Services & Bylaw Enforcement



D. Luymes
General Manager
Civic Lands & Facilities



D. Rosa
General Manager
Parks, Recreation & Culture Services



J. McIntrye
General Manager
Planning & Development



J. Dioszeghy
General Manager
Engineering & Public Works



M. Hunt
General Manager
Finance, Technology & Police Services



N. Caulfield
Director
Human Resources & Corporate Planning



K. Vincent
Manager
Corporate Communications



S. Groves
Director
Strategic & Capital Projects



C. Scott
Manager
Land Development



P. De La Cruz
Manager
City Facility Assets



J. Burton
Manager
Real Estate



K. Reinheimer
Manager
Parks



L. Englund
Manager
Park Planning & Forestry



T. Solares
Manager
Policy & Business Services



J. Keefe
Manager
Community, Recreation & Culture Services



T. Mack
Manager
Recreation & Culture Facility Planning



G. Bucher
Manager
Community Planning



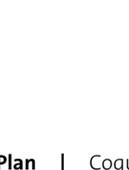
A. Merrill
Director
Development Services



D. Munro
Manager
Economic Development



Z. Milcoch
Manager
Business Services



J. Bontempo
Manager
Building Permits - Approvals



D. Vance
Manager
Building Permits - Inspections



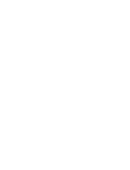
VACANT
Manager
Policy & Business Services



M. Zaborniak
Manager
Design & Construction



D. Soong
Manager
Utility Programs



D. Mitic
Manager
Transportation



B. Lofgren
Director
Public Works



D. Bandiera
Manager
Information & Communication Technology



G. Cabral
Manager
Financial Planning



S. Edwards
Manager
Financial Services



M. Pain
Manager
Purchasing



D. Lal
Manager
Police Services & Operations



J. Gilbert
City Clerk
City Clerk's Office



A. Fellner
Officer-in-Charge
RCMP - Coquitlam Detachment

CHAPTER 3: Integrated Planning Framework

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

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

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

The *Financial Plan* outlines the financial resources needed to support the *Strategic Plan*, *Business Plan* and the City’s operational business. Updated annually, the *Financial Plan* is a five-year plan that includes a budget for revenues, expenditures and capital projects.





Strategic Planning

Coquitlam’s 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:

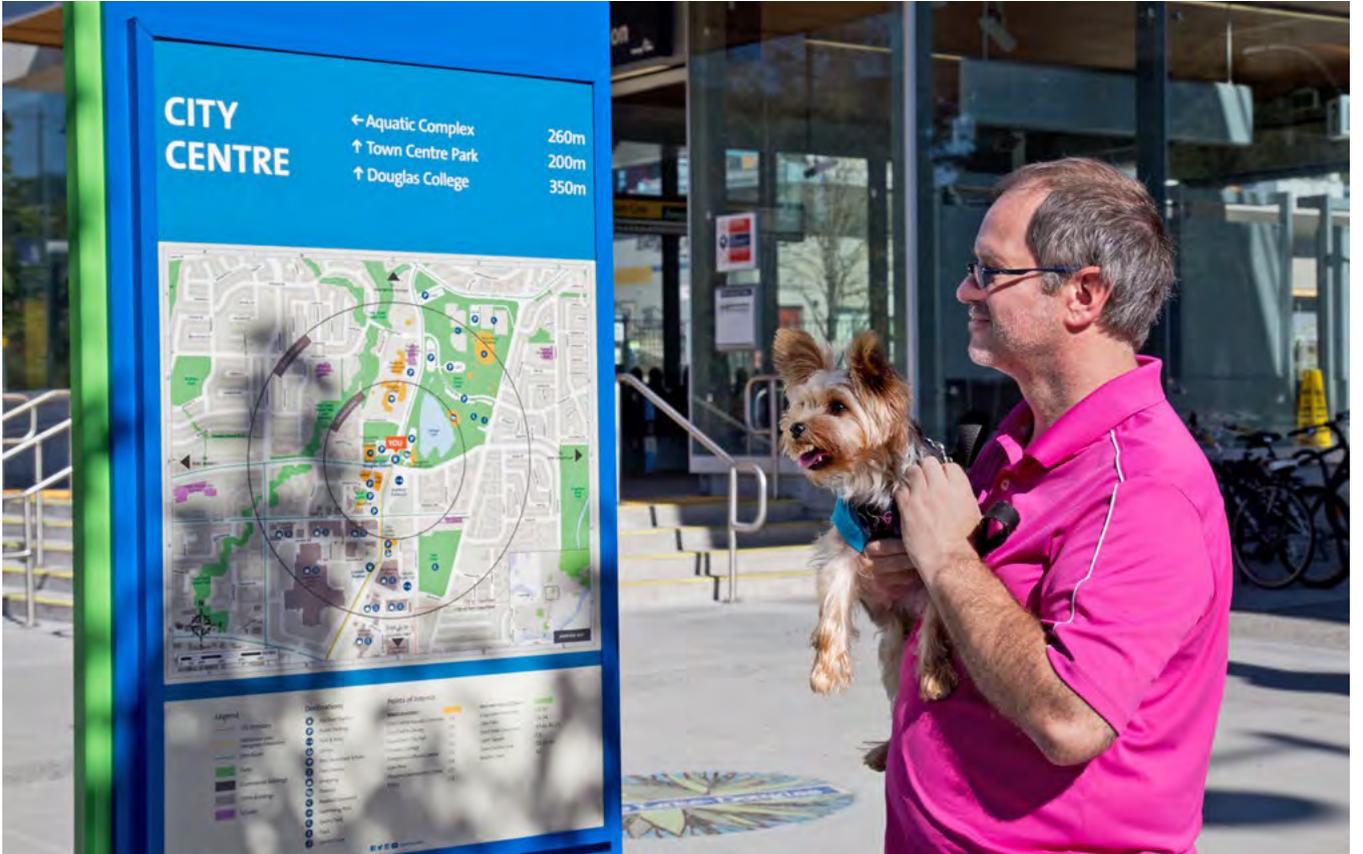
1. Safe and Complete Neighbourhoods
2. Local Economy and Local Jobs
3. Healthy Community and Active Citizens
4. Sustainable Services, Environment and Infrastructure
5. Excellence in City Governance

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.





STRATEGIC GOAL 1:

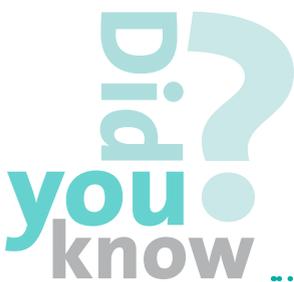
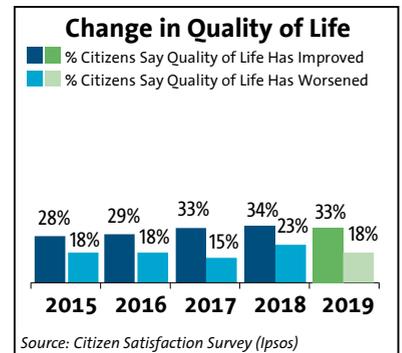
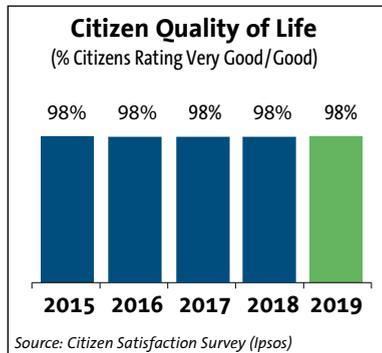
Strengthen Neighbourhoods

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

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

Key Performance Indicators	2015	2016	2017	2018	2019
Crime Rate (Crimes per 1,000 people) ¹	61	58	50	50	N/A ²
Police Calls for Service (City of Coquitlam only)	<i>Not available</i>	28,500	27,396	26,971	25,287
Injuries/Fatalities from Collisions	339	297	178	169	139
Fire Incident Responses	6,932	7,329	7,237	6,431	6,221
Bylaw Enforcement Notices	17,070	20,689	19,422	20,327	17,297
Housing (New Units Added)					
Apartments	1,029	406	1,416	507	1,532
Townhouses	99	44	148	320	298
Single Family	269	312	248	207	108
Other ³	221	285	245	227	135
Total	1,618	1,047	2,057	1,261	2,073
Tri-Cities Rental Vacancy Rate (Apartments)	1.2%	1.7%	1.4%	1.0%	2.2%
Supportive and Subsidized Housing Units	2,793	2,717	2,657	2,657	2,657

- 1 The crime rate is calculated by the Ministry of Public Safety and Solicitor General.
- 2 The 2019 crime rate was not available at the time of publication.
- 3 Includes suites, duplex, triplex and quadplex.



2,073

new residential units added to Coquitlam's housing stock

6,221

fire incident responses

5,000+

fire inspections performed

98%

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

What We Set Out to Achieve

/ What We Achieved



- 1. Develop complete, well connected neighbourhoods.**
 - › Completed significant work on the City Centre Area Plan. A draft area plan was presented to Council in 2019 outlining the future of Coquitlam's downtown.
- 2. Enhance travel within and between neighbourhoods by building high quality transportation facilities and improving the quality of streets as a place for people.**
 - › Finalized improvements to Lougheed Highway next to the Riverview Lands.
- 3. Create a balanced system of facilities, parks and amenities to enhance connectivity and belonging within neighbourhoods.**
 - › Completed multiple park construction projects including Riley Park, Cottonwood Park Phase 1A, Brookmere Park, revitalization of four parks in the City's southwest, and Mobilio Turf Field replacement.
 - › Implemented Phase One of the Town Centre Park Master Plan, including the festival lawn site.
- 4. Encourage a suitable mix of housing in our neighbourhoods.**
 - › Continued to implement the Housing Affordability Strategy; nearly 5,000 dedicated market and non-market rental units are in process.
 - › Implemented the Transit-Oriented Development Application Team (TODAT) to approve development along the City's rapid transit corridors.
- 5. Support the continued operations and refinement of the fire/safety, crime prevention and emergency response preparedness programs.**
 - › Conducted over 5,500 fire inspections and responded to over 6,000 fire incidents.
 - › Engaged over 11,000 residents in public education campaigns related to fire safety and activities.
 - › Implemented programs related to traffic safety and impaired driving enforcement.
- 6. Protect and enhance the unique history, heritage and character of our neighbourhoods.**
 - › Opened a new location for the City's archives. Key features of the new space include a 550-square-foot storage vault and a gallery wall and display cabinet.
- 7. Facilitate cultural and recreational experiences that foster interaction, connection, and a sense of belonging to neighbourhoods and communities.**
 - › Won international Communities in Bloom competition awards: first place silver, five bloom awards in the large community category for the innovative use of a utility right-of-way and the Coquitlam Crunch.
 - › Facilitated 82 events through the events office, with over 160,000 participants.
- 8. Collaborate with other organizations that support the physical and emotional health of our residents and enhance the overall social well-being of the community.**
 - › Worked with the recipients of the provincial Community Housing Fund on three projects that will bring a total of 207 housing units for families, seniors and people with disabilities.
 - › Partnered with the Rotary Club to deliver upgrades to Mountain View Park and Hartley Field in southwest Coquitlam.



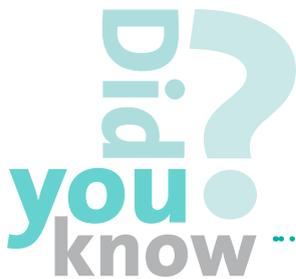
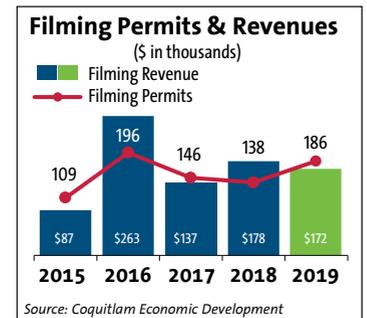
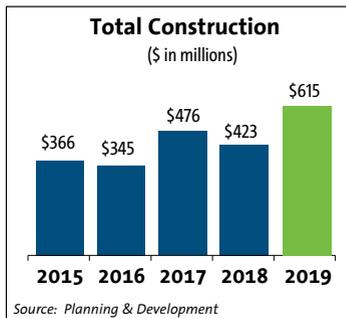
STRATEGIC GOAL 2:

Expand Local Jobs, Local Prosperity

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

Key Performance Indicators	2015	2016	2017	2018	2019
Housing Starts ¹	971	1,625	2,130	1,103	1,635
Additional Industrial, Institutional & Commercial m ²	8,205	34,996	24,254	26,370	16,364
QNET Fibre Utilization	69,337	77,257	79,500	83,405	87,246
Filming					
Permits	109	196	146	138	186
Revenue (in 000s)	\$87	\$263	\$137	\$178	\$172
Festivals and Events					
Number	67	114 ²	71	70	82
Participants	129,130	154,235	165,495	149,112	167,475

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



16,364

square metres of new industrial or commercial space added

1,406

new business licences issued

167,475

people attended 82 City-sponsored festivals and events

186

film permits issued, generating \$172,000 in revenues

What We Set Out to Achieve

/ What We Achieved



1. **Focus on neighbourhood commercial development and revitalization.**
 - › *Facilitated the addition of 16,364 square metres of new commercial, industrial and institutional space across the City.*
2. **Foster local employment opportunities by working with other agencies and groups in promoting a business-friendly climate.**
 - › *Launched the city's Tourism Website, a central resource for residents and visitors featuring engaging local content, and ideas for great places to eat, stay and play in Coquitlam.*
3. **Support the retention, expansion and attraction of business to strengthen Coquitlam's economic base.**
 - › *Implemented a new online economic development tool that allows businesses to search for data on the local economy, customers, competitors and the workforce. Data is sourced from, among others, Statistics Canada, Canada Revenue Agency, Innovation, Science and Economic Development Canada, the City of Coquitlam, and data insight firms such as Dun & Bradstreet and Neustar.*
 - › *Issued 186 film permits, generating \$172,000 in revenue.*
4. **Support a vital economy by moving people and goods efficiently and capitalize on major transportation infrastructure.**
 - › *Continued to work with the Ministry of Transportation and Infrastructure and the City of New Westminster on options to improve the Brunette Interchange.*
 - › *Made significant progress on moving forward in principle on the City's municipal boundary roads.*
5. **Facilitate vibrancy in sport, culture and recreation to enhance economic growth through partnerships, events, festivals, and business development.**
 - › *Introduced the "TCP Eats" program and the Rocky Point Ice Cream trial in Town Centre Park during the summer months with the aim of meeting the growing demand for more food options at the City's largest and busiest park with minimal cost.*
6. **Through a collaborative and holistic approach with citizens and businesses, create an inspiring public realm through public art, and natural and designed spaces, that enhance quality of life and encourages private sector investment.**
 - › *Held the free winter lights display with an estimated attendance of 375,000 who walked the 1.2-kilometre lakeside trail loop.*
 - › *Finalized sponsorship agreement with Coquitlam Centre for the Summer Concert Series.*
7. **Create trade and investment opportunities by building our international relationships and promoting our cultural diversity.**
 - › *Economic Development met with representatives from Global Affairs Canada, the Ministry of Jobs, Trade and Technology, BC Tech Association, the Canada Korea Business Association and various investment groups focused on doing business in Coquitlam.*
8. **Leverage community assets to drive investment and job creation.**
 - › *Increased business access to QNET, connecting eight buildings and adding 3,814 metres of fibre.*
 - › *Launched the Community Info Hub in the city centre, promoting local businesses, events and activities and City programs and assets.*

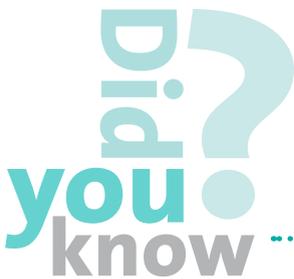
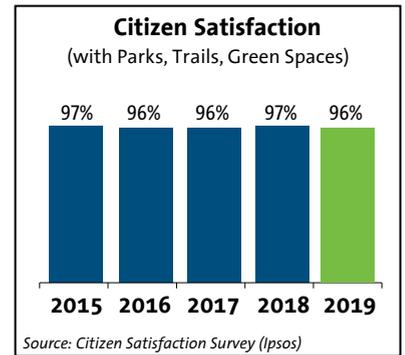
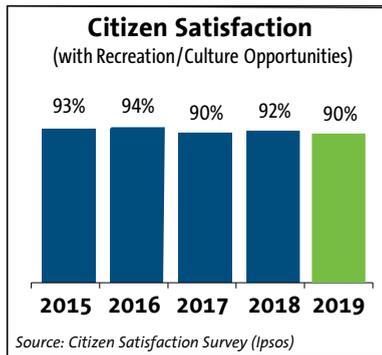


STRATEGIC GOAL 3:

Increase Active Participation & Creativity

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

Key Performance Indicators	2015	2016	2017	2018	2019
Paid Admissions to all City Facilities	825,318	831,206	875,322	1,015,673	1,011,648
Registration in Low Cost/No Cost Programs	14,469	16,169	15,619	13,507	13,366
Parkland (hectares)	957	963	979	979	997
Evergreen Cultural Centre Patrons	79,400	82,500	85,000	86,500	110,000
Place des Arts Visitors	96,085	96,597	103,000	109,027	108,205
Library Visitors	810,000	828,409	853,985	877,317	953,238



3,600

native trees and shrubs planted in City parks

3,000,000+

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

82

events hosted through Coquitlam's events office with over 165,000 participants

110,000

visitors to the Evergreen Cultural Centre

What We Set Out to Achieve

/ What We Achieved



1. **Create a balanced offering of programs and services accessible to all ages, abilities, genders, interests, income levels and cultures.**
 - › Increased participation by 8% in the City's Get Connected, Get Active financial assistance program for recreation participation.
 - › Completed the development of a Youth Strategy, creating a framework for the future participation of youth in recreation, parks and culture.
 - › Identified recreation and cultural priorities in the City's southwest and northeast and began planning for new facilities in these neighbourhoods.
 - › Completed design work on the new Place Maillardville.
2. **Encourage all citizens to be active through a wide-range of recreational activities in our facilities, parks and trails.**
 - › Over 3 million people visited City Centre Aquatic Complex, Pinetree Community Centre and Poirier Sport & Leisure Complex.
 - › Saw over 1 million paid admissions to City recreational facilities.
3. **Enhance creativity and cultural experiences through programs, performances, multi-cultural events and festivals.**
 - › Hosted 82 events through Coquitlam's events office, with over 165,000 participants.
 - › Facilitated 87 block parties, and distributed over \$12,000 in block party grants.
4. **Develop a sustainable system of parks and open space that contribute to the ecological, social and economic well-being of our community.**
 - › Continued tree planting initiatives with approximately 3,600 native shrubs and trees planted in City parks.
 - › Restored approximately 3,600 square metres of natural areas in 2019.
 - › Completed the three-year Southwest Park Revitalization program which saw twelve City parks upgraded since 2017.
 - › Began construction on phase 1B of Cottonwood Park.
5. **Support a learning community where residents have access to life-long learning through formal and informal opportunities.**
 - › Opened a pop-up Youth Park featuring portable outdoor furniture, a temporary sand volleyball court, mobile bike track, basketball hoops and a new sports lending library with gear for ball hockey, pickleball, lacrosse and basketball, providing a convenient and engaging opportunity for youth.
 - › Held the Coquitlam's Sports Fair, bringing together a wide-range of Coquitlam sport associations to help residents discover new way to stay active, try a new sport and learn about Coquitlam's sports community.
6. **Develop transportation infrastructure and services to support a healthy environment.**
 - › Continued to develop the City's Strategic Transportation Management Plan. Since the plan's inception in 2012, Coquitlam has added 42-kilometres of new sidewalks, 11-kilometres of multi-use paths, 12-kilometres of shared bike facilities and seven-kilometres of bike lanes.



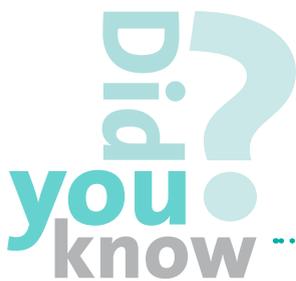
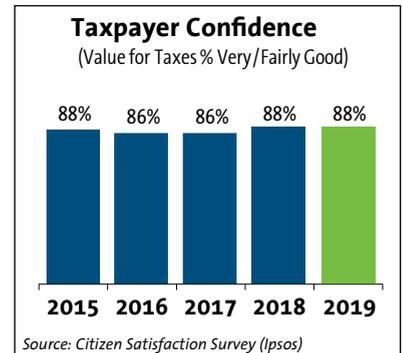
STRATEGIC GOAL 4:

Enhance Sustainability of City Services & Infrastructure

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

Key Performance Indicators	2015	2016	2017	2018	2019
Spirit of Coquitlam Grants (\$000)	\$404	\$486	\$428	\$393	\$363
Solid Waste (tonnes per single-family home)	0.31	0.33	0.31	0.34	0.34
Garbage Diversion (% recycled)	73%	71%	71%	70%	71%
Annual Water Consumption (litres per capita per day)	125	124	128	133	135
Animals Reclaimed from the Animal Shelter	350	288	311	274	282
Roads Swept (lane kms)	7,834	8,355	9,707	9,717	10,419
Corporate GHG Reduction					
GHG Reduction vs 2012 Base Year (tCO ₂ e) ¹	1,428	1,493	1,245	1,508	1,018
% Reduction year over year	24%	25%	21%	25%	18%

1 GHG data updated in 2019 to reflect a standard protocol. The current year will always be an estimate due to data being received later than reporting date.



\$363,000

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

71%

of household waste diverted from the landfill

88%

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

18%

Corporate Greenhouse Gas (GHG) emissions reduction compared to 2007

What We Set Out to Achieve

/ What We Achieved



- 1. Explore service improvements through new opportunities for partnership with community organizations.**
 - › Finalized the tripartite YMCA agreement with the YMCA of Greater Vancouver and Concert Properties.
 - › Partnered with the Coastal Painted Turtle Project to create a nesting beach at Lost Lake in Mundy Park.
- 2. Set high standards and demonstrate responsible public stewardship through social, environmental and economic sustainability practices.**
 - › Completed the Neighbourhood Enhancement Program, providing aesthetic maintenance (i.e. repainting poles, removing graffiti, improving accessibility) to neighbourhoods throughout Coquitlam.
 - › Completed a new cemetery services plan that addresses immediate space needs and guides the City's cemetery service for the next 30 years.
- 3. Create an energy efficient community through conservation of environmental assets, resources and energy by increasing community and organizational awareness and stewardship.**
 - › Continued to see a diversion rate above 70%, resulting in 0.34 tonnes of solid waste per household.
 - › Continued to work with the British Columbia Utility Commission on Fortis BC's abandonment of its gas pipeline along Como Lake Avenue.
- 4. Minimize the impact of City processes and infrastructure on the environment by reducing the City's air emissions, material consumption, energy and water usage.**
 - › Corporate Green House Gas (GHG) emissions continued to decrease, reaching an approximately 18% reduction compared to the base year (2007).
- 5. Manage the City's transportation system efficiently as the community evolves and prioritize walking, cycling, transit, and other sustainable modes of transportation.**
 - › Swept 10,419 km of streets and maintained an average pavement condition assessment (% good/very good) of 70%.
 - › Completed design on Harper Park, a 10.8-acre park site in northeast Coquitlam with an extensive trail network.
- 6. Ensure sustainable, equitable and effective funding strategies to enable the City to provide a high quality and appropriate level of infrastructure services.**
 - › Partnered with Flo to deliver ten public charging stations for electric vehicles in Coquitlam. The charging stations will be installed beginning in early 2020.
 - › Completed the biennial update of the City's Development Cost Charge update.
 - › Cleaned over 180 km of sewers and water mains.
- 7. Support the continued viability and sustainability of community organizations in their implementation of services, events and programs to the community.**
 - › Provided over \$360,000 in total grants to the community to support events and experiences.
 - › Updated the Community Signs Program, establishing fixed-frames at six locations throughout the City where community groups can advertise events and opportunities.



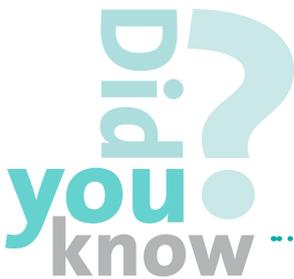
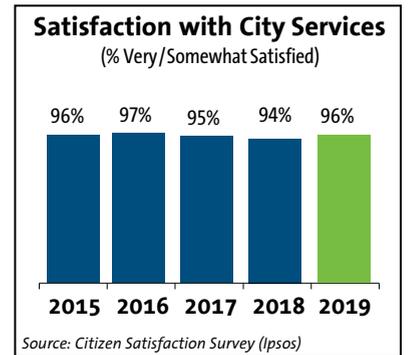
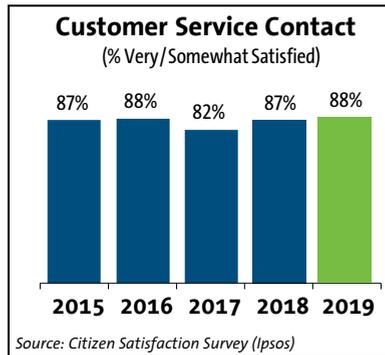
STRATEGIC GOAL 5:

Achieve Excellence in City Governance

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

Key Performance Indicators	2015	2016	2017	2018	2019
Parks, Recreation and Culture Volunteer Hours	46,189	53,188	44,566	24,352 ¹	24,929
Committee Volunteers	144	143	105 ²	102	92 ³
Employee Vacancy Rate (at December 31)	4.8%	4.2%	5.2%	5.4%	5.8%
Annual Employee Turnover Rate	8.2%	7.2%	7.6%	6.3%	5.7%
Business Improvement Initiatives Completed	51	58	70	79	60
Community Engagement					
Website Users	565,326	667,899	770,971	812,560	1,241,880
Facebook Likes	4,727	7,706	10,340	12,194	14,340
Twitter Followers	4,759	6,291	7,689	8,920	10,100
Instagram	553	1,507	2,693	3,812	6,059
YouTube Views	15,528	21,237	27,195	26,500	50,343

- 1 A new tracking system was instituted in 2018 to track volunteer hours and will be used going forward.
- 2 The number of City-appointed committees and boards was reduced from fifteen to ten in 2017.
- 3 The Strategic Investment Advisory Panel was disbanded in 2019.



24,929

volunteer hours for recreation and culture activities in Coquitlam

60

business improvement initiatives completed

1,241,880

visits to coquitlam.ca

96%

of residents satisfied or very satisfied with City services

What We Set Out to Achieve

/ What We Achieved



- 1. Maintain prudent financial management policies regarding land management, asset replacement and long-range planning and budgeting so that taxpayers' remain confident that tax dollars are being spent wisely.**
 - › Completed Phase 1 of the Community Amenity Enhancement Program, improving City infrastructure using development-related revenues.
 - › Received WorkSafe BC Certificate of Recognition Rebate for \$215,143 and maintained an experience rating under industry standards, saving a further \$349,600 in insurance costs.
 - › Received UBCM Community Excellence Award for Asset Management Funding Framework.
- 2. Develop strategic partnerships and positive working relationships with the businesses, community groups and many government organizations who work with, for and in Coquitlam.**
 - › Continued to develop media partnerships throughout the region to promote Coquitlam events and the Tourism office.
 - › Diversified on-site programming by expanding partnerships with third party providers, enhancing the range of program experiences for all age groups.
- 3. Support, encourage and empower employees by living the City's values, recognizing success and fostering a positive team environment.**
 - › Conducted a speaker series for staff on a variety of topics to enhance leadership skills and abilities. Total attendance exceeded 200 participants.
 - › Recognized as one of British Columbia's Top Employers.
 - › Received the BC Municipal Safety Association (BCMSA) Organizational Safety Excellence Award.
- 4. Encourage citizen and neighbourhood engagement so that residents contribute to the affairs of the whole community.**
 - › 92 residents and organization representatives volunteered on the City's nine advisory committees and boards in 2019 providing input and advice on a wide range of City programs and policies.
 - › Completed a new Strategic Plan for 2020–2032 following one of the most successful public input processes held in the City of Coquitlam.
- 5. Improve customer service and enhance efficiency and effectiveness through innovation, high customer service standards, and a commitment to continuous improvement.**
 - › Through the Staff Committee on Business Improvements and Customer Service, completed 60 items enhancing the customer experience and reducing red tape.
 - › Expanded the number of locations where residents can pay property taxes during tax season and introduced payment options at other City Hall counters.
- 6. Foster awareness of diverse cultural groups and encourage increased understanding of different cultures to further enrich the community.**
 - › Held the Coquitlam Cultural Summit, bringing together local arts leaders and creative thinkers from Coquitlam and the Lower Mainland. The Summit included two keynote addresses, roundtable talks and immersive live arts experiences designed to explore current trends, ideas and themes in the arts, culture and heritage sectors.
 - › Provided multicultural awareness and training to staff and updated the language bank.

Business Planning

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

- Strategic goals and directives
- Council priorities
- Public priorities based on Ipsos Reid surveys and general feedback
- Initiatives currently underway and budgeted
- 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

2020 Business Plan

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

Safe & Complete Neighbourhoods



Neighbourhood Planning

- A** Four Corners Master Plan
 - Housing Affordability Initiatives
 - Burke Mountain Neighbourhood Village
- B** City Centre Area Plan
 - Burke Mountain Land Sales and Marketing
 - Partington Creek Neighbourhood Plan Density Review
 - Hazel/Coy Neighbourhood Plan
- C** Burke Mountain Discovery Centre
 - Southwest Housing Review
 - Corridor Development Strategy
 - Housing Choices Expansion and Single-Family Review
 - Whiting Way/Appian Way Future Planning Area
 - Place Maillardville Seniors' Housing Feasibility
 - Heritage Management Strategy

Protective Services

- B** Enhanced Road Safety Initiatives
 - Community Mental Health Response
- C** RCMP Strategic Plan Renewal
 - RCMP Safe Place Initiative

Local Economy & Local Jobs



Transportation Improvements, Initiatives & Issues

- A** Fortis BC Pipeline Impact Management
 - Trans Mountain Pipeline Impact Management
 - City-Wide Parking Review
- B** Cedar Drive Utility and Road Planning
 - Pitt River & Colony Farm Roads Grade Separation Impact Management
 - Pipeline Road Improvements
 - Local Road and Lane Paving Strategy
- C** Ride-Hailing Implementation
 - Municipal Boundary Road Initiatives

Business Development & Attraction

- A** Property Tax Initiatives
 - Small Business Taxes
 - Payment Options
 - Online Homeowner Grant
- B** Economic Development Strategies
- C** Commercial Zones Review

Healthy Community & Active Citizens



Community Amenities

- A** Northeast Recreation Centre Planning
 - Place Maillardville Construction
 - Southwest Arts & Heritage Centre Planning
 - Arena Services Strategy Initiatives
- B** Major Recreation & Cultural Facilities Strategy
 - Public Safety Building and Buchanan Square Upgrades
- C** CCAC Fitness Centre Expansion and Upgrade
 - PSLC Arena Three Expansion
 - Spani Pool Renewal Study
 - Sydney Avenue Development Site (Burquitlam Lions)
 - Sports Field Strategy Update

Parks, Trails & Green Space Planning & Construction

- B** Blue Mountain Park
 - Sheffield Park
 - Town Centre Park Improvements
 - Cottonwood Park
- C** Coquitlam Crunch Trail Improvements
 - Glen Park Phase Three

[f](#) [t](#) [i](#) [v](#) [in](#) | coquitlam.ca/bizplan



Vision for 2032

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.

Sustainable Services, Environment & Infrastructure



Environmental Sustainability

- A** Environmental Sustainability Plan
- Water Conservation Strategy

Service Improvements & Partnerships

- A** YMCA Facility
 - Coquitlam Metro Vancouver Water Main #4
- B** Burke Mountain Joint School /Park Site Planning
- Centennial Turf Field
- C** Coquitlam Diking District
- Brunette Interchange

City Assets & Infrastructure

- A** Austin Works Yard Renewal
- B** Neighbourhood Enhancement Projects
 - Parks Revitalization
 - Public Works
- C** Innovation Centre Usage Study
- City Radio System

Excellence in City Governance



Customer Service Initiatives

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

Policy Updates & Regulatory Reviews

- B** Civic Lands Portfolio Strategy
 - Community Social Development Initiatives
 - Childcare Strategy
 - Supportive Housing
 - Multiculturalism
 - Collective Bargaining
 - Development Application Financial Contribution Review
- C** Wood Frame Building Regulations
 - Finance Review—Operating Tied to Growth
 - Cannabis Regulatory Framework
 - Public Works Service Level Review
 - Community Engagement 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
- ENGINEERING & PUBLIC WORKS
- FINANCE, TECHNOLOGY & POLICE SERVICES
- PARKS, RECREATION & CULTURE
- PLANNING & DEVELOPMENT
- CIVIC LANDS & FACILITIES

Financial Planning

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

The City uses the accrual method of accounting in which revenues and expenses are recognized at the time they are incurred and, therefore, the budget is also prepared using the accrual method. The budget is organized by type of operation (e.g. general fund and utility funds), with each operation considered a separate budgeting and accounting activity.

Funds are budgeted and reported along departmental lines, with accountability and authority for budgetary approval and financial plan amendments resting with Council.

Council delegates the authority for actual disbursement and implementation of the *Five-Year Financial Plan* to the City Manager, Deputy City Manager and General Managers.

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

Financial Planning Process

The City of Coquitlam's *Financial Plan* development process begins with strategic planning and includes public consultation, extensive background briefings for Council and comprehensive discussion sessions that culminate in a proposed *Five-Year Financial Plan* for Council approval. The process also includes a number of key budget assumptions. Using this as a framework, work plans are developed for each department, with resource needs identified. The base budget is developed to maintain existing service levels and staff present recommended service level changes to Council for their consideration through a service enhancement request process.

Major capital expenditures are identified on a five-year cycle, with annual reviews and updates. The *Five-Year Capital Plan* reflects projects consistent with corporate objectives and long-range plans.

As such, the City of Coquitlam emphasizes a city-wide perspective in developing the *2020–2024 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 *2020–2024 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 *Local Government Act*. The public consultation process includes a statistically-valid Citizen Satisfaction Survey completed by Ipsos Reid to solicit information from residents about their service preferences and satisfaction levels.

The City uses Citizen Budget, an online engagement tool to help the City educate citizens about how their service-level choices impact taxes, and to allow citizens to register their preferences for how Council might make budget choices on their behalf. The participation rate for this online tool continues to be substantially higher than that of the traditional budget meetings and increases with each subsequent year of use. Once again, transportation, public safety, parks and social issues are priorities for residents. In addition, this year, Council has also undertaken an update to the City's *Strategic Plan* which included extensive consultation with the community. As part of this consultation, several values were highlighted that seem to be important to Coquitlam residents. These values are "Safe", "Clean", "Green", "Sustainable", "Healthy", and "Open, Fair and Accountable" and are clearly reflected in the City's *Five-Year Financial Plan*.

Key Steps

1. Identify Community Priorities

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

2. Develop Business Plan Priorities and Align Activities

- Council establishes *Business Plan* priorities (see pages 24–25).
- City 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:
 - Identify improved cost efficiencies
 - Re-allocate resources
 - Request additional funding
 - Adjust the assigned work plan to align with existing resources

2020 Financial Planning Process Schedule

April 11, 2019	Town Hall Meeting
April – August 2019	Department Budget Submissions
August 2019	Finance Department Detailed Review
September 19, 2019	Executive Team Review of the <i>Financial Plan</i>
September 1 – 30, 2019	Citizen Budget – Online Community Budget Survey
October 2019	Council Review of the <i>Financial Plan</i> and Departmental Budget Presentations
November – December 2019	Citizen Satisfaction Survey (Ipsos Reid)
December 9, 2019	Council gave 1st, 2nd, 3rd readings of the 2020–2024 <i>Financial Plan Bylaw</i> , the 2020 <i>Utilities Fees Bylaw</i> and <i>Fees & Charges Bylaw</i>
December 16, 2019	Council adopted the 2020–2024 <i>Financial Plan Bylaw</i>

Budget Bylaw

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

Budget Monitoring

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

Measuring, Evaluating & Reporting

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

CHAPTER 4:

Financial Policies, Fund Structure & Reserves

Financial Policies

Governing Policy and Regulatory Requirements

The *Community Charter* requires that a *Five-Year Financial Plan* for both the operating and capital expenditures be adopted by May 15 of the first year of the plan. In addition, the *Community Charter* directs that the public must be consulted prior to adoption of the *Financial Plan*. The *Financial Plan* must be adopted by bylaw and cover a five-year period, that period being the year that the plan is specified to come into force and the following four years. The *Financial Plan* can be amended by bylaw at any time.

Balanced Budget

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

Long-range Financial Policies

Based on one of Council's key strategic goals to make Coquitlam financially sustainable, 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 Infrastructure Reserve to address one time capital needs.

Policy Statement:

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

➤ 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:

- i. Strategically acquire and dispose of lands in a way that ensures maximum benefit to the community;
- ii. Establish a Land Sales Reserve (LSR) fund to receive land inventory sale proceeds and set aside a portion of the ongoing land sale proceeds to offset the decrease in land inventory, and to be used for strategic acquisition and development of properties; and
- iii. Make a portion of the LSR funds available to internally finance capital projects with repayment of those funds over a pre-defined period of time with interest.

Policy Statement

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

Policy Statement:

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

➤ **Land Sale Reserve Investment Fund Policy**

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

Policy Statement:

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

➤ **Infrastructure Reserve Policy**

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

Policy Statement:

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

➤ **Density Bonus Reserve Policy**

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

Policy Statement:

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

Funding Policies

➤ **Cultural Group Funding Policy**

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

Policy Statement

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

➤ **Casino Revenue Policy**

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

➤ **Community Amenity Contributions Reserve Policy**

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

Policy Statement:

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

Operating Policies

➤ **Investment Policy**

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

1. Safety of Principal
Investments shall be made to ensure preservation of capital within the portfolio. Preservation of capital is accomplished through placement of funds with credit-worthy institutions and through portfolio diversification. Diversification is required to minimize potential losses on individual securities and to maximize the yield from a blend of financial products.
2. Liquidity
The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.
3. Return on Investment
The investment portfolio shall be designed with the objective of maximizing market rate of return subject to the investment risk constraints and liquidity requirements of the City.

Policy Statement:

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

➤ **Procurement Policy**

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

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

Policy Statement:

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

➤ **Extreme Weather Funding Policy**

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

Policy Statement:

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

➤ **Insurance Reserve Funding Policy**

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

Policy Statement:

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

➤ **Asset Replacement Reserve Funding Policy**

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

Policy Statement:

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

➤ **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 Management Policies

➤ **Vehicle Fleet Policy**

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

Policy Statement:

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

➤ **Building Component Replacement Reserve Policy**

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

Policy Statement:

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

Fund Structure

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

FUND	DEPARTMENT	FTE
General Fund	Manager's Office	35.4
	Finance, Technology & Police Services Includes: Police 272.4	338.9
	Parks, Recreation & Culture Services	287.3
	Deputy City Manager Includes: Fire/Rescue 184.0	242.4
	Engineering & Public Works	133.6
	Planning & Development	99.4
	Civic Lands & Facilities	94.6
Sewer Fund	Engineering & Public Works	38.3
Water Fund	Engineering & Public Works	37.4
Total FTE		1,307.3

General Fund

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

Manager's Office:

- Responsible for strategic planning and business planning
- Provides operational support services (Human Resources) to all other City departments
- 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 and Corporate Communications) to all other City departments
- Provides direct oversight to the Parks, Recreation and Culture and Civic Lands and Facilities departments
- **Fire/Rescue Services:**
 - Provides fire suppression, specialized and technical rescues, emergency preparedness, first responder and non-emergency services

Parks, Recreation & Culture Services:

- 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

Civic Lands & Facilities:

- Provides the planning, operations and technical services for maintaining civic facilities
- Manages the construction of civic facilities and parks
- Manages city-owned developable lands and optimizes real estate assets
- Creates partnerships and opportunities in support of corporate strategic directives

Engineering & Public Works:

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

Finance, Technology & Police Services:

- Stewards the City's financial resources
- Develops and maintains systems to support the information and communications technology needs of the organization
- **Police Services:**
 - Provides law enforcement, prevents crime and maintains public order via the RCMP and municipal civilian staff

Planning & 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 (e.g. road asset replacement). The creation of capital reserves is at the discretion of Council.

- **Statutory Reserves**—refers to reserve funds established under section 188 (2) of the *Community Charter* that have a specified purpose and are non-discretionary on the part of Council.
- **Utility Reserves**—refers to reserves in the utility funds that have a specified purpose of either capital or operating nature depending on the reserve.
- **Operating Reserves**—refers to reserve funds established under section 188 (1) of the *Community Charter* that have a specified purpose of an operating nature (e.g. 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 2020 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 2020–2024 planning period are in the Schedule on p. 35.



Capital Reserve Funding

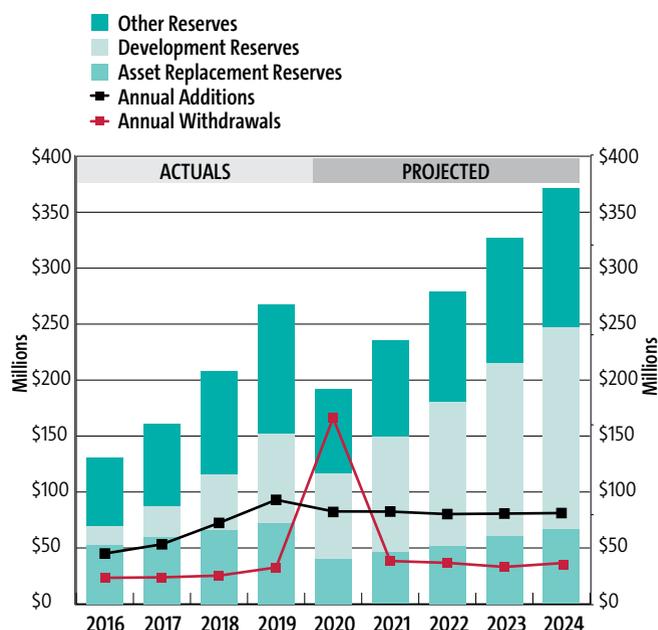
The 2020–2024 Capital Plan includes new civic facilities and facility upgrades, road expansion and rehabilitation and the acquisition and development of parkland for a growing community. Some of these are ongoing projects that will continue into the 2021 to 2025 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2020 to 2024.

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 Replacement Reserve**—funding for the replacement of the Austin Works Yard.
- **Building Component Replacement Reserve**—funding for facility component replacements.
- **Density Bonus Reserve**—funding for the City Centre Aquatic Complex Expansion/Upgrade, Buchanan Square Enhancements, Non-DCC Eligible Park Amenities, and the YMCA.
- **Casino Municipal Reserve**—funding for the Town Centre Firehall Training Facility, Transportation and Frontage Works Programs.
- **DCC Matching Reserve**—funding for the municipal portion of the projects in the DCC program.

The following chart summarizes the capital reserve activity and indicates a healthy growth in reserve additions mainly driven by increases in developer contributions and the City's contribution to asset replacement. The City actively utilizes these reserves for funding of a variety of related capital projects. The significant increase in 2020 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 2016–2024



The following is the Schedule of Capital Reserves.

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Asset Replacement Reserves									
IT Asset Replacement and Upgrade Reserve	1,387,926	1,422,864	2,195,516	2,330,101	2,155,045	1,053,573	1,047,623	1,486,673	1,925,723
Additions	705,352	1,033,707	703,537	1,301,045	1,051,050	1,051,050	1,051,050	1,051,050	1,051,050
Withdrawals	670,414	261,054	568,952	1,476,100	2,152,522	1,057,000	612,000	612,000	2,967,000
Balance @ December 31	1,422,864	2,195,517	2,330,101	2,155,046	1,053,573	1,047,623	1,486,673	1,925,723	9,773
Printing Equipment Replacement Reserve	775,671	959,399	922,792	759,946	947,702	752,484	900,484	861,484	283,484
Additions	194,027	197,343	198,144	202,247	180,000	180,000	180,000	180,000	180,000
Withdrawals	10,299	233,950	360,990	14,491	375,218	32,000	219,000	758,000	29,000
Balance @ December 31	959,399	922,792	759,946	947,702	752,484	900,484	861,484	283,484	434,484

* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Building Component Replacement Reserve	4,373,243	5,675,955	7,254,552	8,123,150	8,888,557	5,936,326	7,403,826	8,316,326	10,833,826
Additions	2,761,230	4,370,205	4,365,910	4,487,931	4,267,500	4,267,500	4,267,500	4,267,500	4,267,500
Withdrawals	1,458,518	2,791,608	3,497,312	3,722,523	7,219,731	2,800,000	3,355,000	1,750,000	3,615,000
Balance @ December 31	5,675,955	7,254,552	8,123,150	8,888,557	5,936,326	7,403,826	8,316,326	10,833,826	11,486,326
Fitness Equipment Reserve	15,058	23,404	15,815	21,768	73,554	-	-	-	-
Additions	103,000	103,000	103,000	153,000	153,000	153,000	153,000	153,000	153,000
Withdrawals	94,655	110,589	97,047	101,214	226,554	153,000	153,000	153,000	153,000
Balance @ December 31	23,404	15,815	21,768	73,554	-	-	-	-	-
LED Traffic Signal Reserve	342,707	407,707	472,707	187,489	252,489	67,707	132,707	197,707	262,707
Additions	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Withdrawals	-	-	350,218	-	249,782	-	-	-	-
Balance @ December 31	407,707	472,707	187,489	252,489	67,707	132,707	197,707	262,707	327,707
Building Replacement Fund Reserve	25,654,302	28,426,695	30,540,246	33,474,551	36,212,640	16,446,662	19,736,283	23,181,721	27,016,309
Additions	3,718,780	2,859,691	3,295,742	3,802,541	3,183,804	3,472,954	3,762,104	4,051,254	4,366,764
Withdrawals	946,387	746,138	361,437	1,064,452	22,949,782	183,333	316,666	216,666	-
Balance @ December 31	28,426,695	30,540,246	33,474,551	36,212,640	16,446,662	19,736,283	23,181,721	27,016,309	31,383,073
Road Replacement Fund Reserve	9,777,470	10,998,721	12,296,631	12,559,433	13,984,882	13,093,048	13,395,170	13,741,716	15,776,549
Additions	1,324,924	1,467,277	1,586,860	2,429,094	2,247,698	2,412,122	2,576,546	2,654,833	2,749,541
Withdrawals	103,673	169,367	1,324,058	1,003,645	3,139,532	2,110,000	2,230,000	620,000	560,000
Balance @ December 31	10,998,721	12,296,631	12,559,433	13,984,882	13,093,048	13,395,170	13,741,716	15,776,549	17,966,090
Waste Bins Replacement Reserve	506,537	850,843	1,203,102	1,566,296	1,945,379	2,278,712	2,612,045	2,945,378	3,278,711
Additions	344,306	352,259	363,194	379,083	333,333	333,333	333,333	333,333	333,333
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	850,843	1,203,102	1,566,296	1,945,379	2,278,712	2,612,045	2,945,378	3,278,711	3,612,044
TransLink Road Rehabilitation Reserve	1,550,308	1,961,288	2,707,930	4,234,697	4,760,046	435,591	444,691	490,391	710,391
Additions	1,560,000	1,591,000	1,723,000	1,758,000	1,793,200	1,829,100	1,865,700	1,903,000	1,941,100
Withdrawals	1,149,020	844,358	196,233	1,232,651	6,117,655	1,820,000	1,820,000	1,683,000	1,941,000
Balance @ December 31	1,961,288	2,707,930	4,234,697	4,760,046	435,591	444,691	490,391	710,391	710,491

* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
TransLink Road Rehabilitation Non-Pavement Reserve	1,624,495	1,874,799	2,306,013	2,919,682	3,242,658	330,433	351,300	377,000	407,600
Additions	610,800	628,000	691,988	705,068	708,400	722,600	737,100	751,800	766,800
Withdrawals	360,496	196,786	78,319	382,092	3,620,625	701,733	711,400	721,200	711,200
Balance @ December 31	1,874,799	2,306,013	2,919,682	3,242,658	330,433	351,300	377,000	407,600	463,200
Survey Equipment Reserve	16,000	20,000	24,000	28,000	32,000	36,000	40,000	44,000	48,000
Additions	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	20,000	24,000	28,000	32,000	36,000	40,000	44,000	48,000	52,000
Development Reserves									
Density Bonus Reserve	14,265,130	14,513,326	23,465,827	39,771,703	61,640,305	25,289,615	33,817,003	42,344,391	51,644,391
Additions	3,676,770	11,333,219	18,764,276	24,161,638	9,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Withdrawals	3,428,574	2,380,718	2,458,400	2,293,036	45,350,690	16,472,612	16,472,612	15,700,000	15,500,000
Balance @ December 31	14,513,326	23,465,827	39,771,703	61,640,305	25,289,615	33,817,003	42,344,391	51,644,391	61,144,391
Community Amenity Reserve	1,766,123	2,238,829	4,073,659	9,813,106	18,234,139	17,039,373	20,971,376	22,471,376	23,971,376
Additions	472,706	1,894,409	5,760,647	9,164,992	6,512,510	4,432,003	2,000,000	2,000,000	2,000,000
Withdrawals	-	59,579	21,200	743,959	7,707,276	500,000	500,000	500,000	500,000
Balance @ December 31	2,238,829	4,073,659	9,813,106	18,234,139	17,039,373	20,971,376	22,471,376	23,971,376	25,471,376
New Major Facilities Reserve	-	-	-	-	-	10,000,000	20,000,000	30,000,000	40,000,000
Additions	-	-	-	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	-	-	-	-	10,000,000	20,000,000	30,000,000	40,000,000	50,000,000
Major Transportation Reserve	-	-	-	-	-	24,053,600	29,053,600	34,053,600	39,053,600
Additions	-	-	-	-	24,053,600	5,000,000	5,000,000	5,000,000	5,000,000
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	-	-	-	-	24,053,600	29,053,600	34,053,600	39,053,600	44,053,600
Other Reserves									
Infrastructure Reserve	11,691,672	12,477,162	12,540,778	13,759,173	12,230,812	8,145,760	9,145,760	10,145,760	11,145,760
Additions	2,781,088	3,572,197	6,433,444	4,879,523	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Withdrawals	1,995,598	3,508,581	5,215,049	6,407,884	5,085,052	-	-	-	-
Balance @ December 31	12,477,162	12,540,778	13,759,173	12,230,812	8,145,760	9,145,760	10,145,760	11,145,760	12,145,760

* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Casino Municipal Reserve	6,610,830	7,215,163	11,866,677	17,108,085	23,127,487	13,699,880	17,249,880	22,099,880	26,949,880
Additions	6,986,133	7,686,244	6,751,140	7,378,119	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Withdrawals	6,381,800	3,034,730	1,509,732	1,358,717	15,927,606	2,950,000	1,650,000	1,650,000	1,650,000
Balance @ December 31	7,215,163	11,866,677	17,108,085	23,127,487	13,699,880	17,249,880	22,099,880	26,949,880	31,799,880
Affordable Housing Reserve	2,122,846	9,471,219	10,580,355	11,995,747	15,057,090	17,932,090	20,732,090	23,232,090	25,732,090
Additions	7,370,450	1,869,185	1,859,146	3,815,954	2,975,000	2,800,000	2,500,000	2,500,000	2,500,000
Withdrawals	22,077	760,049	443,754	754,610	100,000	-	-	-	-
Balance @ December 31	9,471,219	10,580,355	11,995,747	15,057,090	17,932,090	20,732,090	23,232,090	25,732,090	28,232,090
DCC Matching Reserve	6,705,091	8,001,324	8,899,294	11,131,012	13,787,087	15,081,632	16,254,471	17,927,594	19,583,837
Additions	3,185,646	3,304,892	3,529,599	3,638,257	3,313,623	3,313,623	3,313,623	3,313,623	3,313,623
Withdrawals	1,889,413	2,406,922	1,297,881	982,182	2,019,078	2,140,784	1,640,500	1,657,380	1,667,700
Balance @ December 31	8,001,324	8,899,294	11,131,012	13,787,087	15,081,632	16,254,471	17,927,594	19,583,837	21,229,760
Land Sale Reserve Investment Fund	-	3,946,647	9,297,192	12,782,900	17,016,558	12,015,666	14,915,666	17,815,666	20,715,666
Additions	3,946,647	5,873,480	6,772,521	7,242,518	6,500,000	4,000,000	4,000,000	4,000,000	4,000,000
Withdrawals	-	522,935	3,286,813	3,008,860	11,500,892	1,100,000	1,100,000	1,100,000	1,100,000
Balance @ December 31	3,946,647	9,297,192	12,782,900	17,016,558	12,015,666	14,915,666	17,815,666	20,715,666	23,615,666
Capital Projects General Fund Reserve	12,855,277	13,669,373	12,841,963	13,922,752	19,369,510	635,172	635,172	635,172	635,172
Additions	3,238,500	2,702,671	3,413,390	8,163,984	-	-	-	-	-
Withdrawals	2,424,404	3,530,081	2,332,601	2,717,226	18,734,338	-	-	-	-
Balance @ December 31	13,669,373	12,841,963	13,922,752	19,369,510	635,172	635,172	635,172	635,172	635,172
Pavement Cut Restoration Reserve	753,718	806,066	877,925	947,341	869,269	769,269	669,269	619,269	569,269
Additions	52,348	71,859	70,333	71,928	50,000	50,000	50,000	50,000	50,000
Withdrawals	-	-	917	150,000	150,000	150,000	100,000	100,000	100,000
Balance @ December 31	806,066	877,925	947,341	869,269	769,269	669,269	619,269	569,269	519,269
New Vehicle Reserve	52,570	41,978	42,759	48,482	44,919	43,971	43,971	43,971	43,971
Additions	248,244	190,781	190,984	251,217	250,000	250,000	250,000	250,000	250,000
Withdrawals	258,836	190,000	185,261	254,779	250,949	250,000	250,000	250,000	250,000
Balance @ December 31	41,978	42,759	48,482	44,919	43,971	43,971	43,971	43,971	43,971

* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Multi Sport Facility Reserve	212,499	215,963	219,980	224,776	230,710	230,710	230,710	230,710	230,710
Additions	3,464	4,017	4,796	5,934	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	215,963	219,980	224,776	230,710	230,710	230,710	230,710	230,710	230,710
Gas Tax Reserve	395,754	447,193	358,353	719,393	1,158,716	341,250	334,847	398,444	483,951
Additions	444,874	443,915	463,839	948,598	471,913	493,597	493,597	515,506	515,506
Withdrawals	393,435	532,755	102,799	509,275	1,289,379	500,000	430,000	430,000	430,000
Balance @ December 31	447,193	358,353	719,393	1,158,716	341,250	334,847	398,444	483,951	569,457
Restricted Debt General Fund Reserve	1,518,795	1,514,722	1,541,727	1,563,306	1,563,306	103,306	103,306	103,306	103,306
Additions	6,426	27,005	21,579	-	-	-	-	-	-
Withdrawals	10,499	-	-	-	1,460,000	-	-	-	-
Balance @ December 31	1,514,722	1,541,727	1,563,306	1,563,306	103,306	103,306	103,306	103,306	103,306
Local Area Service Reserve	2,215,048	2,235,207	2,243,318	2,535,782	2,715,943	744,528	744,528	744,528	744,528
Additions	35,976	341,267	351,531	368,420	-	-	-	-	-
Withdrawals	15,817	333,156	59,067	188,259	1,971,414	-	-	-	-
Balance @ December 31	2,235,207	2,243,318	2,535,782	2,715,943	744,528	744,528	744,528	744,528	744,528
Casino Community Reserve	687,256	109,065	140,049	487,574	815,764	815,764	815,764	815,764	815,764
Additions	991,098	1,086,456	1,061,123	1,339,573	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Withdrawals	1,569,289	1,055,472	713,598	1,011,383	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Balance @ December 31	109,065	140,049	487,574	815,764	815,764	815,764	815,764	815,764	815,764
Internal Financing – Reserve	555,109	564,157	574,650	587,177	602,678	602,678	602,678	602,678	602,678
Additions	9,048	10,493	12,527	15,501	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	564,157	574,650	587,177	602,678	602,678	602,678	602,678	602,678	602,678
Waste Utility Capital Reserve	486,745	479,653	484,971	495,454	508,534	304,518	304,518	304,518	304,518
Additions	7,812	8,888	10,571	13,080	-	-	-	-	-
Withdrawals	14,904	3,570	88	-	204,016	-	-	-	-
Balance @ December 31	479,653	484,971	495,454	508,534	304,518	304,518	304,518	304,518	304,518

* Unaudited

CAPITAL RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Sportsfield Infrastructure Replacement Reserve	-	-	-	-	177,310	-	-	-	-
Additions	-	-	-	777,310	775,000	775,000	775,000	775,000	775,000
Withdrawals	-	-	-	600,000	952,310	775,000	775,000	775,000	775,000
Balance @ December 31	-	-	-	177,310	-	-	-	-	-
Frontage Works Reserve	-	-	-	2,523,706	4,300,215	2,888,310	2,688,310	2,488,310	2,288,310
Additions	-	-	3,087,421	3,625,889	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Withdrawals	-	-	563,715	1,849,380	2,911,905	1,700,000	1,700,000	1,700,000	1,700,000
Balance @ December 31	-	-	2,523,706	4,300,215	2,888,310	2,688,310	2,488,310	2,288,310	2,088,310
Fire Equipment Replacement Reserve	-	-	-	-	278,630	-	-	-	-
Additions	-	-	-	278,630	275,000	275,000	275,000	275,000	275,000
Withdrawals	-	-	-	-	553,630	275,000	275,000	275,000	275,000
Balance @ December 31	-	-	-	278,630	-	-	-	-	-
Park Infrastructure Replacement Reserve	-	-	-	-	926,388	-	-	-	-
Additions	-	-	-	1,317,069	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
Withdrawals	-	-	-	390,681	2,231,388	1,305,000	1,305,000	1,305,000	1,305,000
Balance @ December 31	-	-	-	926,388	-	-	-	-	-
Community Benefits Park Reserve	-	-	-	346,000	336,000	336,000	336,000	336,000	336,000
Additions	-	-	511,037	50,000	-	-	-	-	-
Withdrawals	-	-	165,037	60,000	-	-	-	-	-
Balance @ December 31	-	-	346,000	336,000	336,000	336,000	336,000	336,000	336,000
IT New Initiatives Reserve	190,692	251,997	366,055	471,477	371,095	54,427	3,377	237,327	451,277
Additions	192,394	193,195	211,531	213,477	313,950	313,950	313,950	313,950	313,950
Withdrawals	131,089	79,137	106,109	313,859	630,618	365,000	80,000	100,000	225,000
Balance @ December 31	251,997	366,055	471,477	371,096	54,427	3,377	237,327	451,277	540,227
Total Capital Reserves									
Opening Balance	109,108,872	130,820,717	160,354,838	207,440,060	267,857,419	191,558,058	235,716,427	279,292,752	326,949,356
Additions	45,041,046	53,285,655	72,381,810	93,008,618	89,782,581	82,498,832	80,271,503	80,712,849	81,176,167
Withdrawals	23,329,194	23,751,534	25,296,587	32,591,259	166,081,943	38,340,462	36,695,178	33,056,246	36,453,900
Total Balance @ December 31	130,820,718	160,354,837	207,440,060	267,857,420	191,558,058	235,716,427	279,292,752	326,949,356	371,671,624

* Unaudited

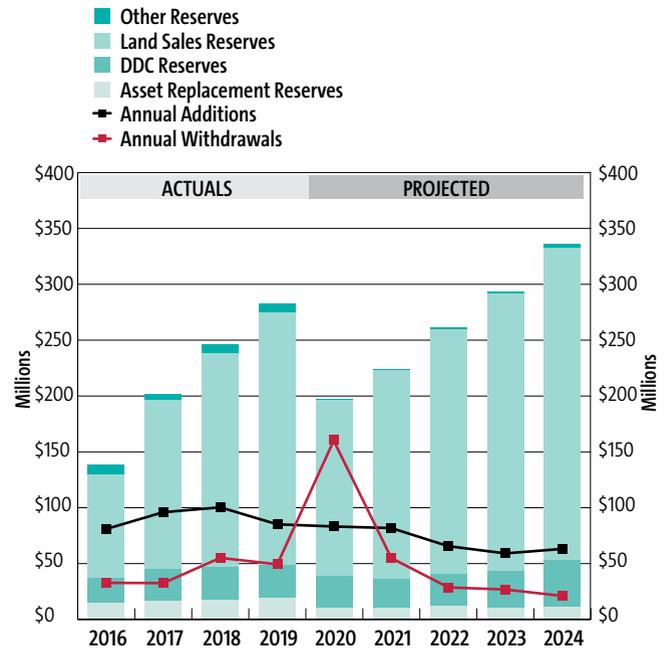
Statutory Reserve Funding

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 substantial growth in reserve balances mainly driven by increases in land sale proceeds. The significant increase in 2020 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

Statutory Reserve Balances 2016–2024



The following is the Schedule of Statutory Reserves.

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Land Sales Reserve	33,762,593	92,059,522	150,872,636	191,444,690	226,284,686	157,858,850	186,975,093	218,966,336	247,857,579
Additions	63,143,049	70,829,081	76,885,603	60,020,723	60,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Withdrawals	4,846,119	12,015,967	36,313,549	25,180,727	128,425,835	10,883,757	8,008,757	11,108,757	7,508,757
Balance @ December 31	92,059,522	150,872,636	191,444,690	226,284,686	157,858,850	186,975,093	218,966,336	247,857,579	280,348,822
Asset Replacement									
Vehicle Replacement Reserve	17,557,084	14,540,809	16,598,160	17,705,418	18,986,534	10,407,078	9,939,543	11,967,108	10,167,569
Additions	3,323,438	3,532,679	3,479,760	3,481,838	2,994,079	2,994,079	2,994,079	2,994,079	2,994,079
Withdrawals	6,339,713	1,475,328	2,372,502	2,200,722	11,573,535	3,461,614	966,514	4,793,618	1,713,094
Balance @ December 31	14,540,809	16,598,160	17,705,418	18,986,534	10,407,078	9,939,543	11,967,108	10,167,569	11,448,554
Other Reserves									
Parkland Acquisition 5% Cash In Lieu Reserve	11,341,726	8,536,282	5,276,327	8,709,823	7,628,826	801,189	1,301,189	1,801,189	2,301,189
Additions	2,792,696	729,774	5,201,155	850,360	500,000	500,000	500,000	500,000	500,000
Withdrawals	5,598,140	3,989,729	1,767,659	1,931,357	7,327,637	-	-	-	-
Balance @ December 31	8,536,282	5,276,327	8,709,823	7,628,826	801,189	1,301,189	1,801,189	2,301,189	2,801,189
DCC Reserves									
DCC Parkland Acquisition Reserve	5,313,858	5,685,889	12,750,151	13,362,401	11,618,080	12,366,492	13,266,492	19,166,492	25,066,492
Additions	1,872,031	9,624,262	5,612,250	8,305,679	8,748,412	10,200,000	10,200,000	10,200,000	10,200,000
Withdrawals	1,500,000	2,560,000	5,000,000	10,050,000	8,000,000	9,300,000	4,300,000	4,300,000	4,300,000
Balance @ December 31	5,685,889	12,750,151	13,362,401	11,618,080	12,366,492	13,266,492	19,166,492	25,066,492	30,966,492

* Unaudited

STATUTORY RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
DCC Parkland Interest Reserve	2,098,522	2,203,769	2,400,518	2,696,757	641,266	641,266	641,266	641,266	641,266
Additions	105,247	196,749	296,239	344,509	-	-	-	-	-
Withdrawals	-	-	-	2,400,000	-	-	-	-	-
Balance @ December 31	2,203,769	2,400,518	2,696,757	641,266	641,266	641,266	641,266	641,266	641,266
DCC Parkland Development Reserve	3,609,912	2,898,265	3,744,660	2,198,502	4,444,355	3,735,790	2,774,288	4,524,460	4,803,511
Additions	1,530,353	2,650,470	2,109,342	3,152,182	3,149,014	8,300,000	2,300,000	2,300,000	2,300,000
Withdrawals	2,242,000	1,804,075	3,655,500	906,329	3,857,579	9,261,502	549,829	2,020,949	2,845,700
Balance @ December 31	2,898,265	3,744,660	2,198,502	4,444,355	3,735,790	2,774,288	4,524,460	4,803,511	4,257,811
DCC Sewer Reserve	574,700	420,371	546,953	640,564	881,834	1,546,763	57,192	104,121	33,750
Additions	285,992	444,253	360,682	508,341	1,100,000	2,400,000	1,400,000	1,400,000	500,000
Withdrawals	440,321	317,671	267,071	267,071	435,071	3,889,571	1,353,071	1,470,371	435,071
Balance @ December 31	420,371	546,953	640,564	881,834	1,546,763	57,192	104,121	33,750	98,679
DCC Drainage Reserve	7,067,975	4,601,738	3,301,779	2,531,188	2,549,006	2,948,978	41,100	92,222	99,344
Additions	1,725,159	1,798,041	1,590,657	1,972,376	1,719,850	4,000,000	3,300,000	300,000	1,200,000
Withdrawals	4,191,396	3,098,000	2,361,248	1,954,558	1,319,878	6,907,878	3,248,878	292,878	1,282,878
Balance @ December 31	4,601,738	3,301,779	2,531,188	2,549,006	2,948,978	41,100	92,222	99,344	16,466
DCC Drainage Area 2 - Reserve	370,044	11,752	18,747	15,346	25,679	25,679	25,679	25,679	25,679
Additions	6,032	6,995	8,351	10,334	-	-	-	-	-
Withdrawals	364,324	-	11,752	-	-	-	-	-	-
Balance @ December 31	11,752	18,747	15,346	25,679	25,679	25,679	25,679	25,679	25,679
DCC Water Reserve	1,877,192	1,780,184	1,716,941	1,763,808	2,212,638	2,296,405	4,932,457	80,013	52,569
Additions	1,755,649	1,423,977	1,018,811	1,478,944	1,374,211	3,063,496	3,000,000	400,000	500,000
Withdrawals	1,852,657	1,487,220	971,944	1,030,114	1,290,444	427,444	7,852,444	427,444	536,444
Balance @ December 31	1,780,184	1,716,941	1,763,808	2,212,638	2,296,405	4,932,457	80,013	52,569	16,125
DCC Transportation Reserve	6,361,235	5,403,140	4,327,599	5,685,758	7,277,390	4,728,433	4,257,237	3,751,832	2,392,944
Additions	4,448,682	4,747,336	3,770,736	5,027,209	3,607,421	10,326,881	1,900,173	1,046,690	4,970,291
Withdrawals	5,406,777	5,822,877	2,412,577	3,435,577	6,156,377	10,798,077	2,405,577	2,405,578	2,405,578
Balance @ December 31	5,403,140	4,327,599	5,685,758	7,277,390	4,728,433	4,257,237	3,751,832	2,392,944	4,957,658
Total Statutory Reserves									
Opening Balance	89,934,842	138,141,721	201,554,470	246,754,254	282,550,293	197,356,923	224,211,537	261,120,719	293,441,894
Additions	80,988,327	95,983,617	100,333,586	85,152,495	83,192,987	81,784,456	65,594,252	59,140,769	63,164,370
Withdrawals	32,781,446	32,570,867	55,133,802	49,356,456	168,386,356	54,929,843	28,685,070	26,819,595	21,027,522
Total Balance @ December 31	138,141,721	201,554,470	246,754,254	282,550,293	197,356,924	224,211,537	261,120,719	293,441,894	335,578,742

* Unaudited

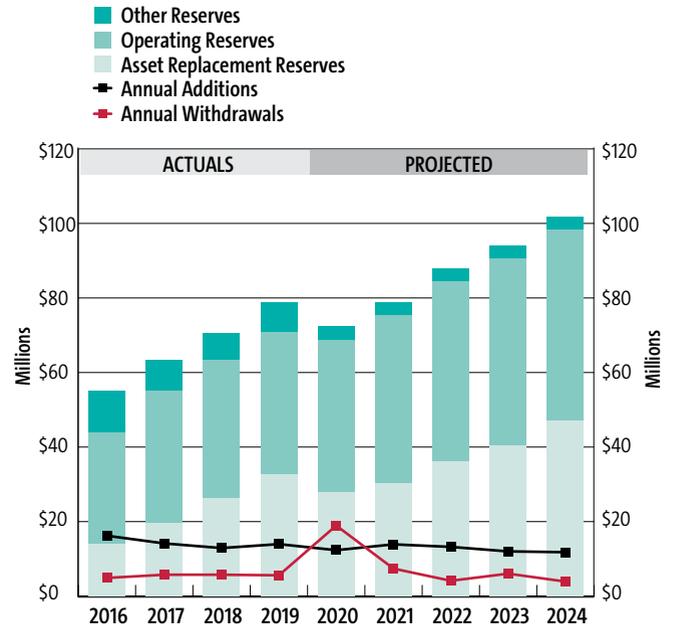
Utility Reserve Funding

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 recent shift in growth from single-family units to multi-family units which are generally less expensive to service. That said, 2020 marks the final year of the City’s water rate shift, resulting 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. Also impacting the growth in the utility reserve balance is the City’s contribution to asset replacement, which is gradually increasing to address significant future asset replacement needs, most of which are anticipated in years 2039 onward as outlined in the City’s asset management assessment. The significant increase in 2020 withdrawals is due to the funding of the capital work in progress for projects that are carried forward from previous years.

Utility Reserve Balances 2016–2024



The following is the Schedule of Utility Reserves.

UTILITY RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Asset Replacement Reserves									
Water Asset Replacement Reserve	4,520,213	5,990,180	7,151,708	8,463,981	9,704,633	5,495,919	4,316,188	5,460,063	6,462,015
Additions	1,469,967	1,511,094	3,636,376	3,803,162	3,608,107	3,680,269	3,753,875	3,828,952	3,905,531
Withdrawals	-	349,566	2,324,103	2,562,510	7,816,822	4,860,000	2,610,000	2,827,000	2,570,000
Balance @ December 31	5,990,180	7,151,708	8,463,981	9,704,633	5,495,919	4,316,188	5,460,063	6,462,015	7,797,546
Sewer Asset Replacement Reserve	6,996,294	8,119,066	12,478,974	17,784,467	22,858,556	22,308,211	25,967,393	30,762,319	33,987,764
Additions	2,532,194	4,530,796	6,156,635	6,546,427	6,065,865	6,187,182	6,310,926	6,437,144	6,565,887
Withdrawals	1,409,422	170,888	851,142	1,472,338	6,616,210	2,528,000	1,516,000	3,211,700	1,342,000
Balance @ December 31	8,119,066	12,478,974	17,784,467	22,858,556	22,308,211	25,967,393	30,762,319	33,987,764	39,211,651

* Unaudited

UTILITY RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Operating Reserves									
Building Maintenance Sewer Reserve	468,535	509,112	550,501	592,757	632,370	677,070	721,769	766,469	811,168
Additions	40,577	41,389	42,256	43,609	44,699	44,699	44,699	44,699	44,699
Withdrawals	-	-	-	3,996	-	-	-	-	-
Balance @ December 31	509,112	550,501	592,757	632,370	677,070	721,769	766,469	811,168	855,867
Building Maintenance Water Reserve	42,950	45,950	49,084	52,284	52,923	56,309	59,694	63,079	66,464
Additions	3,000	3,134	3,200	3,303	3,385	3,385	3,385	3,385	3,385
Withdrawals	-	-	-	2,664	-	-	-	-	-
Balance @ December 31	45,950	49,084	52,284	52,923	56,309	59,694	63,079	66,464	69,850
Sew and Drain Operating Surplus Reserve	4,958,121	7,752,049	11,982,449	13,583,632	14,133,632	16,746,955	20,730,694	23,835,840	25,533,148
Additions	2,793,928	4,230,400	1,601,183	550,000	2,613,324	3,983,739	3,105,146	1,697,308	1,276,767
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	7,752,049	11,982,449	13,583,632	14,133,632	16,746,955	20,730,694	23,835,840	25,533,148	26,809,915
Water Operating Surplus Reserve	17,407,584	21,364,065	22,900,615	23,005,820	23,552,820	23,552,820	23,552,820	23,552,820	23,552,820
Additions	3,956,481	1,536,550	105,205	547,000	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	21,364,065	22,900,615	23,005,820	23,552,820	23,552,820	23,552,820	23,552,820	23,552,820	23,552,820
Other Reserves									
Capital Projects Sewer Fund Reserve	5,372,734	6,124,879	5,177,456	5,123,833	6,190,318	2,162,504	2,162,504	2,162,504	2,162,504
Additions	2,284,933	1,908,556	1,145,746	1,947,141	-	-	-	-	-
Withdrawals	1,532,788	2,855,979	1,199,369	880,656	4,027,814	-	-	-	-
Balance @ December 31	6,124,879	5,177,456	5,123,833	6,190,318	2,162,504	2,162,504	2,162,504	2,162,504	2,162,504
Capital Projects Water Fund Reserve	2,232,605	908,847	1,175,842	939,090	1,187,423	709,854	709,854	709,854	709,854
Additions	66,233	367,425	213,477	521,297	-	-	-	-	-
Withdrawals	1,389,991	100,430	450,229	272,964	477,569	-	-	-	-
Balance @ December 31	908,847	1,175,842	939,090	1,187,423	709,854	709,854	709,854	709,854	709,854
Water Debt Reserve	988,462	3,510,394	1,324,203	401,523	-	-	-	-	-
Additions	3,048,026	-	-	-	-	-	-	-	-
Withdrawals	526,094	2,186,191	922,680	401,523	-	-	-	-	-
Balance @ December 31	3,510,394	1,324,203	401,523	-	-	-	-	-	-

* Unaudited

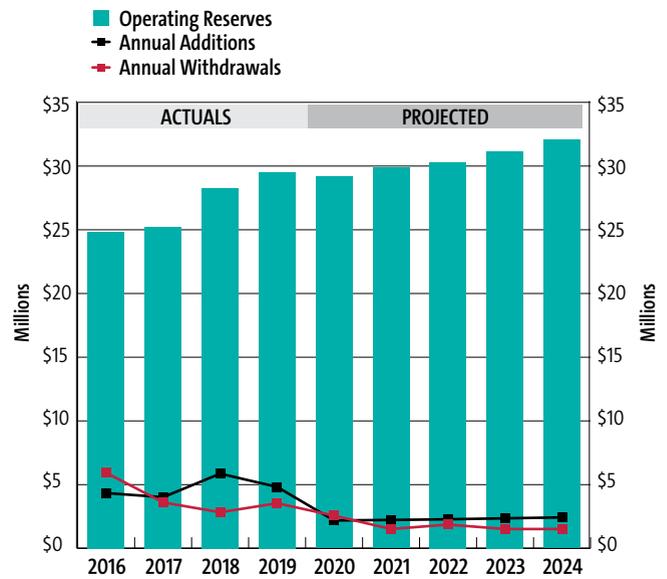
UTILITY RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2022	2023	2024
Water Restricted Debt Reserve	239,517	249,017	258,517	259,812	259,812	259,812	259,812	259,812	259,812
Additions	9,500	9,500	1,295	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	249,017	258,517	259,812						
Sewer Debt Reserve	161,986	129,007	41,507	41,507	41,507	41,507	41,507	41,507	41,507
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	32,979	87,500	-	-	-	-	-	-	-
Balance @ December 31	129,007	41,507							
Sewer Restricted Debt Reserve	284,788	295,409	306,026	307,473	307,473	307,473	307,473	307,473	307,473
Additions	10,619	10,617	1,447	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	295,409	306,026	307,473						
Total Utility Reserves									
Opening Balance	43,673,789	54,997,975	63,396,881	70,556,179	78,921,468	72,318,433	78,829,708	87,921,739	93,894,529
Additions	16,215,460	14,149,460	12,906,820	13,961,939	12,335,381	13,899,275	13,218,031	12,011,489	11,796,271
Withdrawals	4,891,275	5,750,554	5,747,523	5,596,650	18,938,415	7,388,000	4,126,000	6,038,700	3,912,000
Total Balance @ December 31	54,997,975	63,396,881	70,556,178	78,921,468	72,318,433	78,829,708	87,921,739	93,894,529	101,778,799

* Unaudited

Operating Reserve Funding

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

Operating Reserve Balances 2016–2023



The following is the Schedule of Operating Reserves.

OPERATING RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2021	2023	2024
Insurance Reserve	10,870,036	11,595,868	12,224,140	12,790,953	13,242,956	13,242,956	13,242,956	13,242,956	13,242,956
Additions	755,438	633,703	566,813	452,003	-	-	-	-	-
Withdrawals	29,606	5,431	-	-	-	-	-	-	-
Balance @ December 31	11,595,868	12,224,140	12,790,953	13,242,956	13,242,956	13,242,956	13,242,956	13,242,956	13,242,956
Waste Utility Operating Reserve	1,761,796	2,725,436	3,686,458	4,730,552	5,571,030	4,871,157	5,109,114	5,399,617	5,767,837
Additions	963,640	961,022	1,044,094	840,478	200,127	237,956	290,503	368,220	444,552
Withdrawals	-	-	-	-	900,000	-	-	-	-
Balance @ December 31	2,725,436	3,686,458	4,730,552	5,571,030	4,871,157	5,109,114	5,399,617	5,767,837	6,212,389
Soil Removal Reserve	945,961	555,373	825,253	986,139	1,062,872	1,142,872	1,222,872	1,302,872	1,382,872
Additions	226,845	291,170	270,411	223,512	180,000	180,000	180,000	180,000	180,000
Withdrawals	617,433	21,290	109,525	146,779	100,000	100,000	100,000	100,000	100,000
Balance @ December 31	555,373	825,253	986,139	1,062,872	1,142,872	1,222,872	1,302,872	1,382,872	1,462,872
Work in Progress Reserve	2,791,018	416,132	351,846	834,019	697,512	676,573	676,573	676,573	676,573
Additions	-	125,797	614,373	195,358	-	-	-	-	-
Withdrawals	2,374,886	190,083	132,200	331,865	20,939	-	-	-	-
Balance @ December 31	416,132	351,846	834,019	697,512	676,573	676,573	676,573	676,573	676,573

* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2021	2023	2024
RCMP Leased Accommodation (ATTF) Reserve	286,058	304,783	319,203	335,751	310,315	186,186	186,186	186,186	186,186
Additions	18,725	18,410	20,832	18,736	-	-	-	-	-
Withdrawals	-	3,990	4,282	44,172	124,129	-	-	-	-
Balance @ December 31	304,783	319,203	335,751	310,315	186,186	186,186	186,186	186,186	186,186
Public Safety Building Preventative Maintenance Reserve	335,198	338,603	418,384	474,006	563,012	670,290	777,569	884,847	992,125
Additions	121,991	118,514	136,052	132,100	107,278	107,278	107,278	107,278	101,416
Withdrawals	118,586	38,733	80,430	43,094	-	-	-	-	-
Balance @ December 31	338,603	418,384	474,006	563,012	670,290	777,569	884,847	992,125	1,093,541
Traffic Fines Reserve	563,650	524,158	384,441	341,913	289,924	289,924	289,924	289,924	289,924
Additions	-	-	-	-	-	-	-	-	-
Withdrawals	39,492	139,717	42,528	51,989	-	-	-	-	-
Balance @ December 31	524,158	384,441	341,913	289,924	289,924	289,924	289,924	289,924	289,924
Tax Appeal Reserve	1,194,254	1,194,254	1,218,543	1,121,574	488,295	488,295	488,295	488,295	488,295
Additions	-	24,289	92,407	-	-	-	-	-	-
Withdrawals	-	-	189,376	633,279	-	-	-	-	-
Balance @ December 31	1,194,254	1,218,543	1,121,574	488,295	488,295	488,295	488,295	488,295	488,295
Building Maintenance General Fund Reserve	1,730,756	1,000,002	1,000,001	770,587	776,112	776,112	776,112	776,112	776,112
Additions	1,047,261	1,120,461	1,135,783	1,168,420	1,196,466	1,196,466	1,196,466	1,196,466	1,196,466
Withdrawals	1,778,015	1,120,462	1,365,197	1,162,895	1,196,466	1,196,466	1,196,466	1,196,466	1,196,466
Balance @ December 31	1,000,002	1,000,001	770,587	776,112	776,112	776,112	776,112	776,112	776,112
Commodity Tax Payable Reserve	1,044,455	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Additions	10,124	26,141	10,668	854	15,000	15,000	15,000	15,000	15,000
Withdrawals	554,579	26,141	10,668	854	15,000	15,000	15,000	15,000	15,000
Balance @ December 31	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Cemetery Open/Close Reserve	233,600	232,184	232,426	233,416	233,638	233,638	233,638	233,638	233,638
Additions	3,765	4,281	5,023	6,086	-	-	-	-	-
Withdrawals	5,181	4,039	4,033	5,864	-	-	-	-	-
Balance @ December 31	232,184	232,426	233,416	233,638	233,638	233,638	233,638	233,638	233,638

* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2021	2023	2024
EAP Program CUPE Reserve	105,061	115,936	125,336	132,952	126,890	135,640	144,390	153,140	161,890
Additions	58,500	58,500	58,500	58,500	48,750	48,750	48,750	48,750	48,750
Withdrawals	47,625	49,100	50,884	64,562	40,000	40,000	40,000	40,000	40,000
Balance @ December 31	115,936	125,336	132,952	126,890	135,640	144,390	153,140	161,890	170,640
EAP Program Excluded Reserve	12,307	12,876	13,153	13,143	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	5,431	5,723	6,010	7,385	5,000	5,000	5,000	5,000	5,000
Balance @ December 31	12,876	13,153	13,143	11,758	12,758	13,758	14,758	15,758	16,758
Methane System Pacific Reach Reserve	396,088	427,568	455,947	510,849	570,925	585,925	600,925	615,925	630,925
Additions	31,480	28,379	54,902	60,076	30,000	30,000	30,000	30,000	30,000
Withdrawals	-	-	-	-	15,000	15,000	15,000	15,000	15,000
Balance @ December 31	427,568	455,947	510,849	570,925	585,925	600,925	615,925	630,925	645,925
Carbon Offsets Reserve	428,598	550,483	672,368	794,253	821,614	914,023	1,007,908	1,101,793	1,195,678
Additions	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885	121,885
Withdrawals	-	-	-	94,524	29,476	28,000	28,000	28,000	28,000
Balance @ December 31	550,483	672,368	794,253	821,614	914,023	1,007,908	1,101,793	1,195,678	1,289,563
Tourism Reserve	65,059	81,287	88,864	94,298	94,298	94,298	94,298	94,298	94,298
Additions	16,228	7,577	5,434	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	81,287	88,864	94,298	94,298	94,298	94,298	94,298	94,298	94,298
Animal Shelter Reserve	36,257	65,019	98,326	121,131	151,081	151,081	151,081	151,081	151,081
Additions	28,762	33,307	22,805	29,950	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	65,019	98,326	121,131	151,081	151,081	151,081	151,081	151,081	151,081
WCB Reserve	191,771	272,879	412,087	516,248	625,911	668,523	711,135	753,747	796,359
Additions	200,163	209,606	222,273	215,143	160,000	160,000	160,000	160,000	160,000
Withdrawals	119,055	70,398	118,112	105,480	117,388	117,388	117,388	117,388	117,388
Balance @ December 31	272,879	412,087	516,248	625,911	668,523	711,135	753,747	796,359	838,971

* Unaudited

OPERATING RESERVES	ACTUALS				PROJECTED				
	2016	2017	2018	2019*	2020	2021	2021	2023	2024
Specified Area Reserve	908,827	993,077	1,056,181	1,116,645	1,146,214	1,146,214	1,146,214	1,146,214	1,146,214
Additions	89,395	74,180	83,392	29,569	-	-	-	-	-
Withdrawals	5,145	11,076	22,928	-	-	-	-	-	-
Balance @ December 31	993,077	1,056,181	1,116,645	1,146,214	1,146,214	1,146,214	1,146,214	1,146,214	1,146,214
Election Reserve	518,975	500,000	500,000	354,837	477,778	602,778	727,778	502,778	627,778
Additions	138,333	138,333	138,333	138,333	125,000	125,000	125,000	125,000	125,000
Withdrawals	157,308	138,333	283,496	15,392	-	-	350,000	-	-
Balance @ December 31	500,000	500,000	354,837	477,778	602,778	727,778	502,778	627,778	752,778
Extreme Weather Reserve	2,000,000	1,916,577	169,834	1,000,000	1,198,244	1,198,244	1,198,244	1,198,244	1,198,244
Additions	-	-	1,230,496	1,000,000	-	-	-	-	-
Withdrawals	83,423	1,746,743	400,330	801,756	-	-	-	-	-
Balance @ December 31	1,916,577	169,834	1,000,000	1,198,244	1,198,244	1,198,244	1,198,244	1,198,244	1,198,244
Economic Development Reserve	-	500,000	479,868	466,408	436,017	435,000	435,000	435,000	435,000
Additions	500,000	14,868	-	-	-	-	-	-	-
Withdrawals	-	35,000	13,460	30,391	1,017	-	-	-	-
Balance @ December 31	500,000	479,868	466,408	436,017	435,000	435,000	435,000	435,000	435,000
Transportation Demand Management Monitoring Reserve	-	-	-	20,000	145,314	145,314	145,314	145,314	145,314
Additions	-	-	20,000	125,314	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-
Balance @ December 31	-	-	20,000	145,314	145,314	145,314	145,314	145,314	145,314
Total Operating Reserves									
Opening Balance	26,419,726	24,822,495	25,232,659	28,259,674	29,541,710	29,167,802	29,879,283	30,293,312	31,135,057
Additions	4,338,537	4,016,422	5,860,476	4,822,317	2,190,506	2,228,336	2,280,883	2,358,599	2,429,069
Withdrawals	5,935,766	3,606,259	2,833,459	3,540,281	2,564,415	1,516,854	1,866,854	1,516,854	1,516,854
Total Balance @ December 31	24,822,495	25,232,659	28,259,674	29,541,710	29,167,802	29,879,283	30,293,312	31,135,057	32,047,272

* Unaudited

CHAPTER 5:

Financial Plan Overview

Budget Context

The City of Coquitlam's principal activities include providing local government services to residents. These services include: police and fire protection; solid waste collection; the management of roads, water, sanitary and storm sewers; parks 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. Supporting these core services are areas of corporate communications, legal, 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. An example of this is the Province's decision to move away from the Medical Service Premiums and introduce a new Employer Health Tax which is paid for by employers instead of individuals.

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

economy like sales taxes and income taxes. The result is that municipalities are receiving a smaller proportion of total governmental revenue.

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

The challenge facing Coquitlam Council is to balance current financial resources to meet the needs of a growing community and its capacity and willingness for increased taxes. The first year of the *2020–2024 Financial Plan* incorporates an overall increase in taxes of 2.64%. Coquitlam currently operates with residential tax rates that are comparable to other municipalities of a similar size as well as its neighbours in the Metro Vancouver area.

To protect the sustainability of its developing business sector, Coquitlam is taking steps to develop a better balance between its industrial and commercial tax rates and residential tax rates. This difficult process will take time, but it is necessary to provide a more competitive footing for existing businesses and to attract new businesses. To assist in this process, in 2020, the City will shift 1.0% of the tax burden to further support business in Coquitlam. The impact of this policy is a reduction to the business tax rate from an average of 2.64% to 1.98% and an increased rate for residential property uses of 2.98%. This policy has been in place for the past 24 years, with a cumulative impact of a 24% shift in the tax burden from business properties to non-business properties.

Over the years, the City of Coquitlam has invested heavily in new capital infrastructure, including buildings, roads and underground utilities, and the City is developing better replacement and maintenance programs to provide ongoing financial stability to asset management. Recognizing the importance of sound sustainability plans for our infrastructure, Council has developed several long-range financial policies.

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

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

- Public expectations of receiving the same or even enhanced service levels at little to no additional tax impact, while managing significant growth
- Rising labour and other contractual costs; increasing demands for infrastructure to support a growing community
- Upholding financial management policies that contribute to future asset replacement and the City's improved financial sustainability

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

Key Budget Assumptions

Economy

While the municipal financial climate in British Columbia is generally positive, this year continues to see a shift in the housing market, as well as regulatory changes at the provincial and federal level. While the market for single family homes is down, demand for multi-family residential housing remains steady, resulting in ongoing new development in many areas of Coquitlam. This construction brings with it new taxation revenues which help to offset cost pressures in the City's budget. It also creates development revenues that provide capital funding to finance much needed growth-related infrastructure, which in turn put pressure on the operating budget as a result of the required ongoing operations and maintenance. On the other hand, public attitude toward development, the social impact of construction, and the growing population bring additional challenges for many areas of the City. These include increased demand for services, higher volumes of activity, new business complexities, and a greater level of community change which must be carefully considered and managed.

Service Expectations

As evidenced by the 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.

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 issues. 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 additional leadership in community social development.

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

Balancing Taxation and Inflationary Increases

The most significant cost driver for the City continues to be labour and other contractual costs, which have increased at a rate greater than inflation.

The Consumer Price Index in the Vancouver area (VPI) is within the 2% range, however, the City's inflation in the 2020 *Financial Plan* as result of contractual commitments, primarily labour is calculated at 2.7%. 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 4.1% for 2020. Cost pressures, together with increasing demands placed upon the City's infrastructure and services by the growing community challenge the City's financial resources and organizational capability. It is important to carefully consider the financial choices to ensure that projects are adequately funded without impairing the ability to plan for the future.

External Partners

Our utility budgets and resulting utility fees are highly dependent on Metro Vancouver rates. In addition, a number of capital initiatives in the *Capital Plan* require both collaboration and funding from senior levels of government and other agencies such as TransLink. Managing relationships with these external organizations has significant impact on our *Business and Financial Plans* as well as staff and resources. The City remains hopeful that we are successful in achieving new federal infrastructure funding for transportation, community recreation and green infrastructure as this will supplement our own capital funding sources.

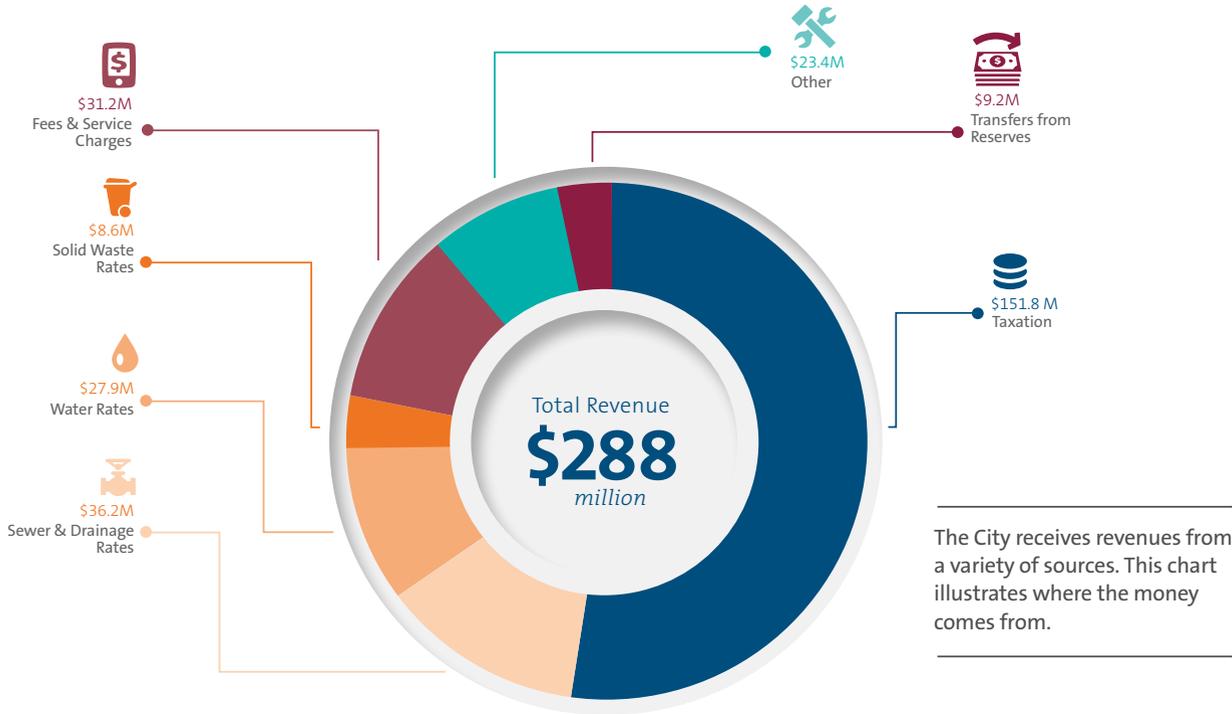
Internal Pressures

As a result of significant community change, the City of Coquitlam as an organization is also adapting to a new level of change. The *2020 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.



2020 Budget Highlights

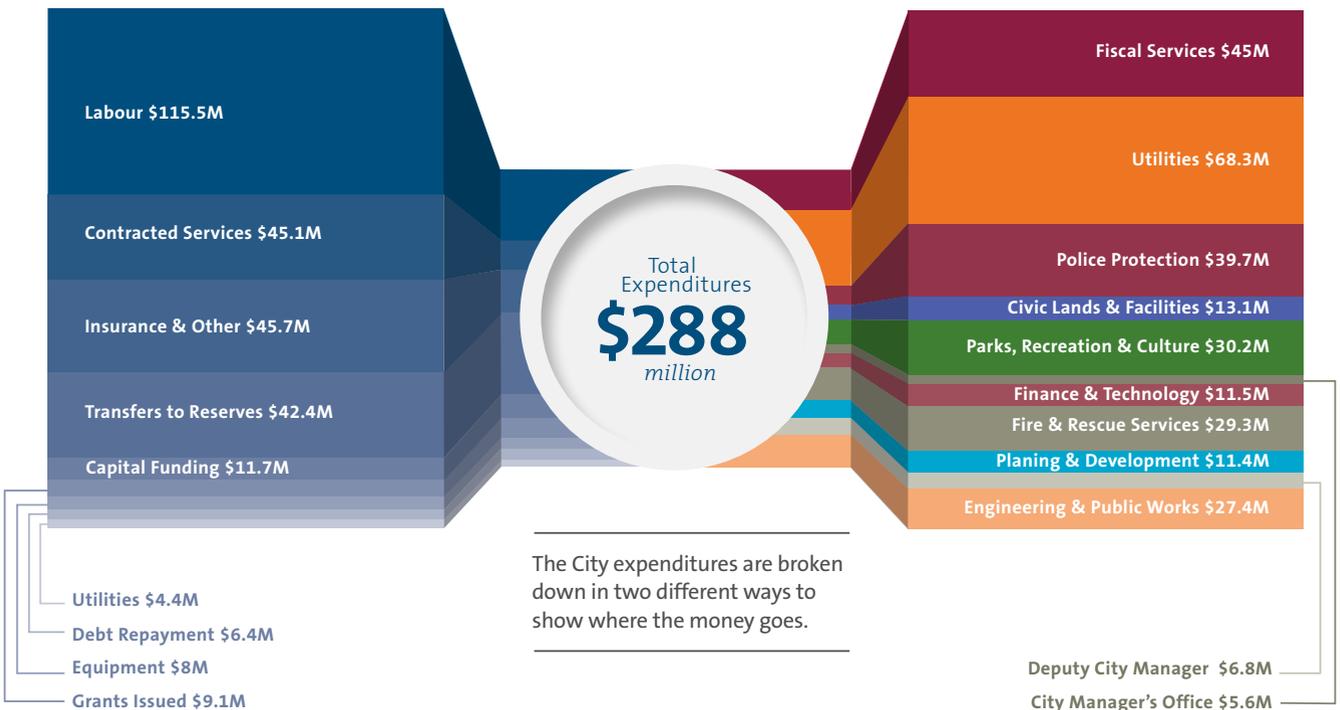
Please visit coquitlam.openbook.questica.com to explore the City's Financial Plan using a newly launched financial information visualization tool.



By Type

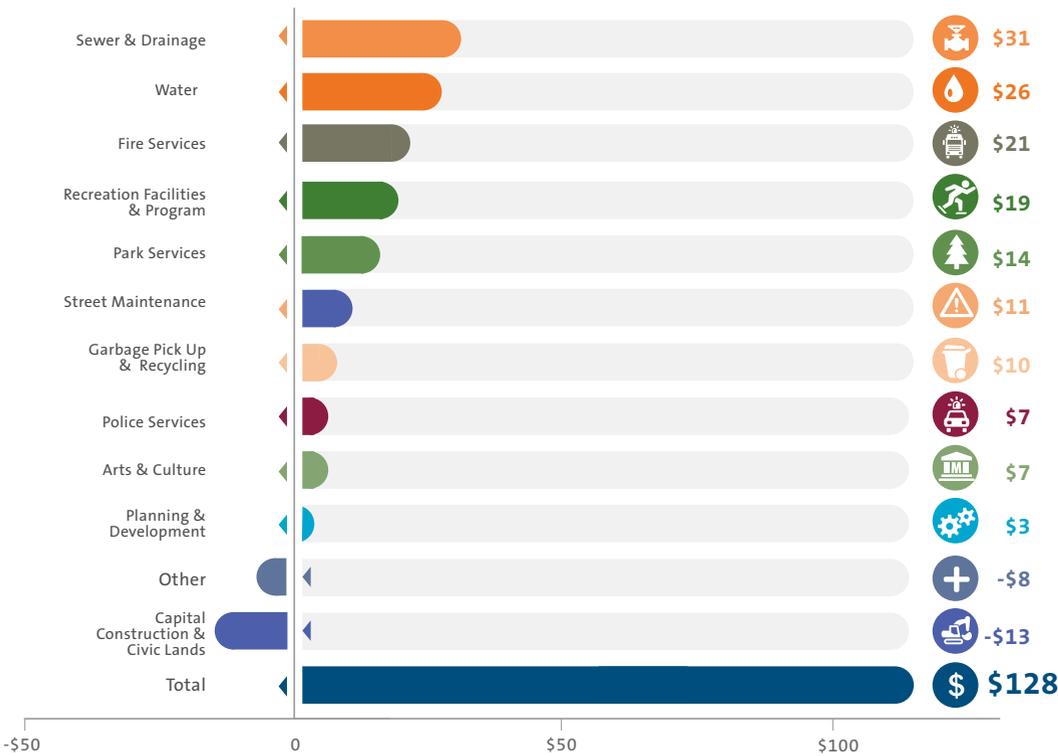
Operating Expenditures

By Department



Financial Impact of Inflationary Budget Increases

The financial impact of inflationary increases and 2020 service level adjustment is a **\$128** increase for the average Coquitlam household including property taxation, water, sewer and drainage and solid waste. This chart illustrates how this increase is allocated.



In 2020, Council approved several new initiatives to support community priorities and core support services.

New Spending Priorities

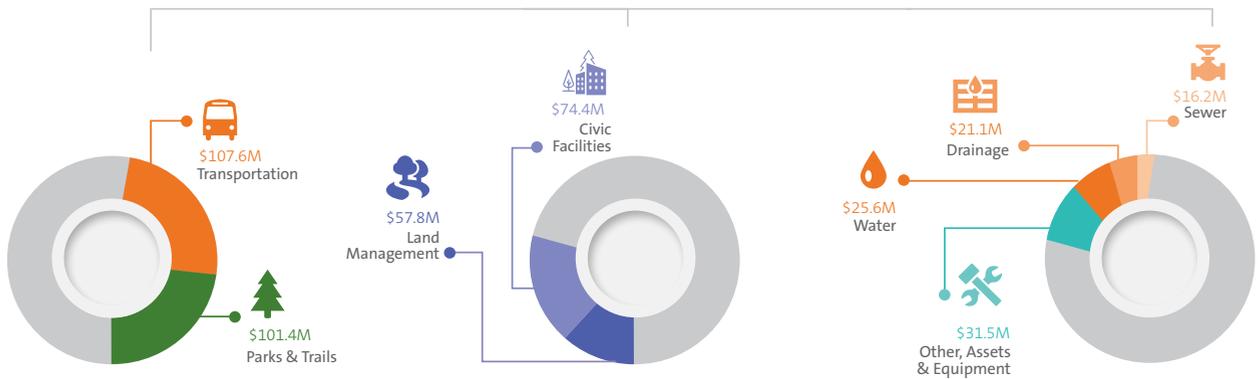
Community Priorities



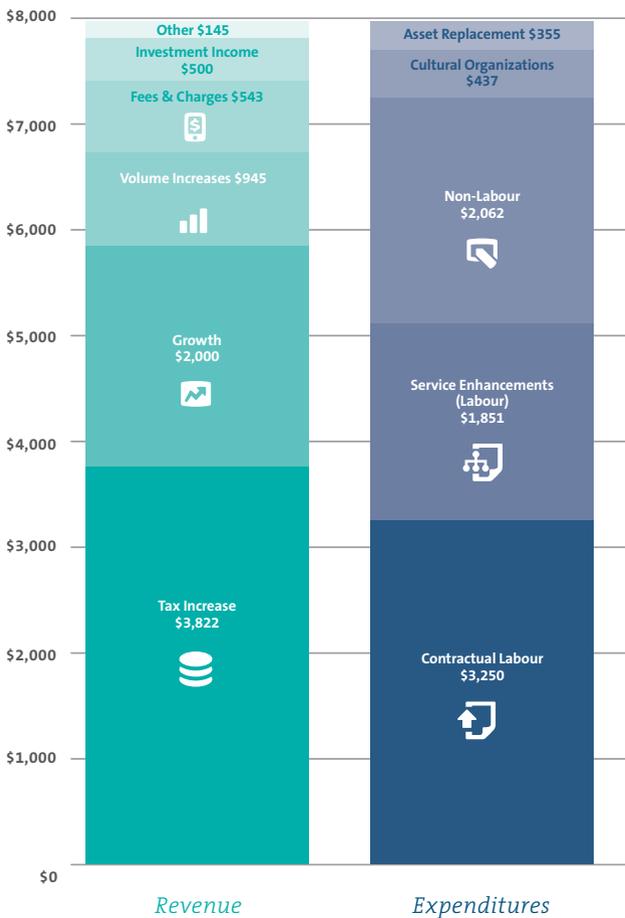
Over the next 5 years the City will invest **\$436 million** in capital infrastructure, broken down as follows.

\$436 million

2020-2024 Capital Plan



2020 Budget Increases



Approved Tax Increases

The 2020 budget incorporates a 2.64% average increase in property taxes. The Property tax increase is allocated to the budget as follows:

	%	\$000s	Explanation
Revenue			
New Assessment Growth	1.37	2,000	New taxation from development growth
Investment Income	0.34	500	Increases in investment earnings resulting from interest rate and overall portfolio increases
Fees & Charges	0.37	543	Adjustments to a variety of fees & charges based on an inflationary increase
Other Revenues	0.65	945	Volume increases in building & Development permits, parks & Recreation and rental revenues
Other Adjustments	0.10	145	Increase in Port Coquitlam RCMP cost share recovery
	2.83	4,133	
Expenditures			
Labour	3.51	5,101	Net impact of collective agreement adjustments, step adjustments, reclassification and additional labour requests
Non-Labour	1.42	2,062	Cost pressures resulting from contractual increases, operating costs for new capital, service level enhancements
Cultural Organizations	0.30	437	Annual grants paid to cultural organizations, including any additional service level enhancements
Asset replacement	0.24	355	Increase to address asset replacement needs
	5.47	7,955	
Approved Tax Increase	2.64	3,822	



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)	2016 Budget	2016 Actual (recast)	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2020 Budget
Revenue:								
Taxation	\$151,242	\$150,632	\$157,594	\$157,321	\$163,796	\$164,596	\$171,924	\$179,580
Fees, rates and service charges*	72,421	79,977	74,661	91,794	75,598	108,895	83,472	90,357
Grants and grants in lieu	9,849	10,071	14,610	10,400	11,663	12,701	12,439	11,890
Investment income	5,371	6,256	6,178	9,363	6,391	12,701	8,616	9,176
Casino revenue	6,500	7,856	7,500	8,609	7,700	7,376	7,700	7,700
Municipal land sales	-	64,560	-	68,505	-	76,126	35,000	40,000
Developer Contributions**	-	26,676	-	58,778	-	30,448	20,000	20,000
Cost recoveries	5,512	10,059	5,121	8,864	4,767	17,282	3,974	6,651
Penalties and interest on taxes	1,116	876	1,116	946	856	1,043	901	903
Other	83	836	83	988	110	1,271	1,609	1,611
Total Revenue	\$252,094	\$357,799	\$266,863	\$415,568	\$270,881	\$432,439	\$345,635	\$367,868
Expenditure:								
General government	17,531	18,869	18,141	19,287	19,187	21,448	19,400	20,277
Police protection	35,343	34,901	36,322	35,360	37,172	36,680	38,703	39,885
Fire protection	26,379	26,215	27,430	28,358	26,868	28,728	29,245	29,858
Other Protection	2,852	2,594	2,971	2,723	3,145	2,879	3,297	3,409
Engineering	26,780	31,872	28,162	33,023	30,867	33,590	30,164	32,143
Solid waste	6,157	6,118	6,637	6,454	7,645	6,953	7,677	8,077
Planning and development	7,617	7,886	8,023	8,956	9,251	9,186	9,990	10,764
Parks, Recreation and Culture	51,379	52,193	50,323	53,653	52,276	57,043	56,559	58,658
Water utility	24,180	24,212	25,438	24,800	23,759	25,165	25,035	28,379
Sanitary sewer and drainage	26,511	27,053	27,696	30,071	29,420	31,519	31,769	31,701
Total Expenditure	\$224,729	\$231,913	\$231,143	\$242,685	\$239,590	\$253,191	\$251,839	\$263,151
Surplus Before Capital Expenditures	\$27,364	\$125,889	\$35,721	\$172,883	\$31,289	\$179,248	\$93,796	\$104,717

* Fees, rates and service charges include receipts such as Density Bonus and Community Amenity Contributions where the funds are transferred to a reserve for future use. (For more information on the City Reserves, please refer to Chapter 4)

** Developer 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.

Statement of Activities by Fund and Fund Balances 2020 Budget

Year ended December 31 (000s)	General Fund	Sewer & Drainage Utility	Water Utility	Library
Revenue				
Taxation	\$ 151,801	\$ 27,778	\$ -	\$ -
Fees, rates and service charges	50,602	10,235	29,384	134
Grants and grants in lieu	11,608	-	-	5,899
Investment income	8,287	304	553	32
Casino revenue	7,700	-	-	-
Municipal land sales	40,000	-	-	-
Developers' contributions	10,000	5,000	5,000	-
Cost recoveries	6,645	7	-	-
Penalties and interest on taxes	903	-	-	-
Other	1,568	-	-	43
Total Revenue	\$ 289,114	\$ 43,324	34,937	\$ 6,108
Expenditure				
General Government	20,277	-	-	-
Police protection	39,885	-	-	-
Fire protection	29,858	-	-	-
Engineering	30,442	-	-	-
Solid waste	8,076	-	-	-
Planning & development	10,764	-	-	-
Parks, Recreation and Culture	58,166	-	-	6,108
Sanitary sewer and drainage	-	31,701	-	-
Water utility	-	-	28,380	-
Debt interest payments	488	105	228	-
Other	4,289	-	-	-
Total Expenditure	\$ 202,245	\$ 31,806	\$ 28,608	\$ 6,108
Surplus Before Capital Expenditure	\$ 86,869	\$ 11,518	\$ 6,329	\$ -
Beginning Accumulated Surplus (January 1, 2020)*	\$ 117,456	\$ 19,764	\$ 26,931	\$ -
Ending Accumulated Surplus Budgeted (December 31, 2020)	\$ 204,325	\$ 31,282	\$ 33,260	\$ -

* Unaudited

Employee Base—Full-Time Equivalent (FTE) Analysis

The City of Coquitlam budgets for a full staff complement in all departments. 1,307.3 full-time equivalents (FTEs) are budgeted for 2020, 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)

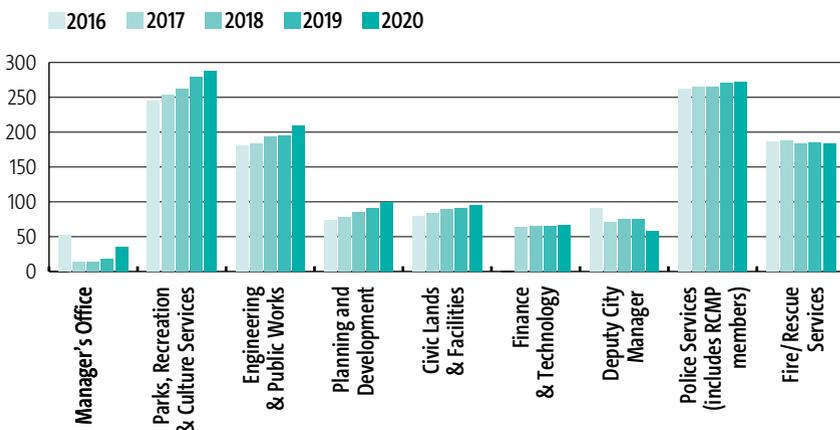
Department	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget
Manager's Office	52.1	14.1	13.8	14.1	14.2	14.3	17.2	14.9	35.4
Deputy City Manager	91.0	94.8	70.8	71.2	74.3	74.8	75.6	79.0	58.4
Fire/Rescue Services	186.5	184.7	187.7	182.7	183.6	179.3	184.6	182.1	184.0
Police Services (including RCMP members)	262.4	253.3	264.5	255.2	265.4	253.4	270.4	251.3	272.4
Engineering & Public Works	181.1	183.9	183.5	181.7	193.0	184.1	195.1	197.6	209.3
Finance & Technology	-	37.7	63.4	62.1	64.4	64.7	65.5	66.1	66.5
Parks, Recreation & Cultural Services	245.2	246.3	253.3	253.1	261.9	263.0	279.1	280.2	287.3
Planning & Development	74.0	71.5	78.4	81.2	85.4	77.5	90.4	86.8	99.4
Civic Lands & Facilities	78.8	78.8	83.6	81.8	89.4	88.2	91.3	88.5	94.6
	1,171.1	1,165.0	1,198.9	1,183.2	1,231.5	1,199.3	1,269.2	1,246.5	1,307.3

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

A reorganization in 2020 resulted in the transfer of a total of 18 FTEs between Deputy City Manager and Manager's Office departments.

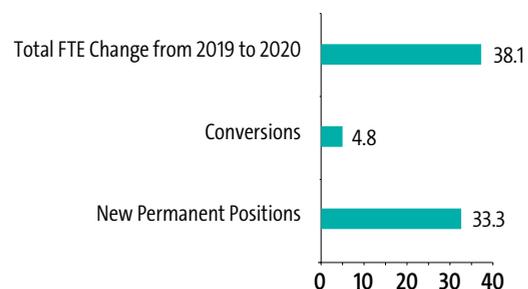
A reorganization in 2020 resulted in the transfer of a total of 4.1 FTEs between Deputy City Manager and Planning & Development departments.

Budgeted FTEs per Department 2016–2020 (Including RCMP Members)



The number of FTEs increased by 38.1 in 2020. Council approved 33.3 new positions, and an additional 4.8 positions are due to the conversion of existing contractor budgets and auxiliary hours to permanent positions. As the City continues to grow and the demand for a variety of new services emerges, reallocation of existing resources is often required since it is not possible to fund every new service demand in the community with a tax increase. Many of these positions were funded from additional revenue and the reallocation of existing resources to meet emerging needs without a tax impact.

Increase in Budgeted FTEs (Including RCMP Members) 2019–2020



New Permanent Positions in 2020 (Including Conversions)

Department	FTE	Position Title
Finance and Technology Services	1.0	Project Manager
Police Services	2.0	RCMP members
Parks, Recreation and Culture Services	3.5	Labourer 2 Auxiliary
Parks, Recreation and Culture Services	1.3	Recreation Leader
Parks, Recreation and Culture Services	1.0	Recreation Facilities Coordinator
Parks, Recreation and Culture Services	0.6	Landscape Coordinator Auxiliary
Parks, Recreation and Culture Services	0.6	Work Control Clerk Auxiliary
Parks, Recreation and Culture Services	0.5	Program Leader Auxiliary
Parks, Recreation and Culture Services	0.4	Recreation Leader Auxiliary
Parks, Recreation and Culture Services	0.4	Program Attendant Auxiliary
Parks, Recreation and Culture Services	0.2	Seniors Centre Assistant Auxiliary
Engineering and Public Works	1.0	Business Services Manager
Engineering and Public Works	1.0	Engineering Technologist
Engineering and Public Works	1.0	Trades 2 - Mechanic
Engineering and Public Works	1.0	Senior Sustainability Specialist
Engineering and Public Works	1.0	Maintenance Worker-Roads
Engineering and Public Works	1.0	Survey Technician 2
Engineering and Public Works	1.0	Survey Assistant 2
Engineering and Public Works	1.0	Contract Administrator
Engineering and Public Works	1.0	Engineering Inspector 2
Engineering and Public Works	1.0	Engineering Inspector 1
Engineering and Public Works	0.2	Trades 2-Mechanic Auxiliary
Planning and Development	1.0	Community Social Development Manager
Planning and Development	1.0	Business Development Coordinator
Planning and Development	1.0	Construction Site Officer
Planning and Development	0.6	Building Inspector
Planning and Development	0.3	Film & Economic Development Clerk
Deputy City Manager	2.0	Bylaw Inspector 1
Deputy City Manager	1.0	Digital Communications Coordinator
Deputy City Manager	0.3	Paralegal Auxiliary
Fire/Rescue Services	1.0	Business Services Manager
Civic Lands and Facilities	1.2	Building Service Worker Auxiliary
Civic Lands and Facilities	1.0	Building Technician
Civic Lands and Facilities	1.0	Project Delivery Lead 2
Civic Lands and Facilities	0.2	Building Maintenance Worker Auxiliary
	33.3	

Conversions of Existing Positions

Manager's Office	0.1 Committee Clerk Regular part-time
Parks, Recreation and Culture Services	0.1 Registration Clerk/Receptionist
Parks, Recreation and Culture Services	0.1 Clerk-Typist 2 Regular part-time
Parks, Recreation and Culture Services	0.1 Registration Clerk/Receptionist Regular part-time
Parks, Recreation and Culture Services	-0.2 Parks Partner Program Leader
Parks, Recreation and Culture Services	-0.2 Utility Worker
Parks, Recreation and Culture Services	-0.2 Sub-Foreman Mow
Engineering and Public Works	3.0 Maintenance Worker-Utility
Engineering and Public Works	1.0 Water Conservation/Urban Wildlife Bylaw Officer
Planning and Development	1.0 Planning Assistant 1
	<u>4.8</u>
	<u>38.1</u>

CHAPTER 6:

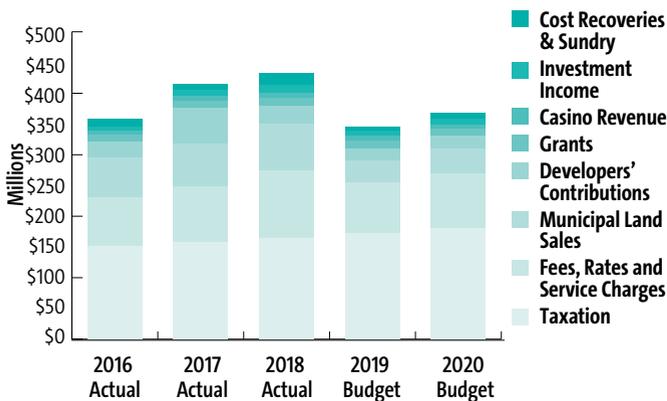
2020 Five-Year Operating Plan

The City’s operating budget reflects the ongoing costs required to deliver valued programs and services for the community, costing \$288 million in 2020. 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 \$368 million in revenues and \$263 million in expenses.

Revenues

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

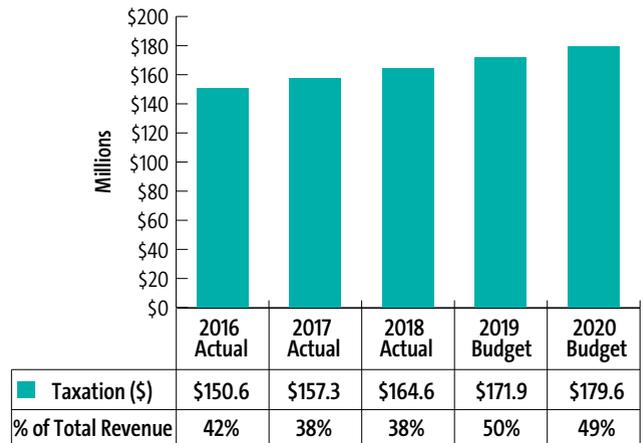
Consolidated Revenues by Type
2020 Budgeted Revenue Sources (\$368 Million)



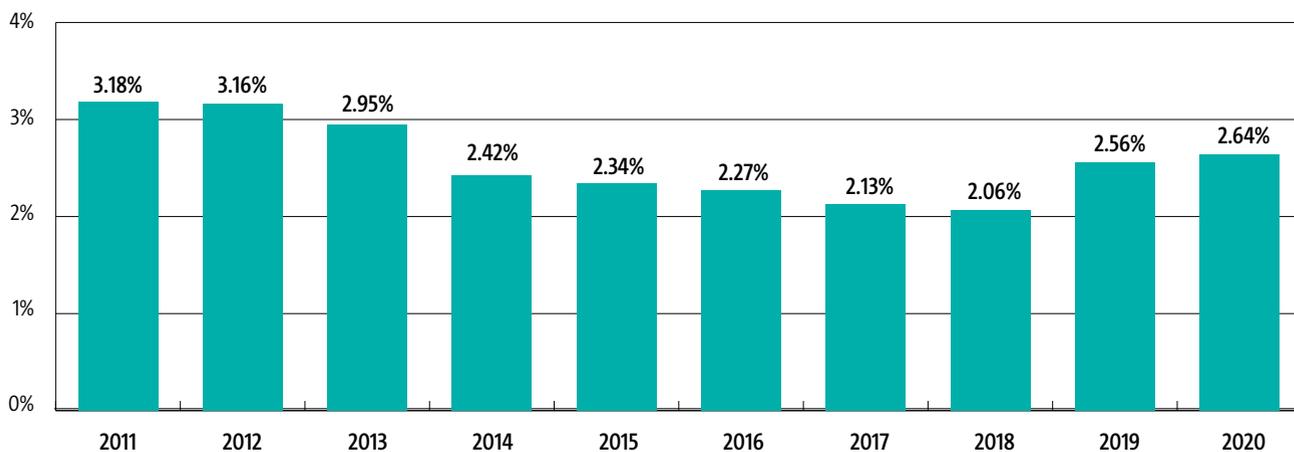
Taxation

The primary funding source for City services in the 2020–2024 *Financial Plan* is taxation, at \$180 million or 49% of the total revenues on a consolidated basis. This includes a property tax levy increase of \$5.8 million—made up of approximately \$2.0 million from new assessment growth and a \$3.8 million rate increase—to provide for inflation and increased services, for an average property tax increase of \$61 per household.

The City’s property tax collection has increased from \$151 million in 2016 to \$180 million in 2020. 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.



Tax Rate History



Property Taxation from Development Growth 2016–2020

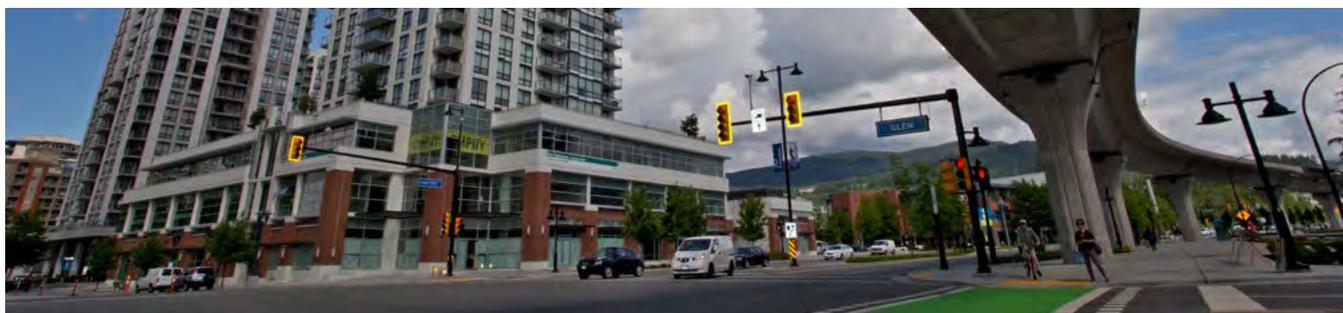
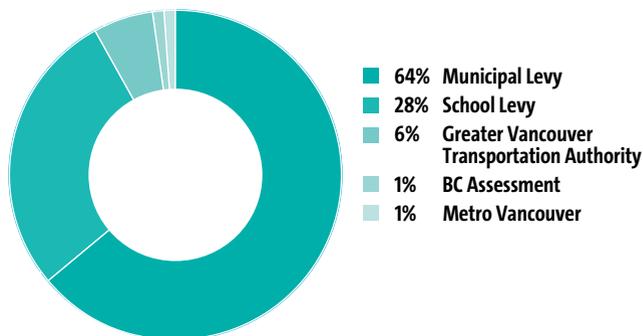
Property taxes increased by approximately \$29 million from 2016 to 2020. Of this increase, a cumulative total of \$11 million is from new construction in the community, which is equivalent to approximately 8% property tax increase during the same period. The balance of \$18 million in property taxation revenue has been a result of property 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 2020, once final information related to the 2020 Assessment Roll is received from the BC Assessment Authority.

The City’s municipal levy makes up approximately 64% of total levies collected from citizens with the remainder collected for other governments as illustrated in the table below.

	2019 Actual	2020 Budget
Municipal Levy	172,100,000	179,370,000
Other Governments		
School Levy	88,460,000	79,140,000
Greater Vancouver Transportation Authority	17,130,000	15,340,000
Metro Vancouver	2,890,000	2,690,000
BC Assessment	2,890,000	2,690,000
Municipal Finance Authority	14,000	12,000
Total Other Governments	111,384,000	99,872,000
Total	283,484,000	279,242,000



Fees, Rates and Charges

The 2020–2024 Financial Plan includes a total of \$90 million in Fees, Rates and Other Charges.

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

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

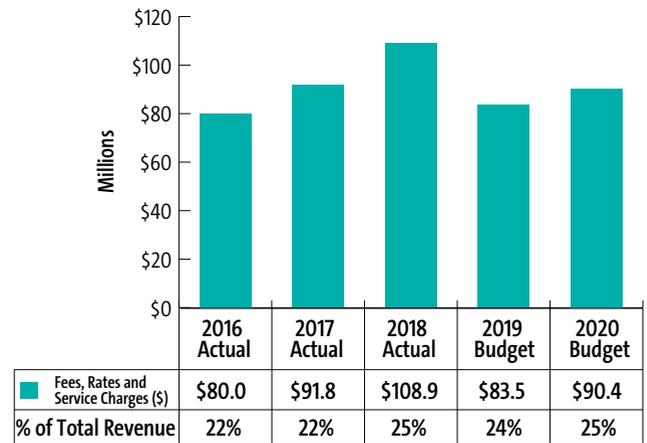
The rates for each utility are set based on a combination of the blending of the MVRD rate increase and the City’s inflationary costs.

Traditionally, the City has charged the same water rate for both single-family and multi-family homes. Recognizing that multi-family units are less expensive to service than single-family units and that multi-family units generally use less water mostly due to lower irrigation needs, for the past few years, the City has worked towards a more equitable distribution of charges. 2020 marks the final year of this rate shift, resulting in a targeted 40% rate differential between single-family units and multi-family units. To help stabilize the impacts on the budget as a result of the phasing in of this rate shift, the city has drawn on the Water Utility Reserve which is set up to manage cost fluctuations.

The Solid Waste Utility budget factors a variety of risk measures in various areas of operation including the costs of managing organics processing and human wildlife conflict. In addition, the Solid Waste budget includes an allotment to incrementally increase the number of weeks of seasonal yard waste pick up.

This has resulted in average rate increases of 6% for water, 6% rate increase for sewer and drainage and 3% rate increase for solid waste.

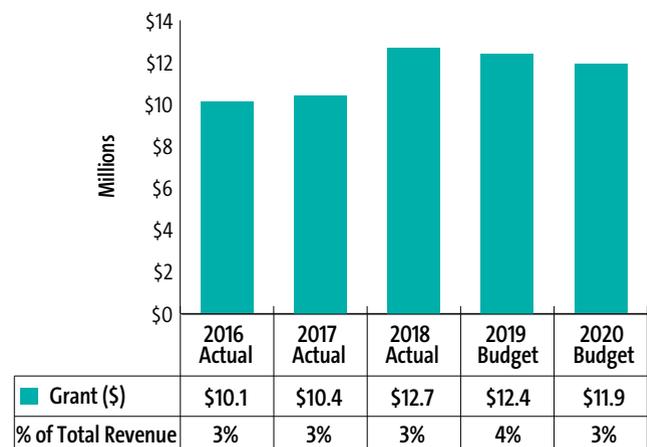
Fees, Rates and Charges Trend 2016–2020



Grants

This funding source includes annual grants provided to the municipality by TransLink, a provincial traffic fine revenue grant and grants in lieu of taxes, as well as a number of smaller grants for others. These estimates are based on applications in progress or on firm estimates provided by the grantor. The increase starting in 2018 is due to a reinstated Translink grant for the Major Road Network and Bike program.

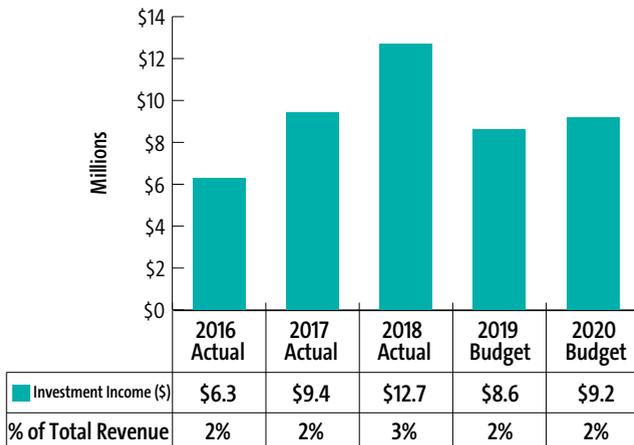
Grant Revenue Trends 2016–2020



Investment Income

In addition to updating the investment policy in 2016 to increase the threshold of allowable investments in Credit Unions to obtain better rates of return, the City has increased focus on refining the working capital needs and cash flow forecasting. This has resulted 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, and that the reserve interest income is not included in the budgeted figures below, the budgeted amounts are lower as a result.

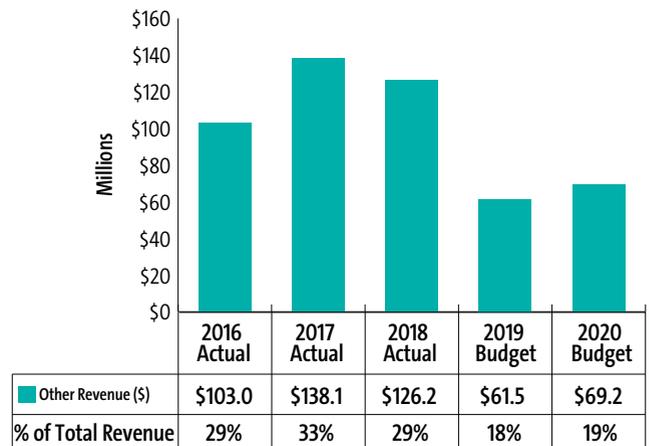
Investment Income Revenue Trends 2016–2020



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 uncertainty of the market, a conservative amount has been budgeted for Municipal Land Sales and Developer Contributions.

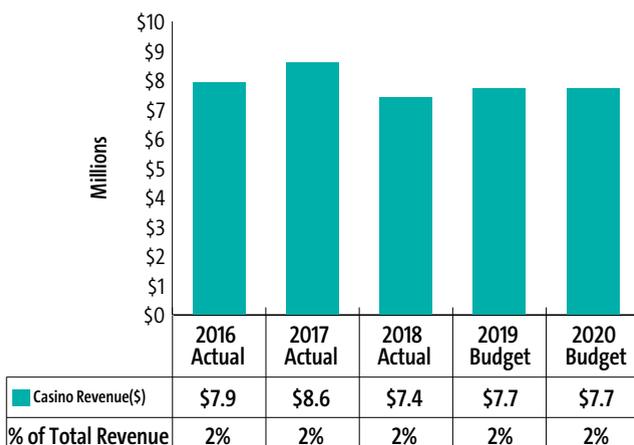
Other Revenue Trends 2016–2020



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. The decrease in 2018 was due to a casino labour strike. Since casino revenues are variable, the 2020 budget was based on the expectation that revenues would continue to be constant in future years.

Casino Revenue Trends 2016–2020



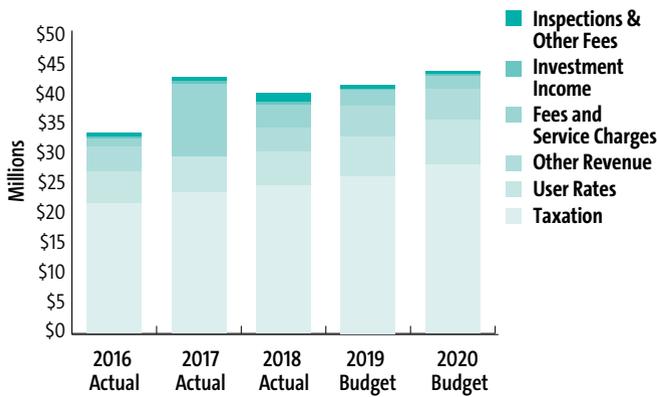
Revenues—Sewer & Drainage

Sewer and Drainage Utility Revenues

In 2020, the City of Coquitlam will collect \$43 million in revenues from a number of sources including sewer frontage taxes, sewer user rates, service charges, investment income and inspection and other fees. This compares with \$41 million in 2019. The increase in revenue from 2019 to 2020 is mostly due to the increase in user rates and tax revenue. The funding from Development Cost Charges (DCC) is treated as fees, rates and charges in the financial statements.

The following graph shows the proportional funding from each of these sources for the 2020–2024 Financial Plan.

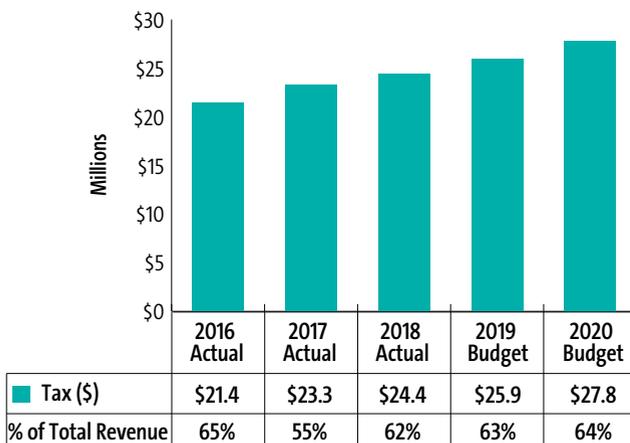
Sewer and Drainage Revenues 2016–2020 2020 Budgeted Revenues (\$43 Million)



Sewer and Drainage Tax Revenue

The largest source of revenue is the sewer frontage tax, which is a flat rate charged to homeowners. In 2020, Council approved an increase of 6% (from \$451 to \$478) per home to support the costs of providing the infrastructure. The drainage tax revenue per home increased from an average of \$69 in 2019 to \$73 in 2020.

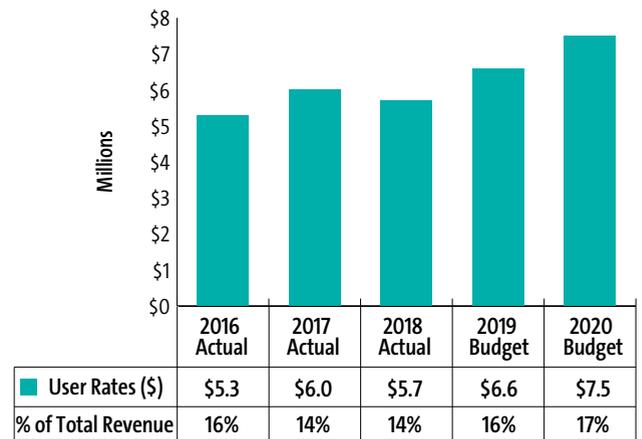
Sewer and Drainage Tax Trends 2016–2020



Sewer and Drainage User Rate Revenue

The second-largest source of revenue is user rates, which include the flat rate charged to rental units and suites and metered customers, as well as penalty revenue. The revenue in 2020 reflects the 6% increase approved by Council as well as volume adjustments.

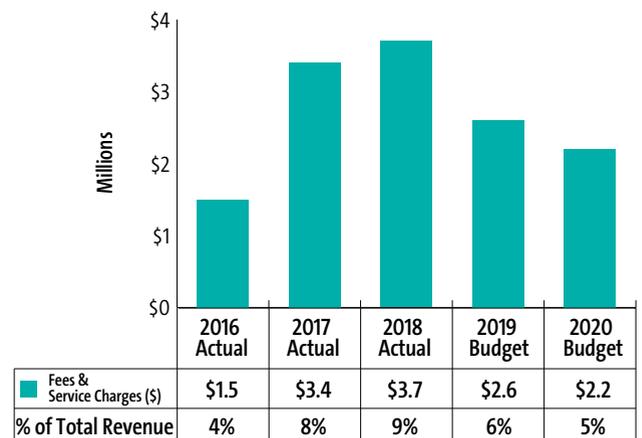
Sewer and Drainage User Rate Trends 2016–2020



Sewer and Drainage Fees and Service Charges Revenue

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

Sewer and Drainage Fees and Service Charge Trends 2016–2020



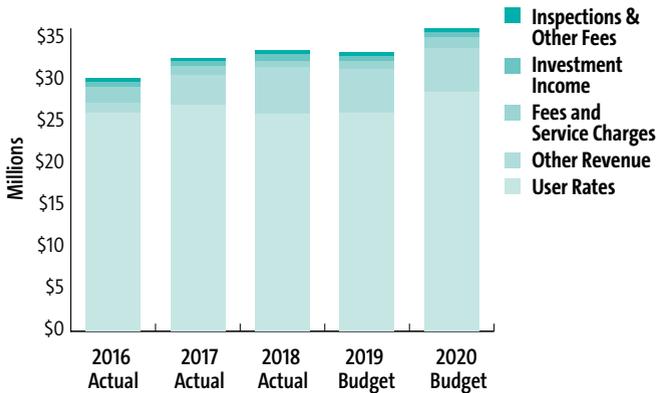
Revenues—Water

Water Utilities Revenue

In 2020, the City of Coquitlam will collect \$35 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 2020–2024 *Financial Plan*.

Water Revenues 2016–2020

2020 Budgeted Revenues (\$35 Million)

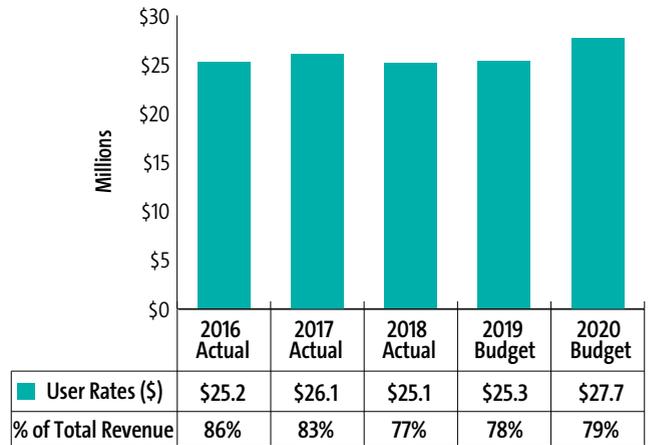


Water User Rate Revenue

The largest source of revenue in the utility is the water user rate, which is the flat rate charged to all homeowners. The revenue in 2020 reflects the 6% increase approved by Council. Since multi-family homes require less infrastructure and consume less water than single-family homes, in 2015 Council approved a variable rate structure for residential water service, to be phased in over a five-year period, ultimately leading to multi-family water rates being reduced to 60% of the single-family rate. However, in 2017 the rate structure phase in was deferred to limit the additional burden on single-family residents in a time when single-family homes were being particularly impacted by property assessment increases above the residential average. That said, 2020 marks the final year of this rate shift, resulting in a targeted 40% rate differential between single-family units and multi-family units.

The result is that the average annual water rates would increase to \$453 per home with the single-family rates increasing from \$507 in 2019 to \$568 in 2020 and multi-family rates decreasing from \$345 in 2019 to \$341 in 2020.

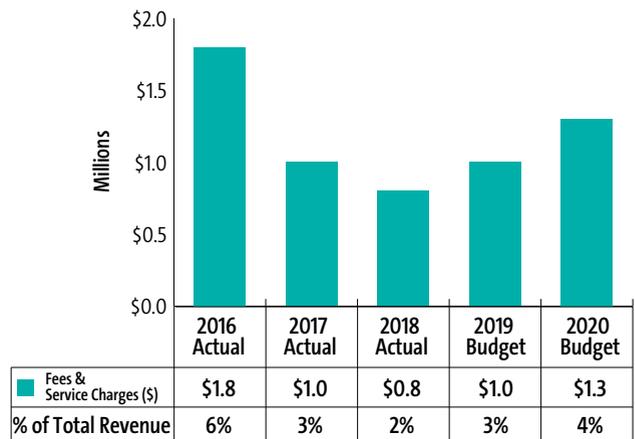
Water User Rate Trends 2016–2020



Water Fees and Service Charges Revenue

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

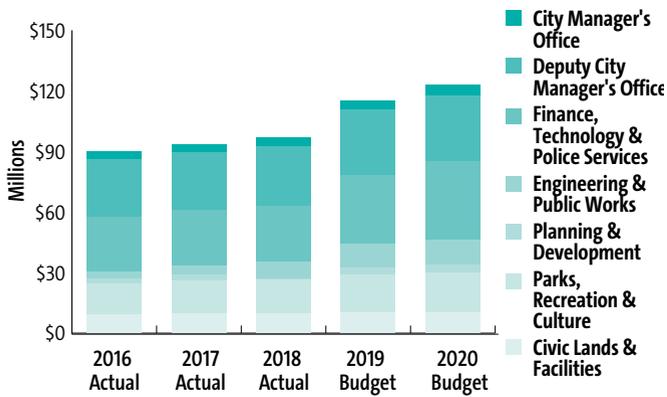
Water Fees and Service Charges Trends 2016–2020



2020 Operating Plan By Department

The approved 2020 resource allocation to the various City departments is shown below.

Net Expenditures by Department 2016–2020 2020 Budgeted Department Net Expenditures



The following sections (pages 70–102) will provide the breakdown of the operations and associated budget for each department.





City Manager's Office

The City Manager's Office in municipal government operates much like an executive office in a corporation, 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 City Manager's Office includes the City Clerk's Office and Human Resources & Corporate Planning divisions.

City Clerk's Office

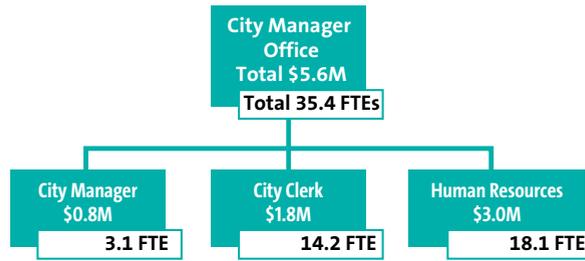
The City Clerk's Office is the primary communications link between City Council, staff and the community. Key responsibilities include:

- 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

Human Resources & Corporate Planning

Human Resources manages the corporate programs that impact employees, such as:

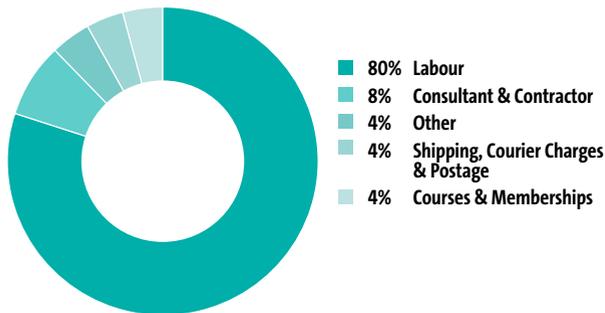
- Employee recruitment, selection and evaluation
- Labour relations and collective bargaining
- Staff training and development
- Occupational health and safety
- Employee benefits
- Corporate Planning, key responsibilities include
 - Working with Council, staff and the public to establish the vision, 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



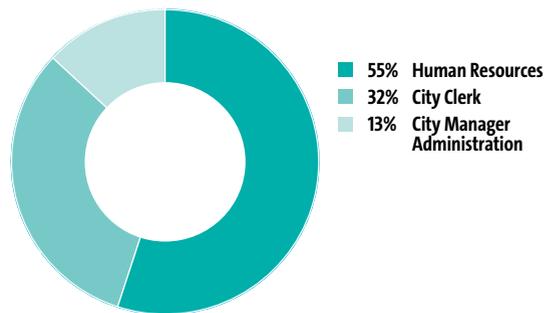
Key Performance Measures:

City Manager	2015	2016	2017	2018	2019
Citizens' Rating of Quality of Life	98%	98%	98%	98%	98%
Citizens' Overall Satisfaction of City Services	96%	97%	95%	94%	96%
Taxpayer Confidence	88%	86%	86%	88%	88%

City Manager's Office Expenditures by Type



City Manager's Office Expenditures by Function



2020 City of Coquitlam Budget

General Operating City Manager	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (120) City Manager							
City Manager Administration	501,569	719,910	757,219	757,219	757,219	757,219	757,219
Total Division: (120) City Manager	501,569	719,910	757,219	757,219	757,219	757,219	757,219
Division: (230) City Clerk							
City Clerk Administration	773,124	888,549	897,560	906,167	912,817	918,233	922,036
Records Management	231,173	209,047	206,606	206,606	206,606	206,606	206,606
Elections	321,798	-	-	-	169,000	-	-
Central Mail and Switchboard	373,344	382,265	382,818	386,778	387,531	387,531	387,531
City Archives	221,308	290,435	303,733	310,343	313,815	317,247	318,977
Total Division: (230) City Clerk	1,920,747	1,770,296	1,790,717	1,809,894	1,989,769	1,829,617	1,835,150
Division: (250) Human Resources							
Human Resources Administration	1,859,104	1,832,494	1,734,628	1,747,829	1,754,343	1,754,343	1,754,343
Employee Development, Safety & Health	1,014,400	829,098	860,743	860,743	860,743	860,743	860,743

2020 City of Coquitlam Budget

General Operating City Manager	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Corporate Planning	-	-	483,645	487,786	488,002	488,002	488,002
Total Division: (250) Human Resources	2,873,503	2,661,592	3,079,016	3,096,358	3,103,088	3,103,088	3,103,088
Total Expenditures	5,295,819	5,151,798	5,626,952	5,663,471	5,850,076	5,689,924	5,695,457
Revenues							
Division: (230) City Clerk							
City Clerk Administration	(24,053)	(33,778)	(19,025)	(19,025)	(19,025)	(19,025)	(19,025)
Records Management	(5,544)	-	-	-	-	-	-
Elections	(321,798)	-	-	-	(350,000)	-	-
Total Division: (230) City Clerk	(351,394)	(33,778)	(19,025)	(19,025)	(369,025)	(19,025)	(19,025)
Division: (250) Human Resources							
Human Resources Administration	(275,758)	(125,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Employee Development, Safety & Health	(396,923)	(170,480)	(182,388)	(182,388)	(182,388)	(182,388)	(182,388)
Total Division: (250) Human Resources	(672,681)	(295,480)	(292,388)	(292,388)	(292,388)	(292,388)	(292,388)
Total Revenues	(1,024,074)	(329,258)	(311,413)	(311,413)	(661,413)	(311,413)	(311,413)
Net Expenditure (Contribution)	4,271,745	4,822,540	5,315,539	5,352,058	5,188,663	5,378,511	5,384,044



Deputy City Manager's Office

The Deputy City Manager's office includes the Corporate Communications and Legal Services & Bylaw Enforcement divisions, and oversees the Fire/Rescue Services, Parks, Recreation & Culture Services, and Civic Lands & Facilities departments.

Corporate Communications

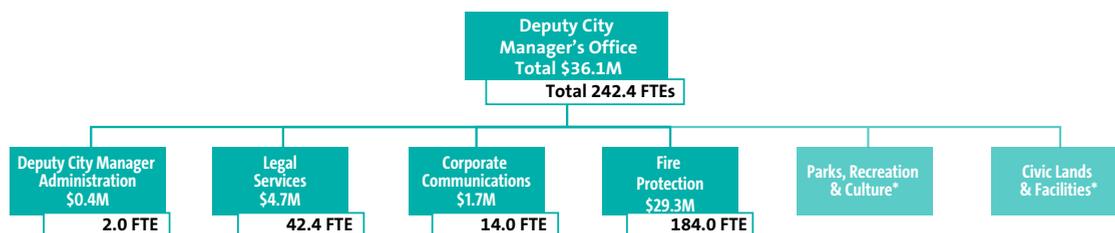
Key responsibilities include:

- Supporting effective internal and external communications, including advertising, marketing, media relations, community engagement and consultation, and strategic multi-media advice
- Managing the City Print Shop
- Managing the City website and social media channels, including content development and design

Legal Services & Bylaw Enforcement

Key responsibilities include:

- Providing legal counsel and overseeing all 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

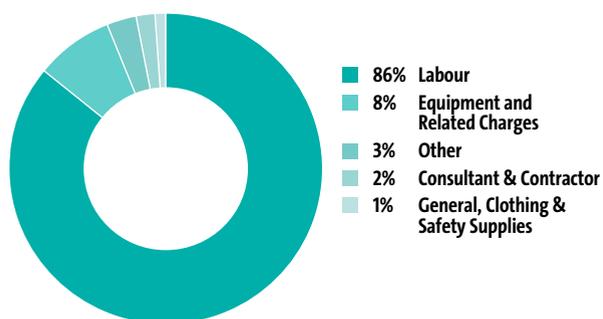


*Refer to Parks, Recreation & Culture (pages 95–99) and Civic Lands & Facilities (pages 101 & 102) for department details.

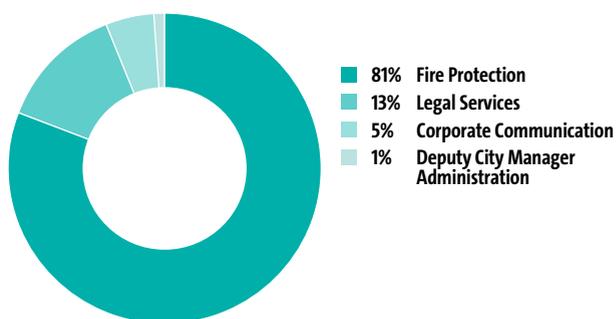
Key Performance Measures:

Deputy City Manager	2015	2016	2017	2018	2019
Customer Contact Satisfaction	87%	88%	82%	87%	96%
Annual Employee Turnover Rate	8.2%	7.2%	7.6%	6.3%	5.7%
Employee Vacancy Rate (at Dec. 31)	4.8%	4.2%	5.2%	5.4%	5.8%
Bylaw Enforcement Notices	17,070	20,689	19,422	20,327	17,297

Deputy City Manager's Office Expenditures by Type



Deputy City Manager's Office Expenditures by Function



2020 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (620) Deputy City Manager Administration							
Deputy City Manager Administration	647,685	723,800	446,126	458,431	462,706	462,706	462,706
Total Division: (620) Deputy City Manager Administration	647,685	723,800	446,126	458,431	462,706	462,706	462,706
Division: (220) Legal Services							
Coquitlam Emergency Program	274,725	366,459	296,895	296,895	296,895	296,895	296,895
Legal Services	1,093,495	1,255,014	1,298,190	1,309,848	1,316,195	1,316,195	1,316,195
Bylaw Enforcement	2,011,639	2,150,328	2,342,863	2,362,352	2,375,417	2,353,228	2,358,192
Licensing	674,611	725,187	718,766	732,831	746,298	756,602	757,249
Total Division: (220) Legal Services	4,054,471	4,496,988	4,656,714	4,701,926	4,734,805	4,722,920	4,728,531
Division: (280) Corporate Communications							
Corporate Communication	1,487,810	1,548,962	1,680,652	1,695,445	1,713,741	1,710,227	1,714,165
Total Division: (280) Corporate Communications	1,487,810	1,548,962	1,680,652	1,695,445	1,713,741	1,710,227	1,714,165

2020 City of Coquitlam Budget

General Operating Deputy City Manager	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Division: (610) Fire Protection							
Fire Administration	1,974,459	2,008,753	2,312,874	2,324,431	2,334,344	2,337,607	2,337,607
Fire Communications	1,260,434	1,432,739	1,452,308	1,494,841	1,545,053	1,589,883	1,636,363
Fire Prevention	999,631	1,055,002	1,087,042	1,092,670	1,094,481	1,096,481	1,097,295
Fire Suppression	22,915,945	23,095,564	23,421,605	23,583,493	23,774,827	23,875,990	23,937,393
Fire Training Division	425,321	651,987	668,705	668,724	668,724	668,724	668,724
Fire Facility Maintenance	331,200	334,424	327,818	330,735	333,716	336,762	339,875
Total Division: (610) Fire Protection	27,906,990	28,578,469	29,270,352	29,494,894	29,751,145	29,905,447	30,017,257
Total Expenditures	34,096,956	35,348,219	36,053,844	36,350,696	36,662,397	36,801,300	36,922,659
Revenues							
Division: (220) Legal Services							
Coquitlam Emergency Program	(60)	(750)	(30,893)	(30,893)	(30,893)	(30,893)	(30,893)
Legal Services	(424,891)	(383,375)	(516,898)	(516,898)	(516,898)	(516,898)	(516,898)
Bylaw Enforcement	(1,179,559)	(1,138,762)	(1,106,782)	(1,106,782)	(1,106,782)	(1,106,782)	(1,106,782)
Licensing	(1,927,998)	(1,526,915)	(1,563,915)	(1,563,915)	(1,563,915)	(1,563,915)	(1,563,915)
Total Division: (220) Legal Services	(3,532,508)	(3,049,802)	(3,218,488)	(3,218,488)	(3,218,488)	(3,218,488)	(3,218,488)
Division: (280) Corporate Communications							
Corporate Communication	(3,585)	(5,000)	(5,000)	(5,000)	(15,100)	(5,000)	(5,000)
Total Division: (280) Corporate Communications	(3,585)	(5,000)	(5,000)	(5,000)	(15,100)	(5,000)	(5,000)
Division: (610) Fire Protection							
Fire Administration	(3,832)	-	(500)	(500)	(500)	(500)	(500)
Fire Prevention	(133,783)	(120,415)	(100,415)	(100,415)	(100,415)	(100,415)	(100,415)
Fire Suppression	(510,914)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Fire Training Division	(9,853)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Division: (610) Fire Protection	(658,381)	(127,415)	(107,915)	(107,915)	(107,915)	(107,915)	(107,915)
Total Revenues	(4,194,475)	(3,182,217)	(3,331,403)	(3,331,403)	(3,331,503)	(3,331,403)	(3,331,403)
Net Expenditure (Contribution)	29,902,481	32,166,002	32,722,441	33,019,293	33,320,894	33,469,897	33,591,256





Coquitlam Fire/Rescue

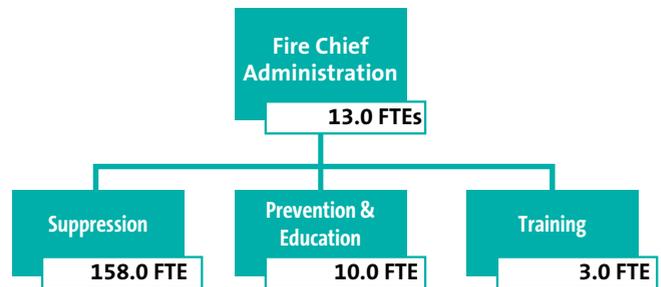
Coquitlam Fire/Rescue Services responds to emergencies and protects the safety of citizens and property throughout the community.

Key responsibilities include:

- Fighting structure and wildland fires
- Responding to medical emergencies, motor-vehicle incidents and requests for public assistance
- Providing specialized and technical rescues, such as those involving heights, industry, confined space, trench and water
- Responding to hazardous materials incidents
- Delivering fire prevention and education programs such as school education, fire extinguisher training, fire reduction instruction, juvenile fire-setter interventions and public relations events

- Conducting more than 5,000 inspections each year in multi-family, industrial, institutional and commercial buildings for compliance to the Fire Code and related life-safety regulations

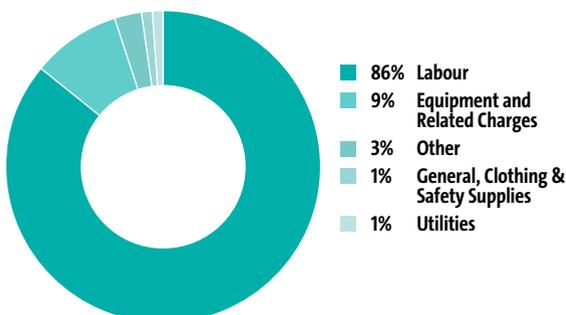
The department operates from four firehalls distributed throughout Coquitlam.



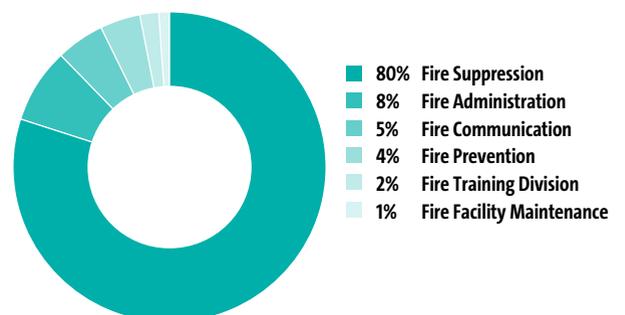
Key Performance Measures:

Fire / Rescue	2015	2016	2017	2018	2019
Fire Incident Responses	6,932	7,329	7,237	6,431	6,221
Fire Response Times (in minutes)	6.4	6.5	6.6	6.7	6.5
Citizen Satisfaction with Fire Services	96%	98%	98%	98%	97%

Fire/Rescue
Expenditures by Type



Fire/Rescue
Expenditures by Function





Finance, Technology & Police Services

Finance, Technology & Police Services ensures the City's financial wellbeing, provides information and communications technology, and coordinates Coquitlam's policing services. The Department's General Manager is also the City's RCMP liaison.

Work is carried out by the following divisions:

- Financial Planning
- Financial Services
- Information & Communications Technology
- Payroll
- Purchasing
- Revenue Services
- 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

Information & Communications Technology

Key responsibilities include:

- Managing and supporting the City's information and communication hardware and software
- Planning for hardware and software acquisitions
- Supporting QNet, the City's fibre optics network

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 and Public Works

Revenue Services

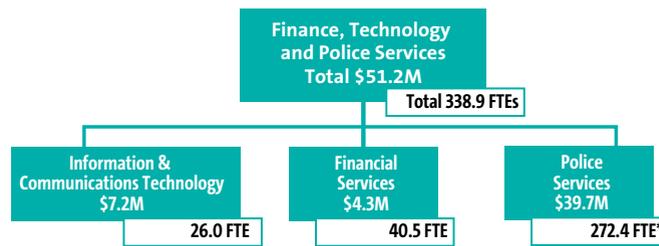
Key responsibilities include:

- Collecting and managing City revenues, including property taxes, utility charges, grants-in-lieu of taxes, homeowner grants and local improvement charges
- Collecting property taxes for other authorities, including school and regional taxes
- Managing City investments and cash flow

Civilian Police Services

Key responsibilities include:

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



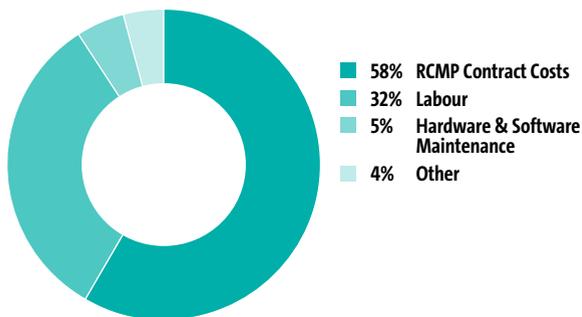
*Including RCMP members.

Key Performance Measures:

Financial Services	2015	2016	2017	2018	2019
Total Tax Folios	45,538	46,608	47,340	48,304	48,777
% Home Owners Grant Claimed Online	55%	58%	61%	65%	66%
Inventory Turn Over Rates	4.91	5.48	4.96	4.07	4.67
No. of Purchase Orders Issued	7,498	7,754	7,863	8,308	8,520
No. of Invoices Processed	16,048	16,999	17,929	19,679	20,388
Online Transactions	43%	49%	50%	50%	52%

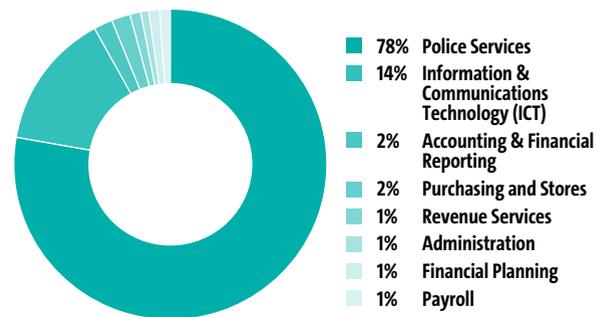
Finance, Technology & Police Services

Expenditures by Type



Finance, Technology & Police Services

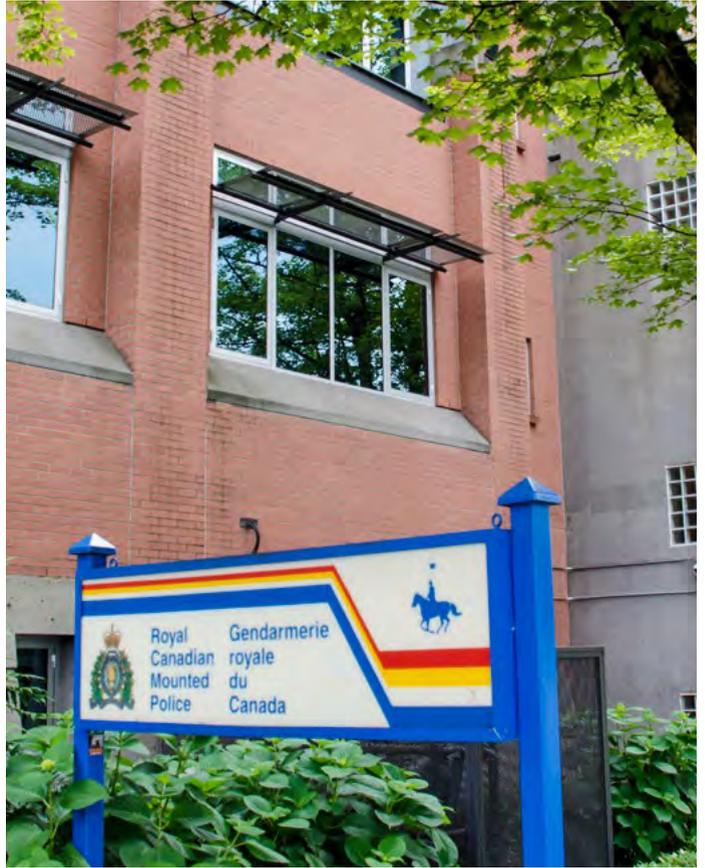
Expenditures by Function



2020 City of Coquitlam Budget

General Operating Finance, Technology & Police Services	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (240) Information and Communications Technology							
Information & Communications Technology Admin							
Technology Admin	279,139	284,819	296,870	296,870	296,870	296,870	296,870
Technical Services	2,368,567	2,455,526	2,641,767	2,649,701	2,652,116	2,652,116	2,652,116
Application Services	2,633,914	2,869,997	3,014,019	3,118,465	3,029,008	3,041,404	3,054,198
Telecom Services	230,260	72,881	79,987	(5,130)	(5,056)	(4,980)	(4,902)
ICT Project Management	-	258,608	338,009	277,309	277,309	277,309	277,309
QNet	-	-	791,170	819,658	849,562	880,953	913,903
Total Division: (240) Information and Communications Technology	5,511,880	5,941,831	7,161,822	7,156,873	7,099,809	7,143,672	7,189,494
Division: (270) Financial Services							
Payroll							
Payroll	433,956	470,920	485,166	488,222	488,222	488,222	488,222
Financial Services Administration							
Administration	531,297	585,536	610,368	610,368	610,368	610,368	610,368
Accounting							
Accounting	878,988	1,086,922	1,098,992	1,110,724	1,123,178	1,136,046	1,136,180
Revenue Services							
Revenue Services	620,634	720,291	737,285	737,285	737,285	737,285	737,285
Budgeting							
Budgeting	460,112	470,477	486,205	486,880	486,880	486,880	486,880
Purchasing							
Purchasing	563,922	580,626	573,397	584,097	588,765	591,934	595,281
Stores							
Stores	260,325	308,315	314,546	314,546	314,546	314,546	314,546
Total Division: (270) Financial Services	3,749,234	4,223,087	4,305,959	4,332,122	4,349,244	4,365,281	4,368,762
Division: (630) Police Protection							
Police Administration Operations							
Operations	7,430,164	7,811,413	8,226,258	8,413,970	8,581,977	8,722,848	8,847,732
Community Policing							
Community Policing	974,671	1,085,369	1,120,298	1,130,440	1,136,641	1,139,301	1,139,456
Police Contract							
Police Contract	27,280,955	28,982,349	29,709,186	30,392,589	31,093,078	31,811,079	32,547,030
Police Facility Management							
Police Facility Management	592,542	510,028	515,697	518,303	520,966	523,688	526,470
E-Comm							
E-Comm	166,158	166,204	166,204	166,204	166,204	166,204	166,204
Total Division: (630) Police Protection	36,444,492	38,555,363	39,737,643	40,621,506	41,498,866	42,363,120	43,226,892
Total Expenditures	45,705,606	48,720,281	51,205,424	52,110,501	52,947,919	53,872,073	54,785,148
Revenues							
Division: (240) Information and Communications Technology							
Information and Communications Technology Administration							
Administration	(66,513)	-	-	-	-	-	-
Application Services							
Application Services	(39,737)	(95,160)	(102,624)	(102,624)	-	-	-
Telecom Services							
Telecom Services	(252,761)	(259,177)	(287,502)	(287,502)	(287,502)	(287,502)	(287,502)

General Operating Finance, Technology & Police Services	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
ICT Project Management	-	(121,390)	(60,700)	-	-	-	-
QNet	-	-	(791,170)	(818,419)	(847,870)	(878,793)	(911,262)
Total Division: (240) Information and Communications Technology	(359,011)	(475,727)	(1,241,996)	(1,208,545)	(1,135,372)	(1,166,295)	(1,198,764)
Division: (270) Financial Services							
Payroll	(1,050)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Financial Services Administration	(51,602)	-	-	-	-	-	-
Accounting	(12,668)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Revenue Services	(11,761,865)	(9,415,000)	(6,265,000)	(6,265,000)	(6,265,000)	(6,265,000)	(6,365,000)
Purchasing	(56,983)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Division: (270) Financial Services	(11,884,169)	(9,473,625)	(6,323,625)	(6,323,625)	(6,323,625)	(6,323,625)	(6,423,625)
Division: (630) Police Protection							
Police Administration Operations	(1,529,770)	(1,583,100)	(1,558,100)	(1,558,100)	(1,558,100)	(1,558,100)	(1,558,100)
Community Policing	(116,152)	(86,990)	(100,160)	(100,160)	(100,160)	(100,160)	(100,160)
Police Contract	(4,125,693)	(3,191,101)	(3,363,892)	(3,363,892)	(3,363,892)	(3,363,892)	(3,363,892)
Police Facility Management	(89,841)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Division: (630) Police Protection	(5,861,458)	(4,916,191)	(5,077,152)	(5,077,152)	(5,077,152)	(5,077,152)	(5,077,152)
Total Revenues	(18,104,638)	(14,865,543)	(12,642,773)	(12,609,322)	(12,536,149)	(12,567,072)	(12,699,541)
Net Expenditure (Contribution):	(27,600,969)	33,854,738	38,562,651	39,501,179	40,411,770	41,305,001	42,085,607



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 safety-related services to Coquitlam along with Port Coquitlam, Anmore and Belcarra. 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 members, municipal 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)





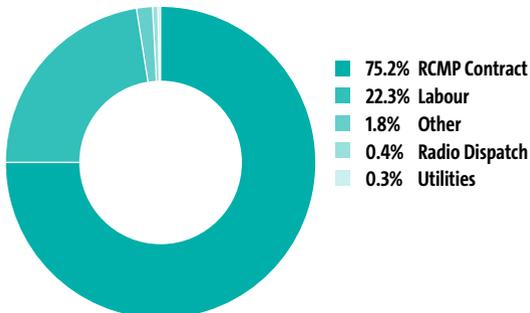
Key Performance Measures:

Police Services	2015	2016	2017	2018	2019
Break & Enter - Businesses & Residences	763	800	641	522	566
Theft from Vehicle	1,962	1,571	1,423	1,469	1,159
Officer per Population Ratio	872	859	N/A ¹	N/A ¹	N/A ¹
Case Load per Officer	61	50	N/A ¹	N/A ¹	N/A ¹
Calls for Service	44,308	43,429	41,816	40,575	25,287
Citizen Satisfaction with Police Services	93%	95%	96%	96%	96%

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

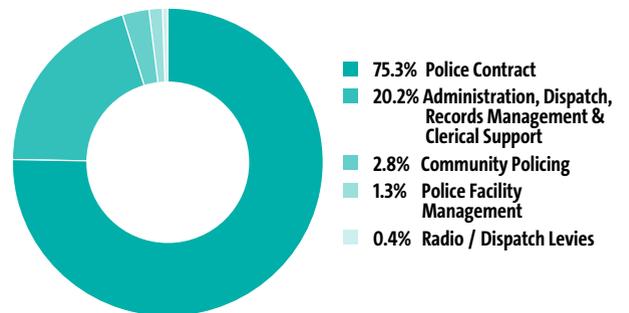
Police Services

Expenditures by Type



Police Services

Expenditures by Function





Engineering & Public Works

Engineering & 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 & Construction
- Environmental Services
- Infrastructure Planning
- Public Works
- Transportation

Design & Construction

Key responsibilities include:

- Coordinating and implementing the City's road and utility capital projects
- Overseeing the Engineering Customer Service team

Environmental Services

Key responsibilities include:

- Developing and implementing environmental programs, policies and objectives
- Managing the solid waste collection contract
- Providing services to conserve energy and water, reduce waste, protect the environment, and monitor greenhouse gas emissions

Infrastructure Planning

Key responsibilities include:

- Planning for construction and replacement of water, sewer and drainage infrastructure
- Implementing utility programs, policies and objectives
- Managing the City's assets, surveying and mapping
- Overseeing integrated watershed management plans

Public Works

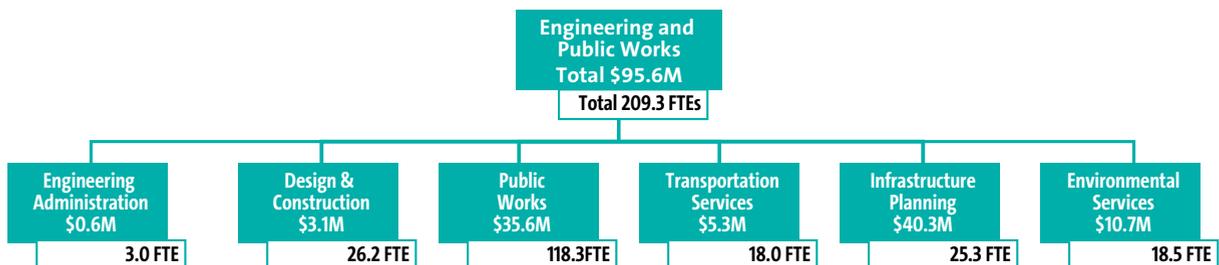
Key responsibilities include:

- Operating and maintaining the City's roads, water, sewer and drainage systems
- Maintaining the corporate fleet of vehicles and equipment

Transportation Services

Key responsibilities include:

- Planning the City's transportation services
- Coordinating traffic operations such as signals, streetlights and signs
- Managing on-street parking and City-owned parking lots



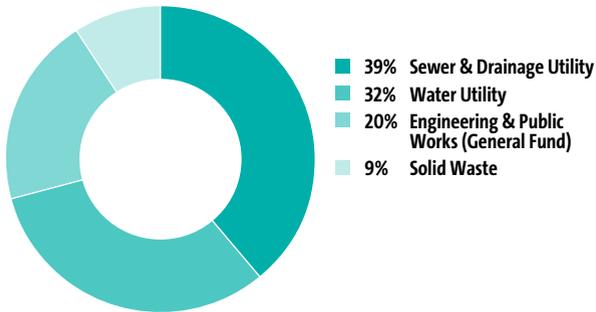
Key Performance Measures:

Engineering & Public Works	2015	2016	2017	2018	2019
Customer Service Requests ¹	9,225	9,506	10,317	10,898	9,600
# Sewer Sanitary Backups	53	46	52	51	79
# Low Water Pressure Complaints	65	53	48	68	41
Citizen Satisfaction with:					
Public Works	98%	98%	98%	98%	97%
Recycling & Garbage	88%	91%	88%	86%	98%
Road Maintenance	80%	81%	74%	83%	98%
Inspection Fee Revenues	\$762,696	\$751,911	\$498,478	\$1,898,912	1,264,933

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

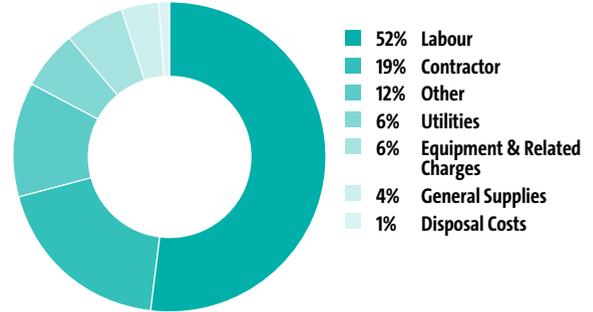
Engineering & Public Works

Expenditures by Fund



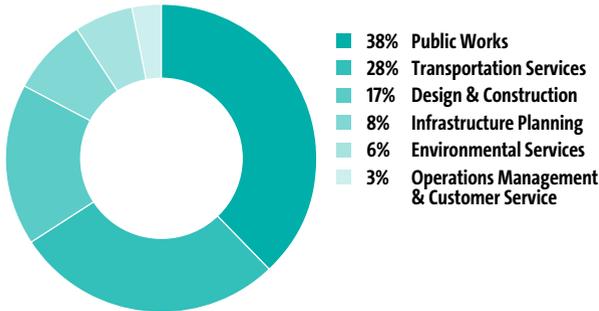
Engineering & Public Works

Expenditures by Type



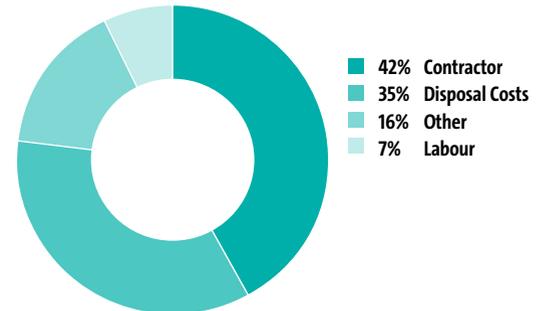
Engineering & Public Works

Expenditures by Function



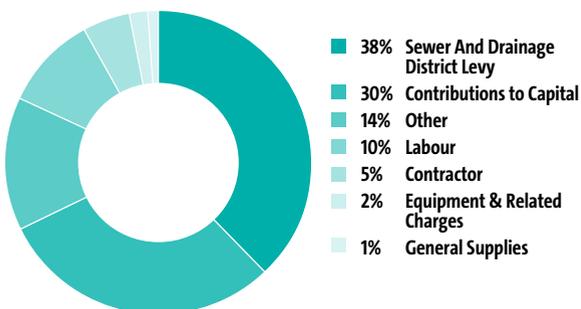
Solid Waste

Expenditures by Type



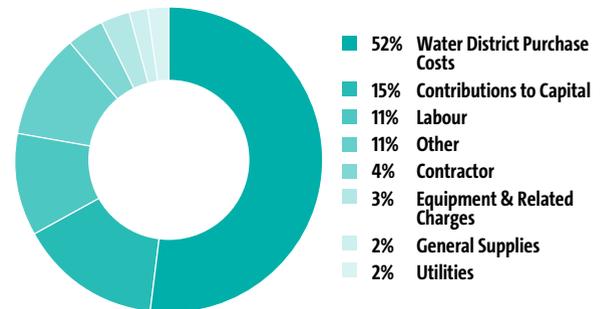
Sewer & Drainage Utility

Expenditures by Type



Water Utility

Expenditures by Type



2020 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (410) Engineering Management							
Operations General Management Administration	355,923	382,273	554,430	560,533	566,881	566,881	566,881
Total Division: (410) Engineering Management	355,923	382,273	554,430	560,533	566,881	566,881	566,881
Division: (420) Design and Construction							
Customer Service	309,841	363,299	377,192	380,379	383,111	385,957	388,849
Administrative Support	222,552	241,890	249,982	250,448	250,448	250,448	250,448
Infrastructure Inspections	926,343	626,490	791,465	798,239	804,529	811,119	817,880
Project Management	1,699,229	1,600,116	1,690,391	1,698,426	1,707,057	1,715,827	1,724,820
Total Division: (420) Design and Construction	3,157,966	2,831,795	3,109,030	3,127,492	3,145,145	3,163,351	3,181,997
Division: (450) Public Works							
Public Works Administration	395,275	472,547	499,690	502,387	504,968	504,968	504,968
Communication	11,736	12,852	11,000	11,000	11,000	11,000	11,000
Service Centre Administration	255,639	201,391	224,520	224,710	224,904	225,101	225,302
Fleet	136,282	343,076	365,136	350,136	350,136	350,136	350,136
Work Control	232,742	270,063	275,778	275,778	275,778	275,778	275,778
Roads	5,565,918	5,166,967	5,744,207	5,899,874	5,902,834	5,905,539	5,905,539
Total Division: (450) Public Works	6,597,592	6,466,896	7,120,331	7,263,885	7,269,620	7,272,522	7,272,723
Division: (460) Transportation Services							
Traffic Operations	3,773,155	3,568,601	3,630,271	3,661,108	3,689,089	3,716,593	3,743,059
Parking Management	410,114	401,260	407,905	408,759	409,647	410,187	410,187
Transportation Planning	1,106,188	1,265,551	1,270,053	1,288,740	1,308,293	1,320,478	1,324,662
Total Division: (460) Transportation Services	5,289,457	5,235,412	5,308,229	5,358,607	5,407,029	5,447,258	5,477,908
Division: (490) Infrastructure Planning							
Survey	340,203	372,221	456,728	387,369	395,850	404,680	413,824
Mapping	827,619	709,826	720,306	727,712	731,787	732,571	732,571
Methane Recovery System	101,752	100,650	100,650	100,728	100,808	100,889	100,972
Utility Programming	175,074	157,298	158,622	162,975	167,403	170,321	170,321
Total Division: (490) Infrastructure Planning	1,444,649	1,339,995	1,436,306	1,378,784	1,395,848	1,408,461	1,417,688
Division: (160) Environmental Services							
Environmental Services	886,331	1,135,826	1,231,128	1,234,505	1,234,505	1,234,505	1,234,505

2020 City of Coquitlam Budget

General Operating Engineering & Public Works	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Waste Management	8,249,236	8,378,545	8,619,272	8,912,017	9,206,966	9,530,186	9,855,845
Total Division: (160) Environmental Services	9,135,567	9,514,371	9,850,400	10,146,522	10,441,471	10,764,691	11,090,350
Total Expenditures	25,981,153	25,770,742	27,378,726	27,835,823	28,225,994	28,623,164	29,007,547
Revenues							
Division: (420) Design and Construction							
Customer Service	(15,641)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Infrastructure Inspections	(1,898,913)	(709,549)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)	(1,079,545)
Project Management	(2,177,441)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)	(1,645,500)
Total Division: (420) Design and Construction	(4,091,995)	(2,363,049)	(2,733,045)	(2,733,045)	(2,733,045)	(2,733,045)	(2,733,045)
Division: (450) Public Works							
Service Centre Administration	(9,332)	-	-	-	-	-	-
Fleet	(30,048)	(43,000)	(15,000)	-	-	-	-
Roads	(1,511,999)	(1,050,500)	(1,264,900)	(1,134,100)	(1,154,500)	(1,175,300)	(1,196,500)
Total Division: (450) Public Works	(1,551,379)	(1,093,500)	(1,279,900)	(1,134,100)	(1,154,500)	(1,175,300)	(1,196,500)
Division: (460) Transportation Services							
Traffic Operations	(1,454,680)	(1,143,200)	(1,257,100)	(1,273,100)	(1,289,500)	(1,306,100)	(1,323,100)
Parking Management	(502,374)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)	(385,300)
Transportation Planning	(132,669)	(136,006)	(146,310)	(146,310)	(146,310)	(146,310)	(146,310)
Total Division: (460) Transportation Services	(2,089,723)	(1,664,506)	(1,788,710)	(1,804,710)	(1,821,110)	(1,837,710)	(1,854,710)
Division: (490) Infrastructure Planning							
Survey	-	-	(80,000)	-	-	-	-
Mapping	(22,316)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Methane Recovery System	(101,752)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)	(100,650)
Utility Programming	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Division: (490) Infrastructure Planning	(124,068)	(122,650)	(212,650)	(132,650)	(132,650)	(132,650)	(132,650)
Division: (160) Environmental Services							
Environmental Services	(98,649)	(83,200)	(111,200)	(111,200)	(111,200)	(111,200)	(111,200)
Waste Management	(8,249,236)	(8,378,545)	(8,619,272)	(8,912,017)	(9,206,966)	(9,530,186)	(9,855,845)
Total Division: (160) Environmental Services	(8,347,885)	(8,461,745)	(8,730,472)	(9,023,217)	(9,318,166)	(9,641,386)	(9,967,045)
Total Revenues	(16,205,051)	(13,705,450)	(14,744,777)	(14,827,722)	(15,159,471)	(15,520,091)	(15,883,950)
Net Expenditure (Contribution):	9,776,103	12,065,292	12,633,949	13,008,101	13,066,523	13,103,073	13,123,597

2020 City of Coquitlam Budget

Sewer & Drainage Operating Engineering & Public Works	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (450) Public Works							
Storm Sewerage	3,839,158	4,575,807	4,238,904	4,270,643	4,301,976	4,297,019	4,327,055
Sanitary Sewerage	2,904,411	3,200,780	3,232,981	3,266,839	3,299,289	3,329,874	3,361,084
Total Division: (450) Public Works	6,743,569	7,776,587	7,471,885	7,537,482	7,601,265	7,626,893	7,688,139
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	24,039,394	26,781,970	30,134,175	32,170,579	33,991,628	35,115,470	36,474,985
Total Division: (490) Infrastructure Planning	24,039,394	26,781,970	30,134,175	32,170,579	33,991,628	35,115,470	36,474,985
Division: (160) Environmental Services							
Environmental Services	114,788	185,797	174,905	178,302	146,825	150,510	154,483
Total Division: (160) Environmental Services	114,788	185,797	174,905	178,302	146,825	150,510	154,483
Total Expenditures	30,897,751	34,744,354	37,780,965	39,886,363	41,739,718	42,892,873	44,317,607
Revenues							
Division: (450) Public Works							
Storm Sewerage	(5,434,710)	(6,279,606)	(6,793,686)	(7,113,251)	(7,395,459)	(7,573,138)	(7,756,231)
Sanitary Sewerage	(612,678)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)	(522,000)
Total Division: (450) Public Works	(6,047,388)	(6,801,606)	(7,315,686)	(7,635,251)	(7,917,459)	(8,095,138)	(8,278,231)
Division: (490) Infrastructure Planning							
Sewer Infrastructure Management	(26,455,706)	(27,942,748)	(30,465,279)	(32,251,112)	(33,822,259)	(34,797,735)	(36,039,376)
Total Division: (490) Infrastructure Planning	(26,455,706)	(27,942,748)	(30,465,279)	(32,251,112)	(33,822,259)	(34,797,735)	(36,039,376)
Total Revenues	(32,503,094)	(34,744,354)	(37,780,965)	(39,886,363)	(41,739,718)	(42,892,873)	(44,317,607)
Net Expenditure (Contribution):	(1,605,344)	-	-	-	-	-	-

2020 City of Coquitlam Budget

Water Operating Engineering & Public Works	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (450) Public Works							
Water Infrastructure Maintenance	18,359,429	18,578,551	21,057,549	23,138,148	25,596,460	28,329,472	31,419,207
Construction Crew	(125)	(59,232)	(36,935)	-	-	-	-
Total Division: (450) Public Works	18,359,304	18,519,319	21,020,614	23,138,148	25,596,460	28,329,472	31,419,207
Division: (490) Infrastructure Planning							
Water Infrastructure Management	8,325,911	7,730,500	8,739,259	8,071,799	8,290,126	8,338,744	8,450,226
Total Division: (490) Infrastructure Planning	8,325,911	7,730,500	8,739,259	8,071,799	8,290,126	8,338,744	8,450,226
Division: (160) Environmental Services							
Environmental Services	138,297	213,863	721,229	726,804	729,616	732,487	735,413
Total Division: (160) Environmental Services	138,297	213,863	721,229	726,804	729,616	732,487	735,413
Total Expenditures	26,823,512	26,463,682	30,481,102	31,936,751	34,616,202	37,400,703	40,604,846
Revenues							
Division: (450) Public Works							
Water Infrastructure Maintenance	(471,946)	(406,100)	(406,100)	(406,100)	(406,100)	(406,100)	(406,100)
Total Division: (450) Public Works	(471,946)	(406,100)	(406,100)	(406,100)	(406,100)	(406,100)	(406,100)
Division: (490) Infrastructure Planning							
Water Infrastructure Management	(26,445,691)	(26,057,582)	(30,075,002)	(31,530,651)	(34,210,102)	(36,994,603)	(40,198,746)
Total Division: (490) Infrastructure Planning	(26,445,691)	(26,057,582)	(30,075,002)	(31,530,651)	(34,210,102)	(36,994,603)	(40,198,746)
Division: (160) Environmental Services							
Environmental Services	(6,144)	-	-	-	-	-	-
Total Division: (160) Environmental Services	(6,144)	-	-	-	-	-	-
Total Revenues	(26,923,780)	(26,463,682)	(30,481,102)	(31,936,751)	(34,616,202)	(37,400,703)	(40,604,846)
Net Expenditure (Contribution):	(100,269)	-	-	-	-	-	-



Planning & Development

Planning & 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

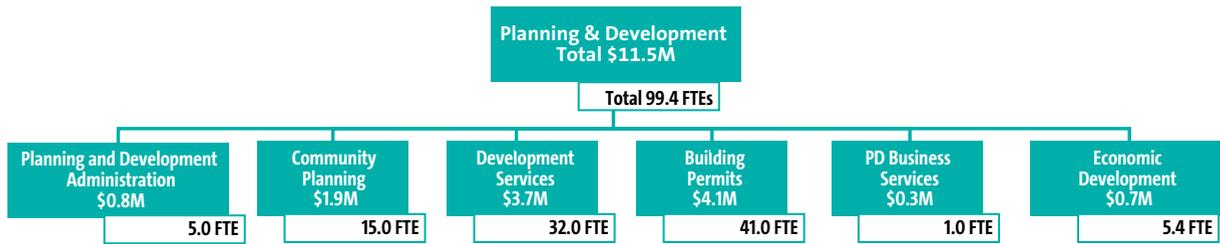
Key responsibilities include:

- Processing applications for *Official Community Plan* amendments, rezoning, subdivision, and development variance permits, in compliance with City plans and bylaws
- Steering 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:

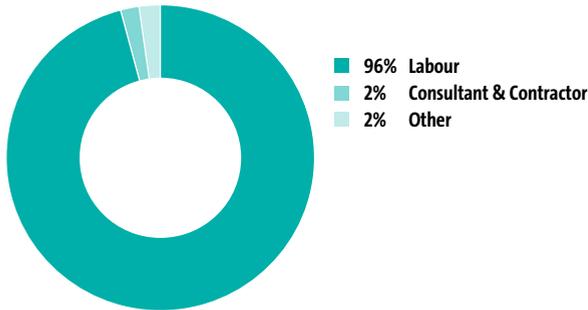
- Implementing the City’s Economic Action Plan and Tourism, Technology and Film strategies to increase the City’s economic vitality and support businesses
- Marketing the City and attracting investors, tourists and film productions
- Delivering the Coquitlam Business Connects program to support and retain businesses
- Building relationships with key stakeholders such as provincial/federal government agencies, international trade offices, real estate firms, industry associations and others



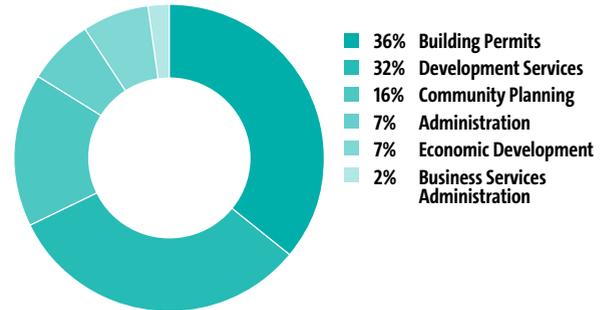
Key Performance Measures

Planning and Development	2015	2016	2017	2018	2019
Total Building Permits Issued	911	1,069	931	924	751
Total Inspections Performed	19,040	20,650	21,007	22,788	21,704
Total Development Applications	398	356	405	406	297
Citizen Satisfaction with Neighbourhood Planning	77%	79%	77%	75%	75%

Planning & Development
Expenditures by Type



Planning & Development
Expenditures by Function



General Operating Planning & Development	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (510) Planning and Development Administration							
Planning & Development Administration	915,173	757,444	765,968	678,465	690,417	702,638	710,911
Total Division: (510) Planning and Development Administration	915,173	757,444	765,968	678,465	690,417	702,638	710,911
Division: (520) Community Planning							
Community Planning	1,532,750	1,631,458	1,879,879	1,916,323	1,942,332	1,950,752	1,953,643
Total Division: (520) Community Planning	1,532,750	1,631,458	1,879,879	1,916,323	1,942,332	1,950,752	1,953,643

General Operating Planning & Development	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Division: (530)							
Development Services							
Development Services Administration	377,923	244,195	261,219	261,219	261,219	261,219	261,219
Development Planning	1,624,430	2,207,057	2,332,107	2,374,110	2,408,220	2,438,238	2,443,080
Development Servicing	869,838	1,035,324	1,074,769	1,092,092	1,106,279	1,110,773	1,112,112
Total Division: (530) Development Services	2,872,191	3,486,576	3,668,095	3,727,421	3,775,718	3,810,230	3,816,411
Division: (540) Building Permits							
Inspections							
Inspections	1,561,327	1,678,836	1,868,161	1,879,953	1,892,198	1,900,852	1,909,162
Permits	2,022,566	2,183,708	2,241,891	2,216,174	2,229,860	2,237,320	2,241,258
Total Division: (540) Building Permits	3,583,894	3,862,544	4,110,052	4,096,127	4,122,058	4,138,172	4,150,420
Division: (560) P&D Business Services							
P&D Business Services Administration							
P&D Business Services Administration	-	254,366	277,830	279,691	168,025	168,025	168,025
Total Division: (560) P&D Business Services	-	254,366	277,830	279,691	168,025	168,025	168,025
Division: (650) Economic Development and Tourism							
Economic Development							
Economic Development	615,395	640,390	748,899	751,990	755,158	758,533	761,994
Total Division: (650) Economic Development and Tourism	615,395	640,390	748,899	751,990	755,158	758,533	761,994
Total Expenditures	9,519,403	10,632,778	11,450,723	11,450,017	11,453,708	11,528,350	11,561,404
Revenues							
Division: (510) Planning and Development Administration							
Planning & Development Administration							
Planning & Development Administration	(179,343)	(100,000)	(100,000)	-	-	-	-
Total Division: (510) Planning and Development Administration	(179,343)	(100,000)	(100,000)	-	-	-	-
Division: (520) Community Planning							
Community Planning							
Community Planning	(188,219)	-	-	-	-	-	-
Total Division: (520) Community Planning	(188,219)	-	-	-	-	-	-
Division: (530) Development Services							
Development Services Administration							
Development Services Administration	(46,117)	(109,233)	(15,344)	(15,344)	(15,344)	(15,344)	(15,344)
Development Planning	(1,591,095)	(1,097,441)	(1,237,977)	(1,238,017)	(1,237,977)	(1,237,977)	(1,237,977)
Development Servicing	(72,018)	(178,521)	(93,633)	(93,633)	(93,633)	(93,633)	(93,633)
Total Division: (530) Development Services	(1,709,230)	(1,385,195)	(1,346,954)	(1,346,994)	(1,346,954)	(1,346,954)	(1,346,954)

General Operating Planning & Development	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Division: (540) Building Permits							
Inspections	-	-	(147,198)	(147,198)	(147,198)	(147,198)	(147,198)
Permits	(6,666,006)	(5,512,684)	(5,626,853)	(5,626,853)	(5,626,853)	(5,626,853)	(5,626,853)
Total Division: (540) Building Permits	(6,666,006)	(5,512,684)	(5,774,051)	(5,774,051)	(5,774,051)	(5,774,051)	(5,774,051)
Division: (560) P&D Business Services							
P&D Business Services Administration	-	-	(111,666)	(111,666)	-	-	-
Total Division: (560) P&D Business Services	-	-	(111,666)	(111,666)	-	-	-
Division: (650) Economic Development							
Economic Development	(262,423)	(240,895)	(263,908)	(263,908)	(263,908)	(263,908)	(263,908)
Total Division: (650) Economic Development	(262,423)	(240,895)	(263,908)	(263,908)	(263,908)	(263,908)	(263,908)
Total Revenues	(9,005,222)	(7,238,774)	(7,596,579)	(7,496,619)	(7,384,913)	(7,384,913)	(7,384,913)
Net Expenditure (Contribution):	514,181	3,394,004	3,854,144	3,953,398	4,068,795	4,143,437	4,176,491



Parks, Recreation & Culture Services

Parks, Recreation and Culture (PRC) Services is one of the most diverse areas within the City, with responsibility for the planning and delivery of PRC services, programs and events at City parks and community centres.

Work is carried out by the following divisions:

- Community Recreation & Culture Services
- Park Services
- Park Planning & Urban Forestry
- Policy & Business Services
- Recreation & Culture Facilities Planning

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

Community Recreation & Culture Services

Key responsibilities include:

- Providing a range of PRC services including aquatics, arena and racquet sports, recreation programs, festivals and events, and arts and heritage

Park Services

Key responsibilities include:

- Managing the City’s landscaping, fields and parks
- Promoting community beautification
- Providing outdoor recreation and Park Spark programs

Park Planning & Forestry

Key responsibilities include:

- Planning and designing future parks
- Overseeing GIS mapping
- Managing the City’s cemetery, trails, urban forest and green spaces
- Administration of Tree Management Bylaw

Policy & Business Services

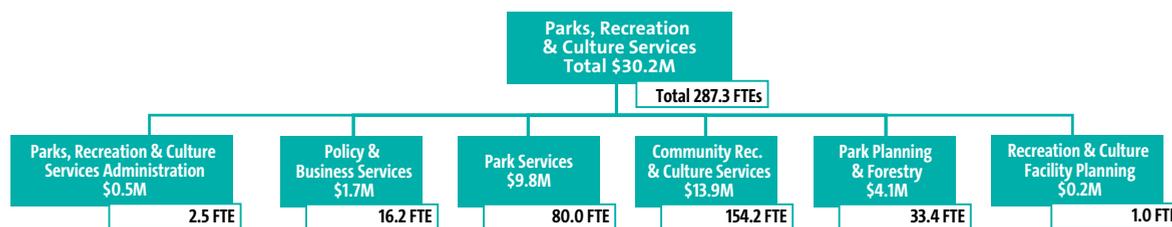
Key responsibilities include:

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

Recreation & Culture Facility Planning

Key responsibilities include:

- Collaboratively developing strategic and capital plans for existing and future recreation and culture facilities
- Managing the planning phase for new and upgraded recreation, culture and community facilities



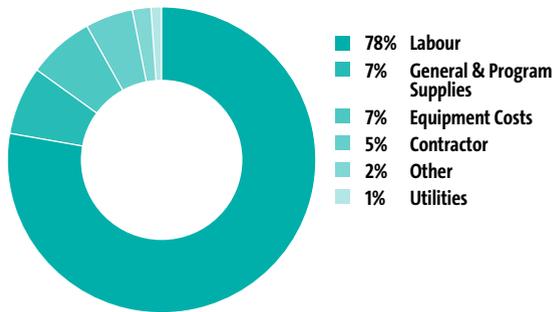
Key Performance Measures:

Parks, Recreation & Culture	2015	2016	2017	2018	2019
Total Recreation Admissions	825,318	831,203	875,322	1,015,673	1,011,648
Number of Low/No Cost Program Participants	14,469	16,169	15,619	13,507	13,336
% Sports Field Use	83%	83%	90% ¹	86%	93% ²
Online Registrations	39%	41%	43%	45%	47%
Citizen Satisfaction with:					
Parks, Trails, Green Space	97%	96%	96%	97%	96%
Recreational and Cultural Opportunities	93%	94%	90%	92%	90%
Sports Fields	93%	93%	95%	92%	92%

- 1 Increase due to growth in number of soccer registrations, soccer and baseball extended seasons, sport event hosting increased usage at slower weekend times in summer months.
- 2 Sports field usage increased due to new casual usage bookings.

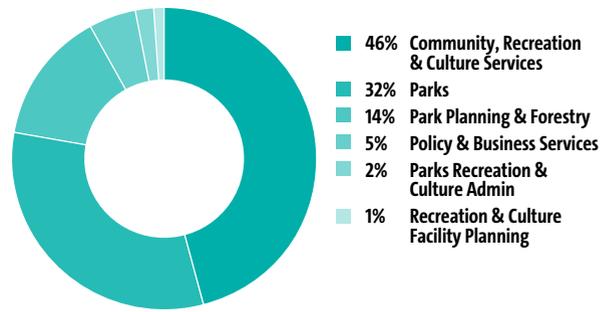
Parks, Recreation & Culture

Expenditures by Type



Parks, Recreation & Culture

Expenditures by Function



2020 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	396,204	452,360	475,293	487,125	492,131	492,131	492,131
Total Division: (310) Parks, Recreation and Culture Services Admin	396,204	452,360	475,293	487,125	492,131	492,131	492,131
Division: (320) Policy and Business Services							
Admin Services	261,705	259,792	265,739	265,739	265,739	265,739	265,739
Bookings	208,425	242,640	256,940	257,810	257,810	257,810	257,810
Performance Analysis	90,920	92,473	94,520	94,520	94,520	94,520	94,520
Business Services Admin	304,476	309,859	314,400	314,400	314,400	314,400	314,400
Policy & Business Services Admin	194,404	182,854	198,508	198,508	198,508	198,508	198,508
Partnerships & Policy	506,196	537,903	568,747	572,708	576,725	580,835	585,207
Total Division: (320) Policy and Business Services	1,566,128	1,625,521	1,698,854	1,703,685	1,707,702	1,711,812	1,716,184
Division: (330) Parks							
Parks Admin	238,491	214,122	225,527	225,527	225,527	225,527	225,527
Urban Parks Operations	698,724	730,455	904,438	907,172	908,185	908,264	908,344
Westwood Plateau Specified Area Maintenance	99,467	101,000	101,000	101,000	101,000	101,000	101,000
Pacific Reach Specified Area Maintenance	112,367	113,000	113,000	113,000	113,000	113,000	113,000
Parks Services Community Programs and Events	194,582	554,937	614,969	614,969	614,969	614,969	614,969
Landscape Services	3,009,748	2,595,547	2,757,131	2,762,474	2,768,111	2,770,170	2,771,024
Sport Services	2,323,117	2,815,069	2,768,935	2,774,419	2,777,451	2,780,545	2,783,703
Infrastructure Maintenance	2,288,569	2,567,101	2,335,027	2,348,436	2,359,547	2,366,335	2,372,919
Total Division: (330) Parks	8,965,066	9,691,231	9,820,027	9,846,997	9,867,790	9,879,810	9,890,486

2020 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Division: (390) Community Rec and Culture Services							
Comm Rec - Aquatics Arenas & Fitness Admin	151,799	162,334	166,875	166,875	166,875	166,875	166,875
Comm Rec - Prog Health & Wellness Admin	157,065	164,494	169,035	169,035	169,035	169,035	169,035
PSLC-Arenas	477,967	417,396	459,727	463,026	463,026	463,026	463,026
Poirier Community Centre	574,872	553,261	564,533	567,028	569,554	572,286	575,109
Dogwood Pavilion	790,420	791,661	865,014	870,036	872,561	875,294	878,117
Planet Ice	753,954	715,863	737,339	737,339	737,339	737,339	737,339
Centennial Activity Centre	157,119	196,199	200,159	200,159	200,159	200,159	200,159
PSLC-Aquatics	2,495,559	2,657,771	2,732,131	2,744,681	2,751,306	2,755,826	2,757,016
Mundy Park Field House	524	-	-	-	-	-	-
Comm Rec Fitness & NE Coq Admin	-	149,202	153,399	159,502	165,850	165,850	165,850
Outdoor Pools	325,440	339,887	348,298	348,298	348,298	348,298	348,298
Cultural Services	1,058,865	1,074,322	1,121,642	1,070,917	1,077,234	1,083,956	1,090,811
Community Recreation & Culture Admin	227,711	192,829	179,834	187,027	194,508	194,508	194,508
City Centre Aquatics Complex	2,483,433	2,663,255	2,747,907	2,752,390	2,754,536	2,756,833	2,758,018
Pinetree Community Centre	1,494,248	1,538,404	1,614,549	1,622,614	1,631,032	1,639,102	1,643,728
Victoria Community Hall	34,620	58,652	59,974	59,974	59,974	59,974	59,974
Summit Community Centre	87,542	73,512	75,233	75,233	75,233	75,233	75,233
Glen Pine Pavilion	808,057	860,429	887,904	898,649	906,947	914,692	917,515
Community Services	275,751	312,553	311,490	311,490	311,490	311,490	311,490
Neighbourhood and Outdoor Recreation	204,305	181,087	204,061	204,061	204,061	204,061	204,061
Smiling Creek Elementary School	81,803	191,393	194,584	194,584	194,584	194,584	194,584
Poirier Forum	1,335	4,188	4,188	4,188	4,188	4,188	4,188
Northeast Programming	70,875	85,048	86,920	86,920	86,920	86,920	86,920
Total Division: (390) Community Rec and Culture Services	12,713,266	13,383,740	13,884,796	13,894,026	13,944,710	13,979,529	14,001,854
Division: (3AA) Park Planning and Forestry							
Cemetery Services	533,104	511,564	634,458	747,042	750,070	764,737	745,377
Park Planning & Design	627,294	883,003	916,216	927,703	937,078	946,777	952,781
Urban Forestry Operations	2,293,317	2,233,825	2,368,067	2,355,461	2,366,823	2,368,260	2,368,651
Park Planning & Forestry Admin	175,796	181,304	196,958	196,958	196,958	196,958	196,958
Total Division: (3AA) Park Planning and Forestry	3,629,512	3,809,696	4,115,699	4,227,164	4,250,929	4,276,732	4,263,767

2020 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Division: (3AB) Rec and Culture Facility Planning							
Rec & Culture Facility Planning Admin	-	170,617	180,659	187,852	195,333	195,333	195,333
Total Division: (3AB) Rec and Culture Facility Planning	-	170,617	180,659	187,852	195,333	195,333	195,333
Total Expenditures	27,270,175	29,133,165	30,175,328	30,346,849	30,458,595	30,535,347	30,559,755
Revenues							
Division: (310) Parks, Recreation and Culture Services Admin							
Parks, Recreation and Culture Administration	335	-	-	-	-	-	-
Total Division: (310) Parks, Recreation and Culture Services Admin	335	-	-	-	-	-	-
Division: (320) Policy and Business Services							
Business Services Admin	(65,704)	(60,831)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Partnerships & Policy	(170,344)	(47,896)	(47,896)	(47,896)	(47,896)	(47,896)	(47,896)
Total Division: (320) Policy and Business Services	(236,048)	(108,727)	(55,896)	(55,896)	(55,896)	(55,896)	(55,896)
Division: (330) Parks							
Parks Admin	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Urban Parks Operations	(52,596)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)	(12,166)
Westwood Plateau Specified Area Maintenance	(99,467)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)	(101,000)
Pacific Reach Specified Area Maintenance	(112,367)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)	(113,000)
Parks Services Community Programs and Events	(8,948)	-	-	-	-	-	-
Landscape Services	(4,027)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sport Services	(228,145)	(215,123)	(218,683)	(218,933)	(218,933)	(218,933)	(218,933)
Infrastructure Maintenance	(81,032)	(405,119)	-	-	-	-	-
Total Division: (330) Parks	(595,582)	(858,408)	(456,849)	(457,099)	(457,099)	(457,099)	(457,099)
Division: (390) Community Rec and Culture Services							
Comm Rec - Aquatics Arenas & Fitness Admin	-	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
PSLC-Arenas	(1,101,561)	(1,196,434)	(1,203,034)	(1,203,034)	(1,203,034)	(1,203,034)	(1,203,034)
Poirier Community Centre	(350,614)	(312,587)	(312,987)	(313,087)	(313,087)	(313,087)	(313,087)
Dogwood Pavilion	(394,470)	(359,193)	(366,968)	(362,793)	(362,793)	(362,793)	(362,793)
Planet Ice	(286,305)	(262,956)	(267,386)	(269,336)	(269,336)	(269,336)	(269,336)
Scout Hall	(5,282)	(5,150)	(5,225)	(5,250)	(5,250)	(5,250)	(5,250)

2020 City of Coquitlam Budget

General Operating Parks, Recreation & Culture	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Centennial Activity Centre	(181,017)	(160,420)	(161,050)	(161,200)	(161,200)	(161,200)	(161,200)
PSLC-Aquatics	(2,255,561)	(2,105,137)	(2,233,662)	(2,240,487)	(2,240,487)	(2,240,487)	(2,240,487)
Mundy Park Field House	(10,446)	(5,070)	(5,175)	(5,200)	(5,200)	(5,200)	(5,200)
Outdoor Pools	(205,685)	(185,393)	(186,393)	(186,393)	(186,393)	(186,393)	(186,393)
Cultural Services	(92,141)	(164,462)	(130,650)	(66,000)	(66,000)	(66,000)	(66,000)
City Centre Aquatics Complex	(2,233,462)	(2,223,575)	(2,242,225)	(2,249,375)	(2,249,375)	(2,249,375)	(2,249,375)
Pinetree Community Centre	(956,185)	(866,738)	(913,080)	(914,380)	(914,380)	(914,380)	(914,380)
Victoria Community Hall	(30,110)	(53,242)	(53,667)	(53,767)	(53,767)	(53,767)	(53,767)
Summit Community Centre	(54,497)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)	(50,110)
Glen Pine Pavilion	(417,486)	(392,867)	(393,672)	(393,797)	(393,797)	(393,797)	(393,797)
Community Services	(172)	(2,000)	(2,000)	-	-	-	-
Neighbourhood and Outdoor Recreation	(111,699)	(83,800)	(103,800)	(101,800)	(101,800)	(101,800)	(101,800)
Smiling Creek Elementary School	(21,052)	(98,000)	(98,000)	(98,000)	(98,000)	(98,000)	(98,000)
Poirier Forum	(111,180)	(83,756)	(85,286)	(85,736)	(85,736)	(85,736)	(85,736)
Total Division: (390) Community Rec and Culture Services	(8,818,926)	(8,610,890)	(8,839,370)	(8,784,745)	(8,784,745)	(8,784,745)	(8,784,745)
Division: (3AA) Park Planning and Forestry							
Cemetery Services	(533,104)	(511,564)	(634,458)	(747,042)	(750,070)	(764,737)	(745,377)
Park Planning & Design	-	(105,300)	(107,019)	(111,666)	(116,418)	(121,379)	(126,706)
Urban Forestry Operations	(271,125)	(72,577)	(52,875)	(28,000)	(28,000)	(28,000)	(28,000)
Total Division: (3AA) Park Planning and Forestry	(804,229)	(689,441)	(794,352)	(886,708)	(894,488)	(914,116)	(900,083)
Total Revenues	(10,454,449)	(10,267,466)	(10,146,467)	(10,184,448)	(10,192,228)	(10,211,856)	(10,197,823)
Net Expenditure (Contribution):	16,815,726	18,865,699	20,028,861	20,162,401	20,266,367	20,323,491	20,361,932





Civic Lands & Facilities

The Civic Lands & Facilities Department provides vision, leadership and strategic direction in managing the City’s land portfolio, facilities and projects of corporate interest.

Key responsibilities include:

- Conducting long-term asset planning and delivering new amenities, such as parks and facilities
- Consulting and working with other City areas on cross-departmental initiatives
- Optimizing the City’s real-estate assets and managing development activities in a way that creates cohesive and lasting communities

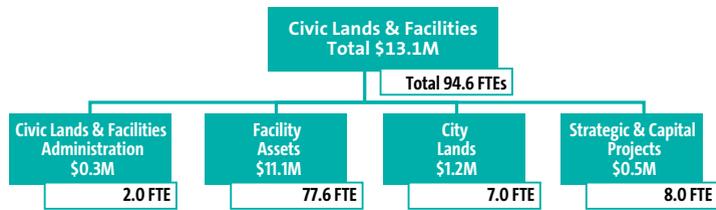
- Providing centralized project management for facilities construction projects

The Department includes the Facilities Assets division.

Facility Assets

Key responsibilities include:

- Overseeing the planning, operations and technical services of City facilities
- Ensuring that any new strategies will maintain City facilities adequately to meet the current and future needs of the City and community

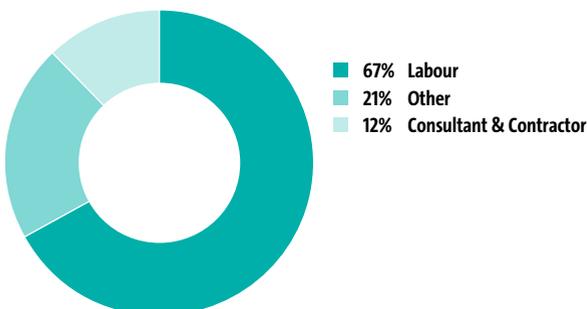


Key Performance Measures:

Civic Lands & Facilities	2015	2016	2017	2018	2019
Land Sale Revenues (\$ in millions)	\$0.1	\$64.6	\$68.5	\$76.1	\$58.5

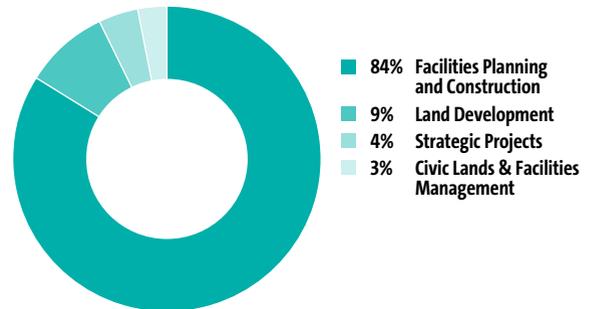
Civic Lands & Facilities

Expenditures by Type



Civic Lands & Facilities

Expenditures by Function



General Operating Civic Lands & Facilities	Actual 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024
Expenditures							
Division: (710) Civic Lands & Facilities Management							
Civic Lands and Facilities Administration	461,072	361,487	368,735	378,807	389,280	389,280	389,280
Total Division: (710) Civic Lands & Facilities Management	461,072	361,487	368,735	378,807	389,280	389,280	389,280
Division: (720) Facility Assets							
Facilities Administration	1,768,937	1,628,102	1,800,180	1,804,510	1,805,597	1,805,597	1,805,597
Facilities Custodial	2,326,778	2,421,962	2,607,077	2,609,592	2,612,627	2,612,627	2,612,627
Facilities Maintenance	5,851,007	6,298,104	6,673,009	6,753,135	6,822,991	6,883,114	6,938,660
Total Division: (720) Facility Assets	9,946,721	10,348,168	11,080,266	11,167,237	11,241,215	11,301,338	11,356,884
Division: (740) City Lands							
Real Estate Management	576,090	583,669	605,055	610,015	610,333	610,658	610,990
City Land Development Admin	440,002	577,766	604,186	613,058	621,324	627,086	633,006
Total Division: (740) City Lands	1,016,092	1,161,435	1,209,241	1,223,073	1,231,657	1,237,744	1,243,996
Division: (750) Strategic & Capital Projects							
Capital Construction	254,683	260,660	258,627	271,662	281,949	286,675	286,675
Strategic & Capital Projects Admin	279,137	202,838	208,454	211,337	212,559	212,559	212,559
Total Division: (750) Strategic & Capital Projects	533,821	463,498	467,081	482,999	494,508	499,234	499,234
Total Expenditures	11,957,706	12,334,588	13,125,323	13,252,116	13,356,660	13,427,596	13,489,394
Revenues							
Division: (710) Civic Lands & Facilities Management							
Civic Lands and Facilities Administration	(115,000)	-	-	-	-	-	-
Total Division: (710) Civic Lands & Facilities Management	(115,000)	-	-	-	-	-	-
Division: (720) Facility Assets							
Facilities Administration	(1,378,085)	(1,252,669)	(1,409,346)	(1,409,346)	(1,409,346)	(1,409,346)	(1,409,346)
Facilities Maintenance	(639)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Total Division: (720) Facility Assets	(1,378,724)	(1,257,269)	(1,413,946)	(1,413,946)	(1,413,946)	(1,413,946)	(1,413,946)
Division: (740) City Lands							
Real Estate Management	(499,455)	(647,523)	(1,390,655)	(1,163,677)	(845,910)	(845,910)	(845,910)
City Land Development Admin	(185,362)	(368,805)	(400,032)	(400,032)	(400,032)	(400,032)	(400,032)
Total Division: (740) City Lands	(684,817)	(1,016,328)	(1,790,687)	(1,563,709)	(1,245,942)	(1,245,942)	(1,245,942)
Total Revenues	(2,178,541)	(2,273,597)	(3,204,633)	(2,977,655)	(2,659,888)	(2,659,888)	(2,659,888)
Net Expenditure (Contribution):	9,779,164	10,060,991	9,920,690	10,274,461	10,696,772	10,767,708	10,829,506



Chapter 7: 2020 Five-Year Capital Plan

Capital Planning Process

The City's growth continues to drive a variety of capital investments that will have significant impact on the future of the community. The City's financial planning strategies are based on the assumption that the pace of growth will continue into the near future while striving to maintain enough flexibility to adapt to potential changes in the development industry and real estate market. The *2020–2024 Five-Year Capital Plan* has been prepared in the context of the City's Strategic and *Business Plans*, citizen input through the Ipsos Reid Citizen Satisfaction Survey conducted by Ipsos Reid, Development Cost Charges (DCC) Bylaw, and the City's financial policies.

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

To ensure reasonable projections, particularly in areas related to development-generated funds, Finance partners with

the Planning & Development Department to review and implement improved processes to forecast future revenues. The result of the additional cash flow analysis, in some cases, is a phasing of infrastructure projects to maintain long-term affordability. In addition, any short-term DCC cash flow timing issues are addressed with internal borrowing from other reserves.

Over the next five years, the City will invest \$436 million in capital infrastructure to improve transportation, enhance recreational opportunities and expand water, sewer and drainage infrastructure within Coquitlam. The *2020–2024 Capital Plan* has been developed based on funding sources that are available for capital purposes as a result of policy decisions of Council and a recent review of the different sources of capital reserves and related policies to determine the appropriate sources of funding with the objective of maintaining good financial management. The *Capital Plan* includes projects identified in the Development Cost Charges program which was approved in early 2019 and which generates funding for growth-related infrastructure. In addition, a review of the *2020 Business Plan* in conjunction with revenue forecasts for other funding sources led to funding for several new capital projects. These are projects that will either provide the community with benefits in the short-term or capital works that will provide supporting infrastructure and amenities for the growing community.

The funding is from sources such as the Land Sale Reserve Investment Fund, Density Bonus Reserve, Community Amenity Contributions Reserve and Casino Revenues.

The City recognizes that in the coming years, significant investment will be required to support the City’s population growth. This will include new recreation facilities such as the Northeast Recreation Complex and facilities to support arts, culture and heritage. In addition, substantial spending will be required on transportation infrastructure such as development of the Fremont Connector, Lincoln Crossing and Brunette Interchange. As such, Council has approved setting aside revenues from development in two new capital reserves which will provide funding for these future projects and help to ensure that the capital costs are borne by development and not the taxpayer. The *2020–2024 Financial Plan* includes an annual allocation of \$10 million from Density Bonus to the New Major Facilities Reserve and an annual allocation of \$5 million from Density Bonus to the Major Transportation Reserve.

Definition of Capital Assets

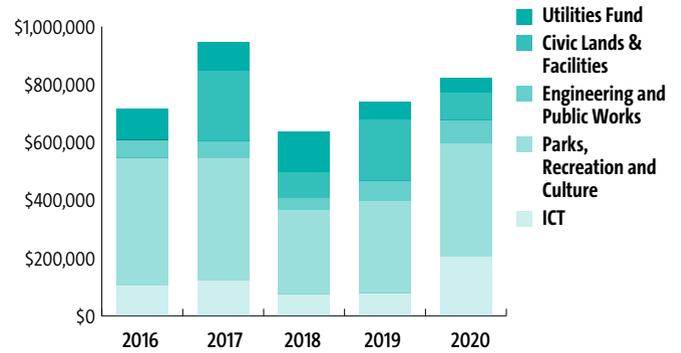
Capital assets provide a benefit to the community beyond one year. Such items typically require operating and maintenance expenditures, and may need to be replaced in the future. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer 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 *2020–2024 Capital Plan* presented to Council includes projects that are consistent with corporate objectives and long-range plans.

Operating Cost Impact of Capital Projects

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

Every year capital assets are developed by City departments or added to the City’s inventory during the course of development. The operating budget impacts of this new capital are typically added to the operating budget upon completion. Each capital project in the Plan is reviewed to assess the impact it will have on the operating budget. Projects providing new infrastructure will typically require additional expenditures each year for operation and maintenance. Projects that replace or rehabilitate existing infrastructure will typically reduce operating costs; however, this does not generally result in an overall reduction of operating costs as other aging City infrastructure not replaced are progressively more expensive to operate and maintain. An additional \$822,000 is required for the maintenance of new infrastructure, which was included in the *2020–2024 Financial Plan*.

Operating Costs for New Capital Projects

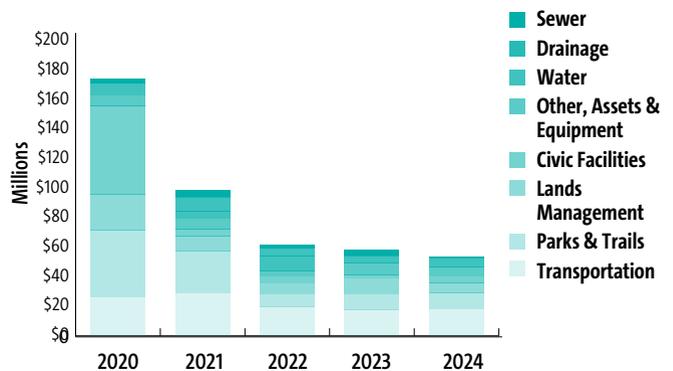


Over the past 5 years, the average operated costs for new capital in the General Fund for new buildings, roads, traffic and technology infrastructure has been \$681,000 and in the Utility Fund for Water, Sewer and drainage infrastructure the added operating cost has been an average of \$91,000.

2020–2024 Capital Plan

The 2020–2024 capital expenditure program adopted by Council includes approximately \$436 million to be expended on a number of projects. Please visit coquitlam.openbook.questica.com to explore the City’s *Capital Plan* using a nearby launched financial information visualization tool.

Capital Expenditures



City of Coquitlam 2020–2024 Capital Expenditure Summary (\$000s)

	2020	2021	2022	2023	2024	Total
Civic Facilities	58,515	4,875	4,330	2,575	4,115	74,410
Civic Facilities	58,515	4,875	4,330	2,575	4,115	74,410
Sportsfields Design/Development	1,375	775	775	775	775	4,475
Parkland Acquisition	15,080	9,393	4,343	4,343	4,343	37,502
Sports & Park Infrastructure Design Development	1,555	1,555	1,555	1,555	1,555	7,775
Trail & Pathway Design/Development	-	152	-	-	354	505
Parks Design/Development	15,075	15,404	1,350	2,838	3,621	38,288
Aquatic Facilities & Amenities	7,000	-	-	-	-	7,000
Parks, Recreation & Culture - Other	4,378	378	378	378	378	5,890
Parks & Trails	44,463	27,656	8,401	9,889	11,025	101,435
Roads—Rehabilitation	10,109	9,224	9,303	7,566	7,754	43,957
Road—Expansion	11,961	14,930	7,056	7,056	6,871	47,874
Roads—Infrastructure Management	3,195	3,895	2,895	2,895	2,880	15,760
Transportation	25,265	28,049	19,254	17,517	17,505	107,591
Drainage—Rehabilitation	860	2,110	1,060	1,010	1,010	6,050
Drainage—Expansion	1,400	6,950	3,636	650	1,650	14,286
Drainage—Infrastructure Management	150	150	150	150	150	750
Drainage	2,410	9,210	4,846	1,810	2,810	21,086
Sewer—Rehabilitation	300	300	300	740	300	1,940
Sewer—Expansion	2,200	4,350	1,500	2,865	400	11,315
Sewer—Infrastructure Management	600	600	600	600	500	2,900
Sewer	3,100	5,250	2,400	4,205	1,200	16,155
Water—Rehabilitation	3,848	4,860	2,610	2,827	2,570	16,715
Water—Expansion	1,160	-	7,500	-	110	8,770
Water—Infrastructure Management	140	-	-	-	-	140
Water	5,148	4,860	10,110	2,827	2,680	25,625
Land Management	23,745	10,025	7,150	10,250	6,650	57,820
Land Management	23,745	10,025	7,150	10,250	6,650	57,820
Deputy City Manager	927	275	275	275	275	2,027
Fleet	2,788	3,712	1,217	5,044	1,963	14,723
Environmental Services	25	25	25	25	25	125
Planning	311	168	168	168	168	981
Other	695	695	695	695	695	3,475
Information & Communications Technology	2,082	1,779	1,236	1,795	3,276	10,168
Other, Assets & Equipment	6,827	6,653	3,615	8,001	6,402	31,498
Total Capital Expenditure	169,474	96,578	60,106	57,074	52,387	435,620

2020 – 2024 Capital Project Details

Civic Facilities (\$74 Million)

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

Over the next five years, \$74 million will be spent on civic facilities with \$58.5 million in 2020, which include projects related to building renovations, expansions and component replacement. Funding for facilities is provided through capital reserves such as the Building Component Replacement Reserve, Building Replacement Reserve, Community Amenity Reserve, Density Bonus Reserve and the Municipal Capital Fund (Casino Revenues).

MAJOR PROJECT SPENDING

- **Facility Upgrade Program**—Key projects in this capital program include City Hall main elevator renewal and roof replacement, Poirier Sports and Leisure Complex rubber flooring replacement, City Centre Aquatic Complex main fire panel upgrade and flooring renewal, Glen Pine exterior building painting and underground parking renewal and a variety of other miscellaneous small asset component replacements.
- **Austin Works Yard Renewal**—The Austin Works Yard, located at 500 Mariner Way, was constructed in the late 1960's to function as the City of Coquitlam's primary operation center. The yard has currently reached its capacity and many of its structures have reached the end of their useful lives. Phase 1 of Austin Works Yard renewal project was initiated in 2019 with the focus on areas that offer the greatest investment value and include the Vehicle Service Centre and the Auxiliary Building with an estimated total cost of \$35 million.
- **Buchanan Square Enhancements**—As part of the project to replace the RCMP parkade roof membrane approved in the previous budget, Council has endorsed a new landscaping treatment to Buchanan Square to make it more functional as a public space. The \$2.5 million in funding allocated to the roof replacement project does not include any enhancements to the Square but is based on a 'like for like' replacement. As part of the 2019 budget, Council approved \$1 million in funding for Buchanan Square Enhancements and an additional \$1.5 million in funding is set aside to support this project.
- **City Centre Aquatic Complex (CCAC) Fitness Centre Expansion and Upgrade**—The CCAC is an indoor aquatic centre located in the City Centre and is near or past capacity. As such, staff completed a cost benefit analysis to consider expanding land-based recreation space at CCAC to address immediate needs and serve future growth in the City Centre. This analysis demonstrated that CCAC would greatly benefit from an expansion to increase the fitness and recreation space to improve and enhance current and future programs and services. The estimated cost to expand and renovate CCAC is \$5M.
- **Poirier Sports & Leisure Complex (PSLC) Arena 3 Expansion**—The PSLC is a multi-purpose, all-season recreation complex. In 2017, Council approved \$2M in funding for the Arena 3 conversion and there is currently \$890,000 remaining in the project budget following completion of Phase I. The estimated cost for this second phase is in the range of \$2.4M - \$2.9M; therefore, an additional funding of \$2 million has been approved for this project. The project design and a funding plan is being prepared.
- **Major Facilities Planning**—Parks Recreation and Culture Services highlighted a variety of strategic work to support ongoing high-level planning for major recreation and culture facility projects. Council directed staff to initiate planning for the replacement of Place des Arts and development of a Heritage Centre as well as explore mixed use opportunities for Innovation Centre. The \$500,000 approved funding is to support planning for the projects identified in the Major Recreation Facilities Strategy, including Planet Ice, as well as the planning for Place des Arts and Heritage.
- **Town Centre Firehall Training Facility**—The Coquitlam Town Centre Firehall and Training Centre is the sole training facility area for the department. The existing training building and tower on site have reached the end of their useful lives. This project is to modernize the training building and area by replacing the existing structures with a new training facility to improve its performance, capacity and safety and to provide adequate training for fire crews. The cost of the project is estimated at \$1.8 million and phased over 2 years.
- **Coquitlam YMCA Community Centre**—In 2015 the City entered into an Agreement-In-Principle (AIP) with the YMCA of Greater Vancouver to jointly develop a community recreation facility as part of the construction of a mixed-use development in the Burquitlam-Lougheed neighbourhood. The project also includes a Community Police Station and Park n' Ride SkyTrain parking facilities. The budget approved to date is \$57M.

Parks, Trails and Sports Fields (\$101 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 \$101 million on these amenities, including parkland acquisition (\$38 million) and park development (\$38 million), with \$44 million required in 2020. Funding for these projects is from the Parkland Acquisition, Development DCC Program, Gas Tax, General Revenues, City Reserves and Contributions from Others. Sports field funding of \$775,000 annually provides funding for sports field renewal projects identified in the Sports Field Strategy.

MAJOR PROJECT SPENDING

- **Blue Mountain Park**—In 2018, \$1 million was allocated to the Blue Mountain Park Master Plan and subsequent park improvements and another \$4 million was included as a placeholder in 2020 for a total of \$5 million for Blue Mountain Park. The Park Master Plan will provide a variety of amenities and park improvements for consideration in this popular destination community park and the funding placeholder currently covers potential rehabilitation of the spray park and wading pool as well a potential replacement of Scout Hall.
- **New Parks Amenities**—The DCC Park Development Program includes non-eligible park amenities of approximately \$28 million. In 2015 \$600,000 of general revenues was approved to supplement DCC funding and over the 30-year time frame of this Program, this annual funding will contribute an additional \$18 million towards these amenities, leaving \$10 million unfunded. This \$2.5 million is to help address the park amenity requirements in the current 5-year plan without a pre-approved funding envelope.
- **Neighborhood Enhancement Projects**—Since 2016 Council has funded a number of “Blitz” projects aimed at providing a variety of enhancements to parks, older neighbourhoods and destination amenities in order to support a high quality of life for residents as well as to address the backlog of minor capital projects. These enhancement type projects are aimed at providing immediate visible benefits to the community with another \$2 million approved for park related projects.
- **Cottonwood Park**—Cottonwood Park is anticipated to become an important Community-level park in the Burquitlam/Lougheed Neighbourhood, eventually expanding to be 11.5 acres (4.7 hectares) in size. The size of the park was determined during the development of the Burquitlam-Lougheed Neighbourhood Plan, in recognition of the area's rapid growth, development and demand for outdoor recreation services. The first phase of the park improvement was completed in 2019 bringing new play equipment, splash park, a youth area, washrooms and other amenities. The next phase is anticipated to begin in 2020 and increase the park size to about five acres (two hectares). It is planned to include a combined ball diamond and sports field, a multi-sport court, and outdoor games tables.
- **Sheffield Park**—Sheffield Park will be a 2.0 acre Neighbourhood Enhanced Park in the Smiling Creek Neighbourhood of Northeast Coquitlam. Contemplated amenities include a playground, open lawn areas, youth area, table tennis and/or outdoor exercise equipment, walking trails and viewing opportunities down Burke Mountain. Spray pad and washrooms are being considered and are subject to community feedback and available funding.
- **Glen Park**—Glen Park is a 16.66 acre community park in Coquitlam City Centre. The improvements in Glen Park are split into phases. Phase 1 was completed in 2012/ 2013. The approval of the additional funding will go towards the next phase of this project which will build upon the existing improvements to meet the current and future needs of this rapid growing community in the City Centre.
- **Parkland Acquisition** includes funding for future park and community amenities in areas identified in the City's *Official Community Plan* and associated policies.
- **Sports Fields** includes \$600,000 towards the replacement of the Cunnings Artificial Turf in partnership with School District 43 and Douglas College.
- **Park Infrastructure Program** includes funding for a variety of playground, tennis court and other park infrastructure upgrades.

Transportation (\$108 Million)

According to Ipsos Reid Citizen Satisfaction Surveys, transportation continues to be the highest priority for Coquitlam residents. The 2020–2024 Capital Plan includes \$108 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. In addition to these major funding sources, the City relies on a variety of other funds. Planned transportation spending in 2020 is \$25 million.

MAJOR PROJECT SPENDING

- **Future Lougheed Corridor Improvements**—The Plan includes \$14.4 million over the next five years to address the completion of the multi use pathway (Dewdney Trunk Road to Chilko) that improves accessibility to the Coquitlam Central transit exchange. It also includes safety upgrades (e.g. raised median and intersection improvements) from the CP Rail overpass to the BCMOTI jurisdiction, west of Colony Farm Road.
- **King Albert Greenway**—The King Albert Greenway will extend from Blue Mountain Park to Mundy Park, providing connectivity to a number of schools and civic facilities along the way. It will be a continuous, enhanced east-west walking and cycling route away from high traffic volumes on parallel arterial (Austin Avenue) and collector (Foster Avenue) streets and form a grid with the existing Poirier Ave Greenway. A multi-use pathway (MUP) currently runs along the north side of King Albert Avenue, providing access to Blue Mountain Park and Como Lake Middle School. The MUP ends at Gatensbury Street. The project costing \$1.9 million aims to upgrade this corridor to better serve the transportation needs of pedestrians and cyclists, consistent with the City's strategic goal of safe and complete neighbourhoods.
- **Pipeline Road Upgrade, Guildford to David (west side)**—Pipeline Road improvements include the widening of Pipeline Road, one of the City's major north-south arterial roads to two lanes in each direction. In addition to providing enhanced mobility for NE Coquitlam residents, it also includes provisions for safety upgrades through a landscaped median and intersection improvements along the corridor. The cost of the project is \$8.2 million.
- **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.
- **Pavement Rehabilitation for Major Road Network, Local Road Network and Community Collector Road Network**—These projects are intended to extend the service life of the transportation network through rehabilitation of road-related infrastructure.
- **Frontage Work Program on Charland and Quadling**—The Frontage Works Program budgeted at \$2 million annually, 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 2020 include frontages on Charland and Quadling avenues.
- **Sidewalk Improvement Program**—The sidewalk program budgeted at \$1.2 million annually, 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.
- **Neighbourhood Enhancement Projects**—In 2018, the Public Works Neighbourhood Improvement Program was developed as a result of Council's interest to improve aesthetic conditions in some older neighbourhoods in the City that were not benefiting from improvements as part of redevelopment. This program continued in 2019. In 2020 funding of \$1 million was approved for public works Neighbourhood Enhancement Projects.

Utilities (\$63 Million)

The Utilities *Capital Plan* includes infrastructure projects related to drainage, sewer, water and solid waste collection. The projects are categorized into three different areas including rehabilitation, expansion and infrastructure management and sustainability. The *Capital Plan* includes significant work related to the expansion of utilities in Northeast Coquitlam to support new development in the City such as new drainage systems, water system improvements, and the continuation of ongoing sewer and drainage improvement programs. Planned utilities spending in 2020 is \$11 million.

MAJOR PROJECT SPENDING

Drainage:

- Nelson Como Floodbox
- Storm Sewer Structural Rehabilitation
- Stream Erosion Control – Scott Creek Site

Sewer:

- Linton Sanitary Sewer Diversion
- Inflow and Infiltration Program
- Sanitary Sewer Structural Rehabilitation

Water:

- Watermain Replacement Program
- Road Program Water Repairs
- Automated Water Meter Reading Program and Water Meter Replacements

Land Management (\$58 Million)

The City owns significant greenfield land slated for both long-term holding and development potential for the benefit of the community now and into the future. The City Lands Division of Civic Lands & Facilities manages the business of bringing this greenfield land to market through value-added site preparations and regulatory approvals. This *Capital Plan* includes costs related to the necessary steps to establish market readiness and development costs related to residential and commercial zones in Northeast Coquitlam, with \$24 million to be spent in 2020. This work is funded from the City's Land Sale Reserve Fund which also receives the proceeds from the sale of the land.

MAJOR PROJECT SPENDING

- South of Village: Flats Land Development
- North of Village: Land Development
- Burke Mountain Village and Princeton land development
- Burke Mountain Village Discovery Centre

Other Assets & Equipment (\$31 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 \$15 million of costs related to the replacement of vehicles and equipment that have reached the end of their lifecycle and the purchase of additional fleet units resulting from growth in City services. The City currently has a vehicle fleet with a replacement value of approximately \$47 million. 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 \$10 million of ongoing programs to upgrade and maintain current hardware, software and application requirements related to the City's computer and communications systems.

MAJOR PROJECT SPENDING

- 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

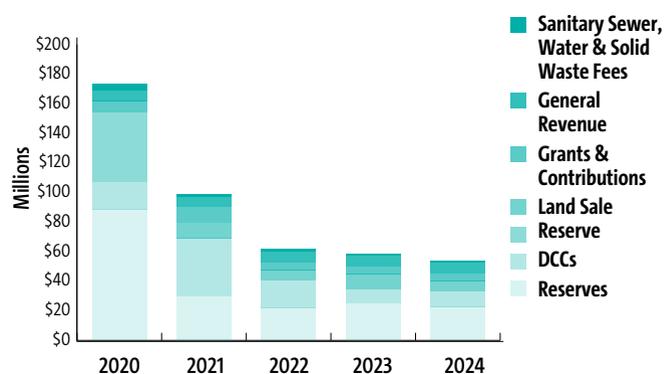
Funding Sources

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 2020, the City will see continued support from senior levels of government. Provincial traffic fine revenues are forecasted to remain at the 2019 level of \$1.4 million. In 2020, TransLink will provide approximately \$4.3 million for operation, maintenance and rehabilitation of the major road network located in Coquitlam.

The capital portion of the 2020–2024 *Financial Plan* is funded from the following sources in the graphic below. (For more information on reserve funding please refer to Chapter 4).

2020–2024 Capital Plan Funding Sources



Funding Source	2020	2021	2022	2023	2024	Total
Reserves	86,469,728	28,995,731	21,583,680	24,584,364	22,256,794	183,890,297
Development Cost Charges	18,243,050	38,668,173	17,793,500	9,000,920	10,190,700	93,896,343
Land Sale Reserve	45,795,000	10,025,000	7,150,000	10,250,000	6,650,000	79,870,000
Grants & Contributions	7,288,267	10,359,400	4,980,733	4,803,533	4,943,200	32,375,133
General Revenue	7,129,552	7,129,552	7,129,552	7,129,552	7,129,552	35,647,760
Sanitary Sewer, Water & Solid Waste Fees	4,548,000	1,400,500	1,469,000	1,306,000	1,217,000	9,940,500
Total Funding	169,473,597	96,578,356	60,106,465	57,074,369	52,387,246	435,620,033

Debt Borrowing

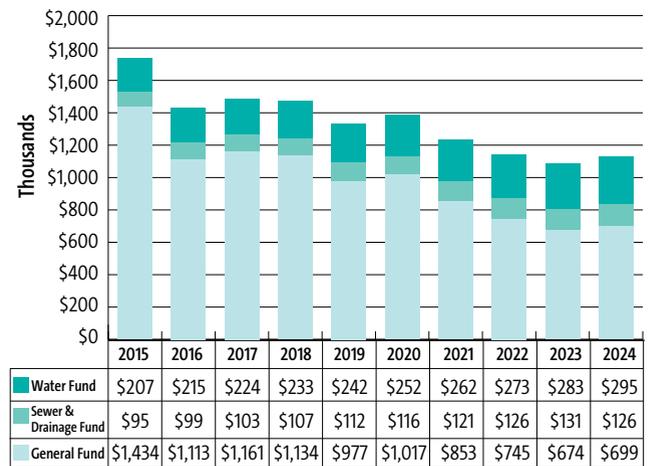
The 2020–2024 Capital Plan does not include any borrowings. The City’s practice is to minimize external debt borrowings and, if required, use existing reserves as a means to internally finance required capital expenditures. As well, the City adheres to the Debt Limit and Liability Servicing Limit requirements as outlined in the Community Charter.

In the past, the City used long-term borrowing to fund infrastructure projects that support growth in the community and that are repaid by Development Cost Charge (DCC) collections. This borrowing usually precedes development and the use of long-term borrowing spreads the payment stream over time so it can be matched to the DCC revenue stream. This ensures that these assets will be paid for by future development revenues, rather than increasing taxes. Currently, the City has approximately \$16 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 2019 was \$16 million or \$106 per capita. The City’s debt level is estimated at \$15 million at the end of 2020. The use of long-term debt requires an elector approval process.

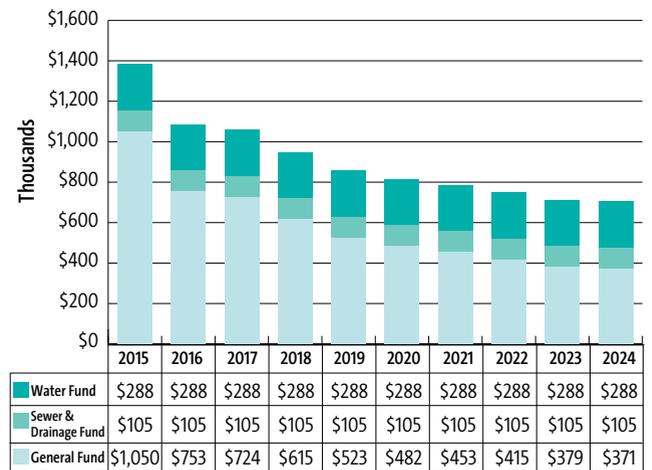
Debt Levels 2015–2024



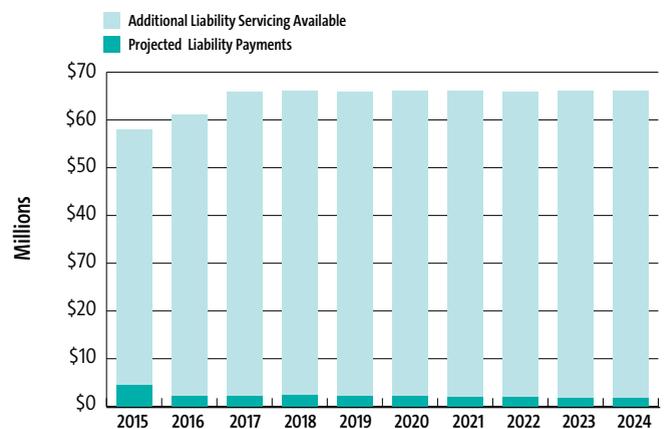
Debt Principal Payments 2015–2024



Debt Interest Payments 2015–2024



Liability Servicing Limits 2015–2024



The liability servicing limit is set by the Community Charter and is defined as 25% of a municipality’s controllable and sustainable revenues for the previous year. For the City of Coquitlam, this liability servicing limit was \$66 million in 2019. The budgeted cost of principal and interest debt payments range from \$1.8 to \$2.2 million in the 2020–2024 financial planning period, which is below the allowable limit.

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

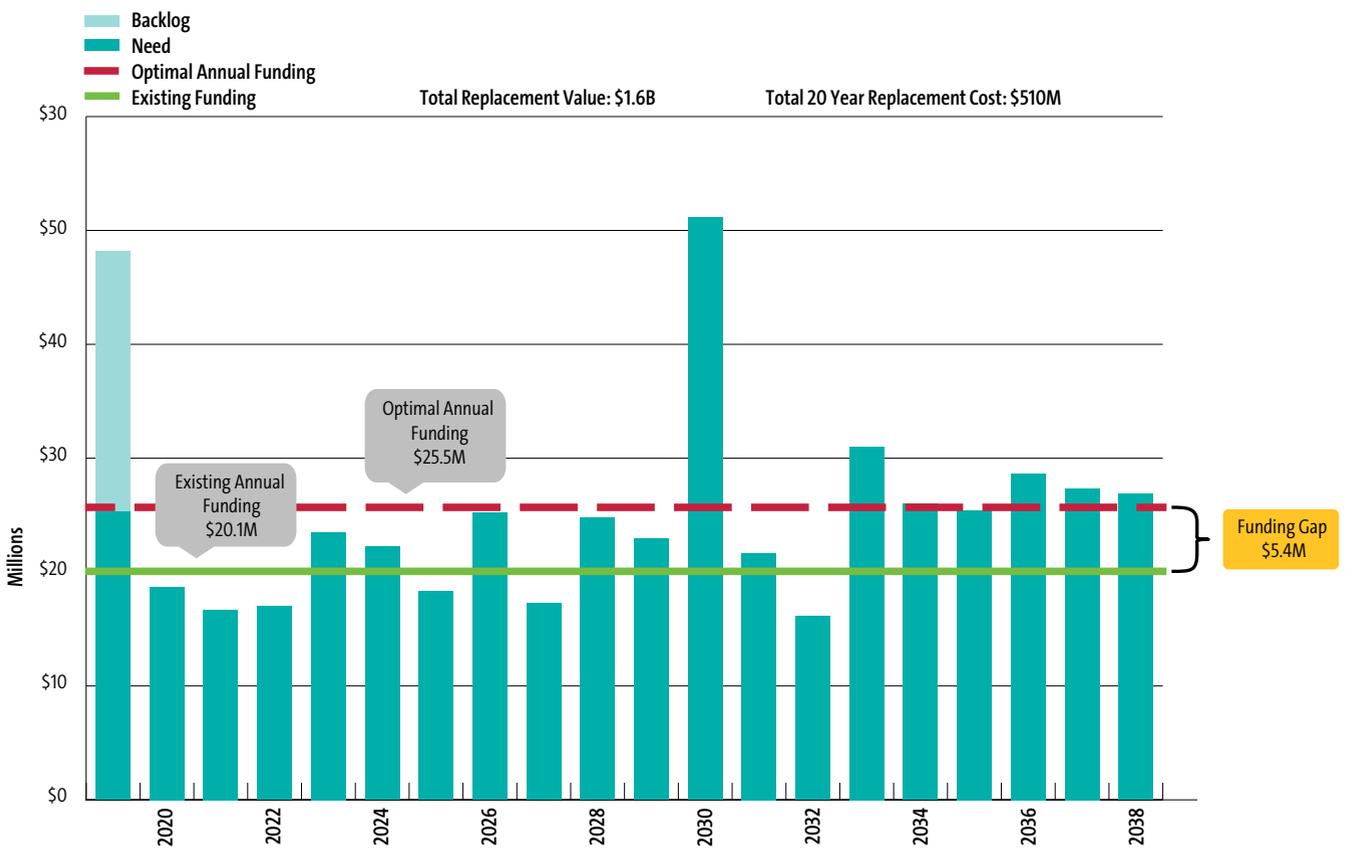
A city-wide asset replacement assessment was completed in 2017 and updated annually since, in order to obtain information on the current overall asset replacement needs. The assessment was broken down by fund with the General Fund funding transportation, parks, facilities and vehicles and equipment assets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

Based on the assessment, it is anticipated that a total of \$605 million will be required over the next 20 years for the replacement and renewal of the existing capital assets to ensure that the City can rely on these assets well into the future. Fortunately, Council has made investments in the continued improvement of asset replacement information systems and resources and endorsed sound financial policies that provide funding mechanisms for future asset replacement needs and long-term sustainability. As a result of these previous Council decisions, the City is in good overall shape when it comes to its ability to sustain its existing infrastructure in the long-term.

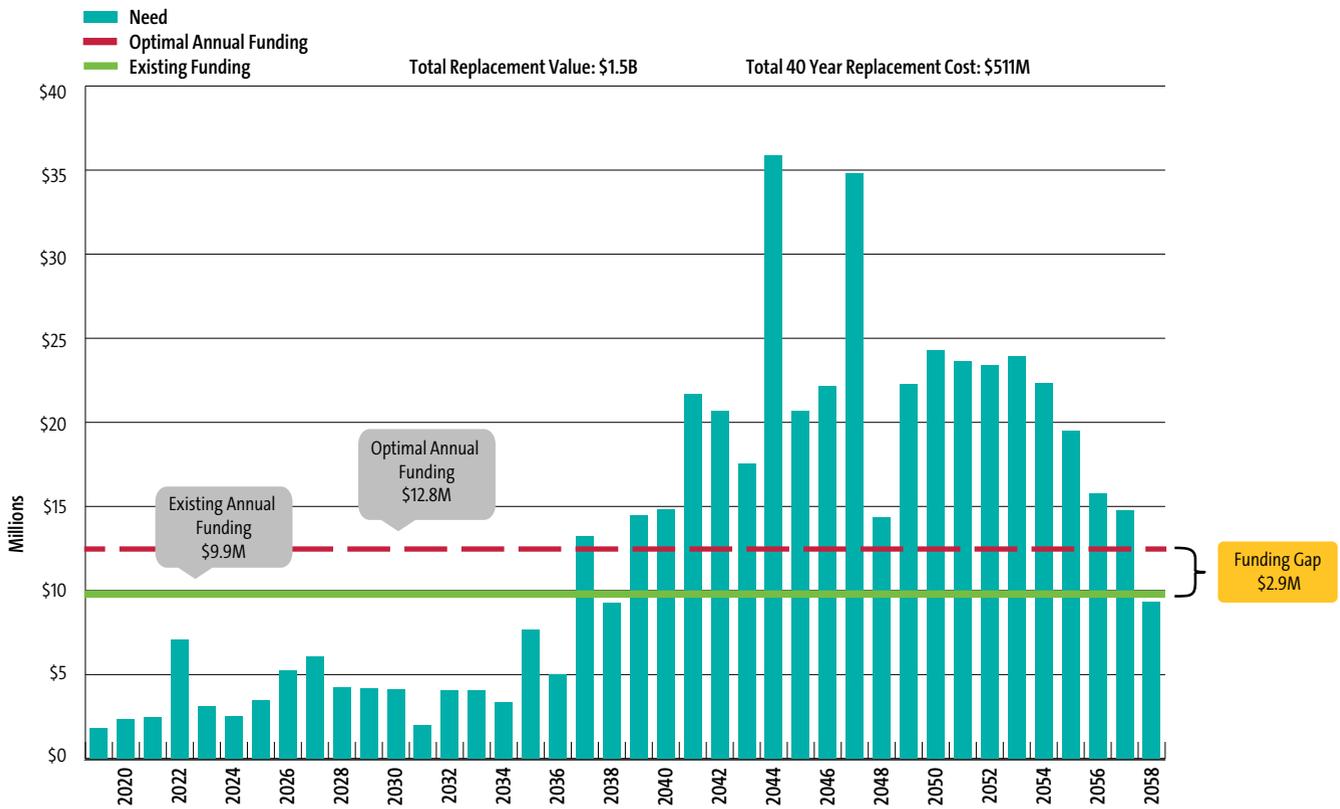
Asset Replacement Assessment—General Fund

Based on the overall asset replacement assessment for the next 20 years, the gap between the average annual asset replacement optimal funding level and existing annual funding for the assets (housed) in the General Fund is calculated at \$5.4 million and is mainly attributed to parks infrastructure, transportation (paving), fleet, fire equipment and recreation and fitness equipment.

General Fund Infrastructure



Utility Infrastructure



Asset Replacement Assessment—Utility Funds

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

The 2020–2024 *Financial Plan* includes additional funding to be allocated towards asset replacement in order to narrow this funding gap. This includes an approval of ongoing funding of \$100,000 from the City’s Land Sale Reserve Investment fund as well as through the endorsement of the new Utility Funds’ Accumulated Operating Surplus Policy indicating that any additional surplus above the required threshold will be transferred to the respective Utility Asset Replacement Reserves to address ongoing asset management needs.

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

Appendix

Glossary of Terms

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

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

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

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

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

BUDGET AMENDMENT: Significant amendments may be made to the approved *Five-Year Financial Plan* by completing and adopting a revised *Five-Year Financial Plan*.

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 in-kind or cash contributions provided by property developers when City Council grants development rights through rezoning.

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

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

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

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

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

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

FTE: Full-Time Equivalent staffing positions.

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

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

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

GHG: Greenhouse Gas

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

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

GRANT: A financial contribution to or from governments.

GVS&DD: Greater Vancouver Sewerage and Drainage District

GVTA: Greater Vancouver Transportation Authority

GVWD: Greater Vancouver Water District

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

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

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

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

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

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

RCMP: Royal Canadian Mounted Police

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

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

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

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

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

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



BYLAW NO. 5024, 2019

A Bylaw to adopt the 2020 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. **2020 Five-Year Financial Plan Bylaw No. 5024, 2019**

This Bylaw may be cited for all purposes as "2020 Five-Year Financial Plan Bylaw No. 5024, 2019".

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, 2020 and ending December 31, 2024.

File #: 09-3900-20/5024/1 Doc #: 3544127.v2

3. Full Force & Effect

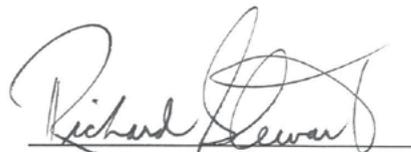
This Bylaw has full force and effect from January 1, 2020 until amended, repealed or replaced.

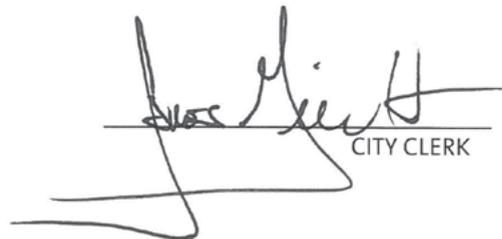
READ A FIRST TIME this 9th day of December, 2019.

READ A SECOND TIME this 9th day of December, 2019.

READ A THIRD TIME this 9th day of December, 2019.

GIVEN FOURTH AND FINAL READING and the Seal of the Corporation affixed this 16th day of December, 2019.


MAYOR


CITY CLERK

Schedule "A" to Bylaw No. 5024, 2019

City of Coquitlam
2020 Five-Year Financial Plan Bylaw No. 5024, 2019
Consolidated Summary of Revenues & Expenditures

	2020	2021	2022	2023	2024
Revenues:					
Taxation, net	(179,580,198)	(187,008,659)	(194,270,881)	(200,749,646)	(207,345,201)
Fees and Service Charges	(81,350,016)	(84,522,295)	(88,236,878)	(92,531,325)	(97,462,390)
Municipal Land Sales	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Developers' Contributions	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Grants & Contributions from Others	(14,561,049)	(17,653,382)	(12,311,515)	(12,171,715)	(12,349,582)
Other	(10,825,937)	(10,862,471)	(10,922,377)	(11,003,670)	(11,144,407)
Transfers:					
Collections for Other Governments	(100,198,333)	(100,221,293)	(100,247,008)	(100,275,809)	(100,308,066)
Transfer from Reserves	(138,672,612)	(43,761,458)	(32,941,549)	(37,742,466)	(30,870,936)
Transfer from DCC's	(21,059,350)	(41,484,473)	(20,609,800)	(11,811,311)	(12,705,671)
	<u>(606,247,495)</u>	<u>(545,514,031)</u>	<u>(519,540,008)</u>	<u>(526,285,942)</u>	<u>(532,186,253)</u>
 Expenditures:					
Other Municipal Purposes	268,462,767	280,103,481	290,028,223	299,341,832	309,602,442
Debt Payments	3,171,417	2,981,965	2,846,104	2,750,086	2,779,033
Capital Expenditures <i>(Note 1)</i>	169,473,597	96,578,356	60,106,465	57,074,369	52,387,246
Transfers:					
Transfer to Other Governments	100,198,333	100,221,293	100,247,008	100,275,809	100,308,066
Transfer to Land Sale Reserve	45,252,600	45,393,099	45,425,443	45,434,852	45,151,153
Developer Contributed Assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Transfer to Capital Reserves	35,642,281	36,289,337	36,940,265	37,508,994	38,058,313
Transfer to Statutory Reserve	1,046,500	1,046,500	1,046,500	1,000,000	1,000,000
Non-Cash Expenditure of Depreciation	(37,000,000)	(37,100,000)	(37,100,000)	(37,100,000)	(37,100,000)
	<u>606,247,495</u>	<u>545,514,031</u>	<u>519,540,008</u>	<u>526,285,942</u>	<u>532,186,253</u>

Note 1: Excludes work-in-progress expenditures in previous budgets estimated at \$195M

Schedule “B” to Bylaw No. 5024, 2019

2020 Five-Year Financial Plan Bylaw No. 5024, 2019
Revenue Plan Objectives and Policies

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

1. Sources of Revenue

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

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

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

Fees, Rates and Service Charges – It is the City’s policy to charge a user fee for services that are identifiable to specific users instead of levying a general tax to all property owners. The City charges a variety of fees and charges for activities related to parks, recreation and culture programs and services, planning and development services, engineering and public works services and a variety of other administrative services. These fees and charges are annually set in the Fees and Charges Bylaw. The City also receives a share of gaming revenues under the casino host agreement and these revenues are managed in accordance with the Casino Revenue Policy which primarily allocates this funding to municipal infrastructure and community grants.

Municipal Land Sales – The City receives revenue through the disposal of land assets. In 2010, Council set a vision to create and maintain sustainable land based resources for the benefit of the community now and in the future. This includes maintaining a balance between both land inventory and land sale reserve funds. The Land Sale Reserve policy reflects the following main objectives: 1) to fund strategic land investment (including land purchase and land development); 2) to provide interim borrowing for capital projects; 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

Schedule “B” to Bylaw No. 5024, 2019

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:

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

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

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

2. Proportion of Revenue

The chart below depicts the proportionate share of revenue to be received from the various funding sources in 2020.



Schedule “B” to Bylaw No. 5024, 2019

3. Property Tax Revenue % by Class

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

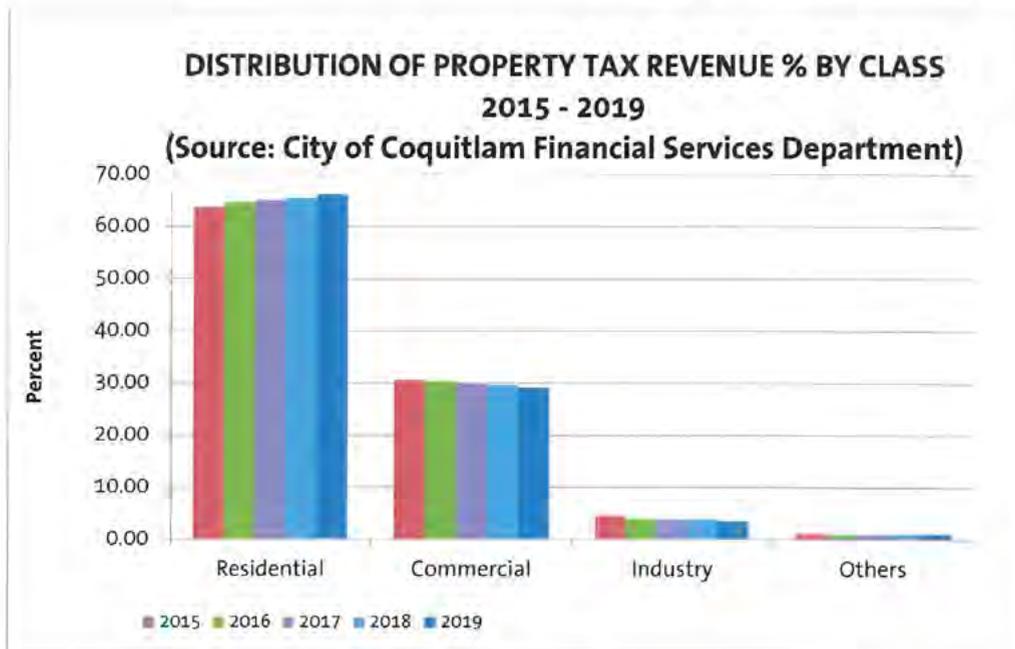
Coquitlam has a policy of collecting the same amount of taxes each year from each property class after the property class has been adjusted for non-market activity and before a Council approved rate increase is applied. As non-market activity can fluctuate between property classes, the distribution between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

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

Coquitlam residents have historically benefited from low-to-mid level residential property taxes in comparison to other municipalities in the Metro Vancouver region, while the City’s business class rates have been relatively higher. In an effort to address this historical inequity in tax distribution between residential and business classes, Coquitlam has been attempting to lessen the impact of tax increases on business classes by shifting the tax burden each year to other classes, primarily residential. In 2020, Coquitlam continues the tax shift policy of 1.0% to further support business in Coquitlam.

The impact of this policy in 2020 is a reduced increase to the business tax rate from the average of 2.64% to 1.98% and an increased rate for residential property uses of 2.98%. This policy has been in place for the past 24 years with a cumulative impact of a 23% shift in the tax burden from business properties to residential properties. The impact of this policy can be seen in the following graph which shows a gradual increase in proportion of the property tax revenue coming from the residential property uses and a decreasing percentage coming from commercial property uses.

Schedule “B” to Bylaw No. 5024, 2019



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 49 properties with an approximate value of \$1.41 million or a 0.97% tax impact (based on 2019 assessment). These properties fit into four different groups as follows:

- 31 Places of Worship

Schedule “B” to Bylaw No. 5024, 2019

- 7 Non-Profit Organizations
- 6 Residential Care Facilities
- 5 Recreational Lands

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

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

2020 Five-Year Financial Plan Bylaw—Schedule “C”

Schedule "C" to Bylaw No. 5024, 2019

2020 Five-Year Financial Plan Bylaw No. 5024, 2019
 Development Cost Charges Reserve Fund Expenditures

	Parkland Acquisition	Drainage	Sanitary Sewer	Water	Transportation	Park Improvement	Total
Projects per Approved 2020 Capital Plan	\$8,000,000	\$421,000	\$168,000	\$863,000	\$5,234,800	\$3,556,250	\$18,243,050
Internal Debt Repayment		\$898,878	\$70,000			\$301,329	\$1,270,207
External Debt Repayment			\$197,071	\$427,445	\$921,577		\$1,546,093
Total Amount Appropriated	\$8,000,000	\$1,319,878	\$435,071	\$1,290,445	\$6,156,377	\$3,857,579	\$21,059,350



Coquitlam

City of Coquitlam Finance & Technology Department

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