



2022-2026 FINANCIAL PLAN



YOUR CITY, YOUR SAY



ABOUT THE FINANCIAL PLAN

The Financial Plan provides detailed funding requirements over the next five years and also serves as:

- A policy document that outlines the financial policies that guide the development of the plan;
- An operations guide that helps staff manage day-to-day operations by providing financial and policy information and by identifying financial and staffing resources available to provide services; and
- A communications device that gives readers a comprehensive look at the services provided by the City and related costs and revenues.

The financial summaries in this document detail the City's total budget for the fiscal year of 2022. This includes the addition of one-time expenses and decision packages endorsed by Council.

The subsequent years of 2023-2026 include a base budget that reflects the revenue and expense requirements for maintaining current service levels (including inflationary costs) as provided in 2022, as well as any known changes due to growth and/or service level changes approved by Council.

The development timeline was as follows:

- **June - October, 2021** - Capital budget submissions, development of base operating budget, identify service area priorities.
- **October - December, 2021** - Finalize business plans and open deliberation of proposed Capital plan and operating budget.
- **January, 2022** - Public consultation on draft Financial Plan.
- **May, 2022** - Council approves Financial Plan Bylaw and Tax Rates Bylaw.

For more information about the City of Port Coquitlam's budget process and timelines, see Appendix B: Financial Plan Development and Timetable or visit portcoquitlam.ca/budget.

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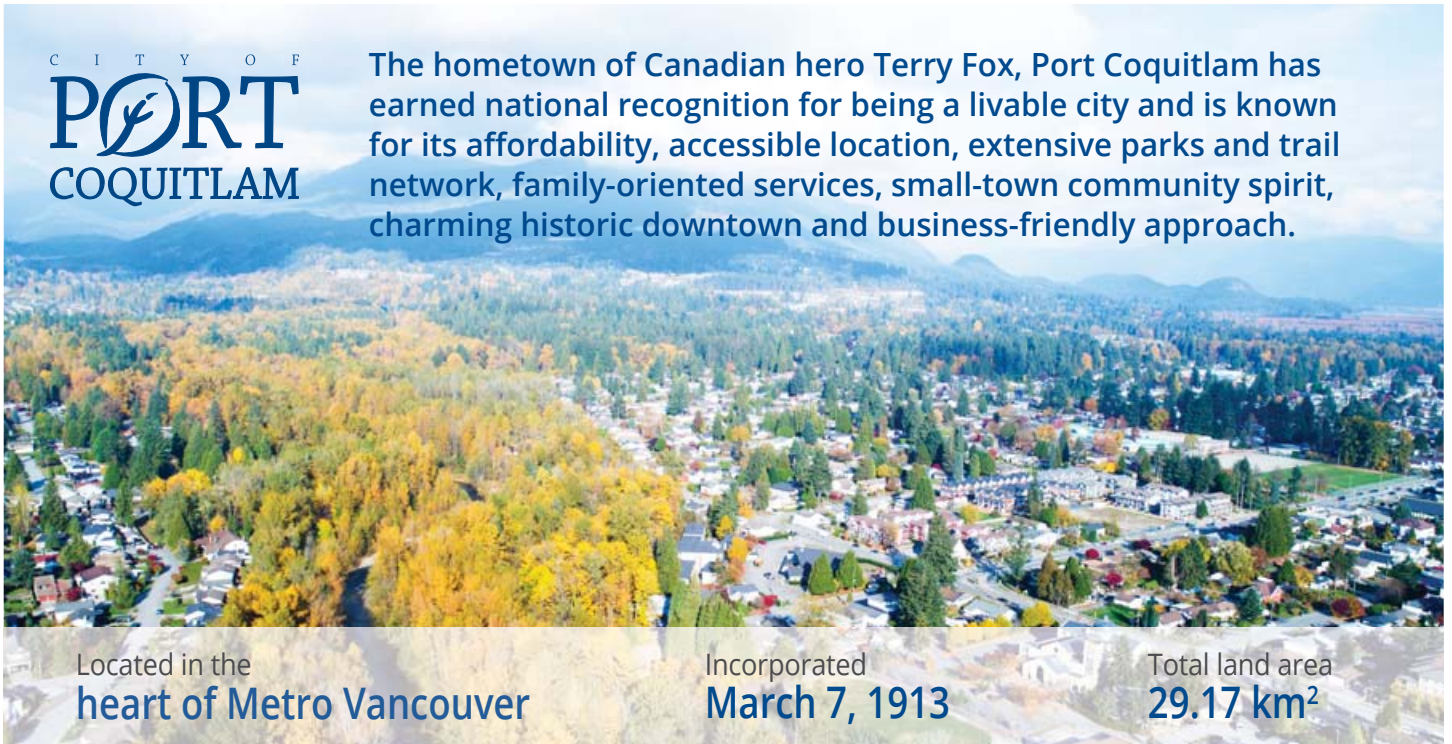
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CITY SNAPSHOT



The hometown of Canadian hero Terry Fox, Port Coquitlam has earned national recognition for being a livable city and is known for its affordability, accessible location, extensive parks and trail network, family-oriented services, small-town community spirit, charming historic downtown and business-friendly approach.



Located in the
heart of Metro Vancouver

Incorporated
March 7, 1913

Total land area
29.17 km²



61,498
people*



23,671
private dwellings*



4,085
business
licences



271
hectares
of parks &
trails

JOANNA SZYPULSKA PHOTO

* Source: Statistics Canada - 2021 Census

VISION

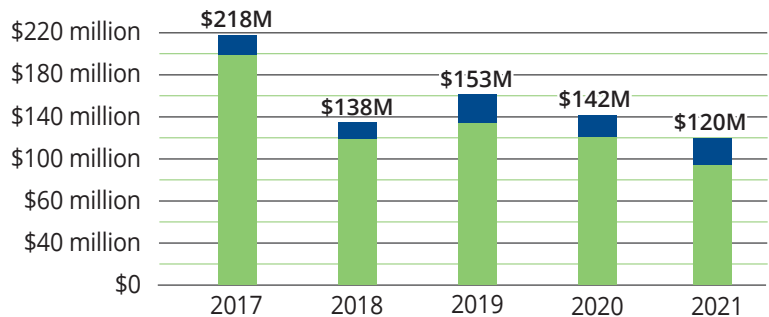
Port Coquitlam is a happy, vibrant, safe community with healthy, engaged residents and thriving businesses, supported by sustainable resources and services.

We strive to do it right by
researching, planning, building and
executing well-balanced solutions.

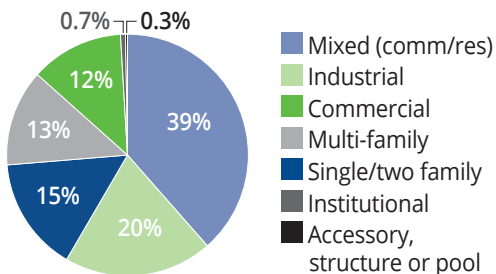
MISSION

ECONOMIC SNAPSHOT

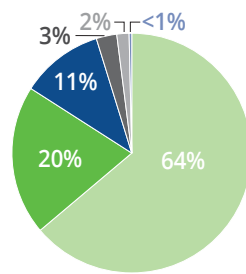
CONSTRUCTION PERMIT VALUE



NEW 2021 \$96 MILLION



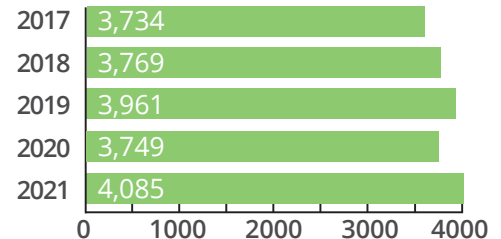
IMPROVEMENTS 2021 \$24 MILLION



BUSINESS STATISTICS

Business licences issued

Source: Development Services



Common business types (2021 licences)*

- 22.4% out-of-town contractors (915)
- 22.0% general (895)
- 20.6% home-based (843)
- 7.1% manufacturers (292)
- 7.1% professional services (289)
- 6.9% intermunicipal licence (281)
- 4.0% retail (165)
- 3.4% restaurant (138)

* Not all licence types are listed

POPULATION & DWELLINGS

		Port Coquitlam	B.C.
Population	2021	61,498	5,000,879
	2016	58,612	4,648,055
	Change	4.9%	7.6%
Private dwellings	2021	23,671	2,211,694
	2016	22,586	2,063,417
Population density per sq. km	2021	2,108.7	5.4
	2016	2,009.4	5.0
Land area (sq. km)	2021	29.16	920,686.55

Source: Statistics Canada - 2021 Census
Note: Census population estimates are lower than municipal and regional estimates.

AGE DISTRIBUTION

Ages	Identified as Male*	Identified as Female*	PoCo %	B.C. %
All	30,310	31,185	100%	100%
0-14 yrs	4,940	4,685	16%	14%
15-24 yrs	3,665	3,355	11%	11%
25-44 yrs	8,510	8,560	28%	28%
45-64 yrs	8,780	9,355	29%	27%
65+ yrs	4,425	5,235	16%	20%

* Source: Statistics Canada - 2021 Census. Percentage distribution based on published totals for males and females. The census at the time did not capture those who identified as other than male or female.

RESIDENT STATISTICS



- 93% - Canadian citizens
- 32% - Born outside of Canada
- 66% - English is mother tongue



- 2.7 - Average # persons/household
- 77% - Homes are owned
- 88% - Same address 1 year ago
- 63% - Same address 5 years ago



- 55% - Some post-secondary education (ages 15+)



- \$84,096 - Median household income
- 66% - Employed (ages 15+)

Source: Statistics Canada - 2016 Census; 2021 data to be available in 2022.

ORGANIZATIONAL CHART



COMMUNITY BUDGET PRIORITIES

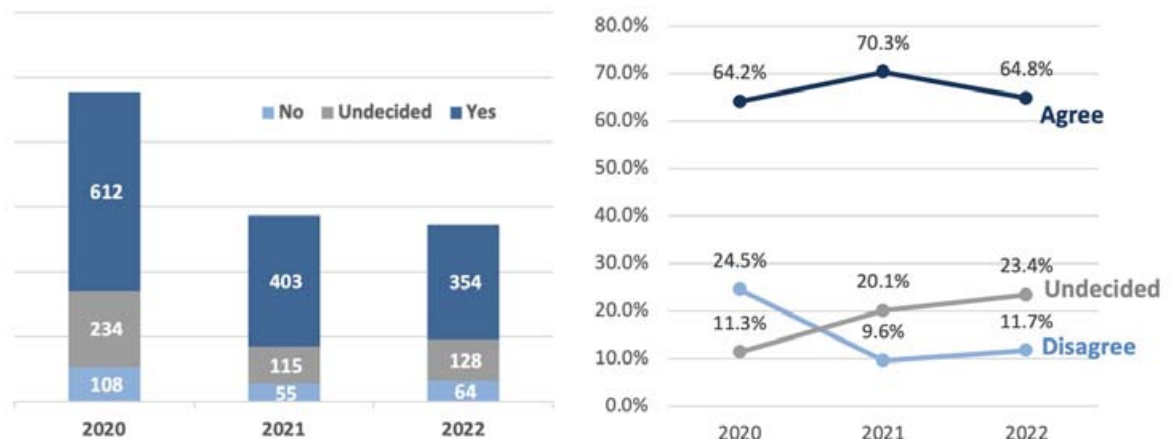
In December 2021, the City mailed the 2022 Budget at a Glance brochure to every home and business and provided additional information online to encourage public feedback on the 2022 budget and current City services.

The City received 554 responses to the 2022 budget survey, slightly down from the previous year's response of 585 people. The responses received were generally consistent with the past few years. These themes emerged:

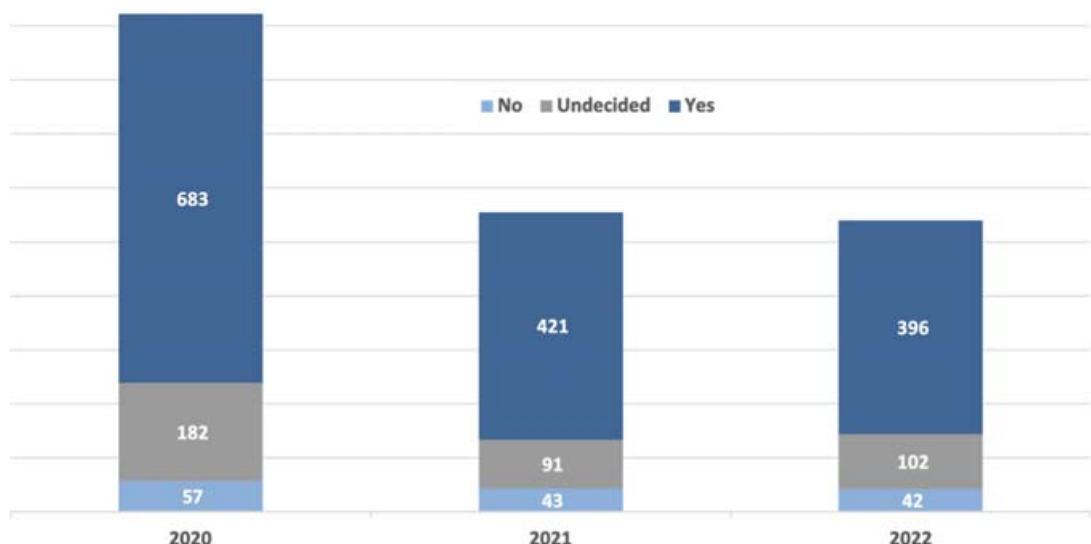
- 73% were satisfied with the budget information provided.
- 65% believe they get good value for their tax dollars, down from 2021 (70%) but slightly up from 2020 (64%).
- On average, all City services met or exceeded expectations. Those satisfied with City services were most happy with investments in recreation and culture, road conditions and improvements/developments. For those who were dissatisfied, the majority identified road conditions as needing improvement.
- When it came to ranking services, top marks went to City cleanliness and attractiveness, fire services, and parks trails. The most improved service was City cleanliness and attractiveness, up 25 per cent from last year.
- To do their part to reduce climate change, respondents were most willing to walk/bike (68%) or compost/recycle (62%). The other two most popular actions were home energy retrofits (44%) and driving an electric vehicle (40%).

SELECTED RESULTS FROM BUDGET 2022 SURVEY

Question: Do you feel that you get good value for your tax dollars in Port Coquitlam?



Question: Are you satisfied with the budget information you receive?



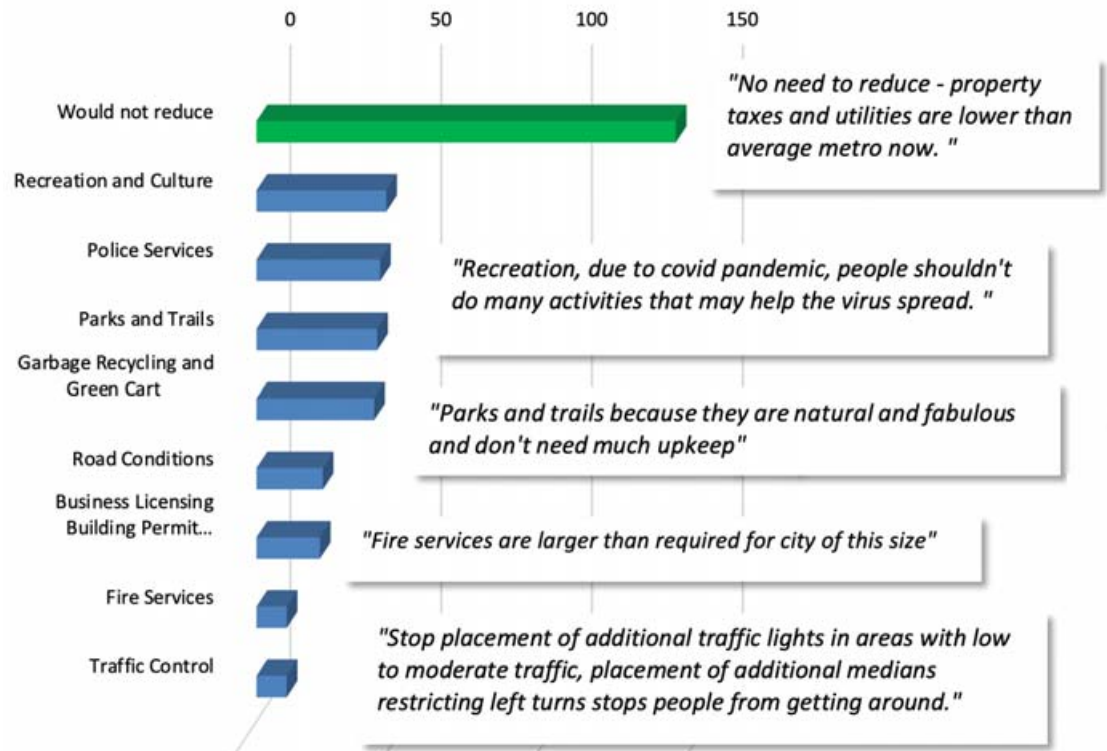
COMMUNITY BUDGET PRIORITIES

SELECTED RESULTS FROM BUDGET 2022 SURVEY

Question: What service would you trade for lower taxes?

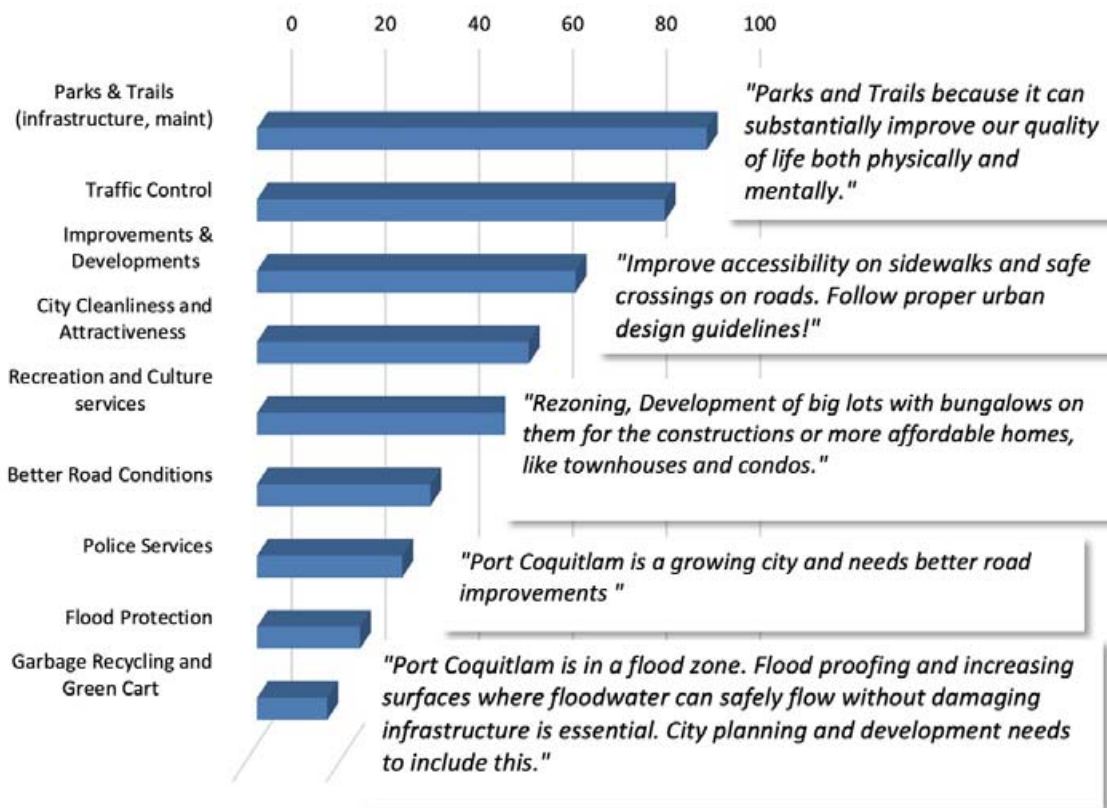
Total responses: 169

95%
of respondents would not choose to reduce services for lower taxes



Question: What service would you pay higher taxes to improve?

Total responses: 169





2022-2026 FINANCIAL PLAN FINANCIAL PLAN OVERVIEW



2022 BUDGET MESSAGE

This document contains the City of Port Coquitlam's 2022 budget, which reflects Council's desire for the City to run as efficiently as possible to both meet community needs and address the public's appetite for low municipal taxes.

Factors that influenced the development of the 2022 budget are outlined below.

STRATEGIC DIRECTION

Council Priorities



Improving customer service



Investing in our Infrastructure



Enhancing community safety

In 2019, Council set three strategic priorities to guide the City's budget and service delivery from 2020 to 2022. Based on public feedback, these three priorities are: Improving Customer Service, Investing in our Infrastructure, and Enhancing Community Safety.

In addition, Council adopted an Action Plan, which clearly sets out the specific actions Council wishes to achieve from 2020-2022, organized around the six key focus areas described below.

COUNCIL PRIORITIES – KEY FOCUS AREAS



Managing City Finances and Assets Responsibly

Providing long-term value for tax dollars through sound management of finances and assets.

2022 Goals:

- Continue update of the Subdivision Servicing Bylaw.
- Continue update of the Development Cost Charges Bylaw.
- Continue work on the asset management program and long-term financial and capital planning.



Planning for the Future

Planning for future growth and services in a way that meets community needs and supports quality of life and investment in our community.

2022 Goals:

- Complete a detailed Housing Needs report.
- Continue policy reviews to support an update Official Community Plan.
- Complete review of density bonus policy.
- Participate in update of Regional Growth Strategy (Metro 2050).



Creating a Vibrant Downtown

Creating a welcoming, pedestrian-friendly destination where people gather, celebrate, shop, work, live and access services.

2022 Goals:

- Complete upgrades to McAllister Avenue.
- Begin construction for redevelopment of Veterans Park, Leigh Square and an extension of Donald Pathway.
- Continue to seek opportunities to engage the community in festivals and events.

2022 BUDGET MESSAGE

Council Priorities (cont.)



Focusing on Safety

Ensuring citizens feel safe in their homes and throughout the community.

2021 Goals:

- Complete installation of location markers on trails for improved emergency response.
- Continue to invest in capital improvements promoting safety for pedestrians, cyclists and motorists.
- Launch new public emergency notification app.



Improving Transportation and Mobility

Ensuring drivers, pedestrians and cyclists have safe, effective options for getting around the City.

2021 Goals:

- Proceed with public consultation, design and permits for Fremont Connector.
- Complete upgrades to Kingsway Avenue for function, safety and appearance.
- Complete new Master Transportation Plan and consult public on proposed projects and strategies.



Enhancing our Environment

Planning for a healthy environment and a changing climate.

2021 Goals:

- Complete the Climate Action Plan.
- Begin infrastructure upgrades for flood resilience.
- Complete a forest management plan with a tree canopy target and strategy.
- Continue to engage the community in tree planting and education through the Greener City program.
- Continue work on the South Port Coquitlam Integrated Watershed Management Plan.

Progress reporting on these priorities can be found in the City of Port Coquitlam's Annual Reports, at portcoquitlam.ca/annualreport.

ADDITIONAL FACTORS INFLUENCING THE 2022 BUDGET

Adjustments to Maintain Existing Services

The City faces cost pressures on several fronts in 2022 to maintain services at their 2021 levels, including:

- Increased staffing costs for CUPE, IAFF, and Exempt based on current projected labour contracts, inflation and the increasing average experience of the workforce
- Impacts of enhancements previously approved by Council in 2021 that take effect in 2022.

To ease the financial impact of these enhancements on the 2022 tax rate, a number of ongoing enhancements approved for 2021 were funded partially and temporarily through accumulated surplus.

Staff perform ongoing reviews of the budget to identify potential areas for efficiencies or savings and align budgets with historical trends.

[More factors >](#)

2022 BUDGET MESSAGE

ADDITIONAL FACTORS INFLUENCING THE 2022 BUDGET

Adjustments for External Service-delivery Partners

The budget was also affected by increased costs for third-party service providers for the provision of police services, library service, water, and sewer disposal. Of note, in previous years, the City has used the RCMP reserve to offset the tax impact of the police budget.

For 2022 it is anticipated that the reserve will be close to fully depleted due to the recent ratification of the first ever RCMP collective agreement which includes retroactive wage adjustments that were higher than anticipated. Accordingly, the 2022 budget has continued the final phased increase to eliminate funding away from the reserve and over to property taxes.

Adjustments to Fund Long Term Infrastructure Replacement

The 2022 operating budget also includes a levy of an additional 1% (\$716,100) in taxes for infrastructure replacement.

New Revenues from Development

Historically, tax revenue generated from growth has been used to help offset tax increases for the rest of the community in addition to the cost of additional services related to new development.

Ongoing Pandemic Impact

While direct impacts from the pandemic have waned in 2022, its effect on the global economy and supply chain continue to resonate. The resulting impact on City finances include increased costs for supplies, contracted services, insurance and utilities due to inflationary pressures.

FUTURE OUTLOOK

The City will continue to face a number of challenges in the future, including residual impacts on the economy and supply chain from the COVID-19 pandemic and the ongoing need to provide sufficient funding to maintain and replace the City's infrastructure and facilities. City funds are also required to support the delivery of multi-faceted municipal services to address community needs both now and in the years ahead. This includes activities supporting economic development and community well-being, such as improvements to civic spaces and streets in downtown Port Coquitlam.

Port Coquitlam has adopted a proactive and financially prudent strategy of saving for the future replacement of infrastructure assets – including roads, buildings and equipment – while establishing plans and practices to maximize their lifespan (e.g. preventative maintenance).

A long-term approach to the City's finances will continue to ensure the services the community relies upon every day will continue to be available in the years to come. Balancing affordability for the community today and tomorrow will continue to be our financial challenge.

The City continues to work to improve its financial reporting. In the coming year, enhancements to the department business planning process will be initiated to increase organization-wide planning and collaboration.

2022 BUDGETED SERVICE ENHANCEMENTS

The following information was provided in the City's annual budget public engagement outreach materials.

2022 BUDGETED ACTIVITIES

The budget pays for a wide variety of City services. Each year's budget is affected by a number of factors, including previous decisions and service adjustments, and costs that are beyond the City's control including third-party contracts and pandemic response.

\$119M
2022
OPERATING
BUDGET

\$50M
2022-2023
CAPITAL
BUDGET



Operation of new Port Coquitlam Community Centre



Veterans Park and Civic Centre redevelopment



Road rehabilitation and other key infrastructure investments



Extra holiday recycling pickup



New climate change adaptation strategy



Turf replacement, sport amenity and field upgrades

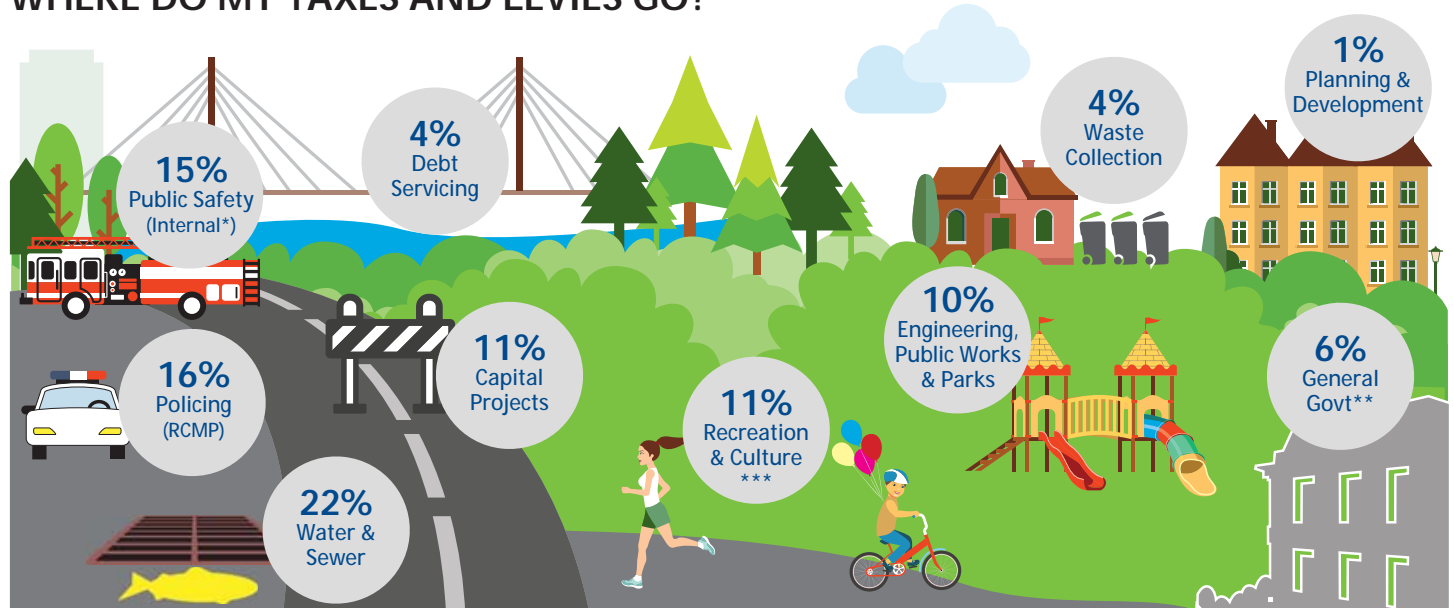


Increased snow removal and litter cleanup



Increased park, sport field and court maintenance

WHERE DO MY TAXES AND LEVIES GO?



* Includes Fire, Bylaw Enforcement, Community Policing

** Includes Finance, HR, IT, Corporate Office, Licensing

*** Includes library

IMPACT TO RESIDENTIAL PROPERTIES

Port Coquitlam property owners pay separate property tax and utility bills; the combined impact on residential properties is shown below.

The utility bills distributed in February include a water and sewer levy, which are flat annual user fees that differ based on housing type (e.g. single-family home, townhome and apartment). The property tax bill distributed in the spring includes the cost of City services and a solid waste levy – a flat user fee for single-family homes only (most strata properties provide their own collection service).

The following table outlines the impact of the approved 2022 operating budget on an average residential property (2021 assessed value was \$781,522), broken down by property tax, water, sewer, and solid waste levy.

Impact of Approved Budget to Average Home (Includes both Single-Family and Multi-Family Dwellings)

	2021	2022	\$ Change	% Change
Property Tax	\$1,997.41	\$2,068.57	\$71.16	3.56%
Water	474.29	484.34	10.05	2.11%
Sewer	345.86	352.70	6.84	1.98%
Solid Waste*	231.00	238.53	7.53	3.26%
TOTAL	\$3,048.56	\$3,144.14	\$95.58	3.12%

* Applies to single-family homes only on City waste service



SUMMARY OF COST DRIVERS

There were several factors that drove the changes to the property tax, water, sewer, and solid waste levies. These changes can be broken down into four categories:

- **Adjustments to maintain existing services:** These factors relate to increases/decreases to the budget in order to keep services at their approved levels.
- **Adjustments from external service delivery partners:** The City works with a number of third parties for the provision of major services such as policing, library, waste disposal, etc. In these cases, costs are often established through contract, legislation or other agreements and the City has minimal say in the cost for these services.
- **Adjustments to fund future infrastructure:** These factors relate to increases/decreases to the budget in order to fund infrastructure replacement. The most common adjustment in this area is the annual 1% increase in taxes that has been raised to fund long term infrastructure replacement.
- **Rate stabilization measures:** These factors relate to changes to contributions/withdrawals from the City's utility rate stabilization reserves to reduce the overall impact of water and sewer levies.

The following tables show the net changes in property tax, water, sewer, and solid waste levy based on each cost driver category. For each category, the corresponding impact to an average residential property is also listed. Additional information detailing each driver is available in subsequent sections of this document.

COST DRIVERS	Amount	Average Home \$ Impact	Average Home % Impact
PROPERTY TAX COST DRIVERS			
Adjustments to maintain and enhance existing services	\$1,638,500	\$45.67	2.29%
Adjustments from external service delivery partners	1,136,500	31.68	1.58%
Adjustments to fund future infrastructure replacement	716,100	19.96	1.00%
Approved Council enhancements	50,000	1.39	0.07%
Revenue from new development	(988,200)	(27.54)	-1.38%
TOTAL	\$2,552,900	\$71.16	3.56%

WATER LEVY COST DRIVERS			
Adjustments to maintain existing services	\$ 5,900	\$ 0.21	0.04%
Adjustments from external service delivery partners	277,300	9.84	2.07%
TOTAL	\$ 283,200	\$10.05	2.11%

SEWER LEVY COST DRIVERS			
Adjustments to maintain existing services	\$ 84,600	\$ 2.90	0.84%
Adjustments from external service delivery partners	115,700	3.94	1.14%
TOTAL	\$ 200,300	\$ 6.84	1.98%

SOLID WASTE COST DRIVERS			
Adjustments to maintain existing services	\$ (12,000)	\$(0.81)	-0.35%
Adjustments from external service delivery partners	123,800	8.34	3.61%
TOTAL	\$ 111,800	\$ 7.53	3.26%

PROPERTY TAX COST DRIVER DETAILS

Budgeted taxation revenue for 2022 is increasing by \$2,552,900 (or 2.05% before RCMP impacts). A large portion of this increase relates to the new RCMP contract incorporating retroactive increases to labour (\$1,084,700, 1.51%). As with prior years, a portion of the increase is going to be offset by growth in new development meaning the overall tax impact to an existing average residential property (2021 assessed value \$781,522) will be \$71.16.

As taxation and utility levies fund any City expenses not covered by other revenue sources, any changes to expenses or other revenue sources typically correspond to a matching change in taxes or utility levies. The main cost driver categories from the previous section are shown once again in the table below and are further broken down in the subcategories based on the impact that changes in revenues and expenses have on the City's taxation requirements.

The impact to the average residential property is also shown to better illustrate how changes to the operating budget affect the taxpayer.

PROPERTY TAX COST DRIVERS	Amount	Average Home (AH) \$ Impact	Average Home (AH) % Impact
Adjustments to maintain and enhance existing services	\$1,638,500	\$45.67	2.29%
Adjustments from external service delivery partners	1,136,500	31.68	1.58%
Adjustments to fund future Infrastructure replacement	716,100	19.96	1.00%
Approved Council adjustments	50,000	1.39	0.07%
Revenue from new development	(988,200)	(27.54)	-1.38%
TOTAL	\$2,552,900	\$71.16	3.56%

ADJUSTMENTS TO MAINTAIN AND ENHANCE CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2021 levels and total \$1,638,500 which translates to a 2.29% increase to taxation revenue. The table below outlines the various items making up the total.

ITEM	Amount	AH \$ Impact	AH % Impact
Labour contracts / policies	\$1,313,000	\$36.60	1.83%
Inflationary adjustment / policies	94,200	2.63	0.13%
Operating cost of capital	3,000	0.08	0.01%
Other departmental adjustments	228,300	6.36	0.32%
TOTAL	\$1,638,500	\$45.67	2.29%

Labour Contracts/Policies

Labour costs are normally driven primarily by rates established through collective agreements or council policy. Other factors such as changes to the employer share of benefit costs (Municipal Pension Plan, Work Safe BC benefits, extended health, EI/CPP, etc.) had a minor impact on the budget for 2022.

The following table shows the dollar impact funded by taxation for labour increases and benefit adjustments.

ITEM	Amount	AH \$ Impact	AH % Impact
Exempt (estimated)	\$ 287,700	\$ 8.02	0.40%
CUPE (2.0%)	475,900	13.26	0.66%
IAFF (estimated)	549,400	15.32	0.77%
TOTAL	\$1,313,000	\$36.60	1.83%

PROPERTY TAX COST DRIVER DETAILS

Inflationary Adjustments/Policies

Inflationary adjustments are driven by relevant forecasting sources.

The following table shows the dollar impact funded by taxation for inflationary adjustments. Note that for 2022 there are substantial savings for ICBC insurance due to the changes made to Enhanced Care in 2021.

Category	Basis	% Increase	Amount	AH \$ Impact	AH % Impact
Contracted Services	Provincial CPI Forecast	2.00%	\$105,600	\$2.94	0.15%
Fuel	Energy Price Forecasts	4.19%	20,500	0.57	0.03%
Natural Gas	Energy Price Forecasts	3.46%	11,600	0.32	0.02%
Electricity	Energy Price Forecasts	1.16%	14,800	0.41	0.02%
Liability Insurance	Brokerage Estimate	7.21%	21,200	0.59	0.03%
Liability Insurance (Cyber)	Brokerage Estimate / True Up to Actual	15.00%	7,000	0.20	0.01%
Property Insurance (Property & Crime)	Brokerage Estimate	3.00%	1,400	0.04	0.00%
Property Insurance (All Other)	Brokerage Estimate	10.00%	6,400	0.18	0.01%
ICBC Insurance	Brokerage Estimate / ICBC Report	8.64%	10,700	0.30	0.01%
ICBC Insurance	Savings due to changes in Enhanced Care	-	(105,000)	(2.92)	-0.15%
TOTAL			\$94,200	\$2.63	0.13%

Operating Cost of Capital

When additional assets are added to the City either through capital projects or developer contributions, there can be a corresponding increase in the annual cost to maintain and rehabilitate the assets. In certain cases, there can also be cost savings due to new technology or reduced maintenance requirements. In accordance with Council policy, operating costs for contracted services are added to the operating budget in the year the capital asset is in service. Materials, supplies, labour and equipment charges are added to the operating budget only once the need is demonstrated.

The following table outlines the items making up the budget adjustment.



Item	Amount	AH \$ Impact	AH % Impact
Annual subscription costs for Survey GPS Unit	\$3,000	\$0.08	0.01%

PROPERTY TAX COST DRIVER DETAILS

Other Departmental Adjustments

As part of the budgeting process, departments were asked to identify budget items that needed adjustment in order to maintain the same or equivalent level of service as 2021, in addition to any adjustments to align the budgets with prior year actuals or future year estimates.

Department	Item	Amount	AH \$ Impact	AH % Impact
Accounting	Reduction in admin fees for private jobs based on historical trend	\$ 10,000	\$ 0.28	0.01%
General Unallocated	Reduction in copier costs due to new contract	(10,000)	(0.28)	-0.01%
General Unallocated	Cancellation of the carbon tax grant program	64,500	1.80	0.09%
Information Services	Microsoft Office contracts now require annual subscription costs vs being a capital cost	40,000	1.11	0.06%
Public Works	Adjustment to streetlight hydro charges based on historical trend	10,000	0.28	0.01%
Recreation	Net adjustment to Concession revenues / expenses based on addition of liquor license	(32,800)	(0.91)	-0.05%
All	Net of adjustments to revenues / expenses based on historical trend and/or future projections	165,600	4.61	0.24%
All	Equipment internal recoveries allocated to water, sewer, and solid waste	9,300	0.26	0.01%
Solid Waste	Coquitlam Transfer Station cost now included in garbage tipping fee	(28,300)	(0.79)	-0.04%
	TOTAL	\$228,300	\$6.36	0.32%



PROPERTY TAX COST DRIVER DETAILS

ADJUSTMENTS FROM EXTERNAL SERVICE-DELIVERY PARTNERS

The City has entered into agreements with the Province of British Columbia for the provision of policing services and the Fraser Valley Regional Library for the provision of library services.

Impacts to taxation are driven by contractual increases for the provision of these services and fall outside of the direct control of the City unless a different service level is agreed to.

Overview	Amount	AH \$ Impact	AH % Impact
RCMP Contract	\$ 784,700	\$21.88	1.09%
RCMP Contract – reserve funding reduction	300,000	8.36	0.42%
Fraser Valley Regional Library Contract	51,800	1.44	0.07%
TOTAL	\$1,136,500	\$31.68	1.58%

RCMP

The City participates in a cost share agreement with the City of Coquitlam for the provision of RCMP services. Costs are shared based on a formula which considers both the distribution of population and police activity within the two cities. The two components of the RCMP budget are for the police contract which is paid to the Government of Canada, and the public safety building which is paid to the City of Coquitlam.

The following table shows the changes in cost for both.

Item	2021	2022	Change
RCMP Contract	\$36,882,500	\$39,945,536	3,063,036
Public Safety Building	9,576,300	9,709,910	133,610
Budgeted Cost Share Percentage	32.5%	31.8%	-0.7%
Port Coquitlam Share of Costs	\$15,076,500	\$15,790,400	\$713,900
Non-Shared Costs (Specialized Regional Services)	1,478,800	1,549,600	70,800
Total of Shared and Non-Shared Costs	\$16,555,300	\$17,340,000	\$784,700
Funding from RCMP Operating Reserve	(300,000)	-	300,000
TOTAL AMOUNT REQUIRED FROM TAXATION	\$16,255,300	\$17,340,000	\$1,084,700

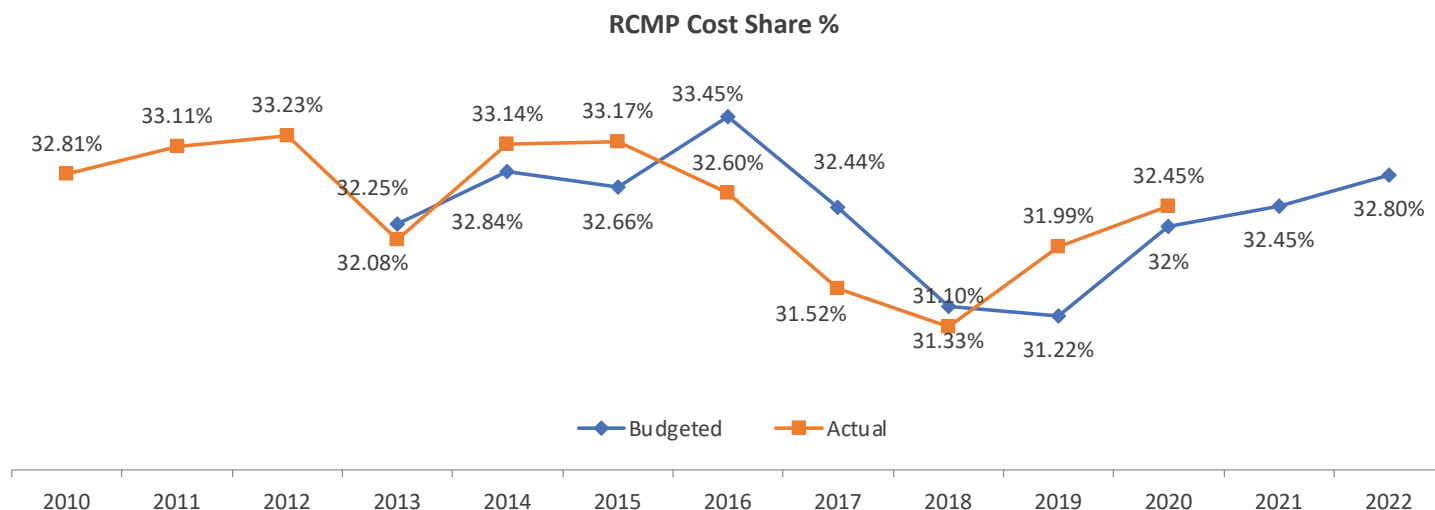
The primary cost drivers for the increase to the RCMP contract are increases in regular pay and overtime as a result of the new contract that incorporates all retroactive market increases, and payment for Green Timbers. These increases are offset by decreases in division administration and national program costs.

The primary cost drivers for the increase to the Public Safety Building are for labour contract increases and inflation.

The City's portion of shared costs is budgeted to decrease from 32.5% in 2021 to 31.8% based on the decrease in Port Coquitlam's share of police activity as noted in the 2021 2nd trimester statistics. Note that sum of the cost shares for Coquitlam and Port Coquitlam do not add up to 100% as each City budgets for the cost-share and vacancies independently. As a result, the total of the RCMP contract cannot be multiplied to obtain the PoCo share of costs. As can be seen in the following chart, the cost share percentage can fluctuate year over year. For 2021, a 0.50% change in the cost share translates to a ~\$250,000 impact to the budget.

[More >](#)

PROPERTY TAX COST DRIVER DETAILS



Historically, the RCMP has been unable to fill all their budgeted positions, resulting in annual surpluses which were transferred to an operating reserve to fund future RCMP expenses. Because of these consistent surpluses mainly due to vacancies, since 2015 the City funded a portion of the RCMP budget (\$600,000 in 2020) from the RCMP reserve so that the City was only collecting from taxation what it would reasonably require (and would only use the reserve funding if necessary).

As the RCMP reserve has been forecasted to be fully depleted by the end of 2021, the annual reserve offset was switched to taxes in a phased approach with \$300,000 being added to the budget for 2021 and the remaining \$300,000 reserve funding switched to taxation funding in 2022. This results in an increase to the tax impacted contract budget of \$300,000.

Fraser Valley Regional Library

The City has a contract with the Fraser Valley Regional Library to operate the Terry Fox Library. In early December 2021 the Library Board voted on the FVRL 2022 budget. The budget represents a \$51,800 increase to the City's budget.

The increase is attributable to the following:

- 2.50% maximum Member Assessment increase
- General increase of 2% to operating expenses except for library material purchases
- Increase to library material purchases (0.5%) to maintain the existing level of per capita materials purchasing power



PROPERTY TAX COST DRIVER DETAILS

ADJUSTMENT TO FUND INFRASTRUCTURE REPLACEMENT

The City has contributed into the Long-Term Infrastructure Reserve each year since 2010. Every year, an additional 1% of the prior year's budgeted taxation and utility revenue is added to the annual contribution amount (the City has not increased contributions to long term utility reserves since 2018).

At times, a portion of the reserve balance has been drawn from these reserves to fund the City's capital program (for example \$11.9M from the general long-term reserve was used to fund construction of the Port Coquitlam Community Centre, an additional allocation from the reserve of \$4.4M has been budgeted annually from 2017-2022 to fund various infrastructure replacement projects). With the anticipated completion of the asset management plan, a long-term capital plan will be developed to plan for the future contributions and spending of these reserves.

IMPACT ON TAXATION REVENUE FROM NEW DEVELOPMENT

Taxation revenue from new development is primarily generated from new construction completed in the prior year but can also be attributable to renovations or property usage change. Historically, tax revenue generated from growth has been used to help offset tax increases for the rest of the community in addition to the costs and additional services related to new development.

BC Assessment provides the City with figures which are used to estimate revenues. When compared to growth in the prior decade, overall growth in the City has been on a downward trend as the community increasingly sees redevelopments rather than new greenfield developments. Below is BC Assessment's current estimate for the City's growth in 2021:

Item	Amount	AH \$ Impact	AH % Impact
Taxation revenue from new development	\$(988,200)	\$(27.54)	(1.38%)

Council-Approved Adjustments

On July 13, 2021, Committee of Council approved the following items to be funded from increased development revenue and existing capital projects for ongoing adjustments, and accumulated surplus for temporary costs related to downtown projects. These items had no impact to taxation:

Item	Amount
Contracted Services	\$100,000
New position – Building Inspector 3	75,700
New position – Communications & Marketing Coordinator	55,400
New position – Permit Review Technician	52,900
New position – Policy Planner	103,400
New position – System Specialist	69,200
Reclassification – Building Official 2 to Building Official 3	3,300
Reclassification – Buyer/Storekeeper to Senior Buyer	5,900
Reclassification – Bylaw Officer to Senior Bylaw Officer	5,600
Reclassification – IT Coordinators to Network Administrators	29,400
Reclassification – Website & Communications Technician	2,600
	\$503,400

WATER LEVY COST DRIVER DETAILS

The water levy for 2022 increased by \$283,200 or 2.11%.

As taxation and utility levies fund any City expenses not covered by other revenue sources, any changes to expenses or other revenue sources typically correspond to a matching change in taxes or utility levies. The main cost driver categories from the previous section are shown once again in the table below and are further broken down in the subcategories based on the impact that changes in revenues and expenses have on the City's taxation and levy requirements.

The impact to the average residential property is also shown to better illustrate how changes to the operating budget affect the taxpayer.

WATER LEVY COST DRIVERS	Amount	Average Home (AH) \$ Impact	Average Home (AH) % Impact
Adjustments to maintain existing services	\$ 5,900	\$ 0.21	0.04%
Adjustments from external service delivery partners	277,300	9.84	2.07%
TOTAL	\$283,200	\$10.05	2.11%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2021 levels and total \$5,900 which translates to a 0.04% increase to the water levy. For 2022, the adjustments relate to estimates for labour increases, inflationary adjustments and other departmental adjustments. Further explanation of these items is provided in the paragraphs that follow.

Item	Amount	AH \$ Impact	AH % Impact
Labour contracts / policies	\$18,800	\$0.67	0.13%
Inflationary adjustment / policies	3,500	0.12	0.03%
Other departmental adjustments	(16,400)	(0.58)	-0.12%
TOTAL	\$ 5,900	\$0.21	0.04%

Labour Contracts/Policies

Labour costs are normally driven primarily by rates established through collective agreements or council policy.

Other factors such as changes to the employer share of benefit costs (Municipal Pension Plan, Workers Compensation Benefits, extended health, EI/CPP, etc.) had a minor impact on the budget for 2022 and related predominantly to adjustments to benefit averages based on historical trend of usage.

The following table shows the dollar impact funded by the water levy for labour increases and benefit adjustments.

Item	Amount	AH \$ Impact	AH % Impact
Exempt (estimated)	\$ 6,200	\$0.22	0.05%
CUPE 2.0%	12,600	0.45	0.09%
TOTAL	\$18,800	\$0.67	0.14%

WATER LEVY COST DRIVER DETAILS

Inflationary Adjustments/Policies

Inflationary adjustments are driven by relevant forecasting sources. The following table shows the dollar impact funded by water levy for inflationary adjustments.

Category	Basis	% Increase	Amount	AH \$ Impact	AH % Impact
Contracted Services	Provincial CPI Forecast	2.00%	\$3,000	\$0.11	0.02%
Electricity	Energy Price Forecasts	1.16%	500	0.01	0.01%
TOTAL			\$3,500	\$0.12	0.03%

Other Departmental Adjustments

As part of the budgeting process, departments were asked to identify budget items that needed adjustment in order to maintain the same or equivalent level of service as 2021, in addition to any adjustments to align the budgets with prior year actuals or future year estimates.

Item	Amount	AH \$ Impact	AH % Impact
Equipment internal recoveries allocated from water	\$ (48,800)	\$(1.73)	-0.36%
Net of adjustments to revenues / expenses based on historical trend and/or future projections	100	0.00	0.00%
Removal of 2021 use of rate stabilization reserve	32,300	1.15	0.24%
TOTAL	\$(16,400)	\$(0.58)	-0.12%

The adjustment of \$(48,800) is to align the budget for internal equipment charges to the historical trend as internal equipment usage has been lower than budgeted for the water utility compared to the prior year.

In 2012 the City established a rate stabilization reserve to smooth future water rate increases. On an annual basis \$80,000 of the City's water levy has been allocated to the reserve. In 2019, Council endorsed guidelines outlining when to make contributions to the reserve (when the rate increase is below 2%) and when to withdraw from the reserve (when the rate increase is above 4.5%). As the rate increase is between 2% and 4.5% there is no contribution or withdrawal from the reserve for 2022.

ADJUSTMENTS TO CONTRACT AMOUNTS FOR EXTERNAL SERVICE-DELIVERY PARTNERS

The City purchases water in bulk from Metro Vancouver and pays a monthly amount based on the cubic metres delivered to the City.

In October 2021 Metro Vancouver's board approved an estimated budget of \$7.8M to water billing (1.9% rate increase year over year) resulting in an overall increase of \$277,300 to Port Coquitlam's budget.

Item	Amount	AH \$ Impact	AH % Impact
Water Levy Increase	\$277,300	\$9.84	2.07%

SEWER LEVY COST DRIVER DETAILS

The sewer levy for 2022 is increased by \$200,300 or 1.98%.

As taxation and utility levies fund any City expenses not covered by other revenue sources, any changes to expenses or other revenue sources typically correspond to a matching change in taxes or utility levies. The main cost driver categories from the previous section are shown once again in the table below and are further broken down in the subcategories based on the impact that changes in revenues and expenses have on the City's taxation and levy requirements.

The impact to the average residential property is also shown to better illustrate how changes to the operating budget affect the taxpayer.

SEWER LEVY COST DRIVERS	Amount	Average Home (AH) \$ Impact	Average Home (AH) % Impact
Adjustments to maintain existing services	\$ 84,600	\$2.90	0.84%
Adjustments from external service delivery partners	115,700	3.94	1.14%
TOTAL	\$200,300	\$6.84	1.98%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2021 levels and total \$84,600 which translates to a 0.84% increase to the sewer levy. For 2022, the adjustments relate to estimates for labour increases, inflationary adjustments and other departmental adjustments such as internal equipment charges. Further explanation of these items is provided in the paragraphs that follow.

Item	Amount	AH \$ Impact	AH % Impact
Labour contracts / policies	\$ 6,600	\$0.22	0.07%
Inflationary adjustment / policies	6,400	0.22	0.07%
Other departmental adjustments	71,600	2.46	0.70%
TOTAL	\$84,600	\$2.90	0.84%

Labour Contracts/Policies

Labour costs are normally driven primarily by rates established through collective agreements or council policy.

Other factors such as changes to the employer share of benefit costs (Municipal Pension Plan, Workers Compensation Benefits, extended health, EI/CPP, etc.) had a minor impact on the budget for 2022 and related predominantly to adjustments to benefit averages based on historical trend of usage.

The following table shows the dollar impact funded by taxation for labour increases and benefit adjustments.

Item	Amount	AH \$ Impact	AH % Impact
Exempt (estimated)	\$2,500	\$0.09	0.02%
CUPE 2.0%	4,100	0.14	0.04%
TOTAL	\$6,600	\$0.23	0.06%

SEWER LEVY COST DRIVER DETAILS

Inflationary Adjustment/Policies

Inflationary adjustments are driven by relevant forecasting sources. The following table shows the dollar impact funded by taxation for inflationary adjustments.

Category	Basis	% Increase	Amount	AH \$ Impact	AH % Impact
Contracted Services	Provincial CPI Forecast	2.00%	\$5,600	\$0.19	0.06%
Electricity	Energy Price Forecasts	1.16%	800	0.03	0.01%
TOTAL			\$6,400	\$0.22	0.07%

Other Departmental Adjustments

As part of the budgeting process, departments were asked to identify budget items that needed adjustment in order to maintain the same or equivalent level of service as 2021, in addition to any adjustments to align the budgets with prior year actuals or future year estimates.

Item	Amount	AH \$ Impact	AH % Impact
Equipment internal recoveries allocated to sewer	\$61,600	\$2.10	0.61%
Removal of 2021 use of rate stabilization reserve	10,000	0.35	0.10%
TOTAL	\$71,600	\$2.45	0.71%

The adjustment of \$61,600 is to align the budget for internal equipment charges to the historical trend as internal equipment usage has been higher than budgeted for the sewer utility compared to the prior year.

In 2012 the City established a rate stabilization reserve to smooth future sewer rate increases. On an annual basis \$80,000 of the City's sewer levy has been allocated to the reserve. In 2019, Council endorsed guidelines outlining when to make contributions to the reserve (when the rate increase is below 2%) and when to withdraw from the reserve (when the rate increase is above 4.5%). As the rate increase is between 2% and 4.5% there is no contribution or withdrawal from the reserve for 2022.

ADJUSTMENTS TO CONTRACT AMOUNTS FOR EXTERNAL SERVICE-DELIVERY PARTNERS

The City is part of the Fraser Sewerage Area of the Greater Vancouver Sewage and Drainage District (Metro Vancouver) and pays an annual fee to Metro Vancouver for processing of liquid waste. Liquid waste charges are based on historical usage and adjusted for future estimated growth.

On October 2021 Metro Vancouver's board approved a 1.9% increase in the Sewer levy (from \$5,959,900 up to \$6,075,600) resulting in a \$115,700 increase to the budget.

Item	Amount	AH \$ Impact	AH % Impact
Sewer Levy Increase	\$115,700	\$3.94	1.14%

SOLID WASTE LEVY COST DRIVER DETAILS

The solid waste levy for 2022 is increased by \$111,800 or 3.26%.

As taxation and utility levies fund any City expenses not covered by other revenue sources, any changes to expenses or other revenue sources typically correspond to a matching change in taxes or utility levies. The main cost driver categories from the previous section are shown once again in the table below and are further broken down in the subcategories based on the impact that changes in revenues and expenses have on the City's taxation and levy requirements.

The impact to the average residential property is also shown to better illustrate how changes to the operating budget affect the taxpayer.

SOLID WASTE LEVY COST DRIVERS	Amount	Average Home (AH) \$ Impact	Average Home (AH) % Impact
Adjustments to maintain existing services	\$(12,000)	\$(0.81)	-0.35%
Adjustments from external service delivery partners	123,800	8.34	3.61%
TOTAL	\$111,800	\$7.53	3.26%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2021 levels and total \$(12,000) which translates to a 0.35% decrease to the solid waste levy. For 2022, the adjustments relate to estimates for labour increases, and other departmental adjustments. Further explanation of these items is provided in the paragraphs that follow.

Item	Amount	Average Home (AH) \$ Impact	Average Home (AH) % Impact
Labour contracts / policies	\$ 10,100	\$ 0.68	0.29%
Other departmental adjustments (Internal Equipment Allocation)	(22,100)	(1.49)	-0.64%
TOTAL	\$(12,000)	\$(0.81)	-0.35%

Labour Contracts/Policies

Labour costs are normally driven primarily by rates established through collective agreements or council policy.

Other factors such as changes to the employer share of benefit costs (Municipal Pension Plan, Workers Compensation Benefits, extended health, EI/CPP, etc.) had a minor impact on the budget for 2022 and related predominantly to adjustments to benefit averages based on historical trend of usage.

The following table shows the dollar impact funded by the levy for labour increases and benefit adjustments.

Group	2022 AMOUNT
CUPE staff	\$10,100

SOLID WASTE LEVY COST DRIVER DETAILS

Other Departmental Adjustments

As part of the budgeting process, departments were asked to identify budget items that needed adjustment in order to maintain the same or equivalent level of service as 2021, in addition to any adjustments to align the budgets with prior year actuals or future year estimates.

The adjustment of \$(22,100) is to align the budget for internal equipment charges to the historical trend as internal equipment usage has been lower than budgeted for the solid waste utility compared to the prior year.

Item	Amount	AH \$ Impact	AH % Impact
Equipment internal recoveries allocated to sewer	\$(22,100)	\$(1.49)	-0.64%

ADJUSTMENTS TO CONTRACT AMOUNTS FOR EXTERNAL SERVICE-DELIVERY PARTNERS

The two main contracts are tipping charges for disposal of solid waste (Metro Vancouver), and processing charges for disposal of organics (Convertus Canada).

Item	Amount	AH \$ Impact	AH % Impact
Solid waste tipping fee increase (Metro Vancouver)	\$ 57,000	\$3.84	1.66%
Organics processing fee increase (Convertus Canada)	66,800	4.50	1.95%
TOTAL	\$123,800	\$8.34	3.61%



FUND STRUCTURE & FINANCIAL POSITION

FUND STRUCTURE

The City's Financial Plan and Financial Statements are consolidated and include the accounts of all funds in the City. Inter-fund transactions and balances are eliminated from the financial statements but are included as internal recoveries between departments for budgeting purposes.

A fund is a fiscal entity of balanced accounts used by governments to control common financial activities.

General Fund

The General Fund is the primary operating fund used to manage a majority of the City's financial resources and obligations. Some of the services that are provided from this fund include policing; fire services; recreation programs and facilities; and solid waste.

Water Fund

The Water Utility is a user pay utility that supplies water services to the properties in the City and is funded from user fees.

Sewer Fund

This is also a user pay utility that provides sanitary sewer services to properties and is funded from user fees.

FINANCIAL POSITION (RESERVES AND SURPLUS)

The City has Reserve Funds (Statutory Reserves) that are authorized by the *Community Charter* and/or City bylaw. The purpose of setting aside reserves is to provide funding for various anticipated future expenditures to ensure sufficient funds are available when required and where possible to avoid the need to incur debt.

Statutory Reserves may only be used as authorized by the *Community Charter* and the related Council Bylaw. City reserves are further detailed on the next page.

Surplus funds are the result of past budget surpluses (i.e. where actual revenues have been in excess of actual expenditures) and may be used for any municipal capital or operating purpose as authorized by Council. Currently, the City uses its surplus to finance operations prior to tax and utility collections and, based on availability, to fund one-time operating and capital items.



FINANCIAL SUMMARY

The following table provides a summary of the City's 2022 operating budget. Additional details on revenues and expenses are provided in the revenue, expenses, and business plan sections of this document.

Revenues

Item	2021 Budget	2022 Budget	Changes for 2022	% Change	2021 Actuals
Taxation and other levies	\$ 73,120,900	\$ 76,685,400	\$3,564,500	4.87%	\$ 73,308,654
Utility charges	25,447,600	26,042,800	595,200	2.34%	25,937,206
Sale of services	7,955,500	8,141,200	185,700	2.33%	4,905,022
Permits and licences	2,767,500	3,030,500	263,000	9.50%	3,438,052
Investment income	2,578,300	2,578,300	-	0.00%	2,787,456
Contributions	2,411,400	2,096,100	(315,300)	-13.08%	2,565,542
Penalties and fines	494,000	494,000	-	0.00%	440,824
Other revenue	155,300	545,700	390,400	251.38%	943,760
TOTAL REVENUES	\$114,930,500	\$119,614,000	\$4,683,500	4.08%	\$114,326,516

Expenses

Item	2021 Budget	2022 Budget	Changes for 2022	% Change	2021 Actuals
Payroll expense	\$43,895,800	\$45,460,500	\$1,564,700	3.56%	\$40,660,516
Contracted and other services	42,560,900	43,790,600	1,229,700	2.89%	41,945,553
Materials and supplies	3,564,000	3,669,200	105,200	2.95%	3,587,732
Interest and bank charges	1,945,500	1,956,400	10,900	0.56%	1,630,643
Telephone, utilities, and rent	1,947,800	1,935,700	(12,100)	-0.62%	1,899,147
Insurance and claims	1,057,400	998,900	(58,500)	-5.53%	708,141
Other personnel costs	855,400	884,800	29,400	3.44%	650,485
Grants and financial assistance	346,200	263,200	(83,000)	-23.97%	319,027
Internal charges (recoveries)	-	-	-	0.00%	-
TOTAL EXPENSES	\$96,173,000	\$98,959,300	\$2,786,300	2.90%	\$91,401,244
ANNUAL SURPLUS	\$18,757,500	\$20,654,700	\$1,897,200	10.11%	\$22,925,272

FINANCIAL SUMMARY

Other Use of Funds

Item	2021 Budget	2022 Budget	Changes for 2022	% Change	2021 Actuals
Transfers to Capital Reserves	\$15,498,300	\$15,476,600	\$ (21,700)	-0.14%	\$15,907,085
Transfers to Long-Term Reserve	2,168,200	2,884,100	715,900	33.02%	2,168,200
Transfers to Other Reserves	1,058,800	1,090,300	31,500	2.98%	1,462,367
Payment of Coast Meridian Overpass Debt Principal	445,800	445,800	-	0.00%	445,752
Payment of Port Coquitlam Community Centre Debt Principal	1,093,000	1,093,000	-	0.00%	1,093,001
Interest Income Transferred to Reserves	1,503,300	1,503,300	-	0.00%	1,058,213
TOTAL OTHER USE OF FUNDS	\$21,767,400	\$22,493,100	\$ 725,700	3.33%	\$22,134,618
ANNUAL SURPLUS AFTER OTHER USE OF FUNDS	\$(3,009,900)	\$(1,838,400)	\$1,171,500	-38.92%	\$ 790,654

Other Source of Funds

Item	2021 Budget	2022 Budget	Changes for 2022	% Change	2021 Actuals
Transfers from Capital Reserves	\$298,300	\$ 196,900	\$ (101,400)	-33.99%	\$ 67,004
Transfers from RCMP Reserves	300,000	-	(300,000)	-100.00%	300,000
Transfers from Accumulated Surplus	2,247,000	1,453,800	(793,200)	-35.30%	644,650
Transfers from Other Reserves	122,300	187,700	65,400	53.48%	2,634,316
Use of Rate Stabilization Reserves	42,300	-	(42,300)	-100.00%	-
TOTAL OTHER USE OF FUNDS	\$3,009,900	\$1,838,400	\$(1,171,500)	-38.92%	\$3,645,970
ANNUAL SURPLUS AFTER OTHER SOURCES OF FUNDS	\$ -	\$ -	\$ -	0.00%	\$4,436,624



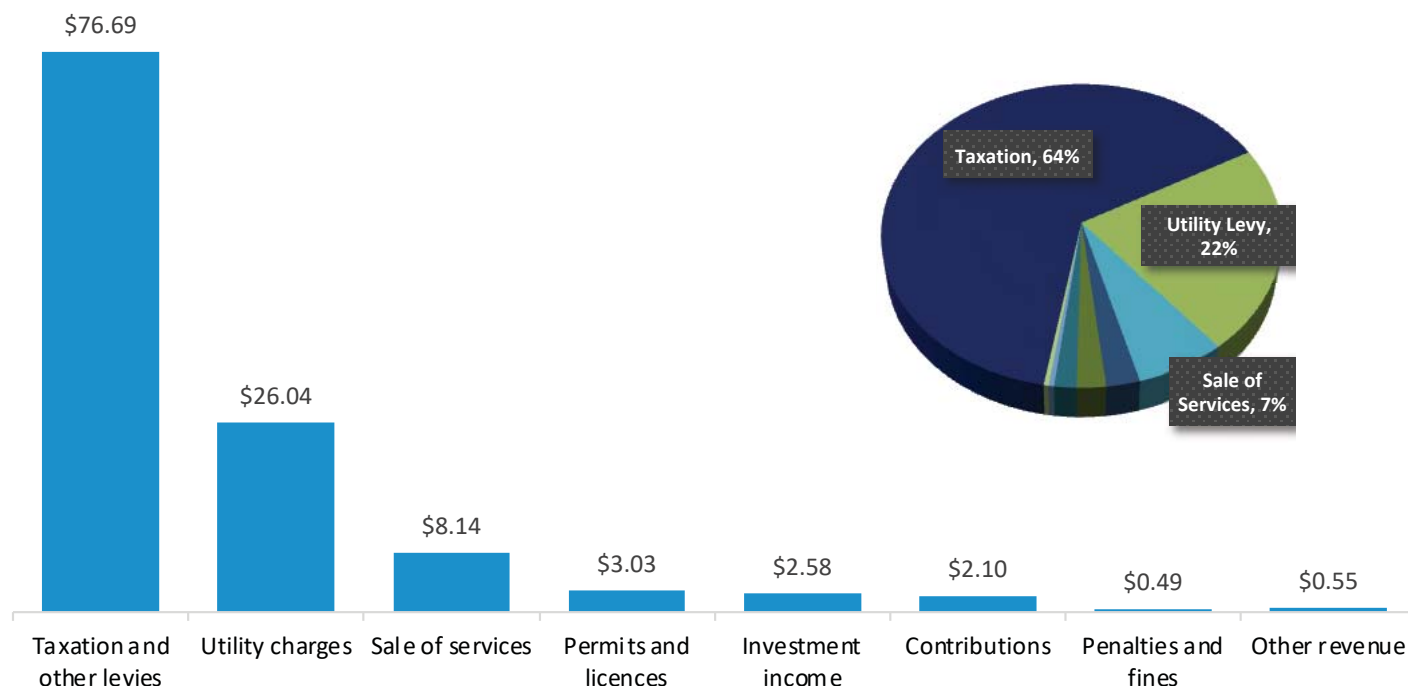


2022-2026 FINANCIAL PLAN REVENUES



REVENUES OVERVIEW

2022 Operating Budget - Revenues (In Millions)



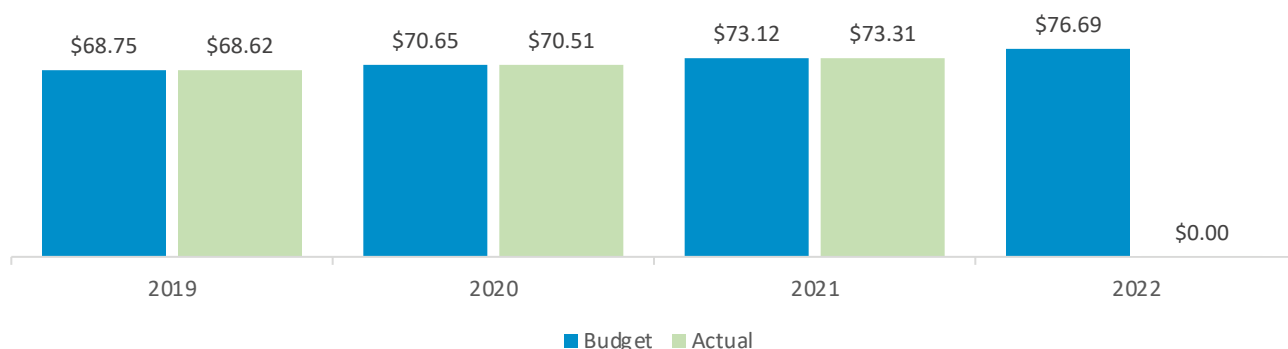
The following section of the budget document provides details on the City's operating revenue budget broken down by revenue category (excluding reserve transfers). As can be seen from the graph above, taxation & other levies account for 64% of the City's total budget operating revenues, utility charges account for a further 22%.

REVENUES	2021 Budget	2022 Budget	Changes for 2022	% Change	2021 Actuals
Taxation and other levies	\$73,120,900	\$76,685,400	\$3,564,500	4.87%	\$73,308,654
Utility charges	25,447,600	26,042,800	595,200	2.34%	25,937,206
Sale of services	7,955,500	8,141,200	185,700	2.33%	4,905,022
Permits and licences	2,767,500	3,030,500	263,000	9.50%	3,438,052
Investment income	2,578,300	2,578,300	-	0.00%	2,787,456
Contributions	2,411,400	2,096,100	(315,300)	-13.08%	2,565,542
Penalties and fines	494,000	494,000	-	0.00%	440,824
Other revenue	155,300	545,700	390,400	251.38%	943,760
TOTAL REVENUES	\$114,930,500	\$119,614,000	\$4,683,500	4.08%	\$114,326,516

TAXATION AND OTHER LEVIES

Taxation and other levies represent revenues derived from properties. Apart from property taxation and payments in lieu of taxes both of which are considered general revenue, the remaining items are levied to fund specific items. Further details on each revenue line is available in the pages that follow.

Taxation & Other Levies Revenues (in Millions)



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Property Taxation	\$71,301,900	\$74,866,400	\$3,564,500	5.00%	\$71,345,863
Payments in Lieu of Taxes	1,649,700	1,649,700	-	0.00%	1,793,514
Business Improvement Levy	167,500	167,500	-	0.00%	167,480
Local Improvement Levies	1,800	1,800	-	0.00%	1,796
TOTAL	\$73,120,900	\$76,685,400	\$3,564,500	4.87%	\$73,308,653

PROPERTY TAXATION

Property taxes are the City's principal source of revenue, financing most of the services provided by the City. Every property owner in the province must pay property taxes based on the assessed value of their property, unless the property is specifically exempted by provincial statute or has been granted a Council approved permissive exemption.

Statutory exemptions are listed in the *Community Charter*. These properties include, but are not limited to:

- Schools and universities
- Places of public worship
- Hospitals

Under the *Community Charter*, the City may grant permissive tax exemptions which exempt certain properties from taxation for a specified period.

TAXATION AND OTHER LEVIES

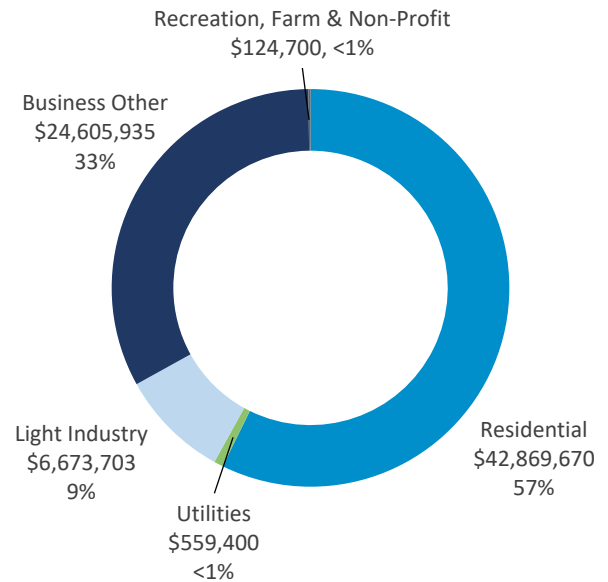
The valuation of property within the City is determined by BC Assessment Authority, a provincial Crown Corporation that classifies and assesses the value of all real property in British Columbia.

There are eight property classes:

- Residential
- Utilities
- Major Industrial
- Light Industrial
- Business Other
- Managed Forest Land
- Recreation Property, Non-profit Organizations
- Farm Land

Budgeted taxation revenue for 2022 has increased by \$3,564,500 or 5%. As taxation funds most of the City's expenses, any changes to those expenses typically correspond to a matching change in taxes. Additional details on the impact of taxation to the average residential property is available in the Overview section.

**2022 Estimated Property Tax Revenue
By Class**



PAYMENTS IN LIEU OF TAXES

The City receives payments in lieu of property taxes from:

- Properties owned by the Federal or Provincial Governments or their agencies
- Private utilities operating within Port Coquitlam at the rate of 1% of the utility's prior year earned revenue within the City.

BUSINESS IMPROVEMENT LEVY (2022-2026)

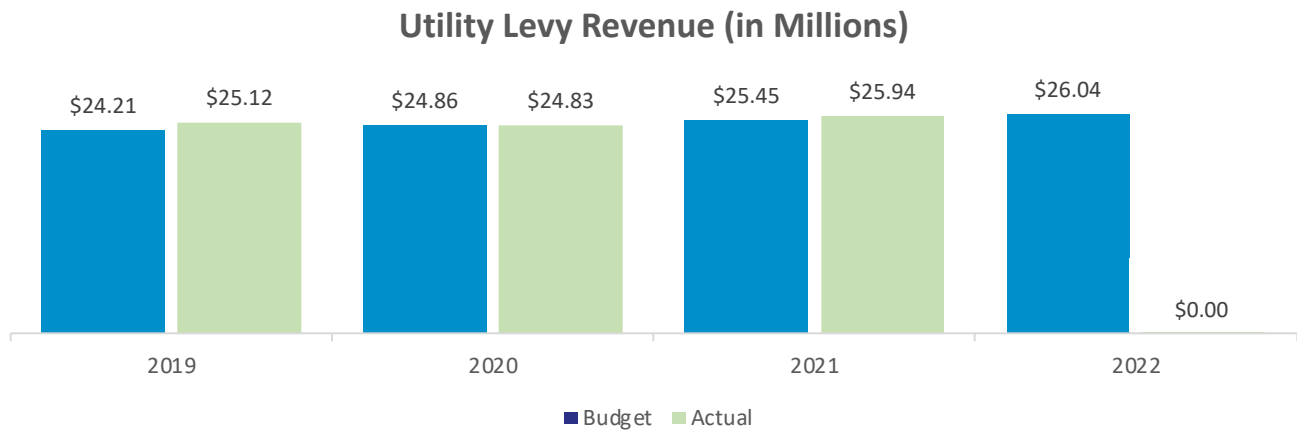
The current bylaw regulating the City's relationship with the Port Coquitlam Business Improvement Association is in effect from January 1, 2021 to December 31, 2025. From 2021 to 2024 the City will provide \$186,089 in annual funding to the Business Improvement Association. Of this amount, \$167,480 is recovered from commercial property owners within the Downtown Business Improvement Area through the business improvement levy. The remaining \$18,609 is the City's contribution to the Business Improvement Association, funded from property taxes. In 2025 the amount recovered from commercial property owners within the Downtown Business Improvement Area will increase to \$189,811 and the City's contribution will increase to \$18,981. The current bylaw expires on December 31, 2025, so the rates for 2026 are not yet known at this time.

LOCAL IMPROVEMENT LEVIES

Local improvement levies are a property value tax levied over a "sub-area" of a municipality (e.g. a neighbourhood within a municipality). The levies fund local improvement projects (for example, lane renewal, sidewalk reconstruction, streetscape improvements and paving of gravel lanes) that can be initiated either by the City or property owners. The full cost is amortized over a local serviceable lifetime, which varies based on the type of local improvement (usually between 5-20 years), with the payments added to property taxes. Current local improvements include two road and drainage improvements, a lane improvement, and a levy for boulevard maintenance that will be charged in perpetuity.

UTILITY CHARGES

Taxation and other levies represent revenues derived from properties. Apart from property taxation and payments in lieu of taxes both of which are considered general revenue, the remaining items are levied to fund specific items. Further details on each revenue line is available in the pages that follow.



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Water Levy	\$12,964,800	\$13,247,900	\$283,100	2.18%	\$13,239,612
Sewer Levy	9,385,100	9,585,400	200,300	2.13%	9,496,769
Solid Waste / Organics Levy	3,097,700	3,209,500	111,800	3.61%	3,200,825
TOTAL	\$25,447,600	\$26,042,800	\$595,200	2.34%	\$25,937,206

Changes for 2022 relate to the increase required in each levy to offset changes in the operating budgets, not funded by other revenue streams. Additional details on the impact of levies to the average residential property is available in the overview section.

SALE OF SERVICES

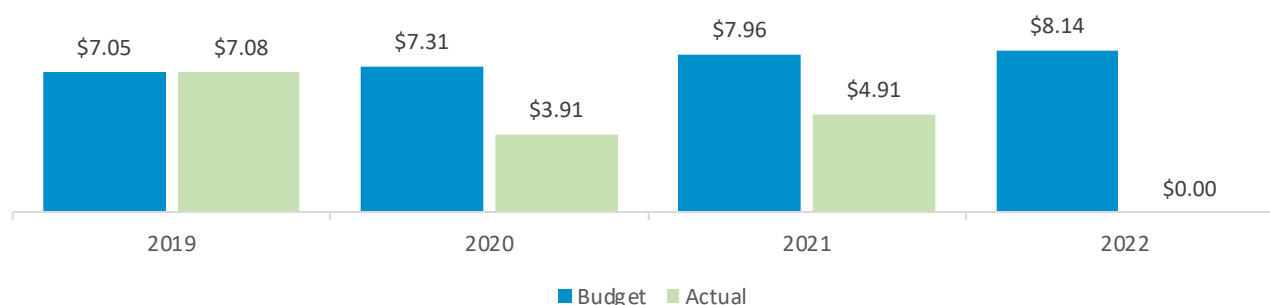
Sale of services represents user fees charged for various municipal services. In accordance with the *Community Charter*, where the service is nondiscretionary, the fees charged must be reflective of the cost of providing the service with no expectation of generating a surplus.

Additionally, the City's Financial Management Policy states that user fees will be set to recover the full cost of services except where Council determines that a subsidy is in the interest of the public. When determining whether a subsidy is in the public interest Council considers the following factors:

- Who benefits from the service
- Whether the level of demand for a service will support full cost recovery
- What prices others are charging for a similar service
- Whether the customer can pay for the service
- Whether it is practical for the City to collect fees for the service

The full cost of services delivered includes all direct costs as well as a 15% allocation to represent indirect costs. The City's user fees are supported through the fees and charges bylaw.

Sales Of Service Revenue (in Millions)



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Recreation	\$5,046,000	\$5,333,900	\$287,900	5.71%	\$2,018,397
Engineering & Public Works	2,095,800	2,001,100	(94,700)	-4.52%	1,885,404
General Government - Common Services	453,200	453,200	-	0.00%	527,059
Finance	184,000	176,500	(7,500)	-4.08%	203,524
Development Services	124,000	124,000	-	0.00%	199,856
Fire & Emergency Services	24,500	24,500	-	0.00%	34,768
RCMP	20,400	20,400	-	0.00%	27,067
Community Safety & Corporate Services	7,600	7,600	-	0.00%	9,248
TOTAL	\$7,955,500	\$8,141,200	\$185,700	2.33%	\$4,905,323

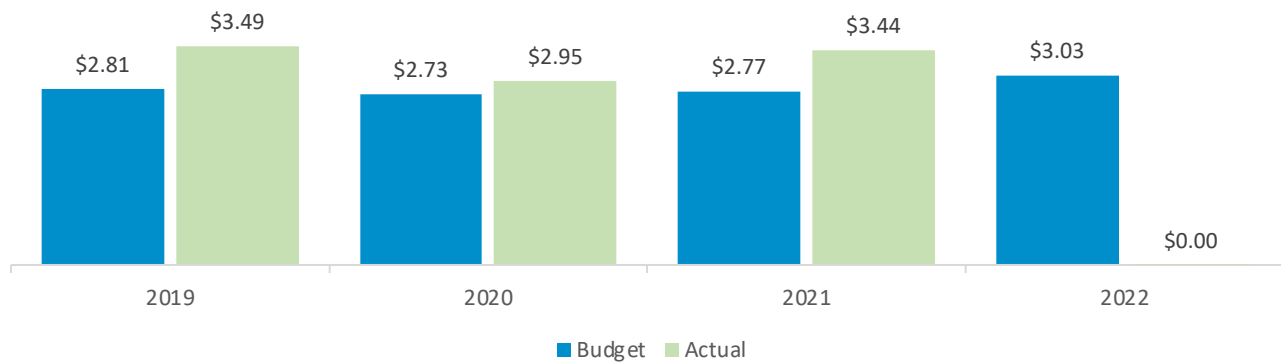
The City has seen a large impact on revenues from COVID-19 in Sale of Services in 2022. As most revenues relate to recreation fees for program registration, drop-ins, and rentals and many of these programs were paused in response to the pandemic. In most cases, the increase in 2022 revenues have had a proportional increase in expenses. There was also a reclassification of revenues for development construction from sales of services to cost recovery which is classified as other revenue.

PERMITS & LICENCES

Development activities include revenue for building and development permits and can fluctuate year to year depending on the level of development that occurs in the City. The department carries forward revenue received in the latter part of the year as it relates to work that will be done in the following year.

Business/dog licensing are amounts collected annually; this revenue remains relatively stable year over year. Other revenue encompasses all other types of permits and licenses (fireworks, cemetery, tree cutting, etc.).

Permits & Licences Revenue (in Millions)

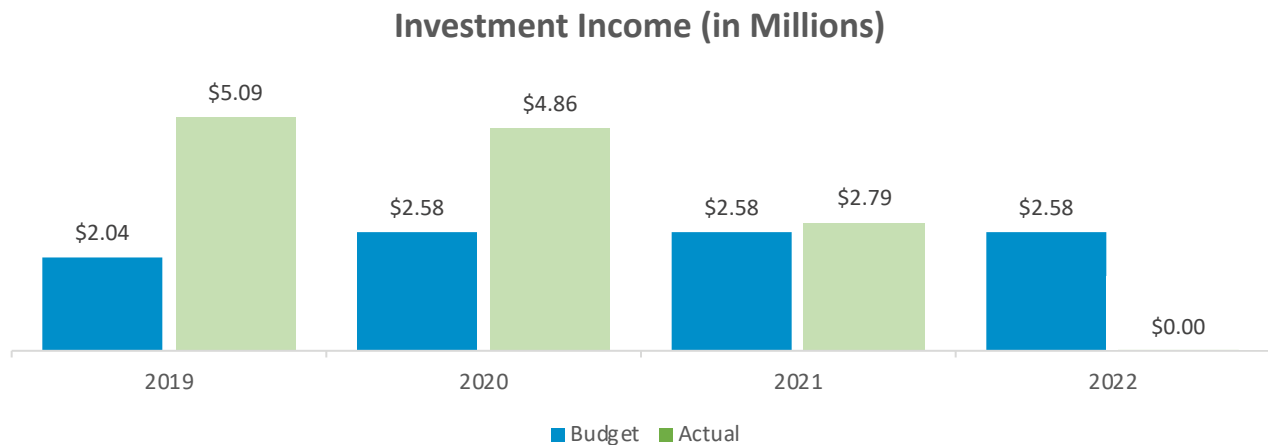


REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Development activities	\$1,475,000	\$1,775,000	\$300,000	20.34%	\$2,093,752
Business licensing	935,000	935,000	-	0.00%	1,011,147
Dog licensing	206,000	206,000	-	0.00%	187,043
Other	151,500	114,400	(37,030)	-24.44%	146,111
TOTAL	\$2,767,500	\$3,030,400	\$262,900	9.50%	\$3,438,052

Changes for 2022 relate to an increase to development revenue to more closely reflect actuals.

INVESTMENT INCOME

Interest income is earned primarily from interest on investments (95%) with the remainder (5%) comprised of interest charged on late payments. For investments, the City pools its available cash from various funds and invests in financial instruments in accordance with the City's financial management policy.

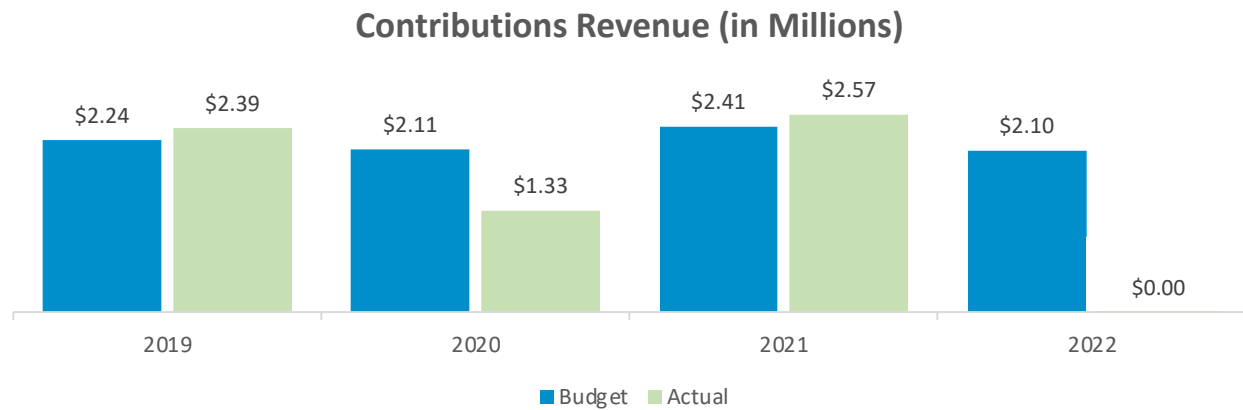


REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Return on investment	\$2,513,300	\$2,513,300	\$ -	0.00%	\$2,701,340
Interest on late payments	65,000	65,000	-	0.00%	86,116
TOTAL	\$2,578,300	\$2,578,300	\$-	0.00%	\$2,787,456

There was no change to the investment income budget in 2022.

CONTRIBUTIONS

Contribution revenue includes grants and cost sharing agreements with third parties as well as donations. Funding for grants are only included in the budget to the extent that the funding has been confirmed.



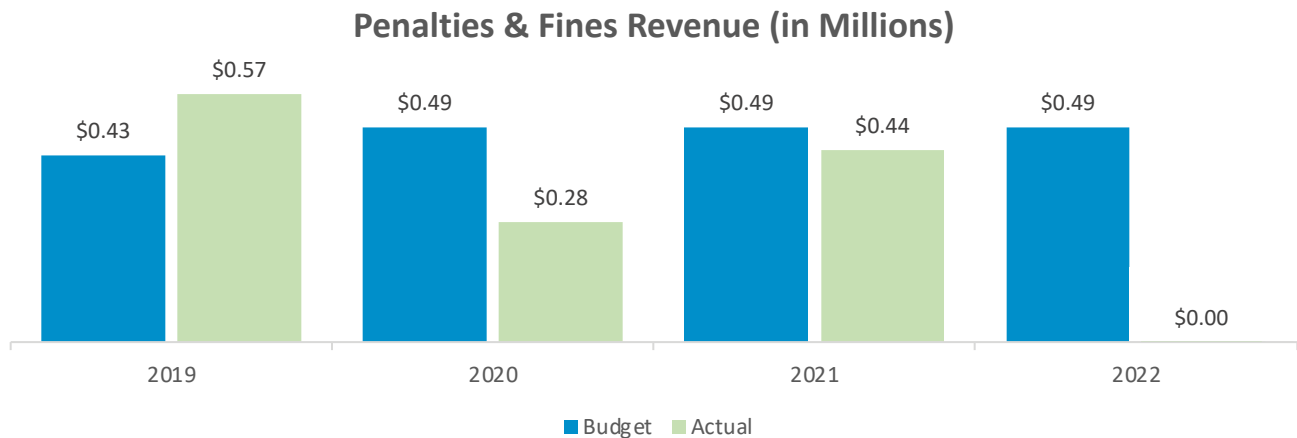
REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
TransLink Operation, Maintenance and Rehabilitation Funding	\$1,028,200	\$1,028,200	\$ -	0.00%	\$1,147,000
Traffic Fine Revenue Sharing	640,000	640,000	-	0.00%	679,860
Federal Gas Tax	230,500	241,000	10,500	4.56%	471,747
Provincial Carbon Tax	64,500	-	(64,500)	-100.00%	13,362
Other Grants	443,700	182,400	(261,300)	-58.89%	205,612
Donations	4,500	4,500	-	0.00%	47,961
COVID-19 Safe Restart Grant	\$2,411,400	\$2,096,100	\$ (315,300)	-13.08%	\$2,565,542
TOTAL	\$2,411,380	\$2,096,120	\$(315,260)	-13.07%	\$2,565,542

Changes for 2022 relate to the cancellation of the Provincial Carbon Tax grant, an increase per the scheduled agreement for the Federal Gas Tax grant, and an adjustment to other grants to align with historical trend.

Of the \$1,028,200 budgeted, \$557,700 is used to offset the City's annual operating costs with the remaining \$470,500 transferred to the MRN reserve for future use. In years where operating costs exceed the annual contribution the City can draw from the reserve to fund these excess costs.

PENALTIES & FINES

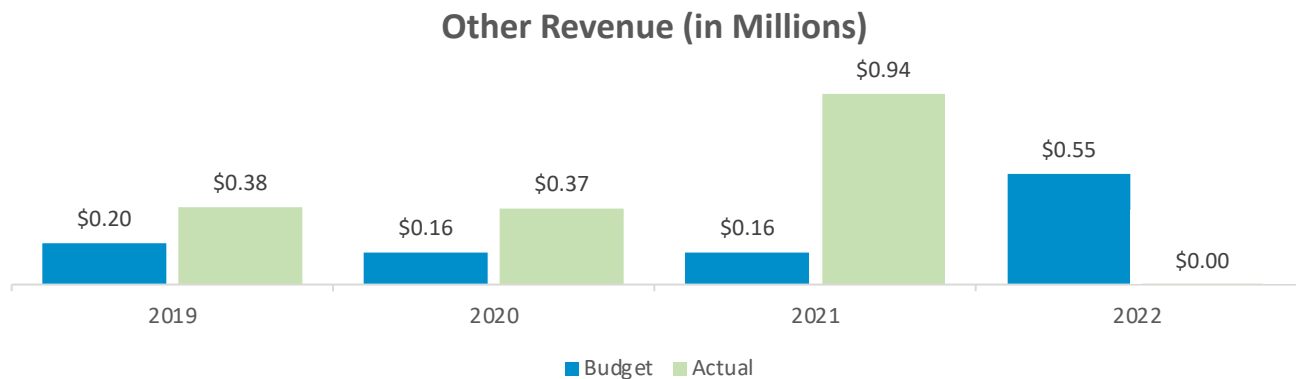
Penalties represent amounts charged for late payment of tax and utility bills. Fines for infractions represent amounts charged through bylaw enforcement notices, tickets and other enforcement methods.



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Tax penalties for late payments	\$320,000	\$320,000	\$ -	0.0%	\$125,558
Utility penalties for late payments	143,000	143,000	-	0.0%	178,412
Fines for infractions	31,000	31,000	-	0.0%	136,854
TOTAL	\$494,000	\$494,000	\$ -	0.0%	\$440,824

OTHER REVENUES

Other revenue represents miscellaneous revenues that do not meet the definitions of any other revenue category. These include cost recoveries charged back to third parties and amounts collected for specific reserves (ex: payments received from developers in lieu of parkland or in lieu of parking). While cost recovery revenue helps to offset operating costs and reduce property taxation requirements, revenues collected for specific reserves don't have an impact on taxation.



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Other Revenues	\$155,300	\$45,700	\$390,400	251.38%	\$943,760

Changes for 2022 mainly relates to a reclassification of development construction revenue from sale of services revenue to cost recovery revenue which is classified as other revenue.

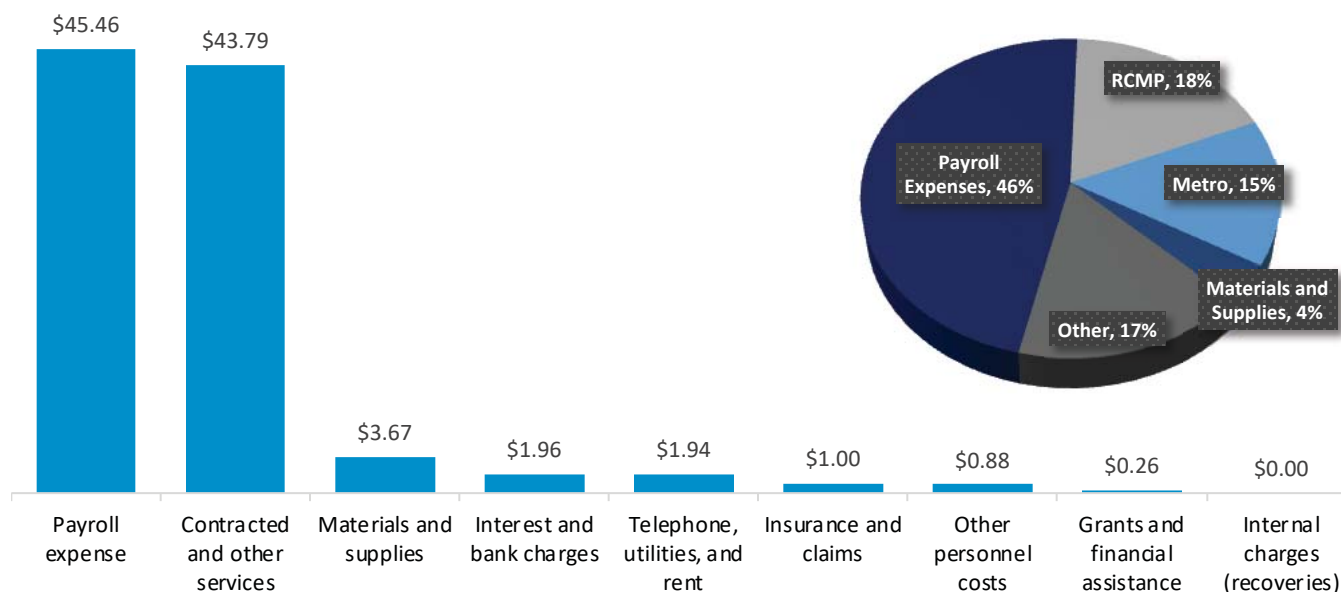


2022-2026 FINANCIAL PLAN EXPENSES



EXPENSES OVERVIEW

2022 Operating Budget - Expenses (In Millions)



The following section of the budget document provides details on the City's operating expense budget broken down by expense category (excluding reserve transfers).

As can be seen from the graph above, payroll accounts for 46% of the City's total budgeted operating expenses, contracted services accounts for a further 44%. Within the line for contracted services payments, RCMP services, Metro Vancouver bulk water fees, Metro Vancouver sewage disposal fees, FVRL Library Services, Metro Vancouver garbage tipping fees, and organics tipping fees make up most of the total.

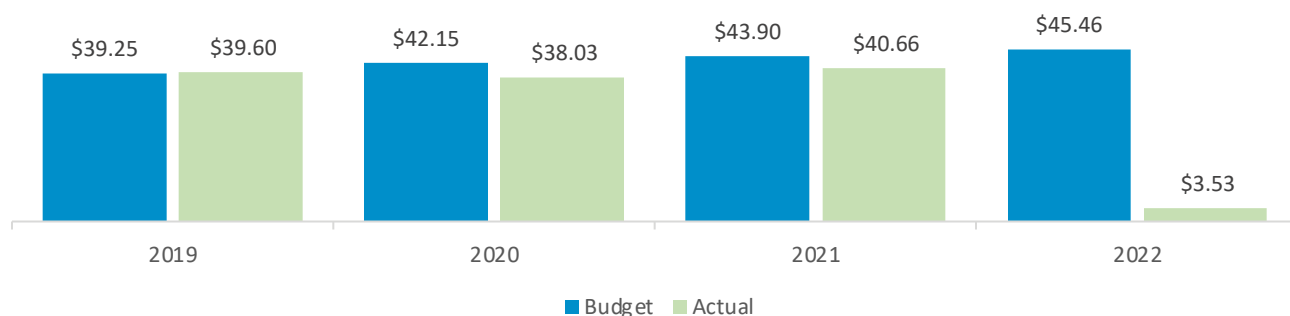
It should be noted that it is difficult to compare the 2022 budget to the 2021 actuals given the impacts of COVID-19 and the measures the City took to reduce expenses.

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$43,895,800	\$45,460,500	\$1,564,700	3.56%	\$40,660,516
Contracted and other services	42,560,900	43,790,600	1,229,700	2.89%	41,945,553
Materials and supplies	3,564,000	3,669,200	105,200	2.95%	3,587,732
Interest and bank charges	1,945,500	1,956,400	10,900	0.56%	1,630,643
Telephone, utilities, and rent	1,947,800	1,935,700	(12,100)	-0.62%	1,899,147
Insurance and claims	1,057,400	998,900	(58,500)	-5.53%	708,141
Other personnel costs	855,400	884,800	29,400	3.44%	650,485
Grants and financial assistance	346,200	263,200	(83,000)	-23.97%	319,027
Internal charges (recoveries)	-	-	-	0.00%	-
TOTAL	\$96,173,000	\$98,959,300	\$2,786,300	2.90%	\$91,401,244

PAYROLL

Payroll expenses include salaries, wages and the employer portion of benefits (Canada Pension Plan, Employment Insurance, Employer Health Tax, Municipal Pension Plan, Workers Compensation, Extended Health and Dental, Life Insurance, etc.).

Payroll Expenses (in Millions)



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$115,600	\$115,600	\$ -	0.00%	\$762
Community Safety & Corporate Support	3,573,100	3,770,500	197,400	5.53%	3,312,105
Finance	2,423,000	2,506,000	83,000	3.43%	2,306,102
Office of the CAO	294,200	302,700	8,500	2.89%	304,049
Human Resources	882,600	907,200	24,600	2.79%	768,846
Development Services	3,208,400	3,480,100	271,700	8.47%	3,002,028
Fire & Emergency Services	12,428,000	12,810,400	382,400	3.08%	12,642,947
Recreation	10,168,800	10,655,500	486,700	4.79%	7,730,805
Engineering & Public Works	10,802,100	10,912,500	110,400	1.02%	10,592,872
TOTAL PAYROLL EXPENSE	\$43,895,800	\$45,460,500	\$1,564,700	3.56%	\$40,660,516

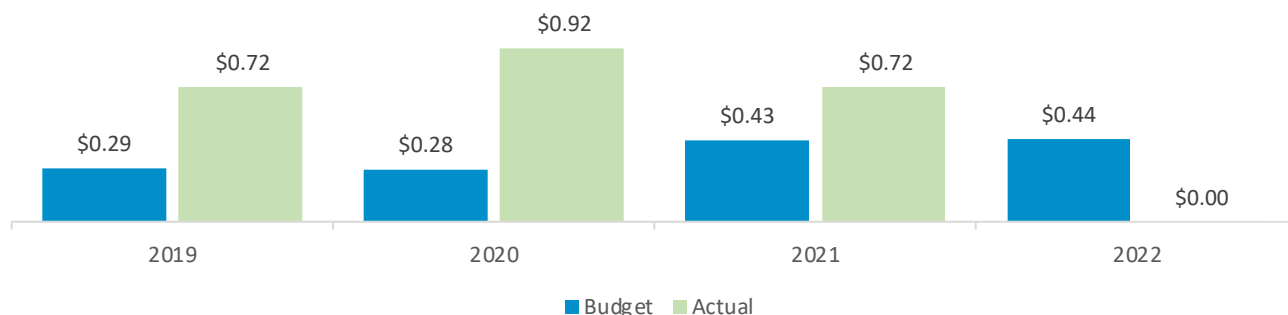
Changes for 2022 relate to estimated contractual increases for CUPE, IAFF and adjustments to benefits to reflect changes in rates for WCB, EI, CPP. Additional increases relate to an inflationary adjustment to exempt rates, and a budget adjustment for increased average step amongst IAFF members.

PAYROLL

Overtime Stats

The following chart and table provide budget and actuals for overtime costs by department. In cases where overtime actuals are higher than budget, it is mainly due to reactionary work associated with after-hours issues and callouts (snow clearing, facility issues, etc.) and the use of overtime hours to address staffing shortages as a result of vacancies. Standby pay is not included in the amounts reported.

Overtime (Budget & Actuals) (in Millions)



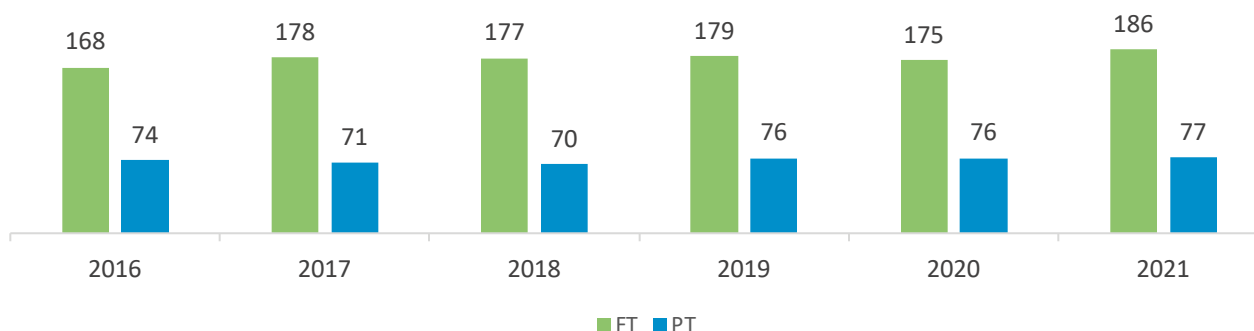
Increases in budgets for 2022 reflect adjustments to align overtime budgets to actual historical costs.

Department	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Community Safety & Corporate Services	\$27,000	\$27,600	\$600	2.22%	\$32,647
Development Services	5,800	5,900	100	1.72%	2,557
Engineering & Public Works	259,200	268,800	9,600	3.70%	475,423
Finance	14,800	15,000	200	1.35%	12,410
Fire & Emergency Services	94,600	96,900	2,300	2.43%	92,541
Human Resources	1,500	1,500	-	0.00%	829
Office of the CAO	-	-	-	0.00%	158
Recreation	28,800	24,000	(4,800)	-16.67%	99,850
TOTAL OVERTIME	\$431,700	\$439,700	\$8,000	1.85%	\$716,415

Employee Count and Casual Hours

The following charts show historical employee counts for full-time, part-time, and casual hours.

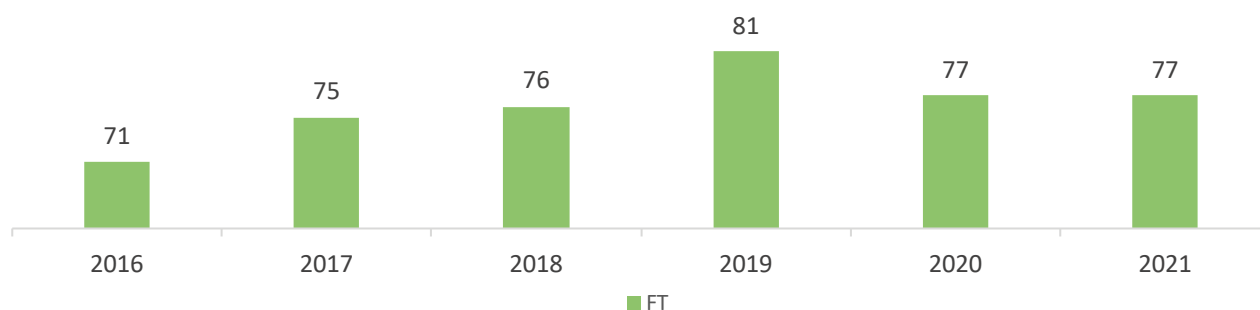
2016 - 2021 CUPE Full-Time and Part-Time Employee Count



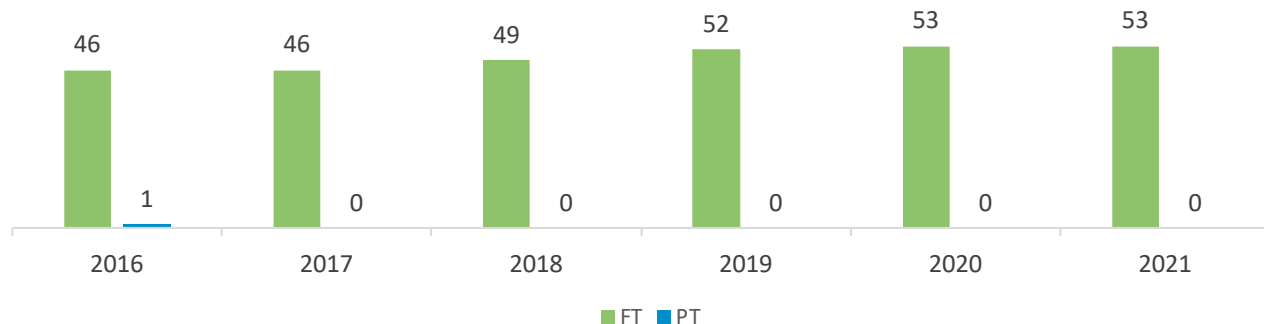
PAYROLL

Employee Count and Casual Hours

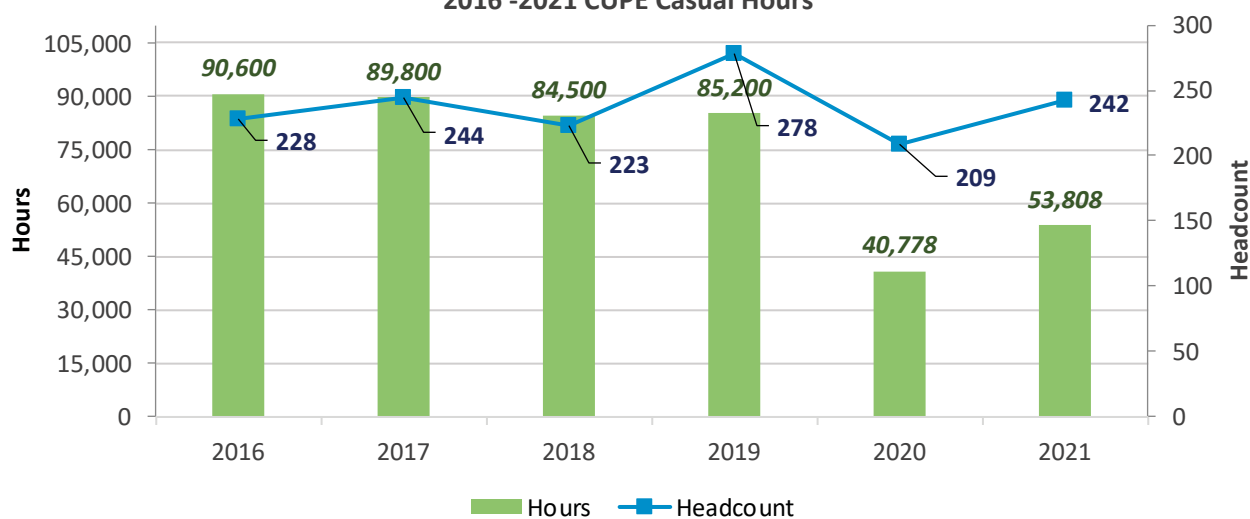
2016 - 2021 IAFF Full-Time Employee Count



2016 - 2021 Exempt Full-Time and Part-Time Employee Count



2016 - 2021 CUPE Casual Hours

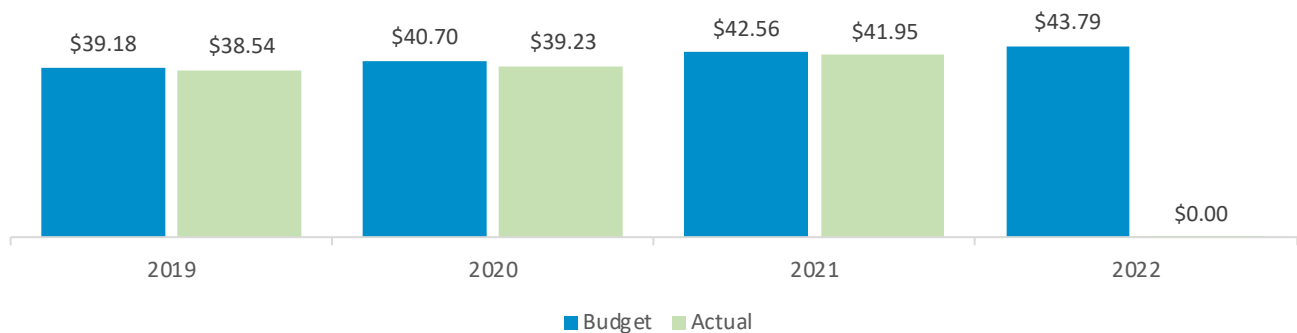


Overall, the City has seen a decrease in 2020 in both casual hours and headcount in line with expectations due to the pandemic COVID-19. The impact is also seen in 2021 however to a lesser degree as operations gradually transition back to normal levels.

CONTRACTED & OTHER SERVICES

Contracted and other services relate to costs for work performed by a third party. Items within contracted and other services include: RCMP services (\$17.3 million), Metro Vancouver bulk water (\$7.9 million), Metro Vancouver sewage disposal fees (\$5.8 million), Fraser Valley Regional Library Services (\$2.2 million), Convertus organics processing fees (\$1.3 million), Metro Vancouver garbage tipping fees (\$0.9 million), legal and audit fees, consulting costs, delivery, and advertising fees, etc.

Contract & Other Service Expenses (in Millions)

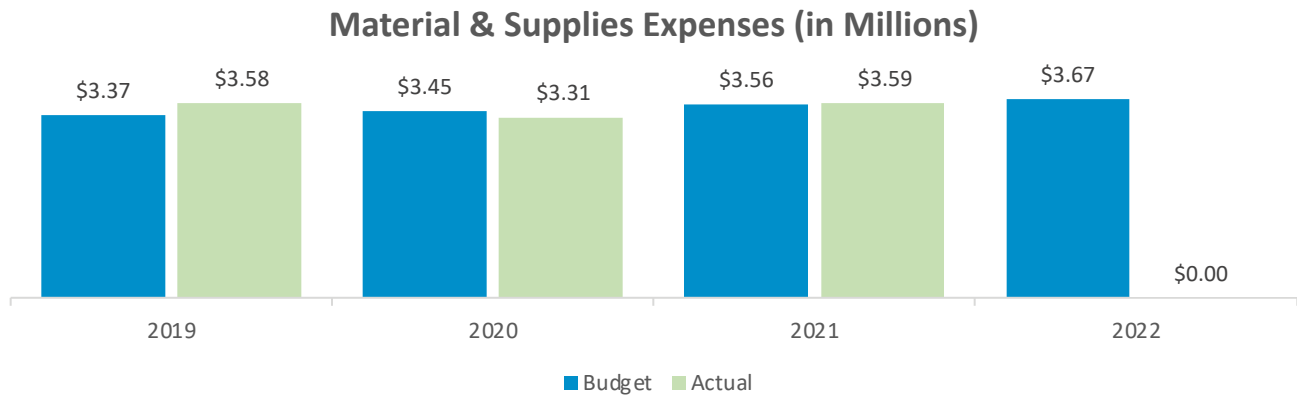


EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$36,000	\$196,800	\$160,800	446.67%	\$87,954
Community Safety & Corporate Services	1,310,100	1,428,300	118,200	9.02%	1,345,344
Finance	193,600	194,600	1,000	0.52%	103,570
Office of the CAO	10,600	10,800	200	1.89%	-
Human Resources	125,800	128,200	2,400	1.91%	167,095
Development Services	1,029,300	926,100	(103,200)	-10.03%	440,674
Fire & Emergency Services	510,500	608,500	98,000	19.20%	432,017
RCMP	16,555,300	17,340,000	784,700	4.74%	17,313,573
Recreation	4,021,600	4,097,800	76,200	1.89%	3,031,898
Engineering & Public Works	18,768,100	18,859,500	91,400	0.49%	19,023,428
TOTAL CONTRACTED AND OTHER SERVICES	\$42,560,900	\$43,790,600	\$1,229,700	2.89%	\$41,945,553

Changes for 2022 mainly relate to increases in Metro Vancouver fees for bulk water, sewage disposal and garbage disposal, increases in RCMP costs, increases in FVRL contract costs, increased software costs and increased consultant costs for downtown projects.

MATERIALS & SUPPLIES

Materials and supplies include fuel, construction materials, office supplies and stock from the City's warehouse.



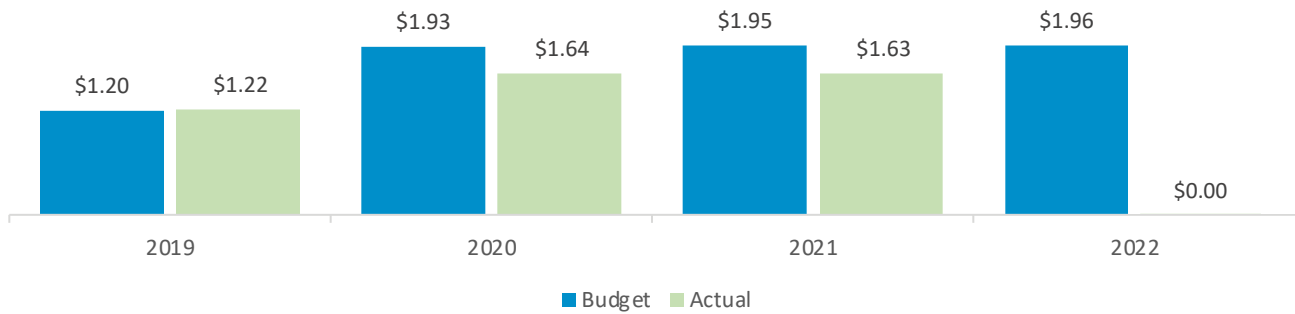
EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$132,900	\$132,900	\$ -	0.00%	\$99,201
Community Safety & Corporate Support	93,200	96,500	3,300	3.54%	77,588
Finance	17,500	17,500	-	0.00%	29,137
Office of the CAO	300	300	-	0.00%	-
Human Resources	5,000	5,000	-	0.00%	3,338
Development Services	13,300	13,300	-	0.00%	12,406
Fire & Emergency Services	188,400	170,100	(18,300)	-9.71%	185,978
Recreation	890,900	883,300	(7,600)	-0.85%	616,698
Engineering & Public Works	2,222,500	2,350,300	127,800	5.75%	2,563,386
TOTAL MATERIALS AND SUPPLIES	\$3,564,000	\$3,669,200	\$105,200	2.95%	\$3,587,732

Changes for 2022 relate to increases in cemetery, recreation concession, and recreation preschool expenses that are offset by matching revenues, reclassifications from other expense categories, and inflationary increases to fuel rates impacting our fleet.

INTEREST & BANK CHARGES

Interest and bank charges relate to bank service fees and interest on long term debt for construction of the Coast Meridian Overpass and Port Coquitlam Community Centre.

Interest & Bank Charges Expenses (in Millions)



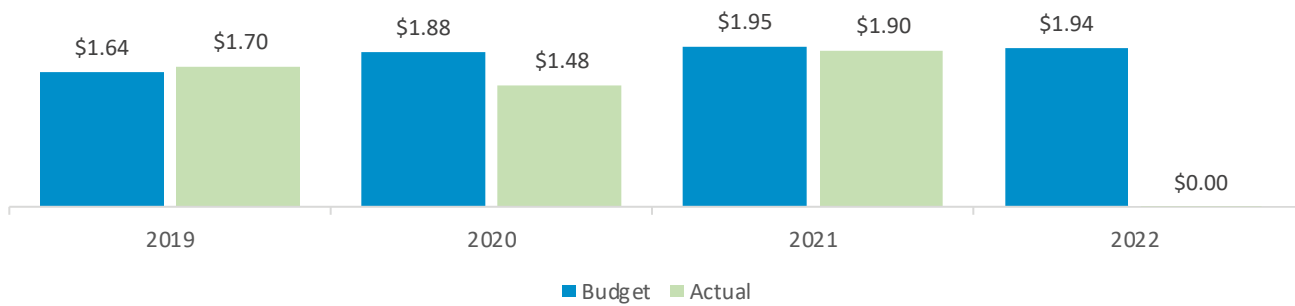
EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$1,750,800	\$1,757,300	\$6,500	0.37%	\$1,465,334
Community Safety & Corporate Services	6,500	6,500	-	0.00%	23,946
Finance	-	-	-	0.00%	1,100
Development Services	15,500	15,500	-	0.00%	18,348
Recreation	168,400	172,800	4,400	2.61%	119,017
Engineering & Public Works	4,300	4,300	-	0.00%	2,899
TOTAL INTEREST AND BANK CHARGES	\$1,945,500	\$1,956,400	\$10,900	0.56%	\$1,630,644

Changes for 2022 are due to adjustments to Recreation System charges and general bank charges based on historical trend.

TELEPHONE, UTILITIES & RENT

Telephone, utilities and rent includes costs for telephones, internet, electricity, natural gas, and property leases.

Telephone, Utilities & Rent Expenses (in Millions)

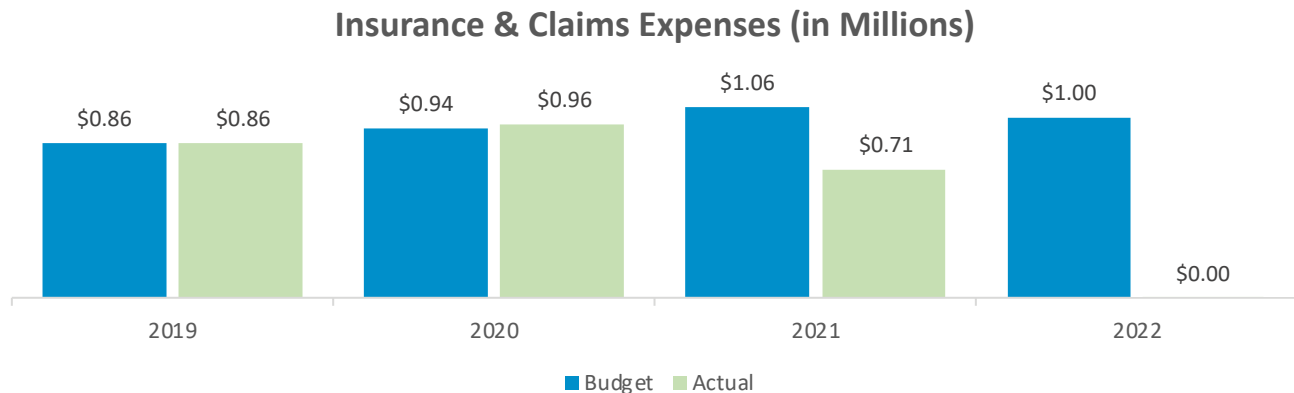


EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$64,800	\$64,800	\$ -	0.00%	\$49,933
Community Safety & Corporate Services	29,900	29,600	(300)	-1.00%	63,821
Human Resources	400	400	-	0.00%	582
Development Services	200	200	-	0.00%	388
Fire & Emergency Services	61,000	62,800	1,800	2.95%	65,585
Recreation	1,159,600	1,136,600	(23,000)	-1.98%	1,030,199
Engineering & Public Works	631,900	641,300	9,400	1.49%	688,639
TOTAL TELEPHONE, UTILITIES AND RENT	\$1,947,800	\$1,935,700	\$(12,100)	-0.62%	\$1,899,147

Changes for 2022 are due to inflationary increases to natural gas and electricity utilities impacting City facilities.

INSURANCE & CLAIMS

Insurance relates to the amounts paid by the City for property, vehicle, liability and other insurance. Claims relates to amounts paid by the City to settle claims that fall below the deductible limits as specified by the various insurance policies held by the City.

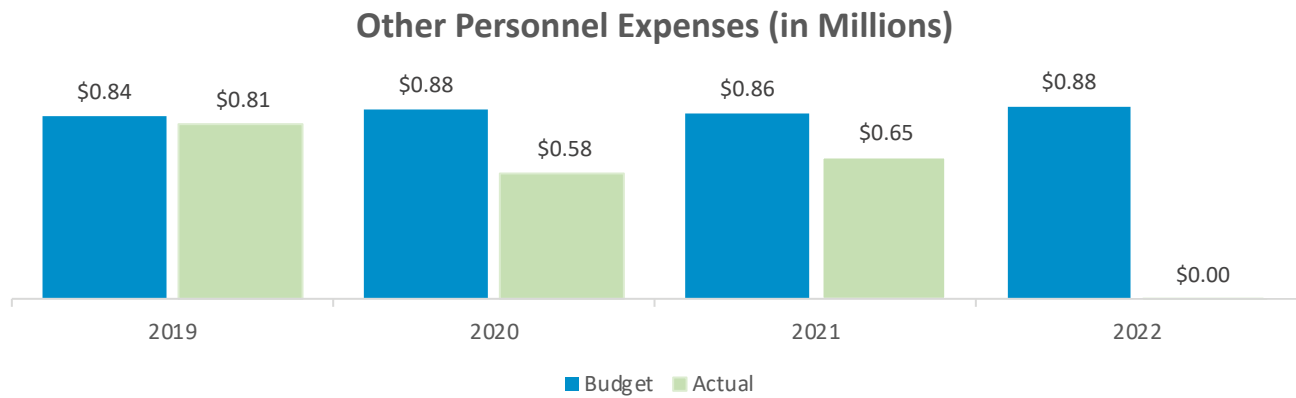


EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$ 749,600	\$785,100	\$35,500	4.74%	\$596,550
Community Safety & Corporate Services	-	-	-	0.00%	74
Recreation	200	200	-	0.00%	-
Engineering & Public Works	307,600	213,600	(94,000)	-30.56%	111,517
TOTAL INSURANCE AND CLAIMS	\$1,057,400	\$998,900	(58,500)	-5.53%	\$708,141

The decrease for 2022 relates to insurance savings as a result of changes to the ICBC insurance model for enhanced care.

OTHER PERSONNEL COSTS

Other personnel costs include employee costs for courses and conferences, membership dues, mileage and other travel reimbursements, uniforms, phone allowances, and other miscellaneous employee costs.



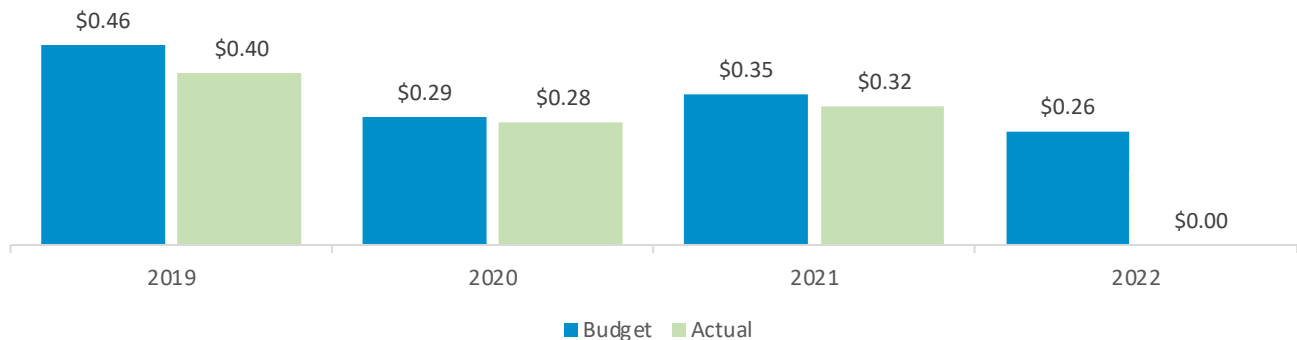
EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$ -	\$ -	\$ -	0.00%	\$ -
Community Safety & Corporate Services	183,700	183,600	(100)	-0.05%	53,757
Finance	49,500	49,500	-	0.00%	20,058
Office of the CAO	12,200	12,200	-	0.00%	1,846
Human Resources	174,500	174,500	-	0.00%	170,939
Development Services	61,400	61,400	-	0.00%	30,347
Fire & Emergency Services	192,400	197,700	5,300	2.75%	179,447
Recreation	97,400	97,700	300	0.31%	53,694
Engineering & Public Works	84,300	108,200	23,900	28.35%	140,397
TOTAL OTHER PERSONNEL COSTS	\$855,400	\$884,800	\$29,400	3.44%	\$650,485

Changes for 2022 are mainly due to adjustments to uniform and training costs that were reclassified from other expense categories.

GRANTS & FINANCIAL ASSISTANCE

Grants and financial assistance relate to funding provided by the City to third parties that are not considered a contracted service. These include payments to the Port Coquitlam Community Foundation, Port Coquitlam Heritage Society, the Port Coquitlam Sports Alliance, funds issued through the City's Community Capital Projects Matching Grant program and Community Cultural Development Investment program as well as other recreation subsidies.

Grant & Financial Assistance Expenses (in Millions)



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Community Safety & Corporate Services	\$39,200	\$39,200	\$ -	0.00%	\$39,150
Recreation	224,000	224,000	-	0.00%	181,877
Development Services	83,000	-	(83,000)	-100.00%	98,000
TOTAL GRANTS AND FINANCIAL ASSISTANCE	\$346,200	\$263,200	\$(83,000)	-23.97%	\$319,027

INTERNAL CHARGES (RECOVERIES)

Internal charges represent the re-allocation of costs between different areas of the City to more accurately reflect the cost of services provided. This is particularly important in services funded as a “user-pay” system such as water, sewer and solid waste.

Department	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
General Government - Common Services	\$(766,200)	\$(766,200)	\$ -	0.00%	\$(766,200)
Community Safety & Corporate Services	(500,000)	(500,900)	(900)	0.18%	(499,558)
Finance	(249,200)	(249,200)	-	0.00%	(249,179)
Human Resources	-	-	-	0.00%	2,713
Development Services	55,100	55,100	-	0.00%	55,078
Fire & Emergency Services	220,500	213,600	(6,900)	-3.13%	221,353
Recreation	(56,900)	(53,200)	3,700	-6.50%	(48,629)
Engineering & Public Works	1,296,700	1,300,800	4,100	0.32%	1,284,422
TOTAL INTERNAL CHARGES	\$ -	\$ -	\$ -	0.00%	\$ -

Changes for 2022 relate to allocation of additional equipment charges from fleet to bylaw and recreation to cover maintenance cost of equipment.

The table below provides a breakdown of the allocation of fleet charges to the various sections within the City that use vehicles and equipment maintained by the fleet. The table also outlines the internal charges to water, sewer and solid waste for items such as Bylaw Enforcement, Billing, and Engineering administration. These internal charges are offset by recoveries in the various departments. Staff are currently undertaking a review of the internal charge allocation to water and sewer as part of the utility rate review project which is underway.

Department	Section	Equipment Allocation	Recovery from Water	Recovery from Sewer	Recovery from Solid Waste	Total
Community Safety & Corporate Services	Bylaw Services	\$77,100	\$60,600	\$60,600	\$38,800	\$237,100
	Communications	200	23,900	23,900	15,300	63,300
	Corporate Office	-	43,200	43,300	27,700	114,200
	Information Services	-	91,500	91,600	58,600	241,700
Development Services	Building	43,600	-	-	-	43,600
	Development Engineering	11,500	-	-	-	11,500
Engineering & Public Works	Development Construction	184,600	-	-	-	184,600
	Engineering - Infrastructure Planning	20,900	191,400	191,500	9,200	413,000
	Engineering - Projects	-	131,100	131,500	-	262,600
	Engineering & Public Works Admin.	30,100	204,800	204,900	132,000	571,800
	Public Works - Drainage Utilities	97,500	-	-	-	97,500
	Public Works - Fleet	(2,924,100)	-	-	-	(2,924,100)
	Public Works - Parks	541,400	-	-	-	541,400
	Public Works - Streets	338,000	-	-	-	338,000
	Sewer Utility	130,000	- (1,175,900)	-	-	(1,045,900)
	Solid Waste Utility	1,023,000	-	-	(555,800)	467,200
	Water Utility	142,600	(1,174,600)	-	-	(1,032,000)
Finance		4,100	95,900	96,000	61,400	257,400
Fire		221,300	-	-	-	221,300
General Government - Common Services			290,000	290,400	185,800	766,200
Recreation	Cultural Development & Community Services	4,600	-	-	-	4,600
	Facilities	53,300	42,200	42,200	27,000	164,700
	Recreation	300	-	-	-	300
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -



2022-2026 FINANCIAL PLAN

FUNDING SOURCES



FUNDING SOURCES

Various sources are used to fund the decision packages and capital items approved in the budget. The narrative below provides a description of these funding sources, their application, and any associated restrictions.

GRANTS

Grants are funds received from third parties to fund all or part of the cost of capital and operating projects. Where possible, the City tries to look for grants opportunities to offset costs. Grant amounts are only included in the budget if the grant is reasonably expected.

DEVELOPMENT COST CHARGES

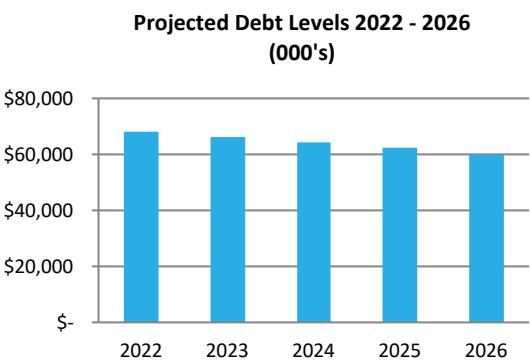
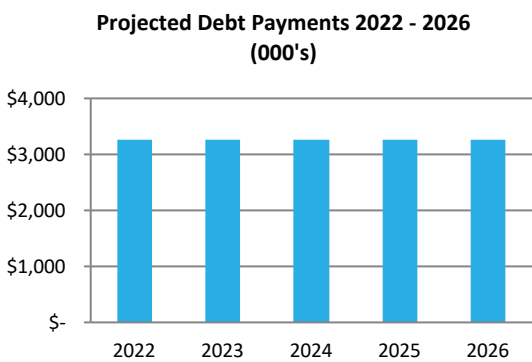
Development cost charges (DCC) are collected to assist local governments in paying the capital costs of certain services that are directly or indirectly affected by private development. DCC funds can only be spent on the specific projects set out and used to establish the DCC fees in the bylaw approved by the Provincial Government.

BORROWING

Under the City's Financial Management Policy, debt financing for capital expenditures will only be considered for projects whose costs exceed the annual capital funding envelope. The City's borrowing limit is governed by the Province through the *Community Charter*. The applicable regulations define the borrowing limit, based on the City's ability to repay principal and interest. The regulations state that, with the approval of the electorate, the annual debt payments can be as much as 25% of the City's ongoing revenues (2021-\$28.9 million, available limit \$25.9 million). Without elector approval the annual debt payments cannot exceed 5% of the City's ongoing revenues (2021-\$5.8 million, available limit \$2.8 million).

Currently, the City has approximately \$68.4 million of long-term debt outstanding related to borrowing for construction of the Coast Meridian Overpass (CMO) and the Port Coquitlam Community Centre (PCCC). The CMO debt will be fully repaid by 2039 and the PCCC debt will be fully repaid by 2049.

The following charts illustrate the projected debt levels and debt payments from 2022 to 2026.



RESERVES

The following tables show the projected reserve interest, contributions and withdrawals for 2022 to 2023.

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Operating Reserves	\$ 4,345,687	\$ (520,976)	\$ (2,174,646)	\$ 1,650,065	\$ 59,900	\$-	\$ 1,709,965
Capital Reserves	43,383,137	18,404,777	(35,666,424)	26,121,490	16,978,400	(16,435,600)	26,664,290
Long Term Infrastructure Reserves	18,263,566	3,640,400	-	21,903,966	3,541,200	-	25,445,166
Other Reserves	9,658,149	1,294,900	(1,036,523)	9,916,526	1,294,900	(1,800,000)	9,411,426
TOTAL	\$75,650,539	\$22,819,101	\$(38,877,593)	\$59,592,047	\$21,874,400	\$(18,235,600)	\$63,230,847

OPERATING RESERVES

The following reserves are funded from taxes and fees and are used for: significant expenditures that occur every few years (election); contingency funds for specific purposes (RCMP); and rate stabilization (sewer and water rate stabilization).

Reserve	Description
Election Reserve	Provides funding for the municipal and school board elections. The City attempts to annualize the cost of the election by allocating an amount in each year to the reserve.
Water Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
Sewer Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
RCMP Reserve	Funded from prior year RCMP surplus to help fund future year's RCMP if the RCMP fills all approved positions.
COVID-19 Safe Restart Grant Reserve	Funded from a provincial grant to support local governments as they deal with increased operating costs and lower revenue due to COVID-19. It will also ensure local governments can continue to deliver the services people depend on in their communities throughout the pandemic and the post-COVID recovery period.

RESERVES

OPERATING RESERVES

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Art & Heritage*	\$ 354,648	\$ (36,087)	\$ (318,561)	\$-	\$-	\$-	\$-
Election	187,806	21,400	(170,000)	39,206	21,400	-	60,606
May Day/ Canada Day*	5,420	(5,420)	-	-	-	-	-
Public Safety Initiatives*	102,851	(102,851)	-	-	-	-	-
RCMP	1,651,085	35,000	(1,686,085)	-	-	-	-
Self- Insurance*	471,518	(471,518)	-	-	-	-	-
Sewer Rate Stabilization	467,842	11,200	-	479,042	11,200	-	490,242
Water Rate Stabilization	1,104,517	27,300	-	1,131,817	27,300	-	1,159,117
TOTAL	\$4,345,687	\$(520,976)	\$(2,174,646)	\$1,650,065	\$59,900	\$0	\$1,709,965

*In November 2020, Committee of Council directed staff to retire this reserve account and directed all remaining funds to the general capital reserve. Reserve accounts with no further activity have been retired in 2022; those with further activity will be retired once all projects are complete.

CAPITAL RESERVES

The following reserves are funded from taxes, levies and land/asset sales and are used to fund the city's capital program.

Reserve	Description
General Capital Reserve	All general capital funding is now directed here and is the primary funding source for all capital projects.
Community Recreation Complex Reserve	Tax levies and parcel tax contributions are put in this reserve to fund the community recreation complex. Once the community recreation complex project is complete in 2021, there will be no funds remaining.
Land Sale Reserve	The City's land sale reserve is used to fund land purchases, land servicing and other new infrastructure. Starting in 2017 the pay back of past capital projects funded from the land sale reserve (\$1.8 million) is being repurposed to accommodate capital costs and future additional operating and debt servicing costs of the community recreation complex. The result is that the land sale reserve will only be replenished from funds received from the sale of land or improvements.
Equipment Replacement Reserve	Provides funds for vehicle & equipment replacement. The balance is required to adequately fund future fleet replacements as per the fleet CIA.
Cart Replacement Reserve	Provides funds for garbage, green & recycling cart replacement.
Sewer Infrastructure Reserve	Provides funds for sewer infrastructure, projects, work or acquisition that is of a capital or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.
Water Infrastructure Reserve	Provides funds for water infrastructure, projects, work or acquisition that is of a capital or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.

RESERVES

CAPITAL RESERVES

Recent capital plans were very large relative to the annual contributions for these programs. This is a result of tackling many large infrastructure projects throughout the City, as well as undertaking large neighbourhood rehabilitation programs. This was only possible by re-allocating the annual Long Term Reserve contributions for immediate use.

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Community Centre	\$ 1,073,545	\$-	\$ (1,038,007)	\$ 35,538	\$-	\$-	\$ 35,539
General Capital	5,835,129	11,871,477	(16,574,503)	1,132,103	10,445,100	(10,308,500)	1,268,703
Land Sale	8,145,790	302,600	(2,393,475)	6,054,915	302,600	(2,000,000)	4,357,515
Sewer Infrastructure	6,876,712	1,535,600	(6,000,004)	2,412,308	1,535,600	(2,247,300)	1,700,608
Equipment Replacement	8,842,004	1,356,100	(8,029,446)	2,168,658	1,356,100	(527,500)	2,997,257
Cart Replacement	1,286,378	179,200	(213,818)	1,251,760	179,200	(125,000)	1,305,961
Water Infrastructure	11,323,579	3,159,800	(1,417,171)	13,066,208	3,159,800	(1,227,300)	14,998,707
TOTAL	\$43,383,137	\$18,404,777	(\$35,666,424)	\$26,121,490	\$16,978,400	(\$16,435,600)	\$26,664,290

LONG-TERM INFRASTRUCTURE RESERVES

The following reserves are funded from taxes and utility fees and have been built up since 2010 to replace aging infrastructure. In 2023, consistent with prior years, the annual Long-Term Reserve contributions will be transferred to the Capital Reserves in order to complete the volume of work noted in the 2022-2023 capital plan. An Asset Management Plan is being developed, which will help to determine future funding needs or uses for this reserve.

Reserve	Description
Long-Term General Infrastructure Reserve	Balance is available for future general infrastructure replacement.
Long-Term Water Infrastructure Reserve	Balance is available for future water infrastructure replacement.
Long-Term Sewer Infrastructure Reserve	Balance is available for future sewer infrastructure replacement.

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Long Term General Infrastructure	\$10,397,002	\$2,986,800	\$-	\$13,383,802	\$2,936,200	\$-	\$16,320,002
Long Term Water Infrastructure	4,226,533	215,000	-	4,441,533	351,600	-	4,793,133
Long Term Sewer Infrastructure	3,640,031	438,600	-	4,078,631	253,400	-	4,332,031
TOTAL	\$18,263,566	\$3,640,400	\$-	\$21,903,966	\$3,541,200	\$-	\$25,445,166

RESERVES

Historical Contributions to Long-Term Reserves

Year	Opening	Annual Allocation	Reallocate to General for Capital Plan	Other Transfers	Interest	Estimated General Fund LTD Balance
LONG-TERM GENERAL INFRASTRUCTURE RESERVE						
2010	\$ -	\$ 442,000	\$ -	\$ -	\$ -	442,000
2011	442,000	914,000	-	-	12,721	1,368,721
2012	1,368,721	1,051,000	-	360,000	39,971	2,819,692
2013	2,819,692	1,566,000	-	-	72,954	4,458,646
2014	4,458,646	2,105,000	-	1,174,000	127,939	7,865,585
2015	7,865,585	2,651,000	-	1,260,000	197,404	11,973,989
2016	11,973,989	3,236,000	-	-	262,326	15,472,315
2017	15,472,315	3,830,700	(7,141,639)	-	268,046	12,429,422
2018	12,429,422	5,439,438	(13,042,161)	-	181,188	5,007,887
2019	5,007,887	5,091,700	(4,453,100)	(20,216)	146,166	5,772,437
2020	5,772,437	5,735,900	(5,486,592)	(576,829)	141,339	5,586,255
2021	5,586,255	6,420,900	(4,453,100)	2,753,600	89,347	10,397,002
2022	10,397,002	7,136,800	(4,453,100)	177,400	125,700	13,383,802
2023	13,383,802	7,907,800	(4,453,100)	(644,200)	125,700	16,320,002
2024	16,320,002	8,701,900	(4,453,100)	(644,200)	125,700	20,050,302
LONG-TERM WATER RESERVE						
2010	\$ -	\$ 73,516	\$ -	\$ -	\$ --	\$73,516
2011	73,516	154,000	-	-	2,824	230,340
2012	230,340	244,000	-	-	6,790	481,130
2013	481,130	341,200	-	-	13,198	835,528
2014	835,528	447,900	-	-	22,227	1,305,655
2015	1,305,655	557,000	-	850,000	40,384	2,753,039
2016	2,753,039	669,500	-	-	59,595	3,482,134
2017	3,482,134	779,400	(779,400)	-	67,553	3,549,687
2018	3,549,687	779,400	(779,400)	-	74,544	3,624,231
2019	3,624,231	1,007,100	(892,400)	-	101,206	3,840,137
2020	3,840,137	1,007,100	(892,400)	-	98,217	4,053,054
2021	4,053,054	1,007,100	(892,400)	-	58,779	4,226,533
2022	4,226,533	1,007,100	(892,400)	-	100,300	4,441,533
2023	4,441,533	1,143,700	(892,400)	-	100,300	4,793,133
2024	4,793,133	1,284,500	(892,400)	-	100,300	5,285,533
LONG-TERM SEWER RESERVE						
2010	\$ -	\$ 64,453	\$ -	\$ -	\$ -	\$ 64,453
2011	64,453	134,000	-	-	2,466	200,919
2012	200,919	204,000	-	-	5,837	410,756
2013	410,756	278,300	-	-	11,136	700,192
2014	700,192	353,800	-	-	18,401	1,072,393
2015	1,072,393	430,800	-	303,000	28,930	1,835,123
2016	1,835,123	509,300	-	-	40,333	2,384,756
2017	2,384,756	587,100	(587,100)	-	46,264	2,431,020
2018	2,431,020	669,000	(669,000)	-	51,052	2,482,072
2019	2,482,072	754,700	(669,000)	-	69,410	2,637,182
2020	2,637,182	754,700	(669,000)	395,000	72,514	3,190,396
2021	3,190,396	754,700	(669,000)	317,700	46,235	3,640,031
2022	3,640,031	754,700	(669,000)	284,000	68,900	4,078,631
2023	4,078,631	853,500	(669,000)	-	68,900	4,332,031
2024	4,332,031	955,400	(669,000)	-	68,900	4,687,331

RESERVES

OTHER RESERVES

The following reserves are funded from fees, developers and other governments. Use of these reserves is restricted to the purpose of the reserve.

Reserve	Description
Parkland Acquisition Reserve	Funds collected from developers in lieu of providing parkland.
Cemetery Expansion Reserve	Funds collected through cemetery fees for the purpose of purchase or development of land or facilities for cemetery purposes in the future.
Amenities Reserve	Funds from application of the bonus density policy used to fund community amenities that are of a capital or special operating nature & that are not part of regular operations.
Special Needs Housing Reserve	Funds from application of the bonus density policy used to contribute to housing goals & objectives as determined by Council from time to time.
Parking Reserve	Funds received from application of the cash-in-lieu of parking regulation that may be used to provide for parking improvements in the downtown. \$1 Million of this funding will be used to help fund the community recreation complex parking.
Roads (MRN) Reserve	Funds that are not expended in any given year from TransLink's funding agreement for the MRN roads. Funds are restricted for use only on MRN Roads.
Federal Gas Tax Reserve	Funding from the Federal Gas Tax program for local infrastructure needs. Recent uses have been for the community recreation complex, the McAllister Avenue Improvement Project, and the McAllister Avenue Pedestrian Bridge.
Downtown Projects Reserve	Funds received from 3 digital signs to be allocated to downtown projects as determined by Council from time to time.
Transit Shelters Reserve	Funds received from Pattison transit shelters to build future transit shelters.

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Cemetery Expansion	\$ 319,822	\$-	\$ (50,000)	\$ 269,822	\$-	\$-	\$ 269,822
Community Amenities	279,017	10,600	-	289,617	10,600	-	300,217
Downtown Projects	522,256	319,600	(580,937)	260,919	319,600	-	580,519
Federal Gas Tax	284,564	257,100	(240,000)	301,664	257,100	(500,000)	58,764
(Road) MRN	883,625	513,000	-	1,396,625	513,000	(1,250,000)	659,625
Parking	3,657,844	70,500	-	3,728,344	70,500	-	3,798,844
Parkland Acquisition	2,671,228	62,800	-	2,734,028	62,800	-	2,796,828
Social Housing	770,253	11,300	-	781,553	11,300	-	792,853
Transit Shelters	214,217	50,000	(165,586)	98,631	50,000	(50,000)	98,631
Trees	55,323	-	-	55,323	-	-	55,323
TOTAL	\$9,658,149	\$1,294,900	\$(1,036,523)	\$9,916,526	\$1,294,900	\$(1,800,000)	\$9,411,426

RESERVES

LEGACY CAPITAL RESERVES

The following reserves were previously funded by taxes, but will be phased out as the City moves to having a general capital reserve. No further contributions will be made to these reserves, but as future capital programs are determined, these reserves will be drawn down. As the reserves are depleted, future funding will come from the General Capital Reserve.

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023 Contributions, Transfers & Interest	2023 Projects	Dec 31, 2023 Estimated Ending Balance
Building Maintenance	\$ 158,230	\$-	(158,230)	\$-	\$-	\$-	\$-
Environmental & Solid Waste	392,149	(12,558)	(379,592)	-	-	-	-
Information Systems	549,233	(79,995)	(469,238)	-	-	-	-
LED Replacement	326,150	(326,150)	-	-	-	-	-
Parks & Recreation	65,023	(65,023)	-	-	-	-	-
Parks & Recreation + Artificial Field	698,753	(48,753)	(650,000)	-	-	-	-
Public Safety Building	80,339	(30,339)	(50,000)	-	-	-	-
Roads & Drainage	218,291	(196,383)	(21,908)	-	-	-	-
Total	\$2,488,168	(\$759,201)	(\$1,728,968)	\$-	\$-	\$-	\$-

ACCUMULATED SURPLUS

Annual surplus is defined as the revenues plus transfers in, minus expenditures and transfers out. Accumulated surplus, like its name suggests, represents the accumulation (or sum) of all previous annual surpluses. Accumulated surplus is made up of both cash and non-cash items.

Accumulated surplus arising from the general, water and sewer fund operations, do not have any restrictions and can be used to fund both capital and operating expenditures. In accordance with the City's surplus policy, the City earmarks a portion of the accumulated surplus (calculated as 12% of the prior year's taxation or utility revenues) as a contingency for emergency or extraordinary expenditures.

After taking into consideration the 2021 minimum balance requirements, General \$8,797,038; Sewer \$1,139,612 (*Water is below minimum balance by \$1.1M), the remaining available funding is shown in the following table:

	Dec 31, 2021 Ending Balance	2022 Contributions, Transfers & Interest	2022 Projects	Dec 31, 2022 Estimated Ending Balance	2023	2023 Projects	Dec 31, 2023 Estimated Ending Balance
General	\$11,558,869	\$ (821,600)	\$ (9,915,664)	\$ 821,605	\$-	\$-	\$ 821,605
Sewer	622,640	(284,000)	(54,638)	284,002	-	-	284,002
Water	568,225	0	(87,673)	480,552	-	-	480,552
TOTAL	\$12,749,734	\$(1,105,600)	\$(10,057,975)	\$1,586,159	\$-	\$-	\$1,586,159





2022-2026 FINANCIAL PLAN DEPARTMENT BUSINESS PLANS



BUSINESS PLAN OVERVIEW

Business plans provide information on each city department, the services they provide, opportunities and challenges foreseen in the upcoming year, staffing and budgets required to fund operations, and indicators/measures to track performance.

The following table provides an overview of the components within the business plan and description of what information each component conveys.

Section	Description
Focus	How this department/division contributes to the City's vision of "a happy, vibrant, safe community of healthy engaged residents and thriving businesses supported by sustainable resources and services."
Environmental Scan	Identifies the internal and external influences that impact the department/division. The Factor lists the driver and the Impact outlines the effect and the "so what".
Organizational Structure	An organization chart is provided with a summary of the headcount broken down between exempt and unionized staff and the payroll component of the personnel budget attributable to each employee group. Employees who are shared between divisions are split based on the percentage of time that they work in each area.
Ongoing Operating Budget	The Ongoing Operating Budget section includes three components: <ul style="list-style-type: none"> • Chart of operating expense budgets with actuals for comparison • Chart of Ongoing Operating Budget as a percent of total departmental operating expenses across the city. • Detailed budgets for revenues, expenses and internal allocations with actuals for comparison. Of note: The net budget line on each detailed budget spreadsheet represents the amount of the Ongoing Operating Budget funded from general taxation/utility levies.
Breakdown of Budget Changes	This section provides an explanation of what items make up the change in each budget line from 2021 to 2022.
Measures and Indicators	This section provides metrics tracked by the department/division that provide further information on trends over the past five years.

Business Plan Table of Contents

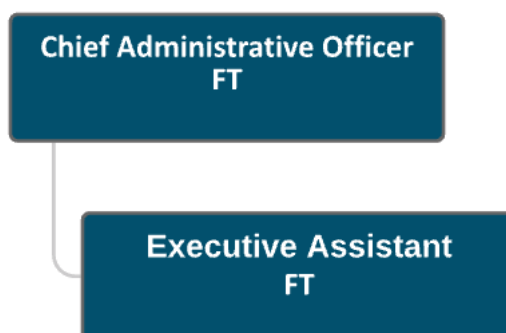
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DEVELOPMENT SERVICES	87	Solid Waste Operations	123		
Administration	90	Utilities	126		
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Planning	99				

OFFICE OF THE CAO

FOCUS

The Chief Administrative Officer (CAO) works with Council to establish the City's vision, plans and priorities. The CAO oversees the implementation of the vision, plans and priorities by ensuring effective policies (including financial policies) are in place and adhered to, and by providing leadership that enables an engaged and productive municipal workforce.

ORGANIZATIONAL STRUCTURE

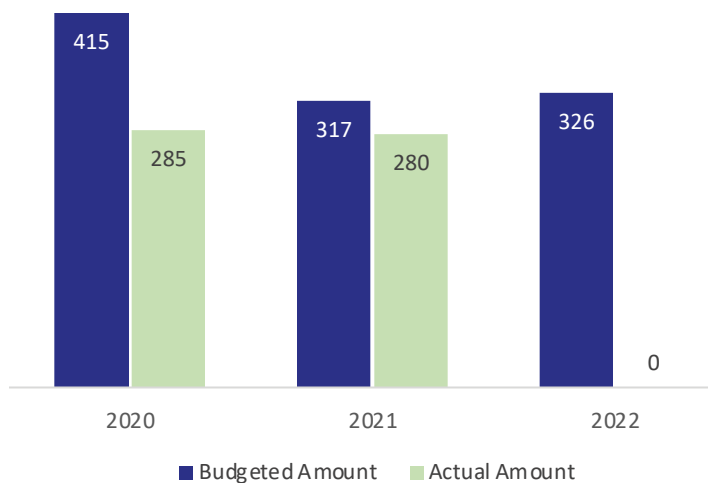


ENVIRONMENTAL SCAN

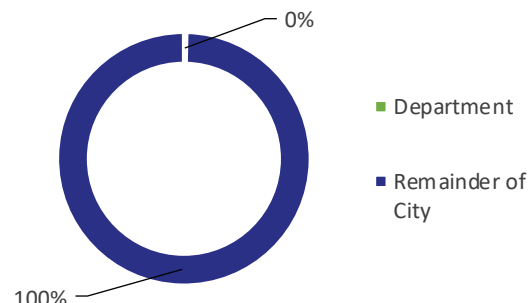
Factor	Impact
Recruitment/Retention	There continues to be exempt staff migration out of the organization. This does leave a knowledge void that takes time to fill. This is coupled with challenges around recruiting. The local competition for talent is being felt with limited number of quality applicants for a variety of open exempt positions. This needs to be a priority for the organization to address.
Climate Resilience	Addressing the resilience of the organization as it relates to climate change needs to be considered as the city looks at its operations as well as capital projects. Municipalities need long term planning and partnerships with other levels of government to be sure they are positioned to react and manage to risks associated with climate change. The planning and partnerships will ensure our organization is resilient and able to deal with challenges we have never had to at our level of government.
COVID-19	COVID-19 continues to affect the organization in both negative and positive ways. The city has learned to be nimble and effective in light of ongoing challenges presented by the virus. Many of these adaptations will make us a better organization into the future. The negative challenges remain as citizens and businesses continue to be affected by the ongoing waves of COVID.
Employee Well-Being	COVID still remains a challenge as the city moves through the later stages of COVID. It has no doubt had a significant effect on our overall work force mental health as it has in the general population. The city will need to continue to strengthen its culture and show the value of all our employees. The city needs to continue to stay engaged with its employees and create a supportive environment to ensure their well being.
Council Action Plan	The city is entering the final year of the Council Action plan. Resources have been added to be sure that we complete the ambitious plan. This needs to remain a driving plan for staff and our allocation of time and resources.
Community Safety	The downtown area remains of considerable concern for our community. The safety of all individuals is of utmost importance and the organization needs to remain diligent in meeting this challenge head on.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Office of the CAO	\$ 317,300	\$ 326,000	\$ 8,700	2.7%	\$ 280,500
TOTAL	\$ 317,300	\$ 326,000	\$ 8,700	2.7%	\$ 280,500

NET REVENUE / EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from surplus	\$ (317,300)	\$ (326,000)	\$ (8,700)	2.7%	\$ 280,500
TOTAL	\$(317,300)	\$(326,000)	\$(8,700)	2.7%	\$ 280,500

BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour / Benefits	Labour and benefit adjustments	\$ (8,500)
Contracted and other services	Contracted Services	Inflation 2.0%	(200)
TOTAL			\$ (8,700)

COMMUNITY SAFETY & CORPORATE SERVICES

FOCUS

Community Safety & Corporate Support brings together services and functions that support the organization as a whole. The department encompasses the following five divisions plus the budget for Mayor and Council:

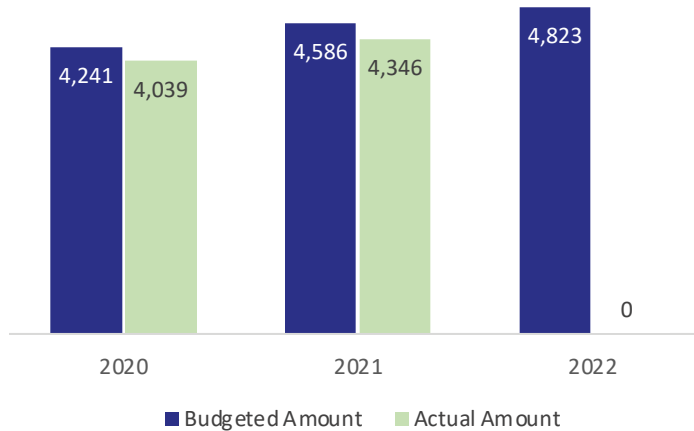
- Bylaw Services
- Community Policing
- Communications
- Legislative Services
- Information Services
- Mayor and Council

ORGANIZATIONAL STRUCTURE

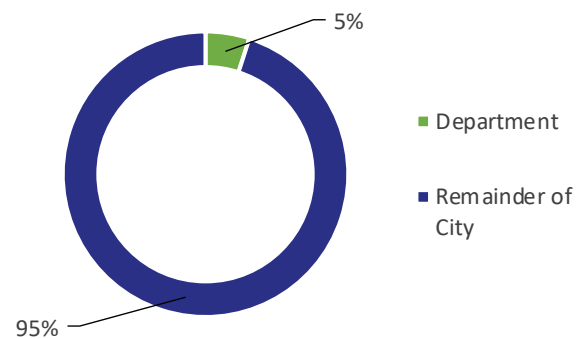


OPERATING BUDGET

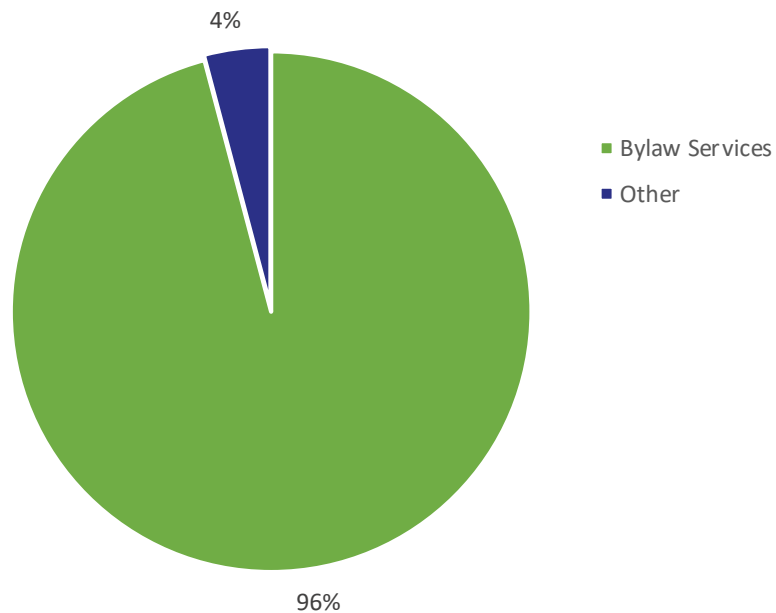
Operating Expenses (in Thousands)



Percent of City Expenses

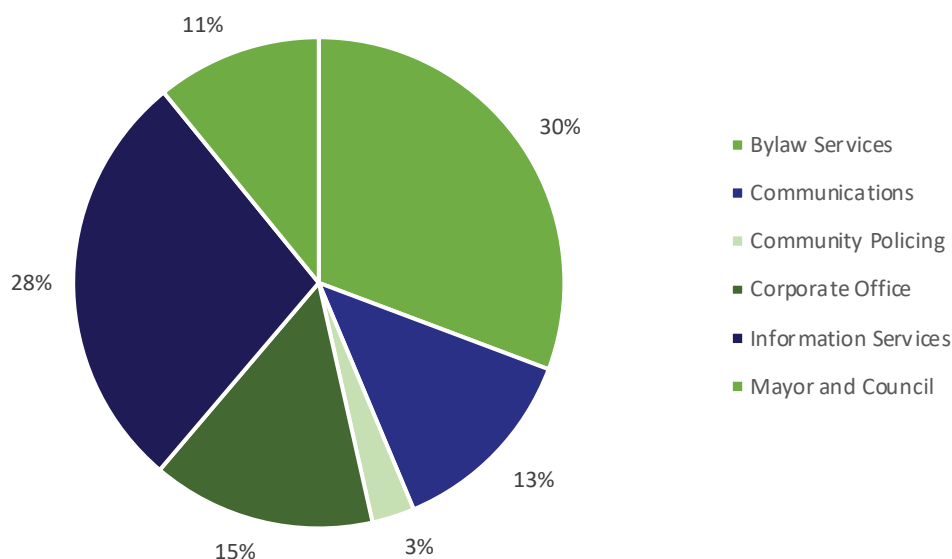


Department Revenues by Section



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 7,600	\$ 7,600	\$ -	0.0%	\$ 8,700
Contributions	1,000	1,400	400	40.0%	2,450
Permits and licenses	207,200	207,200	-	0.0%	189,593
Penalties and fines	31,000	31,000	-	0.0%	124,854
Other revenue	-	-	-	N/A	62,242
TOTAL	\$246,800	\$247,200	\$400	0.2%	\$387,839

Department Expenses by Section



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 3,573,050	\$ 3,770,500	\$ 197,450	5.5%	\$ 3,308,342
Other personnel costs	183,700	183,600	(100)	-0.1%	53,757
Contracted and other services	1,165,515	1,205,200	39,685	3.4%	1,324,004
Materials and supplies	92,400	93,200	800	0.9%	73,228
Telephone, utilities and rent	29,900	29,600	(300)	-1.0%	26,871
Interest and bank charges	6,500	6,500	-	0.0%	23,946
Insurance and claims	-	-	-	N/A	74
Grants and financial assistance	35,000	35,000	-	0.0%	35,000
Internal charges	(500,000)	(500,900)	(900)	0.2%	(499,558)
TOTAL	\$ 4,586,065	\$ 4,822,700	\$ 236,635	5.2%	\$ 4,345,664

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Surplus	\$ 114,200	\$ -	\$ (114,200)	-100.0%	\$ -
TOTAL	\$ 114,200	\$ -	\$ (114,200)	100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(4,225,065)	\$(4,575,500)	\$ (350,435)	8.3%	\$(3,957,826)
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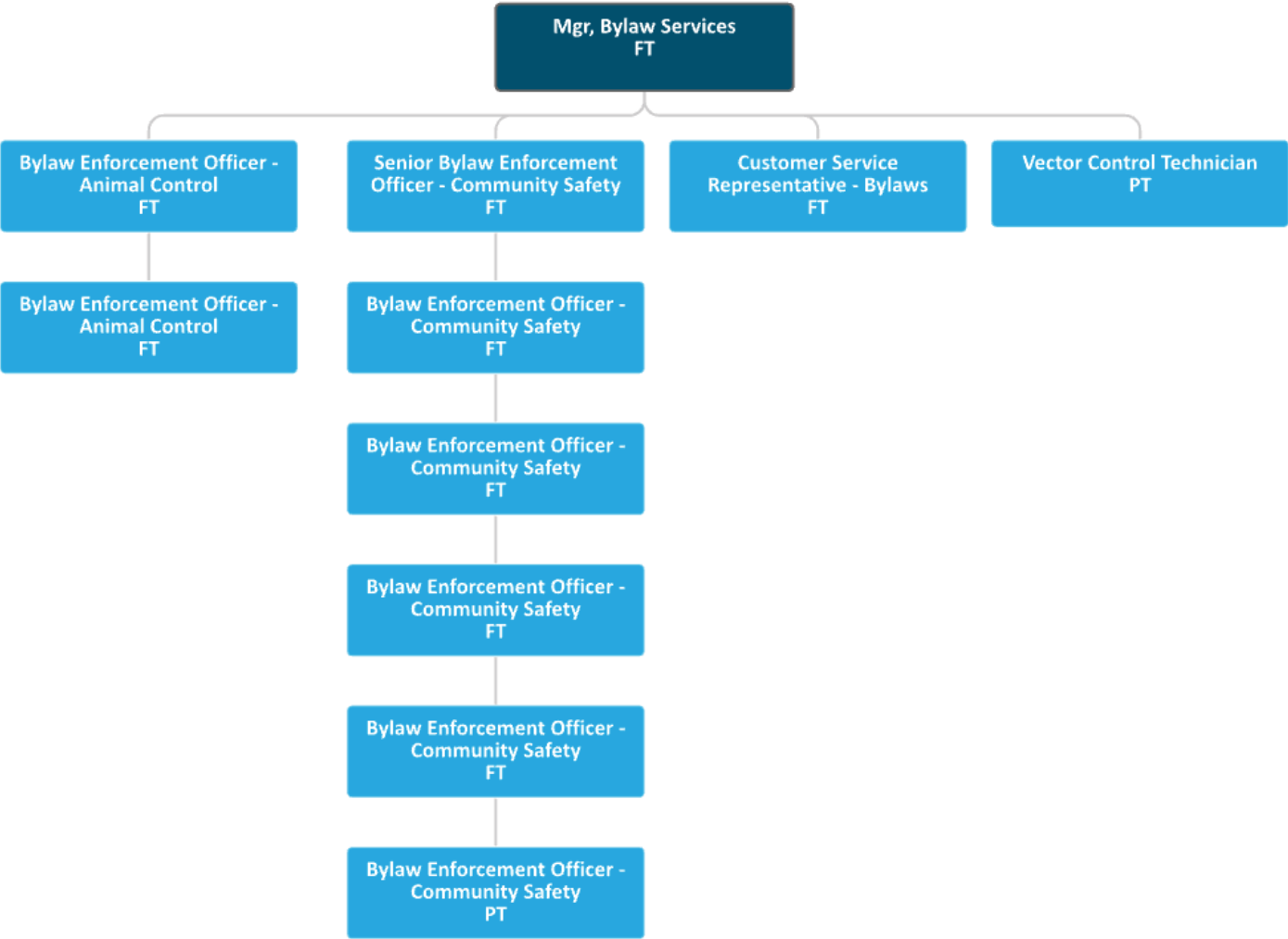
BYLAW

FOCUS

The Bylaw Services Division maintains a safe, healthy, nuisance free community for residents and businesses by promoting public safety, education of bylaws, and conflict resolution. This is achieved through effective management of City operations in Bylaw Enforcement, Animal Control, and Vector Control. The Bylaw Division also manages the City's contract for animal shelter services and the residential Dog License Canvass.



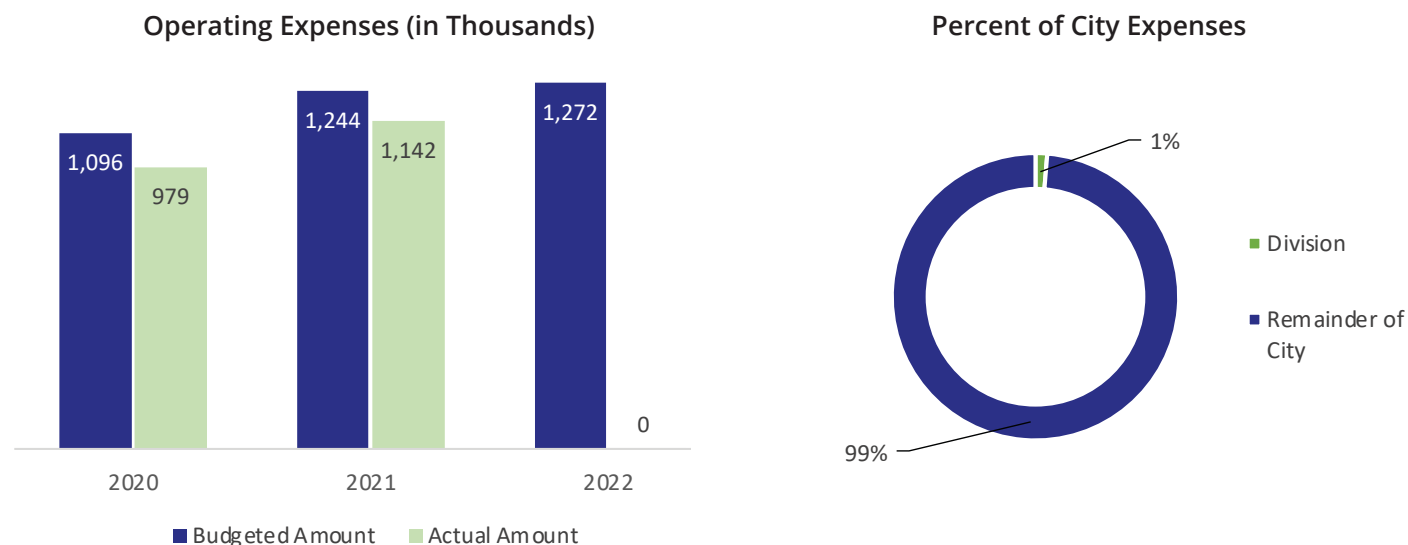
ORGANIZATIONAL STRUCTURE



ENVIRONMENTAL SCAN

Factor	Impact
Social challenges	The Lower Mainland is amidst a housing crisis and an epidemic of drug and alcohol addiction, these factors result in a number of challenges in the community including people living rough, those impacting others enjoyment of public space due to drug induced psychosis and increased property crime. The presence of public safety teams plays a vital role in managing social challenges and reassuring residents.
Hours of service	Bylaw hours were expanded last year to provide an enhanced service to the community in line with Councils focus on Community Safety. Further service enhancements have since been made to have Bylaw Officers to work statutory holidays.
Property standards	Amongst all the new developments are numerous older properties that are unkept or have fallen into disrepair. Many of these properties are owned by absent landlord or developers and are occasionally rented to problem tenants. Bylaw are proactively addressing property standards issues across the City which have been left unaddressed for many years. Vacant and abandoned properties are linked to increased rates of crime and declining property values.
Agricultural land	Bylaw Officers continue efforts to address the misuse of agriculture land which enables long-term food security and provides essential environmental benefits. There are multiple properties in violation of numerous bylaws and failing to respond to compliance orders. These files take up a considerable amount of time and resources and require a collaborative effort with other levels of government.
Calls for service	Calls for service continue to increase year on year as we see community growth and an increased understanding of how the city can manage public safety and social issues.

OPERATING BUDGET



COMMUNITY SAFETY & CORPORATE SERVICES: BYLAW

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Permits and licences	\$ 206,000	\$ 206,000	\$ -	0.0%	\$ 187,420
Penalties and fines	31,000	31,000	-	0.0%	124,850
Other revenue	-	-	-	N/A	62,240
TOTAL	\$ 237,000	\$ 237,000	\$ -	0.0%	\$ 374,510

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 1,056,300	\$ 1,081,300	\$ 25,000	2.4%	\$ 969,750
Other personnel costs	40,600	40,600	-	0.0%	7,980
Contracted and other services	194,200	198,100	3,900	2.0%	198,090
Materials and supplies	23,700	23,700	-	0.0%	19,630
Telephone, utilities and rent	4,100	4,100	-	0.0%	2,970
Interest and bank charges	6,500	6,500	-	0.0%	23,950
Insurance and claims	-	-	-	N/A	70
Internal charges	(81,000)	(82,100)	(1,100)	1.4%	(80,870)
TOTAL	\$ 1,244,400	\$ 1,272,200	\$ 27,800	2.2%	\$1,141,570

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from surplus	\$ 7,000	\$ -	\$ (7,000)	-100.0%	\$ -
TOTAL	\$ 7,000	\$ -	\$ (7,000)	-100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(1,000,400)	\$(1,035,200)	\$(34,800)	3.5%	\$ (767,060)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (32,000)
Contracted and other services	Contracted Services	Inflation 2.0%	(3,900)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	1,100
TOTAL			\$ (34,800)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Dog licences issued	4,756	4,621	3,975	4136	4,540
Calls for service	2,351	2,460	3,272	3,534	3,041
Tickets issued	1,213	1,141	1,785	2,015	1,651

COMMUNICATIONS

FOCUS

The Communications Division provides timely and proactive information to the community to increase public awareness, participation and engagement in City programs, services and initiatives. This helps the City keep in touch with citizens' priorities and deliver services that meet the community's needs and ensure regulations are followed. The Division works with departments to manage their communications needs and oversees strategic communications planning, media relations, crisis communications/ issues management, public relations and marketing.



ORGANIZATIONAL STRUCTURE

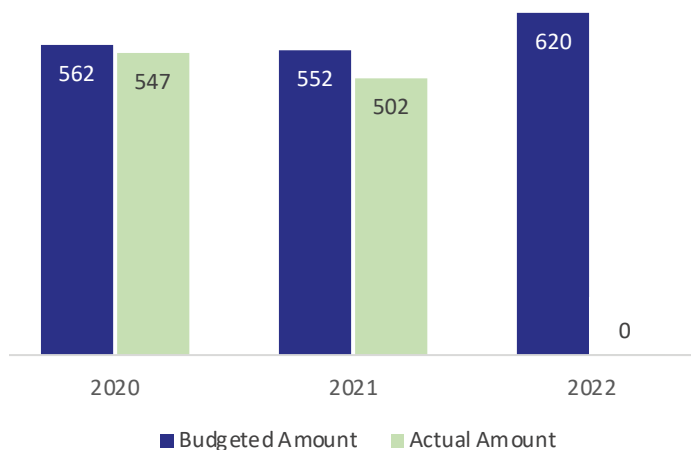


ENVIRONMENTAL SCAN

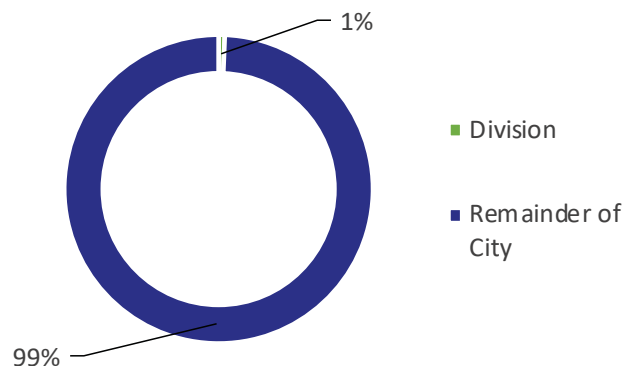
Factor	Impact
COVID-19 communications	Staff resources needed to keep the community informed about the impacts of the pandemic to City services as well as latest health information and protocols.
Immediacy of information	Meeting public and media expectations for immediate information, in particular to responding during non-business hours continues to be a challenge. Proactively identify issues and respond to them in a timely manner, reducing the likelihood of escalation.
Evolving online/social media trends	Actively pursuing new and innovative ways on social media by continuing to expand engagement with more people using these channels to stay informed, engage with each other, interact with City and provide feedback on initiatives. Monitoring special interest/neighbourhood groups, keeping tools up to date, best practices current, keeping responses timely and relevant, is consuming more and more staff resources.
Interdepartmental communications and marketing support	The demand for communications and marketing support from all areas in the City continues to grow. There is a need to allocate resources accordingly to project work that best supports the overall communication and corporate needs. This often results in competing demands for timely information and overlapping deadlines.
Climate change	Changing weather patterns associated with climate change leads to an increased need for citizens and business to be kept informed and prepared for emergencies.
Online services	Due to the pandemic, more and more residents are moving towards doing business online through the City. Working with all departments to look at ways to move all forms and applications online and what the impact may or may not be.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 7,600	\$ 7,600	\$ -	0.0%	\$ 6,010
TOTAL	\$ 7,600	\$ 7,600	\$ -	0.0%	\$ 6,010

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 511,350	\$ 578,100	\$ 66,750	13.1%	\$ 459,470
Other personnel costs	8,200	8,200	-	0.0%	5,460
Contracted and other services	60,500	61,800	1,300	2.1%	84,870
Materials and supplies	35,100	35,100	-	0.0%	14,620
Telephone, utilities and rent	-	--	-	N/A	20
Internal charges	(63,100)	(62,900)	200	-0.3%	(62,790)
TOTAL	\$ 552,050	\$ 620,300	\$ 68,250	12.4%	\$ 501,650

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from surplus	\$ 4,200	\$ -	\$ (4,200)	-100.0%	\$ -
TOTAL	\$ 4,200	\$ -	\$ (4,200)	-100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(540,250)	\$(612,700)	\$(72,450)	13.4%	\$(495,640)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (15,600)
Payroll expense	Ongoing Enhancement (Council Approved)	New position: Communications and Marketing Coordinator (funded from Development Services Revenue and Capital)	(55,350)
Contracted and other services	Contracted Services	Inflation 2.0%	(1,300)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(200)
TOTAL			\$(72,450)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Media pickup rate	100%	100%	100%	100%	100%
# website visitors each year	670,215	800,456	586,672	640,989	592,228
Top 5 webpages visited*	<i>Data not available</i>	Homepage Jobs Hyde Creek Waste Leisure Guide	Homepage Jobs Comm Ctrs Waste Leisure Guide	Homepage PCCC Jobs Waste Hyde Creek	Homepage PCCC Hyde Creek Recreation MyPoCo
Duration of time spent on website	<i>Data not available</i>	2:17 minutes	2:13 minutes	2:13 minutes	2:02 minutes
# of social media followers (Facebook, Twitter)	14,827	18,225 (FB: 10,492 TW: 7,733)	19,729 (FB: 11,506 TW: 8,223)	22,249 (FB: 12,957 TW: 9,292)	25,753 (FB: 15,539 TW: 10,214)
# of Instagram followers	1,362	2,786	4,191	7,306	9,423
GFOA Award for annual reporting	Yes	Yes	Yes	Yes	TBD
# of E-update newsletter subscribers	2,086	1,871	1,892	1,962	2,611
Action Requests Processed	95	121	199	318	153
Council events supported	201	220	109	87	46

* Hyde Creek = Hyde Creek Recreation Centre
Waste = Waste Collection Schedule
Comm Ctrs = Community Centres
PCCC = Port Coquitlam Community Centre
MyPoCo = MyPortCoquitlam

COMMUNITY POLICING

FOCUS

The Community Policing Division, in partnership with the RCMP, promotes public safety and strengthens crime reduction in the City of Port Coquitlam. Two Community Police Offices provide service to the public: Coast Meridian (Northside) and Mary Hill (Southside). Community Policing is committed to community engagement through support, education, communication, and collaboration on crime prevention initiatives. Residents and businesses are supported through these programs:

- Anti-Graffiti Initiatives
- Auto Crime Programs
- Business Crime Prevention
- Community Outreach and Event Educational Booths
- Community Safety Patrol Ambassadors (Bike Patrol & Foot Patrol)
- Distracted Driving Awareness Campaigns (Cell Watch)
- Information Services and Referral Program (Front Counter Office Services)
- Property Crime Prevention Through Environmental Design (CPTED) Site Assessments
- Problem Oriented Policing Support
- Public Education and Social Media Campaigns
- Residential and business external camera registry (CCTV Registry)



ORGANIZATIONAL STRUCTURE

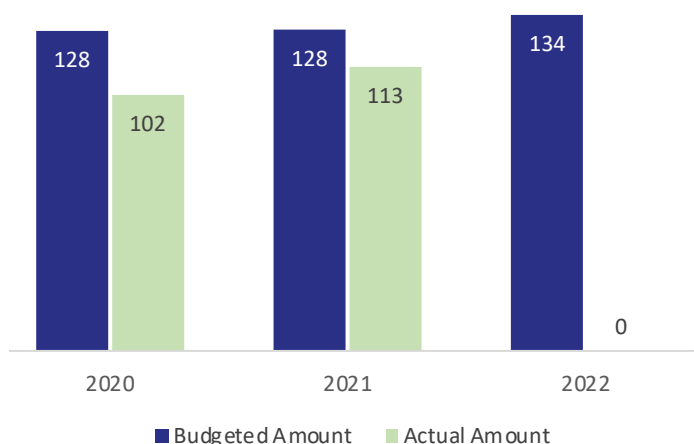


ENVIRONMENTAL SCAN

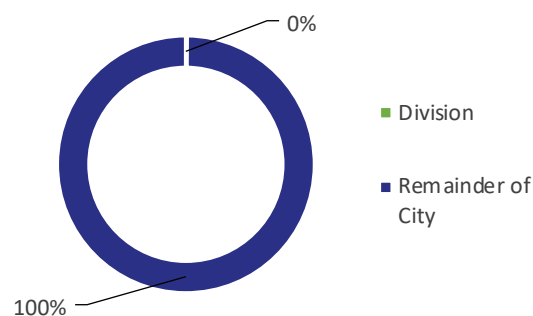
Factor	Impact
COVID-19 & volunteerism	Active pursuit of new and innovative ways to accommodate and implement policy, plans, and protocols for alternate volunteer engagement from the boots to the ground work consumed much of the solo staff members' time, ultimately leading to the temporary closure of the Coast Meridian Community Policing Centre until volunteers are ready to return to work due to COVID concerns, or new recruits are police cleared and trained. The office hours of the Mary Hill Community Police Station were initially impacted but are now operating as they were prior to COVID as restrictions have relaxed.
COVID-19 & innovation	Opportunities to develop alternate crime prevention engagement and community safety campaigns occurred due to COVID-19 restrictions. Innovation that occurred as a result of COVID-19 restrictions included: one stop shop business crime prevention education books, a community CCTV registry to support police efforts, an auto crime sign campaign and an anti-graffiti box beautification wrapping project. For projects like these to continue and thrive in post COVID times competing demands for the sole staff's time may occur.
Property standards	Improving the quality of life for those who are socially challenged and perceptions of crime has been in demand of the community policing staff for various stakeholders (i.e. internal staff, City-owned buildings, residents, and businesses). The stakeholders have been looking at preventative measures and seeking recommendations/best practices as more people are recognizing that the environment directly affects behaviour (criminal or not).
Social challenges	The Lower Mainland is amidst a housing crisis and an epidemic of drug and alcohol addiction, these factors result in a number of challenges in our community including people living rough, those impacting others enjoyment of public space due to drug induced psychosis and increased property crime. The boots to the ground presence of community police programs (working alongside police and bylaws) continues to play a vital role in providing resources to those in need and reassuring residents as an extension of services.
Evolving online/social media trends	Dynamically creating inventive social media on community safety and crime prevention messaging should be the direction that this unit goes in order to stay connected with varying communities.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



COMMUNITY SAFETY & CORPORATE SERVICES: COMMUNITY POLICING

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Contributions	\$ 1,000	\$ 1,400	\$ 400	40.0%	\$ 2,450
TOTAL	\$ 1,000	\$ 1,400	\$ 400	40.0%	\$ 2,450

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	94,300	96,800	\$ 2,500	2.7%	\$ 93,760
Other personnel costs	13,800	13,700	(100)	-0.7%	1,310
Contracted and other services	12,220	15,300	3,080	25.2%	8,250
Materials and supplies	7,000	7,800	800	11.4%	9,320
Telephone, utilities and rent	700	400	(300)	-42.9%	610
TOTAL	\$ 128,020	\$ 134,000	\$ 5,980	4.7%	\$ 113,250

NET REVENUE / (EXPENSES)	\$(127,020)	\$(132,600)	\$(5,580)	4.4%	\$(110,800)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Contributions	Budget Reallocation	Adjustment based on historical trend	\$ 400
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(2,500)
Other personnel costs	Budget Reallocation	Adjustment based on historical trend	100
Contracted and other services	Contracted Services	Reclassification based on operations	(3,080)
Materials and supplies	Budget reallocation	Adjustment based on historical trend	(800)
Telephone, utilities and rent	Budget reallocation	Adjustment based on historical trend	300
TOTAL			\$ (5,580)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020 COVID	2021 (Oct 1)
Total Volunteer Hours	6,190	5,943	4,829	1,909	2,357
Total Volunteers	80	67	71	72	61
Front Counter Volunteer Interactions	4,004	6,901	3,887	508	846
Bike Patrol / Foot Patrol Volunteer Hours	512	303	627	407	905
Events / Meetings Hosted	82	97	95	22	95 (mostly online)
Events / Meetings Attended	100	98	102	45	118 (mostly online)
Cell Watch Hours	90	226	317	253	345
Distracted Driving	155/20,729 = 0.75%	101/34,335 = 0.29%	81/56,350 = 0.14%	35/29,110 = 0.12%	36/39,064 = 0.09%

CORPORATE OFFICE

FOCUS

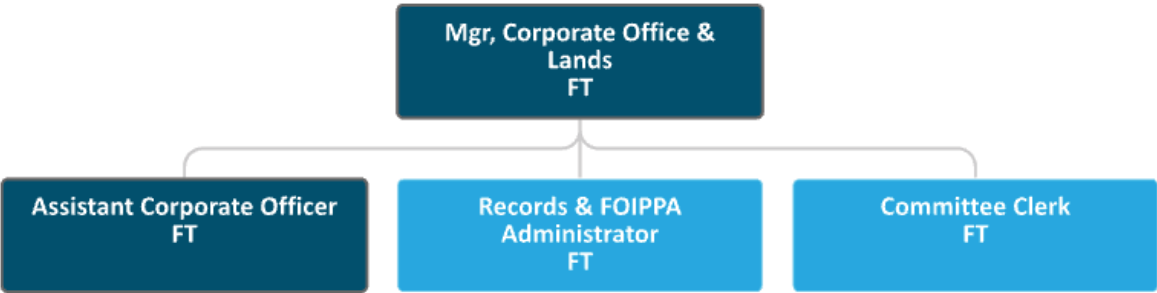
The Corporate Office Division is responsible for supporting all aspects of Council and Committee meetings, including creating agendas and recording minutes, updating all meeting information on the website, publishing all public notice requirements, handling all public requests to appear before Council, and supporting protocol ceremonies involving Council. It also manages the Board of Variance application process and meetings, in order to resolve zoning issues.

The responsibilities of the office extend further into the supporting role of drafting, editing and coordinating corporate policies, bylaws and reports. In applicable years, the responsibility of administrating civic and school district elections and conducting public referenda also falls within this office.

The Division manages and preserves corporate records through a records management and retention program, and responds to all information requests and privacy administration under the *Freedom of Information and Protection of Privacy Act*.



ORGANIZATIONAL STRUCTURE

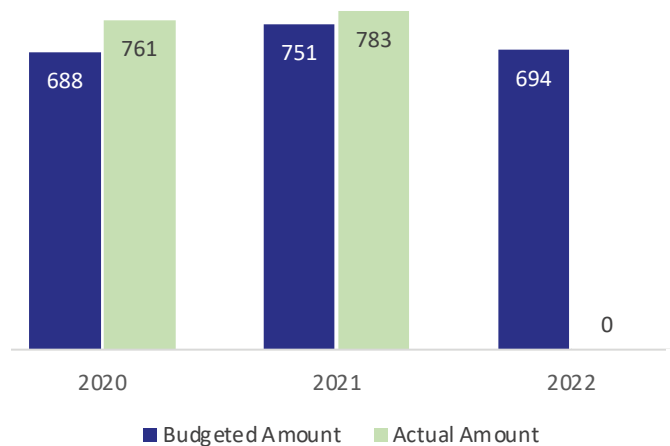


ENVIRONMENTAL SCAN

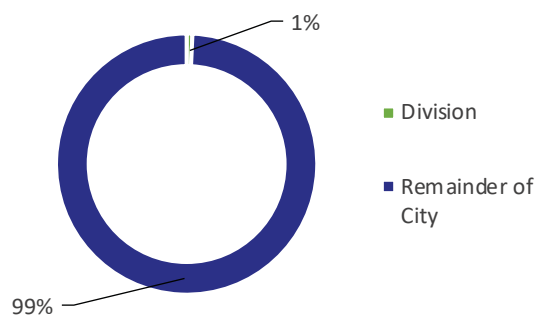
Factor	Impact
COVID-19	Conducting public meetings where council members, staff and the public feel safe to return to in-person meetings taking into consideration pandemic protocols and Public Health Orders.
Council meeting support	Continue to implement tools through eScribe to enhance usability of agenda, minutes and video management software.
Enhanced records management	Continue to expand corporate records, accessible via electronic means, to provide internal and external customers with data related to City decisions.
Election 2022	Preparations for the next civic and school district election will begin in January for the October 15, 2022, general election.
Retention and recruitment	Recruitment and retention of qualified, skilled candidates continues to be a challenge for this division.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ -	\$ -	\$ -	N/A	\$2,690
Permits and licences	1,200	1,200	-	0.0%	2,180
TOTAL	\$1,200	\$1,200	\$ -	0.0%	\$4,870

COMMUNITY SAFETY & CORPORATE SERVICES: CORPORATE OFFICE

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 504,200	\$ 517,700	\$ 13,500	2.7%	\$ 405,600
Other personnel costs	54,000	54,000	-	0.0%	7,710
Contracted and other services	271,200	200,100	(71,100)	-26.2%	442,970
Materials and supplies	1,100	1,100	-	0.0%	4,990
Telephone, utilities and rent	-	-	-	N/A	1,000
Grants and financial assistance	35,000	35,000	-	0.0%	35,000
Internal charges	(114,200)	(114,200)	-	0.0%	(114,200)
TOTAL	\$ 751,300	\$ 693,700	\$(57,600)	-7.7%	\$ 783,070

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from surplus	\$ 75,000	\$ -	\$ (75,000)	-100.0%	\$ -
TOTAL	\$ 75,000	\$ -	\$(75,000)	-100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(675,100)	\$(692,500)	\$(17,400)	2.6%	\$(778,200)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (13,500)
Contracted and other services	Contracted Services	Inflation 2.0%	(3,900)
Contracted and other services	Departmental One-time Adjustment	Remove anticipated legal costs related to 2020	75,000
Contracted and other services	Departmental One-time Adjustment	Add funding for 2022 Elections costs	(70,000)
Contracted and other services	Departmental One-time Adjustment	Add funding for 2022 Elections costs	(100,000)
Transfer from Reserve	Departmental One-time Adjustment	Add funding for 2022 Elections costs	100,000
Transfer from Reserve	Department One-time Enhancement	Add funding for 2022 Elections costs	70,000
Transfer from Surplus	Departmental One-time Adjustment	Remove funding for anticipated legal costs 2020	(75,000)
TOTAL			\$ (17,400)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct. 1)
Electronic agendas*	119	86	102	96	77
Bylaws processed	42	52	54	48	49
Freedom of Information requests	48	53	57	82	55
Document storage (boxes)	759	623	594	694	510
Board of Variance applications	7	8	5	4	8

*Includes Regular Council, Special Council, Closed Council and Briefing. Does not include committees.

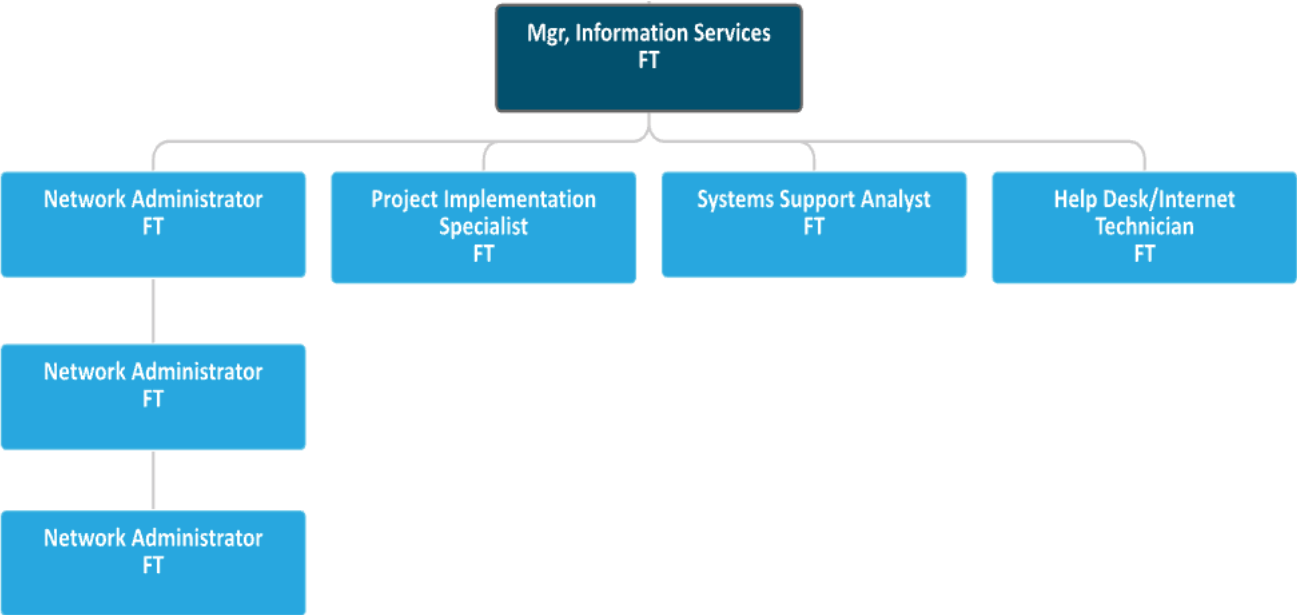
INFORMATION SERVICES

FOCUS

The Information Services Division provides the support and ongoing maintenance for the City's technology infrastructure including fibre optics, telephone systems, and all enterprise applications. The division coordinates all activities and projects related to the City's systems, databases, websites and primary communication networks. Our services are focused on providing efficient and secure access to the information that internal staff need to complete their jobs as well as protecting City networks from external cyber-threats; this in turn allows the City staff to deliver consistent and exemplary services to the public.



ORGANIZATIONAL STRUCTURE

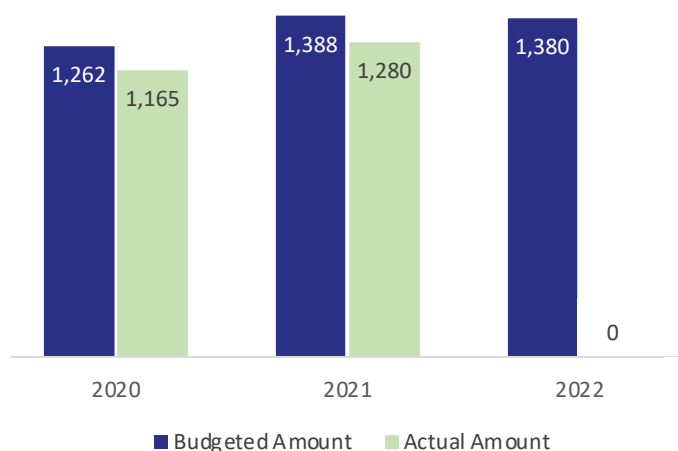


ENVIRONMENTAL SCAN

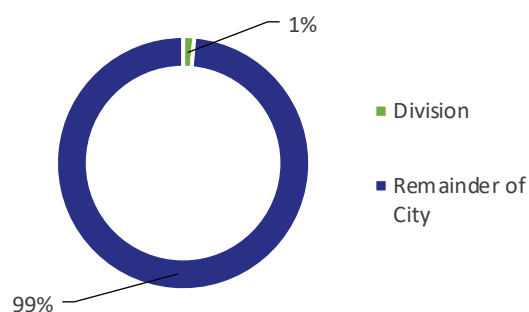
Factor	Impact
Cyber security	Cyber security is a complex and increasing threat for municipalities. Staying on top of these threats consumes division resources as the team is continuously expanding their comprehensive defense for cyber attacks.
Cloud-based / subscription computing	Major municipal information systems providers are continuing to migrate from on-premise installed systems to cloud-based subscription services. This shift has increased operating costs, as one-time capital purchases for software are being replaced with ongoing subscription fees.
Disaster recovery & business continuity	As technology systems become more foundational in the day-to-day business operations, the need to provide better redundancy for business continuity and disaster recovery becomes increasingly more critical.
Customer service	The public use of mobile computing and smart phones is continuously expanding, which in turn increases the expectations to provide municipal services through mobile platforms, as well as expanded availability of WiFi networks.
Data driven decision making	Business Intelligence support with Key Performance Indicators are becoming industry standards and are increasingly common for Cities to adopt.
COVID-19	Dedicated staff time, additional software licenses and mobile devices will be needed to allow staff to continue to provide city services from remote locations while supporting social distancing and a healthy workplace.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



COMMUNITY SAFETY & CORPORATE SERVICES: INFORMATION SERVICES

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 930,300	\$ 820,300	\$(110,000)	-11.8%	\$ 875,680
Other personnel costs	22,400	22,400	-	0.0%	10,780
Contracted and other services	627,400	729,900	102,500	16.3%	589,820
Materials and supplies	25,200	25,200	-	0.0%	24,670
Telephone, utilities and rent	23,900	23,900	-	0.0%	20,270
Internal charges	(241,700)	(241,700)	-	0.0%	(241,700)
TOTAL	\$ 1,387,500	\$ 1,380,000	\$ (7,500)	-0.5%	\$ 1,279,520

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from surplus	\$ 28,000	\$ -	\$ (28,000)	-100.0%	\$ -
TOTAL	\$ 28,000	\$ -	\$ (28,000)	-100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(1,359,500)	\$(1,380,000)	\$ (20,500)	1.5%	\$(1,279,520)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (5,100)
Payroll expense	Ongoing Enhancement (Council Approved)	Approved resource allocation – new and reclassified positions	87,100
Contracted and other services	Contracted Services	Inflation 2.0%	(12,500)
Contracted and other services	Departmental Ongoing Adjustment	Microsoft Office contracts now require annual subscription costs vs capital purchase	(40,000)
Contracted and other services	Ongoing Enhancement (Council Approved)	Cyber security and software licensing	(50,000)
TOTAL			\$ (20,500)

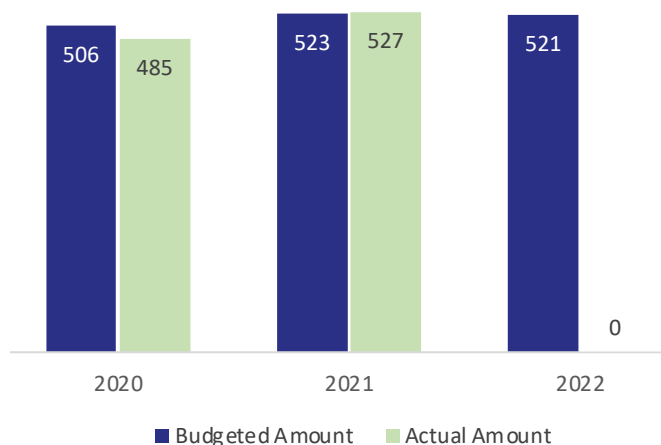
INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Internal Customers	417	504	651	651	651
Desktop Computers	276	272	322	322	365
Mobile Devices	273	305	296	296	309
System Servers	65	63	63	63	75
Wireless Access Points	n/a	n/a	n/a	n/a	81
Customer Support Requests	1,977	2,450	2,391	2,391	2,590
Cyber Threats Prevented	n/a	n/a	n/a	n/a	3,024

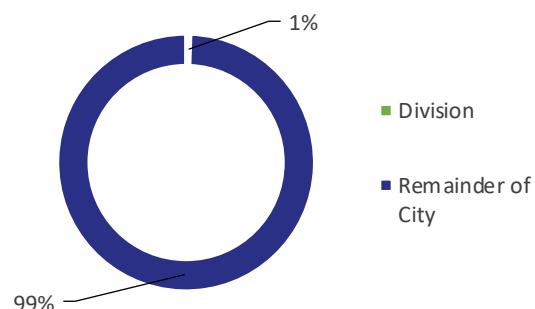
MAYOR & COUNCIL

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 476,600	\$ 474,500	\$ (2,100)	-0.4%	\$ 504,090
Other personnel costs	44,700	44,700	-	0.0%	20,510
Materials and supplies	300	300	-	0.0%	-
Telephone, utilities and rent	1,200	1,200	-	0.0%	2,000
TOTAL	\$ 522,800	\$ 520,700	\$(2,100)	-0.4%	\$ 526,600

NET REVENUE / (EXPENSES)	\$(522,800)	\$(520,700)	\$ 2,100	-0.4%	\$(526,600)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ 2,100
TOTAL			\$ 2,100

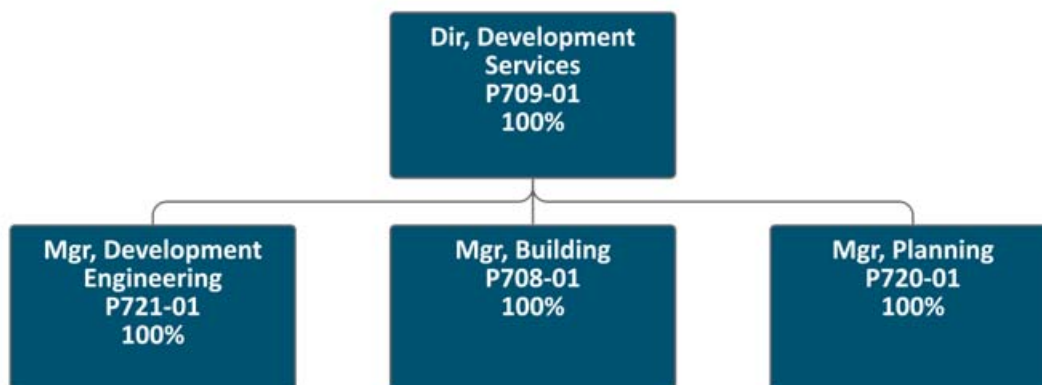
DEVELOPMENT SERVICES

FOCUS

The Development Services Department ensures orderly and safe development of the City within a context of keeping an eye to the future.

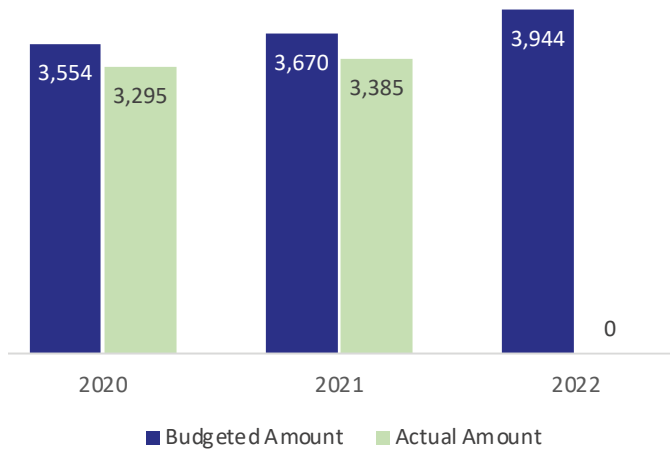
The Department has three operating divisions: Planning, Building and Development Engineering.

ORGANIZATIONAL STRUCTURE

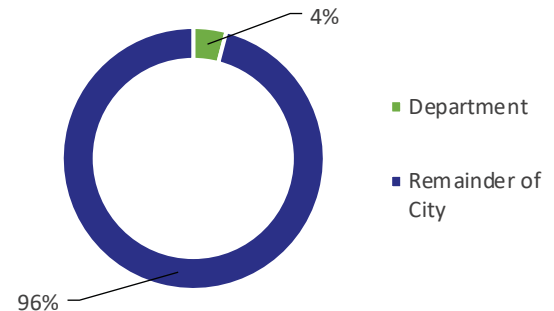


OPERATING BUDGET

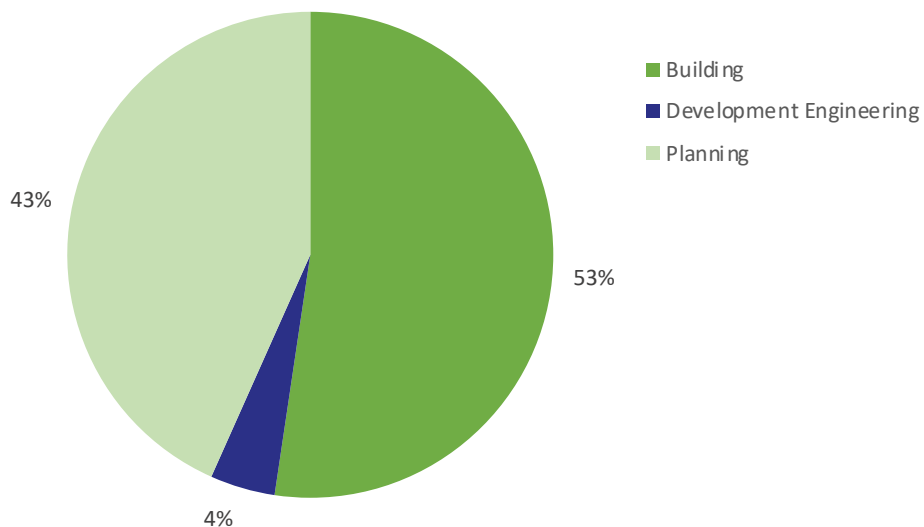
Operating Expenses (in Thousands)



Percent of City Expenses



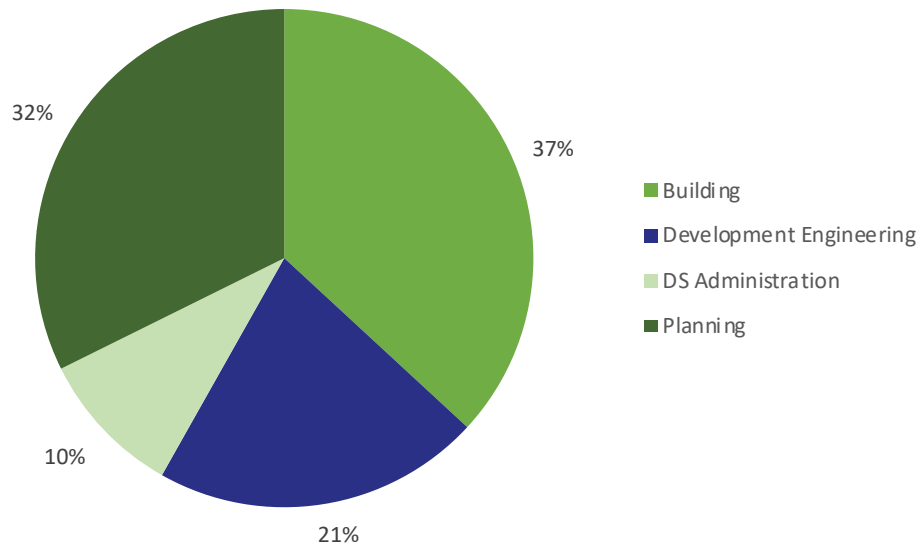
Department Revenues by Section



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Taxation and other levies	\$ 167,500	\$ 167,500	\$ -	0.0%	\$ 167,480
Sale of services	124,000	124,000	-	0.0%	207,534
Permits and licenses	2,410,000	2,710,000	300,000	12.4%	3,129,168
Other revenue	5,000	5,000	-	0.0%	14,611
TOTAL	\$2,706,500	\$3,006,500	\$300,000	11.1%	\$3,518,793

DEVELOPMENT SERVICES

Department Expenses by Section



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 3,208,400	\$ 3,480,100	\$ 271,700	8.5%	\$2,998,618
Other personnel costs	61,400	61,400	-	0.0%	30,347
Contracted and other services	315,700	318,100	2,400	0.8%	270,043
Materials and supplies	13,300	13,300	-	0.0%	12,406
Telephone, utilities and rent	200	200	-	0.0%	388
Interest and bank charges	15,500	15,500	-	0.0%	18,348
Internal charges	55,100	55,100	-	0.0%	55,078
TOTAL	\$ 3,669,600	\$ 3,943,700	\$274,100	7.5%	\$3,385,228

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (270,000)	\$ (270,000)	\$ -	0.0%	(270,000)
Transfer From Surplus	55,600	103,400	47,800	86.0%	-
TOTAL	\$ (214,400)	\$ (166,600)	\$ 47,800	-22.3%	\$(270,000)

NET REVENUE / (EXPENSES)	\$(1,177,500)	\$(1,103,800)	\$ 73,700	-6.3%	\$(136,435)
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DEVELOPMENT SERVICES ADMINISTRATION

FOCUS

The Development Services Administrative Division directs the activities of the Department in keeping with the corporate direction as defined by Council's priorities and "One City," strategically oversees development and regulatory processes, provides advice on sustainable land use and development, and guides decisions related to the use of City-owned lands. The Director is a member of Metro Vancouver's Regional Planning Advisory Committee and Technical Advisory Committee on Aboriginal Affairs.



ORGANIZATIONAL STRUCTURE

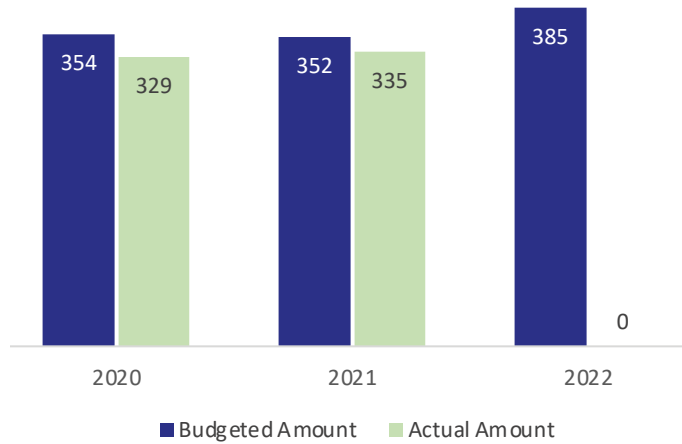


ENVIRONMENTAL SCAN

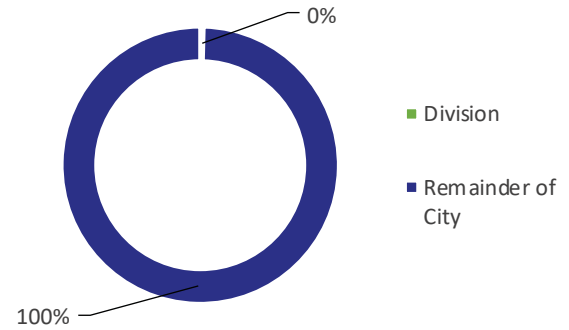
Factor	Impact
Council priorities and focus	Council has adopted an Action Plan for 2020-2022, and many of these items are connected to Development Services, including updating the OCP, downtown revitalization, and servicing and many others. Continued focus and appropriate resourcing will be important to complete the planned work.
Increasing demands for expanded municipal mandate	There is increased demand for the City to play a larger role in housing, supporting housing providers, and developing municipal policies and regulations. Providing services outside of the City's mandate would have impacts to the City's financial resources in the future.
Customer service	There is a growing demand for online applications and e-services resulting in more of the City's permits being processed electronically. The enhanced technology simplifies the application process for customers as well as reduces staff time to process applications. A carbon footprint reduction is another benefit of a growing paperless application process.
Climate change	Changing weather patterns associated with climate change will have significant impacts to community infrastructure and operations. Planning to reduce emissions, as well as adapt to climate change, will be critical for long term service sustainability.
Corporate culture	Particularly with the challenges of COVID-19, maintaining and supporting an engaged workforce is essential. Implementing City-wide organizational culture initiatives to increase employee engagement will ensure a high level of customer and employee satisfaction.
Increasingly high land values	High land values impact land use and development policies and regulations and challenge the City's ability to effectively meet the housing demands and needs of the community as well as business vitality.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 328,100	\$ 360,500	\$ 32,400	9.9%	\$ 313,910
Other personnel costs	8,600	8,600	-	0.0%	1,880
Contracted and other services	13,600	13,800	200	1.5%	19,480
Materials and supplies	1,700	1,700	-	0.0%	80
TOTAL	\$ 352,000	\$ 384,600	\$ 32,600	9.3%	\$ 335,350

NET REVENUE / (EXPENSES)	\$(352,000)	\$(384,600)	\$(32,600)	9.3%	\$(335,350)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(\$32,400)
Contracted and other services	Contracted Services	Inflation 2.0%	(200)
TOTAL			(\$32,600)

BUILDING

FOCUS

The Building Division plays a key role in ensuring that the construction, alteration and maintenance of buildings and structures meet the development and building regulations found in City bylaws, Provincial Acts, Codes and National Standards.

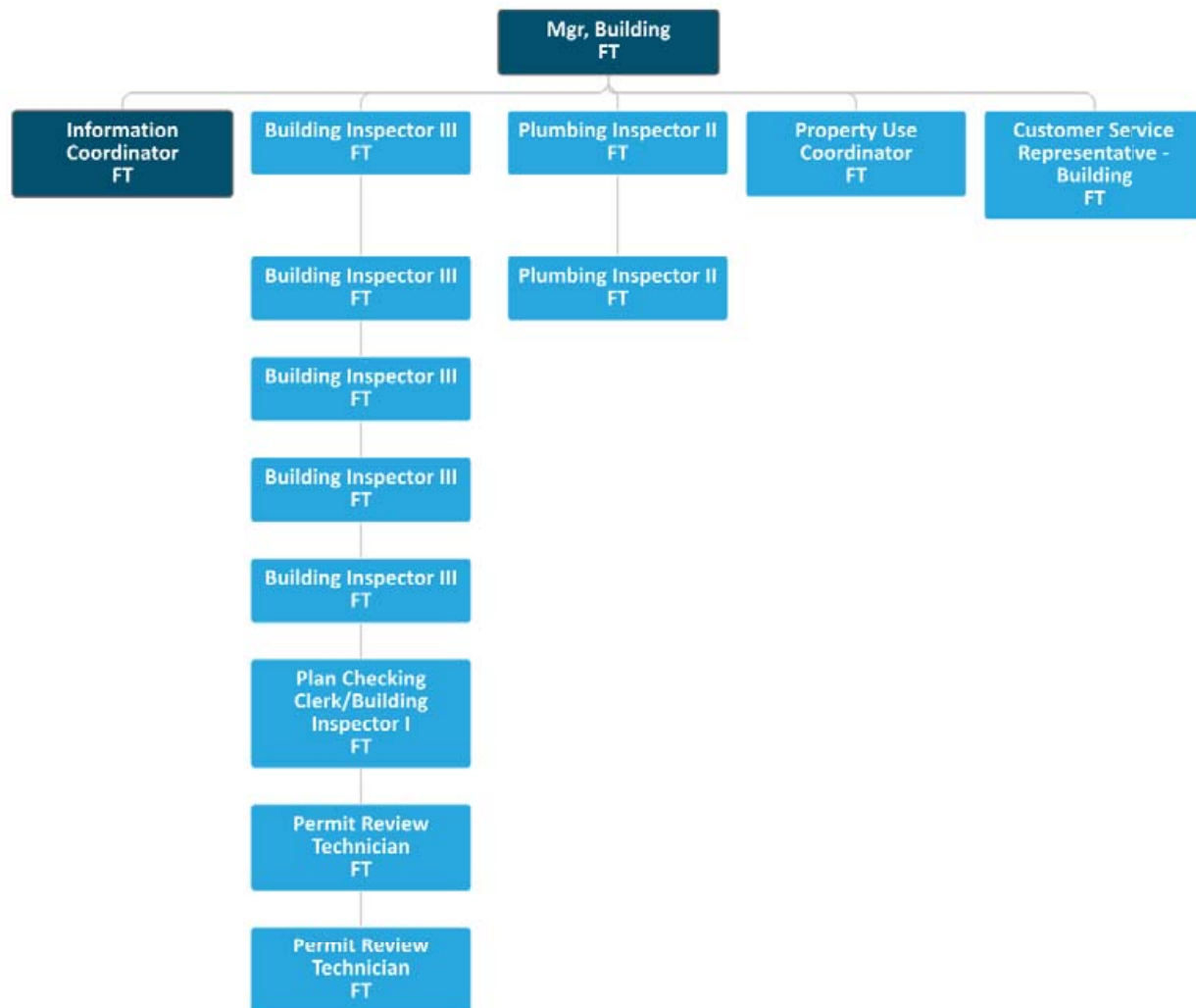
This work supports the City's vision by ensuring that buildings and building activities in our community are safe, healthy, sustainable and accessible.

The Division's staff work with members of the public and the business and development community to ensure both the goals of the builder/owner and the obligations of the City are met.

Permits are issued after drawings and other required documents are determined to be acceptable for new construction including additions, alterations, mezzanines, swimming pools, retaining walls and decks; demolitions; repairs and upgrades; changes in use; plumbing, installation of sprinklers and water meters; and related works. Construction is inspected at appropriate stages or, for large projects, monitored to ensure works are in keeping with the permit. Follow-up and enforcement action assist property and business owners to understand and comply with building and licensing regulations. The Source Control Program assists property and business owners to comply with regulations protecting water supply, sewer and drainage systems.



ORGANIZATIONAL STRUCTURE

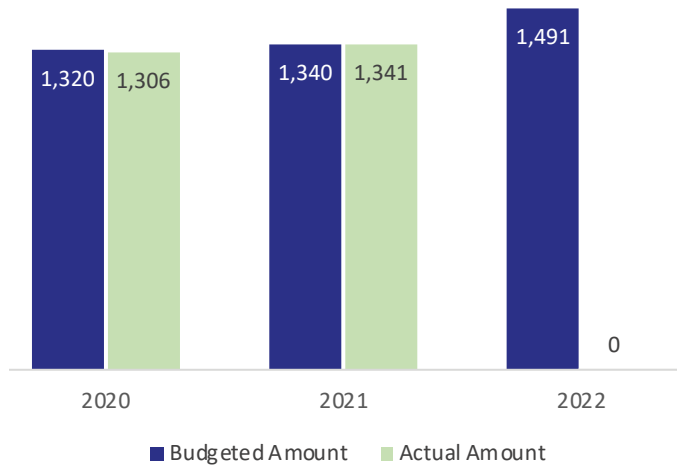


ENVIRONMENTAL SCAN

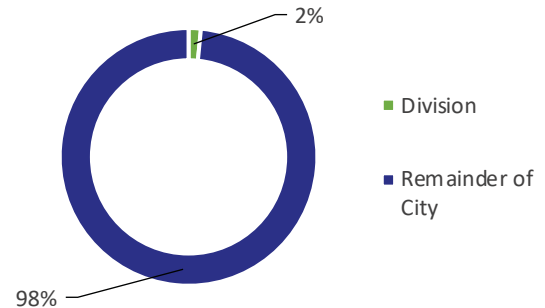
Factor	Impact
Increased demand for service	The Building Division continues to be impacted by a high level of development interest along with the complexity of permit applications.
Customer service	There is a growing demand for online applications and e-services resulting in more of the City's permits being processed electronically. The enhanced technology simplifies the application process for customers as well as reduces staff time to process applications. A carbon footprint reduction is another benefit of a growing paperless application process.
Legislative/regulatory	It is necessary for Building Officials to keep up to date on training as codes and other regulations evolve. Changes approved previously for the Energy Step Code will impact staff as the construction community adjusts to the new regulations.
COVID-19	Covid-19 has been and will continue to be an uncertainty on future development.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 19,000	\$ 19,000	\$ -	0.0%	\$ 25,520
Permits and licenses	1,250,000	1,550,000	300,000	24.0%	1,861,750
Other revenue	5,000	5,000	-	0.0%	13,590
TOTAL	\$1,274,000	\$1,574,000	\$300,000	23.5%	\$1,900,860

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 1,236,100	\$ 1,387,300	\$151,200	12.2%	\$ 1,254,810
Other personnel costs	27,700	27,700	-	0.0%	15,840
Contracted and other services	11,700	11,900	200	1.7%	6,140
Materials and supplies	5,200	5,200	-	0.0%	2,890
Telephone, utilities and rent	200	200	-	0.0%	-
Interest and bank charges	15,000	15,000	-	0.0%	17,640
Internal charges	43,600	43,600	-	0.0%	43,590
TOTAL	\$1,339,500	\$1,490,900	\$151,400	11.3%	\$1,340,910

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (270,000)	\$ (270,000)	\$ -	0.0%	\$ (270,000)
Transfer From Surplus	3,600	-	(3,600)	-100.0%	-
TOTAL	\$ (266,400)	\$ (270,000)	\$ (3,600)	1.4%	\$ (270,000)

NET REVENUE / (EXPENSES)	\$ (331,900)	\$ (186,900)	\$145,000	-43.7%	\$ 289,950
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Permits and licences	Ongoing Enhancement (Council Approved)	Additional revenue anticipated due to increased development	\$300,000
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(22,900)
Payroll expense	Ongoing Enhancement (Council Approved)	Council Approved new positions and reclassifications	(131,900)
Contracted and other services	Contracted Services	Inflation 2.0%	(200)
TOTAL			\$145,000

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
All Permits Issued	794	843	644	547	500
Dwelling Units Constructed	246	485	143	401	203
Building Permit Review Times (weeks):					
New ICIM (large buildings)	12	12	12	12	12
New Houses	4	12	12	12	12
Alterations ICIM	4	12	12	12	12
Alterations Houses	2	12	12	12	12
Inspections (building, mechanical, business licence) within 24 hours	All	All	All	All	All
Construction Value of Issued Building Permits (Millions)*	\$117M*	\$138M	\$145M	\$142M	\$100M

*This total excludes the Port Coquitlam Community Centre building permit (\$102M construction value)

DEVELOPMENT ENGINEERING

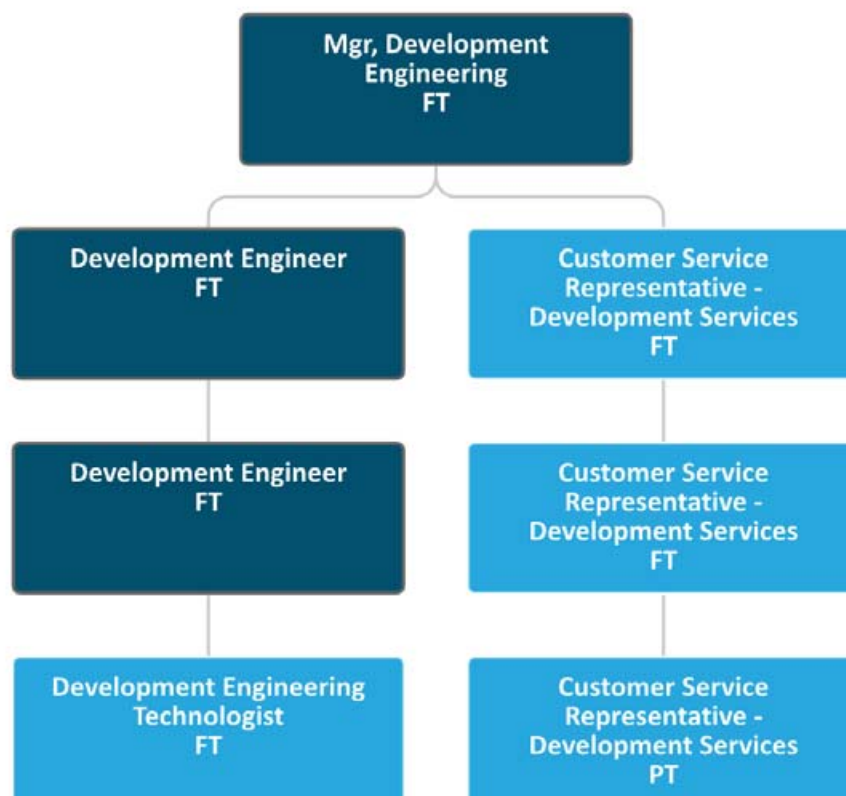
FOCUS

The Development Engineering Division helps build the community by functioning as the regulating and approving body for subdivision applications and development-related utility works. Management and application of various bylaws related to private land developments are also undertaken by the Division. The Division's role is to ensure that the development community provides off-site servicing required for their developments to the specifications and standards established by the City.

The customer service staff within the Division provides administrative support to both Development Engineering and Engineering and Public Works. This group serves the public and development community in the efficient processing of various engineering and development permits such as for soil deposit and removal, watering, and subdivision and site servicing requirements related to development, as well as garbage, flooding, watering and other Engineering inquiries.



ORGANIZATIONAL STRUCTURE

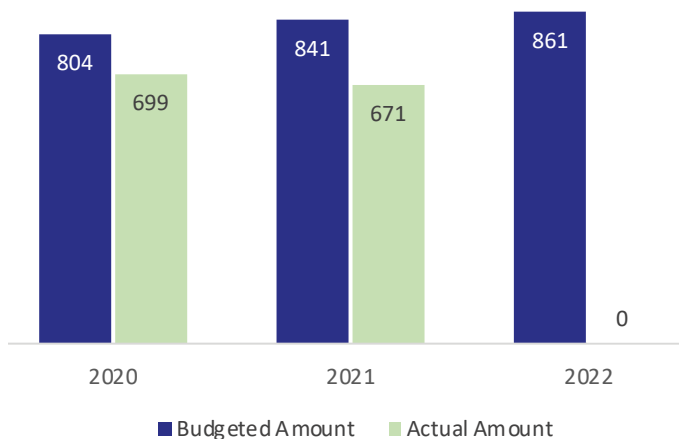


ENVIRONMENTAL SCAN

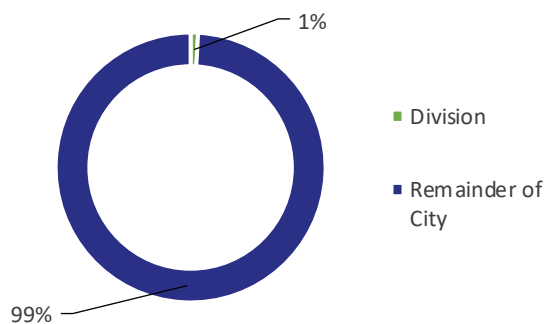
Factor	Impact
Inexperienced developers	Increasing inquiries from real estate agents, developers, home owners as well as potential buyers. In addition, inexperienced developers have been placing a strain on staff resources as we need to provide greater assistance to them in fulfilling their development requirements.
Increasingly high land values	High land values impact land use and development policies and regulations and challenge the City's ability to effectively meet the housing demands and needs of the community as well as business vitality.
Legislative/regulatory	Ongoing training for Development Engineering staff is necessary to keep staff up to date with the increased complexity of servicing bylaws and standards as they evolve and change. As new policies and procedures are introduced our staff will be impacted as our development community adjusts to the new bylaws and standards.
Customer Service	There is a growing demand for online applications and e-services resulting in more of the City's permits being processed electronically. The enhanced technology simplifies the application process for customers as well as reduces staff time to process applications. A carbon footprint reduction is another benefit of a growing paperless application process.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



DEVELOPMENT SERVICES: DEVELOPMENT ENGINEERING

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 105,000	\$ 105,000	\$ -	0.0%	\$ 174,340
Permits and licences	25,000	25,000	-	0.0%	32,920
Other revenue	-	-	-	N/A	1,020
TOTAL	\$ 130,000	\$ 130,000	\$ -	0.0%	\$ 208,280

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 778,200	\$ 797,700	\$ 19,500	2.5%	\$ 645,280
Other personnel costs	12,700	12,700	-	0.0%	6,520
Contracted and other services	38,200	39,000	800	2.1%	7,000
Materials and supplies	400	400	-	0.0%	20
Telephone, utilities and rent	-	-	-	N/A	390
Internal charges	11,500	11,500	-	0.0%	11,490
TOTAL	\$ 841,000	\$ 861,300	\$ 20,300	2.4%	\$ 670,700

NET REVENUE / (EXPENSES)	\$(711,000)	\$(731,300)	\$(20,300)	2.9%	\$(462,420)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (19,500)
Contracted and other services	Contracted Services	Inflation 2.0%	(800)
TOTAL			\$ (20,300)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Number of Calls for Service (CFS) inquiries, complaints, requests recorded	1,028	1,311	825	916	430
Number of Permit Applications Reviewed	266	259	266	628	410
Percentage of Applications reviewed in less than 60 days	77%	59%	33%	88%	92%
Value of Works Processed	\$5.5M	\$3.2M	\$3.7M	\$6.7M	\$4.8M
Number of Calls for Service (CFS) Eng files (MWP, FLM, RDC, HYD, FF, FW, SPR, MIS)	1,028	1,311	825	592	417

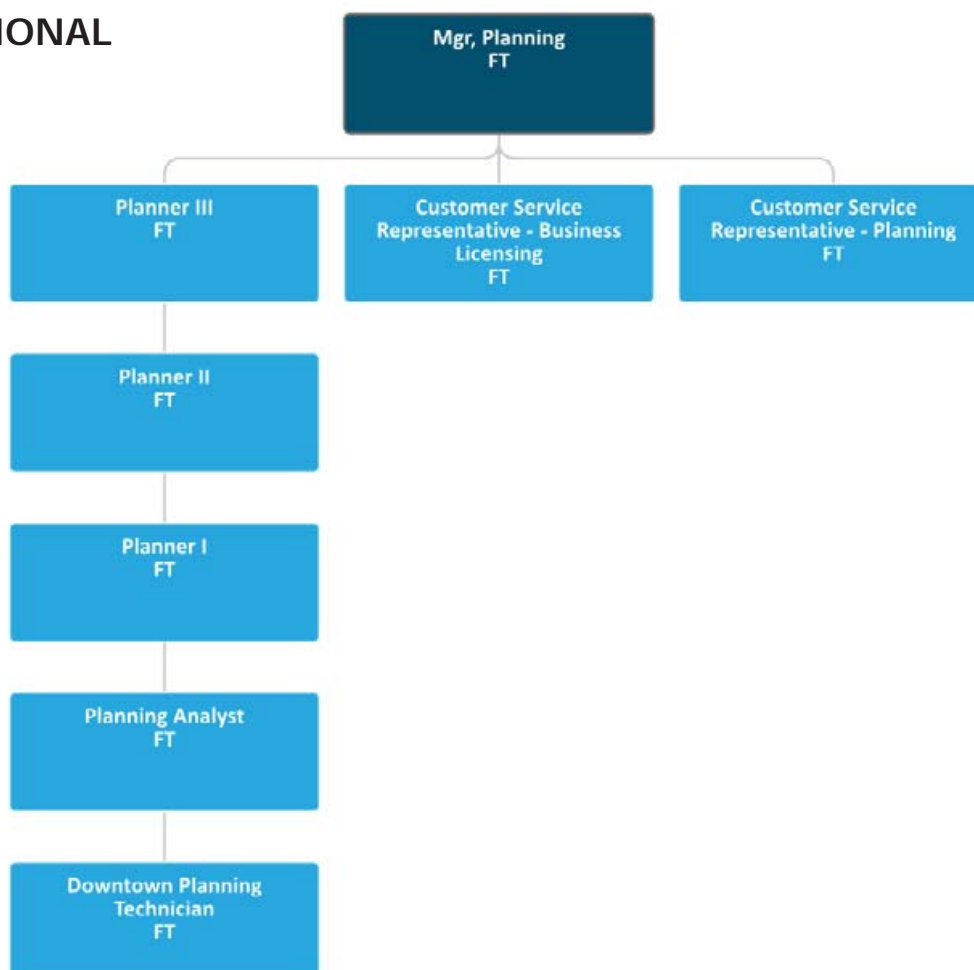
PLANNING

FOCUS

The Planning Division provides information, analysis and advice to Council, other departments and agencies, and the public on matters related to the planning and development of the City. In keeping with the Corporate Strategic Plan, Official Community Plan, and Metro Vancouver's Regional Growth Strategy, the Division is concerned with factors important to the municipal quality of life through the integration of land use, economic development, environmental protection, transportation, heritage, social planning and community facilities and services. The Division's primary role is to direct sustainable growth and development by setting appropriate policies and regulations to guide change, implementing effective development application processes and providing excellent customer service. Division staff also provides demographic information and analysis, assist with research requests related to municipal development, coordinate inter-departmental or multi-jurisdictional projects and serve in a liaison capacity with other agencies. The Division also includes business licensing and supports the business community through outreach and activities including an annual business celebration, business fair and patio program.



ORGANIZATIONAL STRUCTURE

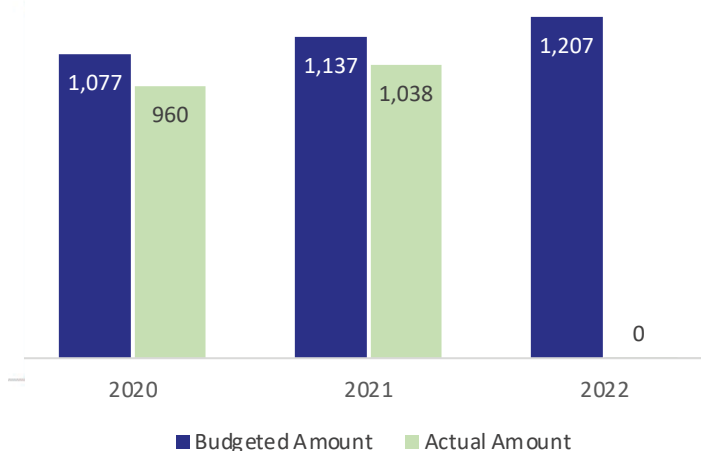


ENVIRONMENTAL SCAN

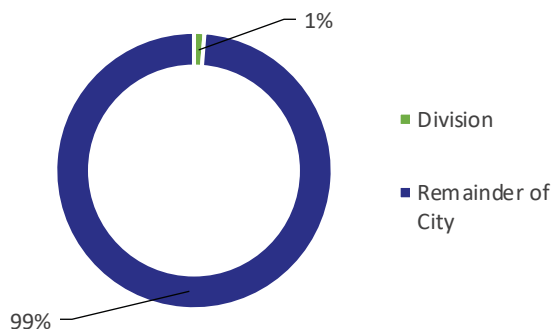
Factor	Impact
Demand and complexity of growth	The City is continuing to experience a high level of development interest, with increasingly complex proposals outside of existing policy or regulations. A great number of proposals meet the City's criteria for fast-tracked public interest applications and small development applications which require significant staff support.
Balancing complex and competing interests	The City is working to address significant social and environmental matters in its decisions and actions while balancing resident and business needs and responding to the direction and requirements of senior government agencies.
Diverse and evolving community expectations	The positions and expectations held by long-established residents, new residents, developers and businesses on land use and development issues and expectations is increasingly diverse and varied. Expectations from the community for communication, consultation and public involvement is also changing with a greater demand for immediate and detailed responses, online platforms and real time information.
Increasingly high land values	High land values impact land use and development policies and regulations and challenge the City's ability to effectively meet the housing demands and needs of the community as well as business vitality
Supporting business growth and vitality	Many local businesses struggle to respond to ever changing market dynamics, and have been severely impacted by COVID-19. The City continues to look for new and innovative ways within our jurisdiction and mandate to support their continued growth and success.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



DEVELOPMENT SERVICES: PLANNING

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Taxation and other levies	\$ 167,500	\$ 167,500	\$ -	0.0%	\$ 167,480
Permits and licences	1,135,000	1,135,000	-	0.0%	1,234,500
TOTAL	\$1,302,500	\$1,302,500	\$ -	0.0%	\$1,401,980

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 866,000	\$ 934,600	\$ 68,600	7.9%	\$ 784,620
Other personnel costs	12,400	12,400	-	0.0%	6,110
Contracted and other services	252,200	253,400	1,200	0.5%	237,420
Materials and supplies	6,000	6,000	-	0.0%	9,410
Interest and bank charges	500	500	-	0.0%	710
TOTAL	\$1,137,100	\$1,206,900	\$ 69,800	6.1%	\$1,038,270

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Surplus	\$ 52,000	\$ 103,400	\$ 51,400	98.8%	\$ -
TOTAL	\$ 52,000	\$ 103,400	\$ 51,400	98.8%	\$ -

NET REVENUE / (EXPENSES)	\$ 217,400	\$ 199,000	\$(18,400)	-8.5%	\$ 363,710
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (17,200)
Payroll expense	Ongoing Enhancement (Council Approved)	Council approved new positions and reclassifications	(103,400)
Contracted and other services	Contracted Services	Inflation 2.0%	(1,200)
Contracted and other services	Ongoing Enhancement (Council Approved)	Council approved increased contracted services for downtown projects	(100,000)
Transfer from surplus	Ongoing Enhancement (Council Approved)	Council approved funding for additional resources	203,400
TOTAL			\$ (18,400)

INDICATORS AND MEASURES

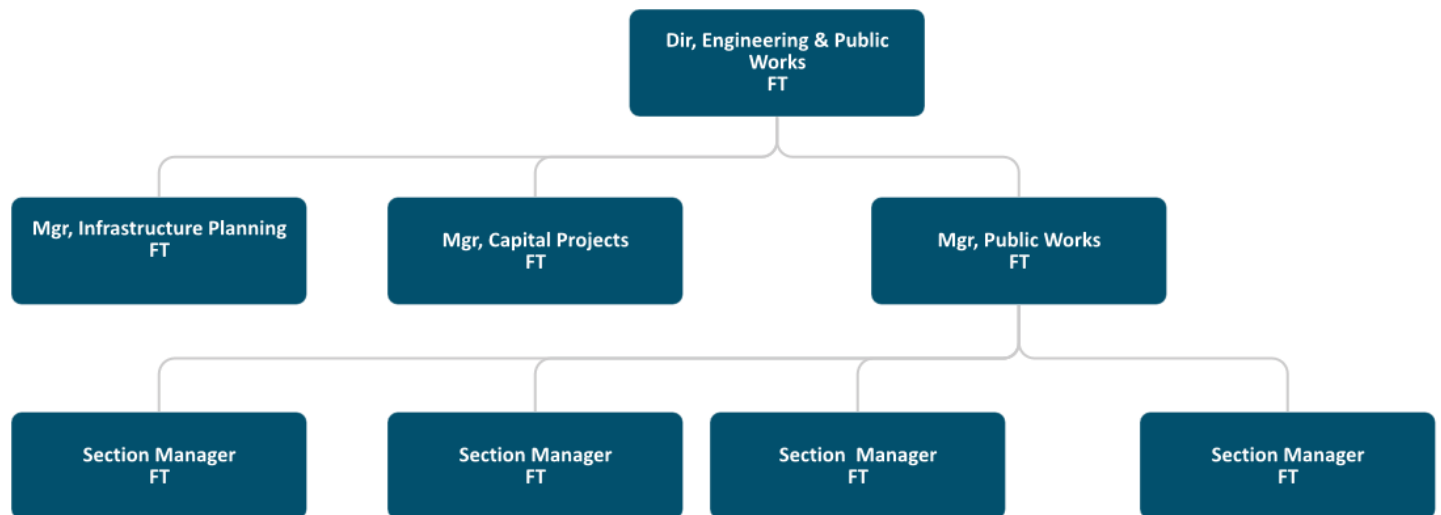
Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Applications aligned with OCP goals	90%	90%	90%	100%	100%
New applications	70	79	81	68	61
Benchmark development permit application review time	6 months	6 months	7 months	7 months	8 months
Business licences Issued	3,734	3,769	3,961	3,863	3,944

ENGINEERING & PUBLIC WORKS

FOCUS

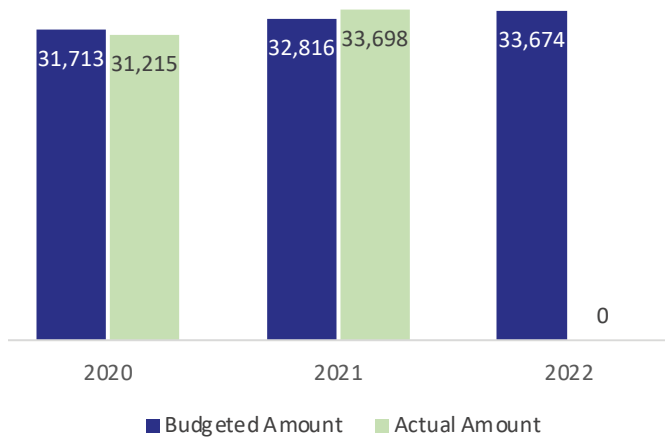
The Engineering & Public Works Department provides and maintains essential municipal services and infrastructure, including the transportation network, parks and trails, cemetery operations, vehicles, waste collection, and the sewer and water network.

ORGANIZATIONAL STRUCTURE

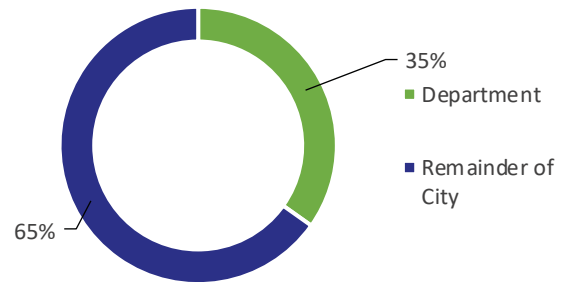


OPERATING BUDGET

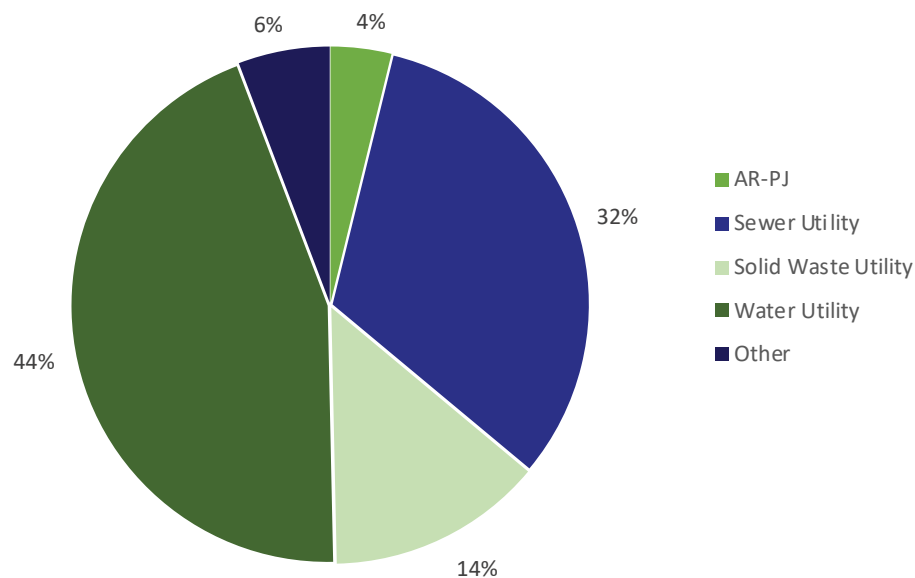
Operating Expenses (in Thousands)



Percent of City Expenses



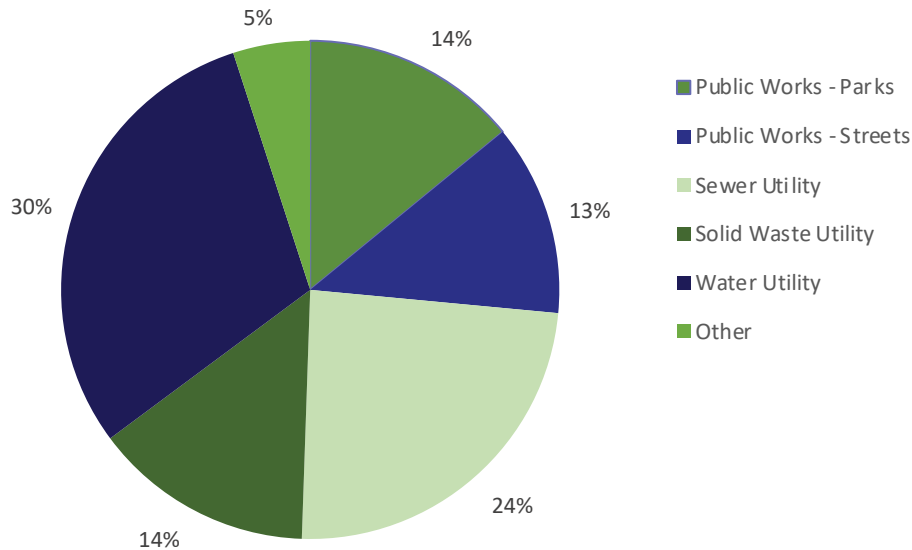
Department Revenues by Section



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Utility charges	\$ 25,567,600	\$ 26,162,800	\$595,200	2.3%	\$26,050,801
Sale of services	2,095,800	2,001,100	(94,700)	-4.5%	1,885,404
Contributions	1,028,200	1,028,200	-	0.0%	1,210,880
Permits and licenses	60,300	60,300	-	0.0%	59,320
Penalties and fines	143,000	143,000	-	0.0%	190,413
Other revenue	99,800	370,100	270,300	270.8%	669,189
Gain on disposals and write-downs	-	-	-	N/A	(12)
TOTAL	\$28,994,700	\$29,765,500	\$770,800	2.7%	\$30,065,995

ENGINEERING & PUBLIC WORKS

Department Expenses by Section



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 10,746,171	\$ 10,894,800	\$ 148,629	1.4%	\$ 10,580,838
Other personnel costs	84,285	108,200	23,915	28.4%	140,397
Contracted and other services	17,522,705	18,160,700	637,995	3.6%	19,016,582
Materials and supplies	2,222,470	2,349,900	127,430	5.7%	2,563,386
Telephone, utilities and rent	631,900	641,300	9,400	1.5%	688,639
Interest and bank charges	4,300	4,300	-	0.0%	2,899
Insurance and claims	307,600	213,600	(94,000)	-30.6%	111,517
Internal charges	1,296,700	1,300,800	4,100	0.3%	1,163,308
TOTAL	\$ 32,816,131	\$ 33,673,600	\$ 857,469	2.6%	\$ 34,267,566

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (6,360,500)	\$ (6,360,500)	\$ =	0.0%	(6,888,204)
Transfer From Reserve	42,300	-	(42,300)	-100.0%	139,796
Transfer From Surplus	47,200	-	(47,200)	-100.0%	423,305
TOTAL	\$ (6,271,000)	\$ (6,360,500)	\$ (89,500)	1.4%	\$ (6,325,103)

NET REVENUE / (EXPENSES)	\$(10,092,431)	\$(10,268,600)	\$(176,169)	1.7%	\$(10,526,674)
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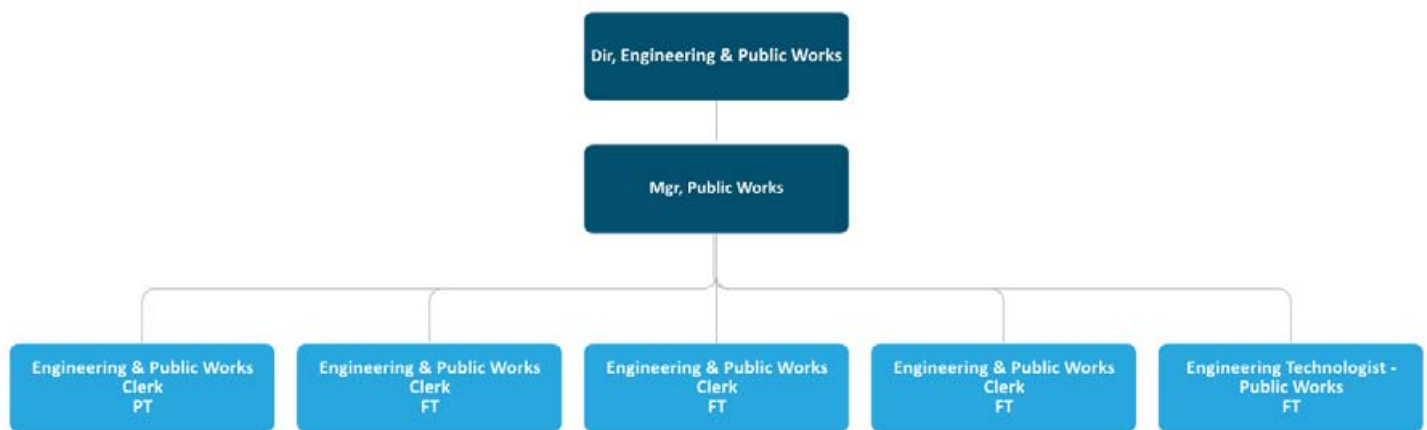
ENGINEERING & PUBLIC WORKS ADMINISTRATION

FOCUS

This area is responsible for overall management of the Department of Engineering & Public Works. The Infrastructure Planning, Capital Projects and Public Works divisions ensure the City's public infrastructure is planned, designed, constructed, operated and maintained to defined service levels and standards. Staff in this area also support Council and participate in regional committees to coordinate work while sharing and learning from others.



ORGANIZATIONAL STRUCTURE

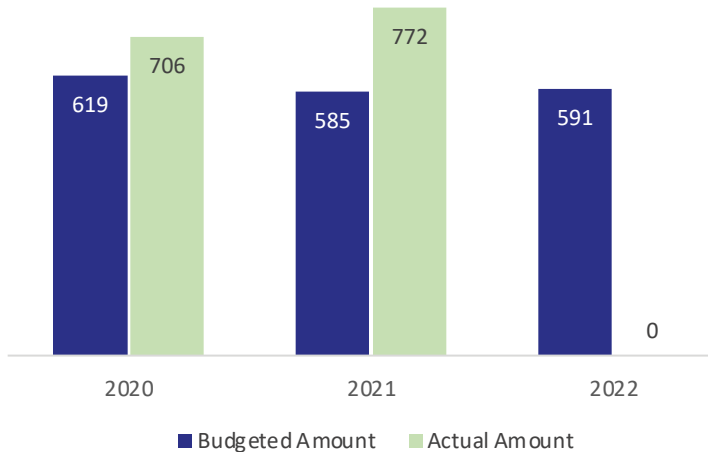


ENVIRONMENTAL SCAN

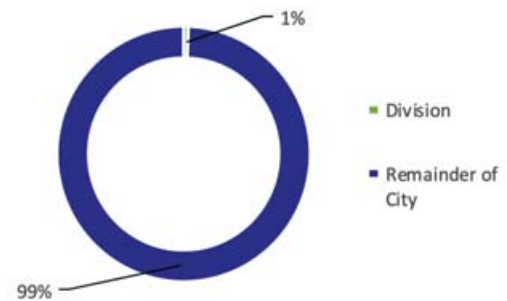
Factor	Impact
Core service delivery	There is ongoing pressure for new assets and services, but it is important for the City to focus on delivering basic core services first.
Climate change	Changing weather patterns associated with climate change will have impacts to municipal infrastructure and operations. Planning to reduce emissions and adapt to climate change is critical for long term service sustainability.
Customer service	Ensure we are providing exceptional customer experience through proactively streamlining processes, while educating and raising awareness with staff.
Corporate culture	Maintaining and supporting an engaged workforce is essential to service delivery. Implementing City-wide organizational culture initiatives to support employee engagement helps to deliver a high level of customer service and employee satisfaction.
Employee retention and attraction	Due to a shortage of qualified employees, creative solutions are required to attract new employees and develop retention strategies such as increased employee engagement.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ -	\$ -	\$ -	0.00%	\$ 2,550
Other revenue	-	-	-	0.00%	74,940
Gain on disposals and write-downs	-	-	-	0.00%	(10)
TOTAL	\$ -	\$ -	\$ -	0.00%	\$ 77,480

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 911,300	\$ 930,800	\$ 19,500	2.1%	\$ 934,800
Other personnel costs	11,800	37,000	25,200	213.6%	96,620
Contracted and other services	161,150	121,000	(40,150)	-24.9%	170,760
Materials and supplies	13,400	13,400	-	0.0%	70,960
Telephone, utilities and rent	-	-	-	N/A	620
Internal charges	(512,200)	(511,600)	600	-0.1%	(502,170)
TOTAL	\$ 585,450	\$ 590,600	\$ 5,150	0.9%	\$ 771,590

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Reserve	\$ -	\$ -	\$ -	N/A	\$ 75,860
Transfer From Surplus	42,450	-	(42,450)	-100.0%	42,450
TOTAL	\$ 42,450	\$ -	\$(42,450)	-100.0%	\$118,310

NET REVENUE / (EXPENSES)	\$(543,000)	\$(590,600)	\$(47,600)	8.8%	\$(575,800)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(44,700)
Payroll expense	Budget Reallocation	Reclassification based on operations	25,200
Other personnel costs	Budget Reallocation	Reclassification based on operations	(25,200)
Contracted and other services	Contracted Services	Inflation 2.0%	(2,300)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(600)
TOTAL			\$(47,600)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Engineering Administration Calls for Service	339	477	379	380	896



INFRASTRUCTURE PLANNING

FOCUS

The Infrastructure Planning division is responsible for monitoring, managing, planning and improving the City's infrastructure systems (roads, water, sewer, drainage). Staff develops long range plans for infrastructure improvements to support walking, cycling, transit, vehicle and goods movement, and the safe provision of drinking water, sanitary and drainage services. This division is also responsible for the City's GIS and PoCoMAP systems and for providing land survey services to a variety of internal and external customers.

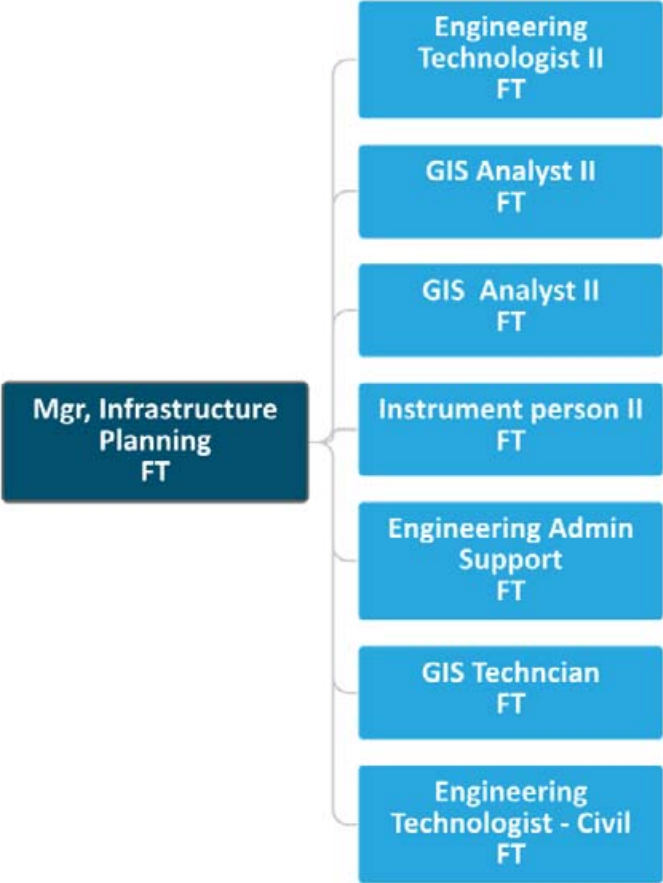
The Infrastructure Planning division is responsible for developing the City's capital program and leading the asset management program. Additionally, this division supports the Planning division with transportation planning and collaborates frequently with the Public Works, Capital Projects, and Finance divisions on other work.

Staff in this area participates in transportation and utility regional committees and working groups.



Staff also acts as the primary liaison with external agencies such as TransLink, Coast Mountain Bus Company, Ministry of Transportation and Infrastructure, ICBC, Metro Vancouver, provincial and federal governments and the RCMP. This liaison function is fundamental to securing external grants and improving services that directly benefit residents, employees, and businesses.

ORGANIZATIONAL STRUCTURE

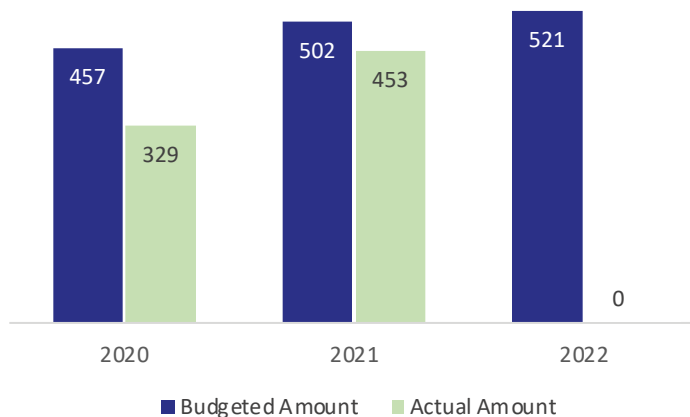


ENVIRONMENTAL SCAN

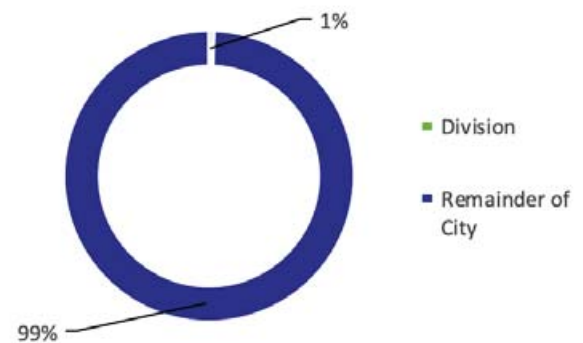
Factor	Impact
Aging infrastructure	A budget focused on rehabilitation provides funding to take care of and replace the assets we already own. Development and implementation of asset management plans help to prioritize and allocate funding for long term sustainability.
Basic infrastructure	Funding for new assets is allocated carefully and focused on the provision of core infrastructure such as road paving, streetlights, sidewalks and utilities to address gaps and provide a basic level of service and safety.
Transportation and safety	Competing demands between motorists, cyclists and pedestrians, along with a desire to support active transportation choices are driving the need for more active transportation infrastructure, traffic calming and safety improvements.
Maturation	Since the establishment of the Infrastructure Planning division in 2017, a large number of policies, programs and procedures have been introduced to address outstanding needs. The works is now shifting to strategic utility and transportation planning to support larger projects and long-term needs.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$5,000	\$5,000	\$ -	0.0%	\$8,920
Other revenue	2,000	2,000	-	0.0%	-
TOTAL	\$7,000	\$7,000	\$ -	0.0%	\$8,920

ENGINEERING & PUBLIC WORKS: INFRASTRUCTURE PLANNING

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 780,800	\$ 797,100	\$ 16,300	2.1%	\$ 731,110
Other personnel costs	13,100	11,600	(1,500)	(11.5%)	9,850
Contracted and other services	74,600	79,100	4,500	6.0%	81,900
Materials and supplies	4,300	3,800	(500)	(11.6%)	920
Telephone, utilities and rent	300	200	(100)	(33.3%)	130
Internal charges	(371,200)	(371,200)	-	0.0%	(371,180)
TOTAL	\$ 501,900	\$ 520,600	\$ 18,700	3.7%	\$ 452,730

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Surplus	\$ 9,200	\$ -	\$ (9,200)	(100.0%)	\$ -
TOTAL	\$ 9,200	\$ -	\$ (9,200)	(100.0%)	\$ -

NET REVENUE / (EXPENSES)	\$(485,700)	\$(513,600)	\$(27,900)	5.7%	\$(443,810)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(25,500)
Other personnel costs	Departmental Ongoing Adjustment	Reduced based on historical trend	1,500
Contracted and other services	Contracted Services	Inflation 2.0%	(1,500)
Contracted and other services	Per Year Capital Operating Cost Increase	Annual Subscription cost for Survey GPS Unit	(3,000)
Materials and supplies	Departmental Ongoing Adjustment	Reduced based on historical trend	500
Telephone, utilities and rent	Departmental Ongoing Adjustment	Reduced based on historical trend	100
TOTAL			\$(27,900)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Value of external grants/partnerships	\$ 1.2M	\$ 2.3M	\$1.3M	\$4.2M	\$3.4M
Value of civil infrastructure projects (roads, utilities)	\$ 13.7M	\$ 15.8M	\$7.7M	\$12.2M	\$15.0M
Value of active transportation, traffic calming, sidewalk and pedestrian safety projects	\$ 800,000	\$ 700,000	\$650,000	\$1.0M	\$1.5M
# of new/updated policies, plans, programs or contracts	5	4	8	12 in progress	3 completed 12 in progress*
# of public inquiries (calls for service)	109	186	202	242	236

* Completed: Maple Creek Integrated Watershed Management Plan, Traffic Impact Assessment Guidelines, PoCo Map 2.
In progress: Asset Management Plans (8), Servicing Bylaw Update, DCC Bylaw Update, Master Transportation Plan, South PoCo Integrated Watershed Management Plan

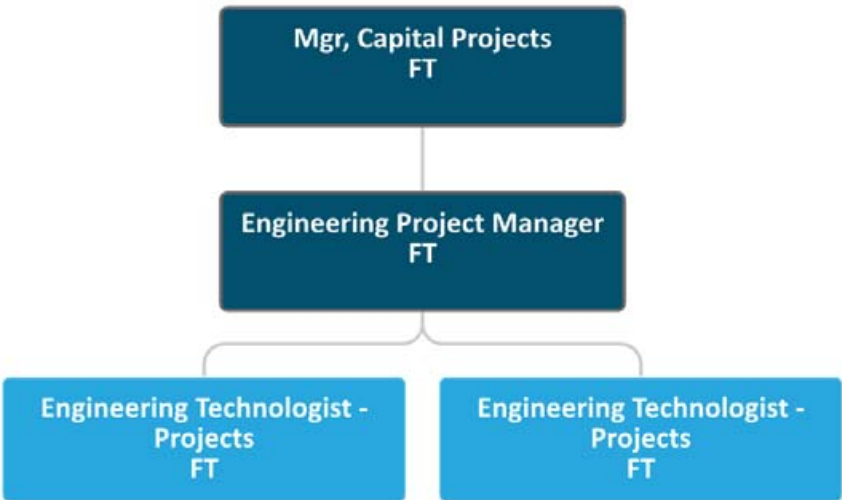
CAPITAL PROJECTS

FOCUS

The Capital Projects division coordinates the design, construction and implementation of Capital Projects approved in the City's annual 5-year financial plan for road, water, sewer, drainage and parks infrastructure. The team also prepares construction estimates for future capital projects, maintains historical project costing information and assists with the recording and valuation of fixed assets for road, water, sewer, drainage and parks infrastructure.



ORGANIZATIONAL STRUCTURE

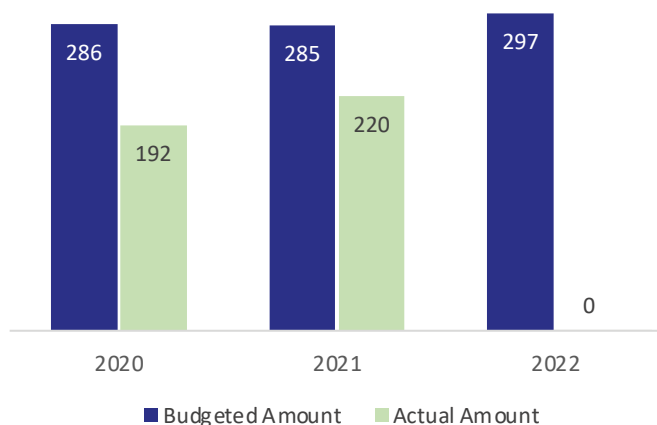


ENVIRONMENTAL SCAN

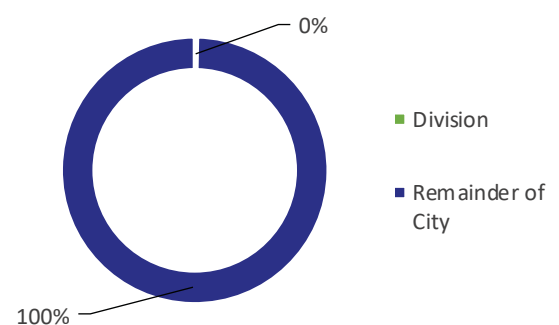
Factor	Impact
Regulatory changes	Changes to environmental regulatory processes have resulted in substantially longer wait times for receiving approvals related to work within or directly adjacent to streams. Accordingly, additional time has been allocated in project schedules for environmental permitting.
COVID-19 Impact	<p>Applications reviewed by the Ministry of Forests, Lands, Natural Resource Operations and Rural Developments are backlogged as a result of COVID-19, which, in addition to regulatory changes, has further increased review times for approval to proceed with site investigations and construction.</p> <p>Lead times for material acquisition have also increased. Materials need to be ordered early on in the process to ensure availability for construction schedules. Alternatives with lesser lead time are being considered for some projects.</p>
Public expectations	Staff strive to keep residents informed of construction work and designs underway for future construction. Additional communication efforts have been implemented resulting from COVID-19. With the increased size and interest in the capital program, staff endeavor to keep residents informed of the plans early in the design process, promoting the City's values, strategy and vision for implementation.
Experienced staff	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Vacancies increase other staff workloads and reduce team efficiency. Opportunities to attract ideal candidates are under consideration.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



ENGINEERING & PUBLIC WORKS: CAPITAL PROJECTS

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 536,000	\$ 548,600	\$ 12,600	2.4%	475,850
Other personnel costs	9,680	9,400	(280)	-2.9%	5,070
Contracted and other services	-	-	-	N/A	430
Materials and supplies	1,000	1,000	-	0.0%	40
Telephone, utilities and rent	600	600	-	0.0%	910
Internal charges	(262,600)	(262,600)	-	0.0%	(262,600)
TOTAL	\$ 284,680	\$ 297,000	\$ 12,320	4.3%	\$219,700

NET REVENUE / (EXPENSES)	\$(284,680)	\$(297,000)	\$(12,320)	4.3%	\$(219,700)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (12,600)
Other personnel costs	Departmental Ongoing Adjustment	Reduced based on historical trend	\$280
TOTAL			\$ (12,320)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# of Open Houses for Projects	4	5	3	0*	0*
Asphalt Rehabilitation (equivalent lane km)	3	20	10	9	10
Sewer Main Replacement (m)	0	935	1,075	709	493
Watermain Replacement (m)	2,009	5,861	1,075	2,550	1,752
Storm Replacement (m)	280	5,197	1,475	988	739
Storm Pump Station (ea)	0	1	0	2	0
Sanitary Lift Station Replacement (ea)	1	0	0	0	1
PRV Replacement (ea)	0	0	0	0	0
Water Pump Station Replacement (ea)	0	0	0	0	0
Sidewalk / Multi-Use Path installation (m)	2,400	3,225	1,105	1,690	2,870
Pedestrian Improvements (ea)	N/A	23	4	4	14
Traffic Calming Installations (ea)	2	2	2	3	53

* In person public information sessions were not held on account of COVID-19. Information and engagement was provided via letters and website content.

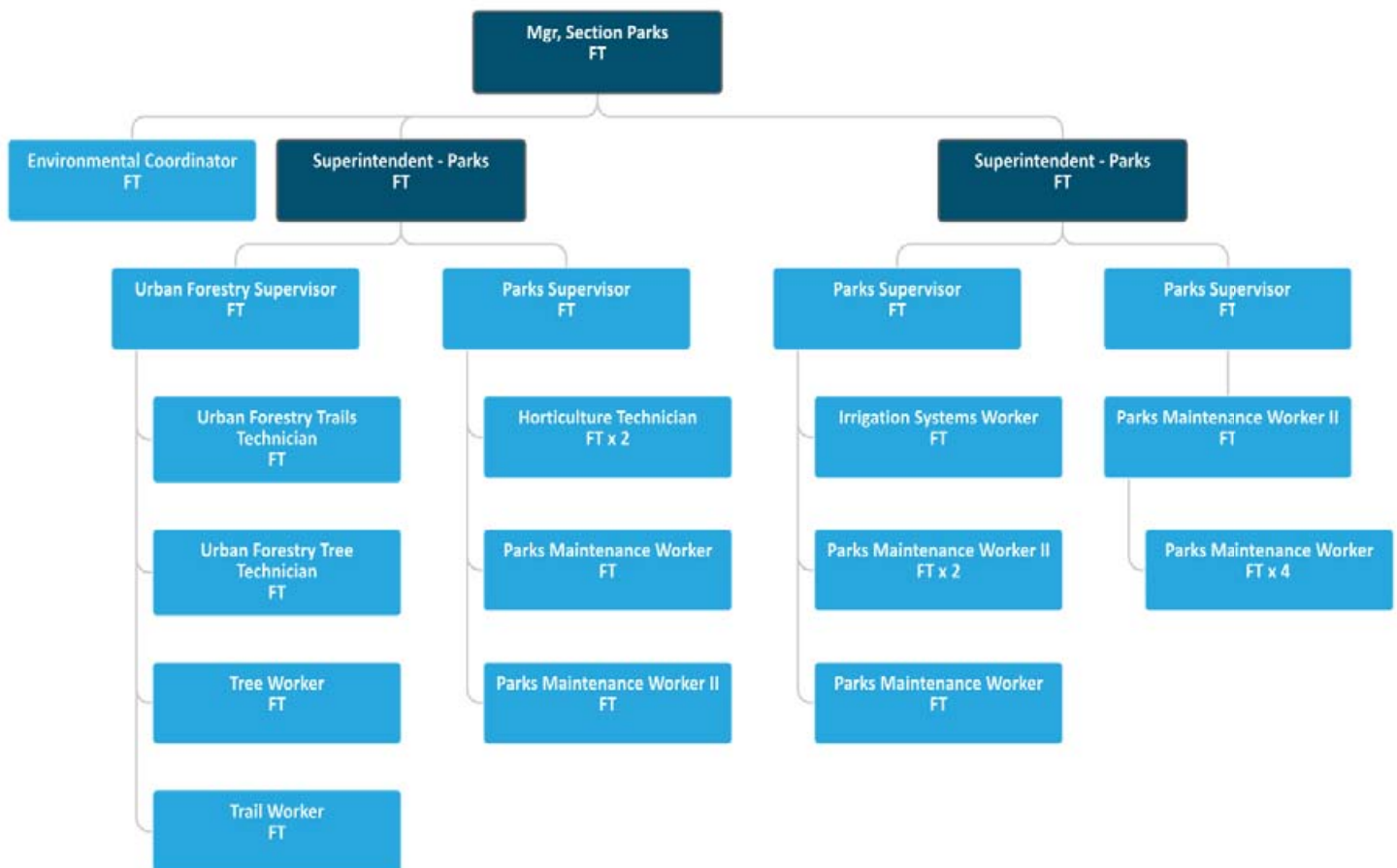
PUBLIC WORKS – PARKS SERVICES

FOCUS

The Parks Division provides and maintains parks and open spaces to strengthen our community, provide a cleaner environment and make the city and neighborhoods more attractive places to live and work. In addition, the division provides cemetery operations, community engagement, the donation program (bench, table & tree), special events support and opportunities for learning, sport, fun and relaxation. These public spaces consist of numerous parks, trails, athletic fields, playgrounds, ornamental and urban forestry areas.



ORGANIZATIONAL STRUCTURE



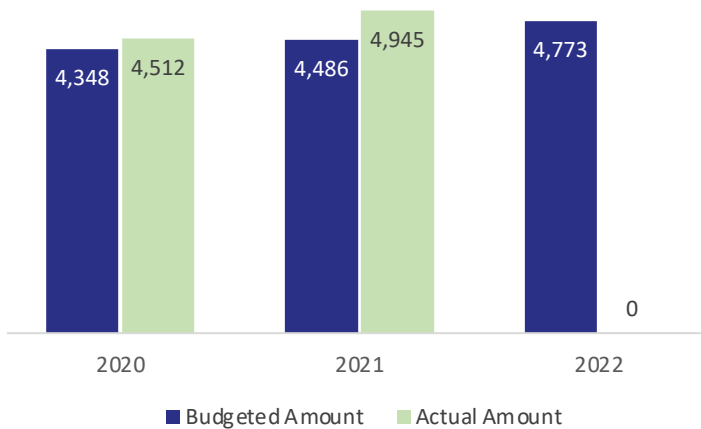
ENVIRONMENTAL SCAN

Factor	Impact
COVID-19	COVID-19 continues to impact the department as forecasting revenue and projecting Park use are challenges. Communal disease phobia has led to increase in litter in the Park as patrons are less likely to lift lids on waste containers which lead them to placing items around the containers. In addition, the volume of COVID-19 signage continues to place strain on the section.
Park use	Initiatives such as off-leash dog areas and alcohol consumption in the parks have increased park use resulting in increased litter and janitorial services.
Climate change	Extreme weather events and changing climate patterns are becoming more frequent causing stresses on available resources for scheduled maintenance activities. Changing weather patterns including wind, snow and rainfall events are requiring emergency responses, sea level and flood protection strategies.
Vulnerable populations	The division continues to face challenges with inappropriate use of parks and facilities, vandalism, smoking, off-leash dogs, litter and sharps.
Tree canopy	Actions required to manage increased tree failures have resulted in incomplete cyclical pruning which has led to increased maintenance requirements.

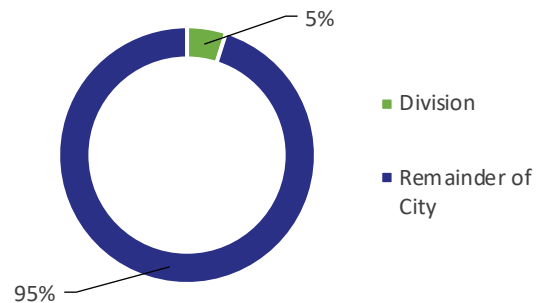


OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 501,800	\$ 665,000	\$ 163,200	32.5%	\$ 743,370
Contributions	-	-	-	0.0%	48,960
Permits and licenses	21,600	21,600	-	0.0%	6,070
Penalties and fines	-	-	-	0.0%	12,000
Other revenue	-	-	-	0.0%	12,280
TOTAL	\$ 523,400	\$ 686,600	\$ 163,200	31.2%	\$ 822,680

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 2,976,000	\$ 3,028,300	\$ 52,300	1.8%	\$ 3,160,890
Other personnel costs	31,300	31,800	500	1.6%	13,930
Contracted and other services	539,600	670,000	130,400	24.2%	695,110
Materials and supplies	375,570	430,400	54,830	14.6%	470,520
Telephone, utilities and rent	63,400	64,100	700	1.1%	55,680
Interest and bank charges	4,300	4,300	-	0.0%	2,900
Insurance and claims	-	-	-	N/A	300
Internal charges	496,100	544,500	48,400	9.8%	545,600
TOTAL	\$ 4,486,270	\$ 4,773,400	\$ 287,130	6.4%	\$ 4,944,930

NET REVENUE / (EXPENSES)	\$(3,962,870)	\$(4,086,800)	\$(123,930)	3.1%	\$(4,122,250)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Cemetery adjustment to be more reflective of actuals – net zero impact	\$163,200
Payroll expense	Departmental Ongoing Adjustment	Cemetery adjustment to be more reflective of actuals – net zero impact	(72,100)
Other personnel costs	Departmental Ongoing Adjustment	Cemetery adjustment to be more reflective of actuals – net zero impact	(500)
Contracted and other services	Departmental Ongoing Adjustment	Cemetery adjustment to be more reflective of actuals – net zero impact	(44,500)
Materials and supplies	Departmental Ongoing Adjustment	Cemetery adjustment to be more reflective of actuals – net zero impact	(46,100)
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(63,800)
Contracted Services	Contracted Services	Inflation 2.0%	(10,800)
Internal charges	Ongoing Adjustment	Adjustment for Internal Equipment allocation	(48,630)
Telephone, utilities	Utilities and Fuel	Forecast rate increase	(700)
Payroll expense	Budget Reallocation	Reclassification based on operations	83,800
Contracted Services	Budget Reallocation	Reclassification based on operations	(75,100)
Materials and supplies	Budget Reallocation	Reclassification based on operations	(8,700)
TOTAL			(\$123,930)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# of Requests for Service by Area					
Bears	13	3	10	4	15
Cemetery	9	15	8	11	3
Graffiti	11	26	33	32	41
Invasive Species	18	35	20	29	39
Parks	168	211	195	240	387
Streets/Garbage & Litter	39	40	35	33	58
Trails	46	57	128	137	149
Trees	210	417	380	457	618
Total # of Requests for Service	713	1,037	1,035	1,199	1,456
# of Public Education Initiatives	7	5	17	N/A due to COVID	N/A due to COVID
# of Tree Permits	290	297	147	203	165
# of Special Events Supported	15	15	22	6	12

PUBLIC WORKS – STREETS OPERATIONS

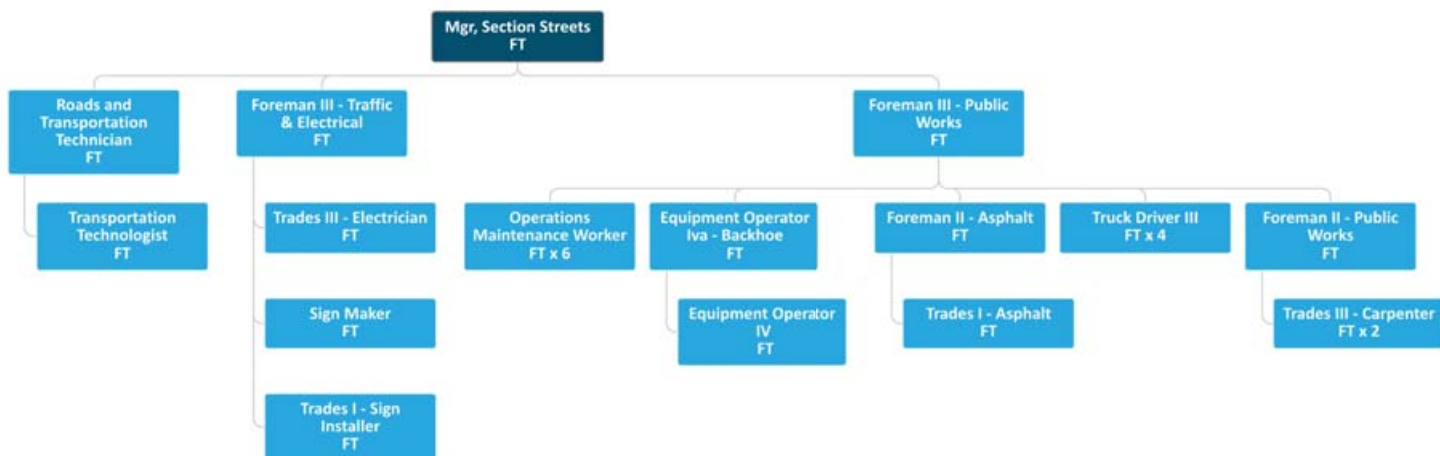
FOCUS

Streets Operations ensures the road network and transportation facilities meet the expectations of the community through planned maintenance, rehabilitation and response to emergency needs. Flood control, ditch maintenance, street light/traffic signal maintenance, electrical services, road markings, sign installation, sidewalk maintenance and asphalt rehabilitation fall under the oversight of this work area.

This Division is responsible for maintenance of the City's Major Road Network and receives funding from TransLink for certain maintenance activities, as well as capital renewal.



ORGANIZATIONAL STRUCTURE

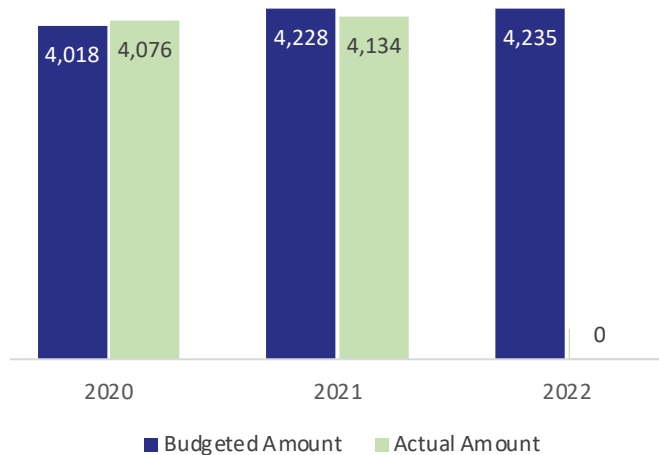


ENVIRONMENTAL SCAN

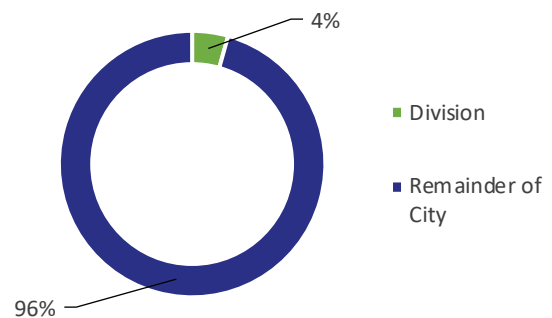
Factor	Impact
Climate change	Extreme weather events are becoming more frequent causing stresses on available resources for planned or scheduled maintenance activities. Changing weather patterns including wind, snow and rainfall events requiring emergency response, sea level and flood protection strategies.
Aging infrastructure	The City has significantly increased funding for rehabilitation of existing infrastructure. Implementation of asset management strategy is critical for long term sustainability.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 3,300	\$ 3,300	\$ -	0.0%	\$ 10,800
Contributions	1,028,200	1,028,200	-	0.0%	1,147,000
Permits and licenses	20,000	20,000	-	0.0%	29,300
TOTAL	\$ 1,051,500	\$ 1,051,500	\$ -	0.0%	\$ 1,187,100

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 2,025,800	\$ 2,056,100	\$ 30,300	1.5%	\$ 1,952,560
Other personnel costs	3,300	3,300	-	0.0%	7,700
Contracted and other services	693,480	704,100	10,620	1.5%	709,030
Materials and supplies	562,800	577,800	15,000	2.7%	490,050
Telephone, utilities and rent	450,400	457,900	7,500	1.7%	513,590
Internal charges	492,500	435,500	(57,000)	-11.6%	460,720
TOTAL	\$ 4,228,280	\$ 4,234,700	\$ 6,420	0.2%	\$ 4,133,650

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (470,500)	\$ (470,500)	\$ -	0.0%	\$ (541,040)
Transfer from Reserve	-	-	-	0.0%	8,310
TOTAL	\$ (470,500)	\$ (470,500)	\$ -	0.0%	\$ (532,730)

NET REVENUE / (EXPENSES)	\$(3,647,280)	\$(3,653,700)	\$(6,420)	0.2%	\$(3,479,280)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(42,800)
Contracted and other services	Contracted Services	Inflation 2.0%	(12,600)
Contracted and other services	Utilities and Fuel	Electricity 1.16% forecast rate increase	(520)
Telephone, utilities and rent	Departmental Ongoing Adjustment	Adjustment based on historical trend	(2,500)
Telephone, utilities and rent	Utilities and Fuel	Electricity 1.16% forecast rate increase	(5,000)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	57,000
Payroll expense	Budget Reallocation	Reclassification based on operations	12,500
Materials and supplies	Budget Reallocation	Reclassification based on operations	(15,000)
Contracted and other services	Budget Reallocation	Reclassification based on operations	2,500
TOTAL			\$(6,420)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# of Illegal Dumping Requests Completed	258	338	253	464	430
Snow/Ice:					
# of Events	1	7	6	6	4
cm of snow	4	49	36	45	12
Hours of service	2,444	1,432	2,667	2,242	1,110
mm of Rainfall	1,241	1,514	710	1,433	1,030
Calls for Service:					
Street sweeping	107	86	59	64	64
Flooding/drainage	11	25	9	22	9
Illegal dumping	264	363	253	464	430
Pothole filling	242	164	99	176	90
Calls for Service:					
Crosswalks	41	74	28	32	16
Curb/sidewalk maintenance	88	91	134	137	105
Street signs	21	20	27	18	7
Traffic signs	176	139	117	87	65

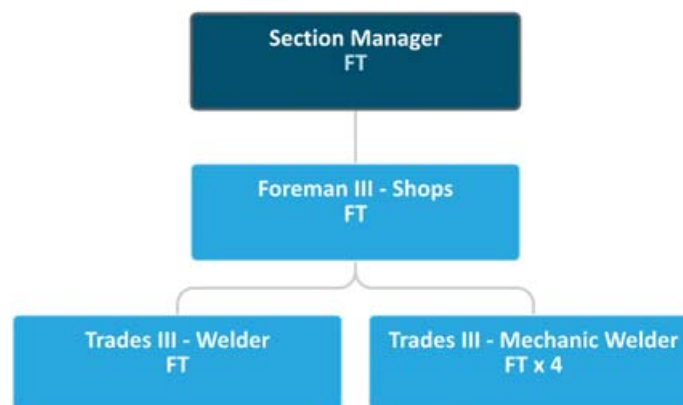
PUBLIC WORKS – FLEET OPERATIONS

FOCUS

Fleet Operations provide fleet repair and welding services for the City, operating two shifts in efforts of minimizing downtime for the fleet. As an internal service provider all charges for operating the fleet operation are incurred in this section, and then distributed to the various departments via monthly or hourly charge out rates.



ORGANIZATIONAL STRUCTURE



ENVIRONMENTAL SCAN

Factor	Impact
COVID-19	Ability to purchase vehicles and obtain parts has been delayed due to the pandemic. Semi-conductor shortage has had impact to the industry which has led to significant delays on vehicle replacement.
Data driven decision making	Implementation of maintenance management software program to maximize useful life of fleet and ensure preventative maintenance regulatory requirements are met, and operational needs evaluated.
Climate change	With the development of the Climate Action Plan underway, the city will be considering new targets for greenhouse gas emissions, which will require more efficient equipment and consideration of alternative fuel vehicles.
Currency	Weak Canadian dollar against U.S. currency increases capital costs for equipment purchases.
Commodity pricing	Current instability in commodity markets may result in increased capital costs for equipment.
Aging fleet	Increased maintenance, lower salvage value and potential failure, increased fuel and higher CO ₂ emissions.

OPERATING BUDGET

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 663,400	\$ 684,100	20,700	3.1%	\$ 602,170
Other personnel costs	12,500	12,500	-	0.0%	4,600
Contracted and other services	281,000	286,600	5,600	2.0%	273,100
Materials and supplies	817,800	838,200	20,400	2.5%	1,089,870
Telephone, utilities and rent	1,800	1,800	-	0.0%	1,480
Insurance and claims	307,600	213,600	(94,000)	-30.6%	111,220
Internal charges	(2,972,200)	(2,924,100)	48,100	-1.6%	(3,267,380)
TOTAL	\$ (888,100)	\$ (\$887,300)	\$ 800	-0.1%	\$(1,184,940)

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (1,245,700)	\$ (1,245,700)	\$ -	0.0%	\$ (1,702,860)
TOTAL	\$(1,245,700)	\$(1,245,700)	\$ -	0.0%	\$(1,702,860)

NET REVENUE / (EXPENSES)	\$ (357,600)	\$ (358,400)	\$(800)	0.2%	\$ (517,920)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(20,700)
Contracted and other services	Contracted Services	Inflation 2.0%	(5,600)
Materials and supplies	Utilities and Fuel	Fuel 4.19% forecast rate increase	(20,400)
Insurance and claims	Insurance	Reduction in Enhanced Care premium	94,000
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(48,100)
TOTAL			\$(800)

PUBLIC WORKS – SOLID WASTE OPERATIONS

FOCUS

The Solid Waste section provides solid waste collection services for all single family residential households and some multi-family residential and industrial, commercial and institutional units across the City. Solid Waste services include curbside garbage, recycling, organics collection and glass collection from depot locations across the City. Also included in the Solid Waste section is the ambassadors who provide outreach and support to the community. As a result of the implementation of Continuous Improvement Assessment recommendations, Solid Waste is also responsible for public waste collection in various locations including the downtown core and bus shelters, as well as street sweeping operations.



ORGANIZATIONAL STRUCTURE

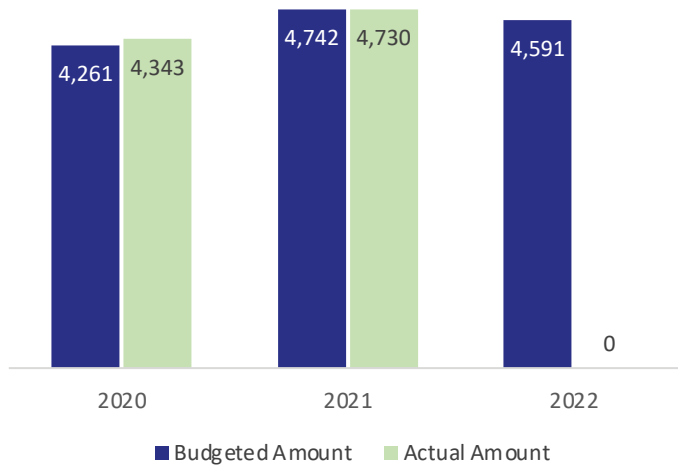


ENVIRONMENTAL SCAN

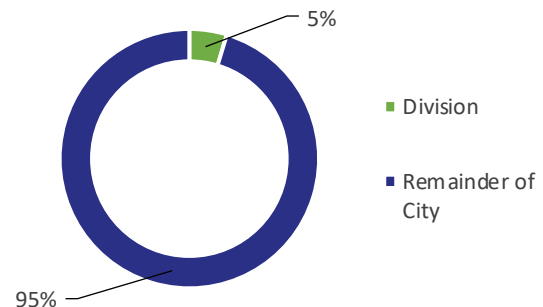
Factor	Impact
COVID-19	Pandemic has impacted global marketability of recycling products.
Regulatory requirements	Increased scrutiny by processors of contamination resulting in potential for higher costs. Expansion of Extended Producer Responsibility (EPR) programs resulting in increased regulation of products and stewardship. Increased outreach and education to achieve regional diversion goals.
Recycle B.C.	Market challenges driven by China's National Sword Program has increased scrutiny for 3% contamination threshold, thus driving potential for contamination fines. City has been issued notice they have 1 year to reduce contamination rate or penalties will be issued. Penalties consist of fines of \$5,000 a load up to \$120,000 the first year continuing to grow to a maximum of \$480,000 annually by year 4.
Organics processor	The contract with Convertus has been extended for 2 years however the region is challenged with cost effective solutions as the regulatory policies continue to change to adapt to regional and market place challenges.
Customer service	The public continues to express frustration with the recycling program mandated by other levels of government, which the City has limited control over.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Utility charges	\$ 3,217,700	\$ 3,329,500	\$ 111,800	3.5%	\$ 3,314,420
Sale of services	555,300	555,300	-	0.0%	616,340
Other revenue	-	-	-	N/A	3,000
TOTAL	\$3,773,000	\$3,884,800	\$ 111,800	3.0%	\$3,933,760

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 1,268,600	\$ 1,250,340	\$ (18,260)	-1.4%	\$ 1,234,470
Other personnel costs	2,600	2,600	-	0.0%	580
Contracted and other services	1,830,600	1,736,770	(93,830)	-5.1%	1,677,050
Materials and supplies	9,500	18,910	9,410	99.1%	20,930
Telephone, utilities and rent	-	50	50	N/A	1,430
Interest and bank charges	-	-	-	N/A	-
Internal charges	1,630,300	1,582,600	(47,700)	-2.9%	1,795,780
TOTAL	\$4,741,600	\$4,591,260	\$(150,340)	-3.2%	\$4,730,240

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (120,000)	\$ (120,000)	-	0.0%	\$ (120,000)
Transfer From Surplus	277,300	59,270	(218,030)	-78.6%	218,030
TOTAL	\$ 157,300	\$ (60,730)	\$(218,030)	-138.6%	\$98,030

NET REVENUE / (EXPENSES)	\$ (811,300)	\$ (767,200)	\$ 44,100	-5.4%	\$ (698,450)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Utility charges	Revenue Requirements	Increase in levy for garbage and organics	\$111,800
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(17,000)
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Metro Vancouver Tipping Fee increase (estimate)	(57,000)
Contracted and other services	Contract Adjustment - Utilities	Green Waste Tipping Fee increase (estimate)	(66,800)
Contracted and other services	Contracted Services	Inflation 2.0%	(2,900)
Contracted and other services	Departmental Ongoing Adjustment	Coquitlam transfer station - costs now included in regional garbage tipping fee	28,300
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	47,700
Contracted and other services	Budget Reallocation	Reclassification based on operations	12,000
Materials and supplies	Budget Reallocation	Reclassification based on operations	(9,000)
Payroll expense	Budget Reallocation	Reclassification based on operations	(3,000)
TOTAL			\$44,100

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Diversion Rate (%)	66.0%	66.0%	65.5%	66.1%	64.2%
Solid Waste Calls for Service	2,104	2,353	2,146	4,352	2,313

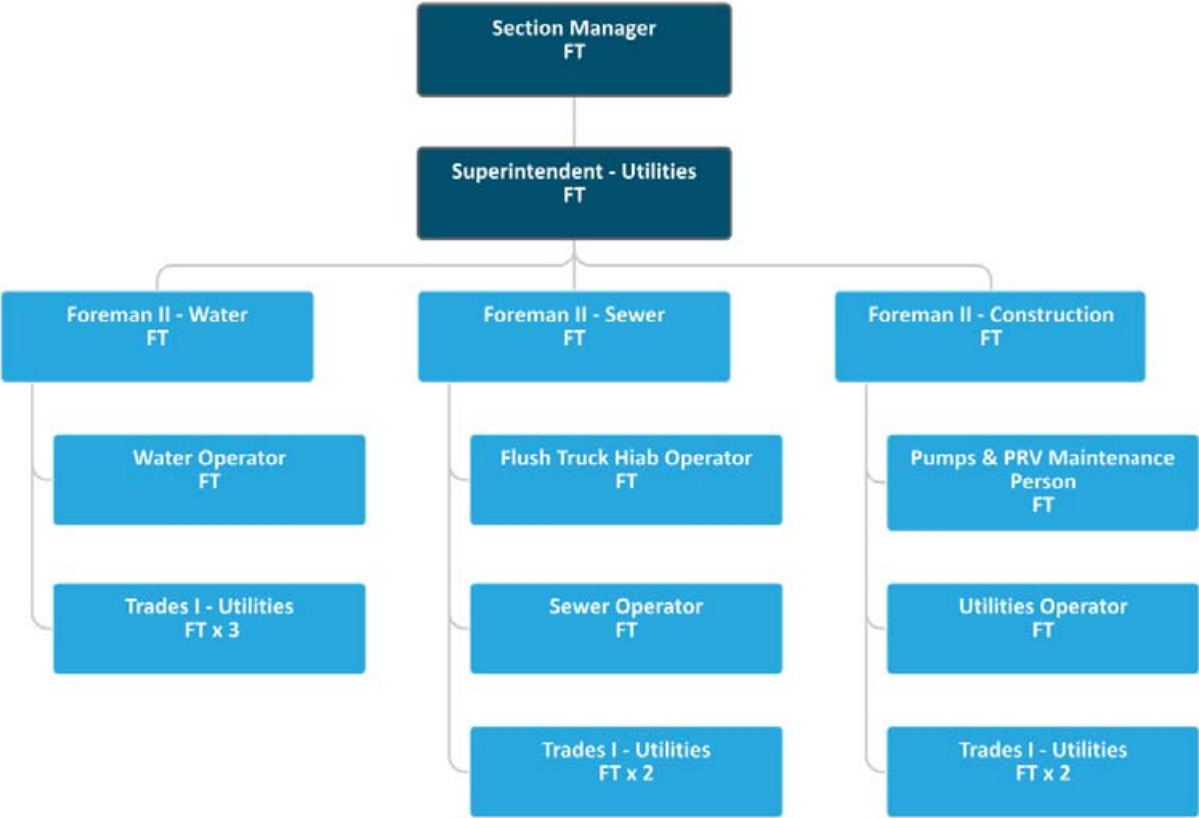
PUBLIC WORKS – UTILITIES

FOCUS

The Utilities section is comprised of Water and Sewer Operations. The City of Port Coquitlam purchases bulk treated water from the Metro Vancouver Regional District. Annually the Utilities section safely delivers approximately 9.2 million cubic meters of high-quality potable water to its 24,887 serviced customers within the City. Employees in the work area operate, maintain and construct a city-wide transmission and distribution system that delivers safe and reliable drinking water and ensures adequate flows and pressures are maintained for the City's fire protection needs. Sewer Operations provides an essential service for the collection and disposal of liquid wastewater. Employees in this work area operate, maintain and construct collection infrastructure that mitigates environmental impact as a result of blockages and overflows, and transfer of wastewater to treatment.



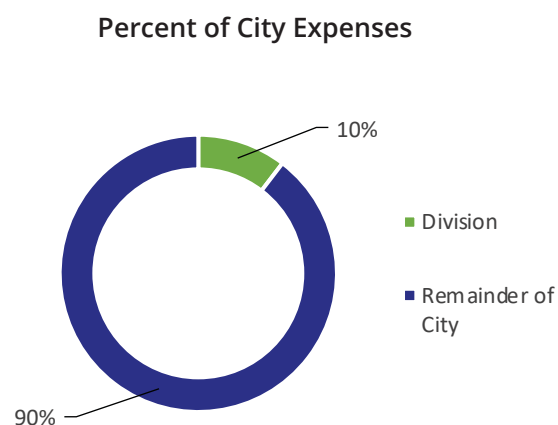
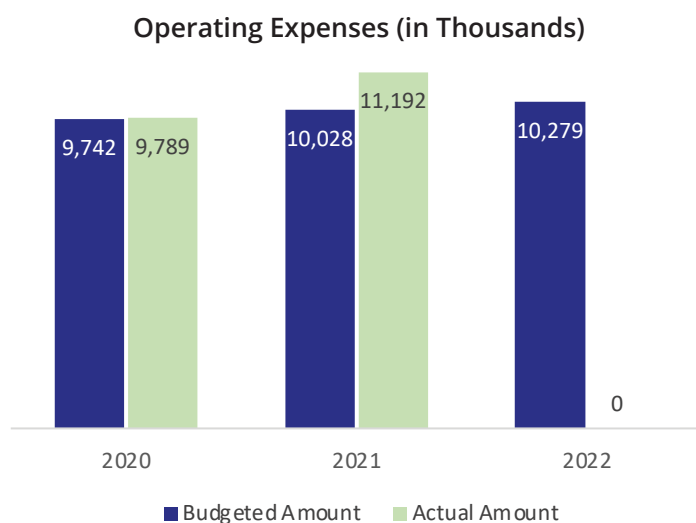
ORGANIZATIONAL STRUCTURE



ENVIRONMENTAL SCAN

Factor	Impact
Regulatory requirements	Environmental Operator Certificate Program that regulates Utility Operators has created a shortage of qualified operators both internally and externally. These requirements had created a need to focus on internal solutions such as increased training.
Employee retention and attraction	Due to shortage of qualified operators there is a requirement to look at creative solutions to attract new employees and develop retention strategies such as increased employee engagement.
Climate change	Changing weather patterns leading to the need for more water conservation initiatives that are mandated by Metro Vancouver.
Aging infrastructure	The City has significantly increased funding for rehabilitation of existing infrastructure. Implementation of asset management strategy is critical for long term sustainability.

OPERATING BUDGET – WATER



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Utility charges	\$12,964,800	\$ 13,247,900	\$ 283,100	2.2%	\$13,239,610
Sale of services	-	-	-	N/A	(2,180)
Permits and licenses	18,700	18,700	-	0.0%	23,950
Penalties and fines	80,000	80,000	-	0.0%	104,430
Other revenue	-	-	-	N/A	1,000
TOTAL	\$13,063,500	\$13,346,600	\$283,100	2.2%	\$13,366,810

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 776,400	\$ 796,000	\$ 19,600	2.5%	\$ 794,770
Other personnel costs	-	-	-	N/A	1,380
Contracted and other services	7,705,200	7,986,000	280,800	3.6%	8,889,010
Materials and supplies	138,200	136,900	(1,300)	-0.9%	148,650
Telephone, utilities and rent	42,400	42,900	500	1.2%	31,420
Internal charges	1,366,000	1,317,200	(48,800)	-3.6%	1,326,460
TOTAL	\$10,028,200	\$10,279,000	\$250,800	2.5%	\$11,191,690

ENGINEERING & PUBLIC WORKS: UTILITIES

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (3,067,600)	\$ (3,067,600)	\$ -	0.0%	\$ (3,067,600)
Transfer from Reserve	32,300	-	(32,300)	-100.0%	-
TOTAL	\$(3,035,300)	\$(3,067,600)	\$(32,300)	1.1%	\$(3,067,600)

NET REVENUE / (EXPENSES)	\$ -	\$ -	\$ -	N/A	\$ (892,480)
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BREAKDOWN OF BUDGET CHANGES – WATER

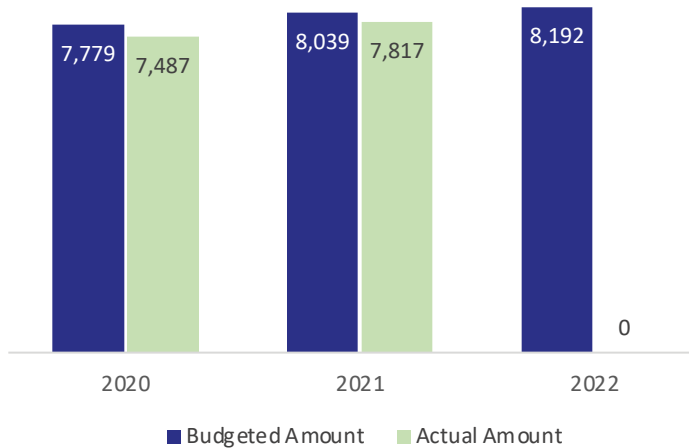
Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Utility charges	Revenue Requirements	Increase to water levy	\$283,200
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(20,200)
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Proposed increase by Metro Vancouver 1.9% from prior year budget	(277,300)
Contracted and other services	Contracted Services	Inflation 2.0%	(2,200)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	48,800
Transfer to Reserve	Removes Rolls Over Carried Forward Project	Replacing pumps at Nacht Sanitary and Dominion Sanitary, 3 pumps total	(32,300)
TOTAL			\$ -

INDICATORS AND MEASURES – WATER

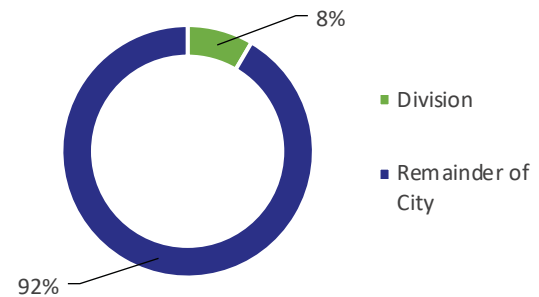
Indicator/Measure	2017	2018	2019	2020	2021 (Aug 3)
Water Consumption (L/Capita Per Day)	424	436	401	423	512
# of Watermain Breaks/100 km of Length	5.56	3.33	12.00	2.38	0.95
Calls for Service:					
Water Quality	28	47	37	30	71
Water On/Off	59	85	90	103	91
Locate Service	51	54	33	56	39
Emergency Leak	74	72	110	39	52

OPERATING BUDGET – SEWER

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Utility charges	\$ 9,385,100	\$ 9,585,400	\$ 200,300	2.1%	\$ 9,496,770
Penalties and fines	63,000	63,000	-	0.0%	73,980
TOTAL	\$ 9,448,100	\$ 9,648,400	\$200,300	2.1%	\$ 9,570,750

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 385,970	\$ 333,400	\$ (52,570)	-13.6%	\$ 244,750
Other personnel costs	-	-	-	N/A	380
Contracted and other services	6,259,330	6,371,800	112,470	1.8%	6,105,570
Materials and supplies	76,800	106,800	30,000	39.1%	83,810
Telephone, utilities and rent	73,000	73,800	800	1.1%	83,380
Internal charges	1,244,300	1,305,900	61,600	5.0%	1,298,760
TOTAL	\$ 8,039,400	\$ 8,191,700	\$152,300	1.9%	\$ 7,816,650

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (1,456,700)	\$ (1,456,700)	\$ -	0.0%	\$ (1,456,700)
Transfer from Reserve	10,000	-	(10,000)	-100.0%	-
Transfer from Surplus	38,000	-	(38,000)	-100.0%	-
TOTAL	\$(1,408,700)	\$(1,456,700)	\$(48,000)	3.4%	\$(1,456,700)

NET REVENUE / (EXPENSES)	\$ -	\$ -	\$ -	N/A	\$ 297,400
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BREAKDOWN OF BUDGET CHANGES – SEWER

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Utility charges	Revenue Requirements	Increase to sewer rates	\$200,300
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(6,600)
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Proposed increase by Metro Vancouver	(115,700)
Contracted services	Contracted Services	Inflation 2.0%	(5,600)
Telephone, utilities	Utilities and Fuel	Electricity 1.16% forecast rate increase	(800)
Internal charges	Ongoing Adjustment	Adjustment for Internal Equipment allocation	(61,600)
Transfer from Reserve	Removes Departmental One-time Adjustment	One time use of sewer rate stabilization to reduce 2021 rate increase to 2.0%	(10,000)
Transfer from Surplus	Remove 2020 Project	Replacing pumps at Nacht Sanitary and Dominion Sanitary, 3 pumps total 2020 project completed in 2021	(38,000)
Payroll expense	Remove 2020 Project	Replacing pumps at Nacht Sanitary and Dominion Sanitary, 3 pumps total 2020 project completed in 2021	26,671
Contracted and other services	Remove 2020 Project	Replacing pumps at Nacht Sanitary and Dominion Sanitary, 3 pumps total 2020 project completed in 2021	11,329
Contracted and other services	Budget Reallocation	Reclassification based on operations	(2,500)
Materials and supplies	Budget Reallocation	Reclassification based on operations	(30,000)
Payroll expense	Budget Reallocation	Reclassification based on operations	32,500
TOTAL			\$ -

INDICATORS AND MEASURES – SEWER

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# of Connections with Sanitary Flooding/1,000 Service Connections	1.0	1.1	1.0	.38	.46
Calls for Service:					
Sewer Blockages	32	68	55	54	52
Plugged Catch Basins	126	135	99	153	88
Flooding/Urgent	31	21	44	19	9
Manhole Lids Missing	10	9	5	8	9

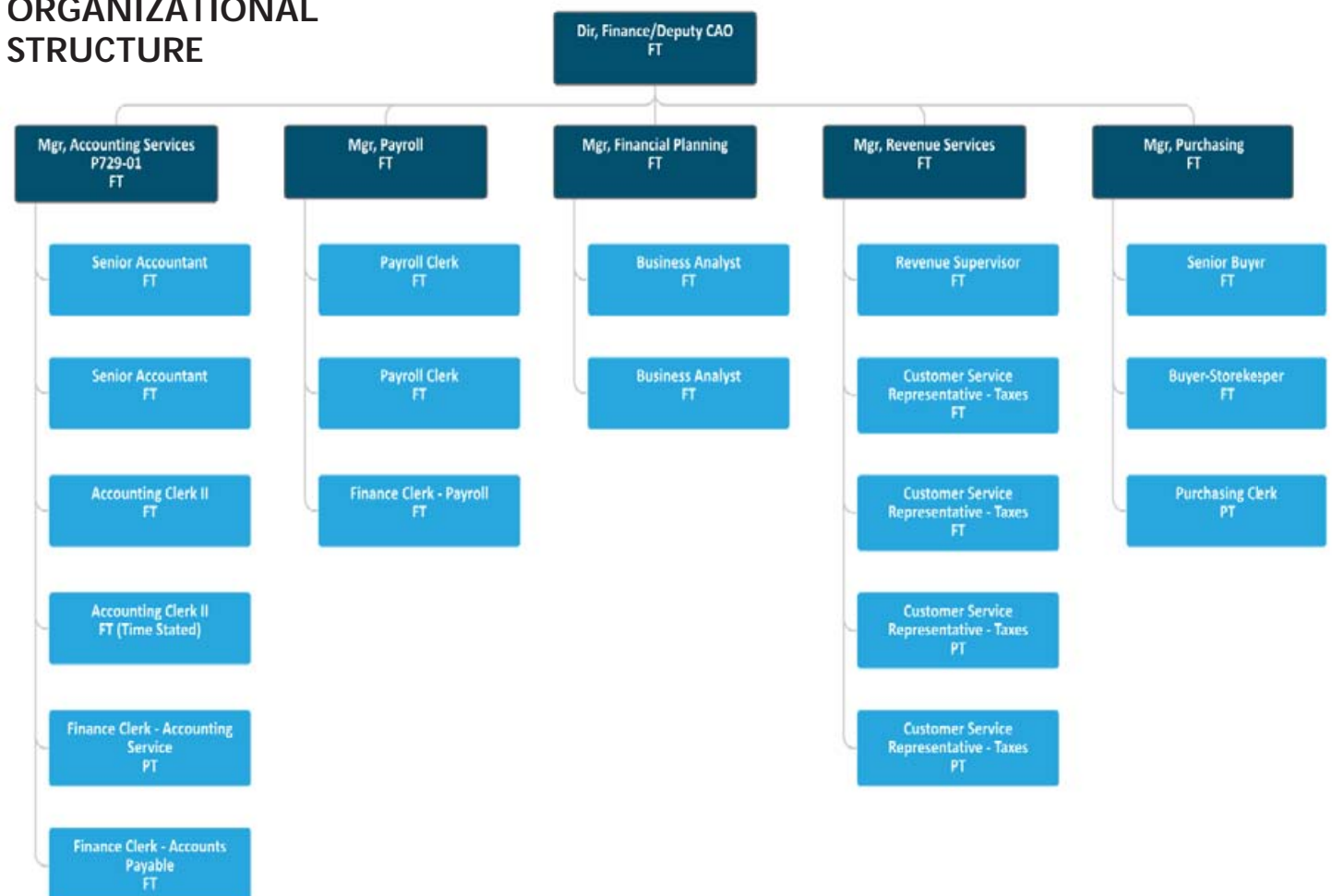
FINANCE

FOCUS

The Finance Department provides financial services to citizens, City departments and City Council. The department also supports the other City departments with the safeguarding and administration of the City's financial and non-financial assets and annual operating costs.

Key functions performed by the department include corporate financial planning, budgeting and reporting, financial policy development and implementation, payroll services, processing accounts payable and receivable, management of investments and banking, levying and collecting municipal taxes and utility fees, risk management, oversight of City procurement, inventory and stores. The Director of Finance/Deputy CAO is the City Liaison for the Port Coquitlam Community Foundation, established by Council to provide avenues for channeling the benevolence, compassion, and generosity of Port Coquitlam citizens and stakeholders for the betterment of the community.

ORGANIZATIONAL STRUCTURE

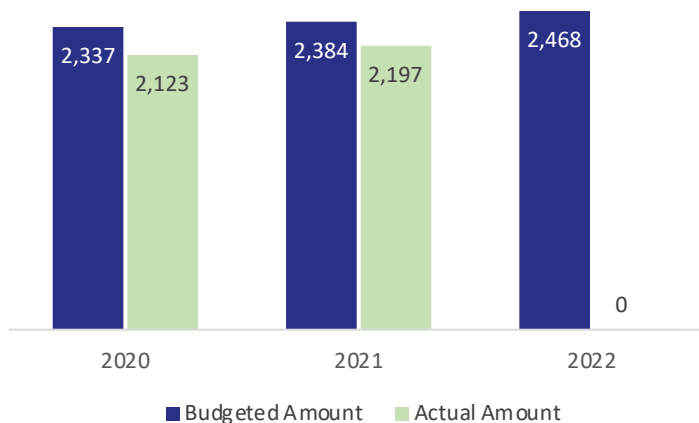


ENVIRONMENTAL SCAN

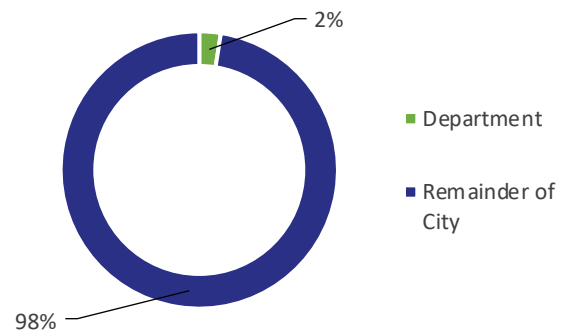
Factor	Impact
COVID-19	The COVID-19 pandemic continues to impact how Finance provides customer service to internal customers and the community.
The expectation of more online services will continue as the pandemic subsides.	The COVID-19 pandemic has had significant impacts on the financial condition of the city's taxpayers, which will continue to drive the demand to keep the tax rates low and keep the budgets to delivering the basics.
Supply Chain	The COVID-19 pandemic has resulted in many supply chain issues, including product unavailability, lengthy delivery delays and increased costs.
Demand from taxpayers to keep low tax rates	The COVID-19 pandemic has had significant impacts on the financial condition of the city's taxpayers, which will continue to drive the demand to keep the tax rates low and keep the budgets to delivering the basics.
Aging Infrastructure	The city has significantly increased funding for maintenance and rehabilitation of existing infrastructure. Development and implementation of asset management is critical for long term sustainability.
Retention and Recruitment	There was a number of positions that were vacated and filled in 2021. The experience leaving the organization, leaves a knowledge gap that takes time to fill.
Corporate Culture	Particularly with the challenges of COVID-19, maintaining and supporting an engaged workforce is essential. Implementing City-wide organizational culture initiatives to increase employee engagement will ensure a high level of customer service and employee satisfaction.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



FINANCE

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 184,000	\$ 176,500	\$ (7,500)	-4.1%	\$ 203,524
Permits and licenses	30,000	30,000	-	0.0%	58,431
Investment income	-	-	-	N/A	48
Other revenue	50,500	50,500	-	0.0%	48,475
TOTAL	\$ 264,500	\$ 257,000	\$ (7,500)	-2.8%	\$ 310,478

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 2,423,000	\$ 2,506,000	\$ 83,000	3.4%	\$ 2,299,181
Other personnel costs	49,500	49,500	-	0.0%	20,058
Contracted and other services	143,600	144,600	1,000	0.7%	103,570
Materials and supplies	17,500	17,500	-	0.0%	21,787
Interest and bank charges	-	-	-	N/A	1,100
Internal charges	(249,200)	(249,200)	-	0.0%	(249,179)
TOTAL	\$ 2,384,400	\$ 2,468,400	\$ 84,000	3.5%	\$ 2,196,517

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from Surplus	\$ 19,800	\$ -	\$ (19,800)	-100.0%	\$ -
TOTAL	\$ 19,800	\$ -	\$ (19,800)	-100.0%	\$ -

NET REVENUE / (EXPENSES)	\$(2,100,100)	\$(2,211,400)	\$(111,300)	5.3%	\$(1,886,039)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Adjustment based on historical trend	\$(7,500)
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(94,900)
Payroll expense	Removes One-time Enhancement (Council Approved)	Tax and Utility Collection at Recreation Facilities Pilot	12,400
Payroll expense	Ongoing Enhancement (Council Approved)	Position reclassification	(5,900)
Contracted and other services	Contracted Services	Inflation 2.0%	(1,900)
Contracted and other services	Departmental Ongoing Adjustment	Adjustment based on historical trend	(1,100)
Contracted and other services	Removes One-time Enhancement (Council Approved)	Tax and Utility Collection at Recreation Facilities Pilot	2,000
Transfer From Surplus	Removes One-time Enhancement (Council Approved)	Tax and Utility Collection at Recreation Facilities Pilot	(14,400)
TOTAL			\$(111,300)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Current year taxes outstanding at December 31	1.11%	1.12%	1.62%	1.44%	2.02%
% of folios claiming electronic Homeowner Grant	58%	61%	63%	75%	N/A
# of active liability claims	49	63	73	79	30
# of liability claims reported	33	37	30	43	25
# of active liability claims, lawyer assigned	13	12	11	14	10
# of invoices processed	9,207	9,487	7,894	8,494	6,110
Number of formal procurement solicitations posted onto BC Bid	32	21	22	23	10
\$ of purchasing card transactions as percentage of total purchases	2.1%	2.0%	1.0%	0.64%	0.74%
Number of purchase orders	181	236	301	304	212



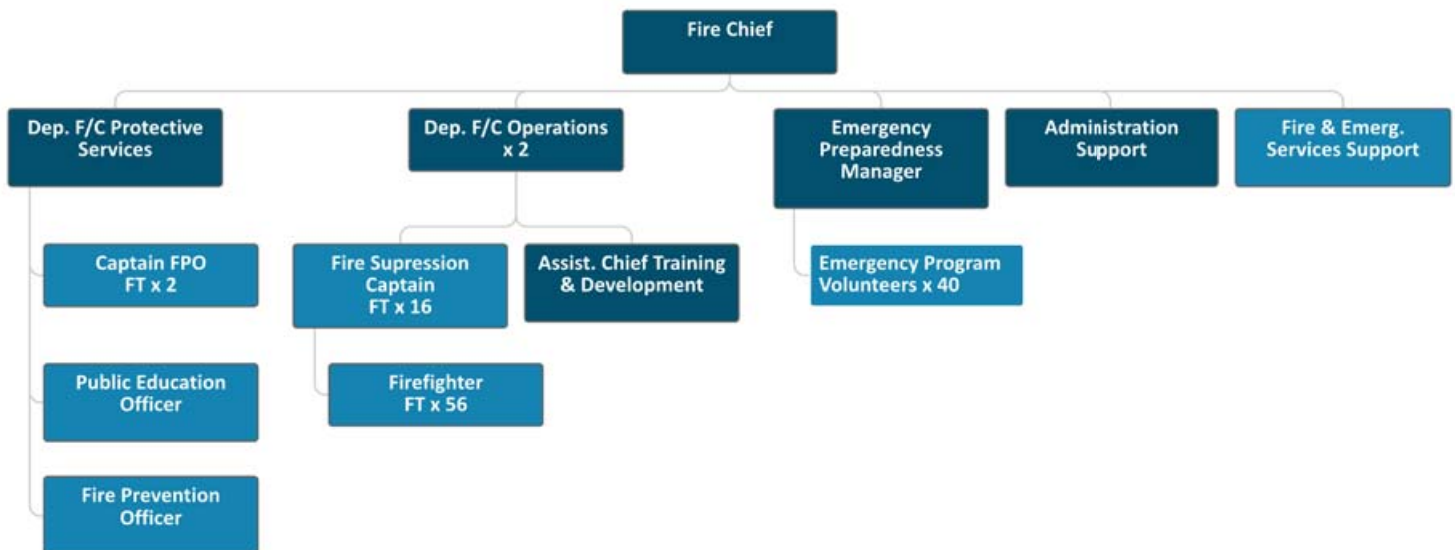
FIRE & EMERGENCY SERVICES

FOCUS

The mission of Port Coquitlam Fire & Emergency Services is to ensure all citizens, businesses and visitors to our City are safeguarded by efficient emergency response services, the promotion of health and wellness initiatives and disaster preparedness measures. There are five divisions that make up the Department:

- Administration
- Protective Services & Public Education
- Fire Suppression
- Training
- Emergency Preparedness

ORGANIZATIONAL STRUCTURE

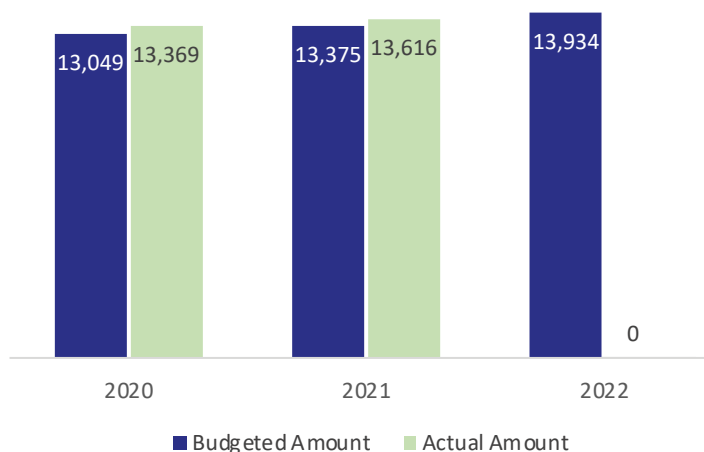


ENVIRONMENTAL SCAN

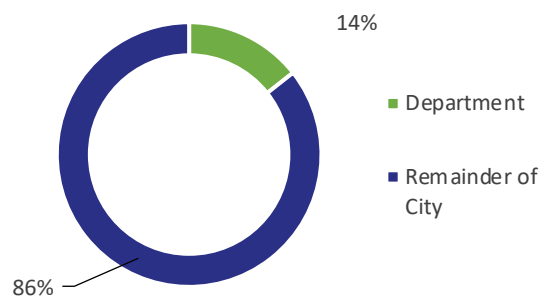
Factor	Impact
Growth and development	City wide growth through enhanced development continues to apply pressure on fire resources. Development, including densification and new large-scale industrial manufacturing, has a direct influence on emergency service requests, commercial building inspections and prevention initiatives.
Climate change	The result of extreme weather patterns may increase the risk of wildland fires impacting local parks and forests.
Employee well-being	The threat of COVID-19 continues to challenge the physical and mental well-being of fire response staff. Securing PPE supply chains, maintaining workplace morale, and preparing for accidental exposures may impact the operational effectiveness of the Fire Division.
Aging infrastructure	Updates and infrastructure replacement are required due to long life cycles, diversity evolution and deterioration requiring more maintenance and care.
Community safety	There is increased awareness and demands by citizens and business to be prepared for emergencies and recognition that this is integral to the resilience of the Community.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$24,500	\$24,500	\$ -	0.0%	\$34,768
Contributions	-	-	-	N/A	500
Permits and licences	-	-	-	N/A	1,540
Other revenue	-	-	-	N/A	11,545
TOTAL	\$24,500	\$24,500	\$ -	0.0%	\$48,353

FIRE & EMERGENCY SERVICES

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 12,253,000	\$ 12,810,400	\$ 557,400	4.5%	\$ 12,558,213
Other personnel costs	192,400	197,700	5,300	2.8%	178,697
Contracted and other services	459,800	479,700	19,900	4.3%	419,299
Materials and supplies	188,400	170,100	(18,300)	-9.7%	173,289
Telephone, utilities and rent	61,000	62,800	1,800	3.0%	65,253
Internal charges	220,500	213,600	(6,900)	-3.1%	221,353
TOTAL	\$ 13,375,100	\$ 13,934,300	\$ 559,200	4.2%	\$ 13,616,104

NET REVENUE / (EXPENSES)	\$(13,350,600)	\$(13,909,800)	\$(559,200)	4.2%	\$(13,567,751)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(550,500)
Contracted and other services	Departmental Ongoing Adjustment	Contracted Services Inflation 2.0%	(8,900)
Contracted and other services	Departmental Ongoing Adjustment	Increased costs for regulatory compliance for testing of equipment	(19,900)
Utilities, fuel and other	Miscellaneous Ongoing Adjustments	Adjustment based on historical trend	(1,800)
Other personnel costs	Budget Reallocation	Reclassification based on operations	(5,300)
Materials and supplies	Budget Reallocation	Reclassification based on operations	18,300
Contracted and other services	Budget Reallocation	Reclassification based on operations	8,900
TOTAL			\$(559,200)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# Students – Fire Prevention Week	4,727	4,843	4,860	4,800	N/A
# Residents – Hot Summer Nights	385	427	300	69	250
# Incidents	4,052	3,709	3,727	2,302	2,546
# Apparatus Responses	4,405	3,877	4,564	3,592	3,740
# Fires – Structure	73	66	66	56	44
Total Fire Call	207	220	208	160	187
# Medical Calls	2,034	1,607	1,698	1,012	1,448
# Fireworks Permits	29	27	24	38	N/A
% Compliance for Inspection Program	48%	46%	39%	34%	32%
Average suppression travel time (from fire station to scene in minutes/seconds)	4:19	4:16	4:21	4:33	4:36

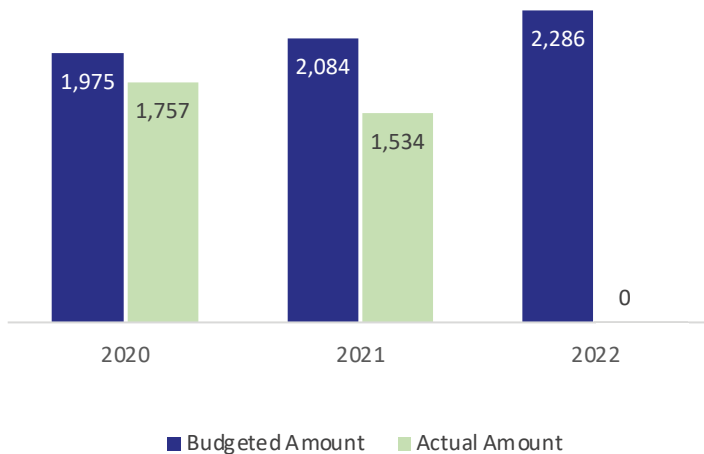
GENERAL GOVERNMENT – COMMON SERVICES

FOCUS

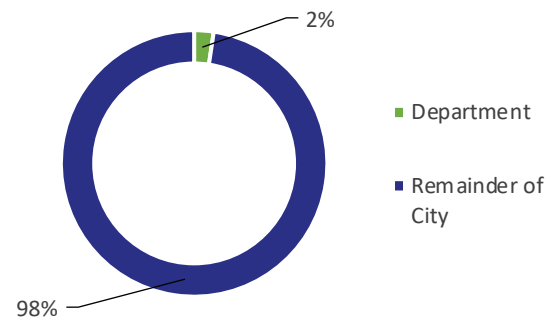
General government – Common Services doesn't represent any specific department but rather the budgets for items that are common across the organization such as property taxes, utility charges, bank charges, insurance, investment income, severance and other retirement benefit costs, living wage, and vacancy offsets.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Taxation and other levies	\$72,953,400	\$ 76,517,900	\$ 3,564,500	4.9%	\$ 85,629,357
Utility charges	(120,000)	(120,000)	-	0.0%	(113,595)
Sale of services	453,150	453,200	50	0.0%	527,059
Contributions	295,000	241,000	(54,000)	-18.3%	485,109
Permits and licences	1,075,000	1,075,000	-	0.0%	1,106,212
Investment income	320,000	320,000	-	0.0%	125,558
Penalties and fines	-	-	-	N/A	250
TOTAL	\$74,976,550	\$78,487,100	\$3,510,550	4.7%	\$87,759,950

GENERAL GOVERNMENT – COMMON SERVICES

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 115,600	\$ 115,600	\$ -	0.0%	\$ 742
Contracted and other services	36,050	196,800	160,750	445.9%	87,954
Materials and supplies	132,900	132,900	-	0.0%	99,200
Telephone, utilities and rent	64,800	64,800	-	0.0%	49,933
Interest and bank charges	1,750,800	1,757,300	6,500	0.4%	1,465,860
Insurance and claims	749,600	785,100	35,500	4.7%	596,550
Internal charges	(766,200)	(766,200)	-	0.0%	(766,200)
TOTAL	\$ 2,083,550	\$ 2,286,300	\$ 202,750	9.7%	\$ 1,534,039

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (12,021,250)	\$ (12,747,300)	\$ (726,050)	6.0%	\$ (12,354,126)
Transfer From Reserve	-	-	-	N/A	194,442
TOTAL	\$(12,021,250)	\$(12,747,300)	\$(726,050)	6.0%	\$(12,159,684)

NET REVENUE / (EXPENSES)	\$ 60,871,750	\$ 63,453,500	\$2,581,750	4.2%	\$ 74,066,227
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Taxation and other levies	Revenue Requirements	Increase in property taxes	\$3,564,500
Contributions	Departmental Ongoing Adjustment	Cancellation of the carbon tax grant program	(64,500)
Contributions	Departmental Ongoing Adjustment	Adjustment to federal gas tax program based on payment schedule	10,500
Contracted and other services	Contracted Services	Inflation 2.0%	(700)
Contracted and other services	Departmental Ongoing Adjustment	Contingency Assessment	(170,000)
Contracted and other services	Departmental Ongoing Adjustment	Reduction based on historical trend	10,000
Interest and bank charges	Departmental Ongoing Adjustment	Adjustment based on historical trend	(6,500)
Insurance and claims	Insurance	Rate increases provided by MIABC	(35,500)
Transfer to Reserve	Long Term Reserve Levy	Increase to transfer to Long Term Reserve 1%	(709,900)
Transfer to Reserve	Departmental Ongoing Adjustment	Adjustment based on historical trend	(16,150)
TOTAL			\$2,581,750

HUMAN RESOURCES

FOCUS

The Human Resources Department serves both internal and external customers by providing specialized advice and assistance in all facets of people management including recruitment, labour relations, occupational health and safety, staff training and development, benefit administration, wage and salary administration and many other areas that involve existing and prospective City employees. Human Resources is a strategic partner at the senior management table responsible for championing City initiatives that build on a positive and engaging organizational culture. By having a positive culture, employees are in the best position to provide excellent support and service to our citizens and the business community.

ORGANIZATIONAL STRUCTURE

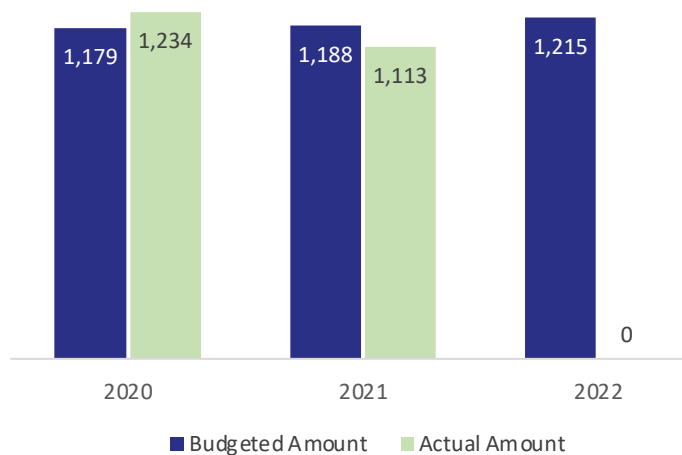


ENVIRONMENTAL SCAN

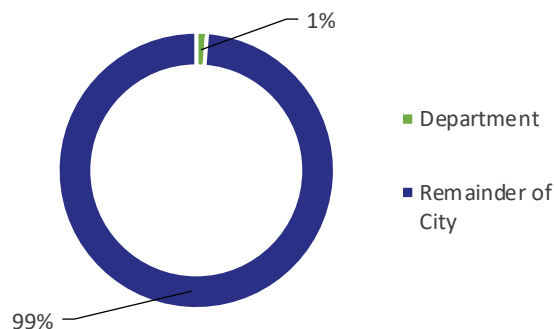
Factor	Impact
Labour market competitiveness	COVID-19 has fundamentally shifted the labour market in favour of employees seeking job opportunities. Employees are demanding greater flexibility and opportunity and employers are having to pivot to attract and retain key positions both unionized and excluded. Within the Metro Vancouver landscape, a number of CUPE locals are permitting some negotiation for vacation entitlement and pay which creates more pressure for the City to remain competitive. Recent turnover of exempt staff and some key unionized positions is a symptom of this competitiveness.
Pandemic fatigue	COVID-19 impacts first emerged early in 2020. Organizational and individual management of the pandemic has been challenging and time consuming. The uncertainty about the ongoing effects is reducing overall productivity, presenteeism, well-being and turnover. Emergence of additional variants emphasizes that the pandemic is likely with us for some time to come.
Equity, diversity & inclusion	The increased awareness of social injustices in 2020 has led to a wider lens on an equitable, diverse and inclusive workplace. This necessitates the need to increase awareness and understanding of role and impact, re-examine hiring strategy, expanding the pipeline to reach untapped talent and maintain an inclusive workplace through policy and program development.
Labour relations climate	The CUPE and IAFF collective agreements were "rolled over" in the last rounds of bargaining. The IAFF agreement expires December 31, 2021 and the CUPE agreement, December 31, 2022. There is a sense of optimism and willingness to address systemic issues in both agreements under the current labour climate. It will be important for both sides to be deliberate in maintaining this good will to set the stage for fruitful exchange up to and during the next rounds of bargaining.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 882,600	\$ 907,300	\$ 24,700	2.8%	\$ 767,973
Other personnel costs	174,500	174,500	-	0.0%	170,939
Contracted and other services	125,800	128,200	2,400	1.9%	167,095
Materials and supplies	5,000	5,000	-	0.0%	3,338
Telephone, utilities and rent	400	400	-	0.0%	582
Internal charges	-	-	-	N/A	2,713
TOTAL	\$ 1,188,300	\$ 1,215,400	\$ 27,100	2.3%	\$ 1,112,640
NET REVENUE / (EXPENSES)	\$(1,188,300)	\$(1,215,400)	\$(27,100)	2.3%	\$(1,112,640)

BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Amount
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(24,700)
Contracted and other services	Contracted Services	Inflation 2.0%	(2,400)
TOTAL			\$(27,100)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# Postings	150	179	168	123	211
# Interviews conducted	384	430	203	154	232
# External hires	91	90	133	50	65
# Internal appointments	80	112	72	48	117
# Grievances filed	6	32	1	8	4
# Grievances resolved	2	18	0	8	3
# Corrective actions	2	12	6	7	3
# Workplace Incidents Investigated	30	43	48	64	38
# WorkSafeBC time loss claims	21	19	16	21	15
Time loss workplace injury (days lost)	704	334	664	448	368
# No time loss workplace injury incidents	134	75	27	17	17
WorkSafeBC assessment per \$100 of payroll	\$2.59	\$1.91	\$2.08	\$2.19	\$2.96
Experience Rating Assessment (WorkSafeBC)	27.5%	-0.3%	4.4%	7.9%	13.8%
Average unplanned absent Days - Inside	12.8	14.8	12.6	6.8	5.5
Average unplanned absent Days - Outside	19.1	22.4	21.5	23.5	19.6
Average unplanned absent Days - Fire	9.1	14.6	6.6	9.0	9.2



RECREATION

FOCUS

The Recreation Department has four divisions: Administration, Recreation, Facilities and Cultural Development and Community Services. The Department's key roles are the delivery of recreation, sport, arts and cultural programs, events and services, and the operation of recreation facilities. The Department also ensures all City facilities are well maintained, clean, safe, secure and operationally efficient through its preventative maintenance and energy management programs.

Being responsive to identified community needs requires a variety of approaches from direct provision of services to establishing partnerships that leverage collective expertise and resources. Through a community development and engagement approach, the Recreation Department fosters effective community partnerships and works 'with' the community to build the capacity of citizens and community groups by facilitating sharing of information and resources.

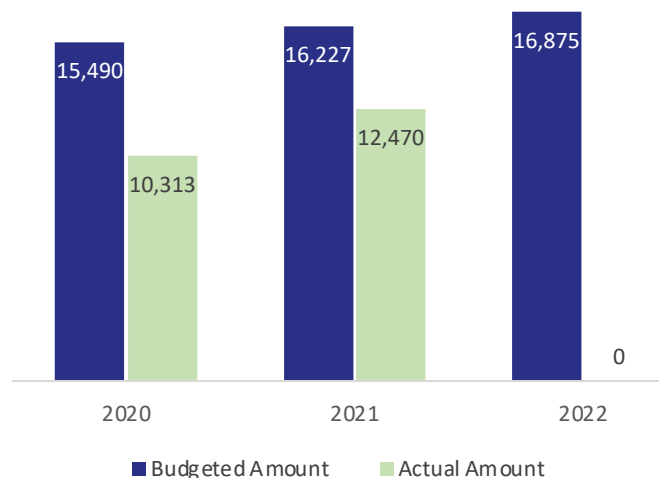


ORGANIZATIONAL STRUCTURE

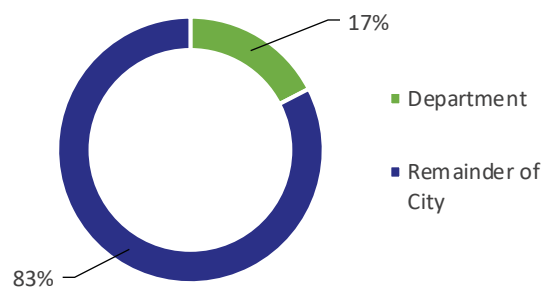


OPERATING BUDGET

Operating Expenses (in Thousands)

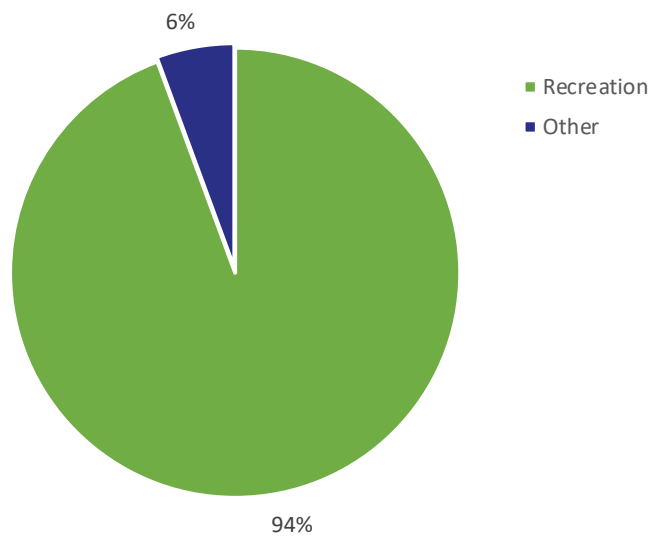


Percent of City Expenses



RECREATION

Department Revenues by Section

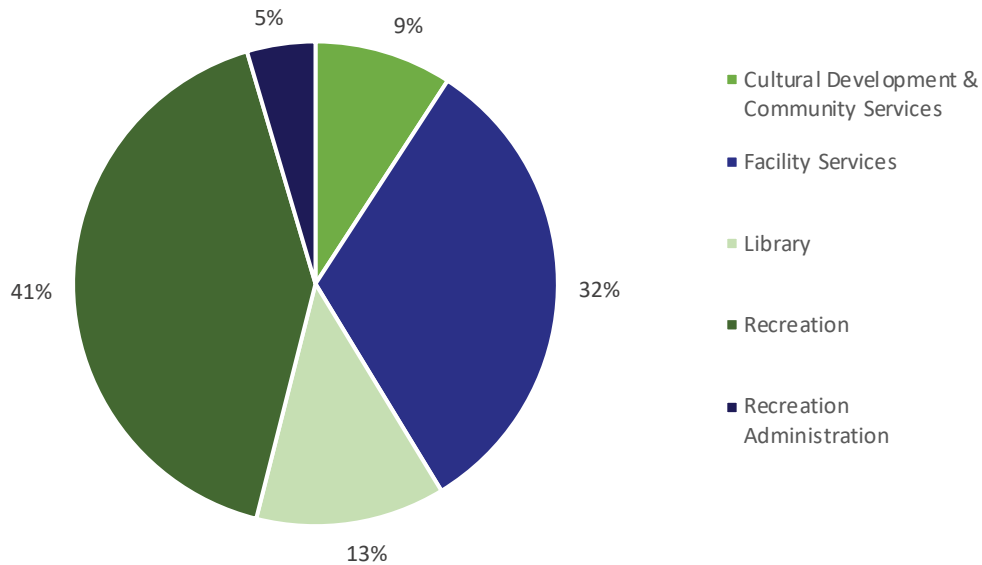


REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$4,922,041	\$5,209,900	\$287,859	5.8%	\$2,018,397
Contributions	58,900	60,100	1,200	2.0%	145,743
Gain on disposals and write-downs	-	-	-	N/A	(8)
TOTAL	\$4,980,941	\$5,270,000	\$289,059	5.8%	\$2,164,132



RECREATION

Department Expenses by Section



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 10,132,543	\$ 10,626,400	\$ 493,857	4.9%	\$ 7,711,131
Other personnel costs	94,300	97,700	3,400	3.6%	50,114
Contracted and other services	3,722,641	3,861,600	138,959	3.7%	2,926,442
Materials and supplies	817,766	853,800	36,034	4.4%	535,209
Telephone, utilities and rent	1,159,550	1,136,600	(22,950)	-2.0%	1,030,199
Interest and bank charges	168,060	172,500	4,440	2.6%	119,017
Insurance and claims	200	200	-	0.0%	-
Grants and financial assistance	189,000	179,000	(10,000)	-5.3%	146,877
Internal charges	(56,900)	(53,200)	3,700	-6.5%	(49,470)
TOTAL	\$ 16,227,160	\$ 16,874,600	\$ 647,440	4.0%	\$12,469,519

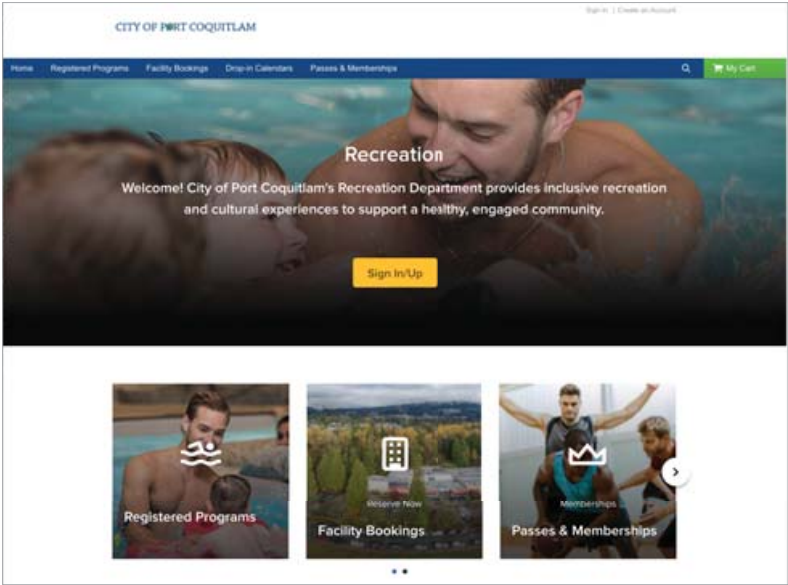
ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (73,700)	\$ (73,200)	\$ 500	-0.7%	\$ -
Transfer From Reserve	-	-	-	N/A	2,213,721
Transfer From Surplus	35,900	63,100	27,200	75.8%	-
TOTAL	\$ (37,800)	\$ (10,100)	\$ 27,700	-73.3%	\$ 2,213,721

NET REVENUE / (EXPENSES)	\$(11,284,019)	\$(11,614,700)	\$(330,681)	2.9%	\$(8,091,666)
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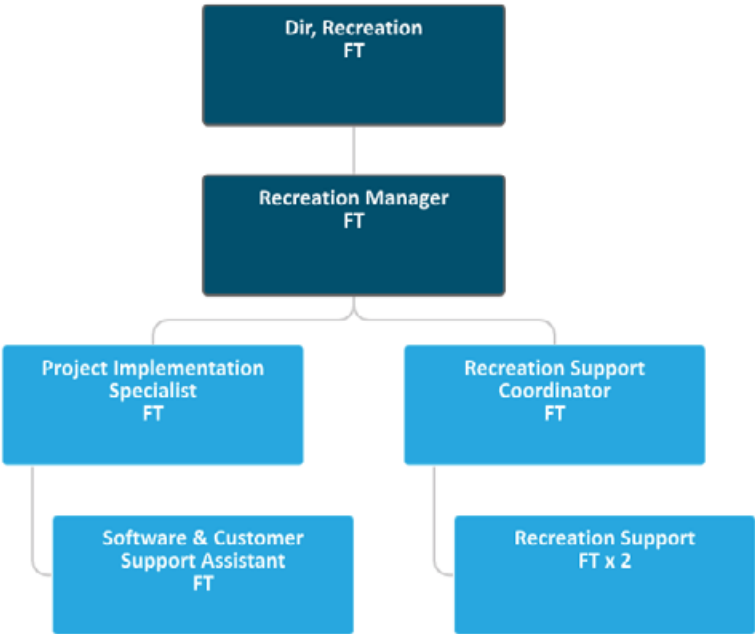
RECREATION ADMINISTRATION

FOCUS

The Recreation Administration division is responsible for overall management of the Department. Analysis and support of business systems and operations are provided by the Project Implementation Specialist. The Admin Support staff team provides direct customer service, troubleshooting and support for internal Active Net software users, coordination of on-demand work requests for facility maintenance, and facility booking services for community members and groups for the pools, arenas, multi-use rooms, parks and sports fields.



ORGANIZATIONAL STRUCTURE

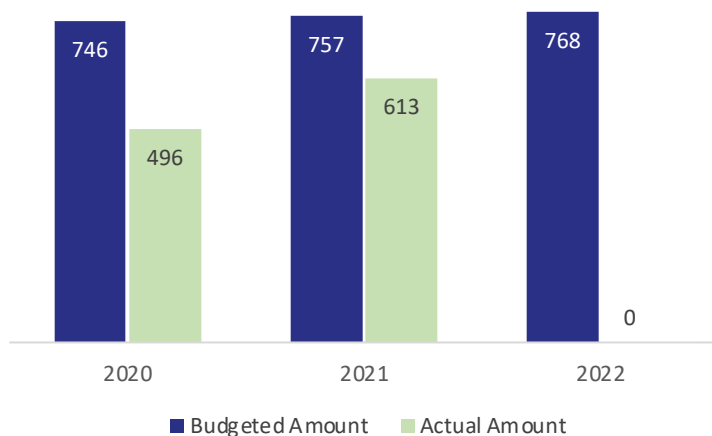


ENVIRONMENTAL SCAN

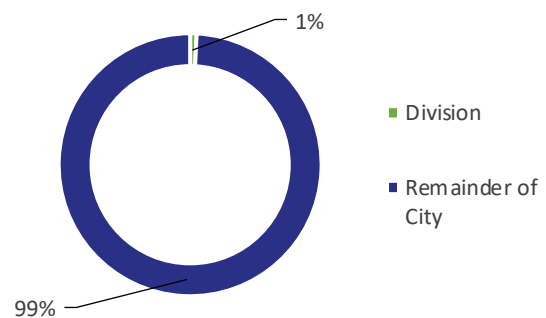
Factor	Impact
Communication and technology	As the city continues to focus on enhanced customer service, refining online processes and tools are key. This includes ease of access to program information, managing online accounts, booking facilities, and registering for programs online through streamlined processes and continuous improvements with the online platforms.
COVID-19	The uncertainty around the lingering impacts of the pandemic is a key consideration in the delivery of recreation programs and services for 2022. The Recreation department will be rebuilding programs and services in alignment with remaining COVID-19 pandemic restrictions, while at the same time operating the first year of all programs and services available at the new Port Coquitlam Community Centre. Throughout the pandemic the recreation department has collaborated with community sport organizations, schools and other community agencies working to promote physical literacy and lifelong active living.
Inclusion	Inclusive recreation opportunities are a critical support for many individuals and families in our communities. In order to meet the needs, the recreation department is building new partnerships, strengthening ongoing relationships with organizations supporting inclusion, and seeking grant funding where appropriate, in order to better meet the needs of all people living in the community.
Retention and recruitment	As the department faces challenges with recruitment due to the impact of the COVID pandemic and industry-wide staffing shortages, supervisory staff are focused on recruiting employees that share the organization's purpose and values and are seeking a career in recreation. The number of staff needed to support increased recreation programs and services at the new Port Coquitlam Community Centre requires an ongoing focus on recruiting, training and developing effective staff teams to ensure excellent customer service and quality programs continue to be delivered.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



RECREATION ADMINISTRATION

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 6,000	\$ 2,900	\$ (3,100)	-51.7%	\$ -
TOTAL	\$ 6,000	\$ 2,900	\$ (3,100)	-51.7%	\$ -

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 640,400	\$ 647,000	\$ 6,600	1.0%	\$ 564,340
Other personnel costs	51,300	51,800	500	1.0%	13,940
Contracted and other services	27,300	27,800	500	1.8%	8,150
Materials and supplies	20,200	20,200	-	0.0%	10,270
Telephone, utilities and rent	900	900	-	0.0%	900
Interest and bank charges	16,900	20,300	3,400	20.1%	15,050
Grants and financial assistance	-	-	-	N/A	-
Internal charges	-	-	-	N/A	10
TOTAL	\$ 757,000	\$ 768,000	\$ 11,000	1.5%	\$ 612,660

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Reserve	\$ -	\$ -	\$ -	N/A	\$ 4,790
Transfer From Surplus	2,000	-	(2,000)	-100.0%	-
TOTAL	\$ 2,000	\$ -	\$ (2,000)	-100.0%	\$ 4,790

NET REVENUE / (EXPENSES)	\$(749,000)	\$(765,100)	\$(16,100)	2.1%	\$(607,870)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Adjustment based on historical trend	\$ (3,100)
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(19,000)
Payroll expense	Budget Reallocation	Reclassification based on operations	10,400
Other personnel costs	Departmental Ongoing Adjustment	Adjustment based on historical trend	(500)
Contracted and other services	Contracted Services	Inflation 2.0%	(500)
Interest and bank charges	Departmental Ongoing Adjustment	Adjustment based on historical trend	(3,400)
TOTAL			\$ (16,100)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# Facility Booking Contracts Requested	574	1,365	1,231	930	1,335
# Facility Booking Contracts Issued	1,054	1,070	946	547	761
# Customers/Organizations with Bookings	483	533	511	269	402

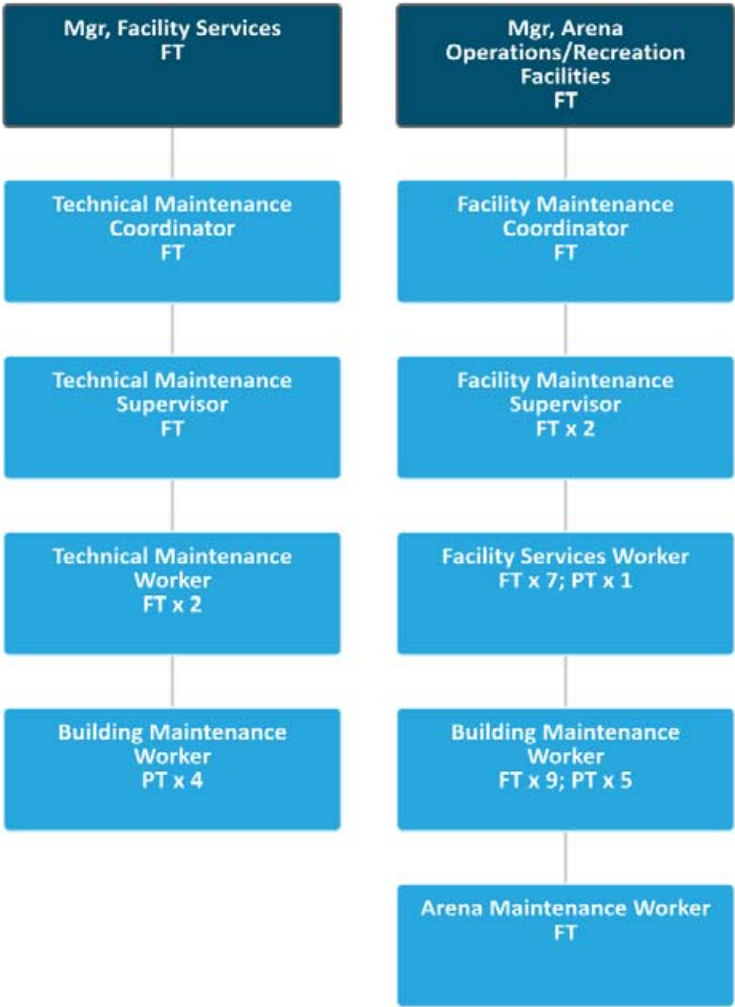
FACILITY SERVICES

FOCUS

The Facility Services Division ensures City facilities meet the needs and expectations of public and staff. Through Life Cycle, Energy Management, and Asset Management Programs, this division ensures a cost-effective approach to strategically planning building infrastructure renewal and implementing opportunities for operational efficiencies. It also monitors and administers the City's security program for buildings, recommending and implementing improvements as required. Project management services for facility renovations, in consultation with building users, are provided along with daily facility operation and janitorial services.



ORGANIZATIONAL STRUCTURE

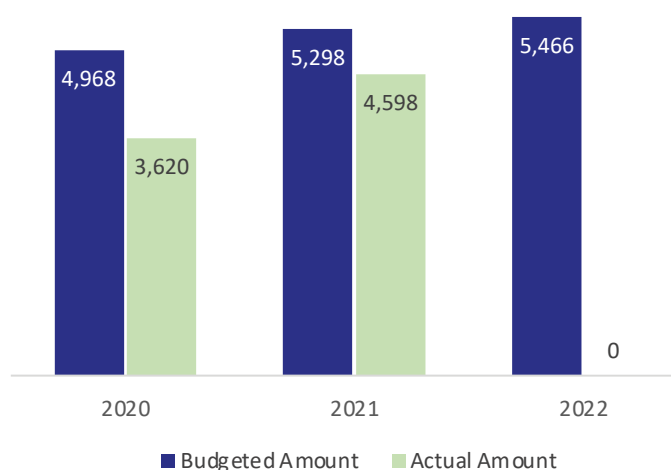


ENVIRONMENTAL SCAN

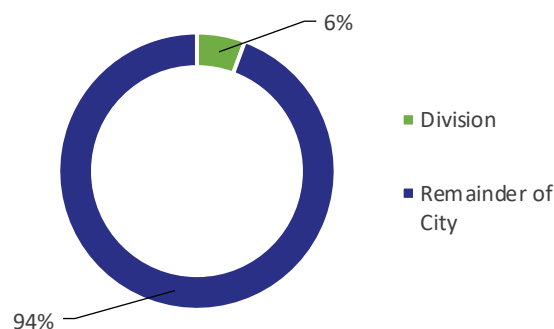
Factor	Impact
Aging infrastructure	As facility infrastructure ages, life cycle maintenance activities become more prevalent. This requires proportionally more planning, monitoring and strategic resource allocation. Ongoing operational maintenance workload also increases as facilities age.
Climate change	The upward pressure of electricity and natural gas prices and focus on curbing green-house gas emissions related to climate change are increasing the importance of the City's energy conservation and building performance initiatives.
Data driven decision-making	Key performance indicators are required to ensure efficient facility operation and maintenance. Accurate metrics are necessary to inform a more proactive, preventative approach to facility maintenance.
Operating the new Community Centre	2022 will be the first year of full operation of the new facility centre and will require significant effort in creating maintenance programs, and working with the contractor to address warranty and deficiency issues. 2022 will also be a year to work through maintenance staff resources and ensuring that these are aligned with facility usage.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$86,400	\$144,400	\$58,000	67.1%	\$43,170
Contributions	-	-	-	N/A	46,760
TOTAL	\$86,400	\$144,400	\$58,000	67.1%	\$89,930

RECREATION: FACILITY SERVICES

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$2,917,200	\$ 3,016,000	\$ 98,800	3.4%	\$ 2,689,330
Other personnel costs	17,500	18,100	600	3.4%	9,710
Contracted and other services	886,000	966,800	80,800	9.1%	597,950
Materials and supplies	401,000	399,800	(1,200)	-0.3%	337,820
Telephone, utilities and rent	1,136,000	1,123,100	(12,900)	-1.1%	1,014,910
Interest and bank charges	-	-	-	N/A	-
Insurance and claims	-	-	-	N/A	-
Internal charges	(59,500)	(58,100)	1,400	-2.4%	(52,190)
TOTAL	\$ 5,298,200	\$ 5,465,700	\$167,500	3.2%	\$ 4,597,530

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer to Reserve	\$ (73,700)	\$ (73,200)	\$ 500	-0.7%	\$ -
Transfer From Reserve	-	-	-	N/A	(37,320)
Transfer From Surplus	33,900	63,100	29,200	86.1%	-
TOTAL	(\$39,800)	(\$10,100)	\$ 29,700	-74.6%	\$ (37,320)

NET REVENUE / (EXPENSES)	\$(5,251,600)	\$(5,331,400)	\$(79,800)	1.5%	\$(4,544,920)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Sale of services	Budget Reallocation	Reclassification based on operations- Drop-in revenue	\$ 58,000
Payroll expense	Labour / Benefits	Labour and benefits adjustments	(71,800)
Payroll expense	Departmental Ongoing Adjustment	Reclassification of position	(17,700)
Payroll expense	Departmental Ongoing Adjustment	Adjustment based on historical trend	(5,300)
Contracted and other services	Contracted Services	Inflation 2.0%	(17,300)
Utilities, rent and other	Departmental Ongoing Adjustment	Adjustment based on inflation and historical trend	(20,900)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(1,400)
Various lines	Budget reallocation	Reclassification based on operational functions	(3,400)
TOTAL			\$(79,800)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Electricity Savings (%) ¹	7.8%	11.9%	14.7%	5.7%	-3.1%
Natural Gas Savings (%)	10.0%	12.1%	18.4%	-12.3%	-21.3%
Facility Service Requests	443	659	663	278 ²	273
Preventative Maintenance Work Orders	3,462	2,649	2,826	3,211 ³	2,158

¹ 2017 to 2019 compared to baseline year (2011), 2020 and 2021 compared to baseline year (2019) for when the Port Community Centre Phase 1 was brought online.

² 2020 Facility service requests decreased due to COVID-19

³ 2020 Preventative maintenance work order increased due to addition of the Port Coquitlam Community Centre Phase 1.

CULTURAL DEVELOPMENT & COMMUNITY SERVICES

FOCUS

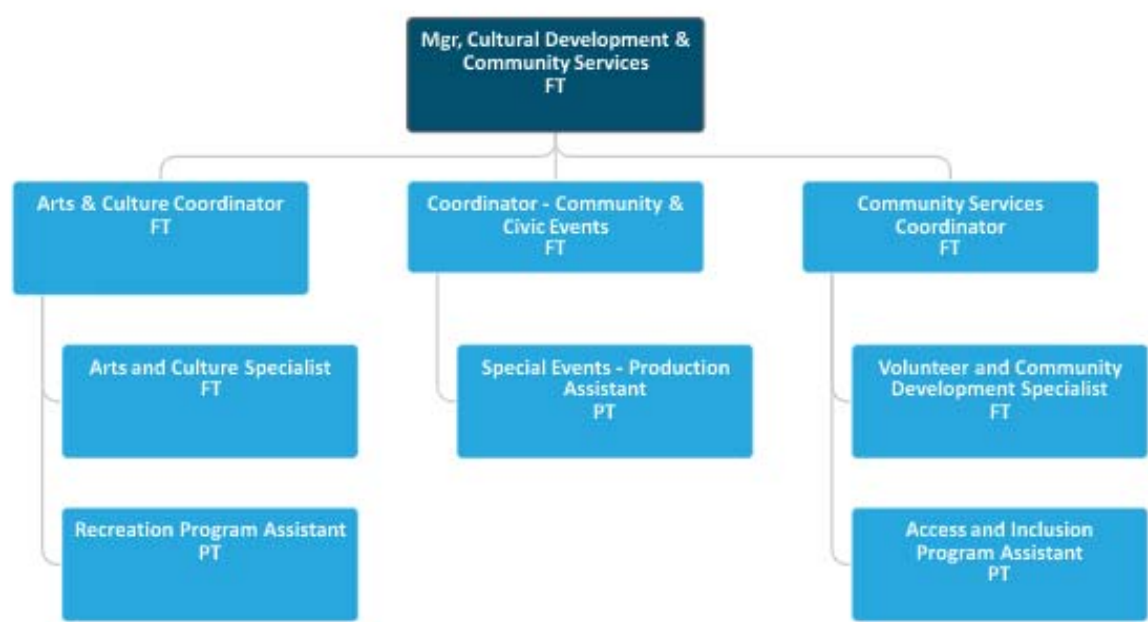
The Cultural Development and Community Services Division provides strategic direction, leadership and supervision for the following program and service areas: arts and culture, festivals, community events, City civic events, public art, volunteer services, neighbourhood development, and access and inclusion. This Division also acts as a resource and provides leadership for the Department's marketing, advertising, and promotion initiatives and delivers of the arts and culture programs, festivals and events.

The division acts as a liaison and provides support to many cultural and community organizations including the Port Coquitlam Heritage and Cultural Society, the Terry Fox Library, Port Coquitlam Arts Council and the Port Coquitlam Farmers Market. This division manages community, arts, culture and heritage grants and is also the liaison for community event task forces, the Terry Fox Theatre, the Cultural Roundtable and the newly formed Equity Diversity and Inclusion Roundtable.



The Cultural Development and Community Services Division operates the Leigh Square facilities including the Gathering Place, Michael Wright Art Gallery, Outdoor Performance Stages and Outlet.

ORGANIZATIONAL STRUCTURE

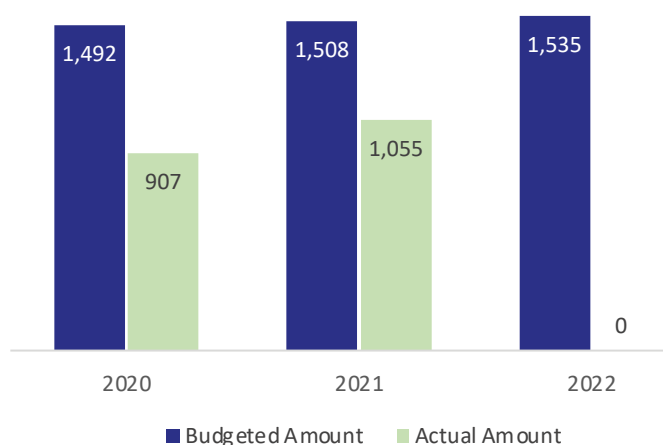


ENVIRONMENTAL SCAN

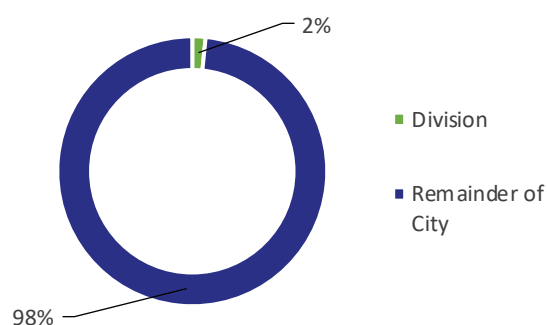
Factor	Impact
Community engagement	Residents are seeking ways to be part of their community. Staff are responding with a variety of opportunities for individual and groups to be part of, contribute to and interact in their neighbourhood and community. This includes volunteer opportunities, roundtables, stewardship, arts engagement and community initiatives.
Leadership in access and inclusion	There is increased awareness of the importance for equitable opportunities to access programs, services and events. Examples include increased demand for recreation support and financial assistance, the Mayor's Equity, Diversity and Inclusion Roundtable, and accessibility enhancements in all City facilities and at events.
COVID-19	Responding to Public Health Authority direction and adapting programs, services and events to continue to connect the community, support community members and provide arts, culture and community services.
Development of downtown including new Port Coquitlam Community Centre	Developing plans for community engagement and public art to correspond with the developments in Downtown Port Coquitlam. This includes decommissioning some existing public art and developing plans for new public art at Leigh Square and the Port Coquitlam Community Centre reflecting the community vision outlined in the Cultural Plan to celebrate the city's unique small-town charm and weave culture into our active, outdoor lifestyles.
Customer service	Residents are increasingly relying on online registration options and social media for information on Arts, Culture and Recreation programs, services and events.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



RECREATION: CULTURAL DEVELOPMENT & COMMUNITY SERVICES

REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 135,800	\$ 135,800	\$ -	0.0%	\$ 14,720
Contributions	12,700	12,700	-	0.0%	45,090
TOTAL	\$ 148,500	\$ 148,500	\$ -	0.0%	\$ 59,810

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 958,640	\$ 997,300	\$ 38,660	4.0%	\$ 719,590
Other personnel costs	3,600	4,900	1,300	36.1%	5,840
Contracted and other services	269,500	269,000	(500)	-0.2%	132,730
Materials and supplies	78,700	74,200	(4,500)	-5.7%	45,490
Telephone, utilities and rent	600	600	-	0.0%	420
Interest and bank charges	4,700	4,700	-	0.0%	1,580
Insurance and claims	200	200	-	0.0%	-
Grants and financial assistance	189,000	179,000	(10,000)	-5.3%	146,880
Internal charges	2,600	4,600	2,000	76.9%	2,530
TOTAL	\$ 1,507,540	\$ 1,534,500	\$ 26,960	1.8%	\$1,055,060

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer from Reserve	\$ -	\$ -	\$ -	N/A	\$ 70,790
TOTAL	\$ -	\$ -	\$ -	N/A	\$ 70,790

NET REVENUE / (EXPENSES)	\$(1,359,040)	\$(1,386,000)	\$(26,960)	2.0%	\$(924,460)
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BREAKDOWN OF BUDGET CHANGES

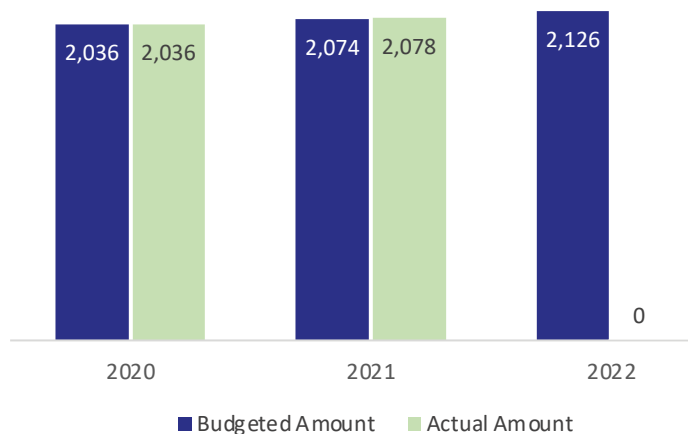
Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$ (39,960)
Contracted and other services	Contracted Services	Inflation 2.0%	(5,200)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(2,000)
Various	Budget Reallocation	Reclassification based on operations	20,200
TOTAL			\$ (26,960)

INDICATORS AND MEASURES

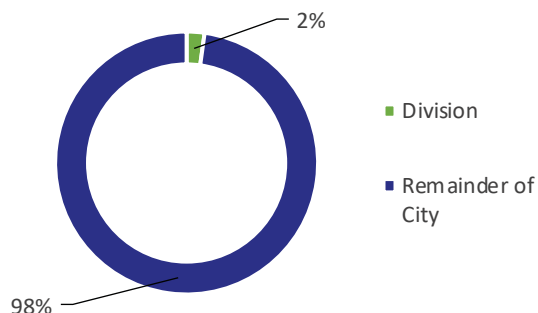
Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
Community Capital Project Matching Grants - \$ Awarded	\$ 15,000	\$ 21,150	\$9,179	\$27,943	\$40,000
# Community Capital Project Matching Grants	2	3	3	5	8
CCD Investment Grants - \$ Awarded	\$ 39,000	\$69,810	\$64,888	\$38,000	\$15,000
# CCD Investment Grants	8	14	12	5	6
# City Produced Festivals/Events	Data Not Available	12	16	2	6
Estimated Attendees at City Produced Festivals and Events	Data Not Available	65,988	78,550	11,000+	6,000
# of Community Festivals/Events Receiving City Support	Data Not Available	13	18	1	3
# Volunteers	498	446	469	192	164
# Total Volunteer Hours	11,074	9,438	12,822	3,519	6,600
% of Volunteers under 18 years of age	55%	55%	63%	44%	42%
% of volunteers over the age 55	6%	8%	10%	18%	9%
Jump Start Funding for Recreation Programs	\$4,055	\$4,437	\$6,571	\$3,153	\$1,364
# Leisure Buddy Program – Requests	43	36	43	51	89
# Leisure Buddy Program – Filled	29	28	37	25	41
Arts & Culture Programs Offered	164	140	123	93	83
Arts & Culture Program Participants	684	830	1,094	349	421
Financial Assistance Program \$ Awarded	\$24,929	\$22,650	\$19,588	\$4,717	\$7,972
# Financial Assistance Customers	348	327	283	158	63
# Financial Assistance awarded One City Passes (families and individuals)	-	-	-	-	85
Little Free Libraries	9	13	16	14	15
Block Parties	20	22	12	0	5
Adopt-a-Spot (Trails, Streets and Parks)	42	40	45	62	88
Cultural Roundtable – number of artists, organizations and businesses participating	36	37	29	42	56

OPERATING BUDGET – TERRY FOX LIBRARY

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Contracted and other services	\$ 2,073,900	\$ 2,125,700	\$ 51,800	2.5%	\$ 2,077,560
TOTAL	\$ 2,073,900	\$ 2,125,700	\$ 51,800	2.5%	\$ 2,077,560
NET REVENUE / (EXPENSES)	\$(2,073,900)	\$(2,125,700)	\$(51,800)	2.5%	\$(2,077,560)

BREAKDOWN OF BUDGET CHANGES

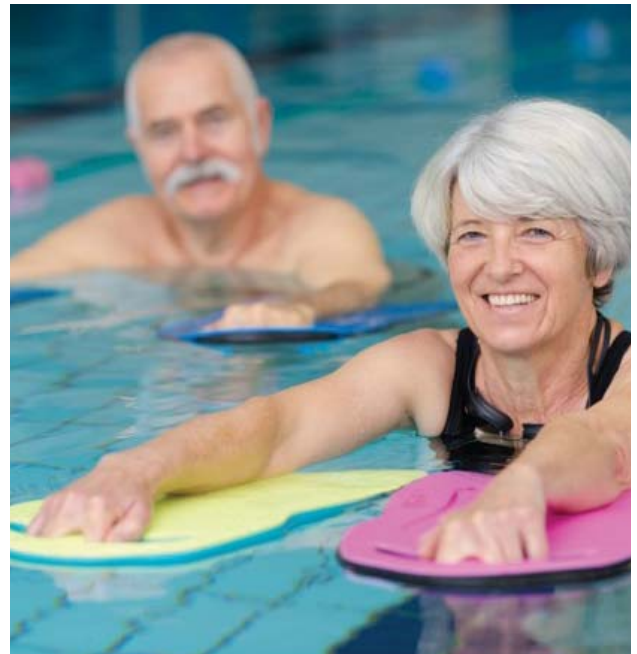
Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Contracted and other services	Contract Adjustment - Fraser Valley Regional Library	Proposed increase by FVRL (2.5% increase)	(51,800)
TOTAL			(51,800)

RECREATION SERVICES

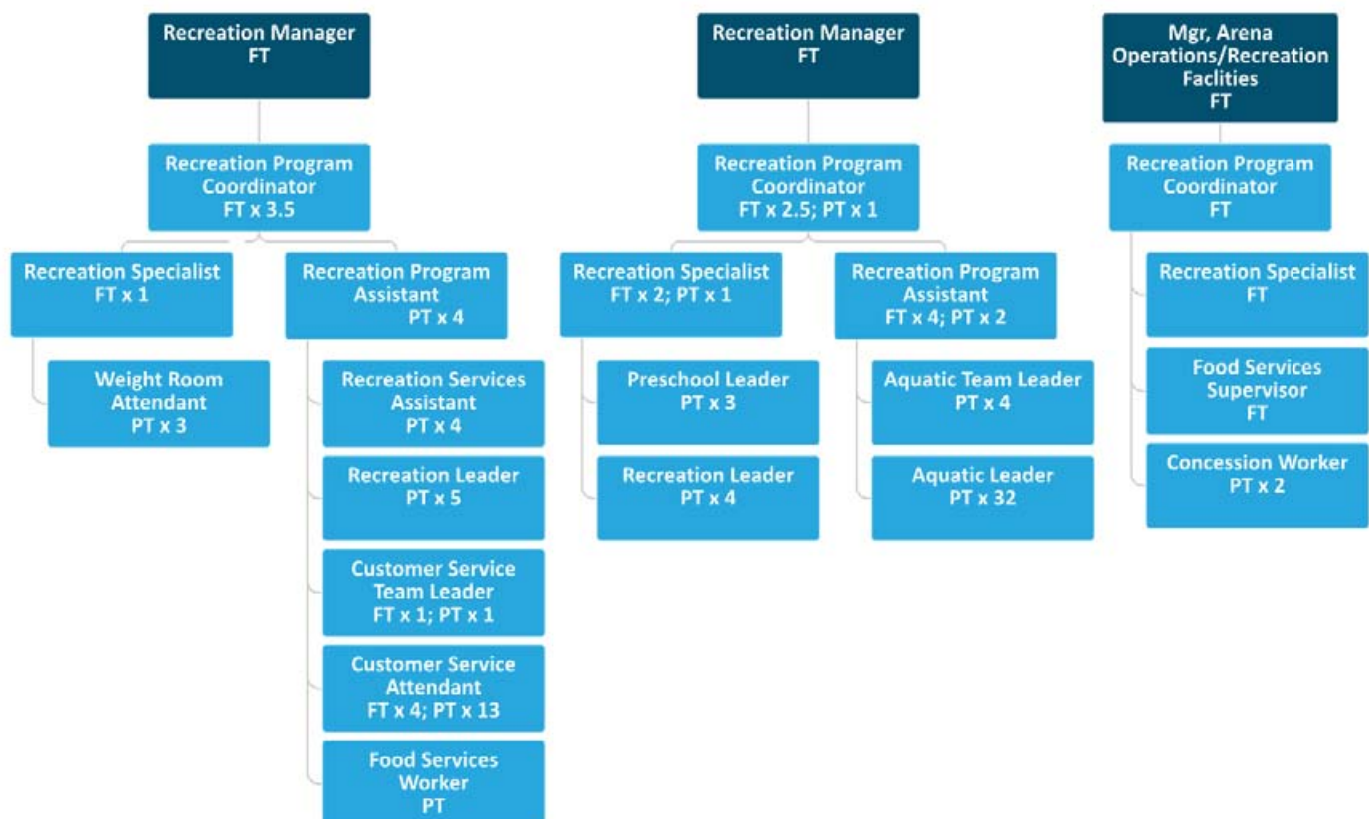
FOCUS

The Recreation Services Division provides a broad range of programs and services in the following areas: pre-school, children, youth, adult/senior, sport, aquatics, arenas and fitness and wellness. This division is responsible for the day-to-day operation/maintenance and programming of public recreation facilities including Hyde Creek Recreation Centre, Port Coquitlam Community Centre, Centennial Pool, Robert Hope Pool, Routley Wading Pool, Sun Valley Wading Pool/Spray Park, Railside Youth Park and the Bike Skills Park.

In addition, this division works in partnership with and provides support to multiple community organizations and groups including: the Wilson Centre Seniors Advisory Board, Port Coquitlam Sports Alliance Society and several non-profit organizations including the Canuck Autism Network and local businesses such as Kids First Physio. The division works on collaborative initiatives with Fraser Health Authority, School District 43, Ministry of Children and Families and other social service organizations.



ORGANIZATIONAL STRUCTURE



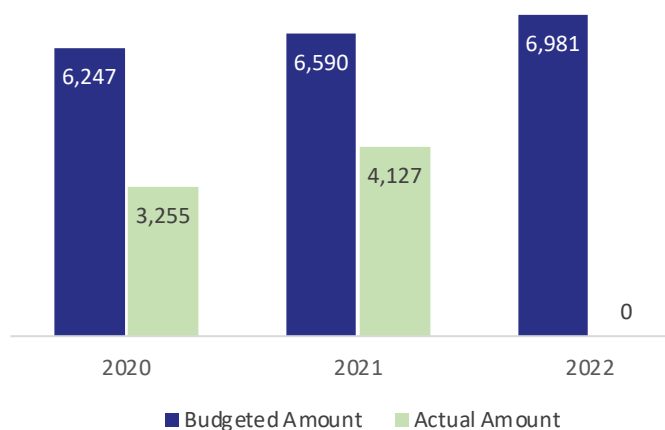
ENVIRONMENTAL SCAN

Factor	Impact
Communication and technology	Enhancing customer service continues to be a priority, online processes and tools are a focus to ensure customers have easy access to program information, managing their online accounts and registering for programs online through streamlined processes and online platforms. In addition to a customer service focus, enhanced data collection mechanisms and reporting processes are being implemented through hardware and software integration.
Physical fitness and activity	As the Recreation department continues to rebuild programs and services coming out of the COVID-19 pandemic, collaboration with community sport organizations, schools and other community agencies who are working to promote physical literacy and activity for life is essential. With the completion of Phase 2 of construction of the Port Coquitlam Community Centre, more opportunities will be provided for the community to safely engage in recreation programs and physical activities, with increasingly varied options available.
Inclusion	Inclusive recreation opportunities are a critical support for individuals and families facing barriers to participation. The recreation department is building new partnerships, strengthening ongoing relationships with organizations supporting inclusion, and seeking grant funding in order to better meet the needs of all people living in the community.
COVID-19	The pandemic continues to have an impact on the delivery of recreation programs and services. The province guides safe restart plans and the recreation department adapts programs and services in alignment with public health orders. Staff continue to implement innovative ways of engaging with community and providing opportunities to connect and recreate safely.
Retention and recruitment	Staff are committed to providing excellent customer service and a positive work culture. Recruitment is focused on hiring new employees who share the organization's purpose and values, and have a keen interest in a career with the City. As 2022 will be the first year of full operation for the new Community Centre, introducing new staff to the team and working collaboratively to improve department culture, employee satisfaction, and retention is essential.

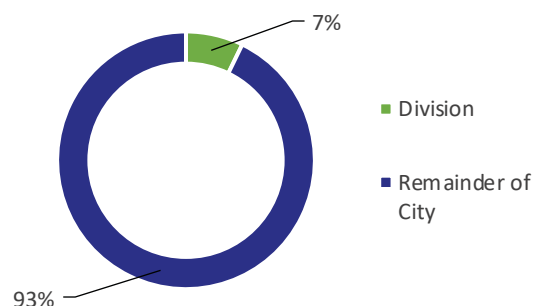


OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Sale of services	\$ 4,693,840	\$ 4,926,800	\$ 232,960	5.0%	\$ 1,960,510
Contributions	46,200	47,400	1,200	2.6%	53,890
Gain on disposals and write-downs	-	-	-	N/A	(10)
TOTAL	\$ 4,740,040	\$ 4,974,200	\$ 234,160	4.9%	\$2,014,390

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Payroll expense	\$ 5,616,290	\$ 5,966,100	\$ 349,810	6.2%	\$ 3,737,860
Other personnel costs	21,900	22,900	1,000	4.6%	20,630
Contracted and other services	465,900	472,300	6,400	1.4%	110,050
Materials and supplies	317,900	359,600	41,700	13.1%	141,630
Telephone, utilities and rent	22,000	12,000	(10,000)	-45.5%	13,960
Interest and bank charges	146,460	147,500	1,040	0.7%	102,380
Internal charges	-	300	300	N/A	180
TOTAL	\$ 6,590,450	\$ 6,980,700	\$ 390,250	5.9%	\$4,126,690

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Transfer From Reserve	\$ -	\$ -	\$ -	N/A	\$ 2,175,470
TOTAL	\$ -	\$ -	\$ -	N/A	\$2,175,470

NET REVENUE / (EXPENSES)	\$(1,850,410)	\$(2,006,500)	\$(156,090)	8.4%	\$ 63,170
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Payroll expense	Labour / Benefits	Labour and benefits adjustments	\$(132,910)
Contracted and other services	Contracted Services	Inflation 2.0%	(8,600)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(300)
Sale of services	Departmental Ongoing Adjustment	Additional revenue from new concession, offset by additional expenses	48,960
Materials and supplies	Departmental Ongoing Adjustment	Additional revenue from new concession, offset by additional expenses	(16,000)
Sale of services	Departmental Ongoing Adjustment	Additional revenue related to new licensed preschool, offset by additional expenses	173,200
Payroll expense	Departmental Ongoing Adjustment	Additional expenses related to new licensed preschool, offset by additional revenues	(130,100)
Contracted services, materials and other	Departmental Ongoing Adjustment	Additional expenses related to new licensed preschool, offset by additional revenues	(40,540)
Sale of services	Budget Reallocation	Reclassification to other sections based on operations	12,000
Payroll expense	Budget Reallocation	Reclassification to other sections based on operations	(86,800)
Other personnel costs	Budget Reallocation	Reclassification to other sections based on operations	1,000
Contracted and other services	Budget Reallocation	Reclassification to other sections based on operations	15,000
Materials and supplies	Budget Reallocation	Reclassification to other sections based on operations	(1,000)
Telephone, utilities and rent	Budget Reallocation	Reclassification to other sections based on operations	10,000
TOTAL			\$(156,090)

INDICATORS AND MEASURES

Indicator/Measure	2017	2018	2019	2020	2021 (Oct 1)
# Payments Processed - Total	\$ 3,715,703	\$ 3,764,604	\$4,134,437	\$1,754,290	\$1,954,533
# Payments Processed – Online	25%	28%	28%	32%	45%
# Programs Offered	5,927	5,992	5,919	1,865	1,327
# Program Hours	31,537	30,179	31,454	9,907	8,091
# Registrations in Programs	25,538	25,218	24,819	8,870	6,247
# Drop-in Participants - Total	133,938	146,090	125,508	65,075	109,463*
# Drop-in Participants – RH Pool	6,759	5,632	4,339	6,945	8,712
# Drop-in Participants – CE Pool	3,068	3,668	4,339	11,253	9,229
# Pass Scans - Total	128,105	126,909	123,021	79,465	8,093*
# Unique Customers Scanned - Total	5,778	5,776	6,385	5,596	1,227*

*Due to the rapidly changing environment during COVID-19, and conscious decisions made to maximize customer service, the city has offered several hybrid methods and systems of drop-in participation, which may inadvertently double- or triple-count a small percentage of drop-in admissions and pass scans. Numbers produced are approximate.

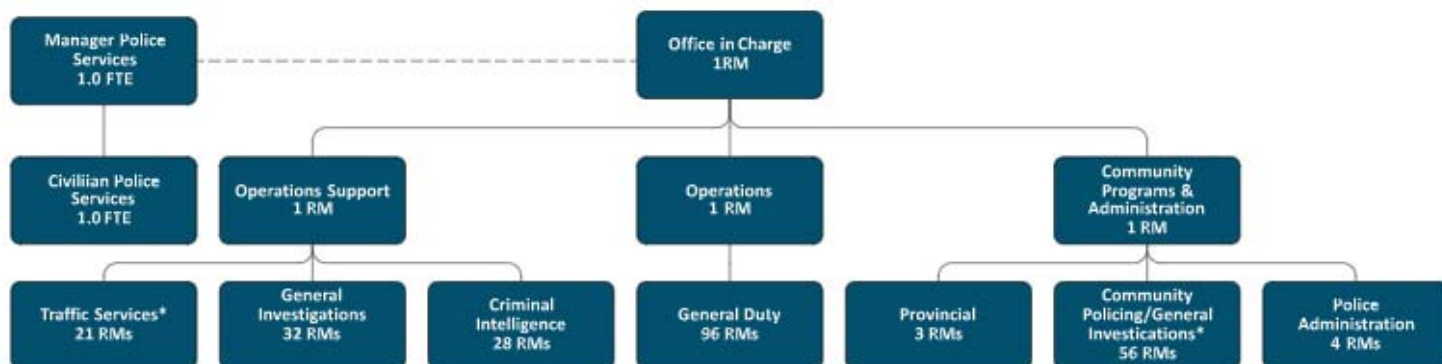
RCMP

FOCUS

The Coquitlam RCMP jurisdiction includes the communities of Anmore, Belcarra, Coquitlam and Port Coquitlam—a permanent resident population of more than 200,000 citizens augmented by the thousands who visit for work, education and recreation. From 24/7 response-to-calls and criminal investigations to proactive initiatives focused on preventing crime, engaging citizens and supporting victims and witnesses, the Coquitlam RCMP team works hard to make Port Coquitlam a happy, vibrant, safe community of engaged residents and thriving businesses.



ORGANIZATIONAL STRUCTURE



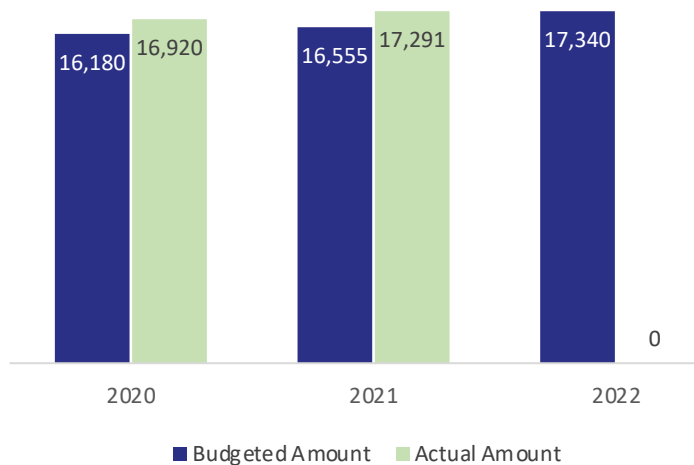
*1 member in Traffic Services and 1 member in Community Policing work exclusively for Coquitlam and are not part of shared costs with Port Coquitlam.

ENVIRONMENTAL SCAN

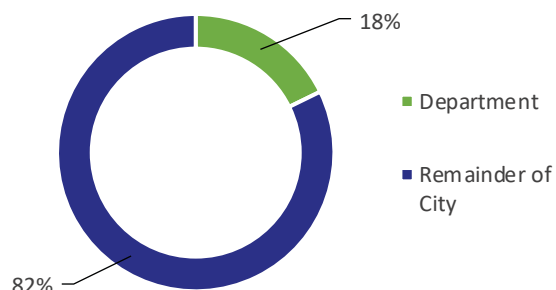
Factor	Impact
Unionization of RCMP	As the first collective agreement is negotiated, there are changes expected to operations, as well as financial implications.
Surrey's change to a Municipal Police Force	Impacts related to this change are undetermined at this time, but expected to have an impact on the Lower Mainland detachments.
Employee retention and attraction	There continues to be a challenge with filling vacancies at the detachment which affects the service levels.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Police Services	\$ 660,400	\$ 660,400	\$ -	0.0%	\$ 725,800
TOTAL	\$ 660,400	\$ 660,400	\$ -	0.0%	\$ 725,800

EXPENSES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Police Services	\$ 16,555,300	\$ 17,340,000	\$ 784,700	4.7%	\$ 17,313,570
TOTAL	\$ 16,555,300	\$ 17,340,000	\$ 784,700	4.7%	\$ 17,313,570

ALLOCATIONS (TO)/FROM RESERVES	2021 Budget	2022 Budget	\$ Changes	% Change	2021 Actuals
Police Services	\$ 300,000	\$ -	\$ (300,000)	-100.0%	\$ 300,000
TOTAL	\$ 300,000	\$ -	\$ (300,000)	-100.0%	\$ 300,000

NET REVENUE / (EXPENSES)	\$(15,594,900)	\$(16,679,600)	\$(1,084,700)	7.0%	\$(16,287,770)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Impact on Net Revenue/Expense
Contracted and other services	Contract Adjustment - RCMP Contract	Decrease in Public Safety Building Contract	\$19,900
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in Integrated Teams	(70,800)
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in RCMP Contract	(733,800)
Contracted and other services	Contract Adjustment - RCMP Contract	Phased reduction in RCMP reserve due to decreasing balance	(300,000)
TOTAL			\$(1,084,700)

INDICATORS AND MEASURES

Indicator/Measure*	2018	2019	2020	2021	% change (2020 vs 2021)
Calls For Service	9,695	10,126	9,141	9,029	-1%
Police Files	9,547	10,029	9,093	8,995	-1%
Persons Offences	489	477	436	468	7%
Property Offences	1,440	1,779	1,568	1,352	-14%
MH Related Files	481	411	460	550	20%
Traffic Violation Tickets	1,313	1,709	1,500	1,741	16%

* Please note – The above table is a change from what was used previously. The indicators and measures presented above now align with the monthly/quarterly reports that Council receives.



2022-2023 CAPITAL PLAN



2022-2023 CAPITAL PLAN OVERVIEW

INTRODUCTION

This section of the budget document contains the approved capital plan. The development of the capital plan is guided by multiple sources including:

- Council's Action Plan for 2019-2022
- Council requests
- Resident feedback through the budget survey and other channels
- Staff input
- City policies for Financial Management and Operating Costs of Capital.

The 2022-2023 capital plan continues investment in the renewal of the City's core infrastructure.

A focus on "Getting the Basics Right" addresses infrastructure gaps with improvements to parks, sidewalks, intersections, streetlights, lanes, pedestrian safety and traffic calming.

PLAN DEVELOPMENT

The development of the capital plan required extensive coordination with all City departments. The process to develop the plan started at the end of 2020 with approval of the 2021-2022 capital plan. Since approval of the plan, new information has become available requiring amendments to 2022. In other cases, time-sensitive needs have also arisen requiring new project additions to the 2022 portion of the plan.

To prepare for 2023, Council and staff were provided an opportunity to submit budget requests for consideration in the summer. These requests were incorporated into the draft plan for consideration by Council.

Please see page 2 for the development timeline.

CAPITAL PROGRAM HIGHLIGHTS

Infrastructure is one of the City's top three priorities and the 2022-2023 capital plan continues to reflect this priority.

Building on recent plans, the 2022-2023 plan has a continued focus on renewal of our core infrastructure while new expenditures align with "Getting the Basics Right" and address infrastructure gaps with improvements to parks, sidewalks, intersections, streetlights, lanes, pedestrian safety and traffic calming.

The highlights of the 2023 capital program are as follows:

- \$8.9M for road paving and utility replacements (water, sewer, drainage)
 - \$2.75M Kingsway Avenue – Coast Meridian to Kebet Way
 - \$2.5M Coquitlam River Bridge and Lougheed Hwy
- \$10.7M in major utility facility replacements/upgrades (culverts, pump stations, valves)
 - \$3.1M Maple Creek Drainage Pump Station
- \$810k for sidewalk and pedestrian safety improvements
- \$527.5k for fleet replacement
- \$400k for lane paving
- \$200k for new streetlights
 - \$300k park playground Improvements
- \$250k Routley Pool Rehabilitation

Investments will also be made in an emergency generator at Hyde Creek Recreation Centre and for technology to improve services and efficiency.



CAPITAL PROGRAM OVERVIEW

CATEGORIES

Capital projects have been consolidated and sorted into three main categories:

- 1. NEIGHBOURHOOD INFRASTRUCTURE REHABILITATION** – This category is intended to fund the replacement or renewal of existing civil infrastructure, including roads, water, sewer, storm, and associated pump stations and culverts.
- 2. OTHER REHABILITATION** – This category is intended to fund all other capital renewal and replacement, prioritized corporately (such as facilities, parks, recreation, software etc.).
- 3. NEW** – This category is for new assets, and in the long term will include previously unfunded capital projects.

This format is intended to highlight and draw attention to what the City is doing to maintain existing assets and reduce the city's infrastructure backlog (categories 1 and 2), compared to new initiatives (category 3). Prioritization of categories 1 and 2 is consistent with the policies in the city's Official Community Plan. Where there are overlaps, projects have been sorted to the most appropriate category.

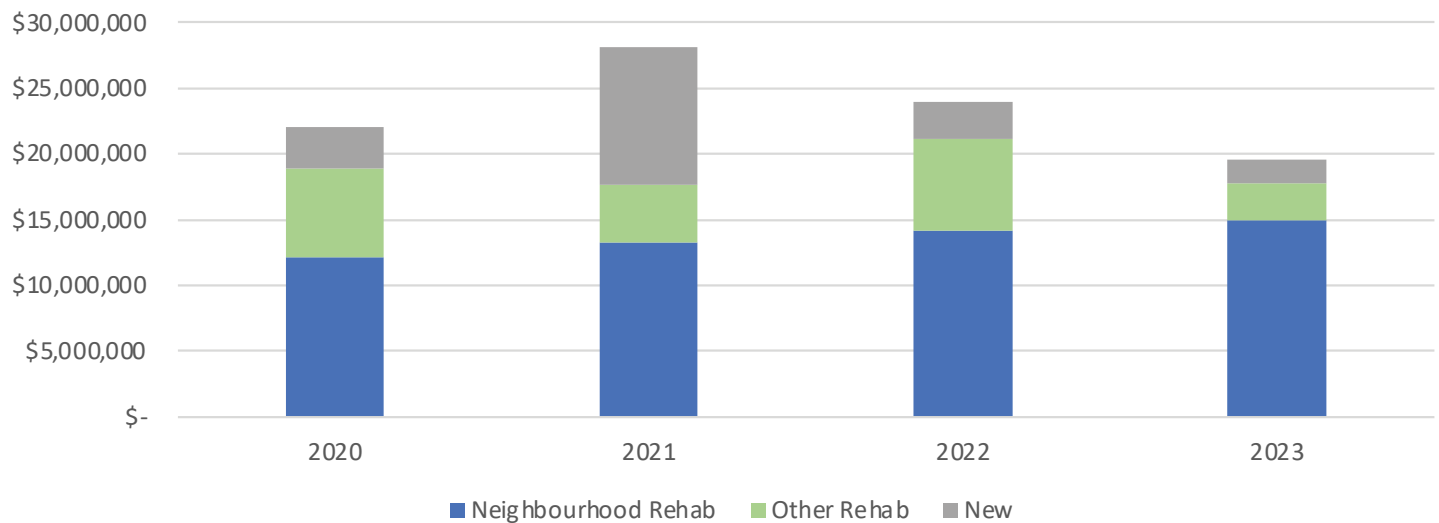
FINANCIAL SUMMARY

The following table and graph show the total capital expenditures by capital program category for the 2022-2023 capital plan with 2020-2021 included for comparative purposes. Capital projects are funded by various means including grants, development cost charges, reserves, and accumulated surplus; the amount of funding from each source is also listed in the table below.

	2020	2021	2022	2023
Capital Program Categories				
Neighbourhood Rehabilitation	\$12,177,000	\$13,285,000	\$14,135,000	\$14,900,000
Other Rehabilitation	6,681,500	4,398,800	6,995,600	2,777,600
New	3,165,000	10,445,500	2,838,000	1,750,000
Amendments	-	-	6,540,600	-
Additions	-	-	4,330,000	4,820,000
TOTAL CAPITAL EXPENDITURES	\$22,023,500	\$28,129,300	\$34,869,200	\$24,247,600
Capital Funding Sources				
Accumulated Surplus	\$ 119,000	\$ 290,000	\$ 5,985,000	\$ -
Grants	310,000	2,465,000	1,457,500	2,570,000
Development Cost Charges	115,000	76,667	709,500	62,000
Developer Contributions	-	-	1,105,000	660,000
Reserves	21,479,500	25,297,633	25,612,200	20,955,600
TOTAL CAPITAL FUNDING SOURCES	\$22,023,500	\$28,129,300	\$34,869,200	\$24,247,600

CAPITAL PROGRAM OVERVIEW

Capital Expenditures per Category 2020-2023*



* Please note, this chart does not include amendments/additions to the capital plan.

Over the last few years, the amount of funding coming out of the City's reserves to fund the capital program has exceeded the annual contributions into the reserves. To supplement the base amount of capital funding, the City has applied the following strategies:

- **Repurposing interest savings on re-financing of Coast Meridian Overpass (CMO) debt:** The debt for the CMO reached its 10 year mark and was re-financed in accordance with the terms of borrowing. The initial debt was issued at a rate of 4.13%, whereas the new debt was issued at a rate of 2.25%. The difference in interest rate has resulted in a reduction of annual interest payments from \$1,032,500 to \$562,500 resulting in savings of \$470,000. These savings have been repurposed to fund capital for the 2022-2023 capital plan.
- **Repurposing debt servicing savings on issuance of Port Coquitlam Community Centre (PCCC) debt:** The budget for the PCCC was approved in 2015 and included borrowing of \$52 million at an estimated rate of 3.75% which was the prevailing interest rate at the time the budget was set. The actual rate in effect at the time of borrowing (fall of 2019) was 2.24%, resulting in a reduction in the annual debt servicing payments from the initial budget of \$3,043,000 to \$2,257,000, a savings of \$786,000 which have been repurposed to fund capital in the current plan.

While these measures have allowed the City to undertake a larger volume of work, they are meant to be short term in nature. As recent capital plans have largely depleted available reserve balances, future plans will need to be scaled down in scope, or additional sources of funds will be required. The funding sources section of this document provides additional information on reserve forecasts.

OPERATING IMPACT OF CAPITAL EXPENDITURES

In past years, the estimated impact to the operating budget due to the capital program was included in the draft operating budget once the asset came online. On May 22, 2018, Council adopted a new policy which directs how operating costs resulting from capital are to be handled in the operating budget. This policy directs that staff:

- Continue to provide estimates of future operating costs as part of capital deliberations for decision-making purposes;
- Include only estimated contracted services costs in the operating budget the year the asset comes online; and
- Incorporate material, supplies, labour and/or equipment charges into the operating budget, only once the need can be demonstrated (e.g., the budget for the service level is exceeded); except as identified on a case-by-case basis through the capital budget, in which case the total estimated operating impact would be added in the year the asset comes online.

In accordance with the revised policy, the estimated operating impacts from the program are shown on the following table. However, these will not be automatically incorporated into the operating budget, except as outlined in the above policy.

PROJECT	TYPE	2022	2023
Survey GPS Unit	Annual Subscription Costs	\$ 3,000	\$ 3,000
IS Software	Annual Subscription Costs	-	42,000
Irrigation Expansion ('23-'26)	Utilities	-	(6,000)
AMOUNT TO BE ADDED AS ALLOWED BY POLICY COST		\$ 3,000	\$ 39,000

NEIGHBOURHOOD REHABILITATION

The City is split into 'neighbourhoods' to create an efficient and cost-effective construction program. Required underground infrastructure improvements are completed in conjunction with the road rehabilitation projects for cost efficiency and construction coordination, as well as to avoid cutting up new pavement. Recommendations for replacement of underground infrastructure are based on the condition and capacity requirements. Projects approved in each year are based on budgetary limitations and analysis by the Engineering department.

The proposed 2023 Neighborhood Rehabilitation program includes an estimated \$15M of capital projects. Projects proposed in each year are based on budgetary limitations and analysis by the Engineering department. The 2023 plan was prepared with a consideration of arterial, collector, local roads and paved lanes. Pavement condition data has been used to determine existing pavement condition and inform project priorities. Critical capacity and critical condition utilities have also been reviewed and prioritized.

In response to council and resident feedback, a refined approach was introduced in 2020 for the consideration of new infrastructure in the neighbourhood rehabilitation program. The addition of new infrastructure must be considered carefully, as expenditures on new assets can quickly deplete the rehabilitation budget, thus reducing the amount of that work that can be completed throughout a neighbourhood in any given year. New assets represent both an upfront capital cost and costs to maintain and replace over time. However, consideration should be given to where it makes sense to add new infrastructure with the rehabilitation program. The following approach is used for the consideration of new assets in the neighbourhood rehabilitation program.

Any infrastructure upgrades which been identified as a priority project in another approved capital program will be included in the scope (e.g. sidewalks, traffic calming, pedestrian safety, streetlights). All extruded asphalt or concrete curbs will be upgraded to concrete curb and gutter. New curbs will be added to a street if there is an existing storm sewer system in place to provide road drainage, as they can be added for an incremental cost.



Storm sewer upgrades represent substantial additional costs and will typically be evaluated independently with respect to service levels and outstanding issues. Where drainage service is currently being provided satisfactorily, storm sewer upgrades will be deferred for future consideration. Exceptions for new storm sewers will be considered for consistency within a neighbourhood, or where there are existing drainage issues such as flooding, road width constraints, safety concerns or resident complaints.



2022-2026 FINANCIAL PLAN

DECISION PACKAGES



DECISION PACKAGES OVERVIEW

Decision packages are presented for service adjustments requested by Council and staff. Requests are separated into ongoing enhancements which are funded either through property taxation increases or utility rate increases (water, sewer and solid waste) and one-time requests that are funded through accumulated surplus or reserves. Given the financial pressures that the City is facing and the uncertainty of policing costs, COVID-19 recovery and potential grant opportunities, staff only recommended one enhanced service level, in addition to maintaining current financial assistance support to community groups.

ONGOING DECISION PACKAGES

ITEM	Funding Source	Proposed Amount	\$ Impact / Average Home	% Impact / Average Home
Cyber Security & Software Licensing	Taxation	\$50,000	\$1.41	0.07%
TOTAL		\$50,000	\$1.41	0.07%

ONE-TIME DECISION PACKAGES

ITEM	Funding Source	Proposed Amount
Heritage and Cultural Society Funding	Accumulated Surplus	\$35,000
Coquitlam Watershed Roundtable Funding	Accumulated Surplus	15,000
TOTAL		\$50,000

CYBER SECURITY & SOFTWARE LICENSING

DEPARTMENT	Information Services	STARTING QUARTER	2022 Q1
PROJECT MANAGER	Manager of Information Services	REFERENCE	

Estimate of Operating Costs	2022	2023	2024	2025	2026
Cyber Security Enhancements & Cloud-Based Recovery	\$50,000	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING COSTS	\$50,000	\$ -	\$ -	\$ -	\$ -

Funding Sources	2022	2023	2024	2025	2026
Taxation	\$50,000	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING SOURCES	\$50,000	\$ -	\$ -	\$ -	\$ -

Project Description

In the wake of recent cyber attacks on neighbouring organizations and government bodies, cyber security enhancements are required to maintain the integrity of City systems and data. The methodologies used with cyber attacks are continuously changing and require enhanced monitoring and mitigation tools to help defend against cyber-threats. In addition, migrating key recovery systems to a cloud-based format provides increased protection and enhanced recovery options in the event of a disaster.

HERITAGE AND CULTURAL SOCIETY FUNDING

DEPARTMENT	Finance	STARTING QUARTER	2022 Q1
PROJECT MANAGER	Director of Finance	REFERENCE	

Estimate of Operating Costs	2022	2023	2024	2025	2026
Financial Assistance	\$35,000	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING COSTS	\$35,000	\$ -	\$ -	\$ -	\$ -

Funding Sources	2022	2023	2024	2025	2026
Accumulated Surplus	\$35,000	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING SOURCES	\$35,000	\$ -	\$ -	\$ -	\$ -

Project Description

Port Coquitlam Heritage and Cultural Society (Society) is a volunteer-driven non-profit organization that operates Port Coquitlam's only museum and archives. The Society is dedicated to celebrating and preserving Port Coquitlam's diverse heritage and culture. Council approved \$55,000 in annual funding for 2021.

The Society is run by a working Board of Directors and managed and operated by one full-time permanent staff member, which is funded by the City. The City provides in-kind facility space for the PoCo Museum and Archives.

Recently the Society has begun transitioning to a governance board to ensure the stability, progress and future growth of the PoCo Heritage Museum and Archives. The move from a working board to a governance board was scheduled to be completed by 2021, but was delayed due to COVID-19 and unchanged funding levels. Additional funding is required to complete this transition with the guidance of a professional consultant. The Society has submitted a request for \$130,000 in ongoing funding from the City in order to sustainably run their programs and operations, including hiring additional permanent staff and pay a competitive wage. In 2021 \$55,000 of this request is for the Terry Fox Exhibit, which will be considered at a later date, once the exhibit project is underway.

In 2021, \$20,000 from CCD funding was transferred to ongoing funding for the Society, with an additional \$35,000 funded from accumulated surplus. Staff recommended that the Society continue to receive \$55,000 in 2022 (\$20,000 in CCD funding \$35,000 funded from Accumulated Surplus).

COQUITLAM RIVER WATERSHED ROUNDTABLE FUNDING

DEPARTMENT	Finance	STARTING QUARTER	2022 Q1
PROJECT MANAGER	Director of Finance	REFERENCE	

Estimate of Operating Costs	2022	2023	2024	2025	2026
Financial Assistance	\$15,000	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING COSTS	\$15,000	\$ -	\$ -	\$ -	\$ -

Funding Sources	2022	2023	2024	2025	2026
Accumulated Surplus	\$15,000	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING SOURCES	\$15,000	\$ -	\$ -	\$ -	\$ -

Project Description

The Coquitlam River Watershed Roundtable (CRWR) is a multi-stakeholder initiative that coordinates and implements activities that promote the health and sustainability of the Coquitlam River watershed. The Roundtable was officially launched in 2011 following a multi-phase strategy that was initiated by the City of Coquitlam, Department of Fisheries and Oceans and the Kwikwetlem First Nation with a goal to establish a “collaborative body” that could work to improve relations amongst stakeholders concerned with decisions and activities affecting the Coquitlam River. In 2020 the CRWR acquired society status to better facilitate grant funding application processes.

A Core Committee (the Board) was created to operationalize the Roundtable, which includes representation from all sectors of interest; including, designated staff and members of Council from both Coquitlam and Port Coquitlam. Since its inception the Roundtable has supported itself through a range of cash donations, grants, and in-kind support from the City of Coquitlam, City of Port Coquitlam, Metro Vancouver, KFN, and Department of Fisheries and Oceans.

At a joint meeting of the Tri-Cities Mayors and Councils, the Coquitlam River Watershed Roundtable 2017-2021 funding proposal was presented. In addition to the \$100K/year baseline budget request, the Roundtable also identified an additional \$35K/year will be needed to implement projects and initiatives. It is proposed by the Roundtable that the \$100K/ year base operational budget continue to be funded by a partnership between Metro Vancouver, BC Hydro, KFN, and the Cities of Coquitlam and Port Coquitlam. The initial three-year term successfully demonstrated the benefits of sustainable funding and the actions that can be taken to improve the health of one of the region’s primary sources of drinking water. A longer, subsequent term of at least five years would speak to the commitment that the City of Port Coquitlam has to the sustainability of ecosystem services provided by the Coquitlam River Watershed. In addition to funding from the local governments, over the years the CRWR has also secured funding from other partners including Vancity, Jack Cewe Construction Ltd, Fisheries and Oceans Canada, Port Coquitlam & District Hunting Club.

Continued support from the cities is needed for CRWR to continue implementing long-range projects identified in the Coquitlam River Watershed Plan that will preserve the health of the Coquitlam River Watershed, which supplies drinking water to 2.7 million people in Metro Vancouver and critical flows for fish. Ongoing support is also needed to maintain the Coordinator, provide advisory services for planning and development in the watershed, provide a forum for collaborative governance and provide critical education and outreach to the community. Although CRWP is seeking a 5 year commitment, staff recommended that CRWP continue to receive \$15,000 in 2022, funded from accumulated surplus, and that future funding sources be reviewed in 2023.



2022-2026 FINANCIAL PLAN APPENDIX



A: FINANCIAL MANAGEMENT POLICY

Purpose: To establish the framework for the overall fiscal management of the City to support the appropriate, legal and prudent use of municipal funds to the benefit of the City and its residents.

Policy:

1. DEFINITIONS

Base Budget – means those revenues and expenses necessary to maintain the same level of service as in the prior year adjusted:

- For inflationary and growth impacts;
- By deleting non-recurring, or one-time, expenses and/or revenues;
- By including the full year effects of service changes approved in the prior year, but only in place for part of that year; and
- By including the effects of service/revenue changes already approved by the Finance and Intergovernmental Committee.

Budget – A plan of financial operation comprised of estimated expenditures for a given period and the proposed means of financing the expenditures.

Financial Plan – Same meaning as Budget.

Fund – a separate accounting entity.

Surplus – Annual Operating – the amount by which revenues exceeds expenditures in a calendar year.

Surplus – Accumulated – the current balance of surplus funds retained by the City, which remain undesignated.

2. ACCOUNTING

- a. The City will follow Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board (“PSAB”) of the Canadian Institute of Chartered Accountants.
- b. The City will have the following Funds to represent operating and capital activities:
 - General Fund
 - Water Utility Fund
 - Sewer Utility Fund

3. FINANCIAL PLAN

General

- a. The City's Financial Plan will support and be aligned with the City's Corporate Strategic Plan
- b. The Financial Plan will establish the level of services to be provided. Each Department of the City will continue to periodically examine its methods for program delivery. Changes which would improve productivity, lower costs, improve services, enhance job knowledge and employee safety and further communication with the public, will be implemented when practical.

- c. The Financial Plan must be balanced. This means that the total of the proposed expenditures and transfers to other funds must not exceed the total of the proposed funding sources (revenues plus transfers from reserves or surplus).
- d. The City will encourage public participation in the Financial Plan development or amendment process.
- e. The City will invest in employees and provide resources to maximize their productivity.
- f. The City will develop and pursue new and creative partnerships with government, community institutions (churches, schools), and community groups, as well as, private and non-profit organizations to enhance service to the community.

Calendar

The Finance Division shall present a Financial Plan Calendar to the Finance and Intergovernmental Committee for approval at the start of the Financial Plan development process.

Guidelines

The Finance and Intergovernmental Committee will, based on preliminary budget estimates, provide a guideline or parameters for development of the Financial Plan including an indication of the desired service levels, Council priorities and property tax/utility rate change that would be acceptable.

Development & Document

Department Heads are responsible for:

- Providing base budget estimates for the succeeding calendar year based on anticipated cost increase factors provided by Finance or as identified by the Department.
- Providing Financial Plan information in the required format.
- Providing information in accordance with the approved Financial Plan calendar.
- Providing Decision Packages either enhancing or reducing the current level of service. Keeping in mind that:
 - All funding requests will be made through the budget process.
 - To the extent feasible, personnel cost reductions will be achieved through attrition.

Continued on next page

3. FINANCIAL PLAN (cont.)

Development & Document (cont.)

The Finance Division is responsible for coordinating all aspects of the Financial Plan process, analyzing department budget information, preparing non-departmental revenue estimates, assembling the budget document and assisting Departments Heads in identifying budget problems and formulating solutions and alternatives.

Capital Improvement Program

- a. The Finance Division will coordinate development of a five-year plan for capital improvements and update it annually.
- b. The City will make all capital improvements in accordance with the adopted Capital Improvement Program.
- c. Repealed. See Policy 7.22 Operating Costs of Capital.
- d. The City will strive to maintain all its assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
- e. Infrastructure (capital requirements) of the City are divided into the following asset categories:
 - Roadways & Drainage
 - Water Distribution System
 - Sanitary Sewerage System
 - Civic Buildings (including Recreation Centres)
 - Equipment including computers and information systems
 - Recreation and Minor Buildings
 - Other
- f. The City has established annual allocations from general revenue (referred to as capital funding envelopes) to provide funding for capital works. Capital funding envelopes are established for all major infrastructure categories and for some sub-categories. These funding envelopes are expected to fund all of the capital requirements (new and replacement) for each area except:
 - Bridges, overpasses and underpasses
 - Parks and Recreation new facilities costing over \$500,000
 - Major renovation or new construction of Civic Buildings.

The annual capital funding envelope allocation is either spent in the year (on respective capital projects) or is transferred to a reserve to be used in a future year for the same purpose. Since capital expenditures fluctuate from year to year, the use of funding envelopes is intended to smooth, or annualize, the cost of capital expenditures.

Carry forward budgets

Funding for approved one-time operating or capital projects will be carried forward to the following years Financial Plan under the following conditions:

- The project or purchase has been started, and
- Only the net unspent amount will be automatically carried forward.

Unspent operating funds will not be carried forward without specific approval of the Chief Administrative Officer.

Monitoring

Department Heads have primary responsibility for monitoring their department's financial performance.

The Finance Division will submit a quarterly Financial Report to the Finance and Intergovernmental Committee as soon as practicable following June 30th, September 30th and December 31st providing at a minimum:

- an analysis of budgeted versus actual/projected revenues and expenditures;
- a review of capital works focusing on projects/items budgeted to cost greater than \$100,000 including an indication of whether or not the project is proceeding according to schedule.

Changes

Department Head Authority

Departments Heads may move operating budget amounts from any line item to any other line item within their departmental operating budget provided:

- That the bottom line (revenues minus expenditures) for their department is not adversely impacted, and
- Budgets are not used for items which otherwise would have been required to be submitted as a budget enhancement, and
- Budgets must remain within the same Fund, and
- Monies remaining at the completion of a special project or one-time funding project are not re-allocated, and
- Department Heads are responsible for obtaining approval from the Finance and Intergovernmental Committee if any service objectives might not be achieved as a result of budget transfers.

Department Heads may transfer capital budget amounts from any line item to any line item within their departmental capital budget providing:

- The project/item proposed is an appropriate use of the monies to be transferred
- That budgets remain within the same Fund.

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3. FINANCIAL PLAN (cont.)

Changes (cont.)

City Administrative Officer Authority

Approval of the City Administrative Officer is required for all inter-departmental operating or capital budget transfers.

Finance and Intergovernmental Committee Authority

Approval of the Finance and Intergovernmental Committee is required on transfers between operating and capital budgets or between Funds.

Council Approval

A bylaw amendment requiring Council approval is necessary to authorize budget changes/transfers that result in an overall increase in City operating and/or capital expenditures.

4. REVENUE

- The City will review fees/charges, at a minimum on a biennial basis, to ensure that they keep pace with changes in the cost-of-living, as well as, changes in the methods or levels of service delivery. See section 5 for cost recovery requirements.
- The City will encourage the use of alternate revenue sources instead of property taxes.
- General Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP).

5. COST RECOVERY

User fees will be set to recover the full cost of services except where the Finance and Intergovernmental Committee determines that a subsidy is in the general public interest. The following factors will be considered when determining whether a subsidy is in the general public interest:

- Who benefits from the service? Services that benefit individuals will generally be subject to a higher cost recovery while services that have a large public benefit will have a lower cost recovery.
- Will the level of demand for a service support full cost recovery?
- What prices are others charging for the services?
- How will the City collect fees charged for a service? In some cases it may be impractical for the City to implement fees, as they may be too costly to administer, for example charging a fee for the use of the Traboulay PoCo Trail.
- Will the fee established influence behaviour in the desired fashion?
- Is the client able to pay for the service?

Full cost includes all direct costs (labour, materials, transportation, facilities and services) and a 15% administrative surcharge.

6. CASH MANAGEMENT/INVESTMENTS

- The City will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services.
- The City will promptly deposit all funds received.
- The City's cash may be invested in any of the securities identified as eligible investments in the *Community Charter*.
- The City will strive to maximize the return on its investment portfolio with the primary objective of safety and liquidity.
- All investments, except deposits into the Municipal Finance Authority (MFA) pooled funds, shall be made through an informal bidding process. The informal bidding process involves the City contacting investment dealers and obtaining verbal quotations and placement of the investment based upon the verbal quotations received.
- The City will follow an aggressive, but sensitive policy, of collecting all moneys due the City to the extent that the collection efforts are cost effective.

7. DEBT FINANCING

Debt financing for capital expenditures will only be considered for expenditures larger than those covered within a department's capital funding envelope.

Debt financing for operating costs will not be considered, except for temporary short-term borrowing that may be required from time-to-time for cash flow reasons only, to finance operations prior to the annual property tax and levies being collected.

8. SURPLUS

The *Community Charter* does not allow municipalities to budget for an operating deficit (i.e. where expenditures exceed funding sources). To ensure this situation does not occur, revenue projections are conservative and authorized expenditures are closely monitored. The combination of conservative revenue projections and controlled expenditures should produce a modest annual operating surplus and will avoid incurring an operating deficit.

Use of Accumulated Surplus

Accumulated surplus is retained:

- to reduce the need to borrow temporarily early in the year before major revenues from annual property tax and utility bills are received; and
- to provide funding in an emergency (e.g. major flooding, earthquake, etc.).

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8. SURPLUS (cont.)

Use of Accumulated Surplus (cont.)

To ensure the Accumulated Surplus is maintained at a reasonable level, the balance in the accumulated surplus account should be approximately 10% of the annual operating budget.

Example:

Total annual expenditures	\$110,000,000
Less capital expenditures	\$59,000,000
Equals total operating budget	\$51,000,000
Guideline Maximum Accumulated Surplus	\$5,100,000

Accumulated Surplus funds may be used for:

- capital expenditures or to increase reserves
- contingencies for items that may arise but are not known at the time the annual operating budget was developed
- pay off capital debt, including internal borrowings
- stabilize City property tax and utility rate increases
- other items, as City Council deems appropriate.

Staff will facilitate Council's review of the amount of Accumulated Surplus in the General, Water and Sewer Funds on an annual basis.

9. RESERVES

Purpose of Reserves

The purpose of setting aside reserves is to:

- Provide a source of funds for future capital expenditures.
- Provide a source of funding for areas of expenditure that fluctuate significantly from year to year (equipment replacement, special building maintenance, etc.).
- Protect the City from uncontrollable or unexpected increases in expenditures or unforeseen reductions in revenues, or a combination of the two.
- Provide for working capital to ensure sufficient cash flow to meet the City's needs throughout the year.

Judiciously guarded reserves provide Council with an opportunity to fund unusual one-time costs and provide increased flexibility to off-set unplanned expenditures or revenue shortfalls.

The City's reserve funds are all statutory reserves; they are authorized either by the *Community Charter* and/or by City bylaw.

Capital Reserve

In 2005, the City established a new "Capital Reserve" (Bylaw 3496) encompassing many of the former non-statutory capital reserves that were held by the City. The intention is to retain subsidiary reserves within the broad title of "Capital Reserve" for the following areas:

- Equipment Replacement with additional subsidiary accounts for:
 - Public Works
 - Parks
 - Fire
 - Information Systems
- Roads and Drainage with additional subsidiary accounts for:
 - Downtown Parking
 - GVTA Roads
- Water Utility
- Sewer Utility
- Recreation and minor civic buildings
- Environmental Capital
- Public Safety Building (Police Detachment)

Extraordinary Building Maintenance Reserve Fund

Authorized in 1991 by Bylaw # 2618. The purpose of this fund is to provide for timely maintenance of all City buildings. Funds for normal/routine building maintenance are included in the City's operating budget. Included in the annual operating budget is the appropriation of funds to be added to the reserve with the main purpose to annualize the cost of extraordinary (non-routine) building maintenance.

It is anticipated that funds in this reserve will be completely used in 2006/07. Funding for future requirements within this area is included in the annual Recreation and Minor Civic Buildings Capital Funding Envelope.

Public Works Special Capital Expenditure Reserve Fund

Authorized in 1990 by bylaw # 2497. This reserve was established with a balance of \$2 million with the bylaw requirement being that the interest on the fund balance would be used to provide capital funding for local road works or local storm sewer works. Council established the fund as they observed that small local projects could not compete in the annual budget process against the larger arterial or collector road projects so this funding source for smaller local works was established.

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9. RESERVES (cont.)

Land Sales Reserve

The *Community Charter* (section 188.(2)(e)) requires that proceeds of the sale of properties be deposited into a reserve and that the funds be used for reducing debt or for a capital purpose. Annually the net proceeds (sales revenue less cost of sales) from the sale of City land are added to this reserve.

Expenditures, other than land servicing or land purchases, from this reserve are repaid to the reserve, without interest, over the life of the asset purchased. The addition of the annual repayment into the Financial Plan may be phased-in over a maximum of three years.

Major Transportation Infrastructure Reserve

Authorized in 2001 by bylaw 3298. This reserve was established to accumulate funds for projects identified in the City's Major Transportation Plan.

It is anticipated that funds in this reserve will be completely used on the Coast Meridian Overpass project.

Development Cost Charge (DCC) Reserves

Authorized by the Local Government Act and various City bylaws. The purpose of the DCC reserves is to fund the cost of expanding City infrastructure to accommodate growth. The Public Sector Accounting Board requires that these reserves be shown on financial statements as deferred revenue rather than reserve funds.

Operating Expense Reserve

In 2005, the City established a new "Operating Reserve" (Bylaw 3497) encompassing many of the former non-statutory reserves that were held by the City.

The intention is to retain subsidiary reserves within the broad title of "Operating Expense Reserve" for the following areas:

- **Tax Stabilization** – The purpose of this reserve is, at the discretion of the Finance and Intergovernmental Committee, to moderate property levy fluctuations. Subject to approval of the Finance and Intergovernmental Committee, 15% of the annual surplus will be allocated to this reserve if the reserve balance is below the targeted balance of 2.5% of tax and utility levies.
- **Self Insurance** - The intent is to use the funds to assist in covering any self-insured costs incurred above the (\$250,000) insurance deductible.

- **Snow and Ice Removal** - The purpose of this reserve is to set aside funds in moderate winters to assist with the costs of snow and ice removal in bad winter years. This is accomplished by including an amount in the annual operating budget each year for snow and ice removal. At the end of the year any monies remaining are allocated to the reserve; if additional funds are required then reserve funds are transferred to assist the operating budget with the costs.
- **Canada/May Day** - May Day and Canada Day are events run by volunteer Committees. Part of that Committee's mandate is to seek out donations to support the events. In years when the Committee successfully exceeds their budgeted fund raising needs, funds are added to the reserve to be drawn down in years when the Committee does not successfully meet their fund raising budget.
- **Arts Heritage and Culture** - The City provides funding in the annual budget to support local arts, heritage and cultural activities. At the end of the year any unspent funds are allocated to the reserve to be used for future activities in those areas.
- **Election** - There is an election every three years. The City attempts to annualize the cost of the election by allocating an amount in each year to the reserve.

Related Policies:

Sections of this policy reference Operating Costs of Capital Policy 7.22.

Responsibility:

1. FINANCE DIVISION

Finance staff will facilitate an annual review of this policy and related reserve and surplus balances with the Finance and Intergovernmental Committee.

See also Policy 10.01 Policy Maintenance and Development.

END OF POLICY

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FINANCIAL MANAGEMENT POLICY (CONT.)

RECORD OF AMENDMENTS:

Policy	Issue date	Reviewed	Replaced	Re-issue Date
7.01 Conditions for using debt		2005-12-08	7.16	2006-01-04
7.04.01 Budget		2005-12-08	7.16	2006-01-04
7.05.01 Capital Improvement Program		2005-12-08	7.16	2006-01-04
7.11 Cash Management/Investment		2005-12-08	7.16	2006-01-04
7.15 Surplus		2005-12-08	7.16	2006-01-04
7.22 Reserves		2005-12-08	7.16	2006-01-04
7.17 Reserves		2005-12-08	7.16	2006-01-04
7.16 Financial Management	2005-12-08	2006-03-27	7.16.01	2006-04-07
7.16.01 Financial Management	2006-04-07	2007-11	7.16.02	2007-11-30
7.16.02 Financial Management. Updated Capital Improvement Program, Section C, as per policy 7.22 and formatting.	2018-06-11	2018-05-21	7.16.02	2018-06-11

B: FINANCIAL PLAN DEVELOPMENT AND TIMETABLE

Legislative Requirements

The Community Charter of British Columbia requires that the City prepare a five-year Financial Plan. This provincial legislation requires that the City undertake a public consultation process prior to adopting or amending the Financial Plan. The Financial Plan and any necessary revisions thereto must be authorized by bylaw.

Annual City Process

The Financial Plan content and direction is guided by the City's Corporate Strategic Plan (page 10). Additional direction is provided by the development of specific business planning and budget guidelines for the current year. These guidelines identify how the base budget will be calculated, specific service area priorities and parameters for taxation and levy increases for the five-year financial cycle.

Public consultation conducted at the end of the prior year budget process is used to identify issues and desires from the public relative to the upcoming financial planning cycle. As a result of the public consultation, Council may provide additional direction to staff for the preparation of the Financial Plan.

Between November and December, in the year prior to the first year of the Plan, City staff complete a staff proposed Financial Plan for presentation to Council. Council subsequently considers the staff plan, amends it as required, and adopts the modified plan, by bylaw, early in the first year of the Plan.

Once approved, the tax rate bylaw is prepared and is adopted by April or May in the first year of the Plan when tax assessed values for the year are finalized.

Public Consultation

The public process related to the 2022-2026 Financial Plan began in December 2021 and concluded on January 15, 2022. Consultation was done through several methods:

- Business plans were made public on the City of Port Coquitlam website.
- Open deliberation sessions were held on operating and capital budgets.
- A Budget at a Glance brochure was mailed to every property in the City of Port Coquitlam, which included a budget feedback survey. The budget feedback could also be submitted online. Invitations to complete the survey were advertised through various media.
- Public input at Committee of Council and Council meetings.

The budget feedback survey provides a forum for residents to offer their ideas on how the City can optimize service delivery, and/or generate new revenues. Suggestions or ideas that fell within the scope of what the City provides are reviewed and considered for within the Budget Process. The results of the 2022 survey were presented to Committee of Council in April 2022.

[Financial plan timetable on next page >](#)

Financial Plan Timetable

June - July

- Call for capital plan submissions for management review and approval

August - September

- Roll over the prior year operating budget and create current year base operating budget based on current year budget guidelines

October - November

- Finalize department operating adjustments based on service area priorities and finalize business planning section of operating budget document
- Open deliberation sessions held on proposed capital plan
- Council directs staff to proceed with capital plan

December

- Open deliberation sessions held on proposed operating budget
- Council authorizes staff to issue the draft operating budget for public consultation

January

- Draft Financial Plan presented to public for comment through budget survey

February

- Results of public input presented to Committee of Council
- Council approves new rate schedules for Waterworks and Sewer Regulation Bylaws

May

- Council approves Financial Plan Bylaw (Operating and Capital)
- Council approves Tax Rates Bylaw and new rate schedule for Solid Waste Bylaw







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