



2025-2029 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 2025. This includes the addition of one-time expenses and decision packages endorsed by Council.

The subsequent years of 2026-2029 include a base budget that reflects the revenue and expense requirements for maintaining current service levels (including inflationary costs) as provided in 2025, 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 2024** - Capital budget submissions, development of base operating budget, identify service area priorities.
- **October - December 2024** - Finalize business plans and open deliberation of proposed Capital plan and operating budget.
- **January 2025** - Public consultation on draft Financial Plan.
- **May 2025** - 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.

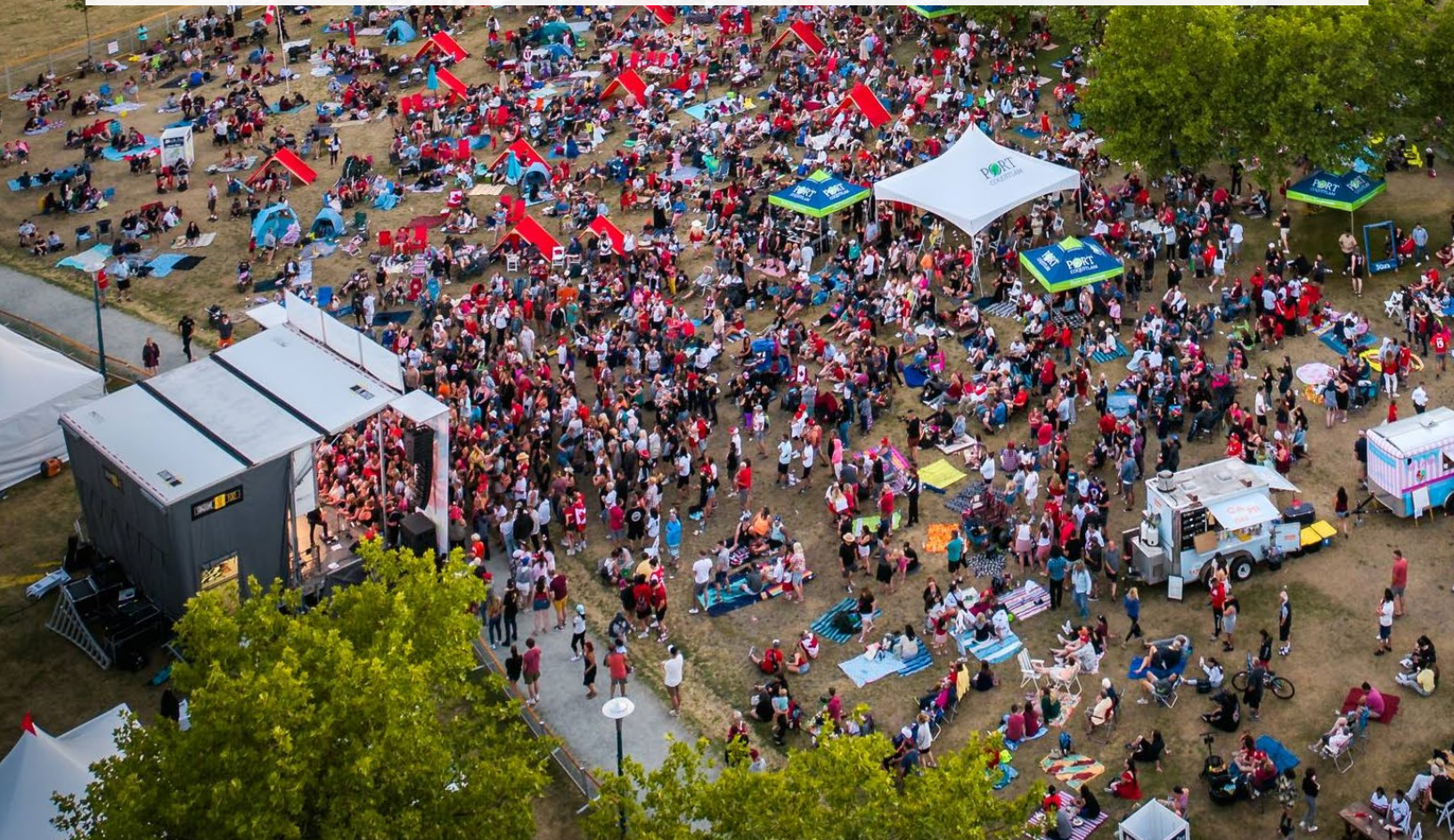


TABLE OF CONTENTS

City Snapshot	4
Organizational Chart	5
Community Budget Priorities	6

FINANCIAL PLAN OVERVIEW

2025 Budget Message	10
2025 Budgeted Service Enhancements	13
Impact to Residential Properties	14
Summary of Cost Drivers	15
Property Tax Cost Driver Details	16
Water Levy Cost Driver Details	21
Sewer Levy Cost Driver Details	24
Solid Waste/Organics Levy Cost Driver Details	27
Fund Structure & Financial Position	29
Financial Summary	30

REVENUES

Revenues Overview	32
Taxation and Other Levies	33
Utility Charges	35
Sale of Services	36
Permits & Licences	37
Investment Income	38
Contributions	39
Penalties & Fines	40
Other Revenue	41

EXPENSES

Expenses Overview	43
Payroll	44
Contracted & Other Services	47
Materials & Supplies	48
Interest & Bank Charges	49
Telephone, Utilities & Rent	50
Insurance & Claims	51
Other Personnel Costs	52
Grants & Financial Assistance	53

FUNDING SOURCES

Funding Sources	55
Reserves	56
Accumulated Surplus	62

DEPARTMENT BUSINESS PLANS

Business Plan Overview	64
Office of the Chief Administrative Officer	65
Community Safety & Corporate Services	67
Development Services	89
Engineering & Public Works	106
Finance	137
Fire & Emergency Services	141
General Government – Common Services	144
Recreation	146
RCMP	165

CAPITAL PLAN

2025-2026 Capital Plan Overview	169
Capital Program Highlights	170
Capital Program Overview	171
Operating Impact of Capital Expenditures	173
Neighbourhood Rehabilitation	174

APPENDICES

A: Financial Management Policy	176
B: Financial Plan Development and Timetable	182

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 amazing festivals, affordability, accessible location, extensive parks and trail network, family-oriented programs, exceptional City services, small-town community spirit, charming historic downtown and business-friendly approach.

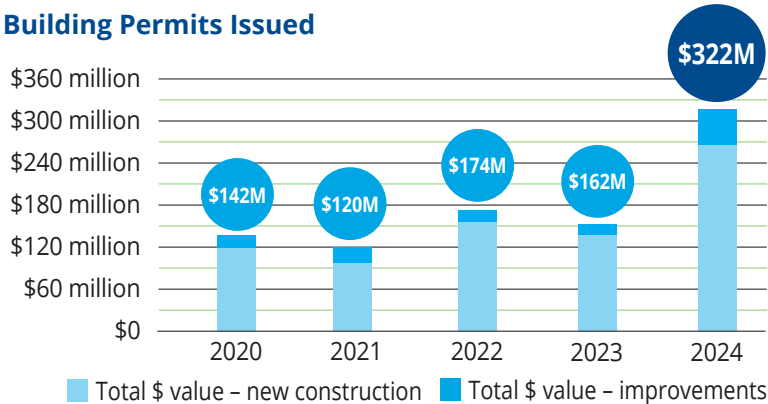
29.16
sq km
total land
area

271
hectares
parks &
trails



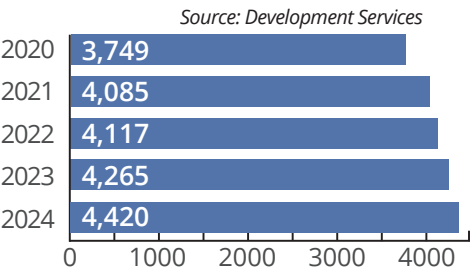
CONSTRUCTION VALUE

Building Permits Issued



BUSINESSES

Business Licences



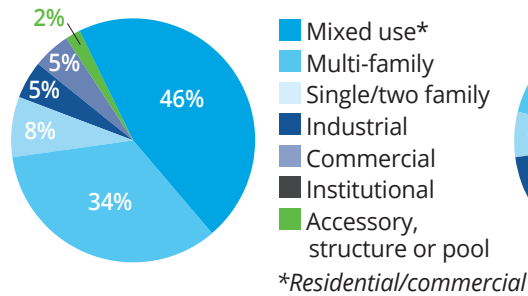
Common Business Types (2024)*

- 22% out-of-town contractors
- 19% general
- 19% home-based
- 8.5% professional services
- 7.3% intermunicipal licence
- 7.1% manufacturers
- 3.7% retail

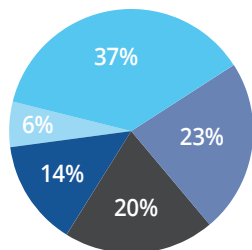
4,420
businesses

* Not all licence types are listed

NEW 2024 \$270 MILLION



IMPROVEMENTS 2024 \$52 MILLION



RESIDENTS



91% Canadian citizens
34% Born outside of Canada
62% English is mother tongue



2.6 Average # persons/household
77% Homes are owned
90% Same address 1 year ago
63% Same address 5 years ago



58% Some post-secondary education (ages 15+)



\$102,000 Median household income*
68% Employed (ages 15+)

Source: Statistics Canada - 2021 Census * from 2020

61,498
people*

23,671
private
dwellings*



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%

Age 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.

* Source: Statistics Canada - 2021 Census.

ORGANIZATIONAL CHART

CITIZENS OF PORT COQUITLAM
(residents, property owners, businesses)

CITY COUNCIL

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER



Rob Bremner, MSc
Chief Administrative Officer

Karen Grommada, CPA, CMA
Deputy Chief
Administrative Officer



COMMUNITY SAFETY & CORPORATE SERVICES

Dominic Long
Director

Divisions: Bylaw Services, Communications, Events & Admin Services, Community Policing, Legislative Services & Corporate Initiatives, Human Resources, Information Services



DEVELOPMENT SERVICES

Bruce Irvine, BA, BSc., MSc., RPP
Director

Divisions: Building, Community Planning, Development Engineering (including business licences), Development Planning, Real Estate



ENGINEERING & PUBLIC WORKS

Joshua Frederick, M.A.Sc., P.Eng
Director

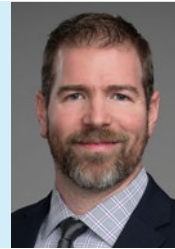
Divisions: Administration, Capital Projects, Infrastructure Planning, Public Works (including streets, parks, environment, fleet, solid waste, sewer, water and drainage utilities)



FINANCE

Jeffrey Lovell, CPA, CA
Director

Divisions: Common Services, Finance Services (including purchasing, accounting, financial planning, payroll, revenue services)



FIRE & EMERGENCY SERVICES

Blake Clarkson
Fire Chief/City Emergency Coordinator

Divisions: Administration, Emergency Preparedness, Fire Suppression, Training, Protective Services & Public Education



RECREATION

Glenn Mitzel
Director

Divisions: Administration, Cultural Development & Community Services, Facility Services, Recreation Services



RCMP

Darren Carr
Superintendent
Officer in Charge

Contracted service



Municipal Auditors

KPMG LLP

COMMUNITY BUDGET PRIORITIES

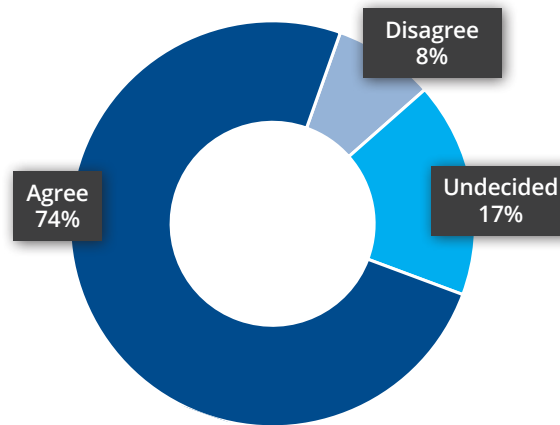
In January 2025, the City mailed the 2025 Budget at a Glance brochure and survey to every home and business and provided additional information online to encourage public feedback on the 2025 budget and current City services.

The City received 943 responses to the print and online survey. These themes emerged:

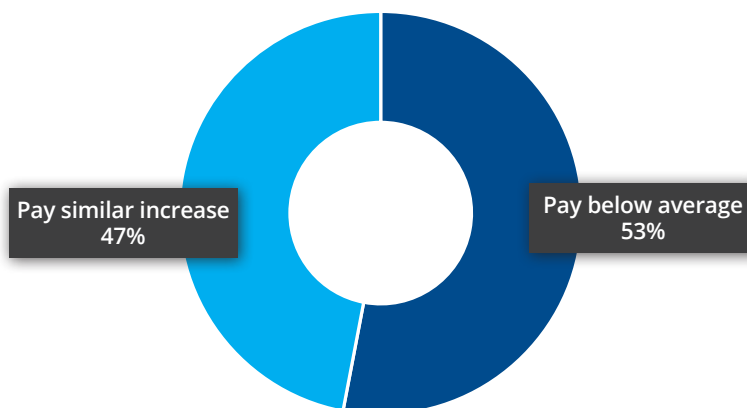
- 74 percent agreed they receive good value for their tax dollars.
- The five services with the highest satisfaction were fire services; parks, sports fields/courts and trails; festivals and special events; garbage, recycling and green cart; and recreation and culture.
- Most improved services from 2024 were garbage, recycling and green cart services; festivals and special events; and active transportation.
- The top three areas identified for enhancements, even if it resulted in higher taxes, were road maintenance, active transportation infrastructure, and parks, sports fields/courts, and trails.
- In terms of overall attitude toward taxes, 53 percent of residents preferred to pay lower property taxes than neighbouring cities, and 47 percent were comfortable paying a similar increase to neighbouring cities.
- 78 percent were satisfied with the budget information available to them, up one percent from 2024.

SELECTED RESULTS FROM BUDGET 2025 SURVEY

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



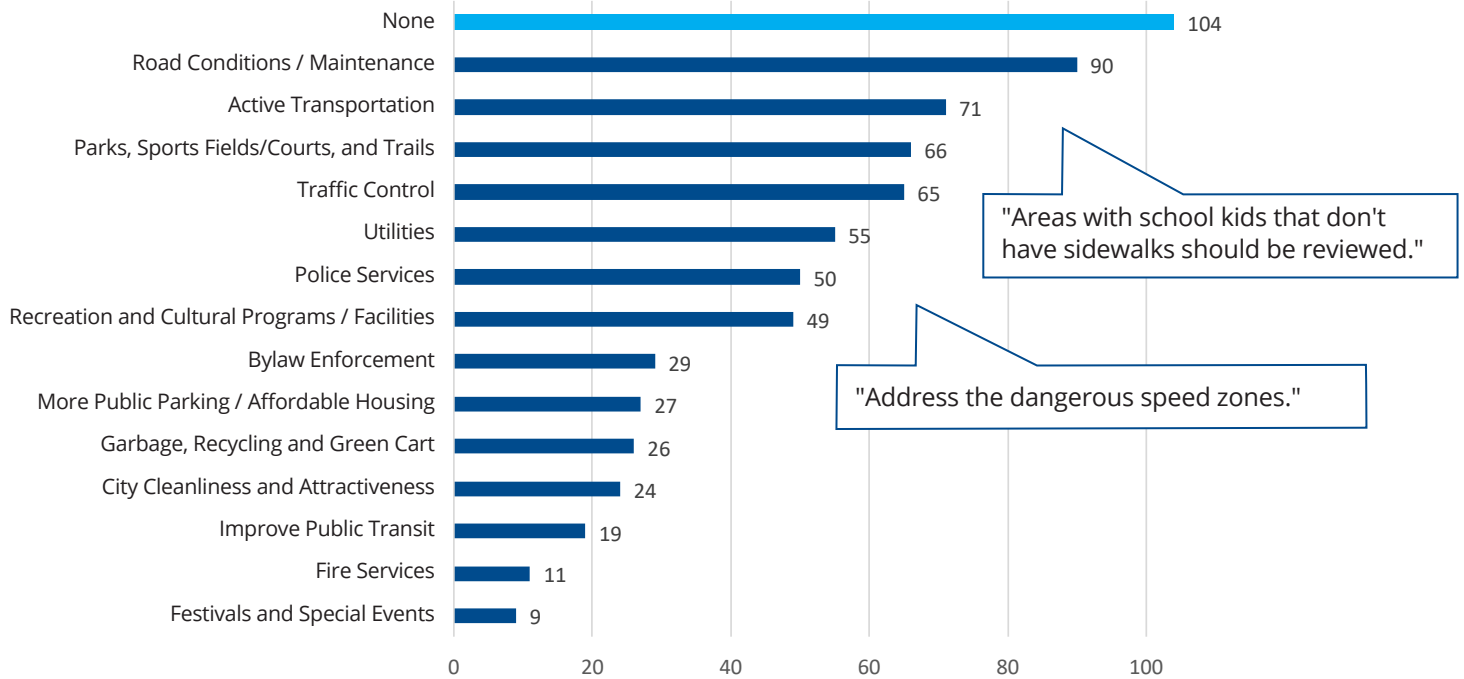
Question: Would you prefer to pay similar property tax increases to the region in order to maintain or enhance service to meet needs and offset rising costs, or continue to have taxes below the regional average while keeping new spending low and continuing to find efficiencies and savings where possible?



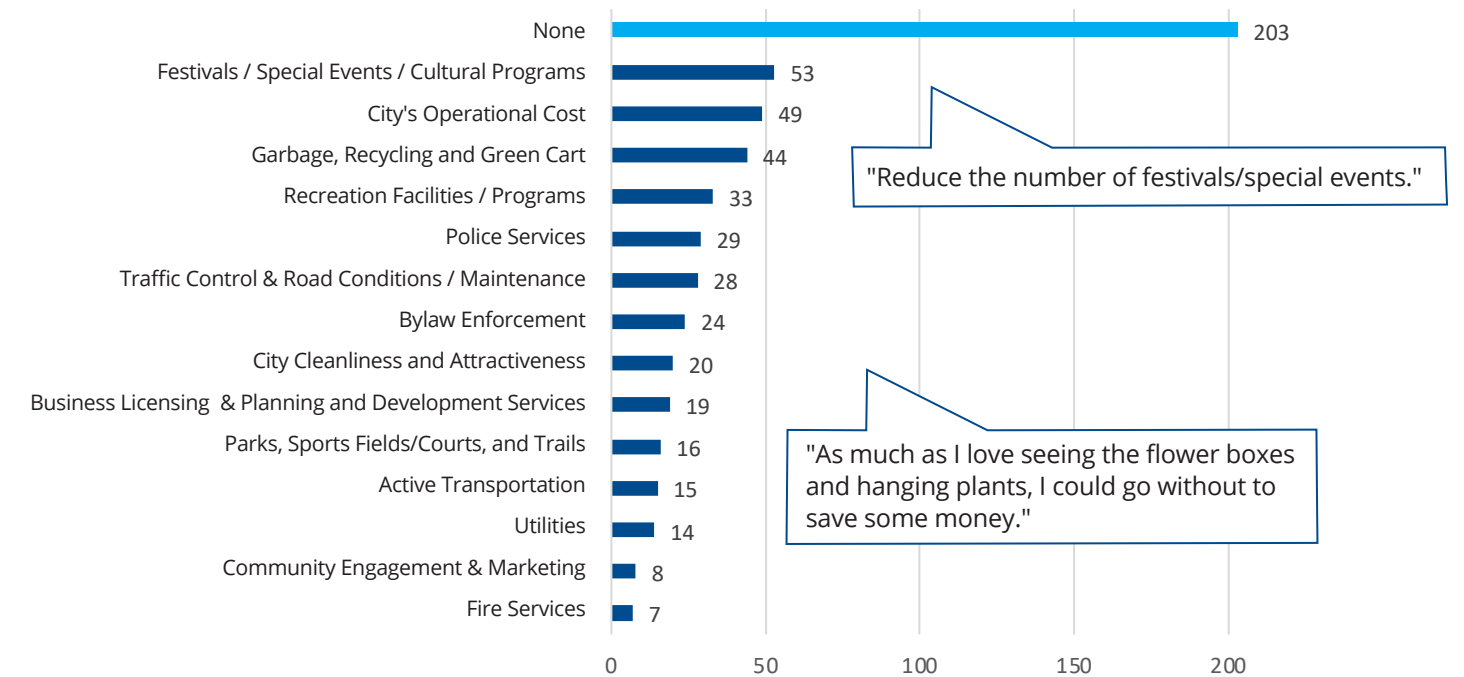
COMMUNITY BUDGET PRIORITIES

SELECTED RESULTS FROM BUDGET 2025 SURVEY

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



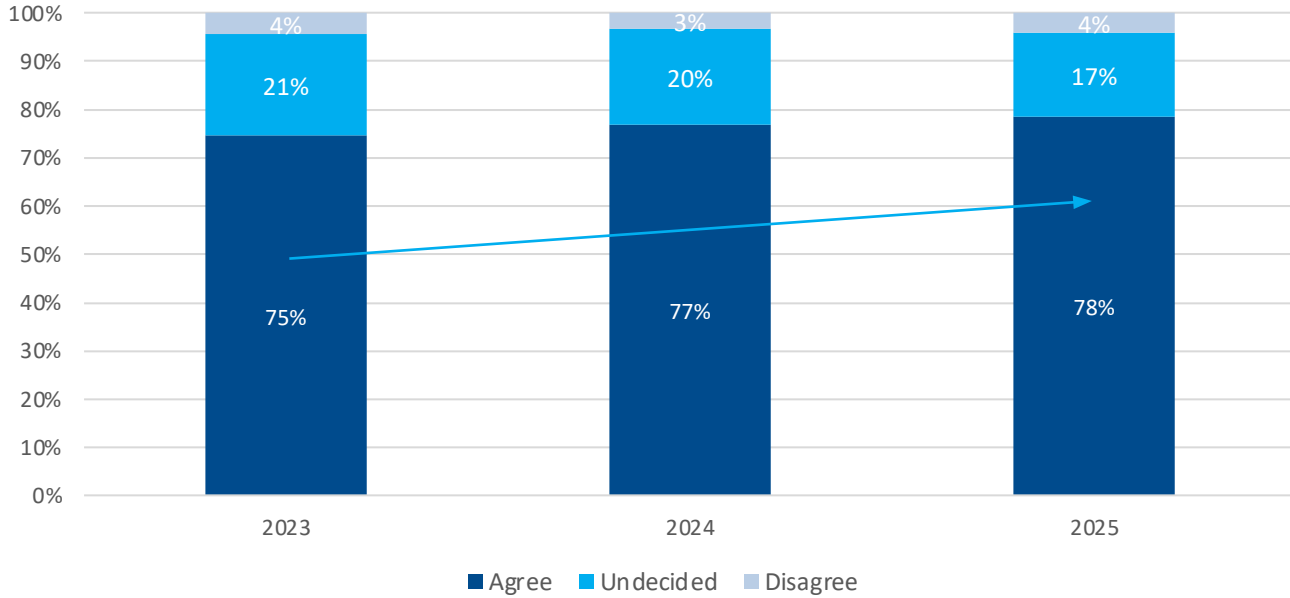
Question: What service would you trade for lower taxes?



COMMUNITY BUDGET PRIORITIES

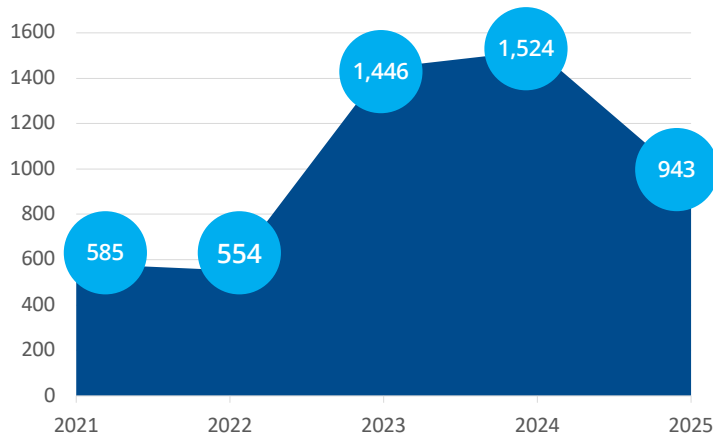
SELECTED RESULTS FROM BUDGET 2025 SURVEY

Question: Are you satisfied with the budget information available to you this year?

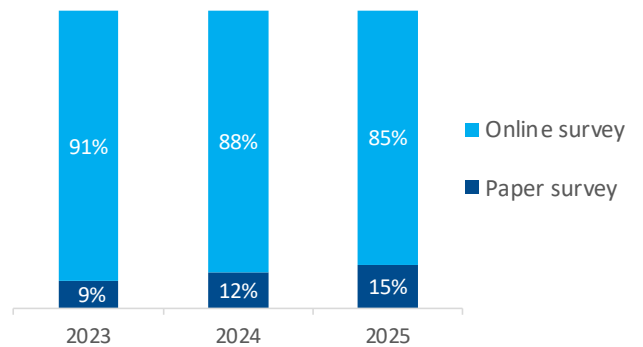


Budget communications and responses:

Survey responses



Responses by type





2025-2029 FINANCIAL PLAN

FINANCIAL PLAN

OVERVIEW

2025 BUDGET MESSAGE

This document contains the City of Port Coquitlam's 2025 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 2025 budget are outlined below.

STRATEGIC DIRECTION

Council Priorities 2023-2026

In 2023, the City Council elected in fall 2022 finalized a new set of priorities to guide the City's budget and service delivery from 2023 to 2026 – translating into budgeted activities with tangible results.

The priorities are informed by community feedback including the Mayor's Citizen Advisory Roundtable, as well as research, best practices, annual budgets and various long-term planning documents.

The six priorities are described below.



PLANNING FOR A LIVABLE, FUN AND VIBRANT CITY

Goal: A safe, clean and fun city that meets community needs, keeps residents safe, enriches quality of life and provides opportunities to connect and celebrate.

How We Will Get There:

- **Community planning:** Holistic, thoughtful planning that addresses community needs and priorities.
- **Arts, culture and festivals:** Animating public spaces, supporting a vibrant cultural scene and fostering community spirit.
- **Including everybody:** Ensuring City programs, services, facilities and amenities are inclusive and accessible to all.
- **Sport and recreation amenities:** Making the City a B.C. leader for sports and recreation amenities.
- **Public safety:** Protecting the public and ensuring citizens feel safe at home and around the City.



ENHANCING ENVIRONMENTAL SUSTAINABILITY

Goal: A healthy environment and sustainable service-delivery amid a changing climate.

How We Will Get There:

- **Planning for sustainability:** Incorporating environmental sustainability in City planning, and making conscious and strategic choices to shape a resilient and thriving future. This includes energy-efficient civic buildings and vehicles, and public amenities that promote sustainable transportation options.
- **Stewardship:** Protecting the City's natural areas, watercourses and trees.



SUPPORTING A THRIVING ECONOMY

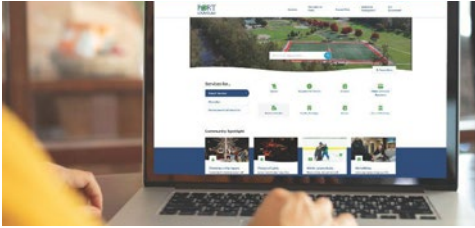
Goal: A community that helps businesses thrive, encourages job creation and attracts investment.

How We Will Get There:

- **Helping businesses thrive:** Supporting existing businesses, including reducing red tape and seeking opportunities to showcase what local businesses have to offer.
- **Supporting job creation:** Attracting businesses and jobs by streamlining approval processes, ensuring access to affordable commercial and industrial spaces, supporting digital infrastructure, and facilitating services that attract skilled workers and employers, such as child care.
- **Investing in the community:** Making strategic improvements to civic infrastructure in order to enhance services to existing residents, attract new investment, and encourage people to visit, shop and gather.

2025 BUDGET MESSAGE

Council Priorities 2023-2026 (continued)



STRIVING FOR ORGANIZATIONAL EXCELLENCE

Goal: A resilient, welcoming organization providing services that meet current and future community needs.

How We Will Get There:

- **Resilience:** Being adaptable, encouraging innovation, developing partnerships and strengthening the City workforce to help navigate unforeseen circumstances and ensure our services can continually address the community's evolving needs, both today and tomorrow.
- **Welcoming culture:** Striving to be an open, inclusive entity that values diversity, hears every voice and welcomes different perspectives, while fostering a culture of learning and growth.
- **Continual improvement:** Continuously working to be more responsive, efficient and effective in our operations and delivery of services to the community.
- **Investing in our people:** Supporting staff professional development and building in-house capacity as part of succession planning.

IMPROVING TRANSPORTATION AND MOBILITY

Goal: A transportation network that provides safe, effective options for getting around the City.

How We Will Get There:

- **Transportation planning:** Planning for a vibrant and accessible community with a comprehensive network that facilitates the movement of people and goods and prioritizes safety, efficiency and sustainability. This includes working with partners on cross-jurisdictional issues.
- **Sustainable travel:** Encouraging active transportation (such as walking, cycling, transit and e-mobility), including investments in pedestrian safety, traffic calming and the trail and multi-use path network.
- **Infrastructure investments:** Maintaining existing transportation infrastructure such as roads, lanes and sidewalks, and investing in other improvements to maintain safety and function.

MANAGING CITY FINANCES AND ASSETS RESPONSIBLY

Goal: Long-term value for tax dollars through sound management of finances and assets.

How We Will Get There:

- **Focus on affordability:** Continually seeking out alternative revenue sources, grants, cost-sharing opportunities and operational efficiencies to reduce the burden on taxpayers.
- **Leverage land assets:** Acquiring and leveraging strategic City land holdings for the maximum community benefit.
- **Long-term planning:** Developing plans to anticipate long-term future operating and capital needs and account for them in the budget process.
- **Asset management:** Maintaining and upgrading City infrastructure and other assets to ensure continual function and safety.
- **Accountability:** Keeping the public updated with budget and financial information and seeking input during each budget process.

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

More factors >

2025 BUDGET MESSAGE

ADDITIONAL FACTORS INFLUENCING THE 2025 BUDGET

Adjustments to Maintain Existing Services

The City faced cost pressures on several fronts to maintain service levels for 2025. These pressures include:

- Increased costs related to RCMP services
- Metro Vancouver cost escalation for the purchase of water and disposal of liquid waste
- Increased staffing costs for CUPE and IAFF based on current labour contracts
- Inflationary cost pressures to various contracted services, software, materials and supplies.

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

For example, in the current year, the following budgets were increased based on historical averages and trending actuals:

- Increases to budgeted revenue based on the updated Fee Schedule for Parks & Recreation
- Increases to budgeted costs for Storm Main Repairs, Storm Service Repairs, Catch Basin Clearing, and Fire Suppression based on trending actuals.

Adjustments to Fund Infrastructure Replacement

The 2025 operating budget includes a levy of an additional 1% (\$800,000) in taxes for infrastructure replacement.

FUTURE OUTLOOK

The City will continue to face a number of challenges in the future, including ongoing economic uncertainty and supply chain challenges 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).

As we look to the future, the challenge ahead is to navigate ongoing global and economic uncertainties while continuing to save for future infrastructure replacement, keep taxes affordable and fund other emerging community needs. The City will continue to put in place measures to mitigate these pressures by continuing to seek efficiencies, focus on grant-seeking and maximizing savings where available.

2025 BUDGETED SERVICE ENHANCEMENTS

The following information was provided in the City's 2025 budget public outreach materials.

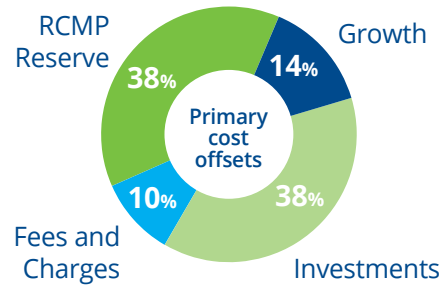
2025 OPERATING BUDGET \$121.4 MILLION

TAKING ACTION TO REDUCE TAXPAYER IMPACT

The annual budget pays for a wide variety of City services. Faced with rising costs across the board, the City has focused on maintaining existing service levels and taxpayer affordability in 2025.

To further reduce the impact on taxpayers, the City actively sought out savings and alternate revenue sources, including the use of reserve contributions, adjustments to investment revenue, department efficiencies, and tax revenue from new development (growth).

The City offset over \$1.3 million in costs, reducing the proposed tax increase by about 1.6 percent.



GLASS PICKUP

Based on long-time resident requests, curbside glass pickup begins in January 2025 for homes that pay the solid waste levy: portcoquitlam.ca/glass.



INFRASTRUCTURE

The City sets aside a percentage of taxes each year to ensure sustainable long-term funding for capital projects.

2025 CAPITAL BUDGET \$37.5 MILLION

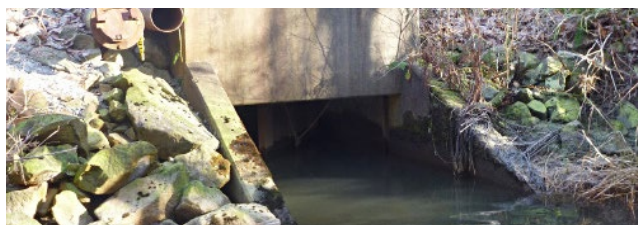
Council adopted a 2025-2026 Capital Budget that invests \$37.5 million in 2025 and \$26 million in 2026 in a variety of capital improvements and infrastructure renewal.

FLOOD PROTECTION

Flood protection is a significant priority for the City. The Capital Plan has dedicated about \$14.4 million in 2025 and \$11.5 million in 2026 to flood protection, including upgrades of pump stations, improved drainage and culverts in flood-prone areas.

Related activities in 2025 include:

- New flood protection program
- Design of Coast Meridian Road culvert
- Design of Cedar Drainage Pump Station
- Upgrades to Maple Creek Drainage Pump Station



Flood protection includes Maple Creek Drainage Pump Station

ADDITIONAL 2025 CAPITAL INVESTMENT HIGHLIGHTS

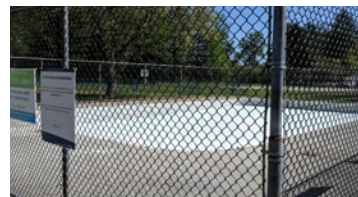
For more information about current capital projects, visit portcoquitlam.ca/capitalprojects.



Leigh Square upgrades



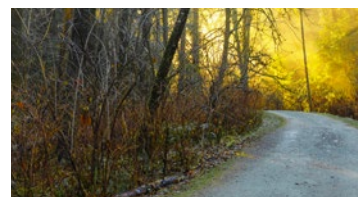
Kingsway Avenue improvements



Sun Valley Pool upgrades



Playground / dog park upgrades



Trail network expansion



Sidewalks and pedestrian safety

IMPACT TO RESIDENTIAL PROPERTIES

The following table outlines the impact of the 2025 operating budget on an average residential property (2025 assessed value was \$1,108,776), broken down by property tax, water, sewer, and solid waste levy.

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

Please note: There are no service enhancements requested for 2025.

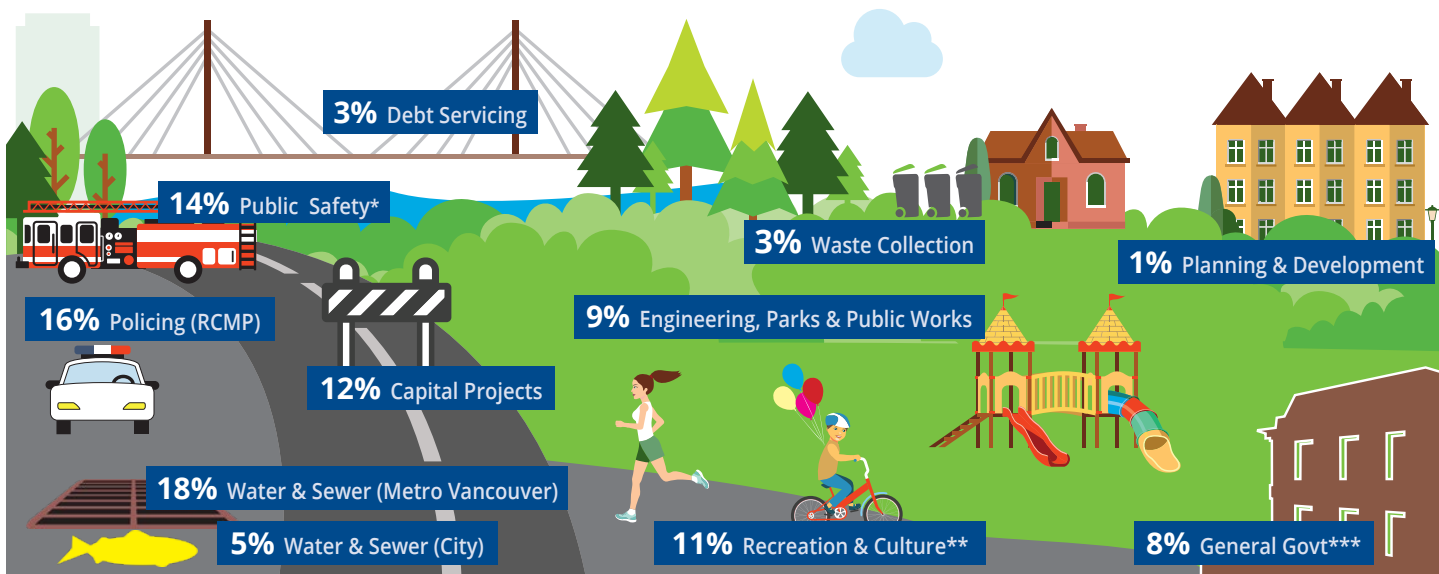
Property Tax	2024	2025	Average Home (AH) \$ Change	AH % Change
City Costs	\$1,823.12	\$1,901.69	\$63.98	2.88%
RCMP	400.20	417.44	31.84	1.43%
Total Tax	\$2,223.32	\$2,319.15	\$95.82	4.31%

Utility Levies	2024	2025	Average Home \$ Change	AH % Change
City Costs	\$180.25	\$190.90	\$10.64	1.48%
Metro Vancouver Water Charges (8.6%)	310.86	335.46	24.60	5.70%
Total Water Levy	\$491.11	\$526.36	\$35.24	7.18%
Sewer	\$123.79	\$131.57	\$7.77	0.36%
Metro Vancouver Sewer Charges (42%)	271.96	386.80	114.84	30.62%
Total Sewer Levy	\$395.75	\$518.37	\$122.61	30.98%

Solid Waste Utility	2024	2025	Average Home \$ Change	AH % Change
City Costs	\$247.34	\$261.93	\$14.59	4.71%

The following information was also provided in the City's 2025 budget public outreach materials.

WHERE DO MY TAXES AND LEVIES GO?



* Includes Fire, Bylaw Enforcement, Community Policing ** Includes library

*** Includes Finance, HR, IT, Legislative Services & Corporate Initiatives, Licensing

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 the following 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.

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 (AH) \$ Impact	AH % Impact
Property Tax Cost Drivers			
Adjustments to maintain existing services	\$2,011,600	\$55.91	2.51%
Adjustments from external service delivery partners	190,600	5.30	0.24%
Adjustments to fund future Infrastructure replacement	800,000	22.23	1.00%
Revenue from new development/growth	(200,000)	(5.56)	(0.25%)
RCMP funding from reserve	(500,000)	(13.90)	(0.63%)
Total Base Budget	2,302,200	\$63.98	2.87%
<i>RCMP</i>	1,145,500	31.84	1.43%
TOTAL	\$3,447,700	\$95.82	4.30%
Water Levy Cost Drivers			
Adjustments to maintain existing services	\$66,800	\$2.34	0.48%
Adjustments from external service delivery partners (Metro Vancouver)	797,900	27.99	5.70%
Adjustments to fund future Infrastructure replacement	140,000	4.91	1.00%
Contribution from Water Stabilization Reserve	200,000	7.02	1.43%
Revenue from new development/growth	(200,000)	(7.02)	(1.43%)
TOTAL	\$1,004,700	\$35.24	7.18%
Sewer Levy Cost Drivers			
Adjustments to maintain existing services	\$29,700	\$1.07	0.27%
Adjustments from external service delivery partners (Metro Vancouver)	3,368,300	121.18	30.62%
Adjustments to fund future Infrastructure replacement	110,000	3.96	1.00%
Contribution from Sewer Stabilization Reserve	100,000	3.60	0.91%
Revenue from new development/growth	(200,000)	(7.20)	(1.82%)
TOTAL	\$3,408,000	\$122.61	30.98%
Solid Waste Cost Drivers			
Adjustments to maintain existing services	\$198,300	\$15.97	5.15%
Adjustments from external service delivery partners	(17,100)	(1.38)	(0.44%)
TOTAL	\$181,200	\$14.59	4.71%

PROPERTY TAX COST DRIVER DETAILS

Budgeted taxation revenue for 2025 increased by \$3,447,700 or 4.30%. As with prior years, a portion of the increase has been offset by growth in new development, meaning the overall tax impact to an existing average residential property (2024 assessed value \$1,108,776) would be \$95.82.

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	AH % Impact
Adjustments to maintain existing services	\$2,011,600	\$55.91	2.51%
Adjustments from external service delivery partners	190,600	5.30	0.24%
Adjustments to fund future Infrastructure replacement	800,000	22.23	1.00%
Revenue from new development	(200,000)	(5.56)	(0.25%)
RCMP	1,145,500	31.84	1.43%
RCMP funding from reserve	(500,000)	(13.90)	(0.63%)
TOTAL	\$3,447,700	\$95.82	4.30%

ADJUSTMENTS TO MAINTAIN EXISTING SERVICES

These reflect adjustments to the budget to maintain services at their 2024 levels.

Item	Amount	AH \$ Impact	AH % Impact
Labour contracts / policies	\$2,236,400	\$62.15	2.80%
Inflationary adjustment / policies	305,700	8.50	0.38%
Operating cost of capital	50,000	1.39	0.06%
Other departmental adjustments	(580,500)	(16.13)	(0.73%)
TOTAL	\$2,011,600	\$55.91	2.51%

Labour Contracts/Policies

Labour cost increases are primarily driven by increases to rates established through collective agreements or Council policy and the employer share of benefits (Municipal Pension Plan, Work Safe BC benefits, extended health, EI/ CPP, etc.). For 2025 for the employer share of benefits, an estimate has been incorporated based on expected usage. Staff will monitor costs in the following year, which includes the negotiation of a new contract for the provision of benefits and will incorporate the necessary adjustments in future budget years. The following table shows the dollar impact funded by taxation for labour increases and benefit adjustments.

Item	Amount	AH \$ Impact	AH % Impact
CUPE	\$1,181,200	\$32.83	1.48%
IAFF	324,000	9.00	0.41%
Exempt	731,200	20.32	0.91%
TOTAL LABOUR	\$2,236,400	\$62.15	2.80%

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.

Category	Basis	Amount	AH \$ Impact	AH % Impact
Contracted Services	Stats Canada Lower Mainland CPI (2.5%)	\$136,800	\$3.80	0.17%
Fuel	Fuel Volume (7%)	57,200	1.59	0.07%
Natural Gas	Submission to BC Utilities Commission (5.3%)	22,700	0.63	0.03%
Animal Control Contract	Contractual Increase (20%)	33,200	0.92	0.04%
Insurance	Brokerage Estimate (4.88%)	56,000	1.56	0.07%
TOTAL		\$305,900	\$8.50	0.38%

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 enters into service. Materials, supplies, labour and equipment are added to the operating budget only once the need is demonstrated. The following table outlines the items composing the 2025 budget adjustment.

Item	Amount	AH \$ Impact	AH % Impact
Indoor Facility Artificial Turf – Arena 1 – Biannual Installation and Removal	\$5,000	\$0.14	0.01%
Records & Document Management System Annual Licensing Fees	45,000	1.25	0.06%
TOTAL	\$50,000	\$1.39	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 2024, in addition to any adjustments to align the budgets with prior year actuals or future year estimates. This is largely informed by quarterly variance reports presented to Council, but also includes cost pressures experienced by each department.

Department	Item	Amount	AH \$ Impact	AH % Impact
Revenue				
General	Increase in investment revenue	\$(500,000)	\$(13.90)	(0.63%)
Development Services	Increase in building inspection revenue	(50,000)	(1.39)	(0.06%)
Engineering & Public Works	Internal equipment cost allocation	(29,200)	(0.81)	(0.04%)
Engineering & Public Works	Solid waste large item cost allocation	(40,000)	(1.11)	(0.05%)
Recreation	Estimated increase in revenue based on update to fee schedule	(70,000)	(1.95)	(0.09%)
Expenses				
Community Safety & Corporate Services (CSCS)	Promotional materials	4,400	0.12	0.01%
CSCS	Records storage	10,000	0.28	0.01%
CSCS	Meeting security	5,000	0.14	0.01%
CSCS	Enterprise application support	35,000	0.97	0.04%
CSCS	Cyber security & infrastructure support	15,000	0.42	0.02%
Fire Services	Critical incident and stress management training	16,500	0.46	0.02%
Fire Services	Starlink internet subscription fees	6,800	0.19	0.01%
Fire Services	Licensing requirements	6,000	0.17	0.01%
Recreation	Sports Alliance	10,000	0.28	0.01%
	TOTAL ADJUSTMENTS	(\$580,500)	(\$16.13)	(0.73%)

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, E-Comm and the City of Surrey for the provision of dispatch 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.

Item	Amount	AH \$ Impact	AH % Impact
RCMP Contract	\$1,145,500	\$31.84	1.43%
RCMP funding from reserve	(500,000)	(13.90)	(0.63%)
E-Comm and the City of Surrey Contracts	100,100	2.78	0.13%
Fraser Valley Regional Library Contract	90,500	2.52	0.11%
TOTAL	\$836,100	\$23.24	1.04%

RCMP

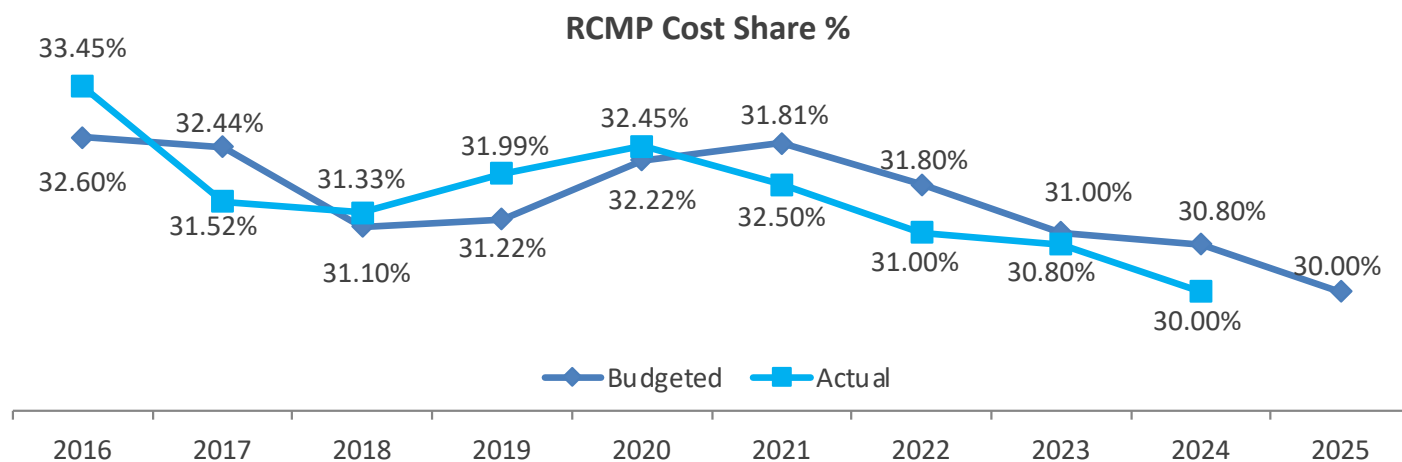
The City participates in a cost share agreement with the City of Coquitlam for the provision of RCMP services. Costs are shared based on a formula which considers both the distribution of population (based on the last census) and police activity within the two cities. The two components of the RCMP budget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

Group	2024	2025	Change
RCMP Contract	\$47,733,100	\$51,041,000	3,307,900
Public Safety Building	10,516,500	12,407,900	1,891,400
Budgeted Cost Share Percentage	30.80%	30.00%	(0.80%)
PoCo Share of Costs	\$17,940,900	\$19,034,700	\$1,093,800
Removal of Body Worn Camera (PoCo Share)	-	(87,500)	(87,500)
Non-Shared Costs (Specialized Regional Services)	1,753,600	1,892,800	139,200
Total of Shared and Non-Shared Costs	\$19,694,500	\$20,840,000	\$1,145,500
FUNDING:			
Funding from RCMP Operating Reserve	425,900	925,900	500,000
Funding from Taxation	19,268,600	19,914,100	645,500
TOTAL	\$19,694,500	\$20,840,000	\$1,145,500

The primary cost drivers for the increases to the RCMP contract are \$263,200 (5.7%) for regular pay, \$205,100 (6.5%) for pension costs and division administration costs, \$131,700 (31.4%) for firearms and tasers, and \$47,800 (13.7%) for overtime pay. Non-Shared costs for specialized regional services (IHIT and LMD) increased by \$138,200 (8.1%). Costs for the Public Safety Building increased by \$483,200 (14.9%) mainly due to labour increases. Staff have removed body worn cameras from the budget and are currently in the official process of disputing the costs.

The City's portion of shared costs is budgeted to decrease from 30.8% in 2024 to 30.0% in 2025 based on the decrease in Port Coquitlam's share of police activity as noted in the 2024 2nd trimester statistics. For 2025, the 0.8% change in the cost share translates to a ~\$323,000 impact to the City budget.

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. In 2024, the City forecasts a surplus in the RCMP budget adding to the available operating reserve. Staff recommended a transfer of \$745,400 from the RCMP Reserve to help offset the budget increase for 2025. This transfer is \$250,000 greater than the transfer budgeted in 2024.

OPERATING RESERVE CONTINUITY - RCMP	Dec 31, 2024 Ending Balance	2025 Projected Contributions	2025 Operating / DP / One-time	Dec 31, 2025 Estimated Ending Balance	2026 Projected Contributions	2026 Operating / DP / One-time	Dec 31, 2026 Estimated Ending Balance
RCMP	\$2,935,704*	\$127,835**	\$(100,300)	\$2,063,239	\$615,972**	\$(742,100)	\$1,937,111

*Estimate based on T2 forecast provided by RCMP
 **Estimate forecast based on historical results

Fraser Valley Regional Library

The City has a contract with the Fraser Valley Regional Library to operate the Terry Fox Library. In October 2024, the Library Board discussed the proposed FVRL 2025 budget.

The budget represents a \$90,500, (0.11%) increase to the City's budget. The increase is the Base Budget increase plus an increase in the Building Reserve transfer of \$20,000, resulting in a total increase of 3.92% to the FVRL budget.

E-Comm and Dispatch

The City has a contract with E-Comm to provide the infrastructure for Emergency calls. The City of Surrey provides the labour for the actual dispatching. The increases for these two contracts represent a \$100,100 (0.11%) increase to the City's budget. The increase in the dispatch budget also factors in an increase of at least 4.3% in the call volume expected for the City in 2025.

PROPERTY TAX COST DRIVER DETAILS

ADJUSTMENT TO FUND INFRASTRUCTURE REPLACEMENT

The City has contributed to the Long-Term Infrastructure Reserve each year since 2010. Each year, an amount, usually an additional 1% of the prior year's budgeted taxation and utility revenue, is added to the annual contribution amount.

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 2017-2025 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. BC Assessment's current estimate for the City's growth in 2025 is \$200,000.



WATER LEVY COST DRIVER DETAILS

The water levy for 2025 is increasing by \$1,004,700 or 7.18%.

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 into 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	AH % Impact
Adjustments to maintain existing services	\$66,800	\$2.34	0.48%
Adjustments from external service delivery partners	797,900	27.99	5.70%
Adjustments to fund future Infrastructure replacement	140,000	4.91	1.00%
Contribution from Water Stabilization Reserve	200,000	7.02	1.43%
Revenue from new development/growth	(200,000)	(7.02)	(1.43%)
TOTAL	\$1,004,700	\$35.24	7.18%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2024 levels and total \$66,800 which translates to a 0.48% increase to the water levy. For 2025, 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	\$55,800	\$1.95	0.40%
Inflationary adjustment / policies	5,300	0.19	0.04%
Other departmental adjustments	5,700	0.20	0.04%
TOTAL	\$66,800	\$2.34	0.48%

Labour Contracts/Policies

Labour cost increases are primarily driven by increases to rates established through collective agreements or Council policy and the employer share of benefits (Municipal Pension Plan, Work Safe BC benefits, extended health, EI/ CPP, etc.). For 2025 for the employer share of benefits, an estimate has been incorporated based on expected usage. Staff will monitor costs in the following year, which includes the negotiation of a new contract for the provision of benefits and will incorporate the necessary adjustments in future budget years. The following table shows the dollar impact funded by taxation for labour increases and benefit adjustments.

Group	Amount	AH \$ Impact	AH % Impact
CUPE	\$10,800	\$0.38	0.08%
Exempt	45,000	1.58	0.32%
TOTAL	\$55,800	\$1.96	0.40%

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	Amount	AH \$ Impact	AH % Impact
Contracted Services	Stats Canada Lower Mainland CPI (2.5%)	\$5,200	\$0.18	0.04%
Natural Gas	Submission to BC Utilities Commission (5.3%)	100	0.01	0.00%
TOTAL		\$5,300	\$0.19	0.04%

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 2024, 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 water	\$5,700	\$0.20	0.04%

Internal charges help distribute the increased cost of operations to their appropriate areas. The adjustment of \$5,700 is to align the budget for internal fleet/equipment charges to the contractual and cost increases of the fleet related to the water utility.

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 2024 Metro Vancouver's board approved an estimated budget of \$10.1M to water billing (8.6% rate increase year over year) resulting in an overall increase of \$797,900 (5.7%) to Port Coquitlam's budget.

ADJUSTMENT TO FUND INFRASTRUCTURE REPLACEMENT

The City has contributed to the Long-Term Infrastructure Reserve each year since 2010. Each year, an amount, usually an additional 1% of the prior year's budgeted taxation and utility revenue, is added to the annual contribution amount.

At times, a portion of the reserve balance has been drawn from these reserves to fund the City's capital program (for example an additional allocation from the reserve of \$892K has been budgeted annually from 2017-2026 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.

WATER LEVY COST DRIVER DETAILS

CONTRIBUTION FROM WATER STABILIZATION RESERVE

The water stabilization reserve was established to lessen the impact on property owners of extraordinary rate increases for water purchases from Metro Vancouver. For 2025, it was proposed to reduce the withdrawal from the water stabilization reserve by \$200,000 to increase the levy to property owners by 1.43%. This reduction brought the net reserve contribution for 2025 to \$335,000, which will allow the reserve to be used for two more years before the balance is depleted.

IMPACT ON WATER LEVY REVENUE FROM NEW DEVELOPMENT

Water levy 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. Growth can also result from an increased volume of construction. Historically, water levy revenue generated from growth has been used to help offset water levy tax increases for the rest of the community in addition to the costs and additional services related to new development. The current estimate for the City's growth in water levies for 2025 is \$200,000.



SEWER LEVY COST DRIVER DETAILS

The sewer levy for 2025 is increasing by \$3,408,000 or 30.98%.

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 into 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	AH % Impact
Adjustments to maintain existing services	\$29,700	\$1.07	0.27%
Adjustments from external service delivery partners	3,368,300	121.18	30.62%
Adjustments to fund future Infrastructure replacement	110,000	3.96	1.00%
Contribution from Sewer Stabilization Reserve	100,000	3.60	0.91%
Revenue from new development	(200,000)	(7.20)	(1.82%)
TOTAL	\$3,408,000	\$122.61	30.98%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2024 levels and total \$29,700 which translates to a 0.27% increase to the sewer levy. For 2025, 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	\$16,500	\$0.59	0.15%
Inflationary adjustment / policies	8,000	0.29	0.07%
Other departmental adjustments	5,200	0.19	0.05%
TOTAL	\$29,700	\$1.07	0.27%

Labour Contracts/Policies

Labour cost increases are primarily driven by increases to rates established through collective agreements or council policy and the employer share of benefits (Municipal Pension Plan, Work Safe BC benefits, extended health, EI/ CPP, etc.). For 2025 for the employer share of benefits, an estimate has been incorporated based on expected usage. Staff will monitor costs in the following year, which includes the negotiation of a new contract for the provision of benefits and will incorporate the necessary adjustments in future budget years. The following table shows the dollar impact funded by taxation for labour increases and benefit adjustments.

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

Group	Amount	AH \$ Impact	AH % Impact
Exempt	\$4,000	\$0.14	0.04%
CUPE	12,500	0.45	0.11%
TOTAL	\$16,500	\$0.59	0.15%

SEWER LEVY COST DRIVER DETAILS

Inflationary Adjustments/Policies

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

Category	Basis	Amount	Average Home (AH) \$ Impact	AH % Impact
Contracted Services	Stats Canada Lower Mainland CPI (2.5%)	\$8,000	\$0.29	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 2024, 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	\$5,200	\$0.19	0.05%

Internal charges help distribute the increased cost of operations to their appropriate areas. The adjustment of \$5,200 is to align the budget for internal fleet/equipment charges to the contractual and cost increases of the fleet related to the water utility.

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.

In October 2024 Metro Vancouver's board approved an estimated budget of \$11.4M to sewer billing (42% rate increase year over year) resulting in an overall increase of \$3,408,000 (30.62%) to Port Coquitlam's budget.

Item	Amount	AH \$ Impact	AH % Impact
Sewer Levy Increase	\$3,408,000	\$121.18	30.62%

ADJUSTMENT TO FUND INFRASTRUCTURE REPLACEMENT

The City has contributed to the Long-Term Infrastructure Reserve each year since 2010. Each year, an amount, usually an additional 1% of the prior year's budgeted taxation and utility revenue, is added to the annual contribution amount.

At times, a portion of the reserve balance has been drawn from these reserves to fund the City's capital program (for example an additional allocation from the reserve of \$669K has been budgeted annually from 2017-2026 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.

SEWER LEVY COST DRIVER DETAILS

CONTRIBUTION FROM SEWER STABILIZATION RESERVE

The sewer stabilization reserve was established to lessen the impact on property owners of rate increases for sewer processing from Metro Vancouver. For 2025, it was proposed to reduce the withdrawal from the sewer stabilization reserve by \$100,000 to increase the levy to property owners by 0.91%. This reduction brought the net reserve contribution for 2025 to \$100,000, which will allow the reserve to be used for two more years before the balance is depleted.

IMPACT ON SEWER LEVY REVENUE FROM NEW DEVELOPMENT

Sewer levy revenue from new development is primarily generated from new construction completed in the prior year but can also be attributable to renovations. Growth can also result from an increased volume of consumption. Historically, sewer levy revenue generated from growth has been used to help offset sewer levy tax increases for the rest of the community in addition to the costs and additional services related to new usage. The current estimate for the City's growth in sewer levies for 2025 is \$200,000.



SOLID WASTE/ORGANICS LEVY COST DRIVER DETAILS

The solid waste levy for 2025 is increasing by \$181,200 or 4.71%.

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.

SOLID WASTE LEVY COST DRIVERS	Amount	Average Home (AH) \$ Impact	AH % Impact
Adjustments to maintain existing services	\$198,300	\$15.97	5.15%
Adjustments for major external service providers	(17,100)	(1.38)	(0.44%)
TOTAL	\$181,200	\$14.59	4.71%

ADJUSTMENTS TO MAINTAIN CITY SERVICES

These reflect adjustments to the budget to maintain services at their 2024 levels and total \$198,300 which translates to a 5.15% increase to the solid waste levy. For 2025, 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	\$110,100	\$8.86	2.86%
Inflationary adjustment / policies	2,800	0.23	0.07%
Other departmental adjustments	85,400	6.88	2.22%
TOTAL	\$198,300	\$15.97	5.15%

Labour Contracts/Policies

Labour cost increases are primarily driven 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 2025 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	Amount	AH \$ Impact	AH % Impact
Exempt	\$3,500	\$0.29	0.09%
CUPE	\$106,600	8.57	2.77%
TOTAL	\$110,100	\$8.86	2.86%

SOLID WASTE/ORGANICS LEVY COST DRIVER DETAILS

Inflationary Adjustments/Policies

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

Category	Basis	Amount	Average Home (AH) \$ Impact	AH % Impact
Contracted Services	Stats Canada Lower Mainland CPI (2.5%)	\$2,800	\$0.23	0.07%

Other Departmental Adjustments

Internal equipment charges relate to adjustments in the solid waste fund operations to align with actual use of equipment. Increased costs related to solid waste vehicles and equipment has resulted in an increase of \$31,000 being allocated to the solid waste utility. This allocation is offset by a reduction to general fund operating expenses (and therefore property tax).

Item	Amount	AH \$ Impact	AH % Impact
Internal allocations	\$31,000	\$2.50	0.81%
Large item pickup and curbside glass	54,400	4.38	1.41%
TOTAL	\$85,400	\$6.88	2.22%

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 (outside contractor).

Category	Amount	AH \$ Impact	AH % Impact
Tipping fees (Metro Vancouver)	\$37,100	\$2.99	0.96%
Organics disposal	(54,200)	(4.37)	(1.40%)
TOTAL	\$(17,100)	\$(1.38)	(0.44%)

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 page 56.

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 2025 approved operating budget. Additional details on revenues and expenses are provided in the revenue, expenses, and business plan sections of this document.

Revenues

Item	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Taxation and other levies	\$85,504,400	\$89,242,900	\$3,738,500	4.37%	\$85,019,513
Utility charges	30,510,600	35,504,500	4,993,900	16.37%	31,572,248
Sale of services	8,378,400	8,485,500	107,100	1.28%	9,575,757
Permits and licences	3,702,600	3,832,800	130,200	3.52%	4,129,120
Investment income	3,093,300	3,593,300	500,000	16.16%	13,534,610
Contributions	2,177,700	2,102,700	(75,000)	-3.44%	1,213,572
Penalties and fines	706,000	706,000	-	0.00%	1,022,772
Other revenue	453,800	466,100	12,300	2.71%	673,206
TOTAL REVENUES	\$134,526,800	\$143,933,800	\$9,407,000	6.99%	\$146,740,798

Expenses

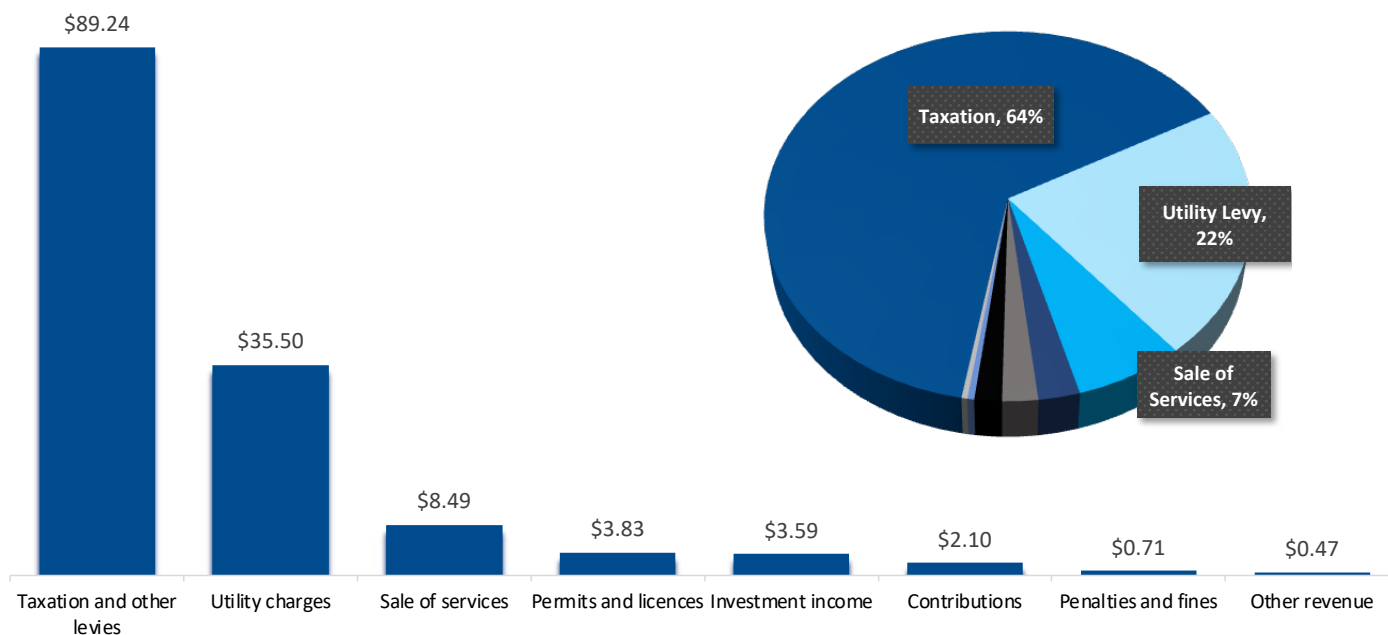
Item	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$53,488,600	\$56,107,600	\$2,619,000	4.90%	\$41,702,579
Contracted and other services	48,955,100	54,686,600	5,731,500	11.71%	49,182,947
Materials and supplies	4,145,600	4,212,600	67,000	1.62%	5,366,716
Interest and bank charges	1,956,100	1,956,100	-	0.00%	3,002,895
Telephone, utilities, and rent	2,088,600	2,119,200	30,600	1.47%	2,094,909
Insurance and claims	1,111,700	1,167,700	56,000	5.04%	933,611
Other personnel costs	869,200	885,100	15,900	1.83%	909,945
Grants and financial assistance	224,000	234,000	10,000	4.46%	136,975
TOTAL EXPENSES	\$112,838,900	\$121,368,900	\$8,530,000	7.56%	\$103,330,577



2025-2029 FINANCIAL PLAN REVENUES

REVENUES OVERVIEW

2025
Operating Budget - Revenues (In Millions)



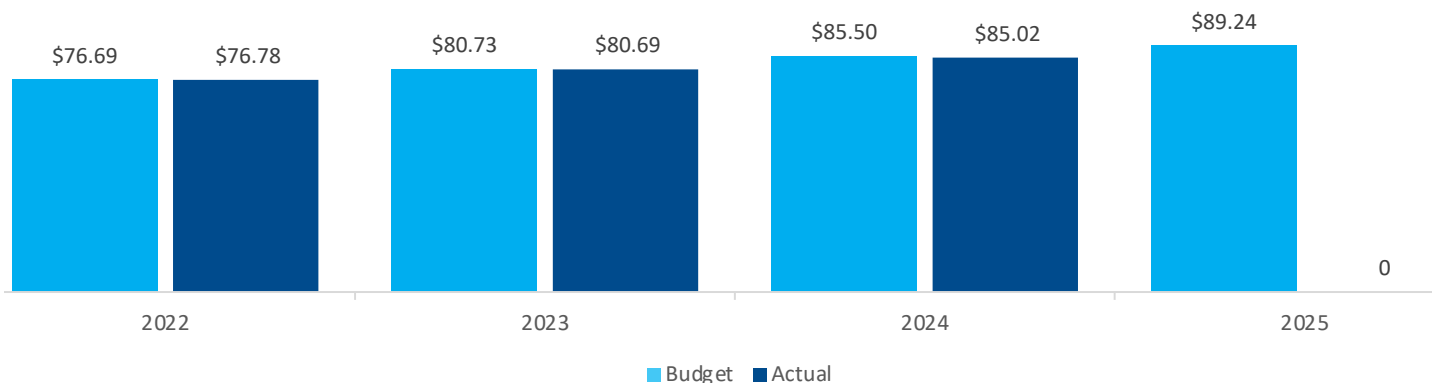
The following section of the budget document provides details on the City's operating revenue budget broken down by revenue category (excluding reserve transfers). As can be seen from the graph above, taxation and other levies account for 64% of the City's total budget operating revenues, while utility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

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Taxation and other levies	\$85,504,400	\$89,242,900	\$3,738,500	4.37%	\$85,019,513
Utility charges	30,510,600	35,504,500	4,993,900	16.37%	31,572,248
Sale of services	8,378,400	8,485,500	107,100	1.28%	9,575,757
Permits and licences	3,702,600	3,832,800	130,200	3.52%	4,129,120
Investment income	3,093,300	3,593,300	500,000	16.16%	13,534,610
Contributions	2,177,700	2,102,700	(75,000)	-3.44%	1,213,572
Penalties and fines	706,000	706,000	-	0.00%	1,022,772
Other revenue	453,800	466,100	12,300	2.71%	673,206
TOTAL REVENUES	\$134,526,800	\$143,933,800	\$9,407,000	6.99%	\$146,740,798

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 are available in the pages that follow.

Taxation & Other Levies Revenues (in Millions)



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Property Taxation	\$83,665,600	\$87,400,800	\$3,735,200	4.46%	\$83,069,059
Payments in Lieu of Taxes	1,669,500	1,669,500	-	0.00%	1,781,178
Business Improvement Levy	167,500	170,800	3,300	1.97%	167,480
Local Improvement Levies	1,800	1,800	-	0.00%	1,796
TOTAL TAXATION AND OTHER LEVIES	\$85,504,400	\$89,242,900	\$3,738,500	4.37%	\$85,019,513

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

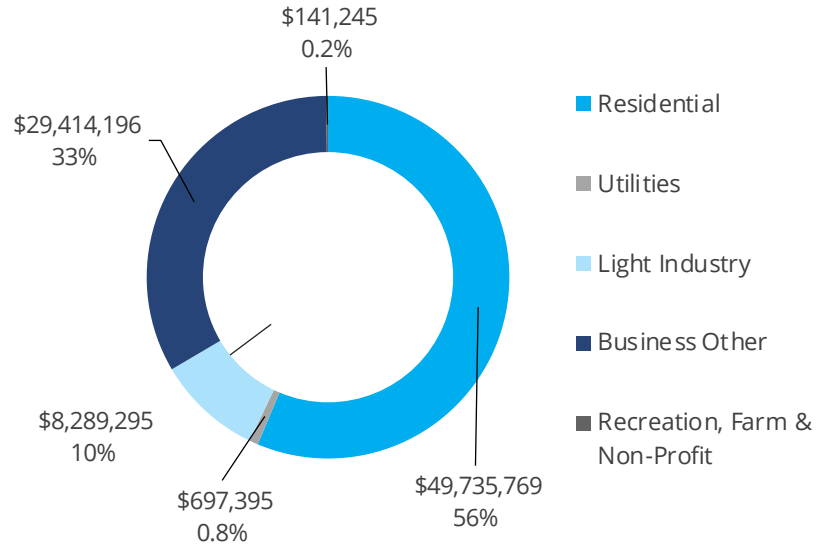
The valuation of property within the City for property tax purposes is determined by BC Assessment, a provincial Crown Corporation that classifies and assesses the value of all real property in British Columbia.

There are eight property classes:

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

Budgeted property taxation revenue for 2025 has increased by \$4,612,300 or 5.51%. As taxation funds most of the City's expenses, any changes to those expenses typically correspond to a matching change in taxes. The increase in property taxation for 2025 can be broken down into the following drivers.

2025 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 (2021-2025)

From 2021 to 2024 the City has provided \$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.

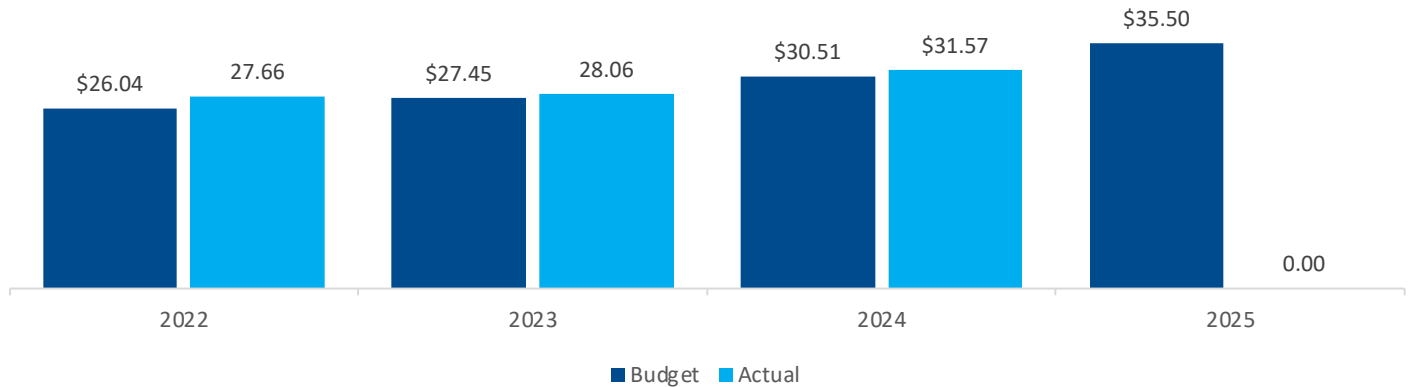
LOCAL IMPROVEMENT LEVIES

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

Utility charges represent flat and variable user rates charged for the provision of water, sewer and solid waste services. The recycling portion of solid waste services is funded through a combination of taxation revenue and revenues from Recycle BC and has not been included in the amounts reported below. Revenues from Recycle BC are listed under sale of services.

Utility Levy Revenue (in Millions)



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Water Levy	\$14,664,400	\$15,866,900	\$1,202,500	8.20%	\$15,153,413
Sewer Levy	11,629,300	15,239,500	3,610,200	31.04%	11,900,436
Solid Waste / Organics Levy	4,216,900	4,398,100	181,200	4.30%	4,518,399
TOTAL UTILITY CHARGES	\$30,510,600	\$35,504,500	\$4,993,900	16.37%	\$31,572,248

Over 95% of the City's Water and Sewer levy increases are driven by Metro Vancouver rate increases. The rate increases year over year from Metro Vancouver for 2025 are 8.6% for water delivery and 42% for processing of liquid waste (sewer).

The Solid Waste levy increase is driven by labour increases, an adjustment to the large item pickup program and the addition of the curbside glass program.

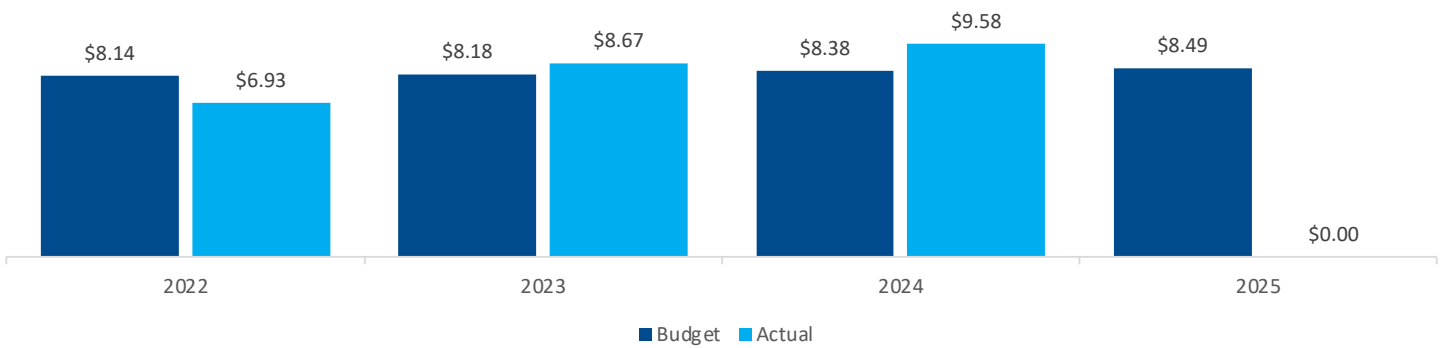
SALE OF SERVICES

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

Sales Of Service Revenue (in Millions)



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Recreation	\$5,437,200	\$5,498,800	\$61,600	1.13%	\$5,990,024
Engineering & Public Works	2,071,500	2,107,000	35,500	1.71%	2,171,030
General Government - Common Services	474,100	474,100	-	0.00%	473,569
Finance	176,500	176,500	-	0.00%	148,178
Development Services	124,000	124,000	-	0.00%	535,053
Fire & Emergency Services	24,500	24,500	-	0.00%	43,775
RCMP	20,400	20,400	-	0.00%	20,865
Community Safety & Corporate Support	50,200	60,200	10,000	19.92%	193,262
TOTAL SALE OF SERVICES	\$8,378,400	\$8,485,500	\$107,100	1.28%	\$9,575,757

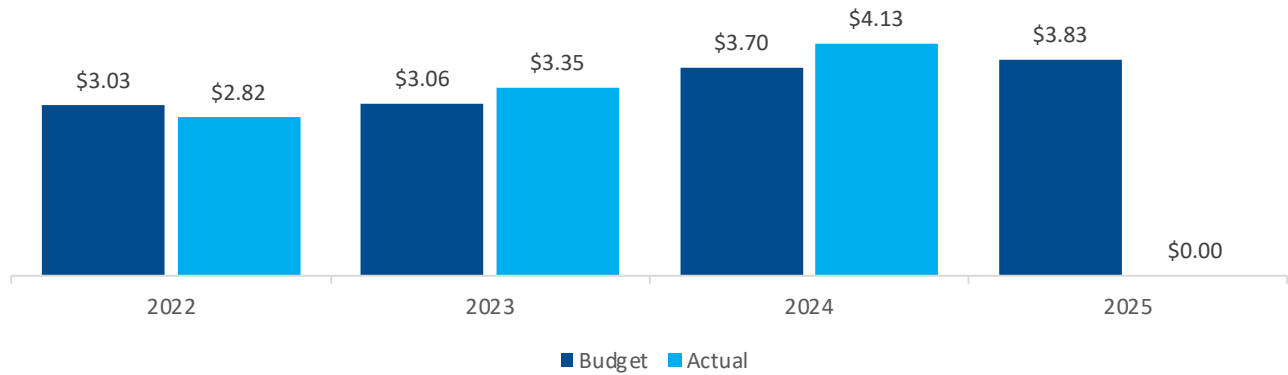
The changes are due to an update to the Parks & Recreation fees schedule and increased revenue from private water and sewer connections (accompanied by an offsetting increase in expenses).

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 licences (fireworks, cemetery, tree cutting, etc.).

Permits & Licences Revenue (in Millions)



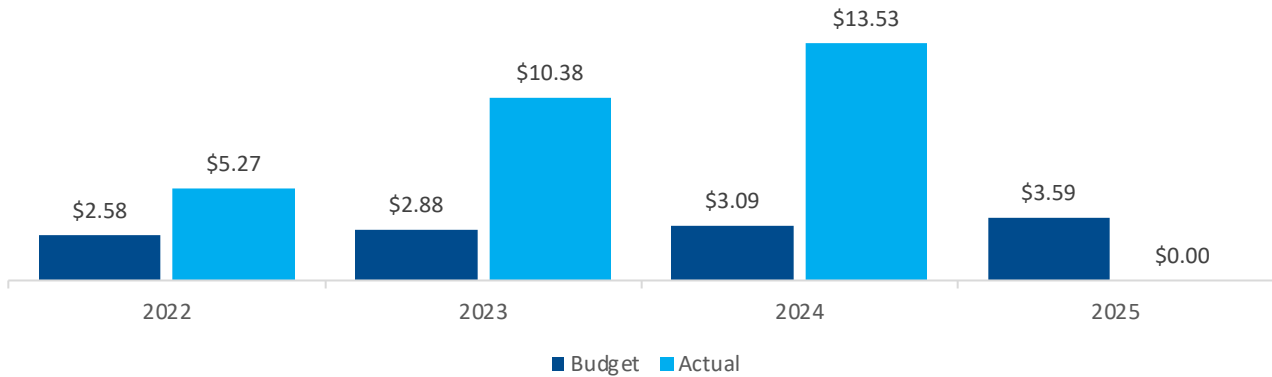
REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Development activities	\$2,479,200	\$2,600,300	\$121,100	4.88%	\$2,729,766
Business licensing	935,000	935,000	-	0.00%	1,068,682
Dog licensing	206,000	206,000	-	0.00%	188,472
Other	82,400	91,500	9,100	11.04%	142,201
TOTAL PERMITS AND LICENCES	\$3,702,600	\$3,832,800	\$130,200	3.52%	\$4,129,120

The increase in development revenue is as a result of increased development activities. These increased revenues are offset by associated labour expenses to deliver efficient and excellent customer service in this area. Actuals are higher than budgeted as development permits and fees paid in 2024 partially relate to 2025 (accounting prepaid adjustment will be made at year end).

INVESTMENT INCOME

Interest income is earned primarily from interest on investments (98%) with the remainder (2%) 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.

Investment Income (in Millions)



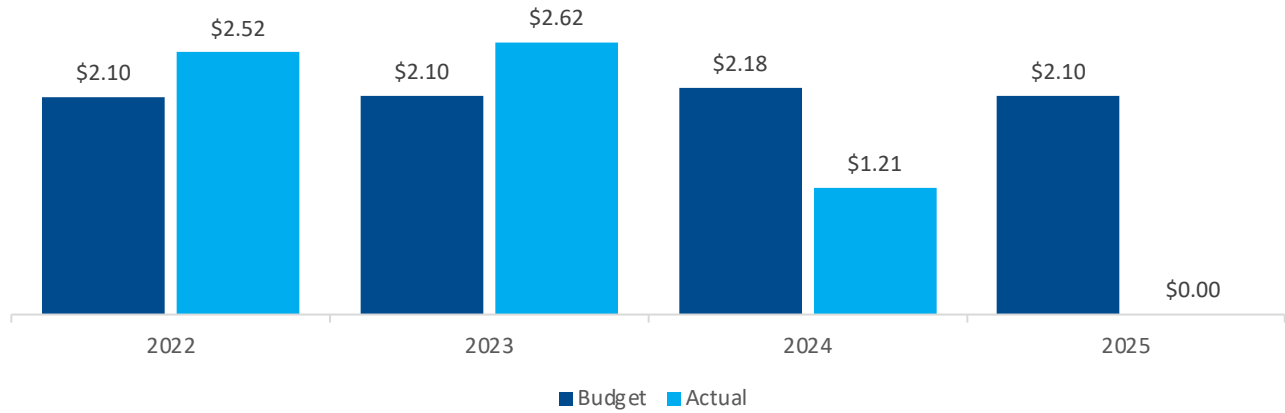
REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Return on investment	\$3,028,300	\$3,528,300	\$500,000	16.50%	\$13,308,972
Interest on late payments	65,000	65,000	-	0.00%	225,638
TOTAL INVESTMENT INCOME	\$3,093,300	\$3,593,300	\$500,000	16.16%	\$13,534,610

There is no change to the budget for investment income. While the actual return has outperformed the budget, there is a decline in investment rates and estimated lower returns in 2025.

CONTRIBUTIONS

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

Contributions Revenue (in Millions)



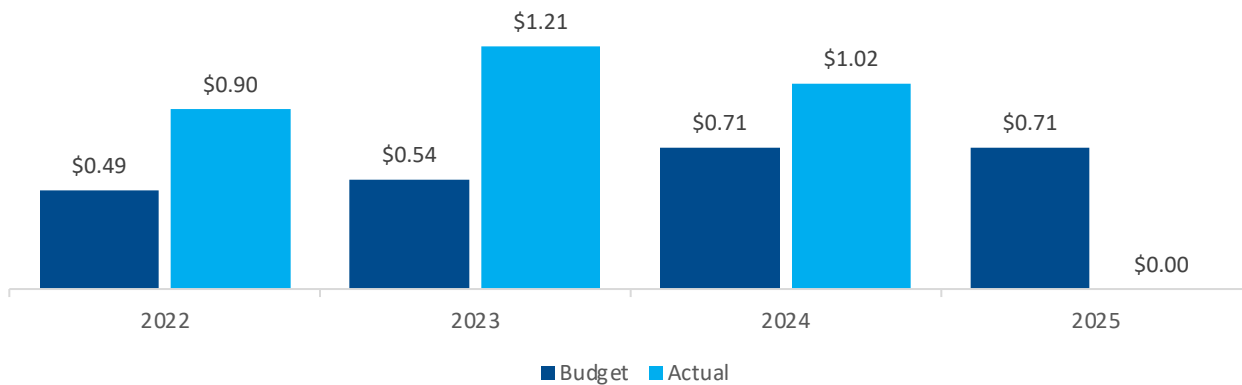
REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Translink Operations, Maintenance and Rehabilitation Funding	\$1,160,000	\$1,160,000	\$-	0%	\$-
Traffic Fine Revenue Sharing	640,000	640,000	0	0%	239,369
Canada Community Building Fund (Formerly Gas Tax)	241,200	241,200	0	0%	48,000
Other Grants	132,000	57,000	(75,000)	-57%	739,953
Donations	4,500	4,500	0	0%	186,250
TOTAL CONTRIBUTIONS	\$2,177,700	\$2,102,700	(\$75,000)	-3%	\$1,213,572

There is no change in contribution revenue. Actuals YTD for Translink and the Canada Community Building Fund do not include payments expected to come near year end. Other Grants relate to capital projects that are budgeted for in the capital plan.

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.

Penalties & Fines Revenue (in Millions)



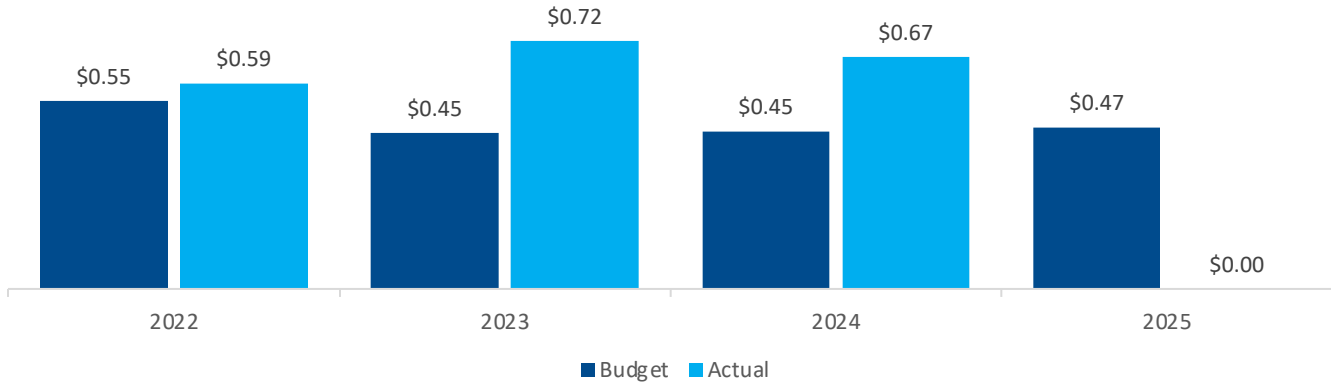
REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Tax penalties for late payment	\$320,000	\$320,000	\$-	0.00%	\$521,786
Utility penalties for late payment	143,000	143,000	-	0.00%	225,676
Fines for infractions	243,000	243,000	-	0.00%	275,588
TOTAL PENALTIES AND FINES	\$706,000	\$706,000	\$-	0.00%	\$1,022,772

This revenue can fluctuate from year to year. There is no change to penalties and fines budget given its irregularity.

OTHER REVENUE

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 do not have an impact on taxation.

Other Revenue (in Millions)



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Other Revenue	\$453,800	\$466,100	\$12,300	2.71%	\$673,206
TOTAL OTHER REVENUE	\$453,800	\$466,100	\$12,300	2.71%	\$673,206

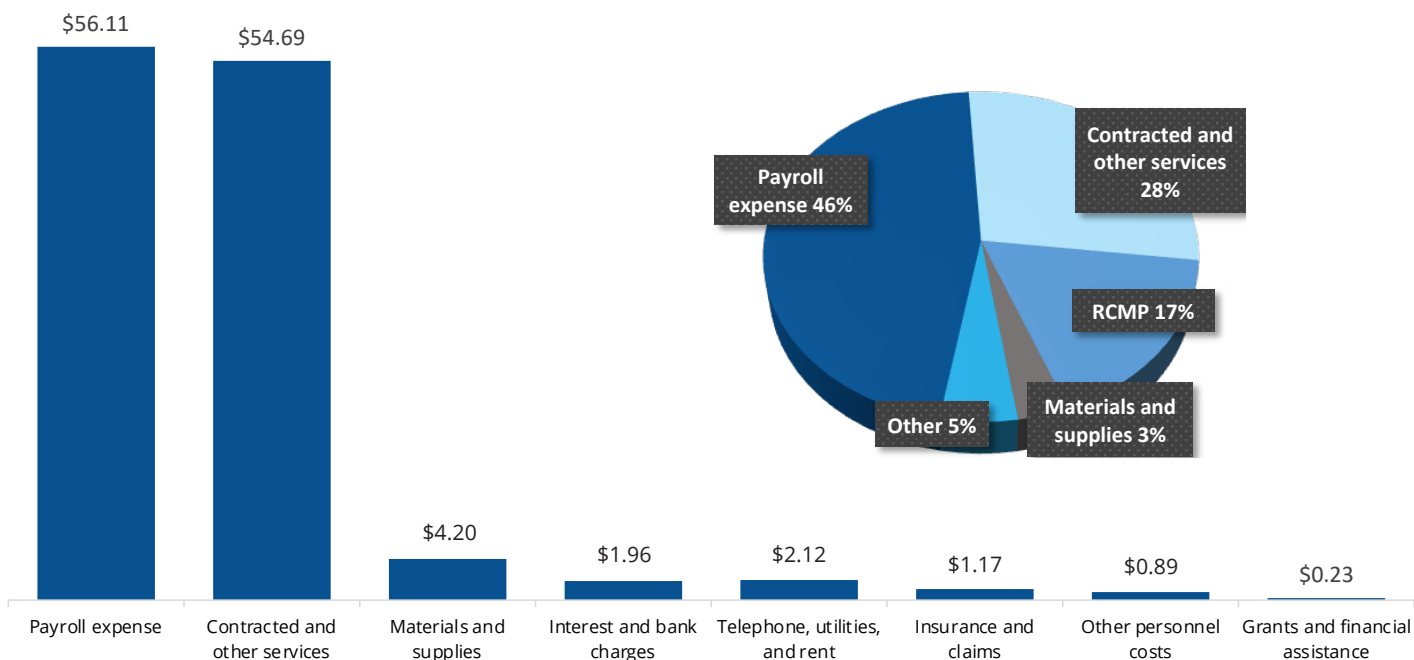
The increased revenue is related to adjustments to the budget for private water and sewer connections. These are offset by matching expenditures.



2025-2029 FINANCIAL PLAN EXPENSES

EXPENSES OVERVIEW

2025
Operating Budget - Expenses (In Millions)



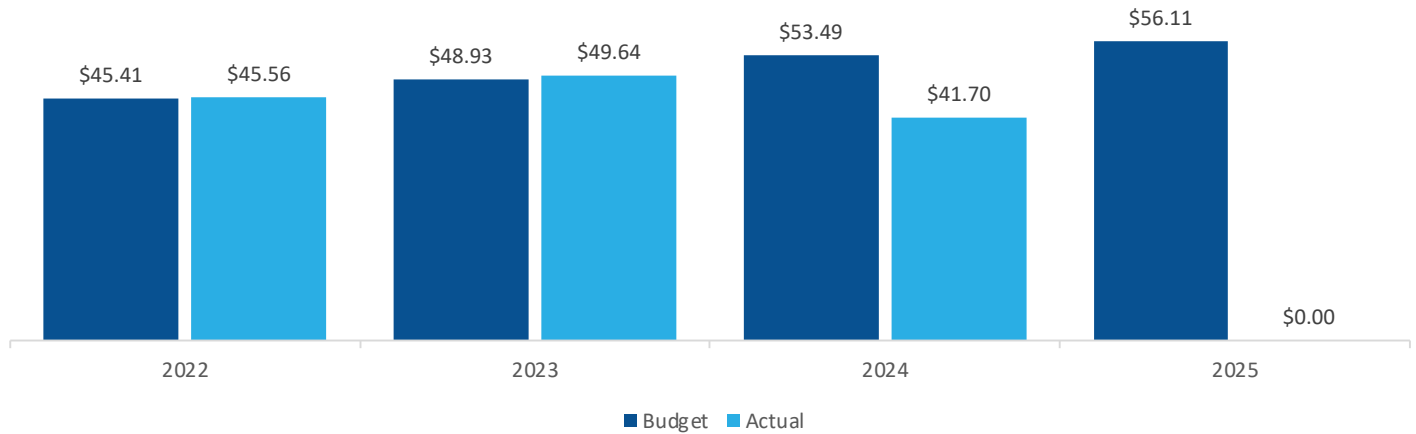
The following section of the budget document provides details on the City's operating expense budget broken down by expense category (excluding reserve transfers). As can be seen from the graph above, payroll accounts for 46% of the City's total budgeted operating expenses, contracted services accounts for a further 45%. The expense line for contracted services is mainly composed of payments for: RCMP services, Metro Vancouver bulk water fees, Metro Vancouver sewage disposal fees, FVRL Library Services, Metro Vancouver garbage tipping fees, and organics tipping fees.

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$53,488,600	\$56,107,600	\$2,619,000	4.90%	\$41,702,579
Contracted and other services	48,955,100	54,686,600	5,731,500	11.71%	49,182,947
Materials and supplies	4,145,600	4,212,600	67,000	1.62%	5,366,716
Interest and bank charges	1,956,100	1,956,100	-	0.00%	3,002,895
Telephone, utilities, and rent	2,088,600	2,119,200	30,600	1.47%	2,094,909
Insurance and claims	1,111,700	1,167,700	56,000	5.04%	933,611
Other personnel costs	869,200	885,100	15,900	1.83%	909,945
Grants and financial assistance	224,000	234,000	10,000	4.46%	136,975
TOTAL EXPENSES	\$112,838,900	\$121,368,900	\$8,530,000	7.56%	\$103,330,577

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	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Community Safety & Corporate Services	\$5,729,400	\$6,131,700	\$402,300	7.02%	\$5,720,378
Finance	2,952,500	3,071,100	118,600	4.02%	2,857,901
Office of the CAO	625,300	644,700	19,400	3.10%	620,676
Development Services	4,704,700	4,957,400	252,700	5.37%	4,275,286
Fire & Emergency Services	14,694,700	15,476,500	781,800	5.32%	14,692,439
Recreation	11,976,400	12,496,600	520,200	4.34%	484
Engineering & Public Works	12,805,600	13,329,600	524,000	4.09%	13,535,415
TOTAL PAYROLL EXPENSE	\$53,488,600	\$56,107,600	\$2,619,000	4.90%	\$41,702,579

Changes for 2025 mainly relate to estimated contractual increases for CUPE, IAFF, an inflationary adjustment to exempt rates and adjustments to benefits to reflect changes in rates for WCB, EI, CPP.

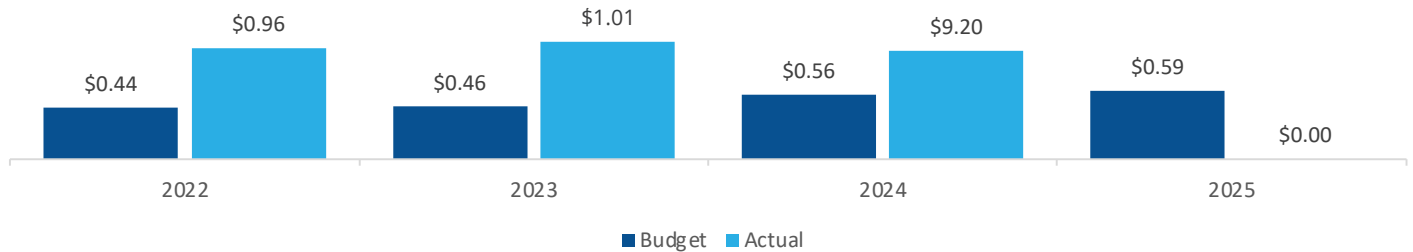
PAYROLL

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.). Standby pay is not included in the amounts reported.

Increases in budgets for 2025 reflect adjustments to align overtime budgets to actual historical costs.

Overtime (Budget & Actuals) (in Millions)



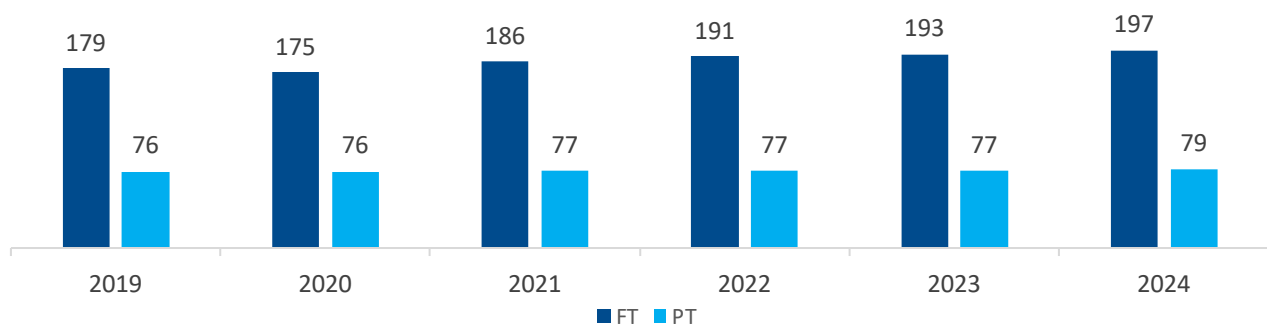
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Community Safety & Corporate Services	\$42,900	\$46,100	\$3,200	7.46%	\$97,957
Development Services	6,500	6,700	200	3.08%	9,468
Engineering & Public Works	365,750	382,100	16,350	4.47%	501,731
Finance	16,600	17,100	500	3.01%	8,122
Fire & Emergency Services	105,700	114,900	9,200	8.70%	194,198
Recreation	20,800	21,400	600	2.88%	201,365
TOTAL OVERTIME EXPENSE	\$558,250	\$588,300	\$30,050	5.38%	\$1,012,841

No major change to the overtime budget. Actuals in 2024 are considerably higher due to vacancy management and responsive measures (ex. snow and ice).

Employee Count and Casual Hours

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

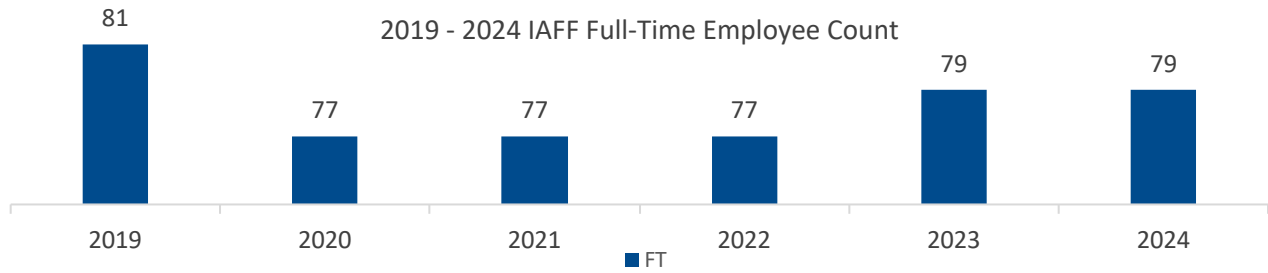
2019 - 2024 CUPE Full-Time and Part-Time Employee Count



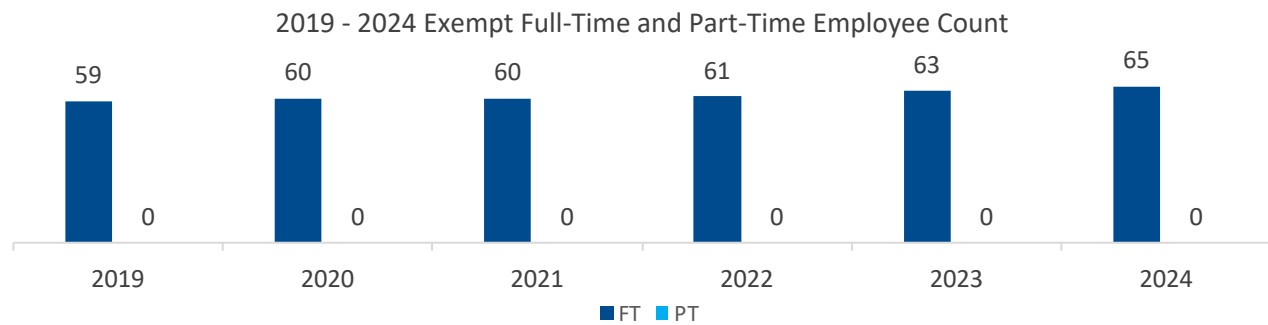
The increase is the result of Council approving two part-time and four full-time new CUPE employees in 2024.

PAYROLL

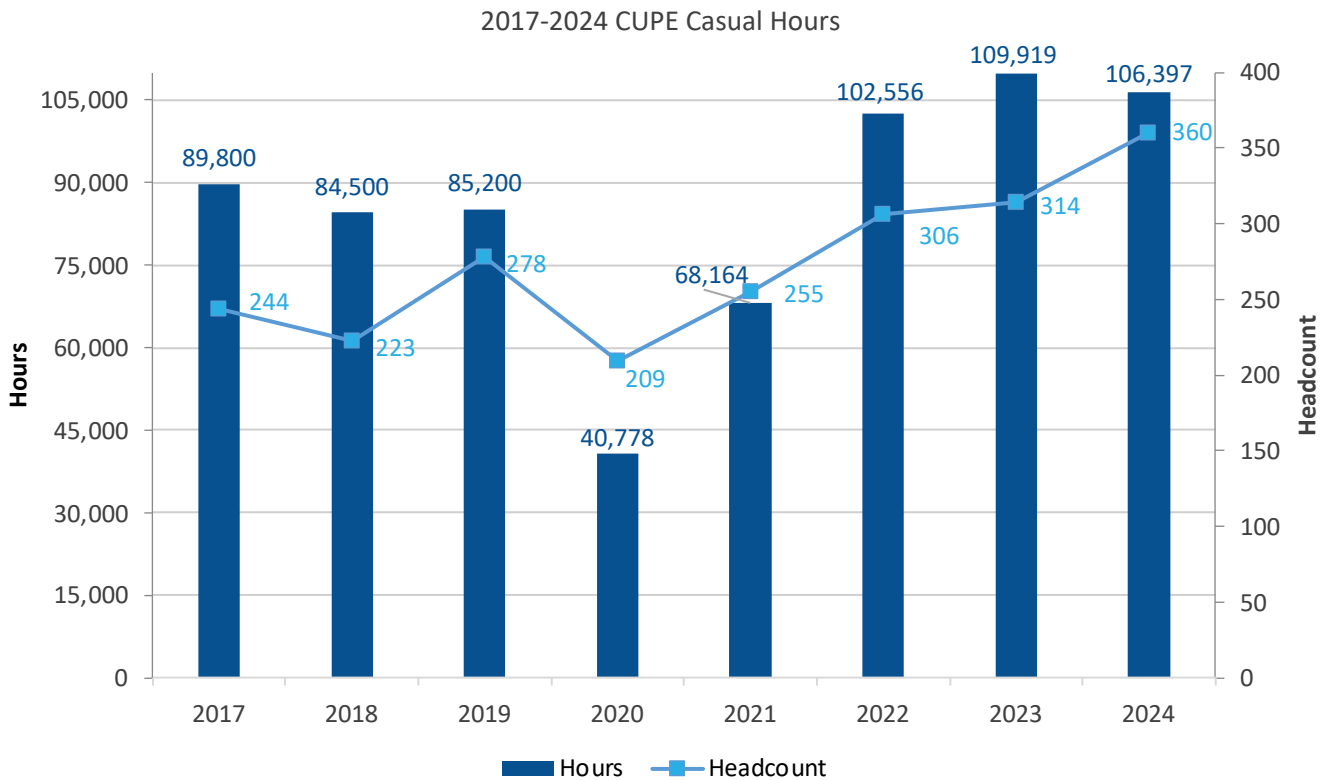
Employee Count and Casual Hours (continued)



There were no changes to the IAFF full-time employee count from 2020 to 2022 and from 2023 to 2024.



The increase is a result of Council approving two full-time new Exempt employees in 2024.

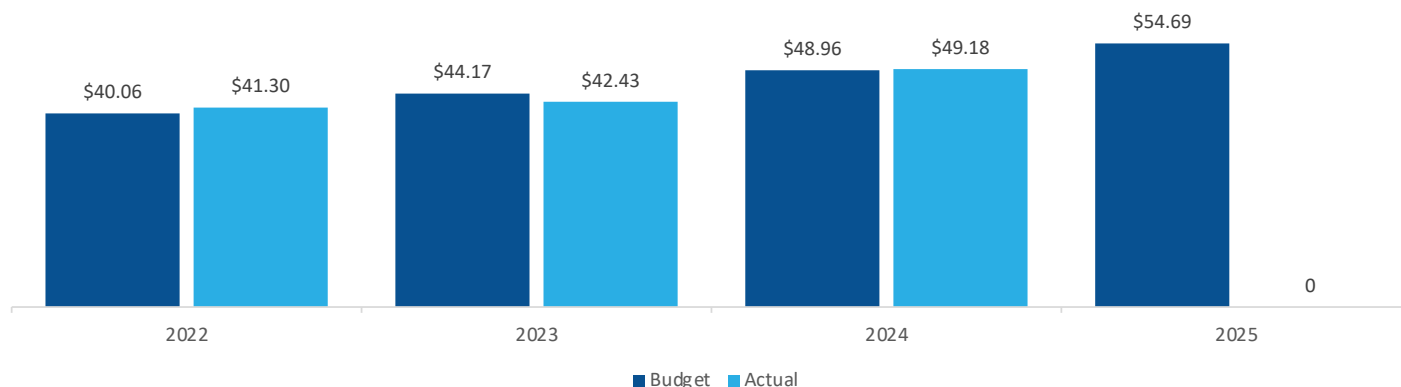


Recreation makes up over 90% of CUPE casual headcounts and 60% of total hours, with Engineering and Public Works ranking second. This is in line with our expectation as a large portion of the Recreation budget (14%) is made up of Casual payroll (largest in the City).

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 (\$20.8 million), Metro Vancouver bulk water (\$10.1 million), Metro Vancouver sewage disposal fees (\$11.4 million), Fraser Valley Regional Library services (\$2.4 million), organics processing fees (\$0.9 million), Metro Vancouver garbage tipping fees (\$0.8 million), legal and audit fees, consulting costs, delivery fees, and advertising fees.

Contract & Other Service Expenses (in Millions)



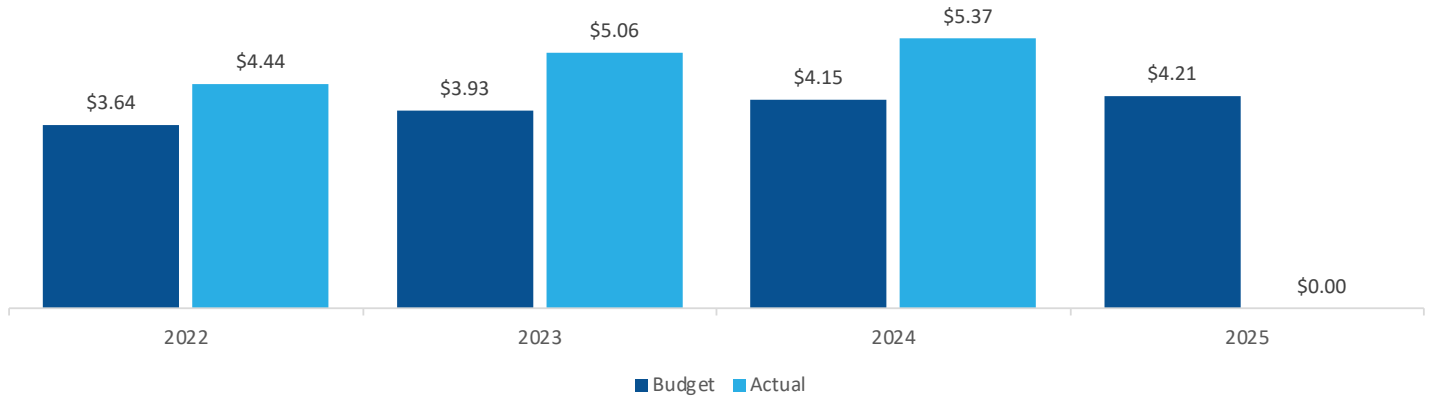
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General Government - Common Services	\$220,000	\$214,400	(\$5,600)	-2.55%	\$59,317
Community Safety & Corporate Services	2,032,500	2,126,100	93,600	4.61%	2,579,436
Finance	151,300	153,700	2,400	1.59%	151,602
Office of the CAO	11,200	11,500	300	2.68%	29
Development Services	323,700	340,600	16,900	5.22%	354,492
Fire & Emergency Services	527,700	627,300	99,600	18.87%	583,604
RCMP	19,694,500	20,840,000	1,145,500	5.82%	18,214,876
Recreation	3,840,600	3,974,800	134,200	3.49%	4,213,752
Engineering & Public Works	22,153,600	26,398,200	4,244,600	19.16%	23,025,839
TOTAL CONTRACTED AND OTHER SERVICES	\$48,955,100	\$54,686,600	\$5,731,500	11.71%	\$49,182,947

Changes for 2025 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, increases in animal control costs and increases in emergency dispatch costs.

MATERIALS & SUPPLIES

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

Material & Supplies Expenses (in Millions)



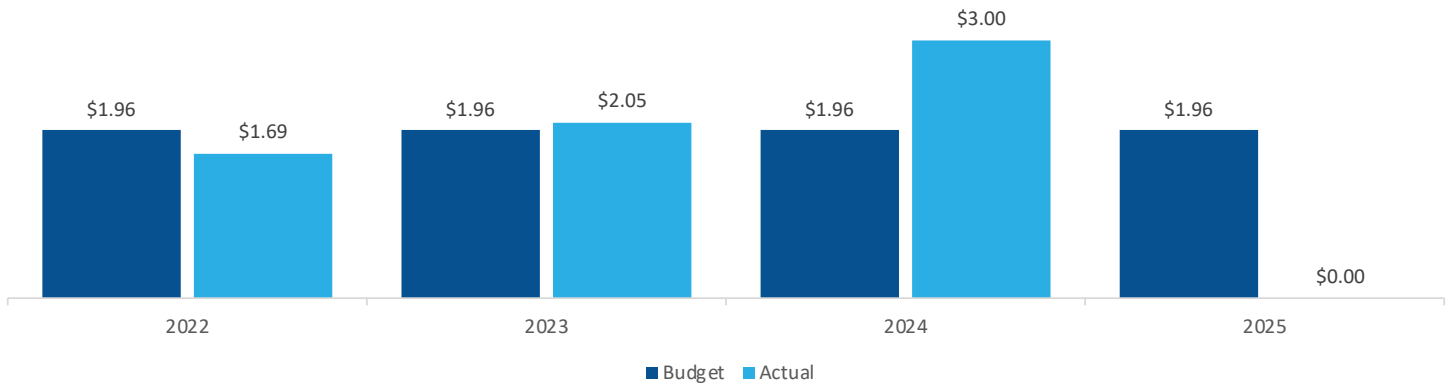
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General Government - Common Services	\$132,900	\$132,900	\$-	0.00%	\$109,975
Community Safety & Corporate Services	129,100	134,600	5,500	4.26%	214,089
Finance	17,500	17,500	-	0.00%	43,132
Office of the CAO	300	300	-	0.00%	213
Development Services	13,300	13,300	-	0.00%	46,996
Fire & Emergency Services	179,100	174,800	(4,300)	-2.40%	176,096
Recreation	867,800	867,800	-	0.00%	1,019,026
Engineering & Public Works	2,805,600	2,871,400	65,800	2.35%	3,757,189
TOTAL MATERIALS AND SUPPLIES	\$4,145,600	\$4,212,600	\$67,000	1.62%	\$5,366,716

The increase is mainly due to increased volume of fuel usage.

INTEREST & BANK CHARGES

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

Interest & Bank Charges Expenses (in Millions)



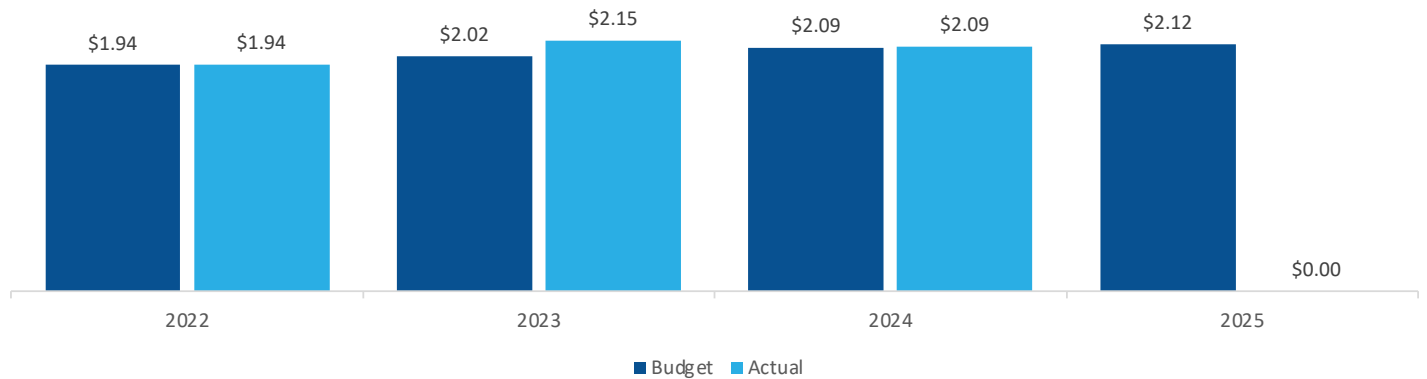
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General Government - Common Services	\$1,757,300	\$1,757,300	\$-	0.00%	\$2,675,235
Community Safety & Corporate Services	6,600	6,600	-	0.00%	3,960
Finance	-	-	-	0.00%	1,444
Development Services	15,500	15,500	-	0.00%	15,265
Recreation	172,400	172,400	-	0.00%	297,965
Engineering & Public Works	4,300	4,300	-	0.00%	9,026
TOTAL INTEREST AND BANK CHARGES	\$1,956,100	\$1,956,100	\$-	0.00%	\$3,002,895

There was no change to the interest and bank charges expenses in 2025. Actuals are currently higher than budgeted as the accounting for interest on land purchase has not been transferred to the reserve.

TELEPHONE, UTILITIES & RENT

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

Telephone, Utilities & Rent Expenses (in Millions)



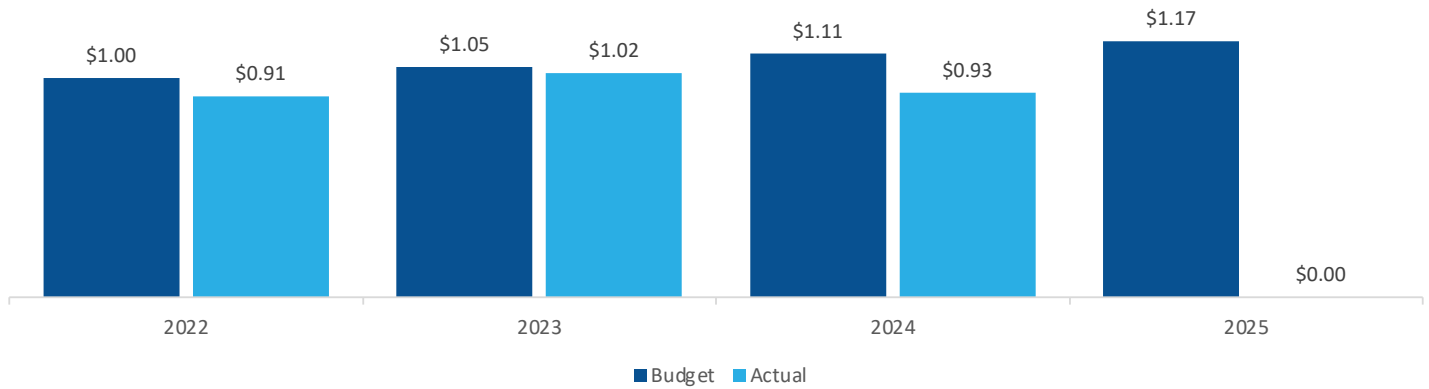
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General Government - Common Services	\$64,800	\$64,800	\$ -	0.00%	\$29,141
Community Safety & Corporate Services	62,800	63,000	200	0.32%	55,811
Development Services	200	200	-	0.00%	506
Fire & Emergency Services	65,700	73,400	7,700	11.72%	58,344
Recreation	1,231,800	1,253,100	21,300	1.73%	1,347,203
Engineering & Public Works	663,300	664,700	1,400	0.21%	603,904
TOTAL TELEPHONE, UTILITIES AND RENT	\$2,088,600	\$2,119,200	\$30,600	1.47%	\$2,094,909

Changes for 2025 are due to inflationary increases to natural gas and electricity utilities impacting City facilities. Actual utility costs can vary by usage. The largest usage impact comes from Recreation facilities based on facility hours of operation.

INSURANCE & CLAIMS

Insurance relates to the amounts paid by the City for property, vehicle, liability and other insurance. Claims relate 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.

Insurance & Claims Expenses (in Millions)



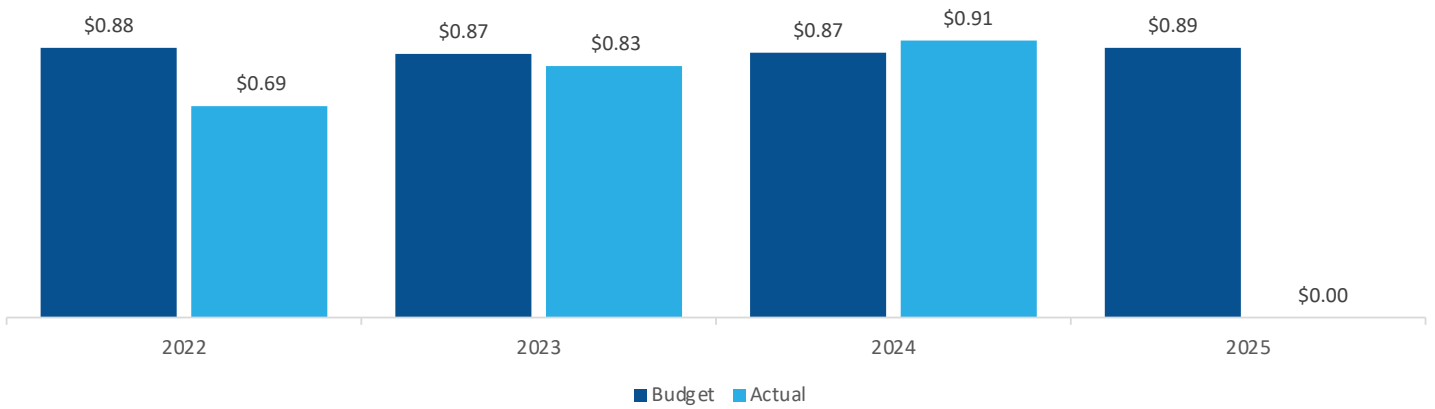
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General Government - Common Services	\$868,400	\$897,300	\$28,900	3.33%	\$737,067
Recreation	200	200	-	0.00%	192,086
Engineering & Public Works	243,100	270,200	27,100	11.15%	4,458
TOTAL INSURANCE AND CLAIMS	\$1,111,700	\$1,167,700	56,000	5.04%	\$933,611

The increase for 2025 relates to liability and property insurance increases as forecasted by the City's insurance provider, MIABC and forecasted fleet insurance increases from ICBC.

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.

Other Personnel Expenses (in Millions)



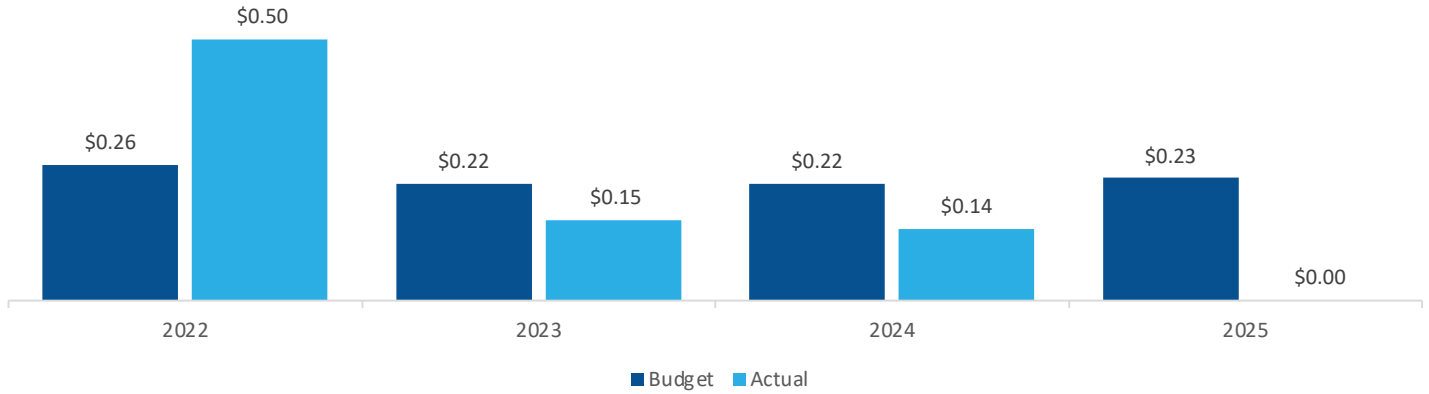
EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Community Safety & Corporate Services	\$339,300	\$338,200	(\$1,100)	-0.32%	\$326,930
Finance	49,500	49,500	-	0.00%	39,268
Office of the CAO	14,000	14,000	-	0.00%	17,268
Development Services	62,800	62,800	-	0.00%	48,623
Fire & Emergency Services	197,700	214,200	16,500	8.35%	233,731
Recreation	97,200	97,200	-	0.00%	83,623
Engineering & Public Works	108,700	109,200	500	0.46%	160,501
TOTAL OTHER PERSONNEL COSTS	\$869,200	\$885,100	15,900	1.83%	\$909,945

The changes in 2025 are mainly due to the addition of budget for Critical Incident & Stress Management Training in Fire & Emergency Services. Other additions relate to call-out meals during emergency incidents and increased costs for uniforms for the community police offices. Other personnel also includes professional development, certifications and travel for conferences.

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.

Grants & Financial Assistance Expenses (in Millions)



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Office of the CAO	\$-	\$-	\$-	N/A	\$1,000
Recreation	124,000	134,000	10,000	8.00%	125,975
Finance	100,000	100,000	-	0.00%	10,000
TOTAL GRANTS AND FINANCIAL ASSISTANCE	\$224,000	\$234,000	\$10,000	4.46%	\$136,975



2025-2029 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

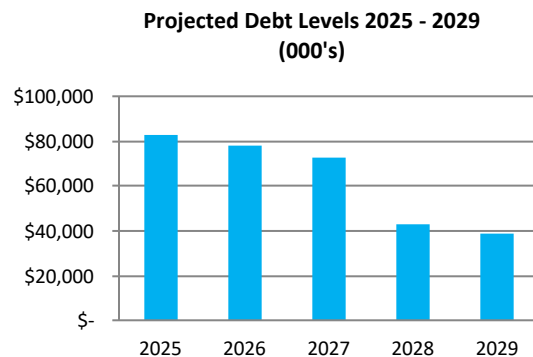
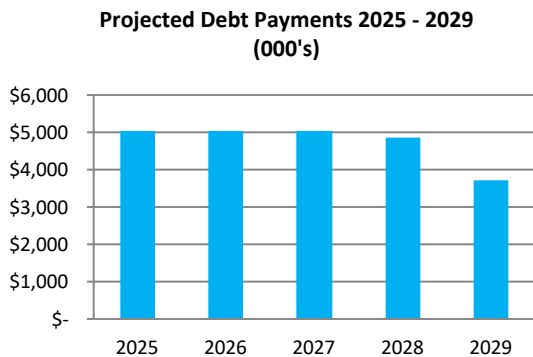
Grants are funds received from third parties to fund all or part of the cost of capital and operating projects. Where possible, the City tries to look for grants opportunities to offset costs. Grant amounts are only included in the budget if the grant is reasonably expected.

BORROWING

Under the City's Financial Management Policy, debt financing for capital expenditures will only be considered for projects whose costs exceed the funding sources available. The City's borrowing limit is governed by the Province through the Community Charter and applicable borrowing regulations. 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 (2024-\$36.4 million, available limit \$32.2 million). Without elector approval the annual debt payments cannot exceed 10% of the City's ongoing revenues (2024-\$3.1 million, the City is beyond the available limit due to short-term borrowing for the purchase of downtown lands).

Currently, the City has approximately \$62.6 million of long-term debt, and \$25.2 million in short-term debt outstanding related to borrowing for construction of the Coast Meridian Overpass (CMO), the Port Coquitlam Community Centre (PCCC) and purchase of downtown lands. The CMO debt will be fully repaid by 2039, the PCCC debt will be fully repaid by 2049 and short-term debt is due by July, 2028.

The following charts illustrate the projected tax funded debt levels and debt payments from 2025 to 2029.



RESERVES

The following tables show the projected reserve interest, contributions and withdrawals for 2024 to 2026.

	Dec 31, 2024 Ending Balance	2025 Contributions, Transfers & Interest	2025 Projects	Dec 31, 2025 Estimated Ending Balance	2026 Contributions, Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
Operating Reserves	\$3,667,915	\$388,735	(\$745,400)	\$3,311,250	\$582,857	(\$742,100)	\$3,152,007
Capital Reserves	21,141,297	15,672,200	(12,826,317)	23,987,180	15,637,600	(13,157,833)	26,466,947
Long Term Infrastructure Reserves	28,118,948	5,212,717	(4,025,000)	29,306,665	6,300,775	-	35,607,440
Other Reserves	10,000,658	1,001,600	(1,256,300)	9,745,958	990,572	(2,180,000)	8,556,530
Development Cost Charges	52,673,890	7,331,957	(7,917,583)	52,088,264	7,289,836	(4,594,067)	54,784,034
TOTAL	\$115,602,708	\$29,607,209	(\$26,770,600)	\$118,439,317	\$30,801,640	(\$20,674,000)	\$128,566,958

OPERATING RESERVES

The following reserves are funded from taxes and fees and are used for significant expenditures that occur every few years.

Reserve	Description
Election Reserve	Provides funding for the municipal elections. The City attempts to annualize the cost of the election by allocating an amount in each year to the reserve.
RCMP	Funded from prior year RCMP surplus to help offset future contract costs and other approved RCMP service enhancements.
Water Rate Stabilization Reserve	Stabilization reserves have been set up to help offset larger than expected Metro Vancouver rate increases. Funded through prior years in which Metro Vancouver rates were lower than expected.
Sewer Rate Stabilization Reserve	Stabilization reserves have been set up to help offset larger than expected Metro Vancouver rate increases. Funded through prior years in which Metro Vancouver rates were lower than expected.

	Dec 31, 2024 Ending Balance	2025 Contributions, Transfers & Interest	2025 Projects	Dec 31, 2025 Estimated Ending Balance	2026 Contributions, Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
Election	\$109,175	\$23,800	\$-	\$132,975	(\$76,200)	\$-	\$56,775
RCMP	2,556,704	627,835	(745,400)	2,439,139	621,957	(742,100)	2,318,996
Water Rate Stabilization	685,192	(174,000)	-	511,192	26,000	-	537,192
Sewer Rate Stabilization	316,844	(88,900)	-	227,944	11,100	-	239,044
TOTAL	\$3,667,915	\$388,735	(\$745,400)	\$3,311,250	\$582,857	(\$742,100)	\$3,152,007

RESERVES

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.
Vehicles & Equipment Reserve	Provides funds for vehicle & equipment replacement. The balance is required to adequately fund fleet replacements of existing vehicles.
Cart Replacement Reserve	Provides funds for garbage, green & recycling cart replacement.
Land Sale Reserve	The Land Sale Reserve is used to fund land purchases, land servicing, and other new infrastructure. The Land Sale Reserve is only being replenished from funds received from the sale of land or land improvements and from funds received from net lease revenue (revenue minus leasing expenses).
Water / Sewer Infrastructure Reserve	Provides funds for water and 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.

(Cont. = Contributions in the table below.)

	Dec 31, 2024 Ending Balance	2025 Cont., Transfers & Interest	2025 Projects	Amend- ment/ Addition	Dec 31, 2025 Estimated Ending Balance	2026 Cont., Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
General Capital	\$1,962,505	\$9,580,100	(\$10,095,220)	\$927,533	\$2,374,918	\$9,545,500	(\$10,967,833)	\$952,585
Vehicles & Equipment	1,092,431	1,274,700	(960,000)	(330,000)	1,077,131	1,274,700	(115,000)	2,236,831
Cart Replacement	1,189,746	145,100	(250,000)	-	1,084,846	145,100	(250,000)	979,946
Land Sale	1,351,042	(20,800)	-	-	1,330,242	(20,800)	-	1,309,442
Water Infrastructure	15,659,407	3,308,900	(2,096,130)	752,500	17,624,677	3,308,900	(1,075,000)	19,858,577
Sewer Infrastructure	(113,834)	1,384,200	(730,000)	(45,000)	495,366	1,384,200	(750,000)	1,129,566
TOTAL	\$21,141,297	\$15,672,200	(\$14,131,350)	\$1,305,033	\$23,987,180	\$15,637,600	(\$13,157,833)	\$26,466,947

RESERVES

LONG-TERM INFRASTRUCTURE RESERVES

The following reserves are funded from taxes and utility levies to help save for the replacement of aging infrastructure. Consistent with the City's Capital Methodology report, a portion of these annual contributions have been transferred to the Capital Reserves to help address infrastructure replacements within the 2025-2026 Capital Plan.

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, 2024 Ending Balance	2025 Contributions, Transfers & Interest	2025 Projects	Dec 31, 2025 Estimated Ending Balance	2026 Contributions, Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
Long Term General Infrastructure	\$19,375,998	\$4,111,050	(\$4,025,000)	\$19,462,048	\$4,935,050	\$-	24,397,098
Long Term Water Infrastructure	5,433,392	644,610	-	6,078,002	800,562	-	6,878,564
Long Term Sewer Infrastructure	3,309,558	457,057	-	3,766,615	565,163	-	4,331,778
TOTAL	\$28,118,948	\$5,212,717	(\$4,025,000)	\$29,306,665	\$6,300,775	\$-	\$35,607,440

The 2025 Projects amount relates to Maple Creek Pump Station.

Historical contributions to the long-term reserves are outlined in the tables that follow.

RESERVES

Historical Contributions to Long-Term Reserves

Year	Opening	Annual Allocation	Reallocate to General for Capital Plan	Other Transfers & PY Adj.	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)	(776,093)	293,418	12,598,027
2023	12,598,027	7,885,600	(4,453,100)	(644,200)	678,621	16,064,948
2024	16,064,948	8,282,650	(4,453,100)	(644,200)	125,700	19,375,998
2025	19,375,998	9,082,650	(5,097,300)	(4,025,000)	125,700	19,462,048
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	114,700	-	-	130,230	4,471,463
2023	4,471,463	1,138,300	(892,400)	-	222,829	4,940,192
2024	4,940,192	1,285,300	(892,400)	-	100,300	5,433,392
2025	5,433,392	1,436,710	(892,400)	-	100,300	6,078,002
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)	250,300	72,514	3,045,696
2021	3,045,696	754,700	(669,000)	462,400	46,235	3,640,031
2022	3,640,031	85,700	-	(462,400)	100,102	3,363,433
2023	3,363,433	850,300	(669,000)	434,661	178,064	4,157,458
2024	4,157,458	952,200	(669,000)	(1,200,000)	68,900	3,309,558
2025	3,309,558	1,057,157	(669,000)	-	68,900	3,766,615

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
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.
Canada Community-Building Fund (Formerly Gas Tax)	Formerly known as the Gas Tax Fund, the Canada Community-Building Fund is a permanent, indexed fund provided directly to municipalities, flowing through provinces and territories to support strategic infrastructure investments.
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.
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.
Community Amenities and Social Housing Reserve	Funds from application of the bonus density policy used to contribute to community amenities and housing goals and objectives as determined by Council from time to time.
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.
Trees Reserve	Funds received from application of the cash-in-lieu of tree regulation that may be used to provide for additional tree canopy in the future.
Parkland Acquisition Reserve	Funds collected from developers in lieu of providing parkland.

(Cont. = Contributions in the table below.)

	Dec 31, 2024 Ending Balance	2025 Cont., Transfers & Interest	2025 Projects	Amend- ment/ Addition	Dec 31, 2025 Estimated Ending Balance	2026 Cont., Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
Cemetery Expansion	195,392	3,200	\$-	\$-	198,592	3,200	\$-	\$201,792
Canada Community Building Fund*	673,510	255,500	-	(900,000)	29,010	255,500	-	284,510
Parking	3,036,494	78,200	-	-	3,114,694	78,200	-	3,192,894
Roads (MRN)	1,176,176	498,900	-	-	1,675,076	498,900	(2,100,000)	73,976
Community Amenities and Social Housing	450,334	2,900	-	-	453,234	2,900	-	456,134
Downtown Projects	938,342	42,400	-	(191,300)	789,442	31,372	-	820,814
Transit Shelters	196,854	52,500	(165,000)	-	84,354	52,500	(50,000)	86,854
Trees	94,398	2,600	-	-	96,998	2,600	(30,000)	69,598
Parkland Acquisition	3,239,158	65,400	-	-	3,304,558	65,400	-	3,369,958
TOTAL	\$10,000,658	\$1,001,600	(\$165,000)	(\$1,091,300)	\$9,745,958	\$990,572	(\$2,180,000)	\$8,556,530

* Formerly Gas Tax

RESERVES

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. The City is currently in the process of updating its DCC program.

	Dec 31, 2024 Ending Balance	2025 Contributions, Transfers & Interest	2025 Projects	Dec 31, 2025 Estimated Ending Balance	2026 Contributions, Transfers & Interest	2026 Projects	Dec 31, 2026 Estimated Ending Balance
DCC - Drainage	\$7,162,708	\$743,264	(\$5,240,213)	\$2,665,759	\$743,264	(\$4,589,067)	(\$1,180,044)
DCC - Parks - Area No. 1	7,179,538	1,045,647	-	8,225,185	1,045,647	-	9,270,832
DCC - Parks - Area No. 2	1,040,461	9,932	-	1,050,393	9,932	-	1,060,325
DCC - Roads	25,429,050	4,182,324	(406,000)	29,205,375	4,182,324	-	33,387,699
DCC - Sewer	3,136,580	245,930	(627,000)	2,755,509	245,930	-	3,001,439
DCC - Water	8,009,931	560,228	(384,370)	8,185,789	560,228	-	8,746,018
DCC - Interest - Parks	715,622	544,632	(1,260,000)	254	502,511	(5,000)	497,765
Total	\$52,673,890	\$7,331,957	(\$7,917,583)	\$52,088,264	\$7,289,836	(\$4,594,067)	\$54,784,034

DCC Drainage is currently projected to be underfunded by 2026. This is primarily driven by the Maple Creek Drainage Pump Station. Staff will monitor contributions to the reserve, cost of the projects and utilize interfund borrowing from other reserves to help address any shortfall at the time of project completion.



ACCUMULATED SURPLUS

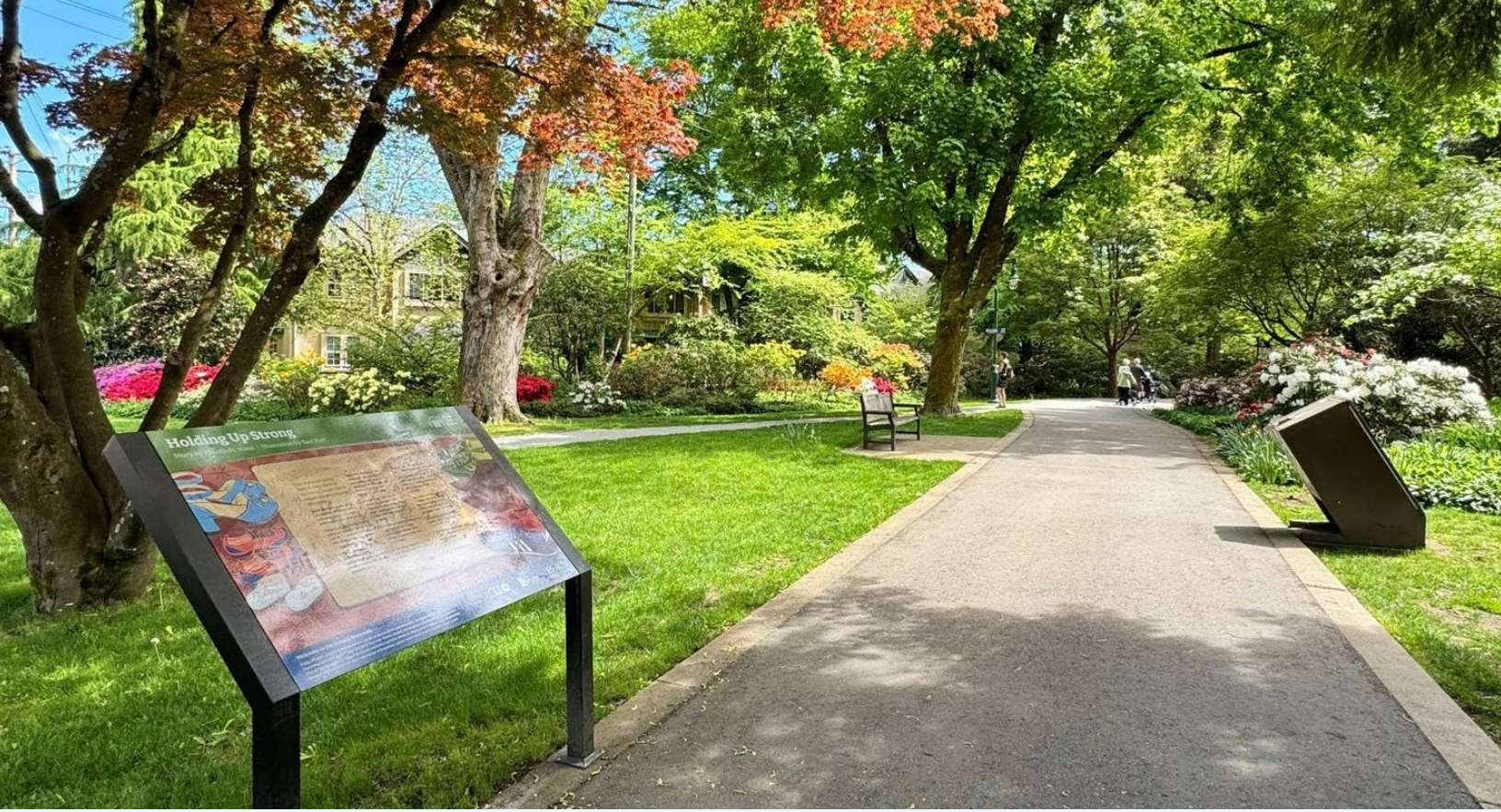
Annual surplus is defined as the revenues plus transfers in, minus expenditures and transfers out. Accumulated surplus, like its name suggests, represents the accumulation (or sum) of all previous annual surpluses. Accumulated surplus is made up of both cash and non-cash items.

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, accumulated surplus should be maintained at a minimum of 12% of the prior year’s general property taxation revenue. Once the minimum balance is achieved, a minimum of 50% of the remaining current annual general fund surplus will be transferred to the Long-Term Replacement Infrastructure Reserve (“LTR”). While not specifically mentioned in the policy, water and sewer funds have historically been treated in the same manner.

(Cont. = Contributions in the table below.)

		Surplus Policy							
	Dec 31, 2023 Balance	Minimum Balance Required	Dec 31, 2023 Ending Balance	2024 Cont., Transfers & Interest	2024 Projects	Dec 31, 2024 Ending Balance	2025 Cont., Transfers & Interest	2025 Projects	Dec 31, 2025 Estimated Ending Balance
General	\$11,135,750	(\$9,214,131)	\$1,921,619	(\$2,120,000)	(\$1,337,850)	(\$1,536,231)	\$-	\$-	(\$1,536,231)
Sewer	2,418,808	(1,223,378)	1,195,430	-	-	1,195,430	-	-	1,195,430
Water	543,349	(1,694,673)	(1,151,324)	-	-	(1,151,324)	-	-	(1,151,324)
TOTAL	\$14,097,907	(\$12,132,182)	\$1,965,725	(\$2,120,000)	(\$1,337,850)	(\$1,492,125)	\$-	\$-	(\$1,492,125)





2025-2029 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.

PLEASE NOTE: The organizational charts are still in development and will be confirmed by year-end.

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 implication 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"> • Graph of operating expense budgets with actuals for comparison • Graph of Ongoing Operating Budget as a percentage 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 2024 to 2025.
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

OFFICE OF THE CAO	65	ENGINEERING & PUBLIC WORKS	106	GENERAL GOVERNMENT - COMMON SERVICES	144
COMMUNITY SAFETY & CORPORATE SERVICES	67	Administration	109	RECREATION	146
Bylaw	70	Infrastructure Planning	111	Administration	149
Communications & Events	73	Capital Projects	114	Facility Services	152
Community Policing	76	Transportation	117	Cultural Development & Community Services	155
Human Resources	79	Public Works		Recreation Services	159
Information Services	82	Fleet Operations	120	Terry Fox Library	163
Legislative Services & Corporate Initiatives	85	Parks Services	122	RCMP	165
Mayor & Council	88	Solid Waste Operations	126		
DEVELOPMENT SERVICES	89	Streets Operations	129		
Administration	92	Utilities	132		
Building	94	FINANCE	137		
Community Planning	98	FIRE & EMERGENCY SERVICES	141		
Development Engineering	100				
Development Planning	103				

OFFICE OF THE CAO

FOCUS

The Chief Administrative Officer (CAO) works with the 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

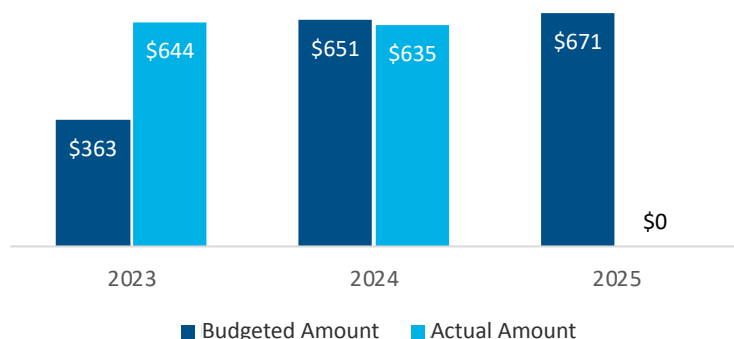


ENVIRONMENTAL SCAN

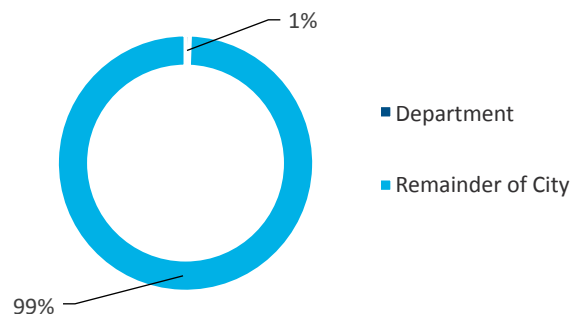
Factor	Impact
Recruitment/Retention	Although the migration of staff from the organization has slowed considerably, recruitment and retention continue to be a priority for the organization to focus on to continue that trend.
Climate Resilience	Addressing the resilience of the organization as it relates to climate change needs to be considered as the City looks at its general 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. Planning and partnerships will ensure the organization is resilient and able to deal with challenges that have never had to at this level of government.
Employee Well Being	The City will need to continue to strengthen its culture and show the value of all its employees. The City needs to continue to stay engaged with its employees and create a supportive environment to ensure their well-being. HR will continue to work on mental health and well-being initiatives throughout the organization.
Council Action Plan	In early 2023 staff collaborated with Council to craft a new Council action plan for the 2023-2026 term. The Council action plan is a road map for staff and the allocation of staff time and resources. Although the delivery of the action plan remains on track, staff continue to be challenged to balance the resource allocations as emerging issues and opportunities arise.
Community Safety	The revitalization of the downtown area remains a key work item for staff and Council. The safety concerns in the downtown area remain an area of focus and the general safety of all individuals is of utmost importance and the organization needs to remain diligent in meeting this challenge head on. This community-wide concern will remain a key focus area for staff as all citizens should feel secure in the streets and in their homes.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$625,300	\$644,700	\$19,400	3.1%	\$595,287
Other personnel costs	14,000	14,000	-	0.0%	17,268
Contracted and other services	11,200	11,500	300	2.7%	29
Materials and supplies	300	300	-	0.0%	21,881
Grants and financial assistance	-	-	-	N/A	1,000
TOTAL	\$650,800	\$670,500	\$19,700	3.0%	\$635,465

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$275,700	\$282,900	7,200	2.6%	\$-
TOTAL	\$275,700	\$282,900	\$7,200	2.6%	\$-

NET REVENUE / (EXPENSES)	(\$375,100)	(\$387,600)	(\$12,500)	3.3%	(\$635,465)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$3,000)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(3,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(6,000)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(7,200)
Contracted and other services	Contracted Services	Inflation	(300)
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	7,200
TOTAL			(\$12,500)

COMMUNITY SAFETY & CORPORATE SERVICES

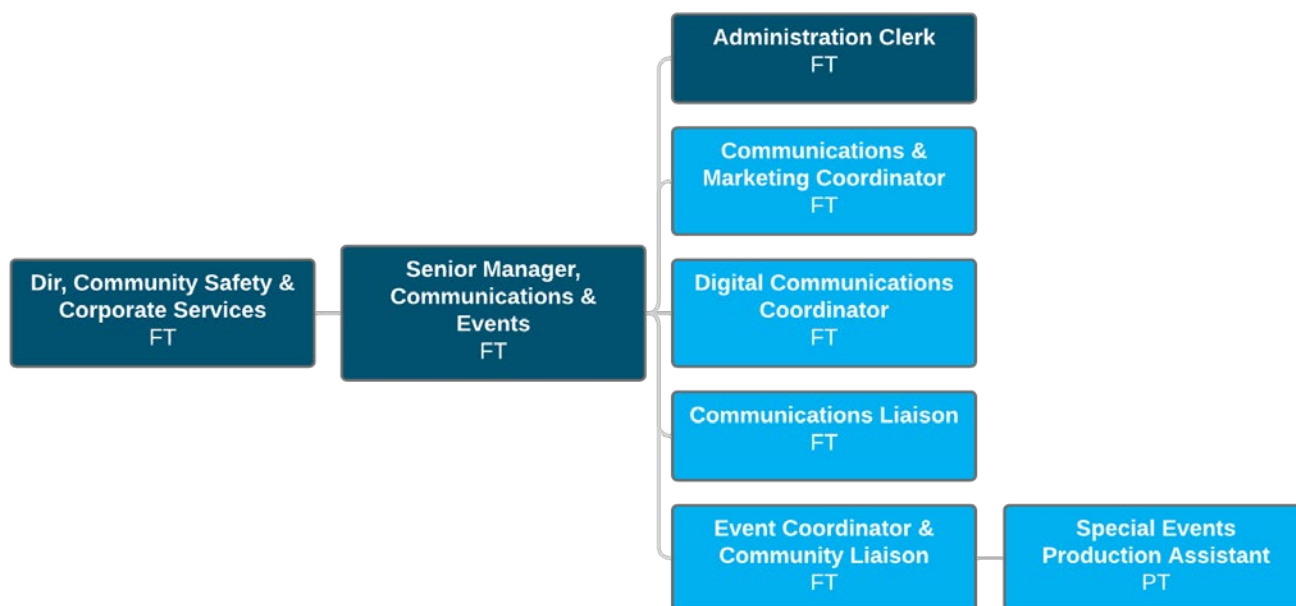
FOCUS

Community Safety and Corporate Services brings together services and functions that support the organization as a whole and that promote and enhance community safety. The Department encompasses the following six divisions plus the budget for Mayor and Council:

- Bylaw Services
- Communications & Events
- Community Policing
- Human Resources
- Information Services
- Legislative Services & Corporate Initiatives
- Mayor and Council

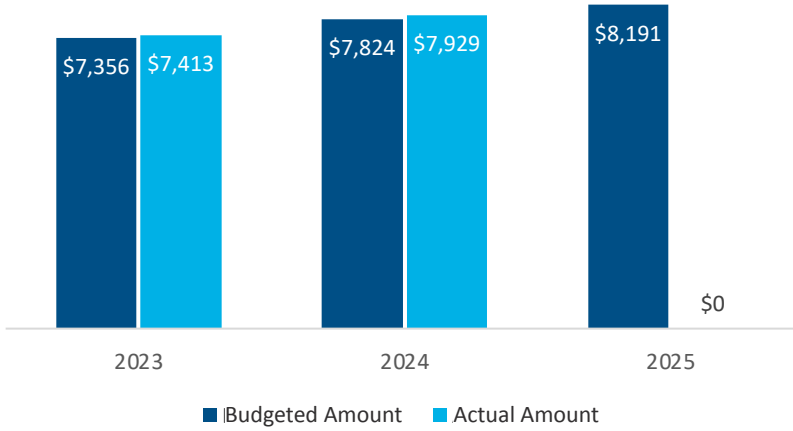


ORGANIZATIONAL STRUCTURE

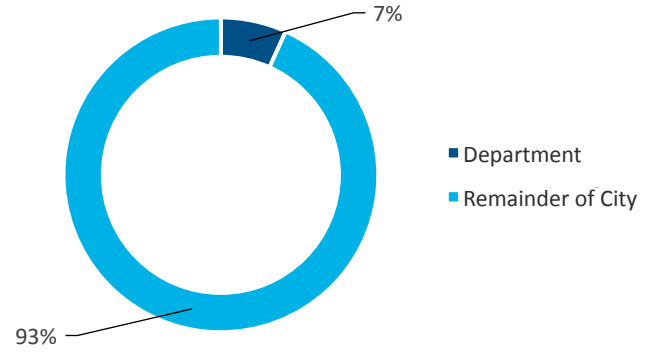


OPERATING BUDGET

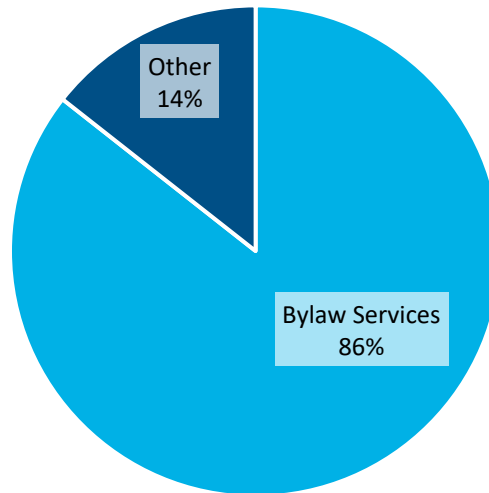
Operating Expenses (in Thousands)



Percent of City Expenses

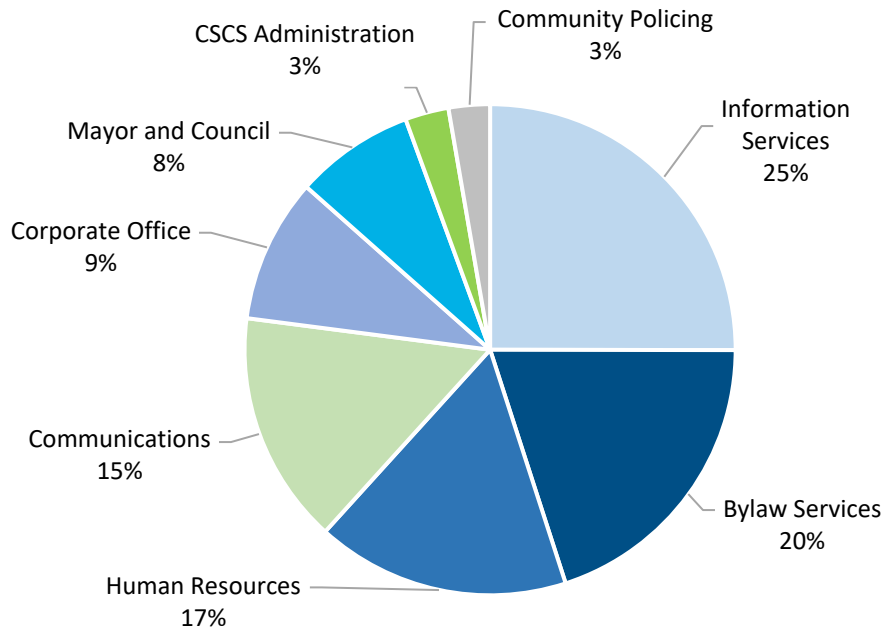


Department Revenue by Section



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Communications	\$62,900	\$72,900	10,000	15.9%	\$244,490
Legislative Services & Corporate Initiatives	1,200	1,200	-	0.0%	12,650
Bylaw Services	449,000	449,000	-	0.0%	462,700
Community Policing	1,400	1,400	-	0.0%	1,000
TOTAL	\$514,500	\$524,500	\$10,000	1.9%	\$720,840

Department Expenses by Section



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
CSCS Administration	\$229,500	\$235,800	\$6,300	2.7%	\$223,700
Communications	1,282,700	1,244,500	(38,200)	-3.0%	1,867,020
Mayor and Council	571,900	645,700	73,800	12.9%	662,190
Legislative Services & Corporate Initiatives	758,900	779,500	20,600	2.7%	622,390
Bylaw Services	1,546,100	1,642,800	96,700	6.3%	1,471,070
Information Services	1,884,700	2,055,400	170,700	9.1%	1,776,130
Community Policing	210,600	215,600	5,000	2.4%	176,270
Human Resources	1,339,300	1,371,900	32,600	2.4%	1,129,730
TOTAL	\$7,823,700	\$8,191,200	\$367,500	4.7%	\$7,928,500

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Communications	\$109,700	\$-	(\$109,700)	(100.0%)	\$-
TOTAL	\$109,700	\$-	(\$109,700)	(100.0%)	\$-

NET REVENUE / (EXPENSES)	(\$7,199,500)	(\$7,666,700)	(\$467,200)	6.5%	(\$7,207,660)
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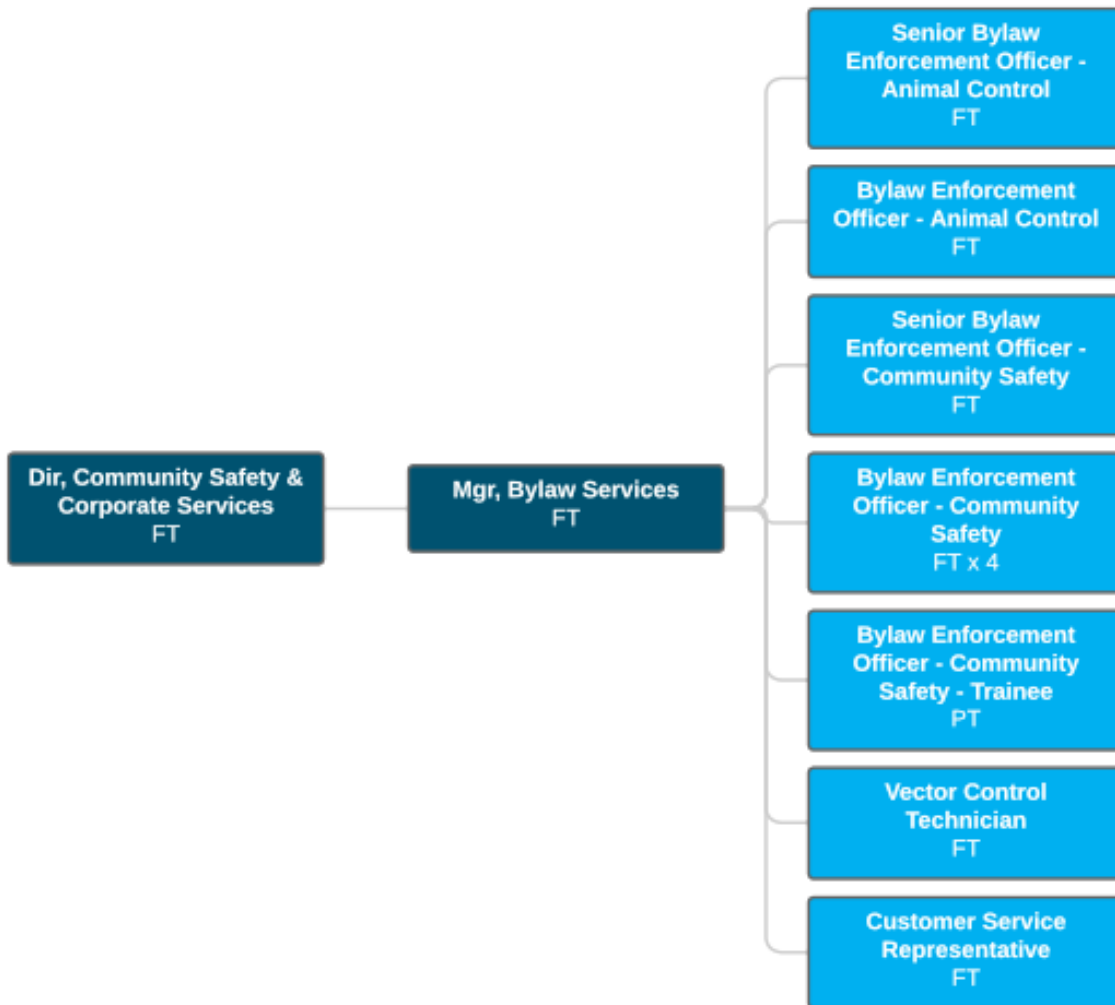
BYLAW SERVICES

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 Licence Canvass.



ORGANIZATIONAL STRUCTURE

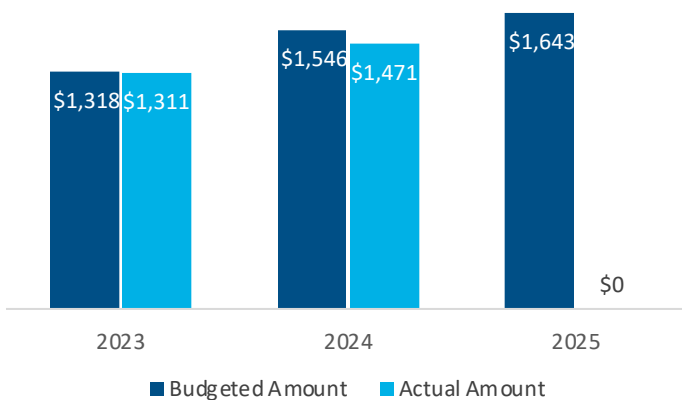


ENVIRONMENTAL SCAN

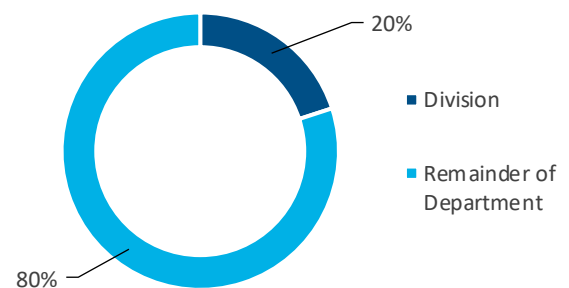
Factor	Impact
Social Challenges	The Lower Mainland is amidst a housing crisis and an epidemic of drug and alcohol addiction. These factors result in a number of challenges in the community including those experiencing homelessness, those impacting others enjoyment of public space due to drug induced psychosis and increased property crime. The presence of public safety teams plays a vital role in managing social challenges and reassuring residents.
Property Standards	While there have been many new developments replacing aged, problematic properties, there remain numerous older properties that are unkept or have fallen into disrepair. Many of these properties are owned by absent landlords or developers and are occasionally rented to problem tenants. Bylaw Services is continuing to proactively address 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 impacts 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.
Environmental Polluters	Extensive resources and efforts continue to be dedicated towards enforcing on properties and organizations that significantly pollute the environment. These files are lengthy and take up significant staff time and have high legal costs.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



COMMUNITY SAFETY & CORPORATE SERVICES: BYLAW

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Permits and licences	\$206,000	\$206,000	\$-	0.0%	\$191,420
Penalties and fines	243,000	243,000	-	0.0%	267,850
Other revenue	-	-	-	N/A	3,430
TOTAL	\$449,000	\$449,000	\$-	0.0%	\$462,700

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,353,100	\$1,411,700	\$58,600	4.3%	\$1,306,070
Other personnel costs	40,600	40,600	-	0.0%	23,190
Contracted and other services	222,200	256,900	34,700	15.6%	197,030
Materials and supplies	23,700	23,700	-	0.0%	29,120
Telephone, utilities and rent	4,100	4,100	-	0.0%	4,470
Interest and bank charges	6,500	6,500	-	0.0%	1,840
Internal charges	(104,100)	(100,700)	3,400	-3.3%	(90,640)
TOTAL	\$1,546,100	\$1,642,800	\$96,700	6.3%	\$1,471,080

NET REVENUE / (EXPENSES)	(\$1,097,100)	(\$1,193,800)	(\$96,700)	8.8%	(\$1,008,370)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$20,400)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(32,400)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,700)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(3,100)
Contracted and other services	Contracted Services	Animal Services Contract	(33,200)
Contracted and other services	Contracted Services	Inflation	(1,500)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(3,400)
TOTAL			(\$96,700)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Dog licences issued	4,136	4,336	4,658	4,544	3,967
Calls for service	3,534	3,986	4,539	4,255	2,592
Tickets issued	2,015	2,317	2,638	3,595	2,283

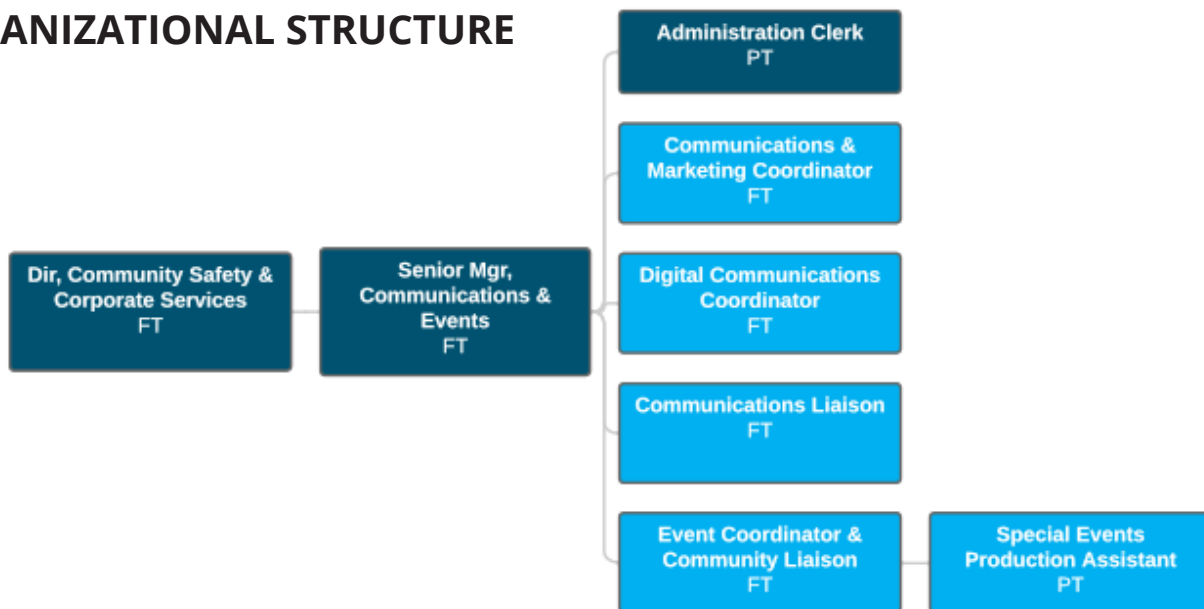
COMMUNICATIONS & EVENTS

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 approach helps the City stay aligned with residents' priorities, deliver services that meet community needs and ensure compliance with regulations. The Division collaborates with departments to manage their communications needs, overseeing strategic communications planning, media relations, crisis communications/issues management, public relations and marketing.



ORGANIZATIONAL STRUCTURE



ENVIRONMENTAL SCAN

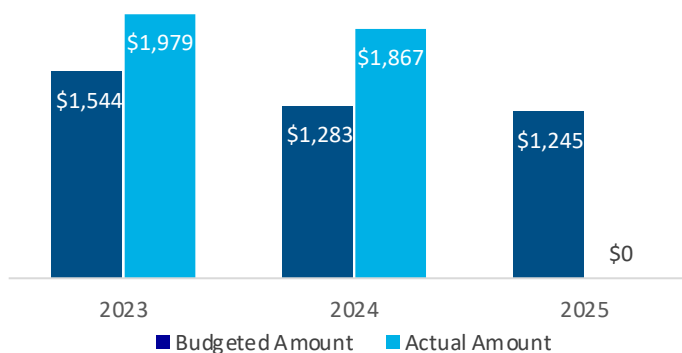
Factor	Impact
Immediacy of Information	The continued and growing demand for 24/7 information requires improvements in communication infrastructure. Ensuring that key staff are available to provide real-time updates, particularly outside regular business hours, continues to be a priority.
Evolving Online/ Social Media Trends	As social media platforms continue to evolve, including the rise of new platforms, there is a growing need to adapt strategies for emerging audiences. The use of short-form video content and direct messaging for engagement is key to staying relevant.
Interdepartmental Communications and Marketing Support	The demand for communications and marketing support from all City departments is growing. Resources continue to be allocated to prioritize projects that align with overall communication and corporate goals, which often results in competing deadlines and the need for timely information. Increased collaboration tools and centralized communication platforms may be necessary to streamline workflows, reduce duplication of efforts, and manage competing priorities more efficiently.
Climate Change	Changing weather patterns linked to climate change are driving a greater need to keep residents and businesses informed and prepared for emergency situations. Expanding on previous efforts, the City will continue to focus on educating residents about climate preparedness and the City's sustainability initiatives. The need for ongoing community engagement and preparedness campaigns will increase, driven by rising concerns about environmental impacts.

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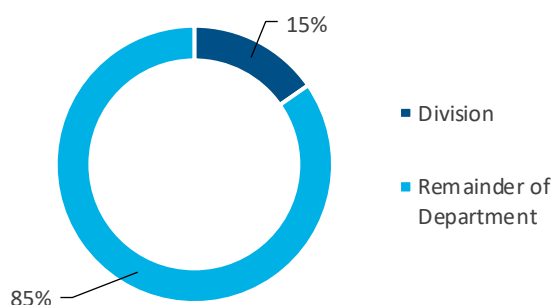
ENVIRONMENTAL SCAN (CONTINUED)

Factor	Impact
Public Expectations	With the increasing shift towards digital platforms, more residents are conducting business with the City online. Digital communications and media have become the primary methods of providing information to the public. Collaboration across departments and continued investment in the digitization of City services will be crucial to meet residents' expectations for seamless, online experiences. Ensuring a smooth transition of forms and services to digital platforms will remain a key focus.
Accessibility and Inclusion	Growing emphasis on diversity, equity, and inclusion will require communications strategies that reflect the diversity of the community. This includes accessible communications for non-English speakers, people with disabilities, and underrepresented groups.

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Other revenue	\$50,200	\$60,200	\$10,000	19.9%	\$181,460
Sale of services	12,700	12,700	-	0.0%	63,040
TOTAL	\$62,900	\$72,900	\$10,000	15.9%	\$244,500

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$860,200	\$907,500	\$47,300	5.5%	\$1,056,160
Other personnel costs	9,900	8,800	(1,100)	-11.1%	27,010
Contracted and other services	488,100	397,900	(90,200)	-18.5%	775,400
Materials and supplies	54,700	60,200	5,500	10.1%	102,810
Telephone, utilities and rent	-	-	-	N/A	450
Interest and bank charges	100	100	-	0.0%	1,790
Grants and financial assistance	-	-	-	N/A	10,000
Internal charges	(130,300)	(130,000)	300	-0.2%	(106,610)
TOTAL	\$1,282,700	\$1,244,500	(\$38,200)	-3.0%	\$1,867,010

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$15,200	\$-	(\$15,200)	-100.0%	\$-
Transfer From Surplus	94,500	-	(94,500)	-100.0%	-
TOTAL	\$109,700	\$-	(\$109,700)	(100.0%)	\$-

NET REVENUE / (EXPENSES)	(\$1,110,100)	(\$1,171,600)	(\$61,500)	5.5%	(\$1,622,520)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Sale of services	Ongoing Reclassification	Increase in Sponsorship	\$10,000
Payroll expense	Labour Increase - CUPE	Benefits Contractual Increase	(8,800)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase-3.5%	(14,300)
Payroll expense	Labour Increase - Exempt Staff	2024 Position Change Form - PG 9 to PG 10 (Additional duties)	(12,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Contractual Increase	(5,300)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase-2%	(6,600)
Contracted and other services	Contract Adjustment - General	Inflation 2.5%	(9,500)
Contracted and other services	Ongoing Reclassification	Increased special events/openings/ceremonies	(10,000)
Materials and supplies	Departmental Ongoing Adjustment (No DP)	Historical cost of promotional PoCo materials	(4,400)
Internal charges	Departmental Ongoing Adjustment (No DP)	Adjustment for Internal Equipment allocation	(300)
TOTAL			(\$61,500)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Media pickup rate	100%	100%	100%	100%	100%
# website visitors each year	640,989	592,228	594,072	266,000*	240,000
Top 5 webpages visited**	Homepage PCCC Jobs Waste HCRC	Homepage PCCC HCRC Recreation MyPoCo	Homepage PCCC Recreation HCRC MyPoCo	Homepage PCCC Recreation HCRC Jobs	Homepage PCCC Recreation Jobs HCRC
Duration of time spent on website	2:13 minutes	2:02 minutes	1:59 minutes	1:17 minutes	1:27 minutes
# social media followers	29,555	35,176	39,375	41,440	42,937
Facebook	12,957	15,539	17,856	18,011	19,116
X (Twitter)	9,292	10,214	10,958	11,177	11,354
Instagram	7,306	9,423	10,561	12,252	12,467
GFOA Award for annual reporting	Yes	Yes	Yes	Yes	Yes
# of E-update newsletter subscribers	1,962	2,611	4,662	7,850	7,459
Action Requests Processed	318	195	193	117	59
Council events supported	87	46	91	140	82
Estimated Attendees at City-produced Festivals and Events	11,000+	6,000	30,000+	60,000+	48,000+
# of Community-led Festivals/Events Receiving City Support	1	1	13	12	7
# City Produced Festivals/Events	2	6	8	17	13

* Figure only represents July to December 2023 due to update of Google analytics.

** HCRC = Hyde Creek Recreation Centre
Waste = Waste Collection Schedule
Comm Ctrs = Community Centres

PCCC = Port Coquitlam Community Centre
MyPoCo = MyPortCoquitlam
L. Guide = Leisure Guide

COMMUNITY POLICING

FOCUS

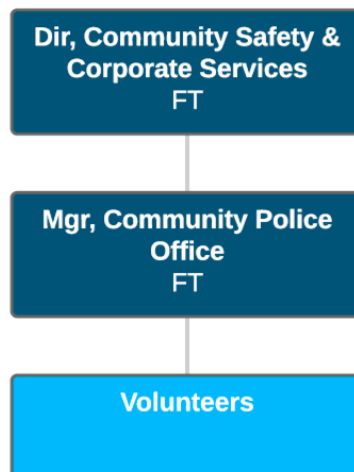
The Community Policing Division, in partnership with the RCMP, promotes public safety and strengthens crime reduction in the City of Port Coquitlam. Two Community Police Offices provide service to the public: Coast Meridian (Northside) and Mary Hill (Southside).

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 and 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)
- Road Safety (Speed Watch & Pedestrian Safety)
- Youth Junior Mountie Police Academy



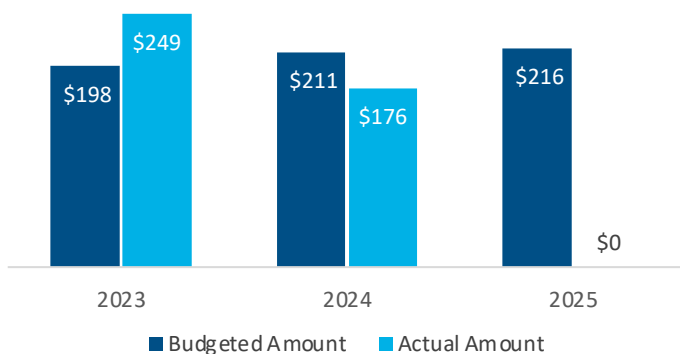
ORGANIZATIONAL STRUCTURE



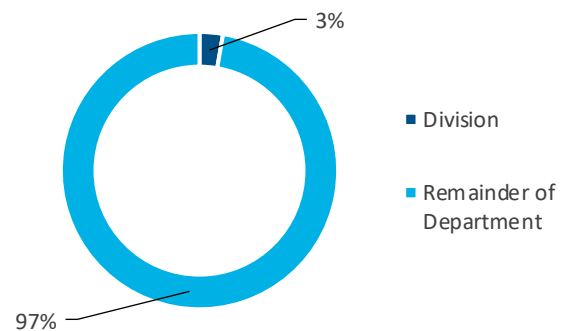
ENVIRONMENTAL SCAN

Factor	Impact
Property Standards	Improving the quality of life and perceptions of crime has been in demand of the community policing staff for various interested parties (i.e. Internal staff, City owned buildings, residents and businesses). Interest parties have been looking towards Community Policing for preventative measures and seeking recommendations / best practices to protect property and increase community safety.
Social Challenges	The Lower Mainland is in the midst of a housing crisis and an epidemic of opioid addiction. Recently, the federal government has de-criminalized the possession of what was once considered to be hard drugs for personal consumption. This has resulted in a number of challenges in the community, including an increase of street entrenched population and an increase in open drug consumption on the City's streets. Street entrenched related issues such as open drug consumption, drug induced psychosis and increases property crime can impact the public's enjoyment of public spaces. The presence of Crime Prevention through Environmental Design (CPTED) strategies and community police programs such as foot and bike patrol (working alongside police and bylaws) continue to play a vital role in providing resources to those in need and reassuring elements of public safety for Port Coquitlam residents.
Evolving Online/Social Media Trends	As social media platforms continue to evolve, including the rise of new platforms, there is a growing need to adapt strategies for emerging audiences. Dynamically creating inventive social media on community safety and crime prevention messaging continues to be the direction that this unit goes in order to stay connected with varying communities.
Volunteerism	<p>Volunteerism continues to be a challenge in the community. Clearances are taking longer than ever and therefore many volunteers are losing interest or are stuck in external programs until they get their clearance. This means both Coast Meridian and Mary Hill office hours are inconsistent and are closed several times throughout the month.</p> <p>Community policing volunteers are considered to be preferred candidates for police recruiting agencies, due to their experience in working in the police environment and the skills they have developed working as a volunteer. Consequently, many of the City's community policing volunteers will complete their educational requirements and are hired on into careers in law enforcement and the criminal justice system. To address this issue, Community Policing and the RCMP are recruiting, onboarding and training as many new community policing volunteers as possible.</p>
Interagency Cooperation	Collaboration on complex issues such as community emergency response support has extracted some resources from this department to support others internally. Additionally, community engagement is a combined effort between staff, volunteers, and police members. With the continued limited resources to pull from in each category with an increased demand for engagements this has resulted in lessened support to the community as a whole. Community policing will be strategizing next year to coordinate larger events on a regular basis to invite people to rather than attending individual and smaller events to maximize capacity.

Operating Expenses (in Thousands)



Percent of Department Expenses



COMMUNITY SAFETY & CORPORATE SERVICES: COMMUNITY POLICING

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Contributions	\$1,400	\$1,400	\$-	0.0%	\$1,000
TOTAL	\$1,400	\$1,400	\$-	0.0%	\$1,000

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$121,000	\$124,700	\$3,700	3.1%	\$110,920
Other personnel costs	13,700	13,700	-	0.0%	3,880
Contracted and other services	33,600	34,700	1,100	3.3%	21,130
Materials and supplies	9,100	9,100	-	0.0%	15,260
Telephone, utilities and rent	33,200	33,400	200	0.6%	25,080
Internal charges	-	-	-	N/A	10
TOTAL	\$210,600	\$215,600	\$5,000	2.4%	\$176,280

NET REVENUE / (EXPENSES)	(\$209,200)	(\$214,200)	(\$5,000)	2.4%	(\$175,270)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expenses
Payroll expense	Labour Increase - CUPE	Benefits Contractual Increase	(\$100)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase-3.5%	(200)
Payroll expense	Labour Increase - Exempt Staff	Benefits Contractual Increase	(1,600)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase-2%	(1,800)
Contracted and other services	Contract Adjustment - General	Inflation	(700)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	(400)
Telephone, utilities and rent	Utilities and Fuel	Natural Gas 5.3%	(200)
TOTAL			(\$5,000)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Total Volunteer Hours	1,909	2,357	6,312	6,050	2,880
Total Volunteers	72	61	62	82	57
Front Counter Volunteer Interactions	508	846	1,345	3,532	1,582
Bike Patrol / Foot Patrol Volunteer Hours	407	905	2,083	1,492	658
Events / Meetings Hosted	22	95 (mostly online)	80 (mix of in person and online)	46*	27**
Events / Meetings Attended	45	118 (mostly online)	92 (mix of in person and online)	-	40**
Cell Watch Hours	253	345	358	401	222
Distracted Driving	35/29,110 =.12%	36/39,064 =.09%	71/ 58,759 = .12%	122/41,566 =.29%	36/16,493 =.22%

* No breakdown due to staff changeover. ** Missing some data from January-March due to staff changeover.

HUMAN RESOURCES

FOCUS

The Division serves primarily internal and some external customers by providing specialized advice and assistance in all facets of people management including benefit administration, labour relations, occupational health and safety, recruitment, staff training and development, wage and salary administration and many other areas that involve existing and prospective City employees. Human Resources is a strategic partner 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 the citizens and the business community.



ORGANIZATIONAL STRUCTURE

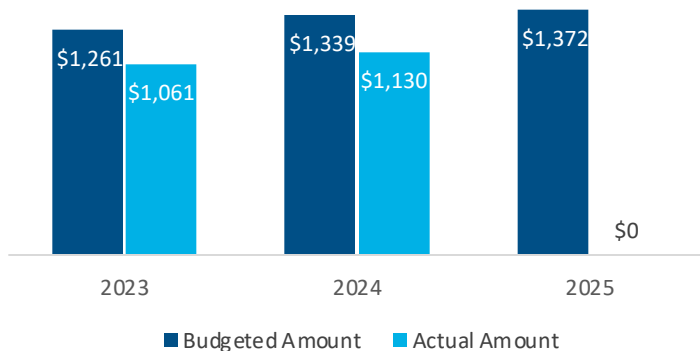


ENVIRONMENTAL SCAN

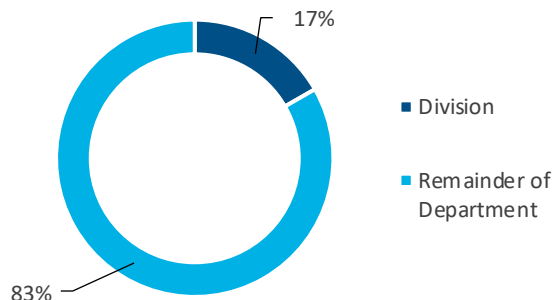
Factor	Impact
Labour Market Competitiveness	The labour force and the labour market are continuing to see fundamental changes. While improving, this shift continues to favour employees seeking job opportunities. Employees are increasingly demanding greater flexibility and opportunity. Candidates prefer Work from Home arrangements, are less concerned with pay and more concerned with time off. Employers are becoming required to be more flexible to attract and retain key positions, both unionized and excluded.
Accessibility and Inclusion	Increased awareness of and focus on social injustices in the last couple of years continues to highlight a need to implement Inclusivity in the workplace. Additionally, new legislation is in place regarding Accessibility in the Workplace. A new Accessibility Program was rolled out and Equity, Diversity and Inclusion language has been added to job postings.
Labour Relations Climate	Collective bargaining with the City's two unionized employee groups has put notable pressure on Employer/Union relationships. Staff continue to constructively work through a number of outstanding issues.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,023,100	\$1,052,400	\$29,300	2.9%	\$796,270
Other personnel costs	178,000	178,000	-	0.0%	144,880
Contracted and other services	132,800	136,100	3,300	2.5%	177,890
Materials and supplies	5,000	5,000	-	0.0%	10,340
Telephone, utilities and rent	400	400	-	0.0%	320
Internal charges	-	-	-	N/A	30
TOTAL	\$1,339,300	\$1,371,900	\$32,600	2.4%	\$1,129,730
NET REVENUE / (EXPENSES)	(\$1,339,300)	(\$1,371,900)	(\$32,600)	2.4%	(\$1,129,730)

BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/ Expenses
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$1,200)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(2,200)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(11,600)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(14,300)
Contracted and other services	Contracted Services	Inflation	(3,300)
TOTAL			(\$32,600)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
# Postings	123	211	197	221	152
# External hires	50	65	146	124	75
# Internal appointments	48	117	56	No data	79
# Grievances filed	8	4	7	10	7
# Grievances resolved	8	3	5	2	5
# Workplace Incidents Investigated	64	38	36	37	17
# WorkSafeBC time loss claims	21	15	43	25	11
Time loss workplace injury (days lost)	448	368	466	776	No data
# No time loss workplace injury incidents	17	17	66	72	53
WorkSafeBC assessment per \$100 of payroll	\$2.19	\$2.60	\$2.92	\$3.19	\$3.83
Experience Rating Assessment (WorkSafeBC)	7.9%	13.8%	13.8%	-0.3%	4.4%
Average unplanned absent Days - Inside	6.8	5.5	7.4	4.9	4.9
Average unplanned absent Days - Outside	23.5	19.6	15.2	5.6	5.5
Average unplanned absent Days - Fire	9.0	9.2	17.5	10.8	11.3

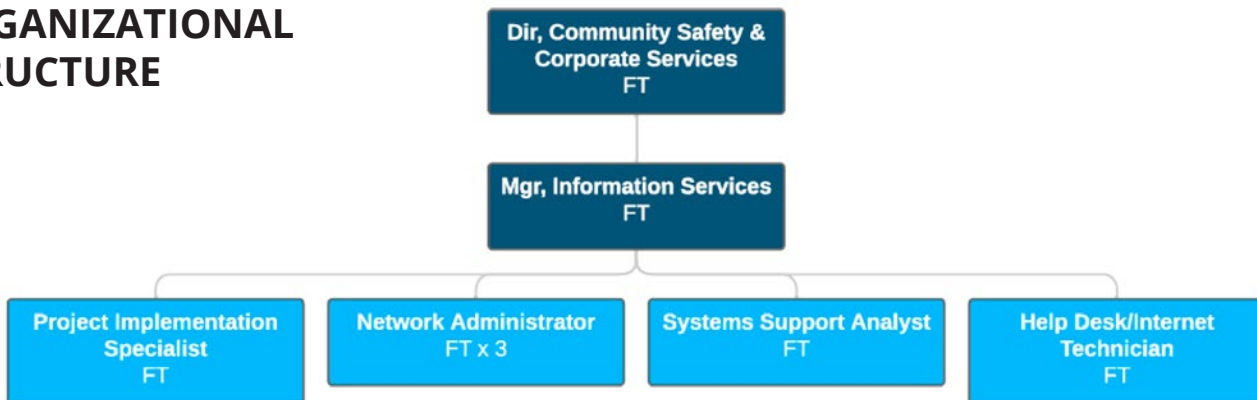
INFORMATION SERVICES

FOCUS

The Information Services Division is a key partner in delivering technology-enabled operations. The Information Services team supports the City's key objectives while delivering high-quality and efficient services to both citizens and staff. We enhance public service delivery through technological innovation and digital transformation, streamlining processes, improving efficiency, and increasing public access to services. Information Services also ensures the reliability, security, and continuity of technology infrastructure, proactively addressing cyber threats and safeguarding sensitive information to maintain the continuity of operations.



ORGANIZATIONAL STRUCTURE

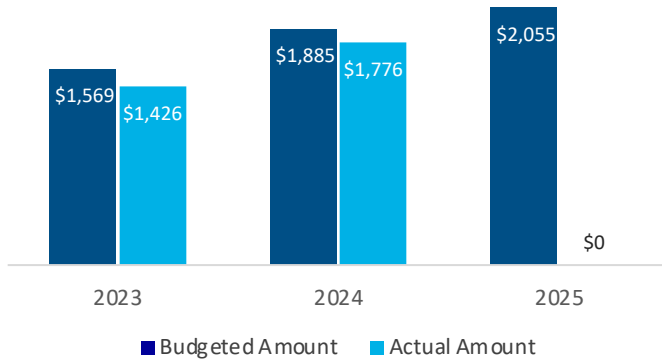


ENVIRONMENTAL SCAN

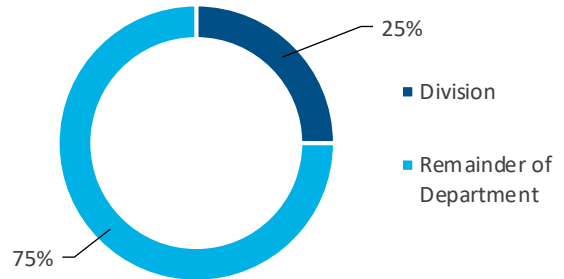
Factor	Impact
Cybersecurity	Cybersecurity continues to be a complex and increasing threat for municipalities. Staying on top of these threats requires significant division resources as the team is continuously expanding their comprehensive defense for cyberattacks. The City's insurance provider performs an annual review of the City's cybersecurity toolset with new requirements being introduced each year resulting in a more fortified approach to the City's overall cybersecurity posture.
Increased Costs and Inflation	Major municipal information systems providers are continuing to migrate from on-premises installed systems to cloud-based subscription services. This shift is increasing operating costs, as one-time capital purchases for software are being replaced with ongoing subscription fees.
Connected Community	The public use of mobile computing and smart phones is continuously expanding, which in turn increases the expectations to expand the City's online municipal services, expanding the 24/7 access for residents. The Information Services team works with City departments to enhance City online services that support the community while simultaneously creating internal efficiencies.
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.
Data Driven Decision Making	Staff are consistently searching to find efficiencies in order to maintain services and keep operating costs low. Business Intelligence support with Key Performance Indicators are becoming industry standards and are increasingly common for Cities to adopt.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,095,400	\$1,148,100	\$52,700	4.8%	\$906,170
Other personnel costs	31,200	31,200	-	0.0%	30,240
Contracted and other services	921,400	1,039,400	118,000	12.8%	967,810
Materials and supplies	35,200	35,200	-	0.0%	37,980
Telephone, utilities and rent	23,900	23,900	-	0.0%	19,270
Internal charges	(222,400)	(222,400)	-	0.0%	(185,330)
TOTAL	\$1,884,700	\$2,055,400	\$170,700	9.1%	\$1,776,140
NET REVENUE / (EXPENSES)	(\$1,884,700)	(\$2,055,400)	(\$170,700)	9.1%	(\$1,776,130)

BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$17,700)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(29,700)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(3,100)
Contracted and other services	Contracted Services	Inflation	(23,000)
Contracted and other services	Departmental Ongoing Adjustment	Cyber security and infrastructure support contract increases and subscription-based licensing models	(15,000)
Contracted and other services	Departmental Ongoing Adjustment	Existing software contract increases and subscription-based licensing models	(35,000)
Contracted and other services	Ongoing Tied to Capital	Records & Document Management System Annual Licensing Fees	(45,000)
TOTAL			(\$170,700)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
End-User Computers & Devices	618	674	617	553	528
System Servers	63	75	75	77	77
Wireless Access Points	n/a	81	99	109	112
Customer Support Requests	2,391	2,590	3,598	4,863	2,888
Cyberthreats Prevented	n/a	3,024	5,085	63,947	107,370

LEGISLATIVE SERVICES & CORPORATE INITIATIVES

FOCUS

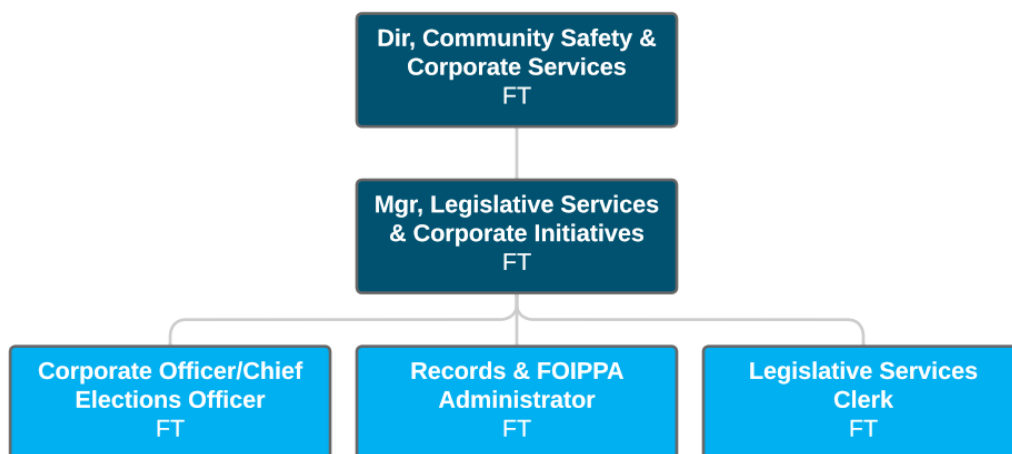
The Legislative Services & Corporate Initiatives Division is responsible for supporting all aspects of Council and Committee meetings, including creating and distributing agendas, recording minutes, updating all meeting information on the website, meeting all public notice requirements, organizing all proclamation and delegation requests to appear before Council, ensuring proper procedure is followed during meetings and supporting protocol ceremonies involving Council. It also manages the Board of Variance application process and monthly meetings, in order to resolve zoning issues.

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

The Division is responsible for managing and preserving 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

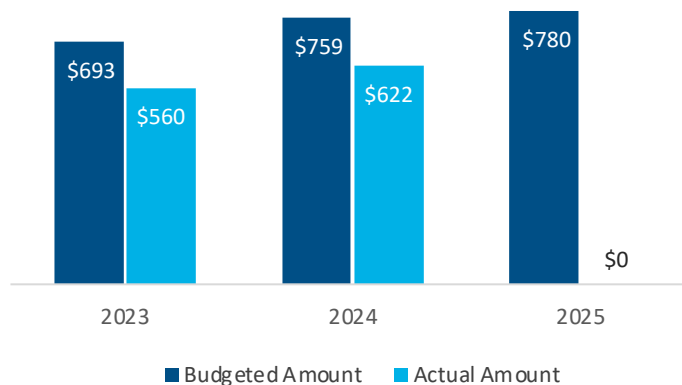


ENVIRONMENTAL SCAN

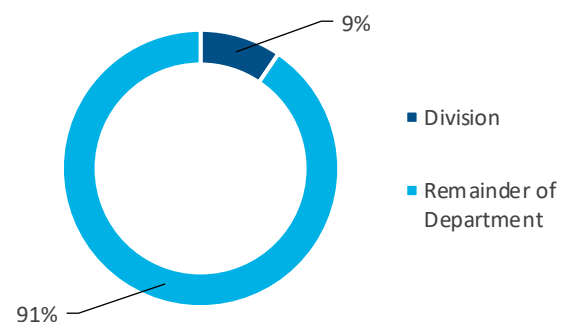
Factor	Impact
Customer Service	There is a continued demand for online services both to internal customers and to members of the community. The use of technology has been used and will continue to enhance the usability of Council/Committee agendas, minutes and video management software. Enhancements have been made to Council Chambers AV Systems to allow for hybrid meetings so that meeting participants can participate electronically if unable to attend in person.
Records Management	As the City continues to grow and public expectations around transparency and access to information become more sophisticated, the need for a fully functional and easy to use corporate-wide electronic records management system is essential. This will ensure legislative compliance, create business efficiencies, and provide external customers with data related to City decisions.
Regulatory Changes	A Corporate Privacy Program is required to meet new legislative requirements that came into effect in late 2021. The Province has and continues to introduce legislative changes that impact Council and City governance, privacy and information access, and elections. Examples of this include the Council Code of Conduct and recent updates to residential zoning and density requirements.
Land Management	The City continues to acquire property as part of its Land Strategy and Downtown Action Plan. This has increased the number of commercial tenants leasing City owned property, resulting in more attention required for lease administration.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$-	\$-	\$-	N/A	8,950
Permits and licences	1,200	1,200	-	0.0%	3,700
TOTAL	\$1,200	\$1,200	\$-	0.0%	\$12,650

COMMUNITY SAFETY & CORPORATE SERVICES:
LEGISLATIVE SERVICES & CORPORATE INITIATIVES

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$590,800	\$591,400	\$600	0.1%	\$457,710
Other personnel costs	21,200	21,200	-	0.0%	11,250
Contracted and other services	234,400	254,400	20,000	8.5%	220,170
Materials and supplies	1,100	1,100	-	0.0%	6,090
Telephone, utilities and rent	-	-	-	N/A	1,000
Internal charges	(88,600)	(88,600)	-	0.0%	(73,830)
TOTAL	\$758,900	\$779,500	\$20,600	2.7%	\$622,390
NET REVENUE / (EXPENSES)	(\$757,700)	(\$778,300)	(\$20,600)	2.7%	(\$609,740)

BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$4,200)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(6,400)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,800)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(5,800)
Payroll expense	Departmental Ongoing Adjustment	Position Change	20,600
Contracted and other services	Contracted Services	Inflation	(5,000)
Contracted and other services	Departmental Ongoing Adjustment	Increases in records storage and Council security costs	(15,000)
TOTAL			(\$20,600)

INDICATORS AND MEASURES

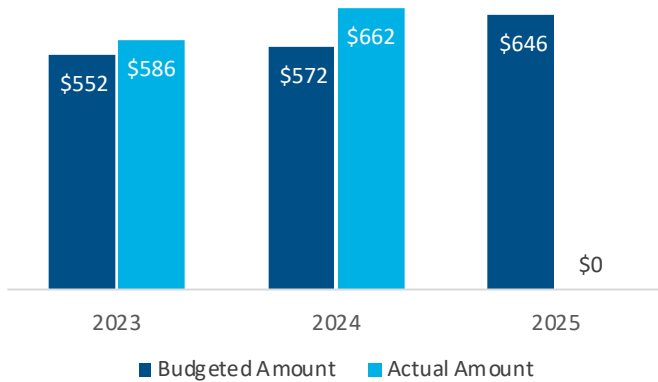
Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Electronic Agendas*	96	118	99	97	60
Bylaws Processed	48	51	39	33	29
Freedom of Information Requests	82	69	44	68	53
Document Storage (boxes)	694	510	469	524	610
Board of Variance Applications	4	10	10	17	8

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

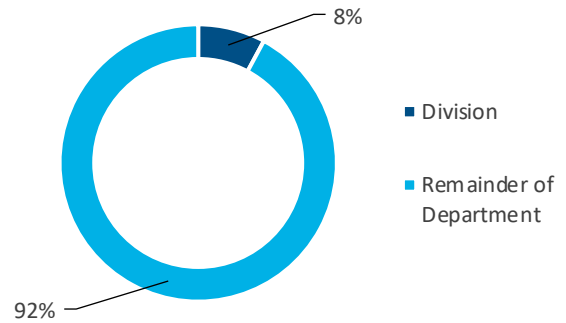
MAYOR & COUNCIL

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$525,700	\$599,500	\$73,800	14.0%	\$610,950
Other personnel costs	44,700	44,700	-	0.0%	48,860
Contracted and other services	-	-	-	N/A	840
Materials and supplies	300	300	-	0.0%	20
Telephone, utilities and rent	1,200	1,200	-	0.0%	1,520
TOTAL	\$571,900	\$645,700	\$73,800	12.9%	\$662,190

NET REVENUE / (EXPENSES)	(\$571,900)	(\$645,700)	(\$73,800)	12.9%	(\$662,190)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(\$5,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(8,900)
Payroll expense	Departmental Ongoing Adjustment	Payroll Adjustment	(59,700)
TOTAL			(\$73,800)

DEVELOPMENT SERVICES

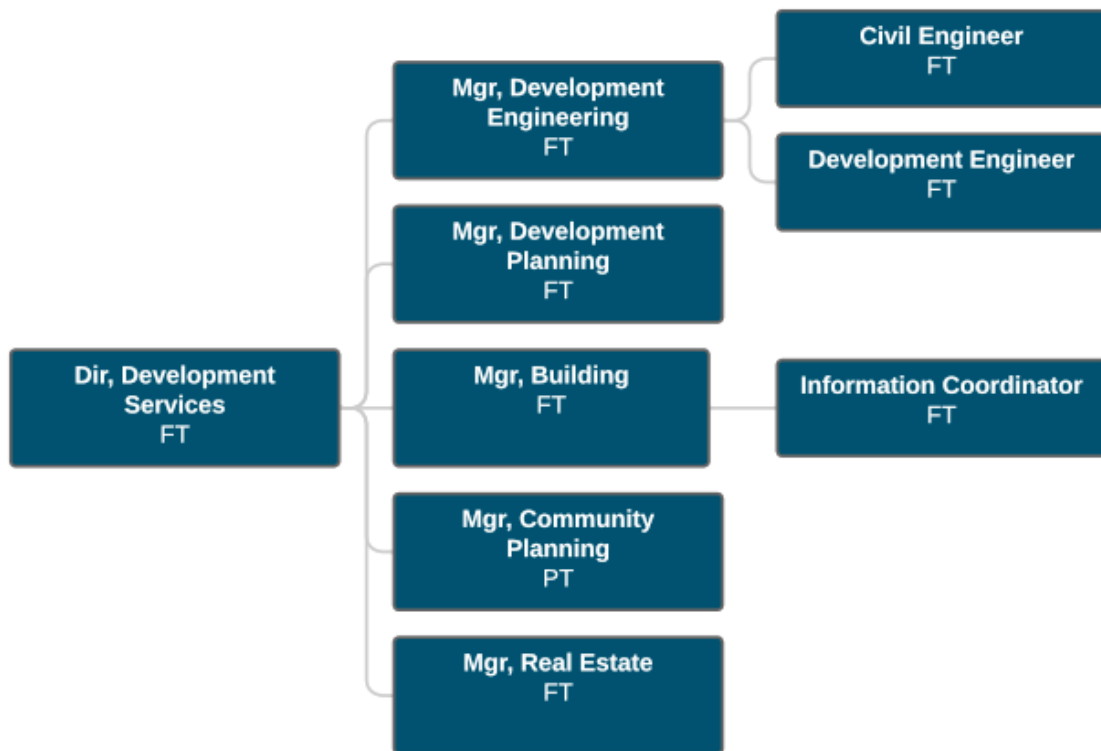
FOCUS

The Development Services Department ensures orderly and safe development within the City. Its administration directs the activities of the Department in keeping with the corporate direction, strategically oversees development 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.

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

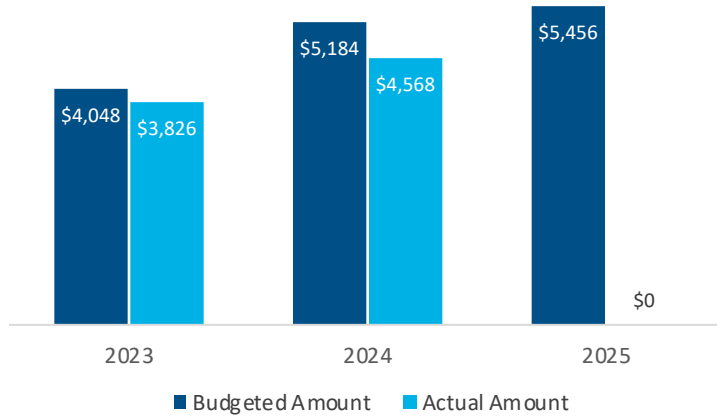


ORGANIZATIONAL STRUCTURE

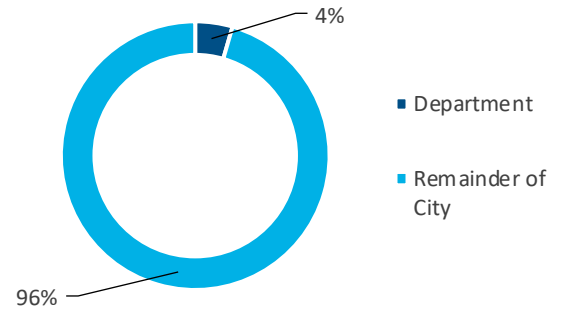


OPERATING BUDGET

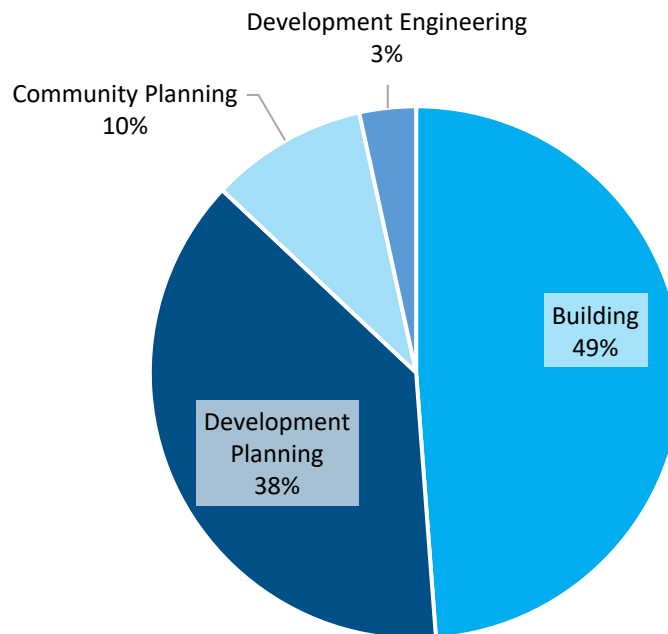
Operating Expenses (in Thousands)



Percent of City Expenses



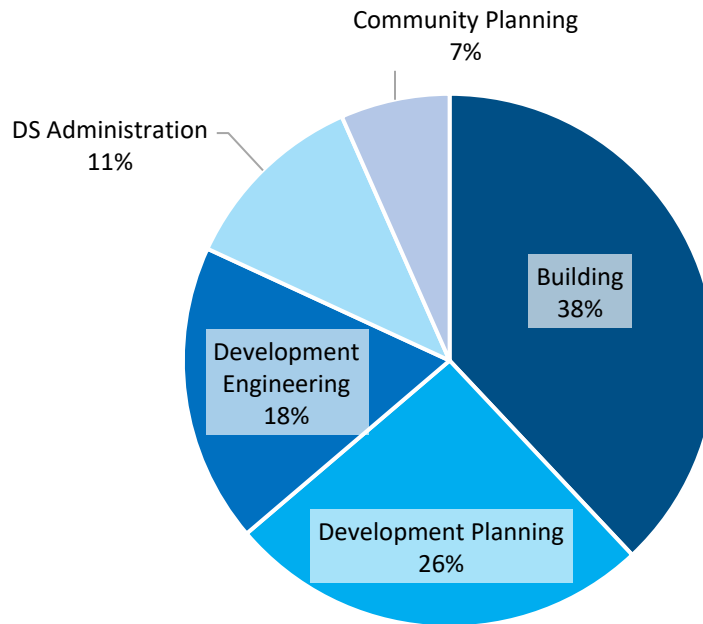
Department Revenue by Section



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Development Planning	\$1,745,000	\$1,446,200	(\$298,800)	-17.1%	\$1,804,420
Community Planning	-	361,300	361,300	N/A	-
Building	1,835,700	1,897,600	61,900	3.4%	4,069,530
Development Engineering	130,000	130,000	-	0.0%	649,320
TOTAL	\$3,710,700	\$3,835,100	\$124,400	3.4%	\$6,523,270

DEVELOPMENT SERVICES

Department Expenses by Section



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
DS Administration	\$580,100	\$627,100	\$47,000	8.1%	\$483,850
Planning	1,648,500	1,406,100	(242,400)	-14.7%	1,351,960
Community Planning	-	361,300	361,300	N/A	3,170
Building	1,999,000	2,073,100	74,100	3.7%	1,803,850
Development Engineering	956,700	988,600	31,900	3.3%	924,780
TOTAL	\$5,184,300	\$5,456,200	\$271,900	5.2%	\$4,567,610

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
DS Administration	170,000	205,800	35,800	21.1%	\$-
Building	(270,000)	(270,000)	-	0.0%	-
TOTAL	(\$100,000)	(\$64,200)	\$35,800	-35.8%	\$-

NET REVENUE / (EXPENSES)	(\$1,573,600)	(\$1,685,300)	(\$111,700)	7.1%	\$1,955,640
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DEVELOPMENT SERVICES ADMINISTRATION

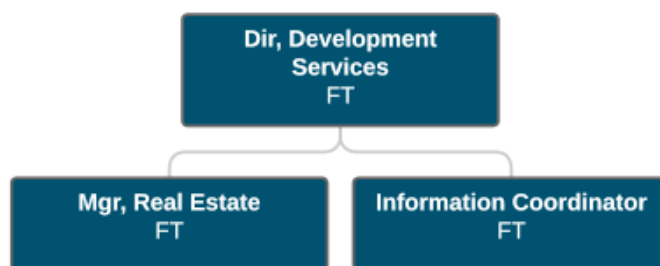
FOCUS

The Development Services Administration Division ensures the orderly and safe development of the City within the context of keeping an eye to the future. The Director of Development Services provides overall direction to the Planning, Building and Development Engineering Divisions and ensures the Department’s activities are in keeping with the corporate direction as defined by Council’s priorities and “One City.” The Director strategically oversees the development and regulatory processes, provides advice and direction on attaining sustainable land use and development, and guides decisions related to City-owned properties.

This area also includes real estate. The real estate division plays a key role in optimizing land use and managing property assets to support sustainable development and economic growth. By leveraging existing assets and identifying opportunities for redevelopment, the division can enhance the city’s tax base, ultimately easing the tax burden on residents. This process involves collaborating with a diverse range of stakeholders, including community members, developers, and government agencies, to ensure that projects reflect local needs and contribute to sustainable growth. By fostering these partnerships and focusing on strategic redevelopment, the division not only drives economic vitality but also creates vibrant, functional spaces that enhance community well-being, fulfilling the city’s objectives while improving quality of life for all residents.



ORGANIZATIONAL STRUCTURE

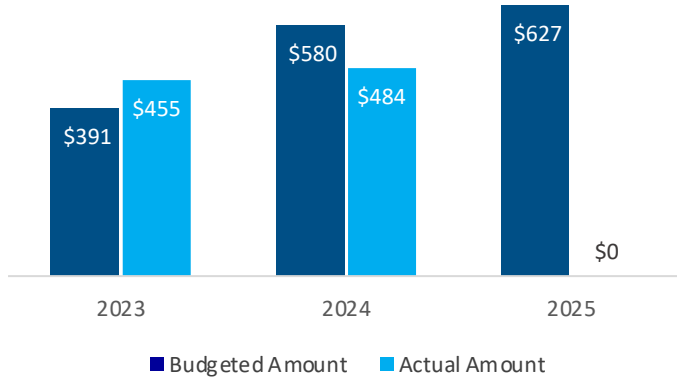


ENVIRONMENTAL SCAN

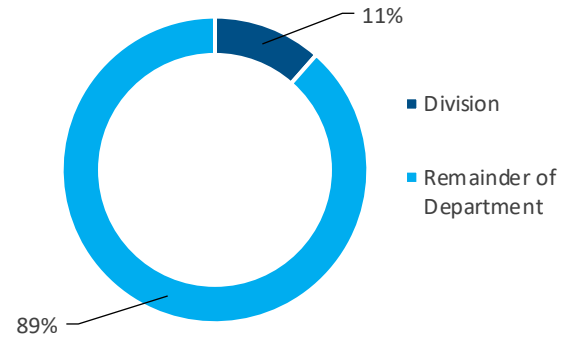
Factor	Impact
Council Priorities and Focus	Council has adopted an Action Plan with many of these items connected to Development Services, including updating the OCP, downtown revitalization, property servicing amongst others. Continued focus and appropriate resourcing will be important to complete the planned work.
Regulatory Changes	Recently adopted Provincial legislation “Homes for People” has resulted in the mandate to densify nearly all areas of the City. This seismic change in community planning affects not only foundational documents such as the Official Community Plan and zoning, but also updated design criteria and infrastructure. Such improvements help to provide adequate service capacity, flood protection, water conservation, and protection of the natural environment.
Customer Service	There is a continuing demand from the development community for online applications and e-services. This has resulted in more of the City’s permits being submitted and 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. Plans to adapt to climate change will be critical for long term service sustainability.
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.
Increasingly high land values	High land values, construction costs and infrastructure need impact land use and development policies and regulations; challenging the City’s ability to effectively meet community housing needs and an increasingly complex development environment.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$555,500	\$602,200	\$46,700	8.4%	\$437,530
Other personnel costs	8,600	8,600	-	0.0%	2,590
Contracted and other services	14,300	14,600	300	2.1%	42,970
Materials and supplies	1,700	1,700	-	0.0%	250
Telephone, utilities and rent	-	-	-	N/A	510
TOTAL	\$580,100	\$627,100	\$47,000	8.1%	\$483,850

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$170,000	\$205,800	\$35,800	21.1%	\$-
TOTAL	\$170,000	\$205,800	\$35,800	21.1%	\$-

NET REVENUE / (EXPENSES)	(\$410,100)	(\$421,300)	(\$11,200)	2.7%	(\$483,850)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(\$4,600)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(6,300)
Payroll expense	Departmental Ongoing Adjustment	Correct funding for position	(4,400)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(31,400)
Contracted and other services	Contracted Services	Inflation	(300)
Transfer From Reserve	Departmental Ongoing Adjustment	Adj funding for position	4,400
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	31,400
TOTAL			(\$11,200)

BUILDING

FOCUS

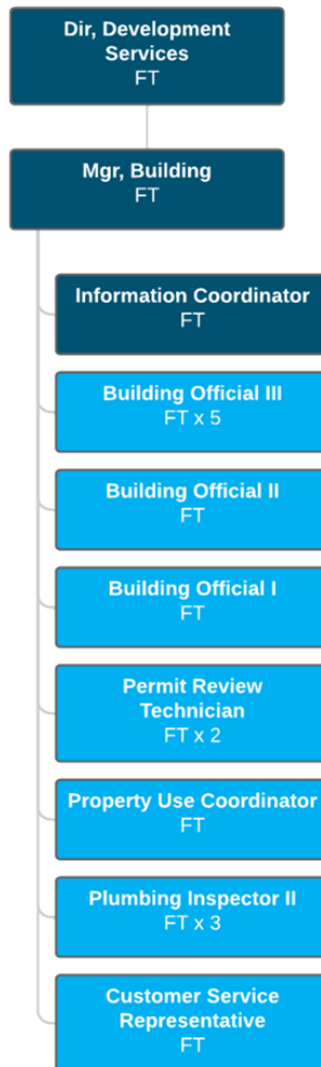
The Building Division plays a key role in ensuring that the construction, alteration and maintenance of buildings and structures meet the development and building regulations found in City bylaws, Provincial Acts, Codes and National Standards. This work supports the City's vision by ensuring that buildings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

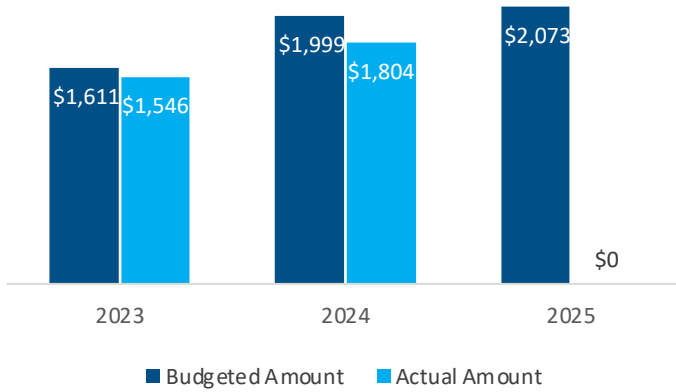


ENVIRONMENTAL SCAN

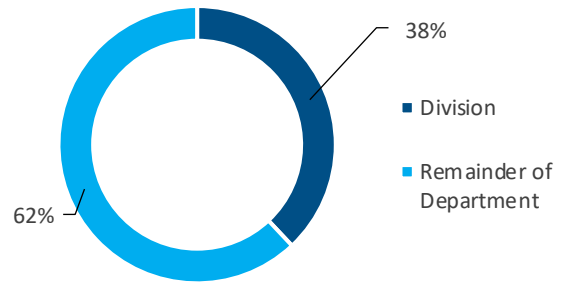
Factor	Impact
Customer Service	There is a continuing demand for online applications and e-services from the construction community. This has resulted in more of the City's permits being submitted and processed electronically. The enhanced technology simplifies the application process for customers as well as reduces staff time to process applications. A carbon footprint reduction is another benefit of a growing paperless application process.
Professional Development	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.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$19,000	\$19,000	\$-	0.0%	\$35,190
Permits and licences	1,811,700	1,873,600	61,900	3.4%	4,017,000
Other revenue	5,000	5,000	-	0.0%	17,340
TOTAL	\$1,835,700	\$1,897,600	\$61,900	3.4%	\$4,069,530

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,887,900	\$1,959,900	\$72,000	3.8%	\$1,682,160
Other personnel costs	27,700	27,700	-	0.0%	29,770
Contracted and other services	12,300	12,600	300	2.4%	37,930
Materials and supplies	5,200	5,200	-	0.0%	1,980
Telephone, utilities and rent	200	200	-	0.0%	-
Interest and bank charges	15,000	15,000	-	0.0%	14,660
Internal charges	50,700	52,500	1,800	3.6%	37,350
TOTAL	\$1,999,000	\$2,073,100	\$74,100	3.7%	\$1,803,850

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer to Reserve	(\$270,000)	(\$270,000)	\$-	0.0%	\$-
TOTAL	(\$270,000)	(\$270,000)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$433,300)	(\$445,500)	(\$12,200)	2.8%	\$2,265,680
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$25,500)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(40,000)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,300)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(3,300)
Payroll expense	Departmental Ongoing Adjustment	Position Change	11,000
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(11,900)
Permits and licences	Departmental Ongoing Adjustment	Labour Funded by Capital	11,900
Contracted and other services	Contracted Services	Inflation	(300)
Permits and licences	Departmental Ongoing Adjustment		(50,000)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(1,800)
TOTAL			(\$12,200)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
All Permits Issued	547	642	580	694	342
Dwelling Units Constructed	401	353	517	385	429
Building Permit Review Times (weeks):					
New ICIM (large buildings)	12	12	12	10	8
New Houses	12	12	12	8	6
Alterations ICIM	12	12	8	6	4
Alterations Houses	12	12	8	4	4
Inspections (building, mechanical, business licence) within 24 hours	All	All	All	All	All
Construction Value of Issued Building Permits (Millions)	\$142M	\$124M	\$ 174M	\$162M	\$188M

COMMUNITY PLANNING

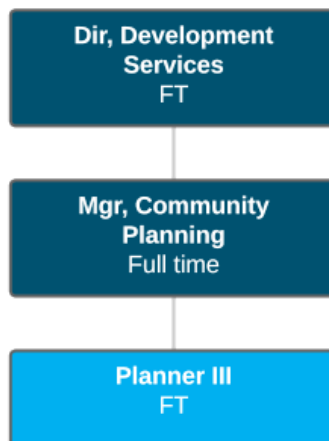
FOCUS

The Community Planning Division helps to provide analysis, recommendations, and advice to Council related to the long-term vision of the city's growth. The division advances policies and deliverable stories that serve the long-term vision of the community.

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 development by setting appropriate policies and regulations to guide change.

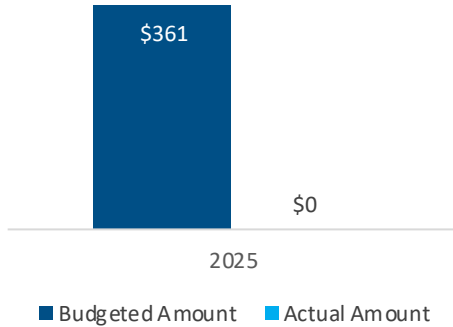


ORGANIZATIONAL STRUCTURE

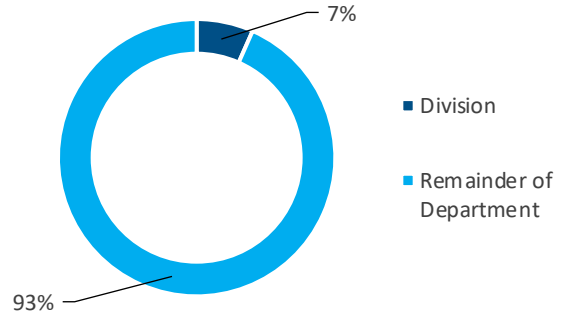


OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Permits and licences	\$-	\$361,300	\$361,300	N/A	\$-
TOTAL	\$-	\$361,300	\$361,300	N/A	\$-

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$-	\$361,300	\$361,300	N/A	\$-
Materials and supplies	-	0	-	N/A	3,170
TOTAL	\$-	\$361,300	\$361,300	N/A	\$3,170

NET REVENUE / (EXPENSES)	\$-	\$-	\$-	N/A	(\$3,170)
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DEVELOPMENT ENGINEERING

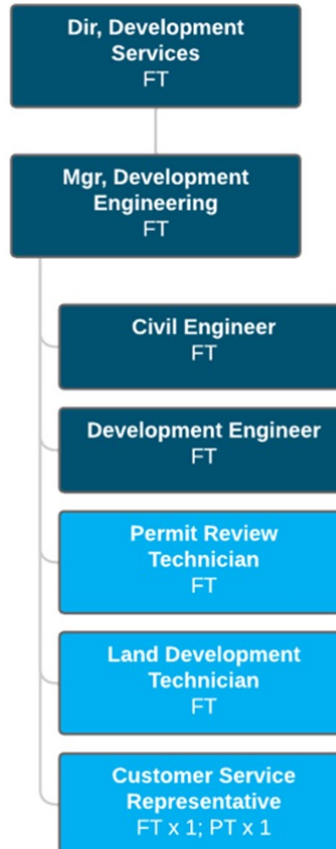
FOCUS

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

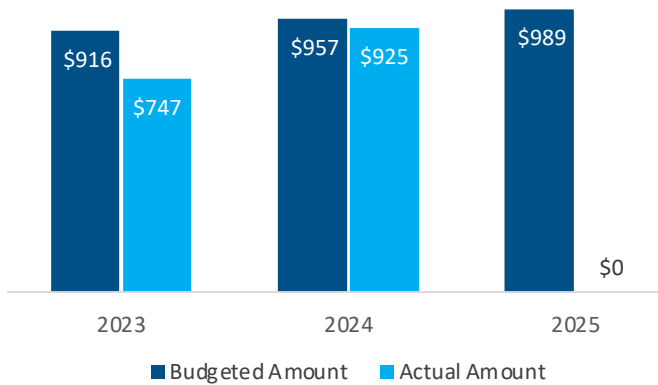


ENVIRONMENTAL SCAN

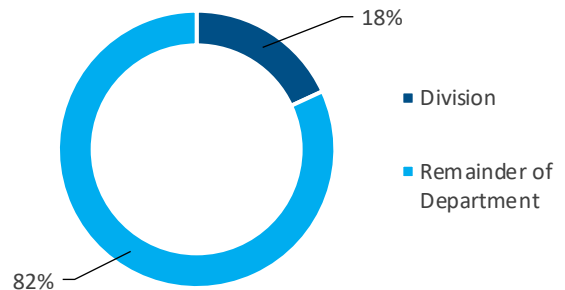
Factor	Impact
Inexperienced Developers	Increasing inquiries from real estate agents, developers, homeowners as well as potential buyers, and inexperienced developers have been placing a strain on staff resources. Greater assistance is required to aid inexperienced developers to fulfill their development requirements.
Increasingly High Land Values	High land values, constructions costs and infrastructure needs, impact land use and development policies and regulations; challenging the City's ability to effectively meet community housing needs and an increasingly complex development environment.
Professional Development	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 legislation are introduced the staff will be impacted as the development community adjusts to the new bylaws and standards.
Customer Service	There is a continuing demand for online applications and e-services from the development community. This has resulted in more of the City's permits being submitted and 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 Department Expenses



DEVELOPMENT SERVICES: DEVELOPMENT ENGINEERING

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$105,000	\$105,000	\$-	0.0%	\$570,010
Permits and licences	25,000	25,000	-	0.0%	79,310
TOTAL	\$130,000	\$130,000	\$-	0.0%	\$649,320

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$889,800	\$920,200	\$30,400	3.4%	\$904,880
Other personnel costs	12,700	12,700	-	0.0%	9,150
Contracted and other services	40,400	41,400	1,000	2.5%	320
Materials and supplies	400	400	-	0.0%	580
Internal charges	13,400	13,900	500	3.7%	9,840
TOTAL	\$956,700	\$988,600	\$31,900	3.3%	\$924,770

NET REVENUE / (EXPENSES)	(\$826,700)	(\$858,600)	(\$31,900)	3.9%	(\$275,460)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$5,500)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(9,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(6,500)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(9,100)
Contracted and other services	Contracted Services	Inflation	(1,000)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(500)
TOTAL			(\$31,900)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Number of Calls for Service (CFS) inquiries, complaints, requests recorded	825	916	990	1,347	983
Number of Permit Applications Reviewed	266	628	463	731	496
Percentage of Applications reviewed in less than 60 days	33%	88%	73%	88%	87%
Value of Works Processed	\$3.7M	\$6.7M	\$8.6M	\$18.4M	\$7.6M
Number of Calls for Service (CFS) Eng. files (MWP, FLM, RDC, HYD, FF, FW, SPR, MIS)	825	592	527	616	487

DEVELOPMENT PLANNING

FOCUS

The Development 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. The Division's primary role is to direct sustainable well managed growth through implementing effective development application processes and providing excellent customer service. Division staff also provide 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

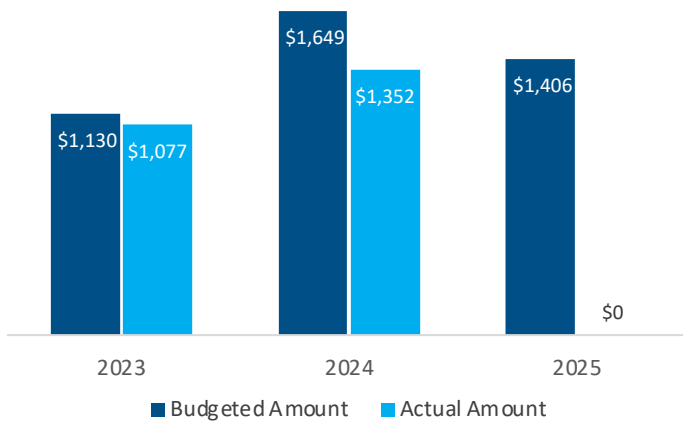


ENVIRONMENTAL SCAN

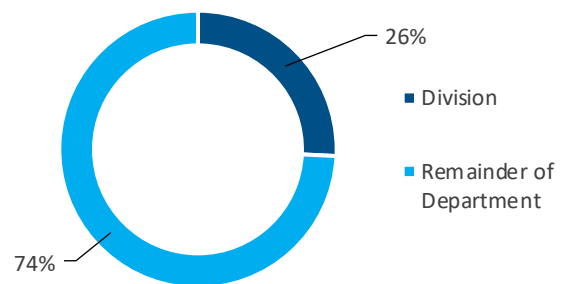
Factor	Impact
Regulatory Changes	<p>Recently adopted Provincial legislation “Homes for People” has resulted in the mandate to densify nearly all areas of the City. This seismic change in community planning affects not only foundational documents such as the Official Community Plan and zoning.</p> <p>The City has a limited timeframe to respond to significant changes to planning land use and approval frameworks, as well as a Housing Target Order imposed by the Province requiring considerable staff resources to identify and implement an appropriate response within a limited review scope and very tight timelines.</p>
Public Expectations	<p>The positions and expectations held by long-established residents, new residents, developers and businesses on land use and development issues and expectations are increasingly diverse and varied. Expectations from the community for communication, consultation and public involvement are also changing with a greater demand for immediate and detailed responses, online platforms and real time information. The Provincial directive to eliminate Public Hearings for residential rezoning has raised concerns with community members looking for ways to have their voice heard on land use matters.</p>
Increasingly High Land Values	<p>High land values, constructions costs and infrastructure needs, impact land use and development policies and regulations; challenging the City’s ability to effectively meet community housing needs and an increasingly complex development environment.</p>
Supporting Business Growth and Vitality	<p>Many local businesses struggle to respond to ever changing market dynamics, high land costs and are still managing the impact of the COVID-19 pandemic. The City continues to look for new and innovative ways within its jurisdiction and mandate to support their continued growth and success.</p>

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



DEVELOPMENT SERVICES: DEVELOPMENT PLANNING

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Taxation and other levies	\$167,500	\$170,800	\$3,300	2.0%	\$167,480
Permits and licences	1,577,500	1,275,400	(302,100)	-19.2%	1,636,940
TOTAL	\$1,745,000	\$1,446,200	(\$298,800)	-17.1%	\$1,804,420

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,371,500	\$1,113,800	(\$257,700)	-18.8%	\$1,062,510
Other personnel costs	13,800	13,800	-	0.0%	5,210
Contracted and other services	256,700	272,000	15,300	6.0%	269,650
Materials and supplies	6,000	6,000	-	0.0%	14,160
Interest and bank charges	500	500	-	0.0%	370
Internal charges	-	-	-	N/A	50
TOTAL	\$1,648,500	\$1,406,100	(\$242,400)	-14.7%	\$1,351,950

NET REVENUE / (EXPENSES)	\$96,500	\$40,100	(\$56,400)	-58.4%	\$452,450
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Taxation and other levies	Ongoing Reclassification	Contracted Services Reclassifications	\$3,300
Permits and licences	Departmental Ongoing Adjustment	Position Change	(5,000)
Permits and licences	Departmental Ongoing Adjustment	Labour Funded by Capital	6,400
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(6,400)
Payroll expense	Labour Increase - CUPE	Benefits Increase	(18,200)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(20,600)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,300)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(3,300)
Payroll expense	Departmental Ongoing Adjustment	Position Change	5,000
Contracted and other services	Contracted Services	Inflation	(1,200)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	(14,100)
TOTAL			(\$56,400)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Applications aligned with OCP goals	100%	100%	90%	90%	90%
New Applications	68	61	77	54	19
Benchmark DP application review time	7 months	5 months	7 months	6 months	4 months
Business Licences Issued	3,863	4,085	4,117	4,243	4,420

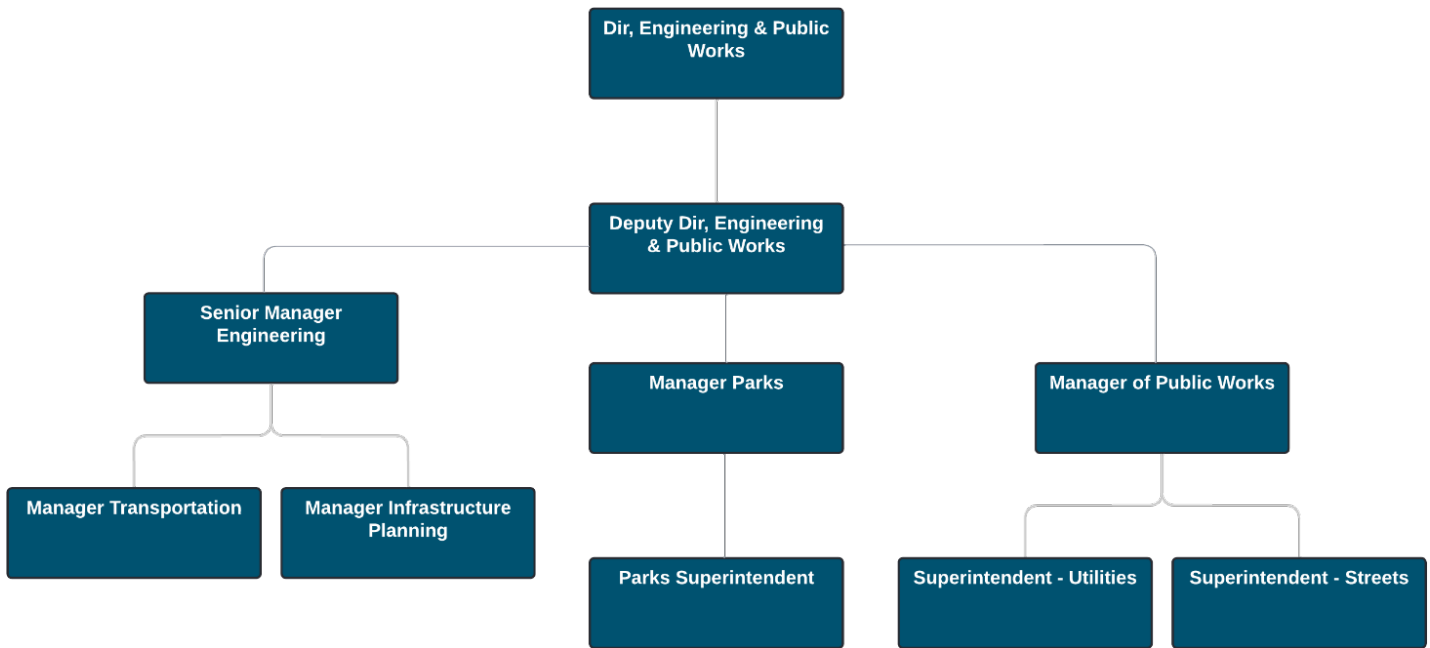
ENGINEERING & PUBLIC WORKS

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.

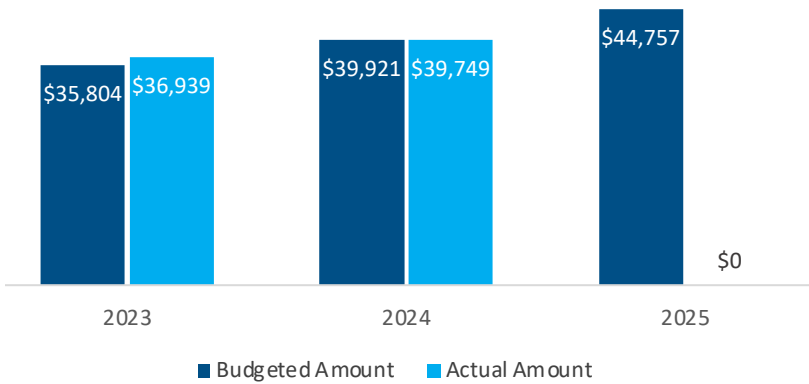


ORGANIZATIONAL STRUCTURE

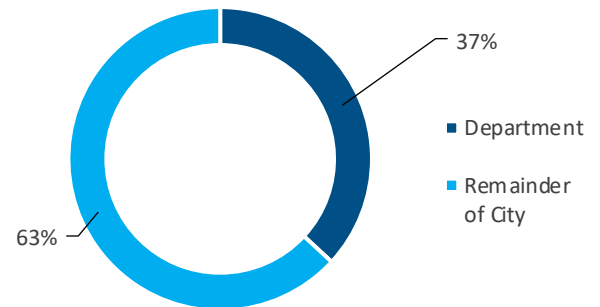


OPERATING BUDGET

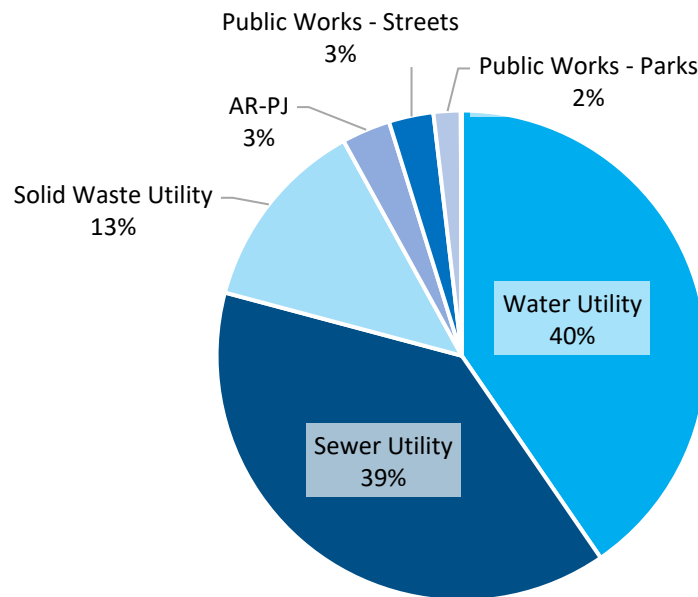
Operating Expenses (in Thousands)



Percent of City Expenses



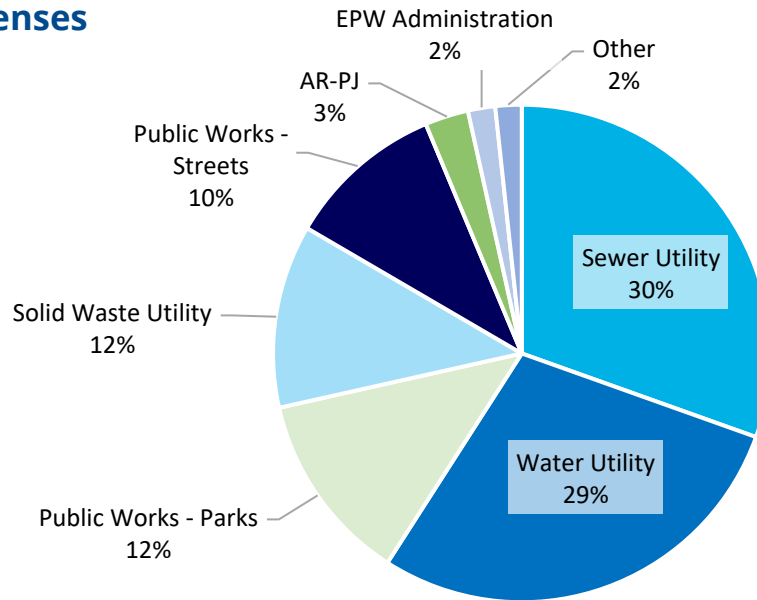
Department Revenue by Section



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
EPW Administration	\$-	\$-	\$-	N/A	\$39,900
Engineering - Infrastructure Planning	7,000	7,000	-	0.0%	33,750
Transportation Planning	20,000	20,000	-	0.0%	27,700
Public Works - Streets	1,163,300	1,163,300	-	0.0%	811,250
AR-PJ	1,228,200	1,267,600	39,400	3.2%	487,190
Public Works - Parks	697,600	706,000	8,400	1.2%	757,000
Solid Waste Utility	4,892,200	5,073,400	181,200	3.7%	5,117,200
Engineering Capital	-	-	-	N/A	(10,480)
Water Utility	14,763,100	15,965,600	1,202,500	8.1%	14,664,940
Sewer Utility	11,692,300	15,302,500	3,610,200	30.9%	11,610,200
TOTAL	\$34,463,700	\$39,505,400	\$5,041,700	14.6%	\$33,538,650

ENGINEERING & PUBLIC WORKS

Department Expenses by Section



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
EPW Administration	\$778,900	\$789,900	\$11,000	1.4%	\$1,303,580
Engineering - Infrastructure Planning	577,700	613,100	35,400	6.1%	660,640
Engineering - Projects	537,800	565,500	27,700	5.2%	551,930
Transportation Planning	455,900	473,100	17,200	3.8%	433,490
Public Works - Streets	4,465,500	4,587,600	122,100	2.7%	4,524,650
AR-PJ	1,230,100	1,267,600	37,500	3.0%	1,322,510
Public Works - Parks	5,379,400	5,559,100	179,700	3.3%	5,131,570
Public Works - Fleet	(885,600)	(887,300)	(1,700)	0.2%	281,170
Solid Waste Utility	5,181,900	5,326,100	144,200	2.8%	4,170,050
Water Fiscal Services	(12,900)	-	12,900	-100.0%	-
Water Utility	11,970,500	12,822,300	851,800	7.1%	11,404,120
Sewer Fiscal Services	(3,800)	-	3,800	-100.0%	0
Sewer Utility	10,246,000	13,640,200	3,394,200	33.1%	9,965,090
TOTAL	\$39,921,400	\$44,757,200	\$4,835,800	12.1%	\$39,748,800

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Engineering - Infrastructure Planning	\$207,700	\$213,000	\$5,300	2.6%	\$-
Engineering - Projects	311,400	322,200	10,800	3.5%	-
Transportation Planning	207,700	213,800	6,100	2.9%	-
Public Works - Streets	(533,000)	(533,000)	-	0.0%	-
Public Works - Fleet	(1,245,700)	(1,245,700)	-	0.0%	-
Solid Waste Utility	(120,000)	(120,000)	-	0.0%	-
Water Utility	(2,803,300)	(3,143,300)	(340,000)	12.1%	-
Sewer Utility	(1,452,300)	(1,662,300)	(210,000)	14.5%	-
TOTAL	(\$5,427,500)	(\$5,955,300)	(\$527,800)	9.7%	\$-

NET REVENUE / (EXPENSES)	(\$10,885,200)	(\$11,207,100)	(\$321,900)	3.0%	(\$6,210,150)
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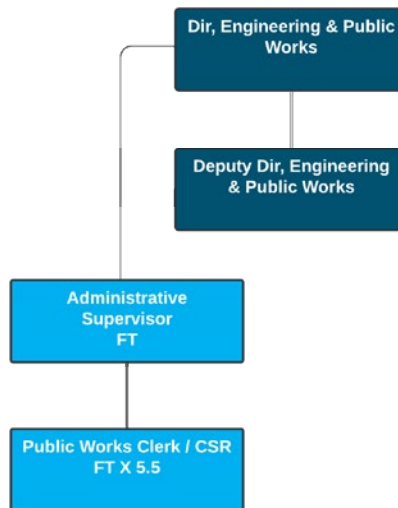
ENGINEERING & PUBLIC WORKS ADMINISTRATION

FOCUS

This area is responsible for the overall management of the Department of Engineering & Public Works Department. 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

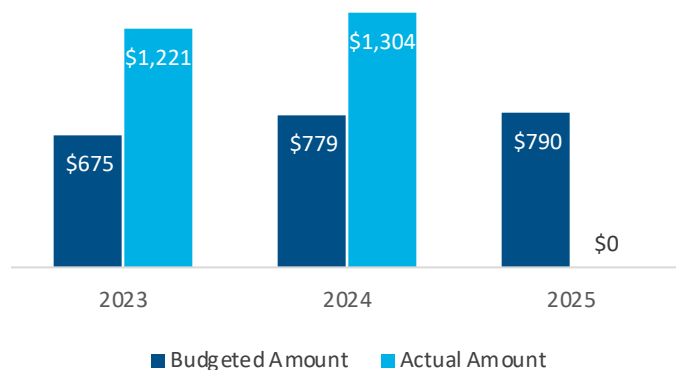


ENVIRONMENTAL SCAN

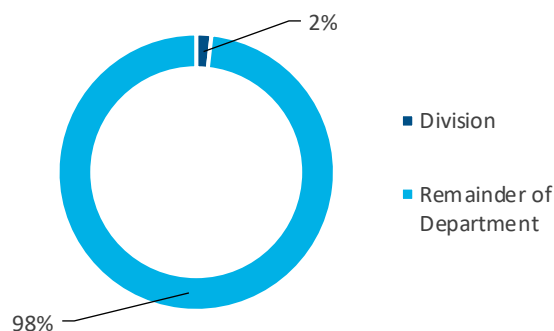
Factor	Impact
Core Service Delivery	There is ongoing pressure from the public for new infrastructure and services, however, it is important for the City to focus on delivering basic core services first. Staff and Council continue to balance these priorities.
Climate Challenges	Changing weather patterns associated with climate change will have impacts on municipal infrastructure and operations. Planning to adapt to climate change is critical for long term service sustainability.
Customer Service	The City continues to provide an exceptional customer experience through proactively streamlining processes, while educating and raising awareness of the importance of customer service 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	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market have made it challenging to fill some key positions. Vacancies increase other staff workloads and reduce team efficiency. Staff continue to build an internal succession plan to leverage subject matter expertise and foster high performing teams.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$-	\$-	\$-	N/A	\$39,900
TOTAL	\$-	\$-	\$-	N/A	\$39,900

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,119,400	\$1,122,500	\$3,100	0.3%	\$1,476,320
Other personnel costs	37,000	37,000	-	0.0%	75,590
Contracted and other services	138,300	145,600	7,300	5.3%	174,450
Materials and supplies	13,400	13,400	-	0.0%	18,520
Internal charges	(529,200)	(528,600)	600	-0.1%	(441,310)
TOTAL	\$778,900	\$789,900	\$11,000	1.4%	\$1,303,570

NET REVENUE / (EXPENSES)	(\$778,900)	(\$789,900)	(\$11,000)	1.4%	(\$1,263,680)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$11,500)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(18,400)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(5,300)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(7,900)
Payroll expense	Ongoing Enhancement (Council Approved)	2025 Large Item Pickup allocation to Solid Waste	40,000
Contracted and other services	Contracted Services	Dispatch based on Contractual Agreement	(4,400)
Contracted and other services	Contracted Services	Inflation	(2,900)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(600)
TOTAL			(\$11,000)

INFRASTRUCTURE PLANNING

FOCUS

The Infrastructure Planning Division is responsible for monitoring, managing, planning and improving the City's infrastructure systems (water, sewer, drainage, pavement). Staff develops long range plans for infrastructure improvements to support pavement rehabilitation and the safe provision of drinking water, sanitary, drainage and road pavement services. This Division is also responsible for the City's GIS and PoCoMAP systems.

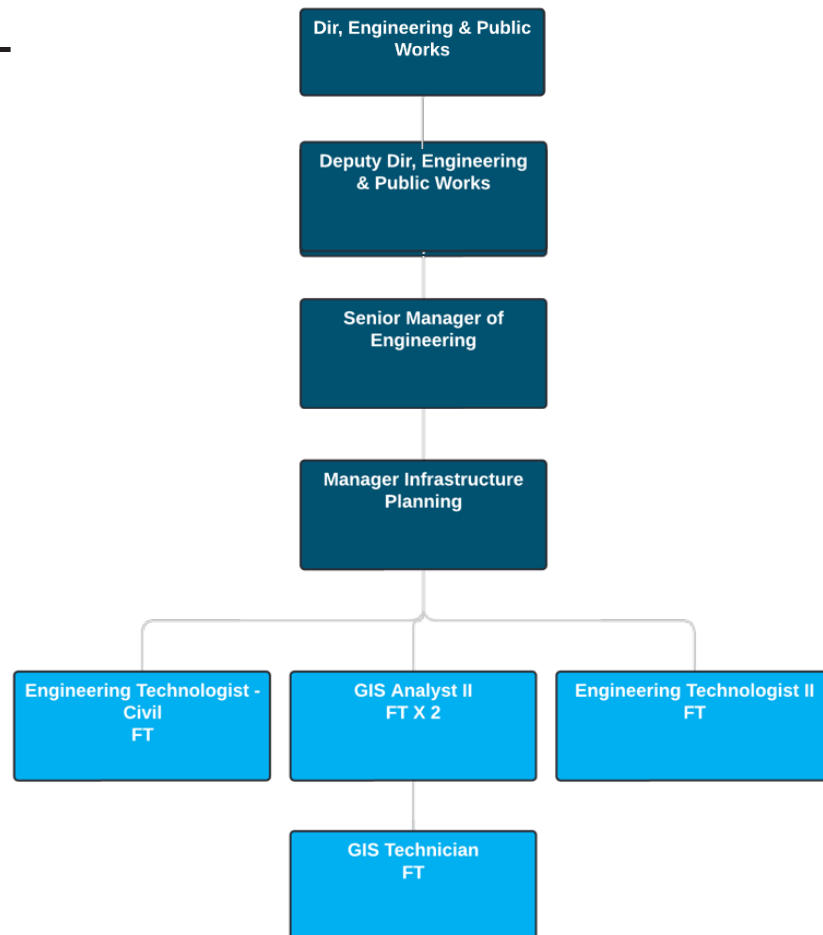
The Infrastructure Planning Division is responsible for developing the City's capital program and leading the asset management program. Additionally, this Division supports and collaborates frequently with the Planning, Development Engineering, Public Works, Capital Projects, and Finance divisions on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

Staff in this area participate in utility regional committees and working groups.



Staff also acts as the primary liaison with external agencies such as Metro Vancouver, and the provincial and federal governments. This liaison function is fundamental to securing external grants and improving services that directly benefit residents, employees, and businesses.

ORGANIZATIONAL STRUCTURE

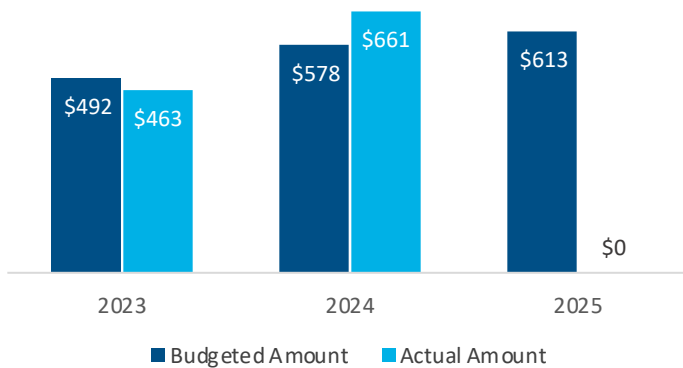


ENVIRONMENTAL SCAN

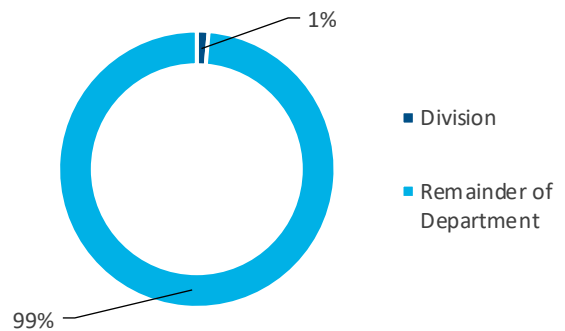
Factor	Impact
Aging Infrastructure	The City owns and maintains significant aging assets and infrastructure which provide service to the residents of Port Coquitlam. As these assets and infrastructure age, additional maintenance is required, and failure becomes more likely. City approach capital planning with the focus on rehabilitation, taking care of and replacing the assets the City already owns. Implementation of asset management plans helps 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. Development Cost Charges help offset the costs of growth-related infrastructure and upgrade projects.
Population Growth and Climate Challenges	Population growth, climate change and Provincial Housing legislation changes are driving the need for updated design criteria and infrastructure. Such improvements help to provide adequate service capacity, flood protection, water conservation, and protection of the natural environment.
Employee Retention and Attraction	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions. While there are no current vacancies, they can increase staff workloads and reduce team efficiency.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$5,000	\$5,000	\$-	0.0%	\$33,450
Other revenue	2,000	2,000	-	0.0%	300
TOTAL	\$7,000	\$7,000	\$-	0.0%	\$33,750

ENGINEERING & PUBLIC WORKS: INFRASTRUCTURE PLANNING

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$803,400	\$836,200	\$32,800	4.1%	844,220
Other personnel costs	12,100	12,100	-	0.0%	16,610
Contracted and other services	102,900	105,500	2,600	2.5%	84,520
Materials and supplies	2,800	2,800	-	0.0%	1,580
Telephone, utilities and rent	100	100	-	0.0%	50
Internal charges	(343,600)	(343,600)	-	0.0%	(286,330)
TOTAL	\$577,700	\$613,100	\$35,400	6.1%	\$660,650

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$207,700	\$213,000	\$5,300	2.6%	\$-
TOTAL	\$207,700	\$213,000	\$5,300	2.6%	\$-

NET REVENUE / (EXPENSES)	(\$363,000)	(\$393,100)	(\$30,100)	8.3%	(\$626,890)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$10,700)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(16,800)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(5,300)
Contracted and other services	Contracted Services	Inflation	(2,600)
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	5,300
TOTAL			(\$30,100)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Value of external grants/partnerships	\$4.2M	\$3.4M	\$6M	\$12.4M	\$10.5M
Value of civil infrastructure projects (roads, utilities)	\$12.2M	\$15M	\$21.7M	\$18.4M	\$27.7M
# of new/updated policies, plans, programs or contracts	12 in progress	3 completed; 12 in progress	12 in progress	1 completed; 11 in progress	11 completed; 1 in progress*
# of public inquiries (calls for service)	242	309	174	146	40

* Completed (11): Asset Management Plans (8), DCC Bylaw Update, Master Transportation Plan, South PoCo IWMP.
In progress (1) Servicing Bylaw

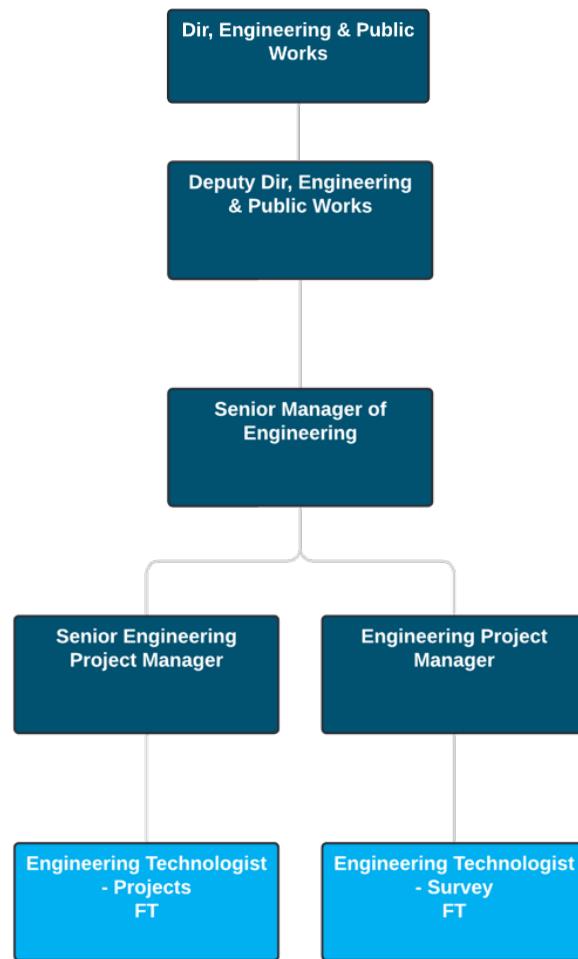
CAPITAL PROJECTS

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

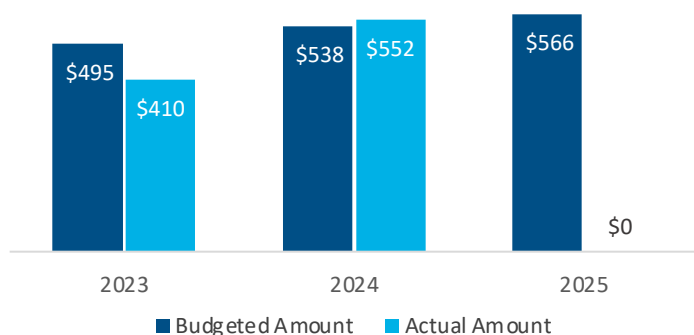


ENVIRONMENTAL SCAN

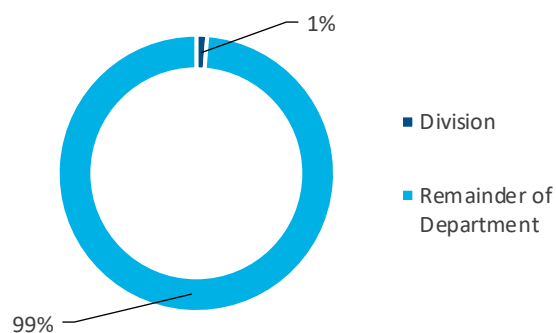
Factor	Impact
Regulatory Changes	Changes to regulatory processes have resulted in substantially longer wait times for receiving approvals related to work reviewed by the Ministry of Water, Land and Resource Stewardship. Accordingly, additional time has been allocated in project schedules for permitting and consultation. Applications reviewed by the Ministry continue to be backlogged, which has further increased review times for approval to proceed with site investigations and construction.
Expert Resources	Recent BC legislation is changing the City's land use planning framework and now more than ever, the City will rely on expert resources as staff, consultants and contractors work to keep up with the new initiatives. The market is becoming flooded with work, and it will be more difficult to retain competent experts for project assignments and construction. City staff are reviewing competing assignments in the region, coordinating with other governments and will continue to maintain sound relationships with the experienced workers that build work in Port Coquitlam.
Rising Costs and Supply Chain Issues	Costs for labour and materials have been rising significantly since COVID and it has become more difficult to predict anticipated costs for projects. To address this, project estimates and contingencies are updated and reviewed several times a year and staff continue to work with industry professionals on process development and contract language, endeavoring to minimize risk and cost to all parties. Furthermore, lead times for material acquisition have increased. Materials need to be ordered early in the process to ensure availability for construction schedules. Alternatives with lesser lead times are being considered for some projects.
Public Expectations	Staff strive to keep residents informed of construction work and designs underway for future construction. Additional communication efforts have been implemented to maximize engagement. 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.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$807,800	\$834,600	\$26,800	3.3%	775,340
Other personnel costs	9,400	9,400	-	0.0%	11,810
Contracted and other services	3,100	3,200	100	3.2%	3,080
Materials and supplies	1,500	1,500	-	0.0%	400
Telephone, utilities and rent	700	700	-	0.0%	880
Internal charges	(284,700)	(283,900)	800	-0.3%	(239,580)
TOTAL	\$537,800	\$565,500	\$27,700	5.2%	\$551,930

ENGINEERING & PUBLIC WORKS: CAPITAL PROJECTS

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$311,400	\$322,200	\$10,800	3.5%	\$-
TOTAL	\$311,400	\$322,200	\$10,800	3.5%	\$-

NET REVENUE / (EXPENSES)	(\$226,400)	(\$243,300)	(\$16,900)	7.5%	(\$551,930)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$2,100)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(3,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,400)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(6,200)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(10,800)
Contracted and other services	Contracted Services	Inflation	(100)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(800)
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	10,800
TOTAL			(\$16,900)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Asphalt Rehabilitation (equivalent lane km)	9.0	10.52	3.75	4.26	2.7
Sewer Main Replacement (m)	709	493	30	570	1,454
Watermain Replacement (m)	2,550	1,762	616	497	1,192
Storm Replacement (m)	988	739	356	872	384
Storm Pump Station (ea.)	2	0	0	0	0
Sanitary Lift Station Replacement (ea.)	0	1	1	0	0
PRV Replacement (ea.)	0	0	0	1	2
Water Pump Station Replacement (ea.)	0	0	0	0	0
Sidewalk / Multi-Use Path Installation (m)	1,690	3,058	2,674	342	1,707
Pedestrian Improvements (ea.)	4	14	8	26	38
Traffic Calming Installations (ea.)	3	55	9	22	6
Calls for Service Received	N/A	N/A	204	94	64

TRANSPORTATION

FOCUS

The Transportation Division is responsible for monitoring, managing, planning, and improving the City's transportation network. Staff implement improvements identified through the Master Transportation Plan through capital projects and in coordination with offsite requirements for development projects. The Division is also responsible for review and issuance of road closure permits, encroachment permits, Bylaw infraction letters, traffic studies, and transit shelters.

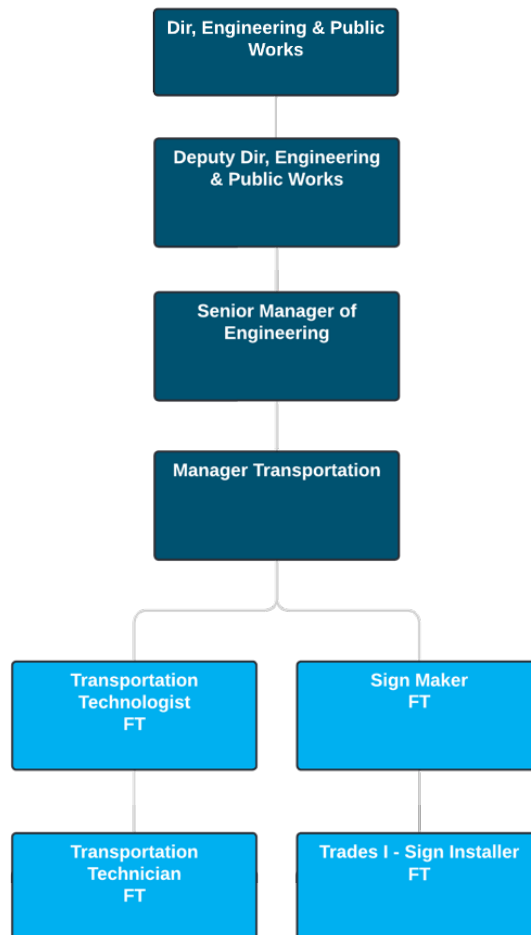
This division supports and collaborates with the Planning, Development Engineering, Public Works, Capital Projects, and Finance divisions on other work.

Staff in this area participate in regional committees and working groups. Staff acts as the primary liaison with external agencies such as TransLink, Coast Mountain Bus Company, Ministry of Transportation and Infrastructure, ICBC, 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

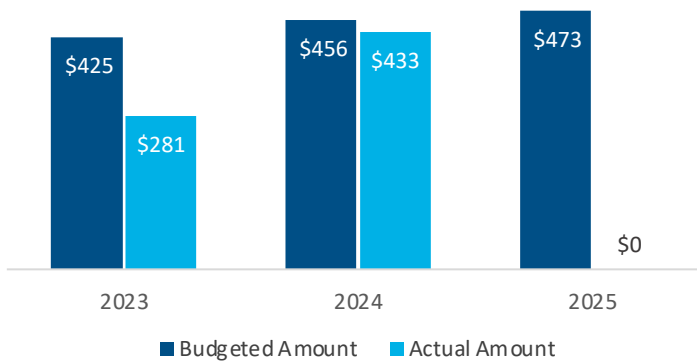


ENVIRONMENTAL SCAN

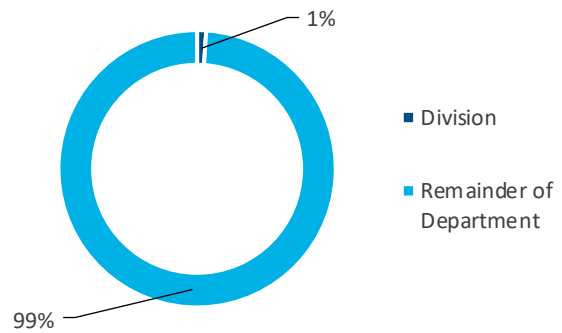
Factor	Impact
Population Growth and Climate Challenges	Population growth is putting a strain on the City's existing transportation network. Increased traffic on the roads leads to gridlock during peak times and increasingly at other times of day, contributing to increased travel times and greater motor vehicle incidents. Improving the active transportation network can help alleviate traffic on the roads and contribute to the City meeting climate change goals.
Complete Transportation Network	Residents' expectations have increased for pedestrian and cycling infrastructure that includes complete networks instead of discontinuous segments. Implementation of these parts of the Master Transportation Plan will fill in the gaps in existing networks.
Public Expectations	The public places a high level of expectation with traffic calming and safety improvement requests. Significant staff time is spent within the Division to review, assess, and provide thoughtful responses to residents, regardless of the outcome of their request.
Employee Retention and Attraction	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions. While there are no current vacancies, they can increase staff workloads and reduce team efficiency.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Permits and licences	\$20,000	\$20,000	\$-	0.0%	\$27,700
TOTAL	\$20,000	\$20,000	\$-	0.0%	\$27,700

ENGINEERING & PUBLIC WORKS: TRANSPORTATION

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$449,900	\$467,100	\$17,200	3.8%	\$426,210
Other personnel costs	2,500	2,500	-	0.0%	3,820
Contracted and other services	-	-	-	N/A	3,100
Materials and supplies	3,000	3,000	-	0.0%	340
Telephone, utilities and rent	500	500	-	0.0%	10
TOTAL	\$455,900	\$473,100	\$17,200	3.8%	\$433,480

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$207,700	\$213,800	\$6,100	2.9%	\$-
TOTAL	\$207,700	\$213,800	\$6,100	2.9%	\$-

NET REVENUE / (EXPENSES)	(\$228,200)	(\$239,300)	(\$11,100)	4.9%	(\$405,790)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$4,300)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(6,800)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(6,100)
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	6,100
TOTAL			(\$11,100)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Value of external grants/partnerships	N/A	N/A	N/A	N/A	\$2.7M
Value of active transportation, traffic calming, sidewalk and pedestrian safety projects	N/A	N/A	N/A	N/A	\$6.6M
# of public inquiries (calls for service)	N/A	N/A	N/A	N/A	400

PUBLIC WORKS – FLEET OPERATIONS



FOCUS

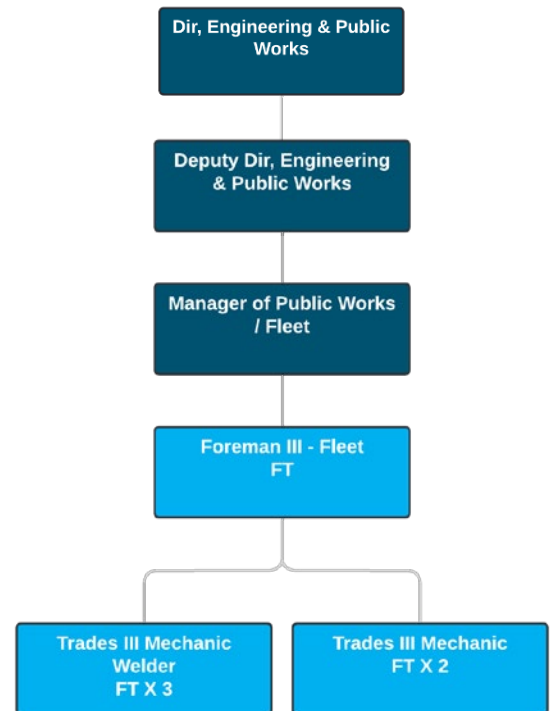
Fleet Operations includes procurement, maintenance and repair of equipment which is essential in the City’s ability to provide critical operations for our residents and businesses. Our Fleet includes public works, parks, recreation, engineering, bylaws and fire vehicles and small equipment. The City’s Fleet totals 538 units which includes 178 vehicles including compact vehicles, pickups, dump trucks, backhoes, trailers, solid waste trucks and trailers. 360 units are identified as small equipment, and this includes mowers, blowers, chainsaws, trimmers, aerators, generators and pumps. Fleet performs annual maintenance and inspection of units, manages condition, performs reactive repairs and determines when replacement is required. 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 to reflect the cost of operating those activities.

ENVIRONMENTAL SCAN

Factor	Impact
Employee Retention and Attraction	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions, particularly skilled trades in the Fleet Division. Staff continue to try different strategies to attract qualified candidates to these roles.
Data Driven Decision Making	Staff are consistently searching to find efficiencies to maintain services and keep operating costs low. Key performance indicators are used to ensure efficient fleet operation and maintenance. Maintenance management software is used to maximize useful life of fleet assets and ensure preventative maintenance regulatory requirements are met, and operational needs evaluated.
Rising Costs and Inflation	The weak Canadian dollar against U.S. currency continues to increase capital costs for specialized equipment purchases. Also, instability in commodity markets continue to result in cost increases for materials, supplies and specialized equipment.
Aging Fleet	The City owns and maintains significant aging vehicles and equipment which provide service to the residents of Port Coquitlam. As these age, additional maintenance is required, and failure becomes more likely along with lower salvage value, increased fuel and higher CO2 emissions.

Continued >

ORGANIZATIONAL STRUCTURE



ENVIRONMENTAL SCAN (CONTINUED)

Factor	Impact
Supply Chain	<p>Fleet relies heavily on goods and manufacturing materials which are transported by various methods. Supply chain issues are affecting the Division in the following ways:</p> <ul style="list-style-type: none"> • Products are not as available as they normally are (fleet units require 16-24 months lead time) • It is taking longer to get items shipped • Some products are costing more • Contractor expenses have increased in alignment with inflationary pressures

OPERATING BUDGET

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$757,000	\$787,900	\$30,900	4.1%	\$648,210
Other personnel costs	12,500	12,500	-	0.0%	1,570
Contracted and other services	321,100	317,600	(3,500)	-1.1%	397,320
Materials and supplies	1,175,200	1,232,200	57,000	4.9%	1,532,900
Telephone, utilities and rent	1,800	1,800	-	0.0%	1,510
Interest and bank charges	-	-	-	N/A	900
Insurance and claims	243,100	270,200	27,100	11.1%	181,670
Internal charges	(3,396,300)	(3,509,500)	(113,200)	3.3%	(2,482,910)
TOTAL	(\$885,600)	(\$887,300)	(\$1,700)	0.2%	\$281,170

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	(\$1,245,700)	(\$1,245,700)	\$-	0.0%	\$-
TOTAL	(\$1,245,700)	(\$1,245,700)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$360,100)	(\$358,400)	\$1,700	-0.5%	(\$281,170)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$10,700)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(18,600)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(700)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(900)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	3,500
Materials and supplies	Utilities and Fuel	Fuel 7.3% Volume	(57,000)
Insurance and claims	Insurance	Annual Increase	(27,100)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	113,200
TOTAL			\$1,700

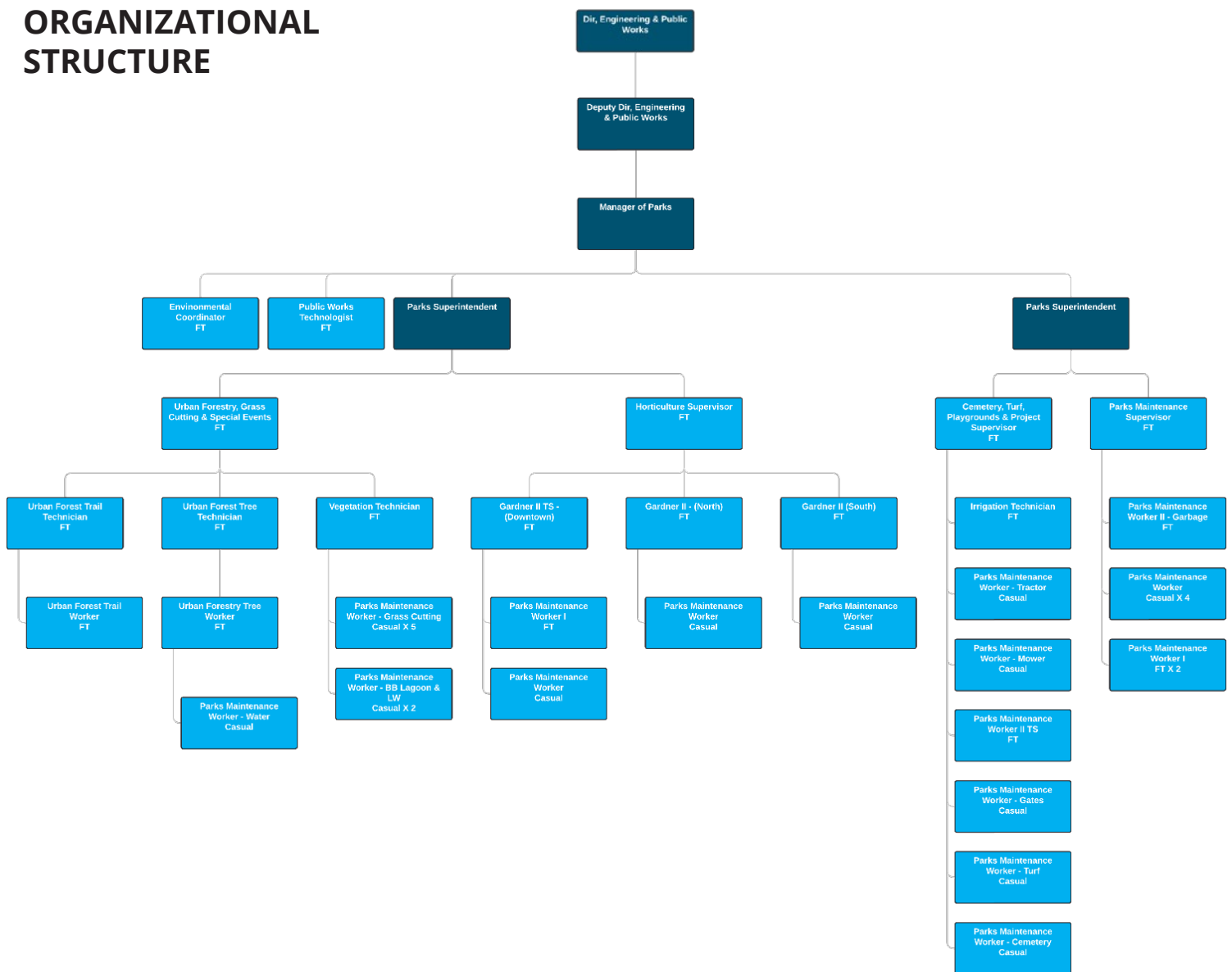
PUBLIC WORKS – PARKS SERVICES

FOCUS

The Parks Division provides and maintains parks and open space to strengthen the community, provide a cleaner environment and make the City and its neighborhoods a more attractive place to live and work. In addition, the Division provides cemetery operations, community engagement, a 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, and ornamental and urban forestry areas.



ORGANIZATIONAL STRUCTURE

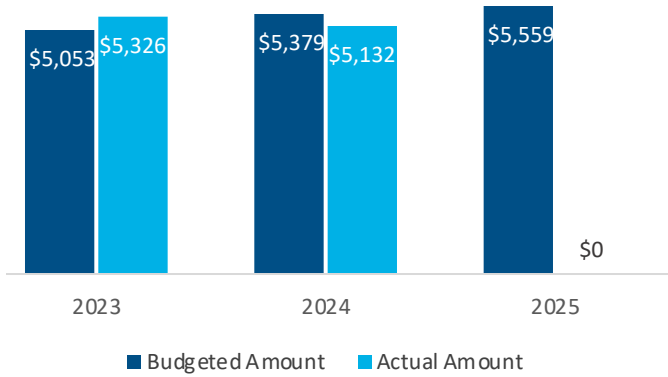


ENVIRONMENTAL SCAN

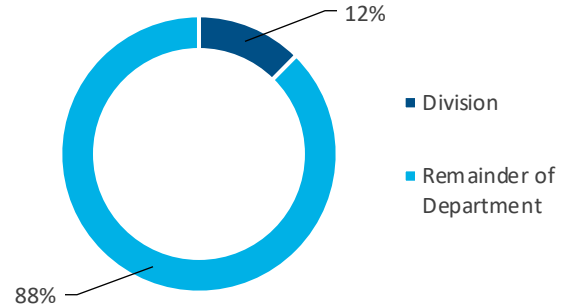
Factor	Impact
Increased Park Use and Additional Asset Inventory	Increased usage of parks and outdoor spaces has resulted in increased litter, garbage and washroom use. Positive initiatives to engage the community, along with upgrades and replacements being completed to park systems including playgrounds, sports fields, tree canopy and additional garden beds and planters being added around the City.
Climate Challenges	Weather events are continuing to be extreme in nature and are causing stresses on resources for planned and scheduled maintenance activities. Less predictable weather patterns including wind, snow and rainfall events that are requiring emergency response and the rising sea levels are requiring more strategy around flood protection, water conservation, and protection of the natural environment.
Vulnerable Populations	Staff continue to face challenges with inappropriate use of parks and facilities, vandalism, graffiti, smoking, off-leash dogs, litter, and sharps.
Tree Canopy	There has been an increase in tree failures primarily related to climate change. An increase in administrative work related to tree bylaw implementation has impacted staff's ability to complete cyclical pruning which will result in increased future maintenance and decreased tree health. Staff continue to work on adding to the current tree population and have added additional resources to assist with meeting service levels.
Supply Chain	The Division relies heavily on goods and manufacturing materials which are transported by various methods. Supply chain issues are affecting the Division in the following ways: <ul style="list-style-type: none"> • Products are not as available as they normally are (fleet units require 16-24 months lead time) • It is taking longer to get items shipped • Some products are costing more • Contractor expenses have increased in alignment with inflationary pressures
Employee Retention and Attraction	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions. The ability to find skilled workers externally results in the need to focus on developing people from inside the organization. This investment in our people has a return on investment as we are able to pivot quickly with inhouse expertise and improve the Division's culture.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$676,000	\$684,400	\$8,400	1.2%	\$719,560
Contributions	-	-	-	N/A	22,030
Permits and licences	21,600	21,600	-	0.0%	16,800
Other revenue	-	-	-	N/A	(1,390)
TOTAL	\$697,600	\$706,000	\$8,400	1.2%	\$757,000

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$3,471,600	\$3,612,900	\$141,300	4.1%	\$3,418,140
Other personnel costs	31,800	31,800	-	0.0%	24,350
Contracted and other services	656,600	672,900	16,300	2.5%	713,410
Materials and supplies	520,300	520,300	-	0.0%	631,030
Telephone, utilities and rent	66,700	67,000	300	0.4%	60,210
Interest and bank charges	4,300	4,300	-	0.0%	7,840
Internal charges	628,100	649,900	21,800	3.5%	276,590
TOTAL	\$5,379,400	\$5,559,100	\$179,700	3.3%	\$5,131,570

NET REVENUE / (EXPENSES)	(\$4,681,800)	(\$4,853,100)	(\$171,300)	3.7%	(\$4,374,580)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Add revenue for increase to P&R Fees and Charges	\$8,400
Payroll expense	Labour Increase - CUPE	Benefits Increase	(49,600)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(82,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(5,200)
Contracted and other services	Contracted Services	Inflation	(16,300)
Telephone, utilities and rent	Utilities and Fuel	Natural Gas 5.3%	(300)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(21,800)
TOTAL			(\$171,300)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
# of Requests for Service by Area					
Bears in Park	4	33	25	13	13
Cemetery Maintenance	11	7	5	4	1
Graffiti	32	57	76	110	37
Invasive Species	29	39	36	32	37
Parks Related Inquiries	240	408	235	286	187
Streets/Garbage & Litter	33	75	72	29	18
Trails Maintenance	137	107	153	146	118
Trees Assessments	457	783	579	490	437
Total # of Requests for Service	1,199	1,780	1,366	1,656	990
# of Tree Permits	203	198	182	175	99

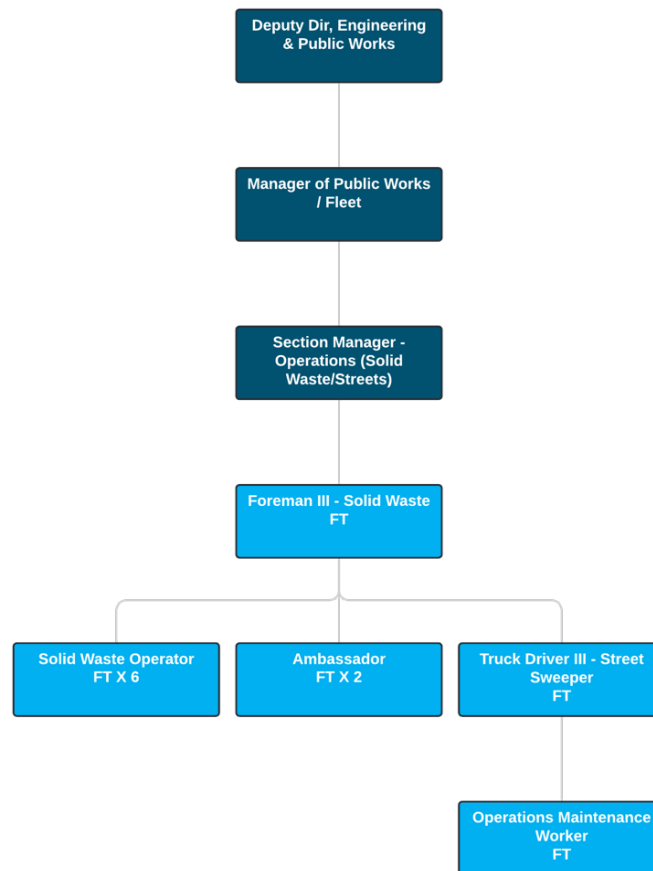
PUBLIC WORKS – SOLID WASTE OPERATIONS

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 ambassador who provides 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
Regulatory requirements	Increased scrutiny by Solid Waste processors (Metro Vancouver) for contamination is resulting in the potential for higher costs. The expansion of the Extended Producer Responsibility (EPR) programs is resulting in increased regulation of products and stewardship. Increased outreach and education are required to achieve regional diversion goals.

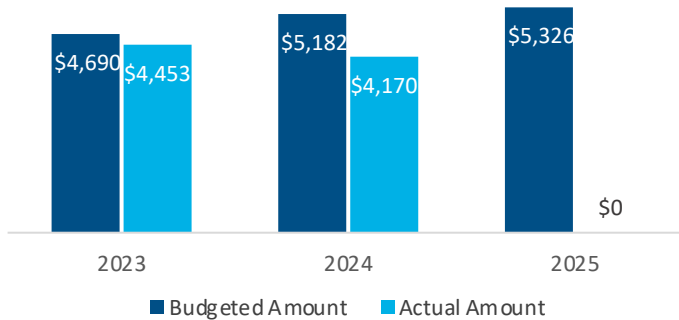
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ENVIRONMENTAL SCAN (CONTINUED)

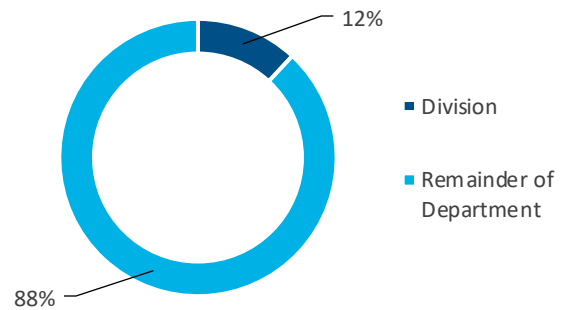
Factor	Impact
Recycle BC	Recycle BC has issued service failure notices to local government contractors regarding contamination. The City is in their 3rd Contamination Remediation Plan to address these notices and has reduced average contamination from 11.5% in 2021 to 7.5% in 2024. Staff have increased resident education with the door-to-door work of the Program Ambassadors. However, a 3% contamination rate will be required to prevent service level failure credits of \$5,000 per load to a maximum of \$240,000 annually.
Organics processor	The public continues to express frustration with the recycling program mandated by other levels of government, which the City has limited control over.
Wildlife	Bears continue to be a nuisance for the community. The entire City is now impacted with interactions and significant time, cost and energy are allocated to education and awareness to minimize issues with cart damage and potential human bear conflict.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Utility charges	\$4,336,900	\$4,518,100	\$181,200	4.2%	\$4,521,540
Sale of services	555,300	555,300	-	0.0%	595,660
TOTAL	\$4,892,200	\$5,073,400	\$181,200	3.7%	\$5,117,200

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,563,100	\$1,644,400	\$81,300	5.2%	\$1,431,720
Other personnel costs	2,600	2,600	-	0.0%	1,340
Contracted and other services	1,921,700	1,946,200	24,500	1.3%	1,364,640
Materials and supplies	21,500	25,900	4,400	20.5%	99,400
Telephone, utilities and rent	500	1,500	1,000	200.0%	2,060
Interest and bank charges	-	-	-	N/A	10
Internal charges	1,672,500	1,705,500	33,000	2.0%	1,270,890
TOTAL	\$5,181,900	\$5,326,100	\$144,200	2.8%	\$4,170,060

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	(120,000)	(120,000)	\$-	0.0%	\$-
TOTAL	(\$120,000)	(\$120,000)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$409,700)	(\$372,700)	\$37,000	-9.0%	\$947,150
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Utility charges	Revenue Balancing Requirements	Balancing Entry	\$181,200
Payroll expense	Labour Increase - CUPE	Benefits Contractual Increase	(25,900)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(39,800)
Payroll expense	Labour Increase - Exempt Staff	Benefits Contractual Increase	(1,500)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(2,000)
Payroll expense	Ongoing Enhancement (Council Approved)	2024 Large Item Pickup	(21,400)
Payroll expense	Ongoing Enhancement (Council Approved)	2025 Curbside Glass	9,300
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Tipping fee changes	17,100
Contracted and other services	Contract Adjustment - General	Inflation 2.5%	(4,700)
Contracted and other services	Ongoing Enhancement (Council Approved)	2024 Large Item Pickup	(19,200)
Contracted and other services	Ongoing Enhancement (Council Approved)	2025 Curbside Glass	(23,700)
Materials and supplies	Ongoing Enhancement (Council Approved)	2024 Large Item Pickup	600
Internal charges	Departmental Ongoing Adjustment (No DP)	Adjustment for Internal Equipment allocation	(33,000)
TOTAL			\$37,000

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Diversion Rate (%)	66.1%	65.8%	65.8%	65.5%	64%
Garbage kgs/customer	433.3	421.4	387.3	385.2	367
Green kgs/customer	616.3	591.4	541.1	529.5	521.8
Recycle kgs/customer	170.0	163.3	196.9	194.9	186.3
Total Solid Waste Calls for Service	4,352	3,742	4,602	3,509	2,110
Total Carts Tipped*	N/A	N/A	861,810	862,729	575,153
Route completion service success score*	N/A	N/A	99.9%	99.9%	99.9%
Large Item Pickup CFS*	N/A	2,306	2,461	1,962	1,230
Large Item Pickup - Items removed*	N/A	4,722	4,016	4,120	2,616
Ambassador Cart Audits*	N/A	N/A	15,814	15,921	11,412
Violation Tags Issued*	N/A	N/A	3,268	3,401	2,267
Waste Cart Lock Audits*	N/A	N/A	1,754	3,719	3,187
Violation Tags Issued*	N/A	N/A	419	468	329
Bear Awareness brochures/letters issued*	N/A	N/A	998	1,745	1,038

* New indicators are being collected to help track various operations.

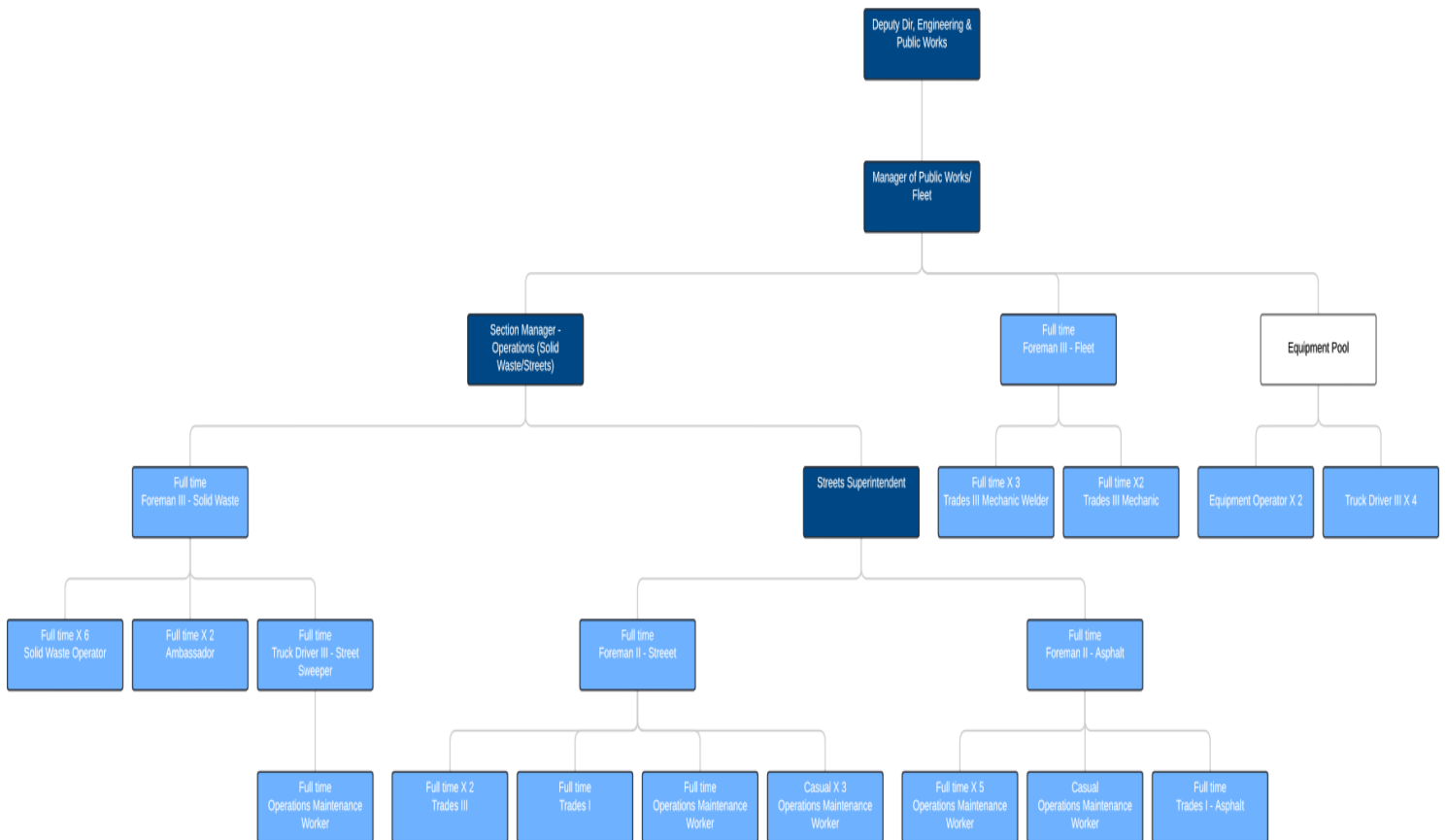
PUBLIC WORKS – STREETS OPERATIONS

FOCUS

Streets Operations plays a crucial role in maintaining the City's road network and transportation assets, ensuring that they meet community best practices. This involves delivering maintenance activities, rehabilitation projects, and responding to emergent needs. The scope of their work includes flood control, ditch maintenance, streetlight and traffic signal upkeep, electrical services, road markings, sign installation, sidewalk maintenance, snow and ice control, pothole repair and larger asphalt rehabilitation projects. This Division is also tasked with maintaining the City's Major Road Network. They receive funding from TransLink for specific maintenance activities as well as capital renewal projects. By diligently managing the infrastructure and planning for its upkeep, Streets Operations effectively supports the smooth functioning of the City's road network and supporting assets.



ORGANIZATIONAL STRUCTURE

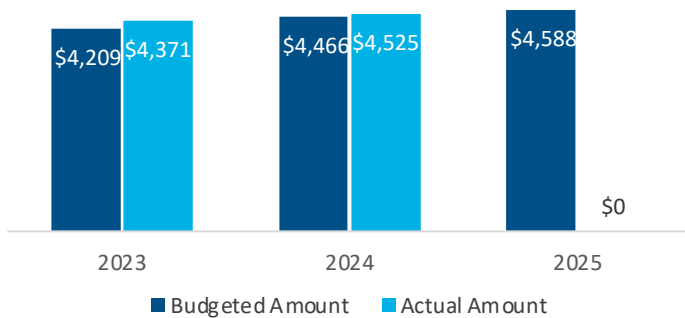


ENVIRONMENTAL SCAN

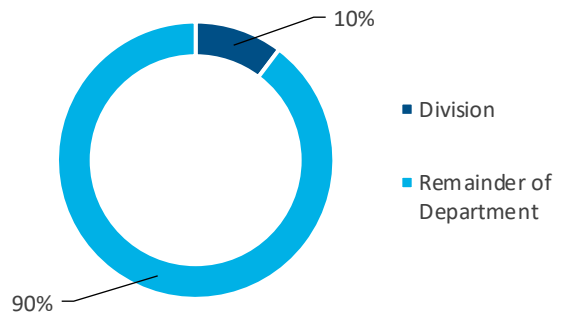
Factor	Impact
Climate challenges	Weather events are becoming extreme in nature and causing stresses on resources for planned or scheduled maintenance activities. Less predictable weather patterns including wind, snow and rainfall events are requiring emergency response and the rising sea levels are requiring more strategy around flood protection.
Aging infrastructure	The City owns and maintains significant aging assets and infrastructure which provide service to the residents of Port Coquitlam. As these assets and infrastructure age, additional maintenance is required, and failure becomes more likely. City approach capital planning with the focus on rehabilitation, taking care of and replacing the assets the City already owns. Innovative technologies like Artificial Intelligence are helping to quickly inspect the road network and respond with proactive repair strategies.
Public Expectations	The City of Port Coquitlam residents place a high level of expectation with “getting the basics right” service that requires staff to be adaptable and responsive to community needs providing exceptional service excellence.
Supply Chain	The Division relies heavily on goods and manufacturing materials which are transported by various methods. Supply chain issues are affecting the Division in the following ways: <ul style="list-style-type: none"> • Products are not as available as they normally are (fleet units require 16-24 months lead time) • It is taking longer to get items shipped • Some products are costing more • Contractor expenses have increased in alignment with inflationary pressures
Employee Retention and Attraction	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions. The ability to find skilled workers externally results in the need to focus on developing people from inside the organization. This investment in staff has a return on investment as we are able to pivot quickly with inhouse expertise and improve the division’s culture.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$3,300	\$3,300	\$-	0.0%	\$2,000
Contributions	1,160,000	1,160,000	-	0.0%	809,250
TOTAL	\$1,163,300	\$1,163,300	\$-	0.0%	\$811,250

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$2,067,900	\$2,162,500	\$94,600	4.6%	\$2,039,980
Other personnel costs	800	1,300	500	62.5%	3,230
Contracted and other services	849,500	861,000	11,500	1.4%	1,052,500
Materials and supplies	567,000	571,400	4,400	0.8%	612,380
Telephone, utilities and rent	470,900	470,900	0	0.0%	398,740
Internal charges	509,400	520,500	11,100	2.2%	417,820
TOTAL	\$4,465,500	\$4,587,600	\$122,100	2.7%	\$4,524,650

ENGINEERING & PUBLIC WORKS: STREETS OPERATIONS

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer to Reserve	(\$550,000)	(\$550,000)	\$-	0.0%	\$-
Transfer From Reserve	17,000	17,000	-	0.0%	-
TOTAL	(\$533,000)	(\$533,000)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$3,835,200)	(\$3,957,300)	(\$122,100)	3.2%	(\$3,713,400)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$32,600)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(52,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,100)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(2,900)
Payroll expense	Ongoing Reclassification	Payroll Reclassification	(4,700)
Contracted and other services	Contracted Services	Inflation	(20,800)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	4,400
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(17,300)
Internal charges	Ongoing Reclassification	Internal Charges Reclassifications	6,200
TOTAL			(\$122,100)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
# of Illegal Dumping Requests Completed	464	493	286	406	264
Snow/Ice:					
# of Events	6	5	4	4	3
Response hours	2242	3055	1607	2721	2,499
Mm of Precipitation	1,433	1160	747	1,567	1,213
Calls for Service:					
Street sweeping	59	99	65	83	45
Flooding/drainage	9	23	9	7	7
Pothole filling	99	136	192	131	121
Calls for Service:					
Crosswalks	32	12	4	11	10
Curb/sidewalk maintenance	137	124	114	122	70
Street signs	18	8	12	18	6
Traffic signs	87	82	87	84	28

PUBLIC WORKS – UTILITIES

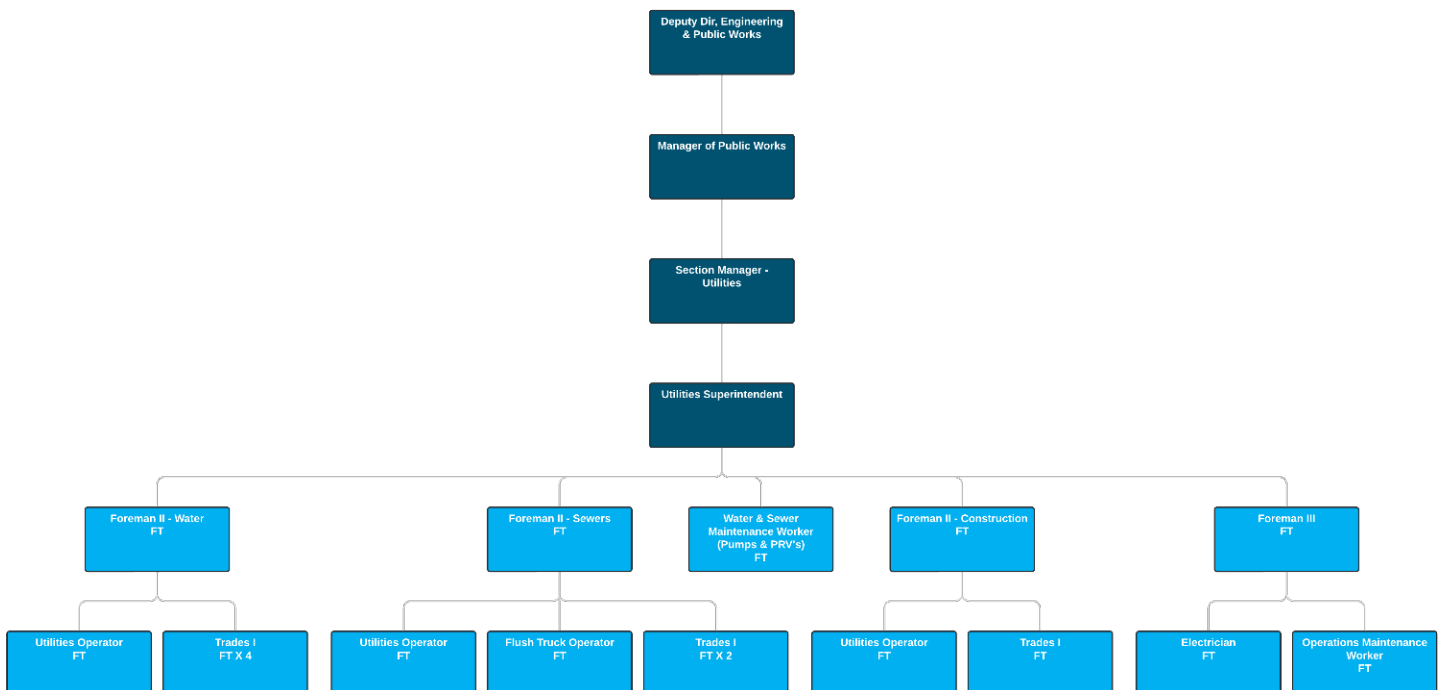
FOCUS

The Utilities Section of the City of Port Coquitlam is responsible for the maintenance and operation of water and sewer infrastructure. They purchase bulk treated water from the Greater Vancouver Water District and safely deliver approximately 10 million cubic meters of high-quality potable water annually to approximately 25,000 customers.

The employees in this department are involved in the maintenance, operation, and construction of a distribution system that ensures safe and reliable drinking water. They also ensure that adequate flows and pressures are maintained for the City's fire protection needs (subject to engineering constraints). In addition to water operations, they also handle sewer operations, which involves operating and maintaining the sewer infrastructure prior to passing flows to Greater Vancouver Sewerage and Drainage District.



ORGANIZATIONAL STRUCTURE

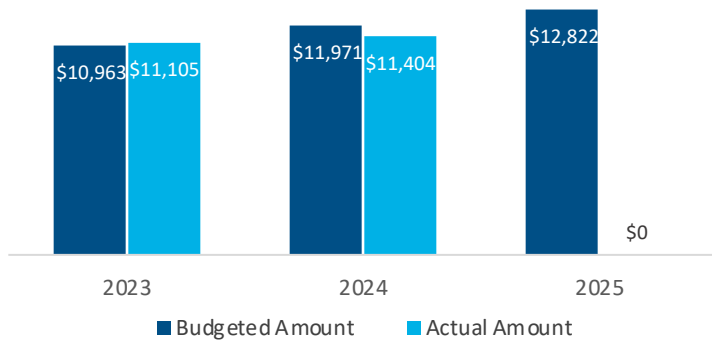


ENVIRONMENTAL SCAN

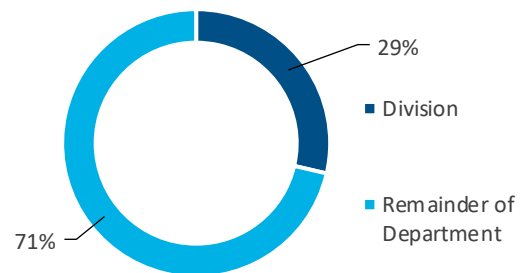
Factor	Impact
Climate challenges	Weather events are becoming extreme in nature and causing stresses on resources for planned or scheduled maintenance activities. Less predictable weather patterns including wind, snow and rainfall events can have an impact on Utilities Maintenance activities as the emergent needs of the moment become the priority. Preparation is key as the climate challenges present themselves.
Aging Infrastructure	The City owns and maintains significant aging assets and infrastructure which provide service to the residents of Port Coquitlam. As these assets and infrastructure age, additional maintenance is required, and failure becomes more likely. The City approaches capital planning with the focus on rehabilitation, taking care of and replacing the assets the City already owns. Replacement of aging water blow-offs, asbestos cement water mains and using innovative practices, like relining are part of the approach.
Supply Chain	The Division relies heavily on goods and manufacturing materials which are transported by various methods. Supply chain issues are affecting the Division in the following ways: <ul style="list-style-type: none"> • Products are not as available as they normally are (fleet units require 16-24 months lead time) • It is taking longer to get items shipped • Some products are costing more • Contractor expenses have increased in alignment with inflationary pressures
Recruitment	Attracting and retaining experienced staff in a competitive market continues to be a challenge. Skill gaps and lack of qualified applicants combined with a competitive job market has made it challenging to fill some key positions. The ability to find skilled workers externally results in the need to focus on developing people from inside the organization. This investment in our people has a return on investment as we are able to pivot quickly with inhouse expertise and improve the division's culture.

OPERATING BUDGET – WATER

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Utility charges	\$14,664,400	\$15,866,900	\$1,202,500	8.2%	\$14,512,070
Sale of services	-	-	-	N/A	580
Permits and licences	18,700	18,700	-	0.0%	41,120
Penalties and fines	80,000	80,000	-	0.0%	110,410
Other revenue	-	-	-	N/A	750
TOTAL	\$14,763,100	\$15,965,600	\$1,202,500	8.1%	\$14,664,930

ENGINEERING & PUBLIC WORKS: UTILITIES

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$872,000	\$914,900	\$42,900	4.9%	\$955,440
Other personnel costs	-	-	-	N/A	5,060
Contracted and other services	9,542,600	10,345,700	803,100	8.4%	9,100,590
Materials and supplies	171,000	171,000	-	0.0%	195,950
Telephone, utilities and rent	45,200	45,300	100	0.2%	22,610
Internal charges	1,339,700	1,345,400	5,700	0.4%	1,124,450
TOTAL	\$11,970,500	\$12,822,300	\$851,800	7.1%	\$11,404,100

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer to Reserve	(\$3,338,300)	(\$3,478,300)	(\$140,000)	4.2%	\$-
Transfer From Reserve	535,000	335,000	(200,000)	-37.4%	-
TOTAL	(\$2,803,300)	(\$3,143,300)	(\$340,000)	12.1%	\$-

NET REVENUE / (EXPENSES)	(\$10,700)	\$-	\$10,700	-100.0%	\$3,260,830
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BREAKDOWN OF BUDGET CHANGES – WATER

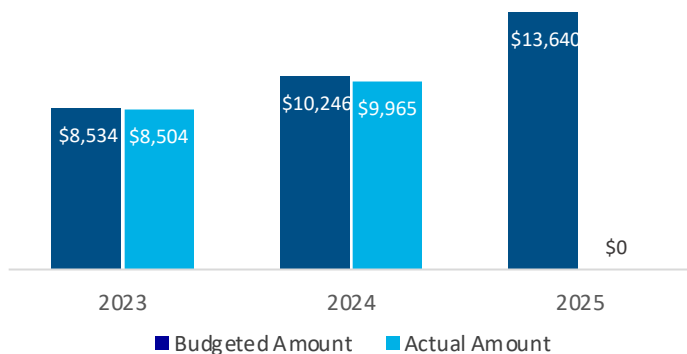
Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Utility charges	Growth	Additional Revenues From Growth	\$300,000
Utility charges	Revenue Balancing Requirements	Revenue balancing	1,002,500
Payroll expense	Labour Increase - CUPE	Benefits Increase	(10,700)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(19,200)
Payroll expense	Labour Increase - CUPE	OPN Correction	(2,200)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,600)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(6,200)
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Proposed increase by Metro Vancouver 8.6% from prior year budget	(797,900)
Contracted and other services	Contracted Services	Inflation	(5,200)
Telephone, utilities and rent	Utilities and Fuel	Natural Gas 5.3%	(100)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(5,700)
Transfer to Reserve	Long Term Infrastructure Reserve Levy	Additional 1% to LTR Water based on the 2024 Water levy	(140,000)
Transfer From Reserve	Departmental One-time Adjustment (No DP)	Contribution Adjustment from Water Stabilization Reserve 2025	(300,000)
TOTAL			\$10,700

ENGINEERING & PUBLIC WORKS: UTILITIES

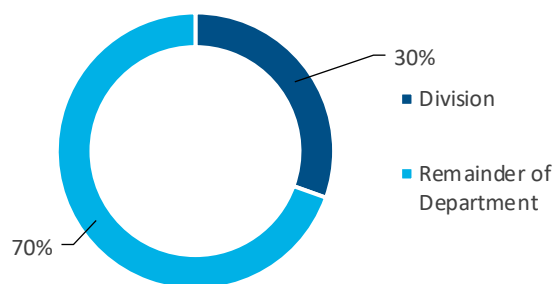
Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Water Consumption (L/Capita Per Day)	423	476	454	438	371
# of Watermain Breaks/100 km of Length	2.38	11.40	7.62	14	4
Operating \$/100 km of Watermain Length	\$633K	\$647K	\$655K	\$678K	\$377K
Calls for Service:					
Water Quality	30	80	61	46	35
Water On/Off	103	133	187	123	94
Locate Service	56	52	49	48	36
Emergency Leak	39	61	36	20	13

OPERATING BUDGET – SEWER

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Utility charges	\$11,629,300	\$15,239,500	\$3,610,200	31.0%	\$11,524,310
Penalties and fines	63,000	63,000	-	0.0%	85,900
TOTAL	\$11,692,300	\$15,302,500	\$3,610,200	30.9%	\$11,610,210

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$373,000	\$385,700	\$12,700	3.4%	\$488,110
Other personnel costs	-	-	-	N/A	570
Contracted and other services	8,362,600	11,738,900	3,376,300	40.4%	8,222,590
Materials and supplies	106,800	106,800	-	0.0%	91,270
Telephone, utilities and rent	76,900	76,900	-	0.0%	67,860
Insurance and claims	-	-	-	N/A	430
Internal charges	1,326,700	1,331,900	5,200	0.4%	1,094,270
TOTAL	\$10,246,000	\$13,640,200	\$3,394,200	33.1%	\$9,965,100

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer to Reserve	(\$1,652,300)	(\$1,762,300)	(\$110,000)	6.7%	\$-
Transfer From Reserve	200,000	100,000	(100,000)	-50.0%	-
TOTAL	(\$1,452,300)	(\$1,662,300)	(\$210,000)	14.5%	\$-

NET REVENUE / (EXPENSES)	(\$6,000)	\$-	\$6,000	-100.0%	\$1,645,120
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BREAKDOWN OF BUDGET CHANGES – SEWER

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Utility charges	Additional Revenues From Growth	Growth	\$200,000
Utility charges	Revenue Balancing Requirements	Revenue Balancing	3,410,200
Payroll expense	Labour Increase - CUPE	Benefits Increase	(4,500)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(4,200)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(1,700)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(2,300)
Contracted and other services	Contract Adjustment - Metro Vancouver Utilities	Proposed increase by Metro Vancouver 41.9% from prior year budget	(3,368,300)
Contracted and other services	Contracted Services	Inflation	(8,000)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(5,200)
Transfer to Reserve	Long Term Infrastructure Reserve Levy	Additional 1% to LTR Sewer based on the 2024 Sewer levy	(110,000)
Transfer From Reserve	Departmental One-time Adjustment (No DP)	Contribution Adjustment from Water Stabilization Reserve 2025	(100,000)
TOTAL			\$6,000

INDICATORS AND MEASURES – SEWER

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Calls for Service:					
Sewer Blockages	54	63	89	83	35
Plugged Catch Basins	153	201	118	1,116	60
Flooding/Urgent	19	43	19	7	7
Manhole Lids Missing	8	14	7	11	3

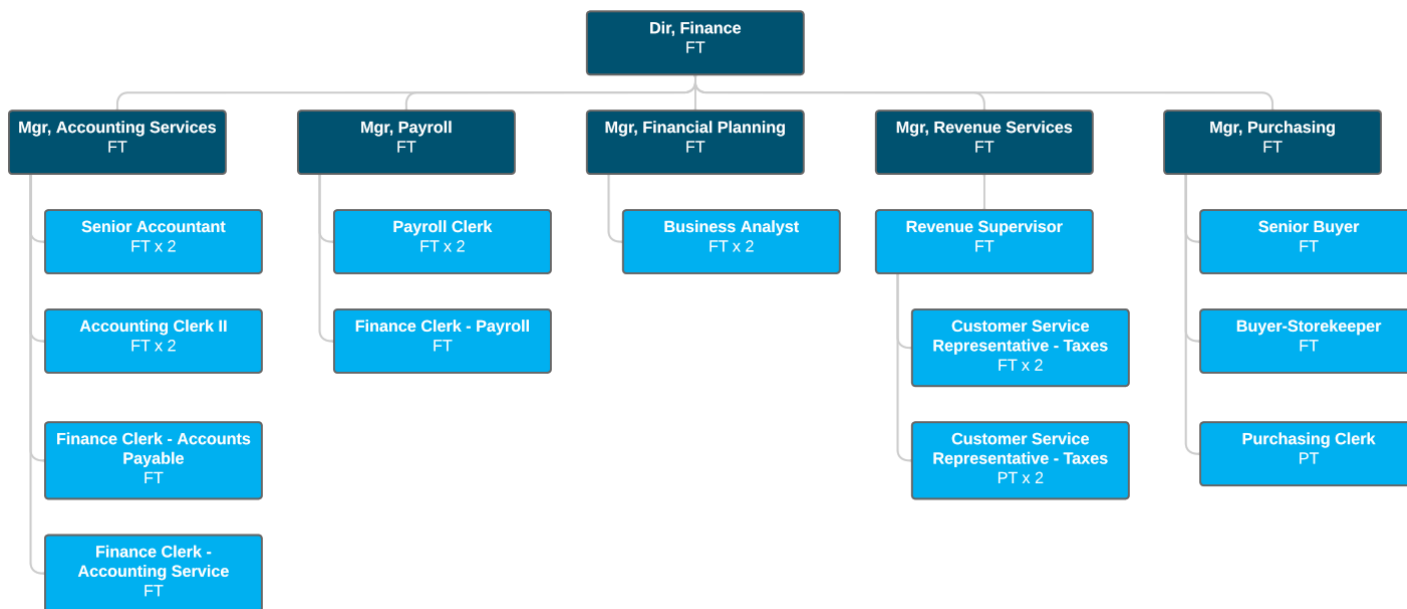
FINANCE

FOCUS

The Finance Department provides financial services to residents, 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, capital planning and reporting, financial policy development and implementation, payroll services, ensuring prompt receipt and payment of City invoicing, strategic management of cash, investments and banking, levying and collecting municipal taxes and utility fees, risk management and insurance, and oversight of City procurement and inventory warehouse.

ORGANIZATIONAL STRUCTURE

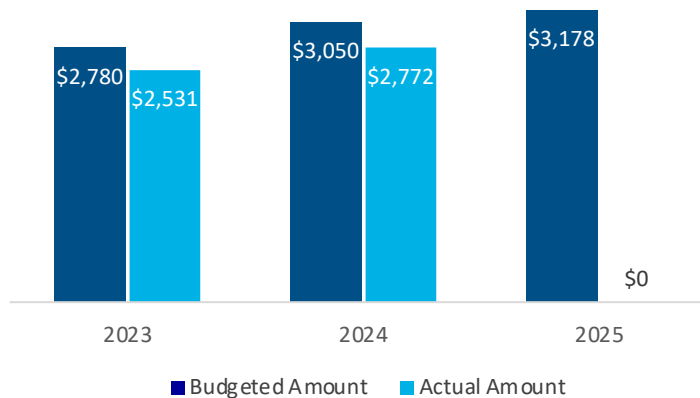


ENVIRONMENTAL SCAN

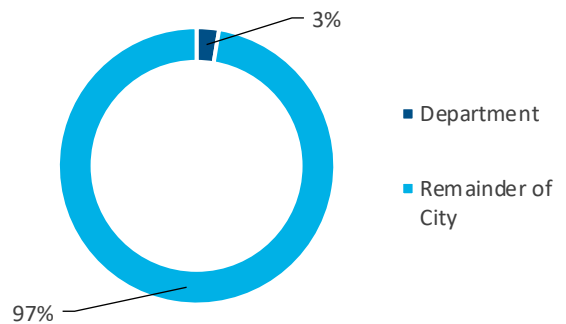
Factor	Impact
Customer Service	There is a continued demand for online services both to internal customers and to members of the community. The use of technology continues to simplify the application, payment and inquiry processes to which residents and staff rely.
Demand from taxpayers to keep low tax rates	The impacts of taxes on the City's taxpayers are of paramount concern. Staff and Council will continue to respond to resident expectations to keep City tax and utility rates low while budgeting to deliver the basics.
Supply Chain	The current economic environment has resulted in many supply chain and inflationary issues. These primarily manifest themselves as challenges to many of the City's operating departments, where support and financial guidance becomes crucial to the success of City services.
Capital Planning and Infrastructure	The City has funding needs for the maintenance and rehabilitation of existing infrastructure. In addition, emerging and future growth pressures are putting pressure on existing capital funding sources resulting in the need to continue updating and securing development supported funding streams (DCCs and ACCs) for growth projects. Longer term infrastructure planning is critical for organizational sustainability, emphasizing the need for 10-year capital and long-term financial plans.
Complex Procurement	Cost pressures and workload have created pressure on departments to find savings from within and do more with less. Staff are increasingly using market procurement (RFPs, etc.) to get better pricing and more favorable contract terms. Purchasing supports most departments with complex procurement and guides through the process, keeping within policy and legislation.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Accounting Services	\$40,000	\$40,000	\$-	0.0%	\$18,260
Revenue Services	164,000	164,000	-	0.0%	159,480
Purchasing & Stores	53,000	53,000	-	0.0%	56,550
TOTAL	\$257,000	\$257,000	\$-	0.0%	\$234,290

FINANCE

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Finance Administration	\$267,400	\$274,400	\$7,000	2.6%	\$254,840
Accounting Services	793,200	832,100	38,900	4.9%	742,570
Port Coquitlam Community Foundation - Financial Assistance and Grants	100,600	100,600	-	0.0%	30
Financial Planning & Systems	560,700	581,100	20,400	3.6%	455,060
Revenue Services	363,300	386,800	23,500	6.5%	369,010
Payroll Services	418,800	435,500	16,700	4.0%	408,850
Purchasing & Stores	545,700	567,100	21,400	3.9%	541,830
TOTAL	\$3,049,700	\$3,177,600	\$127,900	4.2%	\$2,772,190

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Accounting Services	\$117,300	\$122,700	\$5,400	4.6%	\$-
TOTAL	\$117,300	\$122,700	\$5,400	4.6%	\$-

NET REVENUE / (EXPENSES)	(\$2,675,400)	(\$2,797,900)	(\$122,500)	4.6%	(\$2,537,900)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Contracted and other services	Contracted Services	Inflation	(\$2,600)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	(6,500)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(200)
Payroll expense	Departmental Ongoing Adjustment	Labour Funded by Capital	(5,400)
Payroll expense	Labour Increase - CUPE	Benefits Increase	(34,200)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(47,300)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(13,000)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(18,700)
Transfer From Reserve	Departmental Ongoing Adjustment	Labour Funded by Capital	5,400
TOTAL			(\$122,500)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Current year taxes outstanding at December 31st	1.44%	1.33%	1.44%	1.71%	3.30%
# of invoices processed	8,494	6,110	10,083	13,119	8,104
Number of formal procurement solicitations posted onto BC Bid	23	24	22	28	13
Number of purchase orders	304	280	361	450	312

PORT COQUITLAM COMMUNITY FOUNDATION - FINANCIAL ASSISTANCE AND GRANTS

The Port Coquitlam Community Foundation (PCCF) was established by Mayor and Council in 2012 to raise, manage, and distribute funds for initiatives and programs that benefit Port Coquitlam citizens but are beyond the scope of local government. Mayor and Council are members of the Society and elect a Board of Directors. As a City-controlled entity, the City maintains responsibility of PCCF and consolidates the Society's financial statements with the City's.

The strength of the Foundation is that its board is comprised of a cross-section of elected community members who are able to fundraise and assist the community by accepting donations and legacy/ Estate gifts that can be directed to specific needs and organizations in the community. The City provides \$35,000 per year in ongoing funding to PCCF. Finance administration for PCCF is performed by the City's Finance Department. In 2022 Council approved the transfer of \$65,000 from the Recreation Community Cultural Development and community Capital Projects Matching Grant budget to PCCF for distribution to qualifying grant applicants.



The Port Coquitlam Community Foundation holds an annual Croquet for Community fundraiser.

FIRE & EMERGENCY SERVICES



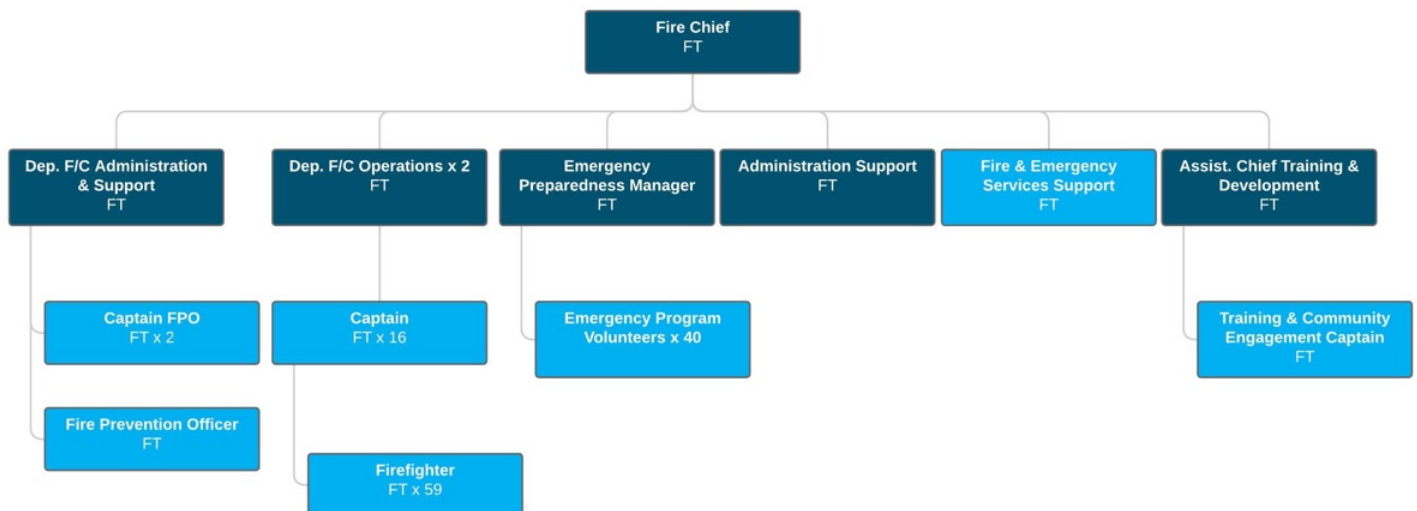
FOCUS

The mission of Port Coquitlam Fire & Emergency Services is to ensure all citizens, businesses and visitors to the 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

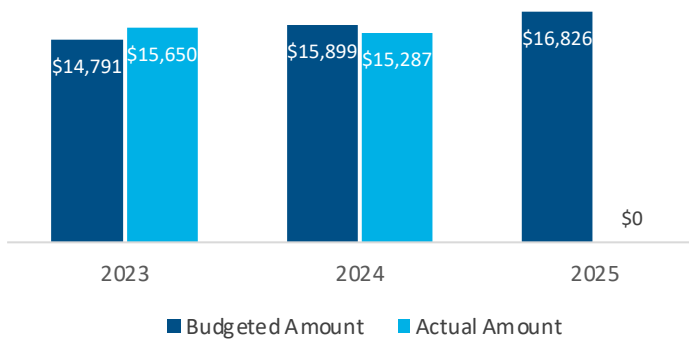


ENVIRONMENTAL SCAN

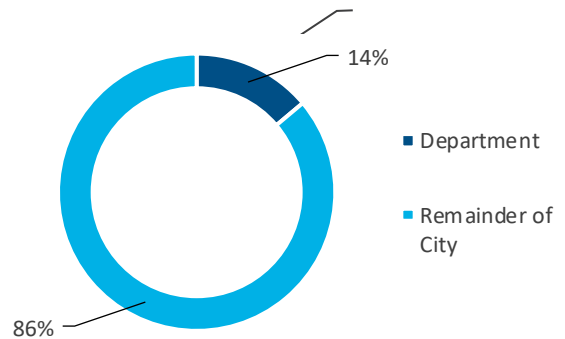
Factor	Impact
Community Growth and Development	City wide growth continues to apply pressure on fire resources. New development, including densification and new large-scale industrial manufacturing, have a direct influence on emergency service requests, commercial building inspections and prevention initiatives.
Climate Change	The result of extreme weather patterns increases the risk of wildfires and flooding in the community, impacting residences, businesses, City infrastructure, local parks and forested areas.
Employee Well-being	Workplace stressors, including the impact of the Opioid epidemic, communicable diseases, and the increased demand for medical response continues to challenge the physical and mental well-being of fire response staff resulting in higher absence and work safe claims.
Aging Infrastructure	As facility infrastructure ages and employee diversity increases, 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.
Community Resiliency	There are increased demands by citizens and businesses for education and training to ensure they are prepared and resilient for emergencies that impact the community.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Fire Administration	\$8,000	\$8,000	\$-	0.0%	\$13,720
Fire Operations	-	-	-	N/A	9,910
Protective Services & Public Education	16,500	16,500	-	0.0%	21,020
TOTAL	\$24,500	\$24,500	\$-	0.0%	\$44,650

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Fire Administration	\$689,600	\$714,800	\$25,200	3.7%	\$680,420
Emergency Preparedness	67,500	75,300	7,800	11.6%	57,350
Fire Operations	14,337,900	15,205,100	867,200	6.0%	13,813,370
Protective Services & Public Education	803,900	830,600	26,700	3.3%	736,240
TOTAL	\$15,898,900	\$16,825,800	\$926,900	5.8%	\$15,287,380

NET REVENUE / (EXPENSES)	(\$15,874,400)	(\$16,801,300)	(\$926,900)	5.8%	(\$15,242,740)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Contracted and other services	Contracted Services	E-Comm and Dispatch based on Contractual Agreement	(\$95,700)
Contracted and other services	Contracted Services	Inflation	(3,900)
Payroll expense	Labour Increase & Departmental Ongoing Adjustment	Position changes, Payroll and Benefits Adjustments	(781,800)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation-2025	(25,600)
Materials and supplies	Departmental Ongoing Adjustment	Position Change	10,500
Materials and supplies	Departmental Ongoing Adjustment	Historical cost	(3,000)
Materials and supplies	Departmental Ongoing Adjustment	New licensing requirements for supplies	(3,000)
Materials and supplies	Utilities and Fuel	Fuel	(200)
Other personnel costs	Departmental Ongoing Adjustment	Certified Information Security Manager training	(16,500)
Telephone, utilities and rent	Departmental Ongoing Adjustment	Starlink Subscription Fees	(6,800)
Telephone, utilities and rent	Utilities and Fuel	Natural Gas 5.3%	(900)
TOTAL			(\$926,900)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
# Students – Fire Prevention Week	4,800	2,720	4,860	4,445	4,445 – took place after Q3 (in October)
# Residents – Hot Summer Nights	69	250	450	825	800
# Incidents	2,302	3,417	3,676	4,077	2,555
# Apparatus Responses	3,592	5,000	5,185	5,581	3,438
# Fires – Structure	56	60	52	53	29
Total Fire Call	160	240	195	223	107
# Medical Calls	1,012	1,972	2,183	2,564	1,567
# Fireworks Permits	38	27	20	23	25
% Compliance for Inspection Program	34%	32%	42%	47%	44%
Average suppression travel time (from fire station scene in minutes/seconds)	4:33	4:36	4:37	4:31	4:25
Plan Reviews	220	261	488	279	152
Under Construction/Verification Inspections	170	198	144	101	66

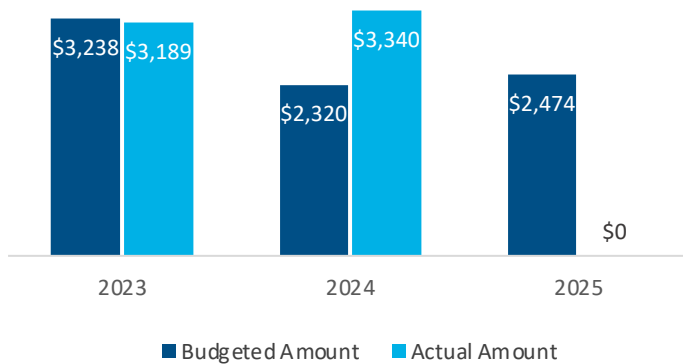
GENERAL GOVERNMENT – COMMON SERVICES

FOCUS

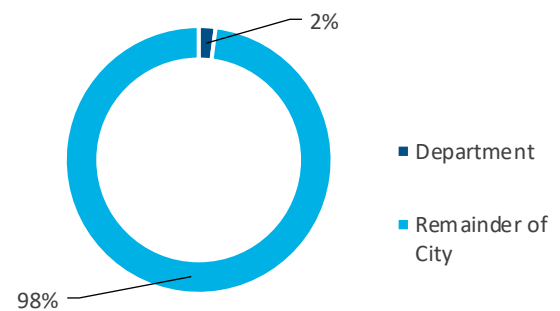
General government – Common Services does not represent any specific Department but rather the budgets for items that are common across the organization such as property taxes, utility charges, bank charges, insurance, investment income, labour contracts accrual and other vacancy offsets.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Taxation	\$85,721,900	\$89,457,100	\$3,735,200	4.4%	\$85,655,520
Government Grants	241,200	241,200	-	0.0%	131,130
Utilities	(120,000)	(120,000)	-	0.0%	(143,320)
Other Revenue	1,999,100	2,499,100	500,000	25.0%	10,179,340
Collections Other Jurisdictions	-	-	-	N/A	1,745,860
Unallocated Charges	(9,100)	-	9,100	-100.0%	-
TOTAL	\$87,833,100	\$92,077,400	\$4,244,300	4.8%	\$97,568,530

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Taxation	\$10,000	\$10,000	\$-	0.0%	\$273,020
Unallocated Charges	(66,900)	60,600	127,500	-190.6%	(51,240)
Common Services	2,377,200	2,403,000	25,800	1.1%	3,118,630
TOTAL	\$2,320,300	\$2,473,600	\$153,300	6.6%	\$3,340,410

GENERAL GOVERNMENT – COMMON SERVICES

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
General	(\$3,266,100)	(\$3,266,100)	\$-	0.0%	\$-
Government Grants	(241,200)	(241,200)	-	0.0%	-
Other Revenue	(395,400)	(395,400)	-	0.0%	-
Interfund Transfers	(13,291,300)	(14,091,300)	(800,000)	6.0%	
Unallocated Charges	(13,300)	-	13,300	-100.0%	-
Common Services	3,266,100	3,266,100	-	0.0%	-
TOTAL	(\$13,941,200)	(\$14,727,900)	(\$786,700)	5.6%	\$-

NET REVENUE / (EXPENSES)	\$71,571,600	\$74,875,900	\$3,304,300	4.6%	\$94,228,120
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Taxation and other levies	Additional Revenues From Growth	Growth	\$200,000
Taxation and other levies	Revenue Balancing Requirements	Revenue Balancing	3,535,200
Permits and licences	Labour Increase - CUPE	Remove CUPE Remainder after Contractual Increase	9,100
Investment income	Departmental Ongoing Adjustment	Additional investment revenue	500,000
Payroll expense	Labour Increase - CUPE	Remove CUPE Remainder after Contractual Increase	(130,000)
Contracted and other services	Contract Adjustment - General	Inflation	(2,700)
Contracted and other services	Ongoing Reclassification	Contracted Services Reclassifications	8,300
Insurance and claims	Insurance	Annual Increase	(1,100)
Insurance and claims	Insurance	Annual Increase	(27,800)
Transfer to Reserve	Long Term Infrastructure Reserve Levy	Additional 1% to LTR General based on the 2024 Tax levy	(800,000)
Transfer from Reserve	Labour Increase - CUPE	Remove CUPE Remainder after Contractual Increase	13,300
TOTAL			\$3,304,300

RECREATION

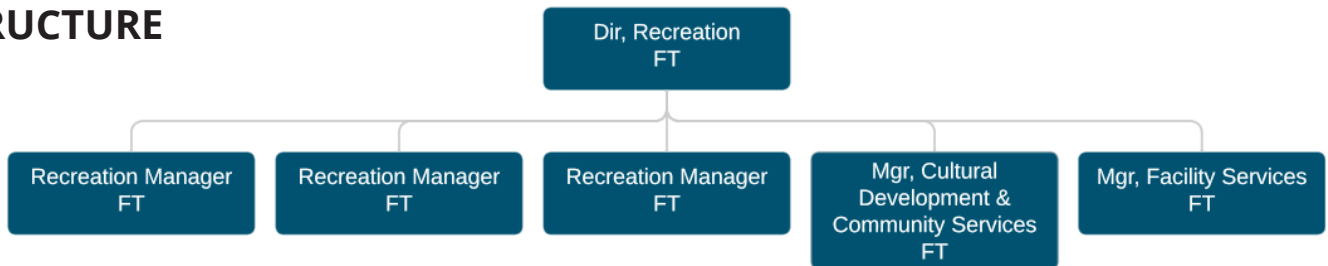
FOCUS

The Recreation Department has four divisions: Recreation, Cultural Development & Community Services, Facility Services, and Administration. With a focus of fostering the health, wellbeing, and resiliency of the community, the Recreation Department's key roles are to strengthen the community through the delivery of recreation, sport, arts and cultural programs, community services, and the operation of recreation facilities. The Recreation Department has increasingly played a supportive role in crisis preparedness and emergency response. The Department also ensures all City facilities are welcoming, inclusive, accessible, safe, well maintained, clean, 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 information, expertise, and resources.

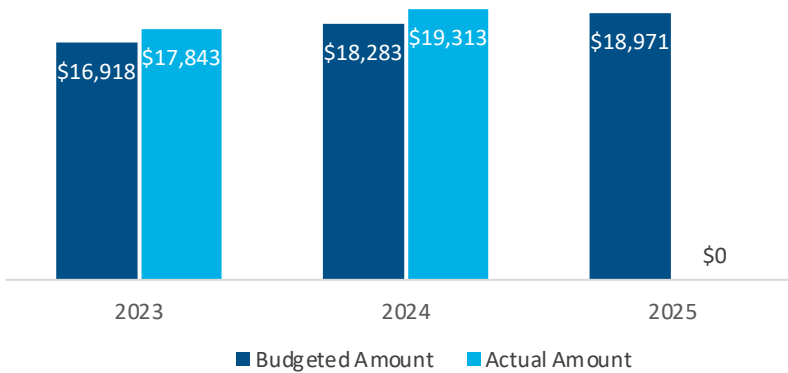


ORGANIZATIONAL STRUCTURE

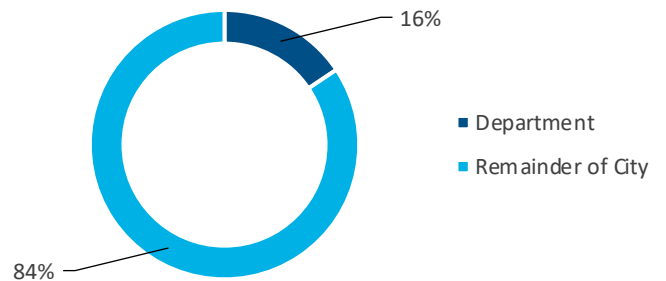


OPERATING BUDGET

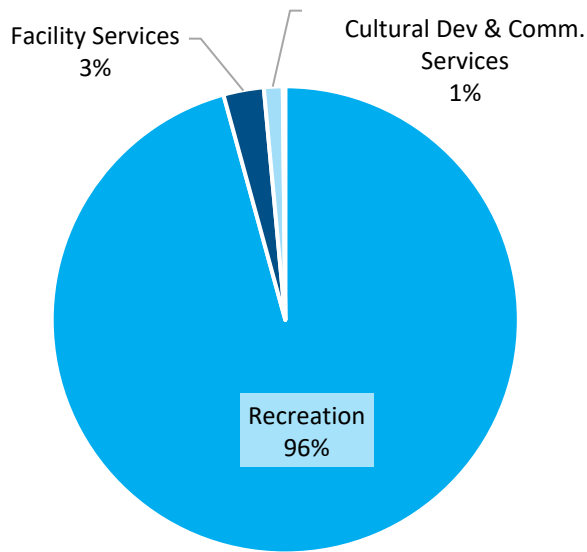
Operating Expenses (in Thousands)



Percent of City Expenses



Department Revenue by Section

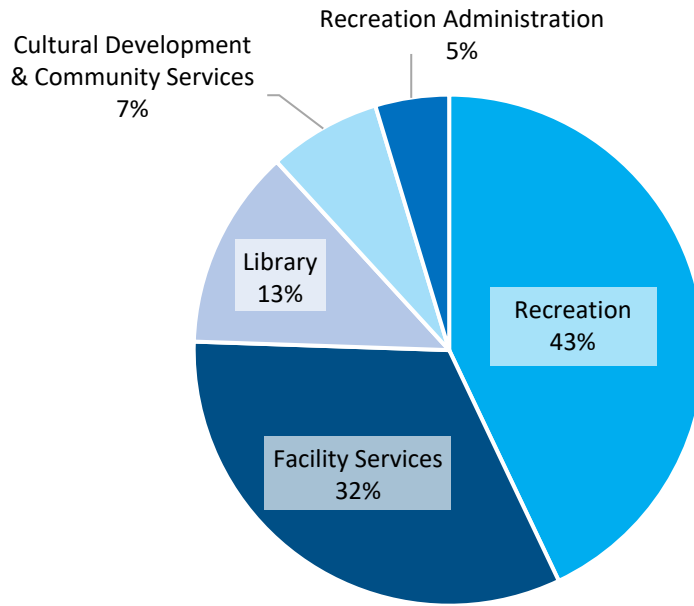


REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Recreation Administration	\$9,400	\$9,400	\$-	0.0%	\$11,930
Facility Services	155,000	155,000	-	0.0%	597,280
Cultural Development & Community Services	71,700	72,200	500	0.7%	109,660
Recreation	5,248,500	5,309,600	61,100	1.2%	5,109,480
TOTAL	\$5,484,600	\$5,546,200	\$61,600	1.1%	\$5,828,350



RECREATION

Department Expenses by Section



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Recreation Administration	\$855,400	\$885,400	\$30,000	3.5%	\$771,170
Facility Services	5,979,500	6,179,500	200,000	3.3%	6,661,300
Cultural Development & Community Services	1,303,800	1,361,500	57,700	4.4%	1,349,900
Recreation	7,832,200	8,142,000	309,800	4.0%	8,219,250
Library	2,311,700	2,402,200	90,500	3.9%	2,311,650
TOTAL	\$18,282,600	\$18,970,600	\$688,000	3.8%	\$19,313,270

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Facility Services	(\$25,600)	(\$25,600)	\$-	0.0%	\$-
TOTAL	(\$25,600)	(\$25,600)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$12,823,600)	(\$13,450,000)	(\$626,400)	4.9%	(\$13,484,930)
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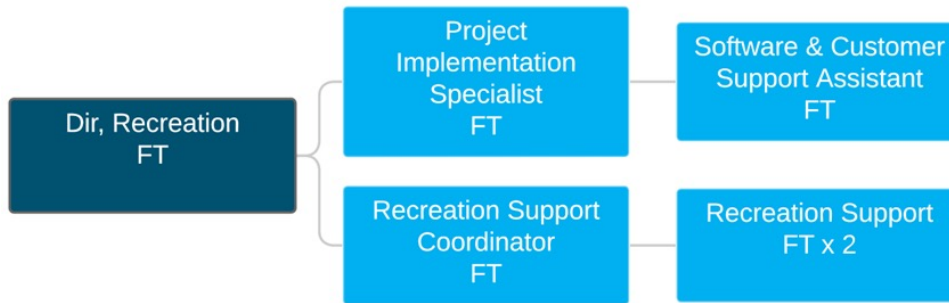
RECREATION ADMINISTRATION

FOCUS

This Division is responsible for overall organization of the Department. The Administration Support staff provides analysis and supports business systems and operations, as well as customer service, troubleshooting and support for internal ACTIVENet 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

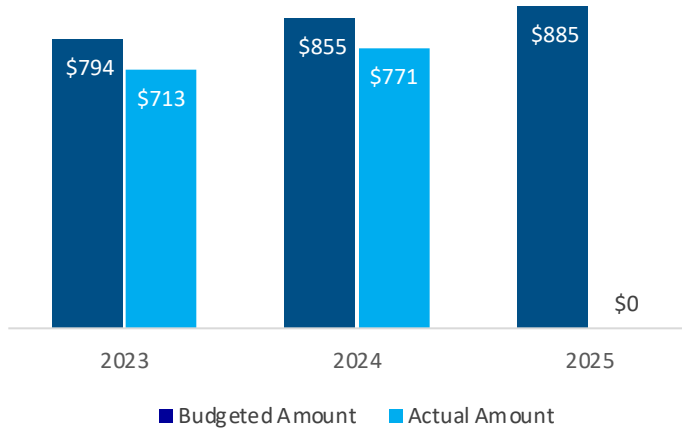


ENVIRONMENTAL SCAN

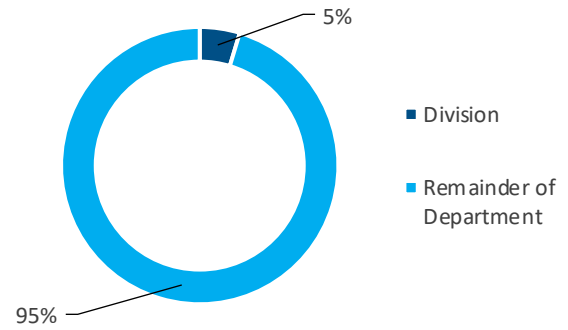
Factor	Impact
Public Expectations	As customer service expectations increase, enhancing the customer experience, adapting to, and building new tools to ensure customers have positive experiences is a priority. With ongoing increases in demand for programming, facility and park usage staff are continuing to adapt with technology updates, communication strategies and simplified processes.
Accessibility and Inclusion	In support of the City's Accessibility Plan, removing barriers that limit full participation in programs and services continues to be a priority. Staff, in consultation with the Equity, Diversity and Inclusion Roundtable, continue to research, develop and implement new user-friendly online and in-person services and explore opportunities to further reduce barriers to participation.
User Groups Experiences	User groups are valued partners in the usage of all recreation and park facilities. All Recreation Department staff teams support and work collaboratively with other City Departments and a wide range of community and sport user groups to refine facility booking and allocation processes. These connections help to build effective communication and maintain strong relationships.
Community Support and Services	In collaboration with Emergency Services, the Recreation Department plays a vital role in crisis preparedness and response as well as supporting the community. Ongoing training for staff, ensuring adequate resources and the building of partnerships is vital to the response in emergency situations and addressing community needs.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$9,400	\$9,400	\$-	0.0%	11,930
TOTAL	\$9,400	\$9,400	\$-	0.0%	\$11,930

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$731,000	\$760,200	\$29,200	4.0%	\$696,280
Other personnel costs	51,800	51,800	-	0.0%	19,190
Contracted and other services	29,800	30,600	800	2.7%	18,220
Materials and supplies	21,600	21,600	-	0.0%	10,970
Telephone, utilities and rent	900	900	-	0.0%	1,150
Interest and bank charges	20,300	20,300	-	0.0%	25,370
TOTAL	\$855,400	\$885,400	\$30,000	3.5%	\$771,180

NET REVENUE / (EXPENSES)	(\$846,000)	(\$876,000)	(\$30,000)	3.5%	(\$759,240)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$9,400)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(13,500)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,500)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(3,800)
Contracted and other services	Contracted Services	Inflation	(800)
TOTAL			(\$30,000)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
# Online Facility Booking Inquiries	930	1,668	1,693	1,891	1,170
# Facility Booking Contracts Issued - Staff	547	1,043	1,313	2,414	1,446
# Facility Booking Contracts Issued - Online	N/A	N/A	639	3,127	1,941
# Customers/Organizations with Bookings	269	424	752	1,528	1,124

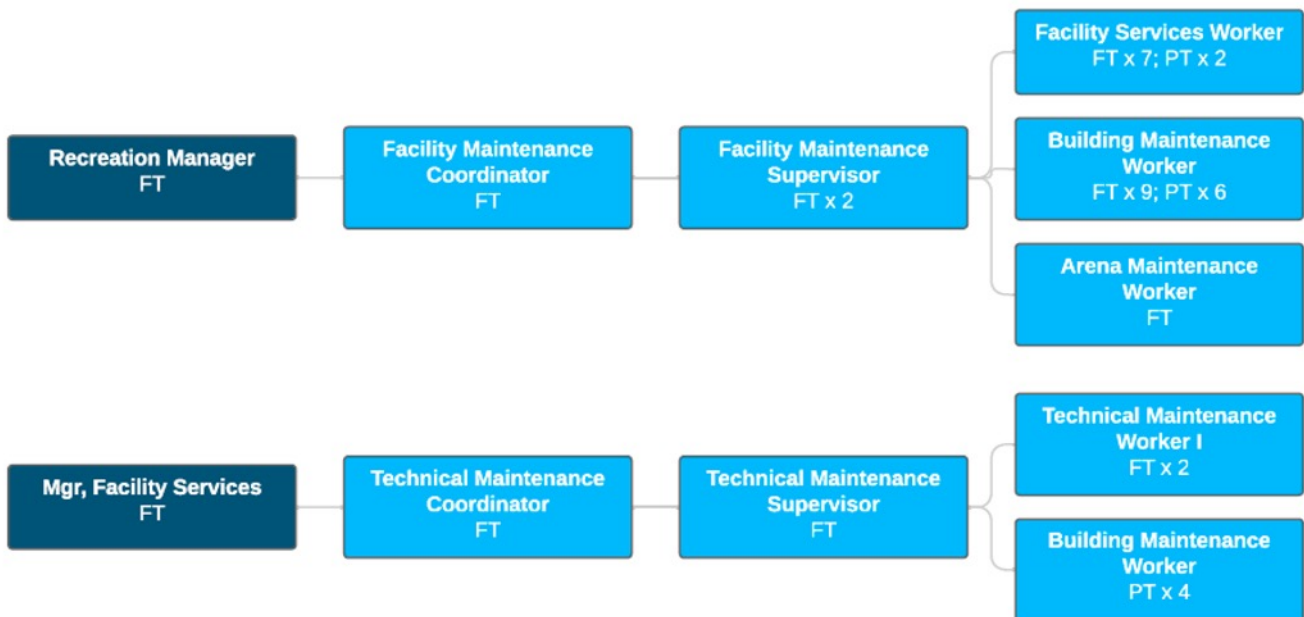
FACILITY SERVICES

FOCUS

The Facility Services Division ensures City facilities meet the needs and expectations of the 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. 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 safe daily facility operation and maintenance (i.e. ice and pools) and janitorial services.



ORGANIZATIONAL STRUCTURE

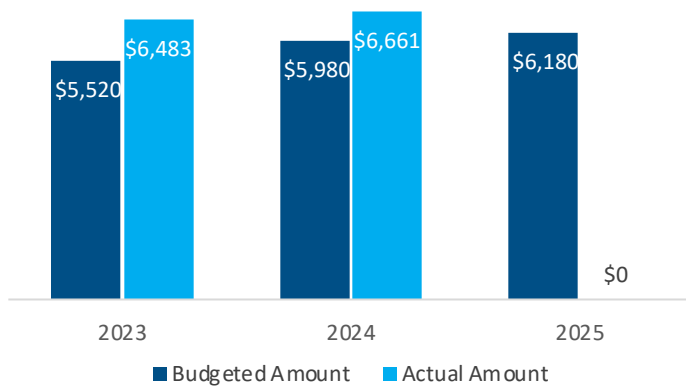


ENVIRONMENTAL SCAN

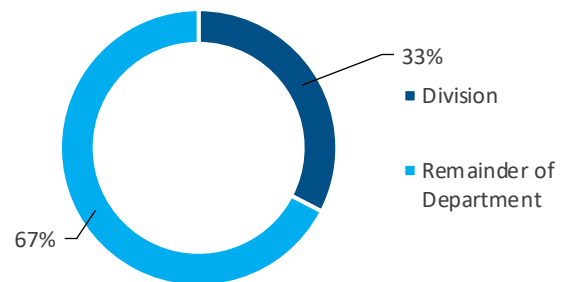
Factor	Impact
Aging Infrastructure and Facility Maintenance	As older facility infrastructure ages, life cycle maintenance activities increase. This requires proportionally more planning, monitoring, and strategic resource allocation. Ongoing operational maintenance workload also increases as facilities age. Newer facility infrastructure experiences fewer aging pressures but require notable maintenance to ensure the facility is performing to its optimum level with increased users.
Utility Costs	The upward pressure of electricity and natural gas prices and focus on curbing greenhouse gas emissions related to climate change are increasing the importance of the City's energy conservation and building performance initiatives.
Data Driven Decision-making	Staff are consistently searching to find efficiencies in order to maintain services and keep operating costs low. Key performance indicators are used to ensure efficient facility operation and maintenance. Accurate metrics inform a more proactive, preventative approach to reduce failures and maximize funding available.
Safe and Clean Facilities	Increased usage has put pressure on keeping City facilities safe, clean, and fun. This continues to be a priority through enhanced awareness, facility supervision and staff training on defusing difficult situations. Staff continue to create more accountability measures for facility cleaning to ensure the service level needs of the community are continuing to be met.
Accessibility and Inclusion	Public expectations of new and existing facilities have put pressure on building modifications such as audio-visual equipment and upgrades of fire alarm systems. The addition of accessible doors continues to be researched and implemented to continue to enhance facility accessibility.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$155,000	\$155,000	\$-	0.0%	\$554,690
Other revenue	-	-	-	N/A	42,580
TOTAL	\$155,000	\$155,000	\$-	0.0%	\$597,270

RECREATION: FACILITY SERVICES

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$3,467,200	\$3,616,200	\$149,000	4.3%	\$3,736,290
Other personnel costs	18,400	18,400	-	0.0%	12,320
Contracted and other services	905,100	932,500	27,400	3.0%	1,177,170
Materials and supplies	398,800	398,800	-	0.0%	523,260
Telephone, utilities and rent	1,218,300	1,239,600	21,300	1.7%	1,216,510
Interest and bank charges	-	-	-	N/A	2,850
Insurance and claims	-	-	-	N/A	1,720
Internal charges	(28,300)	(26,000)	2,300	-8.1%	(8,820)
TOTAL	\$5,979,500	\$6,179,500	\$200,000	3.3%	\$6,661,300

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer to Reserve	(\$25,600)	(\$25,600)	\$-	0.0%	\$-
TOTAL	(\$25,600)	(\$25,600)	\$-	0.0%	\$-

NET REVENUE / (EXPENSES)	(\$5,850,100)	(\$6,050,100)	(\$200,000)	3.4%	(\$6,064,020)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Payroll expense	Labour Increase - CUPE	Benefits Increase	(\$51,500)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(87,600)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(5,700)
Contracted and other services	Contracted Services	Inflation	(22,400)
Contracted and other services	Ongoing Tied to Capital	Indoor Facility Artificial Turf - Arena 1 - Biannual Installation and Removal	(5,000)
Telephone, utilities and rent	Utilities and Fuel	Natural Gas 5.3%	(21,300)
Internal charges	Departmental Ongoing Adjustment	Adjustment for Internal Equipment allocation	(2,300)
TOTAL			(\$200,000)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Facility Service Requests	278 ¹	425	515	642	287
Preventative Maintenance Work Orders	3,211 ²	3,137	3,125	3,290	1,623
# of Facility Life Cycle Operating Projects	33	25	27	30	9
Value of Facility Life Cycle Operating Projects	\$270,650	\$191,750	\$253,120	\$318,500	\$72,700
# of Capital Infrastructure Projects	5	1	7	4	4
Value of Capital Infrastructure Projects	\$338,000	\$89,700	\$710,100	\$766,300	\$707,300

1 2020 Facility service requests decreased due to COVID-19

2 2020 Preventative maintenance work orders increased due to the addition of the Port Coquitlam Community Centre.

CULTURAL DEVELOPMENT & COMMUNITY SERVICES

FOCUS

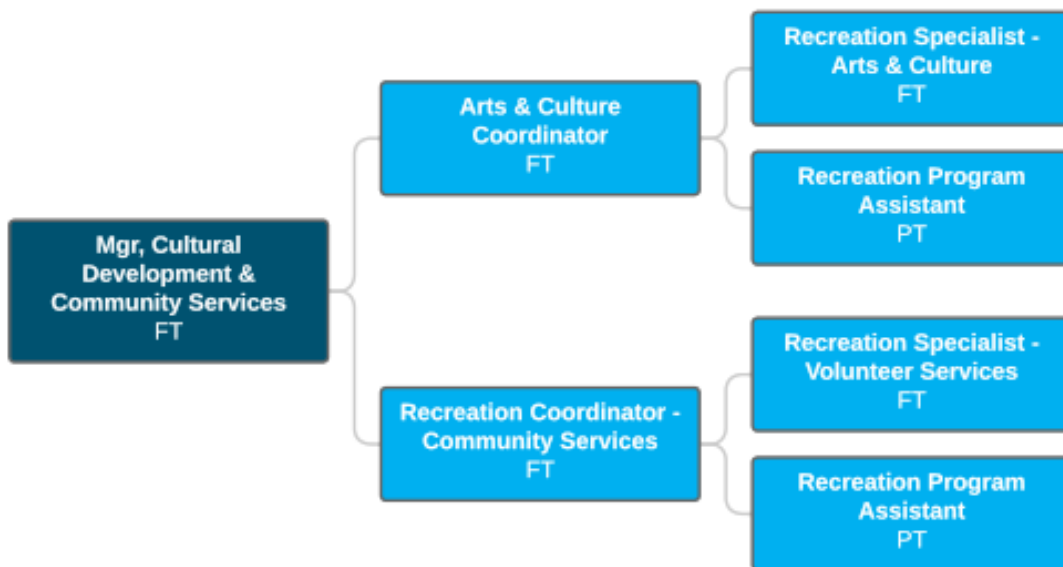
The Cultural Development and Community Services Division provides strategic direction, leadership and supervision for the following program and service areas: arts and culture, public art, volunteer services, neighbourhood development, access and inclusion, adult and senior services and community grants. This Division also acts as a resource and provides leadership for the Department’s marketing, advertising, and promotion initiatives.

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 and Port Coquitlam Arts Council. This Division is also the liaison for the Terry Fox Theatre and hosts the Cultural Roundtable and the 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 as well as the Wilson Lounge and Kitchen.

ORGANIZATIONAL STRUCTURE

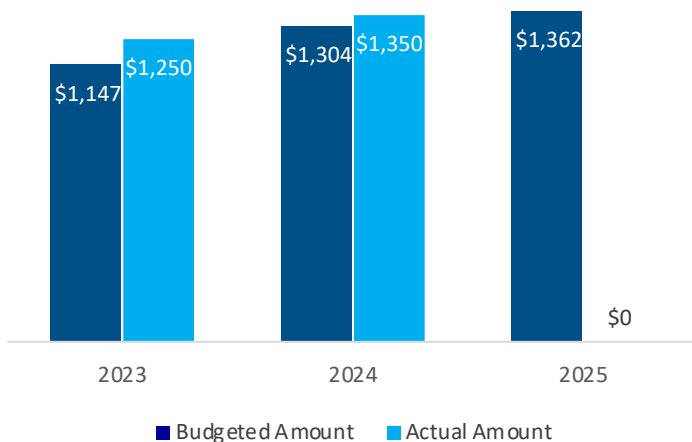


ENVIRONMENTAL SCAN

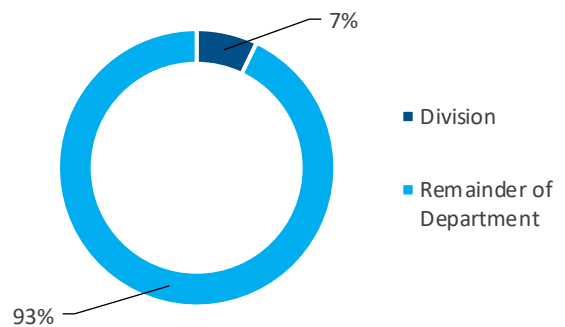
Factor	Impact
Community Engagement	Residents are increasingly seeking ways to be part of their community and to be socially responsible. Strong resident engagement in the Adopt a Street, Park or Trail (SPOT) Program is just one example of residents’ interest in playing an active role in their City. Staff are responding with a variety of opportunities for individuals and groups to be part of, contribute to and interact in their neighbourhood and community. This participation includes volunteer opportunities, roundtables, stewardship, arts engagement, and community initiatives. Volunteerism also focuses on creating social connections and engagement for seniors, in addition to providing leadership and training opportunities for youth.
Downtown Revitalization	Staff are responding to Council priorities by adding interactive, vibrant, and engaging events, exhibits, public art and murals to Downtown Port Coquitlam as part of the downtown revitalization projects. This includes celebrating the legacy of Terry Fox through the Inspiring Local Champions Exhibits and Terry Fox sculpture at the Port Coquitlam Community Centre.
Access and Inclusion	The City is committed to removing barriers and developing welcoming, inclusive, equitable and safe programs, services, and events. Implementation of the City’s first ever Accessibility Plan began in 2024. Staff are implementing actions to build on the City’s previous and ongoing work to identify, prevent and remove barriers to accessibility and inclusion. This work includes involving and listening to those with diverse abilities and lived experience through facilitation of the Mayor’s Equity, Diversity and Inclusion Roundtable, leading accessibility, and social inclusion initiatives in City facilities and at events, as well as, exploring community partnership opportunities and delivering program and services to further reduce barriers to participation.
Evolving Marketing and Promotional Trends	Staff need to share information and promotion of recreation services on a regular basis. With continuing advancements of online and digital communications through the City’s website, digital leisure guide and e-letters as well as engaging through social channels will be vital in order to respond to community timely needs and interests.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



RECREATION: CULTURAL DEVELOPMENT & COMMUNITY SERVICES

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$71,700	\$72,200	\$500	0.7%	\$98,320
Contributions	-	-	-	N/A	11,340
TOTAL	\$71,700	\$72,200	\$500	0.7%	\$109,660

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$1,013,800	\$1,058,400	\$44,600	4.4%	\$1,059,130
Other personnel costs	3,500	3,500	-	0.0%	6,640
Contracted and other services	116,500	119,600	3,100	2.7%	127,450
Materials and supplies	40,400	40,400	-	0.0%	21,000
Telephone, utilities and rent	600	600	-	0.0%	540
Interest and bank charges	4,600	4,600	-	0.0%	8,900
Insurance and claims	200	200	-	0.0%	-
Grants and financial assistance	124,000	134,000	10,000	8.1%	125,980
Internal charges	200	200	-	0.0%	270
TOTAL	\$1,303,800	\$1,361,500	\$57,700	4.4%	\$1,349,910

NET REVENUE / (EXPENSES)	(\$1,232,100)	(\$1,289,300)	(\$57,200)	4.6%	(\$1,240,240)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Add revenue for increase to P&R Fees and Charges	\$500
Payroll expense	Labour Increase - CUPE	Benefits Increase	(16,800)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(22,900)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(2,100)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(2,800)
Contracted and other services	Contracted Services	Inflation	(3,100)
Grants and financial assistance	Departmental Ongoing Adjustment	Additional Funding for Sports Alliance	(10,000)
TOTAL			(\$57,200)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Cultural Development: Art and Culture					
Arts & Culture Programs Offered	93	114	119	130	87
Arts & Culture Program Participants	349	742	1572	1717	899
Cultural Roundtable – number of artists, organizations and businesses participating	45	56	85	29	25
CCD Investment Grants - \$ Awarded	\$38,000	15,000	32,100	42,900	7,900
# CCD Investment Grants	5	6	5	11	5
Community Services: Volunteer Services, Neighbourhood Development, Access and Inclusion					
# Volunteers	192	222	294	327	271
# Total Volunteer Hours	3,519	4,292	7,352	8,635	5,660
% of Volunteers under 18 years of age	44%	44%	43%	42%	39%
% of Volunteers over the age 55	18%	9%	19%	18%	20%
Little Free Libraries	14	16	15	16	16
Block Parties	0	5	30	28	17
Adopt-a-Spot: streets, parks or trails adopted by volunteers	62	104	112	120	106
Community Capital Project Matching Grants - \$ Awarded	\$27,943	\$40,000	\$31,250	\$19,196	\$38,322
# Community Capital Project Matching Grants	5	8	4	4	7
Residents receiving recreation financial assistance	443	358	827	1,220	1,354
Individuals Supported 1:1 by Access and Inclusion Program	25	43	60	34	34

RECREATION SERVICES

FOCUS

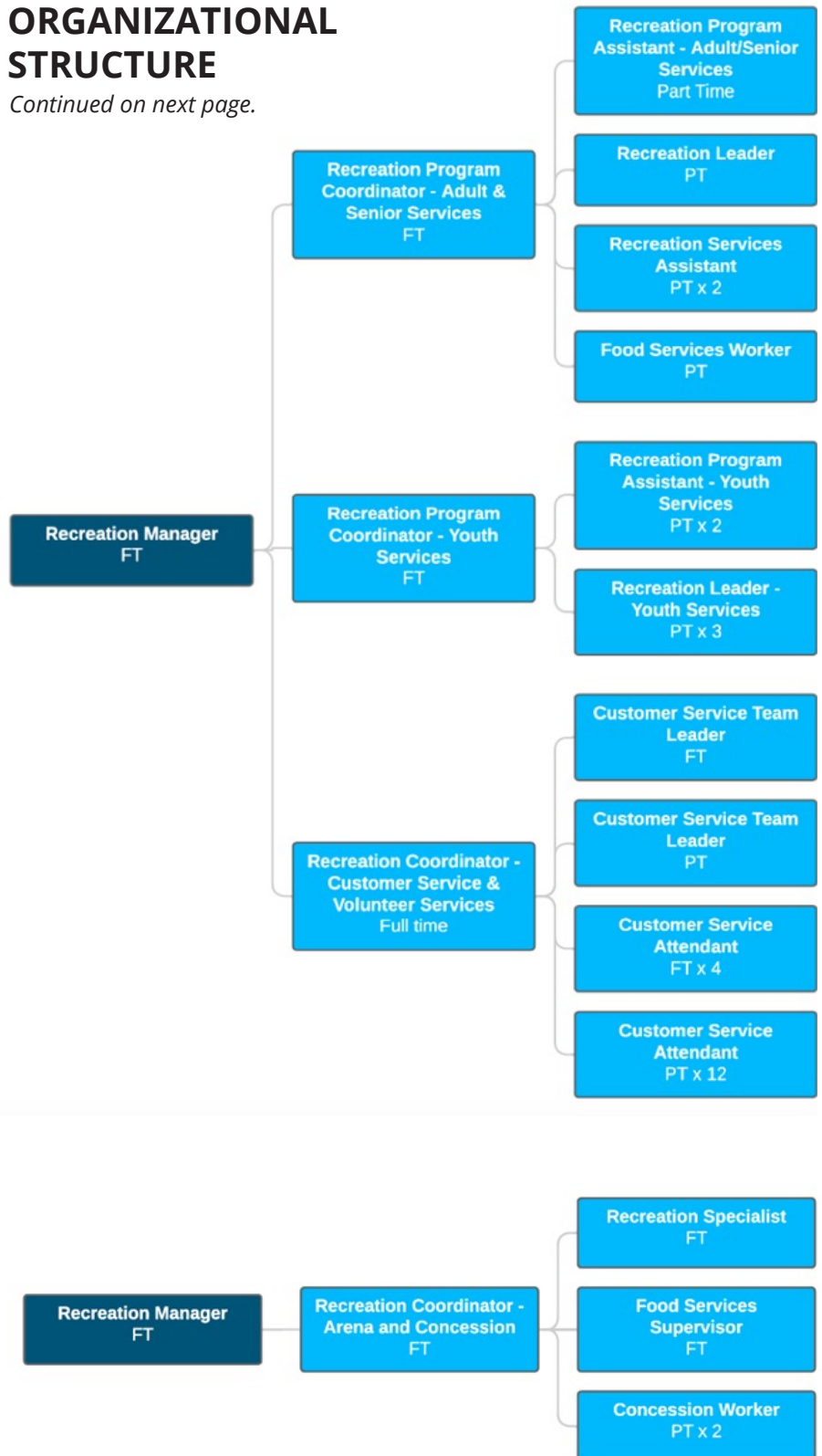
The Recreation Services Division provides a broad range of programs and services in the following areas: pre-school, children, youth, adult/senior, aquatics, arenas, sport, fitness, and wellness. This Division is responsible for the day-to-day operation and programming of public recreation facilities 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, a Bike Skills Park, outdoor sport courts and fields

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. The Division also collaborates with Fraser Health Authority, School District 43, Ministry of Children and Families and other social service organizations.

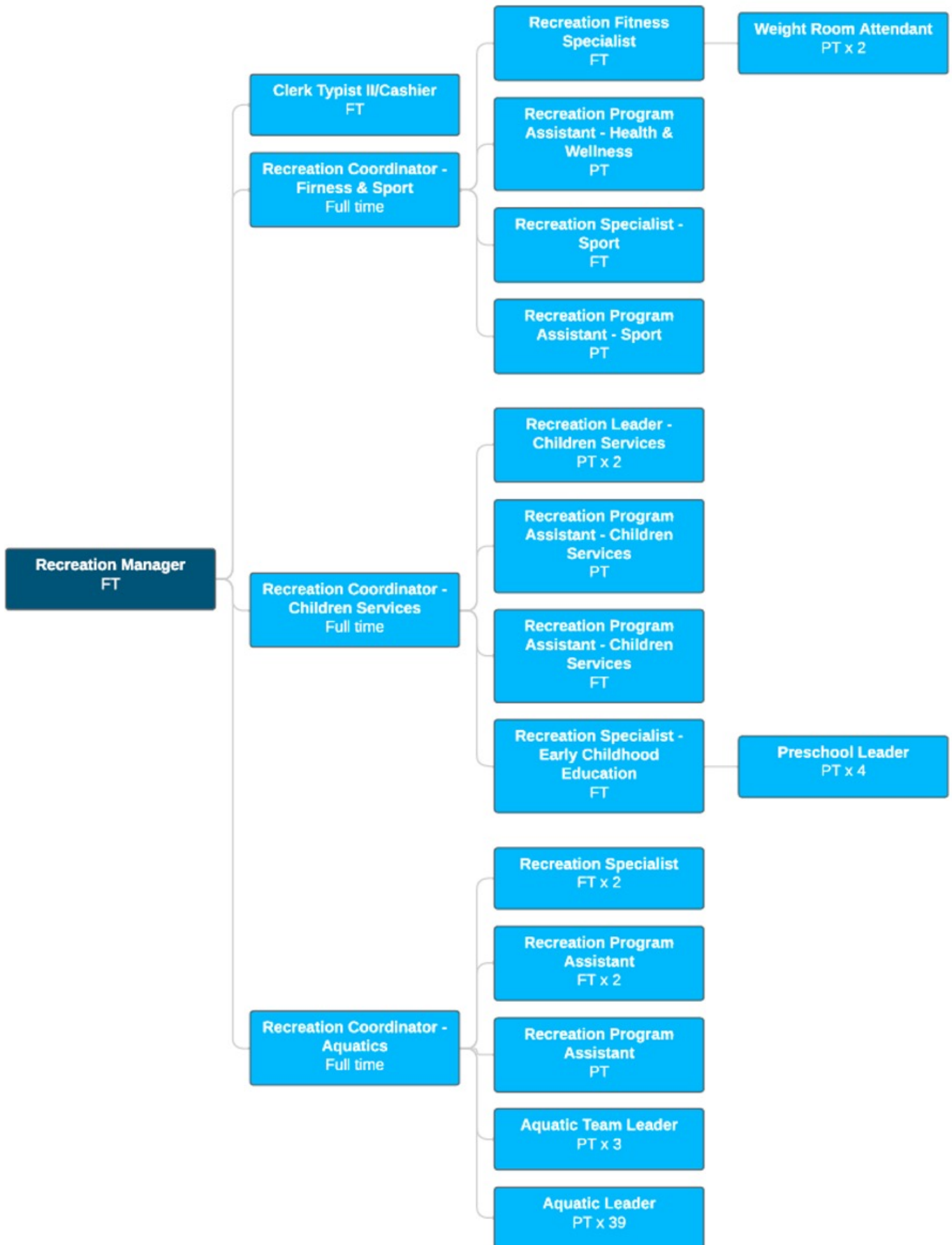


ORGANIZATIONAL STRUCTURE

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RECREATION: RECREATION SERVICES

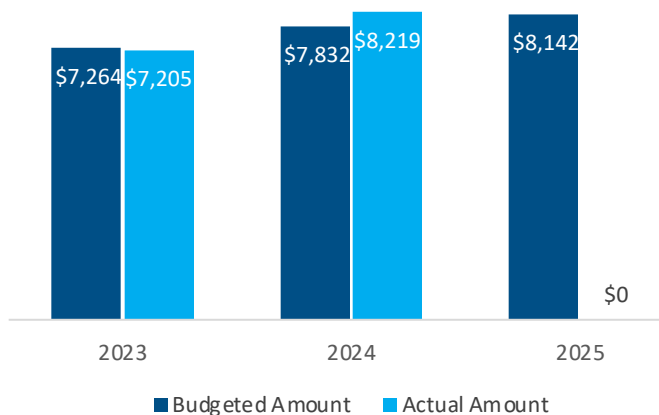


ENVIRONMENTAL SCAN

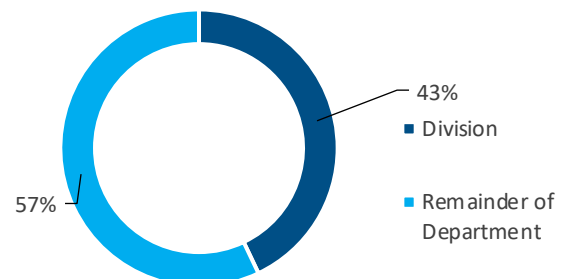
Factor	Impact
Communication and Technology Enhancements	In addition to providing excellent customer service, staff are focused on improving customers' online viewing and registration experiences through hardware and software integration. With ongoing increases in demand for programming, facility and park usage staff are continuing to adapt with technology updates, communication strategies and simplified processes.
Citizen Health and Well-being	Physical activity, mental health and social inclusion continue to be a priority for residents in the community. In 2025, the Recreation Division anticipates continued growth with a diverse population in registered and drop-in programs and services. Staff will continue to collaborate with sport organizations, schools and other community agencies who are working to enhance wellness, physical literacy, promote Active for Life, Sport development, and events.
Accessibility and Inclusion	Inclusive recreation opportunities are critical for individuals and families facing barriers to participation. Staff, in consultation with the Equity, Diversity and Inclusion Roundtable, continue to research, develop and implement new user-friendly online and in-person services and programs to explore opportunities to further reduce barriers to participation.
Employee Recruitment, Retention and Training	Building staff teams and training will be a focus in 2025. Staff are committed to providing excellent customer service and contributing to a positive work culture. Recruitment will continue to be focused on hiring new employees to support program demands and who also share the organization's purpose and values and have a keen interest in a career with the City. Supervisory staff continue to focus on training, working collaboratively and integrating the many new employees hired in 2024 into the recreation staff team to ensure positive work experiences, and culture.
Youth Recreation Opportunities	The City continues to find opportunities to support youth in the community. Providing safe places and accessible recreation programs creates opportunities for youth to feel engaged, foster personal growth, and contribute to building social and emotional connections. These programs are in collaboration with the School District and other agencies, focusing on ages 11-18. To better understand youth challenges, programs are driven by youth interest, community need and research to ensure youth feel connected to the community.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



RECREATION: RECREATION SERVICES

REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$5,201,100	\$5,262,200	\$61,100	1.2%	\$5,048,900
Contributions	47,400	47,400	-	0.0%	56,560
Other revenue	-	-	-	N/A	4,010
TOTAL	\$5,248,500	\$5,309,600	\$61,100	1.2%	\$5,109,470

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	6,764,400	7,061,800	297,400	4.4%	7,072,050
Other personnel costs	23,500	23,500	0	0.0%	32,620
Contracted and other services	477,500	489,900	12,400	2.6%	450,170
Materials and supplies	407,000	407,000	0	0.0%	405,620
Telephone, utilities and rent	12,000	12,000	0	0.0%	10,680
Interest and bank charges	147,500	147,500	0	0.0%	245,380
Insurance and claims	0	0	0	N/A	2,730
Internal charges	300	300	0	0.0%	10
TOTAL	\$7,832,200	\$8,142,000	\$309,800	4.0%	\$8,219,260

NET REVENUE / (EXPENSES)	(\$2,583,700)	(\$2,832,400)	(\$248,700)	9.6%	(\$3,109,780)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Sale of services	Departmental Ongoing Adjustment	Add revenue for increase to P&R Fees and Charges	\$61,100
Payroll expense	Labour Increase - CUPE	Benefits Increase	(110,400)
Payroll expense	Labour Increase - CUPE	CUPE Contractual Increase	(177,200)
Payroll expense	Labour Increase - Exempt Staff	Benefits Increase	(4,200)
Payroll expense	Labour Increase - Exempt Staff	Contractual Increase	(5,600)
Contracted and other services	Contracted Services	Inflation	(12,400)
TOTAL			(\$248,700)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
\$ Payments for Fees & Services - Total	\$1,754,290	\$3,002,139	\$4,307,142	\$5,917,687	\$3,658,667
% Payments Processed - Online	32%	41%	30%	27.31%	33.49%
# Programs Offered	1,865	2,209	2,802	3,599	1,794
# Registrations in Programs	8,870	12,213	18,818	29,092	16,620
# Drop-in Participants - Total	65,075	190,354	322,340	120,093	79,222
One City Passes Activated	3,327	6,873	9,444	9,383	9,917

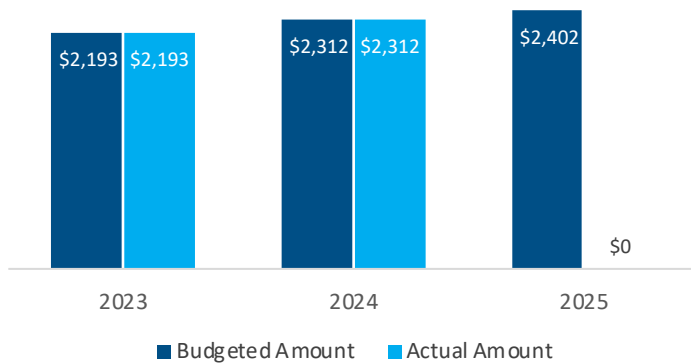
TERRY FOX LIBRARY

ENVIRONMENTAL SCAN

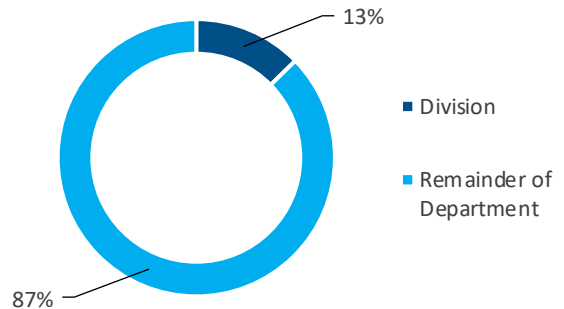
Factor	Impact
Community Engagement	<p>The Terry Fox Library engages with community members and responds to demand through in person, online and passive programs, library tours, school visits, and programs in partnership with the City and other local organizations. In meeting resident expectations, the library has a very balanced approach in offering programs for people of all ages from all walks of life.</p> <p>Through its early literacy programs, it enhances children’s reading and social skills while providing their parents the opportunities to meet each other and make new friends. ‘Reading Buddies’ is a great program for teens and kids. The TAG (Teen Advisory Group) program gives a chance to teens to develop their leadership skills while sharing their ideas about the library’s teen programs, services, and collections. The STEAM (Science, Technology, Engineering, Arts and Mathematics), colouring and crafts, games, Ukulele, and Book Club programs enhance social connectedness. Programs like the English Practice Group and Library Champions Project help newcomers improve their communication skills while preparing them to find a job and settle in a new environment.</p>
Accessibility and Inclusion	<p>In support of the City’s Accessibility Plan, the library is a welcoming and inclusive place that offers a large collection of materials, space for studying and meetings, digital resources, high-speed Internet and knowledgeable staff for assistance. Access to public computers and other technology allows all community members to pursue dreams, find jobs, and explore interests.</p>

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of Department Expenses



EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Contracted and other services	\$2,311,700	\$2,402,200	\$90,500	3.9%	\$2,311,650
TOTAL	\$2,311,700	\$2,402,200	\$90,500	3.9%	\$2,311,650

NET REVENUE / (EXPENSES)	(\$2,311,700)	(\$2,402,200)	(\$90,500)	3.9%	(\$2,311,650)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Contracted and other services	Contract Adjustment - Fraser Valley Regional Library	Annual Increase	(\$90,500)
TOTAL			(\$90,500)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Number of Programs (including online)	165	122	263	553	389
Program Attendance (including online)	3,746	5,171	12,322	22,075	15,984
Book/Material Checkouts	142,817	195,212	230,585	237,521	155,074
New Library Card Registration at Terry Fox Library	1,101	1,999	2,966	3,273	1,798

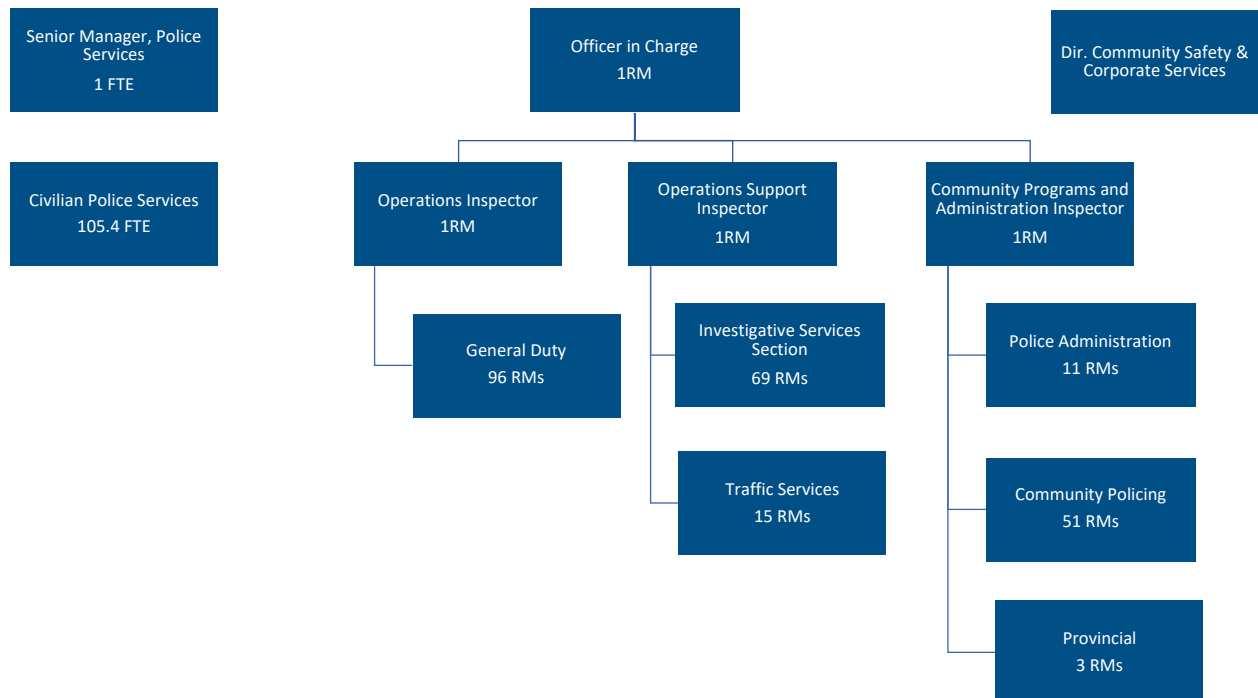


FOCUS

The Coquitlam RCMP jurisdiction includes the City of Port Coquitlam, City of Coquitlam and communities of Anmore, Belcarra, and kʷikʷəłəm (Kwikwetlem) First Nation. 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. The Detachment's total contract/authorized strength is 255 members, and after RCMP and City vacancy adjustments are applied, the total number of funded members is 223 (158 members for Coquitlam and 65 members for Port Coquitlam). There are 14 members of the 158 members for Coquitlam that are fully funded by Coquitlam and are not part of the integrated cost-share model. In addition, there are 3 members in the Detachment who are provincially funded to provide policing for the communities of Anmore, Belcarra and kʷikʷəłəm First Nation.



ORGANIZATIONAL STRUCTURE

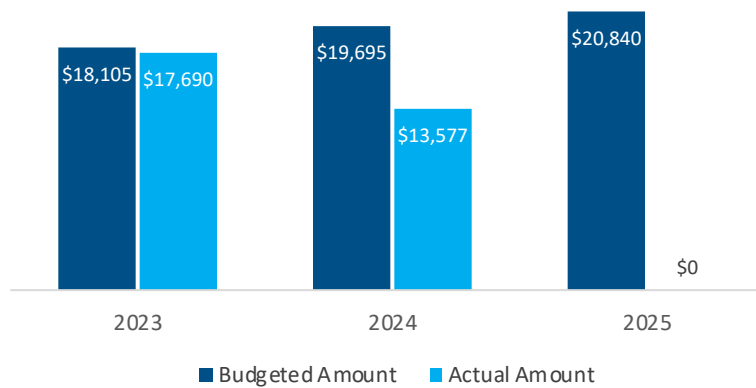


ENVIRONMENTAL SCAN

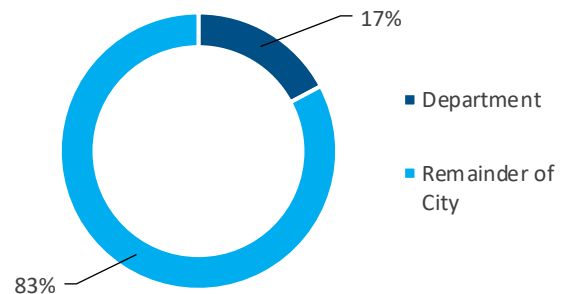
Factor	Impact
Union Contract Negotiation	The RCMP member collective agreement expired in April 2025. The budget forecasts an increase of 3.5% for fiscal year 2025/26; however, this will be dependent on future contract negotiations. The contract for 2023/24 and 2024/25 fiscal years resulted in wage increases of 4% for each year and a \$2,500 signing bonus per member. These increases are reflected in the 2025 contract budget.
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. Specifically, there will be a financial impact with regards to costs for Divisional Administration, which are costs incurred by E-Division and allocated to each detachment for Core Administration, Special Leave, and Health Services.
Employee Retention and Attraction	There continues to be a challenge with filling vacancies at the detachment, which may eventually begin to impact service levels.

OPERATING BUDGET

Operating Expenses (in Thousands)



Percent of City Expenses



REVENUES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Sale of services	\$20,400	\$20,400	\$-	0.0%	\$11,100
Contributions	640,000	640,000	-	0.0%	555,000
Other revenue	-	-	-	N/A	17,315
TOTAL	\$660,400	\$660,400	\$-	0.0%	\$583,415

EXPENSES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Payroll expense	\$-	\$-	\$-	N/A	\$484
Contracted and other services	19,694,500	20,840,000	1,145,500	5.8%	13,576,605
TOTAL	\$19,694,500	\$20,840,000	\$1,145,500	5.8%	\$13,577,089

ALLOCATIONS (TO) / FROM RESERVES	2024 Budget	2025 Budget	\$ Change	% Change	2024 Actuals
Transfer From Reserve	\$425,900	\$925,900	\$500,000	117.4%	\$-
TOTAL	\$425,900	\$925,900	\$500,000	117.4%	\$-

NET REVENUE / (EXPENSES)	(\$18,608,200)	(\$19,253,700)	(\$645,500)	3.5%	(\$12,993,675)
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BREAKDOWN OF BUDGET CHANGES

Line item	Adjustment Category	Nature of Adjustment	Net Impact to Revenue/Expense
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in Integrated Teams	(\$139,200)
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in Public Safety Building Contract	(483,300)
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in RCMP Contract with 5% Vacancy	(841,000)
Contracted and other services	Contract Adjustment - RCMP Contract	Increase in RCMP Contract Difference for 7.5% Vacancy	230,500
Contracted and other services	Contract Adjustment - RCMP Contract	Remove Body Cameras	87,500
Transfer From Reserve	Contract Adjustment - RCMP Contract	Increase in RCMP Contract Funding from Reserve	500,000
TOTAL			(\$645,500)

INDICATORS AND MEASURES

Indicator/Measure	2020	2021	2022	2023	Q2 - 2024
Calls for Service	12,046	11,960	10,935	10,844	5,903
Police Files	12,004	11,885	10,890	11,049	5,857
Persons Offences	600	598	671	670	336
Property Offences	2,045	1,827	1,843	1,767	952
Mental Health Related Files	625	760	729	882	452
Traffic Violation Tickets	1,740	2,745	2,191	5,302	1,789



2025-2029 FINANCIAL PLAN CAPITAL PLAN OVERVIEW

2025-2026 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
- Resident feedback through the budget survey and other channels
- Staff input
- City policies for Financial Management and Operating Costs of Capital.

The 2025-2026 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.

Also included are City requested hardware & software, fleet and other related equipment.



PLAN

The development of this plan required extensive coordination with all City departments. The process to develop the plan started at the end of 2024 with approval of the 2024-2025 capital plan. Since approval of the plan, new information has become available requiring amendments to 2025. In other cases, time-sensitive needs have also arisen requiring new project additions to the 2025 portion of the plan.

Please see page 2 for the development timeline.



CAPITAL PROGRAM HIGHLIGHTS



Infrastructure is one of the City's top three priorities and the 2025-2026 budget continues to reflect this priority.

Building on recent plans, the 2025-2026 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.

Highlights of the 2026 capital program:

- \$10M for Cedar Drainage Pump Station
- \$6.5M for Kingsway Avenue Road Improvements
- \$5.3M for Road Paving and Utility Replacements (water, sewer, drainage)
- \$250k for Solid Waste Carts & Locks
- \$200k for Streetlight Expansion
- \$150k for Sidewalks & Pedestrian Safety
- \$50k for Transit Shelters

Highlights of additions and amendments to the 2025 capital program:

- \$2.7M for Veterans Park and Leigh Square Improvements
- \$900k for Hydraulic Model OCP Updates
- \$770k for Tyner St Sanitary Upgrades
- \$500k Cedar Drainage Pump Station
- \$240k for Elks Park Playground Addition
- \$230k for Sports Field Mower replacement
- \$191k for Park Lighting
- \$135k for Dog Park Additions



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.

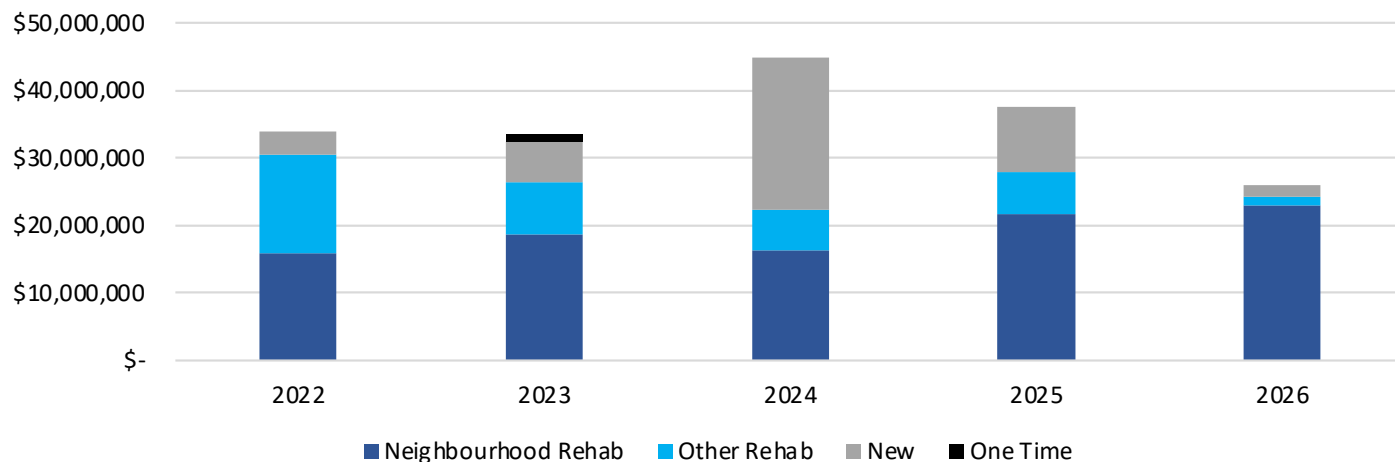
FINANCIAL SUMMARY

The following table and graph show the total capital expenditures by capital program category for the 2025-2026 capital plan with 2024 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 listed in the table below.

	2024	2025	2026
Capital Program Categories			
Neighbourhood Rehabilitation	\$14,798,000	\$25,693,500	\$22,975,000
Other Rehabilitation	5,935,000	3,214,000	1,264,200
New	12,806,234	4,601,000	1,699,500
Amendments & Additions	11,194,155	4,009,700	-
One Time Requests	237,850	-	-
TOTAL CAPITAL EXPENDITURES	\$44,971,239	\$37,518,200	\$25,938,700
Capital Funding Sources			
Accumulated Surplus	\$1,337,850	\$-	\$-
Cost Sharing Agreements	602,000	(19,500)	120,000
Debt/Borrowing	-	-	-
Developer Contributions	1,000,000	970,000	883,800
Development Cost Charges (DCCs)	2,897,981	7,782,583	4,594,067
Grants (Translink/ICBC)	8,494,000	10,372,500	5,003,000
Reserves	30,639,408	18,412,617	15,337,833
TOTAL CAPITAL FUNDING SOURCES	\$44,971,239	\$37,518,200	\$25,938,700

CAPITAL PROGRAM OVERVIEW

Capital Expenditures per Category 2022-2026



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 debt servicing 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 in the current 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.
- 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	2026
Irrigation Expansion (2024-2026)	Reduction in the amount of manual watering to be re-allocated to other areas	(\$6,000)
Kingsway Ave Construction (2022-2026)	Total based on annual O&M cost per unit	9,410
Laserfiche	Annual Licensing fees	(36,000)
Records & Document Management System	Annual Licensing fees	51,000
AMOUNT TO BE ADDED AS ALLOWED BY POLICY		\$18,410

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 2026 Neighborhood Rehabilitation program includes an estimated \$23.8M of capital projects. Projects proposed in each year are based on budgetary limitations and analysis by the Engineering department. The 2026 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.



2025-2029 FINANCIAL PLAN

APPENDICES

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.

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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.

Continued on next page

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

- a. 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.
- b. The City will encourage the use of alternate revenue sources instead of property taxes.
- c. 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

- a. 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.
- b. The City will promptly deposit all funds received.
- c. The City's cash may be invested in any of the securities identified as eligible investments in the *Community Charter*.
- d. The City will strive to maximize the return on its investment portfolio with the primary objective of safety and liquidity.
- e. 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.
- f. 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 four 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 Committee of Council.

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 Strategic Direction (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 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 2025-2029 Financial Plan was conducted in December 2024 and January 2025. Consultation was done through several methods:

- Business plans and budget details 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.

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 2025 survey were presented to Committee of Council in March 2025.

Financial Plan Timetable

June - October

- Call for capital plan submissions for management review and approval
- Roll over the prior year operating budget and create current year base operating budget based on current year budget guidelines

October - December

- 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
- Council approves new rate schedules for Waterworks and Sewer Regulation Bylaws
- Council authorizes staff to issue the draft operating budget for public consultation

January

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

March

- Results of public input presented to Committee of Council

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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