



# Committee of Council Agenda

Wednesday, November 4, 2020

4:00 p.m.

Port Coquitlam Community Centre - Wilson Lounge

2150 Wilson Avenue, Port Coquitlam, BC

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Pages

1. CALL TO ORDER

2. ADOPTION OF THE AGENDA

2.1. Adoption of the Agenda

Recommendation:

*That the Wednesday, November 4, 2020, Committee of Council Meeting Agenda be adopted as circulated.*

3. CONFIRMATION OF MINUTES

None.

4. REPORTS

4.1. 2021 - 2022 Capital Plan and One-Time Enhancements Follow-up

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Recommendation:

*That Committee of Council direct staff to prepare a bylaw for Council consideration to:*

- Transfer \$690,000 of the operating reserves to the General Capital Reserve;*
- Consolidate the remaining operating reserves into one stabilization reserve; and*

*That Committee of Council approve \$384,000 of the legacy capital reserves be transferred to the General Capital Reserve.*

4.2. 2021 - 2022 Capital Plan and One-Time Enhancements

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Continued from October 20, 2020, Committee of Council meeting.

**5. ADJOURNMENT**

**5.1. Adjournment of the Meeting**

Recommendation:

*That the Wednesday, November 4, 2020, Committee of Council Meeting be adjourned.*

**6. MEETING NOTES**

### **RECOMMENDATION:**

That Committee of Council direct staff to prepare a bylaw for Council consideration to:

- Transfer \$690,000 of the operating reserves to the General Capital Reserve;
- Consolidate the remaining operating reserves into one stabilization reserve; and

That Committee of Council approve \$384,000 of the legacy capital reserves be transferred to the General Capital Reserve.

### **PREVIOUS COUNCIL/COMMITTEE ACTION**

On October 20 and 27, Council considered a draft capital plan and one-time enhancements for the 2021 - 2022 budget. During deliberations, Council requested additional information on a number of items.

### **REPORT SUMMARY**

On October 20 and 27, Council considered a draft capital plan and one-time enhancements for the 2021-2022 budget. During deliberations, Council requested additional information regarding the methodology for the bylaw vehicle purchase, Gates Park tennis court roof structure costing, McAllister Bridge repair/replacement and the projects in the Downtown Neighbourhood Rehabilitation area that were recommended to be deferred to 2023, in addition to potential funding sources for not deferring that work. This report provides additional information to inform Council's consideration of these items.

### **DISCUSSION**

#### **Bylaw Vehicle Methodology**

Electric Rationale:

The capital project sheet values are informed through market sounding from three municipalities for purchase, maintenance, insurance and fuel costs as well as through vehicle manufacturers.

When considering anticipated useful life cycles, current indications are that electric vehicles will last approximately 8 years prior to significant maintenance (battery) requirements, in comparison to an internal combustion engine (ICE) vehicle with an estimated useful life of 12 years prior to significant maintenance (motor & transmission).

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While the cost savings of an electric vehicle are minimal, the reduction of GHG's and particulates emitted into the atmosphere is the major driver. For comparative vehicles, choosing an electric vehicle over an ICE will result in approximate savings of 3 metric tons of CO2 emissions per year (assuming 16,000 km/year, 50% stop and go conditions).

### Charging:

During deliberations on Oct 20, 2020 the question was raised regarding charging options for the Electric Bylaw Vehicle.

There are several long-term solutions for electric vehicle charging stations in Port Coquitlam. Primarily, as mentioned at the meeting, the PCCC was pre-ducted for up to 12 EV Charging stations. This facility is anticipated to be complete and open to the public in August 2021. A second long-term solution will be considered as part of the improvements planned for the downtown. A location in the downtown had been considered previously, however electrical upgrade requirements made this a high cost as a standalone project. Including this infrastructure within the scope of reconstruction will be more cost effective.

In regards to short term solutions, electric vehicles can be charged on 240V/32A NEMA 14-50 wall outlets at approximately 32km/hr or at 120V/12A wall outlets at approximately 5km/hr. Both of these options are available at the Public Works maintenance yard. Charge times will depend on the vehicle chosen and the size of battery selected. In general, for each 100km of use it will take between 3hr and 20hrs at the charge rates identified above. Staff anticipate this is a reasonable short-term option to support the purchase until either the PCCC station is available, or an alternate location in the downtown.

### Gates Tennis Court Roof Structure

At the October 20 meeting Committee requested information on covering the Gates Park tennis courts with a roof structure. A weather protection covering or enclosure for the Gates Park tennis courts would provide significantly greater opportunities during inclement weather; however, seasonal tennis players will likely prefer outdoor facilities when possible.

The Gates Park tennis court is approximately 40,000 square feet in area. This footprint is an equivalent size to roughly two lacrosse boxes. Upon preliminary review, relocation of portions of the adjacent playground may also be required.

Given past estimates, the order of magnitude pricing for a steel roof structure would be approximately \$1,500,000. A domed fabric structure is estimated to be \$2,000,000. The enclosures considered are all simple structures and would not include heating, only lighting. If this option were pursued, it would eliminate the need for the Gates Park Tennis Court LED Lighting project (page 106).

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If Council wishes to proceed with consideration of a roof covering, staff recommends that this matter is referred to staff to provide a preliminary scope of work and with a detailed cost estimate.

### **McAllister Pedestrian Bridge**

At the October 20 meeting Committee requested information regarding the potential replacement of the McAllister pedestrian bridge. As identified in the project sheet, the current pedestrian bridge requires a number of repairs. Accordingly, if council chooses to replace instead of repair the bridge, ongoing monitoring would be required to ensure public safety is maintained.

Current market sounding estimates are provided for two options below. The first being a utilitarian single span steel truss bridge with the second option providing additional architectural detail. The current bridge deck is 2m wide. Three meters is the minimum width recommended for bi-directional multi user path.

Type	Cost	Comments
Single span steel truss bridge	\$1,750,000	3m wide
Signature style structure	Greater than \$2,900,000	3m wide

These estimates include engineering costs. Should council choose to replace the bridge rather than repair, a 2021 amendment for \$100,000 design would be required.

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

### Single Span Steel Truss Pedestrian Bridge:



### Signature Style Pedestrian Bridge:





### **Neighbourhood Rehab Approach**

On July 14, 2020, Council passed the following resolution:

*That Committee of Council approve reallocating a portion of the LTR (approximately \$4.45M general, \$890K water, \$670K sanitary) in 2022 to the respective capital reserves for funding the capital plan, and*

*That the 2022 capital plan be prepared consistent with the 2017-2021 capital plans, utilizing the three categories of neighbourhood rehabilitation, other rehabilitation and new projects.*

Overall, this approach allowed for a larger capital plan in line with previous years, which has been successful in beginning to address the backlog of infrastructure projects, but also ensures the Long Term Reserves (LTR) continue to grow to fund future capital needs.

In preparing the 2022 capital plan, staff worked within these budget parameters and allocated \$6.8M of the general capital reserve to Neighbourhood Rehab, \$3.4M to other rehab, and \$2.5M to new infrastructure for a total of \$12.7M.

Given the increased demand on the neighbourhood rehabilitation portfolio from the Burns Road Culvert (\$1.8M of general capital reserve funding in 2022) and the Kingsway Avenue Road Improvements project (\$2.75M of which \$1.027k is general capital reserve funding); staff is proposing that the 2022 Neighbourhood Rehabilitation section be split into two distinct areas and advance the portion located in the downtown with the remainder of the budget for 2022 while deferring the projects north of the CPR railway to 2023. The smaller remaining area will also pair nicely with the remaining 2023 Neighbourhood Rehabilitation program which includes the second section of the Kingsway Avenue Road Improvements projects (\$2.75M total, including 990K from the general capital reserve).

While staff is recommending that the 2022 Neighbourhood Rehabilitation zone be split; it should also be noted that even with this split the value of neighbourhood rehabilitation work has actually increased from 2021 (from \$13.3M to \$14.1M).

Staff appreciate that this detailed explanation was not provided in the capital binder which would have been helpful for Council in understanding staff's rationale. However, the streets recommended for deferral, and their associated estimated costs, are provided below for Council's consideration.

### **Map of Deferred Neighbourhood Rehab Projects:**

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

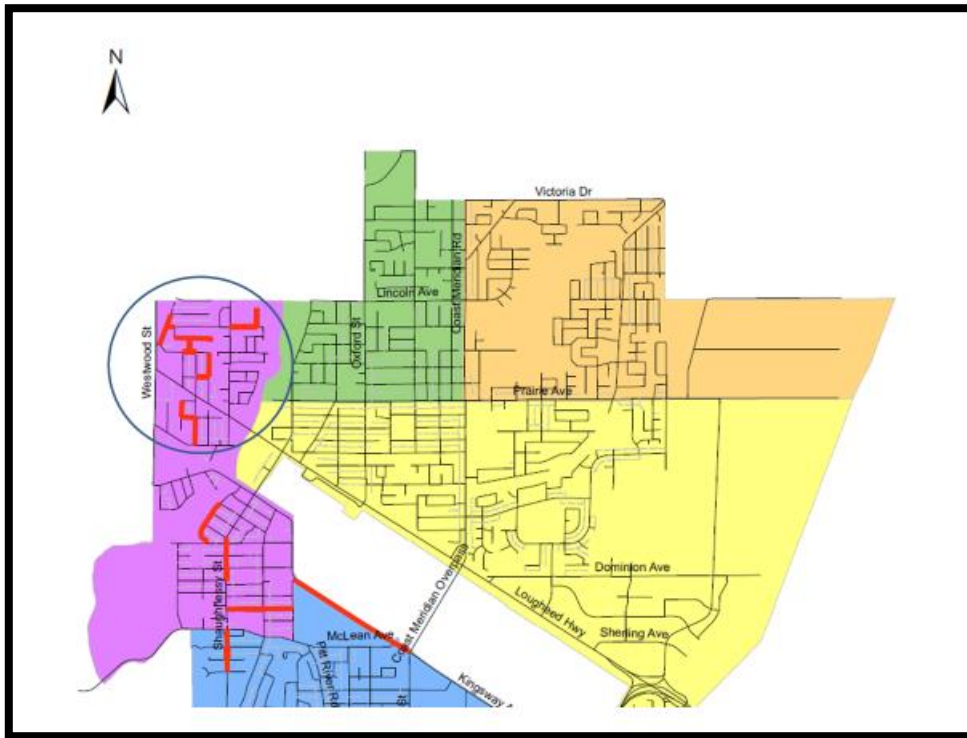


Table of Deferred Neighbourhood Rehab Projects and Required Funding:

STREET	EXTENTS	TOTAL COST	GENERAL CAPITAL RESERVE
CLAYTON ST	TUOHEY AVE-KITCHENER	\$246,087	\$126,373
TUOHEY AVE	CLAYTON - EAST END	\$420,219	\$208,917
TUOHEY AVE	MURCHIE - CLAYTON ST	\$272,237	\$134,329
JERVIS ST	KITCHENER - GAIL	\$525,260	\$278,168
GAIL AVE	RALEIGH - JERVIS	\$417,571	\$287,853
KITCHENER AVE	LANCASTER - RALEIGH	\$568,651	\$460,613
KITCHENER AVE	RALEIGH - JERVIS	\$334,601	\$191,451
HUGHES	PATRICIA - NORTH END	\$231,205	\$231,205
LANCASTER ST	SHAFTSBURY - GORDON	\$511,701	\$357,121
GORDON AVE	LANCASTER - RALEIGH	\$273,462	\$159,972
PATRICIA AVE	HASTINGS - HUGHES	\$469,267	\$469,267
PATRICIA AVE	HUGHES - GRAHAM	\$96,558	\$96,558
PATRICIA AVE	WOODLAND - MURCHIE	\$209,453	\$129,987
MURCHIE ST	PATRICIA - TUOHEY	\$351,073	\$258,924
WOODLAND DR	LARKIN - PATRICIA	\$188,481	\$188,481
WOODLAND DR	PATRICIA AVE - KITCHENER	\$233,233	\$233,233
<b>Total</b>		<b>\$5,349,057</b>	<b>\$3,812,450</b>



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Note the total cost column of this table includes utility works which are funded through utility reserves with available balances. The general capital reserve funds all drainage and roadworks (which is the current funding constraint).

### **Funding**

If Committee wishes to consider funding any of the projects mentioned above, either additional funding will be required or some of the recommended projects would need to be deferred or eliminated.

The city's reserve descriptions, balances and projections, taking into consideration the proposed 2021-2022 draft capital plan and one-time enhancements, are presented in Attachment 1.

The city's financial management policy states the following:

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.

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

### **Operating Reserves**

The operating reserves fall under Bylaw 3497, which stipulates that the reserves must be used for "the purpose of providing funds for expenditure by the city for or in relation to any purpose that is not of a capital nature". The bylaw was designed to provide Council with a great amount of flexibility on the use of the funds in the future. The reserve is broken down into subsidiary reserve accounts for accounting purposes, but Council has the ability to transfer between these subsidiary reserve accounts for use on any operating expenses.

If Council determines that the funds are no longer required for the purpose they were intended, they may by bylaw transfer these funds to another reserve. Therefore, Council may, by bylaw, transfer these funds to the general capital reserve to fund capital projects.

Staff have reviewed the potential funds that could be transferred to the general capital reserve by bylaw. The table below shows the estimated balances remaining at the end of December 2022 after

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funding the projects recommended in the 2021/2022 capital plan. The column for “2023/2024 projects” indicates funding required for recommended projects with expenditures beyond 2022. The column for “recommended use” outlines anticipated use of the reserves to fund operating upcoming costs.

	Dec 31, 2022 Estimated Ending Balance	2023/24 Project	Recommended Use	Balance Available	Recommended Transfer Amount
<b>RESERVE:</b>					
Art & Heritage	\$128,397	(100,000)	-	28,297	28,297
Election	86,080	-	-	86,080	86,028
May Day/Canada Day	5,370	-	-	5,370	5,370
Public Safety Initiatives	101,906	-	-	101,906	101,906
RCMP	1,318,028	-	(1,318,028)	-	-
Self-Insurance	467,183	-	-	467,183	467,183
Sewer Rate Stabilization	683,134	-	(10,000)	673,134	-
Snow & Ice Clearing	1,593	-	-	1,593	1,593
Water Rate Stabilization	1,255,968	-	(183,000)	1,072,968	-
<b>Total</b>	<b>\$ 4,047,659</b>	<b>(\$100,000)</b>	<b>(\$1,511,028)</b>	<b>\$2,436,531</b>	<b>\$690,377</b>

The RCMP reserve funding will likely be used in 2020 to fund the \$600K that is budgeted from the reserve to fund operations, in addition to the \$1.3K early retirement severance settlement. It is not anticipated that there will be any funds remaining to transfer.

It should be noted that in addition to the balances shown in Attachment 1, the draft 2021 operating budget will include a recommendation to use approximately \$183,000 of the water rate stabilization reserve and \$10,000 of the sewer rate stabilization reserve to reduce the 2021 rate increase. It is not recommended to use the balance of these reserve funds for capital projects at this time, but to continue to save them for potential rate or tax stabilization uses, particularly for policing. The RCMP operating reserve is anticipated to be depleted at the end of 2020 and since \$600K of the current RCMP operating costs are funded from this reserve annually, the city will need to come up with another funding source for policing. An additional example of a potential opportunity to use these reserves is when the RCMP collective agreement is settled or for any outcomes recommended in the police review for which Council may want to phase the property tax impact in over multiple years. The water and sewer rate stabilization accounts could be consolidated into one stabilization reserve account.

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The elimination of the operating reserves will require any unforeseen expenses to be funded from accumulated surplus (by-election, insurance claims below the deductible in excess of budget, snow and ice events, etc).

### Legacy Capital Reserves

Commencing in 2017, the annual capital contributions (capital envelopes) were consolidated into five reserves (general capital, water capital, sewer capital, equipment replacement and cart) instead of being allocated to multiple reserves for specific purposes. This has allowed funds to be prioritized corporately, rather than departmentally, specifically to increase the volume of Neighbourhood Rehabilitation work. Since 2017 the legacy capital reserves have been drawn down appropriately with the intention of them eventually being zeroed out, but they could be consolidated into the general capital reserve now. These reserves all fall under Capital Reserve Bylaw 3496 therefore a bylaw is not required to transfer the funds to the general capital reserve. The capital reserve was established “for the purpose of providing funds for expenditure by the city for or in relation to any project, work or acquisition that is of a capital nature, including, without limiting the foregoing, equipment replacement, infrastructure replacement and the acquisition of equipment, facilities or land or improvements of any kind.”

Staff have reviewed the potential funds that could be transferred to the general capital reserve, and recommend Council authorize this transfer as part of the 2021-2025 financial plan:

	Dec 31, 2022 Estimated Ending Balance	Potential Transfer Amount
<b>RESERVE:</b>		
Building Maintenance	\$ 6,597	\$ 6,597
Environmental & Solid Waste	(38)	(38)
Information Systems	6,262	6,262
LED Replacement	323,152	323,152
Parks & Recreation	1,009	1,009
Public Safety Building	39,080	39,080
Roads & Drainage	3,878	3,878
Parks & Recreation + Artificial Field	4,710	4,710
<b>Total</b>	<b>\$ 384,650</b>	<b>\$ 384,650</b>

### Long Term Infrastructure Reserves

The LTR Reserves were established to replace aging infrastructure in the longer term. The Asset Management Plan will be presented in 2021 and will help determine future funding needs. Since 2018, on an annual basis the City has re-allocated over \$6.0 M across general, water and sewer annual LTR contributions to fund current infrastructure replacement. \$11.9M was also drawn from general LTR to fund the construction of the PCCC. While the current LTR reserve balances are

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available to fund infrastructure replacement projects, use on current projects will reduce the amount available to fund the infrastructure deficit. It is not recommended to use these funds for Neighbourhood Rehabilitation at this time, since some of the funding is already being used for the current capital program.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Long Term General Infrastructure	5,435,984	1,340,364	(642,000)	6,134,348	1,347,347	(642,000)	6,839,695
Long Term Sewer Infrastructure	2,749,682	113,625	-	2,863,307	114,762	-	2,978,069
Long Term Water Infrastructure	3,993,812	155,212	-	4,149,024	156,764	-	4,305,787
<b>Total</b>	<b>\$ 12,179,478</b>	<b>\$ 1,609,201</b>	<b>\$ (642,000)</b>	<b>\$ 13,146,679</b>	<b>\$ 1,618,873</b>	<b>\$ (642,000)</b>	<b>\$ 14,123,551</b>

### Land Sale Reserve

Historically, in addition to land purchases, the land sale reserve was used to fund capital projects that could not be accommodated from the annual capital funding allocation. The reserve would then be replenished not only by proceeds from land sales, but on an annual basis, over the life of the new capital asset that was funded from the reserve. This internal borrowing program was eliminated when the City repurposed the internal loan payment of \$1.8M to fund the PCCC debt and additional operating costs. What this means is that this reserve is not being replenished on a regular basis, and it is therefore recommended to not use any of these reserve funds for the capital program at this time. If any city lands are sold (replenishing the reserve) that decision could be reconsidered.

### Federal Gas Tax

The Federal Gas Tax, up to 2021, has been allocated to fund the McAllister project. Contributions from 2022 onward could be used to fund these projects (\$240K/year).

### Other Reserves

The “other reserves” in Attachment 1 must be used for their intended purpose and can not be used for the above capital projects.

### Accumulated Surplus

Accumulated Surplus arising from the general, water and sewer fund operations does not have any restrictions and can be used to fund both capital and operating expenditures. In accordance with the city’s surplus policy, the city earmarks a portion of the accumulated surplus (calculated as 12% of the prior year’s taxation or utility revenues) as funding for the first 6 months of the year prior to

property tax collection, a contingency for emergency or extraordinary expenditures or for opportunities. Surplus funds are not only available for the unexpected, but for opportunities that may arise that cannot be funded otherwise. It should be noted that the current balance of \$12.3 M, is significantly lower than the 2014 ending balance of \$30.3 M. Over the past six years the surplus balance has been reduced by funding projects such as the PCCC and other opportunities. With the depletion of the operating reserves, land sale reserve, and use of the long term reserves for current capital projects, maintaining the minimum balance becomes more important. Although it was anticipated that some of these funds may be required to avoid a deficit during 2020 due to the COVID-19 pandemic, staff feel confident that it will not be necessary as staff were extremely proactive in managing expenses to offset the revenue shortfalls. As it is unknown what 2021 may bring, it is recommended to keep the minimum balance in tact.

### **Borrowing**

Capital debt financing is also an option that Committee may want to consider now or in the future. The city currently only has debt for the Coast Meridian Overpass and the Port Coquitlam Community Center. When funding these larger projects, Council approved using a balance of reserves and debt financing to ensure a minimal tax burden on future taxpayers for debt payments, as well as ensuring that there would be reserve funding for future projects. Without elector approval the annual debt payments cannot exceed 5% of the city's ongoing revenues (2020-\$5.6M limit, \$2.33 M available). At current interest rates (1.47%) the city could borrow an additional \$30M over 15 years, or approximately \$55M over 30 years.

### **CONCLUSION**

It is recommended to transfer the \$690K operating reserves and \$384K legacy capital reserves identified above, into the general capital reserve. In addition to the 2022 gas tax funding (\$240K), this results in \$1.3M additional general capital funding available for either additional Neighbourhood Rehabilitation projects or other projects (ie. McAllister pedestrian bridge replacement or Gates Park tennis court covering).

After further consideration, and weighing the importance Committee gave to replacement of the McAllister pedestrian bridge replacement, staff have identified additional funds (\$355k) which could be available should Committee choose to defer the following projects:

- Gates Park Tennis Court – LED Lighting (\$225k, pg. 106)
- Fleet Telematics System (\$70k, pg. 136)
- Irrigation Expansion (\$30k, pg. 138)
- Spray Park (\$30k, pg. 146)

Another option would be to address the funding gap through LTR and/or accumulated surplus.

### **FINANCIAL IMPLICATIONS**

Allocating additional reserve or accumulated surplus funds to the 2021-2022 Capital Plan may limit future opportunities or require borrowing.

### **LEGAL IMPLICATIONS**

As the operating reserves were created under a specific bylaw outlining their use, an additional bylaw would be required to transfer the funds no longer required for operating purposes in to the capital fund. A Council member who votes in favour of an unlawful expenditure in regard to a reserve, or in some cases a staff member who acts contrary to the legislation, may be found personally liable for the amount of the reserve transfer or loan unless the amount is repaid to the reserve promptly and before the Court hears the matter.

### **ATTACHMENTS**

Attachment 1: Reserves

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**Contributing author(s):** Melony Burton, Farouk Zaba



# 2021-2022 Capital Plan & One-Time Enhancements Follow Up

## ATTACHMENT 1

## RESERVES

The following tables show the projected reserve interest, contributions and withdrawals for 2020 to 2022:

		Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>Pages</b>	<b>RESERVE:</b>							
13	Operating Reserves	3,823,491	227,778	-	4,051,269	229,391	(133,000)	4,147,659
14	Capital Reserves	32,435,609	15,769,916	(21,222,233)	26,983,292	15,479,552	(20,181,600)	22,281,244
15	Long Term Infrastructure Reserves	12,179,478	1,609,201	(642,000)	13,146,679	1,618,873	(642,000)	14,123,551
18	Other Reserves	9,459,052	1,145,660	(2,615,000)	7,989,711	1,143,541	(100,000)	9,033,253
19	Legacy Capital Reserves	2,175,055	16,701	(1,009,900)	1,181,856	7,794	(805,000)	384,650
	<b>Total</b>	<b>\$ 60,072,684</b>	<b>\$ 18,769,256</b>	<b>\$ (25,489,133)</b>	<b>\$ 53,352,807</b>	<b>\$ 18,479,151</b>	<b>\$ (21,861,600)</b>	<b>\$ 49,970,358</b>

## OPERATING RESERVES

The following reserves are funded from taxes and fees and are used for: significant expenditures that occur every few years (i.e. election); contingency funds for specific purposes (snow & ice removal, self-insurance, RCMP, public safety initiatives, Canada Day, May Day); carry-over projects (arts & culture); rate stabilization (traffic fine revenue, sewer and water rate stabilization).

Reserve	Description
Election Reserve	Provides funding for the municipal and school board elections. The City attempts to annualize the cost of the election by allocating an amount in each year to the reserve.
Self-Insurance Reserve	Funds the potential net increased cost of any insurance claim due to the higher insurance deductible (\$250,000) to achieve reduced annual insurance premiums.
Public Safety Initiatives Reserve	Funds will cover costs related to potential legal challenges of actions under controlled substance bylaw inspections.
Snow & Ice Removal Reserve	Funds pay for the costs of snow & ice removal in bad winter years by setting aside snow & ice removal funds that are not expended in moderate years.
Canada Day Reserve	Created to support Canada Day activities in those years that fundraising efforts do not meet the required budget allocation.
May Day Reserve	Created to support May Day activities in those years that fundraising efforts do not meet the required budget allocation.
Arts & Culture Reserve	At the end of the year any unspent arts & culture funds are allocated to the reserve to be used for future activities: CCD Investment Grant, Public Art Replacement/Maintenance/Arts & Culture projects.

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Water Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
Sewer Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
RCMP Reserve	Funded from prior year RCMP surplus to help fund future year's RCMP if the RCMP fills all approved positions.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Art & Heritage	256,898	2,569	-	259,467	1,930	(133,000)	128,397
Election	182,413	1,824	-	184,237	1,842	(100,000)	\$ 86,080
May Day/Canada Day	5,264	53	-	5,317	53	-	5,370
Public Safety Initiatives	99,898	999	-	100,897	1,009	-	101,906
RCMP	1,292,058	12,921	-	1,304,978	13,050	-	1,318,028
Self-Insurance	457,978	4,580	-	462,558	4,626	-	467,183
Sewer Rate Stabilization	454,619	113,689	-	568,308	114,826	-	683,134
Snow & Ice Clearing	1,562	16	-	1,578	16	-	1,593
Water Rate Stabilization	1,072,800	91,128	-	1,163,928	92,039	-	1,255,968
<b>Total</b>	<b>\$ 3,823,490</b>	<b>\$ 227,779</b>	<b>\$ -</b>	<b>\$ 4,051,268</b>	<b>\$ 229,391</b>	<b>\$ (133,000)</b>	<b>\$ 4,147,659</b>

## CAPITAL RESERVES

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

Reserve	Description
General Capital Reserve	All general capital funding is now directed here and is the primary funding source for all capital projects.
Community Recreation Complex Reserve	Tax levies and parcel tax contributions are put in this reserve to fund the community recreation complex. Once the community recreation complex project is complete in 2021, there will be no funds remaining.
Land Sale Reserve	The City's land sale reserve is used to fund land purchases, land servicing and other new infrastructure. Starting in 2017 the pay back of past capital projects funded from the land sale reserve (\$1.8 million) is being repurposed to accommodate capital costs and future additional operating and debt servicing costs of the community recreation complex. The result is that the land sale reserve will only be replenished from funds received from the sale of land or improvements.
Equipment Replacement Reserve	Provides funds for vehicle & equipment replacement. The balance is required to adequately fund future fleet replacements as per the fleet CIA.
Cart Replacement Reserve	Provides funds for garbage, green & recycling cart replacement.

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Sewer Infrastructure Reserve	Provides funds for sewer infrastructure, projects, work or acquisition that is of a capital or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.
Water Infrastructure Reserve	Provides funds for water infrastructure, projects, work or acquisition that is of a capital or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.

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

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Community Centre	\$ 91,541	\$ 915	\$ -	\$ 92,456	\$ 925	\$ -	\$ 93,381
General Capital	6,054,902	9,777,884	(13,268,067)	2,564,719	9,507,991	(12,037,434)	35,275
Land Sale	6,815,442	108,103	(2,000,000)	4,923,545	99,184	-	5,022,729
Sewer Infrastructure	5,632,267	1,430,419	(751,833)	6,310,853	1,412,954	(5,601,833)	2,121,974
Equipment Replacement	2,503,949	1,265,868	(2,270,000)	1,499,817	1,260,977	(1,290,000)	1,470,794
Cart Replacement	1,099,817	131,098	(100,000)	1,130,915	131,409	(100,000)	1,162,325
Water Infrastructure	10,237,691	3,055,630	(2,882,333)	10,410,987	3,066,113	(1,132,333)	12,344,767
<b>Total</b>	<b>\$ 32,435,609</b>	<b>\$ 15,769,916</b>	<b>\$ (21,272,233)</b>	<b>\$ 26,933,292</b>	<b>\$ 15,479,552</b>	<b>\$ (20,161,600)</b>	<b>\$ 22,251,245</b>

## LONG TERM INFRASTRUCTURE RESERVES

The following reserves are funded from taxes and utility fees and have been built up since 2010 to replace aging infrastructure. In 2021, consistent with 2018, 2019 and 2020, the annual Long-Term Reserve contributions will be transferred to the Capital Reserves in order to complete the volume of work noted in the 2020-2021 capital plan. An Asset Management Plan is being developed, which will help to determine future funding needs or uses for this reserve.

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

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Long Term General Infrastructure	5,435,984	1,340,364	(642,000)	6,134,348	1,347,347	(642,000)	6,839,695
Long Term Sewer Infrastructure	2,749,682	113,625	-	2,863,307	114,762	-	2,978,069
Long Term Water Infrastructure	3,993,812	155,212	-	4,149,024	156,764	-	4,305,787
<b>Total</b>	<b>\$ 12,179,478</b>	<b>\$ 1,609,201</b>	<b>\$ (642,000)</b>	<b>\$ 13,146,679</b>	<b>\$ 1,618,873</b>	<b>\$ (642,000)</b>	<b>\$ 14,123,551</b>

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

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

### Long Term General Infrastructure Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 442,000	\$ 442,000	\$ -	\$ -	442,000
2011	472,000	914,000	12,721	-	1,368,721
2012	137,000	1,051,000	39,970	-	2,459,692
50% of 2012 Surplus	-	360,000	-	-	2,819,692
2013	515,000	1,566,000	72,954	-	4,458,646
50% of 2013 Surplus	-	1,174,000	-	-	5,632,646
2014	539,000	2,105,000	127,940	-	7,865,586
50% of 2014 Surplus	-	1,260,000	-	-	9,125,586
2015	546,000	2,651,000	197,404	-	11,973,990
2016	585,000	3,236,000	262,325	-	15,472,314
2017*	-	-	268,047	3,310,939	12,429,423
2018*	-	-	181,188	7,602,724	5,007,887
2019*	638,600	638,600	146,167	20,216	5,772,438
2020*	644,200	1,282,800	55,763	1,675,017	5,435,984
2021*	644,200	1,282,800	57,564	642,000	6,134,348

\* 2017-2018 Total annual allocations have been repurposed to fund the capital program. In 2020 and 2021 an additional \$642,000 is being transferred from the general long term reserve to the general capital reserve to fund the capital program.

### Long Term Water Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ 73,000
2011	81,000	154,000	3,340	-	230,340
2012	90,000	244,000	6,790	-	481,130
2013	97,200	341,200	13,198	-	835,528
2014	106,700	447,900	22,228	-	1,305,656
50% of 2014 Surplus	-	850,000	-	-	2,155,656
2015	109,100	557,000	40,384	-	2,753,040
2016	112,500	669,500	59,594	-	3,482,134
2017*	109,900	779,400	67,553	779,400	3,549,687
2018*	113,000	892,400	74,543	892,400	3,624,230
2019*	114,700	1,007,100	101,207	892,400	3,840,137
2020*	114,700	114,700	38,975	-	3,993,812
2021*	114,700	114,700	40,512	-	4,149,024

\* 2017-2022 Total annual allocations have been repurposed to fund the capital program.

### Long Term Sewer Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 64,000	\$ 64,000	\$ -	\$ -	\$ 64,000
2011	70,000	134,000	2,919	-	200,919
2012	70,000	204,000	5,837	-	410,756
2013	74,300	278,300	11,136	-	700,192
2014	75,500	353,800	18,401	-	1,072,393
50% of 2014 Surplus	-	303,000	-	-	1,375,393
2015	77,000	430,800	28,930	-	1,835,123
2016	78,500	509,300	40,333	-	2,384,756
2017*	77,800	587,100	46,264	587,100	2,431,020
2018*	81,900	669,000	51,051	669,000	2,482,071
2019*	85,700	754,700	69,410	669,000	2,637,181

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

2020*	85,700	85,700	26,800	-	2,749,681
2021*	85,700	85,700	27,925	-	2,863,306

\* 2017-2022 Total annual allocations have been repurposed to fund the capital program.

## OTHER RESERVES

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

Reserve	Description
Parkland Acquisition Reserve	Funds collected from developers in lieu of providing parkland.
Cemetery Expansion Reserve	Funds collected through cemetery fees for the purpose of purchase or development of land or facilities for cemetery purposes in the future.
Amenities Reserve	Funds from application of the bonus density policy used to fund community amenities that are of a capital or special operating nature & that are not part of regular operations.
Special Needs Housing Reserve	Funds from application of the bonus density policy used to contribute to housing goals & objectives as determined by Council from time to time.
Parking Reserve	Funds received from application of the cash-in-lieu of parking regulation that may be used to provide for parking improvements in the downtown. \$1 Million of this funding will be used to help fund the community recreation complex parking.
Roads (MRN) Reserve	Funds that are not expended in any given year from TransLink's funding agreement for the MRN roads. Funds are restricted for use only on MRN Roads.
Federal Gas Tax Reserve	Funding from the Federal Gas Tax program for local infrastructure needs. This was used for the community recreation complex. It is proposed that these funds be used for the McAllister Avenue Improvement Project in 2021.
Downtown Projects Reserve	Funds received from 3 digital signs to be allocated to downtown projects as determined by Council from time to time.
Transit Shelters Reserve	Funds received from Pattison transit shelters to build future transit shelters.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfer	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Cemetery Expansion	167,030	1,670	-	168,701	1,437	(50,000)	120,138
Community Amenities	434,574	2,346	(400,000)	36,920	369	-	37,289
Downtown Projects	941,852	304,919	(1,200,000)	46,770	301,968	-	348,738
Federal Gas Tax	760,603	234,434	(965,000)	30,037	231,953	-	261,990
(Road) MRN	1,568,054	488,533	-	2,056,587	493,418	-	2,550,006
Parking	2,573,693	33,626	-	2,607,320	33,962	-	2,641,282
Parkland Acquisition	2,470,365	24,704	-	2,495,069	24,951	-	2,520,020
Social Housing	470,044	4,700	-	474,744	4,747	-	479,491
Transit Shelters	71,812	50,718	(50,000)	72,530	50,725	(50,000)	73,255
Trees	1,024	10	-	1,034	10	-	1,044
<b>Total</b>	<b>\$ 9,459,051</b>	<b>\$ 1,145,660</b>	<b>\$ (2,615,000)</b>	<b>\$ 7,989,711</b>	<b>\$ 1,143,540</b>	<b>\$ (100,000)</b>	<b>\$ 9,033,253</b>



## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

### LEGACY CAPITAL RESERVES

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

Reserve	Description
Building Maintenance Reserve	Provides funds for building maintenance projects. Most funding will be used for the community recreation complex; the remainder is set aside for any maintenance required on the current recreation complex prior to the new facility being built. As the project is delayed there is expected to be maintenance required to keep the facilities operating in the meantime.
Environmental & Solid Waste Reserve	Provides funds for solid waste & environmental projects.
LED Replacement Reserve	Provides funds for LED traffic signal lens replacement.
Public Safety Building Reserve	Provides funds for the public safety buildings, including the community police offices and the Coquitlam RCMP building.
Roads & Drainage Reserve	Provides funds for roads & drainage infrastructure projects, work or acquisition including new or replacement infrastructure components, studies, major repairs & maintenance, & other expenditures that are not part of regular operations.
Parks & Recreation & Artificial Turf Field Reserve	Provides funds for parks and recreation infrastructure projects, work or acquisition including new or replacement infrastructure components, studies, major repairs & maintenance, & other expenditures that are not part of regular operations.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Building Maintenance	\$ 219,024	\$ 1,815	\$ (75,000)	\$ 145,839	\$ 758	\$ (140,000)	\$ 6,597
Environmental & Solid Waste	494,354	2,534	(482,000)	14,888	74	(15,000)	(38)
Information Systems	218,582	1,118	(213,500)	6,200	62	-	6,262
LED Replacement	316,784	3,168	-	319,952	3,200	-	323,152
Parks & Recreation	63,080	319	(62,400)	999	10	-	1,009
Parks & Recreation + Artificial Field	678,688	6,787	-	685,475	3,605	(650,000)	39,080
Roads & Drainage	53,554	286	(50,000)	3,840	38	-	3,878
Public Safety Building	130,989	675	(127,000)	4,664	47	-	4,710
<b>Total</b>	<b>\$ 2,175,055</b>	<b>\$ 16,702</b>	<b>\$ (1,009,900)</b>	<b>\$ 1,181,857</b>	<b>\$ 7,794</b>	<b>\$ (805,000)</b>	<b>\$ 384,650</b>

### 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 total) of all previous annual surpluses. Accumulated surplus is made up of both cash and non-cash items.

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

After taking into consideration the 2020 minimum balance requirements (General \$8,234,552; Water \$1,535,607; Sewer \$1,120,865), the remaining available funding is shown in the following table:

	<b>Dec 31, 2020 Estimated Available Balance</b>	<b>2021 Transfers</b>	<b>2021 Projects</b>	<b>Dec 31, 2021 Estimated Available Balance</b>	<b>2022 Transfers</b>	<b>2022 Projects</b>	<b>Dec 31, 2022 Estimated Available Balance</b>
<b>RESERVE:</b>							
General	\$ 815,689	\$ -	\$ (732,400)	\$ 83,289	\$ -	\$ -	\$ 83,289
Sewer	790,034	-	-	790,034	-	-	790,034
Water	(104,380)	-	-	(104,380)	-	-	(104,380)
<b>Total</b>	<b>\$ 1,501,343</b>	<b>\$ -</b>	<b>\$ (732,400)</b>	<b>\$ 768,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 768,943</b>

# 2021-2022 Capital Plan & One-Time Enhancements Follow Up

## ATTACHMENT 1

## RESERVES

The following tables show the projected reserve interest, contributions and withdrawals for 2020 to 2022:

		Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>Pages</b>	<b>RESERVE:</b>							
13	Operating Reserves	3,823,491	227,778	-	4,051,269	229,391	(133,000)	4,147,659
14	Capital Reserves	32,435,609	15,769,916	(21,222,233)	26,983,292	15,479,552	(20,181,600)	22,281,244
15	Long Term Infrastructure Reserves	12,179,478	1,609,201	(642,000)	13,146,679	1,618,873	(642,000)	14,123,551
18	Other Reserves	9,459,052	1,145,660	(2,615,000)	7,989,711	1,143,541	(100,000)	9,033,253
19	Legacy Capital Reserves	2,175,055	16,701	(1,009,900)	1,181,856	7,794	(805,000)	384,650
	<b>Total</b>	<b>\$ 60,072,684</b>	<b>\$ 18,769,256</b>	<b>\$ (25,489,133)</b>	<b>\$ 53,352,807</b>	<b>\$ 18,479,151</b>	<b>\$ (21,861,600)</b>	<b>\$ 49,970,358</b>

## OPERATING RESERVES

The following reserves are funded from taxes and fees and are used for: significant expenditures that occur every few years (i.e. election); contingency funds for specific purposes (snow & ice removal, self-insurance, RCMP, public safety initiatives, Canada Day, May Day); carry-over projects (arts & culture); rate stabilization (traffic fine revenue, sewer and water rate stabilization).

Reserve	Description
Election Reserve	Provides funding for the municipal and school board elections. The City attempts to annualize the cost of the election by allocating an amount in each year to the reserve.
Self-Insurance Reserve	Funds the potential net increased cost of any insurance claim due to the higher insurance deductible (\$250,000) to achieve reduced annual insurance premiums.
Public Safety Initiatives Reserve	Funds will cover costs related to potential legal challenges of actions under controlled substance bylaw inspections.
Snow & Ice Removal Reserve	Funds pay for the costs of snow & ice removal in bad winter years by setting aside snow & ice removal funds that are not expended in moderate years.
Canada Day Reserve	Created to support Canada Day activities in those years that fundraising efforts do not meet the required budget allocation.
May Day Reserve	Created to support May Day activities in those years that fundraising efforts do not meet the required budget allocation.
Arts & Culture Reserve	At the end of the year any unspent arts & culture funds are allocated to the reserve to be used for future activities: CCD Investment Grant, Public Art Replacement/Maintenance/Arts & Culture projects.

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

Water Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
Sewer Rate Stabilization Reserve	Metro Vancouver has been forecasting an increase in rates, therefore funding is being set aside to lessen the impact on the increase when it occurs.
RCMP Reserve	Funded from prior year RCMP surplus to help fund future year's RCMP if the RCMP fills all approved positions.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Art & Heritage	256,898	2,569	-	259,467	1,930	(133,000)	128,397
Election	182,413	1,824	-	184,237	1,842	(100,000)	\$ 86,080
May Day/Canada Day	5,264	53	-	5,317	53	-	5,370
Public Safety Initiatives	99,898	999	-	100,897	1,009	-	101,906
RCMP	1,292,058	12,921	-	1,304,978	13,050	-	1,318,028
Self-Insurance	457,978	4,580	-	462,558	4,626	-	467,183
Sewer Rate Stabilization	454,619	113,689	-	568,308	114,826	-	683,134
Snow & Ice Clearing	1,562	16	-	1,578	16	-	1,593
Water Rate Stabilization	1,072,800	91,128	-	1,163,928	92,039	-	1,255,968
<b>Total</b>	<b>\$ 3,823,490</b>	<b>\$ 227,779</b>	<b>\$ -</b>	<b>\$ 4,051,268</b>	<b>\$ 229,391</b>	<b>\$ (133,000)</b>	<b>\$ 4,147,659</b>

## CAPITAL RESERVES

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

Reserve	Description
General Capital Reserve	All general capital funding is now directed here and is the primary funding source for all capital projects.
Community Recreation Complex Reserve	Tax levies and parcel tax contributions are put in this reserve to fund the community recreation complex. Once the community recreation complex project is complete in 2021, there will be no funds remaining.
Land Sale Reserve	The City's land sale reserve is used to fund land purchases, land servicing and other new infrastructure. Starting in 2017 the pay back of past capital projects funded from the land sale reserve (\$1.8 million) is being repurposed to accommodate capital costs and future additional operating and debt servicing costs of the community recreation complex. The result is that the land sale reserve will only be replenished from funds received from the sale of land or improvements.
Equipment Replacement Reserve	Provides funds for vehicle & equipment replacement The balance is required to adequately fund future fleet replacements as per the fleet CIA.
Cart Replacement Reserve	Provides funds for garbage, green & recycling cart replacement.
Sewer Infrastructure Reserve	Provides funds for sewer infrastructure, projects, work or acquisition that is of a capital

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.

Water Infrastructure Reserve Provides funds for water infrastructure, projects, work or acquisition that is of a capital or special operating nature, including new or replacement infrastructure components, studies, major repairs and maintenance and other expenditures that are not part of regular operations.

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

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Community Centre	\$ 91,541	\$ 915	\$ -	\$ 92,456	\$ 925	\$ -	\$ 93,381
General Capital	6,054,902	9,777,884	(13,268,067)	2,564,719	9,507,991	(12,037,434)	35,275
Land Sale	6,815,442	108,103	(2,000,000)	4,923,545	99,184	-	5,022,729
Sewer Infrastructure	5,632,267	1,430,419	(751,833)	6,310,853	1,412,954	(5,601,833)	2,121,974
Equipment Replacement	2,503,949	1,265,868	(2,270,000)	1,499,817	1,260,977	(1,290,000)	1,470,794
Cart Replacement	1,099,817	131,098	(100,000)	1,130,915	131,409	(100,000)	1,162,325
Water Infrastructure	10,237,691	3,055,630	(2,882,333)	10,410,987	3,066,113	(1,132,333)	12,344,767
<b>Total</b>	<b>\$ 32,435,609</b>	<b>\$ 15,769,916</b>	<b>\$ (21,272,233)</b>	<b>\$ 26,933,292</b>	<b>\$ 15,479,552</b>	<b>\$ (20,161,600)</b>	<b>\$ 22,251,245</b>

## LONG TERM INFRASTRUCTURE RESERVES

The following reserves are funded from taxes and utility fees and have been built up since 2010 to replace aging infrastructure. In 2021, consistent with 2018, 2019 and 2020, the annual Long-Term Reserve contributions will be transferred to the Capital Reserves in order to complete the volume of work noted in the 2020-2021 capital plan. An Asset Management Plan is being developed, which will help to determine future funding needs or uses for this reserve.

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

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contributions	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contributions	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Long Term General Infrastructure	5,435,984	1,340,364	(642,000)	6,134,348	1,347,347	(642,000)	6,839,695
Long Term Sewer Infrastructure	2,749,682	113,625	-	2,863,307	114,762	-	2,978,069
Long Term Water Infrastructure	3,993,812	155,212	-	4,149,024	156,764	-	4,305,787
<b>Total</b>	<b>\$ 12,179,478</b>	<b>\$ 1,609,201</b>	<b>\$ (642,000)</b>	<b>\$ 13,146,679</b>	<b>\$ 1,618,873</b>	<b>\$ (642,000)</b>	<b>\$ 14,123,551</b>

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



## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

### Long Term General Infrastructure Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 442,000	\$ 442,000	\$ -	\$ -	442,000
2011	472,000	914,000	12,721	-	1,368,721
2012	137,000	1,051,000	39,970	-	2,459,692
50% of 2012 Surplus	-	360,000	-	-	2,819,692
2013	515,000	1,566,000	72,954	-	4,458,646
50% of 2013 Surplus	-	1,174,000	-	-	5,632,646
2014	539,000	2,105,000	127,940	-	7,865,586
50% of 2014 Surplus	-	1,260,000	-	-	9,125,586
2015	546,000	2,651,000	197,404	-	11,973,990
2016	585,000	3,236,000	262,325	-	15,472,314
2017*	-	-	268,047	3,310,939	12,429,423
2018*	-	-	181,188	7,602,724	5,007,887
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2021*	644,200	1,282,800	57,564	642,000	6,134,348

\* 2017-2018 Total annual allocations have been repurposed to fund the capital program. In 2020 and 2021 an additional \$642,000 is being transferred from the general long term reserve to the general capital reserve to fund the capital program.

### Long Term Water Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ 73,000
2011	81,000	154,000	3,340	-	230,340
2012	90,000	244,000	6,790	-	481,130
2013	97,200	341,200	13,198	-	835,528
2014	106,700	447,900	22,228	-	1,305,656
50% of 2014 Surplus	-	850,000	-	-	2,155,656
2015	109,100	557,000	40,384	-	2,753,040
2016	112,500	669,500	59,594	-	3,482,134
2017*	109,900	779,400	67,553	779,400	3,549,687
2018*	113,000	892,400	74,543	892,400	3,624,230
2019*	114,700	1,007,100	101,207	892,400	3,840,137
2020*	114,700	114,700	38,975	-	3,993,812
2021*	114,700	114,700	40,512	-	4,149,024

\* 2017-2022 Total annual allocations have been repurposed to fund the capital program.

### Long Term Sewer Reserve

Year	Estimated Annual 1% Increase	Total Annual Allocation	Annual Interest	Capital Project Spending	Reserve Balance
2010	\$ 64,000	\$ 64,000	\$ -	\$ -	\$ 64,000
2011	70,000	134,000	2,919	-	200,919
2012	70,000	204,000	5,837	-	410,756
2013	74,300	278,300	11,136	-	700,192
2014	75,500	353,800	18,401	-	1,072,393
50% of 2014 Surplus	-	303,000	-	-	1,375,393
2015	77,000	430,800	28,930	-	1,835,123
2016	78,500	509,300	40,333	-	2,384,756
2017*	77,800	587,100	46,264	587,100	2,431,020
2018*	81,900	669,000	51,051	669,000	2,482,071
2019*	85,700	754,700	69,410	669,000	2,637,181

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

2020*	85,700	85,700	26,800	-	2,749,681
2021*	85,700	85,700	27,925	-	2,863,306

\* 2017-2022 Total annual allocations have been repurposed to fund the capital program.

## OTHER RESERVES

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

Reserve	Description
Parkland Acquisition Reserve	Funds collected from developers in lieu of providing parkland.
Cemetery Expansion Reserve	Funds collected through cemetery fees for the purpose of purchase or development of land or facilities for cemetery purposes in the future.
Amenities Reserve	Funds from application of the bonus density policy used to fund community amenities that are of a capital or special operating nature & that are not part of regular operations.
Special Needs Housing Reserve	Funds from application of the bonus density policy used to contribute to housing goals & objectives as determined by Council from time to time.
Parking Reserve	Funds received from application of the cash-in-lieu of parking regulation that may be used to provide for parking improvements in the downtown. \$1 Million of this funding will be used to help fund the community recreation complex parking.
Roads (MRN) Reserve	Funds that are not expended in any given year from TransLink's funding agreement for the MRN roads. Funds are restricted for use only on MRN Roads.
Federal Gas Tax Reserve	Funding from the Federal Gas Tax program for local infrastructure needs. This was used for the community recreation complex. It is proposed that these funds be used for the McAllister Avenue Improvement Project in 2021.
Downtown Projects Reserve	Funds received from 3 digital signs to be allocated to downtown projects as determined by Council from time to time.
Transit Shelters Reserve	Funds received from Pattison transit shelters to build future transit shelters.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfer	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Cemetery Expansion	167,030	1,670	-	168,701	1,437	(50,000)	120,138
Community Amenities	434,574	2,346	(400,000)	36,920	369	-	37,289
Downtown Projects	941,852	304,919	(1,200,000)	46,770	301,968	-	348,738
Federal Gas Tax	760,603	234,434	(965,000)	30,037	231,953	-	261,990
(Road) MRN	1,568,054	488,533	-	2,056,587	493,418	-	2,550,006
Parking	2,573,693	33,626	-	2,607,320	33,962	-	2,641,282
Parkland Acquisition	2,470,365	24,704	-	2,495,069	24,951	-	2,520,020
Social Housing	470,044	4,700	-	474,744	4,747	-	479,491
Transit Shelters	71,812	50,718	(50,000)	72,530	50,725	(50,000)	73,255
Trees	1,024	10	-	1,034	10	-	1,044
<b>Total</b>	<b>\$ 9,459,051</b>	<b>\$ 1,145,660</b>	<b>\$ (2,615,000)</b>	<b>\$ 7,989,711</b>	<b>\$ 1,143,540</b>	<b>\$ (100,000)</b>	<b>\$ 9,033,253</b>

## 2021-2022 Capital Plan & One-Time Enhancements Follow Up

### LEGACY CAPITAL RESERVES

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

Reserve	Description
Building Maintenance Reserve	Provides funds for building maintenance projects. Most funding will be used for the community recreation complex; the remainder is set aside for any maintenance required on the current recreation complex prior to the new facility being built. As the project is delayed there is expected to be maintenance required to keep the facilities operating in the meantime.
Environmental & Solid Waste Reserve	Provides funds for solid waste & environmental projects.
LED Replacement Reserve	Provides funds for LED traffic signal lens replacement.
Public Safety Building Reserve	Provides funds for the public safety buildings, including the community police offices and the Coquitlam RCMP building.
Roads & Drainage Reserve	Provides funds for roads & drainage infrastructure projects, work or acquisition including new or replacement infrastructure components, studies, major repairs & maintenance, & other expenditures that are not part of regular operations.
Parks & Recreation & Artificial Turf Field Reserve	Provides funds for parks and recreation infrastructure projects, work or acquisition including new or replacement infrastructure components, studies, major repairs & maintenance, & other expenditures that are not part of regular operations.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Building Maintenance	\$ 219,024	\$ 1,815	\$ (75,000)	\$ 145,839	\$ 758	\$ (140,000)	\$ 6,597
Environmental & Solid Waste	494,354	2,534	(482,000)	14,888	74	(15,000)	(38)
Information Systems	218,582	1,118	(213,500)	6,200	62	-	6,262
LED Replacement	316,784	3,168	-	319,952	3,200	-	323,152
Parks & Recreation	63,080	319	(62,400)	999	10	-	1,009
Parks & Recreation + Artificial Field	678,688	6,787	-	685,475	3,605	(650,000)	39,080
Roads & Drainage	53,554	286	(50,000)	3,840	38	-	3,878
Public Safety Building	130,989	675	(127,000)	4,664	47	-	4,710
<b>Total</b>	<b>\$ 2,175,055</b>	<b>\$ 16,702</b>	<b>\$ (1,009,900)</b>	<b>\$ 1,181,857</b>	<b>\$ 7,794</b>	<b>\$ (805,000)</b>	<b>\$ 384,650</b>

## 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 total) of all previous annual surpluses. Accumulated surplus is made up of both cash and non-cash items.

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

After taking into consideration the 2020 minimum balance requirements (General \$8,234,552; Water \$1,535,607; Sewer \$1,120,865), the remaining available funding is shown in the following table:

	<b>Dec 31, 2020 Estimated Available Balance</b>	<b>2021 Transfers</b>	<b>2021 Projects</b>	<b>Dec 31, 2021 Estimated Available Balance</b>	<b>2022 Transfers</b>	<b>2022 Projects</b>	<b>Dec 31, 2022 Estimated Available Balance</b>
<b>RESERVE:</b>							
General	\$ 815,689	\$ -	\$ (732,400)	\$ 83,289	\$ -	\$ -	\$ 83,289
Sewer	790,034	-	-	790,034	-	-	790,034
Water	(104,380)	-	-	(104,380)	-	-	(104,380)
<b>Total</b>	<b>\$ 1,501,343</b>	<b>\$ -</b>	<b>\$ (732,400)</b>	<b>\$ 768,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 768,943</b>

## 2021-2022 Capital Plan & One-Time Enhancements

### **RECOMMENDATION:**

*That Committee of Council approve the projects as listed in the October 20, 2020 staff report, “2021-2022 Capital Plan & One-Time Enhancements” for inclusion in the 2021-2025 Financial Plan Bylaw.*

### **REPORT SUMMARY**

This report outlines the 2021-2022 draft capital plan and one-time enhancements for inclusion in the 2021-2025 Financial Plan bylaw.

### **BACKGROUND**

Since 2017, the City has used a two-year budget process. This process has been highly successful in achieving competitive pricing for City projects, as well as ensuring projects are delivered on time. The proposed 2021-2022 capital plan and one-time enhancements continue this strategy.

The development of the projects contained within the 2021-2022 capital plan & one-time enhancements are guided by multiple sources including:

- Council’s Action Plan for 2019-2022
- Council requests
- Resident feedback through the budget survey and other channels
- Staff input
- Plans, programs, studies, assessments, investigations and inspections
- City policies for Financial Management, Operating Costs of Capital.

2021-2022 one-time enhancements fund a range of projects to help the City plan for the future, while the 2021-2022 Capital Plan builds on recent plans through continued 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, road/lane paving, pedestrian safety, and traffic calming.

The development of this plan required extensive coordination with all City departments. The process to develop the plan started at the end of 2019 with approval of the 2020-2021 capital plan and one-time decision packages. Since approval of the 2020-2021 plan, new information has become available requiring amendments to 2021. Amendments can be the result of new opportunities, risks, or unforeseen costs. In other cases, time-sensitive needs have also arisen requiring new project additions to the 2021 portion of the plan.

To prepare for 2022, council and staff were provided an opportunity to submit budget requests for consideration in the summer. These requests were reviewed and screened by management prior to being incorporated into the draft plan for consideration of Council.

### **DISCUSSION**

#### **Capital Plan Highlights**

Infrastructure is one of the City's top priorities which is reflected in the 2021-2022 capital plan. Building on recent plans, the 2021-2022 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, road/lane paving, pedestrian safety and traffic calming. The plan also includes specific projects which align with the recommendations of the Downtown Action Plan

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 the 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 policies in the City's Official Community Plan.

Proposed amendments to the 2021 capital program are further detailed in Attachment 1, but highlights of the amendments include:

- Accelerated timing for the Coquitlam River sanitary siphon
- Reduced neighbourhood design fees for 2022 because of a modified scope
- Planning for rehabilitation of the building envelope at City Hall

## 2021-2022 Capital Plan & One-Time Enhancements

The full 2022 capital program is detailed in Attachment 1, but the highlights of the draft 2022 capital program are as follows:

- \$3,905,000 for major utility facility replacements/upgrades (culverts, pump stations, valves)
- \$9,145,000 for road paving and utility replacements (water, sewer, drainage)
- 1.3 km of new sidewalk and 1.2 km of multi-use paths
- \$1,230,000 for sidewalk and pedestrian safety improvements
- \$150,000 for traffic calming
- \$200,000 for new streetlights
- \$400,000 for lane paving
- \$405,000 for school/park road safety improvements
- \$1.74M for park rehabilitation (turf replacement, skate bowl resurfacing, sport court amenities, athletic field upgrades, tennis court lighting)
- \$60,000 for Trail Signage and Network Upgrades
- McAllister Bridge Rehabilitation - Design
- Veterans and Leigh Square - Design
- Kingsway Avenue Road Improvement Construction (Tyner to Coast Meridian)
- Spray Park – Design
- Downtown Public Art

### One-Time Enhancements Highlights

One-time enhancements are brought forward in response to Council and staff requests in conjunction with Council priorities and action items. The proposed projects for 2021 and 2022 are intended to address customer service, organizational efficiencies, infrastructure condition assessments, and to facilitate planning for future development. Highlights include:

- Coast Meridian Overpass inspection
- Hyde Creek recreation centre facility assessment
- Integrated stormwater management planning
- Climate Change Adaptation Plan

### **FINANCIAL IMPLICATIONS**

The 2021 proposed amendments would result in a net \$1,370,600 increase to the 2021 capital plan, making the revised total \$28.0 million. The total cost of the proposed 2022 capital plan is \$22.7 million. Attachment 1 provides a listing of the projects and a breakdown of costs between Neighbourhood Rehabilitation, Other Rehabilitation, and New.



## 2021-2022 Capital Plan & One-Time Enhancements

A further \$193,600 of one-time enhancements are proposed for 2021, bringing the revised total to \$688,000. The total cost of proposed 2022 one-time enhancements is \$74,800. Attachment 2 provides a listing of the projects.

Over the last few years, the amount of funding coming out of the City's reserves to fund the capital program & one-time enhancements has exceeded the annual contributions into these funding sources. 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 following tables outline the projected reserve balances based on the proposed plan.

	Dec 31, 2020 Estimated Ending Balance	2021 Interest & Contribution	2021 Projects & Transfers	Dec 31, 2021 Estimated Ending Balance	2022 Interest & Contribution	2022 Projects & Transfers	Dec 31, 2022 Estimated Ending Balance
<b>RESERVE:</b>							
Operating Reserves	3,823,491	227,778	-	4,051,269	229,391	(133,000)	4,147,659
Capital Reserves	32,435,609	15,769,916	(21,222,233)	26,983,292	15,479,552	(20,181,600)	22,281,244
Long Term Infrastructure Reserves	12,179,478	1,609,201	(642,000)	13,146,679	1,618,873	(642,000)	14,123,551
Other Reserves	9,459,052	1,145,660	(2,615,000)	7,989,711	1,143,541	(100,000)	9,033,253
Legacy Capital Reserves	2,175,055	16,701	(1,009,900)	1,181,856	7,794	(805,000)	384,650
<b>Total</b>	<b>\$60,072,684</b>	<b>\$18,769,256</b>	<b>\$(25,489,133)</b>	<b>\$53,352,807</b>	<b>\$ 18,479,151</b>	<b>\$(21,861,600)</b>	<b>\$49,970,358</b>

	Dec 31, 2020 Estimated Available Balance	2021 Transfers	2021 Projects	Dec 31, 2021 Estimated Available Balance	2022 Transfers	2022 Projects	Dec 31, 2022 Estimated Available Balance
<b>Accumulated Surplus</b>							
General	\$ 815,689	\$ -	\$ (732,400)	\$ 83,289	\$ -	\$ -	\$ 83,289
Sewer	790,034	-	-	790,034	-	-	790,034
Water	(104,380)	-	-	(104,380)	-	-	(104,380)
<b>Total</b>	<b>\$1,501,343</b>	<b>\$ -</b>	<b>\$(732,400)</b>	<b>\$768,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$768,943</b>

### OPTIONS (✓ = Staff Recommendation)

	#	Description
✓	1	Approve the proposed plan
	2	Adjust the proposed plan (funding sources and/or projects accordingly)

### **ATTACHMENTS**

Att#1: 2021-2022 capital plan project listing

Att#2: 2021-2022 one-time enhancement project listing

**Lead author(s):** Farouk Zaba

## Attachment #1 2021-2022 Capital Project Listing

Project	2021 Budget
2022 Neighbourhood Rehab Detailed Design	
Burns Rd Culvert	
Coquitlam River Sanitary Siphon	
Maple Creek Drainage Pump Station	
Mary Hill Sanitary Pump Station	
Nacht Sanitary Pump Station	
Trenton Water PRV Replacement	
Britannia Crescent – Suffolk to Coventry	
Cedar – Prairie to Wright	
Chadwick – St Michael to St Catherine	
Coquitlam – Oxford to York	
Coquitlam – Wellington to Coast Meridian	
Coventry – Suffolk to Westminster	
Fraser – Larch to Cedar	
Glade – Storm and Sanitary Upgrades	
Manning – Storm Sewer Extension	
Mary Hill – Thea to Shaughnessy	
Newberry – Fraser to Laburnum	
Prairie Ave – Coast Meridian to Fremont	
Sandlewood – Laburnum to Barberry	
St Albert – Coast Meridian to St James	
St Catherine – St Albert to Chadwick	
St James – St Albert to Chadwick	
St Michael – Robertson to Chadwick	
Tamarack – Sandlewood to east end	
Toronto – Prairie to south end	
<b>Total Neighbourhood Rehabilitation</b>	<b>\$13,285,000</b>
2021 Fleet Replacement Program	
2021 Laptop and Tablet Replacements	
2021 Network Infrastructure Replacement	
2021 PC Replacement	
2021 Public Safety Building Upgrades	
2021 Software Purchases	
2021 Solid Waste Carts and Locks	
Barrier Fence Replacement (2020-2024)	
Centralized Irrigation Systems (2020-2024)	
City Hall Building Envelope	
Court Resurfacing (2020-2024)	
Fire Department Toughbooks	
Fire Hall #2 Replacement	
Intersection Camera Replacement (2020-2024)	
LED Streetlight Conversion (2018-2021)	
Park Playground Improvements	
PoCo Trail Resurfacing (2020-2024)	
Salt Shed Roof Replacement	
<b>Total Other Rehabilitation</b>	<b>\$4,261,800</b>
2021 Development Infrastructure Gaps	
2021 Pedestrian Safety & Sidewalk Improvements	

## Attachment #1 2021-2022 Capital Project Listing

Project	2021 Budget
2021 Traffic Calming	
Bylaw Enforcement Vehicles	
Donald St Path – Wilson Ave to McAllister Ave	
Heavy Rescue Stabilization Equipment	
Intersection Control – Oxford St at Coquitlam Ave	
Intersection Improvements – Shaughnessy St At Eastern Dr	
Land Acquisition	
Lane Paving (2021-2025)	
McAllister Ave Improvements	
School and Park Road Safety Improvements	
Streetlight Expansion (2021-2025)	
Transit Shelters (2020-2024)	
<b>Total New</b>	<b>\$10,445,500</b>
<b>Total 2021 Capital Program</b>	<b>\$27,992,300</b>

Project	2022 Budget
2023 Neighbourhood Rehabilitation Detailed Design	
Burns Rd Culvert Replacement	
Coquitlam River Sanitary Siphon	
Dominion Avenue Sanitary Main Replacement	
Eastern Water PRV Replacement	
Handley Sanitary Pump Station	
Lions Park Sanitary Main Replacement	
Lougheed Hwy Culvert Replacement	
Maple Creek Drainage Pump Station Replacement	
Mary Hill Sanitary Pump Station Replacement	
Storm Pump Station Generators Upgrades	
Trenton Water PRV Replacement	
Central Ave – Shaughnessy To Tyner	
Kingsway Avenue	
Maple St – McAllister Ave to Wilson Ave	
Raleigh St Water Main - Gordon Ave to Davies Ave	
Shaughnessy St - Marpole Ave to Welcher Ave	
Shaughnessy St - Pitt River Ave to Stafford Ave	
<b>Total Neighbourhood Rehabilitation</b>	<b>\$14,135,000</b>
2022 Fleet Replacement Program	
2022 Information Technology Hardware	
2022 Information Technology Software	
2022 Public Safety Building Upgrades	
2022 Solid Waste Carts & Locks	
Athletic Field Upgrade Program (2022-2026)	
Automated External Defibrillator	
Barrier Fencing Replacement (2020-2024)	
Cemetery Driveway	
Centralized Irrigation Systems (2020-2024)	
City Hall Building Envelope	
Court Resurfacing (2020-2024)	

## Attachment #1 2021-2022 Capital Project Listing

Project	2022 Budget
Fire Hall #1 - LED Lighting	
Fire Hall #2 Replacement	
Gates Parks Field #2 Turf Replacement	
Gates Park Tennis Court - LED Lighting	
Intersection Camera Replacements (2019-2024)	
McAllister Pedestrian Bridge Rehabilitation	
Plotter	
PoCo Trail Resurfacing (2020-2024)	
SCADA System Upgrades (2020-2024)	
Skate Bowl Resurfacing	
Sport Court Components (2022-2024)	
Thermal Imaging Cameras	
Trail Signage & Network Upgrades (2022-2024)	
Veterans Park & Leigh Square	
<b>Total Other Rehab</b>	<b>\$5,720,600</b>
2022 Development Infrastructure Gaps	
2022 Sidewalks & Pedestrian Safety Improvements	
2022 Traffic Calming	
Downtown Public Art	
Fleet Telematics System	
Irrigation Expansion (2022-2026)	
Lane Paving (2021-2025)	
School & Park Road Safety Improvements	
Spray Park	
Streetlight Expansion (2021-2025)	
Transit Shelters (2020-2024)	
Traffic Signal – Nicola Ave At Hawkins St	
<b>Total New</b>	<b>\$2,795,000</b>
<b>Total 2022 Capital Program</b>	<b>\$22,650,600</b>

## Attachment #2 2021-2022 One-Time enhancement Project Listing

Project	2021 Budget	2022 Budget
Citadel Heights Water Pump Station Assessment	15,000	-
Climate Change Adaptation Strategy	150,000	-
Coast Meridian Overpass Detailed Inspection	100,000	-
Community Policing Vehicle 18-Month Pilot	33,600	16,800
Corporate Office Microfilm Scanning	30,000	-
Extension of Land and Development Facilitator Contract	100,000	-
Fleet Stores Inventory Count	45,000	-
Hyde Creek Recreation Centre Assessment	-	25,000
Integrated Stormwater Management Plan	200,000	-
Tax and Utility Collection at Recreation Facilities Pilot	14,400	-
Tri Cities Cultural Map	-	33,000
<b>Total</b>	<b>\$688,000</b>	<b>\$74,800</b>