



**Freestanding Committee of the Whole
(Corporate Administration & Finance Committee - Budget)**

November 17, 2021, 1:00 p.m.

Council Chambers

8645 Stave Lake Street, Mission, BC

Pages

- 1. CALL TO ORDER**
- 2. ADOPTION OF AGENDA**
- 3. CORPORATE ADMINISTRATION AND FINANCE**
 - a. Agenda Overview Presentation**
 - b. Public Consultation for the 2022 Budget and 2022 – 2026 Financial Plan** **3**

No staff recommendation accompanies this report and Council action is not required.
 - c. 2022 Fee Revision Bylaw 6070-2021** **23**

This report is provided for information purposes only. No staff recommendation accompanies this report and Council action is not required at this time.
 - d. 2022 to 2026 Financial Plan Objectives and Policies** **30**

RECOMMENDATION:

That the City's 2022 to 2026 Financial Plan Bylaw include the objectives and policies as noted in the report entitled "2022 to 2026 Financial Plan Objectives and Policies", dated November 17, 2021 from the Deputy Treasurer/Collector.

e. **2022 to 2026 Financial Plan Bylaw (6071-2021) Preparation**

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RECOMMENDATIONS:

1. That the General Operating Financial Plan, as presented, and including any approved spending package requests and the 0.5% increase for capital, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw, and that staff prepare the City's Tax Rate Bylaw (*prepared in April, 2022*) with a 5.96% increase to the 2022 property tax levy;
2. That the Sewer Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw and that staff prepare the Sewer User Rates and Charges Amending Bylaw 6072-2021-1922(29) with a \$9.24 per unit increase to the sewer flat-rate user fee for 4 dwelling units and less, a \$7.80 per unit increase to the sewer flat-rate user fees for more than 4 dwelling units and 2% increase to the other sewer user rate fees effective January 1, 2022 as indicated in Schedule A, of the Sewer User Rates Bylaw;
3. That the Drainage Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw, and that staff prepare the City's Tax Rates Bylaw (*prepared in April, 2022*) with a 14.76% increase to the drainage levy;
4. That the Water Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw with no increase to the water user fees;
5. That the Solid Waste Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw with no increase to the curbside collection fees; and
6. That all other applicable bylaws be amended accordingly and brought forward for Council's consideration.

f. **2022 to 2026 Capital Program**

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RECOMMENDATION:

That the 2022 to 2026 Capital Program attached to the report dated November 17, 2021 from the Director of Finance entitled, "2022 to 2026 Capital Program" be included in the 2022 to 2026 Financial Plan Bylaw 6017-2021.

4. ADJOURNMENT



STAFF REPORT

To: Chief Administrative Officer **Date:** November 17, 2021
From: Clare Seeley, Manager of Tourism and Communications
Subject: **Public Consultation for the 2022 Budget and 2022 – 2026 Financial Plan**

Recommendation(s)

No staff recommendation accompanies this report and Council action is not required.

Purpose

This report provides Council with a summary of the results of the final consultation and public presentation of the 2022 budget.

Background

Staff have undertaken two rounds of public consultation in support of the annual budget and financial planning process. Earlier in 2021, staff facilitated a comprehensive Citizen Satisfaction Survey, with the results presented to Council on October 5, 2021. In this survey residents generally expressed a desire to maintain current service levels.

This report provides the second formal consultation for the 2022 budget and a summary of the results (**Attachment A**).

Discussion and Analysis

The public presentation of the proposed 2022 budget took place at the community consultation meeting held on Monday, November 1, 2021. At this meeting, staff provided an overview of the budget and referenced the survey and 2022 Budget Highlights document.

The survey was made available with support documentation, including an overview of the budget and the planning process. This was utilized via the online public consultation tools on mission.ca and engage.mission.ca.

The budget consultation was promoted through posts and features on mission.ca, across the City's social media channels, paid online advertising, a press release, print advertising in the Mission Record, via the engage.mission.ca platform and newsletter, through posters distributed across the community with a QR code directly linking to the survey, and with paper copies distributed at the library and other municipal buildings.

The survey included additional questions this year:

- choosing the top five priorities from existing services,
- which new staffing positions are most supported and,
- how the information provided could be improved for future years.

A total of 374 individuals participated, an increase of 158% from 2020.

There were no comments expressed during the November 1, 2021 virtual public information session nor were there any comments received by staff outside of the survey.

Observations:

The survey was available for three weeks, a week more than last year, a minimum of a month for this survey is ideally required.

The amount of people seeing and engaging with the survey across social media is very high. Staff need to refine how to turn these engagements into survey participants.

More work is required to ensure a balanced ethnic representation of the community is reached and engaged.

Many of the key themes showed consistency with previous years' results and with the 2021 Citizen Satisfaction Survey.

Council Goals/Objectives

This survey was undertaken in support of Council's strategic focus of fostering an engaged community, as set out in the 2018-2022 Strategic Plan.

Financial Implications

This report has no direct financial implications, but is undertaken to provide Council with feedback from the community on the 2022 budget process and financial planning.

Communication

No communication action is required.

Summary and Conclusion

This report provides Council with the results of the final 2022 budget consultation.

Report Prepared by: Clare Seeley, Manager of Tourism and Communications

Reviewed by: Doug Stewart, Director of Finance

Approved for Inclusion: Mike Younie, Chief Administrative Officer

Attachment(s)

Attachment A: 2022 Budget Consultation Summary Report

Attachment A

2022 Budget Survey

Survey Response Report
17 November, 2021



2022 Budget Survey - Overview

Survey ran from October 7 – 25th

374 participants (up 158% on 2020)

Support documentation included the 2022 Budget Highlights

Key Themes:

- Concerns over a large tax increase
- Support Fire Department increases
- Questions regarding increase to RCMP
- Look at increasing fees for services and to the development community
- Need for updated infrastructure



2022 Budget Survey - Numbers



374 survey responses



2 paid Facebook ads – reach 7500

Received 450 post engagements



1 media release & 2 newspaper ads



Posters distributed to key locations - QR code

Paper copies available at City Hall & Library



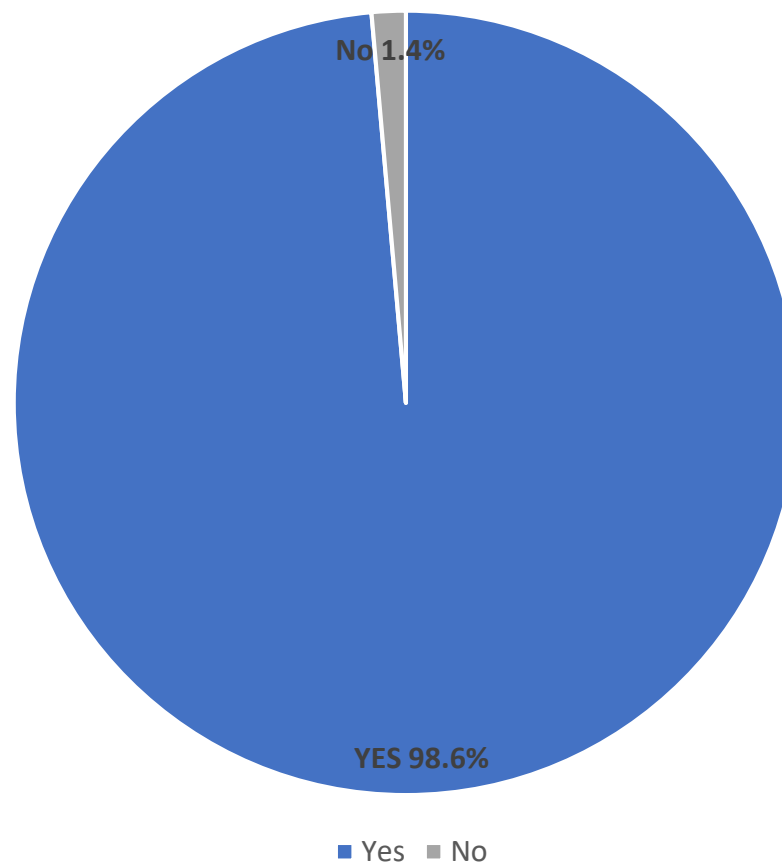
Newsletter via engage.mission.ca

e mailed community partners



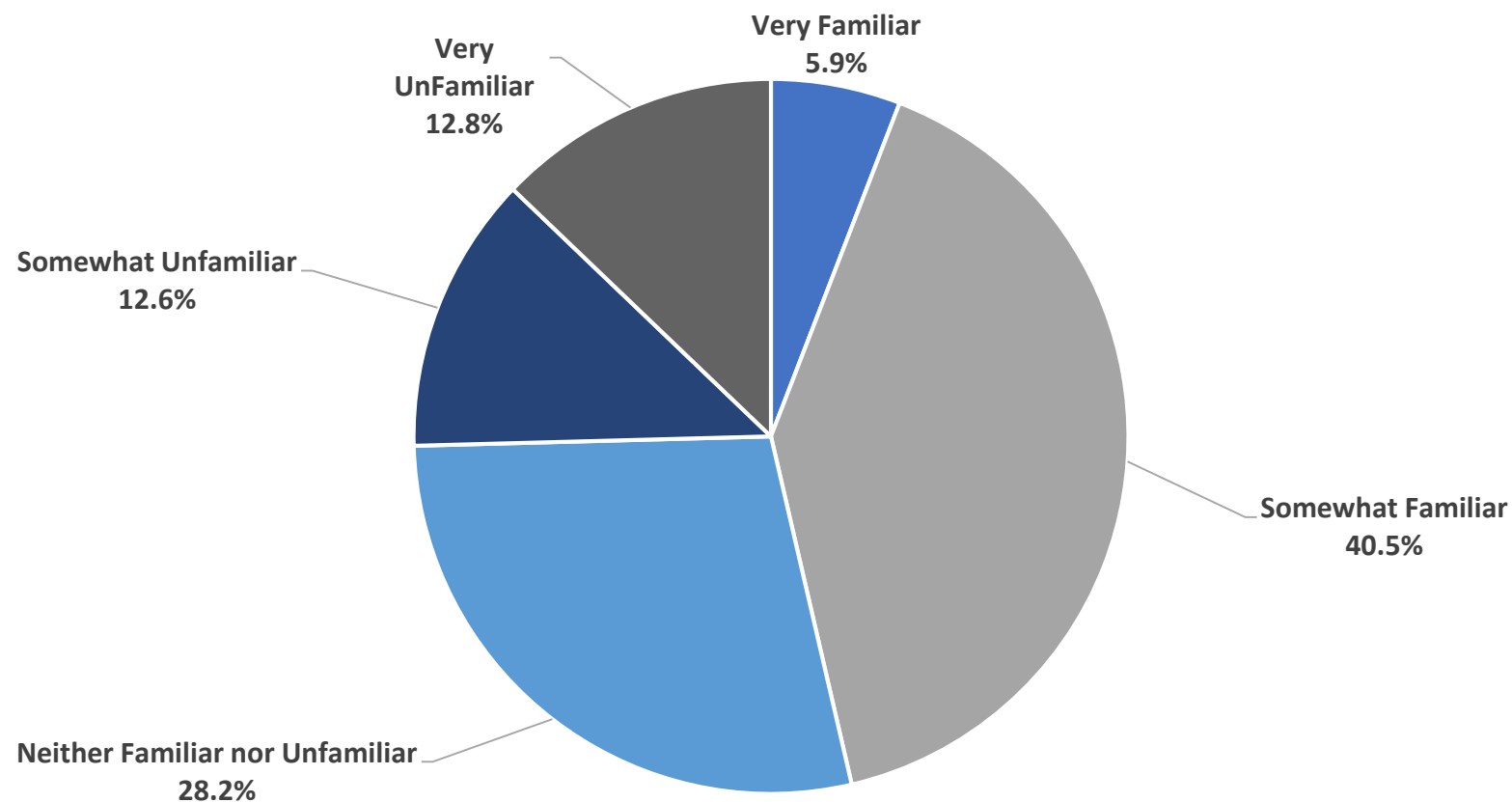
Q1

Are you a City of Mission resident, taxpayer, or business owner/operator?



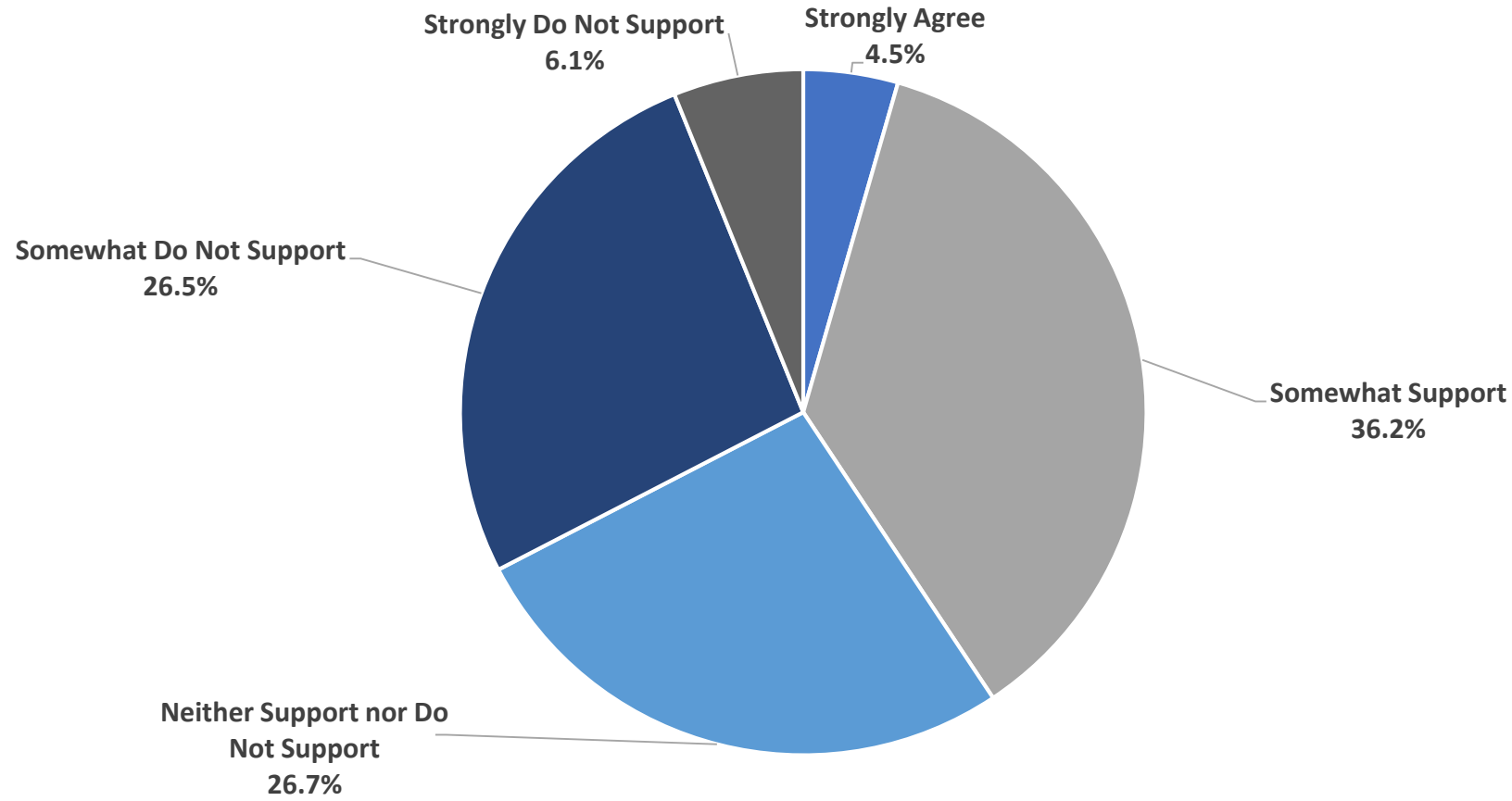
Q2

How familiar are you with Mission's budget? You don't need to be familiar with the City's budget to take part in this survey.



Q3

The City spends \$89 million to provide various services and programs to the community, of which \$61.1 million provide general operating services. The chart below shows how the \$61.1 million is allocated to the different functions as a percentage.



Q4

Why?

228 responded to this question.

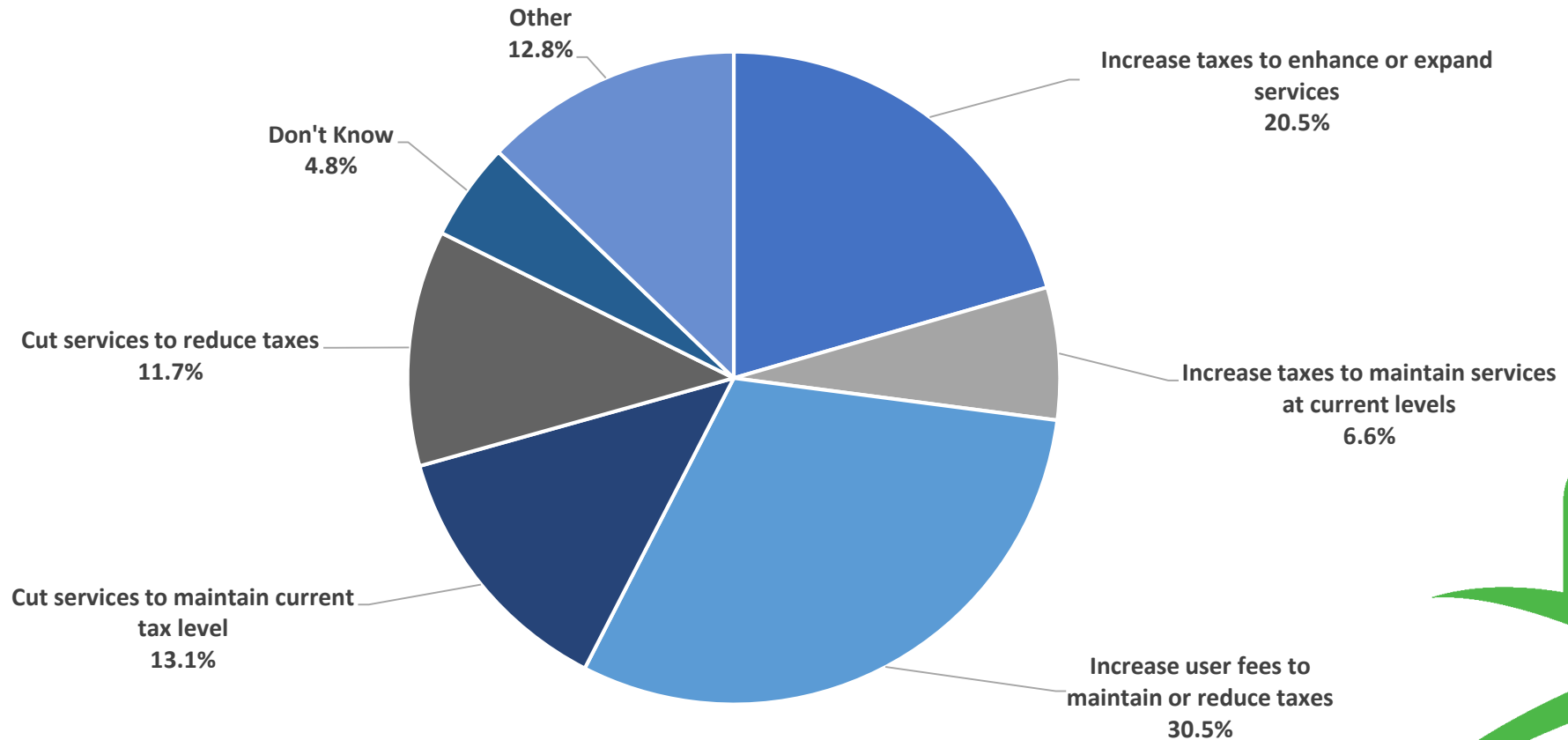
Key Themes:

- Support for the increase in Fire Department
- Infrastructure upgrades needed as the community grows
- Split on whether RCMP allocation was high
- Less on administration
- More information needed on each department
- Good budget



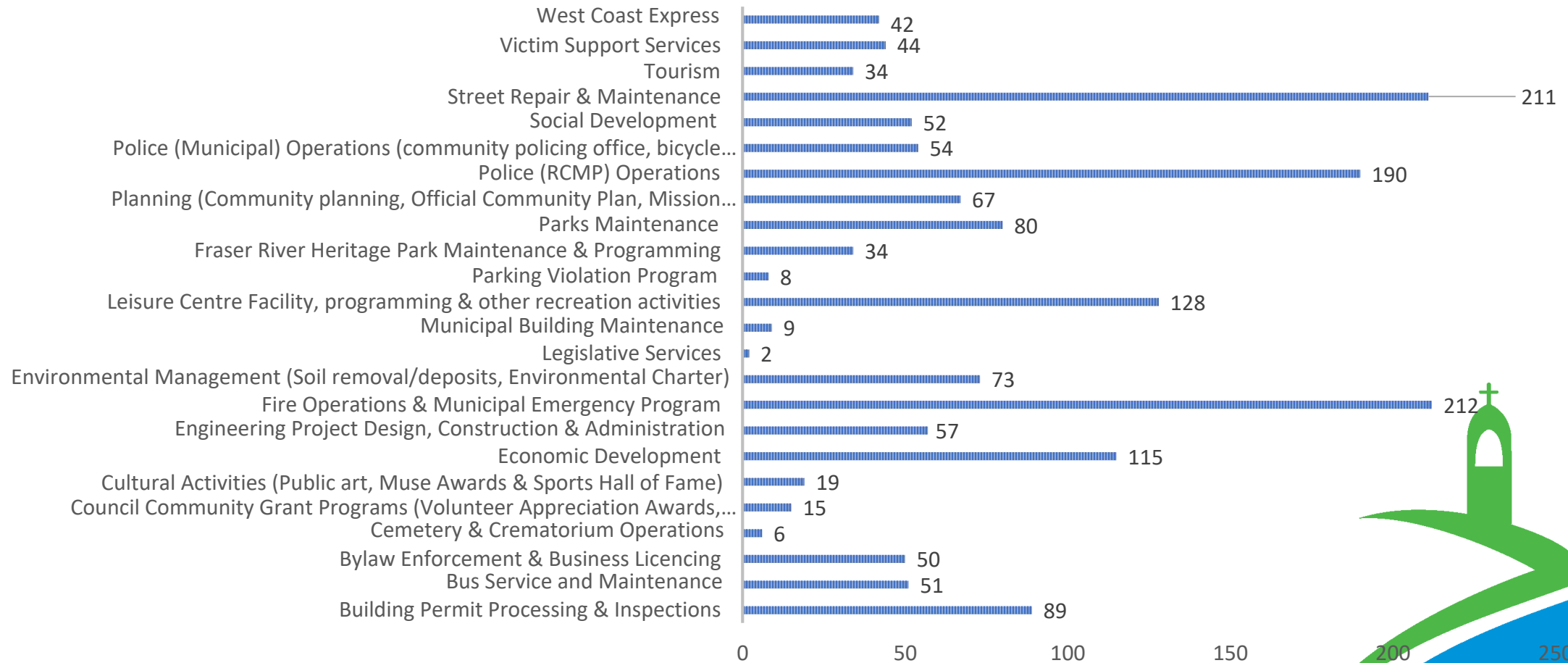
Q5

Property taxes are the primary way to pay for services provided by the City. Due to the increased cost of maintaining current service levels and infrastructure, the City must balance taxation and service delivery levels.



Q6

In order to maintain the existing services, the City is looking at a 4.54% increase to property taxes. Of these services, please choose the top 5 services that you feel are highest priority.



Q7 If you could reduce a City service in exchange for lower taxes, what would it be and why?

265 responded to this question

Key Themes:

- Grass Cutting (note this was one of the examples given)
- Arts
- Increase user fees or redistribute existing funds
- Bylaws
- Grants
- Reduced hours at the Landfill (one of the examples given)



Q8

If you could increase a City service, understanding that it may increase taxes, what would it be and why? Example: hire more Firefighters, more street sweeping, pot hole repair, cultural activities, bus services, etc.

265 responded to this question

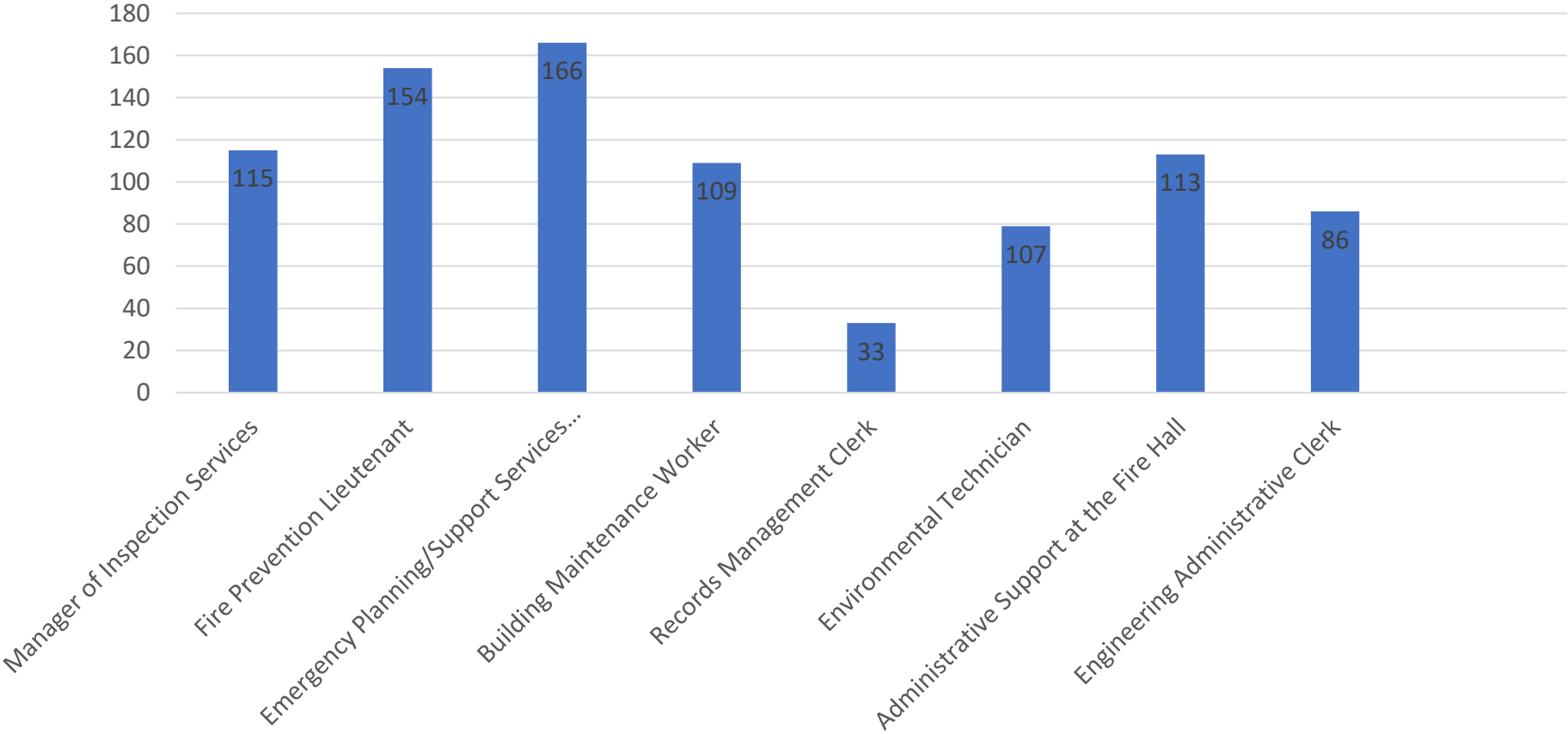
Key Themes:

- Roads – repairs and maintenance
- Fire Department (one of the examples given)
- RCMP
- None
- Parks and Recreation – parks, trails and programming
- Sidewalks & Street lights



Q9

There are 8 positions under consideration with a taxation impact for 2022. Choose 3 positions that you support the most.



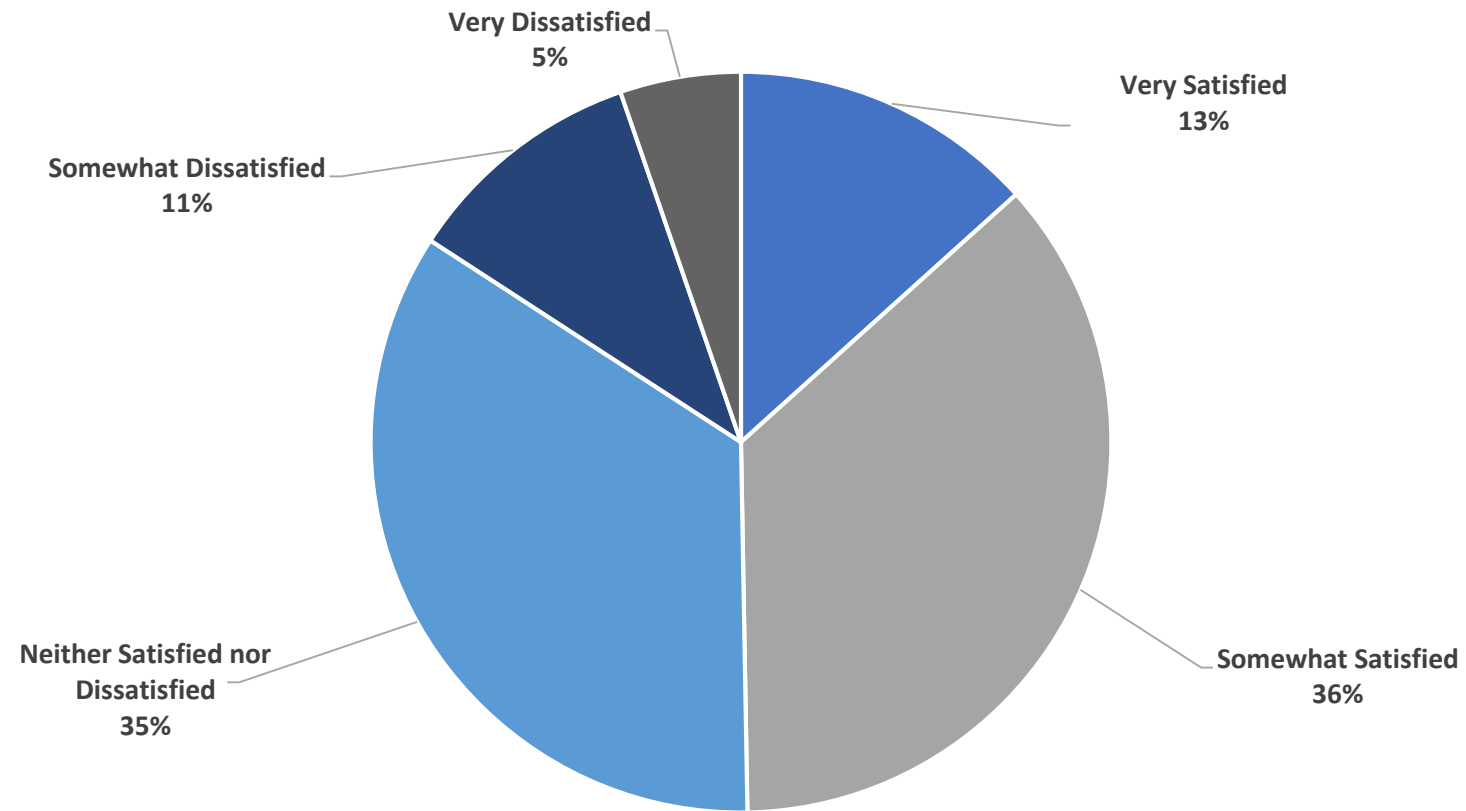
Q10 Do you have any other comments or suggestions about the 2022 Budget?

165 responded to this question

Key Topics:

- No tax increase
- Increase revenues (tax developers)
- Current staff take more responsibilities
- Redistribute current funds
- Commercial and Industrial development to offset taxes



Q11**How satisfied are you with the budget information available to you?**

Q12 How can we improve the information to make it a better experience next time?

138 responded to this question

Key Topics:

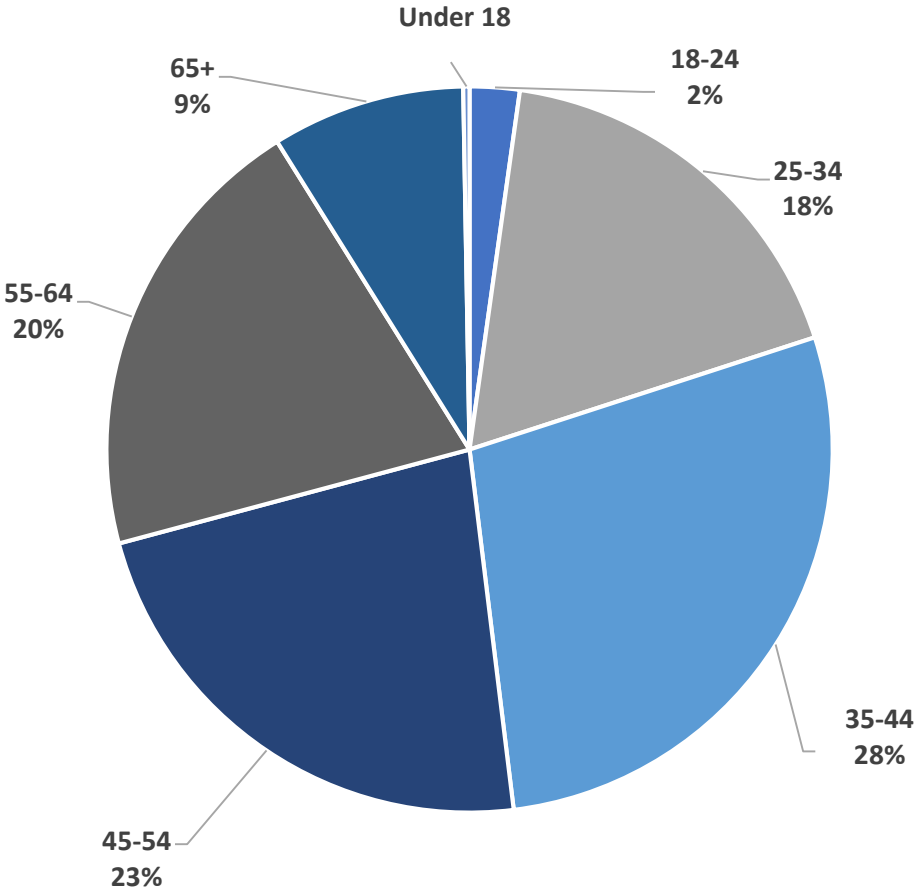
- Provide more information on what departments do
- No improvement needed
- E mail/mail to residents
- Add key responsibilities for the positions
- Provide a more detailed breakdown of the budget



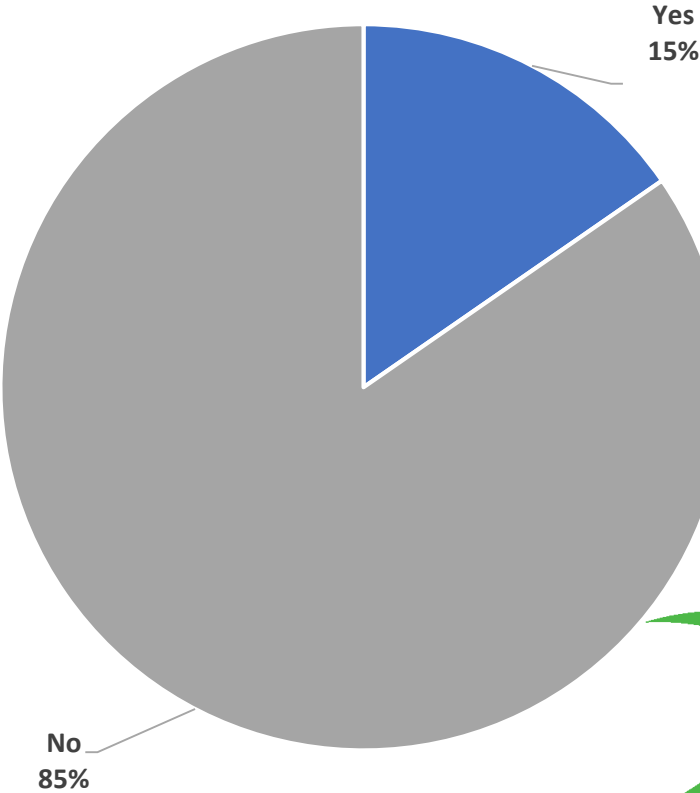
Q13
Q14

Survey Participant Demographics

Please indicate your age.



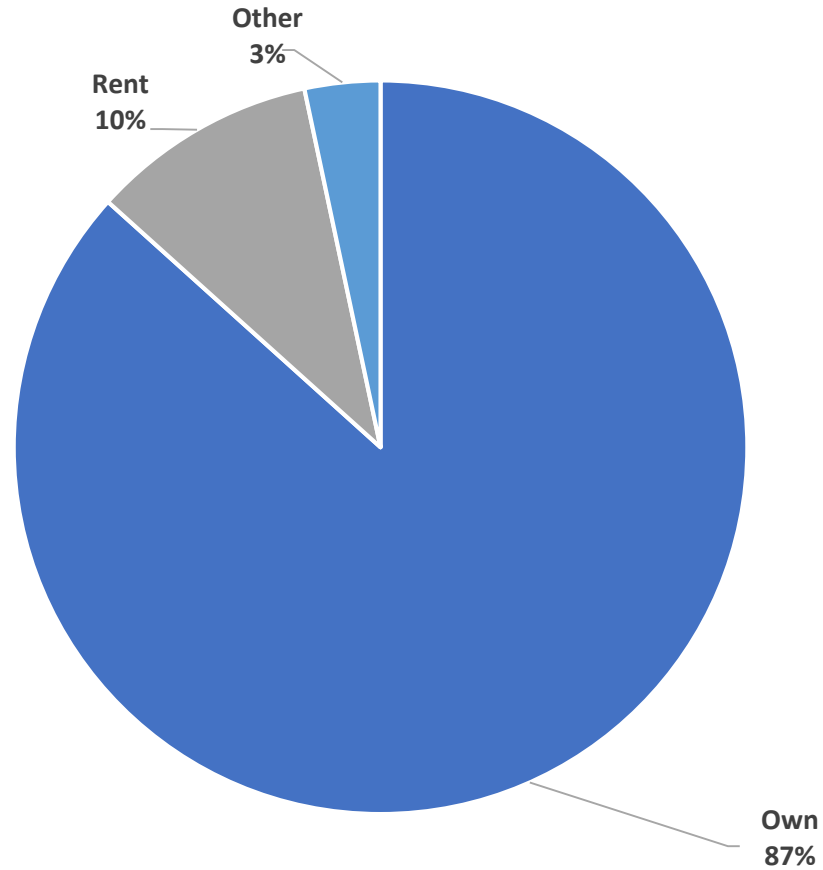
Are you a visible minority?



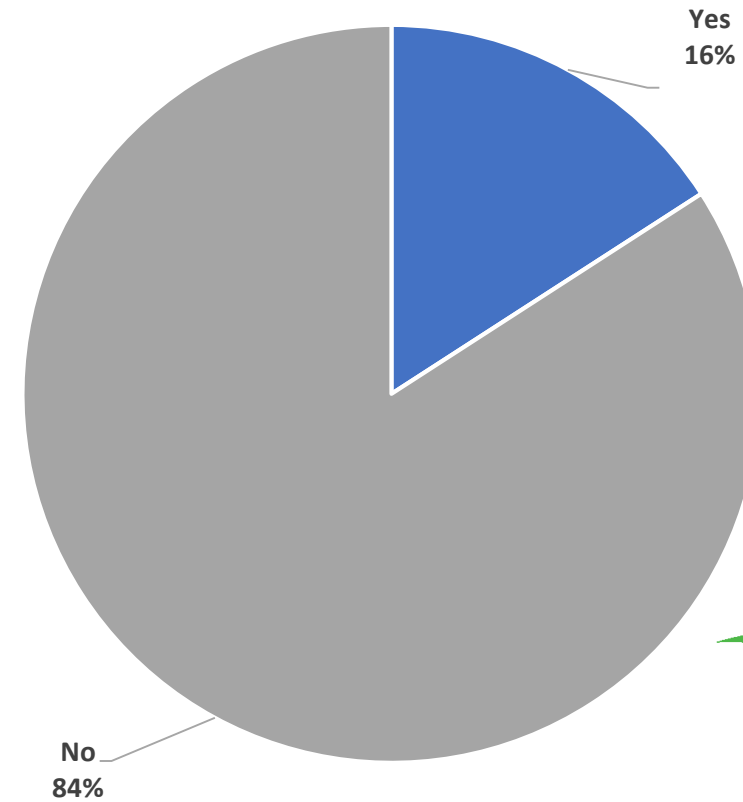
Q15
Q16

Survey Participant Demographics

Do you own or rent a home in Mission?



Do you own or operate a business in Mission?



Thank You

Contact: Clare Seeley
cseeley@mission.ca
2022 Budget Survey Response Report





STAFF REPORT

To: Chief Administrative Officer
From: Allison Anderson, Revenue Supervisor
Subject: 2022 Fee Revision Bylaw 6070-2021

Date: November 17, 2021

Recommendation(s)

This report is provided for information purposes only. No staff recommendation accompanies this report and Council action is not required at this time.

Purpose

Council was presented with preliminary fees and charges information at the October 5, 2021 Freestanding Committee of the Whole - Budget meeting. This report provides updated information on the proposed fee increases, new fees, deletion of fees and minor housekeeping items to be effective January 1, 2022.

A Fee Revision Bylaw to amend these fee changes will be brought forward at the December 6, 2021 Regular Council meeting for first three readings.

Background

At the Freestanding Committee of the Whole– Budget meeting held on October 5, 2021 a report was presented to the Committee listing:

- New fees proposed for 2022;
- Fees proposed to change effective January 1, 2022;
- Fees proposed to be deleted from existing bylaws; and
- Housekeeping items.

Since October 5th, additional changes have been identified and are being proposed as outlined below.

Discussion and Analysis

Additional changes to the bylaws being proposed and shown below sorted into the following groupings:

- New fees/fines proposed for 2022; (*Section A - Table 1*)
- Proposed additional changes to existing bylaw fees for 2022; (*Section B – Table 2*)
- Fees proposed to be deleted from existing bylaws; (*Section C - Table 3*) and
- Housekeeping items (*Section D - Table 4*).

The new fees and the proposed increases to existing fees will assist with recovering costs associated with performing the related function. All of the proposed changes detailed in this report and the October 5, 2021 report have been included in the 2022 draft operating budget.

A - Proposed New Fees

The items in the following chart are new fees being proposed for 2022.

Table 1

Name of Fee	Proposed 2022 Rate *	Explanation
User Fees & Charges Administrative Bylaw 4029-2007 – Schedule 2		
Room Rentals (per hour/plus tax) Multi-Purpose Room (capacity of 51-100) Heritage Park Centre Community Gym Youth/Minor Group Adult Group Commercial/Non-Resident Private/Non-Profit	 45.00 91.00 170.00 105.00	Fees related to the rental of the community gym at Heritage Park Centre recently made available
Room Rentals (per hour/plus tax) Multi-Purpose Room (capacity of 26-50) Hurd Street Building Youth/Minor Group Adult Group Commercial/Non-Resident Private/Non-Profit	 17.00 22.00 45.00 31.00	Fees related to the rental of the building at 7560 Hurd Street recently made available
Solid Waste Management Bylaw 5526-2015 – Schedule A		
Sod, soil, bricks and small concrete debris (not exceeding 30 centimeters in any dimension) from sources outside the City (per tonne)	\$45.00	A new fee for these products charged to customers outside of Mission boundaries,

* Effective January 1, 2022

B - Proposed Changes to Existing Bylaw Fees

The bylaw fees noted below were not presented at the October 5th meeting, and staff are proposing to increase these rates for 2022.

Table 2

Name of Fee	Proposed 2022 Rate *	Explanation
Land Use Application Procedures & Fees Bylaw #3612-2003		
Subdivision: Engineering Administration Fee (No fee is applicable when no engineering review is required or no engineering related works are required)	5.25% of total cost of works or \$2,700 (whichever is greater)	To account for increasing complexity of engineering applications and recover some staff time costs.

Name of Fee	Proposed 2022 Rate *	Explanation
User Fees & Charges Administrative Bylaw 4029-2007 – Schedule 2		
Pool Rentals Additional Lifeguard (for waterslide or each additional 50 people)	38.33 / hr + 20%	Reflects increase in lifeguard's hourly rate plus a 20% overhead charge.
Arena Rentals Dry Floor for: Junior B Teams - Prime Time Junior B Teams - Non-Prime Time	55.00 / hr 40.00 / hr	Junior B Teams have recently started requesting the Dry Floor for practices for which no rates have been established.
Boswyk Centre Room Rentals Multi-Purpose Rooms (capacity of 26-50) Floor Curling Room – A or B	42.00 / hr 42.00 / hr	Annual CPI rate increase rounded to the nearest dollar.
Field Rentals Lights	13.21 / hr	Annual CPI rate increase rounded to the nearest dollar.
Clarke Theatre		
Commercial – Local Daily Rate (up to 8 hours) Hourly Rate Rehearsal Rate (per hour) Film Only Rate (up to 8 hours) Technician Rate (per hour for 2 or more technicians)	1,000.00 140.00 85.00 1,080.00 63.00	To be competitive with similar venues' rates Reflects technician's hourly rate
Non-Profit – Local Hourly Rate Technician Rate (per hour for 2 or more technicians)	95.00 63.00	To be competitive with similar venues' rates Reflects technician's hourly rate
Commercial – Non-local Daily Rate (up to 8 hours) Hourly Rate Film Only Rate (up to 8 hours) Technician Rate (per hour for 2 or more technicians)	1,200.00 168.00 1,200.00 63.00	To be competitive with similar venues' rates Reflects technician's hourly rate
Non- Profit – Non-local Daily Rate (up to 8 hours) Hourly Rate Rehearsal Rate (per hour) Film Only Rate (up to 8 hours) Technician Rate (per hour for 2 or more technicians)	950.00 112.00 83.00 900.00 63.00	To be competitive with similar venues' rates Reflects technician's hourly rate
School Technician Rate (per hour for 2 or more technicians)	63.00	Reflects technician's hourly rate

Name of Fee	Proposed 2022 Rate *	Explanation
Miscellaneous Fees (plus tax)		
Skate & Ice Cleat Rentals		
Adult	3.81	Annual CPI rate increase rounded to the nearest dollar
Commercial/Non-Resident	3.81	
Private/Non-Profit	3.81	
Skate Helmet Rentals		
Adult	0.95	Annual CPI rate increase rounded to the nearest dollar
Commercial/Non-Resident	0.95	
Private/Non-Profit	0.95	
Event Camping 1-20 units		
Youth/Minor Group	173.00	Annual CPI rate increase rounded to the nearest dollar
Adult Group	173.00	
Commercial/Non-Resident	173.00	
Private/Non-Profit	173.00	
Event Camping over 20 units		
Youth/Minor Group	281.00	Annual CPI rate increase rounded to the nearest dollar
Adult Group	281.00	
Commercial/Non-Resident	281.00	
Private/Non-Profit	281.00	
Special Event Licenses (per day)		
Adult	122.00	Annual CPI rate increase rounded to the nearest dollar
Commercial/Non-Resident	122.00	
Private/Non-Profit	122.00	
Parks – half day tournament		
Adult Group	57.00	Annual CPI rate increase rounded to the nearest dollar
Commercial/Non-Resident	65.00	
Parks – full day tournament		
Adult Group	114.00	Annual CPI rate increase rounded to the nearest dollar
Commercial/Non-Resident	131.00	
Busking, Annual Permit		
- Individual	27.00	Annual CPI rate increase rounded to the nearest dollar
- Group	54.00	
- Lost permit fee	16.00	
Parks Gift Program		
- Bench with Back	3,600.00	Increase necessary to cover the costs of supplying and installing the bench
- Bench without back	3,860.00	
- Picnic Table (standard)	5,000.00	
- Picnic Table (Wheelchair Accessible)	5,000.00	
Solid Waste Management Bylaw 5526-2015		
On-Rim tires (passenger car and light truck tires only) *	2.00	Increase to offset cost to provide service
*removing reference “from sources within the City” – see housekeeping section		

* Effective January 1, 2022

C - Fees Proposed to be Deleted from Bylaws

The following fees are proposed to be deleted effective January 1, 2022.

Table 3

Name of Fee	Reason to be Deleted *
User Fees and Charges Bylaw 4029-2007 – Schedule 1	
E. Forestry Services	
3.(c) Forestry Gate Keys: Key(s) returned after the due date as outlined in the key loan agreement, will be subject to a weekly service charge, reducing the refundable portion of the deposit collected in 3(b) until refundable portion is \$0.00	Fee is not currently being utilized.
H. Good Neighbour Bylaw Cost Recovery	
Section 23 Property Clean-up 4 (e) Administrative Costs	The details for the administrative costs are also included in Schedule B of the same Good Neighbour Bylaw making this section redundant.

* Effective January 1, 2022

D - Housekeeping Items

The following are housekeeping wording changes to reflect current procedures.

Table 4

Name of Fee	Housekeeping Change*	Explanation
User Fees and Charges Bylaw 4029-2007 – Schedule 1		
E. Forestry Services		
3.(d) Forestry Gate Keys - Lost or damaged keys will not be issued any refunds	Deposits for lost keys will not be returned	A damaged key may not be the fault of the borrower, and a deposit will be refunded with the return of the broken key.
H. Good Neighbour Bylaw Cost Recovery		
Section 19 Nuisance Abatement Charges		
2. (a) Property Attendance by RCMP	Add the words “(per hour or portion thereof)” after the fee description	To be clear about how the rate is being charged
3. (a) Property Attendance by City staff during standard operating hours Monday to Friday	Add the words “(per hour or portion thereof)” after the fee description	To be clear about how the rate is being charged
3. (b) Property Attendance by City staff during at any other time	Add the words “(per hour or portion thereof)” after the fee description	To be clear about how the rate is being charged.
Section 23 Property Clean-up	Change to: “Section 23 Enforcement and Penalty”	This new Section 23 heading matches the Section 23 heading within the bylaw.

Name of Fee	Housekeeping Change*	Explanation
User Fees and Charges Bylaw 4029-2007 – Schedule 2		
PLAY Pass Administration Fee	Add the words: “Program open to Mission residents only”	To ensure there is no confusion over who can qualify for the PLAY Pass Program.
Room Rentals Room Names	Remove this column entirely	When a room changes its name, the bylaw won't need to be updated. Billing will remain based on number of participants.
Mobile Stage Rate per day Extra days Towing Costs Damage Deposit	School District #75 change N/A to: As Per Joint Agreement As Per Joint Agreement At Cost As Per Joint Agreement	To make it clear that the School District is charged for the Mobile Stage as Per the Joint Agreement. And to include that towing charges are “at cost”.
Solid Waste Management Bylaw 5526-2015 – Schedule A		
Residential Recyclables from sources within the City	Residential Recyclables	Current bylaw specifies Mission residences only, this change is more inclusive, currently no charge for this service

* Effective January 1, 2022

The above changes along with changes reported at the October 5, 2021 Freestanding Committee of the Whole– Budget meeting will be incorporated into the 2022 Fee Revision Bylaw that will be presented to Council for consideration of three readings at the December 6, 2021 Regular Council meeting.

Council Goals/Objectives

This report and subsequent bylaw changes supports Council's financial goal of financial sustainability through diversified and optimized revenue.

Financial Implications

Any impacts from all the other fees have already been included in the City's 2022 - 2026 Financial Plan.

Communication

Signage informing the public of the fees and charges increases will be posted in various City facilities. As well, the City's Website and City Page will include information regarding the fee changes to be effective January 1, 2022.

Summary and Conclusion

A report was presented to the Committee at the October 5, 2021 Freestanding Committee of the Whole– Budget meeting detailing several changes to various City fees and charges. Since October 5th, additional changes have been identified and are being proposed as outlined within this report.

The additional changes to the bylaws staff are proposing are sorted into the following groupings:

- Proposed new fees; (Table 1)
- Proposed additional changes to existing bylaws; (Table 2)

- Fees proposed to be deleted from existing bylaws; (*Table 3*) and
- Housekeeping items (*Table 4*).

These new fees and the proposed increases to existing fees will assist with recovering costs associated with performing the related function. All of the proposed changes detailed in this report and the October 5, 2021 report, have been included within the 2022 draft operating budget.

Report Prepared by: Allison Anderson, Revenue Supervisor
Reviewed by: Kerri Onken, Deputy Treasurer/Collector
Reviewed by: Doug Stewart, Director of Finance
Approved for Inclusion: Mike Younie, Chief Administrative Officer



STAFF REPORT

To: Chief Administrative Officer **Date:** November 17, 2021
From: Kerri Onken, Deputy Treasurer/Collector
Subject: **2022 to 2026 Financial Plan Objectives and Policies**

Recommendation(s)

That the City's 2022 to 2026 Financial Plan Bylaw include the objectives and policies as noted in the report entitled "2022 to 2026 Financial Plan Objectives and Policies", dated November 17, 2021 from the Deputy Treasurer/Collector.

Purpose

The purpose of report is to present to the Committee the proposed objectives and policies, with updated data, to be included in the 2022 to 2026 Financial Plan Bylaw for Council's consideration.

Background

Under Section 165(3.1) of the *Community Charter*, when preparing a financial plan, local governments must set out the objectives and policies of the municipality for the planning period in relation to the following:

- (a) for each of the **funding sources** described in subsection (7)*, the proportion of total revenue that is proposed to come from that funding source;
- (b) the **distribution of property value taxes** among the property classes that may be subject to the taxes; and
- (c) the **use of permissive tax exemptions**.

* The funding sources in subsection (7) are:

- revenue from property value taxes;
- revenue from parcel taxes;
- revenue from fees;
- revenue from other sources;
- proceeds from borrowing, other than borrowing under section 177 [revenue anticipation borrowing].

Discussion and Analysis

The City of Mission is required to include objectives and policies as outlined in Section 165(3.1) of the *Community Charter*, in its five-year financial plan (2022 to 2026) bylaw. The City's 2021 to 2025 Financial Plan objectives and policies is attached for reference as Attachment A.

The objectives and policies presented below have been updated with the core budget impacts for 2022 only. The financial impacts of the spending package requests, the sewer flat-rate user fee increase of 2% or any potential Council decisions from the November 17 and 18, 2021 Committee of the Whole meetings are not incorporated.

Section 1 Funding Sources

Council's objectives and policies in regard to operating revenue sources are to diversify and expand revenue sources where possible. While there is a recognition that property taxes fund the majority of the City's services/programs, several services are provided on a full or partial cost recovery basis.

Council will review and adjust, where possible, existing user fees in addition to examining and implementing new user fees where applicable. There is a recognition that raising user fees beyond a certain point may result in less usage or demand and ultimately less revenue and that various services, such as recreation programs, should be subsidized to ensure all citizens can partake.

Increasing internal capital funding capacity can ensure the City can fund capital maintenance activities reducing the reliance on external sources of revenue or debt. If a capital project is to be funded from debt, internal debt financing will be considered first, where practical and financially beneficial, before considering external debt with the proviso that internal debt repayments need to take place as scheduled. However, external debt financing may be required for larger, high priority capital projects if sufficient reserves are not in place.

The City of Mission, like other local governments in B.C., also needs access to other sources of revenue to meet growing service demands and to stabilize property tax increases. Grants from senior levels of government are actively sought to maximize other revenue sources.

Table 1 highlights the various operating and capital revenue sources, including the percentage from each source, reflected in the City's five-year financial plan (2022 to 2026). Over the five years the majority of operating revenue will come from property value taxes (includes diking and drainage levy). User fees make up another significant portion of the operating revenue.

It should be noted that the fluctuation in percentage from one year to the next is primarily due to removing or adding funding for one-time or periodic projects (for example holding an election or completing the Official Community Plan which are funded from reserves) or the removal of grant funding under the Gas Tax agreement which is transferred to a reserve for future capital projects. The offsetting expenses or transfers related to the funding are also removed, however, only the revenue sources are included in Table 1.

Table 1: Sources of Revenue

	2022	2023	2024	2025	2026
Operating Revenue Sources					
Property value taxation	49%	49%	50%	51%	51%
Parcel tax *	0.05%	0.0%	0.0%	0.0%	0.0%
User fees and charges	40%	40%	40%	40%	40%
Other revenue **	11%	11%	10%	9%	9%
Proceeds from borrowing	0%	0%	0%	0%	0%
Totals	100%	100%	100%	100%	100%
Capital Revenue Sources					
Other sources - Reserves	43%	46%	49%	47%	19%
Other sources - DCCs and developer contributions	55%	54%	51%	53%	81%
Other sources - Grants	2%	0%	0%	0%	0%
Proceeds from borrowing	0%	0%	0%	0%	0%
Totals	100%	100%	100%	100%	100%

* Cedar Valley Sewer 20 year parcel tax ends 2022

** Current Gas Tax agreement ends in 2023, reducing other revenue by \$1.84 million

Section 2 Distribution of Property Taxes

One of Council's objectives and policies is to encourage diversification and expansion to the tax base. Development of business and commercial properties will provide economic opportunities and allow for the possibility of reducing the tax burden on the residential property class.

Table 2 of the bylaw highlights the municipal property tax dollars and the respective percentages collected from each of the property classes in 2021. The City collects approximately 75% of its property taxes from the residential class and approximately 21% from the business/other class with the remaining classes making up the balance. The assessment base is approximately 91% residential class with about 7% in the business/other class.

Table 2: Distribution of 2021 Municipal Property Taxes and Assessment Values

Property Class	Property Tax Dollars Raised	% of Total Property Taxation	Assessed Values	% of Assesed Value
(1) Residential	\$ 27,618,448	74.9%	9,510,425,447	91.40%
(2) Utility	272,955	0.7%	7,858,075	0.08%
(3) Social Housing	-	0.0%	-	0.00%
(4) Major Industry	-	0.0%	-	0.00%
(5) Light Industrial	1,128,819	3.1%	155,876,000	1.50%
(6) Business/Other	7,647,667	20.7%	708,616,711	6.81%
(7) Municipal Forest	1,330	<0.1%	127,300	0.00%
(8) Recreation/Non-Profit	148,651	0.4%	19,858,000	0.19%
(9) Farm	66,648	0.2%	3,040,163	0.03%
	\$ 36,884,518	100.00%	\$10,405,801,696	100.00%

Section 3 Permissive Tax Exemptions (including Revitalization Tax Exemptions)

Council's objective and policy in regard to permissive tax exemptions is to support local charitable/non-profit organizations that provide valuable services to the community as allowed for by legislation. Council is committed to continuing with these tax exemptions and to treating all organizations with similar mandates equally when it comes to granting property tax exemptions.

Council's objective and policy in regard to the revitalization tax exemptions is to continue to encourage the development of downtown Mission. The Mission Downtown Development Incentive Program offers a 10-year revitalization tax exemption within the defined Downtown Planning area and provides a financial incentive to encourage development in the downtown area. The revitalization tax exemption program will accept applications up to December 31, 2022.

Financial Implications

There are no financial implications directly associated with this report.

Communication

The financial plan bylaw, including Council's goals and objectives, once adopted by Council will be forwarded to the Ministry of Municipal Affairs by the legislated deadline, and will be available on the City's website.

Summary and Conclusion

Under Section 165(3.1) of the *Community Charter*, when preparing a financial plan, local governments must set out the objectives and policies of the municipality for the planning period in relation to:

- the funding sources for the operating and capital budgets,
- the distribution of property value taxes among the property classes that may be subject to the taxes,
- and the use of permissive tax exemptions.

Included in this report are the proposed objectives and policies, with updated data, to be included in the 2022 to 2026 Financial Plan Bylaw for Council's consideration.

Report Prepared by: Kerri Onken, Deputy Treasurer/Collector

Reviewed by: Doug Stewart, Director of Finance

Approved for Inclusion: Mike Younie, Chief Administrative Officer

Attachment(s)

Attachment A: 2021 to 2025 Financial Plan Objectives and Policies

ATTACHMENT A

District of Mission 2021 to 2025 Financial Plan

Schedule “A” of Bylaw No. 5990-2020 Statement of Objectives and Policies

In accordance with Section 165(3.1) of the *Community Charter*, the District of Mission is required to include in its Five-Year Financial Plan (2021 to 2025), objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes; and
3. The use of permissive tax exemptions.

Section 1 Funding Sources

Council's objectives and policies in regard to operating and capital revenue sources are provided below. Table 1 highlights the various operating and capital revenue sources, including the percentage from each source, reflected in the District's five-year financial plan (2021 to 2025). Over the five years about 50% of operating revenues will come from property value taxes (includes diking and drainage levy) with user fees making up the other significant portion at about 40%. The majority of capital funding is intended to come from the District's internal reserves and from development cost charges (DCCs).

Operating Revenue Sources

Objective:

Over the five-year financial plan timeframe, it is Council's goal to diversify and expand its revenue base as much as possible.

Policy:

Council recognizes that the District of Mission is reliant on property taxes to fund the majority of its services/programs. Council is committed, on an annual basis, to formally reviewing and adjusting, where possible, existing user fees, including those that should be charged on a cost recovery basis, and examining and implementing new user fees where applicable, in order to minimize overall property tax increases and reliance on reserves to maintain service levels. Council also recognizes that raising user fees beyond a certain point may result in less usage or demand and ultimately less revenue and that various services like recreation need to be subsidized to ensure all citizens can partake. The District of Mission, like other local governments in B.C., also needs access to other sources of revenue to meet growing service demands and to stabilize property tax increases. Grants from senior levels of government are actively sought to maximize other revenue sources.

Capital Revenue Sources

Objective:

Over the five-year financial plan timeframe, it is Council's goal to build up its reserves to provide for greater internal capital funding/financing opportunities.

Policy:

Council sees the need to increase its internal capital funding capacity by building up its own reserves to minimize future external debt servicing costs (principle and interest payments) and to provide internal borrowing opportunities. Internal debt financing for capital projects should be utilized to the extent possible before considering external debt with the proviso that internal debt repayments need to take place as scheduled; however, external debt financing may be required for larger, high priority capital projects if sufficient reserves are not in place.

Table 1: Sources of Revenue

	2021	2022	2023	2024	2025
Operating Revenue Sources					
Property value taxation	49%	50%	50%	51%	51%
Parcel tax *	0.1%	0.1%	0.0%	0.0%	0.0%
User fees and charges	40%	39%	39%	40%	40%
Other revenue **	11%	11%	11%	9%	9%
Proceeds from borrowing	0%	0%	0%	0%	0%
Totals	100%	100%	100%	100%	100%
Capital Revenue Sources					
Other sources - Reserves	43%	38%	39%	47%	46%
Other sources - DCCs and developer contributions	53%	62%	61%	53%	54%
Other sources - Grants	4%	0%	0%	0%	0%
Proceeds from borrowing	0%	0%	0%	0%	0%
Totals	100%	100%	100%	100%	100%

* Cedar Valley Sewer 20 year parcel tax ends 2022

** Current Gas Tax agreement ends in 2023, reducing other revenue by \$1.84 million

Section 2 Distribution of Property Taxes

Council's objective and policy in regard to the distribution of the property tax burden is provided below. Table 2 highlights the municipal property tax dollars and the respective percentages collected from each of the tax classes in 2020. The District collects approximately 75% of its property taxes from the residential class and approximately 21% from the business/other class with the remaining classes making up the balance. Approximately 91% of Mission's assessment base is residential and about 8% is business/other and light industrial.

Objective:

Over the five-year financial plan timeframe, it is Council's goal to diversify and expand its tax base so that all taxpayers are in a more favourable position.

Policy:

Council recognizes the need to rationalize its property tax distribution among the various tax classes; however, more importantly Council recognizes the need to diversify and expand its assessment/tax base. Council is committed to aggressively pursuing business/commercial economic development opportunities to achieve this. Council understands that the level of property taxation for each of the tax classes does not necessarily correlate with the amount of services provided; however, quantifying and costing the services provided to each tax class is difficult and subjective at the very least. It should also be recognized that many businesses in the community have employees that benefit from and use many District services, facilities and amenities, and that additional services and amenities benefit all of the tax classes, both directly and indirectly.

Table 2: Distribution of 2020 Municipal Property Taxes and Assessment Values

Property Class	Property Tax Dollars Raised	% of Total Property Taxation	Assessed Values	Assessed Values Percentage
1 Residential	\$26,484,554	74.98%	\$8,708,615,250	91.37%
2 Utilities	264,486	0.75%	\$7,370,215	0.08%
3 Supportive Housing	0	0.00%	0	0.00%
4 Major Industry	0	0.00%	0	0.00%
5 Light Industry	1,036,689	2.94%	\$128,623,400	1.35%
6 Business/Other	7,322,286	20.73%	\$666,456,818	6.99%
7 Managed Forest	1,289	0.01%	\$127,300	0.00%
8 Recreational/Non-profit	144,040	0.41%	\$16,770,000	0.18%
9 Farm	63,511	0.18%	\$2,985,170	0.03%
	\$35,316,855	100.00%	\$9,530,948,153	100.00%

Section 3 Permissive Tax Exemptions (including Revitalization Tax Exemptions)

Council's objective and policy in regard to permissive tax exemptions (including revitalization tax exemptions) are provided below.

Objective:

Over the five-year financial plan timeframe, Council will continue supporting charitable/non-profit organizations that provide valuable services to the community and will determine how it can use its expanded powers in terms of revitalization tax exemptions to benefit the community as a whole.

Policy:

Council chooses to support charitable/non-profit organizations (churches, social, recreational, health and housing organizations) that provide valuable services to the community through permissive tax exemptions as allowed for by legislation. Council is committed to continuing with these tax exemptions and to treating all organizations with similar mandates equally when it comes to property tax exemptions.

A Mission Downtown Development Incentive Program offering a 10-year revitalization tax exemption is available within the defined Downtown Planning area and provides a financial incentive to encourage development in the downtown area. The revitalization tax exemption program will accept applications up to December 31, 2022.



STAFF REPORT

To: Chief Administrative Officer **Date:** November 17, 2021
From: Kerri Onken, Deputy Treasurer/Collector
Subject: **2022 to 2026 Financial Plan Bylaw (6071-2021) Preparation**

Recommendation(s)

1. That the General Operating Financial Plan, as presented, and including any approved spending package requests and the 0.5% increase for capital, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw, and that staff prepare the City's Tax Rate Bylaw (*prepared in April, 2022*) with a 5.96% increase to the 2022 property tax levy;
2. That the Sewer Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw and that staff prepare the Sewer User Rates and Charges Amending Bylaw 6072-2021-1922(29) with a \$9.24 per unit increase to the sewer flat-rate user fee for 4 dwelling units and less, a \$7.80 per unit increase to the sewer flat-rate user fees for more than 4 dwelling units and 2% increase to the other sewer user rate fees effective January 1, 2022 as indicated in Schedule A, of the Sewer User Rates Bylaw;
3. That the Drainage Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw, and that staff prepare the City's Tax Rates Bylaw (*prepared in April, 2022*) with a 14.76% increase to the drainage levy;
4. That the Water Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw with no increase to the water user fees;
5. That the Solid Waste Utility Financial Plan, as presented, and including any approved spending package requests, be incorporated into the City's 2022 to 2026 Financial Plan Bylaw with no increase to the curbside collection fees; and
6. That all other applicable bylaws be amended accordingly and brought forward for Council's consideration.

Purpose

This report provides an overview of the proposed draft operating budgets for Council's consideration and any related property tax and user rate changes. The information included in this report will be used to prepare the City's 2022 to 2026 Financial Plan Bylaw.

Background

During the October 5, 2021 Freestanding Committee of the Whole budget meeting, Council reviewed updates to the various operational units' operating budgets. These updates included increases for new initiatives as well as to maintain existing service levels, the introduction of various service level operating spending packages, and a report on funding the City's capital program. This information was summarized and presented at the Public Budget Consultation on

November 1, 2021 for input. The major changes to the operating budgets include:

- An increase in property taxes of 5.97%,
- A 14.76% increase in drainage levy,
- Zero increase to the flat-rate water user fee and to other water meter charges,
- A 2.62% increase in sewer user rates which represents a \$12.12 increase to the sewer flat- rate user fee (note: staff have since reduced the recommended increase to 2%), and
- Zero increase to the curbside collection rates for refuse and recycling/compost.

These changes, when considered together, would increase the average residential tax notice by \$164.12 for municipal services in 2022. This increase represents a 4.56% overall increase for all municipal services represented on the property tax notice.

At the November 1, 2021 Regular Council Meeting, the chart below was presented to the public summarizing the impact on property tax notice for an averaged assessed home.

	2021 Property Tax Notice	2022 Estimated Property Tax Notice		Proposed Changes
	Values	Values	Changes	
<u>Municipal & Drainage Charges</u>				
Municipal Property Taxes	\$2,192.24	\$2,323.12	\$130.88	5.97%
Drainage Levy	143.13	164.25	21.12	14.76%
Subtotal:	2,335.37	2,487.37	152.00	
<u>Flat Rate Municipal Utilities</u>				
Water User Fees	512.64	512.64	0.00	0.00%
Sewer User Fee	463.92	476.04	12.12	2.62%
Refuse Collection	102.96	102.96	0.00	0.00%
Recycling/Compost Collection	184.20	184.20	0.00	0.00%
Subtotal:	1,263.72	1,275.84	12.12	
Total Municipal & Utility Charges: ¹⁾	\$3,599.09	\$3,763.21	\$164.12	

Property Tax Notice Increase over 2021

Increase: **\$164.12** 4.56%

¹⁾ The impacts of the Provincial Home Owner Grant is ignored in this example.

Based on the Average Assessed Home in 2021 of \$754,900

Discussion and Analysis

Council reviewed budget reports presented by staff that identified the cost to maintain existing services and outlined the new initiatives to support Council's focus areas. The reports indicated a net overall property tax increase requirement of \$2.2 million (5.97%) over the City's 2021 budgeted property tax levy. This 5.97% increase would result in a \$130.88 property tax increase for the average assessed value home in Mission, for general municipal services. The major changes that were presented to the public on November 1, 2021 are as follows:

	Budget Dollars	Potential Tax Impact	Dollar Impact *
New Initiatives or Increased Service Levels	\$577,529	1.56%	
Maintaining Existing Services	1,312,195	3.56%	
Estimated taxes from Development/New Construction	(400,000)	-1.08%	
Increase in transfer to General Capital Reserve	186,250	0.50%	
Subtotal	1,675,974	4.54%	99.53
Spending Packages/New Initiatives Council considering	696,693	1.89%	41.43
Spending Packages/New Initiatives Phased in over two years	(169,200)	-0.46%	(10.08)
Subtotal - Council considering	527,493	1.43%	31.36
Net Potential Changes	\$2,203,467	5.97%	\$130.88

** Using average home value of \$754,900 (2021)*

Since the October 5th meeting, minor CORE changes to both expenditures and revenue have been identified with a net impact of reducing the general operating tax requirement by \$5,536, which reduces the impact on property taxes down slightly to 5.96%.

During today's discussion, staff will have a spreadsheet available should Council wish to make changes to the general operating fund budget. These changes can be recorded, to update the impact on the budget and provide an estimated impact on the property tax levy for the average assessed home in Mission with each change.

Operating Service Level Spending Packages

Council reviewed several spending packages that will create efficiencies, implement new initiatives or increase service levels in conjunction with one or more of Council's strategic focus areas. In Table 1 below, are the spending package requests slated for inclusion in the City's 2022 to 2026 Financial Plan and the impact on the general operating fund and a summary of impacts related to the utility operating funds.

During today's discussion, should Council wish to defer any of these requests, staff can immediately modify a spreadsheet to determine the impact to the general operating budget and provide an estimated impact on the proposed property tax levy for the average assessed home in Mission with each change.

Table 1: Service Level Operating Spending Package

	2022 Budget Impact	Tax Impact
Projects with 2022 Taxation Impact		
Manager of Inspection Services - <i>see phasing in option below</i>	179,500	0.49%
Fire Prevention Lieutenant - <i>see phasing in option below</i>	158,900	0.43%
Emergency Planning/ Support Services Co-ordinator	85,500	0.23%
Building Maintenance Worker	82,350	0.22%
Records Management Clerk	76,050	0.21%
Environmental Technician - <i>share 50/50 with Solid Waste</i>	56,500	0.15%
Administrative Support at Fire Hall - <i>increase hours to full time</i>	32,693	0.09%
Engineering Administrative Clerk - <i>increase part-time hours</i>	25,200	0.07%
Subtotal	696,693	1.89%
Should Two Projects be Phased in over Two Years		
Manager of Inspection Services *	-89,750	-0.24%
Fire Prevention Lieutenant *	-79,450	-0.22%
Subtotal	-169,200	-0.46%
Projects with Funding for 2022		
Urban Forestry Strategy - One-time Project	72,000	0.20%
Urban Forestry Strategy - Reserve Funded	-72,000	-0.20%
Community Visioning, Brand & Website Redevelopment Yr 1	77,000	0.21%
Community Visioning, Brand & Website - Reserve Funded	-77,000	-0.21%
Engineering Technologist	124,500	0.34%
Engineering Technologist - Additional Revenue Generated	-124,500	-0.34%
Traffic & Transportation Technologist 1	104,000	0.28%
Traffic & Transportation Technologist 1 - Additional Revenue	-104,000	-0.28%
Social Housing initiative - Pilot	200,000	0.54%
Social Housing initiative funding - 1st Year Reserve Funded *	-200,000	-0.54%
Subtotal	0	0.00%
Total Under Consideration General Operating	\$527,493	1.43%
	2022 Budget Impact	Fund
Projects Impacting the Utility Funds Only		
Public Works Technologist 1 - Cost shared equally	18,267	Water
Public Works Technologist 1 - Cost shared equally	18,267	Sewer
Public Works Technologist 1 - Cost shared equally	18,267	Drainage
Subtotal	54,801	
Impact on Utility from Spending Package Requests above		
	5,078	Water
	4,637	Sewer
	2,837	Drainage
	59,264	Solid Waste
Subtotal	71,816	
Subtotal on Utility Operations	\$126,617	

* Proposal includes impacts on the 2023 budget totalling **\$369,200** representing a **1%** tax increase

Utility User Rates

As part of the budget discussions on October 5, 2021, Council reviewed the water, sewer and solid waste utility operating budgets. To maintain the current service levels in each utility fund and to build reserves for future capital projects, the following changes were proposed for Council's consideration;

- a zero increase in water flat-rate user fees,
- a 2.62% increase in sewer user rates which represents a \$12.12 increase in sewer flat-rate user fees, and
- a zero increase to the curbside collection rates for refuse and recycling/compost.

Since the October 5th meeting, the Water and Sewer regional budgets have been presented to the Joint Shared Services Committee which included some minor changes. In addition, there were some cost savings due to a change made in the Engineering and Public Works department impacting the water and sewer operational budgets. The final result is a minor decrease of \$500 for the transfer to the water capital reserve and have a net revenue decrease requirement of \$57,000 for the sewer operations. Staff are recommending reducing the proposed sewer levy increase by 0.62% (from 2.62% to 2%) which would reduce the Sewer flat-rate user fee down from \$12.12 to \$9.24. Staff are proposing a 2% increase to assist with the future funding of the Fraser River Sewer Pipe crossing and the JAMES Treatment Plant upgrades.

The impact of the revised sewer user fee is a reduction of the total increase for utility charges on the property tax notice to \$9.24 for a residential home that receives these utility services.

Council also reviewed the drainage utility budget. The proposed increase of 14.76% for 2022 is to maintain existing service levels plus provided an increase to the annual transfer to the Drainage Capital Reserve Fund of \$250,000. Since the October 5th meeting, a small CORE increase, due to changes made in the Engineering and Public Works department, would have an impact of \$4,150 to the drainage operational expenses, however, this increase can be covered by an expenditure reduction in one of the drainage operating maintenance accounts.

Budget Unknowns

Budgeting is a process of estimating financial projections into the future. There is an inherent risk that information will become available or events may occur after the budget has been adopted that will have a significant impact on the City's budget. If a significant budget variance occurs, staff will provide a report to Council with details and options to consider as soon as possible.

Preparing the Financial Plan Bylaw

Staff will be preparing the City's 2022 to 2026 Financial Plan Bylaw and presenting it to Council for three readings on December 6, 2021. In order to prepare the 2022 to 2026 Financial Plan Bylaw, staff requires the following:

- That Council approve the City's draft 2022 General Fund Financial Plan, as presented, and including the spending packages presented and a 0.5% property tax increase for increased capital spending, resulting in a 5.96% increase in the 2022 property tax levy (*to be included in the City's Tax Rates Bylaw prepared in April, 2022*);
- That Council approve the City's draft 2022 Water Utility Financial Plan, as presented, and including the spending packages presented, resulting in no increase to the water user fees;

- That Council approve the City's draft 2022 Sewer Utility Financial Plan as presented, and including the spending packages presented, resulting in a \$9.24 per unit increase to the sewer flat-rate user fee for 4 dwelling units and less, a \$7.80 per unit increase to the sewer flat-rate user fees for more than 4 dwelling units and 2% increase to the other sewer user rate fees effective January 1, 2022 and that staff prepare the Sewer User Rates and Charges Amending Bylaw 6072-2021-1922(29) for Council's consideration;
- That Council approve the City's draft 2022 Solid Waste Utility Financial Plan, as presented, and including the spending packages presented, resulting in no increase to the curbside collection fees; and
- That Council approve the City's draft 2022 Drainage Utility Financial Plan, as presented, and including the approved spending packages presented, resulting in a 14.76% increase to the drainage levy.

When all these changes are considered together, the increase to the total property taxes and utility levies charges against the average home in Mission would be \$161.02 or 4.47% over 2021.

Should Council require any additional information from staff, this could be presented in December at a special budget meeting.

Average Assessed Home (2021)		\$754,900		
	2021 Taxes	2022 Estimated Taxes	Change	Proposed Increase
Municipal & Drainage Property Taxes ¹⁾				
Municipal Taxes	\$2,192.24	\$2,322.90	\$130.66	5.96%
Drainage Levy	143.13	\$164.25	21.12	14.76%
Subtotal	2,335.37	2,487.15	151.78	
Flat Rate User Fees for Municipal Utilities				
Water Distribution	512.64	512.64	-	0%
Sewer Conveyancing	463.92	473.16	9.24	2.00%
Curbside Refuse Collection	102.96	102.96	-	0%
Curbside Recycling/Compost Collection	184.20	184.20	-	0%
Subtotal	1,263.72	1,272.96	9.24	
Total Municipal & Utility Charges: ¹⁾	\$3,599.09	\$3,760.11	\$161.02	4.47%

¹⁾ The impact of the Provincial Home Owner Grant is ignored in this example.

Financial Implications

The financial implications of the 2022 to 2026 Financial Plan and related rate increases have been discussed thoroughly by Council throughout the 2022 budget process.

Communication

The Financial Plan Bylaw will be available on the City's website once adopted by Council. The final property tax increase and the drainage levy will be included in the City's Tax Rate Bylaw (prepared in April 2022) and reported on the property tax notice.

Summary and Conclusion

This report provides an overview of the draft 2022 operating budgets for Council's consideration and any related property tax and user rate changes. This information will be used to prepare the City's 2022 to 2026 Financial Plan Bylaw.

The 2022 general operating budget indicates a net overall property tax increase of \$2,197,931 (5.96%) over 2021. The drainage operating budget indicates a 14.76% increase to fund ongoing operations and an increase to the transfer to the capital projects reserve. The flat-rate fees for sewer will increase by \$9.24 and the flat-rate fees for water and curbside collection will not increase. When considered altogether, the total property tax and utility levy charge for the average home will increase by \$161.02 for municipal services, from \$3,599.09 in 2021 to \$3,760.11 in 2022. This increase represents a 4.47% overall increase for all municipal services represented on the property tax notice.

During the discussion, staff will have a spreadsheet available should Council wish to make changes to the general operating fund budget. These changes can be recorded, updating the net impact on the budget and providing the impact on the average assessed home in Mission with each change.

Report Prepared by: Kerri Onken, Deputy Treasurer/Collector
Reviewed by: Doug Stewart, Director of Finance
Approved for Inclusion: Mike Younie, Chief Administrative Officer



STAFF REPORT

To: Chief Administrative Officer
From: Doug Stewart, Director of Finance
Subject: 2022 to 2026 Capital Program

Date: November 17, 2021

Recommendation(s)

That the 2022 to 2026 Capital Program attached to the report dated November 17, 2021 from the Director of Finance entitled, "2022 to 2026 Capital Program" be included in the 2022 to 2026 Financial Plan Bylaw 6017-2021.

Purpose

The purpose of this report is to present to the Committee, a proposed 2022 to 2026 Capital Program for consideration. If acceptable, this Program would be included in the 2022 to 2026 Financial Plan Bylaw 6017-2021 that will be brought forward for Council's consideration for three readings at the December 6, 2021 Regular Council Meeting.

Background

On October 5, 2021 at the Freestanding Committee of the Whole Budget meeting, staff presented a report providing information to the Committee regarding the various revenue sources available to fund the capital budgets. The report described some of the challenges staff are having preparing the capital program because of some revenue shortfalls. The report provided options for the Committee's consideration to deal with these shortfalls. The Committee passed the following resolution which was subsequently approved by Council at the November 1, 2021 Council meeting:

That Council consider, as part of its 2022 – 2026 Financial Plan deliberations,

- a. increasing property taxes by 0.5% in 2022 to provide additional funds for the capital plan;*
- b. increasing property taxes by 1% each year from 2023 through 2027 to provide additional funds for the capital plan; and*
- c. acquiring long-term debt to fund certain large capital projects.*

Discussion and Analysis

On October 19, 2021 the City's department heads met and made some significant revisions to the proposed 2022 to 2026 Capital Program. The goal at the on-set of the meeting was to prepare a five-year capital program that could be fully funded. The following assumptions regarding the revenue available to fund the capital projects were made:

- That Council will be willing to provide the increased property tax revenue as recommended at the October 5, 2021 Freestanding Committee of the Whole Budget meeting;
- That the Community Works grant revenue will not continue after 2024;
- That the Gaming Revenue will increase to \$475,000 in 2022 and be back to the pre-pandemic level (\$600,000 annually) by 2023; and

- That several large capital projects will be funded from long-term debt.

The five-year capital program prepared for Council's consideration (Attachment A) utilizes the information received in master plans prepared in prior years as well as incorporating the parameters of the current DCC bylaw and CAC policy. The Utilities Master Plans and Transportation Master Plan will be incorporated into both the revised DCC bylaw and the 2023 to 2027 Capital Program that will be prepared next year. Although it is anticipated that the capital budgets from 2023 and beyond could include projects not anticipated in the current capital program, the 2022 capital budgets are unlikely to change too much. Further, any changes would require increasing, decreasing, deferring or even deleting some existing capital projects.

As discussed at the October 5, 2021 Freestanding Committee of the Whole Budget meeting the City has been relying on Community Works Grant funds and Gaming Revenue funds to maintain its existing capital assets. Staff recommend funding the repair, refurbishment and replacement of existing assets with annually earned revenue (current funds) such as property taxes and utility levies. The 0.5% property tax increase proposed, and included in the capital program being presented, reduces the reliance on the Community Works and Gaming Revenue funds but it does not completely eliminate the need to use these funds in the short-term. Should Council approve the annual 1% tax increase proposed for 2023 through 2027, the City can likely fund all the capital expenditures for existing assets with current funds and utilize the Community Works grants and Gaming Revenue funds for the acquisition of new assets.

In the interim, the Capital Program has been prepared with the expectation that the Community Works grants and Gaming Revenue funds will be used to maintain exiting assets as required to ensure the City is able to maintain its current levels of service. To allow for the acquisition or construction of some large capital assets in the short-term, City staff are proposing taking on debt. Typically, the debt servicing costs (principal and interest) start the year after the debt is taken on. Based on the current MFA interest rate of 2.38%, a \$1 million debt amortized over 20 years would result in an annual debt servicing cost of \$63,942. The same debt amortized over 30 years would require an annual repayment of \$47,499.

The projects currently included in the 2022 to 2026 Capital Plan proposed to be funded from debt are:

	Total Cost	2022	2023	2024	2025	2026
Cedar Valley Fire Hall (#4)	5,100,000		765,000	4,335,000		
Public Works - seismic upgrade	1,560,600			1,560,600		
RCMP Building expansion and renovation	26,519,200		510,000	3,060,000	10,199,800	12,749,400
Enclosing the lacrosse box at Centennial park	1,689,400	16,000		1,673,400		
Search and Rescue Building	3,250,000			750,000	2,500,000	
Public Works Expansion	4,562,800				106,100	4,456,700
Municipal Hall Replacement	2,451,000					2,451,000

Note: The Municipal Hall Replacement project total cost is \$16,176,000 with \$13,725,800 to be funded from debt in 2027.

Council Goals/Objectives

This report addresses the goals under Council's strategic focus areas of, Secure Finances, Assets and Infrastructure, and Organizational Excellence.

Financial Implications

The financial implications are discussed throughout this report.

Communication

The 2022 to 2026 Capital Program will be included within the City's 2022 to 2026 Financial Plan Bylaw, which will be available on the City's website once adopted by Council.

Summary and Conclusion

City staff have prepared a 2022 to 2026 Capital Program for Council's consideration. The Program is fully funded based on known revenue sources and an anticipation that Council will increase the property tax levy by 0.5% in 2022 and 1% from 2023 to 2027, inclusive, and utilize these funds for the repair, refurbishment or replacement of the City's existing capital assets.

Report Prepared by: Doug Stewart, Director of Finance

Reviewed by: Kerri Onken, Deputy Treasurer/Collector

Approved for Inclusion: Mike Younie, Chief Administrative Officer

Attachment(s)

Attachment A: 2022 to 2026 Capital Program

Attachment A

GENERAL CAPITAL PLAN

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Department/Project Description	Funding Source	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2022-2026 Capital
GENERAL GOVERNMENT - MAJOR PROJECTS							
DCC Review (also see projects 43077, 93005, 98663)	GCR	17,500	0	0	18,600	0	36,100
Total General Government - Major Projects		17,500	0	0	18,600	0	36,100
INFORMATION SERVICES							
Corporate telephones	ISR	0	0	0	100,000	100,000	200,000
LAN/WAN upgrades	ISR	0	0	75,000	75,000	0	150,000
Server replacement (Includes CALS/OS)	ISR	0	0	0	85,000	0	85,000
Printers & plotters	ISR	0	0	30,000	0	0	30,000
PC replacement	ISR	120,000	120,000	0	0	0	240,000
Photocopier replacement (5-yr cycle)	ISR	0	0	0	0	130,100	130,100
Additional client licences - spam & web filter	ISR	6,000	0	0	6,400	0	12,400
Additional client licences - LAN	ISR	0	0	80,000	0	0	80,000
Misc. Capital IT Department	ISR	7,700	7,900	8,100	8,300	8,500	40,500
Council Laptops & Tablets	ISR	12,000	8,000	0	0	13,000	33,000
Electronic document filing system	ISR	45,000	0	46,800	0	48,700	140,500
Web content management	ISR	30,000	0	31,200	0	32,500	93,700
Laptop replacement	ISR	4,100	4,200	4,300	4,400	4,500	21,500
Total Information Services		224,800	140,100	275,400	279,100	337,300	1,256,700
CORPORATE ADMINISTRATION							
Misc. Capital - Furniture, fixtures, office equipment	GCR	3,400	3,500	3,600	3,700	3,800	18,000
Health and Safety Program equipment	GCR	15,300	15,600	15,900	16,200	16,500	79,500
Folder/Stuffer Machine	GCR	12,000	0	0	0	0	12,000
Total Corporate Administration		30,700	19,100	19,500	19,900	20,300	109,500
FINANCE & PURCHASING							
Finance Misc. Capital - Furniture, fixtures, office equipment	GCR	3,400	3,500	3,600	3,700	3,800	18,000
Purchasing Misc. Capital - Furniture, fixtures, office equipment	GCR	1,100	1,100	1,100	1,100	1,100	5,500
Total Finance & Purchasing		4,500	4,600	4,700	4,800	4,900	23,500
POLICE							
Misc. Capital - Furniture, fixtures, office equipment	GCR	8,000	8,200	8,400	8,600	8,800	42,000
Total Police		8,000	8,200	8,400	8,600	8,800	42,000
FIRE DEPARTMENT							
Misc. Capital - Furniture, fixtures, office equipment	GCR	1,100	1,100	1,100	1,100	1,100	5,500
Small fire fighting equipment	GCR	39,700	40,500	41,300	42,100	42,900	206,500
Turnout gear	GCR	30,900	31,500	32,100	32,700	33,400	160,600
Fire hose	GCR	9,300	9,500	9,700	9,900	10,100	48,500
Fire Engine Backup	GCR	0	0	750,000	0	0	750,000
Type 2 sprinkler protection unit	GCR	150,000	0	0	0	0	150,000
Breathing Apparatus	GCR	0	0	0	267,000	266,900	533,900
Total Fire Department		231,000	82,600	834,200	352,800	354,400	1,855,000
DEVELOPMENT SERVICES							
INSPECTION SERVICES							
Misc. Capital - furniture, fixtures, office equipment	GCR	3,400	3,500	3,600	3,700	3,800	18,000
Electronic Ticketing System	GCR	0	0	0	8,000	0	8,000
PLANNING							
Misc. Capital - furniture, fixtures, office equipment	GCR	3,400	3,500	3,600	3,700	3,800	18,000
Total Development Services		6,800	7,000	7,200	15,400	7,600	44,000
PARKS, RECREATION & CULTURE							
RECREATION FACILITIES							
Misc. Capital - furniture, fixtures, office equipment	GCR	2,000	2,000	2,000	2,000	2,000	10,000
Cardio Equipment	GAMING	0	55,000	55,000	55,000	0	165,000
Leisure Centre building amenities	GAMING	0	25,200	0	0	26,700	51,900
Program equipment	GAMING	21,000	0	0	0	0	21,000
Program equipment (arena, fitness, pool, spin)	GAMING	21,000	0	0	0	0	21,000
Skate sharpening machine replacement	GCR	0	20,200	0	0	0	20,200
Strength Equipment	GAMING	0	0	0	35,000	0	35,000
Leisure Centre floor care - scrubbers/polishers (5-years)	GCR	0	17,000	0	0	0	17,000
MLC - Mechanical Replacement	GCR	80,000	81,600	83,200	84,900	86,600	416,300
MLC racquet court flooring	GCR	0	0	0	0	30,000	30,000
Lift to Curling Rink Upper Lounge	GCR	0	0	0	72,800	0	72,800
Accessibility Construction - South Arena	GCR	7,900	100,000	0	0	0	107,900
North Arena Condenser	GCR	0	117,000	0	0	0	117,000
South/North Ammonia Plant Preventative Maintenance	GCR	0	0	21,000	0	0	21,000
Curling Rink Chiller	MAJOR	0	0	0	230,000	0	230,000
Clarke Theatre Capital Improvements	GCR	26,450	61,875	25,000	0	0	113,325
MSAC 10 Avenue repairs from Assessment Report	GCR	19,400	19,800	20,200	20,600	21,000	101,000

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GENERAL CAPITAL PLAN

Department/Project Description	Funding Source	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2022-2026 Capital
L/C repairs from Assessment Report	GCR	210,600	214,800	219,100	223,500	228,000	1,096,000
Gym Storage	GCR	98,000	0	0	0	0	98,000
Fitness Room Floor	GCR	41,200	0	0	0	0	41,200
Racquetball Court Walls	GCR	0	0	0	77,000	0	77,000
MLC Flooring (Lobbies, hallways, etc)	GCR	0	0	0	54,100	0	54,100
Gym Floor Resurfacing	GCR	0	0	0	27,100	0	27,100
FRHP Admin Building renovations	GCR	0	17,000	0	0	0	17,000
Upgrade bike parking and security at Leisure Centre	GCR	0	0	11,700	0	0	11,700
Leisure Centre Air Handling Unit - Arena Lobby	GCR	78,400	0	0	0	0	78,400
MLC Curling Brine Lines and Header Replacement	GCR	20,000	0	0	0	0	20,000
MLC - Scissor Lift	GCR	17,000	0	0	0	0	17,000
Parks, Recreation, Arts & Culture Master Plan Implementation	GCR	102,000	104,000	106,100	108,200	110,400	530,700
Pool window coverings	GCR	50,000	0	0	0	0	50,000
MLC Pool Railings and Ladders	GCR	36,000	0	0	0	0	36,000
MLC Roof repairs	MAJOR	265,200	0	0	0	0	265,200
Leisure Centre Roof Replacement - Section 12, 13	MAJOR	20,600	0	0	0	0	20,600
PARKS							
Playground equipment program	GAMING	42,200	43,000	43,900	44,800	45,700	219,600
Upgrade existing parks	GCR	30,700	31,300	31,900	32,500	33,200	159,600
Gary MacDonald Park playground equipment	GCR	0	0	45,000	0	0	45,000
Griner Park playground equipment	GCR	0	0	0	104,000	0	104,000
Jack Wade Park playground equipment	GCR	0	0	60,000	0	0	60,000
Ruskin Park playground equipment	GCR	0	0	0	46,900	0	46,900
Centennial Park pathway repairs	MAJOR	50,000	0	0	0	0	50,000
FRHP Flag Plaza Renovations	FR	0	127,600	0	0	0	127,600
Mill Pond Trail Continuation	FR	0	108,000	0	0	0	108,000
Rotary Sports Park lighting upgrades (baseball)	CAF	222,000	0	0	0	0	222,000
Rotary Sports Park lighting upgrades (soccer)	CAF	0	0	444,000	0	0	444,000
New parks equipment - utility vehicle	GCR	60,000	0	0	0	0	60,000
Front Mounted Plow and Brine Applicator for parks	GCR	0	22,300	0	0	0	22,300
Enclosing lacross box at Centennial park - create indoor practice/training space	DEBT	16,000	0	1,673,400	0	0	1,689,400
FRHP Clayburn Building Renovation	GCR	0	0	37,800	0	0	37,800
Park Amenities (Benches & Picnic Tables)	GCR	10,000	10,200	10,400	10,600	10,800	52,000
Outdoor play elements	GAMING	0	49,900	0	0	0	49,900
Spray Park Bathroom Renovations	GCR	0	10,000	0	0	0	10,000
Dewdney Property Improvements	GCR	98,000	0	0	0	0	98,000
Landscaping around the Leisure Centre	GCR	37,700	0	0	0	0	37,700
Park design - Donatelli Park	GCR	15,000	0	0	0	0	15,000
FRHP - improve concrete surface	GCR	0	55,100	0	0	0	55,100
Explore opportunities to expand recreational areas	GAMING	0	28,100	0	0	0	28,100
Centennial Park - relocate and upgrade tennis court parking	GCR	0	0	112,500	0	0	112,500
Standardized signage	GAMING	0	0	56,200	0	0	56,200
FRHP - Walking tour signage, brochure, and online experience	GAMING	0	0	50,900	0	0	50,900
Educational interpretive elements at Centennial park	GAMING	0	0	28,700	0	0	28,700
FRHP - Upgrading the Rose Garden path and gathering areas	GAMING	0	0	28,700	0	0	28,700
Standardized trail signage	GAS	0	0	28,700	0	0	28,700
Repair tennis courts at Centennial Park	GCR	0	0	0	100,000	0	100,000
Norma Kenney House Patio Roof Design	GAMING	0	0	20,800	0	0	20,800
Improve infrastructure (sidewalks, pathways, trails, and parking)	GCR	406,000	0	422,400	0	439,500	1,267,900
Themed touring trails/routes	FR	108,100	110,300	112,500	114,800	117,100	562,800
FRHP - trail repairs	GAS	16,300	16,600	16,900	17,200	17,500	84,500
Create off-street links for trails	GAS	0	0	17,000	0	0	17,000
Griner Park pathway	GCR	48,000	0	0	0	0	48,000
PARKLAND PURCHASES							
Explore land options on the west side of Mission for future sports park development	FR	0	0	2,815,400	0	0	2,815,400
CEMETERY							
Cemetery columbarium	CEM	0	0	0	25,000	35,000	60,000
Cemetery vehicle - Gator	GCR	0	20,000	0	0	0	20,000
Cemetery Lane Repaving	GCR	0	0	0	430,000	0	430,000
Cemetery office upgrade	CEM	0	80,000	0	0	0	80,000
Cemetery exterior fence replacement	GCR	0	0	0	53,000	0	53,000
Total Parks & Recreation		2,276,750	1,547,875	6,600,400	1,969,000	1,203,500	13,014,525
ENGINEERING & PUBLIC WORKS							
MISCELLANEOUS							
Office Equipment	GCR	3,400	3,500	3,600	3,700	3,800	18,000
Syncro software (intersection analysis)	GCR	0	0	0	0	6,100	6,100
EV Charging Stations for Fleet	CARB	10,941	0	0	0	0	10,941
Fleet Air Compressor	GCR	0	12,300	0	0	0	12,300
MUNICIPAL BUILDINGS							
Municipal Hall Roof Repairs/Replacement	GCR	200,000	208,100	0	0	0	408,100
Electrical Upgrades Public Works	GCR	130,100	315,000	0	0	0	445,100
7337 Welton Building Renovations	GCR	25,000	0	0	0	0	25,000
Keyless Entry System for Public Works Facility	GCR	50,000	0	0	0	0	50,000

GENERAL CAPITAL PLAN

Department/Project Description	Funding Source	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2022-2026 Capital
Public Works Change Room Upgrades	GCR	45,000	0	0	0	0	45,000
General Asphalt and Sidewalk Replacement	GCR	35,700	36,400	37,100	37,800	38,600	185,600
General Flooring Replacement	GCR	30,600	31,200	31,800	32,400	33,000	159,000
Repairs to exterior trim at 7101 Horne Street	GCR	10,000	0	0	0	0	10,000
Exhaust Ventilation at Fire Hall #1	GCR	0	198,000	0	0	0	198,000
Fire Hall #1 - Exterior Painting	GCR	0	60,000	0	0	0	60,000
Fire Training Ground at Fire Hall #3 property	GAMING	0	0	78,000	78,000	82,800	238,800
General HVAC Replacements	GCR	40,800	41,600	42,400	43,200	44,100	212,100
Municipal Hall - HVAC Replacement	GCR	0	40,800	0	0	0	40,800
Public works - seismic upgrade	DEBT	0	0	1,560,600	0	0	1,560,600
VIC/Chamber of Commerce Roof	GCR	0	0	24,000	0	0	24,000
Utility Trailer Roof	GCR	0	0	0	0	20,000	20,000
Fire Station #4	DEBT	0	765,000	4,335,000	0	0	5,100,000
RCMP building expansion and renovation	DEBT	0	510,000	3,060,000	10,199,800	12,749,400	26,519,200
Search and Rescue Building	DEBT	0	0	750,000	2,500,000	0	3,250,000
Public Works Expansion	DEBT	0	0	0	106,100	4,456,700	4,562,800
Municipal Hall Replacement	DEBT	0	0	0	0	2,451,000	2,451,000
ROADS							
Paving program	ROADS	0	330,600	1,195,500	1,219,400	621,900	3,367,400
Paving program	GAS	0	760,200	0	0	0	760,200
Improvements next to subdivisions	GCR	35,300	36,000	36,700	37,400	38,100	183,500
Walkways & sidewalks	ROADS	0	65,000	0	0	0	65,000
Chester Street Bridge Replacement	ROADS	0	0	0	0	200,000	200,000
Silverdale Bridge Replacement	ROADS	0	0	0	0	1,200,000	1,200,000
Annual traffic calming assessment and installation	GCR	0	0	30,000	30,600	31,200	91,800
Upgrading bus stops for accessibility (Transit Strategy Implementation)	GAMING	44,900	45,800	46,700	47,600	48,600	233,600
Traffic Safety	ROADS	0	250,000	0	138,000	0	388,000
Traffic Safety	GCR	0	0	250,000	127,300	0	377,300
Phase 1 - 7th Avenue Greenway Project	GRANT	500,000	0	0	0	0	500,000
Phase 1 - 7th Avenue Greenway Project	GAS	1,490,913	0	0	0	0	1,490,913
Bikes Lanes - 7th Avenue (Cedar Street to Stave Lake Street)	GAS	0	0	0	0	1,574,300	1,574,300
Bikes Lanes - 7th Avenue (Wren Street to Cedar Street)	GAS	0	0	0	1,144,100	0	1,144,100
Bikes Lanes - Wren Street (7th Avenue to Silverdale Avenue)	GAS	0	0	0	20,600	0	20,600
Intersection Upgrade - Stave Lake Street & Lougheed Highway	ROADS	0	0	0	1,792,500	0	1,792,500
Bus shelters	GAMING	84,700	86,400	88,100	89,900	91,700	440,800
Transit Safety Strategy Implementation	GAS	43,400	44,200	45,100	46,000	0	178,700
Sidewalk - Silverdale Ave (Rook Cres to Wren St)	GAS	0	334,000	0	0	0	334,000
Sidewalk - Cherry Ave (north side) (Harris St to Judith St)	GAS	0	0	868,100	0	0	868,100
Sidewalk - 5th Ave (Welton Ave to End of Block)	GAS	0	0	0	0	268,300	268,300
Sidewalk - 6th Ave (Welton Ave to End of Block)	GAS	0	0	0	0	259,400	259,400
Engineering Design and Investigation for Projects Identified by 2021 TMP	SURP	200,000	0	0	0	0	200,000
LIBRARY							
Library - misc. building capital	GCR	1,100	1,100	1,100	1,100	1,100	5,500
PUBLIC WORKS							
Misc. Capital - Furniture, fixtures, office equipment	GCR	1,100	1,100	1,100	1,100	1,100	5,500
Total Engineering & Public Works		3,291,004	4,326,300	12,484,900	17,696,600	24,221,200	62,020,004
TOTAL GENERAL CAPITAL PLAN		6,091,054	6,135,775	20,234,700	20,364,800	26,158,000	78,984,329

GENERAL CAPITAL PLAN

Department/Project Description	Funding Source	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2022-2026 Capital
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SOURCE OF FUNDS - GENERAL CAPITAL PLAN

Community Amenity Reserve Fund	CAF	222,000	0	444,000	0	0	666,000
Carbon tax rebate - appropriated surplus	CARB	10,941	0	0	0	0	10,941
Cemetery Reserve Fund	CEM	0	80,000	0	25,000	35,000	140,000
Long-term Debt	DEBT	16,000	1,275,000	11,379,000	12,805,900	19,657,100	45,133,000
Gaming Reserve Fund	GAMING	213,800	333,400	497,000	350,300	295,500	1,690,000
Community Works Gas Tax Reserve Fund	GAS	1,550,613	1,155,000	975,800	1,227,900	2,119,500	7,028,813
Forestry Reserve Fund	FR	108,100	345,900	2,927,900	114,800	117,100	3,613,800
General Capital Reserve Fund	GCR	2,416,200	2,010,775	2,540,100	2,181,900	1,574,600	10,723,575
Grants	GRANT	500,000	0	0	0	0	500,000
Information Systems Reserve Fund	ISR	224,800	140,100	275,400	279,100	337,300	1,256,700
Major Capital Reserve Fund	MAJOR	478,600	0	0	230,000	0	708,600
Roads Capital Reserve Fund	ROADS	0	645,600	1,195,500	3,149,900	2,021,900	7,012,900
Accumulated Surplus	SURP	350,000	150,000	0	0	0	500,000

TOTAL SOURCE OF FUNDS - GENERAL CAPITAL PLAN

6,091,054	6,135,775	20,234,700	20,364,800	26,158,000	78,984,329
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EQUIPMENT CAPITAL PLAN

Unit # & Description	Funding Source	2022	2023	2024	2025	2026	5 Year Total
5103 2011 FORD RANGER	Equip Res			40,000			40,000
5105 2011 FORD RANGER	Equip Res			40,000			40,000
5107 2010 JEEP PATRIOT AWD SUV	Equip Res		52,393				52,393
5116 2012 TOYOTA TACOMA 4X4	Equip Res				45,000		45,000
5117 2012 TOYOTA TACOMA 4X4	Equip Res				45,000		45,000
5118 2012 TOYOTA TACOMA 4X4	Equip Res				45,000		45,000
5119 2010 CHEV COLORADO P/U (replace with 5136)	Equip Res	40,000					40,000
5120 2011 CHEVY AVALANCHE	Equip Res				65,000		65,000
5121 2013 FORD F150 4X4	Equip Res		40,000				40,000
5127 2013 FORD F150 4X4	Equip Res		40,000				40,000
5130 15 CHEV SILVERADO 4X2	Equip Res				45,000		45,000
5131 15 CHEV SILVERADO 4X2	Equip Res				45,000		45,000
5132 15 CHEV SILVERADO 4X2	Equip Res				45,000		45,000
5134 15 CHEV SILVERADO 4X2	Equip Res				45,000		45,000
5139 2013 FUSO FE125 SEWER & WATER SERVICE TRUCK	Equip Res			73,201			73,201
5141 16 CHEVY EQUINOX AWD	Equip Res					40,000	40,000
5143 11 FORD RANGER PARKS	Equip Res		40,000				40,000
5144 08 STERLING FACILITIES VAN	Equip Res		65,000				65,000
5145 2010 Ford F150 - PARKS	Equip Res			43,423			43,423
5148 14 FORD EXPEDITION COMMAND UNIT	Equip Res			65,000			65,000
5150 2013 TOYOTA TACOMA SURVEY TRUCK	Equip Res				45,947		45,947
5157 2014 INTERNATIONAL TERASTAR ONE TON	Equip Res					152,012	152,012
5158 2011 FORD F350 WATER WORKS CREW TRUCK	Equip Res		150,000				150,000
5159 01 FORD 450 SHOP TRUCK	Equip Res				114,009		114,009
5160 12 FUSO FG4X4 PARKS DUMP TRUCK	Equip Res		160,000				160,000
5161 2018 TOYOTA TUNDRA DOUBLE CAB 4X4	Equip Res					64,064	64,064
5164 2014 FORD F350 FORESTRY CREW TRUCK	Equip Res		65,000				65,000
5174 07 PETERBILT DUMP TRUCK	Equip Res				298,260		298,260
5249 05 CAT ROLLER	Equip Res				75,000		75,000
5253 09 ZAMBONI	Equip Res			137,316			137,316
5281 2010 KUBOTA B2620 4WD TRACTOR	Equip Res		50,637				50,637
5282 11 KUBOTA M8540 PARKS TRACTOR	Equip Res		81,149				81,149
5288 2016 POLARIS RANGER 570	Equip Res			16,892			16,892
5289 2017 EXMARK VIKING HYDRO WALK BEHIND MOWE	Equip Res				8,500		8,500
5290 2016 POLARIS RANGER 570	Equip Res			16,892			16,892
5300 HUSQVARNA FS520 CONCRETE SAW	Equip Res					10,000	10,000
5307 CHALLENGER 2 POST HOIST	Equip Res			26,000			26,000
5309 05 PORTABLE WASHER	Equip Res		5,229				5,229
5310 STEAM CLEANER	Equip Res		14,556				14,556
5311 14 CHALLANGER 4 POST HOIST	Equip Res			30,000			30,000
5319 00 GENERATOR - TUNBRIDGE PUMP	Equip Res					50,203	50,203
5320 01 GENERATOR - CHESTER CREEK	Equip Res		92,078				92,078
5321 04 2000 WATT GENERATOR	Equip Res				2,584		2,584
5322 05 HONDA GENERATOR	Equip Res				3,199		3,199
5323 05 HONDA GENERATOR	Equip Res				3,199		3,199
5324 05 HONDA GENERATOR	Equip Res				3,199		3,199
5325 05 HONDA GENERATOR	Equip Res				3,199		3,199
5326 90 GENERATOR-HARBOUR PUMP	Equip Res		90,000				90,000
5329 92 GENERATOR-LOUGHEED PUMP	Equip Res		90,000				90,000
5332 93 GENERATOR-FIRE STA. 2	Equip Res		90,000				90,000
5333 94 GENERATOR-FIRE STA. 3	Equip Res		90,000				90,000
5335 96 GENERATOR-MISSION WAY PUMP	Equip Res		90,000				90,000
5336 96 GENERATOR-RUSKIN PUMP	Equip Res		90,000				90,000
5338 99 GENERATOR-FIRE STA. 1 & EOC	Equip Res			80,000			80,000
5345 11 G&M PARKS TRAILER (replace with 5360)	Equip Res				9,020		9,020
5346 2010 TITAN PAVING TRAILER	Equip Res		12,000				12,000
5347 04 FUEL TRAILER	Equip Res			3,942			3,942
5351 2012 BOMAG BVP18/45 PLATE TAMPER (replace wi	Equip Res		5,722				5,722
5355 01 TRAILTECH TRAILER FOR SHORING (replace with	Equip Res		16,483				16,483
5356 94 SWENSON SIDEWINDER	Equip Res			20,000			20,000
5358 04 LAYTON PAVING MACHINE	Equip Res			50,677			50,677
5361 14 VERMEER U300 PIERCING TOOL (replace with 54	Equip Res		7,283				7,283
5362 04 HENDERSON FSH-1 SANDER UNIT 5171	Equip Res			39,416			39,416

EQUIPMENT CAPITAL PLAN

Unit # & Description	Funding Source	2022	2023	2024	2025	2026	5 Year Total
5364 14 HENDERSON 8'FSM SANDER - UNIT 5157	Equip Res					14,060	14,060
5370 04 EVEREST SNOW PLOW (5171)	Equip Res			25,902			25,902
5373 98 EVEREST SNOW (POLY) PLOW	Equip Res			25,902			25,902
5374 14 HENDERSON 9'MSP SNOWPLOW-5157	Equip Res					17,575	17,575
5378 04 EVEREST PLOW (5172)	Equip Res			25,902			25,902
5379 2016 HENDERSON FSH SANDER FOR 5197	Equip Res		16,000				16,000
5380 04 SAT. ANTI -ICING TANK & SYSTEM	Equip Res			17,482			17,482
5381 04 HENDERSON FSH-1 SANDER (5173)	Equip Res			39,416			39,416
5383 04 EVEREST SNOW PLOW (5173)	Equip Res			25,902			25,902
5392 07 S.A.T. 500 GALLON BRINE APPLICATOR (5156) ref	Equip Res			41,612			41,612
5396 99 HENDERSON SANDER	Equip Res			39,416			39,416
5398 2014 ROOTS 12 FT UNDERBODY SCRAPER-5174	Equip Res		15,918				15,918
5402 2016 GRACO LINELAZER	Equip Res		10,000				10,000
5689 FUEL DISPENSING SYSTEM	Equip Res			56,308			56,308
5699 TWO-WAY RADIOS	Equip Res	17,319					17,319
Total Equipment Purchases		57,319	1,479,448	980,601	946,116	347,914	3,811,398

FORESTRY CAPITAL PLAN

Department/Project Description	Funding Source	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	2022-2026 Capital
FORESTRY CAPITAL							
1981 Volvo Rock Truck replacement	FR	0	0	0	0	150,000	150,000
Stave West - Interpretive Signage Project	FR	50,000	0	0	0	0	50,000
Total Forestry Capital		50,000	0	0	0	150,000	200,000
TOTAL FORESTRY CAPITAL PLAN		50,000	0	0	0	150,000	200,000
SOURCE OF FUNDS - FORESTRY CAPITAL PLAN							
Forestry Reserve Fund	FR	50,000	0	0	0	150,000	200,000
TOTAL SOURCE OF FUNDS - GENERAL CAPITAL PLAN		50,000	0	0	0	150,000	200,000

UTILITY CAPITAL PLANS

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REGIONAL UTILITY CAPITAL	FUNDING SOURCE	2022	2023	2024	2025	2026	2022-2026 Total
REGIONAL SEWER CAPITAL							
Total Capital Projects (100% Regional Cost)	N/A	3,620,000	10,584,000	17,612,000	20,568,000	17,192,000	69,576,000
Total Capital Projects (Mission's Share)	SCRF	705,176	2,061,763	3,430,818	4,006,646	3,349,002	13,553,405
Subtotal Mission's Share of Regional Capital		705,176	2,061,763	3,430,818	4,006,646	3,349,002	13,553,405
REGIONAL WATER CAPITAL							
Total Capital Projects (100% Regional Cost)	N/A	4,938,000	9,992,000	20,883,000	15,799,000	4,232,000	55,844,000
Total Capital Projects (Mission's Share)	WCRF	1,115,988	2,258,192	4,719,558	3,570,574	956,432	12,620,744
Subtotal Mission's Share of Regional Capital		1,115,988	2,258,192	4,719,558	3,570,574	956,432	12,620,744
LOCAL SEWER CAPITAL							
Sewer condition assessment/replacement	SCRF	310,200	316,400	322,700	329,200	335,800	1,614,300
Equipment - misc.	SCRF	5,700	5,800	5,900	6,000	6,100	29,500
Mission Way pump station - replace pumps	SCRF				35,100		35,100
Lougheed Highway pump station - replace pumps	SCRF			41,000			41,000
Lift station upgrading	SCRF	5,900	6,000	6,100	6,200	6,300	30,500
SCADA monitoring	SCRF	18,500	18,900	19,300	19,700	20,100	96,500
DCC review	SCRF	17,500			18,600		36,100
Sanitary sewer master plan (5-year cycle)	SCRF				150,000		150,000
Tow Behind Pump	SCRF	110,000					110,000
Fraser River Sewer Crossing Pipe Condition Assessment	SCRF	150,000					150,000
Engineering Design and Investigation for Projects Identified by 2021 U	SCRF	150,000					150,000
Subtotal Local Sewer Capital		767,800	347,100	395,000	564,800	368,300	2,443,000
LOCAL WATER CAPITAL							
Third party work orders	REC	306,000	312,100	318,300	324,700	331,200	1,592,300
Blowoff program	WCRF	11,900	12,100	12,300	12,500	12,800	61,600
Equipment - misc.	WCRF	4,200	4,300	4,400	4,500	4,600	22,000
Flowmeters	WCRF		16,400				16,400
Telemetry (every 2 years)	WCRF	18,600		19,400		20,200	58,200
DCC review	WCRF	17,500			18,600		36,100
Watermain replacement	WCRF	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Water Utility Master Plan (5-year cycle)	WCRF				150,000		150,000
Water Meters ICI Customers Retrofits	WCRF	110,000	110,000				220,000
Truck for Water Utilities (Additional)	WCRF			40,000			40,000
Water Sampling Equipment	WCRF	78,000					78,000
Leisure Centre recirculating spay pad	WCRF	260,000					260,000
Engineering Design and Investigation for Projects Identified by 2021 U	WCRF	150,000					150,000
Subtotal Local Water Capital		1,956,200	1,454,900	1,394,400	1,510,300	1,368,800	7,684,600
Drainage Capital							
DCC Review (5 year cycle)	DCRF					26,500	26,500
Drainage Master Plan (5-year cycle one year after OCP Review)	DCRF				165,000		165,000
Raise Chester Creek pump station	DCRF		213,000		1,572,200		1,785,200
Raise Lane Creek pump station	DCRF		100,000	700,000			800,000
Cade Barr and 14th pipe replacement (cfwd)	DCRF	370,000					370,000
10th Ave. storm pipe installation (cfwd)	DCRF		416,500				416,500
4th Ave. storm pipe installation, Birch St to Cedar St. (cfwd)	DCRF		50,000				50,000
5th Ave. storm pipe installation, James to Horne (cfwd)	DCRF		110,000				110,000
Stormwater Infrastructure Repairs & Slope Remediation (cfwd)	DCRF	75,000					75,000
Excess Drainage Assess/Replacement to be funded by DCRF	DCRF	30,600	31,200	31,800	32,400	33,000	159,000
Engineering Design and Investigation for Projects Identified by 2021 U	DCRF	150,000					150,000
Subtotal Local Water Capital		625,600	920,700	731,800	1,769,600	59,500	4,107,200

REGIONAL UTILITY CAPITAL	FUNDING SOURCE	2022	2023	2024	2025	2026	2022-2026 Total
Landfill Capital							
Minor capital	Refuse	72,000	73,440	74,909	76,407	77,935	374,691
Stage 2 Closure	Liability					1,043,109	1,043,109
Subtotal Landfill Capital		72,000	73,440	74,909	76,407	1,121,044	1,417,800
AMRD Capital - Mission's Share							
Newnes baler-knives refit	Refuse	-	-	4,725	-	-	4,725
New facility	Refuse	-	-	-	567,000	-	567,000
Forklift	Refuse	9,639	9,639	9,639	9,639	9,639	48,195
Bobcat	Refuse	11,340	11,340	11,340	11,340	11,340	56,700
Newness Baler - cylinder rebuild	Refuse	-	-	2,268	-	-	2,268
New processing equipment	Refuse	56,700	51,030	-	283,500	-	391,230
Paving Yard	Refuse	-	7,560	-	7,560	-	15,120
Loader	Refuse	-	-	16,065	-	-	16,065
Harris Baler floor/cylinder rebuild	Refuse	4,725	-	-	-	-	4,725
Mixed Container Cages (6)	Refuse	2,835	-	-	-	-	2,835
Capacitor Bank	Refuse	2,835	-	-	-	-	2,835
Subtotal AMRD Capital		88,074	79,569	44,037	879,039	20,979	1,111,698
Total Utility Capital		5,330,838	7,195,664	10,790,522	12,377,366	7,244,057	42,938,447
Funding Sources							
Water Capital Reserve Fund	WCRF	2,766,188	3,400,992	5,795,658	4,756,174	1,994,032	18,713,044
Sewer Capital Reserve Fund	SCRF	1,472,976	2,408,863	3,825,818	4,571,446	3,717,302	15,996,405
Drainage Capital Reserve Fund	DCRF	625,600	920,700	731,800	1,769,600	59,500	4,107,200
Refuse Reserve	Refuse	160,074	153,009	118,946	955,446	98,914	1,486,389
Landfill Liability	Liability	-	-	-	-	1,043,109	1,043,109
Recoveries	REC	306,000	312,100	318,300	324,700	331,200	1,592,300
Total Funding Sources		5,330,838	7,195,664	10,790,522	12,377,366	7,244,057	42,938,447