

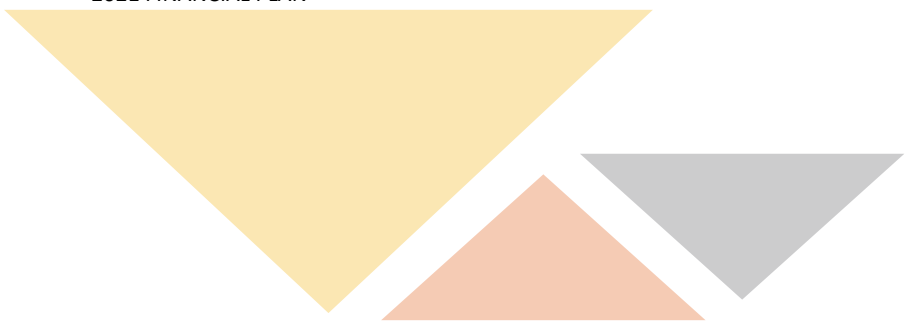
CITY OF KELOWNA



2021 FINANCIAL PLAN

Kelowna, British Columbia
Final Budget - Volume 3





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Report to Council



Date: April 26, 2021
To: Council
From: City Manager
Subject: 2021 Financial Plan – Final Budget
Department: Financial Planning

Recommendation:

THAT COUNCIL adopts the 2021-2025 Financial Plan;

AND THAT Council approves the formulation of 2021 Property Tax Rates that will raise the required funds in 2021, from General Taxation, in the amount of \$157,735,983, resulting in an average net property owner impact of 4.04 per cent;

AND THAT Bylaw No. 12198 being the 2021-2025 Five Year Financial Plan, 2021 be advanced for reading consideration;

AND THAT Bylaw No. 12199 being the Tax Structure Bylaw, 2021 be advanced for reading consideration;

AND THAT Bylaw No. 12200 being the Annual Tax Rates Bylaw, 2021 be advanced for reading consideration;

AND THAT Bylaw No. 12201 being the DCC Reserve Fund Expenditure Bylaw, 2021 be advanced for reading consideration;

AND FUTHER THAT Bylaw No. 12202 being the Sale of City Owned Land Reserve Fund Expenditure Bylaw, 2021 be advanced for reading consideration.

Purpose:

To present the 2021 Final Budget submissions, the 2021-2025 Financial Plan and related bylaws to Council for their consideration and approval.

Background:

Council approved the 2021 Financial Plan – Preliminary volume on December 10, 2020 and the addition of the 2021 Financial Plan – Carryover Budget volume on March 22, 2021. The 2021 Financial Plan - Final Budget volume includes emergent, legislated or Council directed requests. These three volumes together provide the 2021 portion of the 2021-2025 Five Year Financial Plan. Typically, depending on the nature of the item being considered within the Final Budget, these adjustments can cause the final tax demand to go either up or down.

The COVID-19 pandemic continues to affect Canada and the world creating ongoing challenges for families, businesses and many other organizations in our community including all levels of government.

The City of Kelowna continues to follow the direction of the Provincial Health Officer to reduce the risk of COVID-19 transmission. Through the Provincial Health Authority and the Emergency Program Act, restrictions have been enacted on gatherings, sports, dining, non-essential travel, and mask requirements in public settings. The Federal Government continues to have travel restrictions for people entering the country.

In 2020, the City received \$7.88M in emergency financial assistance and \$5.9M to support transit recovery through the Government of Canada and Province of BC's Safe Restart plan. Funds have been allocated over 2020/2021 to address emergency planning and response costs, and revenue shortfalls.

Despite the economic challenges and circumstances from the fall-out of the global pandemic, the City of Kelowna's strong financial management and clear budgeting practices continue to allow the delivery of essential services residents expect while maintaining, expanding and building infrastructure that makes Kelowna a great place to live. The 2021 Final Budget as presented, reflects a net municipal property tax increase of 4.04 per cent, maintaining the Preliminary Budget tax requirement approved in December 2020.

Final Budget requests affecting taxation are predominantly due to Edith Gay baseball park outfield netting, Millbridge Park bridge removal and design and an increase to Journey Home funding to address strategy implementation. These are offset by an increase in new construction revenue and FortisBC franchise fee revenue. Information about the requested changes are included in the attached 2021 Final Budget - Volume 3.

A tax rate of 4.04 per cent means the owner of a residential property with an average assessed value of \$689,990 will pay \$2,200 which is an increase of \$85 for the municipal portion of their property taxes.

Considerations applicable to this report:

Legal/Statutory Authority:

Financial Plan under Section 165 of the Community Charter requires adoption of a 5 Year Financial Plan bylaw prior to the annual property tax bylaw. Annual property tax bylaw under Section 197 of the Community Charter, Council must establish tax rates by bylaw after adoption of the financial plan but before May 15th.

Considerations not applicable to this report:

Discussion:

Conclusion:

Internal Circulation:

Legal/Statutory Procedural Requirements:

Existing Policy:

Financial/Budgetary Considerations:

External Agency/Public Comments:

Communications Comments:

Submitted by:

K. Hughes, CPA, CA Financial Planning Manager

Approved for inclusion: G. Davidson, CPA, CMA Divisional Director Financial Services

Attachment:

- 1: 2021 Financial Plan – Final Budget – Volume 3
- 2: 2021-2025 Five Year Financial Plan
- 3: 2021 Financial Plan Presentation

FINANCIAL SUMMARIES

The 2021 Final Budget Volume includes requests that are emergent, required by legislation or have been directed by City Council. This volume is consolidated with the first two volumes, 2021 Preliminary Volume and the 2021 Carryover Volume, to create the 2021 Financial Plan and the 2021-2025 Five-Year Financial Plan.

The 2021 Financial Plan results in a Final Tax Demand of \$157.7M. This represents an increase of \$175k relative to the 2021 Preliminary Financial Plan, and an increase of \$180k of taxation revenue from new construction.

The impact to the average property owner is 4.04 per cent.

The City continues to be impacted financially by the COVID-19 pandemic in 2021. In 2020, the City received \$7.88M in emergency financial assistance and \$5.9M to support transit recovery through the Government of Canada and Province of BC's Safe Restart plan. These funds have been allocated over 2020 and 2021 to address emergency planning and response costs and revenue shortfalls.

Final Budget summaries

Analysis of tax demand (\$ thousands)

The 2020 final tax demand was \$148.8M and had a 2.05 per cent net property owner impact after the 2020 Financial Plan was reduced by 2.1 per cent at Final Budget to help manage the impact of the COVID-19 pandemic. This reduction was achieved through the deferment or elimination of capital projects and new positions as well as reductions of operating budgets across all City divisions.

The final 2021 gross department operating expenditures have increased by 5.56 per cent over 2020 and net department revenues by 6.76 per cent. The net general debt increased by 0.06 per cent, capital expenditures from general taxation increased by 26.93 per cent and general revenue increased by 4.43 per cent for a total gross tax demand increase of \$8.9M.

	2020	2021	Change	% change
Gross departmental operating expenditures	253,606	267,701	14,095	5.56%
Net departmental revenue	(107,535)	(114,809)	(7,274)	6.76%
Net departmental operating expenditure	146,070	152,892	6,821	4.67%
Net general debt	4,450	4,453	3	0.06%
Capital expenditures from general taxation	9,510	12,071	2,561	26.93%
General revenue	(11,184)	(11,680)	(496)	4.43%
Gross tax demand	148,847	157,736	8,889	5.97%
Less estimated new construction revenue	(3,400)	(2,880)		
Net property owner impact	2.05%	4.04%		1.99%

Note: Totals may not add due to rounding

General Fund tax demand (\$ thousands)

The tax demand established at Preliminary Budget was \$157.6M. The estimated new construction revenue was \$2.7M, based on BC Assessment preliminary roll information, resulting in a 4.04 per cent net property owner impact.

Final Budget requests for net general fund operating and capital expenditures of \$175k have increased the total tax demand to \$157.7M. Final new construction revenues, based on the revised assessment roll, increased by \$180k to \$2.9M maintaining a 4.04 per cent net property owner impact.

Preliminary Budget Tax Demand			157,561
Final Budget Submissions			
General Revenues	(151)		
Operating Requests	<u>102</u>	(49)	
Capital Project Requests		<u>223</u>	
Total Final Budget Additions			175
Final Gross Tax Demand			157,736
Less new construction revenue			(2,880)
Final Net Tax Demand			154,856
Net Property Owner Impact			
Preliminary Budget		4.04%	
Financial Plan - Final Budget			4.04%

Note: Totals may not add due to rounding

Airport and Utility Funds – Final Budget (\$ thousands)

Final Budget requests for the net airport and utility funds operating and capital expenditures total \$0 as the Airport request is funded through Reserves.

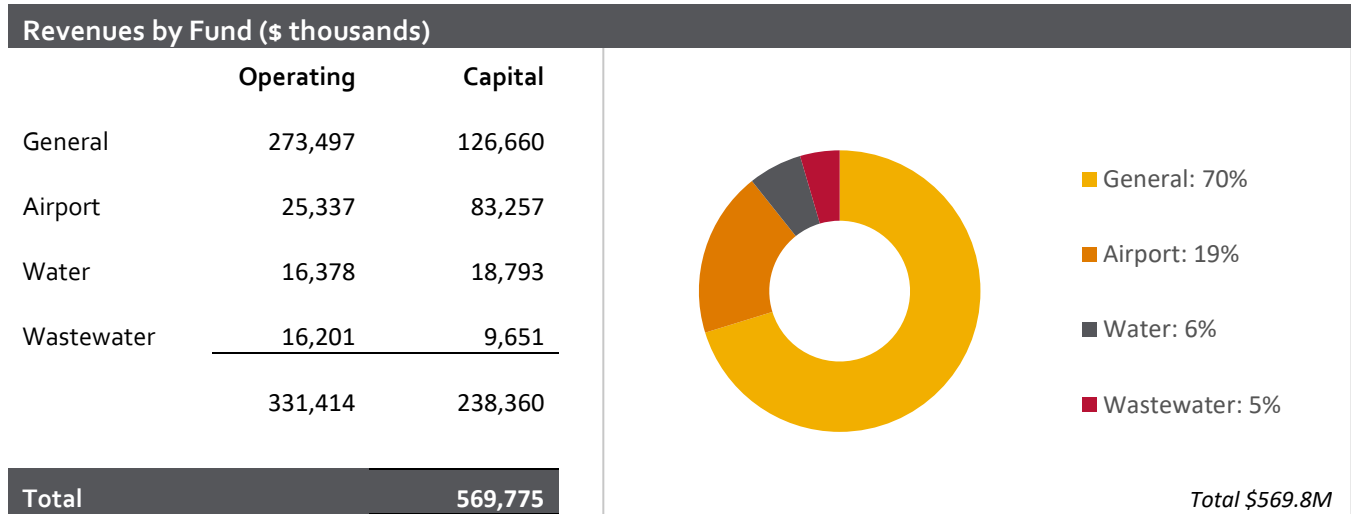
Final Budget Submissions			
Revenue	0		
Operating Requests	<u>0</u>	0	
Capital Project Requests		0	
Total Final Budget Additions			0

Note: Totals may not add due to rounding

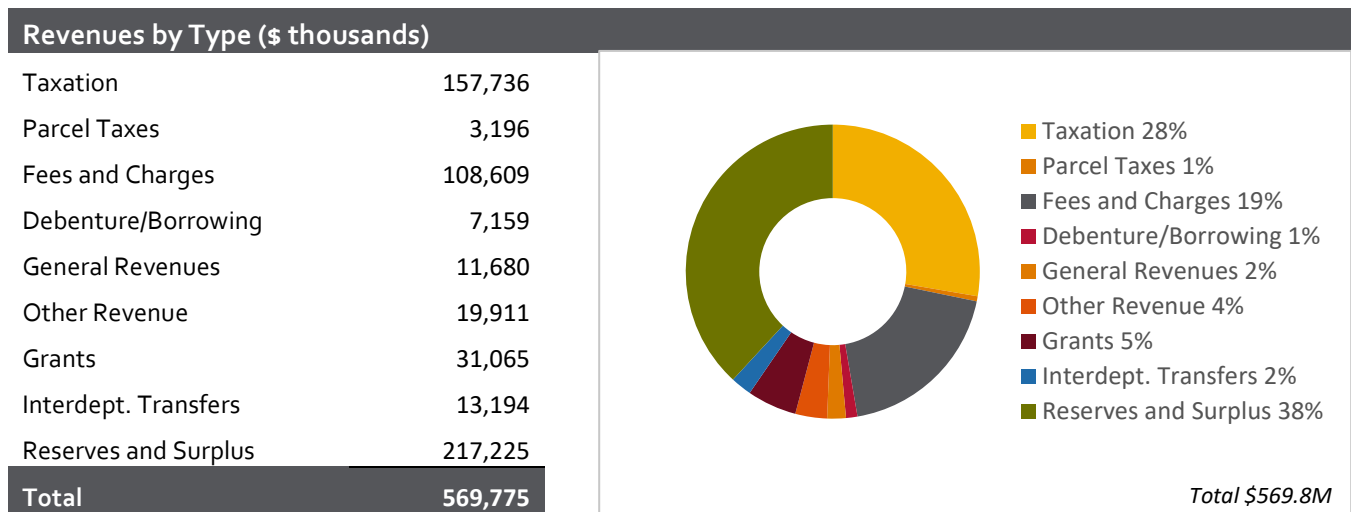
Analysis of total revenues

The total revenue budget is \$569.8M with \$331.4M from operating sources and \$238.4M from capital sources.

The tables below summarize the total operating and capital revenue by fund, including the prior year’s carryover amounts, and the same revenue information by revenue source.



Note: Totals may not add due to rounding



Note: Totals may not add due to rounding

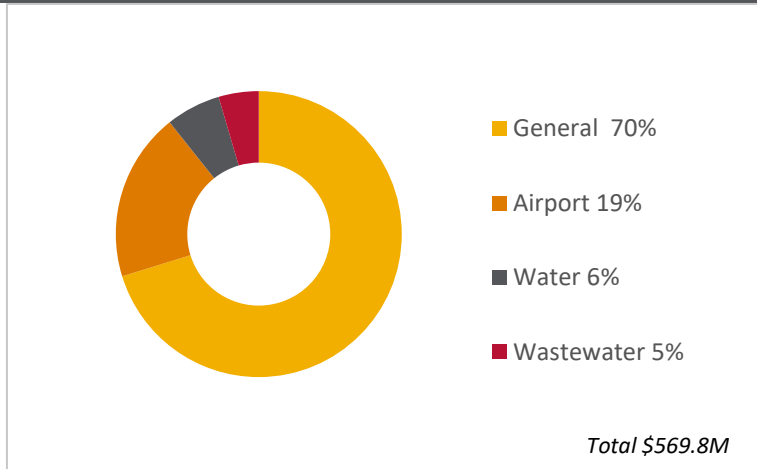
Analysis of total expenditures

The total expenditure budget requirement is \$569.8M with \$331.4M for operating needs and \$238.4M for the 2021 capital program.

The tables below summarize the total operating and capital expenditures by fund, including the prior year's carryover amounts, and the same total operating and capital expenditure information by expenditure type.

Expenditures by Fund (\$ thousands)

	Operating	Capital
General	273,497	126,660
Airport	25,337	83,257
Water	16,378	18,793
Wastewater	16,201	9,651
	<u>331,414</u>	<u>238,360</u>

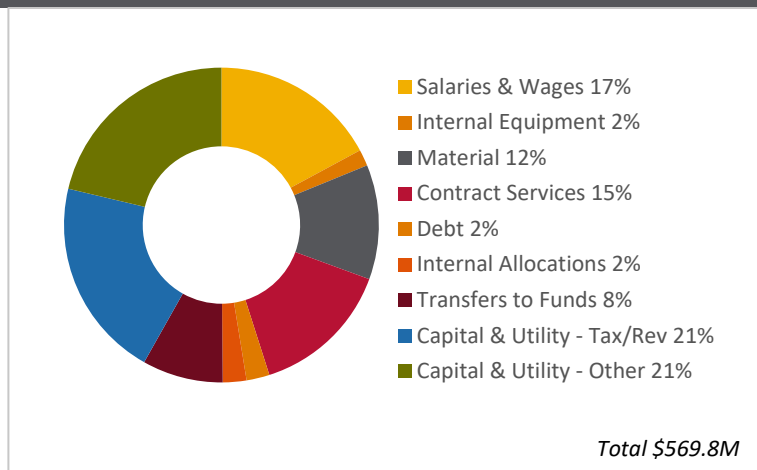


Total	569,775
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Note: Totals may not add due to rounding

Expenditures by Type (\$ thousands)

Salaries & Wages	97,608
Internal Equipment	9,583
Material	67,077
Contract Services	82,547
Debt	13,491
Internal Allocations	13,848
Transfer to Funds	47,259
Capital & Utility -Tax/Rev	117,036
Capital & Utility - Other	121,325
Total	569,775



Total	569,775
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Note: Totals may not add due to rounding

Use of tax dollar by service area

The table below highlights the cost by service area and the resulting total municipal taxes for the average residential property in Kelowna for 2021. Note the municipal portion of taxes does not include amounts collected on behalf of other taxing authorities or applicable business improvement areas such as: Regional District of Central Okanagan, BC Assessment, Okanagan Regional Library, Minister of Finance – School Tax, Downtown Kelowna Business Improvement Area or Uptown Rutland Business Improvement Area. The average assessed value of a residential property is \$689,990 in 2021, as obtained from BC Assessment. The service area with the highest cost is Community Safety, including RCMP, at 31 per cent, followed by the Fire Department at 14 per cent and Parks Services at 13 per cent.

Service area	\$ Cost	Percent of		Percent in	
		Total		2020	
Community Safety	668.98	31	%	31	%
Fire Department	313.75	14		15	
Civic Operations					
Street Lights	29.30	1		1	
Building Services	157.38	7		5	
Parks Services	282.50	13		13	
Transportation Services	259.18	12		10	
Utility Services	43.85	2		2	
Planning & Development	113.83	5		5	
Active Living & Culture Services	110.62	5		5	
Regional Programs	11.70	1		1	
Public Transit	93.05	4		7	
Debt	67.56	3		3	
Grants or transfers to external organizations or individuals	48.20	2		2	
Total Municipal portion of taxes	\$ 2,199.90	100	%	100	%

Based on the 2021 average residential property assessed property value of \$689,990

Note: Totals may not add due to rounding

Ongoing budget impacts

Below is a projection of the next five years net property owner impacts using the best information available at the time of preparation of this volume. As with any planning exercise, the level of certainty and detail is most appropriately found in the current year. For the years after 2021, budgets have been adjusted for current one-time projects, changes in operating budgets from previously approved requests, new capital projects included in the Council endorsed 10-Year Capital Plan, 2020-2029 (10YCP), growth and/or inflationary rates, and other key assumptions. Although this forward looking information is based on what is believed to be reasonable assumptions, there can be no assurance that this information will prove to be accurate as actual results and future events could differ materially from the anticipated information contained in this forecast.

Net property owner impact increases for annualization of previously approved requests, growth, inflation, increased pay as you go capital, and other key assumptions, offset by forecasted new construction revenue, averages approximately 2.5 to 3.5 per cent annually. One assumption included in the forecasted increases below is an annual allocation for new RCMP members as recommended as part of the Kelowna RCMP and Police Services Resource Review completed in 2019.

Net property owner impact increases beyond the 2.5 to 3.5 per cent are typically due to new initiatives, programs and debt servicing impacts on borrowing for capital projects. This forecast assumes approval to borrow for all priority one capital projects funded through debt as presented in the 10YCP. Although the 10YCP presents full project budgets in one year, debt impacts have been split over the expected construction years to match required cash flow and to spread the debt repayment impacts. Included in this plan with a significant impact, is the replacement of the Parkinson Recreation Centre. The forecasted net property owner impact increase of 5.66 per cent in 2022 includes an estimated 2.03 per cent increase directly related to debt changes for this replacement project with further increases of 1.77 per cent in 2023 and 0.31 per cent in 2024.

	2021	2022	2023	2024	2025
General revenues	(11,680)	(11,914)	(12,153)	(12,404)	(12,662)
Net operating budget	157,345	168,117	178,176	186,865	194,422
Pay-as-you-go capital	12,071	13,003	14,092	15,238	16,429
Taxation demand	157,736	169,205	180,116	189,699	198,189
New construction tax revenue	(2,880)	(2,540)	(2,724)	(2,864)	(2,978)
Net property owner impact	4.04%	5.66%	4.84%	3.73%	2.91%

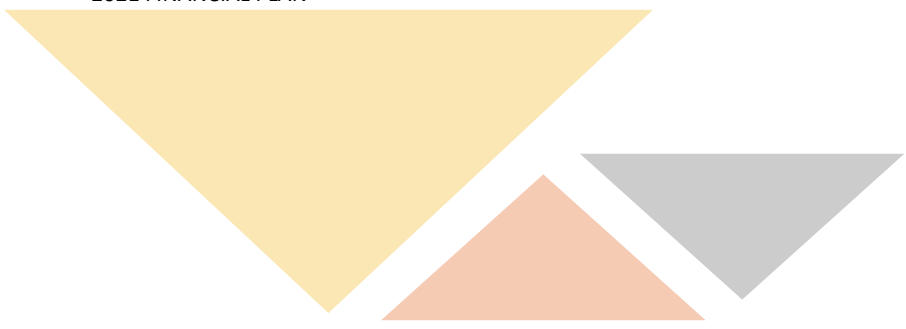
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Financial Plan 2021 - 2025

The table below outlines the City's Five-Year forecast for all funds revenues and expenditures for 2021 – 2025. The years 2026 - 2030 are included in summary to match the term of the 20-Year Servicing Plan. For detailed divisional information see the Five-Year Financial Plan section of the 2021 Financial Plan.

	2021	2022	2023	2024	2025	2026-2030
Revenue						
Property Value Tax	157,735,983	169,205,678	180,116,559	189,700,310	198,190,895	1,090,891,060
Library Requisition	6,926,600	7,065,132	7,206,435	7,350,564	7,497,575	39,798,035
Parcel Taxes	3,195,727	3,422,977	3,446,741	3,470,144	3,309,310	13,431,141
Fees and Charges	109,997,186	138,915,319	150,938,199	157,982,369	160,220,846	881,407,825
Borrowing Proceeds	7,158,600	17,805,940	21,700,000	2,742,540	10,061,293	3,646,873
Other Sources	67,535,274	50,713,865	50,086,080	55,678,976	52,206,130	349,939,336
	352,549,370	387,128,911	413,494,014	416,924,903	431,486,049	2,379,114,271
Transfer between Funds						
Reserve Funds	2,164,376	1,607,774	1,018,046	1,018,046	1,018,046	5,090,230
DCC Funds	27,455,260	22,749,126	31,614,637	28,975,450	36,132,347	188,554,781
Surplus/Reserve Accounts	187,605,634	42,896,550	64,009,793	59,487,250	52,358,826	285,394,007
	217,225,270	67,253,450	96,642,476	89,480,746	89,509,219	479,039,018
Total Revenues	569,774,640	454,382,361	510,136,490	506,405,649	520,995,268	2,858,153,289
Expenditures						
Municipal Debt						
Debt Interest	3,728,439	5,266,286	7,025,695	7,813,907	7,851,686	33,267,080
Debt Principal	9,762,977	10,555,605	12,340,084	13,843,506	13,952,658	55,498,330
Capital Expenditures	238,360,450	104,896,152	142,250,238	122,121,840	127,596,432	715,188,831
Other Municipal Purposes						
General Government	31,883,709	30,836,885	31,686,895	32,585,805	33,510,415	181,912,914
Planning, Development & Building Services	31,729,092	25,471,518	25,685,213	26,445,831	27,242,444	147,813,478
Community Services	93,067,468	96,372,824	97,799,320	100,370,889	103,387,067	558,930,773
Protective Services	72,202,231	76,409,427	80,426,322	84,969,627	89,572,078	498,302,342
Utilities	25,865,914	22,504,022	22,868,555	23,879,546	24,519,526	132,273,909
Airport	15,915,345	16,917,094	17,925,228	19,474,505	18,019,242	107,298,110
	522,515,625	389,229,813	438,007,550	431,505,456	445,651,548	2,430,485,767
Transfers between Funds						
Reserve Funds	25,971,978	26,312,594	27,575,765	27,595,506	27,606,240	142,651,153
DCC Funds	0	0	0	0	0	0
Surplus/Reserve Accounts	21,287,037	38,839,954	44,553,175	47,304,687	47,737,480	285,016,369
	47,259,015	65,152,548	72,128,940	74,900,193	75,343,720	427,667,522
Total Expenditures	569,774,640	454,382,361	510,136,490	506,405,649	520,995,268	2,858,153,289

Note: Totals may not add due to rounding.

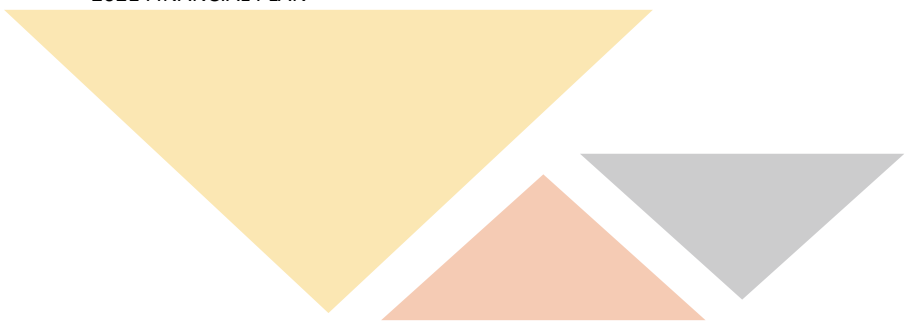


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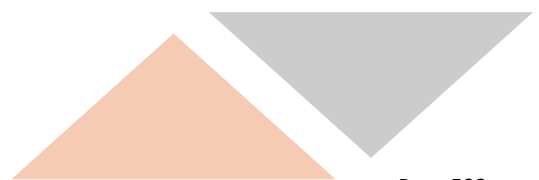


Operating Budget





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2021 Operating Requests

Final Budget

Summary - General Fund

Page	Description	Cost	Reserve	Borrow	Gov/Contr	Revenue	Utility	Taxation	Cat
Civic Operations									
<i>Public Works</i>									
Growth									
CAP 603	Canyon Falls Park, Parking Lot - Construction	2,000	0	0	0	0	0	(2,000)	OG
	Total Growth	2,000	0	0	0	0	0	(2,000)	
Department Priority Total		2,000	0	0	0	0	0	(2,000)	
Active Living & Culture									
Growth									
595	Journey Home Funding	100,000	0	0	0	0	0	(100,000)	OG
	Total Growth	100,000	0	0	0	0	0	(100,000)	
Department Priority Total		100,000	0	0	0	0	0	(100,000)	
Corporate & Protective Services									
Maintain									
595	Diversity and Inclusion Strategic Plan Project	100,000	(100,000)	0	0	0	0	0	OT
	Total Maintain	100,000	(100,000)	0	0	0	0	0	
Department Priority Total		100,000	(100,000)	0	0	0	0	0	
Financial Services									
<i>Debt & Other</i>									
Maintain									
596	Transmission of Taxes - BIA's and Other Governments	117,279,100	0	0	0	(117,279,100)	0	0	OT
	Total Maintain	117,279,100	0	0	0	(117,279,100)	0	0	
Department Priority Total		117,279,100	0	0	0	(117,279,100)	0	0	
Financial Services									
<i>General Revenue</i>									
Maintain									
596	FortisBC Gas Franchise Fee	0	0	0	0	(150,800)	0	150,800	OG

Page	Description	Cost	Reserve	Borrow	Gov/Contr	Revenue	Utility	Taxation	Cat
	Total Maintain	0	0	0	0	(150,800)	0	150,800	
	Department Priority Total	0	0	0	0	(150,800)	0	150,800	
	Total Priority Operating	117,481,100	(100,000)	0	0	(117,429,900)	0	48,800	

CAP - denotes operating request that has been moved to the capital section

2021 Operating Request Details

Division:	Active Living & Culture	Priority: 1	Growth
Department:	Active Living & Culture		ON-GOING
Title:	Journey Home Funding		FINAL

Justification:

Central Okanagan Journey Home Society (COJHS) is requesting increased funding to address the Strategy Implementation priority areas. Funding raised to date essentially matches the current annual City contribution, however, several challenges have curtailed fundraising efforts at the same time as demands and opportunities are far outweighing current resources. Additional funding would contribute to the following priority areas: Lived Experience and Youth programs, marketing and communications, and performance management and reporting (Built for Zero data integration) to inform data driven decision making. The funding increase would align with the 5-year Strategy and the Memorandum of Understanding with the City, both ending in 2023.

2021 Base Budget: \$150k

Strategic Direction: Social & inclusive - Homelessness is decreasing

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility	Taxation
2021	100,000	0	0	0	0	0	0	(100,000)
2022	100,000	0	0	0	0	0	0	(100,000)
2023	100,000	0	0	0	0	0	0	(100,000)

Division:	Corporate & Protective Services	Priority: 1	Maintain
Department:	Corporate HR Services		ONE-TIME
Title:	Diversity and Inclusion Strategic Plan Project		FINAL

Justification:

In January 2021, the City requested information from consultant organizations with experience in Diversity and Inclusion Strategic Planning. The findings from this preliminary review highlighted the need for additional funding to undertake this work along with an extended project timeframe of up to 18-24 months. This request is for an additional \$100,000 (from \$50,000) and a project extension into 2022.

Strategic Direction: People - Ability to attract, select & retain talent

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility	Taxation
2021	100,000	(100,000)	0	0	0	0	0	0

2021 Operating Request Details

Division:	Financial Services	Priority: 1	Maintain
Department:	Financial Services		ONE-TIME
Title:	Transmission of Taxes - BIA's and Other Governments		FINAL

Justification:

To establish the receipt and disbursement of taxes to Business Improvement Areas (BIA) and other governments: Regional District of Central Okanagan (RDCO) (\$12,496,100); RDCO SIR Land Levy (\$733,800); RDCO SIR Parcel Tax (\$274,300); BC Assessment Authority (\$2,322,800); School Tax (\$78,176,900); Additional School Tax (\$1,419,800); Kelowna Downtown BIA (\$1,126,100); Uptown Rutland BIA (\$194,500); Regional Hospital (\$13,608,200); and Okanagan Regional Library (\$6,926,600). The total amount to be collected for all other taxing authorities is \$117,279,100.

Strategic Direction: Financial management - Cost to deliver services is quantified

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility	Taxation
2021	117,279,100	0	0	0	0	(117,279,100)	0	0

Division:	Financial Services	Priority: 1	Maintain
Department:	Financial Services		ON-GOING
Title:	FortisBC Gas Franchise Fee		FINAL

Justification:

This request is to adjust the franchise fee revenue due from FortisBC up to \$1,384,810 from the 2021 Preliminary budget amount of \$1,234,010. The fee is based on 3 per cent of the gross revenue from natural gas sales within the City of Kelowna during the 2020 calendar year.

2021 Base Budget: \$1,234,010

Strategic Direction: Financial management - Non-tax revenues are increasing

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility	Taxation
2021	0	0	0	0	0	(150,800)	0	150,800
2022	0	0	0	0	0	(150,800)	0	150,800
2023	0	0	0	0	0	(150,800)	0	150,800

2021 Operating Requests

Final Budget

Summary - Utility Funds

Page	Description	Cost	Reserve	Borrow	Gov/Contr	Revenue	Utility	Cat
Airport								
Maintain								
598	Airport Operations	142,000	(4,502,500)	0	(720,000)	5,080,500	0	OG
	Total Maintain	142,000	(4,502,500)	0	(720,000)	5,080,500	0	
Department Priority 1 Total								
	Department Priority 1 Total	142,000	(4,502,500)	0	(720,000)	5,080,500	0	
Total Priority 1 Operating								
	Total Priority 1 Operating	142,000	(4,502,500)	0	(720,000)	5,080,500	0	

2021 Operating Request Details

Division:	City Manager	Priority: 1	Maintain
Department:	Airport		ON-GOING
Title:	Airport Operations		FINAL

Justification:

The decrease in budgeted Airport revenues is due to the forecasted impact of COVID-19 on the Airport's operations, which is partially offset by a \$720k COVID-19 relief grant received from the Province of BC in 2021. Preliminary budget was based on forecasted passenger numbers of 760,000 for 2021. Final budget is based on forecasted passenger numbers of 513,000 for 2021. The increase in budgeted Airport expenditures is due to costs that have changed since preliminary budget and increased costs required to help generate additional revenues at the Airport.

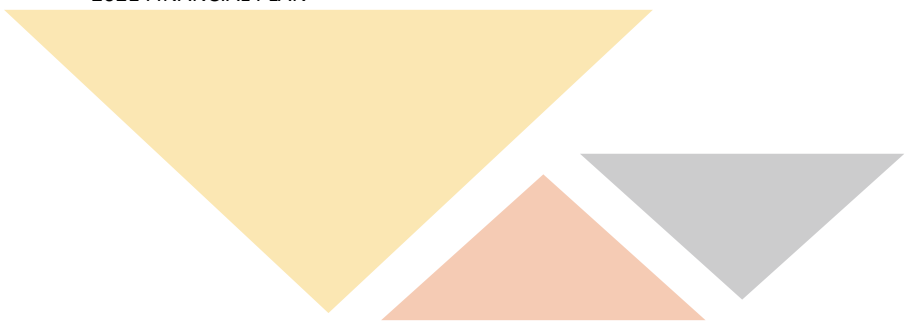
Revenues are contributed to the applicable Airport Reserves and expenditures are appropriated from the applicable Airport Reserves.

Strategic Direction: Other - Supports Base Business

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility
2021	142,000	(4,502,500)	0	(720,000)	0	5,080,500	0
2022	142,000	(5,222,500)	0	0	0	5,080,500	0
2023	142,000	(5,222,500)	0	0	0	5,080,500	0

Capital Budget





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2021 Capital Requests

Final Budget

CAPITAL BUDGET Summary - General Fund

Page Type	Description	Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
Real Estate and Parking Capital - Priority 1								
602	Growth Electric Vehicle Charging Stations - Parkades & Lots	110,000	(110,000)	0	0	0	0	0
	L3 - Parking Infrastructure	110,000	(110,000)	0	0	0	0	0
	Cost Center Totals	110,000	(110,000)	0	0	0	0	0
Building Capital - Priority 1								
602	Renew CNC Ammonia Condenser Replacement	300,000	(300,000)	0	0	0	0	0
	B7 - Renewal, Rehabilitation & Infra.	300,000	(300,000)	0	0	0	0	0
	Cost Center Totals	300,000	(300,000)	0	0	0	0	0
Parks Capital - Priority 1								
603	Renew Edith Gay Baseball Park - Outfield Netting	254,800	(76,400)	0	0	0	0	(178,400)
	P5 - Recreation Park Development	254,800	(76,400)	0	0	0	0	(178,400)
OP 603	Growth Canyon Falls Park, Parking Lot - Construction	119,000	(119,000)	0	0	0	0	0
	P7 - Linear/Natural Area Park Development	119,000	(119,000)	0	0	0	0	0
604	Renew Millbridge Park - Bridge Removal and Design	75,000	0	0	(30,000)	0	0	(45,000)
	P8 - Renewal, Rehabilitation & Infra	75,000	0	0	(30,000)	0	0	(45,000)
	Cost Center Totals	448,800	(195,400)	0	(30,000)	0	0	(223,400)
	Grand Total	858,800	(605,400)	0	(30,000)	0	0	(223,400)

OP - Capital Request has operating impacts included on the request.

2021 Capital Request Details

Department:	Capital Projects	Priority: 1	Growth
Cost Center:	Real Estate and Parking Capital	10 Yr Cap Plan Ref: Not included L3	
Title:	Electric Vehicle Charging Stations - Parkades & Lots		FINAL

Justification:

This request is for additional funds to supplement the previously approved 2020 request that has been carried over to 2021. This budget will allow for the installation of 4 additional level 2 EV stations in the City Hall area. This follows the City's Electric Vehicle Strategy. Staff will continue to pursue partnership and grant opportunities.

The operating and maintenance budget will be minimal with this request and will be accommodated within the Parking Services operating budget.

Project Driver: Level of service enhancements (functional efficiency and levels of service increases).

Strategic Direction: Environmental protection - Greenhouse gas emissions are decreasing

Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
110,000	(110,000)	0	0	0	0	0

Department:	Capital Projects	Priority: 1	Renew
Cost Center:	Building Capital	10 Yr Cap Plan Ref: Not included B7	
Title:	CNC Ammonia Condenser Replacement		FINAL

Justification:

This request is for the replacement of the ammonia condenser at the Capital News Centre arena. A recent inspection of the unit has shown heavy scaling and other signs indicating the unit is near the end of its serviceable useful life.

There are no operation and maintenance budget impacts associated with this request.

Project Driver: Health, life safety and regulatory compliance.

Strategic Direction: Other - Supports Base Business

Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
300,000	(300,000)	0	0	0	0	0

2021 Capital Request Details

Department:	Capital Projects	Priority: 1	Renew
Cost Center:	Parks Capital	10 Yr Cap Plan Ref: Not included P5	
Title:	Edith Gay Baseball Park - Outfield Netting		FINAL

Justification:

Due to advances in sport technology and athletic performance, there has been an increased frequency of fly balls and homeruns being hit outside of the ball field and into the surrounding residential properties. The scope of this project includes the installation of a protective netting and a chain link fencing system to prevent balls from leaving Edith Gay baseball diamond #3, where elite U18 baseball is played. For improved safety and protective measures, it is recommended that the City replace the existing netting system with new Coastal Steel Poles, set 40' above ground with netting, cables and fittings.

There are no operation and maintenance budget impacts associated with this request.

Project Driver: Health, life safety and regulatory compliance.

Strategic Direction: Community Safety - Residents feel safe

Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
254,800	(76,400)	0	0	0	0	(178,400)

Department:	Capital Projects	Priority: 1	Growth
Cost Center:	Parks Capital	10 Yr Cap Plan Ref: Not included P7	
Title:	Canyon Falls Park, Parking Lot - Construction		FINAL

Justification:

Budget is requested for the entrance and grading of a gravel parking lot directly off the South Perimeter Road (SPR) to service the popular trails to Canyon Falls and the Bellevue Creek valley beyond. This work is identified as an additional price in the forthcoming SPR works, but not included in the scope of the existing contract. Budget in 2021 will allow for the option to integrate the safe design and safe construction of this parking lot into this work. Significant savings are anticipated with this approach as it avoids the additional costs of mobilizing a subsequent contractor, and then having to cut into the newly completed road.

Project Driver: Level of service enhancements (functional efficiency and levels of service increases).

Strategic Direction: Vibrant neighbourhoods - Animated parks & public spaces

Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
119,000	(119,000)	0	0	0	0	0

Operating Impacts: Canyon Falls Park, Parking Lot - Construction

	Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Revenue	Utility	Taxation
2021	2,000	0	0	0	0	0	0	(2,000)
2022	2,000	0	0	0	0	0	0	(2,000)
2023	2,000	0	0	0	0	0	0	(2,000)

2021 Capital Request Details

Department:	Capital Projects	Priority: 1	Renew
Cost Center:	Parks Capital	10 Yr Cap Plan Ref: Not included P8	
Title:	Millbridge Park - Bridge Removal and Design		FINAL

Justification:

The Millbridge Park-bridge # 19 is a major point of access into the park but is currently closed to the public as the bridge has been deemed beyond repair and is at risk of impact to the creek and surrounding area at freshet. This budget request is for the removal of the old bridge and design for the replacement. A separate budget request will be submitted in the 2022 Preliminary Budget for replacement construction.

This project will be funded in part (40%) by the Disaster Mitigation and Adaptation Fund in support of the Mill Creek Flood Protection Program.

Project Driver: Asset preservation (renewal and replacement to achieve anticipated service life).

Strategic Direction: Environmental protection - Emergency response & preparation

Asset Cost	Reserve	Borrow	Fed/Prov	Dev/Com	Utility	Taxation
75,000	0	0	(30,000)	0	0	(45,000)
