

**TO:** CHIEF ADMINISTRATIVE OFFICER **DATE:** 2023 January 16

**FROM:** DEPUTY CHIEF ADMINISTRATIVE OFFICER  
& CHIEF FINANCIAL OFFICER **FILE:** 6500-40  
*Reference: 2023 – 2027 Financial  
Plan Highlight*

**SUBJECT:** 2023 – 2027 FINANCIAL PLAN HIGHLIGHTS

**PURPOSE:** To provide the 2023 – 2027 Financial Plan Highlights document.

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**RECOMMENDATION:**

1. **THAT** Council receive the 2023 – 2027 Financial Plan Highlights document.

**REPORT****1.0 INTRODUCTION**

The 2023 – 2027 Financial Plan Highlights document provides Burnaby citizens with information on the City of Burnaby's 2023 – 2027 Financial Plan and is being used as the basis for public engagement under Section 166 of the Community Charter. The 2023 – 2027 Financial Plan Highlights document will be made available on the City's website along with additional department budget information on 2023 January 24. An advertisement will be placed in the local newspaper for two consecutive weeks (January 26 to February 9) requesting Burnaby citizens to provide comments on the 2023 – 2027 Financial Plan by February 10. Public comments will be compiled and provided to Council by the middle of February. The 2023 – 2027 Financial Plan and Financial Plan bylaw will be presented to Council on 2023 February 27 and the Tax Rates bylaw will be presented and adopted prior to 2023 May 15.

**2.0 BACKGROUND**

The proposed 2023 Operating Plan is \$646.5 million and a high level summary of the key revenue streams and expenditures by function is provided in the Financial Plan Highlights document. The 2023 Operating Plan includes a 3.99% increase to property taxation. The property tax rate increase accounts for the additional funding requirement of the RCMP contract and E-Comm services, provisions for collective agreement wages increase for Fire and CUPE staff, and other inflationary increases associated to core services and programs.

To: Chief Administrative Officer  
From: Deputy Chief Administrative Officer & Chief Financial Officer  
Re: 2023 – 2027 Financial Plan Highlights  
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The 2023 Operating Plan also includes a 2.0% increase to Waterworks Utility rates and a 2.0% increase to Sanitary Sewer Fund Rates. The 2023 rate increases for Waterworks Utility and the Sanitary Sewer Fund are mainly driven by Metro Vancouver increases.

Through the use of reserves, the City is able to manage a 2.0% increase for each of the utilities. Actual increase in costs passed along to the City of Burnaby by Metro Vancouver were 2.8% from the Greater Vancouver Water District (GVWD) for water services and 7.6% from the Greater Vancouver Sewerage & Drainage District (GVS&DD) for sewer services.

The proposed 2023 Capital Plan is \$291.4 million and is comprised of many key projects that will serve the citizens of Burnaby including the construction of the Burnaby Lake Aquatic & Arena facility, the replacement of Fire Station 4, the construction of the new Fire Station 8 on Burnaby Mountain, and further development of the City's Non-Market Housing Program Sites. A list of key projects is included within the 2023 – 2027 Financial Plan Highlights document and the full list of projects is available on the City's website.

Additional details for both the Operating Plan and Capital Plan will be made available on the City's webpage on 2023 January 24.

### 3.0 RECOMMENDATION

It is recommended that Council receive the 2023 – 2027 Financial Plan Highlights document.



For Noreen Kassam, CPA, CGA  
DEPUTY CHIEF ADMINISTRATIVE OFFICER  
& CHIEF FINANCIAL OFFICER

NK:RG:WK:BK / mt

Attachment: 1 – 2023 – 2027 Financial Plan Highlights

Copied to: Management Committee

# 2023-2027 FINANCIAL PLAN HIGHLIGHTS

**CITY OF BURNABY**  
BRITISH COLUMBIA, CANADA

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## Our Purpose

To create the city that we all want to live in and be in.

Burnaby is located on the ancestral and unceded homelands of the hən̓q̓əmiñəṁ and Skwxwú7mesh speaking peoples.

# INTRODUCTION

The purpose of this document is to provide Burnaby citizens with highlights of the 2023-2027 Financial Plan and an opportunity to express their views on the plan by February 10, 2023. To provide feedback or for additional Financial Plan details, visit [Burnaby.ca/FinancialPlan](https://burnaby.ca/FinancialPlan)

The 2023-2027 Financial Plan incorporates a 3.99% property tax increase. This is equivalent to a \$74 increase for a residential property assessed at \$1,322,972 or a \$1,183 property tax increase for a business assessed at \$6,509,290. The plan also includes a 2.0% increase for Waterworks Utility and a 2.0% increase for the Sanitary Sewer Fund. The City's total expenditure budget, which includes both operating and capital activities for 2023, is \$937.9 million.

The 2023 operating expenditure budget is \$646.5 million, which represents the City's ongoing commitment to providing quality services and programs. The property tax increase of 3.99% reflects the requirements for community safety needs, primarily related to additional funding for the RCMP Burnaby Detachment and E-Comm. In addition, this rate increase supports the anticipated collective agreement, employee benefit increases and inflationary impacts on programs and services. City Council remains committed to keeping property taxes as low as possible. The 3.99% property tax increase for 2023 is lower than inflation seen in 2022. A high inflation environment, along with supply chain disruptions and other cost escalations are being managed and mitigated by utilizing reserves to help reduce the impact to the taxpayers in 2023. The anticipated growth in Burnaby also puts additional requirements on the City's core services and programs.

The increase of 2.0% for water services and a 2.0% for sewer services are mainly driven by Metro Vancouver which provides water and sewer services. Actual increase in costs passed along to the City of Burnaby by Metro Vancouver were 2.8% for water services and 7.6% for sewer services. The City is managing the rate increase through the use of reserves, to provide relief to taxpayers.

The capital funding allocated to transportation, major civic buildings, development, infrastructure, community safety and recreational facilities in the 2023-2027 Financial Plan is \$291.4 million for the 2023 fiscal year, representing 31.1% of the consolidated budget. As a result of Burnaby's favourable financial position, the City is able to manage and fund capital plan projects through its Capital Reserve Funds and Reserves, without having to incur any debt.

For 2024 through to 2027, the Financial Plan incorporates a property tax rate increase of approximately 7.0% per year. The proposed property tax rate increases take into account the operations of new or expanded facilities such as the Burnaby Lake Aquatic and Arena Facility, and Brentwood Community Centre, along with other major projects. In addition, the future rate increases also include associated services and programming requirements, including community safety needs. Council and staff will continue to look for opportunities and efficiencies to minimize tax rate impacts when compiling future budgets.

The 2023-2027 Financial Plan is being developed in alignment with the City's Strategic Plan, while guided by the direction and standards established by Council, and the requirements of our community through public engagement.

# BUDGET TIMELINE

## 2022

### AUGUST-SEPTEMBER

Departments compile their five-year financial plan requirements

### OCTOBER-NOVEMBER

- » The five-year financial plan is constructed at a detailed level
- » Senior Management conducts a full review of the 2023-2027 Financial Plan

## 2023

### FEBRUARY-MARCH

- » Council reviews public feedback
- » Council approves/adopts the 2023-2027 Financial Plan and Bylaw
- » 2023 Tax Rate Bylaw is prepared for Council adoption in May

### JANUARY

Public Consultation process for Consolidated Financial Plan

**WE ARE HERE**

### DECEMBER

Senior Management presents 2023-2027 Draft Financial Plan to Council

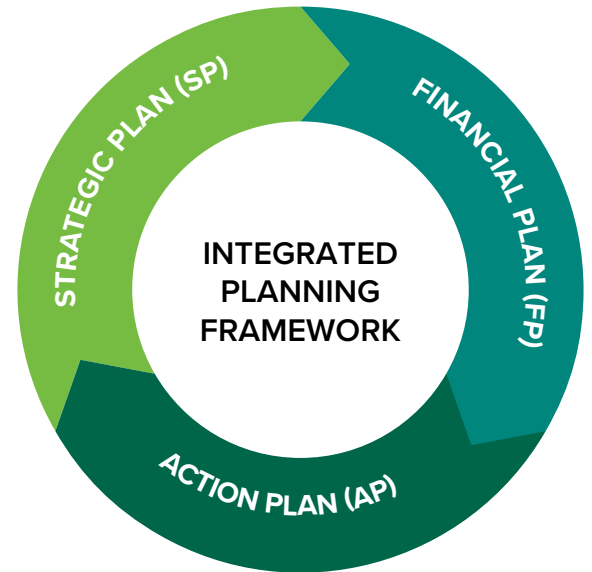


# STRATEGIES THAT INFLUENCE THE BUDGET

## Integrated Planning Framework

The City of Burnaby utilizes an integrated planning framework as the foundation for coordinating and advancing activities in support of its overall vision.

The framework, comprised of three separate and complementary planning processes, results in a set of integrated plans that guide City actions and decisions. The Strategic Plan (SP), the Financial Plan (FP) and the Action Plan (AP) establish the principles that drive the delivery of services, building on optimal strategies and activities to advance implementation of the overall vision and goals of the City.



## Burnaby Strategic Plan

The City of Burnaby’s Purpose is to create the city that we all want to live and be in. The Strategic Plan (SP) is founded upon and guided by the goals that the City has established through a series of forward-thinking, long-term plans, including Council’s adopted trilogy of sustainability strategies (social, environmental and economic), the Official Community Plan and other City policies that establish the planning and resource context for our work.

Through the SP, the City has articulated its core values of **Community, Integrity, Respect, Innovation** and **Passion**. These values describe how we do our work, and are the principles that guide our actions and decisions.

## The City’s long term goals are:

PEOPLE	CUSTOMERS	COMMUNITY
<p><b>Empower happy, engaged and committed staff</b></p> <p>We hire, develop and support staff to connect to our purpose and values. Our people have the tools and skills to do high-quality work, and the confidence and trust to work together, take risks, and dream big.</p>	<p><b>Provide industry-leading and innovative customer experience</b></p> <p>We find new ways to make it easier for residents and businesses to get things done. We remove barriers, listen to internal and external customers and make each interaction a positive experience.</p>	<p><b>Create vibrant communities</b></p> <p>We build communities that inspire people to live their best lives. We build a city that is sustainable, inclusive and livable.</p>

# FINANCIAL POLICIES

When compiling the City of Burnaby's five-year financial plan, the following policies are used as a framework to ensure proper fiscal accountability, long-term sustainability, and stewardship over the City's funds:

## Balanced Five-Year Budget

In compliance with Section 165 of the Community Charter, the City's five-year financial plan must be balanced.

The total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year.

## Public Consultation

The City's five-year financial plan must be available for public consultation prior to the plan being adopted.

## Basis of Budgeting

The budget is prepared using the accrual method of accounting. This is consistent with Public Sector Accounting Board (PSAB) requirements.

## Tangible Capital Asset Policy

Tangible capital assets are also budgeted according to PSAB standards.

## Asset Management Plans

The City's Asset Management Plans (AMPs) guide staff in managing infrastructure effectively and efficiently.

## Debt Management

Strong capital Reserve Funds and Reserves levels are critical in achieving community goals and provide Council the financial flexibility and leverage to sustain and improve the City's civic infrastructure requirements allowing the City to remain debt free.

## Investment Income Guidelines

City investments are represented by a single investment portfolio with longer term investments focusing on safety, social responsibility, liquidity and a fair market yield.

## Internal Carbon Pricing Policy

Burnaby's Internal carbon price has been set at \$150/tonne of CO<sub>2</sub>e for 2023 to align with Metro Vancouver's carbon price. The carbon price is used to aid in decision making.



# TAX RATE SUMMARY

The increase in the budgeted property taxes to fund municipal services in 2023 is \$17.5 million, which represents a budget increase of 3.99% in property tax rates for each property class. Included in the total figure for property taxes, the City expects to receive approximately \$5.1 million in new taxation in 2023, as a result of net new properties.

In addition, the City is proposing a 2.0% increase to the utility rates for both Waterworks Utility and Sanitary Sewer Fund in 2023. It is important to note that the property tax bill sent to Burnaby homeowners also includes property taxation from other taxing authorities, such as Metro Vancouver, TransLink, BC Assessment and others. The information provided in this document does not include taxation collected for other taxing authorities.

BC Assessment information is subject to change and for 2022 the actual tax levy was \$310,478,400 based on the final information provided. The 2023 tax rate increase of 3.99% is calculated utilizing the actual prior year tax levy rather than the 2022 plan levy of \$305,881,800.

## Tax & Utility Rate Summary

	2022 Financial Plan	2023 Financial Plan
Property Tax	2.95%	3.99%
Waterworks Utility	2.0%	2.0%
Sanitary Sewer Fund	2.0%	2.0%

The City has nine Property Tax Classes which are shown in the following table:

## Total Municipal Tax Levy by Class

Property Type	Class	Total Tax Levy 2021 Actual (\$)	Total Tax Levy 2022 Plan (\$)	Total Tax Levy 2023 Plan (\$)
Residential	1	148,219,554	155,917,000	165,352,500
Utilities	2	6,128,901	6,590,500	7,863,900
Supportive Housing	3	-	-	-
Major Industry	4	7,942,669	8,579,600	9,446,800
Light Industry	5	16,893,232	17,599,200	18,104,900
Business	6	111,509,298	117,129,400	127,126,400
Managed Forest Land	7	-	-	-
Recreation	8	62,856	58,600	64,200
Farm	9	7,244	7,500	7,500
<b>Total</b>		<b>290,763,754</b>	<b>305,881,800</b>	<b>327,966,200</b>

Note: Total Tax Levy excludes impact from assessment appeals.

## Average Single Family Dwelling



### HOW THE \$4,238 IS SPENT

The average cost of municipal property taxes and utilities for a Single Family Home assessed at \$1,992,434 in 2023 is \$4,238 (excluding collections on behalf of other government agencies).

	2022 (\$)	2023 (\$)
<b>AVERAGE SINGLE FAMILY DWELLING ASSESSED VALUE*</b>	<b>1,810,127</b>	<b>1,992,434</b>
<b>UTILITIES (DISCOUNTED RATES)</b>		
Water Fees	608	620
Sewer Parcel Tax	575	586
Garbage Fees (180 litre)	104	123
<b>Utility Bill Subtotal (billed in February)</b>	<b>1,287</b>	<b>1,329</b>
<b>PROPERTY TAX</b>		
General Government & Other Services**	460	415
Community Safety Services	1,084	1,186
Engineering Services	476	488
Parks, Recreation & Culture Services	780	820
<b>Property Tax Bill Subtotal (billed in May)</b>	<b>2,800</b>	<b>2,909</b>
<b>Total Collection for City Services</b>	<b>4,087</b>	<b>4,238</b>

\* Based on the completed roll for 2023. Data may be adjusted based on the revised BC Assessment information.

\*\* General Government includes: Administration, People & Culture, Information Technology, Corporate Services and Finance. Other Services includes: Lands & Facilities and Planning & Development.

## Average Strata/Multi-Family Dwelling



### HOW THE \$1,774 IS SPENT

The average cost of municipal property taxes and utilities for a Strata / Multi Family Unit assessed at \$754,118 in 2023 is \$1,774 (excluding collections on behalf of other government agencies).

	2022 (\$)	2023 (\$)
<b>AVERAGE STRATA / MULTI-FAMILY DWELLING ASSESSED VALUE (EXCLUDING DUPLEX / TWIN FAMILY)*</b>	<b>678,692</b>	<b>754,118</b>
<b>UTILITIES (DISCOUNTED RATES)**</b>		
Water Fees	349	356
Sewer Use Fees	311	317
<b>Utility Bill Subtotal (billed in February)</b>	<b>660</b>	<b>673</b>
<b>PROPERTY TAX</b>		
General Government & Other Services***	172	157
Community Safety Services	406	449
Engineering Services	179	185
Parks, Recreation & Culture Services	293	310
<b>Property Tax Bill Subtotal (billed in May)</b>	<b>1,050</b>	<b>1,101</b>
<b>Total Collection for City Services</b>	<b>1,710</b>	<b>1,774</b>

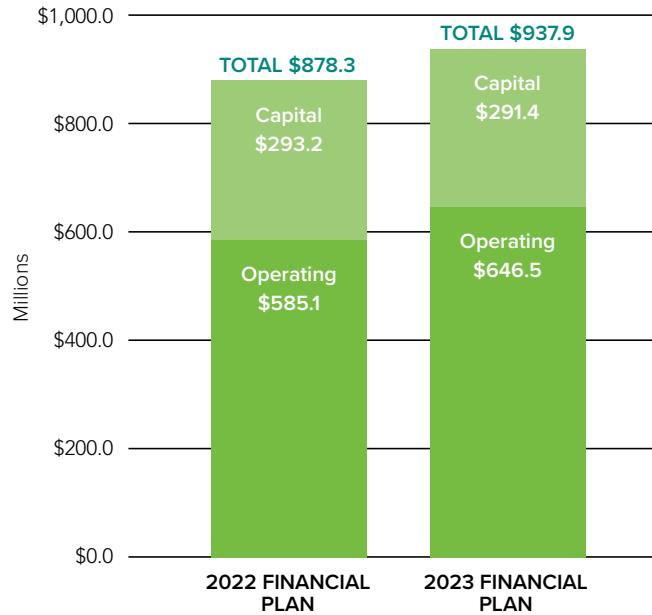
\* Based on the completed roll for 2023. Data may be adjusted based on the revised BC Assessment information.

\*\* Sewer Parcel tax not shown in above as the amount varies depending on the number of strata units.

\*\*\* General Government includes: Administration, People & Culture, Information Technology, Corporate Services and Finance. Other Services includes: Lands & Facilities and Planning & Development.

# FINANCIAL PLAN SUMMARY

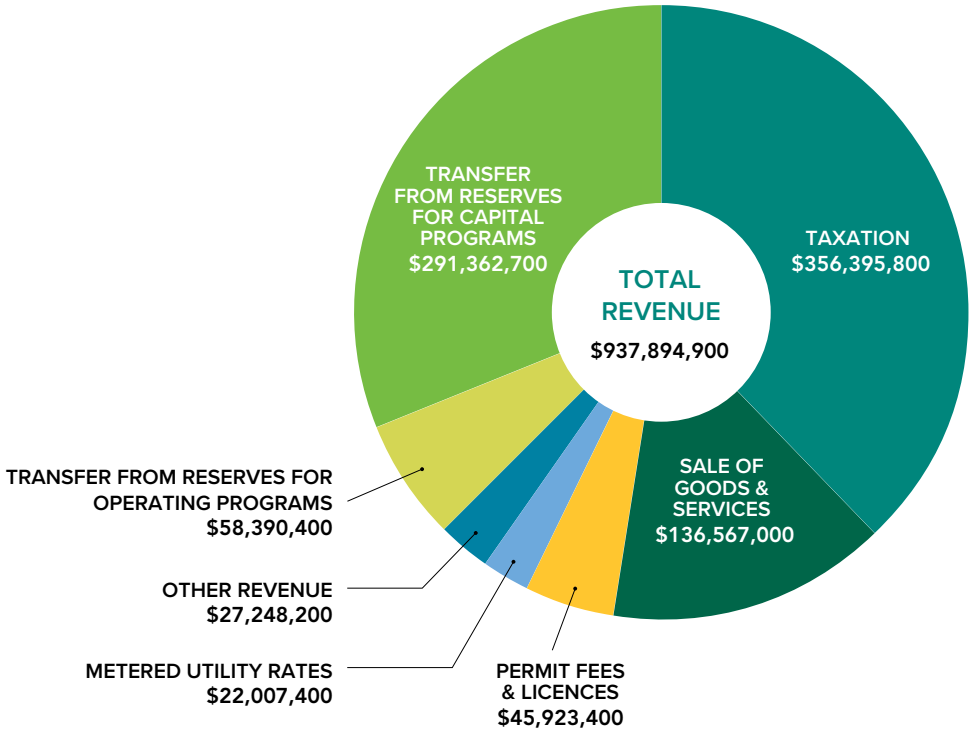
## Financial Plan Expenditure Summary



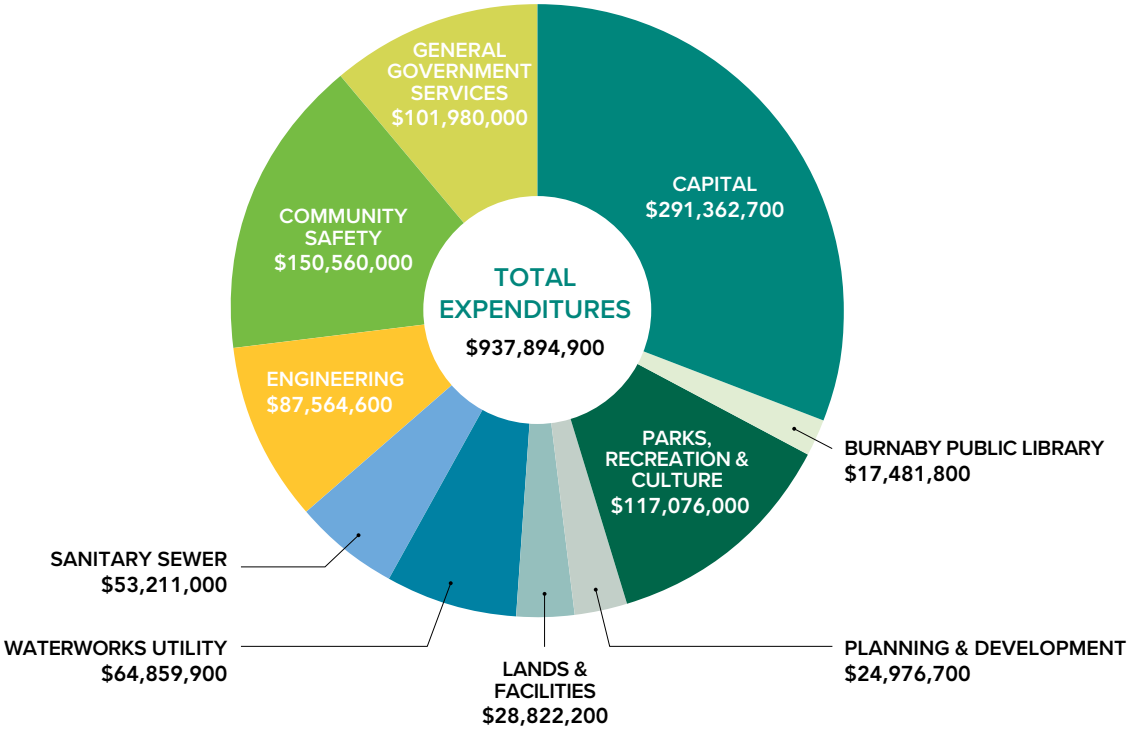
As per the Community Charter, the City is required to have a balanced budget. The following pages outline the costs of services and programs provided by the City and the sources of funds.



## Where the Money Comes From (Consolidated)



## Where the Money Goes (Consolidated)



# OPERATING PLAN SUMMARY

The City's Operating Plan of \$646.5 million includes budgeted operating expenditures from the City's General Revenue Fund, Waterworks Utility and Sanitary Sewer Fund.

The General Revenue Fund includes a 2023 property tax increase of 3.99%, after allowing for new property tax growth of \$5.1 million. The property tax rate increase accounts for the RCMP collective agreement, E-Comm requirements, anticipated collective agreement wage increases for CUPE and Fire staff and other inflationary increases associated with core services and programs.

Both the Waterworks Utility and the Sanitary Sewer Fund are self-sustaining and debt free; utility tax rate increases do not impact property taxation. Both utilities provide funding for infrastructure replacements and enhancements along with ongoing maintenance and operations for the City's water supply and sewer system. The majority of these utility operating costs are driven by the Greater Vancouver Water District (GVWD) for providing the water supply to the City and the Greater Vancouver Sewage and Drainage District (GVS&DD) for sanitary sewer treatment. Both GVWD and GVS&DD are managed by Metro Vancouver.

The 2023 rate increases of 2.0% for the Waterworks Utility and 2.0% for the Sanitary Sewer Fund are mainly driven by Metro Vancouver. As mentioned in the introduction, the City is able to manage the increase from Metro Vancouver through the use of reserves. The substantial rate increases by Metro Vancouver outlined in their five-year plan are primarily related to major water and sewer infrastructure projects. From 2024 to 2027, utility rates will be heavily impacted by Metro Vancouver increases. Similar to 2023, the City aims to utilize reserves to help absorb some of the significant impacts to Burnaby residents.

The following section provides information on future years; estimates are based on current assumptions, these figures may become increasingly inaccurate over time. However, future year estimates are an indication of priorities, along with new and expanded facilities, community safety requirements and inflationary impacts. During each budget cycle City Council and staff will look to review key financial and service level factors to maintain stable tax rates.



# OPERATING BUDGET REVENUES

Total \$646.5 Million

## 50.5% PROPERTY TAXATION, \$326.8M

Property taxation accounts for a majority of the revenues. This amount is net of assessment appeals (\$1.2M).

## 21.1% SALE OF GOODS & SERVICES, \$136.6M

Consist of user fees for recreational programs, flat water and sewer use, parking revenue and rental/lease revenue.

## 9.1% TRANSFER FROM RESERVES, \$58.4M

Provision for one-time initiatives and Council priorities.

## 7.1% PERMIT FEES & LICENCES, \$45.9M

Permits Fees & Licences revenue, consisting primarily of building inspection revenue.

## 4.2% OTHER REVENUE, \$27.2M

Investment income, external grants (Provincial & Federal).

## 3.4% METERED UTILITY RATES, \$22.0M

Collected by the City to largely cover Greater Vancouver Water District (GVWD) costs.

## 1.0% GRANTS IN LIEU OF TAXES, \$6.6M

Tax collected from provincial and federal governments and their associated agencies.

## 3.0% SANITARY SEWER PARCEL TAX, \$19.4M

Collected by the City to largely cover Greater Vancouver Sewer and District Drainage (GVS&DD) costs.

## 0.6% UTILITY INDUSTRY TAX & LOCAL IMPROVEMENT LEVIES, \$3.6M

Consist of the revenue collected from various 3rd party utility corporations.



# OPERATING BUDGET EXPENDITURES

Total \$646.5 Million

## 18.1% PARKS, RECREATION & CULTURE, \$117.0M

Parks, Recreation & Culture manages over 5,400 acres of parkland and deliver programs that provide citizens an opportunity to participate in cultural and recreational activities in their community.

## 13.5% ENGINEERING, \$87.5M

Public Works accounts for 9.4% of expenses providing services which include the maintenance of City streets, lighting and signage, and environmental services. The remainder are made up of Solid Waste, the City's garbage collection and recycling program, at 4.1%.

## 9.1% BURNABY FIRE DEPARTMENT, \$59.1M

The Burnaby Fire Department delivers programs that provide for the safety of the lives and property of our citizens.

## 3.9% PLANNING & DEVELOPMENT, \$25.0M

Provides the foundation for land use management and development in Burnaby. Ensures compliance with the BC Building Code and assists with the City's affordable housing initiatives.

## 2.7% BURNABY PUBLIC LIBRARY, \$17.5M

Provides library services from four branches located throughout the City.

## 15.8% GENERAL GOVERNMENT, \$102.0M

General government services provide for the overall administrative and strategic support of City operations.

## 12.9% RCMP BURNABY DETACHMENT, \$83.2M

RCMP Burnaby Detachment delivers programs that provide for the safety of the lives and property of our citizens.

## 10.0% WATERWORKS UTILITY, \$64.9M

Waterworks utility provides ongoing maintenance and enhancement activities for Burnaby's water supply.

## 8.2% SANITARY SEWER FUND, \$53.2M

Sanitary Sewer provides ongoing maintenance and enhancement activities for Burnaby's Sanitary Sewer system.

## 4.5% LANDS & FACILITIES, \$28.8M

Provides property-related services to the City, including planning, acquiring, selling, leasing, building, maintaining and managing City's lands, properties, facilities and civic projects.

## 1.3% COMMUNITY SAFETY ADMINISTRATION & BUSINESS LICENCE & BYLAW SERVICES, \$8.3M

Provides overall administrative and strategic support for Community Safety Services. In addition this division provides licencing and bylaw services to businesses and citizens.



## Distribution of Property Taxation by Department

	2021 Actuals (\$)	2022 Plan (\$)	2023 Plan (\$)	2024 Plan (\$)	2025 Plan (\$)	2026 Plan (\$)	2027 Plan (\$)
<b>General Government Services</b>							
Administration	(16,895,343)	(16,924,600)	(16,279,300)	(18,831,500)	(8,990,800)	3,354,500	18,786,000
People & Culture	5,887,855	4,845,300	5,856,500	7,628,100	7,889,500	8,157,800	8,433,400
Information Technology	27,309,787	28,569,600	30,359,500	33,095,100	34,543,800	36,043,400	37,317,100
Corporate Services	8,052,561	8,117,700	9,717,800	10,840,200	11,214,300	11,598,200	11,992,500
Finance	12,057,165	12,919,400	13,176,900	13,972,900	14,464,300	15,228,100	15,754,600
<b>Total General Government Services</b>	<b>36,412,025</b>	<b>37,527,400</b>	<b>42,831,400</b>	<b>46,704,800</b>	<b>59,121,100</b>	<b>74,382,000</b>	<b>92,283,600</b>
<b>Community Safety</b>							
Administration, Business Licence & Bylaw Services	122,883	542,600	148,700	1,083,800	1,352,100	1,428,100	1,506,000
Burnaby Fire	49,988,328	51,743,000	54,344,300	59,087,100	64,348,600	66,662,300	69,009,800
RCMP Burnaby Detachment	70,003,738	67,870,400	78,601,700	85,315,200	90,536,200	96,019,800	101,879,100
<b>Total Community Safety</b>	<b>120,114,949</b>	<b>120,156,000</b>	<b>133,094,700</b>	<b>145,486,100</b>	<b>156,236,900</b>	<b>164,110,200</b>	<b>172,394,900</b>
<b>Engineering</b>	<b>51,862,874</b>	<b>52,782,100</b>	<b>54,719,700</b>	<b>58,306,800</b>	<b>60,149,700</b>	<b>62,041,800</b>	<b>64,136,700</b>
<b>Lands &amp; Facilities</b>	<b>9,226,856</b>	<b>9,995,100</b>	<b>12,920,100</b>	<b>14,604,100</b>	<b>15,048,500</b>	<b>15,193,800</b>	<b>14,771,600</b>
<b>Planning &amp; Development</b>	<b>(7,922,888)</b>	<b>(1,122,900)</b>	<b>(7,643,300)</b>	<b>(7,613,300)</b>	<b>(7,662,800)</b>	<b>(7,810,100)</b>	<b>(8,193,100)</b>
<b>Parks, Recreation &amp; Culture</b>	<b>68,241,920</b>	<b>71,215,500</b>	<b>75,797,400</b>	<b>79,972,500</b>	<b>82,767,200</b>	<b>87,944,500</b>	<b>91,952,300</b>
<b>Burnaby Public Library</b>	<b>14,636,023</b>	<b>15,328,600</b>	<b>16,246,200</b>	<b>17,462,800</b>	<b>18,107,900</b>	<b>18,770,100</b>	<b>20,310,600</b>
<b>Property Taxation for City Services*</b>	<b>292,571,759</b>	<b>305,881,800</b>	<b>327,966,200</b>	<b>354,923,800</b>	<b>383,768,500</b>	<b>414,632,300</b>	<b>447,656,600</b>
<b>Property Taxation Impact (%)</b>	<b>2.95%</b>	<b>2.95%</b>	<b>3.99%</b>	<b>7.00%</b>	<b>7.00%</b>	<b>7.00%</b>	<b>7.00%</b>

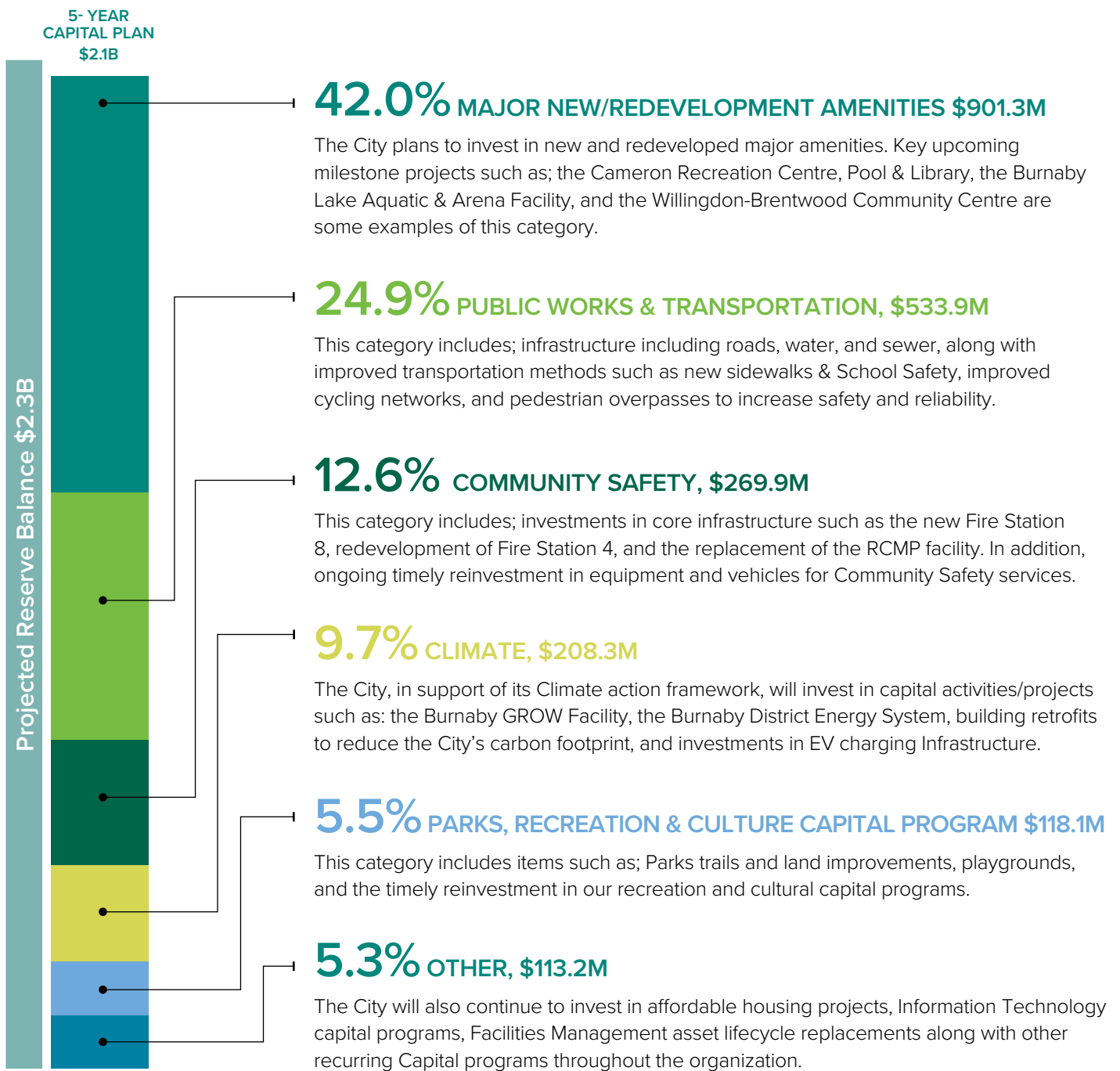
For further operating budget details, please visit [Burnaby.ca/FinancialPlan](https://burnaby.ca/FinancialPlan).



# CAPITAL PLAN

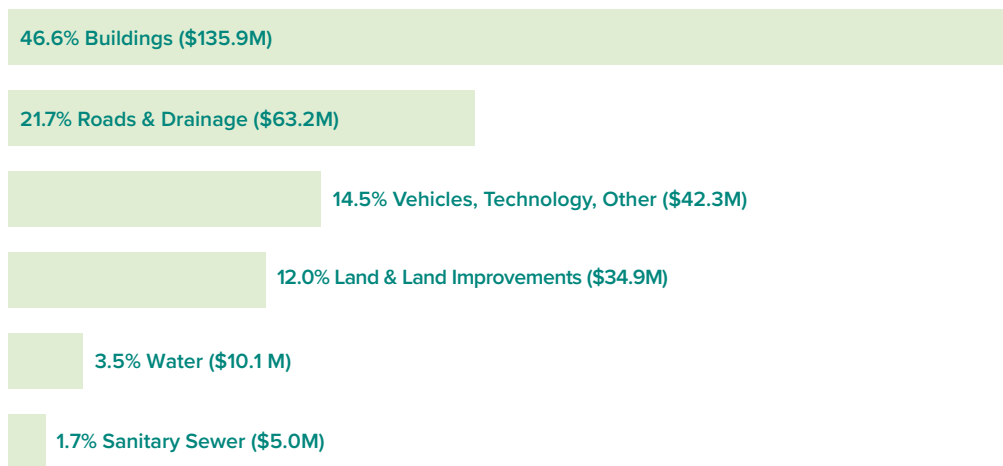
At historic cost, the City's assets are valued at \$4.2 billion. The City's Capital Plan provides information about the City's planned capital investment in assets to provide new and replacement facilities, City infrastructure and outlines how these investments will be funded. Currently the City is planning to invest \$2.1 billion in the 2023-2027 Capital Plan which will be funded from the 2023 projected reserve balances of \$2.3 billion. This financial position allows the City to avoid incurring debt when completing the capital program and demonstrates that the majority of the capital reserve balance has been allocated. A significant portion of the reserve balance is comprised of contributions from developers into the City's Community Benefit Bonus Reserve. The City's Community Benefit Bonus Capital Program has many milestone projects in progress and planned for in the coming years, such as Burnaby Lake Aquatic and Arena Facility, Brentwood Community Centre, Fire Stations 4 and 8, Cameron Community Centre, and more.

Below is a summary of the 5-Year capital plan categorized by Service Delivery/ Initiatives.



Further details on key projects are highlighted in this document and the full 2023-2027 Capital program is available on the City’s website. The following charts provide a summary of the value of the capital program investment by asset type and funding source.

## 2023 Capital Program Investment (By Asset Type)

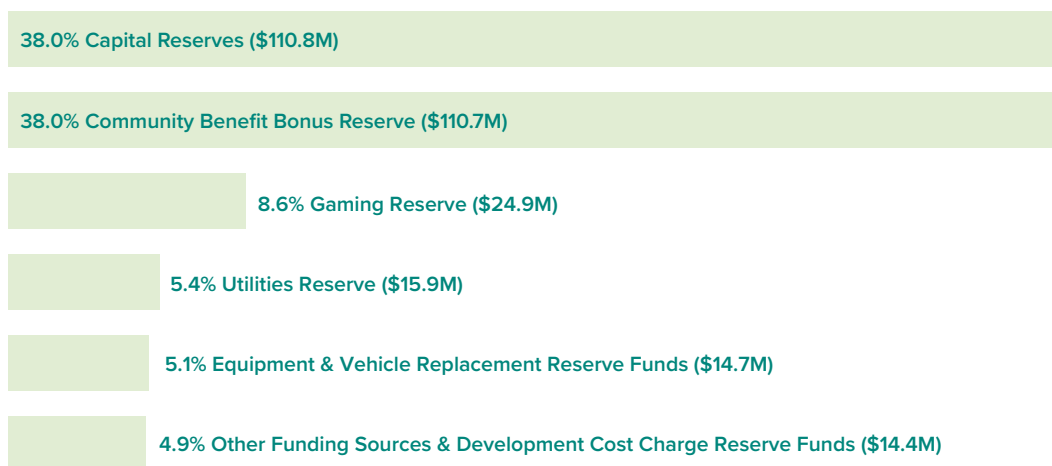


### 2023 CAPITAL PROGRAM INVESTMENT BY ASSET TYPE Total \$291.4 million

The Capital Plan represents the costs of purchasing, constructing, improving and replacing City infrastructure. The City is planning to invest \$291.4 million in 2023. Of this, \$135.9 million (46.6%) will be spent on municipal/community buildings; \$78.3 million (26.9%) will be spent on infrastructure including roads, water and sewer; \$42.3 million (14.5%) will be spent on vehicles and equipment; and \$34.9 million (12.0%) will be spent on acquiring land (including parkland) and land improvements. The operating impact of this work has been incorporated where appropriate within the five-year operating plan.

## 2023 Capital Program Investment (By Funding Source)

There are various sources of funding used to finance the capital projects identified in the City’s five-year Capital Plan.



### 2023 CAPITAL PROGRAM INVESTMENT BY FUNDING SOURCE Total \$291.4 million

The Capital Plan is funded by six main sources of funding. In 2023, the City is planning to fund \$291.4 million of capital expenditures as follows: \$110.8 million (38.0%) will be funded by capital reserves (Corporate & Tax Sale Land and Capital Works Financing Reserves); \$110.7 million (38.0%) will be funded by the Community Benefit Bonus Reserve; \$24.9 million (8.6%) will be funded by the Gaming Reserve; \$15.9 million (5.4%) will be funded by Utility Reserves; \$14.7 million (5.1%) will be funded by the Equipment and Vehicle Replacement Reserve Funds; and \$14.4 million (4.9%) will be funded from other sources and Development Cost Charge (DCC) Reserve Funds.

## FIVE-YEAR CAPITAL PLAN EXPENDITURES

	2023 Plan (\$)	2024 Plan (\$)	2025 Plan (\$)	2026 Plan (\$)	2027 Plan (\$)	2023-2027 Total Plan (\$)
<b>General Government Services</b>						
Corporate Services	75,000	-	-	-	-	75,000
Information Technology	6,900,200	7,458,600	6,982,700	4,403,900	4,077,900	29,823,300
Corporate Capital Contingency	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
<b>General Government Services Total</b>	<b>12,975,200</b>	<b>13,458,600</b>	<b>12,982,700</b>	<b>10,403,900</b>	<b>10,077,900</b>	<b>59,898,300</b>
<b>Community Safety</b>						
Burnaby Fire Department	9,269,200	11,182,000	12,300,000	4,823,000	5,124,000	42,698,200
Business Licence & Bylaw Services	13,000	-	-	-	-	13,000
RCMP Burnaby Detachment	63,600	110,000	-	-	-	173,600
Risk Management & Emergency Planning	438,600	100,000	100,000	100,000	100,000	838,600
<b>Community Safety Total</b>	<b>9,784,400</b>	<b>11,392,000</b>	<b>12,400,000</b>	<b>4,923,000</b>	<b>5,224,000</b>	<b>43,723,400</b>
<b>Engineering</b>						
Infrastructure	61,365,000	61,155,000	62,841,500	86,610,300	75,553,300	347,525,100
Public Works	721,200	250,000	2,500,000	-	-	3,471,200
Strategic Projects	400,000	2,400,000	-	-	-	2,800,000
Transportation	17,292,900	22,640,000	30,810,000	43,570,000	30,710,000	145,022,900
Vehicles & Equipment	10,326,800	4,664,300	6,873,500	7,081,000	9,264,900	38,210,500
<b>Engineering Total</b>	<b>90,105,900</b>	<b>91,109,300</b>	<b>103,025,000</b>	<b>137,261,300</b>	<b>115,528,200</b>	<b>537,029,700</b>
<b>Lands &amp; Facilities</b>						
Civic Projects	111,942,700	256,155,000	332,700,000	332,450,000	206,600,000	1,239,847,700
Facilities Management	26,643,000	14,558,000	13,579,000	11,153,000	11,395,000	77,328,000
Realty & Lands	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	35,000,000
<b>Lands &amp; Facilities Total</b>	<b>145,585,700</b>	<b>277,713,000</b>	<b>353,279,000</b>	<b>350,603,000</b>	<b>224,995,000</b>	<b>1,352,175,700</b>
<b>Planning &amp; Development</b>						
General Civic Projects	460,000	100,000	100,000	100,000	-	760,000
Land Development	5,600,000	11,150,000	-	-	-	16,750,000
<b>Planning &amp; Development Total</b>	<b>6,060,000</b>	<b>11,250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>17,510,000</b>
<b>Parks, Recreation &amp; Culture</b>						
Cultural Facilities	1,715,000	3,865,000	2,550,000	315,000	275,000	8,720,000
Golf Facilities	2,871,000	980,000	890,000	1,010,000	675,000	6,426,000
Park Facilities	14,022,000	18,175,000	15,065,000	14,685,000	16,380,000	78,327,000
Property Acquisitions	-	2,000,000	-	-	-	2,000,000
Recreation Facilities	1,760,000	1,170,000	1,020,000	920,000	920,000	5,790,000
Vehicles & Equipment	4,532,000	710,000	5,375,000	7,970,000	4,750,000	23,337,000
<b>Parks, Recreation &amp; Culture Total</b>	<b>24,900,000</b>	<b>26,900,000</b>	<b>24,900,000</b>	<b>24,900,000</b>	<b>23,000,000</b>	<b>124,600,000</b>
<b>Burnaby Public Library</b>						
Burnaby Public Library	1,951,500	2,220,000	1,671,100	1,564,000	2,504,000	9,910,600
<b>Burnaby Public Library Total</b>	<b>1,951,500</b>	<b>2,220,000</b>	<b>1,671,100</b>	<b>1,564,000</b>	<b>2,504,000</b>	<b>9,910,600</b>
<b>Capital Expenditures Total</b>	<b>291,362,700</b>	<b>434,042,900</b>	<b>508,357,800</b>	<b>529,755,200</b>	<b>381,329,100</b>	<b>2,144,847,700</b>

## FUNDING SOURCES

	2023 Plan (\$)	2024 Plan (\$)	2025 Plan (\$)	2026 Plan (\$)	2027 Plan (\$)	2023-2027 Total Plan (\$)
Corporate & Tax Sale Land Reserve Fund	8,050,000	10,050,000	12,050,000	15,050,000	17,050,000	62,250,000
Capital Asset Works Financing Reserve Fund	102,732,700	97,862,600	86,586,800	78,049,900	69,128,200	434,360,200
Local Improvement Reserve Fund	120,000	870,000	75,000	60,000	60,000	1,185,000
Development Cost Charge Reserve Funds	7,539,000	11,670,000	10,410,000	9,445,000	8,590,000	47,654,000
Sanitary Sewer Fund Capital Reserve	5,692,000	4,111,000	9,086,000	16,106,000	7,461,000	42,456,000
Waterworks Utility Capital Reserve	10,178,000	8,741,100	9,295,000	13,963,000	12,231,000	54,408,100
Equipment & Vehicle Replacement Reserve Funds	14,726,600	11,253,600	21,715,000	17,013,000	16,894,900	81,603,100
Gaming Reserve	24,925,200	10,816,000	9,720,000	4,561,000	3,799,000	53,821,200
Community Benefit Bonus Reserve	110,680,200	267,190,000	345,310,000	315,480,000	220,395,000	1,259,055,200
Private Funds	250,000	-	200,000	33,500,000	3,050,000	37,000,000
TransLink Grants	4,294,900	7,703,600	3,910,000	12,077,300	11,760,000	39,745,800
Provincial Grants	-	2,430,000	-	6,800,000	-	9,230,000
Federal Grants	174,100	1,345,000	-	7,650,000	10,910,000	20,079,100
Canada Community Building Fund (Federal Gas Tax) Reserve	2,000,000	-	-	-	-	2,000,000
<b>Total</b>	<b>291,362,700</b>	<b>434,042,900</b>	<b>508,357,800</b>	<b>529,755,200</b>	<b>381,329,100</b>	<b>2,144,847,700</b>



# CAPITAL HIGHLIGHTS

The information provided in this section highlights some of the key capital projects that are included within the five-year Capital Plan. For a full list of capital projects, please visit [Burnaby.ca/FinancialPlan](https://burnaby.ca/FinancialPlan)

Capital Highlights	2023 Plan (\$)	2024 Plan (\$)	2025 Plan (\$)	2026 Plan (\$)	2027 Plan (\$)	2023-2027 Total (\$)
<b>General Government Services - Information Technology</b>						
Parks & Recreation Registration Management System Modernization	702,000	-	-	-	-	702,000
Customer Service Centre	244,900	348,700	-	-	-	593,600
<b>Engineering</b>						
Pedestrian Overpass Across Highway 1	800,000	6,700,000	5,700,000	5,700,000	-	18,900,000
BC Parkway Lighting	3,500,000	500,000	-	-	-	4,000,000
Active Transportation Initiatives (Cycling Network & New Sidewalks)	700,000	940,000	2,350,000	9,340,000	17,560,000	30,890,000
<b>Lands &amp; Facilities</b>						
Fire Station 4 Replacement	10,000,000	13,000,000	-	-	-	23,000,000
Fire Station 8	10,000,000	14,500,000	-	-	-	24,500,000
Burnaby Lake Aquatic & Arena Facility	20,000,000	55,000,000	65,000,000	55,000,000	-	195,000,000
Covered Sports Boxes	4,000,000	3,000,000	3,000,000	-	-	10,000,000
<b>Planning &amp; Development</b>						
Non-Market Housing Program Sites	5,000,000	11,150,000	-	-	-	16,150,000



An image rendering of Fire Station 8

## Information Technology

2023 Plan

### **PARKS & RECREATION REGISTRATION MANAGEMENT SYSTEM MODERNIZATION** **\$702,000**

The City's Information Technology, and Parks, Recreation & Culture departments will be implementing a modern Registration Management System for parks' activities, programs and space allotments as well as recreation and cultural services. This includes 25 civic facilities, 45 schools, and numerous outdoor field and park spaces across the city. This modern solution will be focused on offering a great experience through an easy-to-use interface that will provide improved online services, including enhanced search and mobile functionality.

2023-2024 Plan

### **CUSTOMER SERVICE CENTRE** **\$593,600**

The Customer Service Centre (CSC) project will establish a new centralized business function to manage the intake, assignment, and tracking of customer requests, inquiries and feedback for the City of Burnaby. For customers, this technology-enabled service will feature a new public service request portal, integrated with the City's Burnaby Map GIS solution and BurnabyConnect mobile app. This will provide a streamlined digital customer experience alongside traditional channels such as phone and in-person support. For staff, the project will deploy new service request management software, integrated with existing City work management applications to drive operational efficiency and effectiveness in meeting the needs of our customers.

## Engineering

2023-2026 Plan

### **PEDESTRIAN OVERPASS ACROSS HIGHWAY 1** **\$18,900,000**

As part of the Engineering Capital plan, the new pedestrian-cyclist overpass will cross Highway 1 between Glencarin Drive and Claude Avenue, establishing a safe and comfortable crossing for residents, commuters and visitors, near popular destination areas. The overpass location was selected after receiving input from Burnaby residents during public consultation, conducted in person and online. City staff will now proceed to detailed design work. The project is supported by funding contribution from Ottawa and the Province of BC through the Investing in Canada Infrastructure Program.

The new overpass aligns with the three key targets outlined in Connecting Burnaby: Burnaby's Transportation Plan, adopted by council in 2021:

- » Vision Zero - reduce traffic fatalities and serious injuries by 100%
- » Mode Split - have  $\frac{3}{4}$  of all trips made by public transit and active transportation
- » Zero Emissions - reduce vehicle emissions by 100%



## 2023-2024 Plan

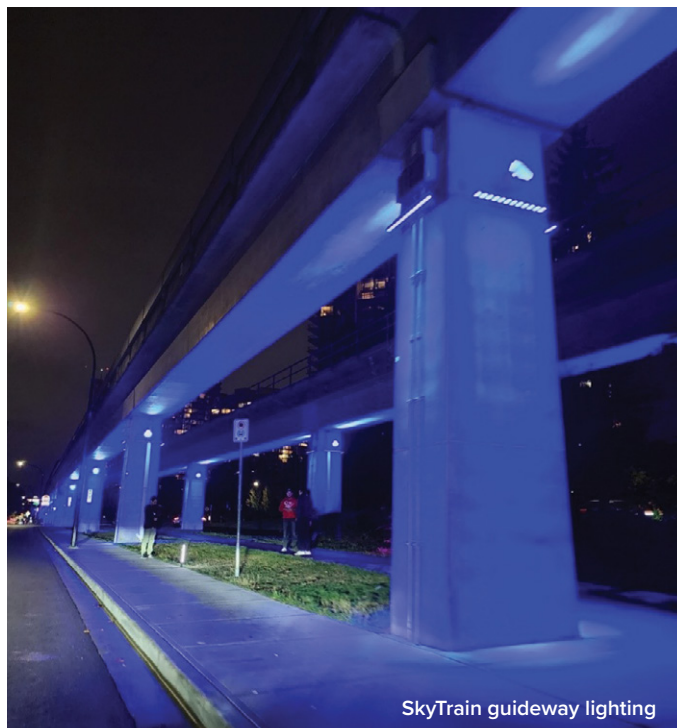
### BC PARKWAY LIGHTING

**\$4,000,000**

The Burnaby stretch of BC Parkway runs underneath the SkyTrain guideway from Patterson Station through Metrotown, Royal Oak and Edmonds stations. It is used heavily by hundreds of pedestrians and cyclists on a daily basis, and this volume has grown significantly in recent years due to ongoing growth and development activities. The pathway was built approximately 35 years ago and lacks key amenities and design features such as the lighting typically provided in an urban setting.

Council approved the accent lighting system to be installed starting in 2021 from Patterson to Edmonds Station which was divided into three zones:

- » Zone 1 - Patterson Station to Imperial Street. Accent lighting system has been completed for Zone 1.
- » Zone 2 - Imperial Street to Royal Oak Station. Accent lighting system is scheduled to be substantially completed by December 2022.
- » Zone 3 - Royal Oak Station to Edmonds Station. This segment is planned for 2023.



SkyTrain guideway lighting

## 2023-2027 Plan

### ACTIVE TRANSPORTATION INITIATIVES (CYCLING NETWORK & NEW SIDEWALKS)

**\$30,890,000**

The City of Burnaby is committed to building accessible, safe and comfortable sidewalks on both sides of the street, wherever possible. Through the ongoing annual New Sidewalks Program, potential sidewalk locations are prioritized along key pedestrian corridors, in Town Centres, and around transit, schools, senior homes, recreational centres and other key destinations where there is the greatest opportunity to increase and improve walkability. Public engagement is integrated as part of this planning process.

To support the goals and objectives of Connecting Burnaby, Burnaby's Transportation Plan, the City launched the Active Transportation Spot Improvement Program (Including the cycling network) that aims to bridge both physical and functional gaps in the existing active transportation network. A prioritization model has been developed using GIS and includes a number of inputs such as collision and safety data, existing and planned active transportation improvements, demand generators, and proximity to key destinations. The output of the prioritization model will help inform the scope and location for potential spot improvements and will be programmed into the City's capital budgets as a recurring annual program.



Cycling Network

## Lands & Facilities

2023-2024 Plan

### **FIRE STATION 4 REPLACEMENT** **\$23,000,000**

This project is a replacement of Fire Station 4, and is a portion of the Department's Trans Mountain Expansion Project (TMEP) Risk Management Plan. The project is being delivered by Integrated Project Delivery (IPD), a collaborative project delivery model that promotes involvement of all parties (contractors, consultants, and end users) throughout all stages of the collaborative design and construction process. Completion is expected in 2023.

2023-2024 Plan

### **FIRE STATION 8** **\$24,500,000**

Fire Station 8 will be a new fire station improving response time and coverage on Burnaby Mountain, ensuring the well-being and safety of the community. This project is being completed in conjunction with the replacement of Fire Station 4. Both projects will be delivered using the Integrated Project Delivery (IPD) method and are a part of the Trans Mountain Expansion Project (TMEP) Risk Management Plan. Completion is expected for early 2024.

2023-2026 Plan

### **BURNABY LAKE AQUATIC & ARENA FACILITY** **\$195,000,000**

In 2022, the detailed design work of the Burnaby Lake Aquatic and Arena complex was completed. The new facility will be a destination recreation centre designed to enhance health and wellness for the community by encouraging participation for people of all ages, abilities, genders and cultures, while leading the way in sports excellence.

In 2023, CG Brown Pool, which has reached the end of its useful life, will be demolished to allow construction of this new competition-level aquatic centre, leisure aquatic centre, NHL-sized arena and community centre. The new building will be fully under construction, including excavation and foundation works.

2023-2025 Plan

### **COVERED SPORTS BOXES** **\$10,000,000**

This project includes the design and construction of sports boxes at two locations: Riverway and Confederation Park. Quantitative surveys have been completed in 2022. Construction and completion is expected in 2023.

## Planning & Development

2023-2024 Plan

### **NON-MARKET HOUSING PROGRAM SITES** **\$16,150,000**

This project is currently underway to design and install infrastructure services and undertake site preparation on six City properties to ready them for development with new non-market housing to be operated by a non-profit partner. Five of the six City properties are currently proposed to be developed with 857 non-market housing units in total, and the sixth site will be advanced for a specific development program in the future.



Rendering of Cedar Place non-market housing in southeast Burnaby



# PUBLIC CONSULTATION

## 2023-2027 FINANCIAL PLAN

Burnaby City Council is committed to financial, social and environmental sustainability. To achieve this goal, the City focuses on providing excellent policing and fire protection services, upgrading roads, water and sewer infrastructure, and ensuring our parks and recreation facilities meet the needs of our community. The City also recognizes the importance of ongoing maintenance and replacement of existing facilities for citizens. As a result, the proposed 2023 operating expenditure budget of \$646.5 million and capital plan of \$291.4 million is being allocated to provide quality City services and programs for Burnaby citizens.

### We want to hear from you!

The City's 2023-2027 Financial Plan will be presented to Council on February 27, 2023 which incorporates a property tax rate increase of 3.99%, a 2.0% increase in Sanitary Sewer Fund and a 2.0% increase in Waterworks Utility. We would like your views on the budget and, in particular, municipal services and priorities. The Financial Plan Highlights and additional information is available for viewing on our website at [Burnaby.ca/FinancialPlan](https://Burnaby.ca/FinancialPlan)

