



Report Date: October 12, 2024

VanRIMS No.: 08-3000-30

[Submit comments to the Board](#)

TO: Park Board Chair and Commissioners
FROM: Director, Financial Planning and Analysis
SUBJECT: Amenity Improvement Fee Framework – Multi-Year Pilot

RECOMMENDATIONS

- A. THAT the Park Board approve the Amenity Improvement Fee Framework – Multi-Year Pilot, as presented in this report.
- B. THAT the Park Board direct staff to work with City of Vancouver Chief Finance Officer to open interest-bearing Reserve Funds for the purpose of collecting the proceeds of the Amenity Improvement Fee Framework.
- C. THAT the Park Board direct staff to report back on the results of the Amenity Improvement Fee Framework – Multi-Year Pilot in Q4 of 2025 and Q4 of 2026.
- D. THAT the Park Board direct staff to analyze further opportunities for amenity fee implementation and report back with a recommendation as part of the report back in Q4 2025.
- E. THAT the Park Board direct staff to report back with the proposed amenity improvement fees as part of the 2025 Fees & Charges Parks and Recreation report.

PURPOSE AND SUMMARY

The purpose of this report is to seek the Board's approval of the Amenity Improvement Fee Framework (AIFF/Framework), a strategic initiative designed to generate new revenue for infrastructure and amenity improvements, and a key action identified in the "Think Big" Action Plan. The Framework introduces nominal fees on specific services and events, with the goal of creating interest-bearing reserve funds dedicated to addressing the infrastructure needs of revenue-generating facilities. The report also seeks the Board's endorsement to continue evaluating additional revenue-generating opportunities.

Revenue-generating amenities operated by the Park Board are facing significant funding shortfalls for priority infrastructure improvements. The current funding model, notably capital funding, which prioritizes subsidized services (i.e., services without a positive net-revenue impact), has left some net revenue-generating assets underfunded, such as VanDusen Botanical Garden, Stanley Park Train, and Burrard Marina. Additionally, operating revenues generated through admissions and tickets are fully allocated to cover direct operating costs associated with the revenue service/attraction, with any excess used to support other Park Board service lines without user fees in place (such as park maintenance), leaving no room for reinvestment in improving user experiences. Internal data, combined with a jurisdictional scan, underscores the

need for a more sustainable funding approach. The Amenity Improvement Fee Framework was developed to address this issue by applying modest fees to select services and events. The Amenity Improvement Fee Framework introduces two key fee structures: a 3% increase on select admissions and permits, and a per-ticket fee ranging from \$1 to \$2 for certain special events. These fees were designed to maintain affordability while generating meaningful revenue for amenity improvements. The revenues will be reinvested directly into the same service areas, allowing for much-needed maintenance and improvements. The user-pay model will diversify Park Board's funding sources and better enables a value proposition for our service users and customers, while reducing the financial burden to Vancouver taxpayers.

The Framework is expected to generate approximately \$500k-\$700k in its first year. With careful coordination between Park Board staff and the City of Vancouver (City) Financial Services, the Framework will support ongoing improvements to Park Board facilities, ensuring their long-term sustainability while enhancing the visitor experience. This Multi-Year Pilot focuses on net-revenue generating areas, with additional service areas and commercial activities to be explored for implementation in 2026.

While this report provides suggested Amenity Improvement Fee rates, staff are not seeking the Board's formal approval of these at this time. Proposed rates will form part of the 2025 Fees and Charges report back if this Framework is approved.

BOARD AUTHORITY / PREVIOUS DECISIONS

As per the Vancouver Charter, the Park Board has exclusive jurisdiction and control over all areas designated as permanent and temporary parks in the City of Vancouver, including any structures, programs and activities, fees, and improvements that occur within those parks.

The Board shall have the custody, care, and management to the extent prescribed by Council of such other areas belonging to or held by the City as Council may from time to time determine.

VanPlay: Vancouver's Parks and Recreation Services Masterplan (2019) sets out 10 distinct goals to provide equitable, accessible, inclusive and resilient parks. Implementing the Think Big Revenue Strategy advances many of these goals: 1) Grow and Renew Assets; 3) Prioritize the delivery of resources to where they are needed most; 4) Focus on core responsibilities of the Park Board and be a supportive ally to partners; 9) Seek truth and Reconciliation; 10) Secure adequate and ongoing funding for the repair, renewal and replacement of our aging parks and recreation system.

On January 16, 2023, the Board unanimously approved a motion titled ["Think Big" Revenue Strategy](#), directing staff to prioritize a "Think Big" revenue generating strategy that enables opportunities for increased commercial revenues and identifies resourcing needs (staff and funding) for presentation to Park Board in Q2 2023 for phased implementation in 2023-2024. Within the same motion, the Park Board also directed staff to apply the revenue-generating lens to other pertinent areas and policies.

The Board approved the ['Think Big' Revenue Strategy – Report Back](#) on July 17, 2023. This report outlined an Action Plan with specific revenue-generating initiatives. This report included this initiative under a working title 'Implement Infrastructure Fee' with an assessed 'high' revenue potential and recommended 'short' estimated timeline of implementation.

On November 20, 2023, the Board unanimously approved the [2024 Fees & Charges – Parks and](#)

[Recreation](#) report. This report included staff recommendation to explore options for implementing an infrastructure fee to provide for infrastructure improvements and maintenance of revenue generating- facilities and to report back to the Board with options for implementation, including the creation of an interest-bearing Infrastructure Reserve and a process for approving expenditure from that reserve, prior to the development of the 2025 Fees and Charges report.

CONTEXT AND BACKGROUND

In response to the Board-approved staff recommendation from the 2024 Fees & Charges Report “to explore options for implementing an infrastructure fee*”, and as recommended by the Think Big Action Plan (“...provide for infrastructure improvements and maintenance of revenue generating-facilities”), staff initiated the planning process to develop the Amenity Improvement Fee Framework in Q1, 2024. The process involved:

- Assembling a Project Team of Park Board subject matter experts
- Collaborating with staff from City Financial Performance & Measurement unit to complete a jurisdictional scan (attached in Appendix A)
- Completing an internal environmental scan
- Developing the Framework
- Consulting with key internal stakeholders to plan the implementation of the Framework
- Developing a communication plan to engage key external stakeholders

*The working title of this initiative was updated from Infrastructure Fee Framework to Amenity Improvement Fee Framework in September 2024, to better reflect the purpose of the initiative

Internal data* provided by the Real Estate, Environment, and Facilities Management (REFM) staff confirm that our current infrastructure needs are underfunded. Based on the Facility Condition Index Rating, 60-65% of Park Board’s revenue-generating facilities are in poor or very poor condition (by area). Due to the age of facilities, limited budget, and deferred renewals, most of the work orders and maintenance resources are for reactive maintenance versus planned and preventative maintenance and improvements. The City of Vancouver currently allocates 1% of its annual property tax increase towards infrastructure renewals as outlined in the 2023-2026 Capital Plan. However, due to the large infrastructure deficit in the City’s community facilities, revenue generating facilities have not been prioritized within the capital planning process.

*Data above takes into consideration 73 revenue-generating facilities (a section of the Park Board’s 289 total facilities)

Net revenue-generating facilities financially contribute to the operating budgets of Park Board’s core services, such as community centres and parks. Additional net revenue these facilities generate, either through increased volumes or fees, offset their costs as well as fixed cost increases across other Park Board service lines. Further to that, the net revenue-generating facilities such as the Stanley Park Train, VanDusen Garden, and various large scale special events, are frequently visited by Vancouver non-residents who don’t contribute to the core services through property tax payments. So, while visitors across the region, and many tourists contribute to the wear and tear on these facilities, the current financial burden to maintain these assets resides solely with Vancouver taxpayers. Introducing the Framework provides an opportunity for visitors from outside of Vancouver to help pay for the improvements of the destination attractions. This proposed funding model would ease the pressure on increasing property taxes and alleviate the cost burden on Vancouver taxpayers.

High-level engagement with Park Board subject matter experts shows that there are many unfunded projects that would improve the net-revenue generating facilities. A sample of the highest priority projects that would benefit from funding through the Framework is shown in Appendix B.

Comparable Fees

Vancouver Civic Theatres (VCT) implemented the Facility Fee in 1982, which now generates approximately \$1.5M per year. Ticketing companies charge facility improvement fees (ranging from \$4 - \$4.75 per ticket) directly to ticket purchasers attending events at Civic Theatres and remit this fee to VCT. The fee is transferred to the VCT capital facility reserve for capital maintenance of the theatres. The Facility Fee funded work such as LED lights retrofitting, bar renovations, updating the furnishings of the dressing rooms, and more.

In 2001, the Park Board approved a Golf Reserve for ongoing capital improvements. The annual contribution to the Golf Reserve is currently budgeted at \$299,400 annually. The current balance in the Golf Reserve is \$2.7M. The Golf Reserve was successfully used over the years to fund the significant improvement projects such as construction of new forward tees, re-diverting the drainage outflows at Langara Golf Course from storm water to irrigation ponds, and constructing new self-composting outdoor washrooms. The Langara drainage project increased playability and resulted in increased revenues.

The jurisdictional scan explored funding strategies for infrastructure upgrades and renewals across various municipalities and private facilities, aiming to identify best practices and innovative solutions. As mentioned above, there are constraints pertaining to citywide planning and prioritization of initiatives. The jurisdictional scan highlighted that an internally established reserve fund collecting infrastructure fees aligns with the approach to asset management and amenity improvement of other municipalities and internal departments (e.g., Vancouver Civic Theatres). The Framework is intended to create an additional funding stream, rather than replace the capital or operating budget or any other source of funding.

DISCUSSION

Amenity Improvement Fee Framework

The Framework facilitates the reinvestment of Park Board revenues directly into the same service areas to enable one-time amenity improvements. The section above highlights the condition of the Park Board's aging infrastructure and explains the rationale for introducing the Framework. It also provides internal precedents for implementing fees to improve net-revenue generating assets. The following section provides an overview of the Framework, its scope, the specific fees, and its positive impact on the improvement of Park Board assets.

Long-term Sustainability and Financial Responsibility

Net revenue-generating assets have significant funding needs (see Appendix B for more details). The current funding model does not provide sufficient funding level for the long-term sustainability of these assets. The Framework presents an opportunity to reinvest a portion of Park Board revenues directly into these assets. As mentioned above and shown in the jurisdictional scan, collecting infrastructure fees into a reserve fund set aside for amenity improvements is the asset management industry best practice (in the absence of sufficient tax funding).

Scope of the Framework

When developing the scope of the Framework, staff considered all Park Board service areas. The

following criteria was applied to determine the scope of the Framework:

Focus first on net revenue generating service areas

- Subsidized service areas were excluded from the initial scope of the Framework

Suitable for Direct Reinvestment

- Assets that can most benefit from direct reinvestment were included in the initial scope of the Framework

Unfunded needs

- Assets included in the initial scope of the Framework have significant unfunded improvement needs (see Appendix B)

Based on these criteria, the following service areas were included in the initial scope of the Framework*:

- VanDusen and Bloedel Admissions
- VanDusen Special Events
- Film & Photography
- Special Events
- Park Use Permits
- Stanley Park Train
- Burrard Marina (partial scope)

*Other service areas and activities may be considered for inclusion in the scope of the Framework in 2026 (pending the Board’s approval of staff recommendation)

Amenity Improvement Fees

The Framework will apply nominal fees on the services in scope. There are two types of fees being introduced: a percentage fee increase and a per-ticket dollar amount. An overview of fee considerations and where they apply is shown in Table 1 below.

Amenity Improvement Fee	Description	Service Areas in Scope
3%	Select fees & charges will be subject to a 3% increase	<ul style="list-style-type: none"> • VanDusen & Bloedel Admissions • Film & Photography • External, Permitted, Non-Ticketed Special Events • Park Use Permits • Stanley Park Train – Regular Operations • Burrard Marina *

Amenity Improvement Fee	Description	Service Areas in Scope
\$1	\$1 per ticket fee will be added to special events	<ul style="list-style-type: none"> • VanDusen & Bloedel Special Events • Stanley Park Train – Special Events
\$1 - \$2	\$1 - \$2 (based on the ticket value) per ticket fee will be added to select third-party ticketed special events	<ul style="list-style-type: none"> • Special Events with a negotiable fee

Table 1: Amenity Improvement Fee Types and Service Areas in Scope

* Any increase in fees will be considered in consultation with Burrard Marina user groups

The potential fees in Table 1 were selected to ensure there is a minimal impact on the accessibility of the amenities and activations in scope of the Framework while also providing meaningful funding for their continuous improvement. As an example of the financial impact on the visitors, the 3% fee increase for the admission to VanDusen Botanical Garden is an equivalent of approximately 40 cents per ticket *. The per-ticket fees of \$1 and \$2 shown in Table 1 represent the current staff guidance and will be negotiated with individual special event organizers. These fees are lower than the average of comparable fees (see Appendix C for details). The following section describes the positive financial impact the fee will have on improvement of the amenities.

*Based on an adult ticket in Spring & Summer 2024

Impact on Service Areas

The amenity improvement fees will be collected on all eligible transactions and the fund will be transferred to interest-bearing reserve funds. The funds will be tracked to ensure that revenues from each service areas will be reinvested into the same amenities to benefit the users who contribute toward the AIFF.

Staff estimate that the AIFF will generate \$500k-\$700k in 2025, its inaugural year, depending on the fees approved by the Board as part of the 2025 Fees & charges report. The purpose of the AIFF is to supplement the existing budget allocations from the City and in no way replace or impact the level of funding received through the capital and operating budget. Through the AIFF funding, Park Board service areas in scope of this initiative will be able to directly reinvest a portion of their revenues in high priority, unfunded, improvement projects (see examples of the AIFF impact in Table 2 below).

Service Area	Estimated Net Revenue from the AIFF (Annual)	Impact of the AIFF	Benefit
VanDusen & Bloedel Gardens	\$300,000	In 2 years, Bloedel Conservatory can be equipped with a permanent generator	There are various risks and costs to the facility during a power outage that could be resolved by installing a permanent generator.
Stanley Park Train	\$130,000	In 2 years, the Train can pay for the PB's portion to electrify its locomotives	Zero emission engines can meet COV climate change goals, enhance operator safety, reduce maintenance costs and downtime and preserve the longevity of the operation.

Service Area	Estimated Net Revenue from the AIFF (Annual)	Impact of the AIFF	Benefit
Special Events	\$180,000	A new water connection can be installed every year, or a new power kiosk can be installed every 2.5 years	These improvements would create a plug-and-play infrastructure for special events in strategic locations, and reduce the negative impacts of generator use
Burrard Marina	\$50,000	Funding necessary for capital and operational projects that can be completed on an ongoing basis in addition to identified projects (e.g., water supply upgrades (Operational) and Head Float replacement (Capital))	Upgrading the Burrard Marina enhances the experience for the patrons and increases the overall service level and facilitates the ability to implement a long-term asset management strategy
Total Estimated Annual Revenue from AIFF			\$660,000

Table 2: Benefits of the Amenity Infrastructure Fee Framework Multi-Year Pilot

Fund Allocation & Implementation

The purpose of the AIFF is to fund one-time amenity upgrades and improvements in net-revenue generating service areas. The Framework revenue is not intended to fund capital infrastructure renewals, new facility development, or day-to-day operating costs. The allocation of funds from the reserves to specific projects will follow the established service plan and budget process. Service area leads will determine priority projects for the Board’s endorsement. If there is an urgent priority upgrade or repair required and sufficient funding through the AIFF, staff will follow the City’s Reserve Policy to request a withdrawal from the reserve fund.

If the Framework is approved by the Board, staff will capture the implications in the 2025 Fees & Charges Report that is scheduled for the November 25, 2024 Special Board Meeting. If the Board approves the AIFF components in the 2025 Fees & Charges Report, staff will work collaboratively toward a staggered implementation timeline. The fees and charges that are subject to the 3% fee increase will go into effect on January 1, 2025, and April 1, 2025, respectively. The dollar-amount-per-ticket fees will be introduced throughout the year based on the timing of the special events in scope of the AIFF.

FINANCIAL CONSIDERATIONS

The Framework is estimated to generate \$500k-\$700k in AIFF revenue. This revenue is intended for direct reinvestment in the net-revenue generating service areas and will have no budget impact on the Park Board’s bottom line. As confirmed by the City’s Financial Services staff, the AIFF will not impact or substitute the existing operating and capital budget funding level.

Actual fees generated will vary with service demand and estimated revenues are subject to fluctuations in line with market demand.

OTHER CONSIDERATIONS

There are other service areas within the Park Board that identified a significant number of priority unfunded improvement projects, such as Recreation Services, Facilities Planning, and other service areas. There may be other means of realizing financial gains to fund these priority projects from other commercial activities in Park Board-operated spaces. The Board-approved Think Big Action Plan identified an opportunity to introduce a licensing program leveraging a nominal fee on commercial operators that monetize public spaces (e.g., tour bus companies) and put undue stress on Park Board-funded amenities such as public washrooms. Staff plan to analyze further revenue-generating opportunities and report back to the Board with a recommendation on further implementing Amenity Improvement Fees as part of the Pilot report back in Q4 2025.

CONCLUSION AND NEXT STEPS

Net revenue generating facilities within Park Board exist to supplement funding for delivery of core Park Board services. However, these facilities require investment to continue generating revenue. The Amenity Improvement Fee Framework offers a sustainable solution to address the growing funding needs of the Park Board's net revenue-generating facilities. By establishing a dedicated, interest-bearing reserve fund, the AIFF will enable direct reinvestment in priority amenity improvements, freeing up funding for core services such as parks and recreation facilities and reducing pressure on property taxes. The phased approach ensures a balanced implementation, minimizing impacts on Vancouver residents while securing new revenue streams to maintain and enhance facilities. If approved, the Framework will diversify the Park Board's funding streams to Vancouver non-residents through the user-pay model and contribute to the continuous improvement of amenities, benefiting Vancouver residents.

If the Board approved the Framework, staff would embed the changes into the 2025 Fees & Charges Board Report before implementing the AIFF starting on January 1, 2025.

Funding the upgrades and maintenance of aging infrastructure
in North American municipalities and organizations.

Jurisdictional Scan

Report by:

City of Vancouver
Financial & Performance Measurement Team
July 2024

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Executive Summary

This jurisdictional scan explores and compares funding strategies for infrastructure upgrades, capital maintenance, and renewals across various municipalities and private facilities, aiming to identify best practices and innovative solutions. By analyzing the methods used by selected North American municipalities and notable private facilities, this report seeks to uncover effective approaches applicable to the Vancouver Park Board (VPB)'s infrastructure needs.

The VPB requested the Think Big revenue generating strategy in January 2023 to enable opportunities for increased commercial revenues, resulting in the development and the subsequent approval of the Think Big Action Plan in July 2023. This plan includes several revenue-generating initiatives, including developing an Infrastructure Fee Framework (IFF), aimed at funding upgrades of the VPB's aging infrastructure. The purpose of the Infrastructure Fee is to support unfunded non-recurring infrastructure projects by collecting a portion of applicable fees each year and saving them in a reserve fund, providing available funding when needed. The Infrastructure Fee is meant to create an additional funding stream, not to replace the capital or the operating budget or any other source of funding.

The historical concept of New and Non-Recurring (NNR) budget items (The 2000 NNR Budget Report¹ provides an example), which once existed, highlights the need for similar support to address this funding gap. The NNR budget was designated for 'one-time' items outside the base operating budget and the capital budget, such as health and safety issues, efficiency projects, one-time purchases, and consulting projects. Although no longer in use, this approach sets a precedent for similar support to manage one-time expenses outside the base operating and capital budget processes.

According to the 2024 Fees and Charges report² from the Special Park Board Meeting on November 28, 2023, internal data from Real Estate and Facilities Management (REFM) staff indicate that the VPB's current infrastructure needs are underfunded. Based on high-level sample of available data, the Facility Condition Index Rating shows that 60-65% of the VPB's revenue-generating facilities are in poor or very poor condition. Additionally, due to the age of the facilities, limited budget, and deferred renewals, most of the VPB's maintenance efforts are reactive rather than planned and preventative.

The City of Vancouver (COV)'s reserve policy³ covers all City Funds, defining reserves as appropriations of Accumulated Surplus established by Council or other authorities. Accumulated Surplus includes excess revenue over expenditures and consists of Reserves, Investments in Tangible Assets, and Fund Balance. Reserves address future needs, earmark funds, stabilize revenues, mitigate the impact of unplanned events, and ensure the responsible management of public funds.

Currently, VPB holds active reserve funds, each with a unique purpose and funding source. Reserves are managed internally by the Financial Reporting staff at the COV. One of the existing reserve funds, the Park Board Capital Reserve Fund, is intended to hold funds from various sources and could potentially be leveraged for the purposes of the Infrastructure Fee Framework. However, it is necessary to review and revise the existing documents to adhere to the COV's Reserve Policy³ stipulations regarding amendments. Additionally, staff may also refer to the COV's Civic Theatre reserve which was set up to collect revenues from ticket surcharges to fund certain projects identified by staff and approved by Council. Options to consider for the VPB include repurposing the existing Capital Reserve Fund or creating a new reserve fund.

Background

To support the development of the IFF, a jurisdictional scan was completed to provide a thorough review of policies, practices, and regulations from different regions, focusing on strategies for funding infrastructure upgrades, capital maintenance, and renewals. By examining various municipalities and private facilities (Appendix A), the scan identifies best practices and innovative solutions to inform decision-making, improve policies, and avoid potential pitfalls. The selected entities include North American municipalities and notable private facilities, chosen based on specific criteria relevant to their capacity and methods for addressing infrastructure needs.

The municipalities selected emphasize North American contexts, particularly in British Columbia, to ensure the findings' relevance to the VPB. Criteria such as geographic location, population size and growth, aging infrastructure challenges, and unique governance structures were used to ensure a comprehensive and applicable analysis. The inclusion of the Minneapolis Park and Recreation Board offers insights into alternative governance structures, aiming to identify beneficial strategies for the VPB.

In addition to municipalities, the scan includes major private facilities like Vancouver International Airport (YVR), Toronto Pearson International Airport (YYZ), and the Richmond Olympic Oval. These facilities were chosen for their established funding mechanisms, such as Airport Improvement Fees (AIFs), and their innovative approaches to infrastructure improvements.

This work aims to uncover best practices and innovative approaches that can enhance the effectiveness of infrastructure upgrade and maintenance strategies within the VPB. It will guide staff in achieving key deliverables, including identifying appropriate services for fee implementation, establishing strategies for fund collection and allocation, and integrating best practices into a comprehensive implementation plan to ensure successful project execution.

Summary of Findings and Best Practices

Services for fee implementation

Several Canadian municipalities, including City of Surrey, City of Toronto, and City of Vancouver, levy surcharges on theatre tickets to fund theatre improvements. These facility fee surcharges are typically allocated to a capital facility reserve for minor maintenance and to ensure the theatres remain in good condition. Additionally, airports like YVR and YYZ collect Airport Improvement Fees dedicated to capital infrastructure projects. These examples illustrate alternative approaches in the form of ticket service charges to funding specific infrastructure enhancements within municipal and airport settings. Parks and Recreation departments in Canadian municipalities typically have direct access to funding through property tax and various tax levies to fund its infrastructure needs. It is worth noting that the VPB currently operates under a unique governance structure. The VPB relies on the City of Vancouver and its departments to fund, maintain, and upgrade its infrastructure. The VPB generates a significant amount of revenue that is applied to its expenditures; however, the current funding model doesn't allow VPB to

invest in specific critical projects. The Infrastructure Fee could enable the VPB to reinvest funding from specific fees & charges to ensure the revenue-generating assets can operate and serve the public.

Key takeaways / findings: Some organizations use innovative approaches, such as facility fee surcharges and improvement fees, to fund their aging infrastructure.

Fund Collection and Allocation Mechanism

Across various municipalities, best practices in capital planning and asset management underscore the alignment of resources with Council priorities, citywide strategies, and initiatives. For instance, robust Capital Plans detail investments in new and replacement facilities and infrastructure while ensuring alignment with strategic goals. Integrated Asset Management Plans combine planning, life cycle analysis, and risk management to maintain service levels and optimize infrastructure costs. Asset management planning, mandated by regulations such as Ontario's Regulation 588/17⁴, requires municipalities to develop comprehensive asset management plans for core infrastructure assets by specified deadlines. These plans ensure that current service levels are maintained while strategically planning for future maintenance and replacement needs. Annual updates to Long-term Capital Plans further refine these strategies, ensuring ongoing alignment with evolving municipal priorities and initiatives. The VPB, like other municipal parks and recreation divisions, is facing a significant historical deficit in funding for infrastructure upgrades, maintenance and renewal causing the state of the aging and failing infrastructure. In the private sector, Airport facilities have well-established funding models, including collection of Airport Improvement Fees (AIFs) charged to customers, which are used to fund infrastructure improvements and capital expenses. Vancouver Airport Authority initiated the Airport Improvement Fee in 1993 and collected a total of \$2.2B to date. YVR invests in maintaining and managing infrastructure through asset management program, setting service levels for each asset category consistent with strategic objectives and stakeholder expectations. Exploring similar allocation mechanisms within VPB and implementing an improvement fee may increase service levels and support funding of identified small to mid-sized projects, like how the Civic Theatres Facility surcharge is used.

Key takeaways / findings: Infrastructure asset management promote public accountability, helps organizations maximize the use of their assets and reduce costs associated with maintenance and repair.

The Role of Reserve Funds

Organizations may utilize reserve funds and impose special levies to enhance long-term financial stability and support infrastructure needs. The implementation of infrastructure upgrade projects in various municipalities commonly leverages reserve funds and reserve policies to ensure sustainability and financial prudence. These funds are utilized for both new assets and the replacement of aging infrastructure that no longer meets service demands. These funds, whether statutory or non-statutory, are strategically allocated by Council to enhance long-term financial stability and support infrastructure needs and municipal services. Annual reports to Council provide detailed insights into the status and utilization of these reserves, ensuring transparency and effective financial planning aligned with municipal objectives.

With aging infrastructure becoming an increasing issue, municipalities are turning to alternative funding options such as special levies. The City of Waterloo, for example, implements a levy to support infrastructure renewal through its Capital Infrastructure Reinvestment Reserve Fund (CIRRF). This helps address the funding gap for maintaining and upgrading essential city services and assets. City of Burnaby, whom are debt free, is another example that have adopted robust policies to internally finance all capital projects through reserve funds, thereby avoiding external debt. The City's capital Reserve Funds and Reserves play an integral role in the City's financing strategy and provide a strong indicator of Burnaby's overall financial health and stability. 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 infrastructure requirements.

Key takeaways / findings: Organizations use Reserve Funds to enhance long-term financial stability and to support infrastructure needs.

Conclusion

Overall, given that the VPB is positioned as a department within the COV, there may naturally be constraints as it pertains to citywide planning and prioritization of initiatives. While the VPB should continue to align with these citywide policies, internally establishing a dedicated reserve for infrastructure fees presents a sensible approach aligned to other departments such as the Vancouver Civic Theatres. From an Asset Management point of view, these practices prioritize projects through systematic ranking processes, ensuring efficient allocation of resources to sustain existing infrastructure and support citywide objectives for enhanced service delivery. The infrastructure fee is intended to create an additional funding stream, rather than replace the capital or operating budget or any other source of funding. Exploring innovative approaches may help the department to reduce its reliance on tax funds and manage resources effectively, supporting upgrades and renewals to maintain and improve the condition of aging infrastructure within its defined operational scope and framework.

Appendix A: Jurisdictional Scan

City of Burnaby

The City of Burnaby was incorporated in 1892 and grew quickly due to its central location adjoining the cities of Vancouver and New Westminster. Today, Burnaby is the third-largest city in British Columbia, with four vibrant town centres and large districts for technology, business and education. Burnaby occupies 98.6 square kilometres and is located on the unceded traditional territories of the hən̓q̓əmiñəm and Skwxwú7mesh Sníchim_ speaking peoples at the geographic centre of Metro Vancouver. Total population of 249,125 as of 2021.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Fees and charges⁶ shall be reviewed annually to ensure appropriate fee structures</p> <p>Program fees are based upon instructional staff costs, supply costs, plus a percentage of recovery of facility costs. The variety of programs offered depends upon public demand and requests for services.</p> <p>Theatre facility fee - \$3.25 per seat [facility specific charge]</p> <p>Tree permit fees include payment to civic tree reserve fund</p>	<p>City’s Capital Plan⁵ provides information about planned capital investment in assets to provide new and replacement facilities, and other infrastructure, and outlines how projects are funded.</p> <p>City’s Asset Management Plans (AMPs) provide an integrated approach that combines planning, life cycle and risk analysis.</p> <p>AMP process enables the city to continuously deliver defined levels of service at an acceptable level of risk while managing the costs of owning, operating and maintaining civic infrastructure assets during their lifespan.</p>	<p>Capital reserve funds and reserves are used for new assets and to replace existing assets and infrastructure that are no longer able to provide service.</p> <p>Based on City’s planning process resulting in strong capital Reserve Funds and Reserves, City’s policy is to fund all capital projects internally through Reserve Funds and Reserves, thus avoiding any external debt.</p> <p>Reserve Funds (Statutory) are segregated and restricted for a specific purpose. Reserve Funds (Non-Statutory) are allocated at the discretion of Council (part of an overall strategy for funding programs and services.)</p>

Key Takeaway:

City of Burnaby is debt free. City’s capital Reserve Funds and Reserves play an integral role in the City’s financing strategy and provide a strong indicator of Burnaby’s overall financial health and stability. 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.

Council’s financing strategy for capital investment has ensured Burnaby remains debt-free and has produced capital reserve balances sufficient to fund the City’s five-year capital program. Capital Reserve Funds and Reserves also earn investment income annually.

City of Surrey

The City of Surrey is the second-largest city, by population, in British Columbia. Surrey’s population grows every year and has a rich ethnic diversity, which flourishes in this vibrant community. The third-largest city by area in the province, Surrey is approximately 317 km². Current population is estimated to be 610,483. City of Surrey strives to operate under a “pay-as-you-go” philosophy, where facilities and infrastructure are built based on current and projected funding sources and reserves.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Fees and charges shall be reviewed annually to ensure appropriate fee structures</p> <p>Program Pricing Philosophy ⁸ - fees and rates will be set to cover all direct costs plus at least 20% to cover admin. costs. Direct costs include labour costs, material and supply costs of the program, and facility costs</p> <p>Note: Parks, Recreation & Culture (operating) funded through General Reserves and Reserve funds</p>	<p>Capital Financial Plan ⁷ allocates available financial resources to proposed investments in capital. Projects compete for limited financial resources. To prioritize resources, Council uses a Capital Planning and a Capital Ranking process.</p> <p>City makes upgrades to existing infrastructure and replaces obsolete or worn-out components. Long-term Capital Plans supported by Sustaining Capital 'small-scale projects' designed to maintain the City's existing infrastructure</p>	<p>Reserve Funds and appropriated surplus reserves are established by Council. Funds are committed to assist with long-term financial stability, planning, and provide leverage to enhance and sustain the City's infrastructure needs and assist in supporting programs and municipal services to the community.</p> <p>Non-discretionary - contributions to capital program that include statutory reserves funds (restrictive in intended use)</p> <p>Discretionary – appropriations of operating surplus, contributions from operating financial plans, (less restrictive)</p>

Key Takeaway:

Surrey Arts Centre Rental Fees - Theatre Capital Fund Surcharge:

A surcharge of \$1.00 is applied to all tickets priced at \$10.00 or more at the Surrey Arts Centre, as stipulated by Bylaw 15391. This fund supports capital improvements and maintenance of the theatre facilities, ensuring ongoing enhancements for patrons and performers alike. The surcharge is integral to sustaining a high-quality cultural venue that enriches the community through the arts.

Replacement of Worn-out or Obsolete Assets:

City can save costs in the long run by replacing aged assets instead of repairing or maintaining them. Reserve Funds are one source of funding used to pay for the replacement of worn-out or obsolete assets. When management decides an asset needs to be replaced, it seeks budget authority through the current year’s budget process. Under the Community Charter, City Council may use bylaws to establish Reserve Funds for specific purposes.

City of Toronto

The City of Toronto is Canada’s largest city with a population in excess of 3 million residents. It is the heart of a large urban agglomeration of 7.2 million called the Greater Toronto Area (GTA). The city is both the capital of the Province of Ontario and the corporate capital of Canada. The city is the home to more national and internationally ranked companies than any other city in Canada. Current population (2024) is estimated to be 3,231,360.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>User Fees and Charges ⁹ shall be reviewed annually to ensure appropriate fee structures</p> <p>The City will establish fees and charges at a level reasonably related to the "full" cost of providing the services, except where application of the full cost recovery principle conflicts with the City's policy objectives, or other conditions exist that would justify the exception.</p>	<p>10-Year Capital Plan - updated annually as part of the budget process. Capital Plan will address capital needs that fulfil the City's strategic priorities, maintains existing infrastructure in a state of good repair (SOGR), and invests in new infrastructure to ensure sustained delivery of services.</p> <p>All increases and decreases to reserves as well as projected year-end balances are reported as part of the budget process for both the annual Operating Budget 10-Year Capital Budget and Plan for City Council approval.</p>	<p>In accordance to Toronto Municipal Code, Chapter 227 - Reserves and Reserve Funds¹¹ – provide all pertinent information regarding the City's reserves and reserve funds, including definitions, the authority to establish new reserves and reserve funds, closing out inactive reserves and reserve funds, as well as the use and admin. of reserves and reserve funds</p> <p>City maintains approx. 265 active Reserves and Reserve Funds. Staff review the continuity of each reserve to ensure the adequacy of available funding over both the 10-year Capital Budget and Plan and future-year operating outlooks¹².</p>

Key Takeaway:

TO Live Facility Fee Reserve Fund ¹⁰: This fund, generated from specific facility charges, funds minor repairs, heritage preservation, and renovations of theatres. It also covers equipment purchases, repayments of advances and loans (including principal and interest) made by the city to the Board.

City State of Good Repair (SOGR) Backlog: With an extensive asset inventory and aging infrastructure, the City's capital program focuses on maintaining these physical assets in good condition.

City of Vaughan

With a population of nearly 345,000 residents and home to more than 19,500 businesses, the city of Vaughan has been one of the fastest-growing communities in Canada and continues to be an emerging world-class place to raise a family, start a business and enjoy an unrivalled quality of life. It is anticipated that by 2051, Vaughan’s population will grow to 576,000. Today, Vaughan is the 17th largest community in Canada and is recognized as one of the best places in the country to live and work.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>User Fees and Service Charges ¹³ - paid by residents and businesses when accessing certain services, such as recreation programs and permits.</p> <p>This includes the many popular programs and camps offered each year by Recreation Services.</p>	<p>Annual Capital Budget and Multi-Year Capital Plan funds capital expenditures for repair and maintenance of the facility and replacement of other critical assets necessary to provide services and comply with health and safety and legislative requirements.</p> <p>Projects can be categorized into three main classifications:</p> <ul style="list-style-type: none"> • infrastructure renewal – repair & replace existing assets • growth – existing levels of service to new residents • service enhancement – deliver enhanced services and undertake efficiency initiatives. 	<p>The City's Consolidated Reserve and Reserve Fund policy sets financial guidelines and appropriate controls for the administration of reserves and reserve funds for the City of Vaughan.</p> <p>Reserves and reserve funds are fundamental to the City’s long-term financial sustainability and overall financial health. The City’s reserves and reserve funds are classified as either obligatory or discretionary.</p>

Key Takeaway:

Infrastructure reserves fund the repair, maintenance and replacement of City-owned infrastructure, as informed by the Corporate Asset Management Plan¹⁵. Infrastructure reserves are primarily funded from taxation, water and wastewater rates and stormwater charges by annual infrastructure contributions.

As stated per City policy ¹⁴, for Monitoring and Reporting, Chief Financial Officer will prepare various reports with respect to reserves and reserve funds including annual reporting on activity of Reserves and Reserve Funds which can be included to fiscal health report, continuity schedules and reserve ratios as well as Reserve Balance Forecasts presented in public budget documents

City of Waterloo

The City of Waterloo, like most cities, is responsible for providing a significant number of services, including infrastructure needs, and has limited financial resources to maintain them. The City owns infrastructure that is valued at almost \$4 billion and is comprised of a variety of complex asset groups. These assets support the City’s ability to provide a wide range of services to the community, such as sports field programming, the active transportation network, municipal enforcement, day camps, and swimming lessons. As of 2021, City's population¹⁸ is approximately 147,520.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Rates/Fees and Charges - part of the budgeting process includes the review and update of divisional rates, fees and charges. Divisions with support from financial planning are tasked with the responsibility to review their revenues to determine market responsiveness, customer affordability and cost recovery for all fees^{16,17}.</p>	<p>City of Waterloo’s Asset Management Decision Support System (DSS) used to inform the City’s Long Term Financial Plan (LTFP)¹⁹.</p> <p>LTFP is a tool for Council and staff to consider future scenarios and impacts, to help guide the strategic planning and budget processes, and is updated with each 3-year budget.</p> <p>LTFP update report has been included as a part of the budget documentation as additional info. for Council, and to consider alongside capital budget (e.g. 10-year capital program).</p>	<p>Reserves and Reserve Funds report brought forward to Council annually, provides a comprehensive look at each of the City’s Reserves and Reserve Funds, including a 5-year history, a 10-year projection, established policy, and staff comments and recommendations.</p> <p>The City has two classifications of Reserve Funds: Obligatory Reserve Funds and Discretionary Reserve Funds.</p>

Key Takeaway:

Infrastructure investment, funded by a tax levy currently at 1% (determined by the Council), supports preventative building maintenance and other infrastructure needs. The investment level increases in accordance with recommendations from the Long-Term Financial Plan to address the City’s infrastructure funding gap²⁰. Specific increases in infrastructure investment, recommended by the Long-Term Financial Plan, are phased in and prioritized by the Budget Committee for Council consideration. Additionally, a Capital Infrastructure Reinvestment Reserve Fund is recommended by LTFP consultants to enhance funding flexibility and better align with the Asset Management Plan, exemplified by the new Capital Infrastructure Reinvestment Reserve Fund Policy.

Minneapolis Park & Recreation Board

Established in 1883, the Minneapolis Park and Recreation Board (MPRB) is an independent park district that owns, maintains, and programs activities in public parks in Minneapolis, Minnesota, United States. It oversees a renowned urban park system spanning 7,059 acres of parkland and water. Featured among its 185 park properties are 55 miles parkways, 102 miles of Grand Rounds biking and walking paths, 22 lakes, 12 formal gardens, seven golf courses and 49 recreation centers.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>The Park Board shall implement user fees and charges in lieu of support from other general revenue sources for identified discrete services. Fees and charges shall be reviewed annually to ensure appropriate fee structures</p>	<p>Capital budget policies ensure cost-efficient maintenance of public infrastructure.</p> <p>Asset management includes annual, 5-year, and 20+ year plans aligned with industry best practices.</p> <p>The Capital Improvement Program (CIP) details projects for land acquisition, new development, and facility redevelopment.</p> <p>Operating budget impacts are integrated into each capital project's implementation costs.</p> <p>Emphasis is placed on maintaining assets to protect investments and reduce future maintenance costs.</p> <p>Funding for maintenance, repair, and replacement comes from sustainable revenue sources.</p>	<p>Some funds are required to be established by state law, in addition, the Park Board has established other funds to help control and manage money for specific purposes and has 2 types of funds:</p> <p>Governmental Funds²²: Reserved for general operations and services funded primarily through taxes or government appropriations</p> <p>Proprietary Funds: Reserved for enterprise activities that operate like businesses, funded through user fees or charges for services provided.</p>

Key Takeaway: Enterprise Fund Stabilization ^{21, 23}: Established for government activities that operate like businesses, providing goods or services on a charge basis. It supports operations, capital improvements, and debt service independently of tax revenue, with project funding contingent on annual profitability.

Permanent Improvement Fund²⁴: Dedicated to major capital projects, funded primarily by bond proceeds and grants from federal, state, and local sources. It finances the acquisition, rehabilitation, and development of significant capital facilities.

Park Operating Fund: Manages activities such as golf courses, refectories, ice arenas, parking operations, and event permitting within the Park and Recreation system.

Richmond Olympic Oval

The Richmond Olympic Oval Corporation (the “Corporation”) is an indoor multi-sport and fitness facility that inclusively caters to community members and visitors at any fitness level²⁵. Originally built as the host venue for long track skating events during the 2010 Vancouver Winter Olympic Games. The Corporation also hosts many local and national events and also has various open spaces and rooms which are available for rent to the public. In addition, the Corporation also operates an Olympic museum and a retail store as part of the overall services offered to the public.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Revenue from memberships, admissions and programs. Other revenue comprised mainly of parking, leasing, interest and capital funding reserve</p> <p>Oval can receive contributions from the City of Richmond (the “City”). City applies for and receives funding from the 2010 Games Operating Trust (“GOT”)²⁷</p> <p>GOT, is a source of funding to support the operating and capital maintenance costs of legacy facilities being constructed in Richmond (the Richmond Oval)</p>	<p>Oval minor/major capital maintenance or replacement projects primarily funded from capital reserves (via Corporation’s Capital and Asset Management Program)²⁶.</p> <p>Annual profits are mainly re-invested into Oval’s capital program</p> <p>Transfer activity via annual process finalized by Capital Works Committee in accordance with the operating agreement²⁹.</p>	<p>Funds from GOT are paid to the City first and the City distributes the funds to the Corporation. The purpose of the Fund is to fund operating expenses and capital maintenance costs of certain facilities created for the Games, specifically the Oval and the Whistler Sliding Centre and Nordic Centre, and to assist with the continued development of amateur sport in Canada</p> <p>Per City by-law, Oval is exempt from paying municipal taxes or rent. Corporation is operated as a corporation, arms-length from the city, and leases the facility for \$1 a year²⁸.</p>

Key Takeaway:

Appointed Board of Directors - The Corporation was incorporated on June 16, 2008 under the Business Corporations Act of British Columbia as a municipal corporation wholly-owned by the City of Richmond (the “City”). The city, as sole shareholder, has appointed a Board of Directors consisting of a selection of community leaders with a broad range of specialized expertise

Greater Toronto Airport Authority

The Greater Toronto Airports Authority (GTAA), operator of Toronto Pearson, has a bold vision for the future, and has set out a plan to deliver a first-class experience for its passengers, employees, airlines and other partners. Toronto Pearson is Canada’s largest airport in terms of total passenger traffic and North America’s second largest in terms of international traffic. Toronto Pearson is Canada’s most important gateway for passengers, and cargo—and that role will only grow with our annual passenger numbers projected to soon surpass 50 million.

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Airport Improvement Fees (AIFs) are recognized upon the enplanement of the passenger. AIF revenue is based on airlines' self-assessment of their passenger counts</p> <p>AIFs collected go toward debt for projects such as recent redevelopments of the airport.</p> <p>Currently AIF fees are collected through airline ticketing ^{30,32, 33}:</p> <p>Departing passengers: \$35, plus applicable taxes</p> <p>Connecting passengers: \$7, plus applicable taxes</p>	<p>AIFs are used for capital expenses. To meet forecasted demand for air travel, GTAA set out an ambitious capital plan—Pearson LIFT (Longterm Investments in Facilities and Terminals)</p> <p>GTAA funded capital investments through operating cash flows, issuances of commercial paper and proceeds from the Airport Critical Infrastructure Fund ("ACIP"). The GTAA may access the capital markets as required to fund future capital expenditures^{35, 36}.</p>	<p>April 2024 - GTAA announced multibillion-dollar plan to update and modernize Toronto Pearson International Airport³⁴. LIFT, a plan intended to help the airport meet growing demand for its services</p>

Key Takeaway:

Pearson LIFT will upgrade and modernize terminal buildings, update aged and deferred maintenance on infrastructure, create increased capacity for passengers and baggage, support integration of the latest technologies, and help reach environmental goals through sustainable building techniques.

GTAA's 10-yr Strategic Plan³¹, maps out decade of transformation for Toronto Pearson, that include revitalized buildings and innovative new services.

Vancouver Airport Authority

Vancouver Airport Authority is a community-based, not-for-profit organization that manages Vancouver International Airport (YVR) and receives zero funding from the government to operate. In July of 1992, Transport Canada started to transfer management of Canadian airports over to local, community-based, not-for-profit organizations overseen by community boards. Today, YVR is Canada's second busiest airport, connecting passengers to over 118 non-stop destinations

Fees & Charges	Capital Planning & Asset Management	Reserve Policies
<p>Airport Improvement Fee (AIF) - under schedule fees and charges specific charge - collected to support capital infrastructure projects like runways and terminals to ensure we have a safe and efficient airport ³⁷.</p> <p>YVR - generally earns revenue from three main sources: aeronautical revenue (25%), non-aeronautical revenue (44%) and the AIF (31%).</p> <p>Since its inception in 1993 until the end of 2018, YVR has collected \$2.2 billion in the AIF ⁴⁰.</p>	<p>Invest in maintaining and managing infrastructure through asset management program ³⁸, setting service levels for each asset category consistent with strategic objectives and stakeholder expectations</p> <p>AIF is not temporary. It is a vital part of YVR's business model and ability to deliver on our public interest mandate, which is to provide social and economic benefits to communities.</p> <p>YVR is also currently underway with a multibillion-dollar capital expansion program that will see up to 75 major projects over the next 20 years.</p>	<p>The Airport Authority tracks and publicly reports all financial information (including the AIF) each year in our Annual Report and at Annual Public Meetings. This information is available here.</p>

Key Takeaway:

Airport Improvement Fee (AIF) - current fees were raised from \$20 to \$25 on January 1, 2020³⁹. Based on long-term financial modelling, the Executive Team recommended an increase which was endorsed by the Board of Directors. The Airport Authority reinvests all of its profits back into YVR⁴¹.

Fee Purpose: continue to expand to meet passenger growth and maintain the airport infrastructure providing social and economic benefit to the community.

Appendix B: Resources & References

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APPENDIX B

Examples of Unfunded Projects in Net Revenue-Generating Facilities

Service Area	Unfunded Project	Description/Impact	Estimated Cost
VanDusen Botanical Garden	Outdoor Public Washroom	VanDusen Botanical Garden spans 55 acres and the only washrooms on the property are at the entrance of the Garden in the Visitor Centre. As a premier local and international Garden destination, an outdoor public washroom is required to fulfill adequate visitor service needs.	\$1M
Bloedel Conservatory	Permanent Generator	Bloedel currently has a temporary generator that is insufficient in providing adequate power to the building during power outages. With the increase of outages throughout the year, the building requires a permanent generator to provide sufficient power to control temperatures for the health and safety of the birds and plants.	\$500k
Special Events	Power Kiosks	Installation of event power kiosks in strategic locations to facilitate and improve feasibility of hosting special events in parks	\$400,000 per kiosk
Special Events	Water Connections	Installation of water connections in strategic locations to facilitate and improve feasibility of hosting special events in parks	\$150,000 per connection
Burrard Marina	Water Supply Upgrade	Update water supply and year-round taps	\$30,000
Burrard Marina	Marina Dock Replacement	Head float replacement	\$1M for Capital Planning and replacement

			of Marina docks
Stanley Park Train	Electrification of locomotives	Replacing the train's 60-year-old internal combustion engine with zero emission engines to meet COV climate change goals, enhance operator safety, reduce maintenance costs and downtime and preserve the longevity of the operation.	\$250K (PB portion of total estimated costs of \$750K)

APPENDIX C**Examples of Facility Fees on special events and performances in our Market**

Organization	Facility Fee	Notes
Pacific National Exhibition (PNE)	\$4 per ticket	PNE charges the same \$4 facility fee on event tickets, regardless of the face value of the ticket
Vancouver Civic Theatres (VCT)	\$4 - \$4.75 per ticket	VCT charge \$4 per ticket to non-profit organizations and \$4.75 per ticket to all commercial operators. They charge the facility fee on tickets that cost over \$20.
TO Live (Toronto theatres)	\$2.25 - \$4.50 per ticket	Facility fee surcharge ranges from \$2.25 per ticket for tickets under \$15 to \$4.50 for higher cost tickets in certain locations.
City of Burnaby Theatres	\$3.15 per ticket	Theatre facility fee is \$3.15 per ticket.
Surrey Arts Centre	\$1 per ticket	A surcharge of \$1 is applied to all tickets priced at \$10 or more.
BC Place + Rogers Arena	\$9+ per ticket	Both BC Place and Rogers Arena charge a service fee that increases with the cost of the ticket. This is a services fee that is split among multiple parties)