**Agenda – Executive Policy Committee – July 5, 2023**

**Report – Standing Policy Committee on Property and Development – June 27, 2023**

Moved by Councillor

That Rule 10(3) of The Procedure By-law No. 50/2007 be suspended in order that the following item, which was received less than four business days preceding the committee meeting, be considered by Committee.

**Item No. 4 Request for First Charge Against the 2024 Capital Budget for New Columbaria Investment**

STANDING COMMITTEE RECOMMENDATION:

On June 27, 2023, the Standing Policy Committee on Property and Development concurred in the recommendation of the Winnipeg Public Service and submitted the following to Council:

1. That expenditures of up to $200,000 be authorized in 2023, or prior to the adoption of the 2024 Capital Budget, as a first charge against the Planning, Property and Development – General Capital Fund, to ensure timely delivery of projects associated with the 2024 New Columbaria Investment Program.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

**Agenda – Executive Policy Committee – July 5, 2023**

**Report – Standing Policy Committee on Property and Development – June 27, 2023**

DECISION MAKING HISTORY:

STANDING COMMITTEE RECOMMENDATION:

On June 27, 2023, the Standing Policy Committee on Property and Development concurred in the recommendation of the Winnipeg Public Service and submitted the matter to the Executive Policy Committee and Council.

# ADMINISTRATIVE REPORT

**Title:** Request for First Charge Against the 2024 Capital Budget for New Columbaria Investment

**Critical Path:** Standing Policy Committee on Property and Development – Executive Policy Committee – Council

## AUTHORIZATION

| Author | Department Head | CFO | CAO |
|---|---|---|---|
| G. Chappell (Acting) | M. Pittet (Acting) | C. Kloepfer | M. Jack |

## EXECUTIVE SUMMARY

The 2023 Adopted Capital Budget includes a forecast amount of $200,000 in 2024 for New Columbaria Investment. Stronger than anticipated demand for above ground urn storage (i.e. columbaria niche space) at St. Vital and Brookside Cemeteries has resulted in a limited inventory of product available for sale to the general public. Council approval of a first charge against the 2024 Capital Budget in 2023 will enable the Public Service, Cemeteries Branch, to ensure that new supply of columbaria can be provided in a timely manner in order to meet community demand and continue to progress toward the goal of financial self-sufficiency.

Subject to approval of a first charge against the 2024 Capital Budget for this project, the Cemeteries Branch will proceed with the standard procurement process as per the Materials Management Policy and Administrative Standard FM-002.

## RECOMMENDATIONS

1. That expenditures of up to $200,000 be authorized in 2023, or prior to the adoption of the 2024 Capital Budget, as a first charge against the Planning, Property and Development – General Capital Fund, to ensure timely delivery of projects associated with the 2024 New Columbaria Investment Program.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

## REASON FOR THE REPORT

Council approval is required for a first charge for expenditures of Capital funds prior to the adoption of the 2024 Capital Budget and to amend Capital Budgets in accordance with Subsection 288(2) of The City of Winnipeg Charter.

## IMPLICATIONS OF THE RECOMMENDATIONS

Approval of a first charge against the 2024 Capital Budget in 2023 will reduce the lead time for columbaria product delivery, ensuring supply is available before the existing columbaria niches are sold out.

## HISTORY/DISCUSSION

The existing inventory of columbaria space available for purchase at St. Vital and Brookside Cemeteries is expected to be fully exhausted by Q3 2024 and Q1 2025 respectively. Adding new columbaria supply requires a lead time of approximately 12-15 months, which involves site planning and development, as well as the procurement of new columbaria units. A first charge against the 2024 Capital Budget for this project will ensure that the Cemeteries Branch can meet community demand and continue to progress toward the goal of financial self-sufficiency.

Contracts for site planning and development, as well as the procurement of new columbaria, cannot be awarded without an approved funding source in place. Subject to approval of a first charge against the 2024 Capital Budget for this project, the Cemeteries Branch will proceed with the standard procurement process as per the Materials Management Policy and Administrative Standard FM-002.

**FINANCIAL IMPACT**

## Financial Impact Statement

**Date:** May 25, 2023

**Project Name:**

**First Year of Program** **2023**

Request for First Charge Against the 2024 Capital Budget for New Columbaria Investment

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|
| **Capital** | | | | | |
| Capital Expenditures Required | $ 200,000 | $ - | $ - | $ - | $ - |
| Less: Existing Budgeted Costs | 200,000 | - | - | - | - |
| Additional Capital Budget Required | $ - | $ - | $ - | $ - | $ - |
| **Funding Sources:** | | | | | |
| Debt - Internal | $ - | $ - | $ - | $ - | $ - |
| Debt - External | - | - | - | - | - |
| Grants (Enter Description Here) | - | - | - | - | - |
| Reserves, Equity, Surplus | - | - | - | - | - |
| Other - (Enter Description Here) | - | - | - | - | - |
| Total Funding | $ - | $ - | $ - | $ - | $ - |
| Total Additional Capital Budget Required | $ - | | | | |
| Total Additional Debt Required | $ - | | | | |
| **Current Expenditures/Revenues** | | | | | |
| Direct Costs | $ - | $ - | $ - | $ - | $ - |
| Less: Incremental Revenue/Recovery | 6,295 | - | - | - | - |
| Net Cost/(Benefit) | $ (6,295) | $ - | $ - | $ - | $ - |
| Less: Existing Budget Amounts | (6,295) | - | - | - | - |
| Net Budget Adjustment Required | $ - | $ - | $ - | $ - | $ - |

**Additional Comments:** Capital expenditures consist of up to $193,705 for columbaria acquistion and associated costs + short-term financing charges and corporate admin fees of $6,295. That latter amount is offset by an equal recovery in the current budget of the Corporate Finance Department. Existing Budgeted (capital) costs represents the budgeted amount included in the 2024 forecast for new columbaria investment.

Mike McGinn May 25, 2023

Mike McGinn, CPA, CA
Manager of Finance

## CONSULTATION

This Report has been prepared in consultation with:

N/A

## OURWINNIPEG POLICY ALIGNMENT

This report aligns with the goals and policy objectives of *OurWinnipeg 2045.* More specifically the following policies are most applicable:

Leadership and Good Governance:

**1.6 Results-Based Budgeting**
Use this Plan as a foundation for municipal budget priorities to achieve integrated, intergenerational life-cycle planning that maximizes community return on investment.

**1.7 Equitable Service Access**
Identify and provide access to, a base level of municipal services to everyone, directly or facilitated through partnerships. Remove systemic barriers to participation, based on race, national or ethnic origin, colour, religion, age, sex, sexual orientation, gender identity or expression, marital status, family status, physical or mental ability, official language used, citizenship status, socio-economic status, geographic location or climate change vulnerability.

**1.8 Accountable Revenue Generation**
Pursue municipal revenue generation based on a predictable, equitable and evidence-informed methodology that offsets service costs while achieving this Plan's sustainability goals.

## WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Climate Action Plan (CAP), and it was determined that the CAP is not applicable to this specific report.

## WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Poverty Reduction Strategy (PRS) and its Goals and Objectives, and it was determined that the PRS is not applicable to this specific report.

## SUBMITTED BY

Department: Planning, Property and Development
Division: Real Estate and Land Development
Prepared by: Brett Shenback, Cemeteries Administrator
Date: May 26, 2023
File No: N/A