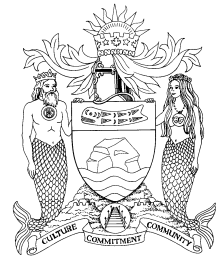


**\*Live Streaming/Telecast:** Please note that all Committees, Task Forces, Council Meetings, and Public Hearings held in the Council Chamber are being recorded and broadcasted as well included on the City's website at: [www.whiterockcity.ca](http://www.whiterockcity.ca)

Corporate Administration  
E-mail

(604) 541-2212  
[clerksoffice@whiterockcity.ca](mailto:clerksoffice@whiterockcity.ca)

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
15322 BUENA VISTA AVENUE, WHITE ROCK, B.C. V4B 1Y6



**ON TABLE STARTING ON PAGE 154**

February 5, 2020

A MEETING of the **FINANCE AND AUDIT COMMITTEE** will be held in the **CITY HALL COUNCIL CHAMBERS** located at 15322 Buena Vista Avenue, White Rock, BC, on **FEBRUARY 10, 2020 at 5:00 p.m.** for the transaction of business as listed below.

T. Arthur, Director of Corporate Administration

## A G E N D A

*Councillor Kristjanson, Chairperson*

1. **CALL TO ORDER**
2. **ADOPTION OF AGENDA**

**RECOMMENDATION**

THAT the Finance and Audit Committee adopt the agenda for February 10, 2020 as circulated.

3. **ADOPTION OF MINUTES**  
a) February 3, 2020

**Page 3**

**RECOMMENDATION**

THAT the Finance and Audit Committee adopt the February 3, 2020 meeting minutes as circulated.

4. **REPORTS**
- 4.1 **2020 TO 2024 DRAFT FINANCIAL PLAN**

The Director of Financial Services to give an outline of the proposed 2020-2024 Draft Financial Plan.

**Note:** The following materials including presentations and corporate reports in regard to the proposed Financial Plan have been attached for reference purposes.

- Dec 9, 2019 Power Point Presentation titled "2020-2024 Draft Financial Plan General Fund Operating Budget" **Page 10**
- 2020 to 2024 Draft Financial Plan – General Fund Operating Budget **Page 72**
- 2020 to 2024 Draft Financial Plan – General Fund Asset Improvement Budget **Page 87**
- 2020 to 2024 Draft Financial Plan – Water Utility **Page 112**
- 2020 to 2024 Draft Financial Plan – Drainage Utility **Page 120**
- 2020 to 2024 Draft Financial Plan – Sanitary Sewer Utility **Page 127**

- Feb 3, 2020 Power Point Presentation titled “2020-2024 Draft Financial Plan Follow Up **Page 134**
- 2020 – 2024 Draft Financial Plan Follow-up **Page 141**

**4.2 OPPORTUNITY FOR PUBLIC AND / OR WRITTEN COMMENTS / SUBMISSIONS / QUESTIONS IN REGARD TO THE 2020 – 2024 DRAFT FINANCIAL PLAN**

- 1) The Director of Corporate Administration to read a statement regarding Public Comment process.
- 2) The Director of Corporate Administration will state any written submissions that have been received.
- 3) The Chairperson will invite those in attendance that want to speak to the draft Financial Plan to present their comments.
- 4) The Chairperson will invite those wanting to speak further in regard to the draft Financial Plan with new information to present their comments.

**5. CONCLUSION OF THE FEBRUARY 10, 2020 FINANCE AND AUDIT COMMITTEE MEETING**

**PRESENT:** Mayor Walker  
Councillor Chesney  
Councillor Fathers  
Councillor Johanson  
Councillor Kristjanson  
Councillor Manning  
Councillor Trevelyan

**STAFF:** D. Bottrill, Chief Administrative Officer  
T. Arthur, Director of Corporate Administration  
J. Gordon, Director of Engineering and Municipal Operations  
C. Isaak, Director of Planning and Development Services  
J. Johnstone, Director of Human Resources  
K. Pauls, Staff Sergeant. RCMP  
S. Kurylo, Director of Financial Services  
P. Lemire, Fire Chief  
E. Stepura, Director of Recreation and Culture  
C. Zota, Manager of Information Technology  
S. Johnstone, Manager of Budget

Press: 0  
Public: 2

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1. **CALL MEETING TO ORDER**  
The meeting was called to order at 5:05 p.m.

2. **ADOPTION OF AGENDA**

2020-F/A-001

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee adopts the agenda for February 3, 2020 as circulated.

**CARRIED**

3. **ADOPTION OF MINUTES**

a) December 9 and continued December 12, 2019

2020-F/A-002

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee adopts the December 9 and continued December 12, 2019 meeting minutes as circulated.

**CARRIED**

4. **CAROL CHIANG, PARTNER & AANU ADELEYE, SENIOR MANAGER, KPMG ENTERPRISE: CITY OF WHITE ROCK AUDIT PLANNING REPORT FOR THE YEAR ENDING DECEMBER 31, 2019**

C. Chiang, Partner, and A. Adeleye, Senior Manager with KPMG LLP, provided a presentation titled "City of White Rock Audit Planning Report for the Year Ending December 31, 2019".

2020-F/A-003

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee receives the information provided by C. Chiang, Partner, and A. Adeleye, Senior Manager with KPMG LLP, provided through a presentation titled “City of White Rock Audit Planning Report for the Year Ending December 31, 2019”.

**CARRIED**

**5. ESTIMATED COSTS FOR 2019-2020 DOGS ON THE PROMENADE PILOT PROJECT**

Corporate report dated February 3, 2020 from the Directors of Planning and Development Services & Engineering and Municipal Operations titled “Estimated Costs for 2019-2020 Dogs on the Promenade Pilot Project”.

2020-F/A-004

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee receives for information the corporate report dated February 3, 2020 from the Director of Planning and Development Services and Director of Engineering and Municipal Operations titled “Estimated Costs for 2019-2020 Dogs on the Promenade Pilot Project”.

**CARRIED**

Subsequent Questions / Discussion Points were noted:

- The communications work is designed in house but the printing and advertising would be additional costs
- More hours were required for Bylaw Enforcement staff to be dedicated to the waterfront for the pilot project
- Staff were asked to inquire if the “doggie bags” were biodegradable and bring that information back to the Committee / Council
- Staff clarified that no incremental funds for this project (costs for supplies, signage and extra staff time) are currently in the budget, they would need to be added if Council determined the program would continue
- Staff were asked to bring information back to the Committee / Council in regard to how many extra staff hours (Bylaw Enforcement) were billed for the project
- The Dogs on the Promenade Task Force will bring forward recommendation(s) as the committee wraps up in April 2020
- Approximate costs for the Pilot Project were noted at \$3,600 vendor costs plus advertising and brochures / information business cards – this information in more detail will be brought forward to the next Dogs on the Promenade Task Force meeting

**6. FUNDING ASSISTANCE FOR MANN PARK LAWN BOWLING CLUB**

Corporate report dated February 3, 2020 from the Directors of Recreation and Culture & Engineering and Municipal Operations titled “Funding Assistance for Mann Park Lawn Bowling Club”.

The Director of Recreation and Culture gave an overview of the corporate report.



It was noted that there were representatives from the Mann Park Lawn Bowling Club in the audience; they were asked if they wanted to speak to the request.

Mr. Wells and Mr. Avery from the Mann Park Lawn Bowling Club informed that the work was required to the retaining walls on the property (all except on the north side) due to deterioration. They had applied for government grants but were denied so they are now looking to the City of White Rock for the additional funds to complete the work.

The following discussion points were noted:

- This would be a capital cost to the City of White Rock
- Funds could come from the City's surplus account which at this time is just under \$3.7M, would be a onetime operating cost, reported as a grant and funded from accumulated surplus reserve
- It was clarified that the City of White Rock has two (2) lawn bowling clubs and recently the other had requested a loan for replacement of their turf area. Staff clarified that both the lawn bowling clubs are on city land, the current request is regarding infrastructure (retaining walls), the previous request was for artificial turf to be installed (which is not a necessity – it is an expensive alternative to natural grass). It is the thought that this request was a necessary fix for the city owned site
- It was inquired if other grant opportunities were available including Peace Arch Hospital Foundation (PAHF), there was not an application made to PAHF however it was noted that they had already completed their process for the year

2020-F/A-005

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee:

1. Receives for information the corporate report dated February 3, 2020 from the Director of Recreation and Culture and the Director of Engineering & Municipal Operations titled "Funding Assistance for Mann Park Lawn Bowling Club"; and
2. Endorses that the budgeted contribution to the Mann Park Lawn Bowling Club for the retaining wall replacement be increased from \$5,000 to \$59,200, in the Draft 2020 to 2024 Financial Plan.

**CARRIED**

7. **2020 TO 2024 DRAFT FINANCIAL PLAN FOLLOW-UP**

Corporate report dated February 3, 2020 from the Director of Financial Services titled "2020 to 2024 Draft Financial Plan Follow-up".

The Director of Financial Services gave an overview through PowerPoint of the corporate report.

The following discussion points were noted:

- It would take \$1,156,000 to get down to a Zero (0) % tax rate increase
- Rate of inflation is approximately two (2) %

- Interested in effort to have no service impact, would like to see Freedom of Information (FOI) breakdown (this was noted in an e-mail sent to Council December 13, 2019 – placed “On-Table” at this time)
- Clarification as to what are Accumulated Surplus Funds, they are necessary as the City must have funds available for unforeseen items (example storm repairs needed in 2018). The amounts set out for the funds/accounts are done through Council policy (10 – 15% of the operating expenditure budget) due to required expenditures the account at this time is below the policy.

2020-F/A-006

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee receives for information the February 3, 2020 corporate report from the Director of Financial Services titled, “2020 to 2024 Draft Financial Plan Follow-Up”.

**CARRIED**

**Meeting Recess / Reconvened**

The Chairperson recessed the meeting at 6:15 p.m. for a dinner break of 30 minutes.

The Chairperson reconvened the meeting at 6:47 p.m. with all noted members of Council and staff in attendance

The committee requested the Appendix A items (starting with Category 1) from the 2020 – 2024 Draft Financial Plan Follow-Up corporate report dated February 3, 2020 be discussed at this time.

2020-F/A-007

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses the general fund operating budget, Administration account, in regard to the City’s volunteer banquet not be reduced at this time (remain at \$6,800).

**CARRIED**

2020-F/A-008

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Finance account, as follows:

- Reduce the annual transfer to the vehicle/equipment replacement reserve from \$616,000 to \$606,000.

**CARRIED**

Mayor Walker voted in the negative

2020-F/A-009

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses at this time to review the items requested to be added to the Financial Plan that are listed on page 67 of the agenda prior to continuing discussion in regard to the proposed budget cuts outlined as Appendix A from the 2020 – 2024 Draft Financial Plan Follow-Up corporate report.

**CARRIED**

Councillor Kristjanson voted in the negative

2020-F/A-010

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses to remove from the general fund operating budget the following item (noted on page 67 of the agenda package):

- Convert Temporary Full-Time Committee Clerk position to Regular Full Time (Amount \$34,400 / Property Tax Impact 0.15%).

**DEFEATED**

2020-F/A-011

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses to remove from the general fund operating budget the following item (noted on page 67 of the agenda package):

- Add Regular Full-Time Gardner position (Amount \$93,800 / Property Tax Impact 0.42%).

**DEFEATED**

Councillors Fathers, Kristjanson, Johanson, Manning and Mayor Walker voted in the negative

2020-F/A-012

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses to remove from the general fund operating budget the following item (noted on page 67 of the agenda package):

- Hire Part-Time Special Events Assistant (Amount \$42,100 / Property Tax Impact 0.19%).

**DEFEATED**

Councillors Chesney, Fathers, Kristjanson, Johanson, Manning and Mayor Walker voted in the negative

At this time the Committee went back to reviewing Appendix A items (starting with Category 1) from the 2020 – 2024 Draft Financial Plan Follow-Up corporate report dated February 3, 2020.

2020-F/A-013

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Administration account, as follows:

- Reduce the corporate legal fee budget from \$340,000 to \$305,000.

**CARRIED**

2020-F/A-014

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Economic Development account, as follows:

- Reduce miscellaneous (unallocated) economic development budget from \$18,000 to \$10,000.

**CARRIED**

- 2020-F/A-015      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Economic Development account, as follows:
- Reduce the budget for related brochures / advertng from \$4,500 to \$2,500.
- CARRIED**
- 2020-F/A-016      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Engineering and Ops account, as follows:
- Reduce Parks casual wages from \$98,000 to \$38,000.
- CARRIED**
- 2020-F/A-017      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Engineering and Ops account, as follows:
- Reduce Parks consulting fees budget from \$10,000 to \$5,000.
- CARRIED**  
Councillor Fathers voted in the negative
- 2020-F/A-018      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Finance account, as follows:
- Defer hiring of a Purchasing Officer until September 2020.
- DEFEATED**  
Councillors Chesney, Fathers, Kristjanson, Johanson, Manning and Mayor Walker voted in the negative
- 2020-F/A-019      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Planning and Dev account, as follows:
- Reduce general consultant budget from \$50,000 to \$47,500.
- CARRIED**
- 2020-F/A-020      **It was MOVED and SECONDED**  
THAT the Finance and Audit Committee directs staff to amend the proposed general fund operating budget, Rec and Culture account, as follows:
- Reduce funding for the proposed White Rock Moon Festival and provide in kind services only.
- DEFEATED**  
Councillors Chesney, Fathers, Kristjanson, Johanson, Manning and Mayor Walker voted in the negative

There was an “On-Table” item requested by the Chairperson:

- E-mail from the Director of Financial Services dated December 13, 2019 that included, 2020 - 2024 Draft Financial Plan – Base Budget Scenario (3.9%) Summary of Budget Expenditures.

**Staff action required:** would like a more detailed breakdown of any expenditures / areas over 1,000,000.

2020-F/A-021

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses the presented 2020-2024 Draft Financial Plan adjustments, with all adopted amendments made at the February 3, 2020 Finance and Audit Committee meeting.

**CARRIED**

Councillors Kristjanson and Trevelyan voted in the negative

2020-F/A-022

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee directs staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this corporate report including amendments.

**CARRIED**

Councillor Trevelyan voted in the negative

2020-F/A-023

**It was MOVED and SECONDED**

THAT the Finance and Audit Committee endorses the presented 2020-2024 Draft Financial Plan adjustments, with all adopted amendments made at the February 3, 2020 Finance and Audit Committee meeting proceed for Public consultation to be held:

- Monday, February 10, 2020 at 5:00 p.m. at City Hall in the Council Chambers.

**CARRIED**

Councillor Kristjanson voted in the negative

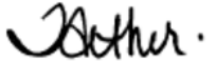
**Note:** at this time, following amendments adopted this evening, the approximate tax rate increase will be 4.65 %.

8.

**CONCLUSION OF THE FEBRUARY 3, 2020 FINANCE AND AUDIT COMMITTEE MEETING**

The Chairperson declared the meeting concluded at 9:00 p.m.

\_\_\_\_\_  
Councillor Kristjanson, Chairperson

  
\_\_\_\_\_  
Tracey Arthur, Director of  
Corporate Administration

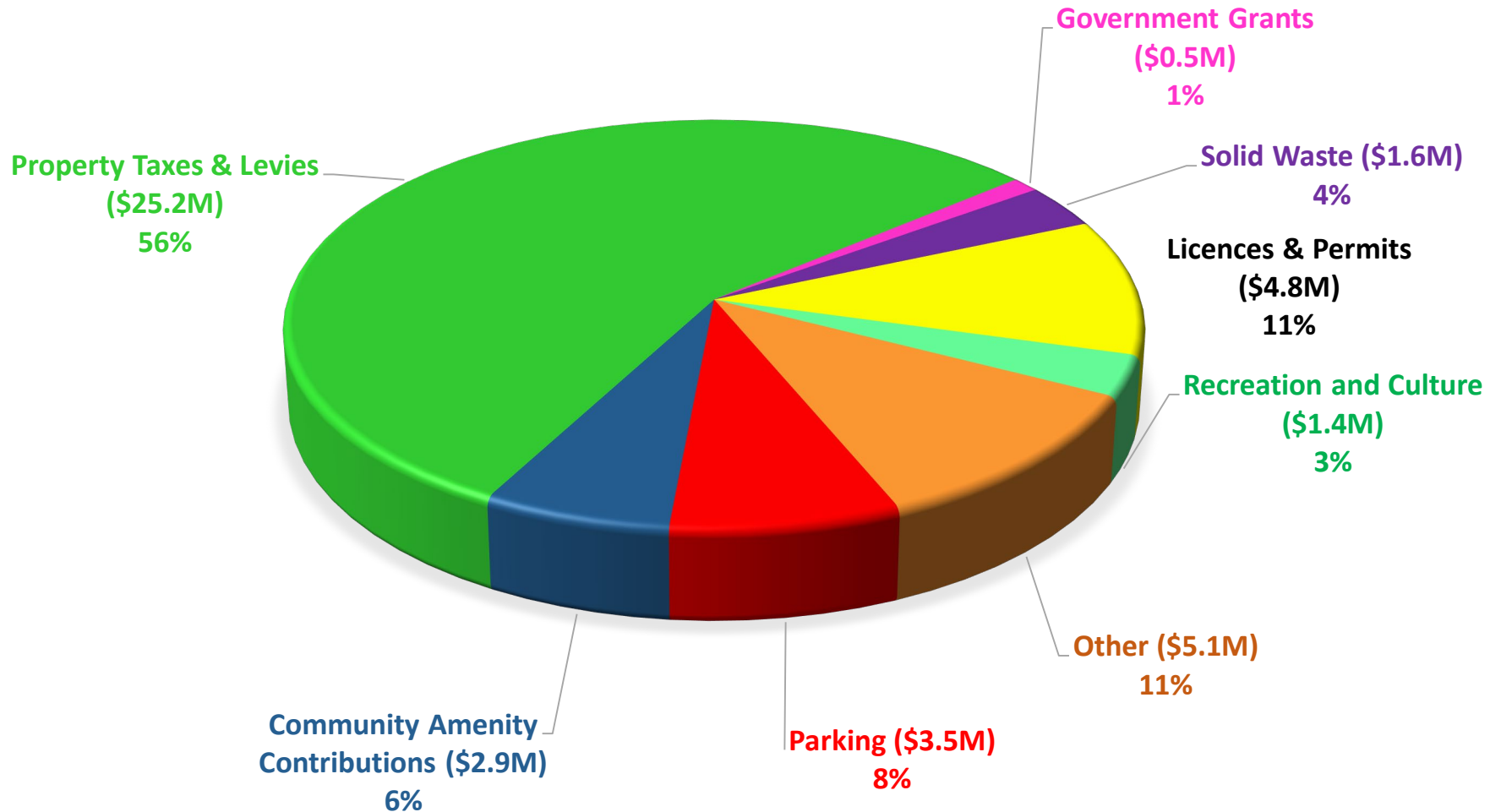
**2020-2024 Draft Financial Plan**  
**General Fund Operating Budget**

**DECEMBER 9, 2019**

# DRAFT GENERAL FUND OPERATING BUDGET

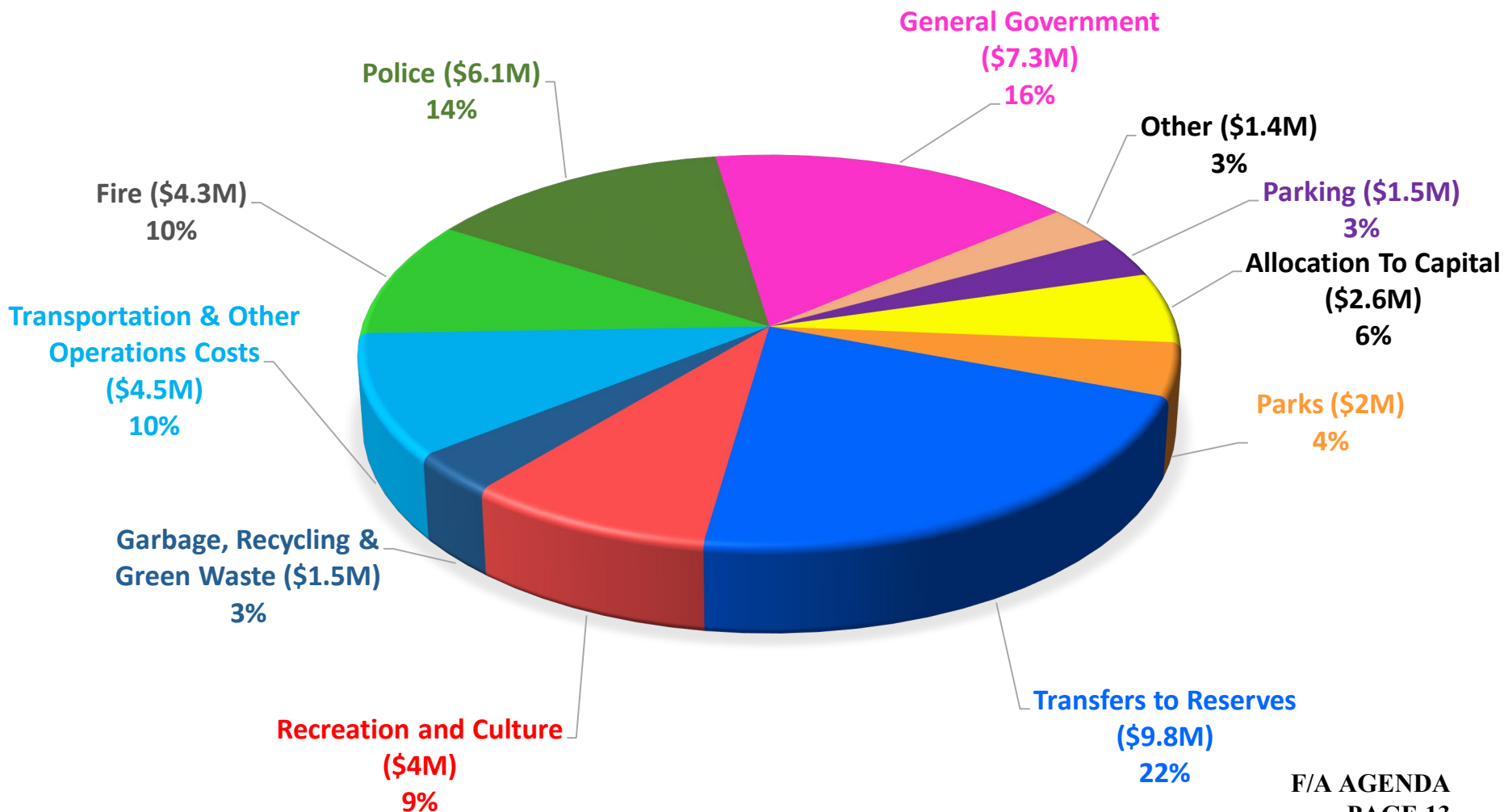
	2020	2021	2022	2023	2024
Municipal Taxes, FVRL Levy & BIA Levy	\$25.2M	\$26.4 M	\$27.6M	\$28.4M	\$29.3M
Community Amenity Contributions	\$2.9M	\$3.6M	\$0.3M	\$0.3M	
Building Permit Revenue	\$4.3M	\$2.7M	\$1.3M	\$1.3M	\$1.3M
Other Revenues	\$11.8M	\$12.0M	\$12.1M	\$12.3M	\$12.5M
Transfers from Reserves	\$0.8M	\$0.2M	\$0.3M	\$0.2M	\$0.2M
<b>TOTAL</b>	<b>\$45.0M</b>	<b>\$44.9M</b>	<b>\$41.6M</b>	<b>\$42.5M</b>	<b>\$43.3M</b>
Dept. Expenditures	\$32.6M	\$32.9M	\$33.9M	\$34.6M	\$35.5M
GR Allocation to Asset Improvements	\$2.6M	\$2.8M	\$3.0M	\$3.2M	\$3.2M
Transfers to Reserves & Accumulated Surplus	\$9.8M	\$9.2M	\$4.7M	\$4.7M	\$4.6M
<b>TOTAL</b>	<b>\$45.0M</b>	<b>\$44.9M</b>	<b>\$41.6M</b>	<b>\$42.5M</b>	<b>\$43.3M</b>

# 2020 Draft General Fund Operating Budget - Revenues

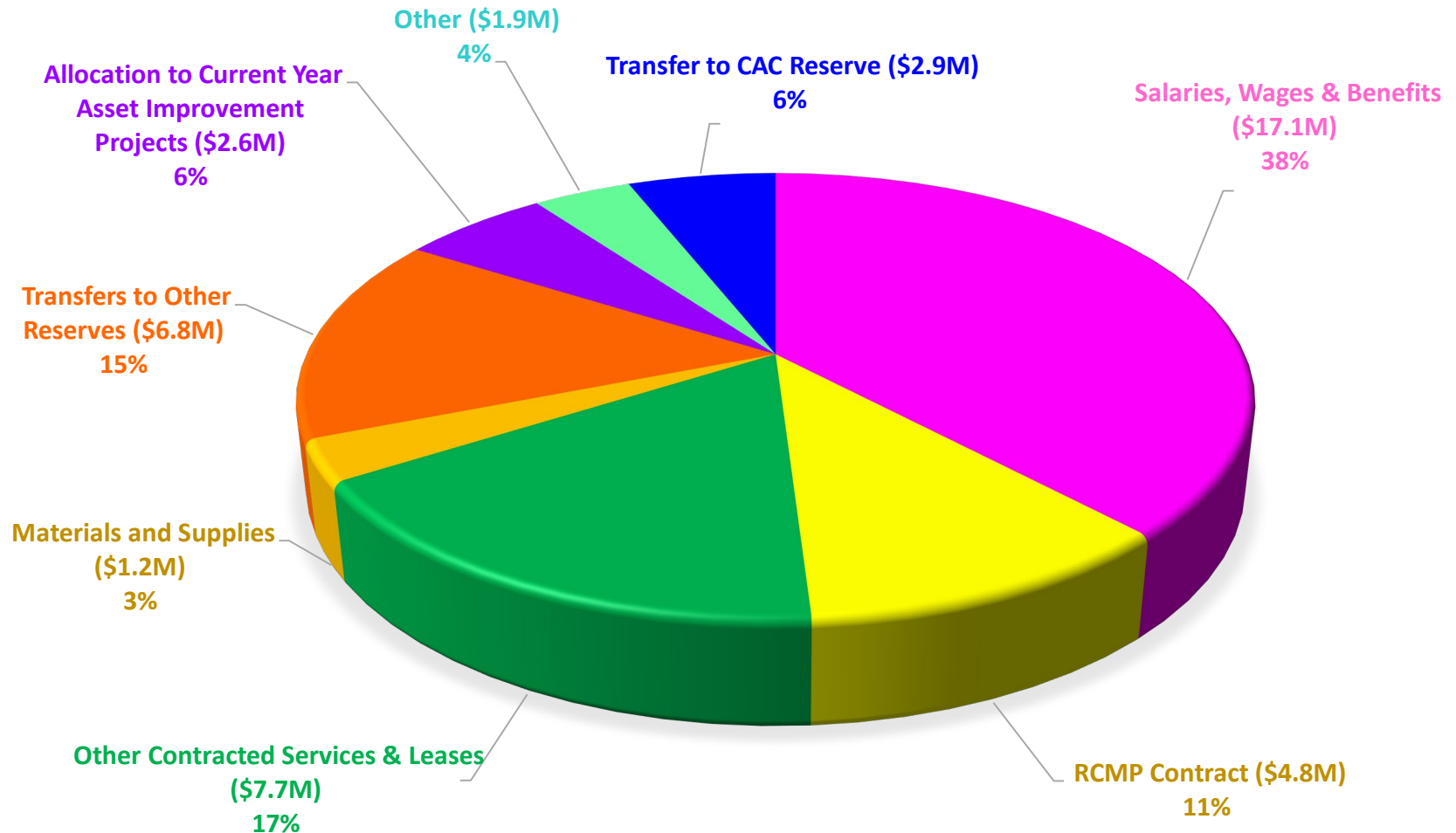




# 2020 Draft General Fund Operating Budget – Expenditures by Function



# 2020 General Fund Operating Budget Expenditures by Type



# GENERAL FUND OPERATING BUDGET PROPERTY TAXES

- The 2019 to 2023 Financial Plan projected a 2020 property tax increase of 2.75%
- At this time, the draft 2020 budget reflects a property tax increase of 3.9%.
- This is higher than expected mainly due to:
  - Higher than anticipated insurance premium costs (in particular for the Pier)
  - A higher than planned contribution to the City's Capital Works Reserve (due to a larger increase in the City's annual property appraisal than expected)
  - Unexpected reductions in revenues from certain licences as well as planning applications and the Small Communities Provincial Grant
  - Lower than projected property tax revenue from new development; due to slower progress of some projects than anticipated

# GENERAL FUND OPERATING BUDGET PROPERTY TAXES

- The draft 2020 general fund operating budget reflects current service levels and includes no additional staff positions except for a part-time Payroll Assistant needed to maintain current operations.
- Other factors contributing to the proposed property tax increase are:
  - Provision for staff wages and benefits
  - Increase in RCMP contract costs
  - Higher janitorial costs
  - Increased road, streetlight & traffic signal maintenance
  - Increased budget for legal fees

# GENERAL FUND OPERATING BUDGET PROPERTY TAXES

- Overall property tax increase of 3.9% - equates to \$130 on an average detached single family home & \$49 on an average strata property
- It is also recommended that certain one-time costs be funded from the City operating reserves or accumulated surplus fund
- As stated, this is a “based budget scenario”. The Committee is requested to consider making amendments to deal with service level increases and new initiatives that have been identified or requested
- Finance and Audit Committee may wish to consider if it would like the Draft Financial Plan amended to fund certain one-time items that are also not included

# Other Municipal 2020 Property Tax Increases

- **Surrey (Bylaw has had 3 readings)**
  - Residential 2.9%
  - Business 5.5%
- **Vancouver (Draft)**
  - 8.2%

# GENERAL FUND OPERATING BUDGET OTHER PROPOSED FEE ADJUSTMENTS

- Proposed increase of \$6 in Solid Waster User Fee; from \$331 to \$337
- Proposed increase of \$10 in Secondary Suite Service Fee; from \$300 to \$310
- Proposed implementation of a 2<sup>nd</sup> tier of parking fines for safety related offences - \$80 with an early payment discount of \$25 is recommended
- Proposed reduction in the early payment discount for Tier 1 parking fines (eg. Pay Parking) from \$30 to \$25
- Proposed inflationary increases in misc Fees and Charges

# PROJECTED BUILDING PERMIT REVENUE

- **When building permit funds are received for development projects that will take more than one year to complete, they are temporarily held in a “deferred” account, and shown as revenue as the project construction proceeds and related inspections occur**
- **This means that the amount of building permit revenue budgeted on a year-by-year basis depends on both the amount of cash received and the timing of planned construction (based on staff’s best estimate at the time the budget is prepared)**
- **If the actual timing differs from staff’s estimate, actual building permit revenues may be under or over budget from one year to the next, and this impacts the timing of when this money can be spent**



# PROJECTED BUILDING PERMIT REVENUE

- The City's base building and related permit revenue budget is \$1.3M annually
- Due to major development project approvals, there is a significant amount of “deferred” building permit revenue that is budgeted and will be recognized as revenue over the next few years.
- This creates “spikes” in this Draft Financial Plan's projected building permit revenue.
- This excess building permit revenue is budgeted to be spent on items that are directly related to this high level of development activity and/or other “one-time” costs.

# PROJECTED BUILDING AND RELATED PERMIT REVENUE

	2020	2021	2022	2023	2024
Projected Revenue	\$4.3M	\$2.7M	\$1.3M	\$1.3M	\$1.3M
Base Budget	<u>(\$1.3M)</u>	<u>(\$1.3M)</u>	<u>(\$1.3M)</u>	<u>(\$1.3M)</u>	<u>(\$1.3M)</u>
“Excess Spike”	\$3.0M	\$1.4M	\$0.0M	\$0.0M	\$0.0M

- **Excess building permit revenue (including \$2.3M from 2019 budget) was approved to be allocated to:**
  - an operating reserve to fund costs related to development activity
  - an operating reserve to fund other “one-time” operating costs
  - the General Fund Infrastructure Reserve
- **Details on Page 50 of the Agenda for previously approved items**

# GENERAL FUND OPERATING BUDGET

## OTHER ONE-TIME COSTS

- Other one-time costs funded in the 2020 to 2024 Draft Financial Plan are listed on Page 51 of the Agenda
- The main ones are as follows:

Sea Festival (net of \$15,000 in contributions)	\$70,000
Snow Birds Special Event	\$30,000
Chief Administrative Officer recruitment	\$45,000
Temporary staff resources in Recreation and Culture Department, and in Finance to assist with implementation of new “Perfect Mind” recreation program and facility booking software system	\$117,400

# GENERAL FUND OPERATING BUDGET

## OTHER ONE-TIME COSTS

- In addition, unused budgets for items funded on a one-time basis in 2019 but not completed by the end of the year will be carried over to the 2020 budget when the 2020 to 2024 Financial Plan is amended in April. Examples are as follows:

Solid Waste Review	\$75,000
Railway Relocation	\$75,000
Economic Development Strategy	\$60,000
Temporary Part-Time Economic Development Officer	\$50,000
OCP Review – Town Centre Component	\$50,000
Note – above amounts are the full amounts budgeted in 2019	

**ROCK**

*my city by the sea!*

F/A AGENDA

PAGE 24

**SERVICE LEVEL INCREASES AND NEW  
INITIATIVES NOT FUNDED IN DRAFT 2020 TO  
2024 FINANCIAL PLAN**

# RECOMMENDED BY STAFF FOR OPERATIONAL PURPOSES

Description	Amount	Property Tax Impact
<b>Reinstate Purchasing Officer staff position</b> - 35% of the salary would be allocated to the Utility budgets	\$64,900	029%
<b>Additional Bylaw Enforcement Hours</b>	\$30,000	0.14%
<b>Regular Full-Time Project Engineer</b> - 65% of the salary would be charged to Capital Projects. Will save \$300,000 in capital project Engineering Consultant costs in five years	\$45,000	0.20%

# COUNCIL COMMITTEE SUPPORT

Description	Amount	Property Tax Impact
<p><b>Convert Temporary Full-Time Committee Clerk position to Regular Full-Time.</b> Property tax impact is over two years. 2021 lift in property taxes will be \$34,000.</p>	\$34,400	0.15%
<p><b>Increase budget for Volunteer Recognition Event</b> (\$2,800 increase already included in Draft FP)</p>	\$3,200	0.01%
<p>Note – staffing is underway for an additional 15 month Temporary Full-time Committee Clerk. This is funded from the 2019 budget.</p>		

# COMMUNICATIONS

Description	Amount	Property Tax Impact
<b>Convert Temporary Full-Time Communications Clerk to Regular Full-Time.</b> The property tax impact will be realized over two years. An additional lift of \$27,000 in property taxes will be needed in 2021	\$52,900	0.24%



# POLICING

Description	Amount	Property Tax Impact
<p><b>Additional full-time police officer, increasing the approved compliment to 26 members.</b> This will assist in dealing with the increased complexity of policing due to changes in technology, law, privacy rights and community needs.</p> <p>The detachment received an increase of two (2) members in 2018. An additional Police Support Clerk position was also added in 2018.</p> <p>The amount shown includes wages, benefits, training, and other RCMP headquarters administrative costs that are allocated to the City based on the number of approved police officers.</p>	<p>\$146,100</p>	<p>0.66%</p>

# SPECIAL EVENTS

Description	Amount	Property Tax Impact
<p><b>Part-time Special Events Assistant.</b> This is needed to support the increased level of special events planned for 2020.</p>	\$42,100	0.19%
<p><b>Buskers Festival .</b> This was funded on a one-time basis in the past. An ongoing funding source is required to continue with this event on an annual basis in the future. The amount shown is net of \$1,800 in funding that would be budgeted from contributions.</p>	\$18,200	0.08%
<p><b>Municipal Operations budget increase needed to support the level special events planned for 2020.</b> Related costs include garbage removal, signage, assistance with setups/take downs etc.)</p>	\$18,500	0.08%

# PARKS MAINTENANCE – TO PROVIDE COUNCIL DESIRED LEVEL OF SERVICE

Description	Amount	Property Tax Impact
<b>Budget increase for improvement hillside walkway maintenance</b> – in response to delegation presentation to Council	\$30,000	0.14%
<b>New Regular Full-Time Trades Gardner staff position</b>	\$93,800	0.42%
<b>Increased budget for purchase of various materials, such as perennials and annuals</b>	\$40,000	0.18%
<b>Increased compliment of casual and seasonal Temporary Full-Time staff</b>	\$92,400	0.42%
<b>Increase budget for more technical training of Parks staff</b>	\$5,000	0.02%

# GRANT & FEE FOR SERVICES

Description	Amount	Property Tax Impact
<p><b>Increase annual grant to the Museum and Archives Society to increase its annual grant by \$50,000.</b>                      Delegation request to Council. The grant budgeted in the 2020 draft budget is \$122,700 which includes an inflationary increase compared to 2019.</p>	\$50,000	0.23%
<p><b>Increase in annual fee for service to South Surrey/White Rock Chamber of Commerce.</b> Delegation request of \$15,000 to Council. There is currently \$5,000 included in the Draft Financial Plan for this purpose.</p>	\$10,000	0.05%

# ONE-TIME REQUESTS NOT FUNDED IN DRAFT FINANCIAL PLAN

Description	Amount
<b>Development of a Heritage Strategy.</b> Council endorsed this Committee recommendation for funding consideration.	\$80,000
<b>Development of a Heritage Home Inventory.</b> Council endorsed this Committee recommendation for funding consideration.	\$110,000

# 2020 FRASER VALLEY REGIONAL LIBRARY LEVY

- The City is assessed a levy from the FVRL District for the management and operation of White Rock Library
- It is shown as a separate line item on the City's property tax notice
- 2020 FVRL Levy will be \$977,800; up \$19,700 or 2.1% compared to 2019
- This is incorporated into the Draft Financial Plan

# 2021 TO 2024 PROJECTIONS

- **Two new Firefighter positions are included in the Draft Financial Plan**
  - **one starting in 2021 and one in 2022**
  - **This is not new, these positions were also included in the approved 2019 to 2023 Financial Plan**
- **Other assumptions are listed on Page 55 of the Agenda**
- **Projected annual property tax increases, for these years, range from 2.28% to 2.59%**

# 2020 TO 2024 DRAFT FINANCIAL PLAN PUBLIC CONSULTATION

- The *Community Charter* requires there be a process of public consultation before financial plan bylaws can be adopted
- The legislation does not define what this process should be
- It is proposed that a public meeting be scheduled in the new year, and that an advertisement be placed in the newspaper notifying the public of the opportunity for public comments. This would also include a request for written comments or questions on the 2020 to 2024 Draft Financial Plan



# 2020 TO 2024 FINANCIAL PLAN PROPOSED SCHEDULE

Dec 9 & 12	Draft to be presented to the Finance and Audit Committee
Feb 3	Follow up on F & A Committee feedback – Staff to report back
Feb 10	F & A Committee Public Meeting Committee to give staff direction on amendments to be made
Feb 24	1 <sup>st</sup> 3 readings of FP Bylaw, Fees & Charges Bylaw & Utility Rate Bylaws
<b>Mar 9</b>	<b>Adoption of FP Bylaw and above fee bylaws</b>
Apr 20	Final amendments to be introduced to Council (eg. capital & operating budget project carry-overs, impact of final BC Assessment property values etc.)
Apr 27*	Public Meeting on amended FP Council to give direction on further amendments
May 4	1 <sup>st</sup> 3 readings of Amended FP Bylaw & Property Tax Rates Bylaw
May 11*	Adoption of FP & Property Tax Rate Bylaws (must be in that order)

\*Special Council Meeting Required

**2020 TO 2024 Draft Financial Plan**

**General Fund Asset Improvement Budget  
(Capital Projects)**

# WHAT ARE ASSET IMPROVEMENT PROJECTS?

- **Upgrades or replacements of the City's infrastructure, parks, facilities, vehicles and equipment**
- **Studies/Masterplans related to infrastructure**
- **IT infrastructure & equipment**
- **Purchases of new capital assets, such as land**
- **Construction of new capital assets**
- **Also includes major maintenance work done on the above assets**

# HOW DOES THE CITY PAY FOR GENERAL FUND ASSET IMPROVEMENT PROJECTS?

- Allocation from current year taxes (general revenue)
- Reserves
- Development Cost Charges (DCCs)
- Grants & Contributions
- Debt (no new external debt proposed in this Draft Financial Plan)

# GENERAL FUND ASSET IMPROVEMENTS

- Proposed asset improvements total \$57.2M over 5 years
- Annual amounts range from \$6.5M to \$21.1M (2020)
- This does not include funding that will be carried over from 2019 to 2020, to complete projects started but not finished at the end of 2019. Examples include the Marine Dr Hump Micro Pile Installation, Strategic Transportation Plan Update, and Facilities Masterplan.
- Proposed projects, with a summary of the funding sources, are listed on Pages 65 to 75 of the Agenda
- More details on the proposed funding sources for each project are included on pages 76 to 82

# PIER RESTORATION – PHASE 2

- Total budget, including replacement of the West Wharf, is \$11.6M
- Originally budgeted to be started in 2019, and completed in 2020
- Subject to receiving grant approval, \$8M is needed
- Waiting for a response on the *Investing in Canada Infrastructure Program – Community, Culture and Recreation* grant application that was submitted
- Budgeted funding sources are:
  - \$8.0M from Federal/Provincial Grant
  - \$2.0M from donations/fundraising proceeds
  - \$1.3M from CACs
  - \$0.3M from Insurance Proceeds
- Preliminary design work has begun, no further funds are being committed until a grant is approved and the remaining funding sources are secured

# PIER RESTORATION – PHASE 2

- The cost estimate includes \$600,000 for replacement of the West Wharf, of which \$330,000 is budgeted to be funded from expected insurance proceeds.
- The insurance proceeds will only be received if construction is complete by December 20, 2020 (two years after the storm). The City could request an extension if not completed at that time, but there is no guarantee it will be approved.
- If the work is not completed by then (and there is no extension granted), or there is a decision made not to replace the Wharf, insurance proceeds will be significantly less (cash value)
- If the City receives a response that the grant is denied, Council may wish to use CACs as a replacement funding source. This will require an amendment to the Financial Plan.

# ROADWORKS

- **Strategic Transportation Plan to be updated in 2020**
- **Will identify and update priorities for roadworks and pedestrian safety improvements**
- **Once complete, more details on planned projects will be available and some projects might be re-phased**
- **At this time:**
  - **Johnston Road Phase 2 (Russell to Thrift) is planned for 2021, after Bosa Properties completes certain utility works**
  - **Funding for a number of the east side road upgrades budgeted in 2019 and not started, will be carried over to the 2020 budget and are planned to be completed then.**



# CITY HALL

- **In March 2019 Council resolved that a business analysis be undertaken with respect to the replacement of City Hall and other uses of the building (site/precinct), including costs**
- **The seismic assessment is currently being updated**
- **At this time, pending a decision on next steps, funding allotments of \$1.5M are included in each of 2020 and 2021 in the Draft Financial Plan**
- **Replacement of City Hall is a permitted use of CACs**

# SOLID WASTE VEHICLE REPLACEMENTS

- The entire solid waste vehicle fleet is due for replacement
- Replacement of these five vehicles is budgeted in 2020, at a total cost of \$966,000 (funded from the Vehicle Replacement Reserve)
- Procurement of these vehicles will not commence until the Solid Waste Study is complete, and the future method of solid waste service delivery is confirmed

# FACILITIES MASTERPLAN

- An update of the City's Facilities Masterplan will be completed in 2020
- This will identify and update specific projects and priorities on work to be done on City Facilities
- Funding allotments for implementation of the Facilities Masterplan are included in the Draft Financial Plan, pending completion of this work. Once completed, more details will be provided.

# MACCAUD PARK UPGRADE

- An amount of \$750,000 is budgeted in 2020 to upgrade MacCaud Park
- The budgeted funding source is CACs
- The planned scope of work includes the installation of six pickle ball courts, pathways, a play feature, ornamental gardens and trees

# WATERFRONT ALL ABILITIES PARK

- This project is in the current 2019 to 2023 Financial Plan, with a budget of \$300,000 funded from fundraising proceeds
- Staff believe that a more realistic budget for the scope of work being discussed is \$1M, so the budget has been increased accordingly, with the entire amount coming from fundraising proceeds
- At this time it is contemplated that this park will be located in a portion of a parking lot on East Beach. An additional \$1M is budgeted for a possible small property purchase to replace some of the displaced parking spaces

# PROJECTS NOT INCLUDED IN THE DRAFT FINANCIAL PLAN

- The following Marine Dr Task Force recommendations were endorsed by Council for funding consideration:

Description	Preliminary Cost Estimate
Pier Enhancement – two mid-section rest/stopping areas	\$1.2M to \$1.4M
Flexible (all season/all ages) public space on Marine Dr – assumed to be comprised of canopies	\$2M to \$4M
Extension of Pier over breakwater	Unknown

- These are permitted uses of CACs

# COMMUNITY AMENITY CONTRIBUTIONS

- The City has received CACs in the amount of \$8.43M to date this year
- Including interest earned to date, there is \$6.5M on-hand and not committed in 2019, or assumed to be used in this Draft Financial Plan (2020 to 2024)
- Further projected receipts total \$6.98M (including \$240,000 earmarked for public parking in the Town Centre) by 2021, and a further \$500,000 by 2024
- If these funds are received in the timeframes projected, uncommitted amounts will be \$13.5M by 2021 or \$14.0M by 2024 (this is excluding any further interest)
- Other possible uses have been discussed (eg. Pier Reconstruction Phase 2, City Hall Replacement, Affordable Housing, MDTF recommendations) and further potential uses are expected to be identified at the upcoming CAC Council Forum

# 2020 TO 2024 DRAFT FINANCIAL PLAN

## ASSUMED USES OF CACS

Year	Asset Improvement Project	Proposed CAC Funding
2020	Pier Restoration Phase 2	\$670,000
2020	MacCaud Park Upgrade	\$750,000
2020	Possible Property Acquisition (total project budget is \$1M)	\$700,000
2020	Contingency	\$1,200,000
2020 to 2024	Community Public Art (\$50,000 per year)	<u>\$250,000</u>
	<b>Total Assumed Uses 2020 to 2024</b>	<b><u>\$3,570,000</u></b>



# COMMUNITY AMENITY CONTRIBUTIONS

Permitted Uses	CAC Reserve Fund Bylaw No. 2190	Council Policy No. 511
Any civic use building or space within a building	✓	✓
New, or improvements to, publicly accessible open space (including land, public square & pedestrian routes)	✓	✓
On or above ground public accessible parking	✓	Waterfront only
Underground public accessible parking	✓	✓
Outdoor public art	✓	✓
Transit station, bus loop or transit shelters	✓	✓
People movement infrastructure	✓	✓
Special needs or non-market affordable housing	✓	✓
Greenhouse gas reduction measure, community energy facility	✓	
Similar things that benefit the City and the well-being of its community	✓	F/A AGENDA PAGE 53

# 2020 TO 2024 Draft Financial Plan

## Water Utility

# 2020 TO 2024 DRAFT FINANCIAL PLAN WATER UTILITY

- 2020 proposed operating budget is \$6.2M
- 2020 expenses are comprised of
  - operating and administrative costs (One new Regular Full-time Water Operator)
  - debt principal & interest costs
  - allocations to reserves
- Money is allocated annually to the following reserves:
  - Water Infrastructure Reserve
  - Water Treatment Plant Operating Reserve
  - Vehicle/Replacement Reserve
  - Water Operating Reserve

# 2020 TO 2024 DRAFT FINANCIAL PLAN WATER UTILITY RESERVES

- It is prudent that the City gradually build up water utility reserves to maintain this significant investment in infrastructure
- These assets need to be maintained, upgraded and replaced when needed to keep them functioning properly
- If funds are not set aside for this, the City will have to continue to rely on grants and debt to get the work done; this is not being sustainable
- If work is deferred, there is increased risk of infrastructure failure, health and safety issues, and higher costs that could have been avoided if the work was done sooner

# 2020 TO 2024 DRAFT FINANCIAL PLAN WATER UTILITY

- Main source of revenue is Water Service User Fees, budgeted at \$5.3M in 2020
- Bylaw No. 2321, which sets the City's 2020 Water Rates was given 3 readings on Dec 2 and is scheduled to be adopted on Dec 16
- This Bylaw incorporates a 2020 water rate increase of 5.6%
- This has an impact of \$9 per quarter on an average detached single family home and \$3 per quarter on an average strata property
- Work is underway to finalize a more consumption based fee structure as well as a phase-in approach. This is expected to be completed later in 2020, for implementation in 2021

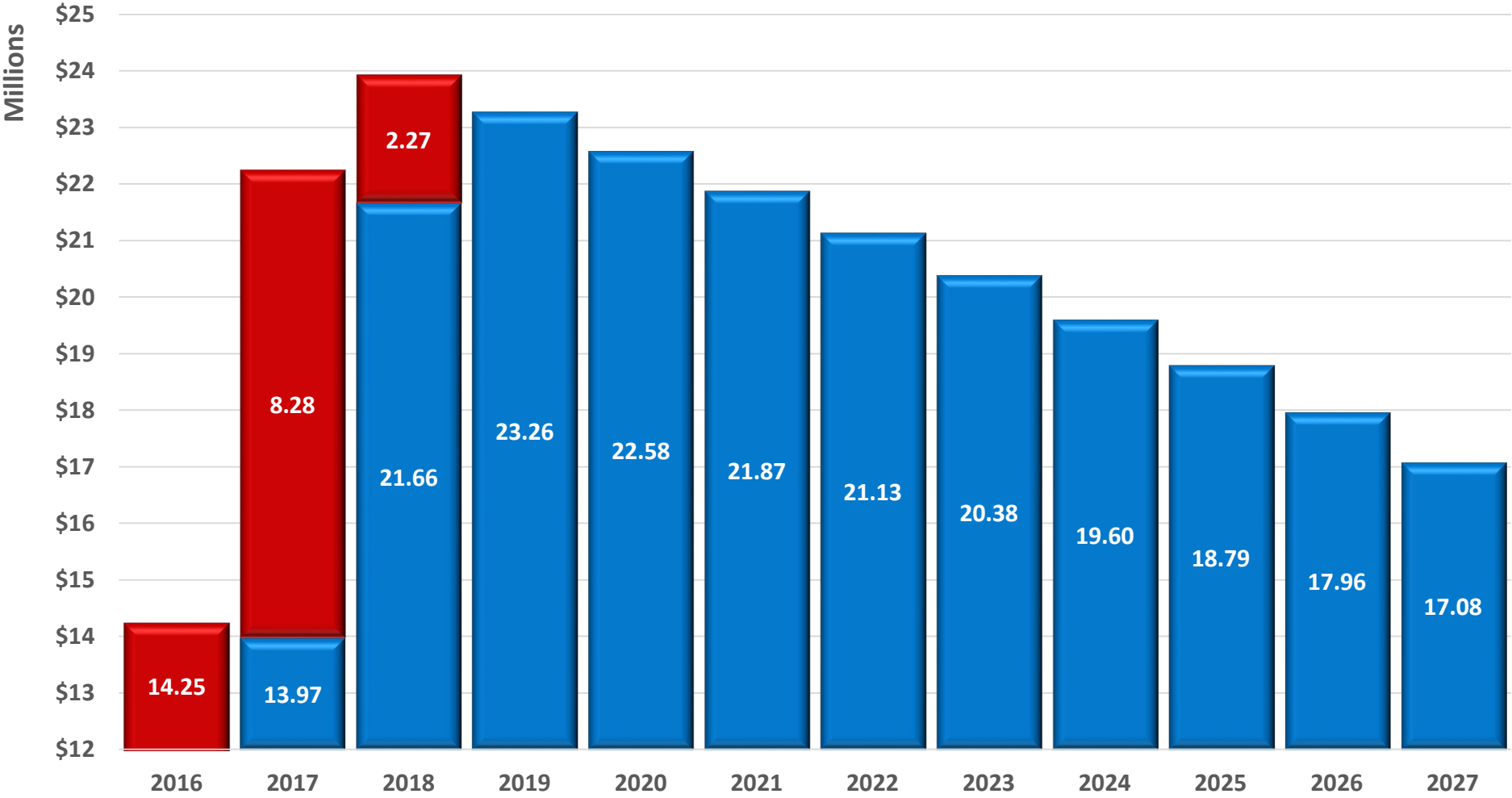
# 2020 TO 2024 DRAFT FINANCIAL PLAN WATER UTILITY ASSET IMPROVEMENT PROJECTS

- Listed on Pages 89 to 90 of the Agenda
- Consist mainly of high priority water main upgrades recommended in the Water Masterplan
- A new well is planned for the Oxford site in 2023/24. The budget is \$1M. At this time, 2/3 of this amount is budgeted to be funded from an infrastructure grant.
- This will have to be adjusted if a grant is not approved

# PROPOSED WATER UTILITY ASSET IMPROVEMENT PROJECT FINANCING

- It is projected that a total of \$600,000 will have to be borrowed internally from the Sanitary Sewer Infrastructure Reserve in 2022 for a water main upgrade
- This money is projected to be paid back, with interest, over ten years
- Could be paid back quicker if water utility funds become available
- No new external debt is included in the Draft Financial Plan
- An update of the City's DCC Bylaw will allow DCCs to be spent on growth related capital projects, that are not in the Bylaw which is outdated. This is planned for 2020.

# WATER UTILITY EXTERNAL DEBT



Existing and Projected Outstanding Debt

New Debt



# 2020 TO 2024 PROPOSED WATER RATES

- The following future year increases in water rate revenues are projected to pay for operational costs, infrastructure upgrades, and to work towards having a sustainable Water Utility:
  - 2021 – 6%
  - 2022 – 6%
  - 2023 – 6%
  - 2024 – 6%

# OTHER MUNICIPAL WATER RATE INCREASES

- Metro Vancouver charges member municipalities for the water they consume. The rate increases included in their recently adopted 2020 to 2024 Financial Plan are as follows:
  - 2020 – 6.0%
  - 2021 – 6.1%
  - 2022 – 8.8%
  - 2023 – 9.9%
  - 2024 – 10.1%
- Surrey 2020 – 5.1%

# 2020 TO 2024 Draft Financial Plan

## Drainage Utility

# 2020 TO 2024 DRAFT FINANCIAL PLAN DRAINAGE UTILITY

- 2020 proposed operating budget is \$2.9M
- Main funding source is Drainage Utility User Fee
- Planned infrastructure upgrades, and proposed funding sources, are listed on Agenda Pages 96 & 97
- Where possible, timing corresponds to planned roadworks

# 2020 TO 2024 DRAFT FINANCIAL PLAN DRAINAGE UTILITY

- **Largest planned project is relocation of Habgood Pumpstation - \$10.9M (includes amounts spent to date)**
- **Construction is budgeted in 2021**
- **Sufficient funds are not available to complete this project without grant funding**
- **Based on information available at this time, this project cannot proceed without securing grant funding in the minimum amount of \$6.3M**
- **The Federal/Provincial grant applied for in 2018 was not approved.**
- **Will apply for 2<sup>nd</sup> intake of *Environmental Quality Program of Investing in Canada Infrastructure Program*. Deadline is Feb 26, 2020**
- **Drainage Masterplan is being updated; optimizing storm drainage on the east side under review**

# PROPOSED DRAINAGE UTILITY USER FEES

- Annual drainage fee increases of 5% were previously projected
- Annual rate increases of 5% are still proposed, in order to carry out operations and planned infrastructure improvements, as well as assist in building up reserves for future asset management purposes
- Based on a 5% increase, the 2020 drainage fee would increase by:
  - \$24, from \$485 to \$509, for a typical detached single family home &
  - \$7, from \$145 to \$152, for a typical strata unit
- Annual drainage fee increases of 5% are projected for 2021 to 2024

# 2020 TO 2024 Draft Financial Plan

## Sanitary Sewer Utility

# 2020 TO 2024 DRAFT FINANCIAL PLAN SANITARY SEWER UTILITY

- 2020 proposed operating budget is \$3.9M
- Main funding source is Sanitary Sewer User Fee
- The largest operating expense is a levy paid to the Greater Vancouver Sewerage and Drainage District, which is expected to increase by 12.4% in 2020 to \$1.85M. It is projected to further increase by an average of 12.8% to \$2.98M in 2024
- This will create funding issue for this utility in the later years of this Draft Financial Plan, which is recommended to be addressed in the 2021 to 2025 Financial Plan
- In the meantime, the City is fortunate that this Utility has a healthy infrastructure reserve which provides flexibility to help “smooth” future rate increases needed to keep it sustainable



# 2020 TO 2024 DRAFT FINANCIAL PLAN SANITARY SEWER UTILITY

- Planned infrastructure upgrades/replacements are listed, along with proposed funding sources, on Agenda Pages 103 and 104
- Where possible, timing corresponds to planned roadworks

# 2020 TO 2024 DRAFT FINANCIAL PLAN SANITARY SEWER FUND - INTERNAL LOAN

- In order to provide a funding source for a certain water main upgrade, \$600,000 is proposed to be borrowed from the Sanitary Sewer Infrastructure Reserve in 2022
- This loan is budgeted to be repaid, with interest, within 10 years
- This loan must be paid back before the funds are needed for sanitary sewer purposes
- According to the projections in this Draft Financial Plan, this money is not expected to be needed for sewer works within the next 5 years

# 2020 TO 2024 DRAFT FINANCIAL PLAN SANITARY SEWER UTILITY

- A 2020 sanitary sewer user fee increase of \$5 (2%) is proposed
- The 2020 residential rate is proposed to increase from \$260 to \$265, and the commercial rate \$273 to \$278
- Sanitary Sewer User Fees are proposed to increase by 2% annually from 2020 to 2023
- Surrey's sewer rate increase for 2020 is 4.4% (2020 to 2024 Financial Plan Bylaw has 3<sup>rd</sup> reading)

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** December 9, 2019

**TO:** Finance and Audit Committee

**FROM:** Sandra Kurylo, Director of Financial Services

**SUBJECT:** 2020 to 2024 Draft Financial Plan – General Fund Operating Budget

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**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the corporate report dated December 9, 2019, from the Director of Financial Services, titled “2020 to 2024 Draft Financial Plan – General Fund Operating Budget”;
  2. Endorse the presented Draft Financial Plan figures and assumptions for the General Fund Operating Budget or provide direction on amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to introduce and obtain the Finance and Audit Committee’s endorsement of the General Fund Operating components of the City’s 2020 to 2024 Draft Financial Plan.

**PAST PRACTICE / POLICY / LEGISLATION**

The *Community Charter* requires that the 2020 to 2024 Financial Plan Bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five-year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five-year financial plans in early spring of the budget year.

**ANALYSIS**

Attached as Appendix A are staff’s recommendations on the General Fund Operating budget component of the 2020 to 2024 Draft Financial Plan. This portion of the City’s budget is comprised of expenditures for all day-to-day City services (except those related to sanitary sewers, storm sewers, and water), allotments of money to be applied directly to current year general fund capital/asset improvement projects, and allocations of money to general fund reserves. The funding sources for these items (revenues) are also part of the General Fund

Operating budget. In addition to projecting the expected revenues from these sources, this also requires the determination of various fees or adjustments to them.

Money coming into the General Operating Fund (also known as general revenues) is comprised of:

- property taxes;
- solid waste user fees;
- recreation and culture program and rental fees;
- parking revenues;
- building and other permit revenues;
- licence revenue;
- community amenity contributions;
- investment income;
- tax penalties and interest;
- rental revenue;
- government grants;
- other miscellaneous revenues/fees; and
- money being used from reserves to pay for “one-time” operating expenditures in the budget year (referred to as transfers from reserves).

Money going out of the General Operating Fund is comprised of:

- Departmental operating expenditures required to provide day-to-day services, such as police, fire, City facility and parks operations and maintenance, road maintenance, engineering, City vehicle operations and maintenance, solid waste services, parking operations, recreation and culture, licensing, bylaw enforcement and general government. General government includes mainly the offices/departments of the Mayor and Council, Chief Administrative Officer, Corporate Administration, Communications, Finance, Planning and Development, Information Technology, Human Resources, as well as the City’s insurance premiums and General Operating Fund contingency budget;
- Annual allocations of money directly to the budget year’s capital/asset improvement projects; and
- Annual allocations of money to general fund reserves for the purpose of paying for future year expenditures (e.g. saving money for infrastructure upgrades and replacements) or to act as provisions for unexpected costs/revenue shortfalls. Putting money into reserves is a prudent best practice required by municipalities due to the significant investment in infrastructure and other capital assets that they have. These assets need to be maintained, upgraded or replaced in line with asset management plans to keep them safe and functioning well. If money is not available in reserves to do this work when required, municipalities have to rely on borrowing and government grants. If these external funding sources are not available, work needs to be deferred. This increases the risk of infrastructure failure, safety issues, potential legal claims, and higher costs that could have been avoided if the work was done as scheduled. It is important that municipalities are financially sustainable and having money in reserves to pay for asset/infrastructure renewals when needed, is necessary.

**Proposed 2020 General Fund Operating Budget – Base Budget Scenario**

The main funding source for the General Operating Fund is property taxes. The last Financial Plan, which covers the years 2019 to 2023, projected annual costs and funding sources to 2023. The 2020 property tax projected at that time was 2.75%. Since then, certain nondiscretionary cost increases and unanticipated revenue reductions have put further pressure on property taxes. Staff have undertaken significant review and analysis of the 2020 budget submissions to ensure they are reasonable and to identify other cost reductions and/or new revenues that could help pay for some of these increased expenditures and revenue reductions. Initial budget submissions from all City departments would have required a 2020 property tax increase of 9.5%. After a review of priorities and applying budget reductions, lower transfers to reserves and new revenues, the 2020 to 2024 Draft Financial Plan now reflects a 2020 property tax increase of 3.9%.

It is important to note that this base budget scenario reflects current service levels and includes no additional staff positions, except for a part-time Payroll Assistant needed to maintain current operations. The 2020 draft base budget scenario also incorporates a shift in Community Policing and Victim Services staff resources and this has no impact on property taxes. There is one additional regular full-time position included in the Water Utility component of the Draft 2020 to 2024 Financial Plan, and that is dealt with in a separate corporate report.

During the last year, Council and various Committees have identified some desired new initiatives and service level increases. These items, along with the budget impacts are presented later in this corporate report for the Finance and Audit Committee’s consideration.

As well, certain “one-time” budget requests are recommended to be funded from one-time funding sources (operating reserves), and those items are listed in this corporate report. Because operating reserves are limited, not all one-time budget requests are funded in the 2020 to 2024 Draft Financial Plan. Items not currently funded are also listed in this corporate report for consideration.

A 3.9% property tax increase has an impact of \$130 on an average detached single family home, and \$49 on an average strata property in the City.

**Main Reasons for Proposed 2020 Property Tax Increase (Base Budget Scenario)**

The following non-discretionary cost increases are incorporated into the draft 2020 Financial Plan:

Description	Amount	Property Tax Increase
Provision for staff wages and benefits	\$361,000	1.63%
Property Insurance Policy Premium (General Fund Portion only) – due to insurance market conditions, increased appraised values of City facilities, and new assets added. \$51,000 of this increase relates to the Pier.	\$86,700	0.39%

Contribution to Capital Works Reserve. Increase required due to higher appraised values of City facilities and addition of new assets such as the upgraded Pier Washroom and Memorial Park structures. The amount shown excludes \$90,000 now budgeted to be contributed to this reserve for the West Beach Parkade as it is being funded from parking revenues, not property taxes.	\$271,600	1.22%
RCMP Contract Costs	\$96,600	0.44%
Road, Streetlight & Traffic Signal Contract Maintenance, Supplies & Utilities	\$66,200	0.30%
Janitorial Contract Costs	\$45,500	0.20%
Legal Fees	\$35,000	0.16%
Contribution to Vehicle Replacement Reserve	\$26,300	0.12%
Part-time Payroll Assistant (2 days per week plus vacation coverage)	\$26,000	0.12%
Technology Software Maintenance Contracts	\$24,900	0.11%
Employee Training & Development (see comments below on how the property tax impact was subsequently mitigated)	\$32,700	0.15%
Tour de White Rock Traffic Safety Program	\$15,000	0.07%
Various other inflationary and miscellaneous cost increases	Various	

The following unanticipated revenue reductions, which required funding sources, are also incorporated into the 2020 draft budget:

<b>Description</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Estimated reduction in Centre for Active Living leased space cost recoveries and recreation program revenue, due to anticipated reduction in certain space being leased out and corresponding activity programming (still under negotiation).	\$86,900	0.39%
Sidewalk Patio Fee Revenue – due to longer-term reduction in rate. Council resolved to keep the competitive rate in effect for another three years. It was previously budgeted as a one-time reduction for one-year only.	\$67,000	0.30%

Planning Application Fee Revenue – reduction expected due to projected reduction in new development	\$35,000	0.16%
Small Communities Provincial Grant – funding formula is based on multi-year average BC Stats population and property assessments. White Rock’s grant has been decreasing and it is expected to gradually be reduced to nil as the population increases. The projected grant for 2020 is \$130,000. Once the formula result reaches \$100,000 the grant is reduced to nil.	\$25,000	0.11%

The property tax impact of the above listed items is an increase of 5.87%. As noted, this list only includes the more significant items. The total tax impact, including the remaining inflationary cost increases is higher than this. Various cost reductions are incorporated in the draft 2020 to 2024 Financial Plan to assist in funding some of these items. Proposed funding sources are also provided by adding new or increased revenues. Examples of these adjustments, which reduced the proposed property tax increase to 3.9% are as follows:

- New property tax revenues added from new development – this is incremental revenue to the City which reduces the budgeted property tax increase. A total of \$510,000 in new tax revenues is budgeted from new development in 2020, with \$305,000 allocated to the general fund operating budget (to reduce property taxes) and \$205,000 to the General Fund Infrastructure Reserve for capital projects.
- Increased the City’s investment income budget and applied more of this money to the general fund operating budget (to reduce property taxes) and less of it to the Infrastructure Reserve
- The pay parking revenue budget has been increased to recover related inflationary costs and the budgeted allocation to the Capital Works Reserve for the West Beach Parkade. The expectation is that waterfront parking activity will increase now that construction of the new facilities is complete and there is added parking capacity. The proposed 2020 waterfront parking revenue budget is expected to be achieved once the level of activity returns to what it was in 2016 (before the construction started). The added capacity provides the opportunity to exceed that level.
- Reduction in facility utility costs due to the installation of high efficiency heaters
- Funding \$20,000 of the \$30,000 increase in the employee training and development budget from an operating reserve (and replacing it with property taxes over the next two years)
- Increased the RCMP contract budget allowance for vacant positions from \$100,000 to \$150,000 (Projected 2019 budget surplus is \$600,000)
- Increased fees charged to developers to recover the increased cost of conducting related property surveys



### **Other Proposed Fee Increases:**

This 2020 to 2024 Draft Financial Plan also incorporates the following fee increases:

- Increase in Solid Waste Fee of \$6, from \$331 to \$337 to cover inflationary cost increases of providing these services
- Institute a 2<sup>nd</sup> tier of parking fines for safety related offences – currently all parking offence fines are the same, whether it is pay parking violation or a safety offence (\$60 with an early payment discount of \$30). It is proposed that the fine levels for safety related offences (such as parking in a bus zone, in a fire lane, within 10 meters of a crosswalk, in front of or within one meter of a driveway etc.) be increased to \$80 with an early payment discount of \$25. The goal is to encourage more compliance.
- Reduce the early payment discount for Tier 1 parking fines (eg. pay parking) to \$25. Again, the goal is to encourage compliance.
- Staff are also examining options of further temporary parking restrictions in the Town Centre area to better deal with construction contractor vehicle parking. Research is underway on an option involving a new fee to be charged to developers, to offset corresponding additional enforcement costs. Staff will report further on this, including possible amendments to the 2020 to 2024 Draft Financial Plan, once the research is complete
- Increase the Secondary Suite Service Fee by \$10, from \$300 to \$310. Secondary Suite Service Fees are used as a funding source for certain capital projects.
- Increases in other miscellaneous fees to recover inflationary cost increases

The above proposed fee increases require amendments to various bylaws such as the Fees and Charges Bylaw, and Secondary Suite Service Fee Bylaw. It is planned that these bylaw amendments will come forward in late February, when the 2020 to 2024 Financial Bylaw is also expected to be presented to Council for the appropriate readings.

The Draft 2020 to 2024 Financial Plan assumes that *White Rock Business Improvement Area Bylaw 2019, No. 2311* is adopted with no amendments. If this bylaw is amended or not adopted, the Draft 2020 to 2024 Financial Plan will have to be adjusted.

### **Building Permit Revenue**

Municipal accounting and budgeting for building permit revenue is not the same as other types of revenues. When building permit funds are received for development projects that will take more than one year to complete, they are temporarily held in a “deferred” account, and recorded as revenue in the City’s books as the project construction proceeds and related inspections occur. This means that the amount of building permit revenue budgeted on a year-by-year basis, depends on both the amount of cash received and the timing of planned construction.

Due to major development project approvals over the last few years, the City has a significant amount of “deferred” building permit revenue that will be recognized as revenue over the next few years, as the projects proceed. The 2020 to 2024 Draft Financial Plan reflects staff’s best estimate of the timing of recognizing this revenue based on information available. This level of development and related building permit revenue is considered extraordinary and not sustainable on a long-term basis. Therefore, these funds are proposed to be used to pay for costs that are “one-time”, or directly related to work associated with this high level of development activity.

Last year Council approved that this one-time spike in building permit revenue be used to fund certain expenditures in 2019 to 2023. These items are still in the Draft 2020 to 2024 Financial Plan:

Full-Time Plans Examiner staff position	This was initially approved in 2018. It is funded to 2024 from this source in the Draft Financial Plan.
Full-Time Engineering/Public Works Inspector staff position	This was approved in the 2019 to 2023 Financial Plan. It is funded to 2024 from this source in the Draft Financial Plan.
Corporate advertising budget increase	This was approved in 2018. It is funded to 2024 from this source in the Draft Financial Plan.
Engineering Co-op student to assist with Strategic Transportation Plan	This was approved in the 2019 to 2023 Financial Plan for 2020. It is partially funded by a federal grant.
Temporary Full-Time Human Resource Advisor	One-year term position. This was approved last year for 2020.
Temporary employee health and safety assistance	Casual or contract help with completing employee safety assessments and related procedures. This was approved in the 2019 to 2023 Financial Plan for 2020

Most of this “one-time” building permit revenue that is remaining (after funding the above items) is budgeted to be put into the General Fund Infrastructure Reserve and used to fund capital projects that are in the Draft 2020 to 2024 Financial Plan. A small amount is planned to be put into an operating reserve as well, to provide a funding source for future year one-time operating budget requests. However, it should be noted that due to possible timing differences (i.e. if progress made on large development construction projects is different from staff’s current assumptions) this money might not be available in the years noted.

**Community Amenity Contributions**

The 2020 to 2024 Draft Financial Plan assumes that \$2.88M in Community Amenity Contributions (CACs) will be received in 2020. The timing of this is staff’s best estimate, based on information available at this time. Overall, \$6.98M in CACs is projected to be received over the next four (4) years, including the \$2.88M budgeted in 2020. Possible uses of these funds will be dealt with in the Draft 2020 to 2024 Financial Plan - General Fund Asset Improvement Budget corporate report.

**Other Funded “One-Time” Operating Budget Requests (Base Budget Scenario)**

As stated previously, it is appropriate to fund “one-time” operating budget requests from one time funding sources, rather than increase property taxes for these purposes. An appropriate one-time funding source is money in an operating reserve or the City’s accumulated surplus fund. The main one-time costs recommended to be funded in 2020 from these sources, and reflected as such in this Draft Financial Plan are as follows:

Sea Festival – once again, this is proposed to be funded on a one-time basis, rather than permanently with a property tax increase at this time. Funding this permanently with an associated property tax increase should be considered during the 2021 to 2025 Financial Plan process. The total expense included in the 2020 draft budget is \$85,000. The amount shown is net of a budgeted \$15,000 in contributions.	\$70,000
Snow Birds Special Event	\$30,000
Temporary staff resources to assist with implementation of the new “Perfect Mind” recreation program and facility booking software system: <ul style="list-style-type: none"> <li>• Temporary Recreation Programmer for 8 months - \$52,200</li> <li>• Additional Recreation and Culture Department casual staff to backfill employees on training and orientation - \$46,000</li> <li>• Temporary Part-Time Finance Department assistance to help develop and implement related financial processes - \$19,200</li> </ul>	\$117,400
Summer student to assist the Planning and Development Department with various public engagement and policy initiatives. The amount shown is net of a HRDC Summer Student grant.	\$15,000
Chief Administrative Officer Recruitment	\$45,000
Employee Benefits Consultant – to assist the Human Resources Department with managing employee benefits and related costs. This was approved in the 2019 to 2023 Financial Plan, for 2020.	\$10,000
Note - Unused budgets for items funded on a one-time basis in 2019 that are not complete at the end of 2019 will be carried over to the 2020 budget when the 2020 to 2024 Financial Plan is amended in April 2020. Examples include the following (amounts shown are the full amounts budgeted in 2019): <ul style="list-style-type: none"> <li>• Solid Waste Review - \$75,000</li> <li>• Railway Relocation - \$75,000</li> <li>• Economic Development Strategy - \$60,000</li> <li>• Temporary Part-time Economic Development Officer - \$50,000</li> <li>• OCP Review (Town Centre component) - \$50,000</li> </ul>	

**Service Level Increases and New Initiatives Not Funded in the Draft 2020 to 2024 Financial Plan**

The following service level increases are recommended by staff and presented for Council’s consideration. These items and amounts are not included in the 2020 draft budget.

Description	Amount	Property Tax Impact
There was a Purchasing Officer staff position added in the City’s current Financial Plan beginning in 2020. Due to the unexpected items now needing to be funded staff have not included it in the 2020 draft base budget. 65% of this position’s salary would be allocated to the general fund (amount shown) and 35% to the City’s utility budgets. If not funded in 2020, it will be included in a future year in the draft 2020 to 2024 Financial Plan.	\$64,900	0.29%
Additional Bylaw Enforcement staff hours to deal with various issues such as dogs on the promenade, out of town business licences etc.	\$30,000	0.14%
New regular full-time Project Engineer staff position. This position will coordinate various Engineering, Facilities and Parks capital projects, as well as assist in processing permit applications. 35% of this position’s salary will be charged to the general fund operating budget (amount shown) and 65% to various capital projects. If this is approved, certain capital project budgets will be reduced by a total of \$60,000 annually due to efficiencies and a lower hourly rate for this staff position compared to what is currently included in the capital project budgets for contracted engineering consultants. If approved, the capital budget savings will total \$300,000 from 2020 to 2024.	\$45,000	0.20%

There have been some desired new initiatives and service level increases identified by Council, Committees of Council, and staff that require additional ongoing operating budget resources. These items, which are listed below, are not funded in the Draft 2020 to 2024 Financial Plan and are presented for Council’s consideration:

Council Committee Support	Amount	Property Tax Impact
Convert Temporary Full-Time Committee Clerk position to Regular Full-Time. The property tax impact will be realized over two years. The amount shown is the property tax impact for 2020, and an additional lift of \$34,000 will be needed in 2021.	\$34,400	0.15%
Increase budget for Volunteer Appreciation Recognition Event. This is in addition to a \$2,800 increase included in the base budget scenario.	\$3,200	0.01%

In addition, staff have initiated action to hire an additional 15 month Temporary Full-Time Committee Clerk at a cost of \$92,000 (including the cost of a workstation). This is being funded from the 2019 budget.		
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<b>Communications</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Convert Temporary Full-Time Communications Clerk to Regular Full-Time. The property tax impact will be realized over two years. The amount shown is the property tax impact for 2020, and an additional lift of \$27,000 will be needed in 2021.	\$52,900	0.24%

<b>Policing</b>	<b>Amount</b>	<b>Property Tax Impact</b>
The RCMP detachment has requested an additional full-time police officer, increasing the approved compliment to 26 members. This will assist in dealing with the increased complexity of policing due to changes in technology, law, privacy rights and community needs. The detachment received an increase of two (2) members in 2018. An additional Police Support Clerk position was also added in 2018. The amount shown includes wages, benefits, training, and other RCMP headquarters administrative costs that are allocated to the City based on the number of approved police officers.	\$146,100	0.66%

<b>Special Events</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Hire a Part-Time Special Events Assistant. This is needed to support the increased level of special events planned for 2020. This assumes that the planned level will continue in future years.	\$42,100	0.19%
Buskers Festival – this was funded on a one-time basis in the past. An ongoing funding source is required to continue with this event on an annual basis in the future. The amount shown is net of \$1,800 in funding that would be budgeted from contributions.	\$18,200	0.08%
Municipal Operations budget increase needed to support the level special events planned for 2020. An ongoing funding source is needed if this level is to continue. Related costs include garbage removal, signage, assistance with setups/take downs etc.)	\$18,500	0.08%

<b>Grant and Fee for Services</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Earlier this year Council received a request from the White Rock Museum and Archives Society to increase its annual grant by \$50,000. The grant budgeted in the 2020 draft budget is \$122,700 which includes an inflationary increase compared to 2019.	\$50,000	0.23%
The City’s agreement with the South Surrey/White Rock Chamber of Commerce expires on December 31, 2019. It has requested an increase in its fee for services from \$5,600 in 2019 to \$15,000, beginning in 2020. There is currently \$5,000 included in the 2020 draft budget for this purpose.	\$10,000	0.05%

<b>Parks Maintenance – funds requested to provide the level service Council indicated it would like</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Increase budget to allow for improvement maintenance of hillside walkways. Council directed that this be considered in response to a delegation presentation.	\$30,000	0.14%
Add a new regular full-time Trades Gardner staff position	\$93,800	0.42%
Increased budget for the purchase of perennials and annuals, as well as related materials and supplies.	\$40,000	0.18%
Increase compliment of casual and seasonal temporary full-time staff.	\$92,400	0.42%
Increase budget for more technical training of Parks staff	\$5,000	0.02%

**One-Time Requests Not Funded in the 2019 to 2023 Draft Financial Plan**

At this time, the following requests are not funded in the Draft Financial Plan, and are presented for Council’s consideration. If Council wishes any of these to be funded, an amendment to the 2020 to 2024 Draft Financial Plan will be required.

Development of a Heritage Strategy. Council endorsed this Committee recommendation for funding consideration. Council was not aware of the cost implications at the time. The Director of Recreation and Culture has provided this cost estimate.	\$80,000
Development of a Heritage Home Inventory. Council endorsed this Committee recommendation for funding consideration. Council was not aware of the cost implications at the time. The Director of Recreation and Culture has provided this cost estimate.	\$110,000

### **Other Items Not Incorporated into the 2020 to 2024 Draft Financial Plan**

There has been a suggestion to consider replacing additional contracted assistance with in-house staff, similar to the Project Engineer position request. This item is noted for the Committee's information and discussion.

### **2020 Fraser Valley Regional Library Levy**

The City is a member of the Fraser Valley Regional Library (FVRL) system. FVRL staff manage and operate the White Rock Library. The City provides the building accommodation and maintains it. The City is assessed a FVRL levy every year, for the management and operation of the Library. The 2020 White Rock levy, which has received FVRL Board approval is \$977,800. This is \$19,734 or 2.1% higher than in 2019. This figure has been incorporated into the Draft 2020 to 2024 Financial Plan. It is shown as a separate levy on the City's annual property tax notices.

### **Projected Operating Budgets for 2021 to 2024**

Several other assumptions were made in order to project the City's General Fund Operating Budget revenues and expenditures over the four (4) years, 2021 to 2024. Examples include the following:

- For 2021 onwards, the rate of inflation is assumed to be 2% per year;
- One (1) additional Firefighter is assumed to be hired in 2021 and one (1) in 2022 (this was approved in the last Financial Plan for the same years);
- Revenues from new development are based on information currently available on previously approved projects and related construction timing, with no other major developments assumed at this time; and
- The lease with the BNSF Railway Company which expires on July 31, 2023 is renewed with no change in the annual lease payment

Based on a proposed 3.9 % property tax increase for 2020, the following tax increases are projected in future years at this time:

- 2021 – 2.40%
- 2022 – 2.42%
- 2023 – 2.28%
- 2024 – 2.59%

### **Public Consultation Process**

The *Community Charter* requires that there be a process of public consultation before financial plan bylaws can be adopted. The legislation does not define what this process should be. It has been the City's practice to request written comments and also to schedule a public meeting to receive comments on its Financial Plans. It is assumed that this practice will continue and an advertisement to that effect will be placed in the newspaper in due course. It would also be helpful if the Finance and Audit Committee can advise staff if there are any specific items related to the 2020 to 2024 Draft Financial Plan that they would like comment on.

## **OPTIONS**

The following options are available for the Finance and Audit Committee’s consideration:

1. To endorse the General Fund Operating Budget as presented, and base the public consultation process on the documents presented.
2. To amend the Draft Financial Plan General Operating Budget and base the public consultation process on the amended assumptions and figures.

## **CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the 2020 to 2024 Draft Financial Plan figures and assumptions as presented in this corporate report for the General Fund Operating Budget and direct staff to proceed with a public meeting and placing an advertisement in the newspaper requesting comments.

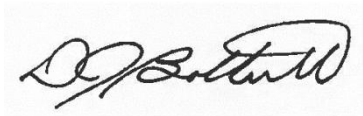
Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

### **Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.



Dan Bottrill  
Chief Administrative Officer

Appendix A: 2020 to 2024 Draft Financial Plan General Fund Operating Budget



**City of White Rock Draft 2020 - 2024 Financial Plan  
General Fund Operating Budget**

	2019 Budget	2020	2021	2022	2023	2024
Revenues:						
Municipal Property Taxes	\$ 22,195,600	\$ 23,571,400	\$ 24,751,100	\$ 25,920,500	\$ 26,746,800	\$ 27,588,600
Regional Library Levy	958,066	977,800	997,400	1,017,300	1,037,600	1,058,400
BIA tax Levy	356,500	337,000	343,000	350,000	357,000	364,000
Grant in Lieu of Taxes & Utility Levies	274,700	280,200	285,800	291,500	297,300	303,200
Fees & Charges						
Recreation and Culture Programs	1,603,400	1,448,300	1,482,600	1,517,700	1,553,700	1,590,600
Solid Waste User Fees	1,355,400	1,383,700	1,411,600	1,440,000	1,468,600	1,497,800
Engineering and Operations	175,000	206,200	210,300	214,500	218,800	223,200
Own/Other Sources						
Tax Penalties/Interest	230,000	245,000	245,000	246,000	246,000	246,000
Cell Tower Rentals	64,500	32,200	64,800	65,200	66,000	66,900
Property Rentals	170,800	159,100	161,300	163,500	165,700	167,900
Business Licences	531,000	525,000	530,000	535,000	540,000	545,000
Building Permits	3,970,000	4,322,000	2,747,000	1,345,000	1,275,000	1,275,000
Parking	3,404,700	3,522,200	3,554,800	3,587,800	3,621,300	3,655,200
Net Investment Income	945,000	995,000	995,000	995,000	995,000	995,000
Community Amenity Contributions	8,696,000	2,880,000	3,600,000	250,000	250,000	-
Repayment of Surplus from Water Fund	35,000	35,000	35,000	35,000	35,000	35,000
Other	2,585,500	2,703,200	2,742,800	2,802,400	2,852,400	2,907,500
Government Grants	543,900	523,400	523,800	523,800	529,500	529,500
<b>Total Revenues</b>	<b>\$ 48,095,066</b>	<b>\$ 44,146,700</b>	<b>\$ 44,681,300</b>	<b>\$ 41,300,200</b>	<b>\$ 42,255,700</b>	<b>\$ 43,048,800</b>
Transfers from Reserves:						
Police Equipment Reserve	21,600	-	-	-	-	-
Economic Development Reserve	110,000	-	-	-	-	-
Traffic Fine Revenue Sharing Reserve	4,000	3,600	-	-	-	-
Other Operating Reserves	1,609,300	800,800	222,500	291,400	212,900	220,500
Appropriation from surplus	1,196,000	-	-	-	-	-
<b>Total Transfers From Reserves</b>	<b>\$ 2,940,900</b>	<b>\$ 804,400</b>	<b>\$ 222,500</b>	<b>\$ 291,400</b>	<b>\$ 212,900</b>	<b>\$ 220,500</b>
<b>Total Revenues &amp; Transfers from Reserves</b>	<b>\$ 51,035,966</b>	<b>\$ 44,951,100</b>	<b>\$ 44,903,800</b>	<b>\$ 41,591,600</b>	<b>\$ 42,468,600</b>	<b>\$ 43,269,300</b>

	2019 Budget	2020	2021	2022	2023	2024
Expenditures:						
Fire	4,280,100	4,320,100	4,532,600	4,751,300	4,882,800	5,018,800
Police	6,044,300	6,099,100	6,260,300	6,437,400	6,620,100	6,791,600
Parking	1,500,800	1,542,300	1,564,100	1,586,400	1,609,100	1,632,300
Permits, Licencing & Bylaw Enforcement	1,460,400	1,383,100	1,410,800	1,439,000	1,467,800	1,497,200
Parks	2,241,600	1,975,100	2,014,100	2,053,900	2,094,500	2,135,900
Garbage, Recycling & Green Waste	1,456,700	1,477,000	1,499,600	1,529,700	1,560,200	1,591,300
Transportation and Other Operations	4,788,400	4,530,100	4,599,800	4,691,700	4,785,700	4,881,400
Recreation and Culture	4,036,266	3,955,800	3,793,900	3,869,700	3,947,100	4,026,100
General Government (Note 1)	7,224,400	7,310,200	7,251,100	7,563,100	7,654,800	7,870,300
City Rental Properties	44,400	36,500	15,400	13,800	14,100	14,400
Total Expenditures	\$ 33,077,366	\$ 32,629,300	\$ 32,941,700	\$ 33,936,000	\$ 34,636,200	\$ 35,459,300
Transfers to Reserves:						
Capital Works Reserve	998,100	1,359,700	1,427,100	1,495,800	1,555,500	1,616,500
Equipment Replacement Reserve	583,100	615,800	638,800	651,600	664,700	677,900
Community Amenity Contribution Reserve	8,696,000	2,880,000	3,600,000	250,000	250,000	-
Other reserves						
Pier Preservation Reserve	64,500	32,200	64,800	65,200	66,000	66,900
Community Work Fund Reserve (Gas Tax)	115,800	114,800	120,300	120,300	126,000	126,000
Computer Replacement Reserve	100,000	100,000	105,000	105,000	110,000	110,000
Police Equipment Reserve	10,000	10,000	10,000	10,000	10,000	10,000
Roadworks Reserve	685,500	654,300	667,400	900,700	954,300	1,009,000
Buena Vista Rental Property Reserve	10,600	-	-	-	-	-
Infrastructure Reserve	2,621,800	3,338,200	1,968,200	451,200	406,200	411,200
Secondary Suite Service Fee Reserve	342,000	365,000	375,000	385,000	395,000	405,000
Council Technology Reserve	-	3,000	3,000	3,000	3,000	3,000
Climate Action Revenue Incentive Program Reserve	20,000	20,000	20,000	20,000	20,000	20,000
Civic Election Reserve	20,500	20,500	20,500	-	20,500	20,500
Other Operating Reserves	1,255,800	153,400	155,400	125,400	55,400	52,000
Surplus Repayment from Water Fund	35,000	35,000	35,000	35,000	35,000	35,000
General Revenue Allocation to Asset Improvements	2,371,700	2,619,900	2,751,600	3,037,400	3,160,800	3,247,000
Repayments of Accumulated Surplus	23,700	-	-	-	-	-
Principal payments on capital leases	4,500	-	-	-	-	-
Total	\$ 17,958,600	\$ 12,321,800	\$ 11,962,100	\$ 7,655,600	\$ 7,832,400	\$ 7,810,000
Total Expenditures & Transfers	\$ 51,035,966	\$ 44,951,100	\$ 44,903,800	\$ 41,591,600	\$ 42,468,600	\$ 43,269,300

Notes: 1) General Government includes offices of Mayor & Council, Chief Administrative Officer, Corporate Administration, Communications, Finance, Planning & Development, Information Technology, Human Resources, & Contingency.

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** December 9, 2019

**TO:** Finance and Audit Committee

**FROM:** Sandra Kurylo, Director of Financial Services

**SUBJECT:** 2020 to 2024 Draft Financial Plan – General Fund Asset Improvement Budget

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**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the corporate report dated December 9, 2019, from the Director of Financial Services, titled “2020 to 2024 Draft Financial Plan – General Fund Asset Improvement Budget”;
  2. Endorse the presented Draft Financial Plan figures and assumptions for the General Fund Asset Improvement Budget or provide direction on amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to introduce and obtain the Finance and Audit Committee’s endorsement of the General Fund Asset Improvement component of the City’s Draft 2020 to 2024 Financial Plan.

**PAST PRACTICE / POLICY / LEGISLATION**

The *Community Charter* requires that the 2020 to 2024 Financial Plan Bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five-year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five-year financial plans in early spring of the budget year.

**ANALYSIS**

Attached, as Appendices A to C, are documents detailing staff’s recommendations regarding projects and funding sources on the General Fund Asset Improvement component of the Draft 2020 to 2024 Financial Plan. Amounts budgeted in 2019, with some updates, are also shown for information. Several of these projects were not completed during 2019 and funding

required to be carried over to 2020 to complete the work will be added to the 2020 to 2024 Financial Plan once the final 2019 figures are available. This is expected to be in mid-April.

Asset improvement projects include capital projects (e.g. infrastructure/equipment upgrades and replacements, the construction or purchase of new assets etc.), major maintenance work and certain infrastructure related studies/masterplans. This section of the 2020 to 2024 Draft Financial Plan does not include asset improvement work related to sanitary and storm sewers, and water infrastructure, as these are dealt with in the respective utility budgets.

There are several sources of funding used to pay for General Fund asset improvements. These include annual allocations of general revenue, money that has been saved in reserves, development cost charges (DCCs), contributions/donations, grants and debt.

Funding sources have been identified for all projects in the proposed plan and are summarized on the last page of the project list (Appendix A). Also attached, as Appendix B, are details on the funding sources for each project in each year of this Draft Financial Plan. Appendix C contains projected balances of the City's General Fund asset improvement reserves at the end of each year, after money is removed in the years budgeted to be spent on applicable projects. These projections are based on information available at this time. They also include projected amounts to be put into these reserves every year, and assumed interest earned where applicable. Some of the money projected to be put into reserves is based on assumptions regarding the timing/schedules of large development project construction. If the actual timing differs from the assumed timeframes, these funds may not be available in the years noted and the City's asset improvement projects they are budgeted to fund may need to be re-phased. Examples are projected receipts going into the Community Amenity Contribution Reserve and "one-time" building permit funds budgeted to be put into the Infrastructure Reserve.

Many of the proposed General Fund asset improvement projects are necessary for public safety and/or involve the upkeep and ongoing replacement of the City's current infrastructure or equipment.

### **2020 to 2024 Draft Financial Plan – General Fund Asset Improvement Projects**

The proposed General Fund Asset Improvement Projects total \$57.2M over the five (5) years, with annual amounts ranging from \$6.5M to \$21.1M. This does not include the unspent budgets/funding that will be carried over from 2019's budget to 2020, to complete certain projects that were either not started or started but not finished in 2019. At this time it is expected that funding for approximately 40% of the 2019 projects will be carried over to 2020. Examples are the Marine Drive Hump Micro Pile Installation, Strategic Transportation Plan Update, certain road and intersection upgrades and the Facilities Masterplan Update. These carry-over budgets and funding sources will be added to the 2020 to 2024 Draft Financial Plan when final 2019 figures are available.

The project cost figures included in 2020 to 2024 Draft Financial Plan are staff's best estimates at this time. In some cases, cost estimates may be adjusted as more information becomes available about the project. Major projects and assumptions are as follows.

### **Roadworks and Other Strategic Transportation Plan Projects**

A major undertaking in 2020 will be the updating of the City's Strategic Transportation Plan. Although this was budgeted in 2019, the work will continue into 2020. This will update the needs and priorities with respect to future roadworks and pedestrian safety improvements in the City. Funding allotments have been included in the Draft 2020 to 2024 Financial, with more details to be added once this study update is complete.

Design of Johnston Road Reconstruction Phase 2 (Russell to Thrift), is budgeted to be done in 2020, but construction is not budgeted until 2021. This is because the related utility works cannot be undertaken until Bosa Properties completes certain portions of their infrastructure work related to the Miramar development. Phase 3 of Johnston Road Reconstruction (Thrift to Roper) is not planned to be started until after 2024 at this time.

A number of the east side road upgrades that were budgeted in 2019 were not started, and the funds will be carried over to the 2020 budget.

### **Phase 2 Pier Restoration**

This work was originally budgeted to start in 2019 and be completed in 2020. The total budget is \$11.6M with the following funding sources:

Federal/Provincial Grant	\$8.00M
Fundraising Proceeds/Donations	\$2.00M
Community Amenity Contributions (CACs)	\$1.27M
Insurance Proceeds	\$0.33M
Total	\$11.60M

Preliminary design work has begun, however no further funds can be committed until a grant is approved and sufficient donations are raised. The City is waiting for a response to the application that was submitted under the *Investing in Canada Infrastructure Program – Community, Culture and Recreation* grant program (73.33% funding). This could potentially provide Phase 2 funding of up to \$8.5M. Fundraising is underway by the Friends of the Pier campaign.

An amount of \$600,000 is included in the above cost estimate for the West Wharf replacement. Of this amount, approximately \$330,000 will be funded from insurance proceeds if the work is complete and claims are submitted prior to December 20, 2020 (two years from the storm event). This is assumed to be the case in the Draft 2020 to 2024 Financial Plan. In order for that deadline to be met, a decision will have to be finalized on the future of the marina soon. If the City decides not to reconstruct the West Wharf, the insurance proceeds will be significantly less, only amounting to the cash value of the infrastructure. If the City pursues replacing the West Wharf, it may be possible to obtain an extension of the December 2020 deadline, but there is no guarantee that it will be approved.

If grant funding is not approved for the Pier and Council wishes to still go forward with this work, it may wish to amend the funding sources substituting the grant funds with CACs. However that adjustment is not recommended until a decision on the grant application is known.

### **City Hall**

As Council is aware, there are several issues with respect to City Hall. The building is operating beyond its useful life, does not meet seismic standards, and does not have the capacity needed to house City staff. In March 2019 Council resolved that a business analysis be undertaken with respect to the replacement of the building, to determine a needs assessment, available options and other uses of the existing City Hall (site/precinct) and costs. This work is not yet complete, however the seismic review is being updated as a first step. At this time, pending a decision on the next steps, funding allotments of \$1.5M are included in both 2020 and 2021 in the Draft

Financial Plan for this purpose. Significant funding will be needed to replace City Hall. It is appropriate to use CACs for this purpose.

### **Solid Waste Vehicle Replacements**

The entire fleet of solid waste vehicles is due for replacement in 2020. The Draft 2020 to 2024 Financial Plan includes the replacement of these five (5) vehicles in 2020, for a total cost of \$966,000, funded from the Vehicle Replacement Reserve. These vehicles will not be purchased until the Solid Waste Study is complete, and the future of solid waste service delivery is confirmed.

### **Facilities Masterplan Update**

An update of the City's Facilities Masterplan was budgeted in 2019. Work has been initiated, but this will not be completed until 2020. This will evaluate the conditions of all City facilities and provide a recommended plan of approach, with priorities, on work needing to be done over a period of years. While there are some itemized facility upgrades included in the 2020 to 2024 Draft Financial Plan this Masterplan Update needs to be completed before further priorities can be identified. As a result, general funding allocations have been included for implementation of the Facilities Masterplan with details to follow once the Masterplan update is completed.

### **Waterfront All Abilities Park**

This project is in the City's 2019 to 2023 Financial Plan for 2021, with a budget of \$300,000 funded from contributions. Staff believe that a more realistic cost estimate for the scope of work envisioned is \$1M, so the budget has been increased to that amount in the Draft 2020 to 2024 Financial Plan (all funded from contributions). At this time, this park is planned to be located in one of the parking lots on East Beach, and an amount of \$1M is budgeted as a provision to purchase some land to help replace some of the displaced parking spaces. The proposed funding sources for this possible land purchase are CACs (\$700,000) and a capital reserve (\$300,000).

### **MacCaud Park Upgrade**

This is a new project which is included in the Draft 2020 to 2024 Financial Plan in 2020 at a cost of \$750,000. The scope of work includes the installation of six (6) pickle ball courts, pathways, a play feature, ornamental gardens, and trees. The proposed funding source is CACs.

### **New Financial System**

Last year Council approved a \$1.5M budget to replace the City's Financial System in 2021. This is still included in the 2020 to 2024 Financial Plan, for the same year. The City's current financial system, which has been in use since 2002, is nearing the end of its useful life. The City's needs have evolved and have become more complex since then, and technology has advanced significantly. A new financial system, which incorporates current technology, and supports efficient and effective business processes is needed.

### **Funding Sources**

Many General Fund projects in this Draft Financial Plan are funded from general revenue and City reserves. There is no new debt (internal or external) included in this portion of the Draft Financial Plan.

Attached, as Appendix C, is a summary of projected General Fund Asset Improvement Reserves, based on information and assumptions in this Draft Financial Plan. If actual results are different than the information these assumptions were based on, the figures will change. An example is the amount of CACs available as the timing of when these monies are received depends on the progress made on certain development projects.

Also, it is noted that the City has a substantial amount of Development Cost Charges (DCCs) on-hand, in particular for Parks. These monies can only be spent on projects included in the City’s DCC Bylaw. The City’s DCC Bylaw is outdated and needs to be amended to reflect current priorities so this money can be spent. This work was budgeted in 2019, but will be carried over to 2020 and made a priority for next year.

**Projects Not Included in 2020 to 2024 Draft Financial Plan**

On November 4, 2019 Council endorsed certain Marine Drive Task Force recommendations for funding consideration. Of the items endorsed, the following ones are currently not included in the Draft 2020 to 2024 Financial Plan:

Description	Preliminary Cost Estimate
Pier Enhancement – two mid-section rest/stopping areas (bulges)	\$1.2M to \$1.4M
Creating flexible (all-season/all-ages) public space on Marine Drive – assumed to be comprised of canopies	\$2M to \$4M
Extension of Pier over breakwater	Unknown

It is appropriate to fund this type of infrastructure from CACs. Using CACs as a funding source is also appropriate for the replacement of City Hall and the Phase 2 Pier Restoration. Feedback from the upcoming CAC Council Forum is expected to identify other possible uses for uncommitted CACs. At this time, based on the amount of CACs received to date and interest earned, there is approximately \$6.5M available and not committed in this Draft 2020 to 2024 Financial Plan. This figure is projected to increase to \$13.5M, based on assumed receipts for the remainder of 2019 to 2021 (including \$240,000 earmarked for public parking in the Town Centre), or \$14M to 2024.

**Final 2020 to 2024 Financial Plan Amendment**

A final amendment to the 2020 to 2024 Financial Plan Bylaw will come forward in April 2020 with details on incomplete 2019 capital project budgets and funding sources to be carried over to 2020.

**OPTIONS**

The following options are available for the Finance and Audit Committee’s consideration:

1. To endorse the General Fund Asset Improvement Budget as presented, and base the public consultation process on the documents presented.
2. To amend the Draft Financial Plan General Fund Asset Improvement Budget and base the public consultation process on the amended assumptions and figures.

**CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the presented 2020 to 2024 Draft Financial Plan figures and assumptions for the General Fund Asset Improvement Budget and direct staff to proceed with a public meeting and request for written comments.

Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

**Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.



Dan Bottrill  
Chief Administrative Officer

Appendix A: 2020 to 2024 Draft Financial Plan General Fund Asset Improvement Projects

Appendix B: 2020 to 2024 Draft General Fund Asset Improvement Projects with Funding Sources

Appendix C: Projected General Fund Asset Improvement Reserves



**City of White Rock 2020 - 2024 Financial Plan  
General Fund Asset Improvement Projects**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP				
<b><u>Municipal Engineering &amp; Operations</u></b>													
Pavement Condition Analysis		25,000										25,000	
Pavement Overlays	377,000	400,000	<b>400,000</b>	500,000	500,000	500,000	500,000	500,000	500,000	500,000		2,300,000	
Roadworks													
Marine - Finlay to Stayle			442,000									442,000	
Marine - High to Bishop	39,000												
Marine - High to Anderson			458,000									458,000	
Marine - Oxford to Anderson			<b>369,000</b>									369,000	
Marine - Bishop to Terry			812,000									812,000	
Marine & Nichol Intersection Improvements		110,000										110,000	
Kent - Buena Vista to Pacific				710,000								710,000	
Parker - Thrift to Pacific			<b>296,000</b>	846,000								1,142,000	
Parker - Pacific to Columbia	7,000												
Maple - Pacific to Columbia	6,000												
Lee - Pacific to Columbia	6,000												
Johnston - North Bluff to Russell	11,000												
Johnston - Russell to Thrift		60,000	2,863,000									2,923,000	
Johnston and Russell Wheelchair Ramps	140,000												
Johnston Road Tree Light Replacements	74,000												
Johnston - Russell to Thrift (Light Pole Replacements)	63,000												
Johnston - Thrift to Roper (Light Pole Replacements)	240,000												
Johnston Road LED Crosswalk		50,000										50,000	
Thrift - Johnston to Vidal	498,000												
North Bluff & Oxford Intersection Improvements	90,000												
Buena Vista - 15367 Buena Vista						53,000						53,000	
Buena Vista - Best to Johnston													383,000
Columbia - Parker to Stayle	186,000												
Columbia - Habgood to Parker	101,000	99,000										99,000	
Columbia & Maple Improvements									<b>200,000</b>			200,000	
Habgood - Pacific to Columbia	618,000												
Pacific - Maple to Parker	5,000												
Pacific - Habgood to Ewson	100,000												
Prospect - Foster to Johnston		50,000	500,000									550,000	
George - Thrift to Russell			139,000									139,000	
Best - Thrift to Russell				266,000								266,000	
Russell - Best to Fir													287,000
Royal - Johnston to Fir										350,000		350,000	
Blackburn Crescent - Archibald to High	250,000												
Martin - Buena Vista to Victoria									20,000	1,207,000		1,227,000	
Saturna - Archibald to North Bluff	110,000												
Victoria Road Realignment							140,000					140,000	

**Note:** For 2020 to 2024 projects, figures printed in *italics* are partially or fully funded from grants and/or contributions

**Municipal Engineering & Operations**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP		FP		FP		FP		FP			
Other													
Development Coordinated Works	45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	
North Bluff Sidewalk Replacement - Centennial Oval		80,000										80,000	
Marine Drive Hump Vegetation Replacement	250,000											-	
Marine Drive Hump Micro Pile Installation	1,200,000											-	
Miscellaneous Retaining Wall Improvements	40,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	450,000	
Semiiahmoo Retaining Wall Replacement	100,000											-	
Victoria Retaining Wall Repairs Foster to Vidal												-	150,000
DCC Bylaw Review	20,000		20,000					20,000				40,000	
Traffic Safety Review	37,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000	
Street Lighting Program	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	240,000	
Bus Stop Accessibility	110,000											-	
Strategic Transportation Plan Update	200,000											-	
Other Strategic Transportation Plan / DCC Bylaw Projects (25% DCC's, 75% Other Sources)	500,000	500,000	500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	6,500,000	
Miscellaneous Road/Pedestrian Improvements not in STP	50,000	60,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000	360,000	
Vehicle Fleet & Equipment Replacements													
Public Works Polaris Ranger Electric Utility Vehicle Unit #103	18,000											-	
Public Works Ford 550 SD Mini Dump Unit #133	83,000											-	
Public Works Ford F350 Flatdeck Unit #136 (replacement vehicle will be a mini dump)		350,000	75,000									75,000	
Public Works Sterling Street Sweeper Unit #140												350,000	
Public Works Ford F450 Flatdeck Unit #147 (replacement vehicle will be a mini dump)			83,000									83,000	
Public Works Ford F450 Flatdeck Unit #148 (replacement vehicle will be a mini dump)			83,000									83,000	
Public Works John Deere Backhoe Unit #121				200,000								200,000	
Public Works Ford F150 Pickup Unit #150								40,000				40,000	
Public Works Ford F150 4X4 Crew Cab Unit #120										45,000		45,000	
Public Works Ford F550 Crew Cab Unit #151										75,000		75,000	
Public Works Ford Focus Unit #164										30,000		30,000	
Public Works Equipment Sander #1										11,000		11,000	
Public Works Equipment Sander #2										11,000		11,000	
Public Works Snow Plow #1 (for unit #147)										11,000		11,000	
Public Works Snow Plow #2 (for unit #148)										11,000		11,000	
Public Works Snow Plow #4 (for unit #160)										11,000		11,000	
Public Works Equipment Snow Plow on unit #162										11,000		11,000	
New Vehicle Fleet & Equipment Replacements													
Public Works Pickup for Engineering Inspector	36,000											-	
Public Works Equipment Snow Plow on unit #365	50,000											-	
Garage 5 Tonne Overhead Crane	70,000											-	
Garage 25 Tonne Hydraulic Press	8,000											-	
Fuel Delivery Software Upgrade		15,000										15,000	
Fuel Dispensing Pumps Upgrade		18,000										18,000	

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	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b><u>Garbage, Recycling &amp; Green Waste</u></b>													
Garbage Compactor Rebuild	70,000											-	
Compactor Garbage Container Replacement							17,000					17,000	
Green Waste Disposal Bins Concrete Pad	25,000											-	
<b><u>Vehicle Fleet Replacements</u></b>													
Garbage Sterling Haul All Unit #332		150,000										150,000	
Garbage Ford F550 Haul All Unit #333		258,000										258,000	
Garbage Ford F550 Rollins Haul All Unit #325		258,000										258,000	
Peterbilt Recycler Unit #329		150,000										150,000	
Peterbilt Recycler Unit #330		150,000										150,000	
<b><u>Facilities</u></b>													
<b><u>Arena</u></b>													
Building Exterior Replacement	200,000											-	
Roof Replacement	100,000											-	
Dehumidifier Repairs/Replacement	100,000											-	
Autoscrubber Replacements	12,000							25,000				25,000	
Ice Edger Replacement				10,000								10,000	
Security Card Access Integration with CAL	15,000											-	
Interior Signage Replacement	13,000											-	
Concession Appliance Replacements	4,000											-	
Zamboni Bay Floor Replacement	30,000											-	
Chiller Replacement	225,000											-	
Rubber Floor Replacement	22,000											-	
Skate Shop Counter Replacement	20,000											-	
Office Counter Replacement	20,000											-	
Office Window Covering Replacement		7,000										7,000	
Hall Curtains Replacement		20,000										20,000	
Lounge Ceiling Replacement		20,000										20,000	
Event Covered Storage Replacement		15,000										15,000	
Relief Valves Replacement						10,000						10,000	
<b><u>Centre for Active Living</u></b>													
New Exterior Lighting	5,000											-	
Security Gate Replacement for NGO Offices	15,000											-	
Portable Card Reader	6,000											-	
Portable Registration Workstation	6,000											-	
Washroom Improvements		10,000										10,000	
Cardio Equipment Replacement	20,000	6,000	6,000				7,000	7,000			7,000	33,000	
Audio System Replacement		10,000										10,000	
<b><u>WR Community Centre</u></b>													
Portable Card Reader	6,000											-	
Security Gate Replacement	20,000											-	
Chair Replacements	11,000	11,000										11,000	
Kitchen Equipment Replacement		10,000										10,000	
Council Meeting Live Stream Technology	30,000	65,000										65,000	

Note: For 2020 to 2024 projects, figures printed in ***italics*** are partially or fully funded from grants and/or contributions



	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Facilities</b>								
City Hall								
City Hall / Annex Analysis	50,000						-	
Office Upgrades	100,000						-	
New Secure Mail Drop/Box and Reception Area Modification	10,000						-	
City Hall Project		1,500,000	1,500,000				3,000,000	
Exterior LED Lighting								33,000
Sprinkler System								50,000
Lawn and Garden Improvements								50,000
Lower Floor Renovation								???
Seismic Upgrades								> \$2M
Operations Building & Yard								
Operations Building Locker Replacement								25,000
Yard Fencing	87,000						-	
Rubble Pit Rebuild	15,000						-	
Yard Master Plan/Space Plan	50,000						-	
New Parks Yard Fencing	150,000						-	
<b>Other</b>								
Facilities Masterplan Update	115,000							
Facilities Masterplan Implementation		300,000	400,000	500,000	600,000		1,800,000	
Evergreen Daycare Window Replacement	10,000							
Arts Building Window Upgrades & Exterior Door Replacement	17,000							
Arts Building Washroom Upgrades		20,000					20,000	
Centennial Field Concession & Washroom Building Replacement				100,000			100,000	
Oxford Storage Building Repairs		20,000					20,000	
Emergency Measures Earthquake Mitigation Projects	21,000							
Facility Alarm Systems Integration	104,000							
Facility Lighting Replacements	20,000							
Portable Ozone System	7,000							
City Facility Accessibility Improvements		50,000	50,000	50,000	50,000		200,000	
City Facility Water Heater Replacements		10,000					10,000	
Fall Protection Equipment	54,000	20,000	20,000	20,000	20,000	20,000	100,000	
Miscellaneous Facility Upgrades	99,000	75,000	75,000	75,000	75,000	75,000	375,000	

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	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP		FP		FP		FP		FP			
<b>Parks</b>													
Centennial Park													
Generations Playground Pathway & Picnic Area Upgrade	175,000											-	
Centennial Baseball Diamond Restoration	19,000											-	
North of Oval Landscaping & Retaining Wall Improvements		220,000										220,000	
Tennis Court & Lacrosse Box Resurfacing		100,000										100,000	
Baseball Warning Track Improvements		75,000										75,000	
Electronic Sign Replacement				36,000								36,000	
Waterfront													
Eastbeach Shoreline Restoration	1,551,000											-	
All Abilities Playground (All Contributions)				<b>1,000,000</b>								1,000,000	
Marina Expansion	6,000											-	1,000,000
Memorial Park Upgrade	1,388,000											-	
Memorial Park Public Art	56,000											-	
Pier Washroom & Viewing Platform	718,000											-	
Pier Pre-servicing	8,000											-	
Railway Pedestrian Crossings												-	
Finlay Crossing Upgrade	281,000											-	
Bay Crossing Upgrade	276,000											-	
Balsam Crossing Upgrade	552,000											-	
Cypress Crossing Upgrade	806,000											-	
Ash Crossing Upgrade	518,000											-	
Pier Crossing Upgrade	68,000											-	
New Oxford Crossing - signals & lights	55,000											-	
New Anderson Crossing - signals & lights	59,000											-	
Pier Repairs/Restoration												-	
Pier Immediate Repairs	4,300,000											-	
Pier Restoration Completion	2,000,000											9,000,000	
West Wharf Replacement												600,000	
Promenade Extension to Coldicutt Ravine & Overhead Walkway												-	
Overhead Walkway Design	4,000											-	
Promenade Extension Design	4,000											-	
Promenade Railing Repainting												-	
Oxford Washroom Door Replacements	5,000			100,000								100,000	
Balsam Washroom Door Replacements	10,000											-	
Terry Parr Plaza Upgrade	20,000											-	
Surface Protection of the "White Rock"	31,000											-	
Bay Street Beach Access Ramp		165,000										165,000	
Marine Drive Irrigation (Marine Drive West of Anderson)		20,000										20,000	
Hillside												-	
Centre & Everall St Walkway Improvements	20,000											-	
Centennial Trail Stairway Improvements	100,000											-	
Buena Vista & Martin Walkway Improvements	70,000											-	
Cypress Walkway Improvements				110,000								110,000	

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	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP		FP		FP		FP		FP			
<b>Parks</b>													
Other													
Garbage Can Replacements	28,000		50,000									100,000	
Park Benches	29,000	10,000	10,000	10,000						10,000		50,000	
MacCaud Park Upgrade - Including Pickle Ball Courts (funded from CAC's)		750,000										750,000	
Central Control Irrigation System	110,000											-	
Boulevard Improvements Near Roper Reservoir		25,000										25,000	
Emerson Park Playground Upgrade		160,000										160,000	
Special Events Stage Extensions	10,000											-	
Community Public Art Projects (funded from CAC's)	72,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		250,000	
Peace Arch Hospital Auxiliary Public Art	66,000											-	
Johnston/Thrift Public Art	200,000											-	
Bryant Park Path Upgrade	7,000											-	
High Street Boulevard Improvements	10,000											-	
Buena Vista Rental House Demolition and Park Construction	100,000											-	
"Antique" Fire Truck Display												-	350,000
Tree Light Replacements	26,000											-	
Tree Lights for Johnston Road & Five Corners		50,000										50,000	
Tree Removal and Replacement	69,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		200,000	
Tree Management Inventory and Program	50,000											-	
Parks Masterplan Implementation - projects to be determined			200,000	400,000	400,000	400,000	400,000	400,000	500,000			1,500,000	
Parks Masterplan & Acquisitions													
Parkland Acquisition (70% CAC's, 30% secondary suite service fee reserve)		1,000,000										1,000,000	
Vehicle Fleet & Equipment Replacements Facilities, Parks & Recreation, & Other Facilities													
Ford Econo Line Van Unit #154				47,000								47,000	
Parks & Recreation												-	
Ford F350 4X4 Pickup Unit #162			40,000									40,000	
GMC Cargo Van Unit #163		40,000										40,000	
Chev 3500 4x4 Dump Truck Unit #160			75,000									75,000	
Jacobsen Realmaster Unit #168					40,000							40,000	
Polaris Ranger Electric Gator Unit #107					18,000							18,000	
Kubota F3990 Front Mower Unit #156		40,000										40,000	
Kubota F3990 Front Mower Unit #172		40,000										40,000	
Ford T350 MD Roof Van Unit #153										60,000		60,000	
Parade Float (Flatdeck Trailer unit #101)										30,000		30,000	
Wrap for Seniors Mini Bus (unit #152)						8,000						8,000	
Bylaw Enforcement												-	
Ford F150 Pickup Unit #105		42,000										42,000	
Other New Vehicle Fleet & Equipment Purchases													
Parks Pickup for Manager Unit #119	25,000											-	
Parks Walk-behind Commercial Lawn Mower Unit #187		10,000										10,000	
Bylaw Pickup for Bylaw Officers Unit #109	40,000											-	
												-	

Note: For 2020 to 2024 projects, figures printed in **italics** are partially or fully funded from grants and/or contributions

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP		FP		FP		FP		FP			
<b><u>Police Department</u></b>													
Front Entrance Upgrades	100,000											-	
Modular Community Policing Office	200,000											-	
Security Cameras	5,000											-	
HVAC Modification	15,000											-	
Interior Painting	15,000							17,000				17,000	
<b><u>Fire Department</u></b>													
Overhead Door Replacer	90,000											-	
Overhead Door Operator Replacement		10,000										10,000	
Overhead Door Earthquake Detection		9,000										9,000	
Firehall Exterior Caulking Replacement		10,000										10,000	
Firehall Concrete Slab Repairs		10,000										10,000	
Men's Washroom Repairs	1,000											-	
Cabinet Replacements	25,000											-	
Flat Roof Replacement	80,000											-	
Living Room Floor Replacement	10,000											-	
Furnace Replacement	15,000											-	
Traffic Signal Pre-emption Power Supply	5,000											-	
Urban Rescue Equipment	6,000											-	
Turn Out Gear Replacement						35,000						35,000	
Extrication Equipment Replacement		42,000										42,000	
Large Diameter Fire Hose Replacement	25,000											-	
Ammonia Detection & Incident Response Equipment		<b>14,000</b>										14,000	
Thermal Imaging Equipment Replacement						20,000						20,000	
Self Contained Breathing Cylinder Replacement						15,000						15,000	
<b>Vehicle Fleet &amp; Equipment Replacements</b>													
Ford Escape Hybrid Unit #132						40,000						40,000	
Command Support Chev Gruman Van Unit #235								280,000				280,000	
Vehicle Data Terminal & Computer Replacements		16,000										16,000	
Trailer for Specialized Equipment Unit #214						10,000						10,000	
												-	

**Note:** For 2020 to 2024 projects, figures printed in **italics** are partially or fully funded from grants and/or contributions



	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP		FP		FP		FP		FP			
<b>Information Technology</b>													
Existing Infrastructure Support - City Wide													
PC Replacements	35,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	140,000	
Infrastructure Replacement/Upgrades	27,000	55,000	20,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	270,000	
Microsoft SQL Update	30,000											-	
MS Office O365 License Conversion		20,000										20,000	
Nimble CS220 SAN Replacement	44,000											-	
SAN Replacement			75,000									75,000	
Corporate Initiatives													
Document Management System Implementation	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	100,000	
Council Agenda / Corporate Report Software	37,000											-	
E-Commerce/Data Management Projects	80,000	30,000	42,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	222,000	
GIS Intranet Upgrade	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	40,000	
Intranet Enhancements		10,000	10,000									20,000	
Telephone System Software Upgrade		15,000										15,000	
City Facility CCTV System	76,000											-	
Granicus Mobile Encoder	25,000											-	
Mass Notification Software	13,000											-	
Bylaw Enforcement Mobile System	25,000											-	
HR Training Registration Module	5,000											-	
Worksafe Investigation Workflow Software			10,000									10,000	
Council Chambers AV	6,000											-	
Tempest Additional Modules & Functionality	71,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000	
Tempest Ad-hoc Modifications	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000	
Tempest Upgrade				15,000								15,000	
Tempest eCommerce CC Module		10,000										-	19,000
Prospero Module for Online Permit Applications			1,500,000									1,500,000	
New Financial System													
Department Initiatives													
Fire Department													
Management System	4,000											-	
Inspection Handheld Devices	4,000											-	
Emergency Management Software	5,000											-	
Parks & Recreation												-	
CLASS Software Replacement	53,000											-	
Bylaw												-	
Mobile Computer for Bylaw Truck Unit #109		8,000										8,000	
												-	

**Note:** For 2020 to 2024 projects, figures printed in *italics* are partially or fully funded from grants and/or contributions

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b>Parking</b>													
Parking Lot Paving Overlays	7,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	80,000	380,000		
Accessible Parking Space Upgrades		35,000									35,000		
Marine Drive Parking Lot Rehabilitation - Oxford to Museum			1,130,000								1,130,000		
Parking Permit/License Plate Recognition System	120,000										-		
Hospital Parking Meter Upgrades	107,000										-		
Waterfront Parking Facility											-		
Construction & Pay Parking Equipment	3,446,000										-		
Vehicle Fleet Replacements													
Chevy City Express Van Unit #144				36,000							36,000		
<b>Capital Contingency</b>													
Capital Contingency funded from general revenue	102,000	400,000	500,000	600,000	700,000	800,000	800,000	800,000	800,000	800,000	3,000,000		
Capital Contingency funded from parkland DCC's		600,000									600,000		
Capital Contingency funded from capital works reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000		
Capital Contingency funded from land sale reserve		200,000									200,000		
Capital Contingency funded from statutory CAC reserve		1,200,000									1,200,000		
Capital Contingency funded from roadworks reserve	48,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000		
Capital Contingency funded from infrastructure reserve		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000		
Capital Contingency funded from contributions		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	500,000		
<b>Total Asset Improvement Expenditures</b>	<b>27,539,000</b>	<b>21,076,000</b>	<b>15,685,000</b>	<b>6,520,000</b>	<b>6,669,000</b>	<b>7,259,000</b>	<b>6,669,000</b>	<b>6,669,000</b>	<b>6,669,000</b>	<b>7,259,000</b>	<b>57,209,000</b>		

**Note:** For 2020 to 2024 projects, figures printed in *italics* are partially or fully funded from grants and/or contributions

**General Fund Asset Improvement Funding Sources**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024
		FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b>General Fund</b>												
General Revenue	2,371,700	2,619,900	2,751,600	3,037,400	3,160,800	3,247,000						14,816,700
Accumulated Surplus	690,000	-	-	-	-	-	-	-	-	-	-	-
Parkland Development Cost Charges	12,000	600,000	10,000	-	10,000	-	-	-	-	-	-	620,000
Highways Development Cost Charges	220,800	199,400	689,900	500,100	514,800	495,000	-	-	-	-	-	2,399,200
Capital Works Reserve	2,607,400	1,992,000	2,091,000	713,000	899,000	797,000	-	-	-	-	-	6,482,000
Land Sale Reserve	231,600	200,000	-	-	-	-	-	-	-	-	-	200,000
Community Amenity Contribution Reserve (Statutory)	6,152,100	3,370,000	50,000	50,000	50,000	50,000	-	-	-	-	-	3,570,000
Community Amenity Contribution Reserve (Non Statutory)	261,100	-	-	-	-	-	-	-	-	-	-	-
Equipment Replacement Reserve	101,000	1,372,000	462,000	301,000	80,000	210,000	-	-	-	-	-	2,425,000
Capital In Progress Reserve	2,286,000	-	-	-	43,200	-	-	-	-	-	-	43,200
Pier Reserve	280,000	-	-	-	-	-	-	-	-	-	-	-
Computer Replacement Reserve	115,800	90,000	125,000	52,700	95,000	95,000	-	-	-	-	-	457,700
Roadworks Reserve	1,455,800	100,000	2,957,200	742,000	370,200	1,007,000	-	-	-	-	-	5,176,400
Traffic Calming Reserve	6,400	-	-	-	-	-	-	-	-	-	-	-
Parking Reserve	247,800	-	275,200	-	-	-	-	-	-	-	-	275,200
Community Works Fund Reserve (Gas Tax)	-	216,500	216,300	133,000	-	268,000	-	-	-	-	-	833,800
Traffic Fine Revenue Sharing Reserve	13,700	-	-	-	-	-	-	-	-	-	-	-
Secondary Suite Service Fee Reserve	529,100	504,200	725,500	512,800	400,000	440,000	-	-	-	-	-	2,582,500
Climate Action Revenue Incentive Program Reserve	10,000	-	-	-	-	-	-	-	-	-	-	-
Buena Vista Rental Property Reserve	100,000	-	-	-	-	-	-	-	-	-	-	-
General Infrastructure Reserve	2,836,400	689,400	4,157,900	328,000	895,000	500,000	-	-	-	-	-	6,570,300
Grants	3,108,000	6,614,000	-	-	-	-	-	-	-	-	-	6,614,000
Contributions	3,902,300	2,508,600	1,173,400	150,000	161,000	150,000	-	-	-	-	-	4,143,000
<b>Total Asset Improvement Funding</b>	<b>27,539,000</b>	<b>21,076,000</b>	<b>15,685,000</b>	<b>6,520,000</b>	<b>6,669,000</b>	<b>7,259,000</b>						<b>57,209,000</b>

City of White Rock General Fund - DRAFT 2020 Asset Improvement Projects

2020 Project	Total Amount	Funding Sources:													
		General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions	Grants
Pavement Condition Analysis	25,000														
Pavement Overlays	400,000														
Marine & Nichol Intersection Improvements	110,000														
Roadworks Parker - Thrift to Pacific	296,000			60,900											
Roadworks Johnson - Russell to Thrift	60,000	45,200		14,800											18,600
Johnston Road LED Crosswalk	50,000	50,000													
Roadworks Columbia - Habgood to Parker	99,000	99,000													
Roadworks Prospect - Foster to Johnston	50,000	50,000													
Development Coordinated Works	20,000	20,000													
North Bluff Sidewalk Replacement - Centennial Oval	80,000	80,000													
Retaining Wall Improvements	75,000	75,000													
Traffic Safety Review	15,000	15,000													
Street Lighting Program	45,000	45,000													
Other Strategic Transportation Plan / DCC Bylaw Projects	500,000	172,100	123,700							204,200					
Misc. Road/Pedestrian Improvements not in STP	60,000	60,000													
Replace PW Sterling Street Sweeper Unit #140	350,000	80,000							270,000					15,000	
Fuel Delivery Software Upgrade	15,000													5,000	
Fuel Dispensing Pumps Upgrade	18,000	13,000													
Replace Garbage Sterling Haul All Unit #332	150,000								150,000						
Replace Garbage Ford F550 Haul All Unit #333	258,000								258,000						
Replace Garbage Ford F550 Rollins Haul All Unit #325	258,000								258,000						
Replace Peterbilt Recycler Unit #329	150,000								150,000						
Replace Peterbilt Recycler Unit #330	150,000								150,000						
Arena Office Window Covering Replacement	7,000				7,000										
Arena Hall Curtains Replacement	20,000				20,000										
Arena Lounge Ceiling Replacement	20,000				20,000										
Arena Event Covered Storage Replacement	15,000				15,000										
CAL Washroom Improvements	10,000				10,000										
CAL Cardio Equipment Replacement	6,000	6,000													
CAL Audio System Replacement	10,000				10,000										
WRCC Chair Replacements	11,000				11,000										
WRCC Kitchen Equipment Replacement	10,000				10,000										
WRCC Council Meeting Live Stream Technology	65,000											65,000			
KSAC Auditorium Floor Refinishing	7,000				7,000										
KSAC Lighting Upgrades	5,000				5,000										
KSAC Storage Room Floor Replacement	6,000				6,000										
KSAC Stage Cupboards Replacement	5,000				5,000										
KSAC Computer Lab Computer Upgrades	10,000														10,000
Museum Wood Skirting Installation	6,000				6,000										
Library Interior Painting	15,000				15,000										
Library Furniture Replacement	13,000				13,000										
Library Washroom Upgrade	25,000				25,000										
City Hall Project	1,500,000				1,500,000										
Aris Building Washroom Upgrades	20,000				20,000										
Oxford Storage Building Repairs	20,000				20,000										
City Facility Accessibility Improvements	50,000				50,000										
City Facility Water Heater Replacements	10,000				10,000										
Fall Protection Equipment	20,000	20,000													
Miscellaneous Facility Upgrades	75,000				75,000										
North of Centennial Oval Improvements	220,000	132,100											87,900		
Centennial Park Tennis Court & Lacrosse Box Resurfacing	100,000	100,000													
Centennial Park Baseball Warning Track Improvements	75,000	75,000													
Pier Restoration Completion	9,000,000													400,000	2,000,000
West Wharf Replacement	600,000													270,000	330,000

2020 Project	Total Amount	Funding Sources:												
		General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions
Bay Street Beach Access Ramp	165,000	110,000										55,000		
Maine Drive Irrigation ( Marine DR West of Anderson)	20,000	20,000												
Park Benches	10,000													10,000
MacCaud Park Upgrade (Including Pickle Ball Courts)	750,000	25,000				750,000								
Boulevard Improvements Near Roper Reservoir	25,000													
Emerson Park Playground Upgrade	160,000													160,000
Community Public Art Projects	50,000	50,000				50,000								
Tree Lights for Johnston Road & Five Corners	50,000													50,000
Tree Removal & Replacement	40,000													
Parkland Acquisition	1,000,000					700,000								
Replace Parks GMC Cargo Van Unit #163	40,000					40,000								
Replace Parks Kubota F3990 Front Mower Unit #156	40,000	13,000				27,000								
Replace Parks Kubota F3990 Front Mower Unit #172	40,000	13,000				27,000								
Replace Bylaw Ford F150 Pickup Unit #105	42,000					42,000								
New Parks Walk-behind Commercial Lawn Mower Unit #187	10,000	10,000												
Fire Overhead Door Operator Replacement	10,000						10,000							
Fire Overhead Door Earthquake Detection	9,000						9,000							
Firehall Exterior Caulking Replacement	10,000						10,000							
Firehall Concrete Slab Repairs	10,000						10,000							
Fire Extraction Equipment Replacement	42,000	42,000												
Fire Ammonia Detection & Incident Response Equipment	14,000													14,000
Fire Vehicle Data Terminal & Computer Replacements	16,000	16,000												
IT - PC Replacements	20,000													
IT - Infrastructure Replacement/Upgrades	55,000	5,000										20,000		
MS Office O365 License Conversion	20,000													20,000
IT - Document Management System	20,000	20,000												
IT - Other E-Commerce/Data Mgmt. Projects	30,000	30,000												
IT - GIS Intranet Upgrade	10,000	10,000												
IT - Intranet Enhancements	15,000	15,000												
IT - Tempest Additional Modules & Functionality	20,000	20,000												
IT - Tempest Ad-hoc Modifications	15,000	15,000												
IT - Prospero Module for Online Permit Applications	10,000	10,000												
Mobile Computer for Bylaw Truck Unit #109	8,000	6,500												1,500
Parking Lot Paving Overlays	75,000	75,000												
Accessible Parking Space Upgrades	35,000	35,000												
Capital Contingency	3,000,000	400,000	600,000	100,000	100,000	200,000	1,200,000	100,000	100,000	300,000	100,000			
<b>Total 2020 General Fund</b>	<b>21,076,000</b>	<b>2,613,900</b>	<b>600,000</b>	<b>199,400</b>	<b>1,992,000</b>	<b>200,000</b>	<b>1,372,000</b>	<b>100,000</b>	<b>216,500</b>	<b>504,200</b>	<b>-</b>	<b>779,400</b>	<b>2,508,600</b>	<b>6,614,000</b>

City of White Rock General Fund - DRAFT 2021 Asset Improvement Projects

2021	Project	Total Amount	Funding Sources:														
			General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions	Grants	
	Pavement Overlays	400,000	379,100													20,900	
	Roadworks Marine - Finlay to Stlayle	442,000									442,000						
	Roadworks Marine - High to Anderson	458,000	16,200		104,300											337,500	
	Roadworks Marine - Oxford to Anderson	369,000			84,000											160,000	2,500
	Roadworks Marine - Bishop to Terry	812,000			184,900												
	Roadworks Parker - Thrift to Pacific	846,000			44,200											585,500	
	Roadworks Johnston - Russell to Thrift	2,863,000			104,400											1,472,400	
	Roadworks Prospect - Foster to Johnston	500,000	120,600														
	Roadworks George - Thrift to Russell	139,600	104,600		34,400												
	Development Coordinated Works	20,000	20,000														
	Retaining Wall Improvements	75,000	75,000														
	DCC Bylaw Review	20,000		10,000													
	Traffic Safety Review	15,000															
	Street Lighting Program	45,000															
	Other Strategic Transportation Plan / DCC Bylaw Projects	500,000	376,300			123,700											
	Misc. Road/Pedestrian Improvements not in STP	50,000	50,000														
	Replace PW Ford F350 Flatdeck Unit #136 (replace with a mini dump)	75,000								75,000							
	Replace PW Ford F450 Flatdeck Unit #147 (replace with a mini dump)	83,000								83,000							
	Replace PW Ford F450 Flatdeck Unit #148 (replace with a mini dump)	83,000								83,000							
	Replace PW Equipment Sander #1	11,000								11,000							
	Replace PW Equipment Sander #2	11,000								11,000							
	Replace PW Snow Plow #1 (for unit #147)	11,000								11,000							
	Replace PW Snow Plow #2 (for unit #148)	11,000								11,000							
	Replace PW Snow Plow #4 (for unit #160)	11,000								11,000							
	Replace PW Equipment Snow Plow on unit #162	11,000								11,000							
	Arena Ice Edger Replacement	10,000	10,000														
	CAL Cardio Equipment Replacement	6,000	6,000														
	KSAC Auditorium Floor Refinishing	7,000	7,000														
	KSAC Lighting Upgrades	5,000					5,000										
	KSAC HVAC System for Classroom	8,000														8,000	
	Library Furniture Replacement	9,000															
	Library Customer Service Desk Replacement	16,000															
	Library Exterior LED Lighting	30,000															
	Library Sprinkler System	75,000	75,000														
	City Hall Project	1,500,000															
	Facilities Masterplan Implementation	300,000															
	City Facility Accessibility Improvements	50,000															
	Fire Protection Equipment	20,000	20,000														
	Miscellaneous Facility Upgrades	75,000															
	Centennial Park Electronic Sign Replacement	36,000															
	Waterfront All Abilities Playground	1,000,000															1,000,000
	Promenade Railing Repainting	100,000	100,000														
	Garbage Can Replacements	50,000	50,000														
	Park Benches	10,000															
	Community Public Art Projects	50,000														50,000	
	Tree Removal & Replacement	40,000															
	Parks Masterplan Implementation	200,000															
	Replace Parks Ford F350 4X4 Pickup Unit #162	40,000														40,000	
	Replace Parks Chev 3500 4x4 Dump Truck Unit #160	75,000														75,000	
	Fire Thermal Imaging Equipment Replacement	20,000	20,000														
	Fire Self Contained Breathing Cylinder Replacement	15,000	15,000														



City of White Rock General Fund - DRAFT 2022 Asset Improvement Projects

2022 Project	Total Amount	Funding Sources:													
		General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions	Grants
Pavement Overlays	500,000														
Roadworks Kent - Buena Vista to Pacific	710,000	501,300		75,700					133,000						
Roadworks Best - Thrift to Russell	266,000			53,200						212,800					
Victoria Road Realignment	140,000							140,000							
Development Coordinated Works	20,000														
Retaining Wall Improvements	100,000														
Traffic Safety Review	15,000														
Traffic Safety Program	50,000														
Other Strategic Transportation Plan / DCC Bylaw Projects	1,500,000	328,800		371,200					502,000	300,000					
Misc. Road/Pedestrian Improvements not in STP	75,000														
Replace Public Works John Deere Backhoe Unit #121	200,000						200,000								
Compactor Garbage Container Replacement	17,000														
Arena Relief Valves Replacement	10,000				10,000								17,000		
CAL Cardio Equipment Replacement	7,000				7,000										
KSAC Auditorium Floor Replacement	32,000				32,000										
KSAC Lighting Upgrades	5,000				5,000										
Library Furniture Replacement	34,000				34,000										
Facilities Masterplan Implementation	400,000				400,000										
City Facility Accessibility Improvements	50,000				50,000										
Fail Protection Equipment	20,000	20,000													
Miscellaneous Facility Upgrades	75,000				75,000										
Cypress Walkway Improvements	110,000	99,000										11,000			
Garbage Can Replacements	50,000	50,000													
Park Benches	10,000												10,000		
Community Public Art Projects	50,000							50,000							
Tree Removal & Replacement	40,000														
Parks Masterplan Implementation	400,000	400,000													
Replace Facilities Ford Econo Line Van Unit #154	47,000								47,000						
Replace Parks Polaris Ranger Electric Gator Unit #107	18,000								18,000						
Wrap for Seniors Mini Bus (unit #152)	8,000	8,000													
Fire Turn Out Gear Replacement	35,000	35,000													
Fire Trailer for Specialized Equipment Unit #214	10,000	10,000													
IT - PC Replacements	30,000												30,000		
IT - Infrastructure Replacement/Upgrades	65,000	42,300											22,700		
IT - Document Management System	20,000	20,000													
IT - Other E-commerce/Data Mgmt. Projects	50,000	50,000													
IT - GIS Intranet Upgrades	10,000	10,000													
IT - Tempest Ad-hoc Modifications	15,000	15,000													
IT - Tempest Upgrade	15,000	15,000													
Parking Lot Paving Overlays	75,000	75,000													
Replace Parking Chevy City Express Van Unit #144	36,000														
Capital Contingency	1,200,000	600,000			100,000				100,000				300,000		100,000
<b>Total 2022 General Fund Consolidated</b>	<b>-</b>	<b>3,037,400</b>	<b>-</b>	<b>500,100</b>	<b>713,000</b>	<b>-</b>	<b>301,000</b>	<b>50,000</b>	<b>742,000</b>	<b>133,000</b>	<b>512,800</b>	<b>-</b>	<b>380,700</b>	<b>150,000</b>	<b>-</b>



City of White Rock General Fund - DRAFT 2023 Asset Improvement Projects

2023	Project	Total Amount	Funding Sources:																	
			General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions	Grants				
	Pavement Overlays	500,000																		
	Roadworks Buena Vista - 15367 Buena Vista	53,000			9,800															
	Roadworks Martin - Buena Vista to Victoria	20,000																		
	Roadworks Columbia & Maple Improvements	200,000																		
	Roadworks Royal - Johnston to Fir	350,000																		
	Development Coordinated Works	20,000																		
	Retaining Wall Improvements	100,000																		
	DCC Bylaw Review	20,000		10,000	10,000															
	Traffic Safety Review	15,000																		
	Street Lighting Program	50,000																		
	Other Strategic Transportation Plan / DCC Bylaw Projects	2,000,000			495,000															
	Misc. Road/Pedestrian Improvements not in STP	75,000																		
	Replace Public Works Ford F150 Pickup Unit #150	40,000																		
	Arena Auto scrubber Replacement	25,000																		
	CAL Cardio Equipment Replacement	7,000																		
	KSAC Auditorium Floor Refinishing	7,000																		
	KSAC Cupboard Replacements	12,000																		
	Library Furniture Replacement	28,000																		
	Facilities Masterplan Implementation	500,000																		
	Centennial Field Concession & Washroom Bldg Repl.	100,000																		
	City Facility Accessibility Improvements	50,000																		
	Fail Protection Equipment	20,000																		
	Miscellaneous Facility Upgrades	75,000																		
	Park Benches	10,000																		
	Community Public Art Projects	50,000																		
	Tree Removal & Replacement	40,000																		
	Parks Masterplan Implementation	400,000																		
	Replace Parks Jacobsen Realmaster #168	40,000																		
	RCMP Building Interior Painting	17,000																		
	Replace Fire Command Support Van Unit #235	280,000																		
	IT - PC Replacements	30,000																		
	IT - Infrastructure Replacement/Upgrades	65,000																		
	IT - Document Management System	20,000																		
	IT - Other E-Commerce/Data Mgmt. Projects	50,000																		
	IT - GIS Intranet Upgrades	10,000																		
	IT - Tempest Ad-hoc Modifications	15,000																		
	Parking Lot Paving Overlays	75,000																		
	Capital Contingency	1,300,000																		
	<b>Total 2023 General Fund</b>	<b>6,669,000</b>	<b>3,160,800</b>	<b>10,000</b>	<b>514,800</b>	<b>889,000</b>	<b>-</b>	<b>80,000</b>	<b>50,000</b>	<b>370,200</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>1,033,200</b>	<b>161,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

City of White Rock General Fund - DRAFT 2024 Asset Improvement Projects

2024	Project	Total Amount	Funding Sources:															
			General Revenue	Parkland DCC's	Highways DCC's	Capital Works Reserve	Land Sale Reserve	Equipment Replace Reserve	Statutory CAC Reserve	Roadworks Reserve	Community Works Fund Reserve	Secondary Suite Service Fee Reserve	Parking Reserve	Other Reserves	Contributions	Grants		
	Pavement Overlays	500,000																
	Roadworks Martin - Buena Vista to Victoria	1,207,000	32,000								907,000	268,000						
	Development Coordinated Works	20,000	20,000															
	Retaining Wall Improvements	100,000	100,000															
	Traffic Safety Review	15,000	15,000															
	Street Lighting Program	50,000	50,000															
	Other Strategic Transportation Plan / DCC Bylaw Projects	2,000,000	1,365,000	495,000								140,000						
	Misc. Road/Pedestrian Improvements not in STP	100,000	100,000															
	Replace PW Ford F150 4X4 Crew Cab Unit #120	45,000							45,000									
	Replace Public Works Ford F550 Crew Cab Unit #151	75,000							75,000									
	Replace Public Works Ford Focus Unit #164	30,000							30,000									
	CAL Cardio Equipment Replacement	7,000			7,000													
	KSAC Lobby Furniture Replacement	5,000			5,000													
	Museum Plaza Electronic Message Board	40,000	40,000															
	Library Computer Workstation Replacements.	10,000			10,000													
	Facilities Masterplan Implementation	600,000			600,000													
	Fall Protection Equipment	20,000	20,000															
	Miscellaneous Facility Upgrades	75,000			75,000													
	Park Benches	10,000																10,000
	Community Public Art Projects	50,000							50,000									
	Tree Removal & Replacement	40,000	40,000															
	Parks Masterplan Implementation	500,000										300,000			200,000			
	Replace Rec & Culture Ford T350 MD Roof Van Unit #163	60,000							60,000									
	Replace Rec & Culture Parade Float (Flatdeck Trailer unit #101)	30,000	30,000															
	IT - PC Replacements	30,000																30,000
	IT - Infrastructure Replacement/Upgrades	65,000																65,000
	IT - Document Management System	20,000	20,000															
	IT - Other E-Commerce/Data Mgmt. Projects	50,000	50,000															
	IT - GIS Intranet Upgrades	10,000	10,000															
	IT - Tempest Ad-hoc Modifications	15,000	15,000															
	Parking Lot Paving Overlays	80,000	80,000															
	Capital Contingency	1,400,000			100,000						100,000							300,000
	<b>Total 2024 General Fund</b>	<b>7,259,000</b>	<b>3,247,000</b>	<b>-</b>	<b>495,000</b>	<b>797,000</b>	<b>-</b>	<b>210,000</b>	<b>50,000</b>	<b>50,000</b>	<b>1,007,000</b>	<b>268,000</b>	<b>440,000</b>	<b>-</b>	<b>595,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>

**City of White Rock Draft 2020-2024 Financial Plan  
Projected General Fund Asset Improvement Reserves**

	2019	2020	2021	2022	2023	2024
<b>DCC's (Deferred Revenue)</b>						
Development Cost Charges - Parkland	\$ 6,472,313	\$ 7,737,756	\$ 8,401,578	\$ 9,513,549	\$ 9,693,720	\$ 9,973,407
Development Cost Charges - Highways	2,983,932	3,662,337	3,256,723	3,213,006	2,757,318	2,348,538
<b>RESERVES CREATED BY BYLAW</b>						
Capital Works Reserve	3,683,458	3,118,504	2,510,335	3,351,170	4,091,359	5,000,881
Land Sale Reserve	200,190	-	-	-	-	-
Equipment Replacement Reserve	4,687,963	4,016,575	4,237,702	4,592,301	5,273,224	5,849,768
Local Improvement Reserve	33,076	33,737	34,412	35,100	35,802	36,518
Community Amenity Contribution Reserve *	10,611,704	10,329,039	14,121,119	14,605,542	15,099,653	15,351,146
<b>OTHER RESERVES</b>						
Community Works Fund Reserve (Gas Tax)	334,837	238,816	146,633	136,738	266,733	128,648
Pier Preservation Reserve	72,011	104,211	169,011	234,211	300,211	367,111
Capital Roadworks Reserve	2,414,942	2,969,242	679,442	838,142	1,422,242	1,424,242
Work in Progress Reserve	43,200	43,200	43,200	43,200	-	-
Secondary Suite Service Fee Reserve	731,445	592,245	241,745	113,945	108,945	73,945
General Infrastructure Reserve *	2,904,973	5,550,173	3,360,473	3,500,673	3,011,873	2,923,073
Other Reserves	931,586	971,586	706,386	788,686	833,686	878,686
<b>Total</b>	<b>\$ 36,105,630</b>	<b>\$ 39,367,421</b>	<b>\$ 37,908,759</b>	<b>\$ 40,966,263</b>	<b>\$ 42,894,766</b>	<b>\$ 44,355,963</b>

\* Note - These figures are subject to fluctuate if there are timing differences between the actual progress made on certain development projects and the assumptions made in this Financial Plan

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** December 9, 2019  
**TO:** Finance and Audit Committee  
**FROM:** Sandra Kurylo, Director of Financial Services  
**SUBJECT:** 2020 to 2024 Draft Financial Plan – Water Utility

---

**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the corporate report dated December 9, 2019, from the Director of Financial Services, titled “2020 to 2024 Draft Financial Plan – Water Utility;”
  2. Endorse the presented Draft Financial Plan figures and assumptions for the Water Utility or provide direction on amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to introduce and obtain the Finance and Audit Committee’s endorsement of the Water Utility component of the City’s 2020 to 2024 Draft Financial Plan.

**PAST PRACTICE / POLICY / LEGISLATION**

The *Community Charter* requires that the 2020 to 2024 Financial Plan bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five-year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five-year financial plans in early spring of the budget year.

**ANALYSIS**

Attached, as Appendices A to C, are staff’s recommendations on the Water Utility component of the City’s 2020 to 2024 Draft Financial Plan. This portion of the City’s budget contains revenues, operating expenditures, asset improvement projects, reserves, and debt related to the City’s water system.

Items to note on the draft Water Utility Budget are as follows:

- The main source of revenue for the City’s water utility is the water service user fee. Water Services Bylaw, 2015, No. 2117, Amendment No. 7, Bylaw, 2019, No. 2321

which sets the City's water rates for 2020 was given three (3) readings at the Council meeting of December 2, 2019. It is scheduled to be adopted on December 16, 2019. This bylaw must be adopted by the end of 2019 in order for the rates to be effective on January 1, 2020. Bylaw 2321 incorporates a 2020 water rate increase of 5.6%. This increase is necessary to generate the budgeted water user fee revenues of \$5,258,000, which are 4.9% higher than in 2019. A 5.6% rate increase is necessary to generate 4.9% more revenues because there has been a reduction in water consumption and this impacts the amount of revenue received. A 5.6% rate increase is equivalent to \$9 per quarter on an average detached single family home and \$3 per quarter on an average strata property in the City; and

- Expenditures are comprised of operating and administrative costs, infrastructure upgrades, and debt servicing costs. The Draft 2020 to 2024 Financial Plan includes the addition of one (1) full-time water operator position. The cost of this new position was fully offset by reducing budgeted casual labour and contract maintenance costs.

### **Water Utility Reserves**

A portion of water utility revenues is allocated to reserves each year. It is prudent that the City gradually build up its Water Utility reserves to maintain the significant investment in water infrastructure. These assets need to be maintained, upgraded or replaced in line with the Water Masterplan to keep them safe and functioning properly. In addition, it would be prudent for the City to set aside funds for the future upkeep of the new water treatment plant. If funds are not set aside, the City may have to rely on debt and government grants for basic infrastructure renewal/upgrades. If these funding sources are not available when needed, then work has to be deferred. This increases the risk of infrastructure failure (such as a water main break), health and safety issues, and higher costs that could have been avoided if the work was done sooner. It is important that the Water Utility be sustainable, and having sufficient funds in reserves to pay for asset/infrastructure renewals when needed is necessary. Water Utility reserves include the following:

- Water Infrastructure Reserve – main funding source for Water Utility capital/asset improvement projects;
- Water Treatment Plant Operating Reserve – money being saved for the cyclical replacements of certain water treatment process materials. These materials are replaced every three (3) and ten (10) years;
- Water General Operating Reserve – money being saved to gradually establish sufficient funds to act as a buffer for years when annual revenues do not meet budget because of lower than expected water consumption (hence lower amounts of water service user fees received), and to provide a funding source for unexpected operational costs; and
- Vehicle/Equipment Replacement Reserve - money being saved for the cyclical replacement of water service vehicles.

### **Water Utility Asset Improvement Projects**

A major milestone is completion earlier this year of the new water treatment plant.

Other capital projects planned over the five (5) years are listed in Appendix B. Many of them are recommendations from the City's 2017 Water System Master Plan (WSMP). The WSMP defines the capital project priorities as follows:

Highest	Should be initiated in the coming capital budget year and completed within 2 years
High	Schedule for completion within 2 to 5 years
Medium	Schedule for completion within 5 to 10 years
Low	Schedule for completion in 10 to 20 years

All highest and high priority projects are either completed or included in the Draft 2020 to 2024 Financial Plan. All but three (3) of the medium and three (3) of the low priority projects are either completed or also included in the Draft 2020 to 2024 Financial Plan. There are additional projects included in the Draft 2020 to 2024 Financial Plan that are considered a high priority by staff and some that are necessary but beyond the scope of the WSMP.

The majority of planned work involves catching up on water main upgrades. A new well at the Oxford site is planned for 2023/2024 and the budget for this project is \$1M. At this time, the budgeted funding sources are \$333,000 from the Water Infrastructure Reserve and \$667,000 (2/3) from an anticipated infrastructure government grant. This will have to be adjusted if grant funding does not become available.

**Projected Water Rates (2021 to 2024) and Other Funding Sources**

Projected water rate increases required for operations, to complete necessary infrastructure upgrades, and work towards having a sustainable Water Utility are 6% annually in 2021 to 2024. These proposed increases are included in the Draft 2020 to 2024 Draft Financial Plan. In addition, it is assumed that \$600,000 will be borrowed internally in 2022 from the City’s Sanitary Sewer Infrastructure Reserve to fund a water main upgrade. This money is projected to be paid back from the Water Utility, with interest, over a ten (10) year period.

There is no new external borrowing included for the Water Utility in the Draft 2020 to 2024 Financial Plan.

It is important that the City’s Development Cost Charge (DCC) Bylaw be updated in 2020. This was budgeted in 2019 but was not completed. This will enable DCCs to be used as a funding source for growth related projects that were not identified in the City’s existing DCC Bylaw.

**Outstanding Debt**

There was no new debt for the Water Utility in 2019, and there is no new external borrowing in the Draft 2020 to 2024 Financial Plan. Outstanding external debt at the end of 2019 is \$23.3M and it is projected to be reduced to \$19.6M by 2024.

More information on the projected water utility operating budgets, capital projects and funding sources, as well as projected debt and reserve balances is included in the attached Appendices.

**OPTIONS**

The following options are available for the Finance and Audit Committee’s consideration:

1. To endorse the Draft Financial Plan Water Utility Budget as presented, and base the public consultation process on the documents presented.
2. To amend the Draft Financial Plan Water Utility Budget and base the public consultation process on the amended assumptions and figures.

**CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the presented 2020 to 2024 Draft Financial Plan figures and assumptions for the Water Utility and direct staff to proceed with the public meeting and request for written comments.

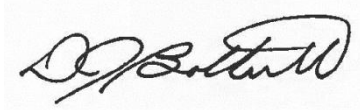
Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

**Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.



Dan Bottrill  
Chief Administrative Officer

Appendix A: 2020 to 2024 Draft Financial Plan Water Fund Operating Budgets

Appendix B: 2020 to 2024 Draft Water Fund Asset Improvement Projects

Appendix C: Projected Water Fund Asset Improvement Reserves and Debt

**City of White Rock Draft 2020 - 2024 Financial Plan  
Water Fund Operating Budget**

	2019 Budget	2020	2021	2022	2023	2024
<b>Revenues:</b>						
Water Service User Fees	5,012,900	5,258,000	5,621,300	6,014,000	6,423,900	6,806,200
Connection Fees	350,000	350,000	355,000	360,000	365,000	370,000
Other	115,400	137,200	159,400	182,300	205,900	230,300
<b>Total Revenues</b>	<b>\$ 5,478,300</b>	<b>\$ 5,745,200</b>	<b>\$ 6,135,700</b>	<b>\$ 6,556,300</b>	<b>\$ 6,994,800</b>	<b>\$ 7,406,500</b>
<b>Transfers from Reserves</b>						
Sanitary Sewer Fund Infrastructure Reserve (for internal loan)	-	-	-	600,000	-	-
Other Operating Reserve	8,000	-	-	-	-	-
Water Treatment Plant Operating Reserve	-	-	468,000	-	-	-
Unspent Debt Proceeds Reserve	552,200	406,000	-	-	-	-
<b>Total Transfers:</b>	<b>\$ 560,200</b>	<b>\$ 406,000</b>	<b>\$ 468,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues &amp; Transfers from Reserves</b>	<b>\$ 6,038,500</b>	<b>\$ 6,151,200</b>	<b>\$ 6,603,700</b>	<b>\$ 7,156,300</b>	<b>\$ 6,994,800</b>	<b>\$ 7,406,500</b>
<b>Expenditures:</b>						
Operating Expenditures	2,554,900	2,592,400	3,113,300	2,699,100	2,753,900	2,809,700
Administration Costs Allocated from General Fund	426,000	443,000	452,000	461,000	470,000	479,000
Interest on Internal Loans	2,900	2,500	2,100	1,700	13,300	12,800
Interest on External Debt	681,300	681,300	681,300	681,300	681,300	681,300
<b>Total Expenditures</b>	<b>\$ 3,665,100</b>	<b>\$ 3,719,200</b>	<b>\$ 4,248,700</b>	<b>\$ 3,843,100</b>	<b>\$ 3,918,500</b>	<b>\$ 3,982,800</b>
<b>Transfer to Water Treatment Plant Operating Reserve</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>Transfer to General Operating Reserve</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Transfer to Infrastructure Reserve</b>	<b>1,403,400</b>	<b>1,440,500</b>	<b>1,340,500</b>	<b>1,666,000</b>	<b>1,944,800</b>	<b>2,267,000</b>
<b>Transfer to Internal Loan Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>-</b>
<b>Transfer to Equipment/Vehicle Replacement Reserve</b>	<b>37,900</b>	<b>37,900</b>	<b>38,700</b>	<b>39,500</b>	<b>40,300</b>	<b>41,100</b>
<b>Principal Payments on Internal Loans</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>95,000</b>	<b>95,000</b>
<b>Principal Payments on Long Term Debt</b>	<b>666,100</b>	<b>687,600</b>	<b>709,800</b>	<b>732,700</b>	<b>756,200</b>	<b>780,600</b>
<b>Total Transfers &amp; Debt Principal Payments:</b>	<b>\$ 2,373,400</b>	<b>\$ 2,432,000</b>	<b>\$ 2,355,000</b>	<b>\$ 3,313,200</b>	<b>\$ 3,076,300</b>	<b>\$ 3,423,700</b>
<b>Total Expenditures &amp; Transfers to Reserves</b>	<b>\$ 6,038,500</b>	<b>\$ 6,151,200</b>	<b>\$ 6,603,700</b>	<b>\$ 7,156,300</b>	<b>\$ 6,994,800</b>	<b>\$ 7,406,500</b>



**City of White Rock DRAFT 2020 - 2024 Financial Plan  
Water Fund Asset Improvement Projects**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
Projects with Corresponding Roadworks													
Johnston - Russell to Thrift			10,000	502,000								512,000	???
Johnston - Thrift to Roper												-	???
Other Water													
Oxford Arsenic/Manganese Treatment Plant	2,411,000											-	
Water Main Upgrade - Marine Dr Vidal to Martin	98,000											-	
Water Main Upgrade - Marine Dr Foster to Johnston	85,000											-	
Water Main Upgrade - Goggs Ave. Oxford to Everall	143,000		107,000									107,000	
Water Main Upgrade - Surrey Emergency Connection	150,000											-	
Water Main Upgrade - Chesnut Blackburn to North Bluff			100,000									100,000	
Water Main Upgrade - Coldcutt Chestnut to Lancaster	227,000		68,000									68,000	
Water Main Upgrade - Martin North Bluff to Roper										650,000		650,000	
Water Main Upgrade - Vidal St Thrift to Vine				440,000								440,000	
Water Main Upgrade - Columbia Lane Cypress to Ash					385,000							385,000	
Water Main Upgrade - Marine Dr Johnston to Martin			525,000									525,000	
Water Main Upgrade - Johnston Rd Beachview to Royal						184,000						184,000	
Water Main Upgrade - 1400 Blk Martin												-	378,000
Water Main Upgrade - Russell Ave - Merklin to Finlay							360,000					360,000	
Water Main Upgrade - 13800 Coldcutt Ave												720,000	
Water Main Upgrade - 1300 Blk Martin St												-	269,000
Water Main Upgrade - North Bluff - Oxford to Everall				276,000								276,000	
Water Main Upgrade - Prospect Ave - Everall to Oxford												-	240,000
Water Main Upgrade - Buena Vista - Foster to Blackwood										300,000		300,000	
Water Main Upgrade - 1500 Blk Stevens			248,000									248,000	
Water Main Upgrade - 1500 Habgood			109,000									109,000	
Water Main Upgrade - Russell Ave - Finlay to Stevens							600,000		708,000			1,308,000	
Water Main Upgrade - Royal Easement - Cypress to Balsam	414,000		336,000									336,000	
Water Main Completion - Prospect Ave - Everall to Blackwood							450,000					450,000	
Water Main Tie-In - Prospect & Oxford	50,000											-	
Water Main - Cast Iron Condition Assessment							160,000					160,000	
New Oxford Well #9 (Well #3 Replacement)								500,000				1,000,000	
Oxford Well #3 Decommissioning										55,000		55,000	
Buena Vista Well #5 Decommissioning	4,000											-	
Roper Reservoir Control Upgrades and Dedicated Inlet	400,000											-	
On-line Arsenic Analyzer	50,000											-	
Well Upgrades	60,000		61,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000		321,000	
Brearly St and North Bluff Looping	155,000		45,000									45,000	
Water Meters	63,000		64,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000		320,000	
Fire Hydrants	33,000		50,000	53,000	53,000	53,000	53,000	55,000	55,000	55,000		266,000	

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
Other Water (continued)													
Everall Street PRV Station	29,000									600,000		600,000	
New Water Pressure Monitoring Stations	2,000											-	
Water Facility Security Installation	300,000											-	
Replace GMC Dump Truck Unit #365	151,000			36,000								-	
Replace Ford F150 2wd Unit #363						40,000						40,000	
Replace Ford F150 Crew Cab 4X4 Unit #362						42,000						42,000	
Replace Ford F250 Crew Cab 4X4 Unit #364								10,000				20,000	
DCC Bylaw Review	10,000											-	
Memorial Park Upgrade	12,000											-	
Pier Pre-servicing	5,000											-	
Information Technology Infrastructure Replacement/Upgrades	12,000	14,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	78,000	
Capital Contingency													
Capital Contingency funded from infrastructure reserve	2,000	200,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	1,300,000	
Capital Contingency funded from contributions	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>4,966,000</b>	<b>2,037,000</b>	<b>1,972,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,362,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,362,000</b>	<b>2,705,000</b>	<b>2,705,000</b>	<b>11,501,000</b>	

**Water Fund Asset Improvement Funding Sources**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024
		FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b>Water</b>												
Long term Debt	-	-	-	-	-	-	-	-	-	-	-	-
Unspent Debt Proceeds	406,600											406,600
Internal Loan Reserve	-					600,000						600,000
Water Development Cost Charges	10,000			10,000				10,000			93,000	113,000
Water Fund Infrastructure Reserve	2,403,300	1,937,000	1,816,100	1,643,000	1,918,700	2,078,700	2,078,700	1,918,700	1,918,700	2,078,700	9,393,500	
Equipment Replacement Reserve	45,000			36,000		82,000						118,000
Grants	2,001,100							333,300			333,300	666,600
Contributions	100,000	100,000	109,900	100,000	100,000	100,000	100,000	100,000	100,000	200,000	200,000	609,900
<b>Total Asset Improvement Funding</b>	<b>4,966,000</b>	<b>2,037,000</b>	<b>1,972,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,362,000</b>	<b>2,362,000</b>	<b>2,705,000</b>	<b>2,705,000</b>	<b>11,501,000</b>

City of White Rock DRAFT 2020-2024 Financial Plan

Projected Water Fund Asset Improvement Reserves

	2019	2020	2021	2022	2023	2024
Water Development Cost Charges (Deferred Revenue)	1,144,518	1,550,387	1,678,120	1,905,911	1,933,929	1,896,334
Water Infrastructure Reserve	1,604,297	1,107,797	632,197	655,197	681,297	869,597
Unspent Debt Proceeds Reserve	406,000	-	-	-	-	-
<b>Total Water Asset Improvement Reserves</b>	<b>\$ 3,154,815</b>	<b>\$ 2,658,184</b>	<b>\$ 2,310,317</b>	<b>\$ 2,561,108</b>	<b>\$ 2,615,226</b>	<b>\$ 2,765,931</b>

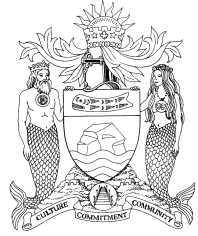
Projected Water Fund Outstanding External Long Term Debt

	2019	2020	2021	2022	2023	2024
Projected Water Outstanding Long Term Debt	23,264,720	22,577,107	21,867,335	21,134,402	20,377,842	19,596,889

Projected Water Fund Outstanding Internal Loans

	2019	2020	2021	2022	2023	2024
Projected Outstanding Internal Loan - General Fund Accumulated Surplus	210,000	175,000	140,000	105,000	70,000	35,000
Projected Outstanding Internal Loan - Sanitary Sewer Fund Infrastructure Reserve	-	-	-	600,000	540,000	480,000
<b>Projected Water Fund Outstanding Internal Loans</b>	<b>210,000</b>	<b>175,000</b>	<b>140,000</b>	<b>705,000</b>	<b>610,000</b>	<b>515,000</b>

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** December 9, 2019

**TO:** Finance and Audit Committee

**FROM:** Sandra Kurylo, Director of Financial Services

**SUBJECT:** 2020 to 2024 Draft Financial Plan – Drainage Utility

---

**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the corporate report dated December 9, 2019, from the Director of Financial Services, titled “2020 to 2024 Draft Financial Plan – Drainage Utility”;
  2. Endorse the presented Draft Financial Plan figures and assumptions for the Drainage Utility or provide direction on amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments including requesting written comments or questions based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to introduce and obtain the Finance and Audit Committee’s endorsement of the Drainage Utility component of the City’s 2020 to 2024 Draft Financial Plan.

**PAST PRACTICE / POLICY / LEGISLATION**

The *Community Charter* requires that the 2020 to 2024 Financial Plan bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five year financial plans in early spring of the budget year.

**ANALYSIS**

Attached, as Appendices A to C, are staff’s recommendations on the Drainage Utility component of the City’s Draft 2020 to 2024 Financial Plan. This portion of the City’s budget contains revenues, operating expenditures, asset improvement projects and reserves related to the City’s storm sewer system.

Items to note on the draft Drainage Utility Budget are as follows:

- The main source of revenue is the drainage user fee;
- Expenditures include operating and administrative costs, and infrastructure improvements/system upgrades;
- Money is also budgeted to be put into the Drainage Infrastructure Reserve for future asset replacements and upgrades, to keep this utility sustainable;
- Relocation of the Habgood Pumpstation, with an estimated overall budget of \$10.9M, including amounts spent in previous years, is the largest infrastructure project included the Drainage Utility component of the Draft 2020 to 2024 Financial Plan. Construction is budgeted in 2021. Sufficient funds are not available to complete this project without grant funding. Including amounts spent since 2017, there is \$4.6M in City funds committed for this project. Therefore, a minimum grant of \$6.3M is required to proceed. In 2018, the City applied for an Investing in Canada Infrastructure Program Green Infrastructure grant for this purpose. Unfortunately, this grant application was not approved for funding. It has recently been announced that a second intake for the Environmental Quality Program of the Investing in Canada Infrastructure Program is now open. This program provides funding of up to 73.33% of eligible project costs. An application will be submitted by the February 26, 2020 deadline. Commitments should not be made on construction, or beyond the City's allocated funding, until this additional funding source is confirmed;
- The Drainage Masterplan is in the process of being updated. One component under review involves optimizing the storm drainage on the east side of the City. Once this review is complete, amendments may need to be made to this Draft 2020 to 2024 Financial Plan. This may impact the approach taken and cost estimate (noted above) for the relocation of the Habgood Pumpstation. This update will be reflected in the grant application as appropriate; and
- Provision has also been made for future storm sewer work, subject to the completion of the Strategic Transportation Plan update. Once this Plan is completed more details on these projects will be available.

### **Drainage User Fees and Other Funding Sources**

Annual drainage user fee increases of 5% are projected from 2020 to 2024 to fund storm sewer operations, complete planned infrastructure work, and ensure funds are available in reserves for future system upgrades. Recent storm sewer work for various City east side projects and the planned relocation of the Habgood Pumpstation have put significant pressure on this Utility's reserves. The projections included in this Draft 2020 to 2024 Financial Plan work towards reinstating them to sustainable levels.

A 5% drainage fee increase in 2020 equates to an increase of \$24 for a typical single family detached home (from \$485 to \$509) and \$7 for a typical strata property (from \$145 to \$152) in the City.

It is important that the City's Development Cost Charge (DCC) Bylaw be updated in 2020. This work was budgeted in 2019 but is not complete. This will enable DCCs to be used as a funding source for growth related projects that were not identified in the City's current DCC Bylaw.

## **OPTIONS**

The following options are available for the Finance and Audit Committee’s consideration:

1. To endorse the Draft Financial Plan Drainage Utility figures and assumptions presented, and base the public consultation process on the documents presented.
2. To amend the Draft Financial Plan Drainage Utility assumptions and base the public consultation process on the amended assumptions and figures.

## **CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the presented Draft 2020 to 2024 Financial Plan figures and assumptions for the Drainage Utility and direct staff to proceed with a public meeting and request for written comments.

Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

### **Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.



Dan Bottrill  
Chief Administrative Officer

Appendix A: Draft 2020 to 2024 Financial Plan Drainage Fund Operating Budget

Appendix B: Draft 2020 to 2024 Drainage Fund Asset Improvement Projects

Appendix C: Projected Drainage Fund Asset Improvement Reserves

**City of White Rock Draft 2020 - 2024 Financial Plan  
Drainage Fund Operating Budget**

	2019 Budget	2020	2021	2022	2023	2024
<b>Revenues:</b>						
User Fees	\$ 2,531,200	\$ 2,657,800	\$ 2,790,700	\$ 2,930,200	\$ 3,076,700	\$ 3,230,500
Connection Fees	204,000	206,000	208,000	210,000	212,000	214,000
Other	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Revenues</b>	<b>\$ 2,755,200</b>	<b>\$ 2,883,800</b>	<b>\$ 3,018,700</b>	<b>\$ 3,160,200</b>	<b>\$ 3,308,700</b>	<b>\$ 3,464,500</b>
<b>Expenditures:</b>						
Operating Expenditures	363,000	400,400	377,800	385,200	392,900	400,700
Costs Allocated from General Fund	492,000	541,000	552,000	563,000	574,000	585,000
<b>Total Expenditures</b>	<b>\$ 855,000</b>	<b>\$ 941,400</b>	<b>\$ 929,800</b>	<b>\$ 948,200</b>	<b>\$ 966,900</b>	<b>\$ 985,700</b>
Transfer to Infrastructure Reserve	932,200	953,600	1,081,800	1,602,000	1,736,500	1,591,800
Revenue Allocation to Asset Improvements	968,000	988,800	1,007,100	610,000	605,300	887,000
<b>Total Transfers:</b>	<b>\$ 1,900,200</b>	<b>\$ 1,942,400</b>	<b>\$ 2,088,900</b>	<b>\$ 2,212,000</b>	<b>\$ 2,341,800</b>	<b>\$ 2,478,800</b>
<b>Total Expenditures &amp; Transfers to Reserves</b>	<b>\$ 2,755,200</b>	<b>\$ 2,883,800</b>	<b>\$ 3,018,700</b>	<b>\$ 3,160,200</b>	<b>\$ 3,308,700</b>	<b>\$ 3,464,500</b>





	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
Other Drainage													
Coldicut Outfall & Main to Marine	85,000											-	85,000
Pheonix Outfall to Malabar												-	
Sewer Master Plan Update	20,000											-	
Marine Drive - Oxford to Anderson Storm Pump Study	17,000											-	
DCC Bylaw Review	10,000		10,000					10,000				20,000	
Capital Contingency	55,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>2,867,000</b>	<b>1,305,000</b>	<b>13,914,000</b>	<b>2,922,000</b>	<b>1,699,000</b>	<b>2,187,000</b>	<b>1,699,000</b>	<b>2,187,000</b>	<b>1,699,000</b>	<b>2,187,000</b>	<b>2,187,000</b>	<b>22,027,000</b>	<b>3,777,000</b>

**Drainage Fund Asset Improvement Funding Sources**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP	
<b>Drainage</b>												
User & Connection Fees	988,000	988,800	1,007,100	610,000	605,300	887,000	4,098,200					
Drainage Development Cost Charges	222,200	202,000	506,300	199,900	296,800	297,000	1,502,000					
Capital In Progress Reserve	661,900	9,800	987,500	-	44,400	-	1,041,700					
Infrastructure Reserve	1,014,900	92,400	5,095,800	2,112,100	752,500	1,003,000	9,055,800					
Grants	-	-	6,300,000	-	-	-	6,300,000					
Contributions	-	12,000	17,300	-	-	-	29,300					
<b>Total Asset Improvement Funding</b>	<b>2,867,000</b>	<b>1,305,000</b>	<b>13,914,000</b>	<b>2,922,000</b>	<b>1,699,000</b>	<b>2,187,000</b>	<b>22,027,000</b>	<b>1,699,000</b>	<b>2,187,000</b>	<b>2,187,000</b>	<b>2,187,000</b>	<b>22,027,000</b>

**City of White Rock Draft 2020-2024 Financial Plan  
Projected Drainage Fund Asset Improvement Reserves**

	2019	2020	2021	2022	2023	2024
Drainage Development Cost Charges (Deferred Revenue)	2,680,608	3,175,446	2,909,267	3,095,873	2,858,022	2,645,242
Drainage Work In Progress Reserve	1,041,700	1,031,900	44,400	44,400	-	-
Drainage Infrastructure Reserve	5,011,271	5,872,471	1,858,471	1,348,371	2,332,371	2,921,171
<b>Total Drainage Asset Improvement Reserves</b>	<b>\$ 8,733,579</b>	<b>\$ 10,079,817</b>	<b>\$ 4,812,138</b>	<b>\$ 4,488,644</b>	<b>\$ 5,190,393</b>	<b>\$ 5,566,413</b>

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** December 9, 2019

**TO:** Finance and Audit Committee

**FROM:** Sandra Kurylo, Director of Financial Services

**SUBJECT:** 2020 to 2024 Draft Financial Plan – Sanitary Sewer Utility

---

**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the corporate report dated December 9, 2019, from the Director of Financial Services, titled “2020 to 2024 Draft Financial Plan – Sanitary Sewer Utility”;
  2. Endorse the presented Draft Financial Plan figures and assumptions for the Sanitary Sewer Utility or provide direction on amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments including requesting written comments or questions, based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to introduce and obtain the Finance and Audit Committee’s endorsement of the Sanitary Sewer Utility component of the City’s 2020 to 2024 Draft Financial Plan.

**PAST PRACTICE / POLICY / LEGISLATION**

The *Community Charter* requires that the 2020 to 2024 Financial Plan Bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five-year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five-year financial plans in early spring of the budget year.

**ANALYSIS**

Attached as Appendices A-C are documents containing staff’s recommendations on the Sanitary Sewer component of the City’s Draft 2020 to 2024 Financial Plan. This portion of the City’s budget contains revenues, operating budget expenditures, asset improvement projects and money put into reserves related to the City’s sanitary sewer system.

Items to note are as follows:

- The main source of revenue is the sanitary sewer user fee;
- The largest operating expense is a levy paid to the Greater Vancouver Sewerage and Drainage District (GVS&DD), which is expected to be \$1.85M in 2020. This is 12.4% higher than in 2019 (\$1.64M). Based on the recently approved Metro Vancouver 2020 to 2024 Financial Plan, this levy is projected to increase by an average of 12.8% annually from 2021 to 2024. It is estimated to reach \$2.98M by 2024. These increases are due to significant sanitary sewer infrastructure upgrades that will be undertaken throughout the region. The costs of these upgrades are shared by all Metro Vancouver member municipalities based on a well established funding formula. This is a major cost increase, placing significant financial burden on the City’s Sanitary Sewer Utility, in particular in the latter years of this Draft Financial Plan. The City is fortunate that it has built up a healthy Sanitary Sewer Infrastructure Reserve as it provides flexibility to help “smooth” future Sanitary Sewer User Fee increases needed to keep this Utility sustainable. It is important that this be examined closer when the 2021 to 2025 Financial Plan is prepared. There will be a need for further increases in future sanitary sewer user fees.
- The Sanitary Sewer Master Plan recommends that certain system upgrades are needed to handle capacity. Condition assessments are ongoing. Projects identified as high priorities at this time are reflected in the Draft Financial Plan, and where applicable they correspond to the timing of General Fund road projects. Provision has also been made for future sewer works, subject to the completion of the Strategic Transportation Plan update. Once this Plan is completed, more details on these projects will be available.

### **Internal Loan**

Appendix A includes a transfer from and to reserves which relates to a proposed internal loan to the Water Fund. This internal borrowing of \$600,000 in 2022 provides a funding source for a water main upgrade. This loan is required to be paid back to the Sanitary Sewer Infrastructure Reserve prior to being needed for sanitary sewer purposes. Based on the projections in the 2020 to 2024 Draft Financial Plan, that is not expected within this five (5) year period.

### **Sanitary Sewer User Fees**

The Draft 2020 to 2024 Financial Plan proposes a \$5 or 2% increase in the sanitary sewer user fees for 2020. The 2020 residential sanitary sewer user fee is proposed to increase from \$260 to \$265, and the commercial sanitary sewer user fee from \$273 to \$278.

Sanitary sewer user fees are projected to increase by 2% annually in 2021 to 2024 in this Draft Financial Plan. This will be reviewed when the 2021 to 2025 Financial Plan is prepared.

### **Reserves**

Appendix C includes projected year-end balances of Sanitary Sewer Fund reserves and development cost charges (DCCs). It is important that the City’s Development Cost Charge (DCC) Bylaw be updated in 2020. This will enable DCCs to be used as a funding source for growth related projects that were not identified in the City’s current DCC Bylaw.

### **Terry Road Local Improvement Debt**

In 2003 the City borrowed \$224,580 on behalf of certain residents of Terry Road to finance the expansion of sanitary sewer services to that location. This money was borrowed for a twenty (20) year term. Because it was financed as a “local improvement” all debt principle and interest

payments are being fully recovered from the local area residents. The balance outstanding as of December 31, 2019 is \$63,889. It will be fully repaid in 2023.

### **OPTIONS**

The following options are available for the Finance and Audit Committee's consideration:

1. To endorse the Draft Financial Plan Sanitary Sewer Utility figures and assumptions presented, and base the public consultation process on the documents presented.
2. To amend the Draft Financial Plan Sanitary Sewer Utility assumptions and base the public consultation process on the amended assumptions and figures.

### **CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the presented 2020 to 2024 Draft Financial Plan figures and assumptions for the Sanitary Sewer Utility and direct staff to proceed with a public meeting and request for written comments.

Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

### **Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.

Dan Bottrill  
Chief Administrative Officer

Appendix A: 2020 to 2024 Draft Financial Plan Sanitary Sewer Fund Operating Budgets

Appendix B: 2020 to 2024 Draft Sanitary Sewer Fund Asset Improvement Projects

Appendix C: Projected Sanitary Sewer Fund Reserves

**City of White Rock Draft 2020 - 2024 Financial Plan  
Sanitary Sewer Fund Operating Budget**

	2019 Budget	2020	2021	2022	2023	2024
<b>Revenues:</b>						
User Fees	\$ 3,450,000	\$ 3,607,000	\$ 3,806,500	\$ 3,992,100	\$ 4,069,700	\$ 4,151,100
Connection Fees	204,000	206,000	208,000	210,000	212,000	214,000
Local Service Area Taxes	5,206	5,206	5,200	5,200	-	-
Other	58,034	58,034	58,800	59,600	60,400	50,000
<b>Total Revenues</b>	<b>\$ 3,717,240</b>	<b>\$ 3,876,240</b>	<b>\$ 4,078,500</b>	<b>\$ 4,266,900</b>	<b>\$ 4,342,100</b>	<b>\$ 4,415,100</b>
<b>Transfers from Reserves &amp; Funds:</b>						
Terry Road Local Improvement Reserve	14,948	14,948	14,900	14,900	12,400	-
Transfer from Infrastructure Reserve (for internal loan)	-	-	-	600,000	-	-
Transfer from Water Fund (principal & interest payments on internal loan)	-	-	-	-	72,000	72,000
<b>Total Transfers:</b>	<b>\$ 14,948</b>	<b>\$ 14,948</b>	<b>\$ 14,900</b>	<b>\$ 614,900</b>	<b>\$ 84,400</b>	<b>\$ 72,000</b>
<b>Total Revenues &amp; Transfers from Reserves</b>	<b>\$ 3,732,188</b>	<b>\$ 3,891,188</b>	<b>\$ 4,093,400</b>	<b>\$ 4,881,800</b>	<b>\$ 4,426,500</b>	<b>\$ 4,487,100</b>
<b>Expenditures:</b>						
GVS&DD Levy	1,644,700	1,849,200	2,106,200	2,434,800	2,761,100	2,984,700
Operating Expenditures	359,300	366,900	374,100	381,500	389,100	396,800
Costs Allocated from General Fund	389,000	428,000	437,000	446,000	455,000	464,000
Interest on Debt	13,363	13,363	13,400	13,400	5,700	-
<b>Total Expenditures</b>	<b>\$ 2,406,363</b>	<b>\$ 2,657,463</b>	<b>\$ 2,930,700</b>	<b>\$ 3,275,700</b>	<b>\$ 3,610,900</b>	<b>\$ 3,845,500</b>
<b>Transfers to Reserves &amp; Other Funds:</b>						
Infrastructure Reserve	586,705	418,899	332,100	156,800	148,700	131,600
Transfer to Water Fund (for internal loan)	-	-	-	600,000	-	-
Revenue Allocation to Asset Improvements	725,000	800,000	815,000	833,000	649,700	510,000
Principal Payments on Long Term Debt	14,120	14,826	15,600	16,300	17,200	-
<b>Total Transfers:</b>	<b>\$ 1,325,825</b>	<b>\$ 1,233,725</b>	<b>\$ 1,162,700</b>	<b>\$ 1,606,100</b>	<b>\$ 815,600</b>	<b>\$ 641,600</b>
<b>Total Expenditures &amp; Transfers to Reserves</b>	<b>\$ 3,732,188</b>	<b>\$ 3,891,188</b>	<b>\$ 4,093,400</b>	<b>\$ 4,881,800</b>	<b>\$ 4,426,500</b>	<b>\$ 4,487,100</b>

**City of White Rock Draft 2020 - 2024 Financial Plan  
Sanitary Sewer Fund Asset Improvement Projects**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024	Future Years
		FP	FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b>Projects with Corresponding Roadworks</b>													
Marine - Finlay to Stayte			550,000									550,000	
Marine - High to Anderson			413,000									413,000	
Marine - Oxford to Anderson			359,000									359,000	
Marine - Bishop to Terry			604,000									604,000	
Parker - Pacific to Columbia	3,000											-	
Maple - Pacific to Columbia	3,000											-	
Lee - Pacific to Columbia	2,000											-	
Johnston - Russell to Thrift		9,000	465,000									474,000	????
Johnston - Thrift to Roper												-	330,000
Buena Vista - Best to Johnston	435,000											-	
Columbia - Parker to Stayte	250,000											-	
Blackburn Crescent - Archibald to high								20,000				220,000	
Martin - Buena Vista to Victoria							800,000	1,000,000				3,000,000	
Sanitary Sewer Upgrades (pending completion of Strategic Transportation Plan Update)													
<b>Other Sanitary Sewer</b>													
Development Coordinated Works	15,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000				40,000	
Memorial Park Upgrade	24,000											-	
Pier Pre-servicing	54,000											-	
Sanitary Capacity Upgrades	270,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000				2,200,000	
Sanitary I & I Reduction Program	592,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000				2,500,000	
Sanitary CCTV Inspections	210,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000				500,000	
Sanitary Pump Station Capacity Review	75,000											-	
Sanitary Sewer Rehab Columbia - Maple to Finlay		130,000										130,000	
Sanitary Sewer Rehab Finlay - Goggs to Oxenham		285,000										285,000	
Sanitary Sewer Rehab Sunset Drive - Brearly to Kerfoot												-	105,000
Sanitary Sewer Rehab Columbia - Maple to Finlay												-	140,000
Sanitary Sewer Rehab Pacific - Stayte to Stevens												-	100,000
Sanitary Sewer Rehab Stayte - 1127 Stayte to Buena vista												-	140,000
Sanitary Pump Station at Bishop												-	1,130,000
Sewer Master Plan Update	20,000											-	
DCC Bylaw Review	10,000		10,000					10,000				20,000	
Capital Contingency	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000				500,000	
<b>Total Asset Improvement Expenditures</b>	<b>2,063,000</b>	<b>1,529,000</b>	<b>3,556,000</b>	<b>1,960,000</b>	<b>2,190,000</b>	<b>2,560,000</b>	<b>2,190,000</b>	<b>2,560,000</b>				<b>11,795,000</b>	

**Sanitary Sewer Asset Improvement Funding Sources**

	2019 & Approved Updates	2020		2021		2022		2023		2024		Total 2020-2024
		FP	FP	FP	FP	FP	FP	FP	FP	FP		
<b>Sanitary Sewer</b>												
User & Connection Fees	725,000	800,000	815,000	833,000	649,700	510,000						3,607,700
Sanitary Development Cost Charges	30,000	20,000	370,500	218,000	277,500	297,000						1,183,000
Capital In Progress Reserve	187,500	9,000	340,000	-	-	-						349,000
Infrastructure Reserve	1,120,500	700,000	1,882,100	909,000	1,262,800	1,753,000						6,506,900
Contributions	-	-	148,400	-	-	-						148,400
<b>Total Asset Improvement Funding</b>	<b>2,063,000</b>	<b>1,529,000</b>	<b>3,556,000</b>	<b>1,960,000</b>	<b>2,190,000</b>	<b>2,560,000</b>						<b>11,795,000</b>



City of White Rock Draft 2020-2024 Financial Plan

**Projected Sanitary Sewer Fund Asset Improvement Reserves**

	2019	2020	2021	2022	2023	2024
Sanitary Development Cost Charges (Deferred Revenue)	796,967	1,060,173	781,779	712,885	446,867	168,167
Sanitary Work In Progress Reserve	349,000	340,000	-	-	-	-
Sanitary Infrastructure Reserve	11,170,551	10,889,450	9,339,450	7,987,250	6,873,150	5,251,750
<b>Total Sanitary Sewer Asset Improvement Reserves</b>	<b>\$ 12,316,518</b>	<b>\$ 12,289,623</b>	<b>\$ 10,121,229</b>	<b>\$ 8,700,135</b>	<b>\$ 7,320,017</b>	<b>\$ 5,419,917</b>

**Projected Sanitary Sewer Fund Outstanding Long Term Debt**

	2019	2020	2021	2022	2023	2024
Projected Sanitary Sewer Outstanding Long Term Debt (Terry Road Local Improvement)	63,899	49,073	33,506	17,160	-	-

# 2020 TO 2024 DRAFT FINANCIAL PLAN FOLLOW-UP

FINANCE AND AUDIT COMMITTEE  
FEBRUARY 3, 2020

# 2020 TO 2024 DRAFT FINANCIAL PLAN

- Staff have updated the Draft Financial Plan to reflect:
  - The Finance and Audit Committee's resolutions of December 9 and 12
  - Other adjustments to the operating budget and asset improvement components, based on updated information received by staff
  - Council's resolutions of January 13, 2020
- In response to the Finance and Audit Committee's request, this corporate report also includes a categorized list of options (and impacts) to further reduce the proposed 2020 property tax increase

# 2020 TO 2024 DRAFT FINANCIAL PLAN GENERAL FUND OPERATING BUDGET

- 2020 to 2024 Draft Financial Plan presented on December 9 proposed a 2020 property tax increase of 3.9%
- Items added, as per Finance and Audit Committee's direction are listed on agenda page 67 – raised 2020 proposed property increase to 5.52%
- Further updates, based on new information, are listed on agenda pages 67 & 68 – slightly reduced proposed 2020 property taxes to 5.21%
- Options to reduce 2020 property taxes and their impacts are listed on agenda pages 72 to 78

# OPTIONS TO REDUCE 2020 PROPOSED PROPERTY TAXES

- Category 1:** Impacts include some service level reductions and/or risks to financial sustainability
- Category 2:** Impacts include moderate service level reductions and/or risks to financial sustainability
- Category 3:** Impacts include significant service level reductions and/or risks to financial sustainability

# CITY HALL

- **\$50,000 budgeted in 2019 to examine options; \$20,000 spent**
- **Given that Council (at its meeting of Jan 13, 2020) did not pass a motion to endorse using the remaining \$30,000 to conduct a costing study on a seismic retrofit, these funds will not be carried over to the 2020 budget**
- **\$100,000 budgeted in 2019 for minor office upgrades downstairs, but not yet spent; will be carried over to 2020**
- **\$3.0M previously budgeted in 2020/2021 to start implementing whatever direction was given by Council – still in the Draft FP. Provides flexibility should a decision be made later this year to do further analysis or upgrade work; Council may wish to adjust this**

# UPDATE ON AMENITY PROJECTS FUNDED FROM CACs

- **Project added in 2020 to purchase parking stalls in the Town Centre for \$240,000; cannot be committed or spent until the CACs are received, expected later this year**
- **Feedback from the January 20 CAC Community Forum and current consultation process will be available in late Feb/early Mar**
- **Further adjustments might be made to the 2020 to 2024 Draft Financial Plan at that time**

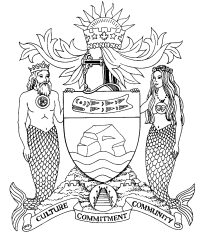
# 2020 TO 2024 DRAFT FINANCIAL PLAN RECOMMENDATIONS

**That the Finance and Audit Committee:**

- 1. Receive for information the Feb 3, 2020 corporate report from the Director of Financial Services titled “2020 to 2024 Draft Financial Plan Follow-up”**
- 2. Endorse the presented Draft Financial Plan adjustments or provide direction on further amendments to be made**
- 3. Direct staff to proceed with scheduling a public meeting and placing and advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this report or as amended.**



THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** February 3, 2020

**TO:** Finance and Audit Committee

**FROM:** Sandra Kurylo, Director of Financial Services

**SUBJECT:** 2020 to 2024 Draft Financial Plan Follow-Up

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**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive for information the February 3, 2020 corporate report from the Director of Financial Services titled, “2020 to 2024 Draft Financial Plan Follow-Up”;
  2. Endorse the presented Draft Financial Plan adjustments or provide direction on further amendments to be made; and
  3. Direct staff to proceed with scheduling a public meeting and placing an advertisement in the newspaper to notify the public of the opportunity for public comments, including requesting written comments or questions, based on the information presented in this corporate report, or as amended.
- 

**INTRODUCTION**

The purpose of this corporate report is to provide an update to the Finance and Audit Committee on the Draft 2020 to 2024 Financial Plan, and follow-up on the Committee’s request for options to further reduce the proposed 2020 property tax increase.

**PAST PRACTICE/POLICY/LEGISLATION**

The Community Charter requires that the 2020 to 2024 Financial Plan Bylaw be adopted before the property tax rate bylaw is adopted. The property tax rate bylaw must be adopted prior to May 15, 2020. Past practice in non-election years is to complete five-year financial plans by the beginning of the budget year (first year of the Financial Plan). Past practice in election years is to complete five-year financial plans in early spring of the budget year.

**ANALYSIS**

At its meeting of December 9, 2019 (reconvened on December 12), the Finance and Audit Committee resolved that certain amendments be made to the presented Draft 2020 to 2024 Financial Plan. A summary of those amendments, which have now been incorporated into the Draft 2020 to 2024 Financial Plan is below.

General Fund Operating Budget

The 2020 to 2024 Draft Financial Plan initially proposed a 2020 property tax increase of 3.9%. The following items have been added in accordance with the Finance and Audit Committee’s direction, which raised the 2020 proposed property tax increase to 5.52%:

<b>Description</b>	<b>Amount</b>	<b>Property Tax Impact</b>
Rental of bleachers for Remembrance Day event	\$2,000	0.01%
Add Regular Full-Time Purchasing Officer position (amount shown is net of \$20,000 reduction in the legal fee budget)	\$44,900	0.20%
Increase Bylaw Enforcement staff hours	\$30,000	0.14%
Convert Temporary Full-Time Committee Clerk position to Regular Full-Time	\$34,400	0.15%
Hire Part-Time Special Events Assistant	\$42,100	0.19%
Increase Operations Dept special events budget	\$18,500	0.08%
Add Regular Full-Time Gardner position	\$93,800	0.42%
Increase Hillside walkway maintenance budget	\$30,000	0.14%
Increase Parks materials budget (eg. perennials, annuals etc.)	\$40,000	0.18%
Increase Museum grant	\$25,000	0.11%
Add Regular Full-Time Project Engineer position - operating budget impact of \$45,000 does not require an increase in property taxes. The offset is budgeted savings/reductions in capital project costs.		

Based on subsequent information received, the following updates have also been incorporated into the 2020 General Fund Operating Budget. After making these adjustments, the 2020 proposed property tax increase is reduced to 5.21%.

<b>Description</b>	<b>Amount</b>	<b>Property Tax Impact (Reduction)</b>
Increased budget for general liability insurance policy	\$11,200	0.05%
Increased budget for new property tax revenue from new development, as reflected in the recently issued 2020 Property Assessment Roll. This figure is net of \$11,000 applied to increase capital project funding, in accordance with current policy.	(\$11,000)	(0.05%)

Reduced budget for Auxiliary Police program supplies. It was anticipated that this program might be expanded, however doing so is on hold at the RCMP Headquarters level. The remaining funds are sufficient for the current compliment of one Auxiliary officer.	(\$6,000)	(0.02%)
Reduced Bylaw Officer casual hours and increased budgeted fine revenue; made possible by subscribing to an electronic short-term rental detector service. Figure shown is the net reduction in property taxes. Reduced Bylaw Enforcement hours may result in some complaints or Officers not being available for issues such as dogs on the promenade.	(\$20,100)	(0.09%)
Reduced the Operations Dept general advertising budget from \$5,100 to \$2,100. Due to the use of the City’s website and social media, and with the assistance of the Communications Team, paid advertising can be reduced.	(\$3,000)	(0.01%)
Reduced Garage contract maintenance budget from \$3,000 to \$1,500. This budget was duplicated in the Facilities section.	(\$1,500)	(0.01%)
Reduced Garage contracted vehicle repairs and maintenance budget from \$98,000 to \$68,000. The recently hired Mechanic Shop Foreman and Tradesman (hired after recent retirements) have broad ranges of expertise and certifications, enabling more work to be done in-house rather than contracted out.	(\$30,000)	(0.14%)
Reduced Parks contract maintenance budget from \$358,000 to \$348,000. As the new Parks organization structure is implemented, more work can be done in-house.	(\$10,000)	(0.04%)

At the last Finance and Audit Committee meeting, it was also resolved that staff report back with options to reduce the 2020 proposed property tax increase to 2.9%. Other options to further reduce 2020 property taxes are listed, along with their impacts, in Appendix A. These options and impacts are present to the Finance and Audit Committee for consideration, as requested.

The options are categorized as follows:

- Category 1 – those which will result in some service level reductions and/or risks to financial sustainability;
- Category 2 – those which will result in moderate service level reductions and/or risks to financial sustainability; and
- Category 3 – those which will result in significant service level reductions and/or risks to financial sustainability.

One-Time Operating Costs

At its meeting of September 30, 2019, Council resolved that funding in the amount of \$5,000 be considered in the 2020 to 2024 Financial Plan, as a contribution towards the retaining wall replacement at the Mann Park Lawn Bowling Club. Unfortunately this was missed in the first draft of the 2020 to 2024 Financial Plan. A \$5,000 contribution for this purpose has now been added to the 2020 Draft General Operating Fund budget, funded from an operating reserve/accumulated surplus fund. There has recently been a request to increase this funding contribution, which is dealt with in a separate corporate report on this meeting’s agenda. The Finance and Audit Committee may wish to amend this budgeted contribution to the Mann Park Bowling Club.

At its meeting of January 13, 2020, Council resolved to consider adding \$15,000 to the 2020 to 2024 Draft Financial Plan to fund a top-up to the Provincial Better Homes Plan. This amount has now been added to the 2020 General Fund Operating contingency budget, funded from the Climate Action Revenue Incentive Program (CARIP) reserve, and can be allocated to the appropriate departmental budget once the City’s top-up program criteria have been approved by Council.

General Fund Asset Improvement Budget

In accordance with the Finance and Audit Committee’s direction, the budget for Maccaud Park Upgrades has been reduced from \$750,000 to \$250,000 due to the removal of pickle ball courts from the project scope. This frees up \$500,000 in CACs for other purposes.

The Finance and Audit Committee also directed that funds be allocated for the installation of bus shelters. Reference was made to the west side of Johnston Road, however a suitable location has not yet been determined by staff. This has not yet been incorporated into the 2020 to 2024 Draft Financial Plan. As this was one of the possible uses of CACs presented at the January 20th CAC Community Forum it was felt that the Committee should consider the overall results of the consultation prior to adding this item, or any other CAC related projects (except for the item noted in the chart below), to the 2020 to 2024 Draft Financial Plan. At this time it is expected that feedback from the Forum will be presented to the Finance and Audit Committee or Council in late February/early March.

The following other General Fund Asset Improvement budget updates have also been incorporated into the 2020 to 2024 Draft Financial Plan:

Brought forward the reconstruction of Royal Ave. – Johnston to Fir from 2023 to 2020. This is funded from the General Fund Infrastructure Reserve.	\$328,000
Re-scheduled the reconstruction of Parker St. – Thrift to Pacific from 2020/2021 to 2023. Funding sources include a combination of the General Fund Infrastructure Reserve, Highways Development Cost Charges, and Contributions. The drainage component of this project was similarly re-phased.	\$1,127,000
Added a project in 2020 for the purchase of parking stalls in the Town Centre. The proposed funding source is CACs that are expected to be received in 2020 and must be used for this purpose. This will give staff the authority to start negotiations, however these funds cannot be committed or spent until the associated CACs are received.	\$240,000

Added a project in 2020 for the purchase and installation of an electric vehicle charging station, funded from the Climate Action Revenue Incentive Program (CARIP) reserve.	\$20,000
Made minor adjustments to certain capital project budgets and funding sources to accommodate funding of the new Project Engineer position.	Various

### City Hall

There is currently \$50,000 budgeted in 2019 to examine options for dealing with City Hall, including the Annex. The amount unspent at the end of the year (approximately \$30,000) was planned to be carried over to 2020 to conduct a costing study on the seismic retrofit of City Hall. At its meeting of January 13, 2020 Council did not support that direction. As a result, those funds will no longer be carried over to 2020. In addition, there is \$100,000 included in the 2019 budget to complete minor office upgrades downstairs in City Hall, which is still planned to be carried over to 2020. This carry-over adjustment to the Draft Financial Plan will occur in April, once 2019 year-end figures are finalized.

It was also noted at the last Finance and Audit Committee meeting that the 2020 to 2024 Draft Financial Plan included \$1.5M in 2020 and \$1.5M in 2021 to start implementing whatever direction was approved regarding City Hall. At this time, these provisions remain in the 2020 to 2024 Draft Financial Plan. The Finance and Audit Committee may wish to consider if these amounts should be left in the Plan, deferred to a future year, or removed. Leaving these amounts in the 2020 to 2024 Draft Financial Plan will provide flexibility should a decision be made to conduct further analysis and/or upgrades at a later date this year.

### Water Utility Budget

At its meeting of December 12, 2019, the Finance and Audit Committee resolved that before considering if \$32,000 should be added to the 2020 Water Utility Asset Improvement budget to install lighting outside of the new fence at the southwest corner of the Oxford water facility, there be an opportunity for impacted residents to speak to it in public. As a result, this has not been included in the Draft Financial Plan. Nearby residents will be invited to provide feedback on this at the upcoming 2020 to 2024 Draft Financial Plan public meeting.

In accordance with Council's resolution of January 13, 2020 an amount of \$15,000 has been added to the 2020 legal fee budget to complete a patent submission for the Water Treatment Plant. Since 2020 water rates have been set, the proposed funding source is the 2020 Water Utility operating contingency budget. A further \$6,000 has been added annually to the legal fee budgets in 2021 to 2024, for legal services associated with the patent. The proposed funding sources of these adjustments are the Water Utility annual operating contingency budgets for the respective years.

### **CLIMATE CHANGE IMPLICATIONS**

These proposed amendments to the 2020 to 2024 Draft Financial Plan include adding an additional \$20,000 to the General Fund Asset Improvement Budget for another vehicle charging station and \$15,000 to the General Fund Operating Budget for a City top-up program to the Provincial Better Homes Plan.

**CONCLUSION**

It is recommended that the Finance and Audit Committee endorse the presented Draft Financial Plan adjustments or provide direction on further amendments to be made, and direct staff to proceed with scheduling a public meeting and placing an associated advertisement in the newspaper.

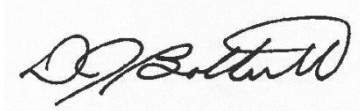
Respectfully submitted,



Sandra Kurylo  
Director of Financial Services

**Comments from the Chief Administrative Officer:**

I concur with the recommendations of this corporate report.



Dan Bottrill  
Chief Administrative Officer

Appendix A: General Fund Operating Budget - Options to Reduce Property Taxes (and Impacts)

**Draft 2020 to 2024 Financial Plan  
General Fund Operating Budget Options to Reduce Property Taxes (and Impacts)**

<b>Category 1 - impacts are some service level reductions and/or risks to financial sustainability</b>				
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Prop. Tax Reduction</b>	<b>Impact and Other Comments</b>
Administration	Reduce the office supply budget from \$4,900 to \$3,500	1,400	0.01%	This account's budget has been exceeded in some years, in particular when new staff are hired. In other years, the amount spent has been below budget. If this budget reduction is made, more funds can be transferred from the City's contingency budget if needed.
Administration	Reduce the record filing & storage budget from \$10,500 to \$6,800	3,700	0.02%	Will require staff to phase the minute book binding and purging of records, however in years when there is a large amount to purge there may not be enough funds and contingency funds may be required.
Administration	Reduce the public reception and meetings budget from \$12,000 to \$7,000	5,000	0.02%	Coffee and cookies will not be offered at Community Forums. This was not regularly offered prior to 2019. Rather than dinners for meeting evenings only light snacks will be provided.
Administration	Reduce the budget for City promotional items such as pens, jackets, blankets, mugs, umbrellas etc. from \$8,200 to \$4,200	4,000	0.02%	With this budget cut there would still be funds for City pins and some additional promotional items, but not enough for items such as gift baskets that are given when Council attends a fundraising event or other special events.
Administration	Reduce the corporate legal fee budget from \$340,000 to \$305,000	35,000	0.16%	The impact is difficult to predict. The legal fee budget was already reduced by \$20,000 to partially offset the cost of the Purchasing Officer position as directed by the Finance and Audit Committee. Average annual legal fees over the last 4 years were \$348,000, ranging from \$315,000 to \$394,000. More funds may be needed from the City's contingency budget.
Administration	Reduce the budget for the Volunteer banquet from \$6,800 to \$1,800	5,000	0.02%	Annual volunteer appreciation dinner will be downsized to an appreciation gathering with coffee and cookies.
Economic Development	Reduce budget for related brochures/advertising from \$4,500 to \$2,500	2,000	0.01%	May not be able to undertake promotions/advertising identified during the year. This budget has not been used during the last few years.
Economic Development	Reduce miscellaneous (unallocated) economic development budget from \$18,000 to \$10,000	8,000	0.04%	May not be able to undertake initiatives identified during the year. Previously some of this money was used to fund special events that were unanticipated and contributed to the economic well-being of the City.

**Options to Further Reduce Property Taxes**

**Category 1 - impacts are some service level reductions and/or risks to financial sustainability (continued)**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Prop. Tax Reduction</b>	<b>Impact and Other Comments</b>
Engineering & Ops.	Reduce Parks casual wages from \$98,000 to \$38,000	60,000	0.27%	Given the Finance and Audit Committee's direction to add a Tradesman Gardner position and the consequent improvement in workplace efficiency, these wages can be saved and mitigated somewhat. However there will be less ability to respond to last minute requests (such as resident or Council requests for immediate attention) or work changes and to cover absences due to illness or other reasons.
Engineering & Ops.	Reduce Parks consulting fees budget from \$10,000 to \$5,000	5,000	0.02%	More design work will be completed in house (by Manager), however there may not be enough funds at the end of the year for drawings or other consulting work.
Finance	Defer hiring of a Purchasing Officer until September 2020	30,000	0.14%	Will delay the realization of process efficiencies and possible cost savings. The \$30,000 is net of a \$13,000 re-instatement of legal fees. This will require a further tax increase of .06% in 2021.
Finance	Increase net investment income budget from \$995,000 to \$1,025,000	30,000	0.14%	Some probability the revised budget will not be met. Depends on future interest rates and how quickly monies in reserves are spent.
Finance	Reduce Finance customer service counter casual staff hours	4,000	0.02%	May impact customer service (line-ups) during peak times when parking permits/decals are purchased and parking tickets are paid. Could use contingency budget if needed.
Finance	Reduce the annual transfer to the Capital Works Reserve from \$1,360,000 to \$1,335,000	25,000	0.11%	Will result in less money in the reserve for City Hall or other future facility upgrades. Represents a 1.8% reduction in the annual contribution to this reserve. Over the 5 years of this Financial Plan the cumulative reduction is \$125,000.
Finance	Reduce the annual transfer to the Vehicle/ Equipment Replacement Reserve from \$616,000 to \$606,000	10,000	0.05%	Will result in less money in this reserve for future scheduled vehicle replacements. Vehicle lives will be extended as much as possible/economical, regardless of scheduled replacements. Represents a 1.6% reduction in the annual contribution. Cumulative reduction over 5 years is \$50,000.
Finance	Reduce the annual transfer to the Roadworks Reserve from \$654,000 to \$644,000.	10,000	0.05%	Will result in less money in this reserve for future road and sidewalk work. Represents a 1.5% reduction in the annual contribution. Cumulative 5 year reduction is \$50,000.
Finance	Reduce Grant-in-Aid budget from \$50,000 to \$30,000	20,000	0.09%	Less money available to organizations for various purposes. May require a Council Policy amendment re the allocation to regular grants versus new/expanded special events.
Human Resources	Eliminate provision of lunches and refreshments for all City-sponsored training	3,000	0.01%	Will require employees to bring or purchase their own meals/refreshments during training sessions. While on training, employees do not have access to their regular break space.



**Options to Further Reduce Property Taxes**

**Category 1 - impacts are some service level reductions and/or risks to financial sustainability (continued)**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Prop. Tax Reduction</b>	<b>Impact and Other Comments</b>
Planning & Dev.	Reduce Planning miscellaneous expense budget from \$2,000 to \$500	1,500	0.01%	This may reduce flexibility for responding to emergent budgetary issues.
Planning & Dev.	Increase rates for Sidewalk Café Licenses from \$4/sf to \$6/sf	20,000	0.09%	There may be concerns from businesses that anticipated lower rates. Staff believe that a \$6/sf rate is competitive with relevant jurisdictions that have similar waterfront dining areas. In the long term differentiated rates for Town Centre/Waterfront and Mercantile/Restaurant/Liquor Primary may be a more fair approach.
Planning & Dev.	Reduce general consultant budget from \$50,000 to \$47,500	2,500	0.01%	This may reduce flexibility for responding to emerging issues. This budget item is not frequently used.
RCMP	Convert the Crime Prevention Assistant position from regular full-time to regular part-time (4 days/wk)	13,900	0.06%	Without full-time hours, additional administrative tasks will fall to the Coordinator, Victim Services/Community Policing position negatively impacting the ability to deliver effective Community Policing and Victim Services programs.
Rec & Culture	Reduce funding for the proposed White Rock Multicultural Festival and provide in-kind services only	7,000	0.03%	This funding cut would limit the City's contribution to in-kind-services only, rather than a co-produced partnership with the White Rock Multicultural Society. It will result in complaints from the Society about lack of support from the City for this annual multicultural event. There will also be fewer customers for waterfront businesses if this event is cancelled (estimated crowd is 10,000+).
Rec & Culture	Reduce funding for the proposed White Rock Moon Festival and provide in-kind services only	7,000	0.03%	This funding cut would limit the City's contribution to in-kind-services only, rather than a co-produced partnership with the White Rock Chinese Association. It will result in complaints from the Association about lack of support from the City for this annual traditional Chinese celebration. There will also be fewer customers for waterfront businesses if this event is cancelled (estimated crowd is 15,000+).
Rec & Culture	Reduce the new proposed part time Special Event Assistant hours recently added by the Finance and Audit Committee.	11,700	0.05%	Less staff support provided to organize and host community festivals and events. This assumes only in-kind services are provided for the above events.
Rec & Culture	Add an additional 1% fee increase to all Recreation & Culture program fees (increase from 2% to 3%)	7,500	0.03%	Complaints about higher than usual fee increases expected by Recreation & Culture program participants. Some reduction in program participation expected, especially by those who have limited financial resources and/or fixed incomes.
<b>Total Category 1</b>		<b>332,200</b>	<b>1.50%</b>	

Options to Further Reduce Property Taxes

Category 2 - impacts are moderate service level reductions and/or risks to financial sustainability

Department	Description	Amount	Prop. Tax Reduction	Impact and Other Comments
Finance	Further increase the net investment income budget to \$1.05M	25,000	0.11%	Increased risk that the budget will not be met. Could be an issue at year-end. Staff are not comfortable with this.
Finance	Further reduce the annual transfer to the Capital Works Reserve	50,000	0.23%	There will not be enough money to undertake future facility upgrades and major maintenance. The funding issue with City Hall will be exasperated. Work will have to be deferred or money borrowed. Could become a public safety issue. Five-year impact (including Category 1 component) is
Finance	Double the deductibles on the City's property insurance	12,000	0.05%	This will increase the deductibles to \$50,000 for the pier (except for minimum of \$250,000 for a flood), \$100,000 for flooding in all other facilities, and \$10,000 for other perils/locations. Because the City is committed by contract there may be a penalty to change the policy at this time. The deductibles were already increased in the recent renewal, and further increases are not recommended given the minimal premium
Information Services	Cancel "Recollect" electronic solid waste pickup reminder service	4,500	0.02%	This will result in customer complaints as the public has become accustomed to this service. There are currently 1,281 homes in White Rock that are subscribed to this service.
<del>Planning &amp; Dev.</del>	<del>Eliminate casual wages for a Planning summer student</del>	<del>—17,000</del>	<del>0.08%</del>	<del>No planning summer student will reduce capacity for the department to undertake public engagement for the OCP Review and other policy initiatives.</del>
RCMP	Increase the RCMP contract budget allowance for vacant positions from \$150,000 to \$175,000	25,000	0.11%	The allowance was already increased in the draft 2020 to 2024 Financial Plan from \$100,000 to \$150,000. If the speed of staffing vacant positions increases, it is likely that the actual costs for the contract will come in over budget.
<b>Total Category 2</b>		<del>—133,500</del>	<del>0.60%</del>	
		<b>\$116,500</b>	<b>0.52%</b>	

Category 3 - impacts are significant service level reductions and/or risks to financial sustainability

Department	Description	Amount	Prop. Tax Reduction	Impact and Other Comments
Engineering & Ops.	Reduce Operations Administration casual staff hours	15,000	0.07%	This will result in delays paying invoices during peak construction periods and at times when the current staff take vacation. Will lead to poorer relations with vendors and potentially higher prices in the future.
Engineering & Ops.	Reduce Facilities casual staff hours	10,000	0.05%	Work in some areas will not get done.

**Options to Further Reduce Property Taxes**

**Category 3 - impacts are significant service level reductions and/or risks to financial sustainability (continued)**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Prop. Tax Reduction</b>	<b>Impact and Other Comments</b>
Finance	Further increase the net investment income budget to \$1.075M	25,000	0.11%	Increased risk that the budget will not be met and there will be a financing issue at year-end. Too much risk in the budget.
Finance	Further reduce the annual transfer to the Capital Works Reserve	25,000	0.11%	There will not be enough money to undertake future facility upgrades and major maintenance. The funding issue with City Hall will be exasperated. Work will have to be deferred or money borrowed. Could become a public safety issue and certainly a financial one in future years. Five-year impact (including the Category 1 and 2 components) is \$500,000, and it will take several years to catch up.
Finance	Further reduce the annual transfer to the Vehicle/ Equipment Replacement Reserve	60,000	0.27%	There will not be enough money to replace vehicles at the end of their useful lives. Will cost more money to maintain them and it could put employees or public safety at risk. As well the ability for the City's fleet to become more environmentally friendly will be impacted as these vehicles are more expensive to purchase. Five-year impact (including Category 1 component) is \$350,000.
Finance	Further reduce the annual transfer to the Roadworks Reserve	45,000	0.20%	There will not be enough money in this reserve to undertake planned road upgrades. Unless money is borrowed or other types of projects are deferred, roads will deteriorate to the point where upkeep is unaffordable and/or public safety is at risk. Five-year impact (including Category 1 component) is \$275,000. Will be very difficult to catch up.
Finance	Eliminate tax time casual staff assistance	6,000	0.03%	Will result in significant reduction in level of service, in particular for taxpayers who choose to pay their taxes at City Hall or have telephone requests. Expect longer line ups and more frustration/complaints. Also, there will be delays in administrative work and depositing receipts into the city's bank account.
Fire	Lay off one Fire Fighter	96,600	0.44%	This could eliminate up to 157 - 5 person shifts which would result in a drop in service level especially during the occurrence of simultaneous calls and less resources available immediately for fire or other incidents. This would also result in longer response times as the second call would be completed by auxiliary staff and their response time from home and availability comes into play. (This is net of an increase in overtime of \$13,000)
Fire	Reduce the budget for certain equipment supplies from \$11,600 to \$10,200	1,400	0.01%	Depending on usage may reduce the volume of foam used for fire suppression that is stored and may impact the amount of oxygen kept on hand.

**Options to Further Reduce Property Taxes**

**Category 3 - impacts are significant service level reductions and/or risks to financial sustainability (continued)**

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Prop. Tax Reduction</b>	<b>Impact and Other Comments</b>
Human Resources	Terminate the Employee and Family Assistant Plan (EFAP) as part of employee benefit package	6,500	0.03%	The EFAP program not only assists in preventing personal issues from impacting work performance and increasing absenteeism but it is also a fundamental part of the City providing support and assistance to our employees. The EFAP program provides a confidential support program designed to assist in mitigating the toll that stressful situations take on their mental health and well-being. Eliminating the budget will negatively impact employee health, well being and morale.
Human Resources	Reduce Training Budget allocated for individual employee training	3,500	0.02%	The City's employee training program is designed with the purpose of attracting, developing and retaining a qualified workforce. The objective is to assist our employees realize their potential, make significant contributions and have a positive impact on the City and its residents. Reducing the training funds restricts our ability to offer skill/knowledge based training. With increasing legal-mandated training requirements, there has been a direct impact on funds available for core training geared towards assisting employees to perform their current roles and on our ability to support individual professional development.
Human Resources	Eliminate HR Casual Staff budget	8,000	0.04%	Certain HR tasks cannot be deferred due to collective agreements and government legislation. If this reduction occurs programs and projects such as employee engagement surveys, file management/archiving, and program reviews that require additional temporary admin support will be reduced. In addition, Casual staff required for unexpected absences such as sick leave will not be available. Without this additional support, HR services (such as recruitment) and programs will likely be delayed, cancelled or deferred.
Information Services	Reduce conference budget from \$4,000 to \$2,000	2,000	0.01%	This would have a negative impact on staff moral, retention and development. As well it would impact staff's ability to keep up with current technology.
Information Services	Reduce Adobe Cloud subscription licences from eight to one	10,200	0.05%	One employee would have to do all the computer graphics work on behalf of all departments which is not feasible.
Planning & Dev.	Reduce conference budget from \$3,000 to \$1,000	2,000	0.01%	This limits the conference/professional development opportunities for the Director and Development Services Assistant (director to attend PIBC). Reduction in opportunities for learning and growth can impact job satisfaction.

Options to Further Reduce Property Taxes

Category 3 - impacts are significant service level reductions and/or risks to financial sustainability (continued)

Department	Description	Amount	Prop. Tax Reduction	Impact and Other Comments
RCMP	Reduce Victim Services Casual Staff budget from \$30,000 to \$19,500	10,500	0.05%	With fewer hours for a Casual Victim Services Caseworker, more reliance will be placed on the support of volunteer caseworkers, creating more uncertainty on the delivery of victim support including court accompaniment for victims of crime.
RCMP	Reduce RCMP previously enhanced Marine Drive and Special Event overtime hours	54,900	0.25%	Partially reduce police presence/visibility and the ability to engage with citizens and visitors on Marine Drive and during events. If overtime is reduced there will be an increased demand on frontline members that may result in decreased call response elsewhere in the City. Potential increase in disturbance/mischief/public nuisance incidents due to a lack of consistent knowledge/visibility of police foot/bike patrols.
Rec & Culture	Eliminate Tour de White Rock road race (day two of this annual two day elite cycling race and community celebration)	35,000	0.16%	Complaints from Council's Tour de White Rock committee members, 200+ volunteers, 5,000+ spectators, waterfront businesses and especially residents. This race has a 40 year history and holds the status as the longest running elite calibre cycling road race in North America. A huge loss in community prestige and pride will occur, along with an expected outcry from Super Week organizers, cycling supporters, the local sports media and the BC cycling community.
Rec & Culture	Further reduce the new proposed part time Special Event Assistant hours recently added by the Finance and Audit Committee. If above event is scaled back then fewer Special Event Assistant hours will be required	11,800	0.05%	Less staff support provided to organize and host community festivals and events. Fewer Special Events for residents and visitors to enjoy if the Tour de White Rock road race is cut.
<b>Total Category 3</b>		<b>428,400</b>	<b>1.93%</b>	
<b>Total all Categories</b>		<del><b>894,100</b></del>	<del><b>4.03%</b></del>	
		<b>\$877,100</b>	<b>3.95%</b>	

**ON TABLE - FINANCE AND AUDIT COMMITTEE  
MEETING - ITEM 4.1 - FEBRUARY 10, 2020**

**City of White Rock DRAFT 2020 - 2024 Financial Plan  
General Fund Asset Improvement Projects**

Appendix A (Updated February 5, 2020)

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Municipal Engineering &amp; Operations</b>								
Pavement Condition Analysis		25,000					25,000	
Pavement Overlays	377,000	400,000	<b>400,000</b>	500,000	500,000	500,000	2,300,000	
Roadworks							-	
Marine - Finlay to Stayte			440,000				440,000	
Marine - High to Bishop	39,000						-	
Marine - High to Anderson			456,000				456,000	
Marine - Oxford to Anderson			<b>368,000</b>				368,000	
Marine - Bishop to Terry			809,000				809,000	
Marine & Nichol Intersection Improvements	6,000	103,000					103,000	
Kent - Buena Vista to Pacific				701,000			701,000	
Parker - Thrift to Pacific					<b>1,127,000</b>		1,127,000	
Parker - Pacific to Columbia	7,000						-	
Maple - Pacific to Columbia	6,000						-	
Lee - Pacific to Columbia	6,000						-	
Johnston - North Bluff to Russell	17,000						-	
Johnston - Russell to Thrift		60,000	2,852,000				2,912,000	
Johnston and Russell Wheelchair Ramps	140,000						-	
Johnston Road Tree Light Replacements	111,000						-	
Johnston - Russell to Thrift (Light Pole Replacements)	63,000						-	
Johnston - Thrift to Roper (Light Pole Replacements)	240,000						-	
Johnston Road LED Crosswalk		47,000					47,000	
Thrift - Johnston to Vidal	498,000						-	
North Bluff & Oxford Intersection Improvements	90,000						-	
Buena Vista - 15367 Buena Vista					53,000		53,000	
Buena Vista - Best to Johnston							-	383,000
Columbia - Parker to Stayte	186,000						-	
Columbia - Habgood to Parker	101,000	99,000					99,000	
Columbia & Maple Improvements					<b>197,000</b>		197,000	
Habgood - Pacific to Columbia	618,000						-	
Pacific - Maple to Parker	5,000						-	
Pacific - Habgood to Ewson	100,000						-	
Prospect - Foster to Johnston		50,000	498,000				548,000	
George - Thrift to Russell			139,000				139,000	
Best - Thrift to Russell				263,000			263,000	
Russell - Best to Fir							-	287,000
Royal - Johnston to Fir		<b>500,000</b>					500,000	
Blackburn Crescent - Archibald to High	250,000						-	
Martin - Buena Vista to Victoria					20,000	1,179,000	1,199,000	
Saturna - Archibald to North Bluff	110,000						-	
Victoria Road Realignment				138,000			138,000	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Municipal Engineering &amp; Operations</b>								
Other								
Development Coordinated Works	45,000	20,000	20,000	20,000	20,000	20,000	100,000	
North Bluff Sidewalk Replacement - Centennial Oval		78,000					78,000	
Marine Drive Hump Vegetation Replacement	250,000						-	
Marine Drive Hump Micro Pile Installation	1,200,000						-	
Miscellaneous Retaining Wall Improvements	40,000	73,000	73,000	99,000	99,000	99,000	443,000	
Semiahmoo Retaining Wall Replacement	100,000						-	
Victoria Retaining Wall Repairs Foster to Vidal							-	150,000
DCC Bylaw Review	20,000		20,000		20,000		40,000	
Traffic Safety Review	37,000	15,000	15,000	15,000	15,000	15,000	75,000	
Street Lighting Program	45,000	45,000	45,000	50,000	50,000	50,000	240,000	
Bus Stop Accessibility	110,000						-	
Town Centre Parking Stalls (funded from CAC's)		240,000					240,000	
Strategic Transportation Plan Update	200,000						-	
Other Strategic Transportation Plan / DCC Bylaw Projects (25% DCC's, 75% Other Sources)	500,000	490,000	488,000	1,487,000	1,987,000	1,987,000	6,439,000	
Miscellaneous Road/Pedestrian Improvements not in STP	50,000	60,000	50,000	75,000	75,000	100,000	360,000	
Vehicle Fleet & Equipment Replacements								
Public Works Polaris Ranger Electric Utility Vehicle Unit #103	18,000						-	
Public Works Ford 550 SD Mini Dump Unit #133	83,000						-	
Public Works Ford F350 Flatdeck Unit #136 (replacement vehicle will be a mini dump)			75,000				75,000	
Public Works Sterling Street Sweeper Unit #140		350,000					350,000	
Public Works Ford F450 Flatdeck Unit #147 (replacement vehicle will be a mini dump)			83,000				83,000	
Public Works Ford F450 Flatdeck Unit #148 (replacement vehicle will be a mini dump)			83,000				83,000	
Public Works John Deere Backhoe Unit #121				200,000			200,000	
Public Works Ford F150 Pickup Unit #150					40,000		40,000	
Public Works Ford F150 4X4 Crew Cab Unit #120						45,000	45,000	
Public Works Ford F550 Crew Cab Unit #151						75,000	75,000	
Public Works Ford Focus Unit #164						30,000	30,000	
Public Works Equipment Sander #1			11,000				11,000	
Public Works Equipment Sander #2			11,000				11,000	
Public Works Snow Plow #1 (for unit #147)			11,000				11,000	
Public Works Snow Plow #2 (for unit #148)			11,000				11,000	
Public Works Snow Plow #4 (for unit #160)			11,000				11,000	
Public Works Equipment Snow Plow on unit #162			11,000				11,000	
New Vehicle Fleet & Equipment Replacements								
Public Works Pickup for Engineering Inspector	36,000						-	
Public Works Equipment Snow Plow on unit #365	50,000						-	
Garage 5 Tonne Overhead Crane	70,000						-	
Garage 25 Tonne Hydraulic Press	8,000						-	
Fuel Delivery Software Upgrade		15,000					15,000	
Fuel Dispensing Pumps Upgrade		18,000					18,000	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Garbage, Recycling &amp; Green Waste</b>								
Garbage Compactor Rebuild	70,000						-	
Compactor Garbage Container Replacement				17,000			17,000	
Green Waste Disposal Bins Concrete Pad	25,000						-	
<b>Vehicle Fleet Replacements</b>								
Garbage Sterling Haul All Unit #332		150,000					150,000	
Garbage Ford F550 Haul All Unit #333		258,000					258,000	
Garbage Ford F550 Rollins Haul All Unit #325		258,000					258,000	
Peterbilt Recycler Unit #329		150,000					150,000	
Peterbilt Recycler Unit #330		150,000					150,000	
<b>Facilities</b>								
<b>Arena</b>								
Building Exterior Replacement	200,000						-	
Roof Replacement	100,000						-	
Dehumidifier Repairs/Replacement	100,000						-	
Autoscrubber Replacements	12,000				25,000		25,000	
Ice Edger Replacement			10,000				10,000	
Security Card Access Integration with CAL	15,000						-	
Interior Signage Replacement	13,000						-	
Concession Appliance Replacements	4,000						-	
Zamboni Bay Floor Replacement	30,000						-	
Chiller Replacement	225,000						-	
Rubber Floor Replacement	22,000						-	
Skate Shop Counter Replacement	20,000						-	
Office Counter Replacement	20,000						-	
Office Window Covering Replacement		7,000					7,000	
Hall Curtains Replacement		20,000					20,000	
Lounge Ceiling Replacement		20,000					20,000	
Event Covered Storage Replacement		15,000					15,000	
Relief Valves Replacement				10,000			10,000	
<b>Centre for Active Living</b>								
New Exterior Lighting	5,000						-	
Security Gate Replacement for NGO Offices	15,000						-	
Portable Card Reader	6,000						-	
Portable Registration Workstation	6,000						-	
Washroom Improvements		10,000					10,000	
Cardio Equipment Replacement	20,000	6,000	6,000	7,000	7,000	7,000	33,000	
Audio System Replacement		10,000					10,000	
<b>WR Community Centre</b>								
Portable Card Reader	6,000						-	
Security Gate Replacement	20,000						-	
Chair Replacements	11,000	11,000					11,000	
Kitchen Equipment Replacement		10,000					10,000	
Council Meeting Live Stream Technology	30,000	65,000					65,000	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Facilities</b>								
Kent Street Activity Centre								
Exterior Siding Replacement	350,000						-	
Driveway and Patio Replacement	50,000						-	
Washroom Upgrades	100,000						-	
Auditorium Floor Refinishing/Replacement	30,000	7,000	7,000	32,000	7,000		53,000	
Lighting Upgrades	5,000	5,000	5,000	5,000			15,000	
Kitchen Floor Replacement	5,000						-	
Cedar Shake Awning Replacement	5,000						-	
Outdoor Signage Replacement	10,000						-	
Cupboard Replacements					12,000		12,000	
Lobby Furniture Replacement						5,000	5,000	
Patio Landscape Improvements	5,000						-	
Outside Bench Replacements	5,000						-	
Retaining Wall Replacement	15,000						-	
Kitchen Ramp Replacement	10,000						-	
Storage Room Floor Replacement		6,000					6,000	
Stage Cupboards Replacement		5,000					5,000	
Computer Lab Computer Upgrades		<b>10,000</b>					10,000	
HVAC System for Classroom			8,000				8,000	
Museum								
Exterior Painting	30,000						-	
Window Repairs	25,000						-	
Events Kiosk Sign	12,000						-	
Exterior LED Lighting	62,000						-	
Wood Skirting Installation		6,000					6,000	
Museum Plaza Electronic Message Board						40,000	40,000	
Library								
Ceiling Tile Replacement	10,000						-	
Interior Painting		15,000					15,000	
Lighting & Ceiling System Replacement							-	100,000
New Intrusion, Fire and Elevator Alarms	18,000						-	
Lounge Chair Replacements	6,000						-	
Children's Area Shelving & Desk Replacements	14,000						-	
Book Display Island Replacement	18,000						-	
New Book Display Islands	16,000						-	
Furniture Replacements	12,000	13,000	9,000	34,000	28,000		84,000	
Computer Workstation Replacements						10,000	10,000	
Customer Service Desk Replacement			16,000				16,000	
Exterior LED Lighting			30,000				30,000	
Sprinkler System			75,000				75,000	
Electrical Room	14,000						-	
Washroom Upgrade		25,000					25,000	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Facilities</b>								
City Hall								
City Hall / Annex Analysis	50,000						-	
Office Upgrades	100,000						-	
New Secure Mail Drop/Box and Reception Area Modification	10,000						-	
City Hall Project		1,500,000	1,500,000				3,000,000	
Exterior LED Lighting							-	33,000
Sprinkler System							-	50,000
Lawn and Garden Improvements							-	50,000
Lower Floor Renovation							-	???
Seismic Upgrades							-	> \$2M
Operations Building & Yard								
Operations Building Locker Replacement							-	25,000
Yard Fencing	87,000						-	
Rubble Pit Rebuild	15,000						-	
Yard Master Plan/Space Plan	50,000						-	
New Parks Yard Fencing	150,000						-	
Other								
Facilities Masterplan Update	115,000						-	
Facilities Masterplan Implementation			300,000	395,000	495,000	595,000	1,785,000	
Evergreen Daycare Window Replacement	10,000						-	
Arts Building Window Upgrades & Exterior Door Replacement	17,000						-	
Arts Building Washroom Upgrades		20,000					20,000	
Centennial Field Concession & Washroom Building Replacement					100,000		100,000	
Oxford Storage Building Repairs		20,000					20,000	
Emergency Measures Earthquake Mitigation Projects	21,000						-	
Facility Alarm Systems Integration	104,000						-	
Facility Lighting Replacements	20,000						-	
Portable Ozone System	7,000						-	
City Facility Accessibility Improvements		50,000	50,000	50,000	50,000		200,000	
City Facility Water Heater Replacements		10,000					10,000	
Fall Protection Equipment	54,000	20,000	20,000	20,000	20,000	20,000	100,000	
Miscellaneous Facility Upgrades	97,000	70,000	70,000	75,000	75,000	75,000	365,000	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Parks</b>								
Centennial Park								
Generations Playground Pathway & Picnic Area Upgrade	175,000						-	
Centennial Baseball Diamond Restoration	19,000						-	
North of Oval Landscaping & Retaining Wall Improvements		215,000					215,000	
Tennis Court & Lacrosse Box Resurfacing		100,000					100,000	
Baseball Warning Track Improvements		75,000					75,000	
Electronic Sign Replacement			36,000				36,000	
Waterfront								
Eastbeach Shoreline Restoration	1,551,000						-	
All Abilities Playground (All Contributions)			<b>1,000,000</b>				1,000,000	
Marina Expansion	16,000						-	1,000,000
Memorial Park Upgrade	1,388,000						-	
Memorial Park Public Art	56,000						-	
Pier Washroom & Viewing Platform	718,000						-	
Pier Pre-servicing	8,000						-	
Railway Pedestrian Crossings							-	
Finlay Crossing Upgrade	281,000						-	
Bay Crossing Upgrade	276,000						-	
Balsam Crossing Upgrade	552,000						-	
Cypress Crossing Upgrade	806,000						-	
Ash Crossing Upgrade	518,000						-	
Pier Crossing Upgrade	68,000						-	
New Oxford Crossing - signals & lights	55,000						-	
New Anderson Crossing - signals & lights	59,000						-	
Pier Repairs/Restoration							-	
Pier Immediate Repairs (funded from insurance proceeds, provincial grant & reserves)	4,300,000						-	
Pier Restoration Completion (funded from grants, fundraising proceeds & CAC's)	2,000,000	<b>9,000,000</b>					9,000,000	
West Wharf Replacement (funded from insurance proceeds & CAC's)		<b>600,000</b>					600,000	
Promenade Extension to Coldicutt Ravine & Overhead Walkway							-	
Overhead Walkway Design	4,000						-	
Promenade Extension Design	4,000						-	
Promenade Railing Repainting			100,000				100,000	
Oxford Washroom Door Replacements	5,000						-	
Balsam Washroom Door Replacements	10,000						-	
Terry Parr Plaza Upgrade	20,000						-	
Surface Protection of the "White Rock"	31,000						-	
Bay Street Beach Access Ramp		161,000					161,000	
Marine Drive Irrigation ( Marine Drive West of Anderson)		20,000					20,000	
Hillside								
Centre & Everall St Walkway Improvements	20,000						-	
Centennial Trail Stairway Improvements	100,000						-	
Buena Vista & Martin Walkway Improvements	70,000						-	
Cypress Walkway Improvements				110,000			110,000	
							-	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Parks</b>								
Other								
Garbage Can Replacements	28,000		50,000	50,000			100,000	
Park Benches	29,000	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	50,000	
MacCaud Park Upgrade (funded from CAC's)		250,000					250,000	
Central Control Irrigation System	110,000						-	
Boulevard Improvements Near Roper Reservoir		25,000					25,000	
Emerson Park Playground Upgrade		160,000					160,000	
Special Events Stage Extensions	10,000						-	
Community Public Art Projects (funded from CAC's)	72,000	50,000	50,000	50,000	50,000	50,000	250,000	
Peace Arch Hospital Auxiliary Public Art	66,000						-	
Johnston/Thrift Public Art	200,000						-	
Bryant Park Path Upgrade	7,000						-	
High Street Boulevard Improvements	10,000						-	
Buena Vista Rental House Demolition and Park Construction	100,000						-	
"Antique" Fire Truck Display							-	350,000
Tree Light Replacements	26,000						-	
Tree Lights for Johnston Road & Five Corners		50,000					50,000	
Tree Removal and Replacement	69,000	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	200,000	
Tree Management Inventory and Program	50,000						-	
Parks Masterplan Implementation - projects to be determined			191,000	390,000	390,000	490,000	1,461,000	
Parks Masterplan & Acquisitions								
Parkland Acquisition (70% CAC's, 30% secondary suite service fee reserve)		1,000,000					1,000,000	
Vehicle Fleet & Equipment Replacements Facilities, Parks & Recreation, & Other								
Facilities								
Ford Econo Line Van Unit #154				47,000			47,000	
Parks & Recreation								
Ford F350 4X4 Pickup Unit #162			40,000				40,000	
GMC Cargo Van Unit #163		40,000					40,000	
Chev 3500 4x4 Dump Truck Unit #160			75,000				75,000	
Jacobsen Realmaster Unit #168					40,000		40,000	
Polaris Ranger Electric Gator Unit #107				18,000			18,000	
Kubota F3990 Front Mower Unit #156		40,000					40,000	
Kubota F3990 Front Mower Unit #172		40,000					40,000	
Ford T350 MD Roof Van Unit #153						60,000	60,000	
Parade Float (Flatdeck Trailer unit #101)						30,000	30,000	
Wrap for Seniors Mini Bus (unit #152)				8,000			8,000	
Bylaw Enforcement								
Ford F150 Pickup Unit #105		42,000					42,000	
Other New Vehicle Fleet & Equipment Purchases								
Parks Pickup for Manager Unit #119	25,000						-	
Parks Walk-behind Commercial Lawn Mower Unit #187		10,000					10,000	
Bylaw Pickup for Bylaw Officers Unit #109	40,000						-	
							-	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Police Department</b>								
Front Entrance Upgrades	100,000						-	
Modular Community Policing Office	200,000						-	
Security Cameras	5,000						-	
HVAC Modification	15,000						-	
Interior Painting	15,000				17,000		17,000	
<b>Fire Department</b>								
Overhead Door Replacement	90,000						-	
Overhead Door Operator Replacement		10,000					10,000	
Overhead Door Earthquake Detection		9,000					9,000	
Firehall Exterior Caulking Replacement		10,000					10,000	
Firehall Concrete Slab Repairs		10,000					10,000	
Men's Washroom Repairs	1,000						-	
Cabinet Replacements	25,000						-	
Flat Roof Replacement	80,000						-	
Living Room Floor Replacement	10,000						-	
Furnace Replacement	15,000						-	
Traffic Signal Pre-emption Power Supply	5,000						-	
Urban Rescue Equipment	6,000						-	
Turn Out Gear Replacement				35,000			35,000	
Extrication Equipment Replacement		42,000					42,000	
Large Diameter Fire Hose Replacement	25,000						-	
Ammonia Detection & Incident Response Equipment		<b>14,000</b>					14,000	
Thermal Imaging Equipment Replacement			20,000				20,000	
Self Contained Breathing Cylinder Replacement			15,000				15,000	
<b>Vehicle Fleet &amp; Equipment Replacements</b>								
Ford Escape Hybrid Unit #132			40,000				40,000	
Command Support Chev Gruman Van Unit #235					280,000		280,000	
Vehicle Data Terminal & Computer Replacements		16,000					16,000	
Trailer for Specialized Equipment Unit #214				10,000			10,000	
							-	

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	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Information Technology</b>								
Existing Infrastructure Support - City Wide								
PC Replacements	35,000	20,000	30,000	30,000	30,000	30,000	140,000	
Infrastructure Replacement/Upgrades	27,000	55,000	20,000	65,000	65,000	65,000	270,000	
Microsoft SQL Update	30,000						-	
MS Office O365 License Conversion		20,000					20,000	
Nimble CS220 SAN Replacement	44,000						-	
SAN Replacement			75,000				75,000	
Corporate Initiatives								
Document Management System Implementation	20,000	20,000	20,000	20,000	20,000	20,000	100,000	
Council Agenda / Corporate Report Software	37,000						-	
E-Commerce/Data Management Projects	76,000	30,000	42,000	50,000	50,000	50,000	222,000	
GIS Intranet Upgrade	10,000		10,000	10,000	10,000	10,000	40,000	
Intranet Enhancements		10,000	10,000				20,000	
Telephone System Software Upgrade		15,000					15,000	
City Facility CCTV System	76,000						-	
Granicus Mobile Encoder	25,000						-	
Mass Notification Software	13,000						-	
Bylaw Enforcement Mobile System	25,000						-	
HR Training Registration Module	9,000						-	
Worksafe Investigation Workflow Software			10,000				10,000	
Council Chambers A/V	6,000						-	
Tempest Additional Modules & Functionality	71,000	20,000					20,000	
Tempest Ad-hoc Modifications	15,000	15,000	15,000	15,000	15,000	15,000	75,000	
Tempest Upgrade				15,000			15,000	
Tempest eCommerce CC Module							-	19,000
Prospero Module for Online Permit Applications		10,000					10,000	
New Financial System			1,500,000				1,500,000	
Department Initiatives								
Fire Department								
Management System	4,000						-	
Inspection Handheld Devices	4,000						-	
Emergency Management Software	5,000						-	
Parks & Recreation								
CLASS Software Replacement	53,000						-	
Bylaw								
Mobile Computer for Bylaw Truck Unit #109		8,000					8,000	
							-	

**Note:** For 2020 to 2024 projects, figures printed in *italics* are partially or fully funded from grants and/or contributions

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Parking</b>								
Parking Lot Paving Overlays	7,000	75,000	75,000	75,000	75,000	80,000	380,000	
Accessible Parking Space Upgrades		35,000					35,000	
Marine Drive Parking Lot Rehabilitation - Oxford to Museum			1,130,000				1,130,000	
Parking Permit/License Plate Recognition System	120,000						-	
Electric Vehicle Charging Station		20,000					20,000	
Hospital Parking Meter Upgrades	107,000						-	
Waterfront Parking Facility							-	
Construction & Pay Parking Equipment	3,446,000						-	
Vehicle Fleet Replacements								
Chevy City Express Van Unit #144				36,000			36,000	
<b>Capital Contingency</b>								
Capital Contingency funded from general revenue	55,000	400,000	500,000	600,000	700,000	800,000	3,000,000	
Capital Contingency funded from parkland DCC's		600,000					600,000	
Capital Contingency funded from capital works reserve	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
Capital Contingency funded from land sale reserve		200,000					200,000	
Capital Contingency funded from statutory CAC reserve		1,200,000					1,200,000	
Capital Contingency funded from roadworks reserve	34,000	100,000	100,000	100,000	100,000	100,000	500,000	
Capital Contingency funded from infrastructure reserve		300,000	300,000	300,000	300,000	300,000	1,500,000	
Capital Contingency funded from contributions		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>27,539,000</b>	<b>21,002,000</b>	<b>14,790,000</b>	<b>6,477,000</b>	<b>7,414,000</b>	<b>7,202,000</b>	<b>56,885,000</b>	

**Note:** For 2020 to 2024 projects, figures printed in *italics* are partially or fully funded from grants and/or contributions

**General Fund Asset Improvement Funding Sources**

<u>General Fund</u>	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024
General Revenue	2,371,700	2,585,900	2,717,600	3,003,400	3,126,800	3,213,000	14,646,700
Accumulated Surplus	690,000	-	-	-	-	-	-
Parkland Development Cost Charges	12,000	600,000	10,000	-	10,000	-	620,000
Highways Development Cost Charges	220,800	136,100	642,800	496,900	616,700	491,800	2,384,300
Capital Works Reserve	2,607,400	1,987,000	2,086,000	708,000	884,000	792,000	6,457,000
Land Sale Reserve	236,600	200,000	-	-	-	-	200,000
Community Amenity Contribution Reserve (Statutory)	6,152,100	3,110,000	50,000	50,000	50,000	50,000	3,310,000
Community Amenity Contribution Reserve (Non Statutory)	261,100	-	-	-	-	-	-
Equipment Replacement Reserve	101,000	1,372,000	462,000	301,000	80,000	210,000	2,425,000
Capital In Progress Reserve	2,286,000	-	-	-	43,200	-	43,200
Pier Reserve	280,000	-	-	-	-	-	-
Computer Replacement Reserve	115,800	90,000	125,000	52,700	95,000	95,000	457,700
Roadworks Reserve	1,455,800	145,000	2,916,100	677,200	349,400	957,200	5,044,900
Traffic Calming Reserve	6,400	-	-	-	-	-	-
Parking Reserve	247,800	-	275,200	-	-	-	275,200
Community Works Fund Reserve (Gas Tax)	-	-	432,800	133,000	-	268,000	833,800
Traffic Fine Revenue Sharing Reserve	13,700	-	-	-	-	-	-
Secondary Suite Service Fee Reserve	529,100	482,600	739,700	531,800	400,000	440,000	2,594,100
Climate Action Revenue Incentive Program Reserve	10,000	20,000	-	-	-	-	20,000
Buena Vista Rental Property Reserve	100,000	-	-	-	-	-	-
General Infrastructure Reserve	2,831,400	1,024,400	3,159,400	373,000	1,579,300	535,000	6,671,100
Grants	3,108,000	6,614,000	-	-	-	-	6,614,000
Contributions	3,902,300	2,635,000	1,173,400	150,000	179,600	150,000	4,288,000
<b>Total Asset Improvement Funding</b>	<b>27,539,000</b>	<b>21,002,000</b>	<b>14,790,000</b>	<b>6,477,000</b>	<b>7,414,000</b>	<b>7,202,000</b>	<b>56,885,000</b>



**City of White Rock DRAFT 2020 - 2024 Financial Plan  
Water Fund Asset Improvement Projects**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Projects with Corresponding Roadworks</b>								
Johnston - Russell to Thrift		10,000	502,000				512,000	
Johnston - Thrift to Roper							-	????
<b>Other Water</b>								
Oxford Arsenic/Manganese Treatment Plant	2,411,000						-	
Water Main Upgrade - Marine Dr Vidal to Martin	98,000						-	
Water Main Upgrade - Marine Dr Foster to Johnston	85,000						-	
Water Main Upgrade - Goggs Ave. Oxford to Everall	143,000	107,000					107,000	
Water Main Upgrade - Surrey Emergency Connection	150,000						-	
Water Main Upgrade - Chestnut Blackburn to North Bluff		100,000					100,000	
Water Main Upgrade - Coldicutt Chestnut to Lancaster	227,000	68,000					68,000	
Water Main Upgrade - Martin North Bluff to Roper						650,000	650,000	
Water Main Upgrade - Vidal St Thrift to Vine			440,000				440,000	
Water Main Upgrade - Columbia Lane Cypress to Ash				385,000			385,000	
Water Main Upgrade - Marine Dr Johnston to Martin		525,000					525,000	
Water Main Upgrade - Johnston Rd Beachview to Royal					184,000		184,000	
Water Main Upgrade - 1400 Blk Martin							-	378,000
Water Main Upgrade - Russell Ave - Merklin to Finlay				360,000	360,000		720,000	
Water Main Upgrade - 13800 Coldicutt Ave							-	269,000
Water Main Upgrade - 1300 Blk Martin St							-	207,000
Water Main Upgrade - North Bluff - Oxford to Everall			276,000				276,000	-
Water Main Upgrade - Prospect Ave - Everall to Oxford							-	240,000
Water Main Upgrade - Buena Vista - Foster to Blackwood						300,000	300,000	
Water Main Upgrade - 1500 Blk Stevens		248,000					248,000	
Water Main Upgrade - 1500 Habgood		109,000					109,000	
Water Main Upgrade - Russell Ave - Finlay to Stevens				600,000	708,000		1,308,000	
Water Main Upgrade - Royal Easement - Cypress to Balsam	414,000	336,000					336,000	
Water Main Completion - Prospect Ave - Everall to Blackwood				450,000			450,000	
Water Main Tie-In - Prospect & Oxford	50,000						-	
Water Main - Cast Iron Condition Assessment			160,000				160,000	
New Oxford Well #9 (Well #3 Replacement)					500,000	500,000	1,000,000	
Oxford Well #3 Decommissioning						55,000	55,000	
Buena Vista Well #5 Decommissioning	4,000						-	
Roper Reservoir Control Upgrades and Dedicated Inlet	400,000						-	
On-line Arsenic Analyzer	50,000						-	
Well Upgrades	60,000	61,000	65,000	65,000	65,000	65,000	321,000	
Breary St and North Bluff Looping	155,000	45,000					45,000	
Water Meters	63,000	64,000	64,000	64,000	64,000	64,000	320,000	
Fire Hydrants	33,000	50,000	53,000	53,000	55,000	55,000	266,000	

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<u>Other Water (continued)</u>								
Everall Street PRV Station	29,000					600,000	600,000	
New Water Pressure Monitoring Stations	2,000						-	
Water Facility Security Installation	300,000						-	
Replace GMC Dump Truck Unit #365	151,000						-	
Replace Ford F150 2wd Unit #363			36,000				36,000	
Replace Ford F150 Crew Cab 4X4 Unit #362				40,000			40,000	
Replace Ford F250 Crew Cab 4X4 Unit #364				42,000			42,000	
DCC Bylaw Review	10,000		10,000		10,000		20,000	
Memorial Park Upgrade	12,000						-	
Pier Pre-servicing	5,000						-	
Information Technology Infrastructure Replacement/Upgrades	12,000	14,000	16,000	16,000	16,000	16,000	78,000	
Capital Contingency								
Capital Contingency funded from infrastructure reserve	2,000	200,000	250,000	250,000	300,000	300,000	1,300,000	
Capital Contingency funded from contributions	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>4,966,000</b>	<b>2,037,000</b>	<b>1,972,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,705,000</b>	<b>11,501,000</b>	

**Water Fund Asset Improvement Funding Sources**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024
<u>Water</u>							
Long term Debt	-	-	-	-	-	-	-
Unspent Debt Proceeds	406,600	-	-	-	-	-	-
Internal Loan Reserve	-	-	-	600,000	-	-	600,000
Water Development Cost Charges	10,000	-	10,000	-	10,000	93,000	113,000
Water Fund Infrastructure Reserve	2,403,300	1,937,000	1,816,100	1,643,000	1,918,700	2,078,700	9,393,500
Equipment Replacement Reserve	45,000	-	36,000	82,000	-	-	118,000
Grants	2,001,100	-	-	-	333,300	333,300	666,600
Contributions	100,000	100,000	109,900	100,000	100,000	200,000	609,900
<b>Total Asset Improvement Funding</b>	<b>4,966,000</b>	<b>2,037,000</b>	<b>1,972,000</b>	<b>2,425,000</b>	<b>2,362,000</b>	<b>2,705,000</b>	<b>11,501,000</b>

**City of White Rock DRAFT 2020 - 2024 Financial Plan  
Drainage Fund Asset Improvement Projects**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Projects with Corresponding Roadworks</b>								
Kent - Buena Vista to Pacific				1,227,000			1,227,000	
Parker - Thrift to Pacific					1,334,000		1,334,000	
Parker - Pacific to Columbia	3,000						-	
Maple - Pacific to Columbia	3,000						-	
Lee - Pacific to Columbia	2,000						-	
Johnston - Russell to Thrift		13,000	643,000				656,000	
Johnston - Thrift to Roper							-	????
Buena Vista - 15367 Buena Vista					59,000		59,000	
Buena Vista - Best to Johnston							-	280,000
Columbia - Habgood to Parker	350,000						-	
Habgood - Pacific to Columbia	400,000						-	
Pacific - Maple to Parker	1,000						-	
Prospect - Foster to Johnston		10,000	259,000				269,000	
George - Thrift to Russell			138,000				138,000	
Best - Thrift to Russell				266,000			266,000	
Russell - Best to Fir							-	256,000
Blackburn Crescent - Archibald to high	300,000						-	
Martin - Buena Vista to Victoria					20,000	270,000	290,000	
Drainage Upgrades (pending completion of Strategic Transportation Plan Update)				800,000	1,000,000	1,200,000	3,000,000	
<b>Other Drainage</b>								
Development Coordinated Works	15,000	5,000	5,000	10,000	10,000	10,000	40,000	
Memorial Park Upgrade	28,000						-	
Promenade Extension to Coldicutt Ravine							-	
Marine Drive Parking Lot - Oxford to Museum			226,000				226,000	
Condition Assessment	131,000	75,000	100,000	100,000	100,000	100,000	475,000	
Renew & Replacement Program	355,000	350,000	400,000	400,000	400,000	500,000	2,050,000	
Oxford Storm Sewer Phase I - B/Vista to Thrift			675,000				675,000	
Thrift Storm Sewer - Vidal to Martin	450,000						-	
Victoria Storm Sewer - Martin/Columbia to Fir							-	1,280,000
14239 Marine Drive Culvert/Storm Main	465,000						-	
Royal Storm Sewer - Johnston to Fir	9,000						-	
Royal Storm Sewer - Centre to Cypress		452,000					452,000	
Pacific Storm Sewer - Johnston to Dolphin							-	1,200,000
Dolphin Storm Sewer - Royal to Pacific							-	176,000
Roper Storm Sewer - Foster to Winter							-	100,000
Stayte Storm Sewer - Buena Vista to Roper							-	300,000
Weatherby Lane Storm Sewer - Russell to Vine	68,000						-	-
Vidal Storm Sewer - Marine to Victoria							-	100,000
Habgood / Keil St Pump Station							-	
Marine Finlay to Stayte			520,000				520,000	
Marine Drive Storm Sewer - Habgood to Keil	20,000		130,000				130,000	
Marine Drive Forcemain - Habgood to Finlay	20,000		380,000				380,000	
Habgood / Keil St Pump Station	60,000		9,275,000				9,275,000	

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Other Drainage</b>								
Coldicutt Outfall & Main to Marine	85,000						-	
Pheonix Outfall to Malabar							-	85,000
Sewer Master Plan Update	20,000						-	
Marine Drive - Oxford to Anderson Storm Pump Study	17,000						-	
DCC Bylaw Review	10,000		10,000		10,000		20,000	
Capital Contingency	55,000	100,000	100,000	100,000	100,000	100,000	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>2,867,000</b>	<b>1,005,000</b>	<b>12,861,000</b>	<b>2,903,000</b>	<b>3,033,000</b>	<b>2,180,000</b>	<b>21,982,000</b>	<b>3,777,000</b>

**Drainage Fund Asset Improvement Funding Sources**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024
<b>Drainage</b>							
User & Connection Fees	968,000	862,800	1,007,100	610,000	585,300	880,000	3,945,200
Drainage Development Cost Charges	222,200	128,000	246,600	199,900	627,000	297,000	1,498,500
Capital In Progress Reserve	661,900	9,800	987,500	-	44,400	-	1,041,700
Infrastructure Reserve	1,014,900	4,400	4,302,500	2,093,100	1,764,300	1,003,000	9,167,300
Grants	-	-	6,300,000	-	-	-	6,300,000
Contributions	-	-	17,300	-	12,000	-	29,300
<b>Total Asset Improvement Funding</b>	<b>2,867,000</b>	<b>1,005,000</b>	<b>12,861,000</b>	<b>2,903,000</b>	<b>3,033,000</b>	<b>2,180,000</b>	<b>21,982,000</b>

**City of White Rock DRAFT 2020 - 2024 Financial Plan  
Sanitary Sewer Fund Asset Improvement Projects**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024	Future Years
<b>Projects with Corresponding Roadworks</b>								
Marine - Finlay to Stayte			548,000				548,000	
Marine - High to Anderson			411,000				411,000	
Marine - Oxford to Anderson			358,000				358,000	
Marine - Bishop to Terry			602,000				602,000	
Parker - Pacific to Columbia	3,000						-	
Maple - Pacific to Columbia	3,000						-	
Lee - Pacific to Columbia	2,000						-	
Johnston - Russell to Thrift		9,000	463,000				472,000	
Johnston - Thrift to Roper							-	????
Buena Vista - Best to Johnston							-	330,000
Columbia - Parker to Stayte	435,000						-	
Blackburn Crescent - Archibald to high	250,000						-	
Martin - Buena Vista to Victoria					20,000	200,000	220,000	
Sanitary Sewer Upgrades (pending completion of Strategic Transportation Plan Update)				800,000	1,000,000	1,200,000	3,000,000	
<b>Other Sanitary Sewer</b>								
Development Coordinated Works	15,000	5,000	5,000	10,000	10,000	10,000	40,000	
Memorial Park Upgrade	24,000						-	
Pier Pre-servicing	54,000						-	
Sanitary Capacity Upgrades	270,000	400,000	450,000	450,000	450,000	450,000	2,200,000	
Sanitary I & I Reduction Program	592,000	500,000	500,000	500,000	500,000	500,000	2,500,000	
Sanitary CCTV Inspections	210,000	100,000	100,000	100,000	100,000	100,000	500,000	
Sanitary Pump Station Capacity Review	75,000						-	
Sanitary Sewer Rehab Columbia - Maple to Finlay		130,000					130,000	
Sanitary Sewer Rehab Finlay - Goggs to Oxenham		285,000					285,000	
Sanitary Sewer Rehab Sunset Drive - Bready to Kerfoot							-	105,000
Sanitary Sewer Rehab Columbia - Maple to Finlay							-	140,000
Sanitary Sewer Rehab Pacific - Stayte to Stevens							-	100,000
Sanitary Sewer Rehab Stayte - 1127 Stayte to Buena vista							-	140,000
Sanitary Pump Station at Bishop							-	1,130,000
Sewer Master Plan Update	20,000						-	
DCC Bylaw Review	10,000		10,000		10,000		20,000	
Capital Contingency	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
<b>Total Asset Improvement Expenditures</b>	<b>2,063,000</b>	<b>1,529,000</b>	<b>3,547,000</b>	<b>1,960,000</b>	<b>2,190,000</b>	<b>2,560,000</b>	<b>11,786,000</b>	

**Sanitary Sewer Asset improvement Funding Sources**

	2019 & Approved Updates	2020 FP	2021 FP	2022 FP	2023 FP	2024 FP	Total 2020-2024
<b>Sanitary Sewer</b>							
User & Connection Fees	725,000	800,000	815,000	833,000	649,700	510,000	3,607,700
Sanitary Development Cost Charges	30,000	20,000	369,300	218,000	277,500	297,000	1,181,800
Capital In Progress Reserve	187,500	9,000	340,000	-	-	-	349,000
Infrastructure Reserve	1,120,500	700,000	1,874,300	909,000	1,262,800	1,753,000	6,499,100
Contributions	-	-	148,400	-	-	-	148,400
<b>Total Asset Improvement Funding</b>	<b>2,063,000</b>	<b>1,529,000</b>	<b>3,547,000</b>	<b>1,960,000</b>	<b>2,190,000</b>	<b>2,560,000</b>	<b>11,786,000</b>

**2020 to 2024 Draft Financial Plan  
Certain Components of General Fund Operating Budget  
Expenditures Greater than \$1,000  
As of February 10, 2020**

**Engineering & Operations Management and  
Administration**

Salaries & Benefits*	\$ 1,066,800
Other Staff Expenses	\$ 26,600
Office Expenses	\$ 51,200
Consultants	\$ 78,100
	<hr/>
<b>Total</b>	<b><u><u>\$ 1,222,700</u></u></b>

**Facilities Operations & Maintenance:**

Salaries & Benefits	\$ 299,800
Other Staff Expenses	\$ 2,600
Office Expenses	\$ 2,800
Janitorial Contract & Supplies	\$ 448,500
Utilities	\$ 485,200
Contract Maintenance	\$ 237,100
Supplies & Other	\$ 54,200
	<hr/>
<b>Total</b>	<b><u><u>\$ 1,530,200</u></u></b>

**Roadworks**

Salaries & Benefits	\$ 718,600
Other Staff Expenses	\$ 11,500
Office Expenses	\$ 2,100
Utilities	\$ 184,700
Contract Maintenance	\$ 250,000
Supplies & Other	\$ 128,400
	<hr/>
<b>Total</b>	<b><u><u>\$ 1,295,300</u></u></b>

**Corporate Administration**

Salaries & Benefits*	\$	578,800
Other Staff Expenses	\$	23,000
Office Expenses	\$	43,200
Public Receptions & Meetings	\$	12,000
Promotional Items	\$	8,200
Advertising	\$	32,600
Legal Fees	\$	305,000
General Liability Insurance Premium	\$	173,000
Damage/Liability Claims & Other	\$	31,400
		<u>\$ 1,207,200</u>

**Finance**

Salaries & Benefits*	\$	1,330,300
Other Staff Expenses	\$	23,200
Office Expenses	\$	56,700
Accounting/Audit	\$	37,000
Property and Other Insurance Premiums	\$	230,600
Grants	\$	55,000
Sewer User Fees City Facilities	\$	28,300
Bank & Other Transaction Fees	\$	28,000
Other	\$	12,500
		<u>\$ 1,801,600</u>

**Information Technology**

Salaries & Benefits*	\$	679,800
Other Staff Expenses	\$	8,900
Telecommunications	\$	35,200
IT Maintenance Contracts & Supplies	\$	319,000
Consultants	\$	15,000
		<u>\$ 1,057,900</u>

\*Net of Amount Recovered from Solid Waste User Fees



# WHITE ROCK

*My City by the Sea!*

# 2020 TO 2024 DRAFT FINANCIAL PLAN

**PUBLIC MEETING**  
**FEBRUARY 10, 2020**

# 2020 TO 2024 DRAFT FINANCIAL PLAN

- **The 2020 to 2024 Draft Financial Plan was originally presented to the Finance & Audit Committee on December 9 and 12. Details are included in those agenda packages.**
- **The Committee directed that some amendments be made, in particular certain items that were originally not funded were added which brought the proposed 2020 property tax increase up.**
- **The Committee requested a list of options to reduce property taxes.**

# 2020 TO 2024 DRAFT FINANCIAL PLAN

- **Options (and their impacts) were presented to the Finance & Audit Committee on February 3.**
- **The Committee directed that some of these options be incorporated into the Draft Financial Plan, which reduced the proposed 2020 property tax increase.**
- **Other updates were made based on new information, that also reduced the proposed 2020 property tax increase.**

# 2020 PROPERTY TAXES

- **Main cost reductions made during the process:**
  - **Reduction in City legal fee budget**
  - **Reduction in Economic Development budget**
  - **Reduction in contribution to Vehicle Replacement Reserve**
  - **Rationalization of Parks department budget – still providing an increase in level of service**
  - **Reduction in fleet vehicle maintenance and repair costs by doing more work in-house**
  - **Reduction in labour costs & increase in fine revenue due to more efficient short term rental enforcement (electronic short term rental detector service)**
  - **Reduction in Auxiliary Police materials budget**

# 2020 PROPERTY TAXES

- The draft 2020 budget reflects a property tax increase of 4.65%, mainly due to:
  - Inflationary cost increases & contractual commitments
  - Increase in property insurance premiums
  - Increase in contribution to Capital Works Reserve
  - Certain reductions in revenues – Sidewalk Patio Licence Fees, Small Communities Provincial Grant, CAL Cardiac Rehab Rev.
  - Increased service levels of parks and road-end maintenance
  - Increase in annual grant to the Museum

# 2020 PROPERTY TAXES

- **Following new staff positions:**
  - **Purchasing Officer**
  - **Committee Clerk (currently temporary full-time)**
  - **Gardener**
  - **Part-time Special Events Assistant**
  - **Part-time Payroll Clerk**
  - **Project Engineer (does not impact property taxes)**

# 2020 PROPERTY TAXES

- Overall property tax increase of 4.65% - equates to \$155 on an average detached single family home & \$59 on an average strata property
- It is also recommended that certain one-time costs be funded from the City operating reserves or accumulated surplus fund



# GENERAL FUND OPERATING BUDGET OTHER PROPOSED FEE ADJUSTMENTS

- Increase of \$6 in Solid Waster User Fee; from \$331 to \$337
- Increase of \$10 in Secondary Suite Service Fee; from \$300 to \$310
- Implementation of a 2<sup>nd</sup> tier of parking fines for safety related offences - \$80 with an early payment discount of \$25
- Reduction in the early payment discount for Tier 1 parking fines (eg. Pay Parking) from \$30 to \$25
- Inflationary increases in misc Fees and Charges
- 2.1% increase in the Fraser Valley Regional Library Levy (approved)

# GENERAL FUND OPERATING BUDGET 2021 TO 2024

- Projected property tax increases range from 2.3% to 2.6%
- Two additional firefighters - one in 2021 and one in 2022

# ASSET IMPROVEMENT PROJECTS

- **Examples of major projects include the following:**
  - **Restoration of the remaining portions of the Pier – subject to receipt of grant approval and donations/fundraising proceeds**
  - **Marine Drive/Hump Stabilization (to be carried over from 2019)**
  - **Johnston Road – Russell to Thrift (2021)**
  - **Upgrading/optimizing the drainage system on the east side of the City; still under review & grant funding required**

# GENERAL FUND ASSET IMPROVEMENT PROJECTS

- The Finance and Audit Committee is interested in feedback on the City's proposal to install lighting along the recently fenced walking route adjacent to the new water treatment plant; currently not in the Draft Financial Plan
- Community Amenity Contribution (CAC) Public Consultation
  - Is underway....how should the City spend up to \$13M in anticipated CACs?
  - 2020 to 2024 Draft Financial Plan will be amended to reflect Council's decisions, once this feedback is considered
- No new external debt

# UTILITY RATES

- **2020 water rate increase of 5.6% approved**
  - **impact of \$9 per quarter on an average detached single family home and \$3 per quarter on an average strata property**
  - **water fee revenues anticipated to increase by 6% annually from 2021 to 2024**
  
- **2020 sanitary sewer user fee increase of \$5 (2%) proposed in Draft Financial Plan**
  - **residential rate to increase from \$260 to \$265 & commercial rate from \$273 to \$278**
  - **future years to be reviewed, major GVS&DD Levy increases expected**

# UTILITY RATES (CONTINUED)

- **2020 drainage fee increase of 5% proposed in Draft Financial Plan**
  - **Impact is \$24, from \$485 to \$509 for a typical detached single family home & \$7, from \$145 to \$152 for a typical strata unit**
  - **increases of 5% are projected for 2021 to 2024**



# WHITE ROCK

*My City by the Sea!*