

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



**DATE:** April 27, 2026

**TO:** Mayor and Council

**FROM:** Candice Gartry, CPA, CGA, Director, Financial Services  
 Jim Gordon, P.Eng., Director, Engineering & Municipal Operations

**SUBJECT:** 2025 Capital Project Budget Carryovers into 2026

**RECOMMENDATION**

THAT Council:

1. Receive the corporate report dated April 27, 2026, from the Director of Financial Services and the Director of Engineering & Municipal Operations, titled “2025 Capital Project Budget Carryovers into 2026,” and
2. Direct staff to include the 2025 capital project budget carryover amounts in the 2026-2030 Financial Plan.

**EXECUTIVE SUMMARY**

This report provides Council with an overview of capital project budgets approved in 2025 that were not started or completed by December 31, 2025. In accordance with legislative requirements, the unspent portions of these budgets must be formally carried forward and incorporated into the 2026-2030 Financial Plan to ensure continued funding availability for these previously approved projects.

The capital project budget carryovers contained in this report reflect funding that has already been authorized by Council and do not represent new expenditures. There is no impact on the 2026 average property tax increase or utility user fee rates. A detailed listing of the capital projects being carried forward is provided in Appendix A.

**PREVIOUS COUNCIL DIRECTION**

Motion # & Meeting Date	Motion Details
2025-231 July 7, 2025	THAT Council gives final reading to "White Rock Financial Plan (2025-2029) Bylaw, 2025, No. 2534, Amendment No. 1, 2025, No. 2539".  CARRIED
2025-105 March 31, 2025	THAT Council give final reading to "White Rock Financial Plan (2025-2029) Bylaw, 2025, No. 2534".  CARRIED

## **INTRODUCTION/BACKGROUND**

Under the *Community Charter*, municipalities are required to adopt a five-year financial plan annually by bylaw and may not incur expenditures outside of the approved plan. Capital projects approved in one financial year that are not started or completed by year-end must have their remaining budgets carried forward and included in a subsequent financial plan to maintain expenditure authority.

Capital projects are frequently multi-year in nature and may be subject to delays resulting from operational capacity, procurement timing, regulatory approvals, or external dependencies. In 2025, several capital projects progressed more slowly than anticipated due primarily to staff capacity constraints, competing priorities, procurement timelines, and reliance on approvals from external agencies.

Additionally, some projects were included in the 2025–2029 Financial Plan to meet eligibility requirements for external grant funding, as some grant programs require projects to be fully budgeted prior to application. While these projects did not advance as originally planned, they remain necessary and aligned with the City’s strategic objectives and asset management priorities.

The capital project budget carryovers identified in Appendix A were included in the 2025-2029 Financial Plan adopted by Council. The associated funding has already been approved and remains required to allow these projects to proceed in 2026. The carryover amounts will be incorporated into Amendment No. 1 to the 2026-2030 Financial Plan.

As these amounts represent previously approved funding, the proposed carryovers do not impact the 2026 average property tax increase or utility user fee rates adopted by Council.

### **Summary of 2025 Capital Project Budget Carryovers**

The total value of capital project budgets being carried forward from 2025 into 2026 is \$29.8M (2024 to 2025: \$54.2M), summarized by fund in Table 1.

**Table 1**

<b>Capital Budget Carryovers - All Funds</b>	<b>2026 (from 2025)</b>	<b>2025 (from 2024)</b>
General Fund	\$ 15,483,000	\$ 34,595,000
Sanitary Sewer Utility Fund	2,405,000	2,009,000
Drainage Utility Fund	9,359,000	12,094,000
Water Utility Fund	2,601,000	5,543,000
<b>Total</b>	<b>\$ 29,848,000</b>	<b>\$ 54,241,000</b>

The General Fund accounts for the largest portion of the carryover amount. Additional detail by project within the General Fund is provided in Table 2.

**Table 2**

<b>General Fund: Capital Budget Carryovers</b>	<b>2026 (from 2025)</b>	<b>2025 (from 2024)</b>
Roads	\$ 6,773,000	\$ 9,071,000
Facilities	2,247,000	3,463,000
Parks	2,524,000	18,381,000
Information Technology	1,976,000	2,014,000
Parking	1,963,000	1,666,000
<b>Total</b>	<b>\$ 15,483,000</b>	<b>\$ 34,595,000</b>

Further details on individual capital projects being carried forward within each fund are included in Appendix A.

### **FINANCIAL IMPLICATIONS**

The capital project budgets included to be carried forward into 2026 relate to projects that remain in progress or had not yet commenced as of December 31, 2025. These carryovers reflect previously approved funding and do not constitute new or incremental expenditures.

Accordingly, there is no impact on the 2026 average property tax increase or the utility user fee rates previously approved by Council.

### **LEGAL IMPLICATIONS**

No specific legal implications to note. Council approval is required to authorize expenditures.

### **INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS**

Financial Services worked in collaboration with the Engineering & Municipal Operations Department to confirm the list of capital projects and associated budget amounts for carryover, as detailed in Appendix A.

### **ALIGNMENT WITH STRATEGIC PRIORITIES**

The capital projects listed for carryover support the 2023–2026 Council Strategic Priorities and are reflected in both the 2025–2029 and 2026–2030 Financial Plans, including ongoing capital asset improvement initiatives.

### **CONCLUSION**

The capital project budget carryovers outlined in Appendix A represent essential projects that remain necessary to support the City's long-term infrastructure sustainability, operational effectiveness, and strategic priorities.

Staff recommend that Council receive this report and approve the inclusion of the 2025 capital project budget carryover amounts in the 2026–2030 Financial Plan.

Respectfully submitted,



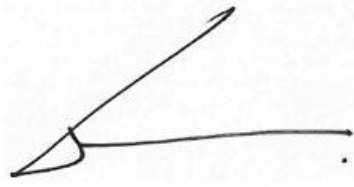
Candice Gartry, CPA, CGA  
Director, Financial Services



Jim Gordon, P.Eng.  
Director, Engineering & Municipal Operations

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

This corporate report is provided for Council's information purposes.

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line and a small dot at the end.

Guillermo Ferrero  
Chief Administrative Officer

Appendix A: 2025 Capital Projects Carryovers to 2026