

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



**DATE:** March 8, 2021

**TO:** Finance and Audit Committee

**FROM:** Colleen Ponzini, Director of Financial Services

**SUBJECT:** 2021 – 2025 Draft Financial Plan for Public Presentation

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**RECOMMENDATIONS**

THAT the Finance and Audit Committee:

1. Receive this report for information;
  2. Direct staff to prepare the consolidated 2021 – 2025 Financial Plan Bylaw;
  3. Direct staff to prepare the corresponding 2021 Tax Rates Bylaw.
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**EXECUTIVE SUMMARY**

This purpose of this report is to provide the community of White Rock with information on the City's draft 2021 – 2025 Financial Plan (the "Financial Plan") in accordance with Section 166 of the *Community Charter*. Residents are invited to review and comment on the Financial Plan which includes the operating and capital budgets for the General Fund and each of the Utility Funds.

The City is required to prepare a Five-Year Financial Plan annually that shows the City's operating and capital programs and how they are to be funded. This includes the General Fund, which is largely funded through taxation revenues, as well as the City's Utility Funds which are funded mainly through Utility Rates. In order to organize the information in a way that can be understood more succinctly, this report is broken down into the following sections:

- General Fund
  - General Fund Operations (Appendix A)
  - General Fund Capital (Appendix B)
  - General Fund Reserves
- Utility Funds Operations and Capital (Appendices C and D)
  - Sewer Fund
  - Drainage Fund
  - Solid Waste Fund
  - Water Fund
  - Comparative Information (Appendix E)

The proposed net impact on the 2021 taxation and utility rates from the Financial Plan as presented in this report is a 4.28% tax rate increase for the General Fund, a 4.5% increase for the Drainage Utility Rates, a previously approved 6.5% increase for the Water Utility Rates and 0% increases for both the Sewer and Solid Waste Utilities.

## **INTRODUCTION/BACKGROUND**

The City's 2021 – 2025 Draft Financial Plan has been prepared under the assumption that the City will continue to operate under the current Covid-19 pandemic guidelines, restrictions, and general processes as directed by Council. The net impact from the Covid-19 pandemic for 2020 and 2021 have been included in these figures and are considered to qualify for funding under the \$3.8M Covid-19 Safe Restart grant that the City received in 2020. Staff were directed to budget for the return to normal operations in 2022 and beyond.

In addition to reviewing budgets for the impact of the pandemic, staff also reviewed the budget to determine if there are any changes that are required as a result of previous approvals, necessary changes in contracts, and actual changes in revenues. These are items that are already in place and need to be funded in the City's base operating budget and impact taxation rates.

The final area of review involved analyzing operations to determine if a new service or expense had to be included in the budget. These requests for funding were provided to the Finance and Audit Committee and were discussed at the Committee's meetings on January 25 and February 3. The requests that the Committee endorsed to move forward in the draft Financial Plan have been included in this report.

### **General Fund Operations (Appendix A)**

#### **Operating Deficits Due to the Covid-19 Pandemic**

Initially, it was expected that the City would have to use its reserves to fund the deficits that have been projected because of lower revenues and increased operating costs to deal with the Covid-19 pandemic. Fortunately, the Federal and Provincial governments provided some financial relief in the form of a \$3.769M Covid-19 Safe Restart Grant that the City can use towards the deficits. Eligible costs outlined in the letter received from the Deputy Minister of Municipal Affairs and Housing include:

- addressing revenues shortfalls;
- facility reopening and operating costs;
- emergency planning and response costs;
- bylaw enforcement and protective services like fire protection and police;
- computer and other electronic technology costs (to improve interconnectivity and virtual communications);
- services for vulnerable persons (e.g. persons living with disabilities, mental illness or addictions, persons experiencing homelessness or other vulnerabilities); and
- other related costs.

Staff estimate that there will be an operating deficit of \$1.1M in 2020, which seems reasonable based on preliminary year-end financial work. A similar exercise to estimate the impacts of the pandemic on the 2021 budgets and the projected 2021 deficit is estimated to be \$1.8M which is shown in the table that follows. The main cause of the projected deficit is a decrease in revenues from parking, recreation and culture and investment interest.

While it would seem reasonable to expect that corresponding expenses should also decrease, the City has had to change the way it operates during the pandemic, which has effectively redirected the funding. Examples are: increased costs for cleaning, communications, and administrative functions; reimagining the ways in which the City provides recreation and cultural programs; and refocusing staff to deal with Covid-19 related issue. This, while parking revenues are projected

to decrease due to free parking at the waterfront and the hospital as well as facility closures at the Centre for Active Living, and parking enforcement having been redirected to address other parking issues.

While it is challenging to separate out the financial impacts of the Covid-19 Pandemic, staff are confident that the estimates are reasonable and that they are in line with the eligible use of the Covid-19 Safe Restart Grant.

Note that should the estimated deficits not be realized, there would be more funds available under the grant to direct to other restart activities that Council may wish to support.

<b>Decreased Revenues</b>	<b>2020</b>	<b>2021</b>
Parking Services revenue	\$ 742,000	\$ 964,600
Recreation & Culture revenue	1,017,400	1,062,100
Investment Interest	341,000	335,600
Miscellaneous	80,200	81,300
<b>Total Decreased Revenues</b>	<b>2,180,600</b>	<b>2,443,600</b>
<b>Decreased Expenses</b>		
Parking Services	47,600	57,000
Recreation & Culture	810,800	629,600
General Government	191,000	39,400
Miscellaneous	154,100	70,900
<b>Total Decreased Expenses</b>	<b>1,203,500</b>	<b>796,900</b>
<b>Increased Expenses</b>		
Parks & Facilities	217,200	153,400
<b>Recoveries</b>		
Provincial Government (EMBC)	67,000	-
<b>Total funding from Covid-19 Restart Grant</b>	<b>\$ 1,127,300</b>	<b>\$ 1,800,100</b>

As required, the City will report on the use of these funds under section 167 of the *Community Charter* and will provide a schedule to the Audited Financial Statements for each year that the grant is drawn down. Based on the projected deficits for 2020 and 2021, it is expected that the City will have a remaining \$842K available to address other issues as they arise that qualify as eligible costs outlined in the grant.

Note that should the estimated deficits not be realized, there would be more funds available under the grant to direct to other restart activities that Council may wish to support.

#### 2021 Increases to the Operating Budget

The 2021 – 2025 Financial Plan for the General Fund is presented on page one of Appendix A. Page two of Appendix A separates the General Fund budgets for 2020 and 2021 into the annual operating budget and the annual capital budget. This is an important distinction as it is the General Fund operating budget that drives the annual property tax rates.

The following table is an excerpt of page two of Appendix A that summarize and explains the major changes in the *budgeted* revenues and expenses for 2021. The 2021 figures include the impacts of the COVID-19 pandemic shown earlier in this report whereas the 2020 figures do not because the impacts in 2020 were estimated after that budget was completed.

	2020	2021	
	Operations	Operations	\$ Chg in Operations
<b>REVENUE</b>			
Municipal Taxation	\$ 25,021,100	\$ 26,592,800	\$ 1,571,700
Sale of Services	1,092,800	697,400	(395,400)
Grants from Other Governments	523,400	550,500	27,100
Contributions and DCC's	-	252,800	252,800
Other Revenue	10,568,594	8,913,800	(1,654,794)
Interest and Penalties	1,264,367	1,135,495	(128,872)
<b>Total Revenues</b>	<b>38,470,261</b>	<b>38,142,795</b>	<b>(327,466)</b>
<b>EXPENSES</b>			
General Services			
Protective Services	12,108,300	12,757,500	649,200
Parks, Recreation and Culture	9,177,000	11,293,300	2,116,300
Transportation, Engineering and Operations	8,338,500	9,769,900	1,431,400
General Government	8,753,500	8,587,000	(166,500)
<b>Total Expenses</b>	<b>38,377,300</b>	<b>42,407,700</b>	<b>4,030,400</b>

The City's General Fund operating revenues are budgeted to be \$38.1M for 2021 which is a reduction of \$327K. The main decrease relates to the \$2.4M impacts on revenues due to the Covid-19 pandemic shown earlier in the report. Offsetting the pandemic reduction are some increases due to rate changes for services and fees charged by the City (\$230K), third party contributions for capital related projects (\$280K), new taxation revenues from development (\$545K) and new taxation revenues from a proposed 4.28% tax rate increase (\$1M).

The 2021 General Fund operating expenses total \$42.4M to provide on-going municipal services including Police and Fire Services; Parks, Recreation and Culture; Municipal Engineering and Operations related to traffic and transportation and facilities; Development Services; Library; and Administrative Services.

The net increase of \$4M in expenses primarily relates to salaries and benefits reflecting wage increments negotiated through collective agreements and set by Council policy for exempt staff and additional staff to deal with work load issues and strategic initiatives in various departments including RCMP, Fire, Communications, Human Resources and Parks (\$1.5M). When looking at other impacts, one of the more significant is due to changes in the RCMP and Integrated Teams contracted services and having to provide in house IT support for the RCMP due to the changes in services delivered by Surrey (\$175K).

Other increases are necessary for property and liability insurance (\$83K), software maintenance and license fees (\$40K), building lease costs (\$53K), HVAC and roof maintenance (\$58K); consulting (\$50K); training (\$57K); miscellaneous (\$134K). There is also a \$1.1M increase in amortization which is a non-cash item that reflects the using up of City Assets and an increase in contract services for projects shown in the capital program that have to be moved to operations as they do not qualify as tangible capital assets (\$770K).

#### General Fund Future Years

The tax rate increases built into the operating program shown in the General Fund 2021 – 2025 Draft Financial Plan (Appendix A) includes annual tax rate increases in the range of 4.4% for 2022 and 2.4% for each year thereafter primarily to address staffing costs.

In addition to the figures shown in this report, a new request that the Committee has not yet discussed is a request from the Planning & Development Services Department to change a one-year term position to a regular full-time position. Hiring the position as full-time will have no impact on the 2021 budget as the funds are already included in the Financial Plan but the request would result in an increase for 2022 which would raise the projected tax rate increase in 2022 to from 4.4% to 4.8%. The justification for this request is provided in a report included in the March 8, 2021 Finance and Audit Committee agenda from the Director of Development Services.

#### Impact of Proposed 2021 Tax Rate Increase

As presented in Appendix A, the General Fund requires an increase of \$1.6M in new taxation revenues in 2021 to balance its budget. Of that total, \$575K is expected from new taxation revenues from development and the remainder requires a 4.28% tax rate increase for 2021. Additional increases are projected to be in the range of 4.4% for 2022 and 2.4% each year thereafter.

The projected impact of the proposed increase on an average residential property in the City is \$90 and \$200 for an average business as shown in the table below.

Property Type	Average Assessed Value	2021 Municipal Taxes	2021 Tax Increase
Average Residential	\$ 1,029,000	\$ 2,570	\$ 90
Business	\$ 1,567,000	\$ 6,730	\$ 200

The actual increase in property taxes for any property is dependent on how that that property's assessed value changed compared to the average assessment change. Note that the property assessment values are determined by BC Assessment. Generally, if a property's assessed value increased more than the average assessed value, the taxes will increase higher than the proposed 4.28%. Conversely, if the property value changed less than the average, the change in taxes will be less than the 4.28% proposed tax rate increase.

An informative video that was produced by BC Assessment helps to explain this logic and can be found at the hyperlink below. The City has also placed this hyperlink on its website.

<https://www.youtube.com/watch?v=GJ1mzeCm5jw&feature=youtu.be>

Some comparative information of tax related data, including some proposed 2021 tax rate increases from neighbouring municipalities is provided in Appendix E.

#### **General Fund – General Fund Capital (Appendix B)**

The proposed General Fund Capital program is funded from reserves, contributions and grants and includes projects that address annual maintenance and improvements of transportation infrastructure, civic facilities, parks, vehicles and equipment, and information technology. As noted above, the capital program does not directly impact taxation rates and any changes to the capital projects can only impact the reserve balances.

The table below shows that over the next five (5) years, the City is projecting to spend \$70.3M of which \$2.1M is expected to be funded from Developer Cost Charges (DCC's), \$10.9M from Senior Government Grants, \$4.1M from Contributions and \$53.1M from City Reserves.

<b>CAPITAL EXPENSES</b>	<b>5 Year Total</b>
Municipal Engineering and Operations	\$ 22,657,000
Facilities	12,961,000
Vehicles	1,975,000
Parks	19,527,000
Protective Services	591,000
Information Technology	2,936,000
Parking	1,731,000
Capital Contingencies	7,881,000
<b>Total Capital Expenses</b>	<b>\$ 70,259,000</b>
<b>FUNDING SOURCES</b>	
Reserve Funds	\$ 53,123,800
Development Cost Charges	2,127,700
Grants from Other Governments	10,907,000
Contributions	4,100,500
<b>Total Capital Funding</b>	<b>\$ 70,259,000</b>

A summary of the capital program and funding sources by year is shown at the bottom of the General Fund 2021 – 2025 Draft Financial Plan which is included in Appendix A. The detailed listing of projects by year is provided in Appendix B. Note that the 2021 capital program is a combination of the new requests for 2021 and projects that have been carried forward from 2020.

#### Municipal Engineering & Operations Projects

This section focuses mainly on transportation related projects, particularly for roadworks. For 2020 and 2021, \$0.9M for pavement overlays is expected that will include the western end of North Bluff Road. Over the next four (4) years, an additional \$2M will be required for the pavement management program. In 2021 and 2022, the second of three phases for utility and streetscape upgrades to Johnston Road is planned with \$2.9M in funding. The third phase for Johnston Road – Thrift Street to Roper Street will require an additional \$4.1M which is planned for 2024/25. Other roadworks projects amount to approximately \$3.3M.

Included in the plan are Council requests for crosswalk improvements on Johnston Road and Marine Drive; sidewalk and retaining wall replacements north of the Centennial Oval; and funding for bus stop accessibility improvements that are 50% funded by Coast Mountain Bus Company.

Other strategic transportation plan and growth projects amount to approximately \$6M in the latter part of the five-year plan and are partially funded by DCC's and other contributions. The remaining funding in this section is allocated to other projects to maintain critical infrastructure and to improve safety and accessibility.

#### Facilities

The main projects within the facilities section over the next five (5) years includes: continuing to address Centennial Arena building envelope issues (\$1.5M); upgrading Arena lighting and icemaking equipment (\$135K); building envelope and washroom upgrades at the Kent Street Activity Centre (\$480K); addressing operating and space issues at City Hall in 2022/23 (\$3M); and addressing requirements identified in a Facilities Masterplan that are planned to start in 2022 (\$1.8M).

Other funding relates to:

- improving technological systems in the White Rock Community Centre and Centre for Active Living and (\$35K);
- HVAC improvements in the Centre for Active Living (\$48K);
- completing the exterior work including window replacements at the Museum (\$56K); and
- annual funding of approximately \$120K for the elevator, electrical equipment and miscellaneous furnishings at the Library.

Miscellaneous preventative maintenance initiatives, equipment replacements and upgrades are also requested for other City Facilities.

This section also includes a \$4M placeholder in 2025 for an affordable housing project to be funded from the newly created Affordable Housing Reserve which would come from annual transfers of \$1M, from the Community Amenity Reserve in the years 2021 to 2024.

### Vehicles

The ongoing vehicles and equipment replacement program of \$2M over the next five (5) years includes ten Public Works Vehicles and snow removal equipment such as plows and sanders (\$1.1M), six (6) Parks vehicles (\$354K), one (1) Facilities vehicle (\$50K), one (1) Development Services vehicle (\$36K), and two (2) parking vehicles (\$80K) and two (2) Fire department vehicles and one (1) trailer (\$331K).

### Parks

The City's five-year capital program of \$19.5M in the next five (5) years includes an \$11M project for the Pier Restoration Completion project. This project is currently funded from senior grants (\$8M), contributions from donations (\$2M) and Community Amenity Contributions (\$1M). To date the City has not been successful in receiving a grant for this project and donations to date are in the range of \$400K. Without the grant and donations, the project is expected to have to be scaled back or delayed.

The larger projects in the remaining \$8.5M for parks infrastructure relates to: slope stabilization near the Coldicutt Ravine (\$2M); a second all abilities playground and potential land purchase (\$2M of which \$1M is expected from contributions); Centre Street Walkway improvements in 2023 (\$500K); new tree lights from the Pier to P'Quals and an annual tree light replacement program (\$1M); completion of the Bay Street and Cypress Street beach accessible access (\$200K); and a permanent display unit for an antique fire truck at the Fire Hall (\$350K).

There is also funding in the parks section for: public art (\$500K); tree management (\$272K); surface protection of the "White Rock" (\$180K); electronic controls for the Prospect Clock Tower (\$70K) and many other projects for playgrounds, trails, walkways, and horticultural displays and irrigation systems that make up the difference.

### Protective Services

\$591K in funding over the next five (5) years is required for protective services which includes: server room and structural modifications in the RCMP building in 2021 (\$200K); Fire Hall roof replacement in 2021 (\$232K); and miscellaneous projects and fire safety equipment (\$159K).

### Information Technology

As reliance on technology grows, so does the City's requirements to maintain its equipment and software. The capital program includes \$2.9M for this work of which \$1.5M is budgeted for a replacement of the City's financial system. The remaining \$1.4M is to address the annual computer and infrastructure replacements program (\$580K) as well as to implement new

software and equipment that will enable to City to be able to improve on its eCommerce and digitization of information.

### Parking

The City's parking capital program of \$1.7M is primarily for maintaining existing parking infrastructure with \$1.1M of those funds to be spent in 2022/23 on the Marine Drive parking lot rehabilitation between Oxford Street to the White Rock Museum & Archives. In addition, within the \$1.7M is funding for license plate reader technology, electric vehicle charging stations and parking meter upgrades.

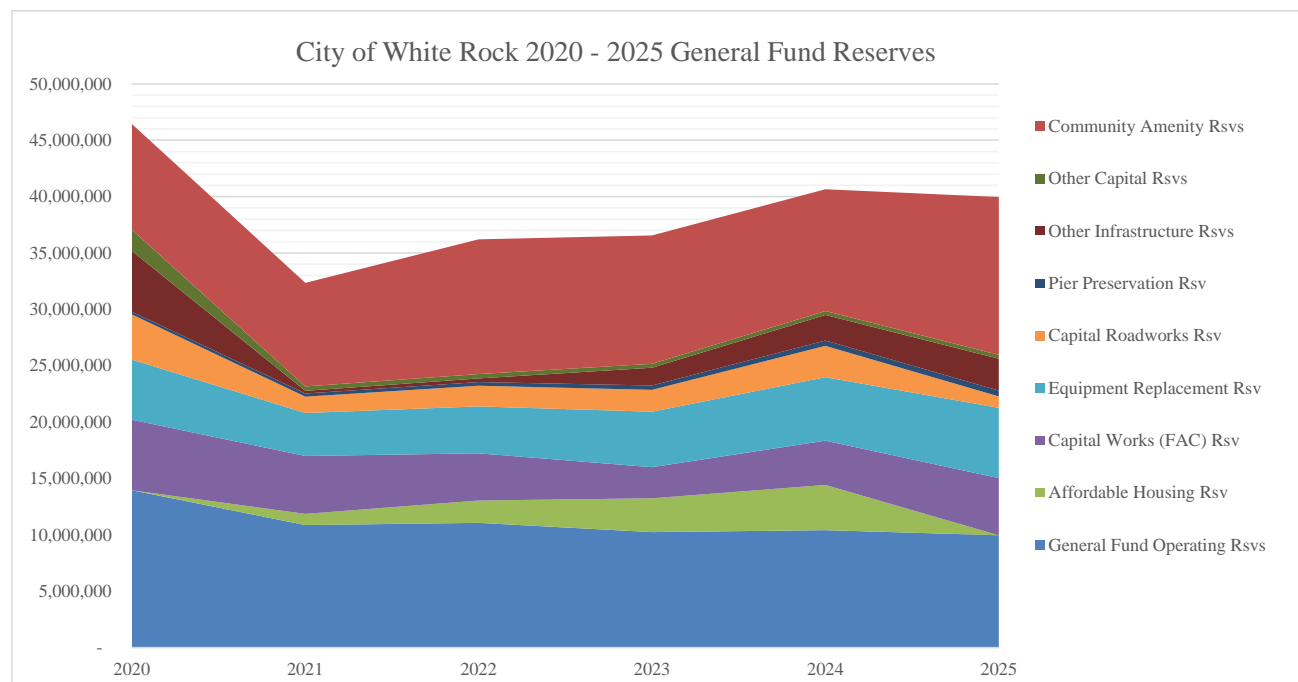
### Capital Contingencies

The \$7.9M in funding for capital contingencies includes approximately \$1.5M for slope stabilization on the Duprez Ravine and \$1.4M that was allocated in 2020. This funding is budgeted to allow for some flexibility within the capital program to deal with emergent opportunities and unexpected costs.

### **General Fund – General Fund Reserves**

The City's Reserves are meant to provide stability and long-term sustainability for City operations. It is important to maintain reserves that can address future asset replacement, growth and progressive changes as expected by the community. The reserves are monitored to ensure the annual requirements can be sustained and when it appears that the pressures outweigh the contributions, it becomes necessary to either increase the contributions through an increase in taxation revenues or decrease the work plans.

The following graph shows the projected General Fund operating and capital reserve balances based on the projections provided in the 2021 – 2025 Draft Financial Plan. While the overall balance is projected to be in the range of \$40M annually which would seem reasonable, these balances are dependent on the projections being realized as presented. It is important to note that some reserves are restricted to what they can be spent on depending on the legislation that applies to them and whether they have reserve bylaws that limit their use.





### Utility Rates

The City's Utility rates are determined through the development of the City's Five-Year Financial Plan which considers the Utilities' projected revenues and expenses, capital requirements, reserves, and debt load. While it was necessary to adopt the 2021 Water Utility rates in December 2020 to be in place for January 1, 2021, the other utilities are billed at the same time as the City levies the municipal taxes which is typically done in May. Based on the financial projections included in this report, the Drainage Utility rates are proposed to increase by 4.5% for 2021 while the Solid Waste and Sewer Utilities are expected to be able to be managed with 0% increases for 2021.

The 2021 – 2025 Draft Financial Plans for each of the City's Utilities, which are subsets of the City's consolidated Draft Financial Plan, are discussed below. Each section includes a summary of the main categories of the draft financial plans which are in Appendix C. The detailed listing of each of the Utilities' Capital Programs are included in Appendix D.

### Sewer Utility

	<b>Budget Projections (\$000)</b>				
<b>Sewer Utility</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Revenues</b>	<b>3,915</b>	<b>3,972</b>	<b>4,317</b>	<b>4,547</b>	<b>4,564</b>
<b>Operating Expenses</b>	<b>3,889</b>	<b>3,334</b>	<b>3,586</b>	<b>3,900</b>	<b>4,326</b>
<b>Capital</b>	<b>3,160</b>	<b>675</b>	<b>2,223</b>	<b>2,070</b>	<b>2,023</b>
<b>Internal Charges</b>	<b>492</b>	<b>502</b>	<b>512</b>	<b>522</b>	<b>532</b>
<b>Reserves</b>	<b>11,773</b>	<b>11,332</b>	<b>9,783</b>	<b>8,339</b>	<b>6,523</b>
<b>Rate Increase</b>	<b>0.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>5.0%</b>	<b>5.0%</b>

### Revenues

Revenues generated through sewer user rates are used to operate and maintain the City's sanitary sewer infrastructure. Sewer user rates are projected to be 0% in 2021 and to increase by 3.0% in 2022 and 2023, then increased by 5.0% in 2024 and 2025 primarily to address increasing operating costs driven by Metro Vancouver rate increases; funding the Utility's capital program; and to build capital reserves that will be necessary to address future needs. The sewer utility reserves are projected to be approximately 6.5% of the utility's asset replacement value by 2025.

### Operating Expenses

The Sanitary Sewer Utility's main operating expenses relate to staffing, materials and supplies, contract maintenance, payments to Metro Vancouver and asset amortization. The Draft 2021 to 2025 Financial Plan includes small increases in 2021 for staffing and an increase related to increased costs for sewage treatment from Metro Vancouver.

### Capital

The Sanitary Sewer Utility's capital budget provides for capacity upgrades, inflow & infiltration mitigation and sewer rehabilitation. The development of the capital program is guided by the City's asset management process and the Sanitary Sewer Master Plan which was updated in 2019. Over the next five (5) years the Sanitary Sewer Utility's capital budget is in the range of \$675K to \$3.2M annually.

The capital program is primarily funded through reserves although there are projections for Developer Contributions.

### Drainage Utility

	<b>Budget Projections (\$000)</b>				
<b>Drainage Utility</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Revenues</b>	<b>9,848</b>	<b>3,169</b>	<b>3,564</b>	<b>3,725</b>	<b>3,880</b>
<b>Operating Expenses</b>	<b>1,226</b>	<b>1,336</b>	<b>1,364</b>	<b>1,400</b>	<b>1,418</b>
<b>Capital</b>	<b>15,930</b>	<b>1,028</b>	<b>1,574</b>	<b>1,800</b>	<b>1,886</b>
<b>Internal Charges</b>	<b>593</b>	<b>605</b>	<b>617</b>	<b>629</b>	<b>642</b>
<b>Reserves</b>	<b>3,110</b>	<b>4,094</b>	<b>4,916</b>	<b>5,654</b>	<b>6,430</b>
<b>Rate Increase</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>

#### Revenues

Revenues generated through drainage user rates are used to operate and maintain the drainage utility. Drainage user rates are projected to increase by 4.5% annually over the next five (5) years primarily to address increasing operating costs driven by materials expenses; funding the Utility's capital program; and to build capital reserves that will be necessary to address future needs. The drainage reserves are projected to be approximately 5.1% of the utility's asset replacement value by 2025.

#### Operating Expenses

The Drainage Utility's main operating expenses relate to staffing, materials and supplies, contract maintenance, and asset amortization. The Draft 2021 to 2025 Financial Plan includes small increases in 2021 for staffing.

#### Capital

The Drainage Utility's capital budget provides for renewal and replacement of infrastructure; drainage related to roads projects; and projects included in the Columbia Diversion Plan that is intended to capture drainage waters currently discharged to Surrey and to Semiahmoo First Nation (SFN) lands. This large capital plan is contingent on successful ongoing consultation with Surrey and SFN plus senior government grant funding. The development of the capital program is guided by the City's asset management process and the Drainage Master Plan which was updated in 2019. Over the next five years the Drainage Utility's capital budget is in the range of \$1M to \$16M annually.

The capital program is primarily funded through reserves although there are projections for Developer Contributions and hopes of some Senior Government Grants. Note that the large capital project in 2021 cannot be carried out without Senior Government Grants.

#### Solid Waste Utility

	<b>Budget Projections (\$000)</b>				
<b>Solid Waste Utility</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Revenues</b>	<b>1,557</b>	<b>1,616</b>	<b>1,675</b>	<b>1,735</b>	<b>1,796</b>
<b>Operating Expenses</b>	<b>1,351</b>	<b>1,167</b>	<b>1,188</b>	<b>1,209</b>	<b>1,230</b>
<b>Capital</b>	<b>1,951</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Charges</b>	<b>435</b>	<b>444</b>	<b>453</b>	<b>462</b>	<b>471</b>
<b>Reserves</b>	<b>236</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>219</b>
<b>Rate Increase</b>	<b>0.0%</b>	<b>4.0%</b>	<b>3.9%</b>	<b>3.8%</b>	<b>3.7%</b>

### Revenues

Revenues generated through solid waste user rates are used to operate the Solid Waste Utility and are based on the current collection model. A report reviewing solid waste collection is under consideration by Council over the next months and may result in the City taking on collection in multifamily and commercial areas. This would require financial analyses to determine how the program could be brought in house as it would significantly alter the budget.

### Operating Expenses

The Solid Waste Utility's main operating expenses relate to staffing, materials and supplies, contract maintenance, trucking costs and tipping fees. The Draft 2021 to 2025 Financial Plan includes small increases in 2021 for staffing and an increase in trucking costs

### Capital

The Solid Waste Utility's capital program is for the replacement of trucks and equipment and is funded through equipment reserves that the utility has been contributing to over time. The \$2M capital work in 2021 is for five new solid waste vehicles that were approved and ordered in 2020. Delivery of the trucks is expected in 2021.

### Water Utility

	<b>Budget Projections (\$000)</b>				
<b>Water Utility</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Revenues</b>	<b>6,202</b>	<b>6,575</b>	<b>6,981</b>	<b>7,950</b>	<b>8,238</b>
<b>Operating Expenses</b>	<b>4,589</b>	<b>5,079</b>	<b>4,672</b>	<b>4,830</b>	<b>5,341</b>
<b>Capital</b>	<b>3,905</b>	<b>2,822</b>	<b>1,808</b>	<b>2,870</b>	<b>2,375</b>
<b>Debt Retirement</b>	<b>710</b>	<b>733</b>	<b>756</b>	<b>781</b>	<b>806</b>
<b>Internal Charges</b>	<b>489</b>	<b>499</b>	<b>509</b>	<b>519</b>	<b>529</b>
<b>Reserves</b>	<b>3,367</b>	<b>2,319</b>	<b>2,689</b>	<b>2,823</b>	<b>3,193</b>
<b>Rate Increase</b>	<b>6.5%</b>	<b>6.5%</b>	<b>6.5%</b>	<b>6.5%</b>	<b>6.5%</b>

### Revenues

Revenues generated through water user rates are used to operate and maintain the water distribution system. Water user rates are projected to increase by 6.5% annually over the next five (5) years primarily to address increasing operating costs driven by water treatment filtration expenses; paying for the purchase of the Utility through debt financing; funding the Utility's capital program; and to build capital reserves that will be necessary to address future needs. Billing is done quarterly which means the rates needed to be in place, through bylaw, by January 1 for the upcoming year which was done in December 2020. The water utility reserves are projected to be approximately 2.6% of the utility's asset replacement value by 2025.

### Operating Expenses

The Water Utility's main operating expenses relate to staffing, materials and supplies, contract maintenance, interest on long-term debt and asset amortization. The Draft 2021 to 2025 Financial Plan includes small increases in 2021 for staffing and an increase related to filtration materials that must be replaced periodically. There is another increase for the filtration materials that is scheduled for 2022 and 2025 causing those years to increase as well.

### Capital

The Water Utility's capital budget provides for replacements of end of life city water mains, associated trench restoration, new additions to meet future population growth and the replacement of equipment. The budget also provides for the renewal and replacement of water

wells, reservoir components and treatment facilities and includes provision for the assessment of the network for system optimization and prioritization of improvements. The development of the capital program is guided by the City's asset management process and the Water Master Plan which was updated in 2017. Over the next five (5) years the Water Utility's capital budget is in the range of \$1.8M to \$3.9M annually.

The capital program is primarily funded through reserves although there are projections for Developer Contributions and hopes of some Senior Government Grants in future years.

### **FINANCIAL IMPLICATIONS**

This report outlines the proposed 2021 – 2025 Draft Financial Plan which includes a proposed 4.28% tax rate increase as well as a 4.5% increase in the Drainage Utility rates. The Sanitary and Solid Waste utilities have a 0% increase for 2021 and the Water Utility rate increase of 6.5% for 2021 was approved late in 2020. There are also proposed rate increases in future years in all funds to support the financial requirements of the plans as presented.

### **LEGAL IMPLICATIONS**

Not Applicable.

### **COMMUNICATION AND COMMUNITY ENGAGEMENT IMPLICATIONS**

The information provided in this report is meant to inform the community of the 2021- 2025 Draft Financial Plan and to seek Council's direction on this plan. There have been advertisements in the local newspaper, a news release, notices on the City's website and social media updates notifying the community of the opportunity to provide comment on the Draft 2021 – 2025 Financial Plan.

### **INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS**

All departments have provided input for this report.

### **CLIMATE CHANGE IMPLICATIONS**

The City's efforts to address climate change are built into the capital and operating programs through delivery of services and infrastructure.

### **ALIGNMENT WITH STRATEGIC PRIORITIES**

The City's 2021 – 2025 Draft Financial Plan has been prepared to address the City's mandates, plans and programs within the City's financial constraints which takes into account Council's direction through Council's Strategic Priorities.

### **OPTIONS / RISKS / ALTERNATIVES**

The proposed financial plans for the City's Operating and Capital Programs for the General and Utility Funds presented in this report have been prepared to find a balance between affordability and providing resources to a growing community.

As presented, the General Fund would require a 2021 tax rate increase of 4.28% and annual increases in the range of 4.4% in 2022 and 2.4% each year thereafter. Should the Committee choose to support the recent request from Development Services to change a one-year term position to a regular full-time position, then the 2022 tax rate increase would be in the range of 4.8%.

For the Utilities, the Drainage Utility Fund requires a utility rate increase of 4.5% in 2021 and each year thereafter whereas the Sewer and Solid Waste Utility Funds could manage with a 0% increase in 2021 and annual increases in the years after. Council has already approved a 6.5% increase for the 2021 Water Utility rates which had to be in place by January 1, 2021.

### **CONCLUSION**

After considerable effort by Council and City departments, the Draft Financial Plan is ready for public review and input. This plan incorporates the operating and capital budgets for the General Fund and each of the Utility funds for the years 2021 – 2025.

As per the Community Charter, the City must adopt its 2021 – 2025 Financial Plan Bylaw by May 15, 2021.

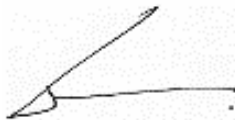
Respectfully submitted,



Colleen Ponzini, CPA, CGA  
Director, Financial Services

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

I concur with the recommendations of this corporate report.



Guillermo Ferrero  
Chief Administrative Officer

Appendix A: General Fund Operations  
Appendix B: General Fund Capital  
Appendix C: Utility Funds Operations  
Appendix D: Utility Funds Capital  
Appendix E: Comparative Information

**CORPORATION OF THE CITY OF WHITE ROCK  
GENERAL FUND BUDGET**

		2020 Projections	2020 Budget	2021 Budget	\$ Chg	Budget Projections										
						2022	2023	2024	2025							
REVENUE																
Municipal Taxation	\$	24,969,500	\$	25,021,100	\$	26,592,800	\$	1,571,700	\$	28,477,300	\$	29,592,100	\$	30,606,900	\$	31,529,400
Sale of Services		971,820		1,092,800		697,400		(395,400)		1,707,300		1,747,000		1,787,700		1,829,600
Grants from Other Governments		4,446,700		11,615,700		11,419,900		(195,800)		558,100		526,200		526,200		532,200
Contributions and DCC's		375,750		3,063,300		4,033,600		970,300		320,700		722,600		780,500		843,600
Other Revenue		7,798,080		10,568,594		8,913,800		(1,654,794)		11,796,800		8,455,900		7,760,800		10,563,600
Interest and Penalties		1,436,177		1,264,367		1,135,495		(128,872)		1,660,950		1,672,078		1,673,552		1,731,367
Total Revenues		39,998,027		52,625,861		52,792,995		167,134		44,521,150		42,715,878		43,135,652		47,029,767
EXPENSES																
General Services																
Protective Services		11,388,000		12,108,300		12,757,500		649,200		13,084,100		13,323,300		13,576,600		13,912,000
Parks, Recreation and Culture		9,691,300		9,177,000		11,293,300		2,116,300		11,689,600		10,979,000		10,130,100		10,213,600
Transportation, Engineering and Operations		8,744,500		8,338,500		9,769,900		1,431,400		9,297,300		9,054,200		8,727,600		8,856,100
General Government		8,752,400		8,753,500		8,587,000		(166,500)		8,949,400		8,988,400		9,141,200		9,345,100
Total Expenses		38,576,200		38,377,300		42,407,700		4,030,400		43,020,400		42,344,900		41,575,500		42,326,800
INCREASE (DECREASE) IN TOTAL EQUITY		1,421,827		14,248,561		10,385,295		(3,863,266)		1,500,750		370,978		1,560,152		4,702,967
Reconciliation to Financial Equity																
Amortization of Tangible Capital Assets		6,860,000		6,860,000		7,918,000		1,058,000		8,569,000		7,346,000		5,657,000		5,598,000
Capital Expenses		(6,816,900)		(31,817,000)		(33,125,000)		(1,308,000)		(8,400,000)		(9,729,000)		(5,530,000)		(13,475,000)
Transfer from/(to) Other Funds		202,900		(1,224,100)		(1,244,400)		(20,300)		179,000		292,400		323,700		355,100
Internal Charges		(30,100)		(50,300)		(35,600)		14,700		(36,300)		(37,200)		(37,900)		(38,700)
Internal Recoveries		1,877,600		1,877,600		2,009,000		131,400		2,050,000		2,091,000		2,132,000		2,174,000
CHANGE IN FINANCIAL EQUITY (Reserves)		3,515,327		(10,105,239)		(14,092,705)		(3,987,466)		3,862,450		334,178		4,104,952		(683,633)
Financial Equity, beginning of year		42,925,067		42,925,067		46,440,394		3,515,327		32,347,689		36,210,139		36,544,317		40,649,269
FINANCIAL EQUITY (Reserves), end of year		\$ 46,440,394	\$	32,819,828	\$	32,347,689	\$	(472,139)	\$	36,210,139	\$	36,544,317	\$	40,649,269	\$	39,965,636

**GENERAL FUND CAPITAL BUDGET**

<b>CAPITAL EXPENSES</b>								
Municipal Engineering and Operations	\$ 2,155,000	\$ 6,854,000	\$ 8,147,000	\$ 1,293,000	\$ 2,286,000	\$ 3,237,000	\$ 2,805,000	\$ 6,182,000
Facilities	1,009,100	2,326,000	1,895,000	(431,000)	2,439,000	3,086,000	702,000	4,839,000
Vehicles	233,000	661,000	873,000	212,000	320,000	45,000	153,000	584,000
Parks	708,800	17,060,000	18,011,000	951,000	435,000	711,000	185,000	185,000
Protective Services	50,000	314,000	511,000	197,000	35,000	45,000	-	-
Information Technology	348,000	531,000	816,000	285,000	1,480,000	230,000	205,000	205,000
Parking	100,000	377,000	291,000	(86,000)	205,000	1,075,000	80,000	80,000
Capital Contingencies	2,213,000	3,694,000	2,581,000	(1,113,000)	1,200,000	1,300,000	1,400,000	1,400,000
<b>Total Capital Expenses</b>	<b>\$ 6,816,900</b>	<b>\$ 31,817,000</b>	<b>\$ 33,125,000</b>	<b>\$ 1,308,000</b>	<b>\$ 8,400,000</b>	<b>\$ 9,729,000</b>	<b>\$ 5,530,000</b>	<b>\$ 13,475,000</b>
<b>FUNDING SOURCES</b>								
Reserve Funds	\$ 6,531,950	\$ 17,661,400	\$ 18,474,800	\$ 813,400	\$ 8,096,700	\$ 9,061,400	\$ 4,804,500	\$ 12,686,400
Development Cost Charges	14,800	243,200	348,800	105,600	73,200	501,600	570,500	633,600
Grants from Other Governments	24,000	11,092,300	10,869,400	(222,900)	37,600	-	-	-
Contributions	246,150	2,820,100	3,432,000	611,900	192,500	166,000	155,000	155,000
<b>Total Capital Funding</b>	<b>\$ 6,816,900</b>	<b>\$ 31,817,000</b>	<b>\$ 33,125,000</b>	<b>\$ 1,308,000</b>	<b>\$ 8,400,000</b>	<b>\$ 9,729,000</b>	<b>\$ 5,530,000</b>	<b>\$ 13,475,000</b>

**CORPORATION OF THE CITY OF WHITE ROCK  
GENERAL FUND BUDGET**

					2021					
					Total Budget	Capital	Operations	\$ Chg in Operations	\$ Chg Total Budgets	
					Total Budget	Capital	Operations	\$ Chg in Operations	\$ Chg Total Budgets	
<b>REVENUE</b>										
Municipal Taxation	\$ 24,969,500	\$ 25,021,100	\$ -	\$ 25,021,100	\$ 26,592,800	\$ -	\$ 26,592,800	\$ 1,571,700	\$ 1,571,700	
Sale of Services	971,820	1,092,800	-	1,092,800	697,400	-	697,400	(395,400)	(395,400)	
Grants from Other Governments	4,446,700	11,615,700	11,092,300	523,400	11,419,900	10,869,400	550,500	27,100	(195,800)	
Contributions and DCC's	375,750	3,063,300	3,063,300	-	4,033,600	3,780,800	252,800	252,800	970,300	
Other Revenue	7,798,080	10,568,594	-	10,568,594	8,913,800	-	8,913,800	(1,654,794)	(1,654,794)	
Interest and Penalties	1,436,177	1,264,367	-	1,264,367	1,135,495	-	1,135,495	(128,872)	(128,872)	
<b>Total Revenues</b>	<b>39,998,027</b>	<b>52,625,861</b>	<b>14,155,600</b>	<b>38,470,261</b>	<b>52,792,995</b>	<b>14,650,200</b>	<b>38,142,795</b>	<b>(327,466)</b>	<b>167,134</b>	
<b>EXPENSES</b>										
General Services										
Protective Services	11,388,000	12,108,300	-	12,108,300	12,757,500	-	12,757,500	649,200	649,200	
Parks, Recreation and Culture	9,691,300	9,177,000	-	9,177,000	11,293,300	-	11,293,300	2,116,300	2,116,300	
Transportation, Engineering and Operations	8,744,500	8,338,500	-	8,338,500	9,769,900	-	9,769,900	1,431,400	1,431,400	
General Government	8,752,400	8,753,500	-	8,753,500	8,587,000	-	8,587,000	(166,500)	(166,500)	
<b>Total Expenses</b>	<b>38,576,200</b>	<b>38,377,300</b>	<b>-</b>	<b>38,377,300</b>	<b>42,407,700</b>	<b>-</b>	<b>42,407,700</b>	<b>4,030,400</b>	<b>4,030,400</b>	
<b>INCREASE (DECREASE) IN TOTAL EQUITY</b>	<b>1,421,827</b>	<b>14,248,561</b>	<b>14,155,600</b>	<b>92,961</b>	<b>10,385,295</b>	<b>14,650,200</b>	<b>(4,264,905)</b>	<b>(4,357,866)</b>	<b>(3,863,266)</b>	
<b>Reconciliation to Financial Equity</b>										
Amortization of Tangible Capital Assets	6,860,000	6,860,000	-	6,860,000	7,918,000	-	7,918,000	1,058,000	1,058,000	
Capital Expenses	(6,816,900)	(31,817,000)	(31,817,000)	-	(33,125,000)	(33,125,000)	-	-	(1,308,000)	
Transfer from/(to) Other Funds	202,900	(1,224,100)	-	(1,224,100)	(1,244,400)	-	(1,244,400)	(20,300)	(20,300)	
Internal Charges	(30,100)	(50,300)	-	(50,300)	(35,600)	-	(35,600)	14,700	14,700	
Internal Recoveries	1,877,600	1,877,600	-	1,877,600	2,009,000	-	2,009,000	131,400	131,400	
<b>CHANGE IN FINANCIAL EQUITY (Reserves)</b>	<b>3,515,327</b>	<b>(10,105,239)</b>	<b>(17,661,400)</b>	<b>7,556,161</b>	<b>(14,092,705)</b>	<b>(18,474,800)</b>	<b>4,382,095</b>	<b>(3,174,066)</b>	<b>(3,987,466)</b>	
<b>Financial Equity, beginning of year</b>	<b>42,925,067</b>	<b>42,925,067</b>	<b>17,661,400</b>	<b>25,263,667</b>	<b>46,440,394</b>	<b>18,474,800</b>	<b>27,965,594</b>	<b>2,701,927</b>	<b>3,515,327</b>	
<b>FINANCIAL EQUITY (Reserves), end of year</b>	<b>\$ 46,440,394</b>	<b>\$ 32,819,828</b>	<b>\$ -</b>	<b>\$ 32,819,828</b>	<b>\$ 32,347,689</b>	<b>\$ -</b>	<b>\$ 32,347,689</b>	<b>\$ (472,139)</b>	<b>\$ (472,139)</b>	
<b>GENERAL FUND CAPITAL BUDGET</b>										
<b>CAPITAL EXPENSES</b>										
Municipal Engineering and Operations	\$ 2,155,000	\$ 6,854,000	\$ 6,854,000	\$ -	\$ 8,147,000	\$ 8,147,000	\$ -	\$ -	\$ 1,293,000	
Facilities	1,009,100	2,326,000	2,326,000	-	1,895,000	1,895,000	-	-	(431,000)	
Vehicles	233,000	661,000	661,000	-	873,000	873,000	-	-	212,000	
Parks	708,800	17,060,000	17,060,000	-	18,011,000	18,011,000	-	-	951,000	
Protective Services	50,000	314,000	314,000	-	511,000	511,000	-	-	197,000	
Information Technology	348,000	531,000	531,000	-	816,000	816,000	-	-	285,000	
Parking	100,000	377,000	377,000	-	291,000	291,000	-	-	(86,000)	
Capital Contingencies	2,213,000	3,694,000	3,694,000	-	2,581,000	2,581,000	-	-	(1,113,000)	
<b>Total Capital Expenses</b>	<b>\$ 6,816,900</b>	<b>\$ 31,817,000</b>	<b>\$ 31,817,000</b>	<b>\$ -</b>	<b>\$ 33,125,000</b>	<b>\$ 33,125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,308,000</b>	
<b>FUNDING SOURCES</b>										
Reserve Funds	\$ 6,531,950	\$ 17,661,400	\$ 17,661,400	\$ -	\$ 18,474,800	\$ 18,474,800	\$ -	\$ -	\$ 813,400	
Development Cost Charges	14,800	243,200	243,200	-	348,800	348,800	-	-	105,600	
Grants from Other Governments	24,000	11,092,300	11,092,300	-	10,869,400	10,869,400	-	-	(222,900)	
Contributions	246,150	2,820,100	2,820,100	-	3,432,000	3,432,000	-	-	611,900	
<b>Total Capital Funding</b>	<b>\$ 6,816,900</b>	<b>\$ 31,817,000</b>	<b>\$ 31,817,000</b>	<b>\$ -</b>	<b>\$ 33,125,000</b>	<b>\$ 33,125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,308,000</b>	

	B	C	D	I	J	K	L	M	N	O	P	Q
1												
2	City of White Rock Draft 2021 - 2025 Financial Plan General Fund Asset Improvement Projects											
3												
4												
5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6	<b>Municipal Engineering &amp; Operations</b>											
7												
8												
9	Pavement Overlays			508,000	<b>400,000</b>	908,000	500,000	500,000	500,000	500,000	2,908,000	
10	Roadworks											
11	Marine - Finlay to Stayte							500,000			500,000	
12	Marine - High to Bishop			39,000		39,000					39,000	
13	Marine - High to Anderson											456,000
14	Marine - Oxford to Anderson											368,000
15	Marine - Bishop to Terry											809,000
16	Marine & Nichol Intersection Improvements			96,000	138,000	234,000					234,000	
17	Kent - Buena Vista to Pacific											701,000
18	Parker - Thrift to Pacific											1,127,000
19	Johnston - Russell to Thrift				1,852,000	1,852,000	1,000,000				2,852,000	
20	Johnston - Thrift to Roper						25,000	25,000	318,000	3,695,000	4,063,000	
21	Thrift - Johnston to Vidal			498,000		498,000					498,000	
22	North Bluff & Oxford Intersection Improvements			73,000	45,000	118,000					118,000	
23	Buena Vista - 15367 Buena Vista							53,000			53,000	
24	Buena Vista - Best to Johnston											383,000
25	Columbia - Parker to Stayte			186,000		186,000					186,000	
26	Columbia - Habgood to Parker			200,000		200,000					200,000	
27	Columbia & Maple Improvements							<b>197,000</b>			197,000	
28	Habgood - Pacific to Columbia			618,000		618,000					618,000	
29	Pacific - Habgood to Ewson			100,000		100,000					100,000	
30	Prospect - Foster to Johnston			44,000		44,000	498,000				542,000	
31	Best - Thrift to Russell						263,000				263,000	
32	Russell - Best to Fir											287,000
33	Blackburn Crescent - Archibald to High			205,000	693,000	898,000					898,000	
34	Martin - Buena Vista to Victoria											1,199,000
35	Victoria Road Realignment											138,000
36												
37	Other											
38	Development Coordinated Works			24,000		24,000	20,000	20,000	20,000	20,000	104,000	
39	Pedestrian Controlled Crosswalk Marine & Parker				50,000	50,000					50,000	
40	Pedestrian Controlled Crosswalk Johnston & Prospect				30,000	30,000					30,000	
41	North Bluff Sidewalk Replacement - Centennial Oval			70,000	85,000	155,000					155,000	
42	Marine Drive Hump Micro Pile Installation			107,000	193,000	300,000					300,000	
43	Marine Drive Hump Bin Wall Repairs				500,000	500,000					500,000	
44	Miscellaneous Retaining Wall Improvements			6,000		6,000	45,000	45,000	45,000	45,000	186,000	
45	Semiahmoo Retaining Wall Replacement			150,000		150,000					150,000	
46	Victoria Retaining Wall Repairs Foster to Vidal											150,000
47	DCC Bylaw Review			20,000	20,000	40,000	20,000			20,000	80,000	
48	Traffic Safety Review			28,000		28,000	15,000	15,000	15,000	15,000	88,000	
49	Street Lighting Program (includes light pole replacements)			336,000	45,000	381,000	50,000	50,000	50,000	50,000	581,000	
50	Bus Stop Accessibility				<b>200,000</b>	<b>200,000</b>					200,000	
51	Town Centre Parking Stalls (funded from CAC's)			240,000		240,000					240,000	
52	Mobile Message Boards				50,000	50,000					50,000	
53	Strategic Transportation Plan Update			102,000		102,000					102,000	
54	Other Strategic Transportation Plan / DCC Bylaw Projects (25% DCC's, 75% Other Sources)			490,000		490,000		1,987,000	1,987,000	1,987,000	6,451,000	
55	Miscellaneous Road/Pedestrian Improvements not in STP			51,000	50,000	101,000	75,000	75,000	100,000	100,000	451,000	

Note: For 2021 to 2025 projects, figures printed in **italics** are partially or fully funded from grants and/or contributions.



	B	C	D	I	J	K	L	M	N	O	P	Q
5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
56			<b>Municipal Engineering &amp; Operations</b>									
57												
58			Vehicle Fleet & Equipment Replacements									
59			Public Works Polaris Ranger Electric Gator Unit #107				20,000				20,000	
60			Public Works Ford F350 Flatdeck Unit #136		46,000	46,000					46,000	
61			Public Works Sterling Street Sweeper Unit #140	415,000		415,000					415,000	
62			Public Works Ford F450 Flatdeck Unit #147		78,000	78,000					78,000	
63			Public Works Ford F450 Flatdeck Unit #148		92,000	92,000					92,000	
64			Public Works John Deere Backhoe Unit #121				200,000				200,000	
65			Public Works Ford F150 Pickup Unit #150					45,000			45,000	
66			Public Works Ford F150 4X4 Crew Cab Unit #120						48,000		48,000	
67			Public Works Ford F550 Crew Cab Unit #151						75,000		75,000	
68			Public Works Ford Focus Unit #164						30,000		30,000	
69			Public Works Equipment Sander #1		14,000	14,000					14,000	
70			Public Works Equipment Sander #2		14,000	14,000					14,000	
71			Public Works Snow Plow #1 (for unit #147)		11,000	11,000					11,000	
72			Public Works Snow Plow #2 (for unit #148)		11,000	11,000					11,000	
73			Public Works Snow Plow #4 (for unit #160)		11,000	11,000					11,000	
74			Public Works Equipment Snow Plow on unit #162		11,000	11,000					11,000	
75												
76			<b>Facilities</b>									
77												
78			Arena									
79			Building Exterior Replacement		244,000	244,000	245,000	15,000			504,000	
80			Roof Replacement		121,000	121,000	433,000	433,000			987,000	
81			Autoscrubber Replacements	12,000		12,000		25,000			37,000	
82			Ice Edger Replacement		10,000	10,000					10,000	
83			Interior Signage Replacement	11,000		11,000					11,000	
84			Concession Appliance Replacements	4,000		4,000					4,000	
85			Condenser Replacement									480,000
86			Ammonia Diffusion Water Tanks							50,000	50,000	
87			Skate Shop Counter Replacement									20,000
88			Office Counter Replacement									20,000
89			Office Window Covering Replacement	7,000		7,000					7,000	
90			Hall Curtains Replacement	20,000		20,000					20,000	
91			Ice Lights Replacement				75,000				75,000	
92			Relief Valves Replacement				10,000				10,000	
93												
94			Centre for Active Living									
95			New Exterior Lighting	5,000		5,000					5,000	
96			Washroom Barrier Updates	15,000		15,000					15,000	
97			Washroom Improvements	10,000		10,000					10,000	
98			HVAC Controller Improvements		48,000	48,000					48,000	
99			Cardio Equipment Replacement	24,000		24,000		12,000	12,000	12,000	60,000	
100			Audio System Replacement	10,000		10,000					10,000	
101												
102			WR Community Centre									
103			Chair Replacements	11,000		11,000					11,000	
104			Kitchen Equipment Replacement	10,000		10,000					10,000	
105			Audio System Replacement				25,000				25,000	
106												
107			Kent Street Activity Centre									
108			Exterior Siding Replacement	350,000		350,000					350,000	
109			Roof Repairs		30,000	30,000					30,000	
110			Driveway and Patio Replacement	50,000		50,000					50,000	
111			Washroom Upgrades	100,000		100,000					100,000	
112			Auditorium Floor Refinishing/Replacement	7,000		7,000	40,000	7,000	8,000	8,000	70,000	

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	B	C	D	I	J	K	L	M	N	O	P	Q
5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
113			<b>Facilities</b>									
114												
115			Kent Street Activity Centre (continued)									
116			Kitchen Floor Replacement							15,000	15,000	
117			Lighting Upgrades	8,000		8,000	5,000				13,000	
118			Electrical Distribution Panel Replacement		29,000	29,000					29,000	
119			Exterior Door Replacement		20,000	20,000					20,000	
120			Lobby Expansion							30,000	30,000	
121			Cupboard Replacements					12,000			12,000	
122			Lobby Furniture Replacement									5,000
123			Table & Chair Replacements - Auditorium, Classroom & Computer Lab							12,000	12,000	
124			Sound System Replacement							15,000	15,000	
125			Patio Landscape Improvements	5,000		5,000					5,000	
126			Outside Bench Replacements	5,000		5,000					5,000	
127			Retaining Wall Replacement	15,000		15,000					15,000	
128			Kitchen Ramp Replacement	10,000		10,000					10,000	
129			Computer Lab Computer Upgrades	10,000		10,000					10,000	
130			HVAC System for Classroom									8,000
131												
132			Museum									
133			Exterior Painting	14,000		14,000					14,000	
134			Window Repairs/Replacements	1,000		1,000	35,000				36,000	
135			Wood Skirting Installation	6,000		6,000					6,000	
136			Museum Plaza Electronic Message Board									40,000
137												
138			Library									
139			Ceiling Tile Replacement	10,000		10,000					10,000	
140			Interior Painting	15,000		15,000					15,000	
141			Elevator Replacement		60,000	60,000	75,000	50,000	95,000	45,000	325,000	
142			Electrical Breaker/Outlet Replacements		28,000	28,000					28,000	
143			Lighting & Ceiling System Replacement									100,000
144			New Intrusion, Fire and Elevator Alarms	11,000		11,000					11,000	
145			Furniture Replacements	9,000	13,000	22,000	6,000	11,000	5,000	15,000	59,000	
146			Computer Workstation Replacements		10,000	10,000					10,000	
147			Customer Service Desk Replacement				60,000				60,000	
148			Exterior LED Lighting									30,000
149			Sprinkler System				75,000				75,000	
150			Electrical Room	14,000		14,000					14,000	
151			Washroom Upgrade	25,000		25,000					25,000	
152												
153			City Hall									
154			Office Upgrades	100,000		100,000					100,000	
155			City Hall Project				1,000,000	2,000,000			3,000,000	
156			Planning Entrance & Security Project		20,000	20,000					20,000	
157			Exterior LED Lighting									33,000
158			Sprinkler System									50,000
159			Lawn and Garden Improvements									50,000
160			Seismic Upgrades									> \$2M
161												
162			Operations Building & Yard									
163			Operations Building Locker Replacement									25,000
164			Operations Building Roof Repairs		10,000	10,000					10,000	
165			Operations Building Lunch Room Conversion		15,000	15,000					15,000	
166			Operations Building Generator Room Fan Replacement		5,000	5,000					5,000	
167			Yard Master Plan/Space Plan	50,000		50,000					50,000	

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	B	C	D	I	J	K	L	M	N	O	P	Q
5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
168			<b>Facilities</b>									
169												
170			Other									
171			Facilities Masterplan Update	115,000		115,000					115,000	
172			Facilities Masterplan Implementation				300,000	395,000	495,000	595,000	1,785,000	
173			Evergreen Daycare Window Replacement	10,000		10,000					10,000	
174			Arts Building Window Upgrades & Exterior Door Replacement	17,000		17,000					17,000	
175			Arts Building Washroom Upgrades	20,000		20,000					20,000	
176			Affordable Housing Project							4,000,000	4,000,000	
177			Oxford Storage Building Repairs	15,000		15,000					15,000	
178			Emergency Measures Earthquake Mitigation Projects	21,000		21,000					21,000	
179			Civic Block Rooftop Safety Upgrades		25,000	25,000					25,000	
180			Pier Building Event Power Receptacle		7,000	7,000					7,000	
181			Martin & Marine ATM Kiosk Demolition		35,000	35,000					35,000	
182			Facility Lighting Replacements	<b>14,000</b>		<b>14,000</b>					14,000	
183			Facility Fire Alarm Dialer Replacements		6,000	6,000					6,000	
184			Facility Access Systems		25,000	25,000					25,000	
185			City Facility Accessibility Improvements	50,000		50,000	50,000	50,000			150,000	
186			City Facility Water Heater Replacements	7,000		7,000					7,000	
187			Fall Protection Equipment	74,000	20,000	94,000	20,000	20,000	20,000	20,000	174,000	
188			Miscellaneous Facility Upgrades		70,000	70,000	75,000	75,000	75,000	75,000	370,000	
189												
190			<b>Parks</b>									
191												
192			Centennial Park									
193			North of Oval Landscaping & Retaining Wall Improvements	178,000	142,000	320,000					320,000	
194			Tennis Court & Lacrosse Box Resurfacing	14,000		14,000					14,000	
195			Electronic Sign Replacement					36,000			36,000	
196												
197			Waterfront									
198			All Abilities Playground (All Contributions)		<b>1,000,000</b>	<b>1,000,000</b>					1,000,000	
199			Marina Expansion									1,000,000
200			Pier Repairs/Restoration									
201			Pier Immediate Repairs	107,000		107,000					107,000	
202			Pier Restoration Completion (funded from grants, fundraising proceeds & CAC's)	<b>10,978,000</b>		<b>10,978,000</b>					10,978,000	
203			West Wharf Replacement (funded from insurance proceeds & CAC's)	<b>567,000</b>		<b>567,000</b>					567,000	
204			Tree Light Replacements		150,000	150,000	150,000	150,000	160,000	160,000	770,000	
205			New Tree Lights - Pier to P'Quais		200,000	200,000					200,000	
206			New Tree Lights - 1500 Block Marine Drive		25,000	25,000					25,000	
207			Terry Parr Plaza Upgrade	<b>20,000</b>		<b>20,000</b>					20,000	
208			Surface Protection of the "White Rock"	30,000		30,000	150,000				180,000	
209			Bay Street Beach Access Ramp	141,000		141,000					141,000	
210			Cypress Street Beach Access Ramp		50,000	50,000					50,000	
211			Bay and Marine Flower Bed		18,000	18,000					18,000	
212			Marine Drive Irrigation ( Marine Drive West of Anderson)	20,000		20,000					20,000	
213												
214			Hillside									
215			Centre St Walkway Improvements	20,000		20,000		500,000			520,000	
216			Centennial Trail Stairway Improvements				<b>110,000</b>				110,000	
217			Buena Vista & Martin Walkway Improvements	69,000		69,000					69,000	
218												
219			Other									
220			Garbage Can Replacements	23,000		23,000	25,000	25,000	25,000	25,000	123,000	
221			Park Benches	<b>5,000</b>	<b>15,000</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	80,000	
222			MacCaud Park Upgrade (funded from CAC's)	250,000		250,000					250,000	
223			Central Control Irrigation System	7,000		7,000					7,000	
224			Parks Backflow Testing Devices		5,000	5,000					5,000	

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5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
225			<b>Parks</b>									
226												
227			Other (continued)									
228			Community Gardens Planter Box Repairs		15,000	15,000					15,000	
229			Boulevard Improvements Near Roper Reservoir	25,000		25,000					25,000	
230			Emerson Park Playground Upgrade	160,000		160,000					160,000	
231			Coldicutt Ravine Slope Stabilization	<b>1,937,000</b>		<b>1,937,000</b>					1,937,000	
232			Special Events Banners				25,000		26,000		51,000	
233			Parade Float Update						30,000		30,000	
234			Community Public Art Projects (funded from CAC's)	100,000		100,000	50,000	50,000	50,000	50,000	300,000	
235			Johnston/Thrift Public Art	200,000		200,000					200,000	
236			Bryant Park Path Upgrade	7,000		7,000					7,000	
237			Prospect Clock Tower Relocation & Electrical Improvements		70,000	70,000					70,000	
238			"Antique" Fire Truck Display		350,000	350,000					350,000	
239			Tree Lights for Johnston Road & Five Corners	50,000		50,000					50,000	
240			Tree Removal and Replacement	<b>61,000</b>		<b>61,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	221,000	
241			Tree Management Inventory and Program	50,000		50,000					50,000	
242												
243			Parks Masterplan & Acquisitions									
244			Parkland Acquisition (70% CAC's, 30% secondary suite service fee reserve)	1,000,000		1,000,000					1,000,000	
245												
246			Vehicle Fleet & Equipment Replacements Facilities, Parks & Recreation, & Other									
247			Facilities									
248			Ford Econo Line Van Unit #154				50,000				50,000	
249			Recreation & Culture									
250			Ford F350 4X4 Pickup Unit #162		49,000	49,000					49,000	
251			Chev 3500 4x4 Dump Truck Unit #160		77,000	77,000					77,000	
252			Ford F150 Pickup Unit #165							45,000	45,000	
253			Ford F450 Minidump Unit #166							78,000	78,000	
254			Jacobsen Realmaster Unit #168							40,000	40,000	
255			Ford T350 MD Roof Van Unit #153							65,000	65,000	
256			Wrap for Seniors Mini Bus (unit #152)									8,000
257			Other									
258			Development Services Nissan Leaf Unit #106							36,000	36,000	
259												
260			<b>Police Department</b>									
261												
262			Front Entrance Upgrades	100,000		100,000					100,000	
263			Server Room & Other Structural Modifications		100,000	100,000					100,000	
264			Interior Painting	15,000		15,000					15,000	
265												
266			<b>Fire Department</b>									
267												
268			Overhead Door Operator Replacement	10,000	30,000	40,000					40,000	
269			Overhead Door Earthquake Detection	2,000		2,000					2,000	
270			Cabinet Replacements				25,000				25,000	
271			Flat Roof Replacement	64,000	168,000	232,000					232,000	
272			Furnace Replacement	17,000	44,000	61,000					61,000	
273			Traffic Signal Pre-emption Power Supply					5,000			5,000	
274			Turn Out Gear Replacement				35,000				35,000	
275			Thermal Imaging Equipment Replacement		20,000	20,000					20,000	
276			Self Contained Breathing Cylinder Replacement		15,000	15,000		40,000			55,000	
277												
278			Vehicle Fleet & Equipment Replacements									
279			Ford Escape Hybrid Unit #132		41,000	41,000					41,000	
280			Command Support Chev Gruman Van Unit #235						280,000		280,000	
281			Vehicle Data Terminal & Computer Replacements	3,000		3,000					3,000	
282			Trailer for Specialized Equipment Unit #214				10,000				10,000	

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5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
283			<b>Information Technology</b>									
284												
285			Existing Infrastructure Support - City Wide									
286			PC Replacements		35,000	35,000	35,000	35,000	35,000	35,000	175,000	
287			Infrastructure Replacement/Upgrades		30,000	30,000	75,000	75,000	75,000	75,000	330,000	
288			Microsoft SQL Update	20,000		20,000					20,000	
289			SAN Replacement		75,000	75,000					75,000	
290			Corporate Initiatives									
291			Document Management System Implementation	32,000	20,000	52,000	20,000	20,000	20,000	20,000	132,000	
292			E-Commerce/Data Management Projects	18,000	42,000	60,000	50,000	40,000	40,000	40,000	230,000	
293			GIS Intranet Upgrade		10,000	10,000	10,000	10,000	10,000	10,000	50,000	
294			Intranet Enhancements		10,000	10,000	10,000	10,000	10,000	10,000	50,000	
295			Telephone System Server Upgrade					25,000			25,000	
296			City Facility CCTV System	39,000		39,000					39,000	
297			Mass Notification Software	13,000		13,000					13,000	
298			Bylaw Enforcement Mobile System	25,000		25,000					25,000	
299			Pier Fibre Optics Cable		6,000	6,000					6,000	
300			Pier Digital Weather Station		5,000	5,000					5,000	
301			Worksafe Investigation Workflow Software		10,000	10,000					10,000	
302			Tempest Additional Modules & Functionality	16,000		16,000					16,000	
303			Tempest Ad-hoc Modifications	13,000	15,000	28,000	15,000	15,000	15,000	15,000	88,000	
304			Tempest Upgrade				15,000				15,000	
305			Parking Decals & Permits Digitized Forms		15,000	15,000					15,000	
306			Utility & Property Tax Digitized Forms		12,000	12,000					12,000	
307			New Financial System		250,000	250,000	1,250,000				1,500,000	
308			Department Initiatives									
309			Municipal Engineering & Operations									
310			Prospero Mobile Electronic Inspection Service		43,000	43,000					43,000	
311			Fire Department									
312			Management System	4,000		4,000					4,000	
313			Inspection Handheld Devices	2,000		2,000					2,000	
314			Emergency Management Software	5,000		5,000					5,000	
315			Planning & Development									
316			Plumbing Permits Eapply		40,000	40,000					40,000	
317			Bylaw									
318			Rental Detection System		11,000	11,000					11,000	
319												
320			<b>Parking</b>									
321												
322			Parking Lot Paving Overlays	82,000		82,000	75,000	75,000	80,000	80,000	392,000	
323			Accessible Parking Space Upgrades	28,000		28,000					28,000	
324			Marine Drive Parking Lot Rehabilitation - Oxford to Museum				130,000	1,000,000			1,130,000	
325			Parking Permit/License Plate Recognition System	120,000		120,000					120,000	
326			Electric Vehicle Charging Station	34,000		34,000					34,000	
327			Hospital Parking Meter Upgrades	27,000		27,000					27,000	
328												
329			Vehicle Fleet Replacements									
330			Chevy City Express Van Unit #144				40,000				40,000	
331			Ford Transit Connect Van Unit #102							40,000	40,000	

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5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
332			<b>Capital Contingency</b>									
333												
334			Capital Contingency funded from general revenue		500,000	500,000	600,000	700,000	800,000	800,000	3,400,000	
335			Capital Contingency funded from capital works reserve		100,000	100,000	100,000	100,000	100,000	100,000	500,000	
336			Capital Contingency funded from roadworks reserve		100,000	100,000	100,000	100,000	100,000	100,000	500,000	
337			Capital Contingency funded from infrastructure reserve	101,000	300,000	401,000	300,000	300,000	300,000	300,000	1,601,000	
338			Capital Contingency funded from grants	<b>1,380,000</b>		<b>1,380,000</b>					1,380,000	
339			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>	500,000	
340												

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**CORPORATION OF THE CITY OF WHITE ROCK  
SEWER FUND BUDGET**

	2020 Projections	2020 Budget	2021 Budget	\$ Chg	Budget Projections				
					2022	2023	2024	2025	
REVENUE									
Municipal Taxation & Levies	\$ 5,206	\$ 5,206	\$ 5,200	\$ (6)	\$ 5,200	\$ -	\$ -	\$ -	
Utility Rates	3,587,200	3,560,200	3,560,200	-	3,667,000	3,777,000	3,965,900	4,164,200	
Utility Service Connection Fees	132,000	206,000	208,000	2,000	210,000	212,000	214,000	216,000	
Capital Contributions and DCC's	14,700	30,000	82,500	37,200	30,000	267,500	317,000	134,000	
Interest and Penalties	58,034	58,034	58,800	766	59,600	60,400	50,000	50,000	
Total Revenues	3,797,140	3,859,440	3,914,700	39,960	3,971,800	4,316,900	4,546,900	4,564,200	
EXPENSES									
Operating Expenses	422,213	1,282,500	1,663,300	380,800	872,600	870,100	877,600	895,400	
Interest and Bank Charges	13,363	11,503	13,400	1,897	13,400	5,700	-	-	
Utility Purchases and Levies	1,851,535	1,851,600	1,832,300	(19,300)	2,033,600	2,273,300	2,557,200	2,966,000	
Amortization	338,000	338,000	380,000	42,000	414,000	437,000	465,000	465,000	
Total Expenses	2,625,111	3,483,603	3,889,000	405,397	3,333,600	3,586,100	3,899,800	4,326,400	
INCREASE IN TOTAL EQUITY	1,172,029	375,837	25,700	(350,137)	638,200	730,800	647,100	237,800	
Reconciliation to Financial Equity									
Amortization of Tangible Capital Assets	338,000	338,000	380,000	42,000	414,000	437,000	465,000	465,000	
Capital Expenses	(451,000)	(2,183,000)	(3,160,000)	(977,000)	(675,000)	(2,223,000)	(2,070,000)	(2,023,000)	
Debt Retirement	(14,826)	(14,826)	(15,600)	(774)	(16,300)	(17,200)	-	-	
Transfer from/(to) Other Funds	-	-	-	-	(300,000)	36,000	36,000	36,000	
Internal Charges	(447,200)	(447,200)	(492,000)	(44,800)	(502,000)	(512,000)	(522,000)	(532,000)	
CHANGE IN FINANCIAL EQUITY (Reserves)	597,003	(1,931,189)	(3,261,900)	(1,330,711)	(441,100)	(1,548,400)	(1,443,900)	(1,816,200)	
Financial Equity , beginning of year	14,437,702	14,437,702	15,034,705	597,003	11,772,805	11,331,705	9,783,305	8,339,405	
FINANCIAL EQUITY (Reserves), end of year	\$ 15,034,705	\$ 12,506,513	\$ 11,772,805	\$ (733,708)	\$ 11,331,705	\$ 9,783,305	\$ 8,339,405	\$ 6,523,205	
SEWER FUND CAPITAL BUDGET									
CAPITAL EXPENSES									
Sewer Infrastructure	\$ 451,000	\$ 2,183,000	\$ 3,160,000	\$ 977,000	\$ 675,000	\$ 2,223,000	\$ 2,070,000	\$ 2,023,000	
Total Capital Expenses	\$ 451,000	\$ 2,183,000	\$ 3,160,000	\$ 977,000	\$ 675,000	\$ 2,223,000	\$ 2,070,000	\$ 2,023,000	
FUNDING SOURCES									
Reserve Funds	\$ 451,000	\$ 2,153,000	\$ 3,092,800	\$ 939,800	\$ 645,000	\$ 1,955,500	\$ 1,753,000	\$ 1,889,000	
Development Cost Charges	-	30,000	30,000	-	30,000	267,500	317,000	134,000	
Contributions	-	-	37,200	37,200	-	-	-	-	
Total Capital Funding	\$ 451,000	\$ 2,183,000	\$ 3,160,000	\$ 977,000	\$ 675,000	\$ 2,223,000	\$ 2,070,000	\$ 2,023,000	

**CORPORATION OF THE CITY OF WHITE ROCK  
DRAINAGE FUND BUDGET**

	2020 Projections	2020 Budget	2021 Budget	\$ Chg	Budget Projections				
					2022	2023	2024	2025	
REVENUE									
Utility Rates	\$ 2,657,800	\$ 2,657,800	\$ 2,777,400	\$ 119,600	\$ 2,902,400	\$ 3,033,000	\$ 3,169,500	\$ 3,312,100	
Utility Service Connection Fees	104,000	206,000	208,000	2,000	210,000	212,000	214,000	216,000	
Grants from Other Governments	-	320,000	6,300,000	5,980,000	-	-	-	-	
Capital Contributions and DCC's	19,000	331,600	542,300	210,700	36,600	298,800	321,700	331,700	
Interest and Penalties	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000	
Total Revenues	2,800,800	3,535,400	9,847,700	6,312,300	3,169,000	3,563,800	3,725,200	3,879,800	
EXPENSES									
Operating Expenses	617,076	674,400	650,400	(24,000)	552,800	550,400	558,100	576,100	
Amortization	372,000	372,000	576,000	204,000	783,000	814,000	842,000	842,000	
Total Expenses	989,076	1,046,400	1,226,400	180,000	1,335,800	1,364,400	1,400,100	1,418,100	
INCREASE IN TOTAL EQUITY	1,811,724	2,489,000	8,621,300	6,132,300	1,833,200	2,199,400	2,325,100	2,461,700	
Reconciliation to Financial Equity									
Amortization of Tangible Capital Assets	372,000	372,000	576,000	204,000	783,000	814,000	842,000	842,000	
Capital Expenses	(334,000)	(3,655,000)	(15,930,000)	(12,275,000)	(1,028,000)	(1,574,000)	(1,800,000)	(1,886,000)	
Internal Charges	(560,200)	(560,200)	(593,000)	(32,800)	(605,000)	(617,000)	(629,000)	(642,000)	
CHANGE IN FINANCIAL EQUITY (Reserves)	1,289,524	(1,354,200)	(7,325,700)	(5,971,500)	983,200	822,400	738,100	775,700	
Financial Equity , beginning of year	9,146,520	9,146,520	10,436,044	1,289,524	3,110,344	4,093,544	4,915,944	5,654,044	
FINANCIAL EQUITY (Reserves), end of year	\$ 10,436,044	\$ 7,792,320	\$ 3,110,344	\$ (4,681,976)	\$ 4,093,544	\$ 4,915,944	\$ 5,654,044	\$ 6,429,744	
DRAINAGE FUND CAPITAL BUDGET									
CAPITAL EXPENSES									
Drainage Infrastructure	\$ 334,000	\$ 3,655,000	\$ 15,930,000	\$ 12,275,000	\$ 1,028,000	\$ 1,574,000	\$ 1,800,000	\$ 1,886,000	
Total Capital Expenses	\$ 334,000	\$ 3,655,000	\$ 15,930,000	\$ 12,275,000	\$ 1,028,000	\$ 1,574,000	\$ 1,800,000	\$ 1,886,000	
FUNDING SOURCES									
Reserve Funds	\$ 332,800	\$ 3,003,400	\$ 9,098,500	\$ 6,095,100	\$ 991,400	\$ 1,275,200	\$ 1,478,300	\$ 1,554,300	
Development Cost Charges	1,200	331,600	514,200	182,600	36,600	286,800	321,700	331,700	
Grants from Other Governments	-	320,000	6,300,000	5,980,000	-	-	-	-	
Contributions	-	-	17,300	17,300	-	12,000	-	-	
Total Capital Funding	\$ 334,000	\$ 3,655,000	\$ 15,930,000	\$ 12,275,000	\$ 1,028,000	\$ 1,574,000	\$ 1,800,000	\$ 1,886,000	



**CORPORATION OF THE CITY OF WHITE ROCK  
SOLID WASTE FUND BUDGET**

		2020 Projections	2020 Budget	2021 Budget	\$ Chg	Budget Projections			
						2022	2023	2024	2025
REVENUE									
Utility Rates		\$ 1,384,733	\$ 1,383,700	\$ 1,383,700	\$ -	\$ 1,439,300	\$ 1,495,400	\$ 1,552,000	\$ 1,608,800
Other Revenue		184,346	174,500	172,800	(1,700)	176,300	179,800	183,400	187,100
Total Revenues		1,569,079	1,558,200	1,556,500	(1,700)	1,615,600	1,675,200	1,735,400	1,795,900
EXPENSES									
Operating Expenses		1,118,585	1,081,800	1,183,300	101,500	1,023,100	1,043,600	1,064,500	1,085,800
Amortization		148,000	148,000	168,000	20,000	144,000	144,000	144,000	144,000
Total Expenses		1,266,585	1,229,800	1,351,300	121,500	1,167,100	1,187,600	1,208,500	1,229,800
INCREASE IN TOTAL EQUITY		302,494	328,400	205,200	(123,200)	448,500	487,600	526,900	566,100
Reconciliation to Financial Equity									
Amortization of Tangible Capital Assets		148,000	148,000	168,000	20,000	144,000	144,000	144,000	144,000
Capital Expenses		-	(1,951,000)	(1,951,000)	-	(17,000)	-	-	-
Transfer from/(to) Other Funds		(138,500)	1,299,500	1,284,200	(15,300)	(184,800)	(215,800)	(246,800)	(277,800)
Internal Charges		(395,200)	(395,200)	(435,000)	(39,800)	(444,000)	(453,000)	(462,000)	(471,000)
Internal Recoveries		30,100	50,300	35,600	(14,700)	36,300	37,200	37,900	38,700
CHANGE IN FINANCIAL EQUITY (Reserves)		(53,106)	(520,000)	(693,000)	(173,000)	(17,000)	-	-	-
Financial Equity , beginning of year		981,986	981,986	928,880	(53,106)	235,880	218,880	218,880	218,880
FINANCIAL EQUITY (Reserves), end of year		\$ 928,880	\$ 461,986	\$ 235,880	\$ (226,106)	\$ 218,880	\$ 218,880	\$ 218,880	\$ 218,880
SOLID WASTE FUND CAPITAL BUDGET									
CAPITAL EXPENSES									
Vehicles		\$ -	\$ 1,951,000	\$ 1,951,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -
Total Capital Expenses		\$ -	\$ 1,951,000	\$ 1,951,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -
FUNDING SOURCES									
Reserve Funds		\$ -	\$ 1,951,000	\$ 1,951,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -
Total Capital Funding		\$ -	\$ 1,951,000	\$ 1,951,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -

**CORPORATION OF THE CITY OF WHITE ROCK  
WATER FUND BUDGET**

	2020 Projections	2020 Budget	2021 Budget	\$ Chg	Budget Projections				
					2022	2023	2024	2025	
REVENUE									
Utility Rates	\$ 5,263,390	\$ 5,258,000	\$ 5,605,500	\$ 347,500	\$ 5,969,900	\$ 6,357,900	\$ 6,771,200	\$ 7,211,300	
Utility Service Connection Fees	200,000	350,000	300,000	(50,000)	305,000	310,000	315,000	320,000	
Grants from Other Governments	-	-	-	-	-	-	333,300	333,300	
Capital Contributions and DCC's	-	110,000	129,900	19,900	110,000	100,000	293,000	110,000	
Other Revenue	134,765	132,200	161,900	29,700	184,800	208,400	232,800	257,900	
Interest and Penalties	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000	
Total Revenues	5,603,155	5,855,200	6,202,300	347,100	6,574,700	6,981,300	7,950,300	8,237,500	
EXPENSES									
Operating Expenses	2,204,882	2,589,700	2,735,000	145,300	3,193,900	2,743,800	2,852,600	3,363,300	
Interest and Bank Charges	681,300	681,300	681,300	-	681,300	681,300	681,300	681,300	
Amortization	1,101,000	1,101,000	1,173,000	72,000	1,204,000	1,247,000	1,296,000	1,296,000	
Total Expenses	3,987,182	4,372,000	4,589,300	217,300	5,079,200	4,672,100	4,829,900	5,340,600	
INCREASE IN TOTAL EQUITY	1,615,973	1,483,200	1,613,000	129,800	1,495,500	2,309,200	3,120,400	2,896,900	
Reconciliation to Financial Equity									
Amortization of Tangible Capital Assets	1,101,000	1,101,000	1,173,000	72,000	1,204,000	1,247,000	1,296,000	1,296,000	
Capital Expenses	(929,000)	(3,458,000)	(3,905,000)	(447,000)	(2,822,000)	(1,808,000)	(2,870,000)	(2,375,000)	
Debt Retirement	(687,613)	(687,601)	(709,800)	(22,199)	(732,700)	(756,200)	(780,600)	(805,800)	
Transfer from/(to) Other Funds	(64,400)	(75,400)	(39,800)	35,600	305,800	(112,600)	(112,900)	(113,300)	
Internal Charges	(475,000)	(475,000)	(489,000)	(14,000)	(499,000)	(509,000)	(519,000)	(529,000)	
CHANGE IN FINANCIAL EQUITY (Reserves)	560,960	(2,111,801)	(2,357,600)	(245,799)	(1,048,400)	370,400	133,900	369,800	
Financial Equity , beginning of year	5,163,617	5,163,617	5,724,577	560,960	3,366,977	2,318,577	2,688,977	2,822,877	
FINANCIAL EQUITY (Reserves), end of year	\$ 5,724,577	\$ 3,051,816	\$ 3,366,977	\$ 315,161	\$ 2,318,577	\$ 2,688,977	\$ 2,822,877	\$ 3,192,677	
WATER FUND CAPITAL BUDGET									
CAPITAL EXPENSES									
Water Infrastructure	\$ 929,000	\$ 3,458,000	\$ 3,905,000	\$ 447,000	\$ 2,822,000	\$ 1,808,000	\$ 2,870,000	\$ 2,375,000	
Total Capital Expenses	\$ 929,000	\$ 3,458,000	\$ 3,905,000	\$ 447,000	\$ 2,822,000	\$ 1,808,000	\$ 2,870,000	\$ 2,375,000	
FUNDING SOURCES									
Reserve Funds	\$ 929,000	\$ 3,348,000	\$ 3,785,100	\$ 437,100	\$ 2,712,000	\$ 1,708,000	\$ 2,243,700	\$ 1,931,700	
Development Cost Charges	-	10,000	10,000	-	10,000	-	93,000	10,000	
Grants from Other Governments	-	-	-	-	-	-	333,300	333,300	
Contributions	-	100,000	109,900	9,900	100,000	100,000	200,000	100,000	
Total Capital Funding	\$ 929,000	\$ 3,458,000	\$ 3,905,000	\$ 447,000	\$ 2,822,000	\$ 1,808,000	\$ 2,870,000	\$ 2,375,000	

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**City of White Rock Draft 2021 - 2025 Financial Plan**  
**Sanitary Sewer Fund Asset Improvement Projects**

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1	<b>City of White Rock Draft 2021 - 2025 Financial Plan</b> <b>Solid Waste Fund Asset Improvement Projects</b>											
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6				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
7												
8												
9	<b>Garbage &amp; Recycling</b>											
10												
11	Compactor Garbage Container Replacement						17,000				17,000	
12												
13	Vehicle Fleet Replacements											
14	Garbage Sterling Haul All Unit #332			377,000		377,000					377,000	
15	Garbage Ford F550 Haul All Unit #333			377,000		377,000					377,000	
16	Garbage Ford F550 Rollins Haul All Unit #325			377,000		377,000					377,000	
17	Peterbilt Recycler Unit #329			410,000		410,000					410,000	
18	Peterbilt Recycler Unit #330			410,000		410,000					410,000	
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**City of White Rock Draft 2021 - 2025 Financial Plan**  
**Water Fund Asset Improvement Projects**

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1	<b>City of White Rock Draft 2021 - 2025 Financial Plan</b> <b>Water Fund Asset Improvement Projects</b>											
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5				2020 Carry Forward Updated	2021 New Requests	2021 FP	2022 FP	2023 FP	2024 FP	2025 FP	Total 2021-2025	Future Years
6												
47	<b>Other Water (continued)</b>											
48	Replace Ford F150 2wd Unit #363				36,000	36,000					36,000	
49	Replace Ford F150 Crew Cab 4X4 Unit #362						40,000				40,000	
50	Replace Ford F250 Crew Cab 4X4 Unit #364						42,000				42,000	
51	DCC Bylaw Review			10,000	10,000	20,000	10,000			10,000	40,000	
52	Merklin Pump House Roof Repair				20,000	20,000					20,000	
53	Facility Fire Alarm Dialer Replacements				4,000	4,000					4,000	
54	Information Technology Infrastructure Replacement/Upgrades			2,000	16,000	18,000	16,000	16,000	16,000	16,000	82,000	
55	Capital Contingency											
56	Capital Contingency funded from infrastructure reserve				250,000	250,000	250,000	300,000	300,000	350,000	1,450,000	
57	Capital Contingency funded from contributions				100,000	100,000	100,000	100,000	100,000	100,000	500,000	
58												

## **APPENDIX E**

### **Comparative Information**



Data Source:

<https://www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/statistics/tax-rates-tax-burden>

Schedule 707



Municipality	2020 Property Taxes (1)	2020 Parcel Taxes	2020 User Fees (2)	2020 Total	Proposed 2021 tax increase
Pitt Meadows	\$ 3,505	\$ -	\$ 1,127	\$ 4,632	4.42%
Langley City	\$ 3,508	\$ -	\$ 1,135	\$ 4,643	4.68%
Port Coquitlam	\$ 3,767	\$ 25	\$ 996	\$ 4,788	2.18%
Maple Ridge	\$ 3,897	\$ 220	\$ 1,066	\$ 5,183	3.60%
Surrey	\$ 3,834	\$ 327	\$ 1,136	\$ 5,297	2.90%
Coquitlam	\$ 4,472	\$ 478	\$ 901	\$ 5,851	2.69%
North Vancouver City	\$ 4,777	\$ -	\$ 1,140	\$ 5,917	3.98%
Richmond	\$ 4,853	\$ -	\$ 1,387	\$ 6,240	5.68%
Port Moody	\$ 5,339	\$ -	\$ 1,207	\$ 6,546	4.50%
North Vancouver District	\$ 5,219	\$ -	\$ 1,754	\$ 6,973	3.00%
White Rock	\$ 5,706	\$ -	\$ 1,372	\$ 7,078	4.28%
New Westminster	\$ 4,848	\$ -	\$ 3,289	\$ 8,137	4.90%
West Vancouver District	\$ 8,333	\$ -	\$ 2,110	\$ 10,443	4.48%

- 1) Property taxes for on a representative house from LGDE statistics from the Province of BC
- 2) Utility fees such as Water, Sewer, Solid Waste and "Other" (e.g. Drainage)

Data Source:

<https://www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/statistics/tax-rates-tax-burden>

Schedule 704

Estimated Average Annual 2020 Water Rates based on reviewing other City's bylaws in early 2020

Municipality	SFD Annually	MFD Annually
Abbotsford	\$ 290	\$ 130
Burnaby	\$ 600	\$ 340
Coquitlam	\$ 570	\$ 340
Delta	\$ 570	\$ 570
District of North Vancouver	\$ 740	\$ 630
Langley	\$ 400	\$ 150
Maple Ridge	\$ 660	\$ 630
New Westminster	\$ 600	\$ 170
North Vancouver	\$ 490	\$ 290
Pitt Meadows	\$ 510	\$ 380
Port Moody	\$ 460	\$ 460
Richmond	\$ 390	\$ 160
Surrey	\$ 330	\$ 120
Township of Langley	\$ 560	\$ 530
Vancouver	\$ 790	\$ 530
White Rock	\$ 640	\$ 230