

CITY OF WHITE ROCK

2024 – 2028 FINANCIAL PLAN



WHITE ROCK
City by the Sea!

January 2024

About This Document

The City's Financial Plan outlines the money we plan to raise and spend over the next five years. It is the plan that aligns the City's Strategic Priorities with the services delivered to residents every day.

Space held for future GFOA Distinguished Budget Presentation Award certification.

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Welcome and Acknowledgements

Thank you for taking the time to read the White Rock 2024 – 2028 Financial Plan. This report was prepared for Council by Financial Services and had substantial input from City departments.

We would like to recognize that we are standing, working, and meeting on the traditional unceded territory of the Semiahmoo First Nation and wish to acknowledge the broader territory of the Coast Salish Peoples.



A MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

I'm delighted to introduce the City's 2024 – 2028 Financial Plan on behalf of our dedicated City employees.

This Plan prioritizes community needs, elevates service delivery, and reinforces Council's strategic vision across six critical domains:

1. Community
2. Housing and Land Use
3. Infrastructure (Built and Natural Environment)
4. Local Economy
5. Organization and Governance
6. Waterfront

To bring this vision to life, the Financial Plan supports significant Council initiatives, such as:

- Crafting a strategy to bolster affordable housing options in future developments.
- Launching a concrete plan – including location, funding, and partners – for an affordable housing project.
- Enhancing the building and permit process to expedite services.
- Initiating a community hub for White Rock residents, potentially featuring new council chambers, a modern library, administrative offices, a community theatre, versatile meeting spaces, commercial venues, public amenities, green expanses, and dynamic community activity zones.

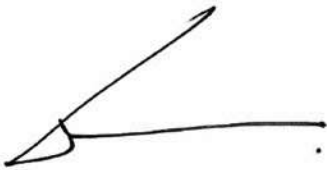
As public servants, we're committed to offering top-tier services. Due to the escalating costs in today's market, however, we must adjust taxes to ensure consistent service quality and delivery of services. This increase primarily covers inflation adjustments across all departments, including labour, and supports service enhancement in Planning and Development, Finance, and Human Resources, while ensuring contributions to capital reserves to contribute to White Rock's robust future financial standing. As a result, the average White Rock household will see a tax and utility increase of \$384; 6.17% more than in 2023.

Despite being a smaller jewel City compared to other Metro Vancouver communities, White Rock, with its captivating waterfront, delivers comparable services to its larger counterparts, which occasionally necessitates higher taxes. We take pride in this service commitment and strive to balance quality with fiscal responsibility.

City functions are intricate, demanding the expertise and dedication of many. I extend my gratitude to the City staff for their unwavering commitment to excellence.

A heartfelt thanks to the Council for their leadership this year. I eagerly anticipate our collaborative journey ahead, shaping a thriving future for White Rock.

In closing, a special thanks to White Rock's residents. Your trust fuels our endeavours. This enchanting seaside city is a treasure, and it's an honour to serve and be part of its journey.

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



ABOUT WHITE ROCK

White Rock is a picturesque seaside City of 21,999 in southwest British Columbia. The City is located beside a sprawling sandy beach and the warm, shallow waters of Semiahmoo Bay on the unceded territory of the Semiahmoo First Nation and the Coast Salish people.

Since its establishment in 1957, White Rock has welcomed residents and visitors alike – thanks to the moderate temperatures, stunning vistas, and great amenities. The City has a proud history and a vibrant future. White Rock’s Waterfront, Five Corners area, and Uptown all offer a variety of restaurants, retail stores, and services. The City features attractive housing, parks, community services, facilities, pathways, and extensive trails.

The iconic White Rock Pier crowns the City’s waterfront and is Canada’s longest wooden pier at 470 metres. In addition, the waterfront is home to a railway used by BNSF (Burlington Northern Sante Fe) Railway, as well as a historic train station that houses the White Rock Museum and Archives. Residents and visitors enjoy the walkable, 2.19-kilometre-long promenade and visiting the legendary White Rock, known to the Semiahmoo First Nation as P’Quals.

Attracting a diverse demographic spanning from young families to retirees, White Rock offers the friendliness of a small town with the amenities of a modern urban centre.



21,939 *
residents
*2021 Canadian Census



606
fire inspections



5.12 SQ KM
city area



2385
business licences
issued



2.19 KM
promenade length



132%
increase in number of
facebook page visits



10,112
registrations into
recreation classes
and programs



\$23,250
total Civic Grants-in-Aid
awarded by the City
in 2023



9.03%
residents between
0-14 years old



53.66%
residents between
15-64 years old



37.31%
residents over
64 years old



19,952 (2016)
21,939 (2021)
2021 population
compared to 2016



ORGANIZATIONAL PROFILE

THE MUNICIPAL COUNCIL

Local government in the City of White Rock is provided by a Mayor and Council. Currently, a Mayor and six Councillors make up Council, all of whom are elected for a four-year term. The current elected Council was sworn in on November 7, 2022:



Under the *Community Charter* and *Local Government Act*, municipalities and regional districts have broad authority to provide services their respective municipal councils or regional district boards consider necessary or desirable. These services vary in size and type, ranging from water and wastewater management to garbage disposal, recreational facilities, and economic development.

Looking after the current and future economic, social, and environmental wellbeing of its community are the main functions of a municipal council. Council's primary duties are to create administrative policy, adopt bylaws on matters delegated to local government through the *Local Government Act*, and other Provincial statutes to protect the public, as well as collect taxes for those purposes. Council also acquires, manages, and disposes of the City's assets. Council's vision sets a course of action, and charts goals that are accomplished by municipal staff under the direction of the Chief Administrative Officer.

THE EMPLOYEE TEAM

The Chief Administrative Officer leads a team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day-to-day operations of the municipality.



The workforce is comprised of Exempt staff (Management), CUPE staff, and IAFF Fire staff, supplemented by paid on-call volunteer Firefighters, temporary support staff, and a variety of program contractors.

The staff complement is gradually increasing in line with changes in the operating environment, added responsibilities and services, and public expectations.

The Workforce Summary is a listing of the average full time equivalent (FTE) Workforce.

Workforce Summary						
	2019	2020	2021	2022	2023	2024
Council and Administration						
Council and Office of CAO	2	2	2	2	2	2
Corporate Administration	5	6	5	5	5	5
Communications and Government Relations*	3	3	3	3	3	4
Financial Services	13	14	14	14	14	14
Human Resources	4	5	5	5	5	6
Information Technology	6	6	7	7	7	7
Planning and Development						
Planning	6	6	6	5	5	5
Economic Development	1	1	-	-	-	-
Building	8	7	8	9	11	12
Parking	7	6	7	7	7	7
Bylaw Enforcement and Animal Control	3	3	3	3	3	3
Protective Services						
Fire Rescue and Emergency Program**	26	26	27	28	28	28
RCMP, Victims Services***	12	12	12	12	11	11
Recreation and Culture						
Recreation	21	18	19	21	21	21
Engineering and Operations						
Operations****	10	11	11	13	14	14
Road, Sewer, Drain, Solid Waste	16	16	16	16	16	16
Parks	12	12	16	16	16	16
Facilities	3	3	3	3	3	3
Garage and Fleet	2	2	2	2	2	2
Water	10	10	10	9	9	9
	170	169	176	180	182	185

* The part-time (0.60 FTE) Web Editor was rounded up to a 1.0 FTE to be consistent with the table format.

** Does not include Paid on-Call Firefighters

*** Does not include RCMP Officers

**** Engineering Operations added a temporary full-time FTE Engineer in 2023, funded by capital

It is important to note the actual number of staff working on any one day varies over the year as the City employs seasonal and casual employees. The table above lists the number of Full-Time Equivalent positions, or FTEs, which differs from the number of staff, or people, the City employs. The primary reason for this difference is not all staff employed by the City work full-time, so the Staff head count is higher than the FTE count.

COUNCIL STRATEGIC PRIORITIES

At the beginning of each four-year term in office, White Rock City Council establishes its strategic priorities to identify the most important work they wish to accomplish. These priorities reflect initiatives that Council deems most critical to effectively steward the City toward its 30-year vision described in the Official Community Plan:

A beautiful, distinctive, and engaged community of people from all walks of life who choose to live, work, and play in White Rock. Our residents and visitors experience an extraordinary quality of life due to White Rock's temperate climate, safe and healthy neighbourhoods, thriving urban Town Centre, accessible ocean waterfront and historic pier, rich cultural and natural heritage, and diverse open space and recreational amenities. Our progress and commitment to sustainability builds community identity and pride, while ensuring White Rock meets the needs of current and future generations.
(Official Community Plan, 2018)

Identifying strategic priorities is important for financial planning. It guides Council's decisions of where to direct limited funding. These priorities are consistently tracked, reported on, and re-evaluated throughout Council's four-year term to measure performance and respond to changing circumstances.

Council's 2023–2026 strategic priorities have been grouped into six focus areas: Community, Housing and Land Use, Infrastructure (Built and Natural Environment), Local Economy, Organization and Governance, and Waterfront.



COUNCIL STRATEGIC PRIORITIES 2023 - 2027

Priority Area – Community: We foster a liveable city with connected residents enjoying distinctive places and activities.

Objective 1: Encourage positive community gathering by designing and implementing inviting public spaces and beautification projects.

- Actions:**
- a. Develop and implement a Beautification and Placemaking Action Plan to optimize beauty and encourage community participation (e.g., murals, markets, mosaics in sidewalks, walkways, community gardens, and art).
 - b. Redevelop southern area of Five Corners as an enhanced community gathering space starting with public consultation and conceptual design in 2023 including options for wash rooms.
 - c. Research and recommend an appropriate model for creating a community foundation to support community development.
 - d. Conduct a needs assessment of Hogg Park to determine how to maximize its use.
 - e. Complete Helen Fathers Centre Street Walkway enhancement project.
 - f. Conduct the needs assessment to address arts and cultural infrastructure and activate the Cultural Strategic Plan objectives.
 - g. Conduct a needs assessment to redesign Kent Street Activity Centre to benefit a growing 50+ population in partnership with the Kent Street Seniors Society.

Objective 2: Plan for adverse weather impacts to protect community safety.

- Actions:**
- a. Assess future location, annually seek to secure grant funding, and continue to partner with the City of Surrey to operate the Warming Centre each winter from November – March.
 - b. Annually update and implement Emergency Extreme Heat Event Plan during summer season, including operation of cooling centres.

Objective 3: Expand walking, cycling and transit opportunities.

- Actions:**
- a. Build upon the Integrated Transportation and Infrastructure Master Plan (ITIMP) by incorporating sidewalk and cycle projects in the Financial Plan and then constructing them.
 - b. Continue program of bus stop improvements.
 - c. Construct a new rainbow cross walk at Peace Arch Elementary School in the spring and explore cost sharing with the School District.
 - d. Research grants for walking, cycling projects.

Objective 4: Develop new Community Hub.

- Actions:**
- a. Complete Facilities Master Plan.
 - b. Conduct community facility needs assessment.

Objective 5: Formalize a City volunteer program.

- Actions:**
- a. Optimize the City’s digital volunteer management platform (Better Impact) to leverage the use of community volunteers where appropriate across the City, e.g. community policing, special events, adopt-a-street clean-up.
 - b. Conduct a volunteer recruitment campaign during National Volunteer Week in April.

Priority Area – Housing and Land Use: We advocate for diversity in housing and practice balanced land-use planning.

Objective 1: Increase at-and-below-market rental housing inventory.

- Actions:**
- a. Deliver a plan, identifying location, funding, and partners, to build an affordable housing project.
 - b. Develop an affordable housing strategy to support the creation of appropriate affordable housing options through future development.

Objective 2: Enable appropriate market housing builds to address inventory shortages and build tax revenue.

- Actions:**
- a. Encourage missing “middle-housing” (e.g., duplexes, triplexes, small townhouses, and coach houses) through infill development in established neighbourhoods to provide more housing options for families.
 - b. Assess long-term land use and density in Uptown (town centre) along North Bluff Road, from Oxford Street to Finlay Street, in consultation with the City of Surrey’s approved Semiahmoo Plan.

Priority Area – Infrastructure (Built and Natural Environment): We plan, build, and maintain infrastructure to enhance quality of life and civic service delivery, while mitigating and adapting to environmental impacts.

Objective 1: Ensure future infrastructure resiliency by making decisions through a long-term lens.

- Actions:**
- a. Develop a project plan to build a new Community Hub.
 - b. Create an integrated long-term infrastructure plan.
 - c. Conduct the Needs Assessment to address arts and cultural infrastructure and activate the Cultural Strategic Plan objectives.
 - d. Conduct the needs assessment to redesign Kent Street Activity Centre to benefit a growing 50+ population.

Objective 2: Adapt infrastructure to address climate change factors.

- Actions:**
- a. Address drainage issues on Marine Drive between Elm and Oxford.
 - b. Reconstruct the remainder of the pier.
 - c. Harden West Beach to sea level rise.

Objective 3: Maintain updated infrastructure master plans.

- Actions:**
- a. Maintain Water Master Plan.
 - b. Prepare new Development Cost Charges Bylaw.

Objective 4: Construct key infrastructure projects.

- Actions:**
- c. Maintain sidewalk, roads, and sewer lines according to the infrastructure five-year asset plan.
 - d. Complete annual \$500K pavement management program and add repaving projects status updates to the City website.

Objective 5: Effectively consult with Semiahmoo First Nation to address infrastructure priorities related to SFN land.

- Actions:**
- a. Work with Semiahmoo First Nation to mitigate effects of sea level rise and flooding of lowlands.
 - b. Survey and document buried infrastructure on Semiahmoo First Nation land.
 - c. Mitigate water quality issues from upland drainage.

Priority Area – Local Economy: We facilitate diversified economic growth and leverage partnerships.

Objective 1: Foster a business-friendly environment to attract and retain businesses, including review of bylaws to improve businesses processes.

- Actions:**
- a. Endorse and implement an Economic Development Strategy.
 - b. Identify and engage business community stakeholders, including the White Rock Business Improvement Association (BIA) and South Surrey White Rock Chamber of Commerce (SSWRCC), by sector, for regular dialogue with the City to identify opportunities and challenges.
 - c. Expand the definition of permitted use for home-based businesses.
 - d. Identify opportunities for patio expansion on to City space and determine feasibility of allowing all-season patios.
 - e. Review and implement a City-wide parking strategy.
 - f. Review the Sign Bylaw.

Objective 2: Increase patronship of our commercial districts.

- Actions:**
- a. Review the Noise Bylaw.

Priority Area – Organization and Governance: We commit to continuous process improvement, efficient service delivery, and fostering positive relationships with Semiahmoo First Nation and other key stakeholders.

Objective 1: Increase revenue from City programs, assets, and services.

- Actions:**
- a. Review parking at waterfront and Uptown (town centre).
 - b. Review sign permit and business licence rates.
 - c. Review Sidewalk Use Agreement rates and consider opportunities for program expansion.
 - d. Complete a Recreation Services Strategy to increase participation and revenue.
 - e. Consider strategy and review bylaw rules for Short-term Rentals.
 - f. Hire a grant writer.
 - g. Hire a purchasing officer.

Objective 2: Improve permit process to reduce wait times.

- Actions:**
- a. Add up to four full-time building permit staff over four years.
 - b. Complete eApply implementation for application submissions.
 - c. Review the Planning Procedure Bylaw for opportunities to streamline the planning approval process.

Objective 3: Realize service delivery efficiencies via digital transformation and aligning existing processes with best practices.

- Actions:**
- a. Identify and replace financial system with an enterprise-grade solution (a system that is integrated across departments), to encompass HR functionality.
 - b. Adopt a formal digital transformation strategy and culture, with an emphasis on digitizing at least 50% of our legacy forms and templates.
 - c. Implement an organization-wide electronic records management system and practices.
 - d. Implement quarterly financial reporting.
 - e. Complete website refresh (look and feel and menu/navigation re-architecture).
 - f. Delivery of electronic fire inspection reports.
 - g. Complete and implement a new Bylaw Notice Enforcement Bylaw and Adjudication process.

Objective 4: Sustain and nurture the established partnership between the City of White Rock and Semiahmoo First Nation.

- Actions:**
- a. Deliver annual Sea Festival and support Semiahmoo Days in partnership with Semiahmoo First Nation.
 - b. Provide logistical event support for National Day for Truth and Reconciliation.
 - c. Ratify and implement Communication Protocol Memorandum of Understanding.
 - d. Consult with Semiahmoo First Nation on all infrastructure and climate change-related infrastructure projects affecting their land and the waterfront.

Priority Area – Waterfront: We support a prosperous and vibrant waterfront.

Objective 1: Revitalize waterfront public spaces to be more inviting.

- Actions:**
- a. Develop Marine Drive specific projects in Beautification and Placemaking Action Plan.
 - b. Add public Wi-Fi access points along East Beach.
 - c. Develop and implement strategy to modernize and revitalize Marine Drive storefronts.
 - d. Explore options for alternative uses of west beach parkade 4th floor.
 - e. Assess long-term land use and density from 14871 Marine Drive (Elm Street) to 15081 Marine Drive (east end of West Beach) to accommodate four-storey buildings.
 - f. Identify and implement on-the-water activities along the waterfront.
 - g. Work with other levels of government to explore grant opportunities.

Objective 2: Secure funding for pier upgrades.

- Actions:**
- a. Apply for provincial and federal government grants.

FINANCIAL MANAGEMENT

FINANCIAL PLANNING FRAMEWORK

The City of White Rock is taking important steps toward managing the long-term sustainability of the community's assets and services, as financial stability is fundamental to the health of the community.

Implementing a financial planning framework is a key factor in managing overall risk, meeting the challenges of infrastructure investment, and providing effective service levels for assets and operations.

Community Vision and Priorities: (Our vision)

- Official Community Plan
- Council Strategic Priorities (Plan)
- Master Plans (Water, Sanitary Sewer, Drainage, Facilities, Parks, Transportation, Recreation and Culture, and Fire Rescue)

Strategies for Financial Strength and Stability (How we get there)

- Recognized value for services provided
- Predictable infrastructure investment
- Responsible debt management
- Comparative property taxes
- Improved reserves and surplus

Financial Policies and Performance (How we measure what we do)

- Capacity assessment, workforce planning, service standards, and service performance

Financial Planning (How we plan ahead)

- Five-Year Financial Plan
- Long-Term Financial Plan (Future)
- Asset Management Plan (Future)

BASIS OF ACCOUNTING AND BUDGETING

The accounting policies of the City conform to Canadian Generally Accepted Accounting Principles for local governments, and the Consolidated Financial Statements are prepared as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants. The Financial Plan follows this approach and is structured in an easy-to-read format.

This Financial Plan is organized by type of fund (e.g., general fund, utility fund), with each operation considered a separate budgeting and accounting activity.

Funds are budgeted and reported along departmental lines, with accountability and authority for budget approval and financial plan amendments resting with Council. Council delegates the authority for actual disbursement and implementation of the Five-Year Financial Plan to the Chief Administration Officer and Directors.

FINANCIAL PLANNING PROCESS

The City of White Rock's Financial Plan development process begins with strategic planning and includes public consultation, briefings for Council, and comprehensive discussion sessions culminating in a proposed Five-Year Financial Plan for Council approval. The process also includes some key Financial Plan assumptions. Using this as a framework, work plans are developed for each department, with resource needs identified. The base Financial Plan is developed to maintain existing service levels and staff present recommended service level changes, where appropriate, to Council for their consideration through a budget increase request process.

Major capital expenditures are identified on a five-year cycle, with annual reviews and updates. The Five-Year Asset Improvement (capital) Plan reflects projects consistent with Council strategic priorities and long-range plans.

The City of White Rock emphasizes a City-wide perspective in developing the 2024 – 2028 Asset Improvement Plan. This provides a balanced review of submissions to ensure they are consistent with the City's objectives outlined in Council's Strategic Priorities, the Citywide Official Community Plan (OCP) and other approved master plans and strategies. Within this context, teams consisting of staff from one or more departments work with Financial Services to submit a prioritized list of asset improvement projects within the available funding, and estimated funding for future years. Financial Services coordinates the submissions, and a summarized project list is then presented to the Senior Leadership Team, which evaluates and prioritizes the asset improvement projects for the Financial Plan. This prioritization is based on selected criteria with an emphasis on the City's direction and fit with Council priorities.

The Financial Plan has been prepared with public consultation completed in accordance with the provisions of the Community Charter. The Financial Plan takes into account the public feedback and is a balance between maintaining existing services and making investments for the future, to ensure the City is able to respond to pressures and opportunities.

FUNDING STRUCTURE

The City uses specific funds to account for its revenues and expenditures. All funds are accounted for on an accrual basis, with revenue sources recognized when earned. The revenue in each fund may be spent only for the purpose specified in the fund, with unearned revenue in the current period reported on the Statement of Financial Position as deferred revenue.

Each fund belongs to one of the following two categories:

1. **Operating** funds are used for day-to-day operations.
2. **Capital** funds pay for physical assets with a life of more than one year.

Use of funds is specified as follows:

- **General Operating Fund:** Used to account for all general operating revenues and expenses of the municipality other than solid waste, drainage, water, and sanitary sewer operations.
- **Solid Waste Operating Fund:** Provides for all revenues and expenses related to the operation of the municipal solid waste collection system. Revenues are collected through billing based on fixed annual rates per household.
- **Drainage Operating Fund:** Provides for all revenues and expenses related to the operation of the municipal drainage system. Revenues are collected through annual billing per household.
- **Water Operating Fund:** Provides for all revenues and expenses related to the operation of the municipal water system. Revenues are collected through water billing based on volume of water consumed as well as a fixed fee.
- **Sanitary Sewer Operating Fund:** Community sewage collection system revenues and expenses are accounted for separately in this fund. Revenues are collected through billing based on fixed annual rates per household.
- **General Capital Fund:** Used to account for all capital expenditures of the municipality, other than for utilities.
- **Solid Waste, Drainage, Water, and Sanitary Sewer Capital Funds:** Used to account for all utility capital expenditures of the municipality.

Department											Fund	
	G	SW	D	W	S	GC	SWC	DC	WC	SSC		
General Government Operations	X					X					G	General
Police	X					X					SW	Solid Waste
Fire	X					X					D	Drainage
Engineering and Operations	X					X					W	Water
Recreation and Culture	X					X					SS	Sanitary Sewer
Fiscal Services	X										GC	General Capital
Solid Waste		X					X				SWC	Solid Waste Capital
Drainage			X					X			DC	Drainage Capital
Water				X					X		WC	Water Capital
Sanitary Sewer					X					X	SSC	Sanitary Sewer Capital

BUDGET PRINCIPLES

The Financial Plan is prepared annually with the following principles in mind:

1. **Fiscally responsible, balanced, and focused on the long-term.** The Financial Plan is built with a long-term view in mind, ensuring that priorities are pursued in a financially sustainable and resilient manner, taking into consideration external economic conditions.
2. **Affordability and cost effectiveness.** By ensuring value for money through productivity and innovation, the City aims to keep property taxes and fees affordable.
3. **Use of Surplus and Reserves.** Working Capital (accumulated surplus), as well as operating and capital reserves, are used to smooth out volatility in operations and to provide funding for future projects and infrastructure replacement. Refer to: [Accumulated Surplus Fund Policy 307](#).
4. **Keep debt at a manageable level.** The municipality takes a careful and strategic approach to the use of debt. The purchase of the water system was financed with debt. Large infrastructure that will require replacement in the coming years may require financing. Some debt servicing is anticipated as part of the future long-term financial plan process.
5. **Keep property tax and user fees affordable.** Property taxes, utility charges, and user fees are reviewed each year with affordability in mind. Comparisons with other local governments are made to provide context, while understanding unique local circumstances specific to the City of White Rock.
6. **Balanced taxation principle.** The municipality maintains tax stability by setting tax rates that reflect the proportionate relationship of property classes, while considering new construction values, changes in property classes, and significant assessment changes. This gives taxpayers a sense of confidence that their property tax bill will increase proportionately to the increase in tax revenue required, considering assessment increases of their property to the assessment class average.
7. **Maintain assets in an appropriate state of repair.** Maintaining core infrastructure and amenities in an appropriate state of repair is critical to the long-term financial health and resilience of the community. This helps to minimize the deferral of asset management obligations, and infrastructure deficits do not accumulate to unacceptable levels. This will become more important as assets age and the City develops an Asset Management Plan and Long-Term Financial Plan.
8. **Optimize capital investments.** Before adding new facilities, the municipality will consider re-purposing and right-sizing existing facilities to continue to advance the principles of co-location and functional integration to enhance operational efficiency and customer service. All new facilities will be designed with flexible, adaptable, and expandable spaces to accommodate changing demographics and future growth.

BUDGET FACTORS

Although the world is now generally thought to be in the post Covid-19 stage, the outcomes of the pandemic continue to impact the global economy. While most areas have seen a return to pre-Covid-19 levels, some, such as recreation and culture, have been slower to recover. The high inflation rates experienced in 2022 only became higher in 2023, and that has affected almost all areas of City operations. Managing the City's financial resources during this time continues to be of the utmost importance.

Over the years, the primary revenue sources available to municipalities to fund the delivery of services have largely not changed. Local governments continue to rely almost exclusively on property taxes, which are not directly connected with other taxes such as sales and income. As government grants decline or are targeted to specific initiatives, property taxes, and user fees become the principal funding sources for maintaining services in an environment where costs continue to rise.

The City will continue to focus on service improvements, prudent fiscal management and a long-term plan to reach sustainable infrastructure replacement funding levels.

Preparation of the 2024 – 2028 Financial Plan has considered the following factors:

1. **Inflation: Exceptionally high inflation is being felt across the country North America and beyond.** The inflationary pressures faced by local government are much different than the Consumer Price Index that reviews a “basket of goods” for a household including:
 - Food and shelter
 - Household operations and furnishings
 - Clothing and footwear
 - Transportation
 - Health and personal care
 - Recreation and education
 - Alcohol and tobacco products

Inflation is forecast to continue to be higher than average in 2024 and may remain so in the near term given supply chain challenges coupled with current levels of economic uncertainty.
2. **Wage and Benefit Costs:** The City expects to renegotiate collective agreements with CUPE and IAFF employees in 2024. The RCMP negotiated its first collective agreement in August 2021, which continues to have a substantial impact on local policing costs.
3. **Utility and Fuel Costs:** Utility costs and fuel costs to the City are expected to continue to rise. These costs are largely outside of the control of the City.
4. **External Partners:** The City's Solid Waste and Sanitary Sewer Utility Financial Plans, and the resulting user fees, are highly dependent on the rates Metro Vancouver charges to the municipalities. These fees are expected to continue to increase significantly over the coming years due to Metro Vancouver's planned projects to meet service requirements, growth demands, and needed upgrades.
5. **Staffing Capacity and Service:** In a small organization, workforce planning (organizational capacity review) is especially important to ensure the organization is using its human resource capacity to effectively provide services expected by the community.

This is a continuous internal process used to ensure a high level of productivity is achieved while also maintaining an appropriate level of work-life balance is maintained by the workforce. In the near-term, planning and development services, human resources, and communications are areas where capacity is needed.

6. **User Fees and Utility Charges:** User fees and charges form a significant portion of planned revenue. Many specific municipal services, such as recreation, solid waste, drainage, water, sanitary sewer, and development services (building permits, development applications) can be measured and charged for on a user-pay basis. This approach attempts to fairly apportion the value of municipal service to those who make use of it. User fees accounted for 22.1% of revenues in the 2024 municipal Financial Plan. A regular fee review in the fall of each year helps keep fees current and informs the Financial Planning process cycle.
7. **Sustainable Asset Improvement Investment:** The municipality faces growing infrastructure renewal requirements and facilities repair and maintenance challenges. Development of an Asset Management Plan will, in the future, provide a gradual approach to resolving these challenges and achieving sustainable infrastructure replacement funding levels. There is an opportunity to apply fiscal discipline and gradually increase capital reinvestment spending over a reasonable period to reach sustainable levels.
8. **Debt Servicing:** Current debt servicing levels are modest. Interest rates continued to rise in 2023 and are expected to remain at higher levels through 2024 to try and curb inflation. Regardless, the strategic use of moderate levels of debt can assist in maintaining generational equity and moving larger projects forward that otherwise could not be afforded on a cash basis.

FINANCIAL PLAN TIMELINES

The City follows a systematic process to consider, consult, and approve the Financial Plan or budget following this general timeline:

July/August	Establish principles for financial sustainability and targets for financial health. Council provides broad budget direction.
September	Departmental and utility budget drafts prepared.
October	Budget Survey available to public.
November to January	Development of consolidated draft budget.
December	Utility rates presented to Council for approval.
January	Public Consultation on draft budget.
February	Finalization of consolidated budget.
March	Official budget adopted, bylaws approved, and tax rates approved.

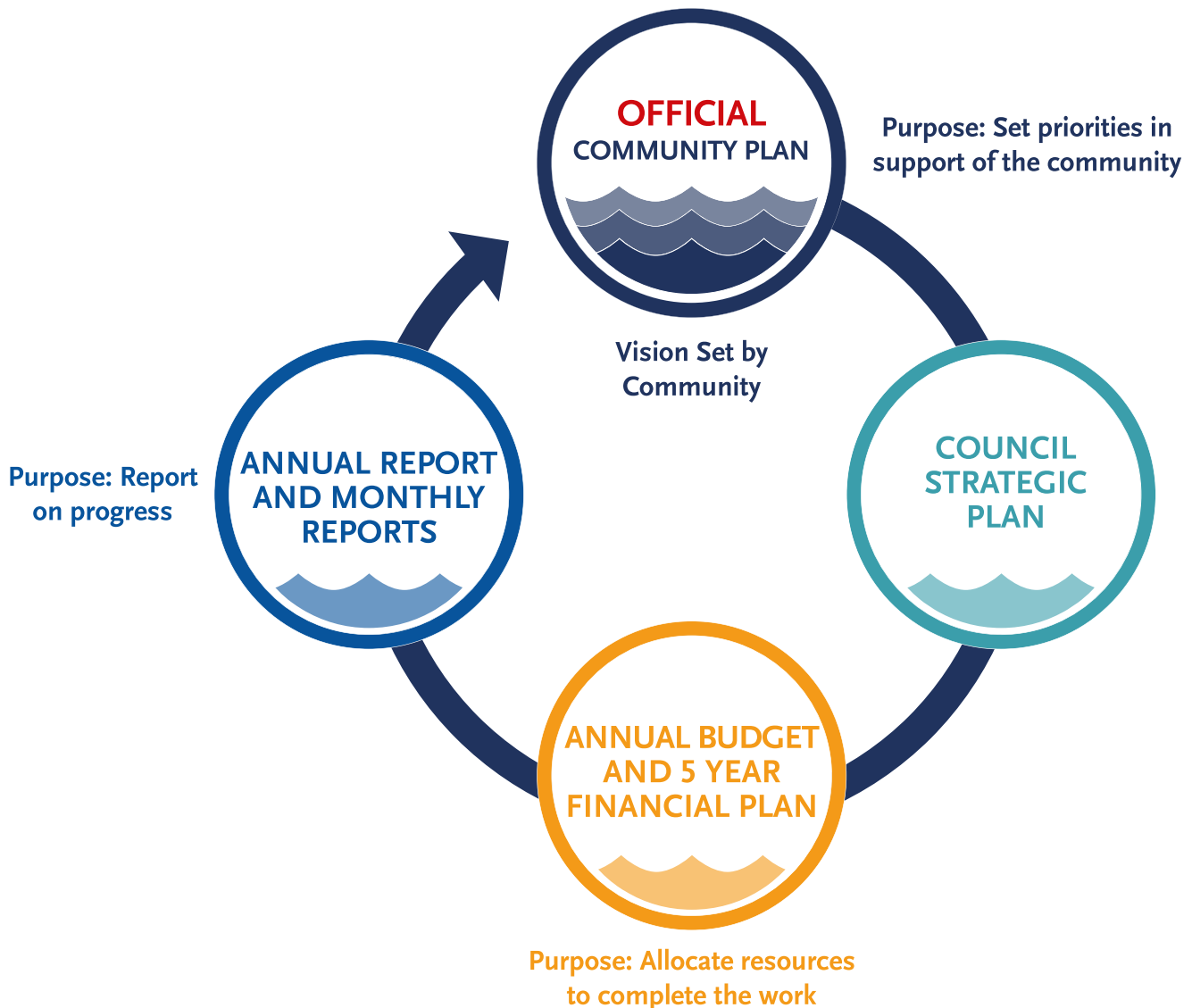
FINANCIAL PLAN AMENDMENTS

Council has the authority over budgetary approvals and Financial Plan amendments. Amendments can be made to the Five-Year Financial Plan by completing, and Council adopting, a revised Five-Year Financial Plan and its related Financial Plan Bylaw. This can be done at any time after the original adoption of the Five-Year Financial Plan.

LINKING FINANCIAL PLAN TO STRATEGY

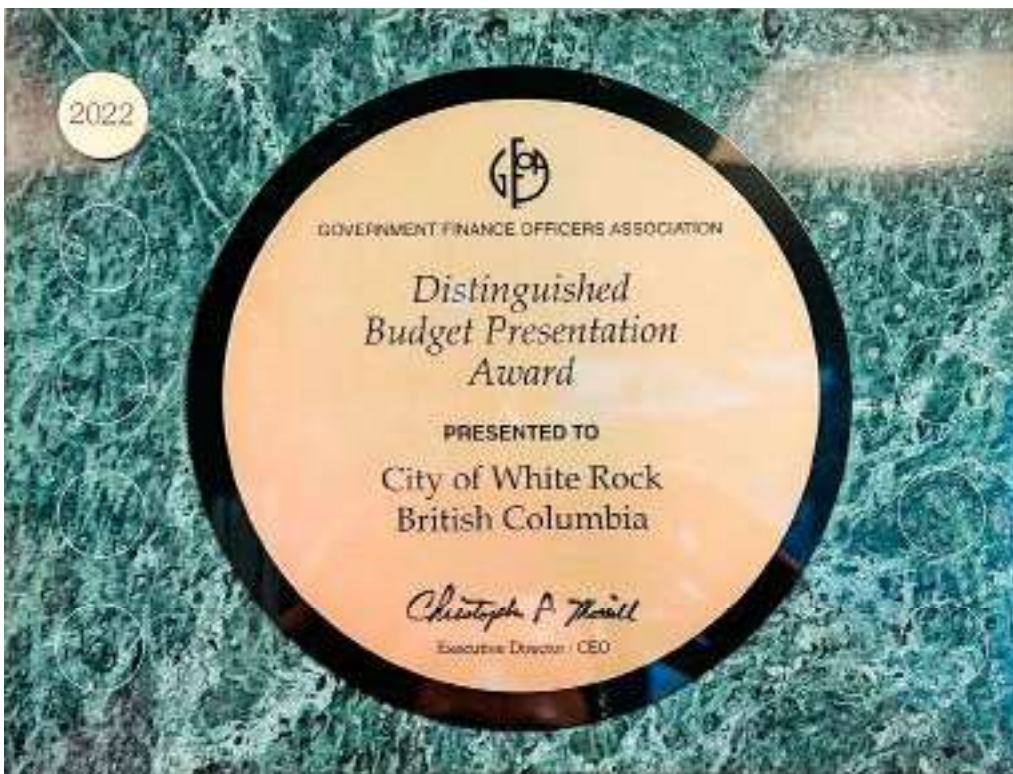
The City plays an essential role in ensuring that the right level of programs and services are provided at the right cost for the community. Achieving important goals within an affordable budget requires that each dollar be carefully managed and wisely invested.

The allocation of financial resources is aligned with Council Priorities and is designed to drive results, as measured through the key indicators listed in each portion of the department plan.



GFOA AWARD

The Government Finance Officers Association (GFOA) of the United States and Canada again presented a Distinguished Budget Presentation Award to the City of White Rock, BC, for its annual Financial Plan for the fiscal year beginning January 1, 2023. To receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan and public communications device. This award is valid for a one-year period. We believe this Financial Plan document continues to meet the program requirements and, as such, it will be submitted to the GFOA to determine its eligibility for another award for 2024.



FINANCIAL POLICIES

Regulatory Requirements

The Corporation of the City of White Rock is incorporated under the Local Government Act of British Columbia and is governed by the Community Charter (the “Charter”).

The Charter requires a Five-Year Financial Plan be adopted by May 15th of the first year of the plan and include both operating and capital (asset-improvement) expenditures.

The Charter directs that the public must be consulted prior to the Five-Year Financial Plan being adopted. The Financial Plan must be adopted by bylaw and cover a five-year period, with the first year of the Financial Plan being the year the plan comes into effect. The Financial Plan can be amended by bylaw at any time.

Section 165 of the Charter directs that the Five-Year Financial Plan must be balanced for each year. This means that the total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year.

Ensuring the City is financially sustainable is one of Council’s key strategic priorities. To that end, Council has adopted a series of financial, and finance related, policies which is a significant step toward achieving long-term financial sustainability and ensuring municipal services and infrastructure continue to be provided for future generations.

FINANCE RELATED POLICIES

Procurement Policy (#301)

Policy Statement: “It is Council’s expectation that the City obtain the best value for its expenditures while ensuring that all acquisition and procurement processes are compliant with legislation and legal requirements, as required, and are characterized by the highest level of corporate and personal integrity. Council expects the procurement process to be open, transparent, and fair, and that all qualified vendors be given an opportunity to compete for the City’s business.”

Accumulated Surplus Fund Policy (#307)

Policy Statement: “The City will maintain a General Operating Fund accumulated surplus at 10% to 15% of general operating financial plan expenditures for the purpose of:

- i. Ensuring the City’s General Operating Fund is never in a deficit position;
- ii. Interim financing to reduce the debt incurred to borrow for operations until the City’s taxation due date;
- iii. Financing internal borrowing to reduce the cost of debt; and
- iv. A buffer against annual variations in anticipated revenues.”

Investment Policy (#310)

Policy Statement: “The purpose of the City of White Rock’s (the “City’s”) Investment Policy is to provide a management framework for its investment portfolio and to ensure that the investment of public funds is handled with due care. It is the policy of the City to invest its funds in a manner that will provide for the optimal blend of security and risk-adjusted returns, while meeting current and future cash flow demands. Further, this Policy was created to adhere to the statutory requirements of the Community Charter and the Local Government Act as applicable.”

This policy was updated in 2023.

Insurance Coverage for Contractors Policy (#316)

Policy Statement: “City Council establish a policy for Contractors Liability Insurance Coverage that will regulate any contracts being issued by the City. Contracts that are over the amount of \$75K will require naming the City insured with \$5M liability insurance and any contracts under \$75K will require naming the City insured with \$3M liability insurance unless staff determines that there may be an unusual risk associated to that contract, then it is staff’s discretion to increase the liability insurance requirement to \$5M.”

Municipal Property Tax Exemptions (#317)

Policy Statement: “Section 224 of the Community Charter authorizes municipal Councils to provide a permissive tax exemption for properties and facilities owned by non-profit organizations providing services that Council considers to be a benefit to the community and directly related to the purposes of the organization. A municipal property tax exemption is a means for Council to support community organizations that further Council’s objectives of enhancing quality of life (social, economic, cultural) and delivering services economically. Section 224 also authorizes tax exemptions for other properties, such as land and improvements owned or held by a municipality and certain land or improvements surrounding places of worship.

In this Policy, Council recognizes the presence of non-profit organizations in White Rock that are providing a beneficial service to the community. To assist these organizations, it is reasonable that they be eligible to apply for a permissive exemption of municipal property taxes for a specified period of time. Permissive tax exemptions do not apply to sanitary sewer, drainage, solid waste, and other user utility fees which will still be payable by the organization.”

Emergency Expenditures Policy (#322)

Policy Statement: “The Community Charter requires the establishment of a process to authorize emergency expenditures that are not included in the financial plan.”

Financing of Lane Paving Projects (#323)

Policy Statement: “This policy addresses the mechanism to fund the capital costs of paving lane-ways in the City, in particular where the lane-ways are used primarily by local area residents. It sets a framework to finance the capital costs of paving lane-ways in the City in a consistent manner, balancing the interests of benefiting property owners and all taxpayers in the City.”

Grant Applications/Infrastructure and Operational Policy (#324)

Policy statement: “There are many grant opportunities that can arise, primarily Federal and/or Provincial. Staff will strive to seek out these opportunities and where it makes good economic sense will pursue them.

At times grant opportunities are announced with tight timelines for submission. When it is determined a grant will be pursued, Staff, in discussion with the Chief Administrative Officer, will begin work to complete the grant.”

Business Travel and Expense (#325)

Policy statement: “The purpose of this policy is to establish a framework and guidelines for the purchase and reimbursement of approved business and travel expenses incurred on behalf of the City of White Rock (the “City”) while on authorized City business. The policy will:

- a. define approved reasonable business and travel expenses and establish responsibility for the approval of business and travel expense reimbursements.”

This is a new policy, developed and approved in 2023.

Executive Compensation (#403)

Policy statement: “The City of White Rock’s compensation program will be reflective of the City’s mission of building community excellence through effective stewardship of all community resources and values of excellence, respect, integrity, responsibility, accountability and value, and community participation in government.

The City will consider its competitive marketplace, the relative value of each position, individual performance, qualifications and experience when compensating individuals. The compensation plan will be designed to enable the City to successfully attract, engage, retain and motivate employees. The total compensation program offered includes wages/salary and a wide range of benefits and will reward individuals for their overall contributions through a performance-based and feedback culture.”

Density Bonus/Amenity Contribution (#511)

Policy statement: “The purpose of density bonus/amenity contribution requirements is to permit an increase in allowable densities in exchange for providing community amenities, consistent with section 482 of the Local Government Act which allows Council to establish, within a zoning bylaw, conditions relating to the conservation or provision of amenities, affordable housing, and special needs housing. It allows the City to participate in a share of the increase in property values resulting from increases to the allowable densities and provide for amenities that help with the impact of increased development. Variables such as location, land value, lot size, building costs, and market conditions affect the feasibility of value increases to the land when greater density is permitted. If these variables provide worthwhile economic gains to a property owner proposing redevelopment of their site, over and above the costs of providing the amenity contribution, then density bonus is a realistic way of acquiring benefit for the community.”

Criteria for Sale of Municipal Land Policy (#517)

Policy statement: “The purpose of this policy is to provide transparent guidance to the public and prospective purchasers regarding the criteria for consideration of proposals for the purchase of municipal property, which are typically processed as application to Council under the Planning Procedures Bylaw, 2017, No. 2234 (as amended).”

WORKFORCE PLANNING

In a small organization, workforce planning (organizational capacity review) is vital to ensure the organization is using its human resource capacity to effectively provide the services expected by the community.

This is a continuous internal process used to ensure appropriate levels of service and work life balance are maintained by the workforce, with high levels of productivity achieved. In the near term, planning and development, human resources, and communications are areas of capacity focus.

The City employs an equivalent FTE workforce of 182 and this is planned to increase to 185 in 2024 as follows:

- Addition of:
 - Building Official I
 - Training and Development Advisor
 - Web Editor (0.60 FTE)



The Workforce Summary is a listing of the average full-time equivalent (FTE) Workforce.

Workforce Summary						
	2019	2020	2021	2022	2023	2024
Council and Administration						
Council and Office of CAO	2	2	2	2	2	2
Corporate Administration	5	6	5	5	5	5
Communications and Government Relations*	3	3	3	3	3	4
Financial Services	13	14	14	14	14	14
Human Resources	4	5	5	5	5	6
Information Technology	6	6	7	7	7	7
Planning and Development						
Planning	6	6	6	5	5	5
Economic Development	1	1	-	-	-	-
Building	8	7	8	9	11	12
Parking	7	6	7	7	7	7
Bylaw Enforcement and Animal Control	3	3	3	3	3	3
Protective Services						
Fire Rescue and Emergency Program**	26	26	27	28	28	28
RCMP, Victims Services***	12	12	12	12	11	11
Recreation and Culture						
Recreation	21	18	19	21	21	21
Engineering and Operations						
Operations****	10	11	11	13	14	14
Road, Sewer, Drain, Solid Waste	16	16	16	16	16	16
Parks	12	12	16	16	16	16
Facilities	3	3	3	3	3	3
Garage and Fleet	2	2	2	2	2	2
Water	10	10	10	9	9	9
	170	169	176	180	182	185

* The part-time (0.60 FTE) Web Editor was rounded up to a 1.0 FTE to be consistent with the table format.

** Does not include Paid on-Call Firefighters

*** Does not include RCMP Officers

**** Engineering Operations added a temporary full-time FTE Engineer in 2023, funded by capital

IMPACT OF UNFUNDED POSITIONS

Capacity pinch points have been identified in several areas, with the following three positions identified to address those needs, but not included in the Financial Plan:

1. **Planning and Development – Auxiliary Plumbing Officer 0.40 FTE**
Annual cost (including benefits)—\$50,300
 This is to provide capacity for appropriate coverage for business continuity purposes in the event of unplanned leaves and vacancies, and to provide additional technical assistance in the review of larger complex construction projects.
2. **Corporate Administration – Indigenous Relations Officer 0.60 FTE**
Annual cost (including benefits)—\$49,800
 This is to provide capacity to work across business units focusing specifically on Indigenous Relations to ensure the City honours its “nothing about us without us” commitment to Reconciliation and the Semiahmoo First Nation.
3. **Financial Services – Grant Writer**
Annual cost (including benefits)—\$171,900
 This is to provide capacity to work across business areas and focus on identifying grant opportunities, thereby increasing revenue, specifically funding for projects.

While these positions are needed immediately, they have not been included in the 2024 – 2028 Financial Plan. Given the impact on property taxes already identified to maintain current service levels a further increase of an equivalent 0.94% in property taxes would be needed to fund all positions in 2024. The current Five-Year Financial Plan includes funding for the Auxiliary Plumbing Official and Indigenous Relations Officer in 2025.

The service impact of these deferrals is as follows:

1. Reduced ability to roll out new programs and initiatives.
2. A deferral of the implementation of the Culture Strategic Plan.
3. Limited ability to search and apply for grant funding opportunities.

CONSOLIDATED FINANCIAL PLAN – EXECUTIVE SUMMARY

2024 CONSOLIDATED FINANCIAL PLAN – SUMMARY

The City of White Rock Consolidated Financial Plan for 2024 balances \$93.2M in revenues with \$93.2M in expenses expenditures. The Financial Plan provides for the continuation of services expected by the community, with a focus on improving services.

This requires striking a balance between the need to continue increasing capital funding, maintaining service levels, managing high inflation rates, and keeping operating costs in check. Sound fiscal choices must be made that reflect community priorities and the ability to pay during an uncertain economic climate.

Funding is provided for key projects and initiatives to move strategic priorities of Council forward, upgrade infrastructure as per Master Plans, initiate implementation of the Integrated Transportation and Infrastructure Master Plan (ITIMP), address joint infrastructure challenges with Semiahmoo First Nation, and maintain excellent operational services for residents.

To provide clarity and transparency the amount of property taxation charged for Policing and Asset Improvement have been separately identified in the 2024 – 2028 Financial Plan. Similar approaches have been employed to produce the Solid Waste, Drainage, Sanitary Sewer, and Water Utility Financial Plans. Costs to replace infrastructure are the predominant factor in developing those Utility Financial Plans along with the cost of Metro Vancouver sanitary sewer treatment.

PROPERTY TAXATION AND UTILITY CHARGES

After new growth (non-market change in property assessment) is considered, the Financial Plan is based on a combined Municipal, Police, and Asset Improvement property tax increase of \$243, or 5.68% to the average single-family home.

Budget Impact to Average Single-Family Household in 2024				
	2023	2024	Change \$\$	% of Increase
Property Taxation				
Municipal Operations	\$2,398	\$2,425	\$27	0.64%
Police Service	1,022	1,103	81	1.89%
Asset Improvement	852	986	135	3.15%
Total Property Taxes	\$4,272	\$4,514	\$243	5.68%
Utilities				
Drainage Utility Charge	\$579	\$612	\$33	1.69%
Solid Waste Utility Charge	355	412	57	2.91%
Sanitary Sewer Utility Charge	278	293	15	0.77%
Water Utility Charge	744	780	36	1.84%
Total Utilities	\$1,956	\$2,097	\$141	7.21%
Total Annual Cost	\$6,228	\$6,611	\$384	6.17%

Municipal Operations has increased by \$27 to the average single-family household, Police Service operational costs have increased by \$81, and contributions for Asset Improvement have increased \$135 to the average single-family household. The consolidated impact on a single-family household is projected to be an increase of \$384, or 6.17%, from property taxes and utilities for the 2024 proposed Financial Plan.

Budget Impact to Average Strata Unit in 2024				
	2023	2024	Change \$\$	% of Increase
Property Taxation				
Municipal Operations	\$897	\$907	\$10	0.64%
Police Service	383	413	\$30	1.89%
Asset Improvement	318	369	\$51	3.15%
Total Property Taxes	\$1,598	\$1,689	\$91	5.68%
Utilities				
Drainage Utility Charge	\$174	\$184	\$10	1.35%
Sanitary Sewer Utility Charge	278	293	15	2.02%
Water Utility Charge	289	320	31	4.18%
Total Utilities	\$741	\$797	\$56	7.55%
Total Annual Cost	\$2,339	\$2,486	\$147	6.28%

For a multi-family (strata) household, Municipal Operations has increased by \$10, Police Service operational costs have increased by \$30, and Asset Improvement has increased \$51. The consolidated impact on a multi-family household is projected to be an increase of \$147, or 6.28%, from property taxes and utilities for the Financial Plan.

An average single-family home for 2023 has an assessed value of \$1,95,261 (the home's property tax increase may be higher or lower than the average of \$243 if the home's property assessment varied from the average home assessment, which increased 7.82% over 2022). An average multi-family home has an assessed value of \$315, which is a 16.61% increase over 2022, with an average property tax increase of \$91.

This increase is similar to those forecasted by other Lower Mainland local governments given the record high inflation rates currently being experienced. This increase also sustains the organization's ability to provide the same level of service together with an expected increase in service within Planning and Development Services and Human Resources.

COMMUNITY ENGAGEMENT

Community engagement is an important part of the Financial Planning process. The City uses it's 'Talk White Rock' online community engagement platform to provide the public with the opportunity to review and comment on City financial plans.

On October 16, 2023, the City launched a Budget 2024 Survey which was open to the public until November 13, 2023. The survey was promoted via 2 notices in the *Peace Arch News* as well as through the City's social media accounts and on the City's website. The responses from this survey were presented to Council at its November 27, 2023 meeting.

On January 11, 2024, the Draft 2024 – 2028 Consolidated Financial Plan was posted for public comment. The comment period will be closed on January 23, 2024. The public commenting opportunity will be promoted via the City's social media accounts as well as on the City's website. An opportunity for public comment will also be available at the City's January 29, 2024, Council meeting.

ASSET IMPROVEMENT PROGRAM (INFRASTRUCTURE REPLACEMENT)

The City approaches Asset Management from a short-term five-year funding perspective. This operates primarily as a pay-as-you-go approach driven by the availability of funding (e.g., the timing of replacement of infrastructure is currently driven by the amount of available funds in reserves rather than through a long-term asset management service life replacement approach).

Construction cost inflation is a significant factor. By increasing funding on pace with inflation, the City can maintain the current level of asset improvement purchasing power, but not move forward in reaching future sustainability targets. Not increasing by at least inflation means the deferral of capital projects to future years, increasing the risk of asset failure and the potential for service disruption.

Asset Improvement funding will increase by \$916K, which will provide a modest increase for infrastructure mandated by Bylaw 221. This is equivalent to a 3.15% property tax increase to the average single-family homeowner.

IMPACT OF CAPITAL INVESTMENT ON OPERATING COSTS

The majority of the City's asset improvement program is focused on the replacement of existing infrastructure and will assist in maintaining the current operating cost to repair and manage those assets in the future. Modest upgrading of assets is planned, and this will help mitigate risk and maintain service levels. No significant change in operating costs over the five-year term of this Financial Plan is expected as a result of the asset improvement program.

Over the five-year horizon capital investment is projected to increase by an average of \$386,300 per year, or 1.25%, pending development of an Asset Management Plan.

Over the next five years, the City plans to invest \$95M in asset improvement, largely with funding from reserves. This includes significant spending on roads, facilities, drains, sewers, and water systems. However, the current level of funding in reserves is estimated to be insufficient to replace current infrastructure on a sustainable basis over the long term. An Asset Management Plan is needed to establish a long-term approach to addressing this.

UTILITY FUNDS

The paragraphs below outline the 2024 utility rates as approved by Council. These fees are established each year by bylaw. The rates are based on the City's Five-Year Financial Plan for the utilities and services which includes forecasted revenues and expenses, asset improvement capital requirements, and reserves to save for future required infrastructure improvements. The bylaw rates are set to ensure that fees charged recover the cost of providing the services. It is important to note that the rates outlined below are average rates and that actual rates charged will vary depending on usage and property square footage.

DRAINAGE UTILITY FUND (DRAINAGE UTILITY CHARGE)

The 2024 Drainage Utility Financial Plan is based on a drainage utility charge for a single-family household of \$612 per year which is a \$33 increase (5.7%) over the 2023 rate. The average drainage utility charge for a multi-family strata unit is set to increase by \$10 (5.75%) for the year to \$184 per year for 2024, which is an increase of \$8 over 2023.

SOLID WASTE UTILITY FUND (SOLID WASTE UTILITY CHARGE)

The 2024 Solid Waste Utility Financial Plan is based on a solid waste charge of \$412 per household per year or \$57 over the 2023 rate. This is an increase of 16.06% over the 2023 rate. Please see the Solid Waste Utility Fund section of the financial plan for more information on this increase.

SANITARY SEWER UTILITY FUND (SEWER UTILITY CHARGE)

The 2024 Sanitary Sewer Utility Financial Plan is based on a sewer charge of \$293 per year or \$15 over the 2023 rate. This is a 5.4% increase over the 2023 rate for both a single-family household and a multi-family strata unit.

WATER UTILITY FUND

The 2024 Water Utility Financial Plan is based on a Council approved water rate per cubic meter and an annual fixed charge. For an average single-family household this would be a combined total of \$780 based on a median consumption of 2107 cubic feet, or an increase of \$36 (4.84%) over the 2023 rate. For an average multi-family strata unit, the combined total is \$320 or an increase of 10.73%.

2024 is the 3rd year of a four-year phase in of a water rate structure change. Once all phases have been implemented, water consumption will be aligned with water utility costs and will promote water conservation.

Water rates for strata units are increasing by a higher percentage in 2024 than single-family households due to the this rate structure change. Strata households are charged per unit with a base amount plus a usage amount. As the new rate structure phases in, the base amount per unit included in the total amount is decreasing and the water usage (consumption) amount is increasing based on actual usage. The higher increase for strata households was expected as the new rate structure is phased in because single-family households had been subsidizing strata households under the old system. The new rate structure was designed to balance this out. Once fully implemented customers will pay more equitably for water across the three customer types (single-family, multi-family, and commercial).

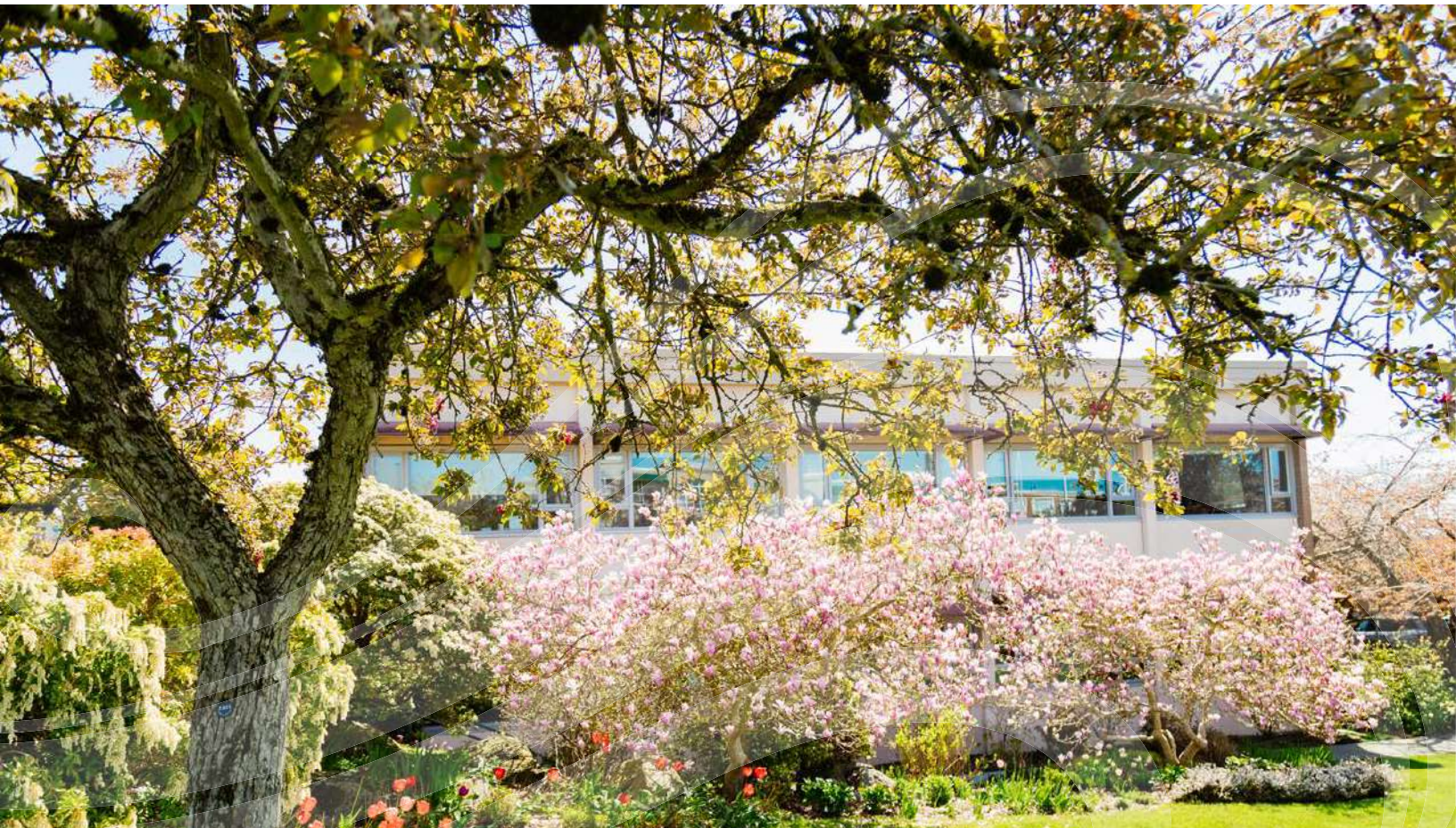
The 2024 Water Asset Improvement Program includes plans to replace mains, wells, valves, and equipment. Key projects include water main upgrades and/or replacements on Oxford, Columbia Lane, Goggs, and Pacific Avenue as well as the completion of the new Oxford Well #5.

RESERVES AND SURPLUS SUMMARY

The City's Reserves and Surplus are detailed on page 184 of this report. Operating reserves are expected to remain relatively consistent over the five-year period.

DEBT SUMMARY

Overall debt levels will not change significantly over the five-year term of this Financial Plan. No new debt is forecast and regular debt and principal and interest payments will continue. The debt summary is detailed on page 186 of this report.



Consolidated Financial Plan Summary						
	2023	2024	2025	2026	2027	2028
Revenue						
Property Taxes and Parcel Taxes	\$28,949,000	\$30,980,000	\$32,957,500	\$34,567,800	\$36,350,100	\$37,985,200
Regional Library Levy	1,042,800	1,112,900	1,135,200	1,157,900	1,181,100	1,204,700
Business Improvement Levy	357,000	364,000	371,300	378,700	386,300	394,000
Local Improvement Parcel Tax	-	-	-	-	-	-
Grants In Lieu of Taxes	295,400	307,600	313,800	320,100	326,500	333,000
Sales of Service and Other Revenues	17,763,600	19,175,100	20,333,100	21,478,400	22,693,600	23,984,300
Development Cost Charges	1,306,100	456,800	334,800	613,300	594,200	828,200
Other/Own Sources	16,134,700	13,645,800	12,349,200	12,675,600	12,195,700	12,514,200
Government Grants	15,095,400	6,446,600	2,351,700	2,993,300	2,075,500	2,082,100
Total Revenue	\$80,944,000	\$72,488,800	\$70,146,600	\$74,185,100	\$75,803,000	\$79,325,700
Expenses						
Council and Office of the CAO	\$932,000	\$1,008,400	\$1,028,600	\$1,064,700	\$1,070,500	\$1,091,900
Corporate Administration	1,732,100	1,810,800	1,871,300	2,004,100	1,948,800	1,987,700
Human Resources	992,100	1,043,700	1,049,700	1,070,700	1,092,100	1,113,900
Finance	2,251,100	2,445,700	2,629,200	2,681,900	2,735,500	2,790,200
Fiscal Services	2,363,500	4,195,500	4,157,700	4,619,500	5,101,900	5,605,400
Information Technology	1,382,300	1,440,400	1,469,200	1,509,800	1,528,800	1,559,400
Police	7,279,300	7,825,500	8,278,300	8,595,100	8,891,200	9,167,700
Fire Rescue	4,676,000	5,039,400	5,115,000	5,266,800	5,410,600	5,561,600
Planning and Development	4,883,300	5,285,400	5,261,800	5,357,000	5,454,200	5,582,000
Engineering and Operations	8,195,800	8,096,100	8,210,400	8,374,200	8,541,200	8,711,500
Recreation and Culture	4,073,000	4,396,700	4,351,400	4,438,500	4,527,200	4,617,600
Solid Waste	1,006,800	1,253,600	1,285,800	1,317,900	1,350,800	1,384,700
Sanitary Sewer	2,485,400	2,877,700	3,210,600	3,449,300	3,655,900	3,920,300
Drainage	380,800	392,100	402,300	412,600	423,100	433,800
Water	3,640,800	3,236,100	3,971,100	3,377,400	3,437,400	3,458,800
Total Operating Expenses	\$46,274,300	\$50,347,100	\$52,292,400	\$53,539,500	\$55,169,200	\$56,986,500
Add:						
Transfer from Reserves	49,255,700	20,697,100	13,548,900	16,566,800	14,470,800	14,431,308
Deduct:						
Asset Improvement Expenditures	59,888,000	25,145,000	15,292,000	20,092,000	16,820,000	17,323,308
Debt Repayment	807,800	816,000	826,500	837,100	864,000	645,200
Transfer to Reserves	23,229,600	16,877,800	15,284,600	16,283,300	17,420,600	18,802,000
Total Budget For the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1. Sales of Service and Other Revenues primarily include utility user fees and utility connection fees, as well as revenues from Recreation and Culture.
2. Other/Own Sources (Revenue) includes contributions related to capital other than government grants plus community amenity contributions, building permit revenues, parking revenues, investment income, and income tax penalties and interest.
3. Government Grants budget of \$16.1M in 2023 included \$180K from the Investing in Canada Infrastructure Program plus \$5.7M from the Growing Communities Funds grant. For 2024 Government grants include \$1.8M from the Investing in Canada Infrastructure Program, plus and additional of \$4M unidentified grant funding in anticipation of grants for pier restoration.
4. Transfers to and from Reserves are largely related to capital projects. The funds coming in for the capital projects are put into Reserves. As costs are incurred, funds are moved out of those Reserves to cover the expenditures.
5. Asset Improvement Expenditures for 2024 are considerably lower than 2023 because 2024 amounts do not yet include budget for items not completed in 2023 and carried forward to 2024. Once year-end has been completed in April, the 2023 amount will be updated to include the carry forwards.





COUNCIL AND OFFICE OF THE CAO

COUNCIL

The main functions of a municipal council are to look after the current and future economic, social, and environmental wellbeing of its community.

The primary duties of a municipal council are to:

- Create administrative policy
- Adopt bylaws on matters delegated to local government through the Local Government Act and other Provincial statutes to protect the public

Additionally, Council acquires, manages, and relinquishes City assets while focusing on setting a course of action and goals to be accomplished by municipal staff under the direction of the chief administrative officer.

Council and Office of the CAO provides for the operational costs of the mayor and six councillors, including council remuneration, governance expenses, hosting public events, and participating or attending community in-person events.

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Achieved 2023 Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Established a winter-long warming centre in partnership with the City of Surrey and secured over \$320K in grant funding from UBCM.
- Established and operated summer cooling centres and misting stations.
- Completed the 2023 – 2026 Strategic Plan process.
- Completed upgrades to Maccaud Park.
- Completed Phase II of new playground equipment at Emerson Park.
- Initiated key steps towards the commencement of a Community Hub project, including a steering committee, terms of reference and approval to recruit a project manager.
- Replaced the Centennial Arena roof.
- Completed the Phase 2 Pickleball Project, including resurfacing and reorienting east side courts.
- Completed the Facilities Master Plan Update.

- Hosted and/or supported 59 community events including attendance of 5,000 at the White Rock Arts Festival, 40,000 at Canada Day by the Bay and 90,000 at Sea Festival/ Semiahmoo Days.
- IAFF Memorandum of Agreement for 2020-2021 was implemented and new collective agreement reached.

PLANS FOR 2024

- Update Council Strategic Priorities for 2024–2026.
- Continue to meet GFOA criteria to maintain the City’s Distinguished Budget Award standing received for its 2022 and 2023 Financial Plans.
- Work towards securing a site for affordable housing.
- Continue to increase capacity in Planning and Development Services to eliminate permit application backlog and provide better internal and external customer service.
- Review and streamline bylaws to facilitate faster application turnaround.
- Review and identify new sources of revenues for City services, programs, and assets.
- Create and fund an integrated long-term infrastructure plan beyond five years.
- Develop a project plan to build a new Community Hub for civic and public service delivery.
- Build organizational capacity to take advantage of grant opportunities as they arise.

OFFICE OF THE CAO

The Chief Administrative Officer (CAO) of the City of White Rock, as described in the Community Charter, is appointed by Council to manage and direct all City employees and operations. The CAO position is responsible for the following:

- Enacting Council policies and directives.
- Providing input and advice to Council on policy-related issues.
- Assisting Council in setting corporate goals.

The CAO is responsible for providing advice on local government governance as well as the authority and responsibilities municipalities have under the *Community Charter, Local Government Act, Freedom of Information and Protection of Privacy Act (FIPPA), and Municipal Finance Authority Act*.

The CAO is also responsible for the overall administration of the City’s departments and providing leadership and direction to the Senior Leadership Team.

The Department consists of the CAO and an Executive Assistant shared with the Mayor’s Office and Council.

KEY INDICATORS

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Guided new Council in setting its 2023 – 2026 Strategic Priorities.
- Obtained 2023 Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Participated in Metro Vancouver Regional Administrator Advisory Committee (RAAC).
- Completed organizational employee engagement survey which demonstrated improvement across several indicators.
- Provided weekly Activity Updates to Council.
- Continued active engagement and partnerships with our neighbours from Semiahmoo First Nation.

PLANS FOR 2024

- Deliver on 2024 Council Strategic Priorities.
- Continue to successfully lead the organization while navigating staff shortages and employee retention challenges.
- Continue to achieve GFOA certification for the City's budgeting document.
- Contract negotiations with CUPE and IAFF.
- Continue to advise and strategize with Council to support delivery of its community vision.

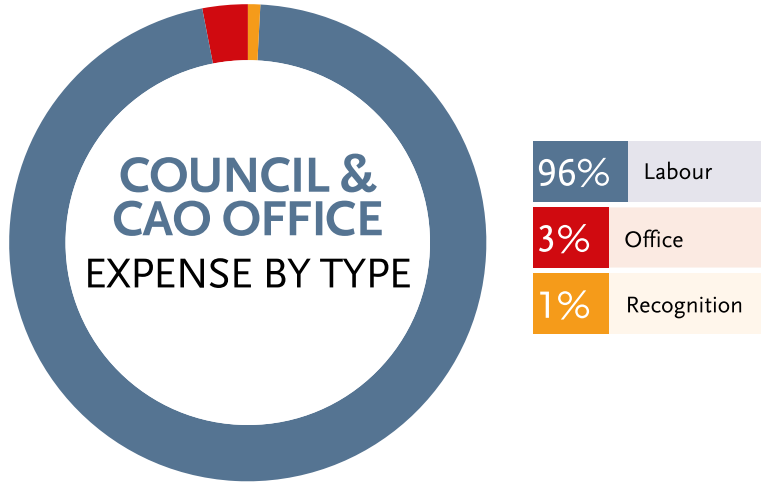
LOOKING AHEAD TO 2025 – 2028

- Work with Council to deliver its Strategic Priorities for the term.
- Continue to support Council by providing advice on policy decisions.
- Continue with “everything is possible” and Customer Service Excellence philosophy.



FINANCIAL PLAN SUMMARY

The net budget for the Council and CAO Office is Projected to increase by \$77,900, or 8% in 2024.



Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

Corporate Administration – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Transfer from Reserves	\$-	\$10,800	\$1,500	\$1,500	\$-	\$(1,500)	-100%	1
Total Revenue	\$-	\$10,800	\$1,500	\$1,500	\$-	\$(1,500)	0%	
Operating Expenses								
Mayor and Council	\$437,985	\$434,097	\$524,056	\$513,400	\$577,900	\$64,500	13%	2
CAO Office	390,562	403,653	422,600	418,600	430,500	11,900	3%	
Total Operating Expenses	\$828,547	\$837,750	\$946,656	\$932,000	\$1,008,400	\$76,400	8%	
Net Property Taxes Required	\$828,547	\$826,950	\$945,156	\$930,500	\$1,008,400	\$77,900	8%	

1. In 2023 funding from Reserves was provided to enter the Council Strategic Priorities into the strategic plan management software.
2. Increase in Mayor and Council remuneration in line with approved Council Policy.



CORPORATE ADMINISTRATION

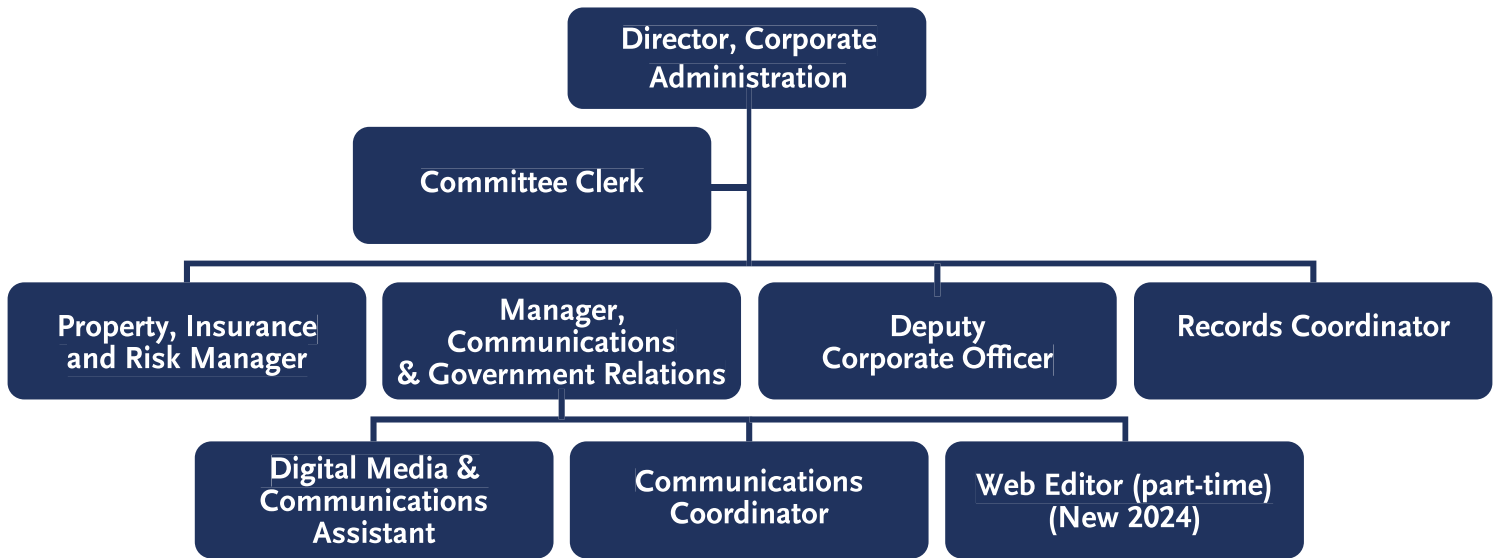
White Rock Corporate Administration is responsible for legislative, communications, government relations, and municipal government administration including:

- Providing legislative support and recommendations to Council and Committees on policies, procedures, and various Acts
- Recording Council and Committee proceedings and maintaining the official records of the City of White Rock (including bylaws, agendas, and minutes)
- Managing all requests received under the *Freedom of Information and Protection of Privacy Act*
- Processing official correspondence to and from Council
- Overseeing risk management claims, City property negotiations, and land registration
- Overseeing the City's Communication and Government Relations department
- Keeping of Corporate Records
- Co-ordinating the municipal elections for the positions of Mayor, Council, and School Trustee scheduled every four years

The Communications and Government Relations division provides communication and community engagement expertise and counsel. This includes oversight for internal and external communications, comprising government relations, media relations, social media, website, emergency communication, branding and graphic design, and communications strategic planning. Also included is outreach to community partners and other levels of government, including the Semiahmoo First Nation and Metro Vancouver, as well as Provincial and Federal government partners to address intergovernmental, regional, and inter-municipal priorities and issues.

The Property, Insurance and Risk Management division oversees various City matters including land purchase, sale, contracts, land title registration, third-party liability claims. They also handle the City's long-term leases and licenses, and advise on risk aspects of policy development, procedural updates, and bylaw enforcement.

The Department is led by the Director of Corporate Administration and is comprised of a Property, Insurance and Risk, Manager, a Manager of Communications and Government Relations, a Deputy Corporate Officer, a Committee Clerk, a Communications Coordinator, Digital Media and Communications Assistant and Records Coordinator:



KEY INDICATORS

In 2023 the department-maintained service standards for meetings including public hearings and the regular processing of correspondence. Insurance claims activity was steady, though this item may fluctuate from year-to-year as claims take time to work through the process. Communications activity also remained high.

Corporate Administration						
Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Council Meetings (Special and Regular)	29	30	28	24	20	21
Council Meetings (Closed)	16	25	12	14	24	18
Standing Committee Meetings	45	33	32	21	8	-
Select Committee/Advisory Board Meetings	76	56	31	37	12	24
Public Hearings/Public Meetings Conducted	5	8	21	7	17	15
Community Forums	3	1	1	-	-	1
Council Bulletins	51	52	51	52	52	52
Freedom of Information Requests	51	57	53	27	58	45
Insurance Incidents Processed	28	15	16	15	5	12
Website Visitor Sessions	902,424	1,022,558	1,103,556	1,217,306	1,158,734	1,278,171
Website Homepage Views	New	111,301	114,343	135,157	120,060	141,915
Facebook Page Visits	New	New	7,200	8,396	22,000	22,000
Facebook Followers	New	New	7,364	16,990	9,104	9,100
Instagram Followers	New	New	3,200	3,977	4,598	4,828
Instagram Page Visits	New	New	4,175	6,778	8,000	8,400
Twitter Follower	New	New	3,999	4,247	4,346	4,300

Service Plan		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Staff Complement		9	8	8	8	8	8
Standing/Select Committees	Committees Supported	20	20	12	11	4	6
Regular Council	Agenda Posted on Time	100%	100%	100%	100%	100%	100%
Council Bulletin	Within One Week	100%	100%	100%	100%	100%	100%
Council and Standing Committee Meeting Minutes	Completed by Next Agenda	100%	100%	100%	100%	100%	100%

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Committee volunteer appreciation ceremony
- Launched refreshed City website including new architecture and homepage

PLANS FOR 2024

- Maintain service level standards for meetings, public hearings, and communications
- Oversee City policy review with Council
- Review of Legal Services (request for proposal process)
- Complete full refresh of the City's website
- Unveil restored P'Quals (white rock) and interpretive installation sharing its Semiahmoo history for National Day of Truth and Reconciliation

LOOKING AHEAD TO 2025 – 2028

- Records/document management and process improvements



FINANCIAL PLAN SUMMARY

Corporate Administration’s net budget is Projected to increase by \$78,700 or 5% in 2024. This is primarily due to increased legal fees. Some additional funding has been provided for the Manager, FOI, Property Management, and Risk Management.



Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

Corporate Administration – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Property Rentals	\$200,857	\$204,874	\$213,100	\$208,300	\$217,400	\$9,100	4%
Cost Recoveries	2,112	3,535	300	-	-	-	0%
Grants	-	-	10,000	-	-	-	0%
Corporate Services	-	-	400	-	300	300	100%
Transfer from Reserves	38,600	91,400	57,000	57,000	21,500	(35,500)	-62%
Total Revenue	\$241,569	\$299,809	\$280,800	\$265,300	\$239,200	\$(26,100)	-10%
Operating Expenses							
Corporate Services	\$594,318	\$563,921	\$419,200	\$644,400	\$633,000	\$(11,400)	-2%
Communications	289,675	280,973	331,300	411,200	438,100	26,900	7%
Risk Management	226,516	228,713	254,800	256,300	260,100	3,800	1%
Legal	179,228	329,494	340,000	250,000	302,000	52,000	21%
Elections	375	89,274	100	-	-	-	0%
Property Rentals	43,556	61,378	59,200	57,400	63,200	5,800	10%
Office	76,669	76,512	98,500	88,500	89,700	1,200	1%
Equipment	18,009	18,333	21,900	24,300	24,700	400	2%
Total Operating Expenses	\$1,428,346	\$1,648,598	\$1,525,000	\$1,732,100	\$1,810,800	\$78,700	5%
Net Property Taxes Required	\$1,186,777	\$1,348,789	\$1,244,200	\$1,466,800	\$1,571,600	\$104,800	7%

1. Decrease in Transfer from Reserves as less funding from reserves is required.
2. Legal fees increase due to new legislation around serving notice to properties up for tax sale.
3. Increased Property Rentals primarily related to the Pop-Up Gallery.



HUMAN RESOURCES

White Rock’s Human Resources department supports and enhances the City’s vision through the establishment of programs and policies helping approximately 200 employees in reaching and accomplishing their goals and objectives.

Human Resources supports employees from their initial candidate experience through to the end of their employment lifecycle, providing strategic advice and expertise, and with a focus on attracting, retaining, and motivating a qualified, diverse, and inclusive workforce.

CORE BUSINESS AREAS INCLUDE:

Workplace Health and Safety

The department supports the creation and maintenance of a safe, respectful, and healthy work environment for all employees. This is accomplished through an effective safety management system. The City is committed to preventing accidents, injuries, and illnesses by adhering to a positive safety culture and the execution of various prevention activities such as:

- Risk assessment
- Training
- Inspections
- Investigations
- Safe work practices and procedures
- Hazard-specific programs

Recruitment and Workforce Planning

The department leads the recruitment process to identify, attract, interview, and select new City employees. It provides newcomers with corporate orientations and work plans to help guide and set expectations, supporting a successful transition into the City’s corporate team and culture.

The City’s greatest strength comes from employees who have the right skills in the right place at the right time, and this is accomplished through:

- Ongoing workforce analysis
- Identifying skills, gaps
- Identifying supportive interventions to help the City accomplish mandates and strategic objectives

Disability/Leave Management and Employee Wellness

Through a coordinated effort, the department supports and facilitates employees through the disability management process, considering their abilities and limitations in the workplace. Working with employees' doctors or WorkSafeBC, the department facilitates stay-at-work plans and graduated return to work plans to ensure a safe stay/return to work for all individuals.

Employee wellness efforts are coordinated through the department, providing employees with opportunities to participate in annual flu clinics, the City's Employee and Family Assistance Program, mental health education, as well as Recreation's fitness programs, available to all staff.

The City of White Rock is proud to be an equal opportunity workplace and is committed to promoting and preserving a culture of diversity, equity, and inclusion.

Employee Policy Development, Administration, and Compliance

The department is responsible for researching, developing, and maintaining HR employee policies to provide employment instruction in alignment with City objectives and goals.

They provide administrative support to all employees for personal requests, such as confirmation of employment, or employee information updates. They also collaborate regionally by participating in surveys and providing monthly and annual statistical information to other agencies.

Expertise is provided in responding to compliance issues, investigating employee complaints, and providing recommendations on corrective actions, ensuring the City is both meeting, and respecting, collective agreement, policy, and employment legal obligations.

Employee Training and Development

The Department provides educational opportunities to enhance the knowledge, skills, and abilities of employees. Opportunities may be unique one-on-one or corporate-wide training that upgrades employees' skills needed to perform their current roles, or for other future roles that may become available.

Benefit, Compensation, and Employee Administration

The department identifies, maintains, and manages employee benefits for the City. This includes facilitating the process between the employee and the benefits provider to ensure their coverage is in line with their entitlements, as well as providing employees with comprehensive information when assisting with benefit inquiries. The department also facilitates compensation reviews, including the development of classification specifications and conducting compensation evaluations for all roles within the City.

Employee and Labour Relations

Partnerships are fostered with the City's unions and employees, and the department provides expertise to staff on matters related to collective agreements and the interpretation and administration of staff policies.

The City's Human Resources team is a partner in achieving workforce excellence to deliver valued services to the people of White Rock.

Organizational Review and Job Evaluation

The department collaborates with other City departments to better understand their needs and operational requirements, providing recommendations on organizational structure and positions within the City. These ongoing reviews are vital to ensure the City is proactive in creating staff resources to achieve strategic priorities and service delivery.

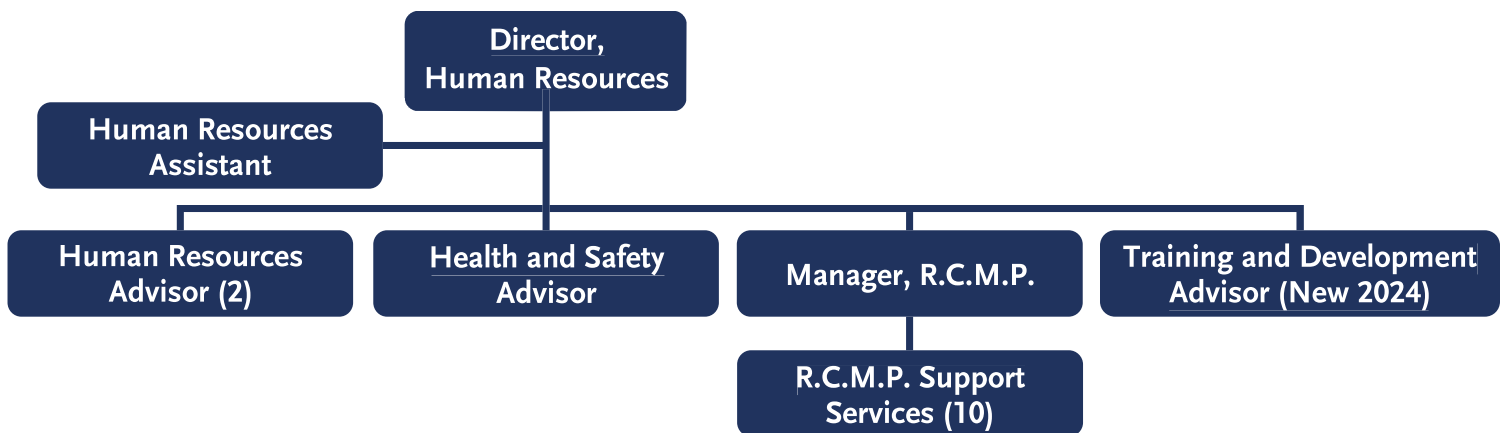
RCMP Support Services

RCMP Support Services staff provides the citizens of White Rock access to policing administrative services such as Police Information Checks, Civil Fingerprinting services, Victim Services, and various Community Policing programs. RCMP Support staff are trained in cultural diversity, maintaining confidentiality, answering basic criminal code offence questions, and providing citizens with referrals to various resources available to the community of White Rock.

Department Structure

The department is comprised of a:

- Director
- Health and Safety Advisor
- Two Human Resource Advisors
- Training and Development Advisor
- Human Resource Assistant
- Manager, RCMP Support Services
- 10 civilian CUPE employees currently provide RCMP support services



KEY INDICATORS

In 2023, much of Human Resources' focus revolved around workplace safety and workforce planning. In 2024 we hope to move back to increasing services affected by the pandemic, such as Training.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Staff Complement		13.9	14.1	13.9	14.6	15.6	16.6
Recruitments	Competitions Managed	54.0	29.0	66.0	80.0	60.0	70.0
Job Evaluations		4.0	10.0	15.0	11.0	13.0	15.0
Organizational Reviews		2.0	3.0	5.0	2.0	4.0	3.0
Training Opportunities – Corporate	Courses Scheduled	37.0	58.0	86.0	52.0	42.0	45.0
	Courses Run	35.0	45.0	77.0	43.0	39.0	45.0
Training Opportunities – Individual	Courses Scheduled	17.0	49.0	42.0	40.0	41.0	45.0
WorkSafeBC BC Files	Time Loss/Healthcare/Report Only	41.0	47.0	38.0	50.0	25.0	30.0
WorkSafe BC Reports	Reports	1.0	5.0	3.0	1.0	3.0	5.0
Disability/Leave Management	Active Files	43.0	46.0	73.0	134.0	20.0	25.0
Formal Inquiries/Investigations	Active Files	18.0	24.0	21.0	19.0	15.0	15.0

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Implemented the City's new Incident Investigation process and software
- Coordinated and implemented the requirements of Bill 6 – Accessibilities BC Act
- Conducted Employee Engagement Survey
- Conducted Exempt Compensation Survey
- Completed Phase 1 of Psychological Safety training roll-out
- IAFF Memorandum of Agreement Implementation and new Collective Agreement
- Implemented updates to the City's employee on-boarding process
- Updated various Human Resources Policies and Administrative Directives
- Planned and executed employee engagement events

PLANS FOR 2024

- CUPE and IAFF Collective Bargaining
- Completed research and started development of formal Remote Work Program
- Continue to incorporate Diversity, Equity, and Inclusion into HR-related practices
- Participate in City's enterprise system update and implementation
- Implement migration of online file system to SharePoint
- Continue improvements to Policies and Administrative Directives
- Review and improve Training and Development program
- Explore gaps in employee Training and Development and plan for updates/renewals
- Streamline and improve new hire process
- Development of Safe Work Procedure manual for Public Works'
- Improve hearing conservation program and conduct noise mapping and noise exposure sampling

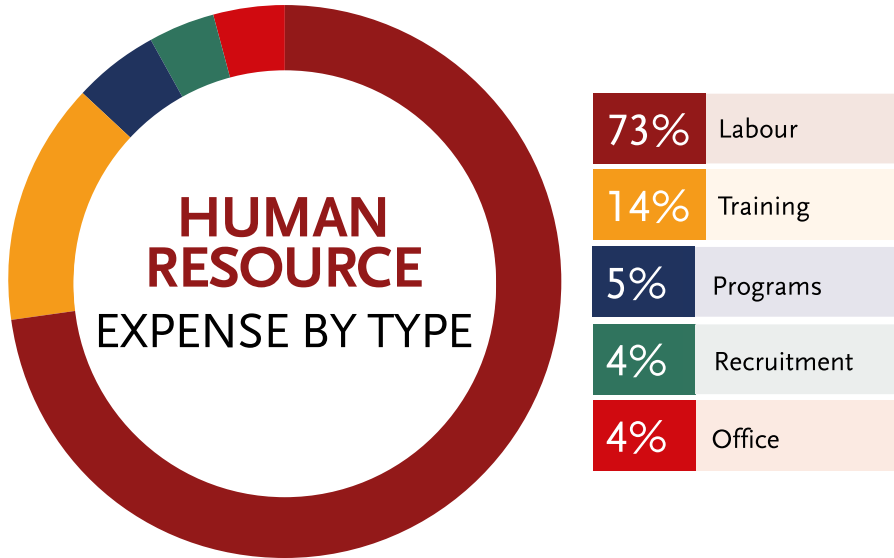
LOOKING AHEAD TO 2025 – 2028

- Review employee performance review processes
- Increase the automation of HR processes, such as more electronic forms and processes
- Continue improvements to the City's Health and Safety management system
- Continue improvements to Policies and Administrative Directives
- Expand Recruitment and Retention strategies
- Continue ongoing Diversity, Equity, and Inclusion practices and improvements



FINANCIAL PLAN SUMMARY

The Human Resources Department's net budget is Projected to increase by \$51,600, or 5% over 2023. The Financial Plan includes a new Training and Development Advisor position which is partially offset by the removal of a temporary full-time HR Assistant.



Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

Human Resources – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Cost Recoveries	\$20	\$-	\$-	\$-	\$-	\$-	0%
Transfer from Operating Reserves	82,200	177,300	115,900	115,900	14,600	(101,300)	-87%
Total Revenue	\$82,220	\$177,300	\$115,900	\$115,900	\$14,600	\$(101,300)	-87%
Operating Expenses							
Human Resources	\$551,528	\$662,060	\$558,000	\$684,300	\$765,500	\$81,200	12%
Employee Health, Safety and Wellness	24,000	22,215	17,000	36,700	46,600	9,900	27%
Training	105,041	62,901	161,600	161,600	145,200	(16,400)	-10%
Testing and Recruitment	111,615	148,633	20,000	41,100	41,900	800	2%
Office	1,455	438	30,800	21,500	35,100	13,600	63%
Equipment	5,119	4,211	6,800	8,900	9,400	500	6%
Consulting	4,251	23,725	73,700	38,000	-	(38,000)	-100%
Total Operating Expenses	\$803,009	\$924,183	\$867,900	\$992,100	\$1,043,700	\$51,600	5%
Net Property Taxes Required	\$720,789	\$746,883	\$752,000	\$876,200	\$1,029,100	\$152,900	17%

1. In 2023 funding from reserves was provided for additional training, employee engagement consultant, exempt remuneration review, benefit consultant and a junior temporary-full-time HR advisor. These are not continuing in 2024.
2. New Training and Development Advisor position in 2024, net of temporary-full-time wages that had been included in the 2023 budget.
3. Additional funding in 2024 for the setup and use of Prismatic training software, to conduct an occupational noise survey, and for noise mapping.
4. The 2023 training budget had additional funding that was carried over from 2022 which is not applicable in 2024.
5. In 2024 a \$10K increase to support employee engagement and \$3,200 for office furniture for the new Training and Development Advisor.
6. In 2023 there was funding for an employee engagement consultant, exempt remuneration review and a benefit consultant which is not continuing in 2024.



FINANCIAL SERVICES

The Financial Services Department is responsible for the overall management of municipal financial affairs.

The Budgeting and Accounting Division provides accounting and audit services for over \$93M in annual expenses and revenues. These services also extend to include:

- Cash management of over \$150M in investments to maximize the returns and provide additional income to both operating and reserve funds with minimal risk.
- Accounts payable, processing over 5,000 invoices annually.
- Coordination of the production of three different payroll groups, paid bi-weekly.
- Management of benefits records maintenance for over 200 staff.
- Support for departments with financial analysis, coordinating annual financial planning processes, and financial policy development.
- Preparation of financial statements, which are audited by an independent accounting firm, as well as various other statutory reports.

The Purchasing Section will provide a complete range of purchasing services to all departments including preparing quotations, tenders, and requests for proposals. This position – approved May 2023 – has yet to be filled.

The Revenue Collection Division processes all revenues including property taxes, utility bills, parking tickets, and parking decals and permits. The division is also responsible for:

- Switchboard for City's primary phone number
- Mail processing for the City
- Administration of Council Grants-In-Aid program
- Permissive tax exemptions
- Miscellaneous accounts receivable
- Providing support to the budget and accounting division through account reconciliations

With over 19,000 utility bills and 9,600 tax notices produced annually, this section also processes around 6,600 ticket payments and generates approximately 6,600 ticket warnings and reminders. This section also manages a pre-approved instalment tax payment and utility auto-debit system, as well as an online payment system.

KEY INDICATORS

In 2023, finance activity levels were consistent with previous years, however higher levels of online payments were experienced as cash is being used less.

Finance service standards were met during the year, and the Financial Plan presentation process was awarded with the GFOA Distinguished Budget Presentation award for the City's 2023 Financial Plan. Financial Services plans to submit the 2024 – 2028 Financial Plan for consideration.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Property Taxation	Collections (\$ Millions)	46.1	47.1	51.2	53.8	58.2	61.1
	Tax Notices Issued	8,791	8,845	9,191	9,218	9,621	9,628
Investments	Portfolio Managed (\$ Millions)	111	128	145	151	155	160
Cash Receipting and Banking	Transactions Processed	38,260	36,782	37,982	39,741	43,600	45,780
Parking	Decals and Permits Sold	9,328	7,907	8,835	9,749	9,100	9,600
Payroll	Pay-Stubs Issued	5,172	5,102	5,118	5,139	5,390	5,400
Utility Billing	Bills Issued	18,872	18,890	18,918	18,969	19,007	19,012
Accounts Payable	Invoices Processed	8,553	6,601	6,196	5,977	5,300	5,300
Payroll	Processed on Time	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Tax Notices	Mailed on Time	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Utility Bills	Processed on Time	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
Five-Year Financial Plan	Prepared on Time	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved
	GFOA Budget Presentation Standard Achieved	N/A	N/A	Achieved	Achieved	Achieved	Achieved
Financial Statements	Prepared on Time	Achieved	Achieved	Delayed	Delayed	Achieved	Achieved
	Unqualified Audit Report	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Received the GFOA Distinguished Budget Presentation Award for a second year in a row for the City's 2023 Financial Plan
- Updated the City's Investment Policy (#310)
- Implemented a Business Travel and Expense Policy (#325) for the City and provided online training for all staff
- Updated the Procurement of Goods and Services, and the City Purchase Card Administrative Directives and provided online training for both for all staff
- Created and implemented online forms for Purchase Card applications, Missing Receipt Declarations, and Expense Reports
- Completed initial work on the City's Asset Retirement Obligations as required by the Public Sector Accounting Standards Board
- Implemented online budget development process
- Completed updated Financial Plan process
- Implemented online access to pay stubs
- Established Steering Committee and created a needs requirement information document, in preparing for the City's issuance of a Request for Proposals for a new Financial System
- Implemented Phase 2 of the new consumption-based billing rates structure for water services. Once all phases have been implemented, water consumption will be aligned with water utility costs
- Continued to assist other departments in implementing eApply options for various permit applications
- Continued implementation of a new online forms system that allows for collection of payments for Parking Decals and Permits as well as Green Can Stickers and Extra Garbage Pickup Stickers
- Provided new Council orientation session following October municipal election
- Active participation in the Metro Vancouver Regional Finance Advisory Committee (RFAC)

PLANS FOR 2024

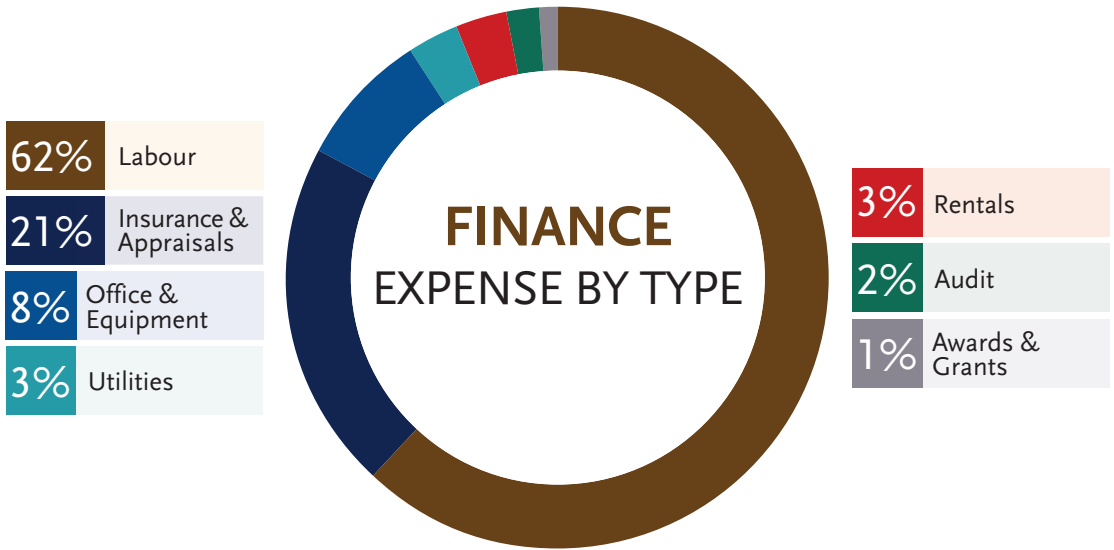
- Finalize Asset Retirement Obligations
- Organize and initiate new Purchasing section; recruit Purchasing Specialist (was not able to identify a suitable candidate in 2023)
- Implement Phase 3 of water utility rate structure change
- Submit City's 2024 – 2028 Financial Plan to GFOA for consideration for their Distinguished Budget Presentation Award
- Procure new financial software system
- Implement electronic signing software
- Create online time-sheet template for exempt staff
- Review Insurance Coverage for Contractors Policy (#316)

LOOKING AHEAD TO 2025 – 2028

- Continue implementation of new financial system
- Review Financial Policies
- Implement Capital Asset Management system
- Continue Service Excellence philosophy

FINANCIAL PLAN SUMMARY

The net department budget is forecast to increase by \$197,900, or 8% over 2023 for Financial Services.



Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

Financial Services – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Penalties and Interest	\$247,093	\$296,535	\$391,000	\$263,000	\$288,000	\$25,000	10%
Rentals	43,658	44,316	200	1,000	200	(800)	-80%
Grants and Other	148,177	153,000	147,000	137,000	100,600	(36,400)	-27%
Recovery of Costs	106,700	108,800	110,900	110,900	113,100	2,200	2%
Transfer from Reserves	-	-	37,400	37,400	21,200	(16,200)	-43%
Total Revenue	\$545,628	\$602,651	\$686,500	\$549,300	\$523,100	\$(26,200)	-5%
Operating Expenses							
Finance	\$802,034	\$730,093	\$863,300	\$1,016,800	\$1,116,200	\$99,400	10%
Revenue and Customer Service	498,354	424,929	462,800	511,300	514,600	3,300	1%
Office and Equipment	165,649	185,047	252,900	221,700	203,900	(17,800)	-8%
Utilities	64,247	71,120	83,300	83,800	87,400	3,600	4%
Insurance and Appraisals	288,813	341,573	421,700	432,500	534,300	101,800	24%
Audit	27,275	44,069	47,900	44,000	50,000	6,000	14%
Awards and Grants	29,800	75,850	25,000	25,000	25,000	-	0%
Other	78,566	76,967	60,200	80,700	82,300	1,600	2%
Total Operating Expenses	\$1,954,738	\$1,949,648	\$2,217,100	\$2,415,800	\$2,613,700	\$197,900	8%
Net Property Taxes Required	\$1,409,110	\$1,346,997	\$1,530,600	\$1,866,500	\$2,090,600	\$224,100	12%

1. Decrease in GST rebates.
2. Decrease related to 2023 funding for a consultant to assist with the implementation of the new financial system.
3. Increase related to a change in positions as well as increased conference costs.
4. Increase in insurance premiums and funding for an appraisal and inspection of City facilities.
5. Anticipated increase in audit fees.



FISCAL SERVICES

The Fiscal Services section summarizes all the corporate investment, reserves, grants, and other revenue transfers.

REVENUES:

Investment Income: This is generated through investment of the City's funds in accordance with the Community Charter Act and the City's investment policy.

Community Amenity Charges: These are collected through the development approvals process and transferred to a capital reserve for future use when community amenities are constructed.

Recovery of Costs: This is an internal cost transfer account used to allocate labour costs to different departments when a position works in more than one division, and where corporate support is provided from; Corporate Administration, Finance, Human Resources, and Information Technology. It also includes small external cost recoveries.

Operating Reserves: These reserves are used to support operations from year-to-year, including specific funding for one-time projects or to provide temporary staff capacity funded from previous annual operations.

Grants: Includes funds received from Provincial Community Works Fund from year-to-year. These funds are transferred to a capital reserve and held for future use, primarily road reconstruction.

EXPENSES:

Operating Reserves: Funds are transferred to operating reserves to set aside funds for one-time future costs and for unanticipated expenses.

Interest Transferred to Reserves: Some investment income is transferred to reserves each year. This is trending up as investment returns have increased, compared to previous years.

Capital Reserves: Funds are transferred to Capital Reserves to fund future asset improvement infrastructure replacement costs. This is discussed in the Asset Improvement section of the Financial Plan.

Community Amenity Reserves: Involves the transfer of funds collected through the development approval process.



FINANCIAL PLAN SUMMARY

The Fiscal Services budget is Projected to decrease by \$4,096,000, or 24% over 2023 amounts:

Fiscal Services – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Investment Income	\$868,476	\$3,312,733	\$7,853,000	\$1,450,000	\$4,500,000	\$3,050,000	210%	1
Other Revenue	1,054,401	759,688	701,600	691,200	713,200	22,000	3%	
Community Amenity Charges	3,600,000	-	1,500,000	2,000,000	770,000	(1,230,000)	-62%	2
Recovery of Costs	2,058,879	2,173,533	2,468,800	2,454,400	2,509,500	55,100	2%	
Transfers from Operating Reserves	88,000	-	247,500	247,500	552,000	304,500	123%	3
Transferred from Other Funds	229,600	338,864	294,400	294,400	325,700	31,300	11%	4
Grants	262,022	272,377	5,989,100	5,989,000	278,100	(5,710,900)	-95%	5
Covid-19 Safe Start Reserve	(69,579)	-	-	-	-	-	0%	
Total Revenue	\$8,091,799	\$6,857,195	\$19,054,400	\$13,126,500	\$9,648,500	\$(3,478,000)	-26%	
Operating Expenses								
Contingency and Other Expenses	\$26,491	\$874,052	\$1,771,200	\$1,897,900	\$3,330,900	\$1,433,000	76%	6
Interest Transferred to Reserves	127,386	414,377	1,800,000	500,000	900,000	400,000	80%	7
Transfer to Operating Reserves	728,486	1,266,700	178,300	178,300	200,100	21,800	12%	7
Transfer to Capital Reserves	7,678,323	8,889,698	12,852,500	12,846,200	8,125,400	(4,720,800)	-37%	8
Transfers to Community Amenity Reserve	3,752,067	445,638	1,500,000	2,000,000	770,000	(1,230,000)	-62%	2
Total Operating Expenses	\$12,312,753	\$11,890,465	\$18,102,000	\$17,422,400	\$13,326,400	\$(4,096,000)	-24%	
Net Property Taxes Required	\$4,220,954	\$5,033,270	\$(952,400)	\$4,295,900	\$3,677,900	\$(618,000)	-14%	

1. Increased investment income due to increased interest rates.
2. No major new developments are expected in 2024, therefore Community Amenity Charges revenue has been reduced to match what is expected for 2024.
3. Increased Transfers from Operating Reserves related to anticipated labour increases.
4. Increased Transfers from Other Funds related for Solid Waste Vehicles (transferred below in Transfer to Capital Reserves).
5. Growing Communities fund grant received in 2023, not expected in 2024.
6. Increase primarily related to expected labour related increases.
7. Increased Interest Transferred to Reserves due to increased investment income (note 1).
8. High amount in 2023 was related to the Growing Communities Fund grant (note 5) not expected to repeat in 2024.

Fiscal Services – Transfers to Capital Reserves	2023	2024
Equipment Replacement	\$786,300	\$928,700
General Infrastructure	\$2,695,300	\$2,857,500
Road Infrastructure	\$891,800	\$1,000,000
Infrastructure Replacement	\$395,600	\$475,600
Growing Communities Fund Provincial Grant	\$5,711,000	\$0
Secondary Suite	\$395,000	\$405,000
Capital Works and Machinery	\$1,573,200	\$2,020,500
Community Works Fund	\$126,000	\$126,000
Climate Action Revenue Incentive	\$152,000	\$152,100
Technology Replacement	\$110,000	\$150,000
Other	\$10,000	\$10,000
	\$12,846,200	\$8,125,400





INFORMATION TECHNOLOGY

White Rock's Information Technology Department ensures the networks, computers, and systems that support the City are secure and effective. They are responsible for the management, oversight, coordination, and planning of core:

- Technology
- Data
- Websites
- Geographic information systems

The department oversees the technology infrastructure of over 16 facilities/ sites, including a City-owned parkade, and essential water utility infrastructure, including pump stations and a treatment plant. It also provides IT support services to the RCMP detachment.

This department consists of two sections: Information Technology and Geographical Information Systems (GIS), and has a total of seven positions:

- Chief Information Officer
- Network administrator
- Business applications analyst
- GIS analyst
- GIS specialist
- Two technical support specialists



A wide variety of Corporate Network and SCADA (Supervisory Control and Data Acquisition) water utility network assets are managed and maintained, with complementary technology to deliver high quality computing services and support the communication needs of a growing organization.

Additionally, a Geographic Information System with nearly 300 data sets is maintained with application development and end user support provided.

Services are provided in five areas:

1. **BUSINESS DEVELOPMENT** – Business process and operations efficiencies are used to enable rapid response and technology changes in a fiscally responsible manner.
2. **INFRASTRUCTURE** – Modern infrastructure architectures and network services are deployed across the City to ensure high-performance resiliency and reliability.
3. **DIGITAL ENGAGEMENT SERVICES** – Adaptive technology is provided to meet the online engagement needs of the community and organization.
4. **CYBERSECURITY** – Key City infrastructure architecture is continuously monitored to detect, assess, and protect against internal and external threats.
5. **ENTERPRISE APPLICATIONS** – Configuration and integration support for enterprise applications such as Tempest, Perfect Mind, iCity, SCADA, and ArcGIS.



KEY INDICATORS

Technology touches virtually every aspect of the City's operations, and continues to rapidly grow in use, complexity, and importance. Demand for technology investments continue to out-pace available funding levels. The need to replace legacy technologies, secure critical Information Technology (IT) infrastructure and modernize our services has never been greater.

Key indicators show the breadth of technology supported, and the level of service provided via the helpdesk:

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
City Staff Supported	Employees supported (FTE)	172	170	176	180	183	188
Helpdesk	Helpdesk requests	1,312	1,444	1,600	1,550	1,600	1,650
Software	Business applications/platforms	32	37	39	41	45	45
Hardware	Servers supported	40	45	49	51	51	52
	Computers/laptops/tablets supported	185	192	200	205	208	215
	Printers supported	20	22	22	23	23	23
	Mobile devices supported	178	200	200	200	202	203
	Landline phones supported	148	156	160	160	203	204
	Fibre optics cable supported	16 km	16 km	16 km	16 km	17 km	17 km
	CCTV cameras supported	48	48	48	52	52	55
	Wi-Fi access points	13	14	14	21	23	31
Data Storage Capacity	x Terabytes	8	9	10	11	12	14
Email	Mailboxes supported	160	166	175	180	183	200
GIS	Datasets supported	285	290	300	300	300	315
Network Uptime	Service availability	99.99%	99.99%	99.99%	99.99%	99.99%	99.99%
City Website Uptime	Service availability	99.80%	99.99%	99.99%	99.99%	99.99%	99.99%
Cyber Attacks	Number of successful attacks	0	0	0	0	0	0
Telephony Outages	Service availability	0	0	0	0	1	0

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Upgraded core telephone equipment
- Replaced pier camera with a modern full color version
- Built in-house GIS external portal (WROMS)
- Deployed WiFi infrastructure on the East Beach
- Migrated Engineering and Public Works data files to SharePoint (cloud)
- Completed deployment of an Work Incident Reporting platform
- Implemented cloud based centralized budgeting portal – Budget Central
- Implemented online portal for Council pictures and an FOI request form
- Developed and implemented online map-based capital projects portal, a tree covenant field maps apps
- Developed and implemented business license online map
- Replaced digital board by the Arena

PLANS FOR 2024

To better prioritize corporate projects with a technology component, a Business Transformation Steering Committee has been established. The list below comprises the top corporate initiatives. Routine IT driven projects are also ongoing.

- Implement cloud-based data backup storage solution
- Develop and implement map-based Development Application portal
- Migrate Parks, HR, and Finance data files to SharePoint (cloud)
- Develop and implement AI based chatbot for Planning related inquiries
- Continue to build online ePermit applications to expand our portfolio of online services
- Outfit all City buildings with indoor air pollution sensors
- Identify and implement a corporate records storage and management platform
- Assist with procurement and implementation of Financial system upgrade
- Procure and implement an eSignature (digital) platform

LOOKING AHEAD TO 2025–2028

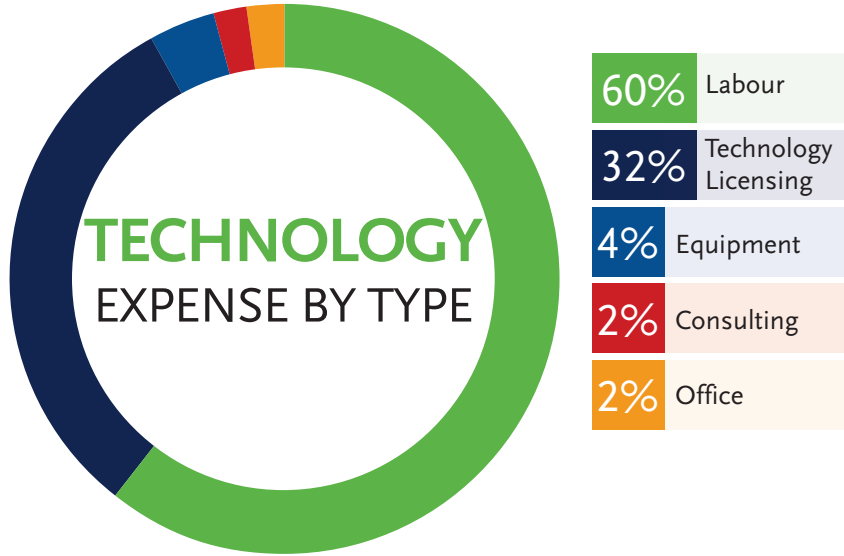
- Continue to build online ePermit applications
- Identify ways and opportunities to leverage generative AI technology to augment existing services and processes
- The rapid advent of transformative AI powered technologies requires a paradigm shift in how we think about training and development. Tech literacy is now core to every role, requiring learning to be continuous and built at the level of individual skills that are deployed at the point of need
- Aim to complete the migration of all corporate files to the Microsoft cloud platform by 2025
- Continue to improve metrics transparency by building online visual dashboards

Asset Improvement Program

The Five-Year Financial Plan includes needed funding to update and maintain current hardware, software, and applications requirements related to the City's technology and communications systems. A variety of corporate initiatives are identified including replacing the City's financial system and implementing document management and eCommerce systems. Further details are provided in the Asset Improvement Program section of this document.

FINANCIAL PLAN SUMMARY

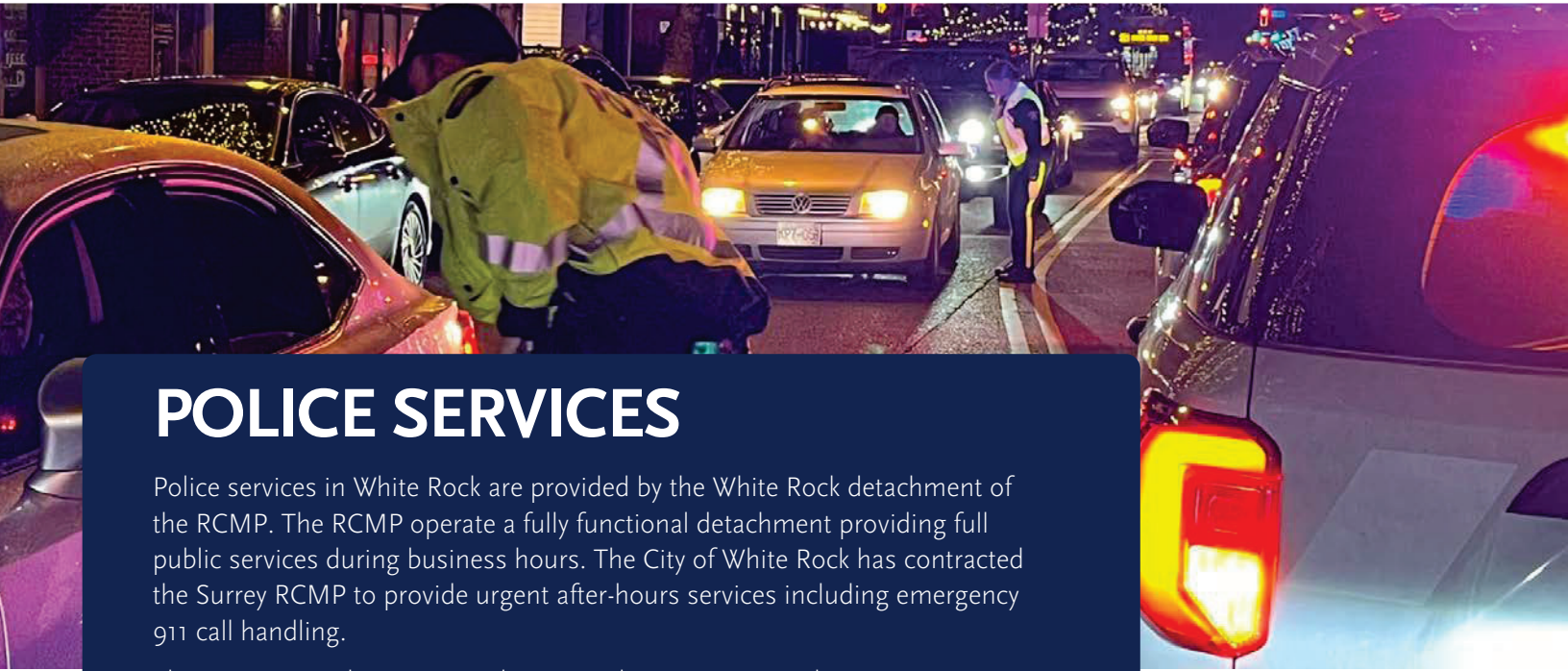
The Information Technology budget is projected to increase by \$87,800, or 7% from increased software support costs as the industry continues to shift toward a subscription-based system.



Information Technology – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Other Revenues	\$31,680	\$27,013	\$27,300	\$30,700	\$27,400	\$(3,300)	-11%	1
Transfer from Reserves	5,300	24,400	13,300	13,300	-	(13,300)	-100%	2
Total Revenue	\$36,980	\$51,413	\$40,600	\$44,000	\$27,400	\$(16,600)	-38%	
Operating Expenses								
Administration	\$718,554	\$831,704	\$879,300	\$894,300	\$893,100	\$(1,200)	0%	
Technology Software Support	290,334	355,576	409,000	415,800	456,700	40,900	10%	3
Technology Hardware Support	33,086	36,491	47,800	44,200	61,400	17,200	39%	4
Telecommunications	28,420	29,128	38,500	28,000	29,200	1,200	4%	
Total Operating Expenses	\$1,070,394	\$1,252,899	\$1,374,600	\$1,382,300	\$1,440,400	\$58,100	4%	
Net Property Taxes Required	\$1,033,414	\$1,201,486	\$1,334,000	\$1,338,300	\$1,413,000	\$74,700	6%	

1. Decrease in Other Revenues related to contract with Rogers for the use of the City's underground fiber and conduit network.
2. Decrease in Transfer from Reserves for the refresh of the City's website as the project is complete.
3. Increase due to higher software licensing costs.
4. Increase due to increased hardware support costs.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



POLICE SERVICES

Police services in White Rock are provided by the White Rock detachment of the RCMP. The RCMP operate a fully functional detachment providing full public services during business hours. The City of White Rock has contracted the Surrey RCMP to provide urgent after-hours services including emergency 911 call handling.

The RCMP Detachment is run by a Detachment Commander, Operations NCO, and Support Services Manager. The Detachment has a deployment of 26 Regular Members who are supported by 10 permanent full-time and one permanent part-time Municipal staff, supplemented by a casual on-call workforce of 10 additional employees.

Frontline Policing

Frontline policing is divided into four watches, each with a Corporal and four Constables, providing 24-hour coverage. The frontline officers respond to approximately 7,000 calls for service a year investigating complaints, conducting road safety enforcement, and carrying out proactive foot, bike, and vehicle patrols.

General Investigative Section

This unit consists of a Corporal and two Constables who take a leading role in the conduct of serious or complex investigations in White Rock. They have advanced training and skills in judicial authorizations, interviewing, and investigation techniques.

Community Response Constable

This position has a broad mandate including project-based investigations, responding to calls from individuals, monitoring prolific offenders and individuals on court orders, school liaison, youth-based initiatives, road safety enforcement, and community engagement.

Community Policing

Community Policing services provides crime prevention programs such as Speed Watch, Block Watch, Fraud Awareness, and Lock Out Auto Crime. These volunteer initiatives are led by a Community Policing Coordinator who has an active group of 30 Community Policing volunteers who help to deliver and promote these programs.

RCMP Support Services

The RCMP Support Services Staff provide operational policing support to services such as Crime Prevention, Victim Services, Police Information Checks, Civil Fingerprinting, and various crime reporting. They specialize in the areas of Administration, Community Policing/Crime Prevention, Quality Assurance, and Victim Services.

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Streamlined police vehicle repair processes by improving communication channels thus decreasing the vehicles “out of service” duration
- Beach and mountain bike patrols continue to enhance community safety initiatives
- Filled the last detachment vacancy thus improving productivity
- Hired additional transcriptionists to manage the increase in transcription requests from Crown Counsel
- Purchased the detachment’s first hybrid police vehicle
- Consulted and worked closely with E Division to upgrade existing police radio equipment
- Building fire egress upgrades completed and Emergency Fire Plan updated
- Added ALPR (Automated Licence Plate Reader) system to an additional police vehicle
- Consulted and contracted an external translation service company to provide police services in language of choice to customers at the front counter

PLANS FOR 2024

- Continue to draft and implement improved training programs for city staff and police officers
- Hire one Records Clerk on contract to assist with records keeping projects
- Implement E-ticketing systems to all police cars and complete internal training and process plans
- Work with White Rock’s Planning Department to complete building exterior upgrades
- Finalize standard operating procedures for consistent file naming conventions to support electronic disclosure reporting to be compliant with Crown Counsel MOU
- Continue to update and upgrade internal Sharepoint site
- Review property destruction methods to explore cost recovery options for the City

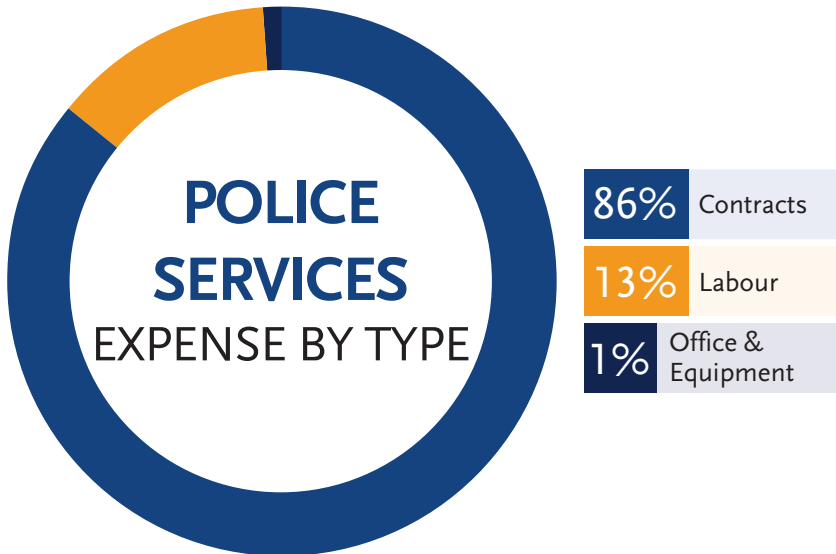
LOOKING AHEAD TO 2025-2028

- Prepare for the deployment of body-worn cameras and its disclosure processes
- Prepare for various police equipment upgrades that are anticipated to take effect in the next three to five years
- Review property destruction methods
- Explore grant applications through Proceeds of Crime to obtain a new vehicle to be assigned to the Victim Services program to enable caseworkers to attend scenes

FINANCIAL PLAN SUMMARY

The Police Service budget is Projected to increase by \$546,200, or 7.5% in 2024. The most significant financial pressure to manage is the RCMP contract which is 86% of the Financial Plan expense.

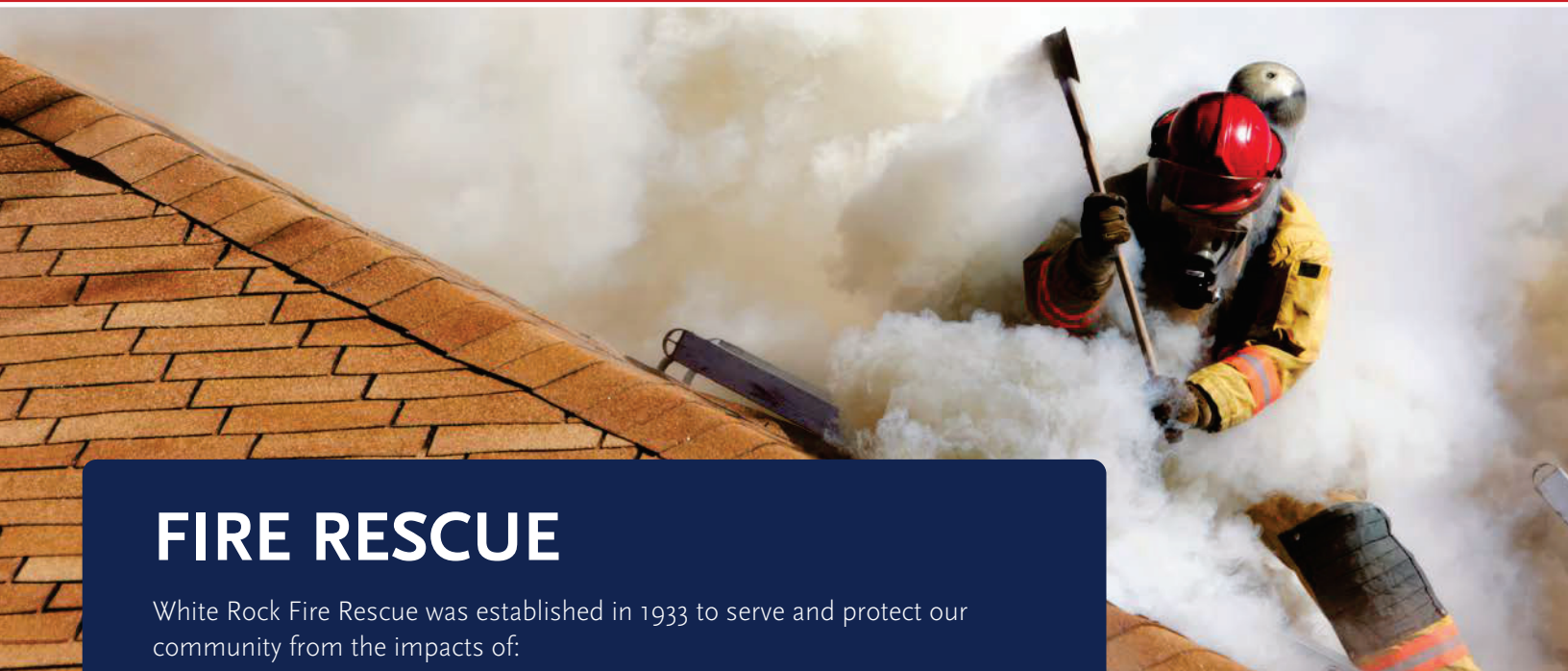
Integrated Program Support costs for Emergency Response Team, Forensic Identification Section, Police Dog Services, Collision and Reconstruction Services, and the Real Time Intelligence Center have increased and are expected to continue to rise.



Police Services – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Sale of Services and Cost Recoveries	\$36,879	\$40,348	\$51,000	\$37,100	\$48,300	\$11,200	30%	1
Grants	292,639	259,662	261,700	282,200	267,800	(14,400)	-5%	
Total Revenue	\$329,518	\$300,010	\$312,700	\$319,300	\$316,100	\$(3,200)	-1.0%	
Operating Expenses								
RCMP Contract	\$4,984,269	\$5,599,191	\$5,910,000	\$5,910,000	\$6,422,300	\$512,300	9%	2
Civilian Support	592,094	605,727	624,100	791,900	797,200	5,300	1%	
Community Policing	60,389	54,452	56,600	114,200	137,500	23,300	20.4%	3
Victims Assistance	86,888	98,323	95,700	89,900	86,100	(3,800)	-4%	
Dispatch	333,923	342,930	343,300	351,400	360,100	8,700	2.5%	
Administration	60,324	44,789	25,900	21,900	22,300	400	2%	
Total Operating Expenses	\$6,117,887	\$6,745,412	\$7,055,600	\$7,279,300	\$7,825,500	\$546,200	7.5%	
Net Property Taxes Required	\$5,788,369	\$6,445,402	\$6,742,900	\$6,960,000	\$7,509,400	\$549,400	7.9%	

1. Expected increase in revenue from Sale of Services and Cost Recoveries.
2. Increase related to RCMP contract.
3. Increase related to Community Policing program.

Note: This Financial Plan does not include any contingencies for wage and benefit increases of civilian support staff, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



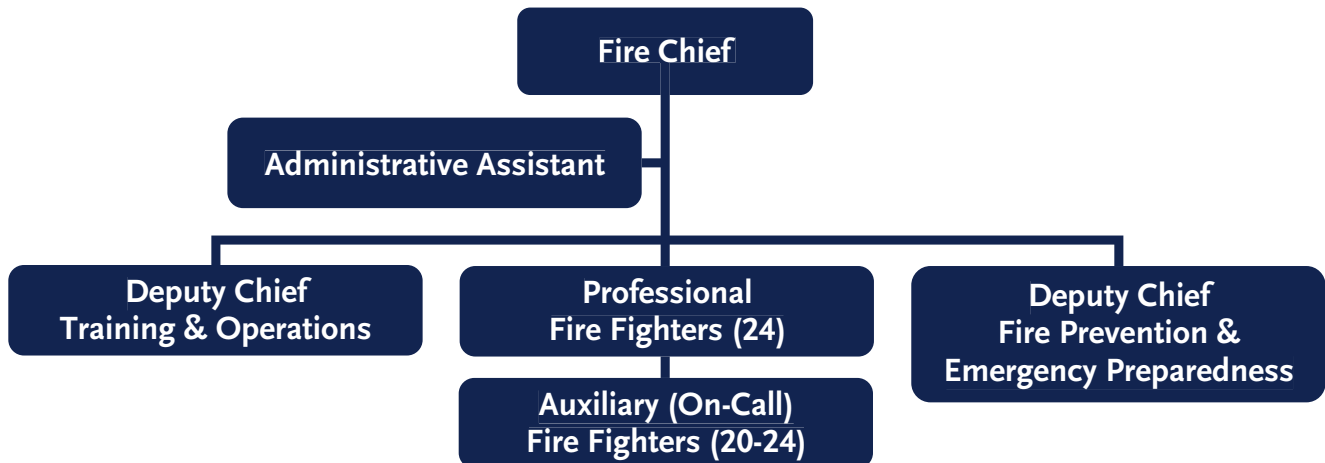
FIRE RESCUE

White Rock Fire Rescue was established in 1933 to serve and protect our community from the impacts of:

- Fires
- Illness
- Accidents
- Natural or human-caused hazards

This is accomplished through public education, preparedness, prevention, and emergency response with an emphasis on safety, quality of service, efficiency, and effectiveness.

The Department consists of a Fire Chief who is also the Emergency Program Coordinator, a Deputy Chief for Training and Operations, a Deputy Chief for Fire Prevention and Emergency Preparedness, an Administrative Assistant, 24 Professional Career Firefighters and 20 to 24 Auxiliary Paid-Per-Call Firefighters. The department is staffed 24 hours, seven days a week with four rotating four to five person fire suppression crews, supplemented by auxiliary firefighters as needed.



The department responds to a wide variety of emergency incidents and provides service in seven key areas:

1. **FIRE SUPPRESSION** response to incidents involving or potentially involving fire.
2. **RESCUE AND SAFETY** response to a wide range of incidents such as confined space rescue, structural collapse, low to steep rope rescue, hazardous materials incidents, environmental emergencies, electrical problems, weather events, natural gas leaks, public assists, and general complaints.
3. A proactive **FIRE PREVENTION** program minimizes the occurrence and potential consequences of fires. Regular inspections are carried out enforcing BC Building Code and BC Fire Code in all assembly, commercial, institutional, and multi-residential buildings. All new building or renovation plans and development proposals are reviewed. Business license and pre-occupancy inspections are made when required, and fire investigations of all fires resulting in over \$500 damage or loss are conducted.
4. White Rock Firefighters are trained as Emergency Medical Responders for **MEDICAL CALL** medical emergencies. This service is a part of the pre-hospital medical care system in the Province of British Columbia. Over 50% of White Rock Fire Rescue calls for service are medically related.
5. The department conducts fire safety and emergency preparedness training and offers a variety of other **PUBLIC EDUCATION** programs.
6. **MOTOR VEHICLE INCIDENTS (MVI)** response. The department is equipped with rescue equipment that can be used for auto extrication and may provide fire suppression, medical assistance, fuel leak control, environmental protection and scene security for the safety of other emergency responders.
7. The department is responsible for administering and maintaining the City's **EMERGENCY RESPONSE** and **RECOVERY PLAN** including activating the Emergency Operations Center when necessary. The plan guides the operations, organization, responsibilities, and coordination necessary to provide for effective response to and recovery from major emergencies or disasters in the City.



KEY INDICATORS

In 2022, White Rock Fire Rescue teams responded to 1,885 incidents - an increase of 11% from 2021. It is expected that these teams will respond to approximately 1,888 incidents in 2023 and 2,035 incidents in 2024. The inspection program and all fire prevention and emergency preparedness educational sessions returned to normal in 2022. The three-year average call volume has increased by 16%.

Key Measures and Statistics						
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Staff Complement	22	22	23	24	24	24
Auxiliaries (Paid per call) Firefighters	23	23	23	20	24	24
Proportion of fire suppression incidents responded to within NFPA 1710 standard of 90% within 5 minutes	73%	74%	74%	74%	74%	74%
Average Response Time	4	4	4	4	4	4
Fire Prevention Inspections	747	296	229	407	703	750
Plan Reviews	18	4	8	45	45	48
Education Sessions	19	-	-	19	20	21
Department Personnel Training Hours	887	629	927	699	900	925
Response to Requests for Assistance – Medical	942	474	939	1,252	1,109	1,210
Response to Requests for Assistance – Fire Alarms	145	188	216	277	257	269
Response to Requests for Assistance – MVI	67	49	60	48	48	50
Response to Requests for Assistance – Public Assistance	419	260	287	147	285	299
Response to Requests for Assistance – Structure	29	23	24	25	31	33
Response to Requests for Assistance – Burning Complaints	88	91	88	33	47	49
Brush Fire	5	4	7	3	6	7
CO ALARMS	10	9	6	13	10	12
Electrical STV/FURN/Dryer Fire	9	7	3	8	7	8
Explosion	-	1	5	-	2	2
Gas/Diesel Spill	6	2	3	4	3	4
Hazmat	2	1	4	2	9	6
Hydro Pole Fire	1	9	4	4	2	4
Investigation	34	9	1	1	10	10
Miscellaneous Fire	13	10	17	10	17	18
Nat Gas Leak/Smell	16	15	12	13	16	18
Post Fire Inspection	-	1	1	1	2	2
Rescue Other	-	-	-	4	2	3
Rescue Water	1	-	1	-	2	2
Road Flush	1	2	2	-	2	2
Vehicle Fire	1	4	4	2	1	2
Wires Down	31	24	17	38	20	25
Total	3,540	2,162	2,916	3,104	3,609	2,035

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the upgrade of service delivery to pre-hospital medical care. All White Rock First Responder Instructors have transitioned to Emergency Medical Responder status. Our in-house instructor group provided the necessary training to transition all career firefighters to the nationally recognized Emergency Medical Responder license
- Recruited and trained one professional firefighter and eight auxiliary firefighters
- Engaged with International Association of Fire Fighters Union to further develop Mental Health and Wellness programming specific to First Responders
- Completed Live Fire Ground training for all staff
- Implemented wireless technologies and new software to improve service delivery and create efficiencies
- Installed live computer Automated Dispatch terminals (CAD) in all frontline fire apparatus
- Negotiated a new Mutual/Automatic Aid Agreement with Surrey Fire Rescue Services that provides improved service delivery to residents and a safer environment for firefighters
- Completed joint operational training with Surrey Fire Service
- Collaborated with Recreation and Culture and Communications to update our Extreme Heat Emergency Response Plan that includes an educational component and a communications plan, and provides for the operation of both Cooling and Misting stations

PLANS FOR 2024

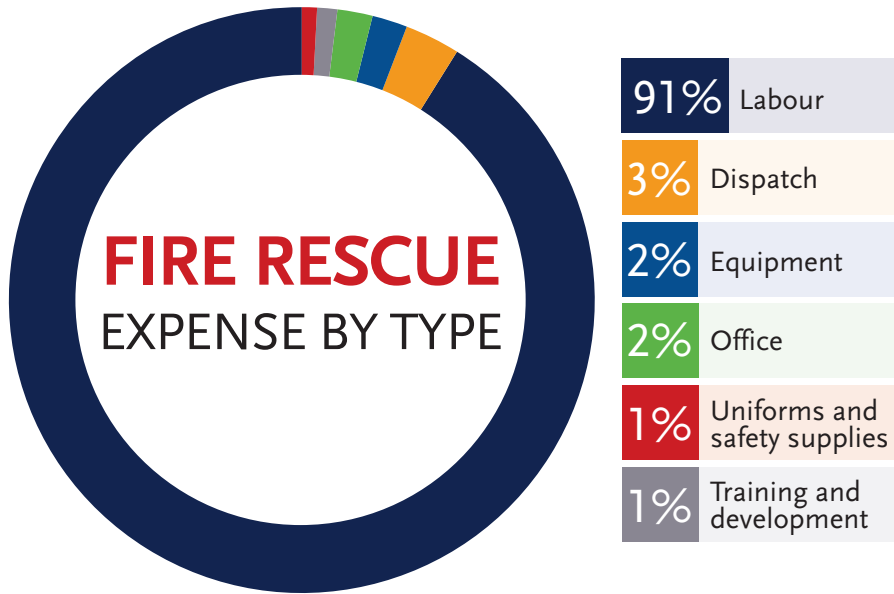
- Recruitment and training of 10 – 12 auxiliary firefighters
- Continue to further develop Mental Health and Wellness programming specific to First Responders
- Continue to build out online training platform for Career and Auxiliary firefighters
- Conduct Emergency Management Overview Training for Senior Leadership team and Operating Leadership team
- Continue implementing use of wireless technologies and new software to improve service and create efficiencies
- Participate in Joint Training initiatives with Surrey Fire Dept

LOOKING AHEAD TO 2025–2028

- Develop a White Rock Fire Rescue Master Plan
- Complete a comprehensive Hazard Risk Vulnerability Assessment for the City
- Conduct Emergency Operations Center Training for relevant City Staff
- Engage with consultant to conduct an Emergency Operations Center functional exercise
- Transition the City's Emergency Operations Center from the Fire Hall to White Rock Community Centre
- Implement Fire Prevention home inspection program

FINANCIAL PLAN SUMMARY

The Fire Rescue budget is Projected to increase by \$363,400, or 7.8% in 2024. Note that the cost of collective agreement settlements is budgeted as a corporate contingency in the Financial Services Financial Plan.



Fire Rescue – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Cost Recoveries	\$168,393	\$151,735	\$149,900	\$25,000	\$25,500	\$500	2.0%	
Contributions	102,224	35,315	60,000	60,000	31,000	(29,000)	-48.3%	1
Grants and Other	28,306	2,287	3,000	3,000	3,100	100	3.3%	
Transfer from Reserve	20,000	11,000	35,200	35,200	75,000	39,800	113.1%	2
Total Revenue	\$318,923	\$200,337	\$248,100	\$123,200	\$134,600	\$11,400	9.3%	
Operating Expenses								
Fire Administration	\$723,855	\$724,522	\$744,600	\$699,000	\$739,700	\$40,700	5.8%	
Fire Operations	3,471,228	3,599,215	3,772,700	3,586,700	3,927,900	341,200	9.5%	3
Dispatch	136,706	143,837	155,800	156,100	159,600	3,500	2.2%	
Equipment	162,390	97,720	125,600	126,200	102,000	(24,200)	-19.2%	4
Auxiliary Program	69,148	91,708	91,800	91,800	93,600	1,800	2.0%	
Emergency Program	34,168	9,704	16,500	16,200	16,600	400	2.5%	
Transfer to Reserve	46,800	-	24,300	-	-	-	0.0%	
Total Operating Expenses	\$4,644,295	\$4,666,706	\$4,931,300	\$4,676,000	\$5,039,400	\$363,400	7.8%	
Net Property Taxes Required	\$4,325,372	\$4,466,369	\$4,683,200	\$4,552,800	\$4,904,800	\$352,000	7.7%	

1. 2023 Contributions budget included funds received from developers for equipment, which is not available again in 2024.
2. Increased Transfer from Reserve for development of Fire Rescue Master plan.
3. Increase in Fire Operations for development of Fire Rescue Master plan and 2021 Collective Agreement increases.
4. Decrease in 2024 Equipment related to developer funds not available in 2024 (see note 1 above).

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



PLANNING AND DEVELOPMENT

The White Rock Planning and Development Services Department is responsible for managing the growth and development of the City, while maintaining the quality of life enjoyed by White Rock residents.

Department staff provide customer service to residents, businesses, realtors, developers, agencies, and other levels of government. This includes responding to general inquiries regarding land use and zoning controls and building and development processes, as well as other requests for information. The department processes development and building permit applications, working for compliance with City and Provincial regulatory requirements. The Planning and Development Services team also provides licensing support and bylaw and parking enforcement for the City.

PLANNING

The Planning Division is responsible for the implementation of the Official Community Plan (the “OCP”), for the careful and sustainable redevelopment of the City, and for responding to updates in Provincial Legislation. It provides advice to Council on growth management, development review, and policy and procedure development. Additionally, the planning team services the public, processes development applications, and advances regional planning initiatives on behalf of the City. Staff within the planning team support the City’s Advisory Design Panel in its review of development permit applications and the Board of Variance in its review of applications for zoning relief. The Planning Division also administers sign permits, municipal addressing, and other complementary services, and provides staff liaison and support to the City’s Housing Advisory Committee.

BUILDING

The Building Division performs permit reviews and approvals, including review of “alternative solutions” that meet BC Building Code requirements. The City’s Building Officials conduct regular inspections of new construction and renovation work ensuring all projects conform to applicable zoning regulations, development permit conditions, registered covenants, and the BC Building Code, as well as Business License review and inspections. The Division clerical staff also processes applications for tree permits in accordance with the City’s Tree Protection Bylaw, supporting the enforcement of tree-related violations with the Bylaw Division.

BYLAW ENFORCEMENT AND ANIMAL CONTROL

The Bylaw Division provides education and oversees enforcement of a wide variety of the City's bylaws to help uphold community standards and expectations. The work of the City's Bylaw Officers also involves inspections of secondary suites, ticketing for offenses against the City's Tree Protection Bylaw, assisting in finding lost dogs, and carrying out patrols along the White Rock Pier and Promenade. Additionally, this service includes monitoring construction activity to ensure such work minimizes the impact to residents and businesses.

BUSINESS LICENCE

The Business License Service oversees applications for commercial businesses and manages those for B&B's, short-term rentals, and Trades Licenses for construction-related companies (including landscaping and tree services). Sidewalk Use Agreements and Dog Licenses are also managed, as is the provision of clerical support for the City's Bylaw Enforcement Team.

TREE PERMITS

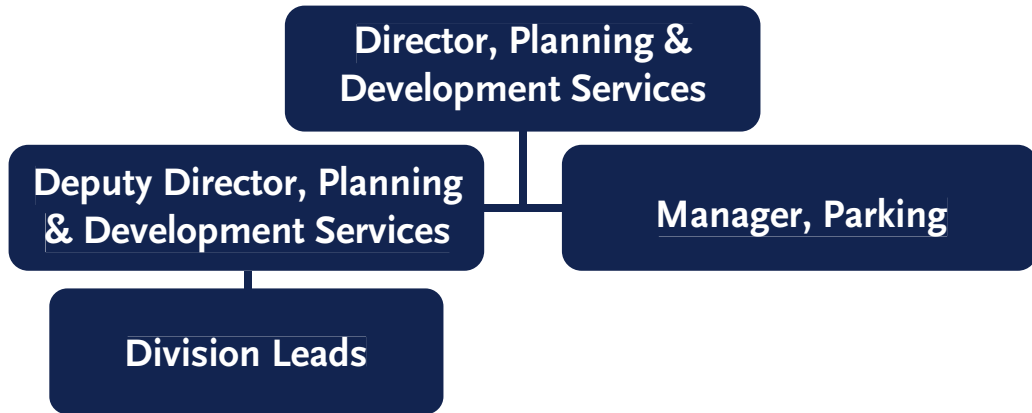
This service includes not only the processing of permits but also the response to enquiries regarding private trees. The City's Tree Preservation Official regularly provides customer service to residents with concerns relating to tree retention, and requests for tree removal, while acting as a liaison when considering activities that could potentially impact a City tree.

PARKING

The Parking Division manages most aspects of parking on behalf of the City, ensuring residents and visitors have access to parking. Parking is provided with a focus on customer service, helpful technology, and cost-effective revenue generation.



The department is comprised of 26 employees and led by an exempt team consisting of the Director of Planning and Development Services, Deputy Director of Planning and Development Services, Manager of Parking, and Planning Division Lead.



KEY INDICATORS

2023 HIGHLIGHTS OR ACCOMPLISHMENTS

- Reduced the City's building permit application review backlog to acceptable timeframes by utilizing the services of a qualified consulting firm and casual Building Official staff
- Successfully operated the City's emergency daytime warming centre for the 2022/23 winter season, with 2,860 visits over the five-month operational period
- Advanced multiple development application files to third reading, helping to create an increase in the local housing supply
- Submitted an application to the Housing Accelerator Fund grant program, which if successful could yield over \$2.9M in funds for additional housing in the City
- Re-introduced the draft Parking Strategy for Council consideration
- Reviewed the City's Advisory Design Panel Terms of Reference to help with application streamlining
- Introduce Bylaw enforcement policy to improve transparency and accountability for the City and the community
- Introduce DocuPro online applications for plumbing, and sprinkler permits (acting as an extension and redesign of the current online application process for business and dog licenses)
- Developed internal development application management system (Prospero), with a public-facing map viewer (ESRI) for real-time indication of City planning proposals and building activity

PLANS FOR 2024

- Implementation of actions resulting from the parking strategy review
- Adopt Affordable Housing Framework and Strategy and implementation of "immediate" actions
- Implement Adjudication Bylaw and related framework for enforcement
- Adopt new Planning Procedures Bylaw
- Present Key Issue amendments to Zoning Bylaw No. 2,000
- Expand DocuPro online applications beyond plumbing and sprinkler permits, to include demolition, tree, road, and right of way permits and eventually building permits
- Continue to integrate internal development application management system (Prospero), with public-facing map viewer (ESRI) for real-time indication of City planning proposals and building activity
- Explore Kennel Contract to support Animal Control
- Advance the North Bluff Study Area review

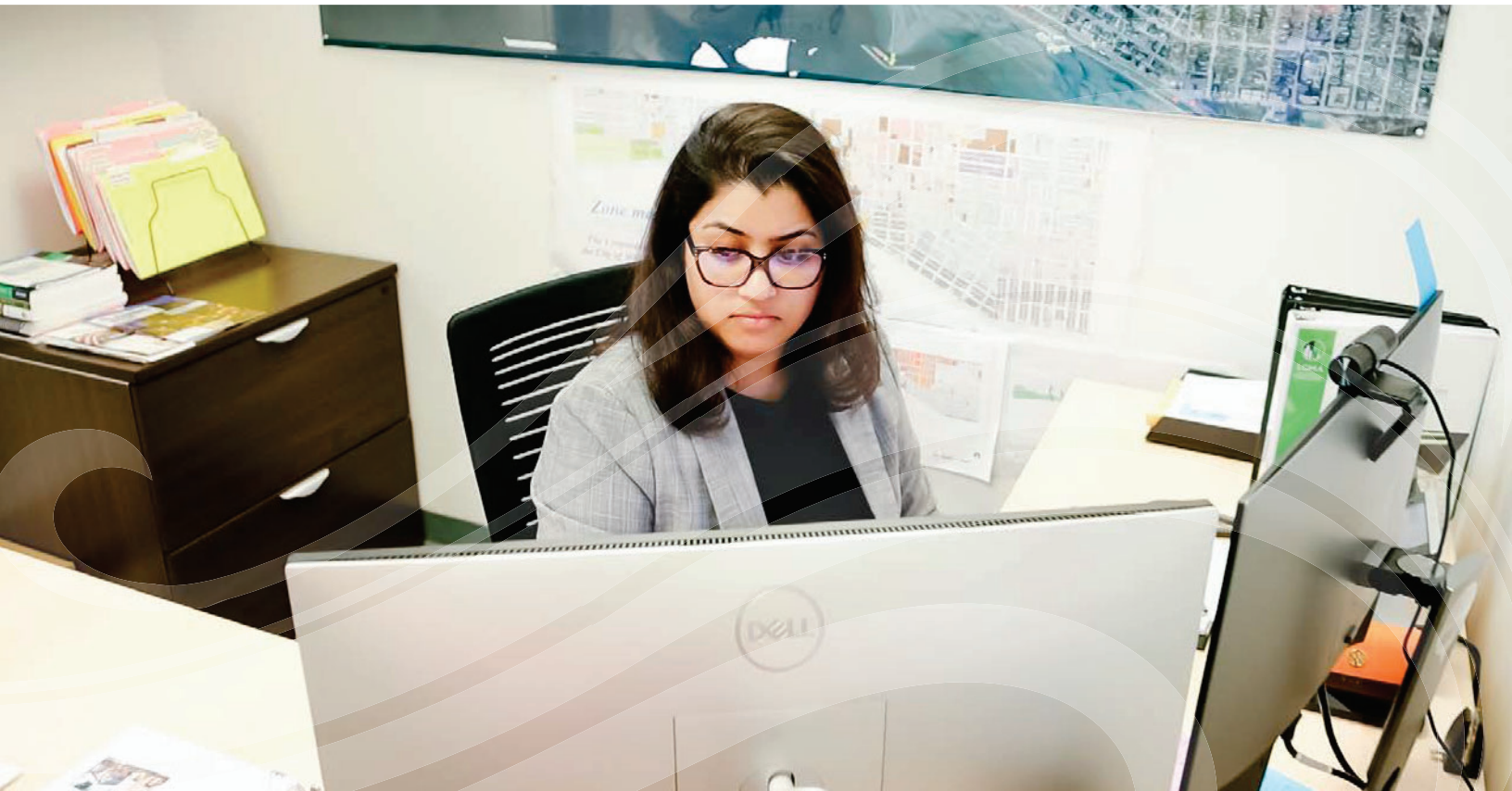
LOOKING AHEAD TO 2025 – 2028

- Increase and improve public parking access to support environmental sustainability efforts
- Continue to create customer service efficiencies (e.g., streamline application processes which include multiple departments)
- Transition to paperless (online) building permit applications

FINANCIAL PLAN SUMMARY

The Planning and Development department's budget is projected to decrease by \$404,900 or 6% over 2023. Further details can be found in the individual division Financial Plans.

Operating revenues are reducing for planning and building but parking is rebounding and parking rates are increasing.



Planning and Development – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
BIA Levy	\$318,952	\$374,905	\$356,400	\$357,000	\$364,000	\$7,000	2%
Planning fees	141,303	192,748	89,000	82,800	82,800	-	0%
Building Permit Fees	2,708,831	1,800,423	1,417,000	2,906,000	1,587,000	(1,319,000)	-45%
Business Licence and Sidewalk fees	503,300	551,892	573,500	558,800	569,400	10,600	2%
Enforcement Fines	30,683	27,263	44,800	29,000	34,000	5,000	17%
Parking fees	2,829,431	3,577,606	4,304,800	4,224,400	4,367,800	143,400	3%
Grants and Other	66,600	82,095	300,400	284,300	52,600	(231,700)	-81%
Transfers from reserves	937,379	157,300	350,400	350,400	251,000	(99,400)	-28%
Total Revenue	\$7,536,479	\$6,764,232	\$7,436,300	\$8,792,700	\$7,308,600	\$(1,484,100)	-17%
Operating Expenses							
Planning Administration	\$299,662	\$358,791	\$648,700	\$656,400	\$943,100	\$286,700	44%
Economic Development	491,370	488,466	376,500	376,500	383,800	7,300	2%
Planning Services	398,283	306,693	359,900	469,000	551,600	82,600	18%
Building Inspections	737,344	834,128	1,048,200	1,372,400	1,255,100	(117,300)	-9%
Bylaw Enforcement	310,631	308,933	368,100	370,800	381,700	10,900	3%
Parking	1,559,155	1,503,749	1,548,800	1,638,200	1,770,100	131,900	8%
Transfers to Reserves	1,446,700	538,500	89,000	1,559,000	752,000	(807,000)	-52%
Total Operating Expenses	\$5,243,145	\$4,339,260	\$4,439,200	\$6,442,300	\$6,037,400	\$(404,900)	-6%
Net Contribution	\$2,293,334	\$2,424,972	\$2,997,100	\$2,350,400	\$1,271,200	\$(1,079,200)	-46%

See individual division Financial Plans for variance explanations.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

PLANNING ADMINISTRATION

This includes all leadership, administration, customer service, and support services of the Department, and supports related Regional and Provincial initiatives.

Planning Administration – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Business and Sidewalk Licence Fees	\$503,300	\$551,892	\$-	\$-	\$-	\$-	0%
Grants and Other	14,382	19,793	255,700	247,700	15,000	(232,700)	-94%
Transfer from Reserves	-	-	14,400	14,400	-	(14,400)	-100%
Total Revenue	\$517,682	\$571,685	\$270,100	\$262,100	\$15,000	\$(247,100)	-94%
Operating Expenses							
Administration	\$234,947	\$230,979	\$296,100	\$301,700	\$476,700	\$175,000	58%
Bank Charges	2,096	3,370	3,400	3,000	3,400	400	13%
Programs	-	199	328,300	330,100	439,200	109,100	33%
Office	62,619	124,243	20,900	21,600	23,800	2,200	10%
Total Operating Expenses	\$299,662	\$358,791	\$648,700	\$656,400	\$943,100	\$286,700	44%
Net Contribution / Net Property Taxes Required	\$218,020	\$212,894	\$(378,600)	\$(394,300)	\$(928,100)	\$(533,800)	135%

The net budget contribution is expected to decrease by \$533,800.

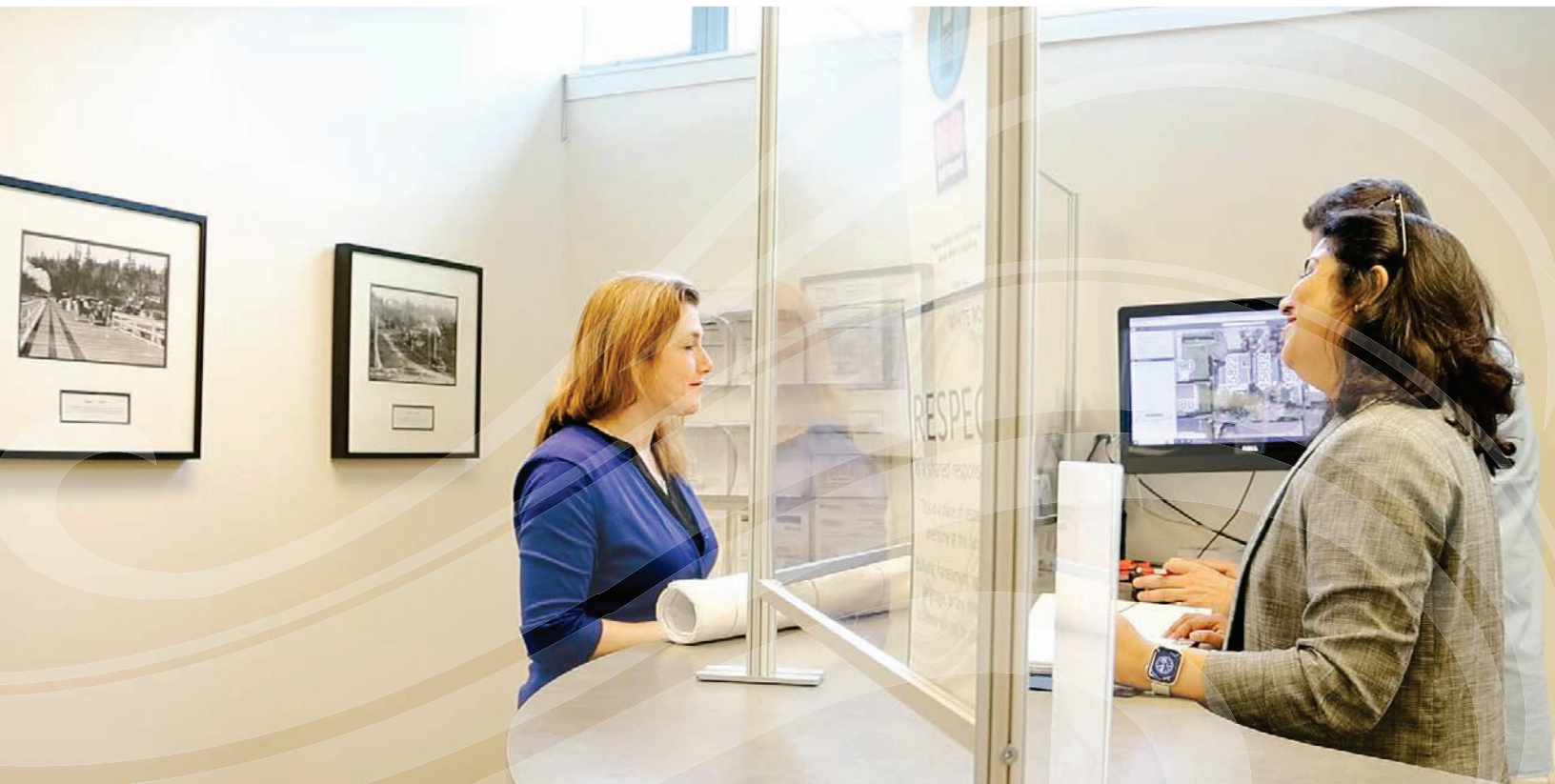
- 2023 Grants and Other revenue included funding for the Warming Shelter, which is not available in 2024.
- Transfer from Reserves in 2023 was for Warming Shelter. Not expected for 2024.
- Increase in Administration expenses related to re-organization of the department.
- Anticipated increase in Bank Charges.
- Increase in Programs budget related to the Warming Shelter.
- Expected increase in Office expenses.

Planning and Building							
Key Activity Levels		2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Projected
Residential Permits	New Single Family Development (SFD)	5	8	6	-	5	5
	New SFD with Suite	24	24	30	23	22	25
	Duplex	-	-	-	-	-	-
	Renovation - Addition	54	35	44	53	40	45
	Suites Only	11	3	6	2	7	5
	Multi-Residential	2	1	2	1	2	4
	Demolition/Tank Removal	27	27	38	37	30	40
Commercial Institutions	21	15	19	21	48	25	
Total Permits	144	113	145	137	144	149	
Tree Management Permits	Type 1	4	5	5	5	5	5
	Type 2	22	24	40	31	35	31
	Type 2	6	8	8	8	8	8
	Type 3	35	61	50	28	35	40
Net New Residential Units	172	66	342	124	185	180	
Total Permit Revenue	\$2,000,078	\$773,341	\$1,782,562	\$946,790	\$1,344,000	\$1,600,000	
Construction Value	\$189,964,981	\$63,873,324	\$157,038,181	\$69,616,264	\$92,000,000	\$109,523,810	

ECONOMIC DEVELOPMENT

The Economic Development department primarily consists of the White Rock Business Improvement Association (BIA) levy and grant.

Economic Development – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
BIA Levy	\$318,952	\$374,905	\$356,400	\$357,000	\$364,000	\$7,000	2%
Other	2,381	1,429	1,400	1,400	1,400	-	0%
Transfers from Reserves	30,600	20,500	-	-	-	-	0%
Total Revenue	\$351,933	\$396,834	\$357,800	\$358,400	\$365,400	\$7,000	2%
Operating Expenses							
Economic Development	\$30,902	\$20,451	\$-	\$-	\$-	\$-	0%
Tourism	110,000	112,190	-	-	-	-	0%
BIA and Chamber	348,425	355,021	362,000	362,000	369,000	7,000	2%
Marketing and Promotion	2,043	804	14,500	14,500	14,800	300	2%
Transfer to Reserves	12,700	13,500	-	-	-	-	0%
Total Operating Expenses	\$504,070	\$501,966	\$376,500	\$376,500	\$383,800	\$7,300	2%
Net Property Taxes Required	\$152,137	\$105,132	\$18,700	\$18,100	\$18,400	\$300	2%



PLANNING SERVICES

Planning Services is responsible for providing advice to Council on growth management, development review, and on a variety of strategic planning projects. The team provides daily customer service to the public regarding land use permissions (e.g., zoning controls), process development planning applications such as zoning amendments, development permits, development variances, and subdivision applications. They also assist in coordinating the inter-departmental review of land use and development proposals and represent the City in advancing regional planning initiatives.

Staff within the planning team support the City’s Advisory Design Panel in its review of development permit applications and the Board of Variance in its review of applications for zoning relief. The Planning Division also administers sign permits, municipal addressing and other complementary services.

The department is comprised of three staff: a Planning Division Lead, a Planner, and a Planning and Development Assistant II.



Planning Services – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Permit Fees	\$141,303	\$192,748	\$89,000	\$82,800	\$82,800	\$-	0%
Cost Recoveries	5,937	45,000	8,500	15,000	15,000	-	0%
Grants and Other	30,520	1,749	2,000	2,000	2,000	-	0%
Transfer from Reserves	48,400	-	50,000	50,000	150,000	100,000	200%
Total Revenue	\$226,160	\$239,497	\$149,500	\$149,800	\$249,800	\$100,000	67%
Operating Expenses							
Administration	\$351,273	\$293,690	\$293,300	\$366,200	\$348,300	\$(17,900)	-5%
Equipment	1,519	901	-	-	-	-	0%
Office	45,491	12,102	66,600	102,800	203,300	100,500	98%
Total Operating Expenses	\$398,283	\$306,693	\$359,900	\$469,000	\$551,600	\$82,600	18%
Net Property Taxes Required	\$172,123	\$67,196	\$210,400	\$319,200	\$301,800	\$(17,400)	-5%

1. Additional funds from Reserves were provided in 2023 to cover consulting fees for evaluating the processes and structures for development approvals.

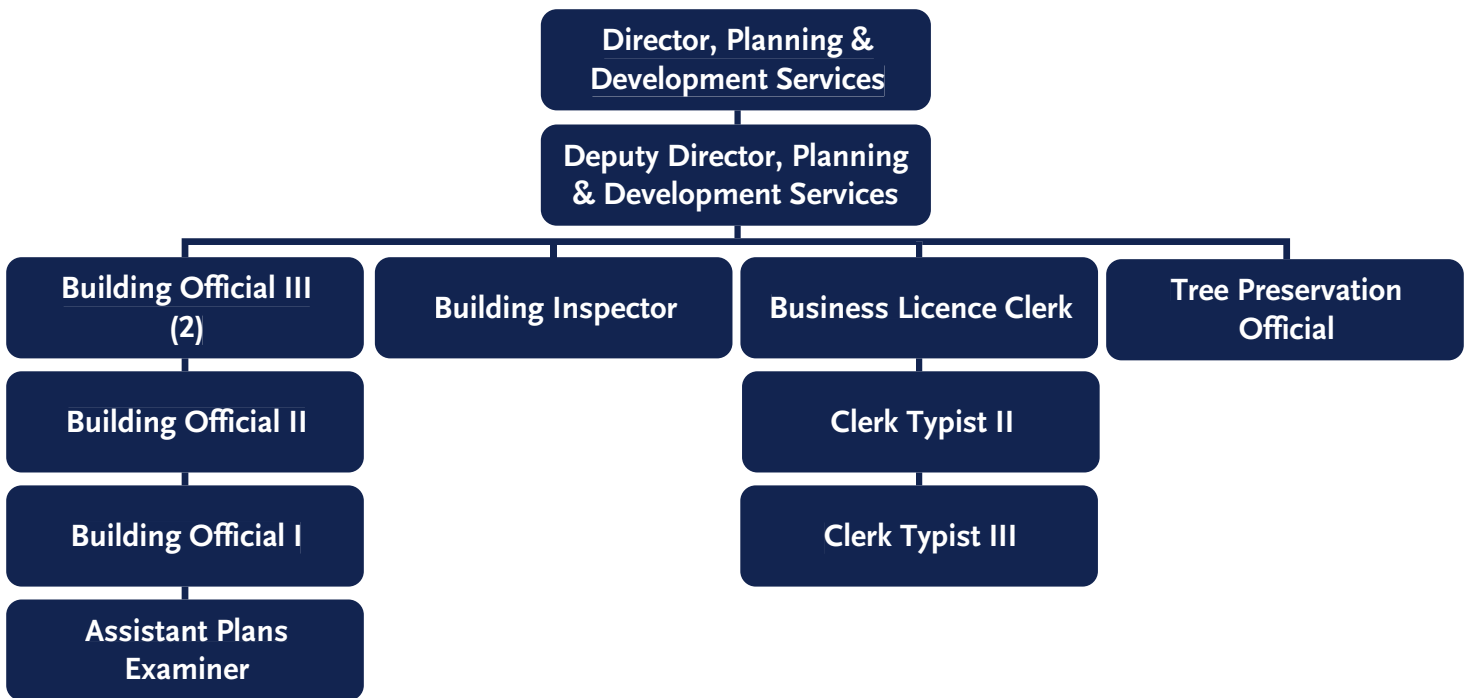
Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the financial plan.

BUILDING DIVISION

The Building Division is responsible for processing permit applications including demolition, building, plumbing, tenant improvement (commercial “fit up”), and other types of construction work. The review of permit applications includes preliminary consultation with would-be applicants (due diligence), initial submission review (consultation), plans checking (for compliance with the BC Building Code and Zoning Bylaw), and construction inspection. Outside of the processing of permits, the Division supports public enquiries surrounding approval requirements, ad hoc reviews of concerns regarding unsafe building conditions, and reviews of planning proposals through referrals.

Additionally, the division processes applications for tree permits made in accordance with the City’s Tree Protection Bylaw and supports enforcement of tree-related violations alongside the Bylaw Division. This additional service includes not only the processing of permits but the response to enquiries regarding both private and public (City) trees. The City’s Tree Preservation Official regularly provides customer service to residents with concerns regarding tree retention, and removal requests. They also act as a liaison when considering activities that have the potential to impact a City tree.

The Building Division is comprised of two Building Official 3’s, a Building Official 2, a Building Official 1, residential Building Inspector, Assistant Plans Examiner, a Business License Clerk, two Building Clerks, and the Tree Preservation Official.



Building – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Building and Other Permits	\$2,708,831	\$1,800,423	\$1,417,000	\$2,906,000	\$1,587,000	\$(1,319,000)	-45%	1
Business and Sidewalk Licence Fees	-	-	573,500	558,800	569,400	10,600	2%	
Grants and Other	-	1,100	3,800	-	1,000	1,000	100%	
Transfer from Reserves	110,200	96,300	252,000	252,000	101,000	(151,000)	-60%	2
Total Revenue	\$2,819,031	\$1,897,823	\$2,246,300	\$3,716,800	\$2,258,400	\$(1,458,400)	-39%	
Operating Expenses								
Administration	\$731,321	\$828,454	\$870,200	\$1,192,100	\$1,162,600	\$(29,500)	-2%	
Equipment	179	-	6,500	6,500	7,700	1,200	18%	3
Office	5,844	5,674	171,500	173,800	84,800	(89,000)	-51%	4
Transfer to Reserves	1,434,000	525,000	89,000	1,559,000	752,000	(807,000)	-52%	5
Total Operating Expenses	\$2,171,344	\$1,359,128	\$1,137,200	\$2,931,400	\$2,007,100	\$(924,300)	-32%	
Net Contribution	\$647,687	\$538,695	\$1,109,100	\$785,400	\$251,300	\$(534,100)	-68%	

1. Decrease in budget for Building and Other Permits revenue to be in-line with past years actual revenue received.
2. In 2023 there was one-time funding for a consultant to assist with permit reviews and inspections.
3. Increase in equipment related to increased need for equipment replacement.
4. Decrease of \$150K for consultant to assist with permit reviews and inspections from 2023 (note 2) offset by new ongoing consulting fees to assist with permit reviews on an as-needed basis in 2024.
5. Decreased Transfers to Reserves related to decreased Building and Other Permit revenues (note 1).

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

BYLAW ENFORCEMENT

The Bylaw Division of the department includes the provision of education and enforcement on a wide variety of the City’s bylaws to help uphold community standards and expectations. The City’s Bylaw Officers’ work involves activities such as inspections of secondary suites, ticketing for offenses against the City’s Tree Protection Bylaw, assisting in finding lost dogs, and carrying out patrols along the White Rock Pier and Promenade. This service also involves monitoring construction activity to ensure such work minimizes impact to residents and businesses.

Comprised of a Senior Bylaw Enforcement Officer, two Bylaw Enforcement Officers II, and a pool of five casual Bylaw Enforcement Officers and two Casual Bylaw patrollers.



Building – Financial Plan						
Key Activity Levels	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Projected	2024 Projected
Requests for Service (Complaints)	839	957	943	1,200	1,300	1,200
MTI Infraction Tickets Issued	131	143	113	128	135	130

Bylaw Enforcement – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Fines and Other	\$30,683	\$27,263	\$44,800	\$29,000	\$34,000	\$5,000	17%
Transfer from Reserves	4,000	2,800	34,000	34,000	-	(34,000)	-100%
Total Revenue	\$34,683	\$30,063	\$78,800	\$63,000	\$34,000	\$(29,000)	-46%
Operating Expenses							
Administration	\$306,722	\$303,550	\$327,400	\$333,100	\$332,900	\$(200)	0%
Equipment	-	1,542	-	-	-	-	0%
Office	3,909	3,841	40,700	37,700	48,800	11,100	29%
Total Operating Expenses	\$310,631	\$308,933	\$368,100	\$370,800	\$381,700	\$10,900	3%
Net Property Taxes Required	\$275,948	\$278,870	\$289,300	\$307,800	\$347,700	\$39,900	13%

The net cost of the enforcement function is Projected to remain consistent with that of the prior year:

1. Expected increase in Fines and Other revenue.
2. Increase in Office expenses related to cellular phones and collection fees..

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



PARKING

The Parking Division manages most aspects of parking on behalf of the City, ensuring residents and visitors have access to parking. Parking is provided with a focus on customer service, helpful technology, and cost-effective revenue generation.

The Division is responsible for regulating on-street parking activities including:

- Enforcement of parking permits and residential/commercial parking decals
- Follow-up on parking complaints
- Enforcement of violations against municipal bylaws
- Providing input on development applications regarding the City's parking interests
- Assisting other departments with parking-related matters

Additionally, the division manages contracts related to the use and maintenance of the City's parking payment systems. The division is comprised of a Manager of Parking, Senior Parking Patrol, three Parking Patrollers, three Temporary Summer Parking Patrollers, and a pool of up to four casual support staff.



Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
	1,004	978	767	732	820	850
Parking Requests for Service	10,109	12,243	8,877	10,513	15,151	15,000
Number of Tickets Issued	4,983	4,299	3,693	5,082	4,745	4,750
Resident Decals Sold	72	50	52	57	53	53
Centennial Arena Decals Sold	3,024	2,938	1,338	1,423	1,910	1,900
Reserved Stalls Leases	5	5	2	6	3	3
Resident Permits Sold	5,415	4,225	4,532	4,785	5,055	5,055
Pay Parking Transactions	501,364	468,871	623,112	740,660	770,000	770,000

Parking – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Parking Dispenser and Meter Sales	\$2,303,961	\$2,990,672	\$3,607,200	\$3,513,600	\$3,651,000	\$137,400	4%
Parking Decals	237,965	268,466	291,600	289,600	295,600	6,000	2%
Residential Permits	56,027	64,356	66,000	66,200	66,200	-	0%
Fines	231,478	254,112	340,000	355,000	355,000	-	0%
Grants and Other	13,380	13,024	29,000	18,200	18,200	-	0%
Transfer from Reserves	744,179	37,700	-	-	-	-	0%
Total Revenue	\$3,586,990	\$3,628,330	\$4,333,800	\$4,242,600	\$4,386,000	\$143,400	3%
Operating Expenses							
Administration	\$114,360	\$120,501	\$119,600	\$118,400	\$120,700	\$2,300	2%
Patrol	419,843	375,338	352,600	494,400	497,100	2,700	1%
Use Agreements	455,699	463,884	476,700	476,700	505,900	29,200	6%
Bank Charges and Collection Fees	140,116	173,202	232,000	172,300	245,500	73,200	42%
Equipment	133,573	136,812	141,000	150,600	159,400	8,800	6%
Office	295,564	234,012	226,900	225,800	241,500	15,700	7%
Total Operating Expenses	\$1,559,155	\$1,503,749	\$1,548,800	\$1,638,200	\$1,770,100	\$131,900	8%
Net Contribution	\$2,027,835	\$2,124,581	\$2,785,000	\$2,604,400	\$2,615,900	\$11,500	0%

The net contribution from the Division is Projected to increase slightly, primarily due to changes in parking rates for the off-season months:

1. Increase in parking revenue expected related to increased hourly rates.
2. Increased Bank Charges (credit card fees) and Collection Fees related to higher fees from credit card processor and higher fees related to higher parking revenue.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



RECREATION AND CULTURE

The Recreation and Culture department supports a healthy, vibrant, and creative lifestyle by integrating active living and culture into the daily lives of residents. The Recreation and Culture Department engages the community by building opportunities for participation in health and wellness, seniors' activities, arts, and special events programming, and by facilitating our diverse community organizational partners.

The Recreation and Culture department is comprised of 14.5 full-time employees, up to 30 casual workers, 55 active instructors, and hundreds of community volunteers.



Community services are offered through the Recreation and Culture Department directly and by staff facilitating a variety of not-for-profit organizations and business partners contributing to meet the needs of our diverse community.

Events, festivals, and on-location filming can be spotted in a variety of locations from the Waterfront to Uptown. Recreation programs created for children, adults, and seniors are delivered by skilled instructors in clean and safe facilities, including:

- White Rock Community Centre
- Kent Street Activity Centre
- Centennial Park Leisure Centre and Arena
- Horst and Emmy Werner Centre for Active Living
- Landmark Pop-Up Town Gallery

The partners working closely with Recreation and Culture staff include:

Sports organizations:

- Semiahmoo Minor Hockey Association
- White Rock South Surrey Skating Club
- White Rock Ball Hockey League
- White Rock Whalers Hockey Club
- White Rock Adult Hockey League
- Coastal Football Club (Soccer)
- White Rock United (Soccer)
- White Rock South Surrey Baseball Association
- White Rock Pickleball Association
- South Surrey White Rock Minor Softball Association
- Surrey White Rock Ringette
- Semiahmoo Minor Lacrosse Association
- Peace Arch Curling Club
- White Rock Tennis Club
- Mann Park Lawn Bowling Club
- White Rock Lawn Bowling Club

Cultural organizations:

- White Rock Library (Fraser Valley Regional Library services)
- White Rock Museum and Archives
- Peninsula Productions (Centennial Park Black Box Theatre)
- White Rock Oceana PARC Playhouse
- Semiahmoo Arts Society

Business organizations:

- White Rock Business Improvement Association
- White Rock South Surrey Chamber of Commerce
- Service Clubs (i.e., Rotary)
- Art Galleries
- Community Sponsors

White Rock has quality community culture and recreation programs for children, adults, and seniors living in the White Rock/South Surrey communities, including at the following locations:

- Centennial Park Leisure Centre and Arena
- Kent Street Activity Centre (“KSAC”)
- White Rock Community Centre
- Horst and Emmy Werner Centre for Active Living
- Landmark Pop-Up Town Gallery
- White Rock Museum and Archives
- Outdoor sports venues and parks

Other Activities:

- Management of meeting rooms and special events facilities available for rent
- Support of internal City events.
- Production of seasonal recreation guides, as well as marketing and communication tools to promote recreation and culture programs, activities, and events
- Representation of the City on various multi-disciplinary community committees for sport, health, arts and culture, heritage, tourism, filming, children, youth, adults, and seniors
- Coordination of commercial filming in White Rock
- Organization of community special events held on City property
- Management and support of volunteers at facilities and special events
- Communication with Fraser Valley Regional Library for services provided at the White Rock Library
- Coordination with White Rock Museum and Archives in support of heritage programs, events, and services



KEY INDICATORS

2023 was a year of recovery and growth for the Recreation and Culture Program and rental revenue have recovered to 100% of pre-Covid-19 levels. Recreation and Culture have extended services to the community by creating an inviting environment for participants, community partners, rental groups, and instructors.

Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Staff Complement - Full-Time	13	13	13	15	15	15
Staff Complement - Casual	8	5	6	18	18	18
Program Registrations	9,924	1,552	9,078	11,502	13,100	13,500
Drop-in Admissions	7,306	4,189	7,588	7,700	6,400	7,000
Senior Activity Groups	18	-	10	17	17	17
Children's Summer Camps (combined City programs and partners)	592	435	903	2,234	2,500	2,600
Room Booking Hours	New	New	1,473	2,619	3,500	3,600
Community Rental Groups (corrected to remove maintenance bookings)	New	New	11	45	39	40
Dry Floor Booking Hours	New	New	199	580	650	700
Ice Facility Bookings Hours	New	New	1,401	1,608	1,750	1,780
Sport Field Booking Hours	New	New	4,506	6,020	8,300	8,200
In-Person Special Events	New	New	11	54	55	56
Art Walk Artists	New	New	9	15	16	21
Licenses Buskers	New	New	17	52	55	46
Pop-Up Gallery Exhibits	New	New	12	12	12	12
Landmark Pop Uptown Attendees	New	New	New	New	7,500	8,000
Category A Level Event Attendees	New	New	New	New	135,000	135,000
Category B Level Event Attendees	New	New	New	New	29,000	25,000
Category C Level Event Attendees	New	New	New	New	21,000	23,000
Number of City Event Volunteers	New	New	New	New	210	250
Number of City Event Volunteer Hours	New	New	New	New	800	850
Film Productions	New	New	New	New	5	6

As the community dealt with isolation and the impact of the pandemic, the department responded with a variety of creative online options to engage. This method will continue to change and decline as programming gets back to in-person.

Online	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Online Recreations Classes	N/A	N/A	31	9	4	2
Online Special Classes	N/A	N/A	8	0	0	N/A

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- The second annual White Rock Arts Festival – Culture Crawl. With 22 partner sites and 35 activities across the Peninsula
- The Launch of White Rock's Culture Creator's videos – which highlight those in the community who make an impact through art, culture, and heritage
- A celebration of what it means to be Canadian at Canada Day this year – with cultural activities and performances attended by 30,000 people
- Building on our partnership with Semiahmoo First Nation, we collaborated to present Semiahmoo Days and Sea Festival attended by 90,000 people. This year featuring an indigenous market, environmental zone and a celebration of music and photographs of past eras
- Poetry in Motion, poetry in the park featured at Kent Street Activity Centre, Maccaud Park, Rotary Park and Five Corners in partnership with Fraser Health
- Created a Volunteer Event that welcomes community not for profits to join us seeking volunteers
- Partnered with Sport for Life to provide “Prescription to Get Active” initiative through the Primary Care Network
- Created efficiencies within the community event application process and developed agreements with event applicants to provide clarity and support their planning
- Welcomed 12 artist groups who exhibited at the Landmark Pop-Uptown Gallery. This space supports community artists and encourages the exploration and discovery of art and culture
- Using an entrepreneurial lens, a focus on recovery and growth led to overall department revenues returning to pre-Covid-19 levels
- \$80K in Sponsorship and Grants for Events
- Using an entrepreneurial lens, new procedures helped to increase room rental revenue 110% over 2022
- Summer Camps growth was substantial with participation increasing 40% over 2022
- Kent Street Activity Centre Needs Assessment contract was awarded and started
- Emergency Social Services grant of \$30K received from UBCM to modernize Recreation and Culture's ESS functions
- Centennial Park Leisure Centre electronic sign procured and installed
- Centennial Park Baseball Training Centre Operating Agreement completed
- Review of the Food Cart Program to look at the balance of operational, business and community needs

PLANS FOR 2024

- Development of a Mural and Art Infrastructure program
- Complete Kent Street Activity Centre needs assessment
- Complete Emergency Support Services modernization project and hold an ESS mock exercise
- Research, plan, and implement a Summer Camp for children with special needs
- Update of the White Rock Public Art Policy
- Development of the Heart of Art – a program that provides an avenue for artists and culture creators to tell the story behind their art and network
- Installation of the Public Art piece developed by Artist Marianne Nicholson at the corner of Thrift and Johnston
- Application for a grant to inventory, condition report, and photographs of the Public Art and Art Collections
- Design and build of the City's Parade Float
- Rebrand the Landmark Pop-Uptown Gallery to further attract visitors and artists
- Work with a group of artists and musicians to activate the Landmark Pop-Uptown Gallery for Black History Month (February)
- Complete the Cultural Needs Assessment

LOOKING AHEAD TO 2025 – 2028

- Develop a program to strengthen heritage documentation and interpretation
- Develop a public art maintenance program
- Following the Kent Street Activity Centre Needs Assessment, develop facility expansion plans



FINANCIAL PLAN SUMMARY

The department's net budget is Projected to increase by \$323,700, or 8% in 2024. This increase is largely related to increased Programs costs, which are largely offset by increased Programs revenues.



Recreation and Culture – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Regional Library Levy	\$986,310	\$1,015,222	\$1,042,700	\$1,042,800	\$1,112,900	\$70,100	7%
Revenues	724,399	1,474,857	1,739,600	1,368,100	1,732,900	364,800	27%
Transfer from Reserves	249,117	388,876	154,900	154,900	113,600	(41,300)	-27%
Total Revenue	\$1,959,826	\$2,878,955	\$2,937,200	\$2,565,800	\$2,959,400	\$393,600	15%
Operating Expenses							
Leisure Administration	\$473,542	\$764,334	\$545,500	\$653,400	\$537,900	\$(115,500)	-18%
White Rock Community Centre	246,256	305,151	349,100	293,800	348,300	54,500	19%
Centennial Arena	519,689	566,664	706,400	599,800	719,800	120,000	20%
Centre for Active Living	22,317	43,245	92,300	71,600	86,400	14,800	21%
Kent Street Activity Centre	187,643	248,127	311,800	277,400	287,000	9,600	3%
Community Recreation	418,962	509,212	558,300	530,400	548,800	18,400	3%
Summer Programs	26,274	57,563	93,100	101,700	99,700	(2,000)	-2%
Special Events	103,647	253,438	283,100	283,100	439,500	156,400	55%
Library	991,822	1,017,075	1,050,200	1,052,700	1,116,100	63,400	6%
Museum and Archives	157,544	160,270	207,800	209,100	213,200	4,100	2%
Total Operating Expenses	\$3,147,696	\$3,925,079	\$4,197,600	\$4,073,000	\$4,396,700	\$323,700	8%
Net Property Taxes Required	\$1,187,870	\$1,046,124	\$1,260,400	\$1,507,200	\$1,437,300	\$(69,900)	-5%

See individual division Financial Plans for variance explanations.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

RECREATION AND CULTURE ADMINISTRATION

Recreation and Culture Administration provides for the management of all Recreation and Culture Services. The Recreation and Culture Administration is comprised of three managerial staff and administrative expenses.

Recreation and Culture Administration – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Grants and Other	\$4,000	\$219,650	\$30,000	\$30,000	\$-	\$(30,000)	-100%
Transfer from Reserves	(4,743)	102,860	-	-	40,000	40,000	100%
Total Revenue	\$(743)	\$322,510	\$30,000	\$30,000	\$40,000	\$10,000	33%
Operating Expenses							
Administration	\$449,233	\$432,433	\$486,900	\$480,100	\$488,900	\$8,800	2%
Office	15,614	34,311	3,200	3,000	42,200	39,200	1,307%
Programs	5,000	232,500	5,000	5,000	5,000	-	0%
Maintenance and Equipment	-	29,743	-	-	-	-	0%
Emergency Social Services	3,695	35,347	50,400	165,300	1,800	(163,500)	-99%
Total Operating Expenses	\$473,542	\$764,334	\$545,500	\$653,400	\$537,900	\$(115,500)	-18%
Net Property Taxes Required	\$474,285	\$441,824	\$515,500	\$623,400	\$497,900	\$(125,500)	-20%

1. Increased Transfer from Reserves to offset increased Office expenses primarily related to Placemaking opportunities.
2. Decreased primarily related to budget transfer for Warming Shelter (to Planning and Development Services).

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

WHITE ROCK COMMUNITY CENTRE

The Community Centre hosts a wide variety of recreation and culture programs, activities, and events, and also serves as a venue for hosting large indoor group gatherings. Rental revenue has recovered to pre-Covid-19 levels. Program revenues are increasing year over year.

White Rock Community Centre – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Program Revenues	\$85,058	\$207,900	\$275,500	\$204,700	\$277,000	\$72,300	35%	1
Transfer from Reserves	222,428	144,520	52,000	52,000	-	(52,000)	-100%	2
Total Revenue	\$307,486	\$352,420	\$327,500	\$256,700	\$277,000	\$20,300	8%	
Operating Expenses								
Administration	\$11,561	\$11,604	\$11,400	\$11,400	\$11,700	\$300	3%	
Programs	233,210	289,387	331,000	277,500	331,700	54,200	20%	3
Equipment	1,485	4,160	6,700	4,900	4,900	-	0%	
Total Operating Expenses	\$246,256	\$305,151	\$349,100	\$293,800	\$348,300	\$54,500	19%	
Net Property Taxes Required	\$(61,230)	\$(47,269)	\$21,600	\$37,100	\$71,300	\$34,200	92%	

1. Increase Program Revenues expected in 2024.
2. Transfer from Reserves in 2023 was from the COVID-19 Restart Grant. No funding expected from this grant in 2024.
3. Increased Programs expenses related to expected increase in Program Revenues.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

CENTENNIAL PARK LEISURE CENTRE AND ARENA

The Centennial Park Leisure Centre and Arena facility consists of a 250-seat arena, a small hall (150 max), and three meeting rooms used to host a wide variety of recreation and culture programs, activities, and events. The City programs this facility with activities such as public skating, fitness classes, and day camps. The community also benefits by using space for dry floor activities such as ball hockey, lacrosse, and indoor trade shows and events. This facility provides office space for the White Rock Whalers Junior Hockey Team and the White Rock South Surrey Skating Club. Additionally, it functions as one of the City's emergency reception centres in the event of a community emergency. Program revenues have increased significantly and are up 29% compared to 2022, which is well beyond pre-Covid-19 levels.

Centennial Park – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Program Revenues	\$345,309	\$518,840	\$668,400	\$515,300	\$683,100	\$167,800	33%	1
Grants and Other	1,000	1,000	1,500	1,000	1,000	-	0%	
Transfer from Reserves	154,932	31,261	32,100	32,100	-	(32,100)	-100%	2
Total Funding	\$501,241	\$551,101	\$702,000	\$548,400	\$684,100	\$135,700	25%	
Operating Expenses								
Administration	\$13,479	\$15,070	\$16,200	\$16,500	\$17,100	\$600	4%	
Programs	446,618	498,159	624,400	519,900	638,000	118,100	23%	3
Maintenance and Equipment	59,592	53,435	65,800	63,400	64,700	1,300	2%	
Total Operating Expenses	\$519,689	\$566,664	\$706,400	\$599,800	\$719,800	\$120,000	20%	
Net Property Taxes Required	\$18,448	\$15,563	\$4,400	\$51,400	\$35,700	\$(15,700)	-31%	

1. Increase Program Revenues expected in 2024.
2. Transfer from Reserves in 2023 was from the COVID-19 Restart Grant. No funding expected from this grant in 2024.
3. Increased Programs expenses related to expected increase in Program Revenues.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

HORST AND EMMY WERNER CENTRE FOR ACTIVE LIVING

The Horst and Emmy Werner Centre for Active Living facility hosts a wide variety of recreation and culture programs and events, with a focus on fitness, health, and wellness. The Peace Arch Curling Club leases the curling club building from the City and looks after the ice surfaces and the ice refrigeration plant. The City partners with the Division of Family Practice, Alzheimer's BC, Heart and Stroke Recovery, and Candlelight Cuisine Restaurant to lease space and provide services. The Centre can host large indoor group gatherings, such as meetings, workshops, presentations, and special events. In addition to offering curling, the Peace Arch Curling Club rents its dry floor during the summer for indoor activities such as pickleball as well as events, such as the Rotary Book Sale.

Centre for Active Living – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Program Revenues	\$26,797	\$61,366	\$140,000	\$68,900	\$137,000	\$68,100	99%
Transfer from Reserves	(17,785)	23,825	14,000	14,000	-	(14,000)	-100%
Total Revenue	\$9,012	\$85,191	\$154,000	\$82,900	\$137,000	\$54,100	65%
Operating Expenses							
Administration	\$1,913	\$1,595	\$900	\$1,800	\$1,100	\$(700)	-39%
Programs	18,641	38,439	88,800	67,200	82,700	15,500	23%
Equipment	1,763	3,211	2,600	2,600	2,600	-	0%
Total Operating Expenses	\$22,317	\$43,245	\$92,300	\$71,600	\$86,400	\$14,800	21%
Net Property Taxes Required	\$13,305	\$(41,946)	\$(61,700)	\$(11,300)	\$(50,600)	\$(39,300)	348%

1. Increase Program Revenues expected in 2024.
2. Transfer from Reserves in 2023 was from the COVID-19 Restart Grant. No funding expected from this grant in 2024.
3. Increased Programs expenses related to expected increase in Program Revenues.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

KENT STREET ACTIVITY CENTRE

The KSAC facility hosts a wide variety of events and activities focused on active living and cultural engagement opportunities for seniors.

With activities such as line dancing and snooker to the provision of frozen meals, KSAC is at the heart of serving this large population. The City has partnered with the Kent Street Seniors Society to commission a needs assessment study as growth in this service demographic has grown significantly and needs exceed the available space. The Kent Street Needs Assessment will be completed in early 2024.

There are currently 17 volunteer-led senior’s activity groups at KSAC. Facilitated by City Staff, these groups connect into the greater community with programming ideas and fundraising activities.

Kent Street Activity Centre – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Program Revenues	\$15,897	\$65,202	\$145,500	\$111,600	\$152,900	\$41,300	37%	1
Grants and Other	-	-	13,000	15,000	-	(15,000)	-100%	2
Transfer from Reserves	67,810	64,510	31,200	31,200	-	(31,200)	-100%	3
Total Revenue	\$83,707	\$129,712	\$189,700	\$157,800	\$152,900	\$(4,900)	-3%	
Operating Expenses								
Administration	\$7,391	\$8,323	\$16,000	\$10,500	\$8,900	\$(1,600)	-15%	4
Programs	179,592	239,069	293,800	265,700	276,900	11,200	4%	
Equipment	660	735	2,000	1,200	1,200	-	0%	
Total Operating Expenses	\$187,643	\$248,127	\$311,800	\$277,400	\$287,000	\$9,600	3%	
Net Property Taxes Required	\$103,936	\$118,415	\$122,100	\$119,600	\$134,100	\$14,500	12%	

1. Increase Program Revenues expected in 2024.
2. 2023 budget included the BC Healthy Communities Poetry in Motion grant which is not available in 2024.
3. Transfer from Reserves in 2023 was from the COVID-19 Restart Grant. No funding expected from this grant in 2024.
4. Decreased budget related to decrease in photocopier lease and brochure costs.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

COMMUNITY RECREATION

The Community Recreation Financial Plan includes funding for wages and benefits for three full-time Recreation programmers and accounts for expenditures needed to fund hundreds of recreation programs for people of all ages. It also includes the revenues collected from these programs, which help to offset program costs.

Community Recreation – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Program Revenues	\$184,118	\$253,290	\$271,400	\$242,000	\$255,300	\$13,300	5%
Transfer from Reserves	(67,629)	-	-	-	-	-	0%
Total Revenue	\$116,489	\$253,290	\$271,400	\$242,000	\$255,300	\$13,300	5%
Total Funding	\$116,489	\$253,290	\$271,400	\$242,000	\$255,300	\$13,300	5%
Operating Expenses							
Administration	\$16,876	\$25,710	\$33,400	\$28,500	\$33,100	\$4,600	16%
Programs	387,688	458,907	469,900	446,900	459,600	12,700	3%
Marketing and Communications	7,654	11,749	34,000	34,000	34,700	700	2%
Leisure Guide	6,744	12,846	21,000	21,000	21,400	400	2%
Total Operating Expenses	\$418,962	\$509,212	\$558,300	\$530,400	\$548,800	\$18,400	3%
Net Property Taxes Required	\$302,473	\$255,922	\$286,900	\$288,400	\$293,500	\$5,100	2%

1. Increased Administration costs related to increased credit card processing fees.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

SUMMER PROGRAMS

This area focuses on our City-programmed week-long kid’s summer camp experience. In 2023, participants in Summer Camps increased by over 40% compared to 2022. Recreation and Culture continue to serve a need for childcare for residents and their families. Recreation and Culture is working towards hosting a summer camp for those with special needs in 2024.

Summer Programs – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Program Revenues	\$31,643	\$63,003	\$81,000	\$88,000	\$89,800	\$1,800	2%
Grants	3,192	8,770	4,300	6,000	8,600	2,600	43%
Transfer from Reserves	(22,861)	-	-	-	-	-	0%
Total Revenue	\$11,974	\$71,773	\$85,300	\$94,000	\$98,400	\$4,400	5%
Operating Expenses							
Programs	\$26,274	\$57,563	\$93,100	\$101,700	\$99,700	\$(2,000)	-2%
Total Operating Expenses	\$26,274	\$57,563	\$93,100	\$101,700	\$99,700	\$(2,000)	-2%
Net Property Taxes Required	\$14,300	\$(14,210)	\$7,800	\$7,700	\$1,300	\$(6,400)	-83%

1. Increased budget in 2024 related to Summer Student grant.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



SPECIAL EVENTS

Special Event programming helps create a sense of community identity, belonging, pride, and spirit. It showcases White Rock to visitors as a great place to visit, live, work, and play. In addition to A Level City-produced events such as Bright Walk in White Rock, White Rock Arts Festival – Culture Crawl, Canada Day by the Bay, and Sea Festival, many community partners and event organizers support or co-present special events. In 2023, 55 special events were held and in 2024 new community events are planned.

Special Events – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Program Revenues	\$12,135	\$45,337	\$18,700	\$26,300	\$29,200	\$2,900	11%
Contributions and Donations	4,750	8,500	57,700	29,400	66,000	36,600	124%
Grants and Other	10,500	22,000	32,100	27,300	32,000	4,700	17%
Transfer from Reserves	(83,035)	21,900	25,600	25,600	73,600	48,000	188%
Total Revenue	\$(55,650)	\$97,737	\$134,100	\$108,600	\$200,800	\$92,200	85%
Operating Expenses							
Administration	\$3,030	\$24,750	\$6,300	\$23,300	\$21,800	\$(1,500)	-6%
Programs	72,194	178,816	225,400	202,450	361,400	158,950	79%
Tour de White Rock	-	-	-	-	-	-	0%
Marketing and Communications	19,205	18,314	26,400	30,350	29,300	(1,050)	-3%
Equipment	9,218	31,558	25,000	27,000	27,000	-	0%
Total Operating Expenses	\$103,647	\$253,438	\$283,100	\$283,100	\$439,500	\$156,400	55%
Net Property Taxes Required	\$159,297	\$155,701	\$149,000	\$174,500	\$238,700	\$64,200	37%

1. Increased funding expected for the Sea Festival, Canada Day celebrations, the Arts Festival, and Bright Walk. (See note 4 below).
2. 2023 budget included a one-time BCFE grant funding of \$12.3K for the Sea Festival and Art Festival which is not applicable in 2024, netted against increased grant funding expected from the Young Canadian Works grant.
3. 2023 transfer was for the 2023 Snow Birds flyover. 2024 budget includes funding from Reserves for the heritage program, rebranding, and the pop-up gallery.
4. 2024 budget includes additional expenses for the Sea Festival, rebranding of the Pop-Up Gallery, an inventory of City's public art, the heritage program, and the 40th anniversary of Grey Whale mural. (See note 1 above).

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

LIBRARY

The Fraser Valley Regional Library System operates the White Rock Library under an agreement with the City. Funding supports a variety of library services including loaning books and digital collections, internet access, reading rooms, and reading literacy programs.

Library – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Regional Library Revenue	\$986,310	\$1,015,222	\$1,042,700	\$1,042,800	\$1,112,900	\$70,100	7%
Other Revenue	-	(1)	500	2,600	1,000	(1,600)	-62%
Total Revenue	\$986,310	\$1,015,221	\$1,043,200	\$1,045,400	\$1,113,900	\$68,500	7%
Operating Expenses							
Office	\$1,772	\$1,814	\$2,300	\$4,800	\$3,200	\$(1,600)	-33%
Library	990,050	1,015,261	1,047,900	1,047,900	1,112,900	65,000	6%
Total Operating Expenses	\$991,822	\$1,017,075	\$1,050,200	\$1,052,700	\$1,116,100	\$63,400	6%
Net Property Taxes Required	\$5,512	\$1,854	\$7,000	\$7,300	\$2,200	\$(5,100)	-70%

- 1. Expected decrease in Other Revenue.
- 2. Decrease in Office expenses in line with decrease in Other Revenue.



MUSEUM AND ARCHIVES

The White Rock Museum and Archives Society operates the White Rock Museum and is responsible for the storage, inventory, display, and protection of the City's archives collection in accordance with an Operating Agreement with the City. The Museum and Archives is managed by a non-profit society board of directors, a small team of staff, and several community volunteers. The Museum and Archives receives an annual grant from the City and conducts many fundraising initiatives to fund operations.

The Museum is a crucial tourist resource, welcoming over 30,000 people a year. It hosts a variety of community programs and exhibits each year to increase community residents' and visitors' awareness of White Rock's rich history and heritage. The value-add of this small vital team enhances the City's special events programming and plays the critical role of steward of the City's archives and artifacts, which otherwise would be the role of City Staff.

Museum and Archives – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Program Revenues	\$-	\$-	\$-	\$-	\$-	\$-	0%
Total Revenue	\$-	\$-	\$-	\$-	\$-	\$-	0%
Operating Expenses							
Office	\$6,844	\$6,570	\$6,000	\$7,300	\$7,400	\$100	1%
Museum and Archives grant	150,700	153,700	201,800	201,800	205,800	4,000	2%
Total Operating Expenses	\$157,544	\$160,270	\$207,800	\$209,100	\$213,200	\$4,100	2%
Net Property Taxes Required	\$157,544	\$160,270	\$207,800	\$209,100	\$213,200	\$4,100	2%



ENGINEERING AND OPERATIONS

The Engineering and Municipal Operations Department is responsible for the City's infrastructure assets, ensuring essential services are available when needed by the community. Municipal services and infrastructure provide a high quality of life for residents, businesses, and visitors, focusing on the environment, sustainability, and fiscal responsibility. The department also administers bylaws and policies related to activities on street rights-of-way, ensuring private redevelopment compliments or enhances existing infrastructure assets.

The Engineering Department plans, designs, and constructs the public infrastructure necessary for a safe sustainable quality of life for White Rock residents, businesses, and visitors. It also operates and maintains the same infrastructure on a 24/7 basis and pro-actively responds to emergencies related to:

- **Transportation:** Roads, sidewalks, streetlights, traffic signals
- **Parks:** Waterfront promenade, parks, road ends, hanging baskets, trees on City rights-of-way, sports fields
- **Facilities:** Recreation, public safety, and municipal operations buildings, tennis courts
- **Fleet:** City vehicles and equipment

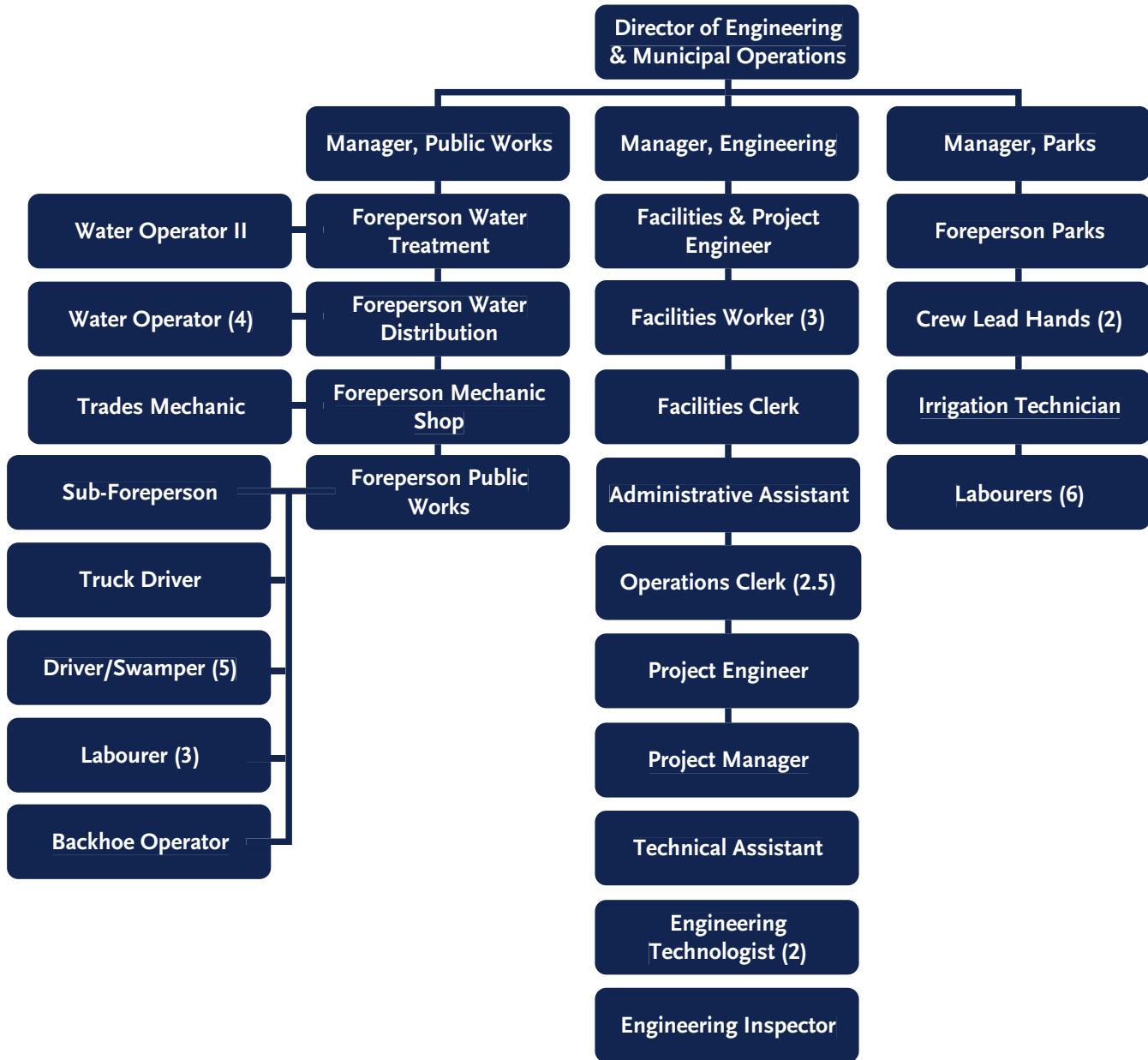
The department also plans, designs, operates, and maintains utility infrastructure on a 24/7 basis including:

- **Drainage:** Drainage pipes, catch basins, outfalls, service connections, pumping stations
- **Sanitary Sewer:** Sanitary sewer pipes, service connections, pumping stations
- **Water:** Wells, the water treatment plant, reservoirs, pump stations, pressure reducing valves, piping, services, hydrants
- **Solid Waste:** Residential garbage, green waste, recycling collection

In addition, the department regulates activities and construction on City rights-of-way to:

- Safeguard infrastructure
- Safeguard services by approving all designs for work on City rights-of-way
- Inspect works installed by private developers that become municipal property (e.g., roads, sidewalks, traffic control measures, drainage, sanitary sewers, water mains)
- Issue driveway access permits and permits to work within municipal road allowance

The Department is led by the Director of Engineering and Municipal Operations, as well as a Manager of Public Works, a Manager of Engineering, and a Manager of Parks.



2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Installed new pavers, landscape ties, bike rack, and lighting at Kent Street Activity Centre
- Installed a new roof at Kent Street Activity Centre
- Completed RCMP Server Room upgrades
- Began construction on the RCMP exterior improvements
- Completed construction on the Semiahmoo Avenue retaining wall replacement project
- Completed a Facilities Master Plan Update
- Completed a Speed and Traffic Calming Study to compliment the City's Integrated Transportation and Infrastructure Master Plan
- Completed construction on Centennial sidewalk and Oval improvements
- Installed a new rainbow crosswalk at Peace Arch Elementary
- Transitioned Engineering and Municipal Operations to Sharepoint cloud site
- Revamped the City's lot servicing application checklist for improved user experience, in addition worked through Prospero folder task review with Development Services
- Replaced over 15 wooden planks and six handrails at the end of their service life at the Pier
- Completed construction on Centennial Arena roof, including a new flat roof and east facing fascia work
- Completed Phase 2 Emerson Park Playground expansion project
- Completed four grant applications for various Capital projects
- Completed the Phase 2 Pickleball project, including resurfacing and reorienting east side courts and installing permanent net systems
- Completed new tree lighting installation projects along the Promenade, Marine Drive, Johnston Road, and Five Corners
- Expanded Bright Walk event to include additional festive displays for public interest
- Removed over 100 cubic metres of invasive plants from Ruth Johnson Park and West Beach shoreline and engaged more than 300 diverse community members through collaboration with Green Teams Canada
- Planted 300 BC native trees and shrubs in Ruth Johnson Park through succession planning and ecosystem restoration projects
- Planted over 3,000 drought-tolerant shrubs and flowering perennial plants, 4,000 annual bedding plants, and 30,000 naturalized bulbs in park gardens city-wide
- Restored view corridors along the Hump through invasives removal and tree shoot cutting project work
- Initiated first phase of tree pruning maintenance and canopy lighting fixes along White Rock Promenade
- Repaved 1 km of pavement overlays including Kent St, Parker St, Wheatley Ave, Kyle Ct, Thrift Ave, and City Hall parking lot

PLANS FOR 2024

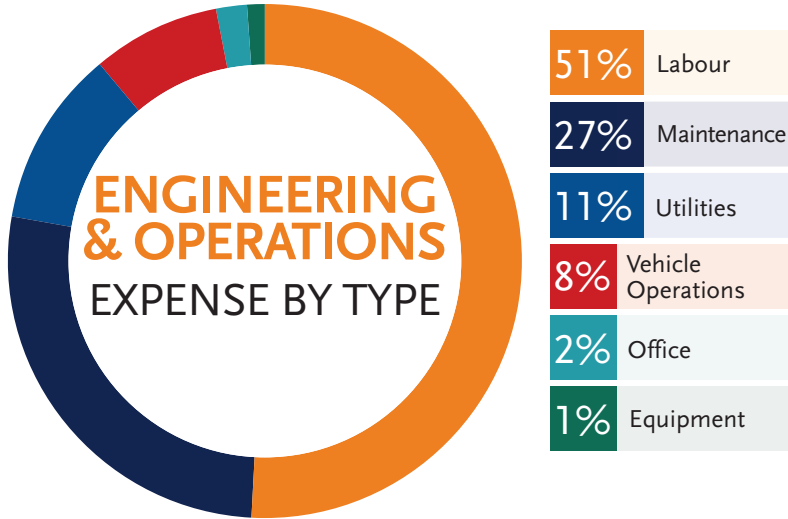
- Continue to improve internal processes to improve efficiencies
- Develop an updated DCC Bylaw
- Implement short and medium term intersection improvements to improve pedestrian and vehicle safety
- Construct Oxford and North Bluff intersection improvements in collaboration with the City of Surrey
- Complete construction of Johnston Road Phase 2 corridor improvements between Russell and Thrift
- Complete preliminary design of Johnston Road reconfiguration between Pacific and Columbia
- Continue naturalization projects and urban ecosystem revitalization in ecologically sensitive areas around City
- Complete tree pruning maintenance and canopy lighting fixes along White Rock Promenade
- Initiate consultation process for new Splash Pad project at Generations Playground in Centennial Park
- Standardize street banner infrastructure in the City's focus areas
- Improve accessibility throughout the City
- Seek City of Surrey collaboration in implementing traffic calming initiatives along eastern Marine Drive
- Complete buried infrastructure assessment on Semiahmoo First Nations lands
- Design and repair damaged walkway bridge in Ruth Johnson Park
- Design Finlay beach access ramp in consultation with multiple approving agencies and the accessibility committee
- Relocate Council Chambers to the Annex building
- Work with TransLink to advocate for BRT and transit initiatives in White Rock

LOOKING AHEAD TO 2025 – 2028

- Design and install projects included in the City's Integrated Transportation and Infrastructure Master Plan (ITIMP)
- Update the City's Traffic Calming Policy
- Continue to update Master Plans
- Harmonize the City's Street and Traffic Bylaw No. 1529 with provincial regulations
- Complete Johnston Road upgrades between Thrift Avenue and Roper (Phase 3)
- Implement recommendations of the City's updated Facilities Master Plan
- Eradicate invasive blackberry from West Beach shoreline
- Continue to implement invasives removal and succession planting for ecosystem restoration in Ruth Johnson Park
- Diversify City urban forest with focus on habitat support, drought tolerance, and community enhancement
- Develop the Marine Drive/Promenade Regional Greenway Network (RGN) in alignment with Regional Greenways 2050 plan to support regional livability

FINANCIAL PLAN SUMMARY

The Engineering and Operations department's net budget is projected to be in line with its 2023 budget. Please see individual division Financial Plans for more details.



Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



Engineering and Operations – Financial Plan

Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Fees	\$266,373	\$210,029	\$207,820	\$311,200	\$247,400	\$(63,800)	-21%
Cost Recoveries	411,700	485,738	449,800	363,700	456,200	92,500	25%
Grants and Other	18,650	36,227	23,200	22,000	22,400	400	2%
Transfer from Reserves	689,814	91,112	298,900	298,900	158,100	(140,800)	-47%
Total Revenue	\$2,506,701	\$1,436,182	\$1,751,620	\$1,680,400	\$1,520,800	\$(159,600)	-9%

Operating Expenses

Engineering Administration	\$1,300,107	\$1,347,824	\$1,874,354	\$1,849,100	\$1,716,100	\$(133,000)	-7%
Roads	1,491,570	1,197,511	1,099,100	1,390,700	1,332,100	(58,600)	-4%
Parks	2,321,014	2,048,481	2,275,900	2,479,500	2,562,400	82,900	3%
Facilities	1,875,718	1,801,020	1,780,700	1,773,700	1,858,000	84,300	4%
Garage and Fleet	802,124	898,464	915,758	957,700	972,300	14,600	2%
Special Events	2,083	11,220	12,100	50,300	52,300	2,000	3%
Total Operating Expenses	\$7,792,616	\$7,304,520	\$7,957,912	\$8,501,000	\$8,493,200	\$(7,800)	0%
Net Property Taxes Required	\$6,406,079	\$6,481,415	\$6,978,192	\$7,505,200	\$7,609,100	\$103,900	1%

See individual division Financial Plans for variance explanations.



ENGINEERING ADMINISTRATION

Engineering Administration staff provide the main interface with the public and manage permit allocation for rights-of-way areas. They also manage service requests ranging from transportation to solid waste to parks maintenance to utility repairs. A significant program of Asset Improvements is also planned, designed, and constructed each year.

Engineering Administration – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Fees	\$266,373	\$210,029	\$207,820	\$311,200	\$247,400	\$(63,800)	-21%	1
Cost Recoveries	-	1,589	2,000	2,000	2,000	-	0%	
Grants and Other	2,176	77	1,400	-	-	-	0%	
Transfer from Reserves	117,200	34,600	298,900	298,900	142,100	(156,800)	-52%	2
Total Revenue	\$385,749	\$246,295	\$510,120	\$612,100	\$391,500	\$(220,600)	-36%	
Operating Expenses								
Engineering Administration	\$1,207,897	\$1,249,163	\$1,577,054	\$1,543,400	\$1,569,000	\$25,600	2%	
Equipment	42,668	39,883	39,300	32,800	37,400	4,600	14%	3
Office	49,542	58,778	258,000	272,900	109,700	(163,200)	-60%	4
Total Operating Expenses	\$1,300,107	\$1,347,824	\$1,874,354	\$1,849,100	\$1,716,100	\$(133,000)	-7%	
Net Property Taxes Required	\$914,358	\$1,101,529	\$1,364,234	\$1,237,000	\$1,324,600	\$87,600	7%	

1. Fees revenue expected to decrease in 2024.
2. In 2023 the Transfer from Reserves was for Road Bylaw updates and vegetation control on the “Hump” which was done in 2023.
3. Increased equipment replacement expected.
4. 2023 budget included expenses for Road Bylaw updates and vegetation control on the “Hump” (see note 2).

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

ROADS

Road maintenance of all City transportation infrastructure is led by the Manager of Public Works with support from the Public Works Foreperson (40%), Sub-Foreperson (80%), two Driver/Swampers (20%), an equipment operator, Backhoe Operator (60%), Labourer (80%), Tandem Driver (55%), and temporary/standby support as needed.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Employees		6	6	6	8	8	8
Roads	Sweeping Hours	937	532	931	950	1,650	1,650
	Line Painting Hours	211	158	143	150	240	300
	Pothole Hours	-	434	496	170	90	200
	Vegetation/Sightline Hours	157	139	120	200	250	250
	Winter Maintenance Hours	2,862	782	591	600	500	600
	Inspection Hours	489	469	246	400	830	950
Sidewalks	Inspection Hours	638	1,152	534	500	540	500
	Repair Hours	1,838	3,484	1,305	1,500	955	1,500
Signs	Repair Hours	1,611	2,147	1,964	2,000	1,250	2,000
Culverts		136	112	198	200	120	200
Illegal Dumping		-	2	1	2	5	5

The net Financial Plan for Roads is Projected to decrease by \$58,600, or 4%.

Roads – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Cost Recoveries	\$37,354	\$58,422	\$102,200	\$30,000	\$30,600	\$600	2%
Grants and Other	11,266	31,399	21,600	22,000	22,400	400	2%
Transfer from Reserves	291,710	-	-	-	-	-	0%
Total Revenue	\$340,330	\$89,821	\$123,800	\$52,000	\$53,000	\$1,000	2%
Operating Expenses							
Operations	\$702,452	\$726,152	\$620,700	\$775,200	\$775,500	\$300	0%
Maintenance	585,929	274,909	285,000	415,000	357,000	\$(58,000)	-14%
Utilities	186,070	187,807	187,000	193,000	191,900	\$(1,100)	-1%
Equipment	17,119	8,643	6,400	7,500	7,700	200	3%
Total Operating Expenses	\$1,491,570	\$1,197,511	\$1,099,100	\$1,390,700	\$1,332,100	\$(58,600)	-4%
Net Property Taxes Required	\$1,151,240	\$1,107,690	\$975,300	\$1,338,700	\$1,279,100	\$(59,600)	-4%

1. Anticipated cost decrease in traffic light maintenance costs.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

PARKS

The Parks operating Financial Plan provides for the operation and maintenance of all City parks and public spaces including:

- Passive turf and sports fields
- Landscape and seasonal plantings
- Hanging baskets
- Hillside walkways and road-ends
- City trees
- Natural areas
- Playgrounds
- Streetscape and Parks garbage collection
- Hard landscape features
- Irrigation systems

A Manager of Parks leads Parks maintenance services with support from:

- A Parks Foreperson
- Two Lead Hands
- Six Labourers
- An Irrigation System Worker
- Admin Support
- Temporary Labourer support



Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Public Inquiry/Complaint (non-urgent)	One day response	New	New	100%	100%	100%	100%
Employee Accident Free Days	365 days	New	New	365	365	365	365
Passive Turf (95,000 m ²)	Mowing every two weeks from March to October	100%	100%	100%	100%	100%	100%
	Fertilizer three times per year	100%	100%	100%	100%	100%	100%
Sports Fields (30,000 m ²)	Mow once per week	100%	100%	100%	100%	100%	100%
Garden Beds – Seasonal Displays (4,000 m ²)	10,000 plants installed annually	100%	100%	100%	100%	100%	100%
	Weekly maintenance	100%	100%	100%	100%	100%	100%
Garden Beds – Landscape Plantings (19,000 m ²)	2,000 plants installed annually	100%	100%	100%	100%	100%	100%
	Maintained every two weeks	100%	100%	100%	100%	100%	100%
Hanging Baskets (200)	Hand watered three times per week from May to September	100%	100%	100%	100%	100%	100%
Hillside Walkways – Landscape Plantings (4,500 m ²)	Weeding every two weeks	100%	100%	100%	100%	100%	100%
Hillside Walkways – Turf (19,500 m ²)	Mowing every two weeks during growing season	100%	100%	100%	100%	100%	100%
City Trees Managed	Trees	5,800	5,800	5,813	6,000	6,000	6,000
	New planted annually	New	New	New	33	60	100
	Prune and inspect	150	150	150	150	150	150
Natural Areas	Area managed	160,000m ²	160,000m ²	160,000m ²	160,000m ²	160,000m ²	160,000m ²
Playgrounds	Inspected each month	4	4	4	4	4	4
Waterfront and Pier Garbage Receptacles	Serviced daily	189	189	189	199	199	199
Streetscape Garbage Receptacles	Serviced twice per week	153	153	153	153	153	153
Hard Landscape	Area maintained	10,000m ²	10,000m ²	10,000m ²	10,000m ²	10,000m ²	10,000m ²
	Benches	280	280	280	280	280	280
	Picnic tables	53	53	53	53	53	53
	Drinking fountains	10	10	10	10	10	10
	Footbridges	8	8	8	8	8	8
Irrigation Systems	Start up and winterize once per year	27	27	27	27	27	27

The net Parks budget is Projected to increase by \$82,900, or 3% over 2023.

Parks – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Cost Recoveries	\$74,745	\$59,365	\$25,000	\$25,000	\$25,000	\$-	0%
Grants and Other	-	2,506	-	-	-	-	0%
Transfer from Reserves	110,968	-	-	-	15,000	15,000	100%
Total Revenue	\$185,713	\$61,871	\$25,000	\$25,000	\$40,000	\$15,000	60%
Operating Expenses							
Operations	\$1,121,656	\$1,101,944	\$1,180,500	\$1,409,500	\$1,412,900	\$3,400	0%
Maintenance	757,897	609,264	755,200	722,100	791,900	69,800	10%
Landscaping	163,654	138,835	140,000	140,000	140,300	300	0%
Utilities	149,244	137,698	155,000	136,000	164,600	28,600	21%
Equipment	44,810	27,130	22,000	23,000	23,500	500	2%
Office and Other	83,753	33,610	23,200	48,900	29,200	(19,700)	-40%
Total Operating Expenses	\$2,321,014	\$2,048,481	\$2,275,900	\$2,479,500	\$2,562,400	\$82,900	3%
Net Property Taxes Required	\$2,135,301	\$1,986,610	\$2,250,900	\$2,454,500	\$2,522,400	\$67,900	3%

1. Transfer from Reserves are for one-year maintenance and supplementary watering for the Centre Street Walkway.
2. One-year maintenance and support for the Centre Street Walkway plus increased parks maintenance related to extreme weather incidents.
3. Increase water utility, Fortis, and BC Hydro charges.
4. Removal of tipping fees offset by increase costs for Green Team contract.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

FACILITIES

The City's Facilities division support the critical functions of local government, public works services, Police, Fire, and community recreation. These facilities include the White Rock Arena, Centre for Active Living, White Rock Community Centre, Kent Street Activity Centre, Municipal Hall, Fire Hall, Operations Building and Yard, Museum, and Library. The City owns 31 buildings, including rental buildings.

Facilities maintenance is provided by three facility maintenance workers, and is supplemented by a variety of a custodial, maintenance, security, and pest control contractors.

In 2023, Facilities received and responded to 686 requests for maintenance or repair.

Facilities – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Cost Recoveries	\$114,737	\$101,752	\$84,200	\$84,200	\$76,900	\$(7,300)	-9%
Grants and Other	5,208	455	-	-	-	-	0%
Transfer from Reserves	169,936	56,512	-	-	1,000	1,000	100%
Total Revenue	\$289,881	\$158,719	\$84,200	\$84,200	\$77,900	\$(6,300)	-7%
Operating Expenses							
Operations	\$264,065	\$278,641	\$277,100	\$328,000	\$328,500	\$500	0%
Maintenance	499,865	457,384	434,400	370,000	434,900	64,900	18%
Janitorial and Security	618,607	539,152	499,200	527,100	470,300	(56,800)	-11%
Utilities	482,192	517,385	562,400	540,800	615,000	74,200	14%
Equipment	10,989	8,458	7,600	7,800	9,300	1,500	19%
Total Operating Expenses	\$1,875,718	\$1,801,020	\$1,780,700	\$1,773,700	\$1,858,000	\$84,300	5%
Net Property Taxes Required	\$1,585,837	\$1,642,302	\$1,696,500	\$1,689,500	\$1,780,100	\$90,600	5%

1. Transfer from Reserves to cover the cost of a window air conditioner for an office in City Hall that does not have air conditioning.
2. Maintenance expense increase due to increased reliance on outside contractors for repairs and maintenance.
3. Decreased Janitorial and Security expense related to efficiencies in new Janitorial contract.
4. Increased costs from BC Hydro and Fortis.
5. Increased equipment for window air conditioner (note 1) and other equipment replacement.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.

GARAGE AND FLEET

A Foreperson and Mechanic provide garage and fleet maintenance for over 70 vehicles. Additionally, they service large equipment for Administration, Public Works, Parks, Utility, and Public Safety use. A detailed description of the vehicles is provided in the Asset Improvement section of the Financial Plan.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Employees		2	2	2	2	2	2
Equipment Downtime		5%	12%	7%	5%	5%	5%
Fleet Maintained	Number of vehicles	71	72	78	78	80	80
Employee Accident Free Days	Days in year	365	365	365	365	365	365
Vehicle/Equipment Inspections	Completed on schedule	17	17	17	25	25	25
Vehicle/Equipment Maintenance	Completed on schedule	100%	100%	100%	100%	100%	100%

Garage and Fleet – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Cost Recoveries	\$184,864	\$264,610	\$236,400	\$222,500	\$321,700	\$99,200	45%
Total Revenue	\$184,864	\$264,610	\$236,400	\$222,500	\$321,700	\$99,200	45%
Operating Expenses							
Garage Operations	\$204,939	\$204,794	\$195,058	\$236,000	\$236,100	\$100	0%
Vehicle Operations	571,162	672,482	693,600	694,200	708,100	13,900	2%
Office	920	1,305	1,100	1,700	1,700	-	0%
Equipment	25,103	19,883	26,000	25,800	26,400	600	2%
Total Operating Expenses	\$802,124	\$898,464	\$915,758	\$957,700	\$972,300	\$14,600	2%
Net Property Taxes Required	\$617,260	\$633,854	\$679,358	\$735,200	\$650,600	\$(84,600)	-12%

1. Increased Cost Recoveries related to work done in the Garage for Solid Waste vehicles.

Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



SOLID WASTE UTILITY

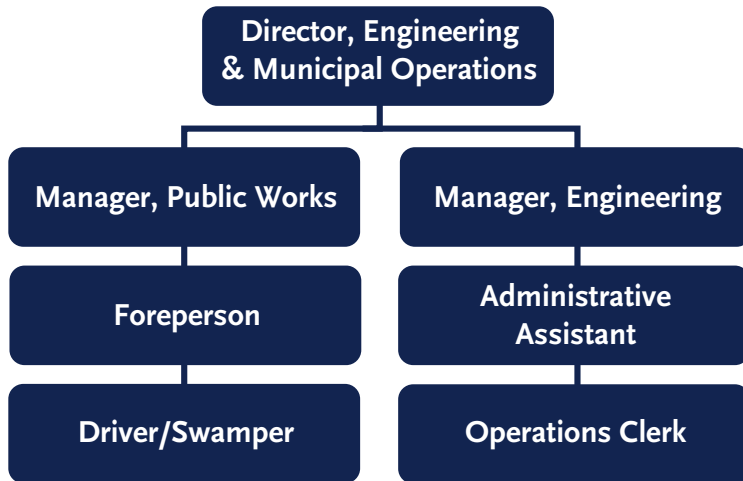
City garbage collection services are provided bi-weekly and recycling and organics waste is collected on a weekly basis using one garbage truck, two green waste trucks, and two recycling trucks. The City procured five new compacting collection vehicles in 2022, replacing the City's fleet of non-compacting collection vehicles and maximizing efficiency by eliminating the need to consolidate materials at the City's Engineering and Municipal Operations Yard.

Following pick-up, collection drivers transport waste directly to respective disposal facilities. Drivers deliver garbage to the North Surrey Recycling and Waste Centre, organics to the GFL Environmental compost facility in Delta, and recycling materials to Recycle BC's designated recycling processor, currently GFL Environmental's Materials Recovery Facility in Richmond.

Since 2014, the City has collected recyclables on behalf of Recycle BC. Additional residential drop off of recycling of materials not collected curbside is encouraged at Return-It Depots and Metro Vancouver Recycling and Waste facilities.

Trucks and equipment are maintained at the White Rock Engineering and Municipal Operations Yard and support is provided by Corporate Services, Finance, and Information Technology.

Overseen by the Director of Engineering and Municipal Operations, the utility is managed by the Manager of Public Works (20%), a foreman (15%), and five Driver/Swamper collection operators. Engineering support is provided by an Administrative Assistant, an Operations Clerk and an Engineering Manager, as required.



2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Maintained collection service and billing on schedule
- Worked with the Waste Management Association of BC to develop a plan to reduce traffic congestion, noise and GHG emissions in the City of White Rock
- Reviewed and updated the City’s Collection Removal, Disposal and Recycling of Solid Waste Bylaw No. 2084

PLANS FOR 2024

- Continue to improve Solid Waste communication information accessible to residents
- Share waste reduction and recycling information at public events and consider hosting repair cafes
- Investigate feasibility of large item pickup for 2025

LOOKING AHEAD TO 2025 – 2028

- Work with Metro Vancouver, member municipalities, Stewards, and industry leaders to update the Region’s Solid Waste Management Plan and put into practice key components of the plan, with a focus on five R’s hierarchy: Reduce, Reuse, Recycle everything possible, Recover energy from what’s disposed, and manage the Residuals
- Partner with Recycle BC to implement an incentivized Streetscape Recycling Collection program

KEY INDICATORS

In 2023, the City collected over 4,500 metric tonnes of residential solid waste, including 1,140 metric tonnes of garbage, 2,600 metric tonnes of green waste, and 850 metric tonnes of recycling materials. Residential solid waste collection is expected to remain relatively consistent in 2024.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Employees	Employees (FTE)	5.65	5.65	5.65	5.65	5.65	5.7
Homes Served	Residences	4,040	4,040	4,040	4,040	4,040	4,040
	Multi-family	67	67	67	67	67	67
Garbage	Tonnes collected	1,176	1,277	1,201	1,172	1,140	1,200
Green Waste	Tonnes collected	1,505	1,643	2,350	2,200	2,600	2,600
Recycling	Tonnes recycled	735	698	698	750	843	850
Invoicing	Invoiced on time	100%	100%	100%	100%	100%	100%

RESERVES

Operating Reserves have been established for Working Capital to provide a foundation for operations

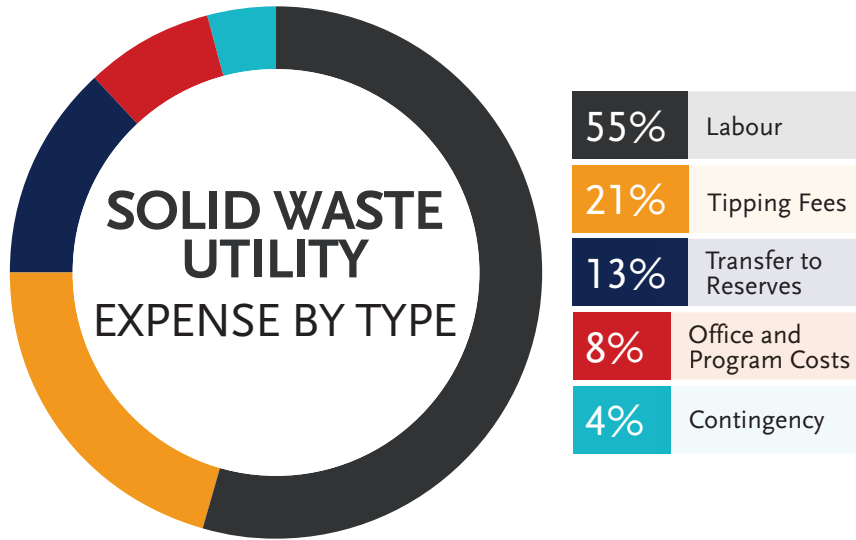
Capital Reserves are established for the replacement of equipment with the goal of gradually increasing reserves balances to reach sustainable replacement levels.

Over the next five years, reserves are projected to gradually increase from \$837K to \$2.3M, continuing to provide a modest working capital for operations and sufficient funding for replacement of the existing vehicle fleet in the future.

Solid Waste Utility – 2023 to 2028 Reserves Scorecard								
	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2023	Status 2028
Working Capital								
Operating (Accumulated) Surplus	\$174,900	\$174,900	\$174,900	\$174,900	\$174,900	\$174,900	Low	Low
Capital (Statutory Reserves)								
Solid Waste Equipment	662,500	909,300	1,187,100	1,495,900	1,835,700	2,206,500	Good	Good
Overall Reserves	\$837,400	\$1,084,200	\$1,362,000	\$1,670,800	\$2,010,600	\$2,381,400		

FINANCIAL PLAN SUMMARY

The Solid Waste Utility is based on a fee-for-service model for garbage collection, green waste, and recycling—charged to residential customers on an annual basis.



The City’s solid waste user fees are established each year through bylaw. The fees are based on the City’s Five-Year Financial Plan for the solid waste utility system, including forecasted revenues and expenses, capital requirements, and reserves. There is no debt financing. User rates are set to recover the cost of providing the service, including provisions for capital asset improvements and/or replacements.

The Solid Waste User Fee rate increase is 16.06% for 2024. This large user rate increase is due to significantly higher than expected increases in vehicle operating costs, as well as tonnage and tipping fees. Vehicle operating costs include insurance, maintenance, and fuel, all of which have seen large increases over the past year. The tonnage fee is set by GFL Environmental (waste management company) and is based on the weight of the waste being disposed of. Tipping fees are set by Metro Vancouver and are the fees incurred to ‘tip the load’ of waste. Both of these fees are outside of the City’s control and are seeing significant increases.

The Solid Waste residential fee for a single-family household is projected to increase to \$412, or by \$57 (16.06%).

The 2024 user fee revenue increase is needed for:

Operational Costs (\$206,800)	13.98%
Transfer to Capital Reserves for Asset Improvement Program (\$31,000)	2.08%
Total	16.06%

For the following years, 2025 to 2028, the average rate increase is expected to approximately be 3.78%.

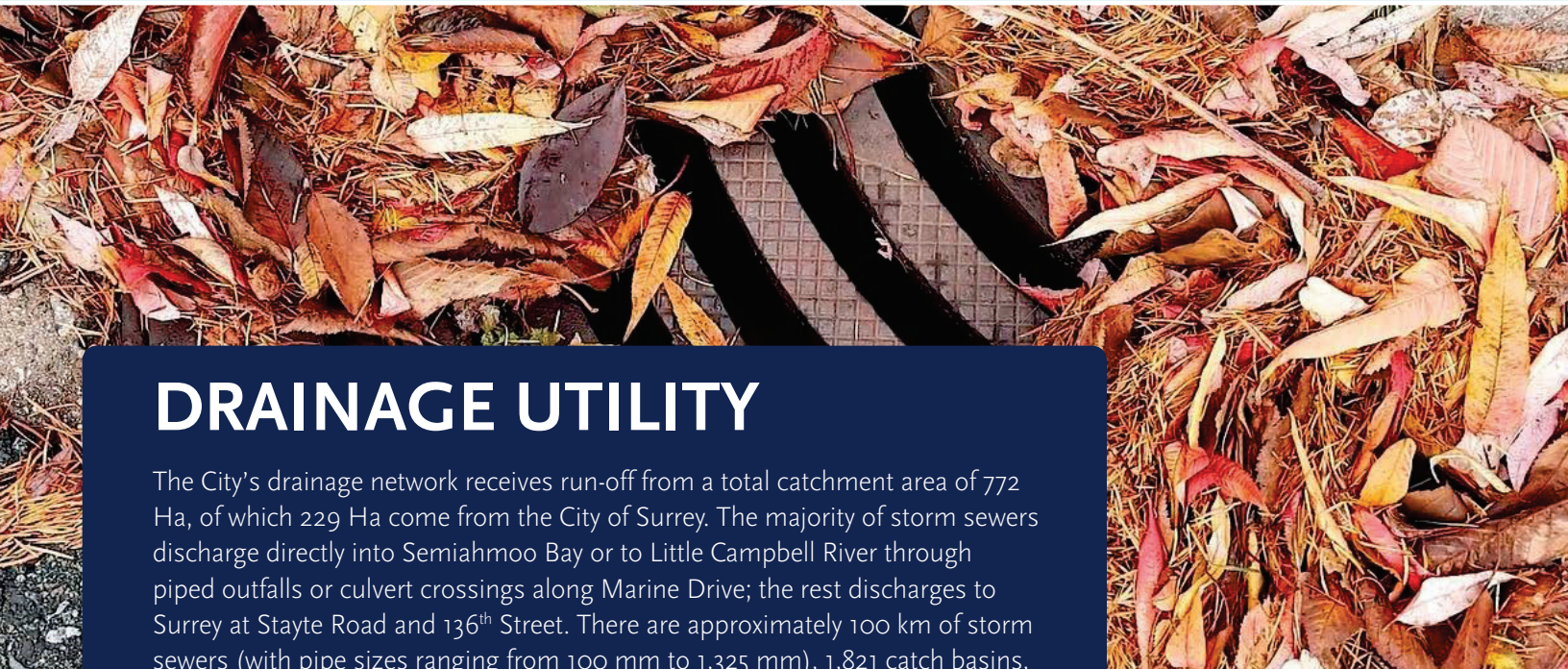
Solid Waste Utility – Financial Plan								
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %	
Solid Waste Fees	\$1,386,078	\$1,418,785	\$1,459,000	\$1,460,300	\$1,693,100	\$232,800	16%	1
Recycling Fees	177,692	187,595	198,000	192,000	195,800	3,800	2%	
Decal and Other Sales	9,315	9,494	9,800	8,500	8,600	100	1%	
Cost Recoveries	36,169	175,171	53,800	53,800	54,900	1,100	2%	
Transfer from Operating Reserve	180,000	1,579,580	9,400	-	-	-	0%	
Total Revenue	\$1,789,254	\$3,370,625	\$1,730,000	\$1,714,600	\$1,952,400	\$237,800	14%	
Operating Expenses								
Operations	\$-	\$84,926	\$-	\$-	\$-	\$-	0%	
Solid Waste Pickup	320,895	211,748	166,600	163,200	177,200	14,000	9%	
Recycling	235,140	290,309	211,400	227,200	261,800	34,600	15%	2
Green Waste	255,290	254,265	219,700	270,600	308,200	37,600	14%	3
Disposal	262,321	342,465	409,000	291,000	413,600	122,600	42%	4
Corporate Support	487,734	486,568	498,000	495,800	473,800	(22,000)	-4%	
Contingency	-	-	9,500	51,000	71,000	20,000	39%	5
Transfer to reserves	227,874	1,700,344	215,800	215,800	246,800	31,000	14%	6
Total Operating Expenses	\$1,789,254	\$3,370,625	\$1,730,000	\$1,714,600	\$1,952,400	\$237,800	14%	
Net	\$-	\$-	\$-	\$-	\$-	\$-		

1. Solid Waste (user) Fees increased to recover the cost of providing the services.
2. Recycling expense increase due to rate increase for tonnage set by provider.
3. Green Waste expense increase due to rate increase for tonnage set by provider.
4. Disposal expense increase due to increased tipping fees, set by Metro Vancouver.
5. Contingency increase related to assumed wages related increases.
6. Continuing the gradual increase in transfer to reserves to reach sustainable equipment replacement levels.

ASSET IMPROVEMENT PROGRAM

The Solid Waste Utility's asset improvement program is for the replacement of trucks and equipment and is funded through equipment reserves that the utility contributes to each year. As all five of the utility's vehicles were replaced in 2022, no additional asset improvements are planned in the next five years. The City is exploring options to purchase a rearload garbage truck that would serve the purpose of initiating a large item collection service and also function as a spare vehicle.





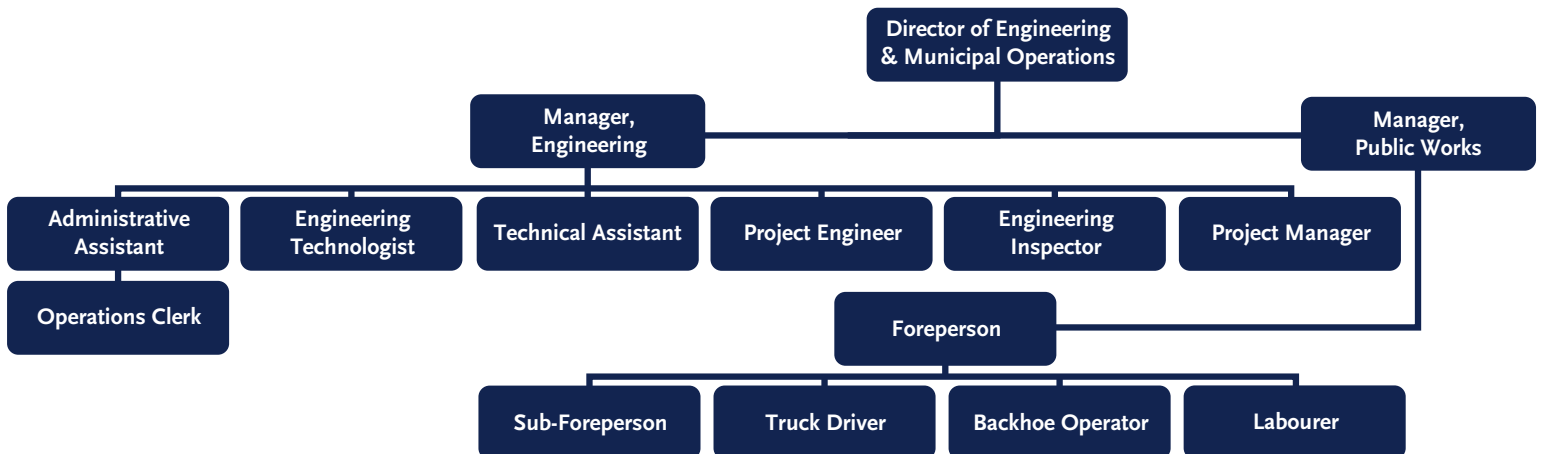
DRAINAGE UTILITY

The City's drainage network receives run-off from a total catchment area of 772 Ha, of which 229 Ha come from the City of Surrey. The majority of storm sewers discharge directly into Semiahmoo Bay or to Little Campbell River through piped outfalls or culvert crossings along Marine Drive; the rest discharges to Surrey at Stayte Road and 136th Street. There are approximately 100 km of storm sewers (with pipe sizes ranging from 100 mm to 1,325 mm), 1,821 catch basins, 1,179 manholes, 1,620 meters of ditches, and 1,872 meters of streams that are maintained. Full system replacement cost is estimated at \$320M.

There are two stormwater pump stations. The Oxford Pump Station discharges directly to Semiahmoo Bay and the Keil (Habgood) Pump Station discharges to the Little Campbell River. The City is working cooperatively with the Semiahmoo First Nation (SFN) to address the location of the Habgood Pump Station and buried infrastructure on SFN land. Solutions to these issues are being investigated concurrently with flooding issues along Marine Drive. Proposals are being developed for senior government grant applications to resolve both the flooding and infrastructure location challenges in this southeast sector of the City.

Overseen by the Director of Engineering and Municipal Operations, the operation and maintenance of the utility is led by the Manager of Public Works, while the planning, design, and construction of utility infrastructure is led by the Manager of Engineering.

Corporate support is provided by Finance, Human Resources, and Information Technology.



KEY INDICATORS

In 2023, the focus of activity remained on regular maintenance. This work will continue into 2024 and beyond.

Maintenance projections for 2024 are consistent with previous years with no significant changes expected.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Employees		6	6	6	8	8	8
Catch basins	Cleaned and inspected	812	892	908	900	850	900
Open ditches (40)	Cleaned and inspected	141	156	160	160	160	160
Mainlines cleaned	Kilometers	21	17	22	20	18	20
Mainlines video assessed	Kilometers	19	17	20	-	19	20
Manholes	Inspected and maintained	535	530	542	540	540	540
Sewer connection installs	Residential homes	35	19	24	18	32	34
Sewer pump stations	Cleaned and inspected	152	155	148	155	160	160
Sewer pumps	Cleaned and inspected	12	12	10	12	10	10

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the 2023 Point Repair program, utilizing trenchless technologies at 15 locations throughout the City
- Completed CCTV inspection of 20% of the City's drainage mains
- Installed 32 drainage connections for new residential developments
- Installed a rock garden at Centennial Arena to facilitate proper drainage

PLANS FOR 2024

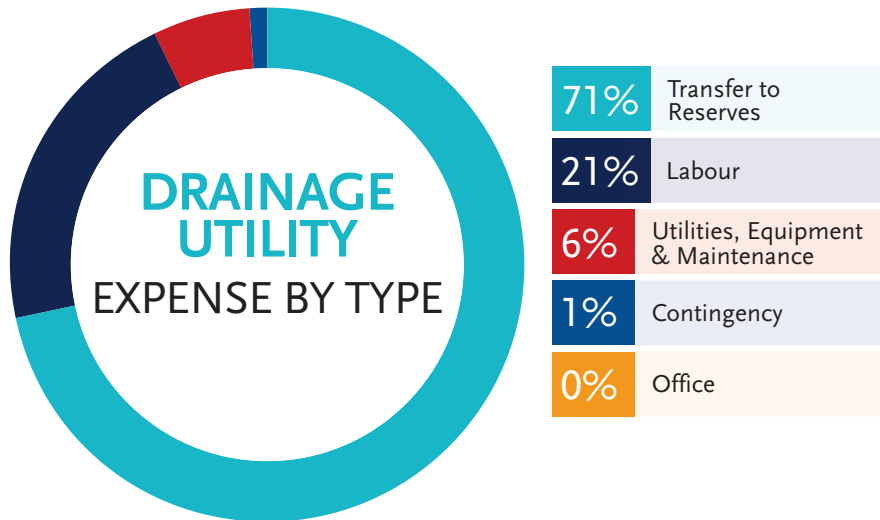
- Continue the City's Point Repair program
- Continue the City's CCTV inspection program
- Construct the Marine Drive Parking Lot improvements between Oxford and the Museum
- Design Buena Vista – Johnston to Best drainage improvements
- Design Prospect – Johnston to Foster drainage improvements
- Construct the Thrift – Johnston to Vidal drainage improvements
- Continue to work with Semiahmoo First Nations on drainage optimization along Marine Drive between Stayte and Finlay

LOOKING AHEAD TO 2025 – 2028

- Construct Phoenix Ravine culvert replacement
- Update the City's Drainage Master Plan
- Continue the City's CCTV program and Point Repair program
- Update the City's Sewer Connection Bylaw No. 396

BUDGET SUMMARY

The City's drainage user fees are established each year through bylaw. The fees are based on the City's Five-Year Financial Plan for the drainage utility system, which includes forecasted revenues and expenses, capital requirements and reserves. There is no debt financing. User rates are set to recover the cost of providing the service, including provisions for capital asset improvements and/or replacements.



Drainage user fee revenues are projected to increase by an average of 6% annually over the next five years, primarily due to a reallocation of engineering wages and to build capital reserves needed to address future infrastructure replacement needs.

The 2024 Drainage user fee revenue increase is projected to be 6% for the following:

Operational Costs (\$64,700)	1.9%
Transfer to Capital Reserves for Asset Improvement Program (\$139,300)	4.1%
Total	6%



The anticipated increase to annual drainage fees for 2024 is forecast to be 5.70% (\$33) for an average single-family home, from \$579 to \$612. For an average multi-family home the increase is \$10, from \$174 to \$184, or 5.75%. The minimum charge will also increase from \$54.70 to \$57.15.

Drainage Utility – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
User Fees	\$2,775,458	\$2,902,625	\$3,043,900	\$3,033,000	\$3,215,000	\$182,000	6%
Connection Fees	113,850	64,500	171,000	222,000	224,000	2,000	1%
Cost Recoveries	-	-	4,000	-	-	-	0%
Investment Income and Other	12,000	20,000	40,000	20,000	40,000	20,000	100%
Total Revenue	\$2,901,308	\$2,987,125	\$3,258,900	\$3,275,000	\$3,479,000	\$204,000	6%
Operating Expenses							
Operations	\$290,133	\$354,964	\$276,500	\$337,200	\$341,400	\$4,200	1%
Corporate Support	584,685	487,600	579,500	611,600	672,100	60,500	10%
Transfer to Operating Reserve	32,800	-	-	-	-	-	0%
Transfer to Capital Reserves	1,993,690	2,144,561	2,402,900	2,326,200	2,465,500	139,300	6%
Total Operating Expenses	\$2,901,308	\$2,987,125	\$3,258,900	\$3,275,000	\$3,479,000	\$204,000	6%
Net	\$-	\$-	\$-	\$-	\$-		

1. Investment interest rates are increasing.
2. Corporate Support increase due to reallocation of engineering wages.

RESERVES

Operating Reserves have been established for two functions:

- Working Capital Reserve providing a foundation for Operations.
- Drainage Operating Reserve providing a buffer for unanticipated expenses.

Capital Reserves are established for the replacement of infrastructure with the goal of gradually increasing reserves balances to reach sustainable replacement levels. A replacement cost estimate and sustainable replacement funding target has not been determined to date.

The current strategy is to continue to gradually increase reserves (so that they are at between 5% and 10% of the estimated replacement value), while both an Asset Management Plan and sustainable replacement targets are established.

The **Development Cost Charge Reserve** holds funds collected during the development approval process, which can be used to partially fund growth related projects identified in the Drainage Master Plan.

Reserves are projected to gradually decrease from \$10.3M to \$8.9M (approximately 6.5% of estimated replacement value) over the next five years and will continue to provide a modest contingency for infrastructure while asset management work is undertaken. However, this is below optimum and the reason why user rates increases for future infrastructure replacement are required.

Drainage Utility – 2023 to 2028 Reserves Scorecard								
	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2023	Status 2028
Working Capital								
Operating (Accumulated) Surplus	\$784,100	\$784,100	\$784,100	\$784,100	\$784,100	\$784,100	Good	Good
Operations (Reserve Accounts)								
Drainage Operating Reserve	25,000	25,000	25,000	25,000	25,000	25,000	Low	Low
Capital (Statutory Reserves)								
Drainage Infrastructure	6,450,400	5,487,000	5,722,300	5,572,200	5,876,900	6,149,600	Low	Low
Development Cost Charges	2,972,000	2,572,600	2,454,700	2,434,100	2,209,500	1,962,500	Good	Good
Overall Reserves	\$10,231,500	\$8,868,700	\$8,986,100	\$8,815,400	\$8,895,500	\$8,921,200		
Target between (5% and 10%)	7.5%	6.5%	6.6%	6.5%	6.5%	6.5%		

ASSET IMPROVEMENT PROGRAM

The asset improvement program is guided by the 2019 Drainage Master Plan. The Asset Improvement Financial Plan provides for renewal and replacement of drainage infrastructure, as well as the Marine Drive Stormwater Improvements. The majority of infrastructure replacement continues to be focused on storm sewers coordinated with the replacement of other road, sanitary, and water projects.

Over the next five years, asset improvement projects for the Drainage Utility average \$4.86M annually and are primarily funded through reserves.

Drainage Utility – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Coordinated with Road Works	\$2,763,000	\$1,032,000	\$408,000	\$841,000	\$1,110,000	\$1,246,000	\$4,637,000
Storm Sewers	4,918,000	150,000	1,238,000	938,000	50,000	50,000	2,426,000
Pump Stations	409,000	2,288,000	961,000	-	2,250,000	2,250,000	7,749,000
Outfalls	80,000	300,000	646,000	2,434,000	-	-	3,380,000
Other Drainage	1,952,000	1,583,000	600,000	750,000	750,000	750,000	4,433,000
Technology and Other Costs	30,000	200,000	140,000	70,000	100,000	220,000	730,000
Contingency	41,000	150,000	150,000	200,000	200,000	250,000	950,000
Total	\$10,193,000	\$5,703,000	\$4,143,000	\$5,233,000	\$4,460,000	\$4,766,000	\$24,305,000
Funding Sources							
User and Connection Fees	\$400,000	\$-	\$-	\$-	\$-	\$-	\$-
Drainage Development Cost Charges	630,600	427,000	142,900	45,000	247,700	267,700	1,130,300
Capital In Progress Reserve	2,420,800	346,000	90,100	-	-	-	436,100
Infrastructure Reserve	6,144,500	3,083,300	2,313,200	2,971,900	2,712,300	2,952,300	14,033,000
Grants	454,200	1,787,100	1,536,300	2,216,100	1,500,000	1,500,000	8,539,500
Contributions	142,900	59,600	60,500	-	-	46,000	166,100
Total	\$10,193,000	\$5,703,000	\$4,143,000	\$5,233,000	\$4,460,000	\$4,766,000	\$24,305,000

MAJOR CAPITAL PROJECT DETAILS

Storm sewers are pro-actively replaced on a priority basis and based on the Drainage Master Plan and local experience.

Improvements to the mains on Thrift (Johnston to Vidal) and Prospect (Archibald to Johnston) are planned to coordinate with other road and utility improvements already underway in 2024. Marine Drive stormwater improvements are also scheduled for next year.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Coordinated Replacements with Roadworks							
Marine and Nichol Intersection Improvements	\$50,000	\$-	\$-	\$-	\$-	\$-	\$-
Johnston – Russell to Thrift	656,000	50,000	-	-	-	-	50,000
Johnston – Thrift to Roper	-	-	121,000	200,000	200,000	-	521,000
Johnston – Pacific to Columbia	50,000	61,000	61,000	113,000	-	-	235,000
Thrift – Johnston to Vidal	-	445,000	-	-	-	-	445,000
Buena Vista – Johnston to Best	59,000	216,000	216,000	518,000	-	-	950,000
Habgood – Pacific to Columbia	400,000	-	-	-	-	-	-
Prospect – Foster to Johnston	50,000	250,000	-	-	-	-	250,000
Best – Thrift to Russell	50,000	-	-	-	-	-	-
Blackburn Crescent – Archibald to High	512,000	-	-	-	-	-	-
Martin – Buena Vista to Victoria	-	-	-	-	-	336,000	336,000
Drainage Upgrades (pending completion of Strategic Transportation Plan Update)	900,000	-	-	-	900,000	900,000	1,800,000
Development Coordinated Works	36,000	10,000	10,000	10,000	10,000	10,000	50,000
Storm Sewers							
Storm Water Monitoring Program	\$96,000	\$-	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Thrift Storm Sewer – Vidal to Martin	-	-	-	-	-	-	-
Phoenix Ravine Culvert Replacement at Marine Dr.	2,804,000	-	-	-	-	-	-
Royal Storm Sewer – Centre to Cypress	452,000	-	-	-	-	-	-
Weatherby Lane Storm Sewer – Russell to Vine	172,000	-	-	-	-	-	-
Victoria Storm Sewer – Martin/Columbia to Fir	-	-	-	-	-	-	-
Best Storm Sewer – Thrift to Russell	-	-	200,000	300,000	-	-	500,000
Pacific Storm Sewer – Johnston to Dolphin	-	-	-	-	-	-	-
Dolphin Storm Sewer – Royal to Pacific	-	-	-	-	-	-	-
Roper Storm Sewer – Foster to Winter	-	-	-	-	-	-	-
Stayte Storm Sewer – Buena Vista to Roper	-	-	-	-	-	-	-
Vidal Storm Sewer – Marine to Victoria	-	-	-	-	-	-	-
Coldicutt Storm Main – Chestnut to Lancaster	500,000	-	-	-	-	-	-
Marine Drive Stormwater Improvements	894,000	150,000	988,000	588,000	-	-	1,726,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Pump Stations							
Oxford Pump Station	\$150,000	\$-	\$500,000	\$-	\$2,250,000	\$2,250,000	\$5,000,000
Marine Drive Stormwater Improvements	259,000	2,288,000	461,000	-	-	-	2,749,000
Outfalls							
Coldicutt Outfall Ravine Improvements	\$80,000	\$300,000	\$-	\$-	\$-	\$-	\$300,000
Finlay/Ash Outfall Replacements	-	-	646,000	2,434,000	-	-	3,080,000
Other Drainage							
North of Oval Landscaping and Retaining Wall Improvements	\$169,000	\$-	\$-	\$-	\$-	\$-	\$-
Centennial Arena Perimeter Drainage Improvements	20,000	-	-	-	-	-	-
Marine Drive Parking Lot – Oxford to Museum	750,000	750,000	-	-	-	-	750,000
Drainage CCTV Inspections	162,000	100,000	100,000	150,000	150,000	150,000	650,000
Drainage Rehabilitation	851,000	583,000	500,000	600,000	600,000	600,000	2,883,000
Drainage Upgrade Marine Dr – Johnston to Martin	-	150,000	-	-	-	-	150,000
Technology and Other							
Climate Change Resilience	\$-	\$50,000	\$50,000	\$50,000	\$100,000	\$200,000	\$450,000
Ageing Infrastructure Analysis	-	-	50,000	-	-	-	50,000
Engineering Design Specifications Document	-	-	40,000	-	-	-	40,000
Drainage Master Plan Update	-	150,000	-	-	-	-	150,000
DCC Bylaw Review	30,000	-	-	20,000	-	20,000	40,000

Capital Contingency

A capital contingency is maintained to provide a buffer for capital projects in case project scope changes, or if inflation and contracted prices exceed original estimates. If the contingency is not required during the year it remains in reserve for future use, or for other capital projects.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Capital Contingency							
Capital Contingency	\$41,000	\$150,000	\$150,000	\$200,000	\$200,000	\$250,000	\$950,000



SANITARY SEWER UTILITY

The White Rock Sanitary Sewer Utility System collects White Rock wastewater and delivers it to the Metro Vancouver pump station at Oxford Street and Marine Drive. Metro conveys the sewage to Iona Island for treatment.

Wastewater on the east side of the City flows by gravity to either the Keil Street or Ash Street pump stations and is conveyed along the BNSF right-of-way to the Metro Pump station. Wastewater on the west side of town flows by a combination of pumping from the Bergstrom Pump station and gravity to the Metro Pump station.

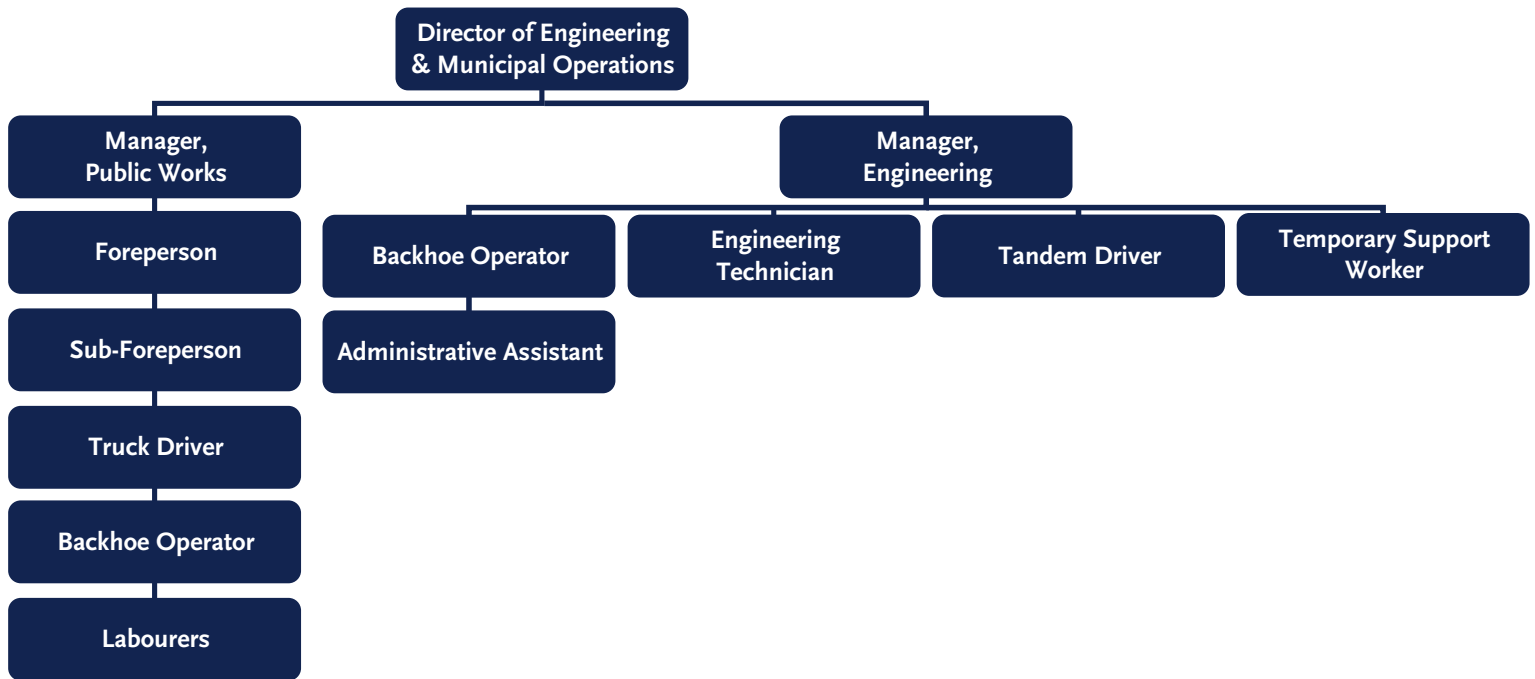
System infrastructure includes:

- Three lift stations
- 82.6 km of sanitary sewer mains, (including 3.1 km of force main and siphon)
- 1,157 manholes

Within the City's sewer system, gravity sewers range in sizes from 100 mm to 600 mm, force mains range from 100 mm to 150 mm, and siphons range from 450 mm to 525 mm. The current system replacement cost is estimated to be \$200M.

Overseen by the Director of Engineering and Municipal Operations, the operation and maintenance of the utility is led by the Manager of Public Works, while the planning, design, and construction of utility infrastructure is led by the Manager of Engineering.

Corporate support is provided by Finance, Human Resources, and Information Technology.



2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the 2023 Point Repair program, utilizing trenchless and open cut technologies at 21 locations throughout the City
- Conducted CCTV inspection of 20% of the City’s sanitary mains as part of a planned five year preventative maintenance program
- Installed 32 sanitary service connections for new residential developments
- Began construction of the Marine and Nichol sanitary improvements

PLANS FOR 2024

- Continue the City’s CCTV program
- Continue the City’s point repair program
- Construct the Thrift – Johnston to Vidal sanitary improvements
- Construct Pacific – Stayte to Stevens sanitary improvements
- Construct Stayte – 1,127 Stayte to Buena Vista sanitary improvements

LOOKING AHEAD TO 2025 – 2028

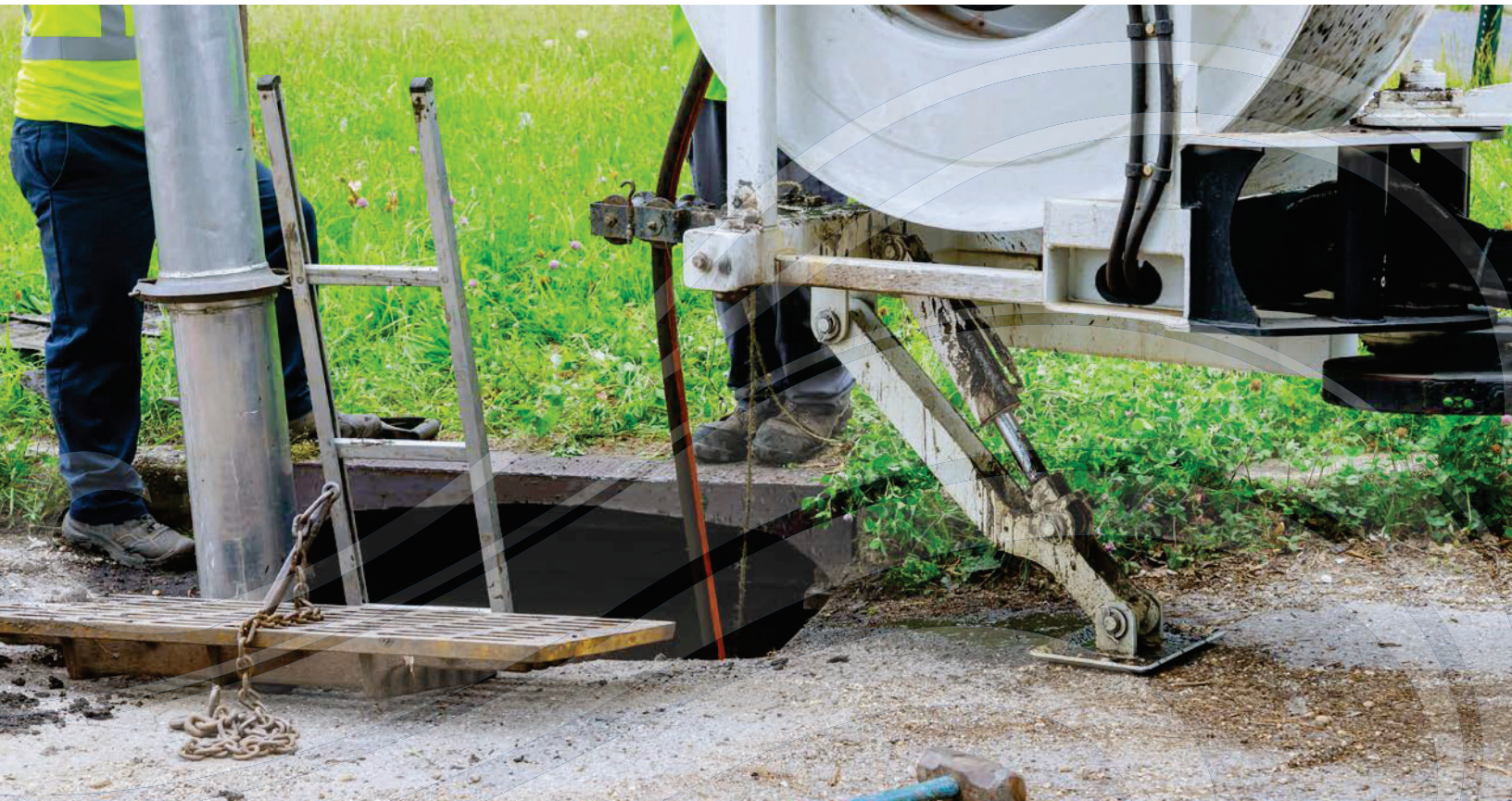
- Update the City’s Sewer Connection Bylaw No. 396
- Continue the City’s CCTV program and Point Repair program
- Update the City’s Sanitary Master Plan
- Continue rehabilitation work coordinated with the City’s ITIMP projects
- Construct the Buena Vista – Johnston to Best sanitary improvements

KEY INDICATORS

In 2023, the White Rock Sanitary Sewer utility operated continuously during the year, within public health standards, and with zero odour complaints. All pump stations were regularly inspected and cleaned, and manholes checked biannually. Pumps are checked monthly. Over 17 km of pipe were video assessed and cleaned, and there were no significant noncompliance events during the year.

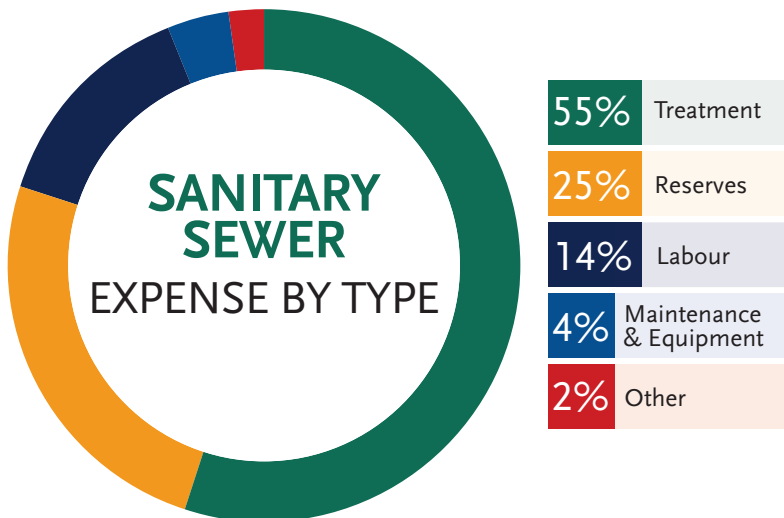
Maintenance projections for 2024 are consistent with previous years. No significant changes are expected.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Employees		1.5	1.5	1.5	1.5	1.5	1.5
Odour complaints	Per year	-	-	-	-	-	-
Min lines	Cleaned kilometers	17.5	15.0	16.5	17.0	17.0	17.0
	Video assessed kilometers	17.5	15.0	16.5	-	17.0	20.0
Pump stations	Inspect and maintain events	152	155	148	155	155	155
Pump station pumps	Inspect and maintain events	12	12	10	12	12	12
Manholes	Inspect and maintain	586	556	591	580	580	580
Sewer connections	Installed	35	19	24	18	32	34



FINANCIAL PLAN SUMMARY

The City's sanitary sewer user fees are established each year through bylaw. The fees are based on the City's Five-Year Financial Plan for the sanitary sewer utility system, which includes forecasted revenues and expenses, capital requirements, and reserves. User rates are set to recover the cost of providing the service, including provisions for capital asset improvements and/or replacements.



The 2024 Sanitary Sewer user fee revenue increase is projected to be 6.9% and is needed for:

Operations (\$339,100)	7.98%
Transfer to Capital Reserves for Asset Improvement Program (-\$83,700)	-1.98%
Total	6%

The annual sanitary sewer user fee rate is projected to only increase by \$15 (5.4%) to \$293 for all households from \$278 in 2022 due to prior year surpluses.

Sanitary Sewer user fee revenues are projected to increase by an average of 8.5% over the next five years. The area with the largest increase is treatment costs, which are set by Metro Vancouver, and which are projected to increase by an average of 9% per year after 2024. To reduce the user fee increase, less funding is being transferred to reserves.

Sanitary Sewer Utility – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Sewer User Fees	\$3,679,725	\$3,739,817	\$3,961,500	\$3,960,000	\$4,186,200	\$226,200	5.7%
Connection Fees	106,975	49,750	221,000	222,000	224,000	2,000	0.9%
Investment Income and Other	45,468	65,850	114,400	60,400	100,000	39,600	65.6%
Reserves	14,948	14,948	12,400	12,400	-	(12,400)	-100.0%
Total Revenue	\$3,847,116	\$3,870,365	\$4,309,300	\$4,254,800	\$4,510,200	\$255,400	6.0%
Operating Expenses							
Corporate Support	\$485,314	\$484,603	\$576,200	\$629,100	\$601,400	\$(27,700)	-4.4%
Treatment	1,832,412	1,815,526	2,075,700	2,076,300	2,461,700	385,400	18.6%
Operations	219,456	380,808	278,100	336,300	340,600	4,300	1.3%
Debt Charges	28,930	29,708	23,900	22,900	-	(22,900)	-100.0%
Transfer to Capital Reserves	1,281,004	1,159,720	1,355,400	1,190,200	1,106,500	(83,700)	-7.0%
Total Operating Expenses	\$3,847,116	\$3,870,365	\$4,309,300	\$4,254,800	\$4,510,200	\$255,400	6.0%
Net	\$-	\$-	\$-	\$-	\$-	\$-	

1. Investment interest rates are increasing.
2. Transfer from Reserves was for the Terry Road local improvement debt, which was paid off in 2023.
3. Treatment fees, set by Metro Vancouver, are forecast to increase 18.6% in 2024. After 2024, the expected annual increase is by an average of 9%.
4. Terry Road local improvement debt repaid in 2023.

Reserves

Capital Reserves are established for the replacement of infrastructure with the goal of maintaining minimum balances equivalent to between 5% and 10% of sanitary sewer assets replacement value. The current asset replacement value is estimated to be over \$200M, which would require a reserve balance of at least \$10M to be maintained.

Reserves are projected to gradually decrease from \$13.9M in 2023 to \$10.9M in 2028, which is below optimum and why sanitary sewer user fees increases for infrastructure replacement are proposed in future years.

Sanitary Sewer Utility – 2023 to 2028 Reserves Scorecard								
	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2023	Status 2028
Working Capital								
Operating (Accumulated) Surplus	\$1,107,100	\$1,107,100	\$1,107,100	\$1,107,100	\$1,107,100	\$1,107,100	Good	Good
Capital (Statutory Reserves)								
Sewer Infrastructure	12,085,400	11,622,900	11,280,200	10,510,400	10,059,300	9,794,200	Low	Low
Development Cost Charges	756,800	744,300	637,900	380,300	160,300	1,100	Low	Low
Overall Reserves	\$13,949,300	\$13,474,300	\$13,025,200	\$11,997,800	\$11,326,700	\$10,902,400		
Target between (5% and 10%)	7%	6.7%	6.5%	6%	5.7%	5.5%		



Asset Improvement Program

The asset improvement program is guided by the 2019 Sewer Master Plan and provides for the renewal and replacement of mains; a program of inflow and infiltration reduction, pipe rehabilitation and capacity upgrades.

Sanitary/Sewer Utility Fund – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Coordinated with Road Works	\$1,657,000	\$729,000	\$779,000	\$1,032,000	\$300,000	\$422,000	\$3,262,000
Inflow and Infiltration Reduction Program	2,035,000	610,000	610,000	610,000	610,000	610,000	3,050,000
Planning and Inspections	244,000	100,000	340,000	120,000	150,000	170,000	880,000
Rehabilitation Program	1,487,000	-	-	900,000	900,000	900,000	2,700,000
Contingency	-	150,000	150,000	200,000	200,000	250,000	950,000
Total	\$5,423,000	\$1,589,000	\$1,879,000	\$2,862,000	\$2,160,000	\$2,352,000	\$10,842,000
Funding Sources							
User and Connection Fees	\$450,000	\$-	\$-	\$-	\$-	\$-	\$-
Sanitary Development Cost Charges	272,700	20,000	113,200	262,700	222,700	242,700	861,300
Capital In Progress Reserve	1,330,900	-	61,800	73,300	-	-	135,100
Infrastructure Reserve	3,133,800	1,569,000	1,464,100	2,000,400	1,937,300	1,907,600	8,878,400
Grants	-	-	239,900	201,700	-	-	441,600
Contributions	235,600	-	-	323,900	-	201,700	525,600
Total	\$5,423,000	\$1,589,000	\$1,879,000	\$2,862,000	\$2,160,000	\$2,352,000	\$10,842,000

Most infrastructure replacement continues to be focused on sanitary sewer mains coordinated with other road, drainage, and water projects.

Sanitary Sewer mains are pro-actively replaced on a priority basis in coordination with other road and drainage projects. Specific locations for future years will be assigned as annual condition assessments occur.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Coordinated Replacements with Roadworks							
Marine Drive Stormwater Improvements	\$-	\$-	\$275,000	\$275,000	\$-	\$-	\$550,000
Marine and Nichol Intersection Improvements	238,000	-	-	-	-	-	-
Johnston – Russell to Thrift	472,000	175,000	-	-	-	-	175,000
Johnston – Thrift to Roper	-	-	200,000	300,000	300,000	-	800,000
Johnston – Pacific to Columbia	-	61,000	61,000	113,000	-	-	235,000
Thrift – Johnston to Vidal	-	300,000	-	-	-	-	300,000
Buena Vista – 15367 Buena Vista Johnston to Best	-	143,000	143,000	344,000	-	-	630,000
Columbia – Parker to Stayte	435,000	-	-	-	-	-	-
Blackburn Crescent – Archibald to High	512,000	-	-	-	-	-	-
Martin – Buena Vista to Victoria	-	-	-	-	-	422,000	422,000
Finlay – Buena Vista to Balsam	-	50,000	100,000	-	-	-	150,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Inflow and Infiltration Reduction Program							
Development Coordinated Works	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Sanitary Rehabilitation	1,995,000	600,000	600,000	600,000	600,000	600,000	3,000,000

The Pipe Rehabilitation Program is designed to rehabilitate existing sewers instead of a more costly full replacement. Locations are determined each year by CCTV inspections and the intention is to maintain the integrity of the existing pipe and stop inflow and infiltration into the system, which reduces the cost of regional treatment per litre to Metro Vancouver.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Planning and Inspections							
Sanitary CCTV Inspections	\$139,000	\$100,000	\$100,000	\$100,000	\$150,000	\$150,000	\$600,000
Sanitary Pump Station Capacity Review	75,000	-	-	-	-	-	-
Ageing Infrastructure Analysis	-	-	50,000	-	-	-	50,000
Engineering Design Specifications Document	-	-	40,000	-	-	-	40,000
Sanitary Master Plan Update	-	-	150,000	-	-	-	150,000
DCC Bylaw Review	30,000	-	-	20,000	-	20,000	40,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Rehabilitation Program (Upgrades)							
Sanitary Sewer Upgrades (pending completion of Strategic Transportation Plan Update)	\$900,000	\$-	\$-	\$900,000	\$900,000	\$900,000	\$2,700,000
Sanitary Upgrade Finlay – Goggs to Oxenham	285,000	-	-	-	-	-	-
Sanitary Upgrade Pacific – Stayte to Stevens	62,000	-	-	-	-	-	-
Sanitary Upgrade Stayte – 1127 Stayte to Buena Vista	140,000	-	-	-	-	-	-
Sanitary Upgrade Royal rear lane – Cypress to Balsam	100,000	-	-	-	-	-	-

Capital Contingency

A capital contingency is maintained as a buffer for capital projects. If the contingency is not required during the year it remains in reserve to be reused in the next year or for other capital projects.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Contingency							
Capital Contingency	\$-	\$150,000	\$150,000	\$200,000	\$200,000	\$250,000	\$950,000



WATER UTILITY

The White Rock Water Utility has been owned and operated by the City since its purchase from private interests in 2015. Drinking water is obtained from the Sunnyside Uplands Aquifer and distributed from seven groundwater wells located at three different sites throughout the City.

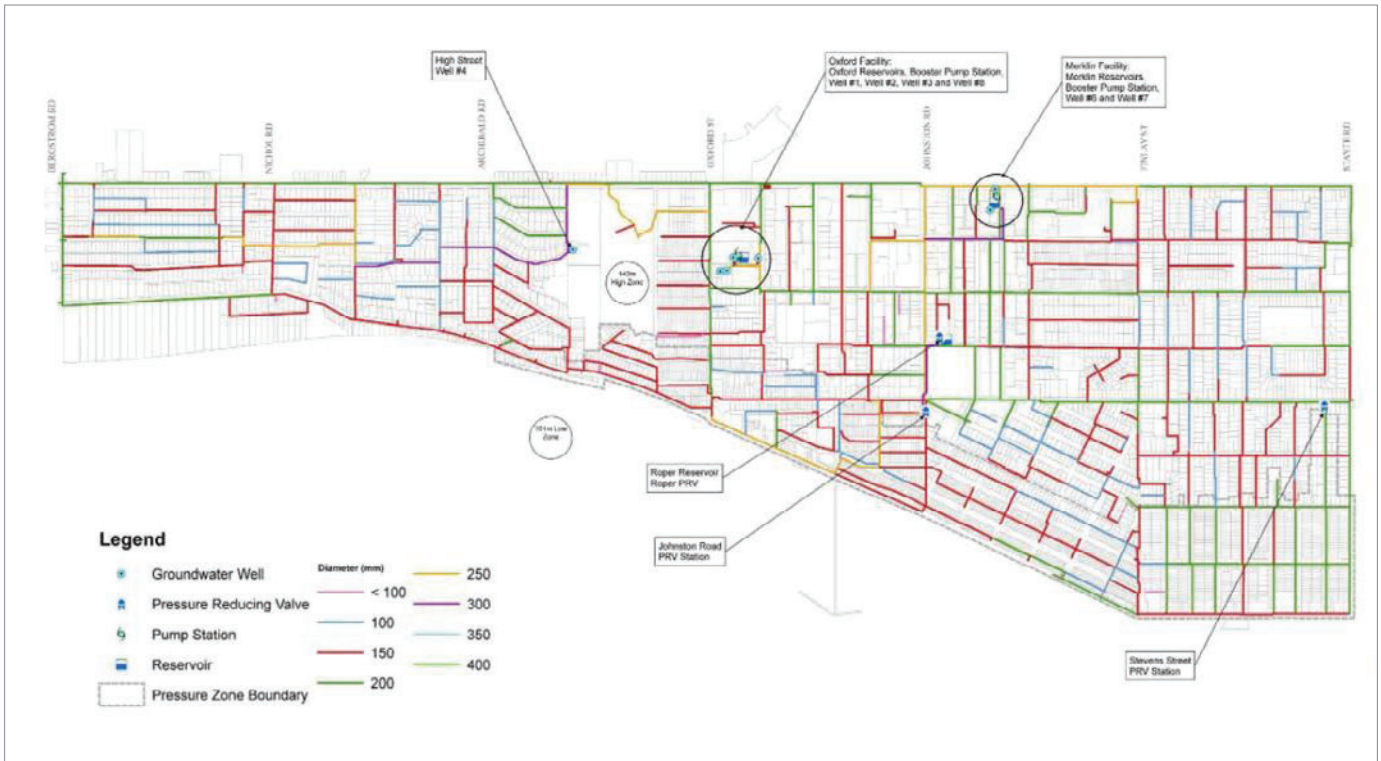
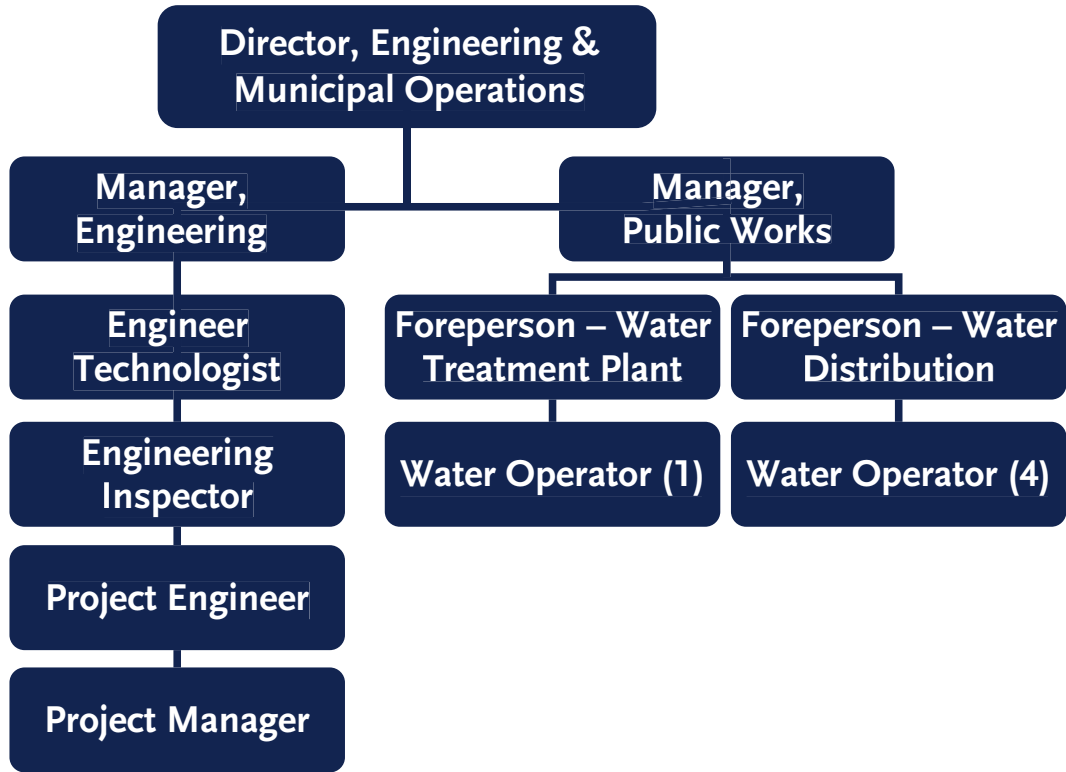
The utility provides safe drinking water to more than 21,000 people in White Rock, portions of Surrey, and the Semiahmoo First Nation for domestic, commercial and emergency use. All water meets firefighting standards, health standards, and the Drinking Water Protection Act.

System infrastructure includes:

- Seven groundwater wells
- Four reservoirs (Roper, Oxford, and two at Merklin)
- One water treatment plant
- 77 km water main network
- Two Merklin and Oxford booster stations
- Three pressure-reducing valve stations (Roper, Johnstone, and Stevens)
- Over 4,500 metered properties
- 380 hydrants for firefighting

Overseen by the Director of Municipal Operation, the day-to-day operation and maintenance of the White Rock Water Utility is led by the Manager of Public Works, while the planning, design, and construction of utility infrastructure is led by the Manager of Engineering.

Corporate support provided by Finance, Human Resources, and Information Technology.



2023 KEY INDICATORS

- White Rock Water Utility delivered over 2,190,000 cm of potable water in 2023
- Both wells and the reservoir were inspected and maintained, and the treatment plant continued to operate within Public health Standards
- 77 km of water mains were flushed during the year and 10 breaks repaired
- No significant noncompliance events were reported
- Hydrant, valve maintenance, and exercising programs continued
- Meter reading was completed on time
- Treatment plant produced high quality drinking water

Maintenance projections for 2024 are consistent with previous years, resulting in no significant changes expected as a result.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Employees		6	6	7	7	7	7
Storage capacity	Litres	6,019,901	6,019,901	6,019,901	6,019,901	6,019,901	6,019,901
Water delivered	Cubic metres	1,724,618	1,917,055	2,619,208	2,595,842	2,500,000	2,500,000
Wells	Inspected and maintained	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Reservoir	Inspected and maintained	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Treatment plant	Inspected and maintained	Daily	Daily	Daily	Daily	Daily	Daily
Water mains	Kilometers flushed	77	77	77	77	77	77
	Breaks repaired	9	10	11	10	10	10
Pump stations (2)	Cleaned and inspected	Daily	Daily	Daily	Daily	Daily	Daily
PRV	Maintained	4	4	4	4	4	5
Water services	New installations	41	36	40	37	35	40
Meter	Replaced	92	127	123	124	321	120
	Read	4,534	4,536	4,600	4,600	4,600	4,600
Hydrants	Installed	4	4	4	4	4	5
	Class A and B services	350	177	179	181	177	184
Water quality non-compliance		2 micro	3 micro	1 micro	1 micro	0 micro	0 micro
Low water pressure complaints		34	18	12	5	5	5
Meter reading on-time		100%	100%	100%	100%	100%	100%
Valve exercising		100%	100%	100%	100%	100%	50-100%
Hydrant purges		100%	100%	100%	100%	100%	100%
Service connection breaks		3	6	5	5	5	5

2023 HIGHLIGHTS AND ACCOMPLISHMENTS

- Installed new Well #5 to replace the decommissioned Well #5
- Updated the City's Water Master Plan
- Completed Well Controls and PLC Upgrade
- Completed water quality program including flushing, testing, and routine maintenance
- Replaced undersized cast iron pipe at locations subject to premature corrosion and leaks
- Installed four new hydrants throughout the City
- Replaced 110 water meters throughout the City
- Repaired 10 broken water mains
- Installed tanks and containment system for water filter regeneration at Water Treatment Plant

PLANS FOR 2024

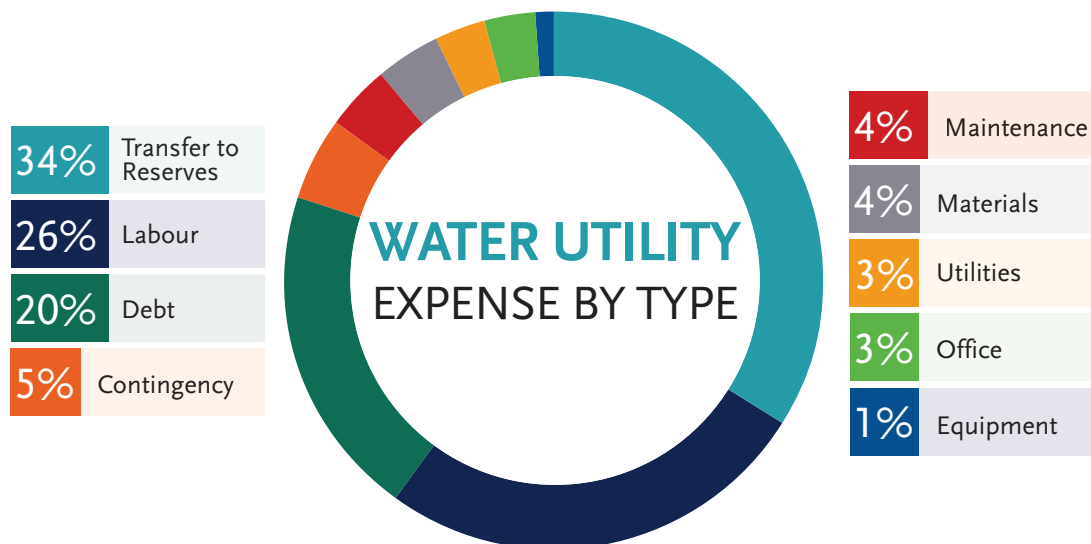
- Install the emergency water connections in coordination with the City of Surrey
- Install civil infrastructure to connect the new Well #5 to the City's raw water infrastructure
- Install three step down transformers for three water wells to service each well independently
- Coordinate design of water infrastructure with a few upcoming road improvement projects
- Design watermain along Coldicutt Avenue between Lancaster and Chestnut
- Replace the Bayoxide filter media (filters out arsenic)

LOOKING AHEAD TO 2025 – 2028

- Continue to focus on the supply-side upgrades in order to ensure reliable provision of drinking water
- Continue the long-range program to replace aged cast iron pipe ahead of large-scale pipe failures
- Replace the manganese filter media in 2029
- Design and construct watermain (raw line) up-sizing

FINANCIAL PLAN SUMMARY

Each year, water rates are established by the City through bylaw, and based on the City's Five-Year Financial Plan for the water system. This includes forecasted revenues and expenses capital requirements, reserves, and debt financing. User rates are set to recover the cost of providing the service, including provisions for capital asset improvements and/or replacements.



2024 is the third year of a four-year phase-in plan for a new water user fee rate structure which will align water consumption with water utility costs and promote water conservation. Once complete (year four), the City will charge a smaller fixed fee related to the size of the meter, with water consumption billed at the same rate.

For the third year of this restructured process, the average annual cost to a single-family residential property (average 2,107 cubic feet) is set to increase by 4.84%, or from \$744 to \$780 as follows:

	2023	2024
Fixed Charge	\$345	\$231
User Fees	399	549
Total	\$744	\$780

For a multi-family home (average 934 cubic feet) the proposed average increased annual cost would be \$320 up from \$289 in 2023. The actual amount charged will vary depending on actual consumption.

Water rates for strata units are increasing by a higher percentage in 2024 than single-family households due to the rate structure change. Strata households are charged per unit with a base amount plus a usage amount. As the new rate structure phases in, the base amount per unit included in the total amount is decreasing and the water usage (consumption) amount is increasing based on actual usage. The higher increase for strata households was expected as the new rate structure is phased in because single-family households had been subsidizing strata households under the old system. The new rate structure was designed to balance this out. Once fully implemented customers will pay more equitably for water across the three customer types (single-family, multi-family, and commercial).

Water Utility – Financial Plan							
Revenue	2021 Actuals	2022 Actuals	2023 Projected	2023 Budget	2024 Budget	Change \$	Change %
Water User Fees	\$5,913,201	\$5,970,740	\$6,487,900	\$6,357,900	\$6,889,700	\$531,800	8.4%
Connection Fees	157,242	218,965	203,000	280,000	224,000	(56,000)	-20.0%
Other Income	197,894	204,159	241,100	220,400	244,800	24,400	11.1%
Operating Reserves	11,242	10,500	486,000	486,000	32,000	(454,000)	-93.4%
Total Revenue	\$6,279,579	\$6,404,364	\$7,418,000	\$7,344,300	\$7,390,500	\$46,200	0.6%
Operating Expenses							
Engineering Administration	\$274,346	\$297,847	\$310,300	\$345,300	\$338,700	\$(6,600)	-1.9%
Corporate Support	597,868	666,401	764,800	798,100	897,400	99,300	12.4%
Waterworks	1,461,956	1,409,030	1,952,300	1,958,300	1,495,400	(462,900)	-23.6%
Facilities	324,133	317,706	299,400	312,700	318,900	6,200	2.0%
Contingency	-	-	74,100	284,100	341,400	57,300	20.2%
Debt Charges	1,391,016	1,413,894	1,437,500	1,437,500	1,461,900	24,400	1.7%
Transfer to Operating Reserve	557,728	431,061	319,600	319,600	319,900	300	0.1%
Transfer to Capital Reserves	1,672,532	1,868,425	2,260,000	1,888,700	2,216,900	328,200	17.4%
Total Operating Expenses	\$6,279,579	\$6,404,364	\$7,418,000	\$7,344,300	\$7,390,500	\$46,200	0.6%
Net	\$-	\$-	\$-	\$-	\$-	\$-	

1. Connection Fees revenue has decreased in line with what the actual revenue is expected to be in 2023.
2. Other Income includes actuarial gains on debt. In 2024 the gains are expected to be \$24.4K.
3. The \$486K transfer from Operating Reserves in 2023 was largely due to a one-time cost for Bayoxide Media Replacement, which is not in the 2024 budget.
4. Corporate Support costs have increased by 11.9% due to inflation, increased insurance costs, and an increase to the corporate support fee charged to the water fund, which is gradually being increased to 100% of actual costs.
5. Contingency increase primarily related to outstanding collective agreement increases.
6. Transfers to Capital Reserves are forecast to increase by \$328K, consistent with the long-term plan to increase funding for infrastructure replacement.

Debt:

Debt financing costs to fund the purchase of the utility vary slightly from year-to-year from actuarial adjustments. 2023 saw no additional borrowing and repayments will continue to reduce the principal to \$17.0M by 2027.

Reserves:

Operating Reserves have been established for three functions:

- Working Capital Reserve – providing a foundation for operations
- Water Operating Reserve – providing a buffer for unanticipated costs
- Water Treatment Reserve – smoothing out the costs of media replacement at the treatment plant

Capital Reserves are established for the replacement of infrastructure with the goal of maintaining balances equivalent to between 5% and 10% of the water assets replacement value. The current asset replacement value is estimated to be \$180M, which would require a reserve balance of at least \$9M to be maintained. Capital reserves are projected to increase from \$7.3M in 2024 to \$12.7M in 2028, which is below optimum and partially why water rate increases for future infrastructure replacement is required.

Water Utility – 2023 to 2028 Reserves Scorecard								
	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2023	Status 2028
Working Capital								
Operating (Accumulated) Surplus	\$1,374,700	\$1,374,700	\$1,374,700	\$1,374,700	\$1,374,700	\$1,374,700	Good	Good
Operations and Dent (Reserve Accounts)								
Water Operating Reserve	493,600	543,600	593,600	643,600	693,600	743,600	Low	Low
Water Treatment Reserve	426,500	617,500	310,500	511,500	712,500	913,500	Good	Good
Debt Retirement	34,900	34,900	34,900	34,900	34,900	34,900	Good	Good
Capital (Reserve Accounts)								
Vehicles and Equipment Replacement	222,700	154,200	198,200	243,100	225,800	272,500	Low	Low
Water Infrastructure	3,167,900	3,046,400	3,913,100	4,773,200	6,043,000	7,862,200	Low	Low
Development Cost Charges	1,525,600	1,540,800	1,556,200	1,551,700	1,567,200	1,469,300	Good	Good
Overall Reserves	\$7,245,900	\$7,312,100	\$7,981,200	\$9,132,700	\$10,651,700	\$12,670,700		
Capital Reserves Target (5% to 10%)	2.7%	2.6%	3.1%	3.6%	4.4%	5.3%		

ASSET IMPROVEMENT PROGRAM – WATER UTILITY

Over the next five years, the City will work to replace water mains, wells, valves, and equipment. This is primarily funded from Water Infrastructure and Equipment Replacement Reserves. Annual spending ranges between \$1.6M and \$2.4M per year.

Water Utility Fund – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Coordinated with Road Works	\$675,000	\$90,000	\$208,000	\$282,000	\$366,000	\$111,000	\$1,057,000
Wells	1,842,000	1,105,000	110,000	110,000	110,000	110,000	1,545,000
Reservoirs	173,000	30,000	66,000	66,000	66,000	66,000	294,000
Treatment Plant	100,000	-	-	-	-	-	-
Water Mains	1,629,000	575,000	550,000	1,001,000	872,000	650,000	3,648,000
Pumps and Valves	75,000	-	-	-	-	750,000	750,000
Meters	64,000	75,000	75,000	75,000	75,000	75,000	375,000
Hydrants	55,000	55,000	55,000	55,000	55,000	55,000	275,000
Vehicles and Equipment	65,000	130,000	-	-	90,000	-	220,000
Technology and Other	576,000	90,000	120,000	150,000	80,000	100,000	540,000
Contingency	42,000	400,000	450,000	450,000	500,000	500,000	2,300,000
Total	\$5,296,000	\$2,550,000	\$1,634,000	\$2,189,000	\$2,214,000	\$2,417,000	\$11,004,000

Guided by the Water Master Plan, the capital program provides for replacements of end-of-life City water mains and associated trench restoration, and provides for additional work necessary to meet population growth and equipment upgrades.

The program also provides for the renewal and replacement of water wells, reservoir components, and treatment facilities, and includes provision for an assessment of the network for system optimization and prioritization of improvements.

Water Utility Fund – Asset Improvement Financial Plan							
Funding Sources	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Water Development Cost Charges	\$30,000	\$-	\$-	\$20,000	\$-	\$113,000	\$133,000
Water Fund Infrastructure Reserve	5,109,900	2,338,400	1,515,000	2,069,000	2,050,900	2,142,900	10,116,200
Equipment Replacement Reserve	49,900	111,600	-	-	63,100	-	174,700
Contributions	106,200	100,000	119,000	100,000	100,000	161,100	580,100
Total	\$5,296,000	\$2,550,000	\$1,634,000	\$2,189,000	\$2,214,000	\$2,417,000	\$11,004,000

The capital program is primarily funded through reserves set aside each year from water sales to the community, supplemented by a small amount of developer contributions.

Costs are estimated at the Class ‘D’ level for Financial Plan purposes, using a variety of local construction cost information, as well as experience and supplier information. As projects are designed, the cost estimates are refined and vetted through the City’s purchasing process. Large projects valued at \$250K or more are confirmed with Council prior to the purchasing process.

Over the next five years of infrastructure replacement, focus will continue to be on Well #5 replacement and water mains coordinated with other road, sanitary, and drainage projects in the City.

Key projects include:

- Main replacements on Johnston, Columbia Lane to Coldicutt – Cypress to Ash, Martin – Thrift to Roper, and along Pacific
- Civil infrastructure to support the new well #5 and connect it to the City's raw intake line
- Construction of the Everall Street Pressure Reducing Valve Station in 2028
- Annual water meter and hydrant replacement program (an average of 120 water meters and four hydrants are replaced each year)

At this time, there is no significant infrastructure work anticipated for the Reservoir or Treatment Plant over the next five years.



MAJOR PROJECT SPENDING

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Coordinated Replacements with Roadworks							
Johnston – Russell to Thrift	\$610,000	\$90,000	\$-	\$-	\$-	\$-	\$90,000
Johnston – Thrift to Roper	-	-	126,000	200,000	200,000	-	526,000
Johnston – Pacific to Columbia	-	-	82,000	82,000	166,000	-	330,000
Blackburn Crescent – Archibald to High	65,000	-	-	-	-	-	-
Martin – Buena Vista to Victoria	-	-	-	-	-	111,000	111,000

Well Replacement Program

New Well #5 has been installed. Civil design is underway for the remaining infrastructure to connect the well to the raw watermain. This project will ensure the City has sufficient water supply for the future.

A program of annual well maintenance and controller upgrades continues to be a focus as it relates to the need for a reliable and adequate supply of water during demand spikes.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Wells							
New Oxford Well #5 (Well #3 Replacement)	\$1,764,000	\$800,000	\$-	\$-	\$-	\$-	\$800,000
High Street Well #4 Stabilization	-	200,000	-	-	-	-	200,000
Well Upgrades	75,000	105,000	110,000	110,000	110,000	110,000	545,000
Well Controller Upgrades	3,000	-	-	-	-	-	-

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Reservoirs							
Roper Reservoir Building Exterior Improvements	\$80,000	\$-	\$-	\$-	\$-	\$-	\$-
Water Reservoir Cleaning Program	93,000	-	36,000	36,000	36,000	36,000	144,000
Cross Connection Control	-	30,000	30,000	30,000	30,000	30,000	150,000

Water Main Replacement Program

Water main replacement projects continue to be selected based on the most recent Water Master Plan and subsequent leak history. Wherever possible, renewals are linked to nearby redevelopment to leverage developer contributions and coordinate with replacement of other infrastructure like sanitary and drainage upgrades. Key projects include replacements on Columbia Lane and Johnston.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Water Mains							
Water Main Upgrade – Goggs Oxford to WTP	\$-	\$-	\$-	\$300,000	\$-	\$-	\$300,000
Water Main Upgrade – Surrey Emergency Connection	301,000	-	-	-	-	-	-
Water Main Upgrade – Coldicutt Chestnut to Lancaster	900,000	-	-	-	-	-	-
Water Main Upgrade – Martin - Roper to Thrift	-	-	-	-	-	650,000	650,000
Water Main Upgrade – Columbia Lane Cypress to Ash	-	-	550,000	-	-	-	550,000
Water Main Upgrade – North Bluff - Oxford to Everall	-	-	-	-	475,000	-	475,000
Water Main Upgrade – Oxford/MacDonald	-	50,000	-	-	-	-	50,000
Water Main Upgrade – Cypress – Pacific Lane to Royal	428,000	-	-	-	-	-	-
Water Main Upgrade – Pacific Ave Cypress to Balsam and Pacific Lane	-	-	-	541,000	-	-	541,000
Water Main Upgrade – Balsam Pacific Lane to Royal	-	-	-	-	397,000	-	397,000
Oxford – Vine to Goggs	-	263,000	-	-	-	-	263,000
Vine – Goggs to Water Treatment Plant	-	262,000	-	-	-	-	262,000
Water Main – Cast Iron Condition Assessment	-	-	-	160,000	-	-	160,000

Pumps, Meters and Valves

A pressure reducing station is planned for installation at North Bluff Road and Everall Street in 2028 so high pressures can be maintained to the east of Everall and lower pressures to the west. This will address customer complaints of low pressures near Johnston Road and Merklin Street while not raising the pressures to the west.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Pumps and Valves							
Everall Street PRV Station	\$-	\$-	\$-	\$-	\$-	\$750,000	\$750,000
Oxford Pumphouse HVAC	75,000	-	-	-	-	-	-
Hydrants and Meters							
Fire Hydrants	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$275,000
Water Meters	64,000	75,000	75,000	75,000	75,000	75,000	375,000

Vehicles and Equipment

Both the Ford F150 Crew Carb and the F250 Crew Cab are scheduled for replacement in 2024.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Vehicles and Equipment							
Replace Ford F150 Crew Cab 4X4 Unit #362	\$-	\$65,000	\$-	\$-	\$-	\$-	\$65,000
Replace Ford F150 2wd Unit #363	65,000	-	-	-	-	-	-
Replace Ford F250 Crew Cab 4X4 Unit #364	-	65,000	-	-	-	-	65,000
Replace Colorado Extended Cab 4WD Unit #360	-	-	-	-	90,000	-	90,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Treatment Plant							
Water Treatment Plant E33 Regeneration Tanks	\$50,000	\$-	\$-	\$-	\$-	\$-	\$-
Water Treatment Plant Storage Tank	50,000	-	-	-	-	-	-
Technology and Other							
BC Hydro Transformer Replacement	\$358,000	\$-	\$-	\$-	\$-	\$-	\$-
Cast Iron Pipe Replacement Program	-	50,000	40,000	40,000	40,000	40,000	210,000
Chemical Room Jib Crane	30,000	-	-	-	-	-	-
Merklin Pump House Roof Repair	23,000	-	-	-	-	-	-
Ageing Infrastructure Analysis	-	-	-	50,000	-	-	50,000
Engineering Design Specifications Document	-	-	40,000	-	-	-	40,000
Water Master Plan Update	100,000	-	-	-	-	-	-
Development Coordinated Works	15,000	15,000	15,000	15,000	15,000	15,000	75,000
DCC Bylaw Review	30,000	-	-	20,000	-	20,000	40,000
Information Technology Infrastructure Replacement/Upgrades	20,000	25,000	25,000	25,000	25,000	25,000	125,000

Capital Contingency

A capital contingency is maintained between \$400K and \$500K per year to provide a cost buffer for both planned projects and flexibility if additional capital work becomes urgent.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total 5 Year Budget
Contingency							
Capital Contingency	\$42,000	\$400,000	\$450,000	\$450,000	\$500,000	\$500,000	\$2,300,000



ASSET IMPROVEMENT PROGRAM

One of the biggest challenges facing the community is that the City has a growing capital and infrastructure replacement obligation in the long-term, and assets for which only modest reinvestment has been funded in the past.

Many of the existing assets were constructed with significant funding support from senior levels of government. Current replacement cost estimates are not known for certain in many cases and substantial work is needed to develop these accordingly. Assets will be approaching the end of their useful life and increased renewal reinvestment is required to replace them, maintain service to the community, and protect the next generation.

Good progress has been made through the introduction of Tangible Asset Accounting (TCA) disclosure requirements. Like all Canadian municipalities, public infrastructure is recorded at historical cost and now depreciated. Several master plans have also been prepared, or are in the process of being prepared.

The City currently approaches Asset Management from a five-year funding perspective. This functions as a pay-as-you-go approach driven by the availability of funding.

Funding is determined each year during the Financial Planning process, however, without the development of an asset management plan beyond the typical master plan horizon of 20 years, the level of annual funding needed to maintain assets in good repair long term is unknown. The current level of funding is thought to be insufficient to replace current infrastructure on a sustainable basis over the long-term.

Construction cost inflation is a significant factor. By increasing funding on pace with inflation in previous years, the City maintained the level of asset improvement purchasing power through to 2019 but did not move forward in reaching future sustainability targets as Asset Improvement funding was not increased in 2020 to 2022 due to Financial Plan constraints. Some capital projects were deferred to future years, increasing the risk of asset failure and potential for service disruption. However, Asset Improvement funding began to increase in 2023 in line with internal policies.

The timing of infrastructure replacement is therefore influenced primarily by the amount of available funds in reserves rather than through a long-term asset management service life replacement approach.

This next step forward can be achieved through the development of a Sustainable Asset Management Plan to provide the pathway forward to determine a sustainable infrastructure replacement level and manage debt financing, as well as assist with upgrading, expansion, and growth in the future. This approach generally includes:

- The use of a separate asset reinvestment property tax levy to clearly identify infrastructure funding for taxpayers
- Separating out the currently combined tax rate
- Development of Long-Term (50 to 80 years) Asset Management Plan for all General and Utility Capital
- Development and integration of the plan with a Long-Term Financial Plan
- Updating Reserves, Surplus Policy, Taxation Policy, and Financial Strategy Policy

2024 – 2028 ASSET IMPROVEMENT FUNDING APPROACH

The City currently transfers a portion of property taxes annually collected to reserves for future asset improvement needs. In 2023, this transfer is expected to be \$6.8M.

The City's desired approach is to increase the base level of asset improvement funding each year in the following ways:

- Inflation to maintain purchasing power (bylaw required increase for facilities, 2% for other assets)
- Adjustments to budgeted transfers to reserves based on changes in appraised values of buildings
- A proportion of property tax revenues from new growth assessments
- Additional funding as approved during the budget process

Developing a consistent long-term funding path moving forward will require an Asset Management Plan and Long-Term Financial Strategy. In the interim, while those are being developed, continuing to increase the transfer to reserves by an inflation amount each year, at minimum, will help to shore up the reserves available.

The tables on pages 164 to 187 show the amounts budgeted for asset improvements from the General Fund. The 2023 budget amounts, with some updates, are shown for information purposes. There are some 2023 projects that require the related funding to be carried over to 2024 in order to complete the project. These amounts will be added to this document once the final 2023 figures are available. This is expected to be in mid-April.

IMPACT OF ASSET IMPROVEMENTS ON OPERATING COSTS

The majority of the City's asset improvement program focuses on the replacement of existing infrastructure and assists in maintaining the current operating cost to repair and manage those assets. Modest upgrading of assets is planned, which will help mitigate risk and maintain service levels.

No significant changes in operating costs over the five year term of this Financial Plan are expected due to the asset improvement program.



FIVE-YEAR ASSET IMPROVEMENT RESERVE PROJECTIONS

Capital Reserves for General Fund Asset Improvements are forecast to average at approximately \$50.7M over the five year term of this Financial Plan.

General Fund – 2023 to 2028 Reserves Scorecard								
Capital	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2022	Status 2027
Capital Works	\$7,251,300	\$6,927,000	\$7,842,700	\$8,651,100	\$9,834,200	\$11,173,400	Low	Low
Roadworks	3,599,900	3,102,900	2,955,800	2,326,200	2,999,400	2,662,900	Low	Low
Other Infrastructure	4,154,100	3,575,600	3,068,200	2,424,800	1,924,400	2,055,000	Low	Low
Growing Community Fund	511,000	511,000	511,000	511,000	511,000	511,000	Good	Good
Community Hubb Reserve	2,000,000	1,716,000	1,532,000	1,348,000	1,164,000	980,000	Good	Good
Pier Preservation	560,000	465,000	440,000	415,000	390,000	365,000	Low	Low
Equipment and Technology Replacement	5,887,600	6,760,200	7,635,700	8,342,600	8,789,900	9,552,300	Low	Good
Affordable Housing	4,017,200	5,057,400	5,108,000	5,159,000	5,210,600	5,262,700	Good	Good
Community Works	24,800	151,700	135,100	143,500	277,600	413,000	Nominal	Nominal
Local Improvements	36,200	36,500	36,900	37,300	37,600	38,000	Nominal	Nominal
Land Sales	477,000	481,800	486,600	491,500	496,400	501,300	Nominal	Nominal
Community Amenity Contributions	8,121,500	7,217,800	7,239,700	7,261,900	7,284,300	7,306,900	Good	Good
Parking	185,600	39,600	39,600	39,600	39,600	39,600	Low	Low
Secondary Suites Service Fees	1,440,300	885,300	1,300,300	1,021,700	823,700	1,268,700	Good	Good
Climate Action Revenue Incentive Program	171,900	256,300	358,400	460,500	562,600	664,700	Low	Good
Development Cost Charges	11,190,100	11,292,100	11,326,000	11,152,200	11,139,300	10,961,700	Good	Good
Overall Reserves	\$49,628,500	\$48,476,200	\$50,016,000	\$49,785,900	\$51,484,600	\$53,756,200		

2024 – 2028 CONSOLIDATED GENERAL FUND ASSET IMPROVEMENT PLAN

The focus of the program remains primarily on the coordinated replacement of roads, underground utilities, facilities, parks, vehicles, and parking lot infrastructure. General Fund Asset Improvement projects are estimated to total \$48.6M over the next five years.

General Fund – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads	\$10,084,000	\$4,803,000	\$3,870,000	\$5,793,000	\$4,182,000	\$4,224,000	\$22,872,000
Parking	1,143,000	580,000	80,000	80,000	80,000	80,000	900,000
Facilities	8,258,000	2,110,000	1,528,000	1,692,000	1,608,000	1,262,000	8,200,000
Parks	16,581,000	5,218,000	395,000	435,000	410,000	465,000	6,923,000
Vehicles/Fleet	582,000	80,000	523,000	468,000	346,000	480,000	1,897,000
Information Technology	1,360,000	1,462,000	240,000	240,000	260,000	260,000	2,462,000
Contingency	295,000	1,050,000	1,000,000	1,100,000	1,100,000	1,100,000	5,350,000
Total	\$38,303,000	\$15,303,000	\$7,636,000	\$9,808,000	\$7,986,000	\$7,871,000	\$48,604,000
Funding Sources							
General Revenue	\$2,695,300	\$2,857,500	\$3,022,200	\$3,193,500	\$3,356,200	\$3,521,600	\$15,951,000
Parkland Development Cost Charges	30,000	-	-	20,000	-	20,000	40,000
Highways Development Cost Charges	342,800	9,800	78,700	265,600	123,800	267,500	745,400
Capital Works Reserve	3,249,400	1,922,000	1,256,000	1,472,000	1,209,000	1,169,000	7,028,000
Community Amenity Contribution Reserve (Statutory)	3,427,000	750,000	50,000	50,000	50,000	50,000	950,000
Community Amenity Contribution Reserve (Non Statutory)	183,000	-	-	-	-	-	-
Affordable Housing Reserve	2,300,000	-	-	-	-	-	-
Equipment Replacement Reserve	149,100	32,300	183,000	418,000	656,000	480,000	1,769,400
Capital In Progress Reserve	4,070,900	490,200	-	-	-	-	490,200
Pier Reserve	25,000	95,000	25,000	25,000	25,000	25,000	195,000
Computer Replacement Reserve	150,000	134,000	145,000	145,000	165,000	165,000	754,000
Roadworks Reserve	3,657,500	1,497,000	1,167,100	1,670,000	388,000	1,418,900	6,141,000
Parking Reserve	225,000	146,000	-	-	-	-	146,000
Community Works Fund Reserve (Gas Tax)	1,084,800	-	150,000	125,000	-	-	275,000
Traffic Fine Revenue Sharing Reserve	31,000	-	-	-	-	-	-
Secondary Suite Service Fee Reserve	837,000	960,000	-	703,600	633,000	-	2,296,600
Growing Community Funds Reserve	3,200,000	-	-	-	-	-	-
Community Hubb Reserve	-	284,000	184,000	184,000	184,000	184,000	1,020,000
Climate Action Revenue Incentive Program Reserve	304,000	67,700	50,000	50,000	50,000	50,000	267,700
Fire Rescue Equipment Reserve	40,000	-	-	-	-	-	-
General Infrastructure Reserve	2,750,200	1,806,100	1,170,000	1,129,000	991,000	365,000	5,461,100
Grants	6,500,000	4,073,000	-	-	-	-	4,073,000
Contributions	3,051,000	178,400	155,000	357,200	155,000	155,000	1,000,600
Total	\$38,303,000	\$15,303,000	\$7,636,000	\$9,808,000	\$7,986,000	\$7,871,000	\$48,604,000

Highlights include:

- Coordinated transportation upgrades with utility infrastructure projects, subject to coordination with adjacent redevelopment and Council Strategic Priorities
- Additional funding to move forward with Integrated Transportation and Infrastructure Master Plan (ITIMP) projects
- Conversion of all 761 streetlights to LED by the end of 2025 as per Federal regulation
- Rehabilitation of the Marine Drive Parking Lot from Oxford to the Museum
- Construction of Finlay Street Beach Access Ramp to increase beach accessibility
- Marine Drive Stormwater Improvements
- Public Art funding

2024 – 2028 GENERAL FUND CAPITAL PROJECT DETAILS

Roads

The City of White Rock’s Integrated Transportation and Infrastructure Master Plan (ITIMP) is a comprehensive multi-modal transportation master plan that guides the City’s transportation investments, municipal infrastructure improvements, capital expenditures, and decision making over the next 20 years and beyond. The plan encourages walking and cycling as the first choice for short trips, and transit use for access to schools, local businesses, recreation facilities, and local and regional employment centres. The plan also accommodates growth in vehicle traffic, as required, for economic growth and community development patterns. In addition, the ITIMP ensures that transportation improvements coincide with other municipal infrastructure improvements projects (i.e., sewers, drainage, and water). The plan was approved by Council in 2022 and will inform future priorities, replacement cost valuations, and annual reinvestment targets.

Road reconstruction is planned in several areas. Streetlights will be replaced with high efficiency LED units by the end of 2025, as per Federal regulation, and a modest program of sidewalk and retaining wall improvements is maintained.

Roads – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Paving Program	\$1,295,000	\$1,200,000	\$1,250,000	\$1,200,000	\$1,200,000	\$1,350,000	\$6,200,000
Road Reconstruction	6,967,000	1,727,000	1,395,000	3,438,000	1,867,000	1,219,000	9,646,000
Sidewalks and Retaining Walls	433,000	208,000	125,000	125,000	125,000	125,000	708,000
Bus Stops	25,000	40,000	40,000	40,000	40,000	40,000	200,000
Street Lights	230,000	620,000	620,000	50,000	50,000	50,000	1,390,000
Technology, Planning and Other	1,134,000	1,008,000	440,000	940,000	900,000	1,440,000	4,728,000
Total	\$10,084,000	\$4,803,000	\$3,870,000	\$5,793,000	\$4,182,000	\$4,224,000	\$22,872,000

Road Reconstruction

Road reconstruction is coordinated with upgrades to underground utilities.

Major projects between 2024 – 2028 include:

- Johnston Road from Russell to Thrift
- Buena Vista – 15367 Johnston to Best
- Johnston – Pacific to Columbia
- Martin – Buena Vista to Victoria

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads – Road Paving							
Pavement Overlays	\$1,145,000	1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Pavement Assessment	-	-	150,000	-	-	150,000	300,000
Paver Upgrades – Vidal – Victoria to Marine	150,000	-	-	-	-	-	-
Paver Upgrades – Marine Drive	-	200,000	100,000	200,000	200,000	200,000	900,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads – Reconstruction							
Marine and Nichol Intersection Improvements	\$345,000	\$-	\$-	\$-	\$-	\$-	\$-
Johnston – Russell to Thrift	2,850,000	-	-	-	-	-	-
Johnston – Thrift to Roper	-	-	425,000	1,848,000	1,847,000	-	4,120,000
Johnston – Pacific to Columbia	200,000	300,000	300,000	600,000	-	-	1,200,000
Thrift – Johnston to Vidal	498,000	-	-	-	-	-	-
North Bluff and Oxford Intersection Improvements	224,000	200,000	-	-	-	-	200,000
Buena Vista – 15367 Johnston to Best	-	300,000	300,000	720,000	-	-	1,320,000
Columbia – Parker to Stayte	186,000	-	-	-	-	-	-
Marine Drive Stormwater Improvements	-	-	250,000	250,000	-	-	500,000
Habgood – Pacific to Columbia	608,000	-	-	-	-	-	-
Prospect – Foster to Johnston	100,000	442,000	-	-	-	-	442,000
Oxford – Thrift to Buena Vista	900,000	-	-	-	-	-	-
Oxford – Thrift to Russell	-	100,000	-	-	-	-	100,000
Finlay – Buena Vista to Balsam	-	50,000	100,000	-	-	-	150,000
Blackburn Crescent – Archibald to High	891,000	-	-	-	-	-	-
Martin – Buena Vista to Victoria	-	-	-	-	-	1,199,000	1,199,000
Development Coordinated Works	156,000	335,000	20,000	20,000	20,000	20,000	415,000

Sidewalks and Retaining Walls

Small sidewalk and retaining wall improvements are determined on a year-to-year basis. Major projects between 2024 – 2028 primary include various miscellaneous retaining wall improvements as well as bollard installations.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Sidewalks and Retaining Walls							
Pedestrian Controlled Crosswalk Johnston and South of North Bluff	\$60,000	\$20,000	\$-	\$-	\$-	\$-	\$20,000
Marine Drive Bike Racks	28,000	-	-	-	-	-	-
Miscellaneous Retaining Wall Improvements	46,000	100,000	100,000	100,000	100,000	100,000	500,000
Semiahmoo Retaining Wall Replacement	237,000	-	-	-	-	-	-
Street Banner Program	62,000	38,000	25,000	25,000	25,000	25,000	138,000
Bollard Installations	-	50,000	-	-	-	-	50,000

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads – Bus Stops							
Bus Stop Accessibility	\$25,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000

Streetlights

An annual program of streetlight and pole replacements will continue in 2024. Replacement locations are determined on an annual basis and coordinated with other transportation and utility projects. By 2025, all 761 remaining non-LED streetlights will be replaced with LED high-efficiency units which will reduce energy use and meet the Federal Government deadline for conversion.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads – Street Lights							
Street Light Maintenance Program (includes light pole replacements)	\$230,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Street Light LED Upgrades	-	570,000	570,000	-	-	-	1,140,000

Technology and Planning

The ITIMP was completed in 2022 and staff plan to undertake Speed and Traffic Calming studies on a yearly basis moving forward to address traffic safety concerns throughout the City. Staff plan to report to Council in early 2024 on the first Speed and Traffic Calming study.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Roads – Technology, Planning and Other							
Other Accessibility Improvements	\$-	\$250,000	\$150,000	\$150,000	\$150,000	\$150,000	\$850,000
Fiber Optic Cable Ducting – Thrift Everall to Goggs	92,000	8,000	-	-	-	-	8,000
DCC Bylaw Review	60,000	-	-	40,000	-	40,000	80,000
Traffic Safety Review	100,000	50,000	100,000	100,000	100,000	100,000	450,000
Traffic Calming Implementation	-	500,000	-	-	-	-	500,000
Traffic Calming – Marine Drive – Stayte and Finlay	50,000	-	-	-	-	-	-
Climate Action Projects	-	50,000	50,000	50,000	50,000	50,000	250,000
Other Strategic Transportation Plan/DCC Bylaw Projects	490,000	-	-	500,000	500,000	1,000,000	2,000,000
Miscellaneous Road/Pedestrian Improvements not in Strategic Transportation Plan	44,000	150,000	100,000	100,000	100,000	100,000	550,000
Engineering Design Specifications Document	-	-	40,000	-	-	-	40,000
Accessible Parking Space Upgrades	16,000	-	-	-	-	-	-
Parking Enforcement Technology	95,000	-	-	-	-	-	-
Dispenser Credit Card Reader Replacements	187,000	-	-	-	-	-	-

Parking

The City manages on-street pay parking in the uptown area and along the Waterfront, as well as in the Montecido and Victoria Avenue parkades. The City also leases land from the Burlington Northern and Sante Fe Railway (BNSF) for the parking lots along the waterfront and south of Marine Drive.

A modest annual program of parking area paving work is maintained. The significant parking improvement planned for the next five years is the rehabilitation of the Marine Drive Parking Lot from Oxford to the Museum at a cost of \$630K in 2023 and \$500K in 2024 through a phased approach. This lot is badly deteriorated with settling, drainage issues, and an uneven pavement surface.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parking							
Town Centre Parking Stalls (funded from CACs)	\$240,000	\$-	\$-	\$-	\$-	\$-	\$-
Town Centre Parallel Street Parking	41,000	-	-	-	-	-	-
Parking Lot Paving Overlays	232,000	80,000	80,000	80,000	80,000	80,000	400,000
Marine Drive Parking Lot Rehabilitation – Oxford to Museum	630,000	500,000	-	-	-	-	500,000

Facilities

The City’s owns 31 building facilities situated throughout the City. These support the critical functions of local government, public works services, water supply, community recreation, and public safety. These facilities include:

- White Rock Arena
- Centre for Active Living
- White Rock Community Centre
- Kent Street Activity Centre
- Municipal Hall
- Fire Hall
- Operations Building and Yard
- Museum and Library
- Water Treatment Plant

Investments to maintain current facilities are based on a Facilities Master Plan, which was updated in 2023, and a sustainable annual replacement investment target. A program of facility repairs for 2024 – 2028 was planned based on those recommendations.

Over the next five years, renewal investments will be focused on condenser replacement at the arena, elevator replacement at the Library and a variety of small building component repairs.

Facilities – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
White Rock Arena	\$695,000	\$81,000	\$205,000	\$462,000	\$-	\$-	\$748,000
Centre for Active Living	152,000	12,000	12,000	12,000	12,000	12,000	60,000
White Rock Community Centre	42,000	27,000	12,000	12,000	12,000	12,000	75,000
Kent Street Activity Centre	880,000	25,000	100,000	16,000	45,000	9,000	195,000
City Hall and Annex	52,000	655,000	-	-	-	-	655,000
Community Hubb Project	-	284,000	184,000	184,000	184,000	184,000	1,020,000
Operations Building and Yard	115,000	-	50,000	-	-	-	50,000
Fire (and Rescue) Hall	255,000	160,000	-	120,000	310,000	-	590,000
RCMP Building	715,000	-	-	-	-	-	-
Affordable Housing	4,000,000	-	-	-	-	-	-
Museum	55,000	-	10,000	-	-	-	10,000
Library	380,000	16,000	135,000	61,000	100,000	100,000	412,000
Technology, Planning and Other	917,000	850,000	820,000	825,000	945,000	945,000	4,385,000
Total	\$8,258,000	\$2,110,000	\$1,528,000	\$1,692,000	\$1,608,000	\$1,262,000	\$8,200,000

Arena

Repairs of the building exterior and roof are planned for 2023. Replacement of the main condenser is planned for 2026.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Arena							
Spectator Protective Netting Replacement	\$-	\$-	\$-	\$22,000	\$-	\$-	\$22,000
Building Exterior Replacement	236,000	-	-	-	-	-	-
Roof Replacement	68,000	-	-	-	-	-	-
Autoscrubber Replacements	-	25,000	-	-	-	-	25,000
Interior Signage Replacement	11,000	-	-	-	-	-	-
Concession Appliance Replacements	4,000	-	-	-	-	-	-
Condenser Replacement	-	-	40,000	440,000	-	-	480,000
Ammonia Diffusion Water Tanks	-	-	50,000	-	-	-	50,000
Ammonia Exhaust Fan Replacement	138,000	-	-	-	-	-	-
Dressing Room Flooring Replacement	-	-	80,000	-	-	-	80,000
Hall Tables and Equipment Replacement	-	-	25,000	-	-	-	25,000
New Projector and Screen	25,000	-	-	-	-	-	-
Replace Sound System	100,000	-	-	-	-	-	-
Security Fencing Replacement	38,000	-	-	-	-	-	-
Ice Lights Replacement	75,000	56,000	-	-	-	-	56,000
Relief Valves Replacement	-	-	10,000	-	-	-	10,000

Centre for Active Living

A modest budget for replacement of cardio equipment is being maintained.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Centre for Active Living							
New Exterior Lighting	\$5,000	\$-	\$-	\$-	\$-	\$-	\$-
Washroom Barrier Updates	15,000	-	-	-	-	-	-
Washroom Improvements	10,000	-	-	-	-	-	-
Cardio Equipment Replacement	112,000	12,000	12,000	12,000	12,000	12,000	60,000
Audio System Replacement	10,000	-	-	-	-	-	-

White Rock Community Centre

No significant repairs are planned for the next five years. A modest budget for replacement of cardio equipment is being maintained.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – White Rock Community Centre (WRCC)							
Replace Cardio Equipment	\$21,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
Interior Painting	-	15,000	-	-	-	-	15,000
Chair Replacements	11,000	-	-	-	-	-	-
Kitchen Equipment Replacement	10,000	-	-	-	-	-	-

Kent Street Activity Centre

Repairs of the Centre's roof, and exterior siding, are planned for 2024, along with a variety of small repairs.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Kent Street Activity Centre							
Exterior Siding Replacement	\$317,000	\$-	\$-	\$-	\$-	\$-	\$-
Roof Replacement	231,000	-	-	-	-	-	-
Driveway and Patio Replacement	47,000	-	-	-	-	-	-
Washroom Upgrades	99,000	-	-	-	-	-	-
Auditorium Floor Refinishing/Replacement	40,000	-	8,000	8,000	40,000	9,000	65,000
Lighting Upgrades	13,000	-	-	-	-	-	-
Electrical Distribution Panel Replacement	29,000	-	-	-	-	-	-
Auditorium AV System Replacement	15,000	-	-	-	-	-	-
Kitchen Floor Replacement	-	-	15,000	-	-	-	15,000
Lobby Expansion	-	-	30,000	-	-	-	30,000
Cupboard Replacements	12,000	-	-	-	-	-	-
Wheelchair Stage Ramp	5,000	-	-	-	-	-	-
Lobby Furniture Replacement	-	-	-	-	5,000	-	5,000
Bottle Filler Station	-	10,000	-	-	-	-	10,000
Table and Chair Replacements – Auditorium, Classroom and Computer Lab	-	-	12,000	-	-	-	12,000
Sound System Replacement	-	-	15,000	-	-	-	15,000
Patio Landscape Improvements	5,000	-	-	-	-	-	-
Outside Bench Replacements	5,000	-	-	-	-	-	-
Retaining Wall Replacement	15,000	-	-	-	-	-	-
Kitchen Ramp Replacement	10,000	-	-	-	-	-	-
Needs Assessment Study	25,000	-	-	-	-	-	-
Computer Lab Computer Upgrades	12,000	-	-	-	-	-	-
Picnic Table Cement Pad	-	15,000	-	-	-	-	15,000
HVAC System for Classroom	-	-	-	8,000	-	-	8,000
HVAC System for Kitchen	-	-	20,000	-	-	-	20,000

Museum

No significant repairs or replacements are planned for the next five years.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Museum							
Exterior Painting	\$14,000	\$-	\$-	\$-	\$-	\$-	\$-
Window Repairs/Replacements	35,000	-	-	-	-	-	-
Wood Skirting Installation	6,000	-	-	-	-	-	-
Office Painting	-	-	10,000	-	-	-	10,000

Library

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Library							
Ceiling Tile Replacement	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-
Renew Interior Painting	15,000	-	-	-	-	-	-
Elevator Replacement	131,000	-	120,000	50,000	100,000	100,000	370,000
Furniture Replacements	19,000	16,000	15,000	11,000	-	-	42,000
Customer Service Desk Replacement	77,000	-	-	-	-	-	-
New Sprinkler System	75,000	-	-	-	-	-	-
Electrical Breaker/Outlet Replacements	28,000	-	-	-	-	-	-
Washroom Upgrade	25,000	-	-	-	-	-	-

City Hall

Due to a lack of work space, moving Council Chambers to the Annex is planned in 2024.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – City Hall and Annex							
Council Chamber Upgrades	\$-	\$315,000	\$-	\$-	\$-	\$-	\$315,000
1174 Fir Street Building Upgrades	12,000	75,000	-	-	-	-	75,000
1174 Fir Street Window and Building Membrane Replacement	-	100,000	-	-	-	-	100,000
1174 Fir Street Ventilation Fan	10,000	-	-	-	-	-	-
Renovations (Council Chambers)	-	165,000	-	-	-	-	165,000
Electrical Improvements	15,000	-	-	-	-	-	-
Cenotaph Flame Renewal	15,000	-	-	-	-	-	-

Fire Hall

Construction of additional sleeping quarters for on-duty fire fighters commenced in 2023 and continuing into 2024.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Fire (Rescue) Hall							
Additional Sleeping Quarters	\$150,000	\$150,000	\$-	\$-	\$-	\$-	\$150,000
Overhead Door Operator Replacement	40,000	-	-	-	-	-	-
Cabinet Replacements	25,000	-	-	-	-	-	-
Traffic Signal Pre-emption Power Supply	-	10,000	-	-	-	-	10,000
Turn Out Gear Replacement	-	-	-	120,000	-	-	120,000
Self Contained Breathing Cylinder Replacement	40,000	-	-	-	-	-	-
Self Contained Breathing Equipment Replacement	-	-	-	-	310,000	-	310,000

Police Building

Exterior building improvements are planned for 2023. No significant improvements are planned for 2024 to 2028.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – RCMP Building							
Exterior Improvements	\$595,000	\$-	\$-	\$-	\$-	\$-	\$-
Server Room and Other Structural Modifications	80,000	-	-	-	-	-	-
Update Interior Painting	15,000	-	-	-	-	-	-
Security Upgrades	25,000	-	-	-	-	-	-

Operations Building and Yard

No significant improvements are planned for the next five years.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Operations Building and Yard							
Wood Deck Replacement	\$15,000	\$-	\$-	\$-	\$-	\$-	\$-
Downstairs Renovations	100,000	-	-	-	-	-	-
Vehicle Gate Arms	-	-	50,000	-	-	-	50,000

Technology, Planning and Other

A variety of other building repairs and improvements are identified each year based on a priority basis and funded within a modest Asset Improvement Financial Plan maintained for miscellaneous facility upgrades.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Facilities – Technology, Planning and Other							
Facilities Masterplan Update	\$139,000	\$-	\$-	\$-	\$-	\$-	\$-
Facilities Masterplan Implementation	300,000	-	-	600,000	795,000	795,000	2,190,000
Operations Yard Vehicle Shop Structural Upgrade	-	20,000	-	-	-	-	20,000
Fire Hall Structural Improvements	-	50,000	-	-	-	-	50,000
Oxford Comfort Station Roof Pathway Replacements	-	50,000	-	-	-	-	50,000
Annex Mechanical System Support	-	25,000	-	-	-	-	25,000
Arena Mechanical System Upgrades	-	175,000	-	-	-	-	175,000
Centennial Baseball Diamond Comfort Station Mechanical System Upgrades	-	50,000	-	-	-	-	50,000
Center for Active Living Heating and Safety System Upgrades	-	200,000	-	-	-	-	200,000
Operations Yard HRV Replacement	-	-	250,000	-	-	-	250,000
Library Sprinklers Installation	-	-	400,000	-	-	-	400,000
Emergency Measures Earthquake Mitigation Projects	21,000	-	-	-	-	-	-
Facility Lighting Replacements	15,000	-	-	-	-	-	-
Facility Fire Alarm Dialer Replacements	7,000	-	-	-	-	-	-
Facility Access Systems	96,000	100,000	-	-	-	-	100,000
Facility Earthquake Gas Valves	-	30,000	-	-	-	-	30,000
Facility Energy Audit	-	-	-	75,000	-	-	75,000
City Facility Accessibility Improvements	150,000	50,000	50,000	50,000	50,000	50,000	250,000
Fall Protection Equipment	134,000	-	20,000	-	-	-	20,000
Miscellaneous Facility Upgrades	55,000	100,000	100,000	100,000	100,000	100,000	500,000

Parks

The City’s parks and playgrounds include the Pier and waterfront area, as well as 19 community, neighbourhood and passive parks, three tennis courts, eight pickleball courts, one lacrosse court, three sport fields, four children’s play areas, and several kilometers of trails, and treed boulevard spaces.

Renewal investment over the next five years will focus on the Waterfront, as well as Public Art, tree management, intensive invasives removal in ecologically sensitive areas.

Parks – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parkland Acquisition	\$1,000,000	\$-	\$-	\$-	\$-	\$-	\$-
Centennial Park	2,222,000	200,000	-	-	-	-	200,000
Waterfront	11,582,000	4,843,000	150,000	150,000	150,000	150,000	5,443,000
Other	241,000	-	110,000	150,000	125,000	125,000	510,000
Boulevards, Paths and Stairs	451,000	40,000	40,000	40,000	40,000	90,000	250,000
Public Art	443,000	90,000	50,000	50,000	50,000	50,000	290,000
Tree Management	90,000	40,000	40,000	40,000	40,000	40,000	200,000
Lighting, Furniture and Equipment	552,000	5,000	5,000	5,000	5,000	10,000	30,000
Total	\$16,581,000	\$5,218,000	\$395,000	\$435,000	\$410,000	\$465,000	\$6,923,000

Centennial Park

The main project planned for 2024 – 2028 is for the installation of a splash pad at the Generations playground in Centennial park.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Centennial Park							
North of Oval Landscaping and Retaining Wall Improvements	\$711,000	\$-	\$-	\$-	\$-	\$-	\$-
Bikeway	60,000	-	-	-	-	-	-
Batting Cage Replacement	500,000	-	-	-	-	-	-
Electronic Sign Replacement	96,000	-	-	-	-	-	-
Pickleball Courts	40,000	-	-	-	-	-	-
Generations Playground Outdoor Tennis Table	15,000	-	-	-	-	-	-
Generations Playground Splash Pad	800,000	200,000	-	-	-	-	200,000

Waterfront

Completion of the Finlay Street beach access ramp and continued plank replacements along the pier are planned for 2024. Pier restoration completion is desired but grant funding is yet to be secured.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Waterfront							
Pier Restoration Completion	\$10,977,000	\$4,023,000	\$-	\$-	\$-	\$-	\$4,023,000
Pier Plank Replacements	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Pier Repairs	-	20,000	-	-	-	-	20,000
Pier Condition Inspection	-	50,000	-	-	-	-	50,000
Tree Light Replacements	230,000	125,000	125,000	125,000	125,000	125,000	625,000
Terry Park Plaza Upgrade	20,000	-	-	-	-	-	-
P'Quals Upgrade	180,000	-	-	-	-	-	-
Bay Street Beach Access Ramp	5,000	-	-	-	-	-	-
Finlay Street Beach Access Ramp	125,000	500,000	-	-	-	-	500,000
Marine Drive Irrigation (Marine Drive West of Anderson)	20,000	-	-	-	-	-	-
Oxford Comfort Station Paver Replacement	-	100,000	-	-	-	-	100,000

Other Parks

The two large projects planned for 2024 – 2028 are updating the Parks Master Plan and Implementation Plan.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Other							
Maccaud Park Upgrade	\$11,000	\$-	\$-	\$-	\$-	\$-	\$-
Emerson Park Playground Upgrade	145,000	-	-	-	-	-	-
High Street Geotechnical Investigation	10,000	-	-	-	-	-	-
Parks Master Plan Update	-	-	110,000	-	-	-	110,000
Parks Master Plan Implementation	-	-	-	150,000	125,000	125,000	400,000
Parkland Acquisition Environmental Study	75,000	-	-	-	-	-	-

Boulevards, Paths, Walkways, and Stairs

Continued replacement of garbage cans and park benches remain the largest projects planned for 2024 – 2028.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Boulevards, Paths and Stairs							
Centre St Walkway Improvements	\$100,000	\$-	\$-	\$-	\$-	\$-	\$-
Buena Vista and Martin Walkway Improvements	-	-	-	-	-	-	-
Martin Street Walkway Improvements	75,000	-	-	-	-	-	-
Garbage Can Replacements	45,000	25,000	25,000	25,000	25,000	25,000	125,000
Park Benches	15,000	15,000	15,000	15,000	15,000	15,000	75,000
Community Gardens Planter Box Repairs	4,000	-	-	-	-	-	-
Boulevard Improvements Near Roper Reservoir	25,000	-	-	-	-	-	-
Central Control Irrigation System	7,000	-	-	-	-	-	-
Ruth Johnston Park Stair Replacements	180,000	-	-	-	-	50,000	50,000

Public Art

It is expected that community public art projects will continue over the next five years.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Public Art							
Public Space Placemaking Opportunities	\$-	\$40,000	\$-	\$-	\$-	\$-	\$40,000
Arts and Culture Needs Assessment	25,000	-	-	-	-	-	-
Arts and Culture Infrastructure Concept Plan	50,000	-	-	-	-	-	-
Community Public Art Projects (funded from CACs)	178,000	50,000	50,000	50,000	50,000	50,000	250,000
Johnston/Thrift Public Art	190,000	-	-	-	-	-	-

Tree Management

Tree removal and replacement remain the primary focus of the Tree Management asset improvement plan.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Tree Management							
Tree Removal and Replacement	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Tree Management Inventory and Program	50,000	-	-	-	-	-	-

Lighting, Furniture, and Equipment

It is expected that special events equipment replacement will be needed on an ongoing basis.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Parks – Lighting, Furniture and Equipment							
Special Events Tent Replacements	\$8,000	\$-	\$-	\$-	\$-	\$-	\$-
Special Events Equipment Replacement	-	5,000	5,000	5,000	5,000	10,000	30,000
Prospect Clock Tower Relocation and Electrical Improvements	116,000	-	-	-	-	-	-
"Antique" Fire Truck Display	400,000	-	-	-	-	-	-
Tree Lights for Johnston Road and Five Corners	28,000	-	-	-	-	-	-

Vehicles

The City maintains a fleet of over 60 vehicles and equipment for Administration, Public Works, Parks, Utilities, and Public Safety use.

- Building and Licensing (two vehicles)
- Bylaw Enforcement (two vehicles)
- Fire (four apparatus, two vehicles)
- Public Works Operations (16 vehicles, three trailers, five equipment)
- Facilities (four vehicles)
- Parks (nine vehicles, one trailer, five equipment)
- Leisure Services (three vehicles)
- Parking (two vehicles)

Fleet renewal of vehicles at the end of their life cycle reduces vehicle breakdown and emissions and is a more cost-effective method in maintaining the fleet. Vehicles are annually assessed based on a combination of age, repair history and mileage. Fleet rightsizing is reviewed each time and, if feasible, electric vehicles are considered.

Planned fleet replacements for 2024 are estimated at \$80k for vehicles for Operations, and Parks.

Vehicles/Fleet – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Operations	\$142,000	\$50,000	\$-	\$-	\$220,000	\$8,000	\$278,000
Facilities	75,000	-	-	-	-	285,000	285,000
Parks	47,000	30,000	201,000	-	76,000	67,000	374,000
Recreation and Culture	58,000	-	-	80,000	-	120,000	200,000
Planning and Development Services	100,000	-	-	-	-	-	-
Fire Rescue	10,000	-	322,000	388,000	-	-	710,000
Other	150,000	-	-	-	50,000	-	50,000
Total	\$582,000	\$80,000	\$523,000	\$468,000	\$346,000	\$480,000	\$1,897,000

Operations

Operations plans to replace its Public Works Ford Focus in 2024, followed by larger spending in 2027 to replace the Public Works Ford F150 4x4 Crew Cab and the Ford F550 Crew Cab, in addition to the Ford Transit Connect Van.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Operations							
Public Works Ford F150 4X4 Crew Cab Unit #120	\$-	\$-	\$-	\$-	\$70,000	\$-	\$70,000
Public Works Ford F150 Pickup Unit #150	65,000	-	-	-	-	-	-
Public Works Ford F550 Crew Cab Unit #151	-	-	-	-	100,000	-	100,000
Public Works Ford Focus Unit #164	-	50,000	-	-	-	-	50,000
Public Works Shoring Trailer Unit #182	-	-	-	-	-	8,000	8,000
Compactor Garbage Container Replacement	30,000	-	-	-	-	-	-
Chevy City Express Van Unit #144	47,000	-	-	-	-	-	-
Ford Transit Connect Van Unit #102	-	-	-	-	50,000	-	50,000

Facilities

In 2023 the Ford Econo Line Van (#154) was replaced. The other vehicles are scheduled to be replaced in 2028.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Facilities							
Ford Econo Line Van Unit #154	\$75,000	\$-	\$-	\$-	\$-	\$-	\$-
Ford Transit Van Unit #125	-	-	-	-	-	95,000	95,000
Ford Transit Van Unit #128	-	-	-	-	-	95,000	95,000
Ford Econo Line Van Unit #139	-	-	-	-	-	95,000	95,000

Parks

Parks is planning to create a parade float in 2024, with replacements for the Ford F150, Minidump, and the Jacobsen Realmaster planned for 2025. The next set of replacements is scheduled for 2027.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Parks							
Ford F150 Pickup Unit #165	\$-	\$-	\$65,000	\$-	\$-	\$-	\$65,000
Ford F450 Minidump Unit #166	-	-	96,000	-	-	-	96,000
Jacobsen Realmaster Unit #168	-	-	40,000	-	-	-	40,000
Polaris Ranger EV Electric Utility Vehicle Unit #103	-	-	-	-	28,000	-	28,000
John Deere Mower Unit #156	-	-	-	-	24,000	-	24,000
John Deere Mower Unit #172	-	-	-	-	24,000	-	24,000
Ford F250 4X2 Crew Cab Unit #158	-	-	-	-	-	67,000	67,000
Parade Float Update Unit #101	-	30,000	-	-	-	-	30,000
Compact Electric Vehicle Unit #119	47,000	-	-	-	-	-	-

Recreation and Culture

Recreation and Culture are scheduled to replace the Ford T350 MD Roof Van in 2026, followed by the Ford Challenger 24 passenger van in 2028.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Recreation and Culture							
Ford T350 MD Roof Van Unit #153	\$-	\$-	\$-	\$80,000	\$-	\$-	\$80,000
Ford Challenger 24 Passenger Van Unit #152	-	-	-	-	-	20,000	120,000
Wrap for Seniors Mini Bus (Unit #152)	8,000	-	-	-	-	-	-
Ford F250 2 Wheel Drive	50,000	-	-	-	-	-	-

Fire Rescue

The Fire Rescue is scheduled to replace the Command Support Chevy Gruman Van in 2025, followed by the Ford F550 4x4 CAFS and Nissan Rogue in 2026.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Fire Rescue							
Command Support Chevy Gruman Van Unit #235	\$-	\$-	\$322,000	\$-	\$-	\$-	\$322,000
Nissan Rogue Unit #129	-	-	-	80,000	-	-	80,000
Ford F550 4X4 CAFS Unit #236	-	-	-	308,000	-	-	308,000
Trailer for Specialized Equipment Unit #214	10,000	-	-	-	-	-	-

Planning and Development Services

Planning and Development Services' Nissan Leaf electric vehicle is scheduled for replacement in 2027.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Planning and Development Services							
Development Services Nissan Leaf Unit #106	\$-	\$-	\$-	\$-	\$50,000	\$-	\$50,000
Development Services Compact Electric Vehicle Unit #110	50,000	-	-	-	-	-	-
Development Services Compact Electric Vehicle Unit #111	50,000	-	-	-	-	-	-

Other

No major investments are planned for the next five years.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Vehicles/Fleet – Other							
Green Fleet Review	\$50,000	\$-	\$-	\$-	\$-	\$-	\$-
Electric Vehicle Charging Stations	100,000	-	-	-	-	-	-

Technology

Technology infrastructure is comprised of all the networked hardware and software needed for municipal operations.

Hardware includes the following:

- 51 servers
- 180 computers/laptops/tablets
- 23 printers
- 155 mobile devices
- 16 km of fiber optic lines
- 52 CCTV cameras
- Telephony system
- 21 WiFi access points

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Information Technology – Corporate Initiatives							
Document Management System Implementation	\$92,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
E-Commerce/Data Management Projects	77,000	40,000	40,000	40,000	40,000	40,000	200,000
GIS Intranet Upgrade	20,000	10,000	10,000	10,000	10,000	10,000	50,000
GIS WROMS Upgrade	16,000	-	-	-	-	-	-
Intranet Enhancements	25,000	10,000	10,000	10,000	10,000	10,000	50,000
Telephone System Server Upgrade	32,000	-	-	-	-	-	-
City Facility CCTV System	16,000	-	-	-	-	-	-
Pier Flood Sensor	-	-	-	-	-	-	-
East Beach WiFi	18,000	-	-	-	-	-	-
Tempest Ad-hoc Modifications	45,000	15,000	15,000	15,000	15,000	15,000	75,000
Tempest Upgrade	8,000	-	-	-	-	-	-
ePermits	-	-	-	-	-	-	-
New Financial System	800,000	1,200,000	-	-	-	-	1,200,000
Bylaw Enforcement Mobile System	25,000	-	-	-	-	-	-
Plumbing Permits eApply	30,000	-	-	-	-	-	-

While 42 business applications are maintained, software systems are moving away from a capital ownership model toward a subscription model, meaning owned assets in this area will reduce over time while operating budgets will increase.

The most significant investment in the next five years will be the replacement of the enterprise financial system. Also forecasted are continued investments in cloud-based platforms, cyber security systems and measures, GIS, eGovernment platforms and solutions, including those designed to enhance the delivery of Planning and Development services.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Information Technology – Infrastructure Support							
PC Replacements	\$51,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$275,000
Infrastructure Replacement/Upgrades	105,000	60,000	90,000	90,000	35,000	55,000	330,000
CCTV Server Replacement (City Hall)	-	33,000	-	-	-	-	33,000
CCTV Server Replacement (Parkade)	-	19,000	-	-	-	-	19,000
SAN Main Storage Device Replacement (located at City Hall)	-	-	-	-	75,000	-	75,000
SAN DR Storage Device Replacement (located at WRCC)	-	-	-	-	-	55,000	55,000



Contingency

An asset improvement contingency of \$1M to \$1.1M is maintained as a buffer for inflation and scope adjustments to approved projects, providing some flexibility should asset improvement priorities change during the year. This is funded from reserves. If the contingency is not required during the year it remains in reserve to be reused the following year for other approved asset improvement projects.

Contingency – Asset Improvement Financial Plan							
Infrastructure Renewal	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	5 Year Total Budget
Contingency	\$295,000	\$1,050,000	\$1,000,000	\$1,100,000	\$1,100,000	\$1,100,000	\$5,350,000
Total	\$295,000	\$1,050,000	\$1,000,000	\$1,100,000	\$1,100,000	\$1,100,000	\$5,350,000



BACKGROUND

RESERVE FUNDS AND ACCUMULATED SURPLUS

The City reserves funds for future operation and asset improvement purposes using a variety of statutory and other reserve accounts.

2023 to 2028 Reserves Scorecard								
Accumulated Surplus and Reserves	Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Projected Balance 2028	Status 2023	Status 2028
Working Capital								
Operating (Accumulated) Surplus	\$6,695,400	\$6,730,400	6,765,400	\$6,765,400	\$6,765,400	\$6,765,400	Good	Good
Operations								
General Operating	\$2,545,100	\$1,554,700	\$1,495,700	\$1,424,800	\$1,591,100	\$1,757,400	Low	Low
Other	221,300	241,800	262,300	200,800	200,800	200,800	Low	Low
Covid-19 Safe Restart Reserve	667,300	592,300	592,300	592,300	592,300	592,300	Good	Good
Capital								
Capital Works	\$7,251,300	\$6,927,000	\$7,842,700	\$8,651,100	\$9,834,200	\$11,173,400	Low	Low
Roadworks	3,599,900	3,102,900	2,955,800	2,326,200	2,999,400	2,662,900	Low	Low
Other Infrastructure	4,154,100	3,575,600	3,068,200	2,424,800	1,924,400	2,055,000	Low	Low
Growing Community Fund	511,000	511,000	511,000	511,000	511,000	511,000	Good	Good
Community Hubb Reserve	2,000,000	1,716,000	1,532,000	1,348,000	1,164,000	980,000	Good	Good
Pier Preservation	560,000	465,000	440,000	415,000	390,000	365,000	Low	Low
Equipment and Technology Replacement	5,887,600	6,760,200	7,635,700	8,342,600	8,789,900	9,552,300	Low	Good
Affordable Housing	4,017,200	5,057,400	5,108,000	5,159,000	5,210,600	5,262,700	Good	Good
Community Works	24,800	151,700	135,100	143,500	277,600	413,000	Nominal	Nominal
Local Improvements	36,200	36,500	36,900	37,300	37,600	38,000	Nominal	Nominal
Land Sales	477,000	481,800	486,600	491,500	496,400	501,300	Nominal	Nominal
Community Amenity Contributions	8,121,500	7,217,800	7,239,700	7,261,900	7,284,300	7,306,900	Good	Good
Parking	185,600	39,600	39,600	39,600	39,600	39,600	Low	Low
Secondary Suites Service Fees	1,440,300	885,300	1,300,300	1,021,700	823,700	1,268,700	Good	Good
Climate Action Revenue Incentive Program	171,900	256,300	358,400	460,500	562,600	664,700	Low	Good
Development Cost Charges	11,190,100	11,292,100	11,326,000	11,152,200	11,139,300	10,961,700	Good	Good
Overall Reserves	\$59,757,600	\$57,595,400	\$59,131,700	\$58,769,200	\$60,634,200	\$63,072,100		

Accumulated Surplus or Working Capital

The accumulated surplus, or working capital reserve, is used as a float for operations, in accordance with the Surplus and Reserves Policy.

Operations Reserves

This reserve is used to assist with occasional operating costs, buffering the impact on property taxes and provide for unanticipated expenses. No specific reserve balance policies have been established for these.

Capital Reserves

Capital reserves are accumulated to help fund the cost of replacing infrastructure as it reaches end-of-service life. The City operates on a mostly pay-as-you-go basis for asset replacement on a rolling five year basis, maintaining lean levels of reserves as a result. Development of an Asset Management Plan will provide the long-term information needed to determine appropriate levels of infrastructure replacement funding, as well as establish a long-term financial strategy to reach those levels over time. Once this work has been completed, Capital reserves targets can be better established.

Community Amenity Contributions

These are collected as developments are approved, providing a source of funding for the community to allocate to new amenities as growth occurs.

Development Cost Charges

Development Cost Charges are collected as developments are approved and fund a component of the cost to build infrastructure related to growth. These funds are used to partially finance parkland and highways-related capital projects, outlined in each Development Cost Charge bylaw.



DEBT MANAGEMENT FIVE-YEAR FORECAST

At times, the City has used moderate levels of debt servicing to purchase the Water Utility system and supplement reserve fund investment financing of large utility capital projects.

Current debt financing has been used for the following projects:

Debt Summary					
Purpose	Borrowed	Matures	Interest Rate	Amount Borrowed	Balanced Owed 2023
Sanitary Sewer	2008	2023	6%	\$ 225,000	\$ 17,000
Water System Acquisition	2016	2046	3%	14,250,000	12,442,000
Water System	2017	2027	3%	440,000	236,000
Water System	2017	2047	3%	5,779,000	5,134,000
Water System	2017	2027	3%	1,662,000	892,000
Water System	2017	2047	3%	400,000	356,000
Water Treatment System	2018	2048	3%	2,275,000	2,075,000
				\$25,031,000	\$ 21,152,000

Principal Payments Forecasted		Annual Debt Servicing in 2023	
2023	773,000	Interest	\$ 695,000
2024	781,000	Principal	773,000
2025	806,000	\$ 1,468,000	
2026	832,000		
2027	884,000		

Debt per capita is gradually decreasing. In 2022 it decreased to \$964 from \$998 in 2021. No new debt is expected in the next five years, however, future debt financing may be required for major infrastructure replacement if grants from senior levels of government are not received, or as a bridge if insufficient capital reserves have been accumulated for that replacement.

After development of an Asset Management Plan, long-term financial planning can be used to model the need for any future debt requirements.

CONSOLIDATED OPERATING FUNDS FIVE-YEAR-ESTIMATES

The Municipality is required by the Community Charter Act to adopt a Five-Year Financial Plan bylaw on or before May 15 annually. This Financial Plan includes five year estimates. Given the dynamic nature of municipal governments and the economy overall, five-year estimates are prepared on a broad-brush basis, with adjustments made for known significant cost factors.

The net budget funded from property taxation is projected to increase from \$29M in 2023 to \$38M in 2028.

Consolidated Financial Plan Summary						
	2023	2024	2025	2026	2027	2028
Revenue						
Property Taxes and Parcel Taxes	\$28,949,000	\$30,980,000	\$32,957,500	\$34,567,800	\$36,350,100	\$37,985,200
Regional Library Levy	1,042,800	1,112,900	1,135,200	1,157,900	1,181,100	1,204,700
Business Improvement Levy	357,000	364,000	371,300	378,700	386,300	394,000
Local Improvement Parcel Tax	-	-	-	-	-	-
Grants In Lieu of Taxes	295,400	307,600	313,800	320,100	326,500	333,000
Sales of Service and Other Revenues	17,763,600	19,175,100	20,333,100	21,478,400	22,693,600	23,984,300
Development Cost Charges	1,306,100	456,800	334,800	613,300	594,200	828,200
Other/Own Sources	16,134,700	13,645,800	12,349,200	12,675,600	12,195,700	12,514,200
Government Grants	15,095,400	6,446,600	2,351,700	2,993,300	2,075,500	2,082,100
Total Revenue	\$80,944,000	\$72,488,800	\$70,146,600	\$74,185,100	\$75,803,000	\$79,325,700
Expenses						
Council and Office of the CAO	\$932,000	\$1,008,400	\$1,028,600	\$1,064,700	\$1,070,500	\$1,091,900
Corporate Administration	1,732,100	1,810,800	1,871,300	2,004,100	1,948,800	1,987,700
Human Resources	992,100	1,043,700	1,049,700	1,070,700	1,092,100	1,113,900
Finance	2,251,100	2,445,700	2,629,200	2,681,900	2,735,500	2,790,200
Fiscal Services	2,363,500	4,195,500	4,157,700	4,619,500	5,101,900	5,605,400
Information Technology	1,382,300	1,440,400	1,469,200	1,509,800	1,528,800	1,559,400
Police	7,279,300	7,825,500	8,278,300	8,595,100	8,891,200	9,167,700
Fire Rescue	4,676,000	5,039,400	5,115,000	5,266,800	5,410,600	5,561,600
Planning and Development	4,883,300	5,285,400	5,261,800	5,357,000	5,454,200	5,582,000
Engineering and Operations	8,195,800	8,096,100	8,210,400	8,374,200	8,541,200	8,711,500
Recreation and Culture	4,073,000	4,396,700	4,351,400	4,438,500	4,527,200	4,617,600
Solid Waste	1,006,800	1,253,600	1,285,800	1,317,900	1,350,800	1,384,700
Sanitary Sewer	2,485,400	2,877,700	3,210,600	3,449,300	3,655,900	3,920,300
Drainage	380,800	392,100	402,300	412,600	423,100	433,800
Water	3,640,800	3,236,100	3,971,100	3,377,400	3,437,400	3,458,800
Total Operating Expenses	\$46,274,300	\$50,347,100	\$52,292,400	\$53,539,500	\$55,169,200	\$56,986,500
Add:						
Transfer from Reserves	49,255,700	20,697,100	13,548,900	16,566,800	14,470,800	14,431,308
Deduct:						
Asset Improvement Expenditures	59,888,000	25,145,000	15,292,000	20,092,000	16,820,000	17,323,308
Debt Repayment	807,800	816,000	826,500	837,100	864,000	645,200
Transfer to Reserves	23,229,600	16,877,800	15,284,600	16,283,300	17,420,600	18,802,000
Total Budget For the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1. Sales of Service and Other Revenues primarily include utility user fees and utility connection fees, as well as revenues from Recreation and Culture.
2. Other/Own Sources (Revenue) includes contributions related to capital other than government grants plus community amenity contributions, building permit revenues, parking revenues, investment income, and income tax penalties and interest.
3. Government Grants budget of \$16.1M in 2023 included \$180K from the Investing in Canada Infrastructure Program plus \$5.7M from the Growing Communities Funds grant. For 2024 Government grants include \$1.8M from the Investing in Canada Infrastructure Program, plus and additional of \$4M unidentified grant funding in anticipation of grants for pier restoration.
4. Transfers to and from Reserves are largely related to capital projects. The funds coming in for the capital projects are put into Reserves. As costs are incurred, funds are moved out of those Reserves to cover the expenditures.
5. Asset Improvement Expenditures for 2024 are considerably lower than 2023 because 2024 amounts do not yet include budget for items not completed in 2024 and carried forward to 2024. Once year-end has been completed in April, the 2023 amount will be updated to include the carry forwards.

UTILITY OPERATING FUNDS FIVE-YEAR-ESTIMATES

Solid Waste Utility

The net budget funded from solid waste utility charges is projected to increase from \$1.7M in 2023 to \$2M in 2028, or an average per year increase of 3.78% to the average single-family homeowner.

Solid Waste Utility – Financial Plan						
Revenue	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Solid Waste Fees	\$1,460,300	\$1,693,100	\$1,760,100	\$1,826,900	\$1,894,400	\$1,963,700
Recycling Fees	192,000	195,800	199,700	203,700	207,800	212,000
Decal and Other Sales	8,500	8,600	8,800	9,000	9,200	9,400
Cost Recoveries	53,800	54,900	56,000	57,100	58,200	59,400
Transfer from Operating Reserve	-	-	-	-	-	-
Total Revenue	\$1,714,600	\$1,952,400	\$2,024,600	\$2,096,700	\$2,169,600	\$2,244,500
Operating Expenses						
Solid Waste Pickup	\$163,200	\$177,200	\$180,800	\$184,400	\$188,100	\$191,800
Recycling	227,200	261,800	267,000	272,300	277,700	283,300
Green Waste	270,600	308,200	314,300	320,600	327,000	333,500
Disposal	291,000	413,600	421,900	430,400	439,000	447,800
Corporate Support	495,800	473,800	483,200	492,600	502,100	512,600
Contingency	51,000	71,000	79,600	87,600	95,900	104,700
Transfer to reserves	215,800	246,800	277,800	308,800	339,800	370,800
Total Operating Expenses	\$1,714,600	\$1,952,400	\$2,024,600	\$2,096,700	\$2,169,600	\$2,244,500
Net	\$-	\$-	\$-	\$-	\$-	\$-

Drainage Utility

The net budget funded from drainage utility charges is projected to increase from \$3.3M in 2023 to \$4.3M in 2028, or an average of 6% per year to the average single-family homeowner. This includes increases in operations and for needed infrastructure replacement each year.

Drainage Utility – Financial Plan						
Revenue	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
User Fees	\$3,033,000	\$3,215,000	\$3,407,900	\$3,612,400	\$3,829,100	\$4,058,800
Connection Fees	222,000	224,000	226,000	228,000	230,000	232,000
Investment Income and Other	20,000	40,000	40,000	40,000	40,000	40,000
Total Revenue	\$3,275,000	\$3,479,000	\$3,673,900	\$3,880,400	\$4,099,100	\$4,330,800
Operating Expenses						
Operations	\$337,200	\$341,400	\$347,000	\$353,900	\$360,900	\$368,000
Corporate Support	611,600	672,100	688,300	704,700	721,200	737,800
Transfer to Operating Reserve	-	-	-	-	-	-
Transfer to Capital Reserves	2,326,200	2,465,500	2,638,600	2,821,800	3,017,000	3,225,000
Total Operating Expenses	\$3,275,000	\$3,479,000	\$3,673,900	\$3,880,400	\$4,099,100	\$4,330,800
Net	\$-	\$-	\$-	\$-	\$-	\$-

Sanitary Sewer Utility

The net budget funded from sanitary sewer utility charges is projected to increase from \$4.3M in 2023 to \$6.2M in 2028, or an average increase of 8.50% per year to the average single-family household. The increases are primarily due to increased Greater Vancouver Sewerage and Drainage District (GVS and DD) development cost charge levy amounts charged to the City by Metro Vancouver.

Sanitary Sewer Utility – Financial Plan						
Revenue	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Sewer User Fees	\$3,960,000	\$4,186,200	\$4,604,800	\$4,973,200	\$5,371,100	\$5,800,800
Connection Fees	222,000	224,000	226,000	228,000	230,000	232,000
Investment Income and Other	60,400	100,000	100,000	100,000	100,000	100,000
Reserves	12,400	-	-	-	-	-
Total Revenue	\$4,254,800	\$4,510,200	\$4,930,800	\$5,301,200	\$5,701,100	\$6,132,800
Operating Expenses						
Corporate Support	\$629,100	\$601,400	\$615,500	\$630,200	\$645,000	\$660,000
Treatment	2,076,300	2,461,700	2,783,900	3,012,000	3,207,700	3,460,900
Operations	336,300	340,600	348,200	355,100	362,200	369,400
Debt Charges	22,900	-	-	-	-	-
Transfer to Capital Reserves	1,190,200	1,106,500	1,183,200	1,303,900	1,486,200	1,642,500
Total Operating Expenses	\$4,254,800	\$4,510,200	\$4,930,800	\$5,301,200	\$5,701,100	\$6,132,800
Net	\$-	\$-	\$-	\$-	\$-	\$-

Water Utility

The net budget funded from water utility charges is projected to increase from \$7.3M in 2023 to \$9M in 2028, or an average of 5.43% increase to the average single-family homeowner. This includes a 2.3% average increase in operations and a 4.4% average increase for needed infrastructure replacement each year.

Water Utility – Financial Plan						
Revenue	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Water User Fees	\$6,357,900	\$6,889,700	\$7,303,100	\$7,741,300	\$8,205,800	\$8,698,100
Connection Fees	280,000	224,000	229,000	234,000	239,000	244,000
Other Income	220,400	244,800	269,900	295,900	322,800	287,400
Operating Reserves	486,000	32,000	498,000	-	-	-
Total Revenue	\$7,344,300	\$7,390,500	\$8,300,000	\$8,271,200	\$8,767,600	\$9,229,500
Operating Expenses						
Engineering Administration	\$345,300	\$338,700	\$345,000	\$352,300	\$359,700	\$367,100
Corporate Support	798,100	897,400	883,100	900,000	905,900	871,300
Waterworks	1,958,300	1,495,400	2,189,300	1,555,800	1,586,900	1,618,600
Facilities	312,700	318,900	325,300	331,800	338,400	345,200
Contingency	284,100	341,400	368,100	393,200	419,200	446,300
Debt Charges	1,437,500	1,461,900	1,487,100	1,513,100	1,540,000	1,321,200
Transfer to Operating Reserve	319,600	319,900	320,400	295,900	296,800	297,700
Transfer to Capital Reserves	1,888,700	2,216,900	2,381,700	2,929,100	3,320,700	3,962,100
Total Operating Expenses	\$7,344,300	\$7,390,500	\$8,300,000	\$8,271,200	\$8,767,600	\$9,229,500
Net	\$-	\$-	\$-	\$-	\$-	\$-

STATISTICS

GENERAL STATISTICS

THE CORPORATION OF THE CITY OF WHITE ROCK

Comparative General Statistics (unaudited)

Year ended December 31, 2023

	2023	2022	2021	2020	2019
Population (2021 Census)					
	21,939	21,939	21,939	19,952	19,952
Area in hectares:					
Land	543	543	543	543	543
Water	887	887	887	887	887
Kilometres of road:					
Paved	81.1	81.1	81.1	81.1	81.1
Gravelled	1.0	1.0	1.0	1.0	1.0
Building permits:					
Number	178	137	145	113	144
Value	\$53,315,103	\$69,616,265	\$157,038,181	\$63,873,325	\$189,964,981
Comparative debt statistics:					
Debenture and other debt	\$**	\$**	\$21,900,837	\$22,626,177	\$23,328,618
Debt per capita	\$**	\$**	\$998	\$1,134	\$1,169

Note: ** These items will be updated after the 2023 financial year-end has been completed.

	2023	2022	2021	2020	2019
Tax rates for municipal purposes, including General and Fraser Valley Regional Library Levies:					
(stated in dollars per \$1,000 of assessed taxable value)					
Residential	2.19131	2.26271	2.59078	2.56924	2.30048
Utility	13.42534	14.1882	16.01337	15.54245	14.47520
Light industry	3.4875	4.06202	4.45499	4.44687	0.00000
Business and other	3.46553	3.88544	4.45499	4.44687	5.29247
Recreational/nonprofit	1.1289	1.55918	1.75868	1.78352	1.83331
Tax rates for school purposes:					
(stated in dollars per \$1,000 of assessed taxable value)					
Residential	0.95500	0.99140	1.19450	1.22520	1.13640
Utility	12.57000	12.72000	12.86000	13.03000	13.20000
Light industry	3.33000	3.52000	3.86000	1.05610	0.00000
Business and other	3.33000	3.52000	3.86000	1.10700	3.70000
Recreational/nonprofit	1.99000	2.03000	2.33000	0.78440	2.30000

	2023	2022	2021	2020	2019
Comparative taxation statistics:					
Residential	\$44,820,982	\$40,959,906	\$38,223,592	\$36,120,610	\$34,496,448
Utility	367,040	345,741	329,356	327,574	327,537
Light industry	21,712	16,088	8,343	5,548	-
Business and other	5,171,904	4,432,563	4,346,816	3,131,755	4,380,340
Recreational/nonprofit	15,658	16,700	17,608	10,894	16,074
Utility levy in lieu of taxes	271,494	262,904	239,139	257,792	249,092
Business improvement area levy	355,503	374,905	318,952	336,779	356,190
Total current taxes including school and other government levies	\$51,024,294	\$46,408,806	\$43,483,806	\$40,190,951	\$39,825,681
Sanitary sewer user fees	3,967,798	3,732,576	3,651,647	3,557,769	3,439,110
Drainage user fees	3,043,875	2,902,625	2,775,458	2,658,487	2,531,498
Solid waste user fees	1,458,775	1,418,785	1,386,078	1,384,733	1,359,748
Water user fees	6,616,422	5,970,740	5,704,188	5,139,529	4,772,497
Secondary suite service fees	398,124	386,418	382,778	380,538	358,917
Other local service area fees	-	11,757	11,757	11,757	11,757
Total taxes and fees	\$66,509,288	\$60,831,708	\$57,395,713	\$53,323,763	\$52,299,208
Taxes and fees per capita	\$3,032	\$2,773	\$2,616	\$2,673	\$2,621
Assessment for general purposes (taxable value):					
Land	\$10,723,281,184	\$9,280,203,604	\$7,443,573,967	\$7,153,758,133	\$7,738,096,213
Improvements	3,161,682,664	2,987,354,864	2,549,843,357	2,338,984,158	2,131,531,608
	\$13,884,963,848	12,267,558,468	\$9,993,417,324	\$9,492,742,291	\$9,869,627,821
Deduct					
Exempt land	\$363,036,059	\$327,092,940	\$256,364,176	\$265,235,767	\$272,417,339
Exempt improvements	185,687,348	168,159,007	111,851,926	90,117,502	86,467,302
	\$13,336,240,441	\$11,772,306,521	\$9,625,201,222	\$9,137,389,022	\$9,510,743,180
Assessment per capita	\$607,878	\$536,593	\$438,726	\$457,969	\$476,681
Assessment for school purposes	\$13,353,503,081	\$11,788,782,245	\$9,640,747,614	\$9,152,765,442	\$9,526,035,316

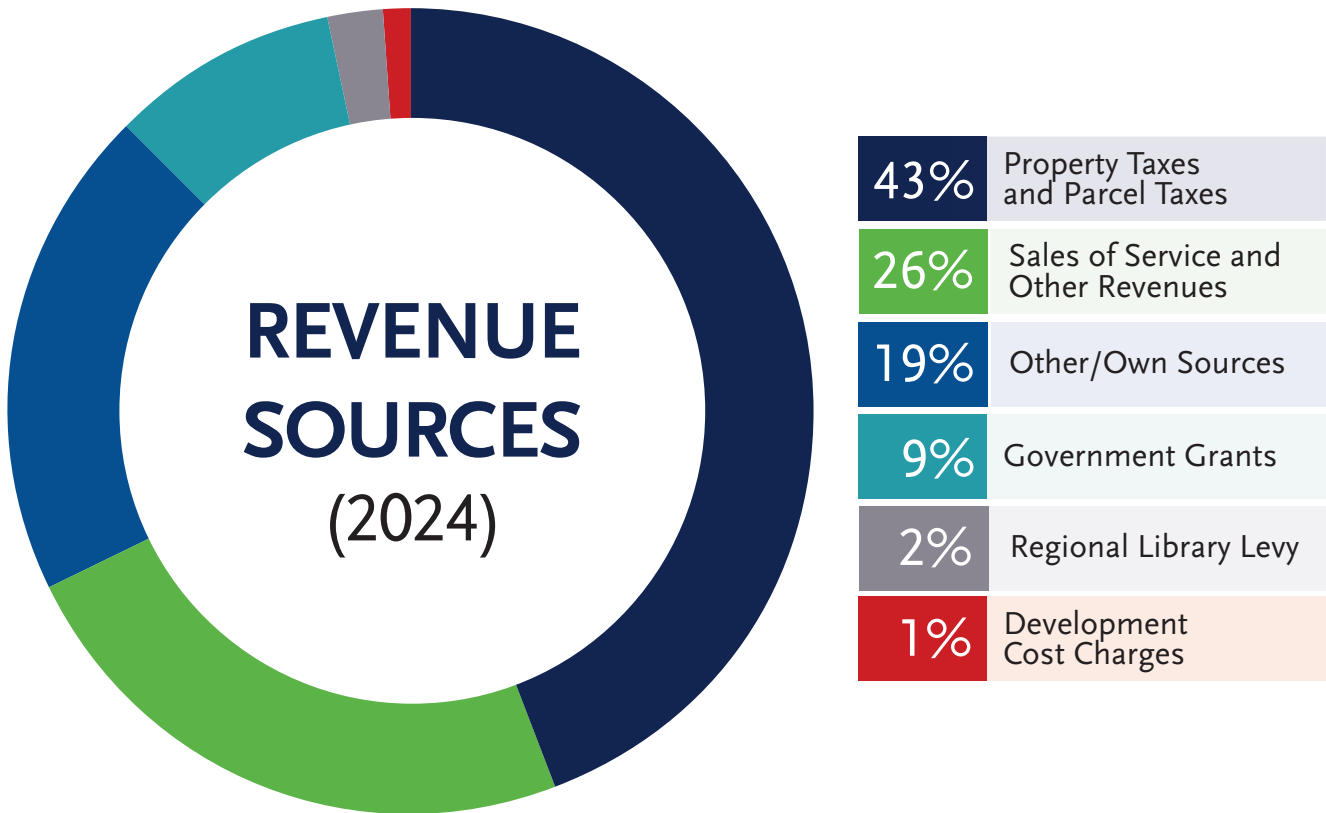
REVENUES

THE CORPORATION OF THE CITY OF WHITE ROCK

2024 BUDGETED REVENUES

Long-term fiscal sustainability is an important goal for the City of White Rock. Working to achieve this goal requires solid, informed direction and decisions on financial issues, and also on the provision of services and land use within the community.

On an annual basis, Council and staff work to prepare a Five-Year Financial Plan and engage the community for input on that Financial Plan. The City strives to set responsible budgets and meet the targets within those budgets. We continually aim to manage the delicate balance needed to provide services demanded by the public with the ability and willingness to pay for those services, while also focusing on planning for the long-term impact on the community.

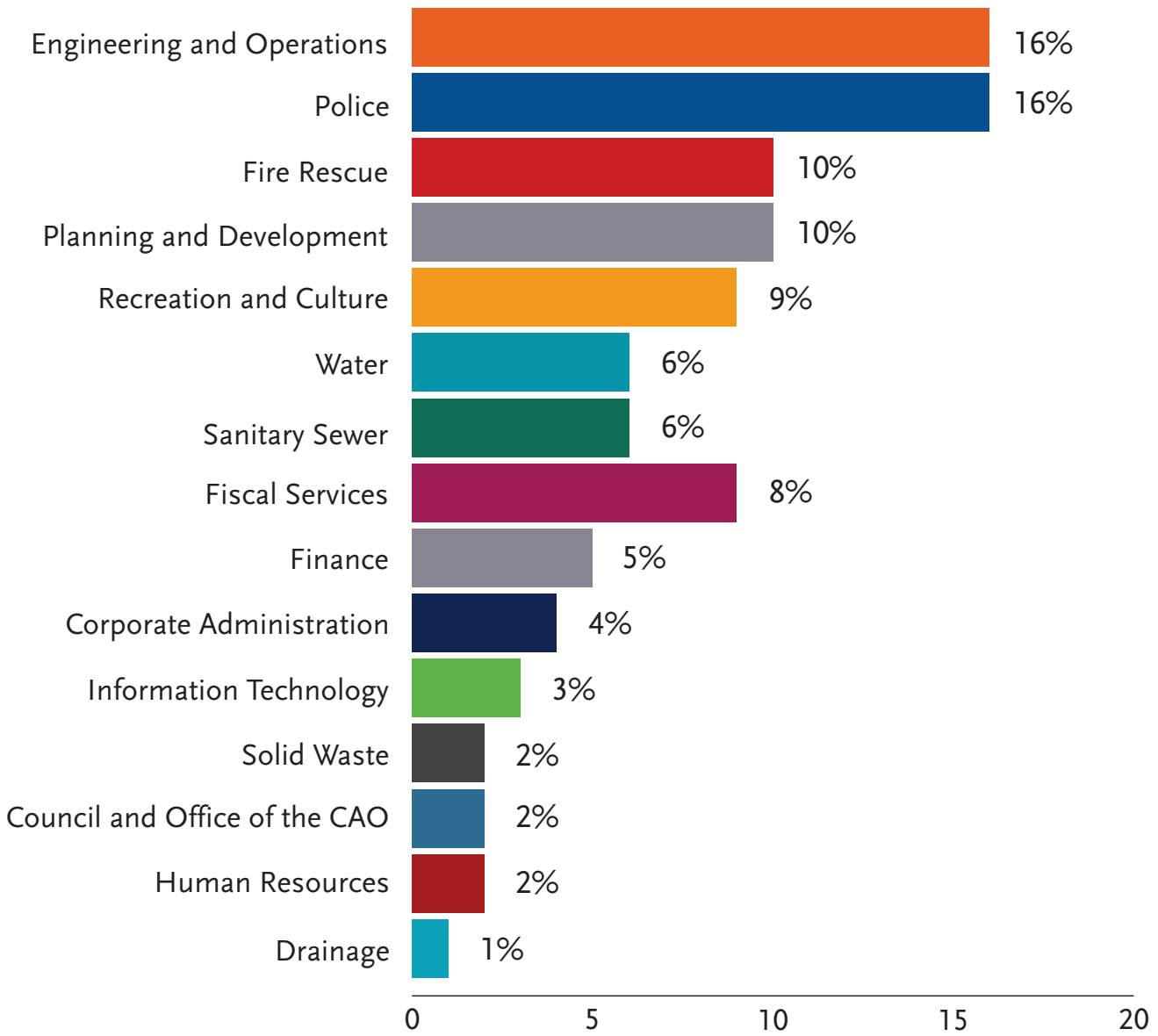


EXPENSES

THE CORPORATION OF THE CITY OF WHITE ROCK

2024 BUDGETED EXPENSES

From fire rescue to the water utility, from operations to future infrastructure replacement, revenue from property taxes goes toward providing a variety of services and amenities for a livable community.



GRANTS IN AID

THE CORPORATION OF THE CITY OF WHITE ROCK

2023 Civic Grants-In-Aid (unaudited)

Year ended December 31, 2023

The City of White Rock provided funding and support to the following organizations and events:

Organization	Amount
New Arts and Cultural Development	
Canadian Music Centre and Casse-Tete Society	\$2,500
Naked Stage Productions Society	250
Arts and Culture	
Peninsula Productions Society	2,000
White Rock City Orchestra	2,500
Christmas on the Peninsula Society	1,500
Peninsula Arts Foundation	750
Red Letter Films DBA Arts of Course	500
Semiahmoo Arts	500
White Rock Pride Society	500
White Rock Social Justice Film Society	750
Athletics/Sports	
Air Cadet League of Canada, 907 Squadron Sponsoring Committee	500
Mann Park Lawn Bowling Club	250
White Rock Lawn Bowling Club	250
Social	
After Stroke B.C.	1,000
Avalon Recovery Society	500
CARP White Rock Surrey	1,000
Rotary Clubs in South Surrey and area	500
Sources Foundation	500
Together South Surrey White Rock	500
Volunteer Cancer Drivers Society (VCDS)	1,000
White Rock Elks Lodge No. 431	1,000
Other	
BC Pets and Friends	1,500
Earl Marriott High School Dry Grad Committee	750
Semiahmoo Peninsula Marine Rescue Society	1,500
Semiahmoo Secondary Dry Grad 2023	750
Total Grants-In-Aid Awarded	\$23,250

PERMISSIVE TAX EXEMPTIONS

THE CORPORATION OF THE CITY OF WHITE ROCK

2023 Permissive Tax Exemptions (unaudited)

Estimated Property Taxes

Roll #	Organization	Municipal General Purposes	Fraser Valley Regional Library
001403.000	Church on Oxford Hill	\$3,554	\$128
002146.000	Faith Hope Love Church	1,295	47
002136.000	Parish of the Holy Trinity	3,327	120
003886.000	Roman Catholic Church	6,767	244
002995.000	Salvation Army	2,888	104
002876.000	St. John's Presbyterian Church	4,753	171
003743.000	United Church of Canada	-	-
003762.000	White Rock Community Church	1,031	37
003763.000	White Rock Community Church	1,584	57
001779.000	White Rock Life Church	1,590	57
001290.004	Peace Arch Curling Club	8,547	308
006331.000	Burlington Northern and Santa Fe (BNSF) Railway Company	12,847	463
001290.010	Peninsula Productions Society	666	24
005303.000	Options Community Services Society	3,544	128
002695.000	Peace Arch Hospital and Community Health Foundation	6,446	232
002696.000	Peace Arch Hospital and Community Health Foundation	6,757	244
002697.000	Peace Arch Hospital and Community Health Foundation	13,440	484
002699.000	Peace Arch Hospital and Community Health Foundation	6,586	237
002700.000	Peace Arch Hospital and Community Health Foundation	6,332	228
001789.000	Peace Arch Hospital Auxiliary Society	8,182	295
004103.000	Sources Community Resources Society	8,868	320
002603.000	White Rock Players' Club	27,331	985
001290.006	White Rock South Surrey Stroke Recovery Association	106	4
001290.005	White Rock/South Surrey Division of Family Practice Society	1,070	39
003718.000	White Rock Lawn Bowling Club	2,589	93
001110.002	White Rock Tennis Club	823	30
001110.001	Mann Park Bowling Club	1,464	53
003754.001	White Rock Business Improvement Association	844	30
Total		\$143,231	\$5,162

GLOSSARY

Accounting Surplus: An accounting surplus is revenues less expenses. It does not include expenditures made for capital, on debt principal, or transfers to/from reserves.

Accrual: This is an accounting method that measures the financial performance and position of an organization by recognizing economic events when they happen, regardless of when the related cash changes hands. For instance, revenue is recognized in the financial statements when earned, not when received.

Accumulated Surplus: The accumulated surplus is a pool of accumulated funds that are the result of historical budgetary surpluses. Budgetary surpluses result in funds remaining in accumulated surplus (unappropriated) or transferred to reserve (appropriated).

Annual Financial Plan: The budget for the current year.

Appropriated: When a fund is appropriated, it is subject to certain restrictions on what its assets can be used for.

Asset: Anything you own that has monetary value plus any money you are owed.

Asset Improvement Plan: This term is used interchangeably with “Capital Program or Capital Plan”.

Balanced Financial Plan: A financial plan where current revenue, including transfers from reserves, is equal to current operating expenditures and transfers out of reserves.

Capital Asset: General capital assets are those in excess of \$10K with a useful life of two or more years (e.g., land, buildings).

Capital Financial Plan: A financial plan outlining projected expenditures on capital assets during a given fiscal period. Also referred to as an Asset Improvement Financial Plan.

Capital Project: Creation or improvement of infrastructure assets.

Capital Expenditure: The expenditure of monies for the purchase or construction of a capital asset. Also known as an Asset Improvement expenditure.

Carbon Footprint: The amount of carbon dioxide (CO₂) that is emitted by the municipality.

Community Charter: The provincial legislation governing local governments. This legislation replaced the Local Government Act in 2003.

Consolidated Financial Plan: The combined summary of all operating, utility, and capital budgets.

Council: The six Councillors and Mayor, elected at-large that represent the municipality as a whole.

Deferred Revenue: Refers to payments received in advance for services not yet performed. The most common form of deferred revenue in municipal accounting consists of Development Cost Charges which are advanced payments for future capital services needed because of growth.

Development Cost Charge (DCC): A fee paid by a developer to help fund costs related to developing a property. These fees are often used for parks and streets, as well as towards the infrastructure used to provide water, sanitary sewer, and storm drainage services.

Development Permit: A permit that allows development of a property subject to certain conditions such as the timing or sequence of construction, density of development, or alteration of specific requirements of the zoning of the property etc.

Fee: A fee is a charge to recover the cost of providing a service.

Financial Plan: This term is used interchangeably with “budget”.

Five-Year Financial Plan: A financial plan for five years of annual budgets.

Full-Time Equivalent (FTE) Staff: A statistic used to compare staffing levels between departments or organizations. It is calculated by dividing the total number of hours one full-time staff member is scheduled to work in a year.

Fund: A pool of money normally set apart for a specific purpose.

Fund Balance: The excess of assets over liabilities in a fund.

Green House Gases (GHG): Green House Gases are gases generated from fossil fuels being burned and released into the atmosphere. It is linked to climate change.

Grant Funds: These funds are given to an organization from another organization (e.g. senior government to local government) and may have conditions attached to it requiring specific spending to occur or a goal to be accomplished in order to retain the funds.

Infrastructure: Physical structures that form the foundation for development, such as sanitary sewer and water works, drains, transit and transportation facilities, buildings, playgrounds, and communications.

Key Indicators: Measures used to provide a snapshot of activity and service levels in each department.

Liability: A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honoured by that entity.

Liabilities: Liabilities are present obligations a reporting entity has to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefit.

Municipal Finance Authority (MFA): The Municipal Finance Authority of British Columbia (MFA) was created in 1970 to contribute to the financial well-being of local governments throughout BC. The MFA pools the borrowing and investment needs of BC communities through a collective structure and provides a range of low-cost, flexible financial services to clients equally, regardless of the size of the community..

New Construction Taxation Revenue: New taxation revenue results from taxable land or buildings that were not subject to taxes in the previous year. Newly built taxable buildings, previously exempt taxable property, newly subdivided land, or valuation increase due to zoning amendments.

Official Community Plan (OCP): Under the Local Government Act, Section 875, an OCP is a statement of objectives and policies to guide decisions on planning and land use management. It is intended within the area covered by the plan, respecting the purposes of local government.

Operating Costs: Expenses which are related to the operation of a business, or related device, component, piece of equipment or facility.

Revenue: Income from taxation, grants, services, and fees.

Request for Proposal (RFP): An invitation presented for suppliers to submit a proposal on a commodity or service, issued at an early stage in a procurement process.

Service Plans: These plans depict the operating costs/revenues and related performance measures of a department.

Statement of Financial Information (SOFI): The SOFI is a financial statement prepared pursuant to the Financial Information Act. The SOFI contains audited financial statements, as well as other mandated schedules, including the schedule of remuneration and expenses. The SOFI also includes the schedule showing payments made for the provision of goods or services.

Special Initiatives: One-time operating projects outside the normal course of work performed by Staff.

Sustainable Infrastructure Replacement Funding: The annual funding required so an asset can be replaced at the end of its useful life without borrowing.

Transfers from Reserves: Movement of funds received, often in prior years and primarily for capital/infrastructure projects, from the reserve fund to cover costs incurred for the project. Similar to a transfer from your personal savings account to your regular account to cover costs. Additionally, any surplus funds at year-end are transferred to Reserves in accordance with the [Accumulated Surplus policy](#).

Transfers to Reserves: Movement of funds, primarily related to capital/infrastructure projects to Reserve so they can be drawn upon in future years to fund projects and initiatives.

FINANCIAL PLAN BYLAW

Consolidated Financial Plan Summary						
	2023	2024	2025	2026	2027	2028
Revenue						
Property Taxes and Parcel Taxes	\$28,949,000	\$30,980,000	\$32,957,500	\$34,567,800	\$36,350,100	\$37,985,200
Regional Library Levy	1,042,800	1,112,900	1,135,200	1,157,900	1,181,100	1,204,700
Business Improvement Levy	357,000	364,000	371,300	378,700	386,300	394,000
Local Improvement Parcel Tax	-	-	-	-	-	-
Grants In Lieu of Taxes	295,400	307,600	313,800	320,100	326,500	333,000
Sales of Service and Other Revenues	17,763,600	19,175,100	20,333,100	21,478,400	22,693,600	23,984,300
Development Cost Charges	1,306,100	456,800	334,800	613,300	594,200	828,200
Other/Own Sources	16,134,700	13,645,800	12,349,200	12,675,600	12,195,700	12,514,200
Government Grants	15,095,400	6,446,600	2,351,700	2,993,300	2,075,500	2,082,100
Total Revenue	\$80,944,000	\$72,488,800	\$70,146,600	\$74,185,100	\$75,803,000	\$79,325,700
Expenses						
Council and Office of the CAO	\$932,000	\$1,008,400	\$1,028,600	\$1,064,700	\$1,070,500	\$1,091,900
Corporate Administration	1,732,100	1,810,800	1,871,300	2,004,100	1,948,800	1,987,700
Human Resources	992,100	1,043,700	1,049,700	1,070,700	1,092,100	1,113,900
Finance	2,251,100	2,445,700	2,629,200	2,681,900	2,735,500	2,790,200
Fiscal Services	2,363,500	4,195,500	4,157,700	4,619,500	5,101,900	5,605,400
Information Technology	1,382,300	1,440,400	1,469,200	1,509,800	1,528,800	1,559,400
Police	7,279,300	7,825,500	8,278,300	8,595,100	8,891,200	9,167,700
Fire Rescue	4,676,000	5,039,400	5,115,000	5,266,800	5,410,600	5,561,600
Planning and Development	4,883,300	5,285,400	5,261,800	5,357,000	5,454,200	5,582,000
Engineering and Operations	8,195,800	8,096,100	8,210,400	8,374,200	8,541,200	8,711,500
Recreation and Culture	4,073,000	4,396,700	4,351,400	4,438,500	4,527,200	4,617,600
Solid Waste	1,006,800	1,253,600	1,285,800	1,317,900	1,350,800	1,384,700
Sanitary Sewer	2,485,400	2,877,700	3,210,600	3,449,300	3,655,900	3,920,300
Drainage	380,800	392,100	402,300	412,600	423,100	433,800
Water	3,640,800	3,236,100	3,971,100	3,377,400	3,437,400	3,458,800
Total Operating Expenses	\$46,274,300	\$50,347,100	\$52,292,400	\$53,539,500	\$55,169,200	\$56,986,500
Add:						
Transfer from Reserves	49,255,700	20,697,100	13,548,900	16,566,800	14,470,800	14,431,308
Deduct:						
Asset Improvement Expenditures	59,888,000	25,145,000	15,292,000	20,092,000	16,820,000	17,323,308
Debt Repayment	807,800	816,000	826,500	837,100	864,000	645,200
Transfer to Reserves	23,229,600	16,877,800	15,284,600	16,283,300	17,420,600	18,802,000
Total Budget For the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

QUICK LINKS

City of White Rock: whiterockcity.ca

City Council: whiterockcity.ca/417/City-Council

Reports and Plans (including Annual Report and Financial Plans): whiterockcity.ca/1117/Reports-Plans

Policies: whiterockcity.ca/427/Council-Policies

Bylaws: whiterockcity.ca/177/Bylaw-Directory

PSAB – Public Sector Accounting Standards Board: frscanada.ca/en/psab

CPA – Canadian Institute of Professional Accountants: cpacanada.ca

Local Government Act of British Columbia: bclaws.gov.bc.ca/civix/document/id/complete/statreg/r15001_00

Community Charter: bclaws.gov.bc.ca/civix/document/id/complete/statreg/03026_00

Questions about the Financial Plan: Finance@whiterockcity.ca