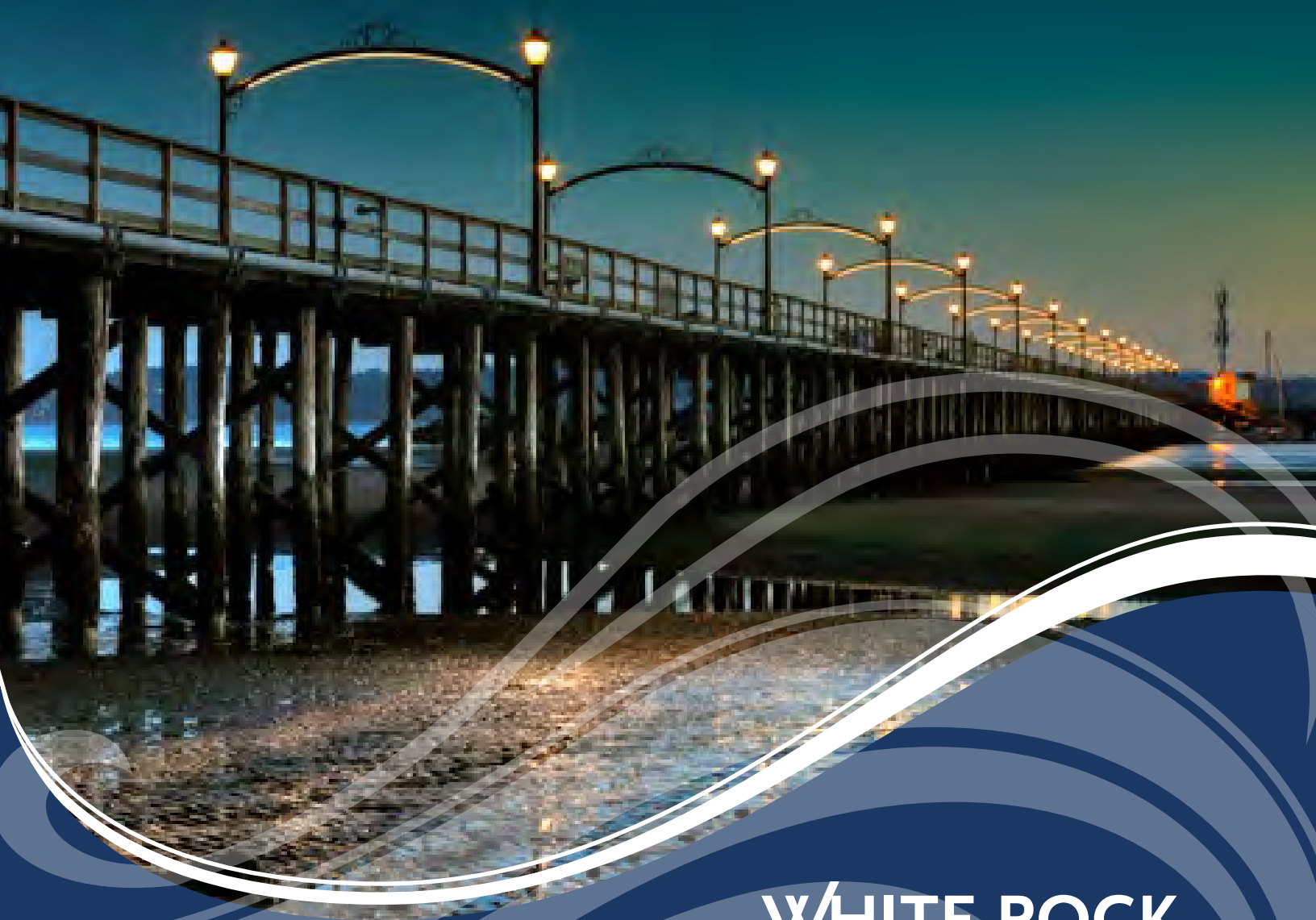


CITY OF WHITE ROCK

2023-2027 FINANCIAL PLAN



Financial Plan B2
June 2023

WHITE ROCK
City by the Sea!

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 2023 – 2027 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 am pleased to present the City's 2023-2027 Financial Plan (the Financial Plan) on behalf of the City's employee team.

This Financial Plan has been designed to be responsive to the needs of the community, sustain/enhance service delivery, and support Council's strategic priorities to steward our City toward its vision in six areas:

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

To achieve this, the Financial Plan includes funding for strategic council initiatives, such as:

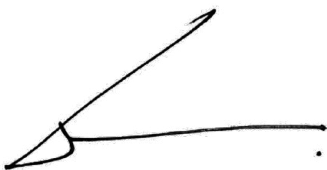
- Developing a strategy to support the creation of appropriate affordable housing options through future development.
- Delivering a plan and identifying a location, funding, and partners, to build an affordable housing project.
- Improving the permit process to reduce wait times.
- Planning a new community hub for the residents of White Rock – a City facility that may include new council chambers, a new library, administration offices, a community theatre, meeting and recreation rooms, commercial space, accessible public washrooms, green space, and flex space for community activities.

It's never easy to deliver news about increased taxes and services rates, but record high inflation, and increased labour, fuel, utilities, and material costs make this necessary to be able to continue delivering the high-quality services residents rely on. The modest hikes will also allow for critical service increases in Planning & Development and Human Resources and help the City head into the future on secure financial footing. To this end, the average single-family White Rock household will see a property tax and utility increase of \$353, 6.08% compared to 2022. It is important to keep in mind the City of White Rock, an attractive and desirable waterfront location, is small compared to other local Metro Vancouver communities, yet manages to deliver many of the same services as larger neighbouring municipalities. At times, this means the delivery of these services requires higher taxes as a result. This is never something we take lightly and we're proud to be able to provide such high-quality services to our residents while doing our utmost to minimize the financial impact.

City operations are complex and require the hard work and expertise of many to effectively sustain. I would like to express my appreciation for the commitment of City staff in steadfastly providing excellent service to our community.

I also wish to thank our Council for its leadership. I look forward to working with you this term to serve our community and continue to foster an excellent quality of life for everyone living and working in our beautiful City by the sea.

Finally, I would like to thank the residents of White Rock for their continued faith in their City and Council and for making our community such a vibrant, world-class place to live, work, and play. You are what makes White Rock truly exceptional.

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line that ends in a small dot.

Guillermo Ferrero
Chief Administrative Officer



THE WHITE ROCK COMMUNITY

White Rock is a picturesque, seaside City of 21,939 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 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 and 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 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. It is a safe City protected by White Rock Fire Rescue, White Rock RCMP, and BC Ambulance Services.



21,939 *
residents
*2021 Canadian Census



407
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



\$42,850
total Civic Grants-in-Aid
awarded by the City
in 2022



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 new Council elected in the 2022 election were 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
Council and Administration					
Council and Office of CAO	2	2	2	2	2
Corporate Administration	5	6	5	5	5
Communications and Government Relations	3	3	3	3	3
Financial Services	13	14	14	14	14
Human Resources	4	5	5	5	5
Information Technology	6	6	7	7	7
Planning and Development					
Planning	6	6	6	5	5
Economic Development	1	1	-	-	-
Building	8	7	8	9	11
Parking	7	6	7	7	7
Bylaw Enforcement and Animal Control	3	3	3	3	3
Protective Services					
Fire Rescue and Emergency Program*	26	26	27	28	28
RCMP, Victims Services**	12	12	12	12	11
Recreation and Culture					
Recreation	21	18	19	21	21
Engineering and Operations					
Operations	10	11	11	13	13
Road, Sewer, Drain, Solid Waste	16	16	16	16	16
Parks	12	12	16	16	16
Facilities	3	3	3	3	3
Garage and Fleet	2	2	2	2	2
Water	10	10	10	9	9
	170	169	176	180	181

*Does not include paid on-call Firefighters

**Does not include RCMP Officers

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 there would be a higher staff headcount than FTE.

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 & Land Use, Infrastructure (Built and Natural Environment), Local Economy, Organization & Governance, and Waterfront.



COUNCIL STRATEGIC PRIORITIES 2023 - 2026

Priority Area - Community: We foster a livable 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 & Placemaking Action Plan to optimize beauty and encourage community participation (e.g., murals, markets, mosaics in sidewalks, walkways, community gardens, 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 washrooms.
 - 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 the 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 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 crosswalk at Peace Arch Elementary School in the spring and explore cost sharing with the school district.
 - d. Search out 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 & 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, 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 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.

- a. Develop a project plan to build a new Community Hub.
- b. Create an integrated long-term infrastructure plan.

Actions:

- 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.

- a. Address drainage issues on Marine Drive between Elm and Oxford.

Actions:

- b. Reconstruct the remainder of the pier.
- c. Harden West Beach to sea level rise.

Objective 3: Maintain updated infrastructure master plans.

- a. Maintain Water Master Plan.

Actions:

- b. Prepare new Development Cost Charges Bylaw.

Objective 4: Construct key infrastructure projects.

- a. Maintain sidewalk, roads, sewer lines according to the infrastructure 5-year asset plan.

Actions:

- b. 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.

- a. Work with Semiahmoo First Nation to mitigate effects of sea level rise and flooding of lowlands.

Actions:

- 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.

- 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.

Actions:

- 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 & 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.

- 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.

- Actions:**
- d. Complete a Recreation Services Strategy to increase participation and revenue.
 - e. Consider strategy and review bylaw rules for Short-term Rentals (Airbnbs).
 - f. Hire a grant writer.
 - g. Hire a purchasing officer.

Objective 2: Improve permit process to reduce wait times.

- a. Add up to four full-time building permit staff over four years.

- Actions:**
- b. Complete e-apply 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.

- 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.

- Actions:**
- 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.

- a. Deliver annual Sea Festival & support Semiahmoo Days in partnership with Semiahmoo First Nation.
- b. Provide logistical event support for National Day for Truth and Reconciliation.

- Actions:**
- 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.

- a. Develop Marine Drive specific projects in Beautification & 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.

- Actions:**
- 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 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, and Culture)

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 & 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 2023–2027 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: Operating or Capital.

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	Operating					Capital					Fund
	G	SW	D	W	S	GC	SWC	DC	WC	SC	
General Government Operations	X					X					<i>G</i> General
Police	X					X					<i>SW</i> Solid Waste
Fire	X					X					<i>D</i> Drainage
Engineering & Operations	X					X					<i>W</i> Water
Recreation & Culture	X					X					<i>S</i> Sanitary Sewer
Solid Waste		X					X				<i>GC</i> General Capital
Drainage			X					X			<i>SWC</i> Solid Waste Capital
Water				X					X		<i>DC</i> Drainage Capital
Sanitary Sewer					X					X	<i>WC</i> Water Capital
Fiscal Services	X										<i>SC</i> 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.
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 ensure asset management obligations are not deferred, 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

The Covid-19 pandemic continues to impact the global economy. While most areas have seen a return to pre-COVID levels, some, such as recreation and culture, have been slower to recover. The high inflation rates experienced in 2022, and that continue into 2023, make managing financial resources during this uncertain time of primary importance.

Over the years, the primary revenue sources available to municipalities to fund the delivery of services have not changed substantially. 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, 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 2023 – 2027 Financial Plan has considered the following factors:

1. **Inflation: Exceptionally high inflation is being felt across the country.** 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 exceptionally higher than average in 2023 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 2023. 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. The costs are largely outside of the control of the City.
4. **External Partners:** The City's Sanitary Sewer Utility Financial Plan, 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 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 an appropriate level of work-life balance is maintained by the workforce, and a high level of productivity is achieved. In the near-term, planning and development services, records management, human resources and purchasing 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 18.3% of revenues in the 2023 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 started to rise in 2022 and are expected to continue to rise 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
October	Q3 results presented
October to January	Development of draft budget
December	Water Utility presented and rates approved
February to March	Operating and Capital Budget presentations
March/April	Public Consultation/Feedback – LetsTalk Platform
April/May	Official budget adopted, bylaws approved, and tax rates approved

FINANCIAL PLAN AMENDMENTS

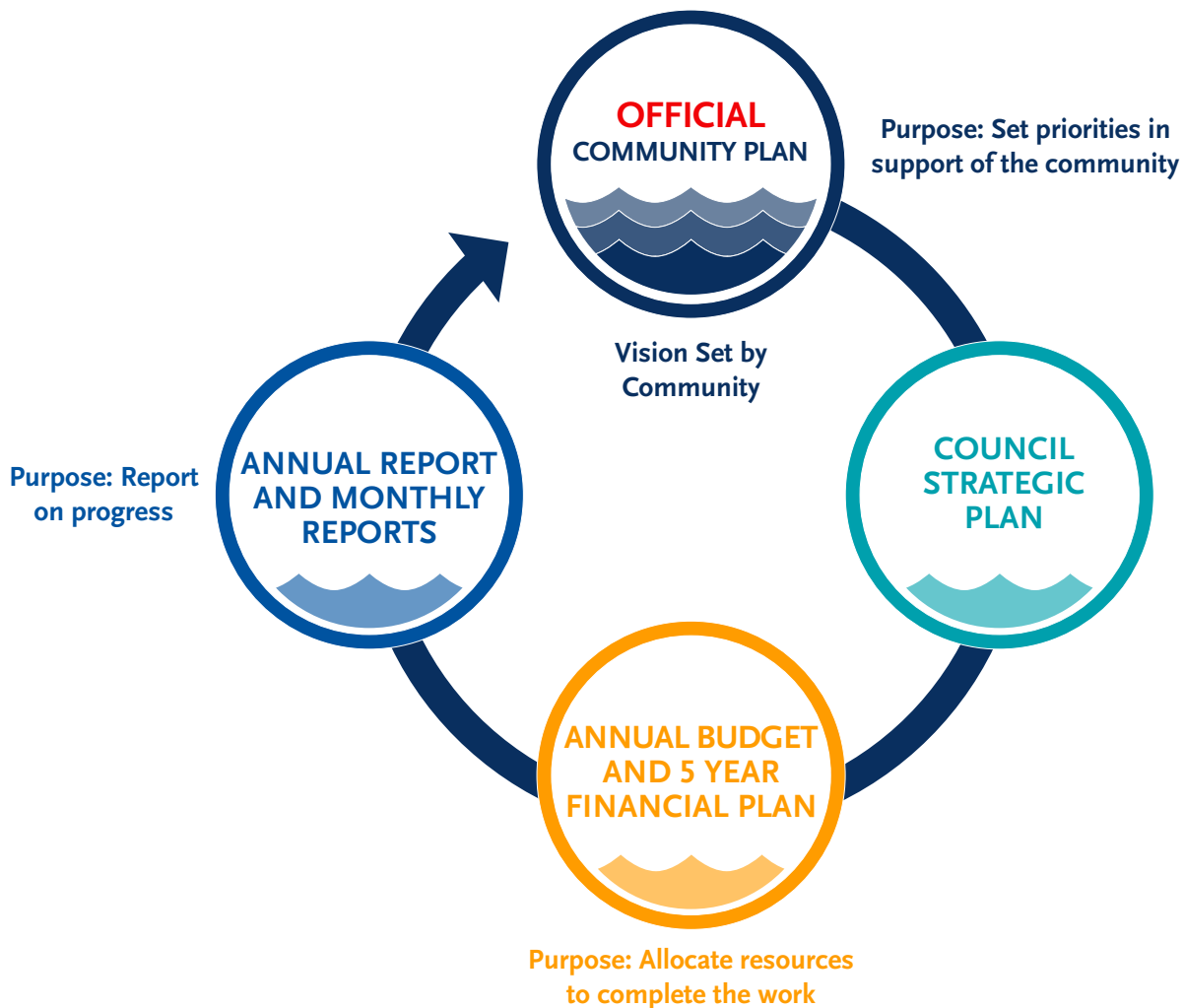
Council has the authority over budgetary approvals and Financial Plan amendments. Amendments can be made to the Five-Year Financial Plan by completing, and Council adopting, a revised Five-Year Financial Plan and its related Financial Plan Bylaw. This can be done at any time after the original adoption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

The proposed Financial Plan advances key priorities contained in the strategic plan and maintains services during this ongoing period of pandemic recovery.

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 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, 2022. 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 2023.



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 investment policy of the City of White Rock is to invest City funds in a manner that will provide an optimum blend of investment return and security while complying with the statutory requirements of the Community Charter.”

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 \$75,000 will require naming the City insured with \$5M liability insurance and any contracts under \$75,000 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.”

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 both appropriate levels of service and work life balance are maintained by the workforce and high levels of productivity are achieved. In the near term, planning and development, purchasing, human resources, and records management are areas of capacity focus.

The City employs an equivalent FTE workforce of 180 and this is planned to increase to 181 in 2023 as follows:

- Removal of:
 - Grant Writer (moved to 2024)
 - Temporary Full-Time HR Assistant
 - Protection Services Clerk
 - FOI Committee Clerk
- Additions of:
 - Building Official III
 - Building Clerk Typist II
 - Purchasing Specialist
 - HR Advisor
 - Records Management Coordinators

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

Workforce Summary					
	2019	2020	2021	2022	2023
Council and Administration					
Council and Office of CAO	2	2	2	2	2
Corporate Administration	5	6	5	5	5
Communications and Government Relations	3	3	3	3	3
Financial Services	13	14	14	14	14
Human Resources	4	5	5	5	5
Information Technology	6	6	7	7	7
Planning and Development					
Planning	6	6	6	5	5
Economic Development	1	1	-	-	-
Building	8	7	8	9	11
Parking	7	6	7	7	7
Bylaw Enforcement and Animal Control	3	3	3	3	3
Protective Services					
Fire Rescue and Emergency Program*	26	26	27	28	28
RCMP, Victims Services**	12	12	12	12	11
Recreation and Culture					
Recreation	21	18	19	21	21
Engineering and Operations					
Operations	10	11	11	13	13
Road, Sewer, Drain, Solid Waste	16	16	16	16	16
Parks	12	12	16	16	16
Facilities	3	3	3	3	3
Garage and Fleet	2	2	2	2	2
Water	10	10	10	9	9
	170	169	176	180	181

* Does not include paid on-call firefighters

** Does not include RCMP Officers

IMPACT OF UNFUNDED POSITIONS

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

1. **Planning and Development – Building Official I**
Annual Cost (including benefits)—\$109,800
 This is to provide capacity to address the continued increase in single family residential development and other less complex applications being approved within the City.
2. **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.
3. **Corporate Administration – Indigenous Relations Officer 0.60 FTE**
Annual cost (including benefits)—\$49,8000
 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.
4. **Information Technology – Web Editor 0.60 FTE**
Annual cost (including benefits)—\$54,200
 This is to provide capacity to clean up, reorganize, and add missing content for the website refresh project. This is an enormous undertaking requiring dedicated staff resources to achieve in a timely manner.
5. **Human Resources – Junior Health & Safety Advisor**
Annual cost (including benefits)—\$111,800
 This is to provide additional resources critical for addressing the continued scope, volume, demands, and complexity in achieving regulatory compliance, managing claims, and effectively managing the City’s Health & Safety management system, along with providing support and advisory services to a larger employee base.
6. **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 2023 Financial Plan. Given the impact on property taxes already identified to maintain current service levels a further increase of an equivalent 2.1% in property taxes would be needed to fund all positions in 2023. The current five-year Financial Plan includes funding for the Building Official I, the Web Editor, the Junior Health & Safety Advisor, and the Grant Writer in 2024, while the Auxiliary Plumbing Official and Indigenous Relations Officer have been funded in 2025.

The service impact of these deferrals is as follows:

1. Continued delays in permit processing in the Planning and Development Services department.
2. Continued delays in updating and maintaining the City's website.
3. Continued reliance on prior years surplus to maintain current service level in Human Resources.
4. Reduced ability to roll out new programs and initiatives.
5. A deferral of the implementation of the Culture Strategic Plan.
6. Limited ability to search and apply for grant funding opportunities.



CONSOLIDATED FINANCIAL PLAN – EXECUTIVE SUMMARY

2023 CONSOLIDATED FINANCIAL PLAN – SUMMARY

The City of White Rock Consolidated Financial Plan for 2023 balances \$130.2M in revenues with \$130.2M in expenses. 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 2023 - 2027 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 & 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 \$261, 6.59% to the average single-family home.

Budget Impact to Average Single-Family Household in 2023				
	2022	2023	Change \$\$	% of Total
Property Taxation				
Municipal Operations	\$ 2,173	\$ 2,315	\$ 142	3.59%
Police Service	1,000	1,036	36	0.91%
Asset Improvement	791	874	83	2.09%
Total Property Taxes	\$ 3,964	\$ 4,226	\$ 261	6.59%
Utilities				
Drainage Utility Charge	\$ 555	\$ 579	\$ 24	1.30%
Solid Waste Utility Charge	345	355	10	0.54%
Sanitary Sewer Utility Charge	265	278	13	0.70%
Water Utility Charge	686	731	45	2.43%
Total Utilities	\$ 1,851	\$ 1,943	\$ 92	4.97%
Total Annual Cost	\$ 5,815	\$ 6,169	\$ 353	6.08%

Municipal Operations has increased by \$142 to the average single-family household, Police Service operational costs have increased by \$36, and contributions for Asset Improvement have increased \$83 to the average single-family household. The consolidated impact on a single-family household is projected to be an increase of \$353, or 6.08%, from property taxes and utilities for the 2023 proposed Financial Plan.

Budget Impact to Average Strata Unit in 2023				
	2022	2023	Change \$\$	% of Total
Property Taxation				
Municipal Operations	\$ 805	\$ 858	\$ 53	3.59%
Police Service	371	384	13	0.91%
Asset Improvement	293	324	31	2.09%
Total Property Taxes	\$ 1,469	\$ 1,566	\$ 97	6.59%
Utilities				
Drainage Utility Charge	\$ 167	\$ 175	\$ 8	1.18%
Sanitary Sewer Utility Charge	265	278	13	1.91%
Water Utility Charge	247	278	31	4.57%
Total Utilities	\$ 679	\$ 731	\$ 52	7.66%
Total Annual Cost	\$ 2,148	\$ 2,297	\$ 149	6.93%

For a multi-family household, Municipal Operations has increased by \$53, Police Service operational costs have increased by \$13, and Asset Improvement has increased \$31. The consolidated impact on a multi-family household is projected to be an increase of \$149, or 6.93%, from property taxes and utilities for the Financial Plan.

An average single-family home for 2023 has an assessed value of \$1,985,261 (the home's property tax increase may be higher or lower than the average of \$261 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 \$752,315, which is a 16.61% increase over 2022, with an average property tax increase of \$97.

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 & Development Services and Human Resources.

COMMUNITY ENGAGEMENT

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

On March 3, the Draft 2023 – 2027 Operational Financial Plan was posted, followed by the 2023 – 2027 Draft Consolidated Financial Plan on March 8, 2023. Public commenting was available from March 3 – 19, 2023. The public commenting opportunity was promoted via the City's social media accounts as well as on the City's website. An opportunity for public comment was also available at the City's March 27, 2023, Finance and Audit Committee meeting.

The “Talk White Rock” visitor summary related to the 2023 – 2027 Financial Plan shows that there were 498 visits, 77 document downloads, and 34 comments. These were presented to the Finance & Audit Committee at their March 27, 2023 meeting along with 2 additional comments/submissions received via email and themed staff responses. At the meeting 4 additional on-table submissions were received and presented, and 4 members of the public took the opportunity to present their comments in-person.

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 \$576,000, which will provide a modest increase for infrastructure mandated by Bylaw 221. This is equivalent to a 2.09% 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 \$375,200 per year, or 1.25%, pending development of an Asset Management Plan.

Over the next five years, the City plans to invest \$108M 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.

DRAINAGE UTILITY FUND (DRAINAGE UTILITY CHARGE)

The 2023 Drainage Utility Financial Plan is based on a drainage utility charge for a single-family household of \$579 per year or \$24 over 2022. This is an increase of 4.3%. The average drainage utility charge for a multi-family strata unit is \$175 which is an increase of \$8 over 2022. This is an increase of 4.8%.

SOLID WASTE UTILITY FUND (SOLID WASTE UTILITY CHARGE)

The 2023 Solid Waste Utility Financial Plan is based on a solid waste charge of \$355 per household per year or \$10 over 2022. This is an increase of 2.9%.

SANITARY SEWER UTILITY FUND (SEWER UTILITY CHARGE)

The 2023 Sanitary Sewer Utility Financial Plan is based on a sewer charge of \$278 per year or \$13 over 2022. This is a 4.9% increase over 2022 for both a single-family household and a multi-family strata unit.

WATER UTILITY FUND

The 2023 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 \$731 based on a median consumption of 2107 cubic feet, or an increase of \$45 (6.6%) over 2022. For an average multi-family strata unit, the combined total is \$278 or an increase of 12.6%.

Water rates for strata units are increasing by a higher percentage in 2023 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).

The 2023 Water Asset Improvement Program includes plans to replace mains, wells, valves and equipment. Key projects include replacements on Johnston Road, Russel Avenue, and Prospect Avenue, and replacement of the Oxford well, decommissioning of Well #5, and treatment of the plant storage tank(s). An update of the Water Master Plan is envisioned for 2023.

RESERVES & SURPLUS SUMMARY

The City's Reserves and Surplus are detailed on page 181 of this report. Operating reserves are planned to be reduced while capital reserves are expected to slightly increase as vehicle and equipment reserves rebuild for future replacement.

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 183 of this report.

CONSOLIDATED FINANCIAL PLAN SUMMARY

Consolidated Financial Plan Summary						
	2022	2023	2024	2025	2026	2027
Revenue						
Property Taxes and Parcel Taxes	\$ 26,511,200	\$28,949,000	\$ 31,214,100	\$ 32,749,200	\$ 34,148,200	\$ 35,738,400
Regional Library Levy	1,015,300	1,042,800	1,068,900	1,090,300	1,112,100	1,134,300
Business Improvement Levy	352,800	357,000	364,000	371,300	378,700	386,300
Local Improvement Parcel Tax	5,200	-	-	-	-	-
Grants In Lieu of Taxes	286,800	295,400	301,300	307,300	313,400	319,700
Sales of Service and Other Revenues	16,637,100	17,763,600	19,048,400	20,281,600	21,685,500	23,208,800
Development Cost Charges	849,500	1,306,100	839,900	1,057,500	908,200	847,200
Other/Own Sources	13,042,300	16,134,700	10,437,500	9,941,800	9,763,200	10,376,000
Government Grants	9,335,000	15,095,400	3,069,400	5,544,700	2,372,100	587,200
Total Revenue	\$ 68,035,200	\$80,944,000	\$ 66,343,500	\$ 71,343,700	\$ 70,681,400	\$ 72,597,900
Expenses						
Council and Office of the CAO	\$ 950,500	\$ 932,000	\$ 949,100	\$ 968,100	\$ 1,003,000	\$ 1,007,600
Corporate Administration	1,663,700	1,732,100	1,715,100	1,795,600	1,926,900	1,870,100
Human Resources	1,020,000	992,100	1,015,300	1,027,900	1,048,500	1,069,500
Finance	2,056,500	2,251,100	2,428,000	2,451,500	2,500,600	2,550,600
Fiscal Services	1,232,300	2,363,500	3,141,700	3,576,900	3,961,500	4,362,300
Information Technology	1,304,600	1,382,300	1,446,700	1,475,600	1,516,300	1,535,400
Police	7,016,000	7,279,300	7,574,400	7,816,000	8,048,800	8,284,900
Fire Rescue	4,541,900	4,676,000	4,785,300	4,929,900	5,075,700	5,213,500
Planning and Development	4,145,500	4,883,300	4,683,300	4,804,800	4,890,900	4,978,800
Engineering and Operations	7,613,600	8,195,800	8,166,400	8,329,300	8,495,300	8,664,700
Recreation and Culture	3,851,600	4,073,000	4,024,000	4,104,500	4,186,500	4,270,300
Solid Waste	1,071,500	1,006,800	1,038,600	1,066,600	1,094,300	1,122,800
Sanitary Sewer	2,207,000	2,485,400	2,999,800	3,578,500	4,156,200	4,791,500
Drainage	354,900	380,800	392,300	402,600	412,800	423,300
Water	3,622,700	3,640,800	3,236,500	3,971,500	3,377,700	3,437,800
Total Operating Expenses	\$ 42,652,300	\$ 46,274,300	\$ 47,596,500	\$ 50,299,300	\$ 51,695,000	\$ 53,583,100
Add:						
Transfer from Reserves	40,977,300	49,255,700	19,372,100	19,123,200	15,473,700	13,801,100
Deduct:						
Asset Improvement Expenditures	50,924,000	59,888,000	21,846,000	24,893,000	18,346,000	15,645,000
Debt Repayment	782,500	807,800	816,000	826,500	837,100	889,400
Transfer to Reserves	14,653,700	23,229,600	15,457,100	14,448,100	15,277,000	16,281,500
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 programs.
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 \$9.3M in 2022 included \$8M for pier restoration, \$461K for Ruth Johnston Park, as well as funding for sanitary and drainage from the Investing in Canada Infrastructure grant for stormwater management improvement on Marine Drive. The amount for 2023 includes \$180K from the Investing in Canada Infrastructure Program, \$5.7m from the provincial Growing Communities Fund (GCF) grant, plus \$8M carried over from 2022 for pier restoration. Please see the Asset Improvement section of this document for more details.
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 expenses.



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.

The Council and Office of the CAO Financial Plan 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.

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Achieved 2022 Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Established a winter-long warming center in partnership with the City of Surrey and secured over \$320,000 in grant funding from UBCM
- Established and operated summer cooling centers and misting stations
- Initiated 2023-2026 Strategic Plan process
- Completed a new Tree Bylaw
- Created upgrades to Maccaud Park
- Completed full redesign and new playground equipment installations at Emerson Park
- Implemented Phase I of the new consumption-based billing rates structure for water services
- Raised a permanent Semiahmoo First Nation flag at City Hall during National Day for Truth and Reconciliation
- Delivered and hosted the Grand Chief Bernard Robert Charles (Pa-Kwach-Tun) Memorial Plaza Name Confirmation Ceremony

- Delivered the return of full summer/winter event schedule to pre-COVID-19 levels, including the Buskers Program
- Delivered the City's second "Bright Walk in White Rock" Winter Light Display
- Delivered the "Peace Walk for Ukraine" event with community partners and local business
- Provided new Council orientation sessions and workshops following the October municipal election

PLANS FOR 2023

- Complete Council Strategic Priorities for 2023–2026
- Continue to meet GFOA criteria to maintain the City's Distinguished Budget Award standing received for its 2022 Financial Plan
- Work towards securing a site for affordable housing
- Increase capacity in Planning and Development Services to reduce 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

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Supported completion of updated Financial Plan process and obtained GFOA award recognition
- Worked with former Council to complete top strategic priorities and initiated new strategic priority process for 2023-2026 with new Council
- Delivered on Council Strategic Priorities for 2022
- Hired a new Director of Planning & Development Services, Human Resources, Finance, and Recreation and Culture to achieve a full Senior Leadership Team compliment
- Participated in Metro Vancouver Regional Administrator Advisory Committee (RAAC)
- Provided Weekly Activity Updates to Council
- Incorporated five-year capital plan data into reporting software (Cascade) for Council
- Continued active engagement and partnerships with our neighbors from Semiahmoo First Nation
- Re-established in-person Staff social events

PLANS FOR 2023

- Deliver on 2023 Council Strategic Priorities
- Continue to successfully lead the organization while navigating staff shortage and employee retention challenges
- Continue to achieve GFOA certification for the City's financial reporting document
- Contract negotiations with CUPE and IAFF
- Continue to advise and strategize with new Council to support delivery of its community vision

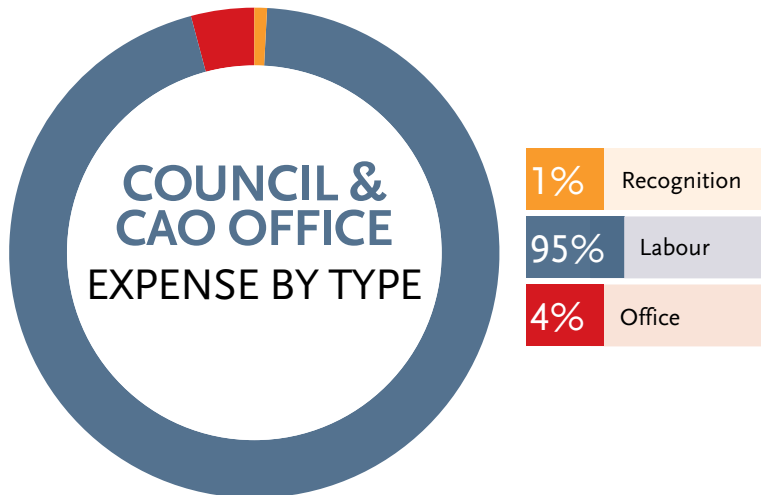
LOOKING AHEAD TO 2023-2026

- Work with newly elected 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 & CAO Office is forecast to decrease by \$7,700 or 1% in 2023 as Council and the CAO budget for a decrease in consulting fees and conference related travel.



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.

Council and Office of the CAO - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Transfer from Reserves	\$ -	\$ -	\$ 12,300	\$ 12,300	\$ 1,500	\$ (10,800)	-88%
Total Revenue	\$ -	\$ -	\$ 12,300	\$ 12,300	\$ 1,500	\$ (10,800)	0%
Operating Expenses							
Mayor and Council	\$ 408,237	\$ 437,986	\$ 446,020	\$ 526,800	\$ 513,400	\$ (13,400)	-3%
CAO Office	421,706	390,561	419,900	423,700	418,600	(5,100)	-1%
Total Operating Expenses	\$ 829,943	\$ 828,547	\$ 865,920	\$ 950,500	\$ 932,000	\$ (18,500)	-2%
Net Property Taxes Required	\$ 829,943	\$ 828,547	\$ 853,620	\$ 938,200	\$ 930,500	\$ (7,700)	-1%

1. Increased transfer from Reserves in 2022 related to CAO review conducted in 2022.



CORPORATE ADMINISTRATION

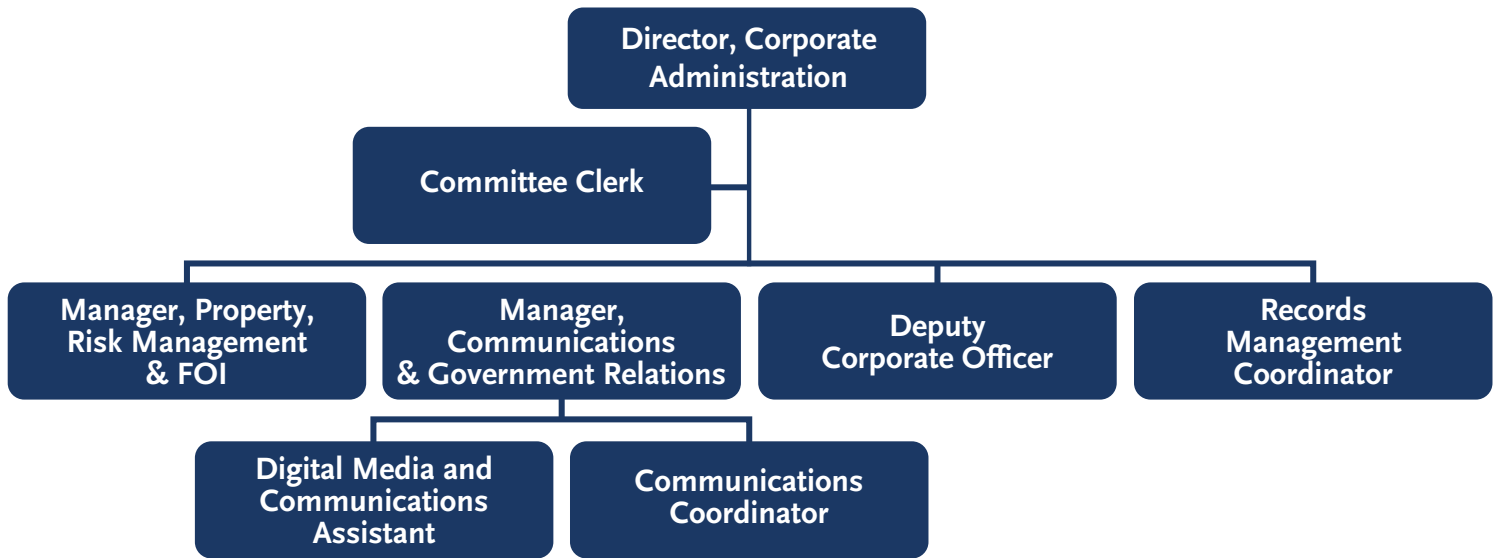
White Rock Corporate Administration is responsible for legislative, communications, government relations, and municipal government administration including:

- 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
- 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 Management, Risk, and Freedom of Information division oversees various City matters including land purchase, sale, contracts, land title registration, third-party liability claims, and responses to Freedom of Information and Protection of Privacy Act access requests. 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, Risk, Management, and FOI Manager, a Manager of Communications and Government Relations, a Deputy Corporate Officer, a Committee Clerk, a Communications Coordinator, and a Digital Media and Communications Assistant:



KEY INDICATORS

In 2022 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 remained high and the department oversaw the 2022 Local Government election for White Rock Mayor, Council and School Trustees.

Corporate Administration					
Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Council Meetings (Regular and Special)	29	30	28	24	20
Council Meetings (Closed)	16	25	12	14	16
Standing Committee Meetings	45	33	32	21	12
Select Committee/Advisory Body Meetings	76	56	31	37	24
Public Hearings/Public Meetings Conducted	5	8	21	7	7
Community Forums	3	1	1	-	-
Council Bulletins	51	52	51	52	52
Freedom of Information Requests	51	57	53	27	30
Insurance Incidents Processed	28	15	16	15	15
Website Visitor Sessions	902,424	1,022,558	1,103,556	1,217,306	1,278,171
Website Homepage Views	New	111,301	114,343	135,157	141,915
Facebook Followers	New	New	7,200	8,396	8,816
Facebook Page Visits	New	New	7,364	16,990	17,000
Instagram Followers	New	New	3,200	3,977	4,176
Instagram Page Visits	New	New	4,175	6,778	7,117
Twitter Followers	New	New	3,999	4,247	4,300

Service Plan		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected
Staff Complement		9	8	8	8	8
Standing/Select Committees	Committees Supported	20	20	12	11	5
Regular Council	Agenda Posted on Time	100%	100%	100%	100%	100%
Council Bulletin	Within one Week	100%	100%	100%	100%	100%
Council and Standing Committee Meeting Minutes	Completed by Next Agenda	100%	100%	100%	100%	100%

HIGHLIGHTS AND ACCOMPLISHMENTS

- Committee volunteer appreciation ceremony
- Oversight of the local government election (Mayor, Council, School Trustees)
- Inaugural meeting of new City Council
- Initial Council orientation
- Implementation of the Semiahmoo First Nation Flag permanently raised at City Hall

PLANS FOR 2023

- Maintain service level standards for meetings, public hearings, and communications
- Oversee City policy review with Council
- Review of Legal Services (request for proposal process)
- Full refresh of the City's website

LOOKING AHEAD TO 2024 – 2027

- Records/document management and process improvements



FINANCIAL PLAN SUMMARY

Corporate Administration’s net budget is forecast to increase by \$68,400 or 4% in 2023. This is primarily due to increased legal fees and increased risk management costs. A Records Management Coordinator position has been added to the Financial Plan for 2023, which is partially offset by the removal of a FOI Committee Clerk position. 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Property Rentals	\$ 164,700	\$ 200,857	\$ 202,900	\$ 203,400	\$ 208,300	\$ 4,900	2%
Cost Recoveries	10,000	2,112	3,500	5,000	-	(5,000)	-100%
Transfer from Reserves	-	38,600	97,200	97,200	57,000	(40,200)	-41%
Total Revenue	\$ 174,700	\$ 241,569	\$ 303,600	\$ 305,600	\$ 265,300	\$ (40,300)	-13%
Operating Expenses							
Corporate Services	\$ 585,691	\$ 594,318	\$ 569,400	\$ 603,500	\$ 644,400	\$ 40,900	7%
Communications	281,415	289,674	278,950	356,900	411,200	54,300	15%
Risk Management	219,039	226,516	240,000	244,200	256,300	12,100	5%
Legal	254,492	179,227	287,000	205,000	250,000	45,000	22%
Elections	-	375	87,000	87,000	-	(87,000)	-100%
Property Rentals	33,306	43,555	66,300	54,400	57,400	3,000	6%
Office	72,743	76,667	84,900	88,600	88,500	(100)	0%
Equipment	17,390	18,009	20,100	24,100	24,300	200	1%
Total Operating Expenses	\$1,464,076	\$ 1,428,341	\$ 1,633,650	\$ 1,663,700	\$ 1,732,100	\$ 68,400	4%
Net Property Taxes Required	\$ 1,289,376	\$ 1,186,772	\$ 1,330,050	\$ 1,358,100	\$ 1,466,800	\$ 108,700	8%

1. Cost recoveries related to the 2022 municipal election. Not required in 2023.
2. Transfer from Reserves related to the 2022 municipal election. Not required in 2023.
3. Increase in 2023 is due to unspent budgeted funds in 2022 carried forward to 2023 for a temporary Communications Assistant and part of the web refresh project.
4. Additional funds budgeted for legal expenses as legal fees have been consistently increasing. Legal expenses for all City areas are budgeted for in this department.
5. Election expenses related to the 2022 municipal election. Not required in 2023.



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 & 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.

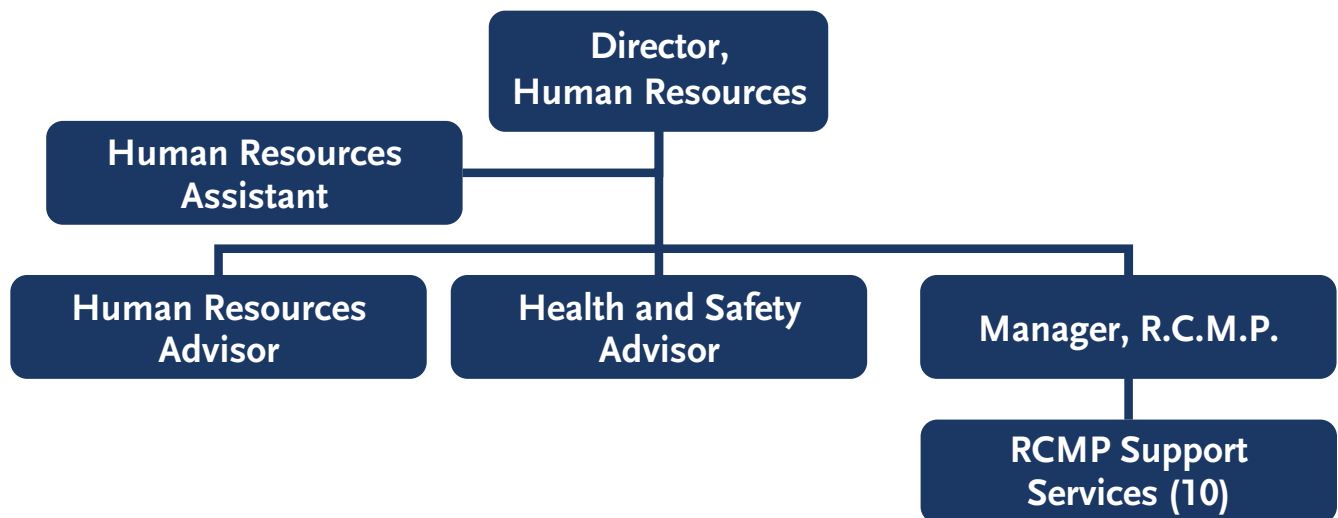
RCMP Support Services

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
- Human Resource Advisor (new position, replacing Temporary Full-Time HR Assistant)
- Human Resource Assistant
- Manager, RCMP Support Services
- 10 civilian CUPE employees currently provide RCMP support services



KEY INDICATORS

In 2022, much of Human Resources' focus revolved around workplace safety and workforce planning in response to Covid-19 and the ensuing provincial orders and legislation changes. In 2023 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 Forecast
Staff Complement		13.9	14.1	13.9	14.6	15.6
Recruitments	Competitions Managed	54	29	66	80	75
Job Evaluations		4	10	15	11	15
Organizational Reviews		2	3	5	2	2
Training Opportunities - Corporate	Courses Scheduled	37	58	86	52	50
	Courses Run	35	45	77	43	45
	Registrations	499	562	936	490	600
Training Opportunities - Individual	Courses Scheduled	17	49	42	40	45
Worksafe BC Files	Time Loss/Healthcare/Report Only	41	47	38	50	40
Worksafe BC Reports	Reports	1	5	3	1	0
Disability/Leave Management	Active Files	43	46	73	134	90
Formal Inquiries/Investigations	Active Files	18	24	21	19	20

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Rolled out and administered City's Proof of Vaccination Policy and related resources
- Developed and Implemented City's Health and Safety Hub SharePoint site
- Planned and set up the City's new Incident Investigation process and software
- Updated City' Communicable Disease Prevention Plan and related resources, procedures, and templates
- Initiated Phase 1 of Psychological Safety training roll-out
- Completed research and started development of formal Remote Work Program
- Updated Employee and Manager/Supervisor Recover at Work Packages, including related resources
- Integrated paid Sick Leave process as a result of Employment Standards Act amendments
- Implemented updates to the City's employee on-boarding process

PLANS FOR 2023

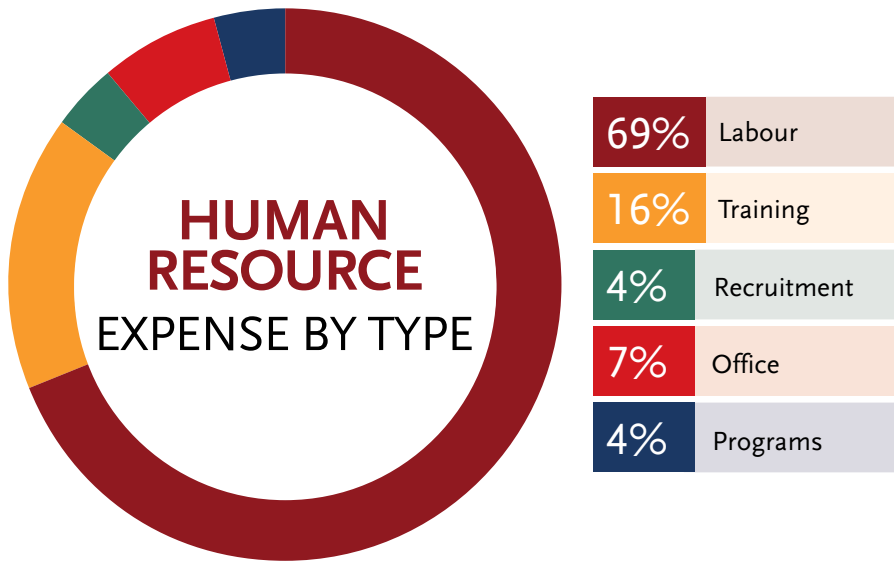
- CUPE and IAFF Collective Bargaining
- Incorporate Diversity, Equity, and Inclusion into HR-related practices
- Develop and implement a Fork-Lift Safety Program
- Roll out City's new Incident Investigation process and software
- Implement a Remote Work Program
- Complete and roll out new five paid sick days requirement in response to Employment Standards Act changes
- Review and implement requirements of Bill 6 – Accessible BC Act
- Update City's Respectful Workplace Policy in response to Bill 18
- Update First Aid program in response to regulatory changes
- Update employee leave management processes and update related resources, procedures, and templates
- Participate in City's enterprise system update and implementation
- Explore and begin migration of online file system to SharePoint
- Conduct Employee Engagement Survey
- Continue improvements to Policies and Administrative Directives

LOOKING AHEAD TO 2024 – 2027

- 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
- Continue file migration to SharePoint
- Exempt compensation review
- Expand Recruitment and Retention strategies
- Continue ongoing Diversity, Equity, and Inclusion practices and improvements

FINANCIAL PLAN SUMMARY

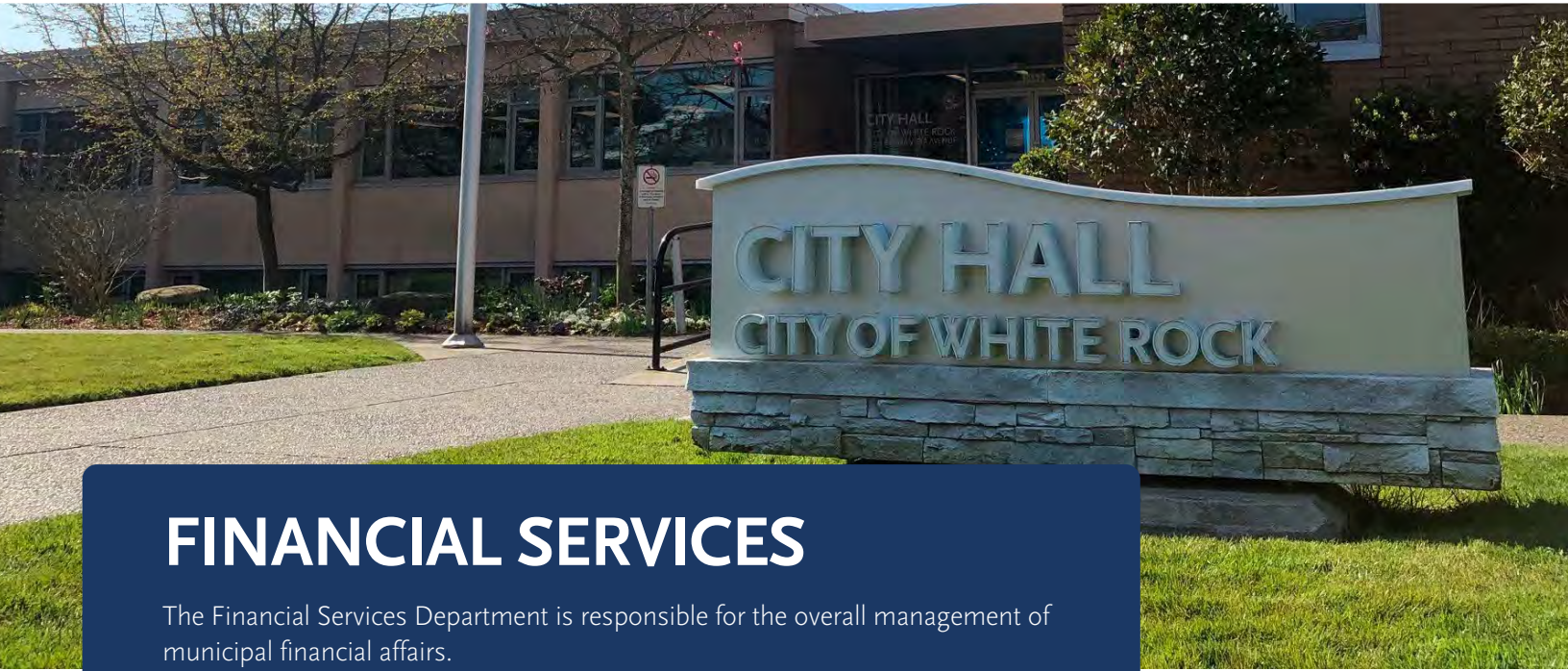
The Human Resources Department's net budget is forecast to increase by \$188,300 or 27% over 2022. The Financial Plan includes a new HR Advisor position which is partially offset by the removal of a temporary full-time HR Assistant funded in 2022. Additional funding has been provided in 2023 for HR Testing and Recruitment, which had been provided in 2022 as one-time-only funding.



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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Cost Recoveries	\$ 12	\$ 20	\$ -	\$ -	\$ -	\$ -	0%
Transfer from Operating Reserves	-	82,200	332,100	332,100	115,900	(216,200)	-65%
Total Revenue	\$ 12	\$ 82,220	\$ 332,100	\$ 332,100	\$ 115,900	\$ (216,200)	0%
Operating Expenses							
Human Resources	\$ 489,099	\$ 551,527	\$ 766,400	\$ 722,300	\$ 684,300	\$ (38,000)	-5%
Employee Health, Safety and Wellness	29,197	24,000	37,200	36,300	36,700	400	1%
Training	66,596	105,041	136,200	136,200	161,600	25,400	19%
Testing and Recruitment	62,459	111,615	147,000	44,800	41,100	(3,700)	-8%
Office	604	1,456	950	2,100	21,500	19,400	924%
Equipment	4,263	5,120	4,300	4,300	8,900	4,600	107%
Consulting	46,931	4,251	74,000	74,000	38,000	(36,000)	-49%
Total Operating Expenses	\$ 699,149	\$ 803,010	\$ 1,166,050	\$ 1,020,000	\$ 992,100	\$ (27,900)	-3%
Net Property Taxes Required	\$ 699,137	\$ 720,790	\$ 833,950	\$ 687,900	\$ 876,200	\$ 188,300	27%

1. Net decrease due to removal of one-time funding items in 2022, including funds for the HR Director transition and temporary consulting assistance, plus one-time costs in 2023 for new equipment for the HR Advisor position.
2. Increased budget in 2023 related to carry forward of budgeted but unspent funds in 2022 for training.
3. Move of staff recognition budget from Council and CAO Office budget to Human Resources budget.
4. One-time funding for equipment for new HR advisor.
5. One-time consulting budget from 2022 has been removed in 2023.



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 \$100M 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
- Accounts payable, processing over 6,000 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 is new in 2023 and 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 9,000 tax notices produced annually, this section also processes around 6,000 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.

The Department consists of the following:



KEY INDICATORS

In 2022, finance activity levels were consistent with previous years, however higher levels of online payments were experienced as cash is being used less.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Property Taxation	Collections (\$ Millions)	\$46.10	\$47.10	\$51.20	\$53.50	\$56.18
	Tax Notices Issued	8,791	8,845	9,191	9,271	9,670
Investments	Portfolio Managed (\$ Millions)	\$111	\$128	\$145	\$151	\$155
Cash Receipting & Banking	Transactions Processed	38,260	36,782	43,646	39,741	40,000
Parking	Decals & Permits Sold	9,328	7,907	8,045	9,105	9,100
Payroll	Pay-Stubs Issued	5,172	5,102	5,118	5,139	5,300
Utility Billing	Bills Issued	18,872	18,890	18,918	18,969	19,000
Accounts Payable	Invoices Processed	8,553	6,601	6,180	5,350	6,500

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 2022 Financial Plan. Financial Services plans to submit the 2023 - 2027 Financial Plan for consideration.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Payroll	Processed on Time	Achieved	Achieved	Achieved	Achieved	Achieved
Tax Notices	Mailed on Time	Achieved	Achieved	Achieved	Achieved	Achieved
Utility Bills	Processed on Time	Achieved	Achieved	Achieved	Achieved	Achieved
Five-Year Financial Plan	Prepared on Time	Achieved	Achieved	Achieved	Achieved	Achieved
	GFOA Standard Achieved	N/A	N/A	Achieved	Achieved	Achieved
Financial Statements	Prepared on Time	Achieved	Achieved	Delayed	Delayed	Achieved
	GFOA Standard Achieved	N/A	N/A	N/A	N/A	N/A
	Unqualified Audit Report	Achieved	Achieved	Achieved	Achieved	Achieved

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Received the GFOA Distinguished Budget Presentation Award for City's 2022 Financial Plan
- Completed updated Financial Plan process
- Implemented online access to paystubs
- Implemented Phase I 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 2023

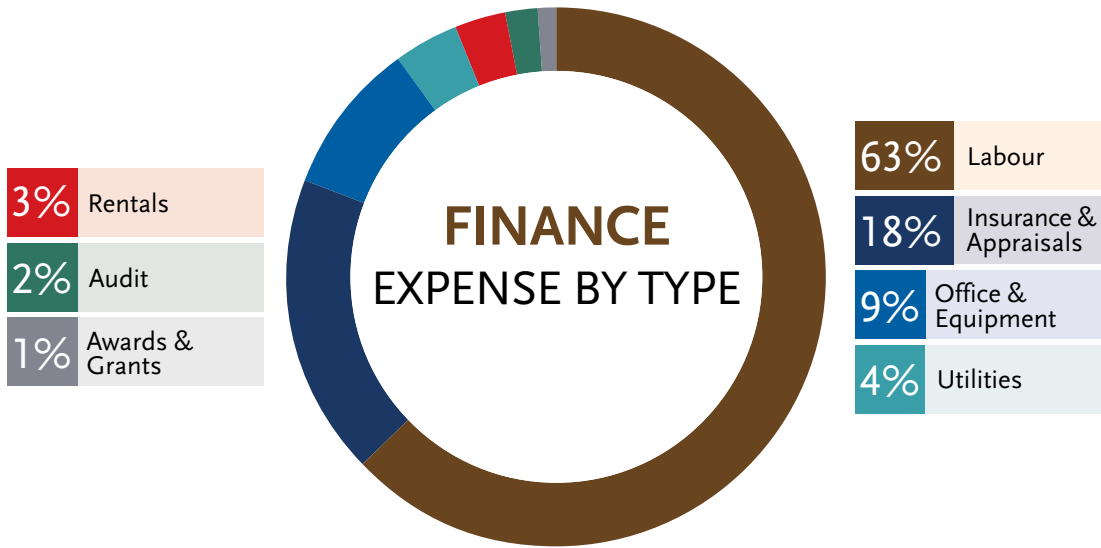
- Organize and initiate new Purchasing section; recruit Purchasing Specialist
- Implement Phase 2 of water utility rate structure change
- Submit City's 2023 - 2027 Financial Plan to GFOA for consideration for their Distinguished Budget Presentation Award
- Review Investment policy
- Design and procure new financial software system
- Implement electronic signing software

LOOKING AHEAD TO 2024 – 2027

- 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 \$243,200 or 15% over 2022 for Financial Services. This is from a combination of decreased rental revenues, higher insurance premiums and credit card charges, decreased Grants-In-Aid budget, and increased to property rental charges at Miramar Towers.



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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Penalties and Interest	\$ 228,484	\$ 247,092	\$ 277,000	\$ 265,000	\$ 263,000	(2,000)	-1%
Rentals	48,199	43,658	44,300	64,900	1,000	(63,900)	-98% 1
Grants and Other	111,776	148,177	143,864	119,800	137,000	17,200	14% 2
Recovery of Costs	104,600	106,700	108,800	108,800	110,900	2,100	2%
Transfer from Reserves	-	-	20,000	20,000	37,400	17,400	87% 3
Total Revenue	\$ 493,059	\$ 545,627	\$ 593,964	\$ 578,500	\$ 549,300	\$ (29,200)	-5%
Operating Expenses							
Finance	\$ 895,360	\$ 802,034	\$ 732,100	\$ 956,000	\$ 1,016,800	\$ 60,800	6%
Revenue and Customer Service	460,156	498,354	450,650	516,700	511,300	(5,400)	-1%
Office and Equipment	118,019	165,648	166,230	158,800	221,700	62,900	40% 4
Utilities	61,509	64,247	64,600	66,500	83,800	17,300	26% 5
Insurance and Appraisals	233,136	288,813	338,100	338,700	432,500	93,800	28% 6
Audit	38,325	27,275	45,300	43,100	44,000	900	2%
Awards and Grants	71,614	29,800	42,850	50,000	25,000	(25,000)	-50% 7
Other	55,771	78,566	78,800	72,000	80,700	8,700	12% 8
Total Operating Expenses	\$ 1,933,890	\$ 1,954,737	\$ 1,918,630	\$ 2,201,800	\$ 2,415,800	\$ 214,000	10%
Net Property Taxes Required	\$ 1,440,831	\$ 1,409,110	\$ 1,324,666	\$ 1,623,300	\$ 1,866,500	\$ 243,200	15%

- Rentals revenues have been removed in 2023 as the City will no longer be receiving cell tower revenue.
- Increase in service charges revenue for tax information and increases to other fees.
- Transfers from Reserves increase primarily due to one time funding for equipment for new Purchasing Specialist and one-time funding for Asset Retirement Obligation (ARO) consultation.
- Increase in 2023 primarily due to increased credit card charges, equipment for new Purchasing Specialist, consulting fees for external financial document(s) preparation, and consultation expenses related to ARO.
- Increase related to garbage pick-up at City facilities.
- Property insurance premiums increase, plus addition of Cyber insurance in 2023.
- Grants-In-Aid budget decreased by 50%.
- Miramar Towers Property Rental costs increase for share of insurance and building common area costs.



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 forecast to increase by \$1,073,400 from 2022:

Fiscal Services - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Investment Income	\$ 1,292,023	\$ 868,476	\$ 2,196,000	\$ 1,024,000	\$ 1,450,000	426,000	42%
Other Revenue	1,019,910	1,054,401	836,450	671,800	691,200	19,400	3%
Community Amenity Charges	3,386,000	3,600,000	-	-	2,000,000	2,000,000	0%
Recovery of Costs	1,921,627	2,058,879	2,194,460	2,193,400	2,454,400	261,000	12%
Transfers from Operating Reserves	1,955,511	88,000	50,000	50,000	247,500	197,500	395%
Transferred from Other Funds	221,880	229,600	261,000	261,000	294,400	33,400	13%
Grants	3,976,443	262,022	120,295	120,300	5,989,000	5,868,700	4878%
COVID19 Safe Start Reserve	-	(69,579)	-	-	-	-	0%
Total Revenue	\$ 13,773,394	\$ 8,091,799	\$ 5,658,205	\$ 4,320,500	\$ 13,126,500	\$ 8,806,000	204%
Operating Expenses							
Contingency and Other Expenses	\$ 419,748	\$ 26,491	\$ 450,700	\$ 865,800	\$ 1,897,900	1,032,100	119%
Interest Transferred to Reserves	180,679	127,386	700,000	400,000	500,000	100,000	25%
Transfer to Operating Reserves	3,314,241	728,486	1,151,600	57,600	178,300	120,700	210%
Transfer to Capital Reserves	7,579,415	7,678,323	7,500,802	6,219,600	12,846,200	6,626,600	107%
Transfers to Community Amenity Reserve	3,597,281	3,752,067	-	-	2,000,000	2,000,000	0%
Total Operating Expenses	\$ 15,091,364	\$ 12,312,753	\$ 9,803,102	\$ 7,543,000	\$ 17,422,400	\$ 9,879,400	131%
Net Property Taxes Required	\$ 1,317,970	\$ 4,220,954	\$ 4,144,897	\$ 3,222,500	\$ 4,295,900	\$ 1,073,400	33%

1. Rates of return on investments are increasing, based on funds invested.
2. Community Amenity Charges that are offset by the Transfer to the Community Amenity Reserve related to an expected development.
3. Cost recoveries increase in line with the cost of the support provided and include reallocation of wages in Engineering.
4. Increased in 2023 due to increased anticipated costs for negotiated IAFF benefit enhancements, and a provision for a tax refund related to a prior year per the supplemental roll figure.
5. Transfers are from the Water and Solid Waste funds for vehicle replacement reserve(s).
6. Addition of the Local Government Climate Action grant \$152,000, increase in the Community Works Fund grant of \$5,700, used for electric vehicle chargers, road works, and other asset improvement projects, plus addition of \$5.7M provincial Growing Communities Fund (GCF) grant.
7. Increased contingency related to Collective Agreement increases and other agreements.
8. Increase due to partial transfer of increased investment income.
9. Increase due to partial transfer of increased investment income, transfers for future one-time operating expenses, and transfer to reserve for the 2026 election related expenses (annual transfer).

10. Transfer to Capital Reserves required in 2022 and 2023 for asset improvement projects as follows:

Fiscal Services - Transfers to Capital Reserves	2022	2023
Equipment Replacement	\$668,600	\$786,300
General Infrastructure	\$2,441,400	\$2,695,300
Road Infrastructure	\$874,300	\$891,800
Infrastructure Replacement	\$257,800	\$395,600
Growing Communities Fund Provincial Grant	\$0	\$5,711,000
Secondary Suite	\$385,000	\$395,000
Capital Works & Machinery	\$1,279,300	\$1,573,200
Community Works Fund	\$120,300	\$126,000
Climate Action Revenue Incentive	\$0	\$152,000
Technology Replacement	\$105,000	\$110,000
Other	\$87,900	\$10,000
	\$6,219,600	\$12,846,200



INFORMATION TECHNOLOGY

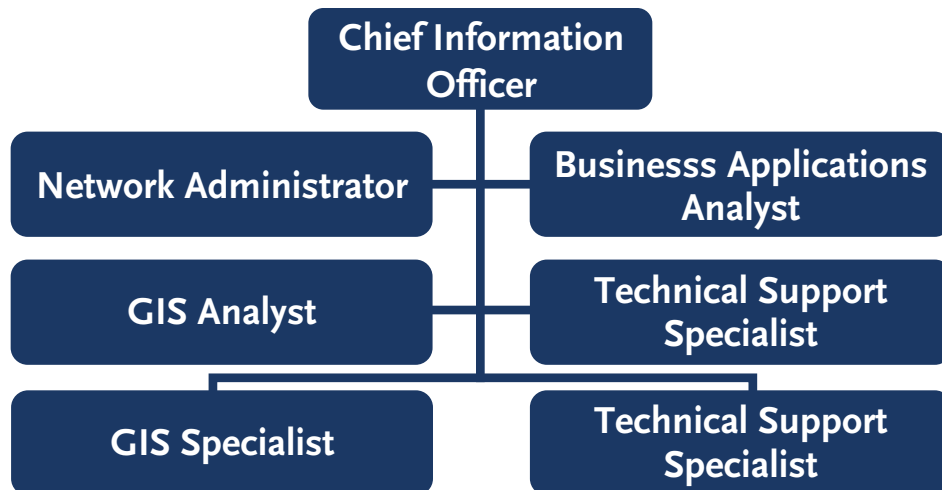
White Rock's Information Technology Department ensures the networks, computers, and systems that support the City are secure and effective. They are responsible for the management, oversight, coordination, and planning of core:

- 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.

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 outpace 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 Forecast
City Staff Supported	Employees Supported (FTE)	172	170	176	180	183
Helpdesk	Helpdesk Requests	1312	1444	1600	1550	1600
	Business Applications/ Platforms	32	37	39	41	45
	Servers Supported	40	45	49	51	51
	Computers/Laptops/Tablets Supported	185	192	200	205	208
	Printers Supported	20	22	22	23	23
	Mobile Devices Supported	178	200	200	200	202
	Landline Phones Supported	148	156	160	160	203
	Fibre Optics Cable Supported	16km	16km	16km	16km	16km
	CCTV Cameras Supported	48	48	48	52	52
	Wi-Fi Access Points	13	14	14	21	23
Data Storage Capacity	X Terabytes	8	8.5	9.5	10.5	10.5
Email	Mailboxes Supported	160	166	175	180	183
GIS	Datasets Supported	285	290	300	300	300
Network Connected	99.9% Uptime	Achieved	Achieved	100%	100%	100%
Internet Connected	99.9% Uptime	Achieved	Achieved	100%	100%	100%
Data Backups Completed	Weekly	Achieved	Achieved	52	52	52
Core Application Up-to-Date	Updates Completed On Time	95%	95%	95%	95%	95%

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Established Water Serviceability, Fire Sprinkler, and Hot Water Heating online permit applications
- Created Business License applications reporting dashboard
- Created Road Closure Map – an automated process for reporting and posting road closure related events
- Developed comprehensive Safety section with related forms and information on The Wave (staff Intranet)
- Developed Recreation team one-stop casual staff hub for onboarding and day-to-day operations
- Installed professional grade micro-weather station on the East Beach
- Installed new Audio Video system at the White Rock Community Centre
- Released IT's first ever LiDAR based 3D GIS data
- Completed the transition of RCMP IT services from Surrey to White Rock
- Implemented electronic Pay Stub platform to eliminate paper and expedite the delivery process
- Developed additional digital forms available on the website to automate data collection and processing, eliminate paper and the need to come in person to City Hall
- Implemented new Mobile Device Management platform to better manage our fleet of mobile devices
- Initiated transition from traditional telephony to fully digital (called SIP), now 75% complete
- Implemented new real-time Public Works assets inventory dashboard

PLANS FOR 2023

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.

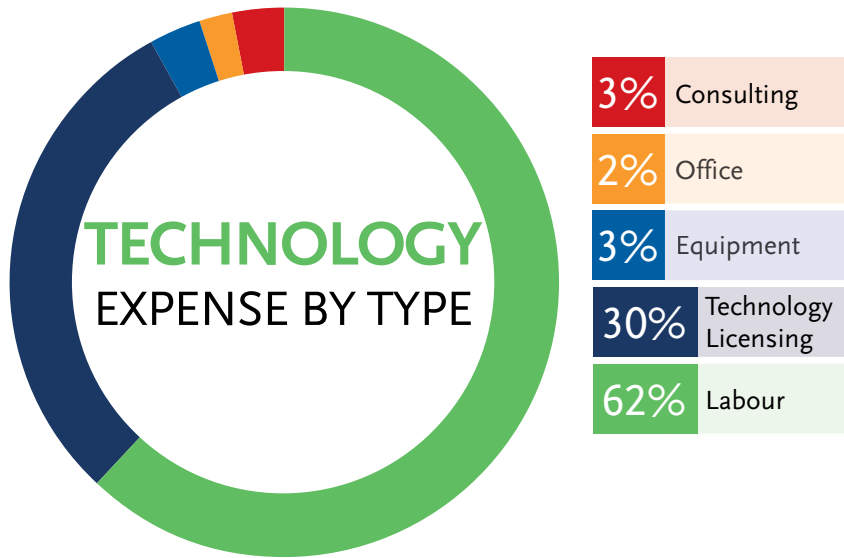
- Upgrade telephone system, scheduled for completion in 2023
- Continue to build online ePermit applications to expand our portfolio of online services
- Outfit all City buildings with indoor air pollution sensors
- Migrate corporate files to the Microsoft cloud platform
- Identify and implement a corporate records storage and management platform
- Leverage Microsoft Azure (cloud) – move workloads to the cloud
- Assist departments with content redesign for City website
- Assist with procurement and implementation of Financial system upgrade
- Procure and implement an eSignature (digital) platform
- Build an in-house GIS external web hosting platform to remove reliance on current hosting from Surrey

LOOKING AHEAD TO 2024–2027

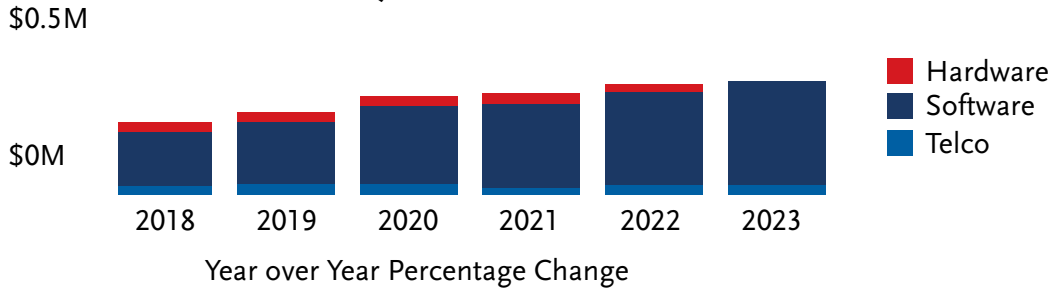
- Continue to build online ePermit applications
- Continue to migrate corporate files to the Microsoft cloud platform
- Continue to improve metrics transparency by building online visual dashboards
- Leverage technology to assist with managing the impact of climate change by introducing next-generation flood sensors and micro-weather stations

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.



Cost by Year and Source



Information Technology - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Other Revenues	\$ 26,371	\$ 31,680	\$ 29,700	\$ 29,700	\$ 30,700	\$ 1,000	3%
Transfer from Reserves	-	5,300	24,400	24,400	13,300	(11,100)	-45%
Total Revenue	\$ 26,371	\$ 36,980	\$ 54,100	\$ 54,100	\$ 44,000	\$ (10,100)	-19%
Operating Expenses							
Administration	\$ 710,121	\$ 718,553	\$ 847,700	\$ 867,500	\$ 894,300	\$ 26,800	3%
Technology Software Support	252,167	290,334	355,400	357,700	415,800	58,100	16%
Technology Hardware Support	71,818	33,085	52,800	48,400	44,200	(4,200)	-9%
Telecommunications	29,390	28,420	28,500	31,000	28,000	(3,000)	-10%
Total Operating Expenses	\$ 1,063,496	\$ 1,070,392	\$ 1,284,400	\$ 1,304,600	\$ 1,382,300	\$ 77,700	6%
Net Property Taxes Required	\$ 1,037,125	\$ 1,033,412	\$ 1,230,300	\$ 1,250,500	\$ 1,338,300	\$ 87,800	7%

1. Transfers from Reserves have decreased due to new PCs for new Council members purchased in 2022 and a GIS consultant not required in 2023.
2. Technology Software Support increase due to subscription price increases for software the City relies on and the additional consulting time to address non-routine cyber related tasks.
3. Budgeted decrease in telecommunications.

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.

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.



POLICE SERVICES

Police services in White Rock are provided by the White Rock detachment of the RCMP. The detachment occupies a fully equipped police station with front counter staff present during business hours. The Surrey RCMP Operational Communications Centre provides the City of White Rock emergency 911 call handling, police dispatching, and after-hours non-emergency call handling.

The detachment is led 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, investigate complaints, conduct road safety enforcement, and carry out proactive foot, bike, and vehicle patrols.

General Investigative Section

This unit has a Corporal and two Constables who conduct most of the serious or complex investigations in White Rock. They have advanced training and skills in judicial authorizations, interviewing, and investigational 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. This service has an active group of 30 Community Policing volunteers who help to deliver and promote these programs and is led by a Municipal Crime Prevention Coordinator.

RCMP Support Services

The RCMP Support Services Staff provides access 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, and Victim Services.

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Reestablished Community Policing programs to full capacity post COVID as steps are taken to continue to modernize and update current programs
- Implemented a more modernized Civil fingerprinting system, which forgoes the need for citizens to pre-book appointments and makes them available any time during regular office hours on a drop-in basis
- Started transition to E Division IT standardization with the assistance of White Rock's IT department
- Created and launched in-house SharePoint website to expedite access to local information
- Streamlined statement transcription processes for Crown's charge approval requirements, reducing backlogs from a six-week to a one-week turnaround

PLANS FOR 2023

- Continue meetings with the City of Surrey to finalize an Operational Agreement outlining processes to be performed by Surrey OCC and Surrey CPIC Operators after hours
- Commence training plans, process and documentation in further preparation for the BC Crown Prosecution Services and RCMP MOU compliance effective August 2023
- Streamline Police Information Check processes and considerations to transition service to an online platform
- Explore new programs and service delivery hours to attract a more diverse range of volunteer skill sets

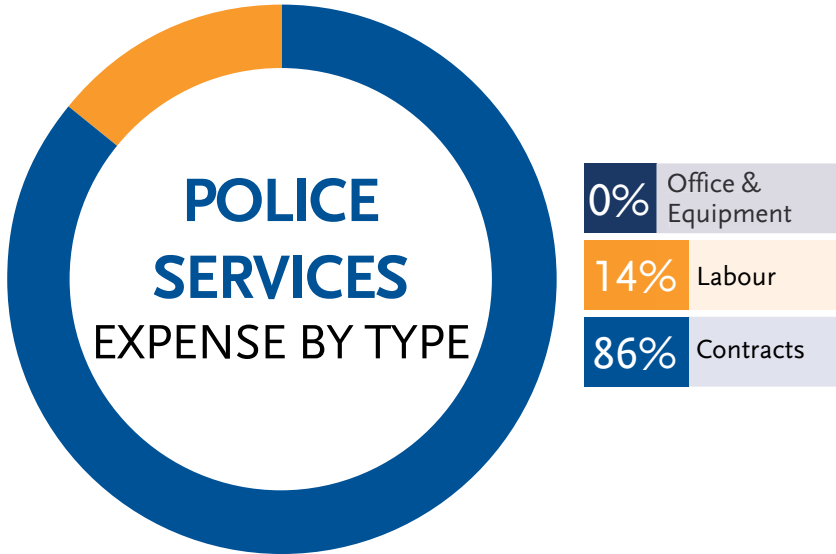
LOOKING AHEAD TO 2024-2027

- Implement factoring in costs for security clearance processes and escort, arrangement for RCMP building repairs and upgrades to overall project scope
- Update training plans and program outlined to support new RCMP enhanced systems, such as electronic fingerprinting, electronic disclosure changes to Provincial Crown Counsel, and upgrades to RCMP vehicles including Automated License Plate Readers and E Ticketing (as required), to meet updated RCMP mandates, implemented in 2022
- Revisit services provided to the public, with the expectation that processes will be modernized for services such as online Police Information Checks
- Review current property destruction methods to explore if funds can be recovered by way of police auction or provincial engagement in order to explore a proceeds of crime court ruling
- Work with the White Rock Operations Department to continue to make improvements to building structures to meet RCMP safety requirements
- Continue ongoing recruitment drive for specialized policing roles

FINANCIAL PLAN SUMMARY

The Police Service budget is forecast to increase by \$269,900 or 4% in 2023. 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 & Reconstruction Services, and the Real Time Intelligence Center have increased and are expected to continue to rise.



Police Services - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Sale of Services and Cost Recoveries	\$ 29,320	\$ 36,879	\$ 39,200	\$ 40,700	\$ 37,100	(3,600)	-8.8%
Grants	308,166	292,639	259,200	285,200	282,200	(3,000)	-1.1%
Total Revenues	\$ 337,486	\$ 329,518	\$ 298,400	\$ 325,900	\$ 319,300	\$ (6,600)	-2.0%
Operating Expenses							
RCMP Contract	\$ 5,296,426	\$ 4,984,270	\$ 5,806,900	\$ 5,655,000	\$ 5,910,000	255,000	4.5%
Civilian Support	635,209	592,094	616,200	791,900	791,900	-	0.0%
Community Policing	51,059	60,388	54,500	115,400	114,200	(1,200)	-1.0%
Victims Assistance	77,864	86,887	102,100	90,200	89,900	(300)	-0.3%
Dispatch	324,391	333,923	342,900	340,700	351,400	10,700	3.1%
Administration	67,999	60,324	44,700	22,800	21,900	(900)	-3.9%
Total Operating Expenses	\$ 6,452,948	\$ 6,117,886	\$ 6,967,300	\$ 7,016,000	\$ 7,279,300	\$ 263,300	3.8%
Net Property Taxes Required	\$ 6,115,462	\$ 5,788,368	\$ 6,668,900	\$ 6,690,100	\$ 6,960,000	\$ 269,900	4.0%

1. RCMP costs per contract.

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. Firefighters are trained as First Responders for **MEDICAL CALL** medical emergencies. This First Responder 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 estimates teams responded to 1,885 incidents - an increase of 11% from 2021. A further increase of 6% in call volumes is forecast for 2023. The inspection program and all fire prevention and emergency preparedness educational sessions returned to normal in 2022. The five-year average call volume has increased by 20% from 2010-2014 to 2015-2019.

Performance Measures and Statistics					
Key Measures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Staff Complement	22	22	23	24	24
Auxiliary (paid per call) Firefighters	23	23	23	20	24
Proportion of fire suppression incidents responded to within NFPA 1710 standard of 90% within 5 minutes	73%	74%	74%	74%	74%
Average Response Time	4.2	4.1	4.2	3.8	4.0
Fire Prevention Inspections	747	296	229	407	750
Plan Reviews	18	4	8	45	47
Education Sessions	19	0	0	19	20
Department Personnel Training Hours	887	629	927	699	950
Statistics	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Response to Requests for Assistance - Medical	942	474	939	1252	1289
Response to Requests for Assistance - Fire Alarms	145	188	216	277	185
Response to Requests for Assistance - MVI	67	49	60	48	55
Response to Requests for Assistance - Public Assistance	419	260	287	147	279
Response to Requests for Assistance - Structure	29	23	24	25	29
Response to Requests for Assistance - Burning Complaints	88	91	88	33	45
Brush Fire	5	4	7	3	6
CO Alarms	10	9	6	13	9
Electrical STV/Furnace/Dryer Fire	9	7	3	8	7
Explosion	0	1	5	0	2
Gas/Diesel Spill	6	2	3	4	4
Hazmat	2	1	4	2	3
Hydro Pole Fire	1	9	4	4	6
Investigation	34	9	1	1	10
Miscellaneous Fire	13	10	17	10	15
Natural Gas Leak/Smell	16	15	12	13	13
Post Fire Inspection	0	1	1	1	2
Rescue Other	0	0	0	4	2
Rescue Water	1	0	1	0	1
Road Flush	1	2	2	0	2
Vehicle Fire	1	4	4	2	3
Wires Down	31	24	17	38	30
Total	1820	1183	1701	1885	1997

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed first step in upgrading our service delivery of pre-hospital medical care. All Fire Fighter First Responder Instructors have transitioned to Emergency Medical Responder status. Our in-house instructor group will provide the necessary training to transition all Staff to the nationally recognized Emergency Medical Responder license.
- Recruited and trained one professional firefighter and nine 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 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 & Culture and Communications to develop an 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
- Upgraded the City's Emergency Operations Center by purchasing eight new laptops

PLANS FOR 2022

- Complete the upgrade of service delivery to pre-hospital medical care by transitioning all firefighters to the nationally recognized Emergency Medical Responder license
- Recruitment and training of eight 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
- Complete Emergency Management BC Rapid Damage Assessment Training for all Fire Staff and City Building Officials
- Continue implementing use of wireless technologies and new software to improve service and create efficiencies

LOOKING AHEAD TO 2024–2027

- 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
- Source alternative location for City's Emergency Operations Center
- Implement Fire Prevention home inspection program

FINANCIAL PLAN SUMMARY

The Fire Rescue budget is forecast to increase by \$136,200 or 3.1% in 2023. Note that the cost of collective agreement settlements is budgeted as a corporate contingency in the Financial Services Financial Plan.



1%	Uniforms and safety supplies
2%	Training and development
1%	Office
3%	Equipment
3%	Dispatch
90%	Labour



Fire Rescue - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Cost Recoveries	\$ 119,241	\$ 168,393	\$ 110,000	\$ 20,000	\$ 25,000	\$ 5,000	25.0%	1
Contributions	-	102,224	35,300	47,600	60,000	12,400	26.1%	2
Grants and Other	3,758	28,306	2,500	3,000	3,000	-	0.0%	
Transfer from Reserve	-	20,000	54,700	54,700	35,200	(19,500)	-35.6%	3
Total Revenue	\$ 122,999	\$ 318,923	\$ 202,500	\$ 125,300	\$ 123,200	\$ (2,100)	-1.7%	
Operating Expenses								
Fire Administration	\$ 634,357	\$ 723,855	\$ 731,400	\$ 694,800	\$ 699,000	\$ 4,200	0.6%	
Fire Operations	3,202,180	3,471,229	3,617,300	3,481,100	3,586,700	105,600	3.0%	
Dispatch	104,319	136,706	149,000	144,500	156,100	11,600	8.0%	
Equipment	125,944	162,390	102,600	112,800	126,200	13,400	11.9%	4
Auxiliary Program	76,531	69,148	83,900	91,800	91,800	-	0.0%	
Emergency Program	5,050	34,169	13,200	16,900	16,200	(700)	-4.1%	
Transfer to Reserve	-	46,800	-	-	-	-	0.0%	
Total Operating Expenses	\$ 4,148,381	\$ 4,644,297	\$ 4,697,400	\$ 4,541,900	\$ 4,676,000	\$ 134,100	3.0%	
Net Property Taxes Required	\$ 4,025,382	\$ 4,325,374	\$ 4,494,900	\$ 4,416,600	\$ 4,552,800	\$ 136,200	3.1%	

1. Increase cost recovery related to IAFF agreement.
2. Increase related to equipment paid for by developers.
3. Decreased transfers from reserves in 2023.
4. Equipment purchases increase related to contributions from developers.

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 services 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 the housing emergency in 2022 and beyond. It provides advice to Council on growth management, development review, and a variety of other projects including the Housing Action Plan (Housing Strategy). 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.

BUILDING

The Building Division performs permit reviews and approvals, including a 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. The division also processes applications for tree permits in accordance with the City’s Tree Management 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 Management 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 and public (City) trees. The City's Arboricultural Technician 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 the Director of Planning and Development Services, Manager of Planning, Manager of Building and Bylaw Enforcement, and Manager of Parking.



KEY INDICATORS

2022 HIGHLIGHTS OR ACCOMPLISHMENTS

- Completed major builds, including the first two towers of the Foster Martin Development and Phase 2 of Peach Arch Hospital expansion
- Implemented online Sign Permit application process
- Successful grant application and opening of the City's emergency daytime warming centre for the 2022/23 winter season
- Implemented parking sensor technology pilot project on Russell Avenue
- Prepared draft affordable housing framework and strategy
- Hosted Affordable Housing Partnership Seminar to discuss best practices for public/private partnerships for municipal affordable housing projects

PLANS FOR 2023

- Adopt Parking Strategies Report and implementation of “immediate” actions
- Adopt Economic Development Strategic Plan and implementation of “immediate” actions
- Adopt Affordable Housing Framework and Strategy and implementation of “immediate” actions
- Introduce Bylaw enforcement policy to improve transparency and accountability for the City and the community
- Implement Adjudication Bylaw and related framework for enforcement
- Review Planning Procedures Bylaw
- Review Advisory Design Panel Terms of Reference
- Implement Key Issue amendments to Zoning Bylaw No. 2000
- Introduce DocuPro online applications for plumbing, sprinkler, and demolition permits (acting as an extension and redesign of the current online application process for business and dog licenses)
- Integrate internal development application management system (Prospero), with public-facing map viewer (ESRI) for real-time indication of City planning proposals and building activity

LOOKING AHEAD TO 2024 – 2027

- 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 net contribution is projected to increase by \$324,000 or 16% over 2022. 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
BIA Levy	\$ 336,779	\$ 318,952	\$ 374,900	\$ 352,800	\$ 357,000	4,200	1%
Planning fees	123,153	141,303	82,800	93,700	82,800	(10,900)	-12%
Building Permit Fees	2,169,003	2,708,832	1,665,000	3,290,000	2,906,000	(384,000)	-12%
Business Licence & Sidewalk fees	509,436	503,300	568,500	556,500	558,800	2,300	0%
Enforcement Fines	30,151	30,683	25,000	26,000	29,000	3,000	12%
Parking fees	2,195,821	2,829,431	3,476,700	3,586,000	4,224,400	638,400	18%
Grants and Other	45,396	66,600	38,530	38,700	284,300	245,600	635%
Transfers from reserves	-	937,379	208,200	208,200	350,400	142,200	68%
Total Revenue	\$ 5,409,739	\$ 7,536,480	\$ 6,439,630	\$ 8,151,900	\$ 8,792,700	\$ 640,800	8%
Operating Expenses							
Planning Administration	\$ 298,579	\$ 299,661	\$ 377,050	\$ 306,600	\$ 656,400	349,800	114%
Economic Development	458,002	491,370	552,930	553,900	376,500	(177,400)	-32%
Planning Services	389,673	398,283	381,100	400,400	469,000	68,600	17%
Building Inspections	706,135	737,343	833,100	914,000	1,372,400	458,400	50%
Bylaw Enforcement	278,527	310,633	315,340	336,100	370,800	34,700	10%
Parking	1,407,949	1,559,153	1,513,400	1,634,500	1,638,200	3,700	0%
Transfers to Reserves	894,000	1,446,700	320,000	1,980,000	1,559,000	(421,000)	-21%
Total Operating Expenses	\$ 4,432,865	\$ 5,243,143	\$ 4,292,920	\$ 6,125,500	\$ 6,442,300	\$ 316,800	5%
Net Contribution	\$ 976,874	\$ 2,293,337	\$ 2,146,710	\$ 2,026,400	\$ 2,350,400	\$ 324,000	16%

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 provides for the advancement of the Economic Development Strategic Plan.

Planning Administration - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Business & Sidewalk Licence Fees	\$ 509,436	\$ 503,300	\$ 568,500	\$ 556,500	\$ -	(556,500)	-100%	1
Grants and Other	13,282	14,382	17,400	12,000	247,700	235,700	1964%	2
Transfer from Reserves	-	-	-	-	14,400	14,400	100%	3
Total Revenue	\$ 522,718	\$ 517,682	\$ 585,900	\$ 568,500	\$ 262,100	\$ (306,400)	-54%	
Operating Expenses								
Administration	\$ 277,435	\$ 234,946	\$ 244,500	\$ 284,100	\$ 301,700	17,600	6%	
Bank Charges	2,887	2,096	3,000	3,000	3,000	-	0%	
Programs	-	-	-	-	330,100	330,100	100%	4
Office	18,257	62,619	129,550	19,500	21,600	2,100	11%	5
Total Operating Expenses	\$ 298,579	\$ 299,661	\$ 377,050	\$ 306,600	\$ 656,400	\$ 349,800	114%	
Net Contribution / (Net Property Taxes Required)	\$ 224,139	\$ 218,021	\$ 208,850	\$ 261,900	\$ (394,300)	\$ (656,200)	-251%	

The net budget contribution is expected to increase by \$654,100 because of a return to normal business license revenue levels and increased expenses associated with the Warming Shelter:

1. Business & Sidewalk License Fees have been moved to the Building – Operating Financial Plan.
2. Grants and Other have increased with the addition of the Warming Centre grant expected from the City of Surrey.
3. Transfer from reserves in 2023 related to the Warming Centre.
4. Programs have increased with the addition of the Warming Shelter.
5. Office expenses have been increased to account for the increase in use by new staff.

Planning and Building						
Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Residential Permits	New SFD	5	8	6	-	5
	New SFD with Suite	24	24	30	23	30
	Duplex	-	-	-	-	-
	Renovation - Addition	54	35	44	53	45
	Suite only	11	3	6	2	5
	Multi Residential	2	1	2	1	1
	Demolition/Tank Removal	27	27	38	37	30
Commercial Institutional	21	15	19	21	25	
Total Permits	144	113	145	137	140	
No Trees	4	5	5	5	5	
Type 1	22	24	40	31	35	
Type 2	6	8	8	8	8	
Type 3	35	61	50	28	35	
Net New Residential Units	172	66	342	124	350	
Total Permit Revenue	2,000,078	773,341	1,782,562	946,790	2,000,000	
Construction Value	189,964,981	63,873,324	157,038,181	69,616,264	165,000,000	

ECONOMIC DEVELOPMENT

The Economic Development Officer position was a one-year-only position and has not been continued in 2023. Some Tourism costs have been brought in-house and will be done within Corporate Administration.

Economic Development - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
BIA Levy	\$ 336,779	\$ 318,952	\$ 374,900	\$ 352,800	\$ 357,000	\$ 4,200	1%
Other	2,286	2,381	1,430	2,400	1,400	(1,000)	-42%
Transfers from Reserves	-	30,600	71,400	71,400	-	(71,400)	-100%
Total Funding	\$ 339,065	\$ 351,933	\$ 447,730	\$ 426,600	\$ 358,400	\$ (68,200)	-16%
Operating Expenses							
Economic Development	\$ 8,005	\$ 30,902	\$ 71,400	\$ 71,400	\$ -	\$ (71,400)	-100%
Tourism	108,000	110,000	112,200	112,200	-	(112,200)	-100%
BIA and Chamber	341,997	348,425	355,000	355,000	362,000	7,000	2%
Marketing and Promotion	-	2,043	14,330	15,300	14,500	(800)	-5%
Transfer to Reserves	-	12,700	-	-	-	-	0%
Total Operating Expenses	\$ 458,002	\$ 504,070	\$ 552,930	\$ 553,900	\$ 376,500	\$ (177,400)	-32%
Net Property Taxes Required	\$ 118,937	\$ 152,137	\$ 105,200	\$ 127,300	\$ 18,100	\$ (109,200)	-86%

1. Removed one-time funding in 2022 for economic development initiatives.
2. Funding for Tourism White Rock has been removed in 2023.

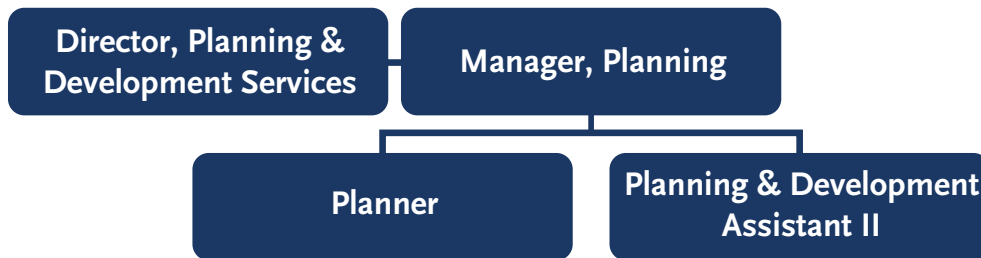


PLANNING SERVICES

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 Manager of Planning, a Planner, and a Planning and Development Assistant II.



Planning Services - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Permit Fees	\$ 123,153	\$ 141,303	\$ 82,800	\$ 93,700	\$ 82,800	(10,900)	-12%	1
Cost Recoveries	15,032	5,937	3,800	10,000	15,000	5,000	50%	2
Grants and Other	1,100	30,520	2,000	1,100	2,000	900	82%	
Transfer from Reserves	-	48,400	-	-	50,000	50,000	100%	3
Total Revenue	\$ 139,285	\$ 226,160	\$ 88,600	\$ 104,800	\$ 149,800	\$ 45,000	43%	
Operating Expenses								
Administration	\$ 360,884	\$ 351,273	\$ 358,000	\$ 354,700	\$ 366,200	11,500	3%	
Equipment	228	1,519	800	-	-	-	0%	
Office	28,561	45,491	22,300	45,700	102,800	57,100	125%	4
Total Operating Expenses	\$ 389,673	\$ 398,283	\$ 381,100	\$ 400,400	\$ 469,000	\$ 68,600	17%	
Net Property Taxes Required	\$ 250,388	\$ 172,123	\$ 292,500	\$ 295,600	\$ 319,200	\$ 23,600	8%	

1. Planning fees are reducing due to slowing development applications.
2. Cost Recoveries for peer reviews are expected to increase.
3. Increase to offset expenses related to consultant to create processes and structures for development applications.
4. Increase related to peer review expenses and consultant to create processes and structures for development applications.

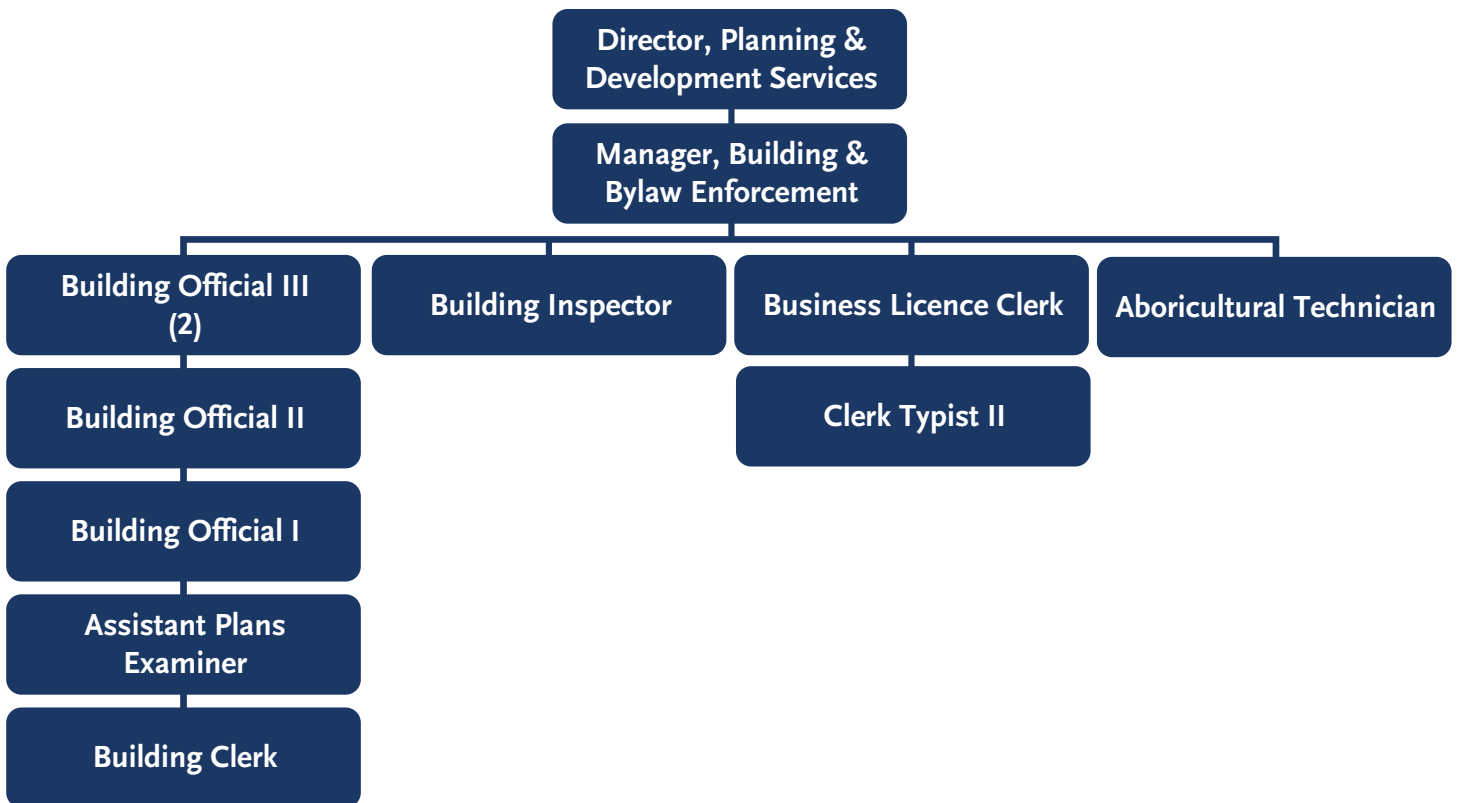
Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the financial plan.

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 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 Management 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 Arboricultural Technician regularly provides customer service to residents with concerns regarding tree retention, and requests for removal. They also act as a liaison when considering activities that have the potential to impact a City tree.

The division is comprised of a Manager of Building, Licenses, Bylaw Enforcement and Tree Management, a Building Official 3, Building Official 2, Building Official 1, along with a residential Building Inspector, Assistant Plans Examiner, a Business License Clerk, a Building Clerk an Arboricultural Technician, and a Clerk Typist.



Building - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Building and other Permits	\$ 2,169,003	\$ 2,708,832	\$ 1,665,000	\$ 3,290,000	\$ 2,906,000	(384,000)	-12%
Business & Sidewalk Licence Fees	-	-	-	-	558,800	558,800	100%
Grants and Other	1,296	-	-	-	-	-	0%
Transfer from Reserves	-	110,200	96,300	96,300	252,000	155,700	162%
Total Funding	\$ 2,170,299	\$ 2,819,032	\$ 1,761,300	\$ 3,386,300	\$ 3,716,800	\$ 330,500	10%
Operating Expenses							
Administration	\$ 702,575	\$ 731,320	\$ 828,700	\$ 905,100	\$ 1,192,100	287,000	32%
Equipment	209	179	-	-	6,500	6,500	100%
Office	3,351	5,844	4,400	8,900	173,800	164,900	1853%
Transfer to Reserves	894,000	1,434,000	320,000	1,980,000	1,559,000	(421,000)	-21%
Total Operating Expenses	\$ 1,600,135	\$ 2,171,343	\$ 1,153,100	\$ 2,894,000	\$ 2,931,400	\$ 37,400	1%
Net Contribution	\$ 570,164	\$ 647,689	\$ 608,200	\$ 492,300	\$ 785,400	\$ 293,100	60%

The net budget contribution is expected to increase due to Business and Sidewalk License fee revenue having been moved in from the Planning division.

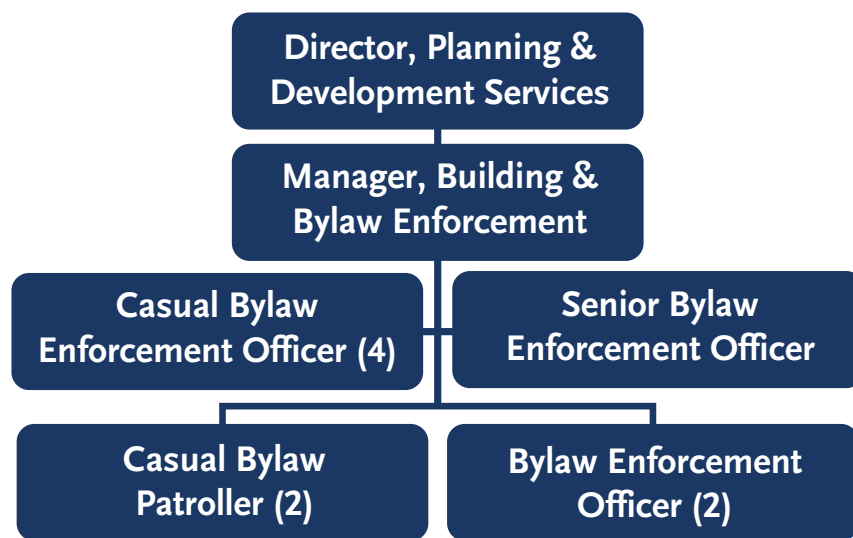
1. Building Permit revenues reflect a slight decrease over the prior year due to the current number of active applications to be processed.
2. Business & Sidewalk License Fees have been moved from the Planning Administrative – Financial Plan to the Building – Financial Plan.
3. Increase in 2023 to offset costs of consultants assisting with building permit reviews and for additional plans examiner.
4. Administrative costs have increased primarily due to the addition of a Building Official III position and a Clerk Typist II position, and the positions' related dues, conferences, and travel.
5. Equipment has increased due to the addition of the two positions noted above.
6. Increased Office costs include furniture and phones for the two positions noted above as well as increased consulting costs to assist with building permit reviews.
7. Transfers to reserves are reducing in line with reduced permit 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.

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 Management 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, and a pool of four casual Bylaw Enforcement Officers and two Casual Bylaw patrollers.



Bylaw Enforcement					
Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Requests for Service (Complaints)	839	957	943	1200	1000
MTI Infraction Tickets Issued	131	143	113	128	120

Activity levels are consistent with previous years given the circumstances.

Bylaw Enforcement - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Fines and Other	\$ 30,151	\$ 30,683	\$ 25,000	\$ 26,000	\$ 29,000	3,000	12%	1
Transfer from Reserves	-	4,000	2,800	2,800	34,000	31,200	1114%	2
Total Funding	\$ 30,151	\$ 34,683	\$ 27,800	\$ 28,800	\$ 63,000	\$ 34,200	119%	
Operating Expenses								
Administration	\$ 274,764	\$ 306,724	\$ 311,040	\$ 328,900	\$ 333,100	4,200	1%	
Office	3,763	3,909	4,300	7,200	37,700	30,500	424%	3
Total Operating Expenses	\$ 278,527	\$ 310,633	\$ 315,340	\$ 336,100	\$ 370,800	\$ 34,700	10%	
Net Property Taxes Required	\$ 248,376	\$ 275,950	\$ 287,540	\$ 307,300	\$ 307,800	\$ 500	0%	

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

1. Fine revenues are expected to increase by 12%.
2. Increase in 2023 to offset consultant costs for Bylaw Adjudication process.
3. Increase in 2023 due to consulting expenses for Bylaw Adjudication process.

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

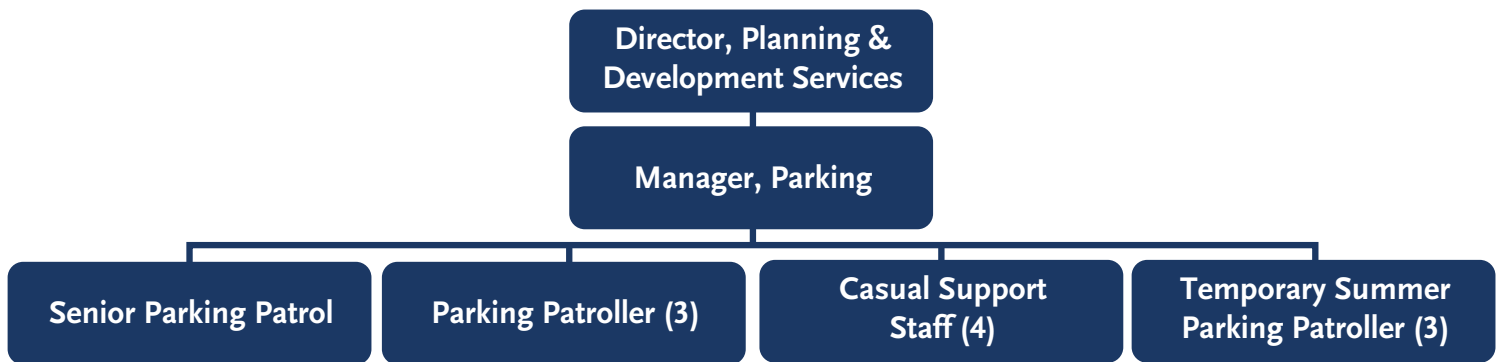
The Parking Division manages most aspects of parking on behalf of the City, ensuring residents and visitors have access to parking. Parking is provided with a focus on customer service, helpful technology, and cost-effective revenue generation.

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.

Activity levels are returning to pre-Covid-19 levels:



Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Parking Requests for Service	1,004	978	767	732	700
Number of Tickets Issues	10,109	12,243	8,877	10,513	13,000
Resident Decals Sold	4,983	4,299	3,693	5,082	5,000
Commercials Decals Sold	72	50	52	57	60
Centennial Decals Sold	3,024	2,938	1,338	1,423	1500
Reserved Stalls Leased	5	5	2	6	6
Resident Permits Sold	5,415	4,225	4,532	4,785	4800
Pay Parking Transactions	501,364	468,871	623,112	740,660	740,000

Parking - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Parking Dispenser and Meter Sales	\$ 1,664,501	\$ 2,303,961	\$ 2,925,100	\$ 2,824,000	\$ 3,513,600	689,600	24%
Parking Decals	194,132	237,965	287,200	347,000	289,600	(57,400)	-17%
Residential Permits	42,509	56,027	61,000	60,000	66,200	6,200	10%
Fines	294,679	231,478	203,400	355,000	355,000	-	0%
Grants and Other	12,400	13,380	13,900	13,200	18,200	5,000	38%
Transfer from Reserves	-	744,179	37,700	37,700	-	(37,700)	-100%
Total Funding	\$ 2,208,221	\$ 3,586,990	\$ 3,528,300	\$ 3,636,900	\$ 4,242,600	\$ 605,700	17%
Operating Expenses							
Administration	\$ 105,863	\$ 114,360	\$ 141,600	\$ 138,600	\$ 118,400	(20,200)	-15%
Patrol	427,919	419,843	363,700	489,000	494,400	5,400	1%
Use Agreements	455,563	455,699	463,900	456,000	476,700	20,700	5%
Bank Charges and Collection Fees	101,593	140,115	175,300	166,000	172,300	6,300	4%
Equipment	119,756	133,572	142,100	159,000	150,600	(8,400)	-5%
Office	197,255	295,564	226,800	225,900	225,800	(100)	0%
Total Operating Expenses	\$ 1,407,949	\$ 1,559,153	\$ 1,513,400	\$ 1,634,500	\$ 1,638,200	\$ 3,700	0%
Net Contribution	\$ 800,272	\$ 2,027,837	\$ 2,014,900	\$ 2,002,400	\$ 2,604,400	\$ 602,000	30%

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

1. Parking revenues are expected to increase by 24% due to increasing pay parking rates at the waterfront.
2. Parking Decal sales are forecast to decrease by 17% due to a lower than anticipated rebound rate in decal sales in 2022.
3. Residential Permits are forecast to increase by 10% due to increase in number of residents in the community.
4. Transfers from Reserves not needed in 2023.
5. Administration costs are forecast to decrease due to removal of one-time funding in 2022 related to City parking review.

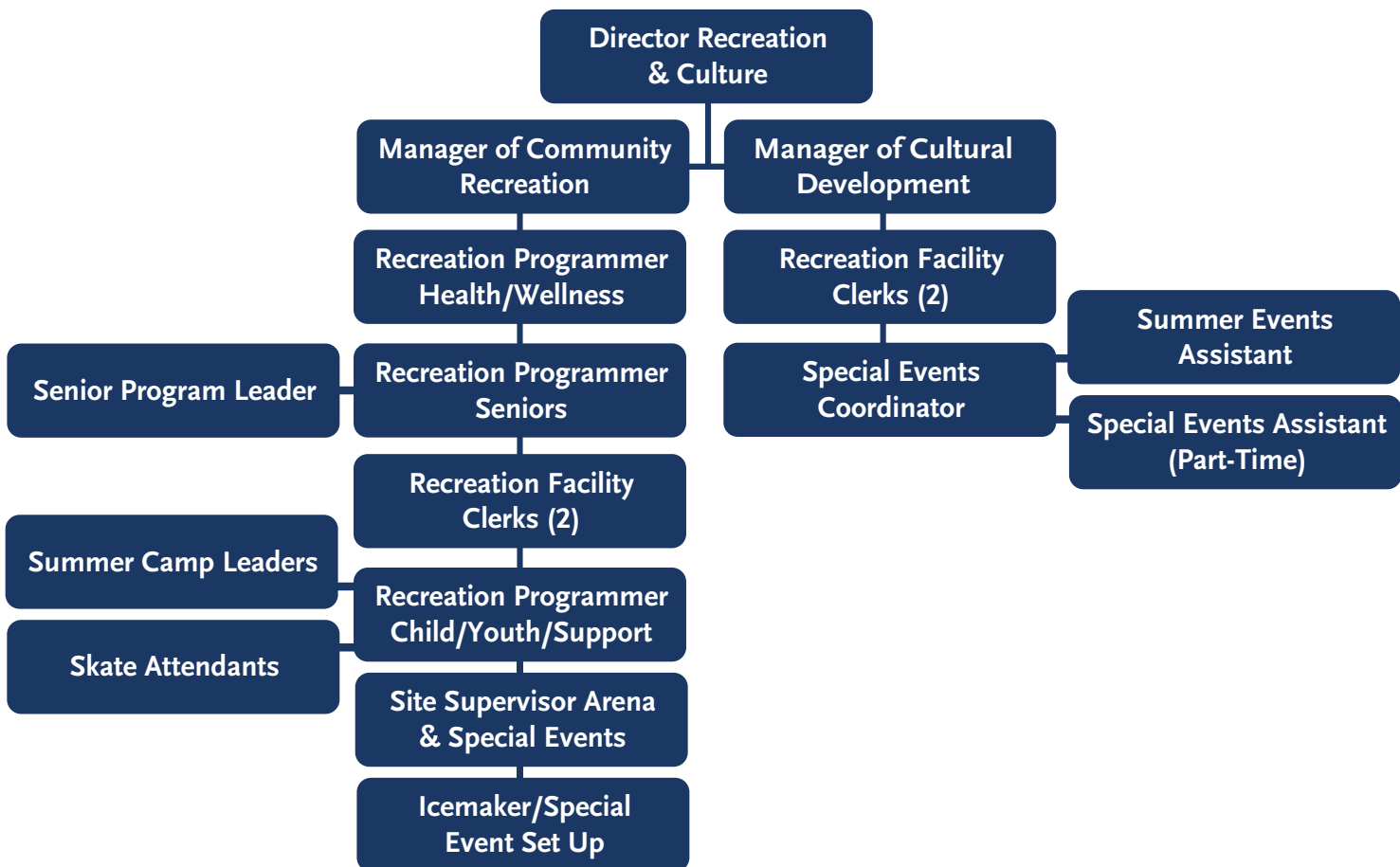
Note: This Financial Plan does not include any contingencies for wage and benefit increases, pending collective bargaining, which are included as a corporate contingency in the Fiscal Services section of the Financial Plan.



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
- The Centennial Park Leisure Centre and Arena
- The Horst & Emmy Werner Centre for Active Living
- The 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 South Surrey Baseball Association
- White Rock Pickleball Club
- 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 and Business organizations:

- White Rock Library (Fraser Valley Regional Library services)
- White Rock Museum and Archives
- White Rock Public Library
- Peninsula Productions (Centennial Park Black Box Theatre renter)
- Semiahmoo Arts Society
- White Rock Business Improvement Association
- White Rock South Surrey Chamber of Commerce
- Service Clubs (i.e., Rotary)

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

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

Other Activities:

- Management of meeting rooms and special events facilities available for rent
- 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
- Liaison with Tourism White Rock for visitor services and destination marketing services to enhance tourism in White Rock



KEY INDICATORS

In 2021/2022 Recreation and Culture services continued to be impacted by the Provincial Health Orders.

Even with a three-week closure and vaccine mandates impacting attendance in early 2022, the department pushed through and by the summer of 2022 was restored to almost business-as-usual levels of service. However, it is expected program and rental revenue will not recover to 100% of pre-pandemic levels for some time. Participants remain nervous and some renters are now choosing alternatives to our facilities such as online meetings or less expensive ice locations. The tight labour market is making it challenging to attract and retain fitness instructors. Sponsorship of special events is expected to stall and even decline from previous highs as businesses slowly recover from the impact of the pandemic and face a tough financial climate over the next few years.

Key Activity Levels	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Staff Complement - Full-Time	13	13	13	14.5	14.5
Staff Complement - Part-Time	8	5	6	18	18
Program Registrations	9924	1552	9078	11502	12500
Drop-in Admissions	7306	4189	7588	7700	8400
Senior Activity Groups	18	0	10	17	17
Children's Summer Camps (combined City programs & partners)	592	435	903	2234	2450
Room Booking Hours (corrected to remove maintenance bookings)	New	New	1473	2619	2900
Community Rental Groups (corrected to remove maintenance bookings)	New	New	11	45	48
Dry Floor Booking Hours (corrected to remove maintenance bookings)	New	New	199	580	620
Ice Facility Booking Hours (corrected to remove maintenance bookings)	New	New	1401	1608	1700
Sports Field Booking Hours (corrected to remove maintenance bookings)	New	New	4506	6020	6200
In-Person Special Events	New	New	11	54	54
Art Walk Artists	New	New	9	15	16
Licensed Buskers	New	New	17	52	55
Pop-Up Gallery Exhibits	New	New	12	12	12

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 Forecast
Online Recreations Classes	N/A	N/A	31	9	4
Online Special Classes	N/A	N/A	8	0	0

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Returned to in-person special events including Canada Day and renewed partnership with SFN for a joint Semiahmoo Days/Seafest
- Supported SFN with the second annual day for Truth and Reconciliation
- Progressed the work plan for the Centennial Park Baseball Training Facility
- Returned services to pre-Covid-19 levels while remaining adaptive to Provincial Health Orders and guidelines for allowed activities and number of participants. Such restrictions, coupled with public reluctance to return to crowded indoor activities, will see continued revenue challenges through 2023.
- Produced, co-produced, and supported 52 in person special events
- Assisted with the return of senior's activity groups to the Kent Street Activity Centre and White Rock Community Centre
- Continued the growth of drop-in fitness room use at White Rock Community Centre
- Collaborated on delivery of work plans with the Public Art Advisory Committee, Arts and Culture Advisory Committee, and the History and Heritage Committee
- Completed the Film Attraction Strategy and exceeded on-location filming revenue targets
- Began the process of creating a significant new public art project at Thrift Avenue and Johnston Road.
- Implemented the Poetry Walk partnership with Fraser Health and a grant from Healthy Communities

PLANS FOR 2023

- Complete work on the Centennial Park Baseball Training Facility
- Continue to facilitate community investment through volunteer contributions, fund-raising for capital assets such as the new picnic tables, and sponsorship of special events and programs
- Complete the Thrift Avenue and Johnston Road public art project in consultation with SFN
- Produce, co-produce, and support special events and increase on-location filming activities
- Conduct an assessment to determine what additional space is needed for arts and culture programs and events and prepare applicable concept briefings
- Conduct an assessment to determine what additional space is needed for programs and events at KSAC and prepare applicable concept briefings
- Complete a Recreation Strategy for Council approval to address revenue targets and increase engagement with the community in line with the planned growth of the City
- Continue to implement the Cultural Strategic Plan objectives
- Upgrade Emergency Social Services delivery through training and new technology
- Launch a new partnership with Primary Care Network (doctors) to "prescribe" fitness classes

LOOKING AHEAD TO 2024 – 2027

- Following the Seniors Facility Needs Assessment, develop facility expansion plans
- Following the Arts and Culture Infrastructure Needs Assessment, develop conceptual plans for the expansion of infrastructure for future arts programming needs

FINANCIAL PLAN SUMMARY

Currently, the most significant financial pressure for the Recreation and Culture department is the Covid-19 revenue losses both short and long term. Going into 2023, a reluctance of many customers to return to crowded group activities (such as fitness classes and indoor events), the departure of renters from our facilities, and the expected reduction in sponsorship revenue continue to put pressure on the Financial Plan.



The department's net budget is forecast to increase by \$178,200 or 13% in 2023. The Safe Recovery and Restart Grant will continue to help fund operations in 2023 as the gradual return to regular operations continues. However, there are expected longer-term challenges to revenues and expenses, reflected in the Financial Plan.

Recreation and Culture - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Regional Library Levy	\$ 975,183	\$ 986,310	\$ 1,015,300	\$ 1,015,300	\$ 1,042,800	27,500	3%
Revenues	688,142	724,398	1,254,300	1,026,600	1,368,100	341,500	33%
Transfer from Reserves	-	249,117	480,700	480,700	154,900	(325,800)	-68%
Total Revenue	\$ 1,663,325	\$ 1,959,825	\$ 2,750,300	\$ 2,522,600	\$ 2,565,800	\$ 43,200	2%
Operating Expenses							
Leisure Administration	\$ 438,203	\$ 473,542	\$ 675,650	\$ 691,600	\$ 653,400	(38,200)	-6%
White Rock Community Centre	203,887	246,256	306,850	297,300	293,800	(3,500)	-1%
Centennial Arena	504,922	519,690	575,700	584,300	599,800	15,500	3%
Centre for Active Living	54,789	22,317	48,900	96,500	71,600	(24,900)	-26%
Kent Street Activity Centre	206,580	187,643	249,800	253,200	277,400	24,200	10%
Community Recreation	370,778	418,961	515,200	411,300	530,400	119,100	29%
Summer Programs	22,306	26,273	68,900	73,900	101,700	27,800	38%
Special Events	52,731	103,647	262,300	262,500	283,100	20,600	8%
Library	979,638	991,822	1,017,900	1,020,100	1,052,700	32,600	3%
Museum and Archives	155,858	157,544	160,200	160,900	209,100	48,200	30%
Total Operating Expenses	\$ 2,989,692	\$ 3,147,695	\$ 3,881,400	\$ 3,851,600	\$ 4,073,000	\$ 221,400	6%
Net Property Taxes Required	\$ 1,326,367	\$ 1,187,870	\$ 1,131,100	\$ 1,329,000	\$ 1,507,200	\$ 178,200	13%

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 Financial Plan is comprised of three managerial staff, miscellaneous administrative expenses, and a program grant to Alexandra House to support youth programming at the Youth Space at Bakerview Park.

Recreation and Culture Administration - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Grants and Other	\$ 19,000	\$ 4,000	\$ 81,000	\$ 80,000	\$ 30,000	\$ (50,000)	-63%	1
Transfer from Reserves	-	(4,743)	99,000	99,000	-	(99,000)	-100%	2
Total Revenue	\$ 19,000	\$ (743)	\$ 180,000	\$ 179,000	\$ 30,000	\$ (149,000)	-83%	
Operating Expenses								
Administration	\$ 430,078	\$ 449,233	\$ 499,900	\$ 502,800	\$ 480,100	(22,700)	-5%	
Office	2,569	15,615	34,850	22,000	3,000	(19,000)	-86%	3
Programs	5,000	5,000	102,000	143,000	5,000	(138,000)	-97%	4
Maintenance and Equipment	-	-	20,100	22,000	-	(22,000)	-100%	5
Emergency Social Services	556	3,694	18,800	1,800	165,300	163,500	9083%	16
Total Operating Expenses	\$ 438,203	\$ 473,542	\$ 675,650	\$ 691,600	\$ 653,400	\$ (38,200)	-6%	
Net Property Taxes Required	\$ 419,203	\$ 474,285	\$ 495,650	\$ 512,600	\$ 623,400	\$ 110,800	22%	

1. Grants & Other revenue 2022 budget amount was for the Warming Shelter. This budget has been moved to Planning & Development in 2023. Remaining balance is a grant from UBCM for ESS modernization.
2. Bridge funding from COVID-19 reserves decrease, 2022 Men in Trades project removed in 2023.
3. Decrease related to the 2022 Men in Trades project noted above.
4. Warming Shelter costs moved to Planning & Development Services in 2023.
5. Warming Shelter costs moved to Planning & Development Services in 2023.
6. Increase for ESS modernization and Summer Cooling Stations.

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 is expected to slowly recover to pre-COVID levels, although some groups are opting for online meetings after exploring this option during the pandemic. However, the expectation is program and rental revenues will eventually exceed pre-pandemic levels.

The Department intends to look at the challenges using an entrepreneurial lens through a strategic planning process. The outcome is expected to yield recommendations for optimizing space, programming opportunities, and outreach to maximize revenue.

White Rock Community Centre – Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Program Revenues	\$ 77,578	\$ 85,058	\$ 185,000	\$ 204,900	\$ 204,700	(200)	0%
Transfer from Reserves	-	222,428	117,500	117,500	52,000	(65,500)	-56%
Total Funding	\$ 77,578	\$ 307,486	\$ 302,500	\$ 322,400	\$ 256,700	\$ (65,700)	-20%
Operating Expenses							
Administration	\$ 13,454	\$ 11,560	\$ 10,450	\$ 11,100	\$ 11,400	300	3%
Programs	189,724	233,211	291,800	281,900	277,500	(4,400)	-2%
Equipment	709	1,485	4,600	4,300	4,900	600	14%
Total Operating Expenses	\$ 203,887	\$ 246,256	\$ 306,850	\$ 297,300	\$ 293,800	\$ (3,500)	-1%
Net Property Taxes Required	\$ 126,309	\$ (61,230)	\$ 4,350	\$ (25,100)	\$ 37,100	\$ 62,200	-248%

1. Revenues returning to partial pre-Covid-19 levels, less reserve funding needed.

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 are increasing as restrictions ease and program expenses are being increased back towards pre-Covid-19 levels.

Centennial Arena - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Program Revenues	\$ 325,818	\$ 345,309	\$ 484,000	\$ 419,200	\$ 515,300	96,100	23%	1
Grants and Other	463	1,000	1,000	1,000	1,000	-	0%	
Transfer from Reserves	-	154,932	122,800	122,800	32,100	(90,700)	-74%	2
Total Funding	\$ 326,281	\$ 501,241	\$ 607,800	\$ 543,000	\$ 548,400	\$ 5,400	1%	
Operating Expenses								
Administration	\$ 16,836	\$ 13,479	\$ 18,100	\$ 18,300	\$ 16,500	(1,800)	-10%	3
Programs	428,350	446,618	495,000	503,800	519,900	16,100	3%	
Maintenance and Equipment	59,736	59,593	62,600	62,200	63,400	1,200	2%	
Total Operating Expenses	\$ 504,922	\$ 519,690	\$ 575,700	\$ 584,300	\$ 599,800	\$ 15,500	3%	
Net Property Taxes Required	\$ 178,641	\$ 18,449	\$ (32,100)	\$ 41,300	\$ 51,400	\$ 10,100	24%	

1. Continued return to pre-Covid-19 revenue levels.
2. Bridge funding from Covid-19 reserves decrease in 2023.
3. Reallocation of credit card charges.

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 spaces 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Program Revenues	\$ 33,353	\$ 26,797	\$ 66,000	\$ 57,000	\$ 68,900	11,900	21%	1
Transfer from Reserves	-	(17,785)	34,800	34,800	14,000	(20,800)	-60%	2
Total Funding	\$ 33,353	\$ 9,012	\$ 100,800	\$ 91,800	\$ 82,900	\$ (8,900)	-10%	
Operating Expenses								
Administration	\$ 983	\$ 1,913	\$ 1,700	\$ 1,500	\$ 1,800	300	20%	
Programs	52,635	18,641	44,900	92,500	67,200	(25,300)	-27%	3
Equipment	1,171	1,763	2,300	2,500	2,600	100	4%	
Total Operating Expenses	\$ 54,789	\$ 22,317	\$ 48,900	\$ 96,500	\$ 71,600	\$ (24,900)	-26%	
Net Property Taxes Required	\$ 21,436	\$ 13,305	\$ (51,900)	\$ 4,700	\$ (11,300)	\$ (16,000)	-340%	

1. Revenues returning toward pre-COVID-19 levels.
2. Bridge funding from COVID-19 reserves decrease in 2023. Program costs increasing back toward pre-Covid-19 levels to support higher activity levels. Expected to fully recover by 2024.
3. Decrease due to drop-in programs not continuing at the Center for Active Living, resulting in fewer staff required at the facility. The drop-in programs have been moved to other facilities.

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. In 2023, the City is partnering with the Kent Street Seniors Society to commission a needs assessment as growth in this service demographic has grown significantly and needs exceed the available space. 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Program Revenues	\$ 63,975	\$ 15,897	\$ 54,400	\$ 60,500	\$ 111,600	51,100	84%	1
Grants and Other	-	-	-	-	15,000	15,000	100%	2
Transfer from Reserves	-	67,810	73,300	73,300	31,200	(42,100)	-57%	3
Total Funding	\$ 63,975	\$ 83,707	\$ 127,700	\$ 133,800	\$ 157,800	\$ 24,000	18%	
Operating Expenses								
Administration	\$ 8,754	\$ 7,391	\$ 9,300	\$ 10,900	\$ 10,500	(400)	-4%	
Programs	195,615	179,592	239,700	241,100	265,700	24,600	10%	4
Equipment	2,211	660	800	1,200	1,200	-	0%	
Total Operating Expenses	\$ 206,580	\$ 187,643	\$ 249,800	\$ 253,200	\$ 277,400	\$ 24,200	10%	
Net Property Taxes Required	\$ 142,605	\$ 103,936	\$ 122,100	\$ 119,400	\$ 119,600	\$ 200	0%	

1. Revenues returning toward pre-Covid-19 levels.
2. 2023 budget reflects a grant from BC Healthy Communities for the Poetry in Motion project.
3. Covid-19 Safe Restart grant in 2022. Decreased in 2023.
4. Increased expenses in 2023 related to Poetry in Motion project.

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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Program Revenues	\$ 117,658	\$ 184,117	\$ 248,200	\$ 109,900	\$ 242,000	132,100	120%
Grants and Other	1,000	-	-	-	-	-	0%
Transfer from Reserves	-	(67,629)	(12,000)	(12,000)	-	12,000	-100%
Total Funding	\$ 118,658	\$ 116,488	\$ 236,200	\$ 97,900	\$ 242,000	\$ 144,100	147%
Operating Expenses							
Administration	\$ 9,882	\$ 16,876	\$ 27,100	\$ 15,600	\$ 28,500	12,900	83%
Programs	327,582	387,688	454,900	348,700	446,900	98,200	28%
Marketing And Communications	16,723	7,653	21,200	35,000	34,000	(1,000)	-3%
Leisure Guide	16,591	6,744	12,000	12,000	21,000	9,000	75%
Total Operating Expenses	\$ 370,778	\$ 418,961	\$ 515,200	\$ 411,300	\$ 530,400	\$ 119,100	29%
Net Property Taxes Required	\$ 252,120	\$ 302,473	\$ 279,000	\$ 313,400	\$ 288,400	(25,000)	-8%

1. Increased program revenue expected as attendance starts to return to pre-Covid-19 levels.
2. Bridge funding from Covid-19 reserves decreased in 2023.
3. Increased credit card charges, reallocation from other areas.
4. Program costs returning to pre-Covid-19 levels to support higher activity levels.
5. Leisure Guide distribution to re-start in 2023.

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. The program was reduced during 2021 due to Covid-19 and could only serve 903 children. In 2022, the camps came back with a splash and reached many new resident families by serving over 2200 local children.

Summer Camps - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Program Revenues	\$ 21,849	\$ 31,643	\$ 61,000	\$ 50,000	\$ 88,000	38,000	76%	1
Grants	-	3,192	11,000	-	6,000	6,000	0%	
Transfer from Reserves	-	(22,861)	7,800	7,800	-	(7,800)	-100%	2
Total Operating Revenues	\$ 21,849	\$ 11,974	\$ 79,800	\$ 57,800	\$ 94,000	\$ 36,200	63%	
Operating Expenses								
Programs	\$ 22,306	\$ 26,273	\$ 68,900	\$ 73,900	\$ 101,700	27,800	38%	3
Total Operating Expenses	\$ 22,306	\$ 26,273	\$ 68,900	\$ 73,900	\$ 101,700	\$ 27,800	38%	
Net Property Taxes Required	\$ 457	\$ 14,299	\$ (10,900)	\$ 16,100	\$ 7,700	\$ (8,400)	-52%	

1. Increased revenue forecast for summer camps.
2. Bridge funding from Covid-19 reserves decreased in 2023.
3. Increased costs related to forecast increased activity for summer camps.

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, Canada Day by the Bay, and Sea Festival, many community partners and event organizers support or co-present special events. In 2022, over 50 special events were held and Staff are on track to maintain this level of activity.

Special Events - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Program Revenues	\$ 3,449	\$ 12,135	\$ 34,200	\$ 11,500	\$ 26,300	14,800	129%	1
Contributions and Donations	10,000	4,750	6,000	20,000	29,400	9,400	100%	2
Grants and Other	14,000	10,500	22,000	10,000	27,300	17,300	173%	3
Transfer from Reserves	-	(83,035)	37,500	37,500	25,600	(11,900)	32%	4
Total Funding	\$ 27,449	\$ (55,650)	\$ 99,700	\$ 79,000	\$ 108,600	\$ 29,600	37%	
Operating Expenses								
Administration	\$ 1,939	\$ 3,030	\$ 23,200	\$ 31,400	\$ 23,300	(8,100)	-26%	5
Programs	32,098	72,194	182,500	180,700	202,450	21,750	12%	6
Tour de White Rock	416	-	-	-	-	-	0%	
Marketing And Communications	18,278	19,205	30,500	31,300	30,350	(950)	-3%	7
Equipment	-	9,218	26,100	19,100	27,000	7,900	41%	8
Total Operating Expenses	\$ 52,731	\$ 103,647	\$ 262,300	\$ 262,500	\$ 283,100	\$ 20,600	8%	
Net Property Taxes Required	\$ 25,282	\$ 159,297	\$ 162,600	\$ 183,500	\$ 174,500	\$ (9,000)	-5%	

1. Increased program revenues from filming and sponsorship.
2. Increased funding for Sea Festival.
3. Increased funding through Heritage Canada Grant.
4. One-time funding from Reserves for 2023 Snow Birds event.
5. Removal of one-time funding in 2022.
6. Increase primarily related to Sea Festival and Snow Birds.
7. Reduction primarily due to removal of one-time funding in 2022 for Snowbirds.
8. Increased costs for the Sea Festival in 2023.

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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Regional Library Revenue	\$ 975,183	\$ 986,310	\$ 1,015,300	\$ 1,015,300	\$1,042,800	27,500	3%
Other Revenue	(1)	-	500	2,600	2,600	-	100%
Total Revenue	\$ 975,182	\$ 986,310	\$ 1,015,800	\$ 1,017,900	\$1,045,400	\$ 27,500	0%
Operating Expenses							
Office	\$ 1,847	\$ 1,772	\$ 2,600	\$ 4,800	\$ 4,800	-	0%
Library	977,791	990,050	1,015,300	1,015,300	1,047,900	32,600	3%
Total Operating Expenses	\$ 979,638	\$ 991,822	\$ 1,017,900	\$ 1,020,100	\$ 1,052,700	\$ 32,600	3%
Net Property Taxes Required	\$ 4,456	\$ 5,512	\$ 2,100	\$ 2,200	\$ 7,300	\$ 5,100	232%



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. There are no revenues associated with this function, however 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenses							
Office	\$ 8,158	\$ 6,844	\$ 6,500	\$ 7,200	\$ 7,300	100	1%
Museum and Archives grant	147,700	150,700	153,700	153,700	201,800	48,100	31%
Total Operating Expenses	\$ 155,858	\$ 157,544	\$ 160,200	\$ 160,900	\$ 209,100	\$ 48,200	30%
Net Property Taxes Required	\$ 155,858	\$ 157,544	\$ 160,200	\$ 160,900	\$ 209,100	\$ 48,200	30%

1. Increased grant funding provided for wages and storage costs.



ENGINEERING & 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 enhancing 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 right of way, sports fields
- **Facilities:** Recreation, public safety, and municipal operations buildings, tennis courts
- **Fleet:** City vehicles

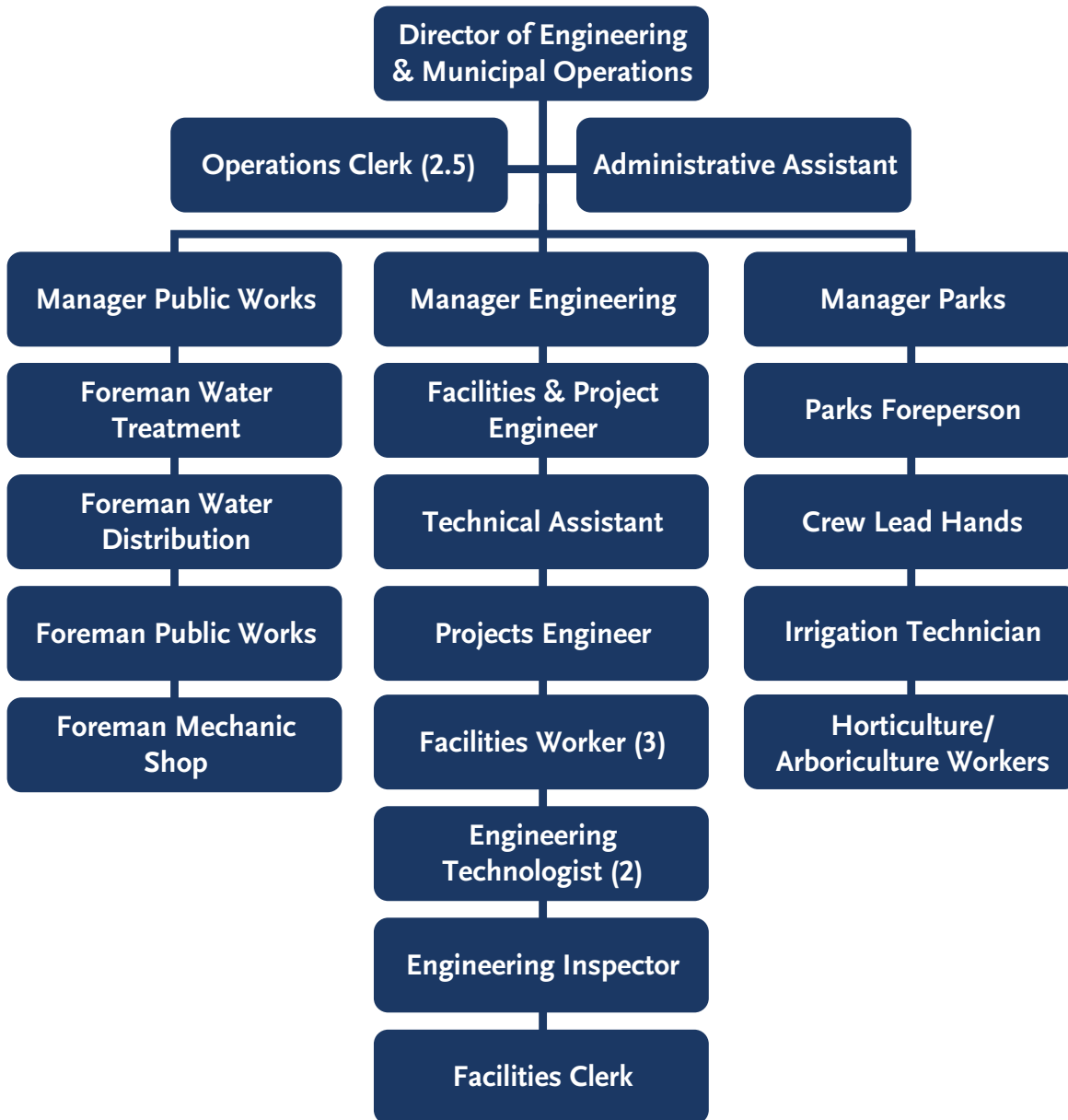
The department also plans, designs, operates, and maintains utility infrastructure on a 24/7 basis including:

- **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 right of ways
- 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.



2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the City’s Integrated Transportation & Infrastructure Master Plan (ITIMP)
- Designed Marine Drive & Nichol intersection improvements
- Designed Oxford and North Bluff intersection improvements
- Designed Johnston Road Phase 2 reconstruction
- Designed Semiahmoo Avenue retaining wall rehabilitation
- Completed construction of the Finlay Street Retaining wall repair
- Completed slide repairs and new walkway in East Ruth Johnston Park
- Replaced over 70 wooden planks at the end of their service life at the Pier
- Carried out construction on Centennial Arena roof, including a new flat roof and east facing fascia work

- Revitalized the southern section of Maccaud Park by adding four paved pathways to a centralized picnic area for residents' enjoyment
- Designed and installed Emerson Park Phase 1 playground equipment
- Reviewed, processed, and issued approximately 162 road and right of way permits
- Completed five grant applications for various Capital projects
- Resurfaced pickleball westside courts and installed permanent net systems
- Completed new tree lighting installation projects along the Promenade, Marine Drive, Johnston Road, and 5-Corners
- Planted 24,000 bulbs in fall for next spring display, with many areas naturalized for return interest
- Expanded Bright Walk event to include more interactive displays for public interest
- Carried out intensive phased removal of invasive plants City-wide with focus on ecologically sensitive areas of Ruth Johnson Park & West Beach shoreline

PLANS FOR 2023

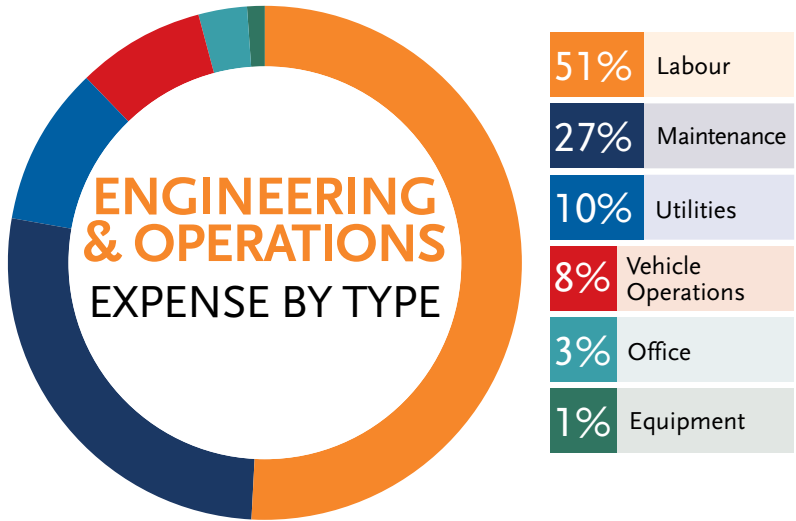
- Transition the department to Sharepoint document management
- Update the City's Facilities Master Plan
- Undertake a Traffic Speed and Calming study
- Construct intersection improvements at various locations throughout the City
- Reconstruct Johnston Road between Russell Avenue and Thrift Avenue (Johnston Road Phase 2)
- Expand Emerson Park Playground to include Phase 2 playground equipment
- Implement Phase 2 pickleball project: resurfacing and permanent net installations at Eastside courts
- Implement Phase 2 tree pruning & tree lighting maintenance and fixes along Promenade from East Beach to Bayview
- Continue naturalization projects and urban ecosystem revitalization in key areas around City

LOOKING AHEAD TO 2024 – 2027

- Design and install projects included in the City's Integrated Transportation & Infrastructure Master Plan (ITIMP)
- Develop an updated DCC Bylaw
- Update the City's Traffic Calming Policy
- Continue to update Master Plans
- Harmonize the City's Street & 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
- 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
- Rewild select park and hillside spaces with guidance from SFN

FINANCIAL PLAN SUMMARY

The Engineering & Operations department's net budget is forecast to increase by \$483,800 or 7% compared to 2022. 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Fees	\$ 378,654	\$ 266,372	\$ 231,400	\$ 405,000	\$ 311,200	\$ (93,800)	-23%
Cost Recoveries	417,497	411,698	314,800	360,100	363,700	3,600	1%
Grants and Other	82,442	18,650	33,600	21,000	22,000	1,000	5%
Transfer from Reserves	-	689,814	107,700	107,700	298,900	191,200	178%
Total Funding	\$ 878,593	\$ 1,386,534	\$ 687,500	\$ 893,800	\$ 995,800	\$ 102,000	11%
Operating Expenses							
Engineering Administration	\$ 1,241,098	\$ 1,300,107	\$ 1,379,750	\$ 1,563,400	\$ 1,849,100	\$ 285,700	18%
Roads	1,243,026	1,491,570	1,220,800	1,380,700	1,390,700	10,000	1%
Parks	2,109,916	2,321,012	2,056,300	2,396,000	2,479,500	83,500	3%
Facilities	1,798,649	1,875,717	1,762,100	1,707,900	1,773,700	65,800	4%
Garage and Fleet	751,876	802,124	900,400	817,800	957,700	139,900	17%
Special Events	3,278	2,083	13,100	49,400	50,300	900	2%
Total Operating Expenses	\$ 7,147,843	\$ 7,792,613	\$ 7,332,450	\$ 7,915,200	\$ 8,501,000	\$ 585,800	7%
Net Property Taxes Required	\$ 6,269,250	\$ 6,406,078	\$ 6,644,950	\$ 7,021,400	\$ 7,505,200	\$ 483,800	7%

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 right-of-way areas. They also manage service requests ranging from solid waste to parks maintenance to storm repairs. A significant program of Asset Improvements is also planned, designed, and constructed each year.

Engineering Administration - Financial Plan								
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Fees	\$ 378,654	\$ 266,372	\$ 231,400	\$ 405,000	\$ 311,200	\$ (93,800)	-23%	1
Cost Recoveries	-	-	2,000	2,000	2,000	-	0%	
Grants and Other	-	2,176	-	-	-	-	0%	
Transfer from Reserves	-	117,200	107,700	107,700	298,900	191,200	178%	2
Total Funding	\$ 378,654	\$ 385,748	\$ 341,100	\$ 514,700	\$ 612,100	\$ 97,400	19%	
Operating Expenses								
Engineering Administration	\$ 1,103,745	\$ 1,207,897	\$ 1,279,400	\$ 1,448,000	\$ 1,543,400	\$ 95,400	7%	
Equipment	27,141	42,667	38,900	31,500	32,800	1,300	4%	
Office	110,212	49,543	61,450	83,900	272,900	189,000	225%	3
Total Operating Expenses	\$ 1,241,098	\$ 1,300,107	\$ 1,379,750	\$ 1,563,400	\$ 1,849,100	\$ 285,700	18%	
Net Property Taxes Required	\$ 862,444	\$ 914,359	\$ 1,038,650	\$ 1,048,700	\$ 1,237,000	\$ 188,300	18%	

- Forecast reduced Roads & Right of Ways revenue.
- Increase in 2023 related to 2022 budgeted but unspent funds carried over to 2023 for a hazmat survey of Centennial Arena, consultants for Road Bylaw updates, and one-time funding for consultation on the vegetation on the hump.
- Increase in 2023 for Centennial Arena hazmat survey and consulting for Road Bylaw updates and vegetation control on the hump.

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 Foreman (40%), Sub-Foreman (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 Plan
Employees		6	6	6	8	8
Roads	Inspections Hours	937	532	931	950	950
	Sweeping Hours	2112	1584	1435	1500	1500
	Line Painting Hours	0	434	496	500	Minimal
	Pothole Hours	157	139	120	200	220
	Vegetation/Sightline Hours	2862	782	591	600	250
Sidewalks	Winter Maintenance Hours	489	469	246	400	400
	Inspections Hours	638	1152	534	500	500
Signs	Repair hours	1838	3484	1305	1500	1500
	Repair hours	1611	2147	1964	2000	1800
Culverts	Repair hours	136	112	198	200	125
Illegal Dumping	Clean up hours	0	2	1	2	2

The net Financial Plan is forecast to increase by \$9,000 or 1% primarily from higher supply costs.

Roads - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Cost Recoveries	\$ 62,106	\$ 37,354	\$ 59,000	\$ 30,000	\$ 30,000	-	0%
Grants and Other	23,879	11,266	31,900	21,000	22,000	1,000	5%
Transfer from Reserves	-	291,710	-	-	-	-	0%
Total Funding	\$ 85,985	\$ 340,330	\$ 90,900	\$ 51,000	\$ 52,000	\$ 1,000	2%

Operating Expenses							
Operations	\$ 660,187	\$ 702,452	\$ 718,000	\$ 769,700	\$ 775,200	5,500	1%
Maintenance	389,536	585,929	305,000	410,000	415,000	5,000	1%
Utilities	184,289	186,070	189,000	192,000	193,000	1,000	1%
Equipment	9,014	17,119	8,800	9,000	7,500	(1,500)	-17%
Total Operating Expenses	\$ 1,243,026	\$ 1,491,570	\$ 1,220,800	\$ 1,380,700	\$ 1,390,700	\$ 10,000	1%

Net Property Taxes Required	\$ 1,157,041	\$ 1,151,240	\$ 1,129,900	\$ 1,329,700	\$ 1,338,700	\$ 9,000	1%
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- Forecast decrease in small equipment purchases.

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 Foreman
- 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 Forecast
Public Inquiry/Complaint (non-urgent)	One day response	New	New	100%	100%	100%
Employee Accident Free Days	365 Days	New	New	365	365	365
Passive Turf (95,000 m2)	Mowing every two weeks from March to October	100%	100%	100%	100%	100%
	Fertilize three times/year	100%	100%	100%	100%	100%
Sports Fields (30,000 m2)	Mow once per week	100%	100%	100%	100%	100%
Garden Beds - Seasonal Displays (4,000 m2)	10,000 plants installed annually	100%	100%	100%	100%	100%
	Weekly maintenance	100%	100%	100%	100%	100%
Garden Beds - Landscape Plantings (19,000 m2)	2,0000 plants installed annually	100%	100%	100%	100%	100%
	Maintained every two weeks	100%	100%	100%	100%	100%
Hanging Baskets (200)	Hand watered three times/week from May to September	100%	100%	100%	100%	100%
Hillside Walkways - landscape plantings (4,500 m2)	Weeding every two weeks	100%	100%	100%	100%	100%

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Hillside Walkways - Turf (19,500 m2)	Mowing every two weeks during growing season	100%	100%	100%	100%	100%
City Trees Managed	Trees	5,800	5,800	5,813	6,000	6,000
	New planted per year	200	200	200	200	200
	Prune and inspect	150	150	150	150	150
Natural Areas	Area managed	160,000 m2	160,000 m2	160,000 m2	160,000 m2	160,000 m2
Playgrounds	Inspected each month	4	4	4	4	4
Waterfront and Pier Garbage Receptacles	Serviced daily	189	189	189	199	199
Streetscape Garbage Receptacles	Serviced twice per week	153	153	153	153	153
Hard Landscape	Area maintained	10,000 m2	10,000 m2	10,000 m2	10,000 m2	10,000 m2
	Benches	280	280	280	280	280
	Picnic tables	53	53	53	53	53
	Drinking fountains	10	10	10	10	10
	Footbridges	8	8	8	8	8
Irrigation Systems	Start up and winterize once per year	27	27	27	27	27

The net Parks budget is forecast to increase by \$83,500 or 4% over 2022.

Parks - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Cost Recoveries	\$ 90,352	\$ 74,745	\$ 25,000	\$ 25,000	\$ 25,000	-	0%
Grants and Other	39,949	-	-	-	-	-	0%
Transfer from Reserves	-	110,968	-	-	-	-	0%
Total Funding	\$ 130,301	\$ 185,713	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%
Operating Expenses							
Operations	\$ 1,056,240	\$ 1,121,655	\$ 1,124,200	\$ 1,378,900	\$ 1,409,500	\$ 30,600	2%
Maintenance	724,483	757,897	579,200	658,400	722,100	63,700	10%
Landscaping	113,948	163,654	140,000	140,000	140,000	-	0%
Utilities	118,738	149,244	136,000	139,000	136,000	(3,000)	-2%
Equipment	49,089	44,809	30,000	29,000	23,000	(6,000)	-21%
Office and Other	47,418	83,753	46,900	50,700	48,900	(1,800)	-4%
Total Operating Expenses	\$ 2,109,916	\$ 2,321,012	\$ 2,056,300	\$ 2,396,000	\$ 2,479,500	\$ 83,500	3%
Net Property Taxes Required	\$ 1,979,615	\$ 2,135,299	\$ 2,031,300	\$ 2,371,000	\$ 2,454,500	\$ 83,500	4%

1. Additional funding for vegetation control on the 'hump' and increased litter pick-up service along the promenade.
2. Decrease in equipment rental.

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 2022, Facilities received and responded to 1035 requests for maintenance or repair.

The Facilities Operating Financial Plan provides for the operation and maintenance of the City's public buildings. The Financial Plan is forecast to increase by \$64,100 or 4% related to increased utilities costs.

Facilities - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Cost Recoveries	\$ 89,858	\$ 114,736	\$ 84,600	\$ 82,500	\$ 84,200	\$ 1,700	2%
Grants and Other	18,614	5,208	500	-	-	-	0%
Transfer from Reserves	-	169,936	-	-	-	-	0%
Total Funding	\$ 108,472	\$ 289,880	\$ 85,100	\$ 82,500	\$ 84,200	\$ 1,700	2%
Operating Expenses							
Operations	\$ 204,574	\$ 264,065	\$ 279,800	\$ 325,600	\$ 328,000	2,400	1%
Maintenance	648,026	499,865	417,600	373,600	370,000	(3,600)	-1%
Janitorial and Security	475,008	618,607	542,200	529,000	527,100	(1,900)	0%
Utilities	461,168	482,192	515,200	472,000	540,800	68,800	15%
Equipment	9,872	10,988	7,300	7,700	7,800	100	1%
Total Operating Expenses	\$ 1,798,649	\$ 1,875,717	\$ 1,762,100	\$ 1,707,900	\$ 1,773,700	\$ 65,800	4%
Net Property Taxes Required	\$ 1,690,177	\$ 1,585,836	\$ 1,677,000	\$ 1,625,400	\$ 1,689,500	\$ 64,100	4%

- Increases in BC Hydro and Fortis charges.

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 Foreman 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 Forecast
Employees		2	2	2	2	2
Equipment Downtime		5%	12%	7%	5%	5%
Fleet Maintained	Number of vehicles	71	72	78	78	80
Employee Accident-Free Days	Days in year	365	365	365	365	365
Vehicle/Equipment Inspections	Completed on schedule	17	17	17	25	25
Vehicle/Equipment Maintenance	Completed on schedule	100%	100%	100%	100%	100%

Garage and Fleet - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Cost Recoveries	\$ 175,181	\$ 184,863	\$ 144,200	\$ 220,600	\$ 222,500	\$ 1,900	1%
Total Funding	\$ 175,181	\$ 184,863	\$ 144,200	\$ 220,600	\$ 222,500	\$ 1,900	1%
Operating Expenses							
Garage Operations	\$ 210,362	\$ 204,939	\$ 209,300	\$ 234,400	\$ 236,000	\$ 1,600	1%
Vehicle Operations	518,716	571,162	673,100	558,000	694,200	136,200	24%
Office	1,068	920	1,650	1,100	1,700	600	55%
Equipment	21,730	25,103	16,350	24,300	25,800	1,500	6%
Total Operating Expenses	\$ 751,876	\$ 802,124	\$ 900,400	\$ 817,800	\$ 957,700	\$ 139,900	17%
Net Property Taxes Required	\$ 576,695	\$ 617,261	\$ 756,200	\$ 597,200	\$ 735,200	\$ 138,000	23%

1. Increases related to higher fuel costs and higher insurance premiums.

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

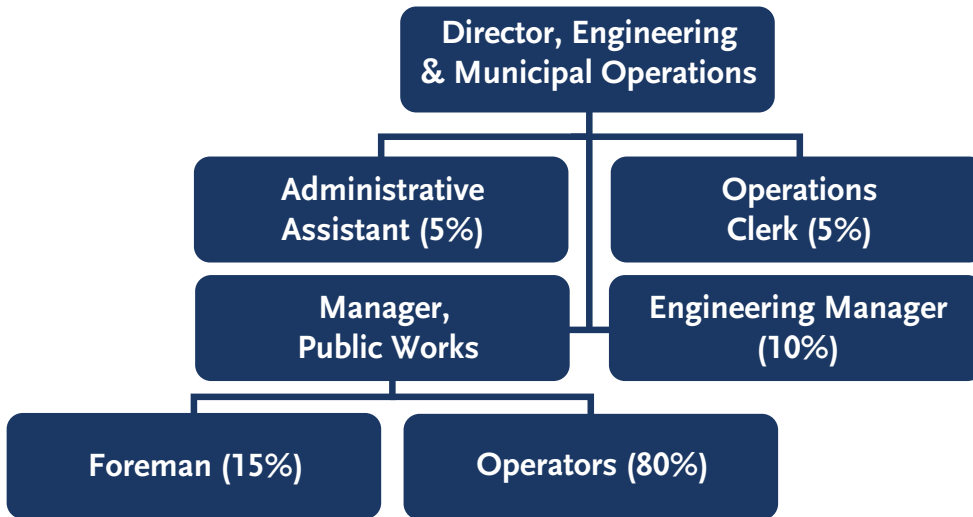
City garbage collection services are provided bi-weekly and recycling and organics waste is collected on a weekly basis using one garbage truck, two green waste trucks, and two recycling trucks. The City procured five new compacting collection vehicles in 2022, replacing the City's fleet of non-compacting 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 recycling of materials not collected curbside is also encouraged at Return-It Depots and Metro Vancouver's new Central Surrey Recycling and Waste Centre that opened in 2022.

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.

The utility is managed by the Manager of Public Works (20%), a foreman (15%), and five Operators. Engineering support is provided by an Administrative Assistant (5%), an Operations Clerk (5%) and an Engineering Manager (10%).



2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Replaced fleet vehicles: two Recycling Trucks, one Solid Waste truck, and two Green Waste trucks
- Maintained collection service and billing on schedule
- Discontinued the transfer of daily garbage and green waste at the Engineering and Municipal Operations Yard when new trucks arrived, thereby alleviating resident complaints about rodents, noise, and odours

PLANS FOR 2023

- Work 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
- Review the City’s Collection Removal, Disposal and Recycling of Solid Waste Bylaw No. 2084
- Improve Solid Waste communication information accessible to residents
- Share waste reduction and recycling information at public events and consider hosting repair cafes

LOOKING AHEAD TO 2024 – 2027

- 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 2022, the White Rock Solid Waste utility collected 1200 metric tonnes of residential solid waste from the community, and also collected and composted 1700 metric tonnes of green waste, and 750 tonnes of materials for recycling. Collections were made on schedule and billings were sent out on time. Collections for single-family residents are expected to remain relatively consistent in 2023.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Employees	FTE	5.65	5.65	5.65	5.65	5.65
Homes Served	Residences	4040	4040	4040	4040	4040
	Multi-Family	67	67	67	67	67
Solid Waste	Tonnes Collected	1176	1277	1201	1172	1200
Green Waste	Tonnes Collected	1505	1643	1643	1700	1700
Recycling	Tonnes Recycled	735	698	698	750	750
Invoicing	Invoiced on Time	100%	100%	100%	100%	100%

RESERVES

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

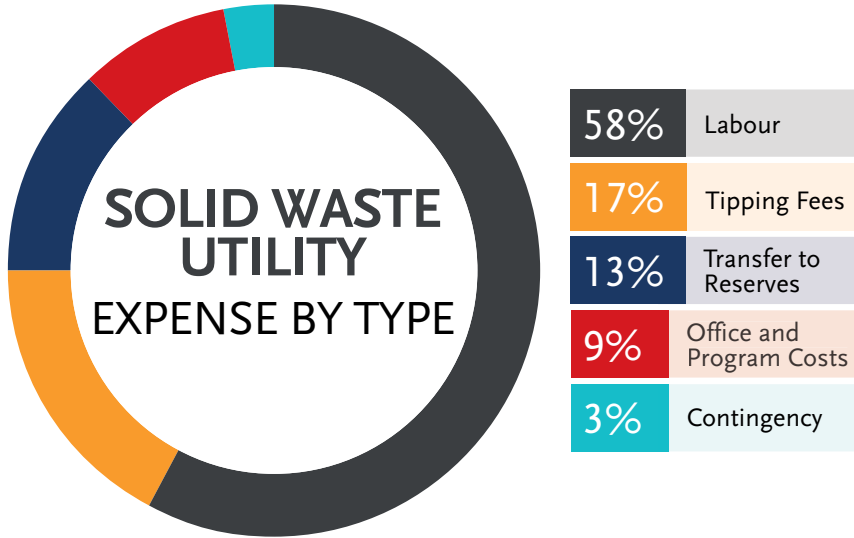
Capital Reserves are established for the replacement of equipment with the goal of gradually increasing reserves balances to reach sustainable replacement levels.

Over the next five years, reserves are projected to gradually increase from \$837k to \$2M, 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 - 2022 to 2027 Reserves Scorecard								
	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
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	446,700	662,500	909,300	1,187,100	1,495,900	1,835,700	Good	Good
OVERALL RESERVES	\$ 621,600	\$ 837,400	\$1,084,200	\$1,362,000	\$1,670,800	\$2,010,600		

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.

Solid Waste User Fee revenues are projected to increase by an average of 3.85% annually over the next five years, primarily to cover operating costs and gradually increase funding of the asset improvement program.

The Solid Waste residential fee for a single-family household is projected to increase from \$345 to an average of \$355, or by \$10 (2.9%).

The 2023 user fee revenue increase is needed for:

Operational Costs (\$10,000)	0.7%
Transfer to Capital Reserves for Asset Improvement Program (\$31,000)	2.2%
Total	2.9%

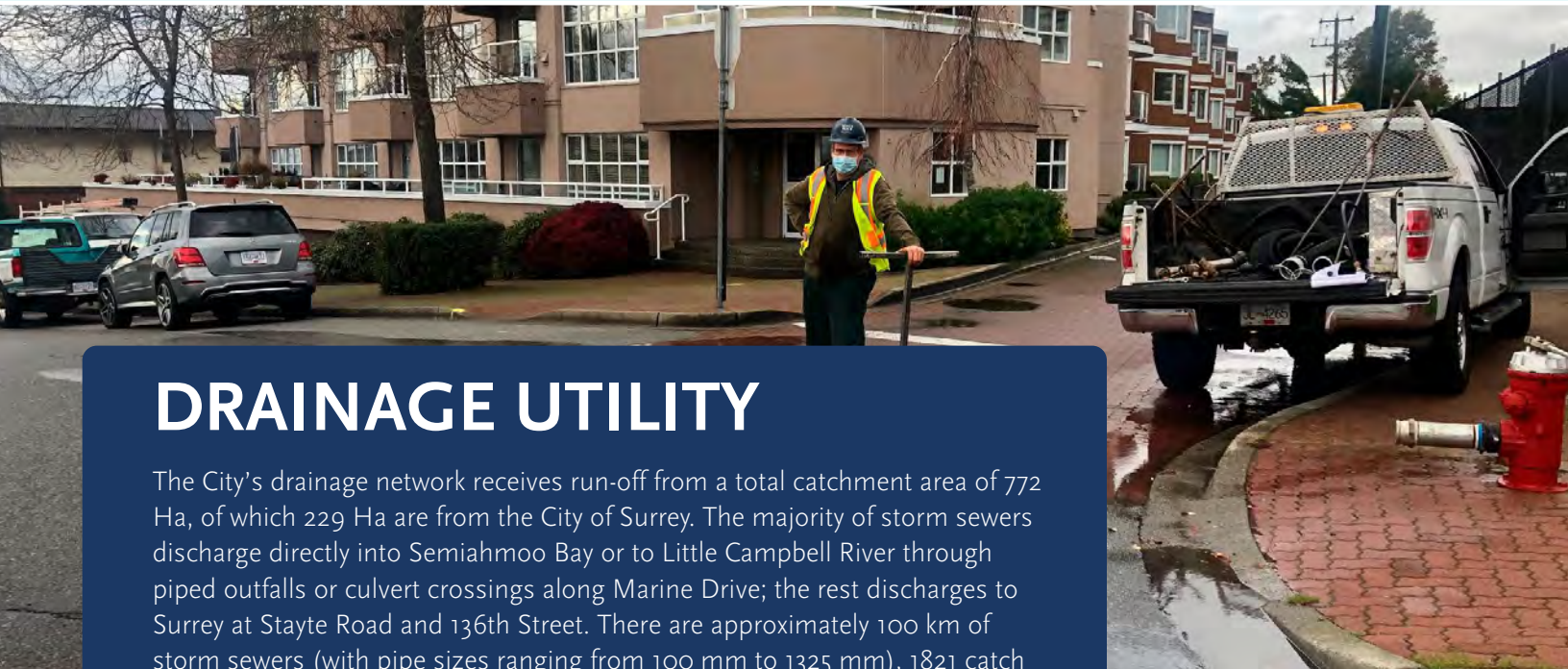
Solid Waste Utility - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Solid Waste Fees	\$ 1,384,733	\$ 1,386,078	\$ 1,418,800	\$ 1,419,300	\$ 1,460,300	\$ 41,000	3%
Recycling Fees	176,526	177,692	186,000	176,000	192,000	16,000	9%
Decal and Other Sales	7,820	9,315	8,700	9,200	8,500	(700)	-8%
Cost recoveries	40,029	36,169	49,100	36,500	53,800	17,300	47%
Transfer from Operating Reserve	45,666	180,000	70,600	153,300	-	(153,300)	-100%
Total Revenue	\$ 1,654,774	\$ 1,789,254	\$ 1,733,200	\$ 1,794,300	\$ 1,714,600	\$ (79,700)	-4%
Operating Expenses							
Operations	\$ -	\$ -	\$ 70,600	\$ 151,300	\$ -	\$ (151,300)	-100%
Solid Waste Pickup	278,791	320,895	196,600	168,800	163,200	(5,600)	-3%
Recycling	219,866	235,140	276,700	228,600	227,200	(1,400)	-1%
Green Waste	291,413	255,290	224,400	258,000	270,600	12,600	5%
Disposal	324,874	262,321	324,000	279,000	291,000	12,000	4%
Corporate Support	393,370	487,734	491,300	491,800	495,800	4,000	1%
Contingency	-	-	-	32,000	51,000	19,000	59%
Transfer to reserves	146,460	227,874	149,600	184,800	215,800	31,000	17%
Total Operating Expenses	\$ 1,654,774	\$ 1,789,254	\$ 1,733,200	\$ 1,794,300	\$ 1,714,600	\$ (79,700)	-4%
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

1. Cost recovery from the General fund to re-coup cost of garbage pick-up at City facilities.
2. Removed in 2023. In 2022 was to fund consultant for commercial/multi-family solid waste collection RFP and a Solid Waste Coordinator.
3. Operations costs in 2022 were primarily to fund consultant for commercial/multi-family solid waste collection RFP and a Solid Waste Coordinator.
4. Contingency increase related to assumed wages related increases.
5. 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.

Solid Waste Utility Fund - Asset Improvement Financial Plan						
	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Infrastructure Renewal						
Vehicle Fleet Replacement	\$ 1,951,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,951,000	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Fleet Replacement						
	2022	2023	2024	2025	2026	2027
Garbage Sterling Haul All Unit #332	\$ 377,000	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Ford F550 Haul All Unit #333	377,000	-	-	-	-	-
Garbage Ford F550 Rollins Haul All Unit #324	377,000	-	-	-	-	-
Peterbilt Recycler Unit #329	410,000	-	-	-	-	-
Peterbilt Recycler Unit #330	410,000	-	-	-	-	-



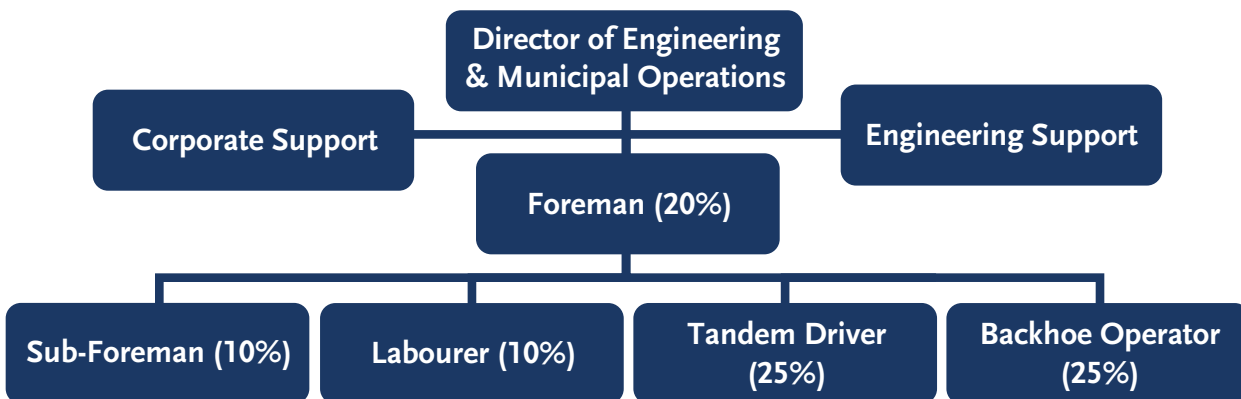
DRAINAGE UTILITY

The City’s drainage network receives run-off from a total catchment area of 772 Ha, of which 229 Ha are 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 1325 mm), 1821 catch basins, 1179 manholes, 1620 meters of ditches, and 1872 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. Infrastructure proposals will likely include a new force main, reconnection of gravity sewers, and a new large outfall near Finlay Street, with an estimated cost of \$8M.

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 2022, the focus of activity remained on regular maintenance and resolving the flooding issues along Marine Drive. This work will continue into 2023 and beyond.

Maintenance projections for 2023 are consistent with previous years with no significant changes expected.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Employees		6	6	6	6	8
Catch Basins	Cleaned and Inspected	812	892	908	900	900
Open Ditches (40)	Cleaned and Inspected	141	156	160	160	160
Mainlines Cleaned	Kilometers	20.5	17	22	20	20
Mainlines Video Assessed	Kilometers	19	17	20	20	20
Manholes	Inspected and Maintained	535	530	542	540	540
Sewer Connection Install	Residential Homes	35	19	24	18	28
Sewer Pumpstations	Cleaned and Inspected	152	155	148	155	150
Sewer Pumps	Cleaned and Inspected	12	12	10	12	10

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the 2022 Point Repair program, utilizing trenchless technologies
- Completed the 2022 CCTV program
- Designed the Phoenix Ravine Culvert Replacement at Marine Drive
- Designed the drainage component of the Thrift Avenue Storm Replacement project

PLANS FOR 2023

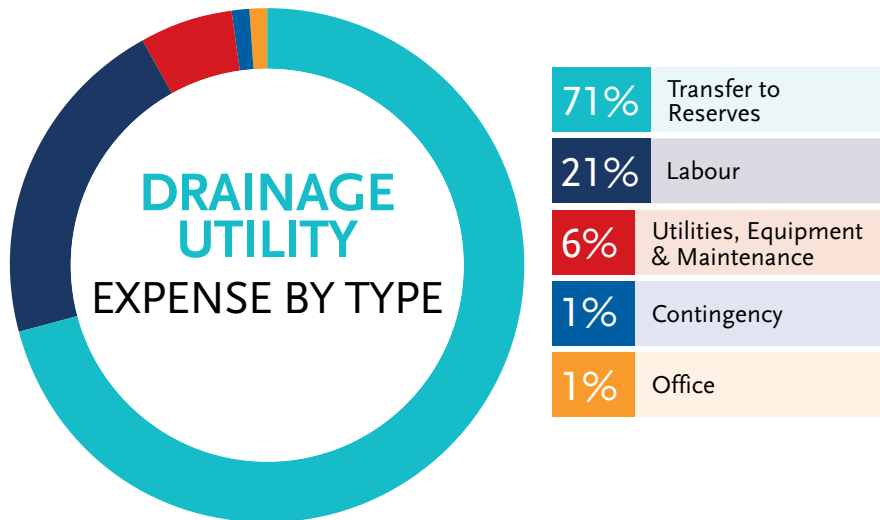
- Continue the City's CCTV program
- Continue the City's Point Repair program
- Construct the Thrift Avenue drainage replacement project
- Begin preliminary design of the drainage upgrades along Marine Drive
- Continue the City's Manhole Rehabilitation program

LOOKING AHEAD TO 2024 – 2027

- 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.



Drainage user fee revenues are projected to increase by an average of 4.24% 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 2023 revenue increase is projected to be 4.5% for the following:

Operational Costs (\$89,900)	3.1%
Transfer to Capital Reserves for Asset Improvement Program (\$40,700)	1.4%
Total	4.5%



The anticipated increase to annual drainage fees is forecast to be 4.3% (\$24) in 2023 for an average single-family home, from \$555 to \$579. For an average multi-family home, the increase is \$8, from \$167 to \$175 or 4.8%. The minimum charge will also increase from \$54.70 to \$57.15.

Drainage Utility - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
User Fees	\$ 2,658,487	\$ 2,775,458	\$ 2,902,600	\$ 2,902,400	\$ 3,033,000	130,600	4%
Connection Fees	228,550	113,850	120,000	220,000	222,000	2,000	1%
Investment Income and other	22,279	12,000	20,000	14,000	20,000	6,000	43%
Total Funding	\$ 2,909,316	\$ 2,901,308	\$ 3,042,600	\$ 3,136,400	\$ 3,275,000	\$ 138,600	4%
Operating Expenses							
Operations	\$ 272,872	\$ 290,133	\$ 390,300	\$ 319,000	\$ 337,200	\$ 18,200	6%
Corporate Support	551,521	584,685	497,600	531,900	611,600	79,700	15%
Transfer to Operating Reserve	53,200	32,800	-	-	-	-	0%
Transfer to Capital Reserves	2,031,723	1,993,690	2,154,700	2,285,500	2,326,200	40,700	2%
Total Operating Expenses	\$ 2,909,316	\$ 2,901,308	\$ 3,042,600	\$ 3,136,400	\$ 3,275,000	\$ 138,600	4%
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

1. Investment interest rates are increasing.
2. Operations increase due to increased contract maintenance.
3. 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 \$17.3M (12.7%) to \$7.6M (5.6%) 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 - 2022 to 2027 Reserves Scorecard								
	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
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	13,089,500	6,450,400	4,911,200	3,414,400	3,606,300	4,611,400	Low	Low
Development Cost Charges	3,421,200	3,492,000	3,276,400	2,942,100	2,722,600	2,165,500	Good	Good
OVERALL RESERVES	\$17,319,800	\$10,751,500	\$8,996,700	\$7,165,600	\$7,138,000	\$7,586,000		
Target between (5% and 10%)	12.7%	7.9%	6.6%	5.3%	5.2%	5.6%		

ASSET IMPROVEMENT PROGRAM

The asset improvement program is guided by the 2019 Drainage Master Plan. The capital Financial Plan provides for renewal and replacement of drainage infrastructure related to roads projects, as well as the Marine Drive Drainage Upgrades project. The majority of infrastructure replacement continues to be focused on pump stations and storm sewers coordinated with the replacement of other road, sewer, and water projects.

Drainage Utility - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Coordinated Replacements with Road Works	\$ 77,000	\$ 2,763,000	\$ 1,523,000	\$ 996,000	\$ 1,200,000	\$ 2,244,000
Storm Sewers	250,000	3,524,000	50,000	495,000	50,000	50,000
Pump Stations	374,000	1,303,000	2,938,000	6,537,000	-	-
Outfalls	29,000	580,000	-	646,000	2,434,000	-
Other Drainage	589,000	1,731,000	1,150,000	500,000	600,000	600,000
Technology & Other Costs	135,000	192,000	250,000	110,000	150,000	150,000
Contingency	63,000	100,000	100,000	100,000	100,000	100,000
Total	\$ 1,517,000	\$10,193,000	\$ 6,011,000	\$ 9,384,000	\$ 4,534,000	\$ 3,144,000

Over the next five years, asset improvement projects for the Drainage Utility average \$6.3M annually and are primarily funded through reserves.

Drainage Utility - Asset Improvement Financial Plan						
Funding Sources	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
User & Connection Fees	\$ 585,300	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Drainage Development Cost Charges	253,500	630,600	249,800	365,200	247,700	581,400
Reserve Funds	366,400	8,565,300	3,981,400	4,061,300	2,501,400	1,823,400
Grants	311,800	454,200	1,719,800	1,957,500	1,784,900	-
Contributions	-	142,900	60,500	3,000,000	-	739,200
Total	\$ 1,517,000	\$10,193,000	\$ 6,011,000	\$ 9,384,000	\$ 4,534,000	\$ 3,144,000

MAJOR CAPITAL PROJECT DETAILS

Storm sewers are pro-actively replaced on a priority basis and based on the Drainage Master Plan and local experience. The culvert and storm main at Phoenix Ravine are set for replacement in 2023. In future years, other specific locations will be assigned, as annual condition assessments occur.

Improvements to the mains on Johnston Street (Russel to Thrift) and Blackburn Crescent (Archibald to Hight) are planned to coordinate with other road and utility improvements already underway.

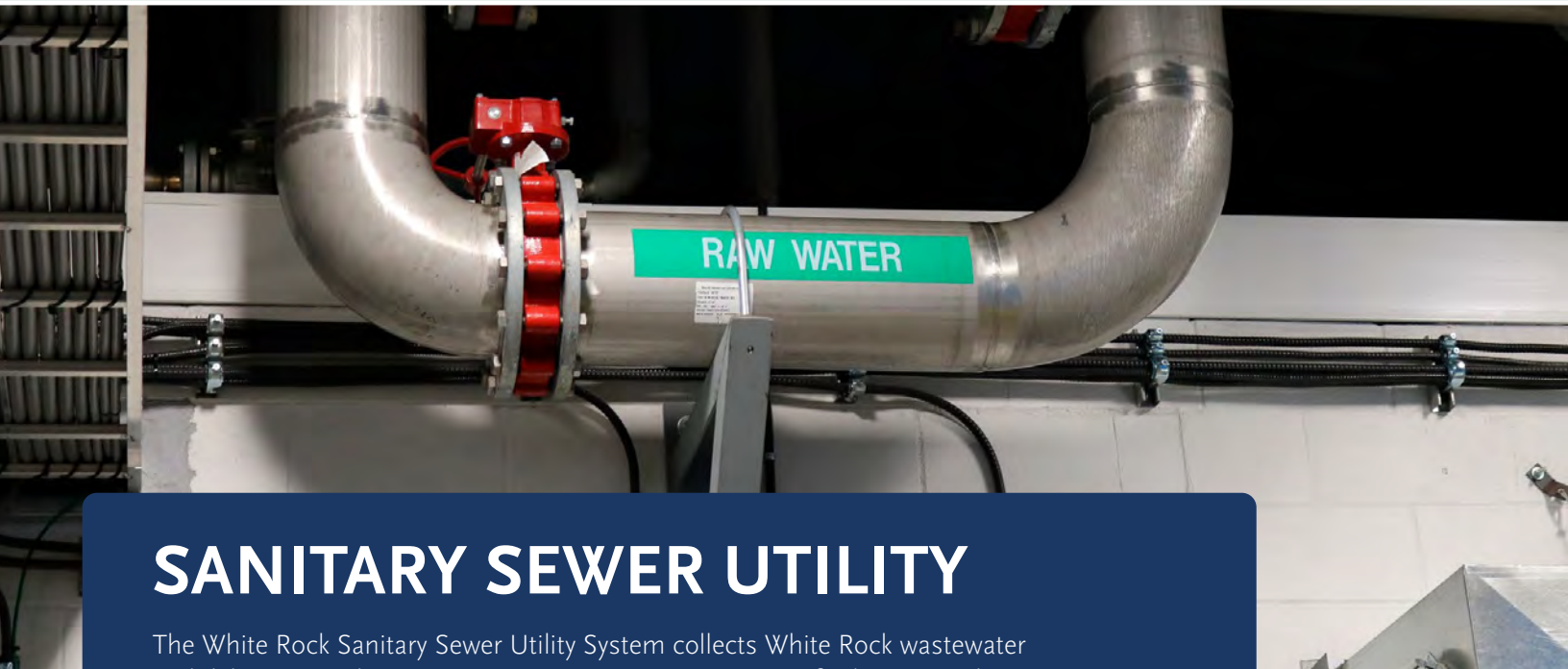
Drainage Utility Fund - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Coordinated Replacements with Roadworks	2022	2023	2024	2025	2026	2027
Marine & Nichol Intersection Improvements	\$ 26,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Parker - Thrift to Pacific	-	-	-	-	-	1,334,000
Johnston - Russell to Thrift	21,000	656,000	-	-	-	-
Johnston - Thrift to Roper	-	-	103,000	86,000	-	-
Johnston - Pacific to Columbia	-	50,000	75,000	-	-	-
Buena Vista - 15367 Buena Vista	-	59,000	-	-	-	-
Habgood - Pacific to Columbia	-	400,000	-	-	-	-
Prospect - Foster to Johnston	-	50,000	219,000	-	-	-
Best - Thrift to Russell	-	50,000	216,000	-	-	-
Blackburn Crescent - Archibald to High	-	512,000	-	-	-	-
Martin - Buena Vista to Victoria	-	-	-	-	290,000	-
Drainage Upgrades	-	900,000	900,000	900,000	900,000	900,000
Development Coordinated Works	30,000	36,000	10,000	10,000	10,000	10,000
Storm Sewers	2022	2023	2024	2025	2026	2027
Storm Water Monitoring Program	\$ 50,000	\$ 96,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Thrift Storm Sewer - Vidal to Martin	-	-	-	445,000	-	-
Phoenix Ravine Culvert Replacement at Marine Dr.	200,000	2,804,000	-	-	-	-
Royal Storm Sewer - Centre to Cypress	-	452,000	-	-	-	-
Weatherby Lane Storm Sewer - Russell to Vine	-	172,000	-	-	-	-
Pump Stations	2022	2023	2024	2025	2026	2027
Marine Finlay - Stayte	\$ 374,000	\$ 894,000	\$ -	\$ 1,176,000	\$ -	\$ -
Marine Drive Storm Sewer - Habgood to Keil	-	-	150,000	-	-	-
Marine Drive Forcemain - Habgood to Finlay	-	-	-	400,000	-	-
Habgood/Keil St Pump Station	-	259,000	2,288,000	461,000	-	-
Oxford Pump Station	-	150,000	500,000	4,500,000	-	-

Outfalls	2022	2023	2024	2025	2026	2027
Finlay/Ash Outfall Replacements	\$ -	\$ -	\$ -	\$ 646,000	\$ 2,434,000	\$ -
Coldicutt Storm Main - Chestnut to Lancaster	29,000	500,000	-	-	-	-
Coldicutt Outfall at Marine Drive	-	80,000	-	-	-	-
Phoenix Outfall to Malabar	-	-	-	-	-	-
Other Drainage	2022	2023	2024	2025	2026	2027
North of Oval Landscaping & Retaining Wall Improvements	\$ 65,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Marine Drive Parking Lot - Oxford to Museum	-	750,000	750,000	-	-	-
Drainage Rehabilitation	524,000	851,000	400,000	500,000	600,000	600,000
Technology & Other	2022	2023	2024	2025	2026	2027
Drainage CCTV Inspections	\$ 105,000	\$ 162,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000
DCC Bylaw Review	30,000	30,000	-	10,000	-	-
Drainage Master Plan Update	-	-	150,000	-	-	-

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.

Technology & Other	2022	2023	2024	2025	2026	2027
Capital Contingency	\$ 63,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000



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:

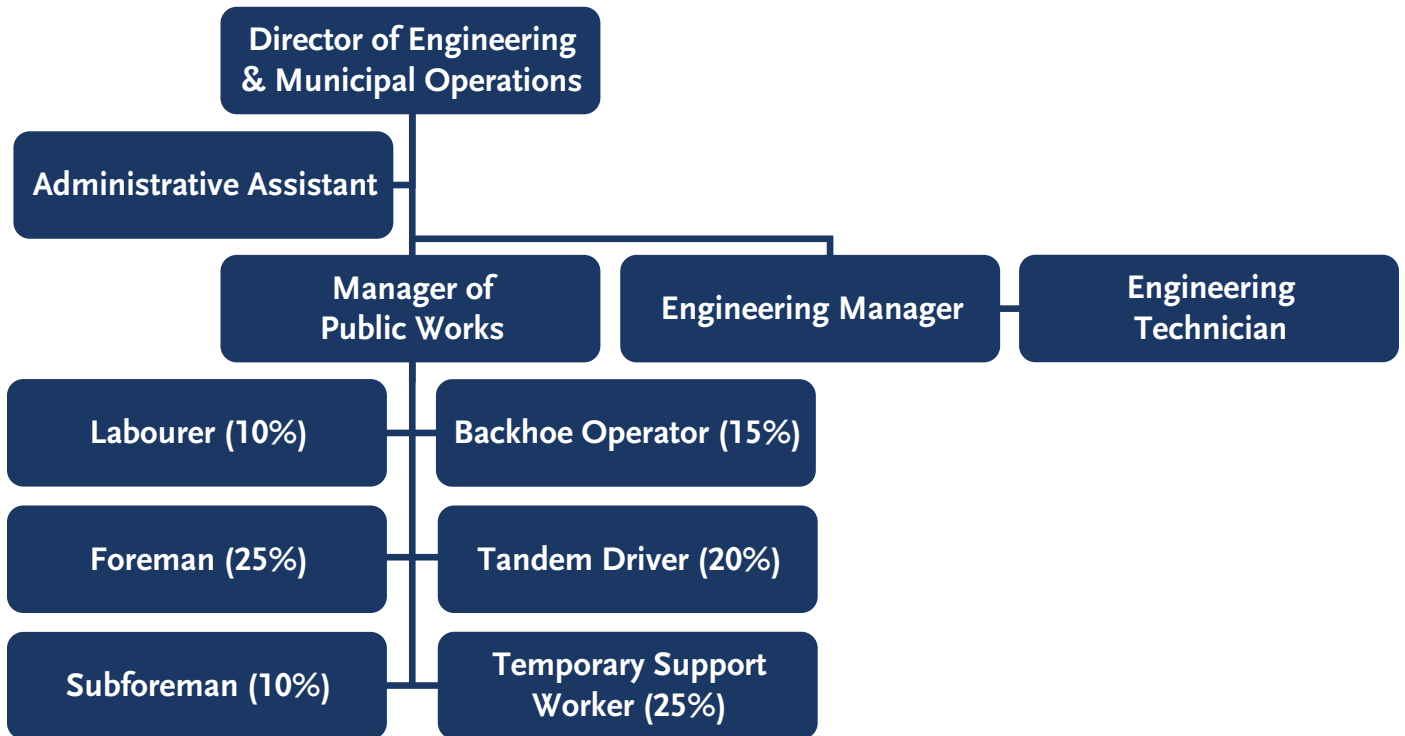
- Three lift stations
- 82.6 kilometers of sanitary sewer mains, (including 3.1 km of force main and siphon)
- 1157 manholes

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 \$105M.

The utility is led by the Director of Engineering & Municipal Operations, and operated by a team comprised of the following a:

- Foreman (25%)
- Sub-Foreman (10%)
- Labourer (10%)
- Backhoe Operator (15%)
- Tandem Driver (20%)
- Temporary Support Worker (25%)

Engineering support is provided by the Manager of Public Works, Manager of Engineering, and an Engineering Technician, with additional corporate support provided by Finance, Human Resources, and Information Technology.



2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed the 2022 Point Repair program utilizing trenchless methods
- Designed the sanitary component of the Thrift Avenue Sanitary Replacement project
- Undertook 2022 CCTV program
- Rebuilt the Bergstrom Sanitary Pump Station Pump

PLANS FOR 2023

- Continue the City's CCTV program
- Continue the City's 2022 point repair program
- Design and construct the Thrift Avenue sanitary replacement project

LOOKING AHEAD TO 2024 – 2027

- 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

KEY INDICATORS

In 2022, 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 kilometers of pipe were video assessed and cleaned, and there were no significant noncompliance events during the year.

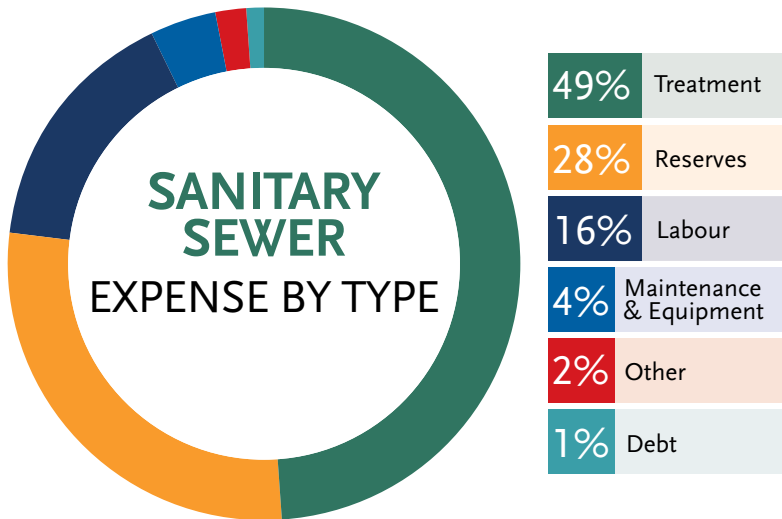
Maintenance projections for 2023 are consistent with previous years. No significant changes are expected.

Key Activity Levels		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Employees		1.5	1.5	1.5	1.5	1.5
Odour Complaints	Per year	0	0	0	0	0
Main Lines	Cleaned km	17.5	15	16.5	17	17
	Video assessed km	17.5	15	16.5	17	17
Pump Stations	Inspect and maintain events	152	155	148	155	155
Pump Station Pumps	Inspect and maintain events	12	12	10	12	12
Manholes	Inspect and maintain	586	556	591	580	580
Sewer Connections	Installed	35	19	24	18	28



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 sewer utility system, which includes forecasted revenues and expenses, capital requirements, and reserves.



Sanitary Sewer user fee revenues are projected to increase annually from a low of 8% in 2023 to a high of 11.5% in 2027, primarily because of anticipated higher Metro Vancouver costs of treatment which are projected to increase from a low of 16.8% to a high of 24.5% over the next five years. To reduce the user fee increase, less funding is being transferred to reserves.

The 2023 user fee revenue increase is projected to be 8.0% and is needed for:

Operations (\$340,200)	9.3%
Transfer to Capital Reserves for Asset Improvement Program (-\$47,200)	-1.3%
Total	8.0%

The annual sewer user fee is projected to only increase by \$13 (4.9%) to \$278 for all households from \$265 in 2022 due to prior year surpluses.

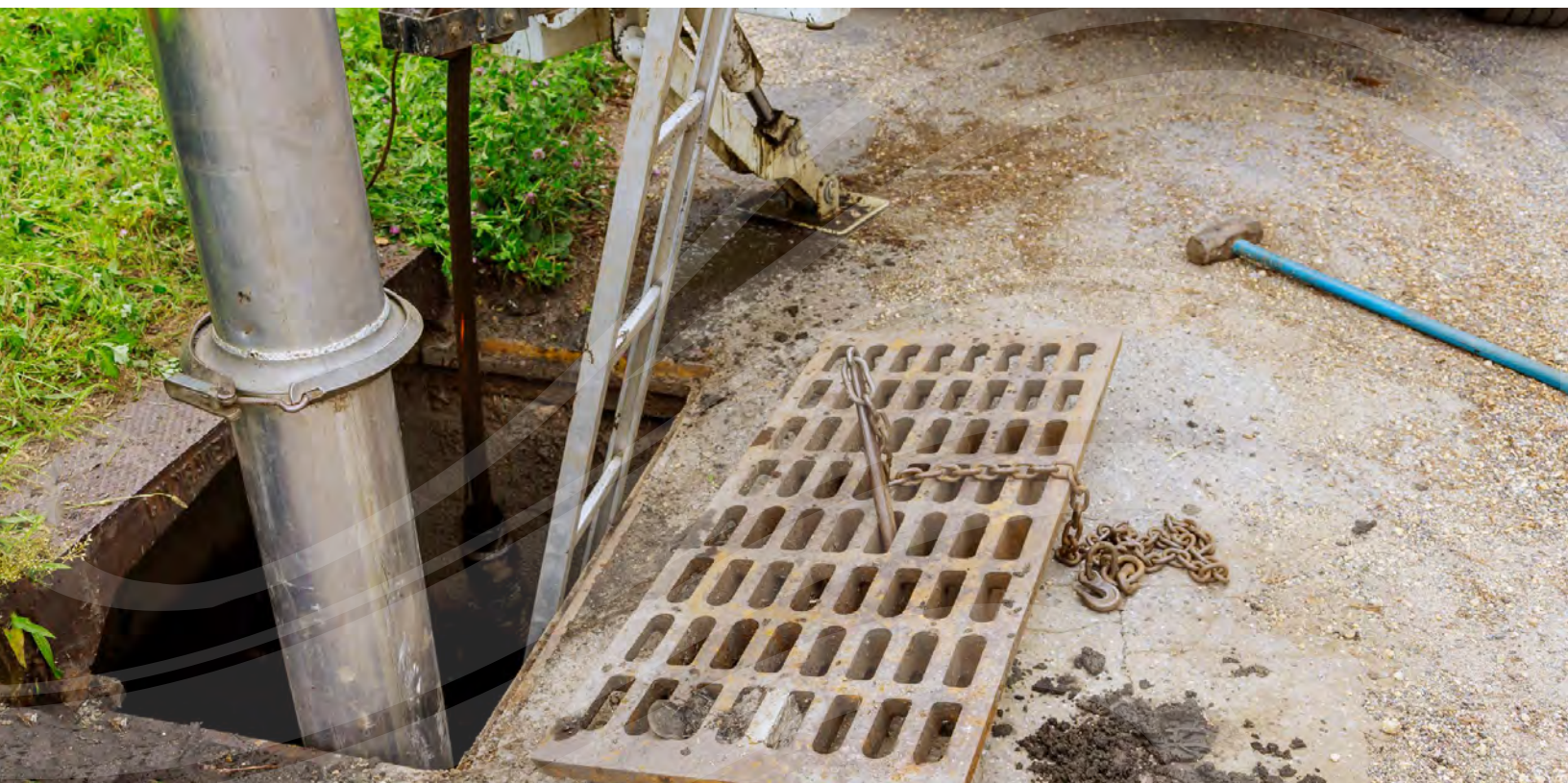
Sanitary Sewer Utility - Financial Plan							
Revenue	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %
Sewer User Fees	\$ 3,587,209	\$ 3,679,725	\$ 3,740,700	\$ 3,667,000	\$ 3,960,000	\$ 293,000	8.0%
Connection Fees	236,550	106,975	97,500	220,000	222,000	2,000	0.9%
Investment Income and Other	66,252	45,468	64,800	49,800	60,400	10,600	21.3%
Reserves	14,948	14,948	14,900	14,900	12,400	(2,500)	-16.8%
Total Revenue	\$ 3,904,959	\$ 3,847,116	\$ 3,917,900	\$ 3,951,700	\$ 4,254,800	\$ 303,100	7.7%
Operating Expenses							
Corporate Support	\$ 439,728	\$ 485,314	\$ 494,700	\$ 550,100	\$ 629,100	\$ 79,000	14.4%
Treatment	1,851,535	1,832,412	1,815,500	1,815,400	2,076,300	260,900	14.4%
Operations	212,115	219,456	438,300	319,100	336,300	17,200	5.4%
Debt Charges	28,189	28,930	29,700	29,700	22,900	(6,800)	-22.9%
Transfer to Capital Reserves	1,373,392	1,281,004	1,139,700	1,237,400	1,190,200	(47,200)	-3.8%
Total Operating Expenses	\$ 3,904,959	\$ 3,847,116	\$ 3,917,900	\$ 3,951,700	\$ 4,254,800	\$ 303,100	7.7%
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

1. User fees are forecast to increase by 9% in 2024 and 11.5% in 2027 to help offset the increased Metro Vancouver Greater Vancouver Sewer & Drainage District Levy (GVS & DD) increases.
2. Investment interest rates are increasing.
3. Corporate Support is increasing because of engineering staff reallocation and a more representative allocation of engineering and corporate support costs, as well as an increase in contingency related to collective agreement increases.
4. Metro Vancouver is projecting their treatment costs to increase from a low of 10% in 2024 to a high of 12% in 2027.
5. Terry Road local improvement debt payment.

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 \$105M, which would require a reserve balance of between \$5.3M and \$10.5M to be maintained. Reserves are projected to gradually decrease from \$17.9M to \$8.3M, which is below optimum and why sanitary sewer user fees increases for infrastructure replacement are proposed in future years.

Sanitary Sewer Utility - 2022 to 2027 Reserve Scorecard								
	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
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
OPERATIONS (Reserve Accounts)								
Sewer Operating Reserve	11,800	-	-	-	-	-	Good	Good
CAPITAL (Statutory Reserves)								
Sewer Infrastructure	15,809,900	12,032,100	10,809,000	9,830,900	8,292,700	7,017,000	Good	Low
Development Cost Charges	981,900	993,000	759,000	512,600	273,800	133,900	Good	Low
OVERALL RESERVES	\$ 17,910,700	\$ 14,132,200	\$ 12,675,100	\$ 11,450,600	\$ 9,673,600	\$ 8,258,000		
Target between (5% and 10%)	17.1%	13.5%	12.1%	10.9%	9.2%	7.9%		



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	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Coordinated Replacements with Road Works	\$ 221,000	\$ 2,619,000	\$ 1,653,000	\$ 1,053,000	\$ 1,722,000	\$ 1,258,000
Inflow & Infiltration Reduction Program	1,180,000	2,035,000	960,000	960,000	910,000	910,000
Planning & Inspections	130,000	244,000	250,000	110,000	150,000	150,000
Rehabilitation Program	-	625,000	-	-	-	-
Contingency	100,000	100,000	100,000	100,000	100,000	100,000
Total	\$ 1,631,000	\$ 5,623,000	\$ 2,963,000	\$ 2,223,000	\$ 2,882,000	\$ 2,418,000

Sanitary Sewer Utility Fund - Asset Improvement Financial Plan						
Funding Sources	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
User & Connection Fees	\$ 833,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Sanitary Development Cost Charges	50,000	272,700	242,700	252,700	242,700	142,000
Reserve Funds	601,300	4,518,000	2,280,300	1,970,300	2,528,100	2,276,000
Grants	146,700	146,700	401,800	-	-	-
Contributions	-	235,600	38,200	-	111,200	-
Total	\$ 1,631,000	\$ 5,623,000	\$ 2,963,000	\$ 2,223,000	\$ 2,882,000	\$ 2,418,000

Most infrastructure replacement continues to be focused on sanitary sewer mains coordinated with other road, drain, 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.

Coordinated with Roadworks	2022	2023	2024	2025	2026	2027
Marine - Finlay to Stayte	\$ 200,000	\$ 200,000	\$ 548,000	\$ -	\$ -	\$ -
Marine & Nichol Intersection Improvements	-	100,000	-	-	-	-
Marine - Oxford to Anderson	-	-	-	-	-	358,000
Marine - Bishop to Terry	-	-	-	-	602,000	-
Johnston - Russell to Thrift	21,000	472,000	-	-	-	-
Johnston - Thrift to Roper	-	-	205,000	153,000	-	-
Columbia - Parker to Stayte	-	435,000	-	-	-	-
Blackburn Crescent - Archibald to High	-	512,000	-	-	-	-
Martin - Buena Vista to Victoria	-	-	-	-	220,000	-
Sanitary Sewer Upgrades (pending completion of Strategic Transportation Plan Update)	-	900,000	900,000	900,000	900,000	900,000

An annual Inflow and Infiltration program of repairs reduces losses from water inflow and infiltration into the sanitary sewer pipes, helping reduce the cost of GVRD treatment. Locations are determined each year based on CCTV inspections.

Inflow & Infiltration Reduction Program	2022	2023	2024	2025	2026	2027
Development Coordinated Works	\$ 30,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sanitary Capacity Upgrades	450,000	-	-	-	-	-
Sanitary Rehabilitation	700,000	1,995,000	950,000	950,000	900,000	900,000

The Pipe Rehabilitation Program is designed to rehabilitate existing sewers instead of a more costly full replacement. 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.

Rehabilitation Program	2022	2023	2024	2025	2026	2027
Sanitary Sewer Rehab Finlay - Goggs to Oxenham	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer Rehab Pacific - Stayte to Stevens	-	100,000	-	-	-	-
Sanitary Sewer Rehab Stayte - 1127 Stayte to Buena Vista	-	140,000	-	-	-	-
Sanitary Sewer Rehab Royal (rear lane) - Cypress to Balsam	-	100,000	-	-	-	-

A regular program of CCTV inspections helps inform the capital program. Updates of the Sewer Master Plan, DCC bylaw, and pump station capacity are planned.

Planning & Inspections	2022	2023	2024	2025	2026	2027
Sanitary CCTV Inspections	\$ 100,000	\$ 139,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000
Sanitary Pump Station Capacity Review	-	75,000	-	-	-	-
Sanitary Master Plan Update	-	-	150,000	-	-	-
DCC Bylaw Review	30,000	30,000	-	10,000	-	-

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.

Contingency	2022	2023	2024	2025	2026	2027
Capital Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000



WATER UTILITY

The White Rock Water Utility System 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.

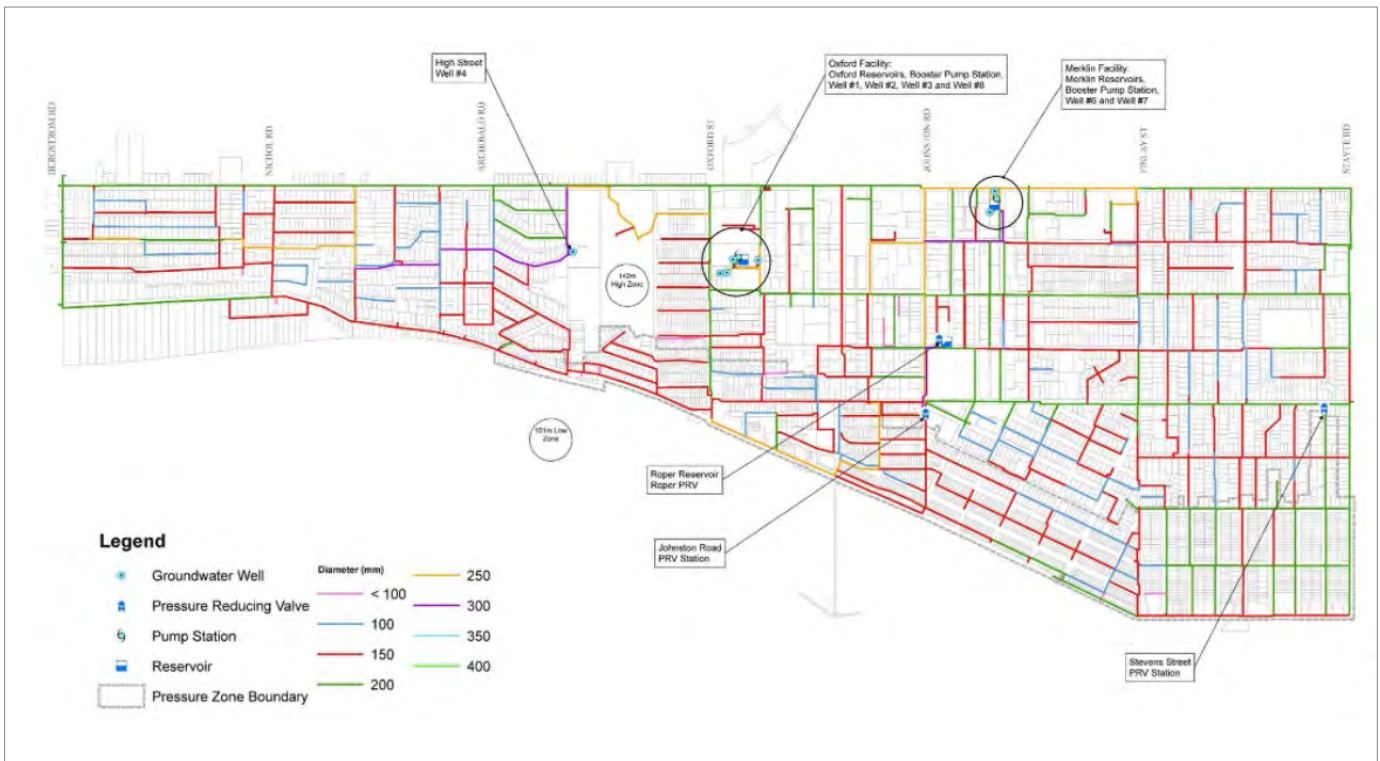
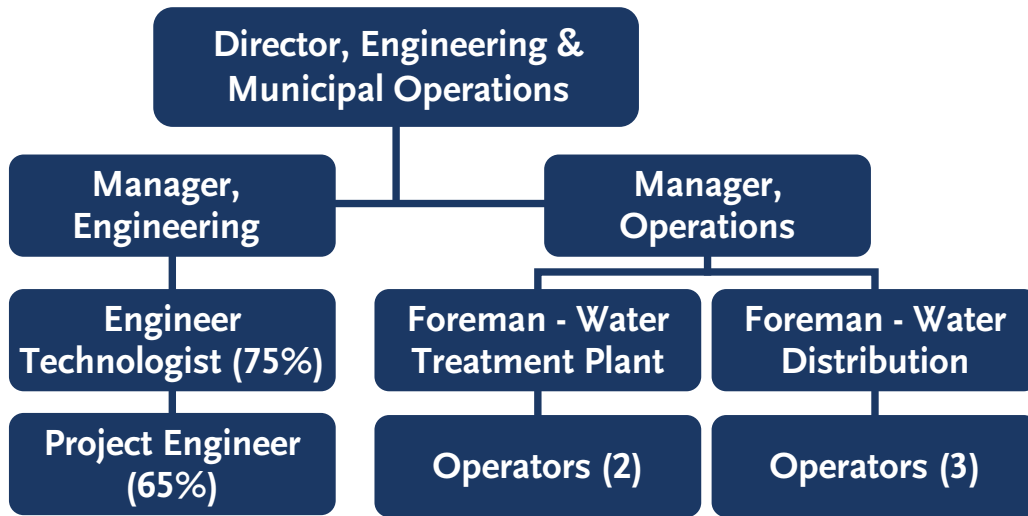
The utility provides safe drinking water to more than 21,000 people in White Rock, portions of Surrey, and the Semiahmoo First Nation for domestic, commercial and emergency use. All water meets firefighting standards, health standards, and the Drinking Water Protection Act.

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 4500 metered properties
- 179 hydrants for firefighting

The White Rock Water Utility System is led by the senior staff of the Engineering Department, operated by a Foreman for both operations and treatment, as well as five additional operators who oversee the system on a 24/7 basis. Engineering support is provided by a Project Engineer (65%), and an Engineering Technologist (75%).

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



2022 KEY INDICATORS

- White Rock Water Utility delivered over 2,190,000 cm of potable water in 2022
- 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 11 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 2023 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 Forecast
Employees		6	6	7	7	7
Storage Capacity	Litres	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	2,500,000	2,500,000
Wells	Inspected & Maintained	Monthly	Monthly	Monthly	Monthly	Monthly
Reservoir	Inspected & Maintained	Monthly	Monthly	Monthly	Monthly	Monthly
Treatment Plant	Inspected & Maintained	Daily	Daily	Daily	Daily	Daily
Water Mains	Kilometers Flushed	77	77	77	77	77
	Breaks Repaired	9	10	11	10	10
Pump Stations (2)	Cleaned & Inspected	Daily	Daily	Daily	Daily	Daily
PRV	Maintained	4	4	4	4	4
Water Services	New Installations	41	36	40	37	40
Meter	Replaced	92	127	123	124	120
	Read	4534	4536	5819	5850	5900
Hydrants	Installed	4	4	4	4	4
	Class A & B Services	350	177	179	181	177
Water Quality Non-Compliance		2 Micro	3 Micro	1 Micro	1 Micro	0 Micro
Low Water Pressure Complaints		34	18	12	5	5
Meter Reading on Time		100%	100%	100%	100%	100%
Valve Exercising		100%	100%	100%	100%	100%
Hydrant Purges		100%	100%	100%	100%	100%
Service Connection Breaks		3	6	5	5	5

2022 HIGHLIGHTS AND ACCOMPLISHMENTS

- Designed emergency water connections to the City of Surrey
- Began design for Well #5 including the tender and award for new well construction
- Completed Well Controls and PLC Upgrade
- Added Water Treatment Plant pipe insulation to piping to prevent condensation above the ozone room
- Completed water quality program including flushing, testing, and routine maintenance
- Replaced undersized cast iron pipe at locations subject to premature corrosion and leaks
- Installed five new hydrants throughout the City

PLANS FOR 2023

- Install new Well #5 to replace the decommissioned Well #5, beginning in early 2023
- Update the City's Water Master Plan
- Watermain upgrades on Habgood, on Cypress from Pacific Lane to Royal
- Clean Merklin Reservoir
- Construct watermain along Coldicutt Avenue between Lancaster and Chestnut
- Replace the Bayoxide filter media (filters out arsenic)

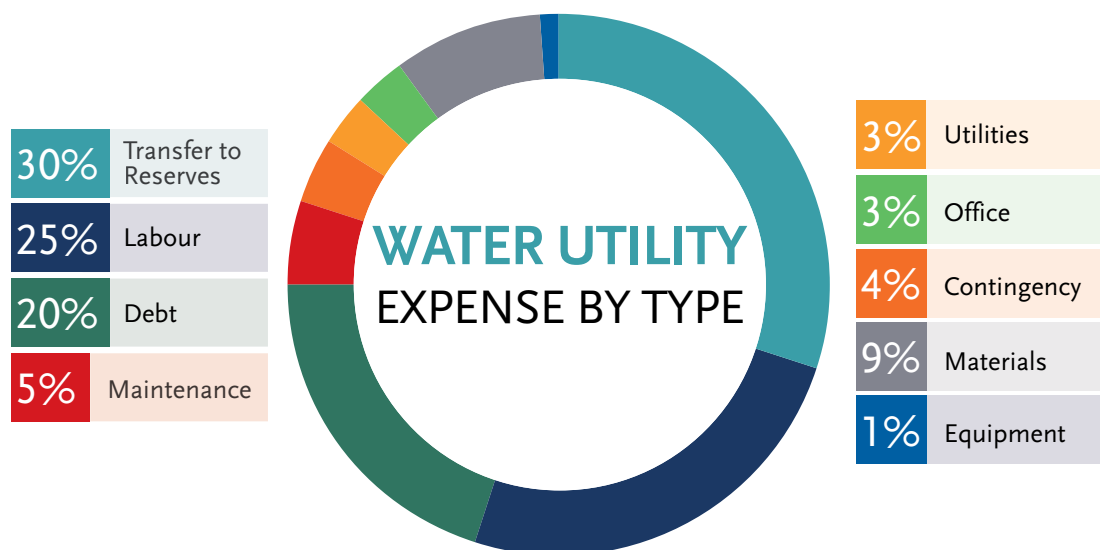
LOOKING AHEAD TO 2024 – 2027

- 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 the pacific and royal avenue watermain u2 replacement



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.



The 2023 revenue increase is projected to be 6.5% and is needed for:

Water Operations (\$159,900)	2.5%
Transfer to Capital Reserves for Asset Improvement Program (\$150,900)	4.0%
Total	6.5%

2023 is the second 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 second year of this restructured process, the average annual cost to a single-family residential property (average 2,107 cubic feet) is proposed to increase by 6.6% or from \$686 to \$731 as follows:

	2022	2023
Fixed Charge	\$460	\$345
User fee	226	386
Total	\$686	\$731

For a multi-family home (average 934 cubic feet) the proposed average increased annual cost would be \$278 up from \$247 in 2022. The actual amount charged will vary depending on actual consumption.

Water rates for strata units are increasing by a higher percentage in 2023 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	2020 Actuals	2021 Actuals	2022 Actuals	2022 Budget	2023 Budget	Change \$	Change %	
Water User Fees	\$ 5,323,314	\$ 5,913,201	\$ 5,954,900	\$ 5,969,900	\$ 6,357,900	\$ 388,000	6.5%	1
Connection Fees	182,572	157,242	54,000	300,000	280,000	(20,000)	-6.7%	
Other Income	140,620	197,894	191,300	181,800	220,400	38,600	21.2%	2
Operating Reserves	413,464	11,242	496,500	481,500	486,000	4,500	0.9%	
Total Revenue	\$ 6,059,970	\$ 6,279,579	\$ 6,696,700	\$ 6,933,200	\$ 7,344,300	\$ 411,100	5.9%	
Operating Expenses								
Engineering Administration	\$ 409,785	\$ 274,346	\$ 300,700	\$ 379,100	\$ 345,300	\$ (33,800)	-8.9%	3
Corporate Support	608,343	597,868	705,780	713,000	798,100	85,100	11.9%	4
Waterworks	1,246,853	1,461,956	1,830,800	1,921,400	1,958,300	36,900	1.9%	
Facilities	344,704	324,133	328,820	330,000	312,700	(17,300)	-5.2%	
Contingency	-	-	-	225,900	284,100	58,200	25.8%	5
Debt Charges	1,368,858	1,391,016	1,414,000	1,414,000	1,437,500	23,500	1.7%	
Transfer to Operating Reserve	511,707	557,728	298,200	298,200	319,600	21,400	7.2%	
Transfer to Capital Reserves	1,569,720	1,672,532	1,818,400	1,651,600	1,888,700	237,100	14.4%	6
Total Operating Expenses	\$ 6,059,970	\$ 6,279,579	\$ 6,696,700	\$ 6,933,200	\$ 7,344,300	\$ 411,100	5.9%	
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		



The 2023 proposed Water Utility Financial Plan balances \$6.9M of revenues with \$6.9M of costs.

Operating Revenues:

1. Water user fee revenues of \$6.4M is based a water user fee rate increase, reductions in the minimum charge and consumption by meter size using consumption experienced in 2022. This will generate an extra \$389K, 6.5% in water user fee revenues.
2. Other income includes actuarial gains on debt, water user fee penalties, and service charges.

Operating Expenses:

The Water Utility's main operating expenses relate to staffing, materials and supplies, contract maintenance, long-term debt interest, and transfers to reserves for future infrastructure replacement. Increases in overall operating cost have been kept at a minimum for 2023.

3. Engineering Administrative costs are forecast to decrease by 8.9% due to a reallocation of engineering staff time.
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 \$237K, consistent with the long-term plan to increase funding for infrastructure replacement. This is equivalent to 4.0% of the user fee increase for 2023.



Debt:

Debt financing costs to fund the purchase of the utility vary slightly from year-to-year from actuarial adjustments. 2022 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 \$138M, which would require a reserve balance of between \$6.9M and \$13.8M to be maintained. Capital reserves are projected to increase from \$4.8M in 2023 to \$5.1M in 2027, which is well below optimum and partially why water rate increases for future infrastructure replacement is required.

Water Utility - 2022 to 2027 Reserve Scorecard

	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
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 Debt (Reserve Accounts)								
Water Operating Reserve	458,600	493,600	543,600	593,600	643,600	693,600	Low	Low
Water Treatment Reserve	706,500	426,500	617,500	310,500	511,500	712,500	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	230,300	222,700	154,200	198,200	243,100	226,000	Good	Good
Water Infrastructure	6,389,100	2,697,900	3,224,500	3,924,000	3,299,600	3,030,500	Low	Low
Development Cost Charges	1,483,200	1,862,200	1,880,800	1,889,500	1,815,000	1,833,100	Good	Good
OVERALL RESERVES	\$10,677,300	\$ 7,112,500	\$ 7,830,200	\$ 8,325,400	\$ 7,922,400	\$ 7,905,300		
Capital Reserves Target (5% to 10%)	5.9%	3.5%	3.8%	4.4%	3.9%	3.7%		

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 \$1.8M and \$5.8M per year.

Water Utility Fund - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Coordinated Replacements with Road Works	\$ 96,000	\$ 675,000	\$ 176,000	\$ 100,000	\$ 150,000	\$ -
Wells	2,013,000	1,842,000	80,000	80,000	85,000	85,000
Reservoirs	60,000	173,000	33,000	36,000	36,000	36,000
Treatment Plant	49,000	100,000	400,000	350,000	-	-
Water Mains	1,032,000	2,099,000	541,000	628,000	2,491,000	3,129,000
Pumps & Valves	75,000	75,000	-	-	600,000	-
Meters	64,000	64,000	64,000	64,000	64,000	64,000
Hydrants	53,000	55,000	55,000	55,000	55,000	55,000
Vehicles & Equipment	118,000	65,000	130,000	-	-	86,000
Technology & Other	156,000	218,000	35,000	50,000	40,000	40,000
Contingency	301,000	400,000	400,000	450,000	450,000	500,000
Total	\$ 4,017,000	\$ 5,766,000	\$ 1,914,000	\$ 1,813,000	\$ 3,971,000	\$ 3,995,000

Guided by the 2017 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	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Water Development Cost Charges	\$ 30,000	\$ 30,000	\$ -	\$ 10,000	\$ 93,000	\$ -
Water Fund Infrastructure Reserve	3,769,000	5,579,900	1,683,400	1,703,000	3,678,000	3,832,100
Equipment Replacement Reserve	118,000	49,900	111,600	-	-	62,900
Contributions	100,000	106,200	119,000	100,000	200,000	100,000
Total	\$ 4,017,000	\$ 5,766,000	\$ 1,914,000	\$ 1,813,000	\$ 3,971,000	\$ 3,995,000

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 \$250,000 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, sewer, and drainage projects in the City.

Key projects include:

- Main replacements on Habgood, Cypress, and Coldicutt
- A new Well #5 will replace the decommissioned Well #5 beginning in early 2023
- Construction of the Everall Street Pressure Reducing Valve Station in 2026
- Annual water meter and hydrant replacement program (an average of 120 water meters and four hydrants are replaced each year)An update to the City's Water Master Plan

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



MAJOR PROJECT SPENDING

Water Utility Fund - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Coordinated with Road Works	2022	2023	2024	2025	2026	2027
Johnston - Russell to Thrift	\$ 21,000	\$ 610,000	\$ -	\$ -	\$ -	\$ -
Johnston - Thrift to Roper	10,000	-	126,000	100,000	-	-
Johnston - Pacific to Columbia	-	-	50,000	-	150,000	-
Blackburn Crescent - Archibald to high	65,000	65,000	-	-	-	-

Well Replacement Program

New Well #5 is scheduled for construction in 2023 (moved from 2022). 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.

Wells	2022	2023	2024	2025	2026	2027
New Oxford Well #5 (Well #3 Replacement)	\$ 1,825,000	\$ 1,764,000	\$ -	\$ -	\$ -	\$ -
Oxford Well #3 Decommissioning	-	-	-	-	-	-
Well Upgrades	101,000	75,000	80,000	80,000	85,000	85,000
Well Controller Upgrades	87,000	3,000	-	-	-	-

Reservoirs	2022	2023	2024	2025	2026	2027
Roper Reservoir Building Exterior Improvements	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Water Reservoir Cleaning Program	60,000	93,000	33,000	36,000	36,000	36,000



Water Main Replacement Program

Water main replacement projects continue to be selected based on the 2017 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 Coldicutt, Habgood, and Cypress.

Water Mains	2022	2023	2024	2025	2026	2027
Upgrade - Goggs Ave. Oxford to Everall	\$ -	\$ -	\$ -	\$ 231,000	\$ -	\$ -
Upgrade - Surrey Emergency Connection	304,000	301,000	-	-	-	-
Upgrade - Coldicutt Chestnut to Lancaster	-	900,000	-	-	-	-
Upgrade - Martin North Bluff to Roper	-	-	-	-	650,000	-
Upgrade - Vidal St Thrift to Vine	-	-	-	-	440,000	-
Upgrade - Columbia Lane Cypress to Ash	-	-	-	-	-	385,000
Upgrade - Johnston Rd Beachview to Royal	-	-	-	-	-	184,000
Upgrade - Russell Ave - Merklin to Finlay	-	-	-	-	100,000	620,000
Upgrade - North Bluff - Oxford to Everall	482,000	-	-	-	-	482,000
Upgrade - Buena Vista - Foster to Blackwood	-	-	-	-	-	300,000
Upgrade - 1500 Habgood	246,000	470,000	-	-	-	-
Upgrade - Russell Ave - Finlay to Stevens	-	-	-	-	600,000	708,000
Upgrade - Cypress - Pacific Lane to Royal	-	428,000	-	-	-	-
Upgrade - Pacific Ave - Cypress to Balsam & Pacific Lane	-	-	541,000	-	-	-
Upgrade - Balsam - Pacific Lane to Royal	-	-	-	397,000	-	-
Upgrade - Royal - Balsam to Cypress	-	-	-	-	541,000	-
Completion - Prospect Ave - Everall to Blackwood	-	-	-	-	-	450,000
Cast Iron Condition Assessment	-	-	-	-	160,000	-

Meters, Pumps & Valves

A pressure reducing station is planned for installation at North Bluff Road and Everall Street in 2026 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.

Pumps & Valves	2022	2023	2024	2025	2026	2027
Everall Street PRV Station	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -
Oxford Pumphouse HVAC	75,000	75,000	-	-	-	-

Meters	2022	2023	2024	2025	2026	2027
Water Meters	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000

Hydrants	2022	2023	2024	2025	2026	2027
Fire Hydrants	\$ 53,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000

Treatment Plan, Vehicles & Equipment, Technology & Other

Vehicles are replaced as part of the regular fleet management program. In 2023, staff are planning on placing an order for vehicle replacements of a F150 truck.

Treatment Plant	2022	2023	2024	2025	2026	2027
Water Treatment Plant E33 Regeneration Tanks	\$ 42,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant Piping Insulation	7,000					
Water Treatment Plant Storage Tank	-	50,000	400,000	350,000	-	-
Vehicles & Equipment	2022	2023	2024	2025	2026	2027
Replace Ford F150 Crew Cab 4X4 Unit #362	\$ 40,000	\$ -	\$ 65,000	\$ -	\$ -	\$ -
Replace Ford F150 2wd Unit #363	36,000	65,000	-	-	-	-
Replace Ford F250 Crew Cab 4X4 Unit #364	42,000	-	65,000	-	-	-
Replace Colorado Extended Cab 4WD Unit #360	-	-	-	-	-	86,000
Technology & Other	2022	2023	2024	2025	2026	2027
Chemical Room Jib Crane	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Merklin Pump House Roof Repair	20,000	23,000	-	-	-	-
Water Works Master Plan Update	60,000	100,000	-	-	-	-
Development Coordinated Works	-	15,000	15,000	15,000	15,000	15,000
DCC Bylaw Review	30,000	30,000	-	10,000	-	-
IT Infrastructure Replacement/Upgrades	16,000	20,000	20,000	25,000	25,000	25,000

Capital Contingency

A capital contingency is maintained between \$350,00 and \$500,000 per year to provide a cost buffer for both planned projects and flexibility if additional capital work becomes urgent.

Contingency	2022	2023	2024	2025	2026	2027
Capital Contingency	\$ 301,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ 450,000	\$ 500,000



ASSET IMPROVEMENT PROGRAM

Asset Management is an integrated process that involves activities related to planning, finance, engineering, and operations. This is necessary to effectively manage existing and new infrastructure to maximize benefits, reduce risks, and provide satisfactory levels of service within the community in a socially, environmentally, and economically sustainable manner.

“ASSET MANAGEMENT: Maintain assets in an appropriate state of repair. Optimize capital investments to meet public and economic needs while achieving value for the investment”

The challenge 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 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.

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 also 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. In 2020 to 2022, Asset Improvement funding was not increased due to Financial Plan constraints. Some capital projects were deferred to future years, increasing the risk of asset failure and potential for service disruption.

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

2023 – 2027 ASSET IMPROVEMENT FUNDING APPROACH

The City currently transfers a portion of property taxes annually collected to reserves for future asset improvement needs. In 2022, this transfer was \$5.3M.

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)
- A proportion of property tax revenues from new growth assessments
- Additional funding as approved during the budget process

In 2020, 2021, and 2022, the base level of annual funding was maintained but not increased for inflation. Some capital projects were deferred to future years as a result.

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, the following approach would help reinstate 2020 asset reinvestment spending power levels by increasing the transfer to reserves through an inflation amount each year.

Approach for 2023 (Property Tax increase of 2.17%):

	Amount	Tax Impact
Base - 2022 Funding level for Asset Improvement Transfers to Reserves	\$5,295,100	0.00%
Bylaw required facilities funding	293,900	1.11%
(Partial) inflation protection	282,100	1.06%

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 \$53.7M over the five-year term of this Financial Plan.

General Fund - 2023 to 2027 Reserves Scorecard

CAPITAL	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
Capital Works	\$ 12,681,800	\$ 7,003,800	\$ 6,349,600	\$ 5,198,900	\$ 5,712,600	\$ 6,780,100	Low	Low
Roadworks	6,365,600	3,599,900	3,397,800	2,237,800	2,384,600	3,249,900	Low	Low
Other Infrastructure	6,489,700	5,624,100	4,591,700	3,886,800	3,932,400	4,048,000	Low	Low
Growing Community Fund	-	5,711,000	5,711,000	5,711,000	5,711,000	5,711,000	Good	Good
Pier Preservation	585,000	560,000	535,000	510,000	485,000	460,000	Low	Low
Equipment and Technology Replacement	5,089,600	5,659,500	6,408,600	7,173,500	7,775,900	8,152,100	Good	Good
Affordable Housing	5,101,100	2,132,200	3,153,500	3,185,000	3,216,900	3,249,000	Good	Good
Community Works	978,600	24,800	151,700	160,300	294,500	430,100	Nominal	Nominal
Local Improvements	34,800	35,200	35,500	35,900	36,200	36,600	Nominal	Nominal
Land Sales	458,100	462,700	467,300	472,000	476,700	481,500	Nominal	Nominal
Community Amenity Contributions	10,300,900	7,779,900	6,425,600	6,439,600	6,453,800	6,468,100	Good	Good
Parking	410,600	185,600	40,400	40,400	40,400	40,400	Low	Low
Secondary Suites Service Fees	1,882,300	1,440,300	1,179,900	852,700	1,139,700	1,270,700	Good	Good
Climate Action Revenue Incentive Program	323,900	171,900	306,200	458,200	610,200	762,200	Good	Good
Development Cost Charges	11,037,300	13,491,200	13,276,500	12,977,500	12,780,800	12,784,200	Good	Good
OVERALL RESERVES	\$ 61,739,300	\$ 53,882,100	\$ 52,030,300	\$ 49,339,600	\$ 51,050,700	\$ 53,923,900		

2023–2027 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 - Consolidated Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Roads	\$ 6,711,000	\$ 9,752,000	\$ 5,220,000	\$ 6,253,000	\$ 3,238,000	\$ 2,750,000
Parking	717,000	1,440,000	680,000	180,000	180,000	180,000
Facilities	8,431,000	7,812,000	1,913,000	3,069,000	1,448,000	1,199,000
Parks	18,448,000	16,371,000	655,000	280,000	349,000	298,000
Fleet	380,000	582,000	80,000	481,000	434,000	351,000
Technology	2,026,000	1,449,000	1,410,000	210,000	210,000	210,000
Contingency	419,000	900,000	1,000,000	1,000,000	1,100,000	1,100,000
Total Investment	\$ 37,132,000	\$ 38,306,000	\$ 10,958,000	\$ 11,473,000	\$ 6,959,000	\$ 6,088,000
Funding Sources						
Reserve Funds	\$ 20,313,700	\$ 23,272,200	\$ 9,652,500	\$ 10,636,200	\$ 6,429,200	\$ 5,756,700
Community Amenity Charges (CACs)	4,971,000	3,610,000	425,000	50,000	50,000	50,000
Development Cost Charges (DCCs)	321,600	372,800	347,900	429,600	324,800	123,800
Grants	8,461,000	8,000,000	366,600	-	-	-
Contributions	3,064,700	3,051,000	166,000	357,200	155,000	157,500
	\$ 37,132,000	\$ 38,306,000	\$ 10,958,000	\$ 11,473,000	\$ 6,959,000	\$ 6,088,000

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 & 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 Museum
- Construction of Finlay Street Beach Access Ramp to increase beach accessibility
- Marine Drive Drainage Upgrades
- Public Art funding

2023–2027 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 2025, as per Federal regulation, and a modest program of sidewalk and retaining wall improvements is maintained.

Roads - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Paving Program	\$ 775,000	\$ 1,295,000	\$ 750,000	\$ 600,000	\$ 600,000	\$ 600,000
Road Reconstruction	4,116,000	6,977,000	2,790,000	3,928,000	2,028,000	1,515,000
Sidewalks & Retaining Walls	695,000	433,000	45,000	70,000	45,000	70,000
Bus Stops	25,000	25,000	-	-	-	-
Street Lights	315,000	230,000	620,000	620,000	50,000	50,000
Technology & Planning	245,000	302,000	15,000	35,000	15,000	15,000
Strategic Transportation Plan	540,000	490,000	1,000,000	1,000,000	500,000	500,000
	\$ 6,711,000	\$ 9,752,000	\$ 5,220,000	\$ 6,253,000	\$ 3,238,000	\$ 2,750,000

Road Reconstruction

Road reconstruction is coordinated with upgrades to underground utilities. Major projects between 2023-2027 include:

- Johnston Road from Russell to Thrift
- Thrift from Johnston Road to Vidal
- Habgood from Pacific to Columbia
- Oxford Street from Thrift to Buena Vista
- Blackburn Crescent from Archibald to High

Road Reconstruction	2022	2023	2024	2025	2026	2027
Marine - Finlay to Stayte	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Marine - High to Bishop	4,000	-	-	-	-	-
Marine - Oxford to Anderson	-	-	-	-	-	368,000
Marine - Bishop to Terry	-	-	-	-	809,000	-
Marine & Nichol Intersection Improvements	220,000	354,000	-	-	-	-
Parker - Thrift to Pacific	-	-	-	-	-	1,127,000
Johnston - Russell to Thrift	97,000	2,850,000	-	-	-	-
Johnston - Thrift to Roper	25,000	-	425,000	3,695,000	-	-
Johnston - Pacific to Columbia	-	200,000	1,100,000	-	-	-
Thrift - Johnston to Vidal	498,000	498,000	-	-	-	-
North Bluff - Johnston to Stayte	180,000	-	-	-	-	-
North Bluff & Oxford Intersection Improvements	116,000	224,000	-	-	-	-
Buena Vista - 15367 Buena Vista	-	-	53,000	-	-	-
Columbia - Parker to Stayte	186,000	186,000	-	-	-	-
Columbia - Habgood to Parker	200,000	-	-	-	-	-
Columbia & Maple Improvements	-	-	200,000	-	-	-
Habgood - Pacific to Columbia	618,000	618,000	-	-	-	-
Pacific - Habgood to Ewson	100,000	-	-	-	-	-
Prospect - Foster to Johnston	542,000	100,000	442,000	-	-	-
Best - Thrift to Russell	263,000	-	50,000	213,000	-	-
Oxford - Thrift to Buena Vista	-	900,000	-	-	-	-
Blackburn Crescent - Archibald to High	891,000	891,000	-	-	-	-
Martin - Buena Vista to Victoria	-	-	-	-	1,199,000	-
Development Coordinated Works	176,000	156,000	20,000	20,000	20,000	20,000

Sidewalks and Retaining Walls

Small sidewalk and retaining wall improvements are determined on a year-to-year basis. Major projects between 2023-2027 include:

- Pedestrian Controlled Crosswalk on Johnston & South of North Bluff
- Semiahmoo Retaining Wall Replacement

Sidewalks & Retaining Walls	2022	2023	2024	2025	2026	2027
Pedestrian Controlled Crosswalk Marine & Parker	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Controlled Crosswalk Johnston & Prospect	55,000	-	-	-	-	-
Pedestrian Controlled Crosswalk Johnston & South of North Bluff	-	60,000	-	-	-	-
North Bluff Sidewalk Replacement - Centennial Oval	150,000	-	-	-	-	-
Miscellaneous Retaining Wall Improvements	105,000	46,000	45,000	45,000	45,000	45,000
Semiahmoo Retaining Wall Replacement	177,000	237,000	-	-	-	-
Dolphin Walkway Retaining Walls Upgrade	100,000	-	-	-	-	-
Victoria Retaining Wall Repairs Foster to Vidal	-	-	-	-	-	-
Street Banner Program	25,000	62,000	-	25,000	-	25,000
Marine Drive Hump Micro Pile Installation	5,000	-	-	-	-	-
Marine Drive Bike Racks	28,000	28,000	-	-	-	-

Streetlights

An annual program of streetlight and pole replacements will continue in 2023. 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.

Street Lights	2022	2023	2024	2025	2026	2027
Street Lighting Program (includes light pole replacements)	\$ 315,000	\$ 230,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Street Light LED Upgrades	-	-	570,000	570,000	-	-

Technology and Planning

The ITIMP was completed in 2022 and staff plan to undertake Speed & Traffic Calming studies on a yearly basis moving forward to address traffic safety concerns throughout the City.

Technology & Planning	2022	2023	2024	2025	2026	2027
Fiber Optic Cable Ducting - Thrift Everall to Goggs	\$ 92,000	\$ 92,000	\$ -	\$ -	\$ -	\$ -
DCC Bylaw Review	60,000	60,000	-	20,000	-	-
Traffic Safety Review	43,000	100,000	15,000	15,000	15,000	15,000
Traffic Calming - Marine Drive - Stayte and Finlay	-	50,000	-	-	-	-
Mobile Message Boards	50,000	-	-	-	-	-
Strategic Transportation Plan	2022	2023	2024	2025	2026	2027
Other Strategic Transportation Plan / DCC Bylaw Projects	\$ 490,000	\$ 490,000	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 500,000
Strategic Transportation Plan Update	50,000	-	-	-	-	-

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 & 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. With the recent completion of the Victoria Avenue Parkade in 2019, one significant parking improvement is planned for the next five years: the rehabilitation of the Marine Drive Parking Lot from Oxford to the Museum at a cost of \$630,000 in 2023 and \$500,000 in 2024 through a phased approach. This lot is badly deteriorated with settling, drainage issues, and an uneven pavement surface.

Asset improvements are planned for enhanced parking enforcement technology to be implemented subject to the review and endorsement of the City-wide parking strategy.

Parking	2022	2023	2024	2025	2026	2027
Miscellaneous Road/Pedestrian Improvements not in STP	\$ 54,000	\$ 104,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Accessible Parking Space Upgrades	16,000	-	-	-	-	-
Hospital Parking Dispensers	11,000	-	-	-	-	-
Marine Drive Parking Lot Rehabilitation - Oxford to Museum	130,000	-	-	-	-	-
Town Centre Parallel Street Parking	-	31,000	-	-	-	-
Town Centre Parking Stalls	240,000	240,000	-	-	-	-
Parking Lot Paving Overlays	157,000	232,000	80,000	80,000	80,000	80,000
Marine Drive Parking Lot Rehabilitation - Oxford to Museum	-	630,000	500,000	-	-	-
Accessible Parking Space Upgrades	-	16,000	-	-	-	-
Dispenser Credit Card Reader Replacements	-	187,000	-	-	-	-
Parking Enforcement Tech	95,000	-	-	-	-	-
Parking Stall Sensor Technology	14,000	-	-	-	-	-

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 currently being updated with completion scheduled for 2023, including development of replacement cost valuations, and a sustainable annual replacement investment target. A program of facility repairs for 2024 to 2028 will be planned based on those recommendations.

Over the next five years, renewal investments will be focused on roof replacements, City Hall, and a variety of small building component repairs. Projects include improvements to operations building, replacement of the Kent Street Activity Centre roof and exterior siding, and RCMP Front Entrance Upgrades.

Facilities - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Arena	\$ 1,451,000	\$ 704,000	\$ 25,000	\$ 205,000	\$ 462,000	\$ -
Centre for Active Living	60,000	152,000	12,000	12,000	12,000	12,000
White Rock Community Centre	56,000	33,000	12,000	12,000	12,000	12,000
Kent Street Activity Centre	692,000	829,000	8,000	80,000	16,000	45,000
Affordable Housing	4,000,000	4,000,000	-	-	-	-
Museum	55,000	55,000	-	10,000	-	-
Library	338,000	377,000	111,000	60,000	56,000	-
City Hall	59,000	30,000	1,000,000	2,000,000	-	-
Fire Hall	213,000	255,000	5,000	-	120,000	260,000
Police	475,000	317,000	-	-	-	-
Operations Building & Yard	57,000	115,000	50,000	-	-	-
Pier	17,000	-	-	-	-	-
Other	958,000	945,000	690,000	690,000	770,000	870,000
	\$ 8,431,000	\$ 7,812,000	\$ 1,913,000	\$ 3,069,000	\$ 1,448,000	\$ 1,199,000

Arena

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

Arena	2022	2023	2024	2025	2026	2027
Building Exterior Replacement	\$ 462,000	\$ 236,000	\$ -	\$ -	\$ -	\$ -
Roof Replacement	844,000	68,000	-	-	-	-
Autoscrubber Replacements	-	-	25,000	-	-	-
Interior Signage Replacement	11,000	11,000	-	-	-	-
Concession Appliance Replacements	4,000	4,000	-	-	-	-
Condenser Replacement	-	-	-	40,000	440,000	-
Ammonia Diffusion Water Tanks	-	-	-	50,000	-	-
Ammonia Exhaust Fan Replacement	13,000	138,000	-	-	-	-
Skate Shop Counter Replacement	-	-	-	-	-	-
Office Counter Replacement	-	-	-	-	-	-
Office Window Covering Replacement	4,000	-	-	-	-	-
Dressing Room Flooring Replacement	-	-	-	80,000	-	-
Hall Curtains Replacement	12,000	-	-	-	-	-
Hall Tables and Equipment Replacement	-	-	-	25,000	-	-
New Projector and Screen	-	22,000	-	-	-	-
Sound System Replacement	-	100,000	-	-	-	-
Security Gate	16,000	-	-	-	-	-
Security Fencing Replacement	-	50,000	-	-	-	-
Ice Lights Replacement	75,000	75,000	-	-	-	-
Relief Valves Replacement	10,000	-	-	10,000	-	-
Spectator Protective Netting Replacement	-	-	-	-	22,000	-

Centre for Active Living

Upgrades to the cardio equipment are planned for 2023. No significant repairs are planned for the next five years, pending the update of the Facility Master Plan. A modest budget for replacement of cardio equipment is maintained.

Centre for Active Living	2022	2023	2024	2025	2026	2027
New Exterior Lighting	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Washroom Barrier Updates	15,000	15,000	-	-	-	-
Washroom Improvements	10,000	10,000	-	-	-	-
Cardio Equipment Replacement	20,000	112,000	12,000	12,000	12,000	12,000
Audio System Replacement	10,000	10,000	-	-	-	-

White Rock Community Centre

No significant repairs are planned for the next five years, pending the update of the Facility Master Plan. A modest budget for replacement of cardio equipment is maintained.

White Rock Community Centre	2022	2023	2024	2025	2026	2027
Chair Replacements	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -
Kitchen Equipment Replacement	10,000	10,000	-	-	-	-
Audio System Replacement	25,000	-	-	-	-	-
Cardio Equipment Replacement	10,000	12,000	12,000	12,000	12,000	12,000

Kent Street Activity Centre

Repairs of the Centre's roof, and exterior siding, are planned for 2023, along with a variety of small repairs.

Kent Street Activity Centre	2022	2023	2024	2025	2026	2027
Exterior Siding Replacement	\$ 350,000	\$ 317,000	\$ -	\$ -	\$ -	\$ -
Roof Replacement	30,000	180,000	-	-	-	-
Driveway and Patio Replacement	47,000	47,000	-	-	-	-
Washroom Upgrades	99,000	99,000	-	-	-	-
Auditorium Floor Refinishing/Replacement	14,000	40,000	8,000	8,000	8,000	40,000
Lighting Upgrades	13,000	13,000	-	-	-	-
Electrical Distribution Panel Replacement	29,000	29,000	-	-	-	-
Exterior Door Replacement	30,000	-	-	-	-	-
Auditorium AV System Replacement	20,000	15,000	-	-	-	-
Kitchen Floor Replacement	-	-	-	15,000	-	-
Lobby Expansion	-	-	-	30,000	-	-
Cupboard Replacements	-	12,000	-	-	-	-
Wheelchair Stage Ramp	-	5,000	-	-	-	-
Lobby Furniture Replacement	-	-	-	-	-	5,000
Table & Chair Replacements - Auditorium, Classroom & Computer Lab	-	-	-	12,000	-	-
Sound System Replacement	-	-	-	15,000	-	-
Patio Landscape Improvements	5,000	5,000	-	-	-	-
Outside Bench Replacements	5,000	5,000	-	-	-	-
Retaining Wall Replacement	15,000	15,000	-	-	-	-
Kitchen Ramp Replacement	10,000	10,000	-	-	-	-
Needs Assessment Study	25,000	25,000	-	-	-	-
Computer Lab Computer Upgrades	-	12,000	-	-	-	-
HVAC System for Classroom	-	-	-	-	8,000	-

Museum

Window repairs/replacement and exterior painting are planned for 2023.

Museum	2022	2023	2024	2025	2026	2027
Exterior Painting	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	\$ -
Window Repairs/Replacements	35,000	35,000	-	-	-	-
Wood Skirting Installation	6,000	6,000	-	-	-	-
Office Painting	-	-	-	10,000	-	-
Museum Plaza Electronic Message Board	-	-	-	-	-	-

Library

Elevator replacement is planned for 2023.

Library	2022	2023	2024	2025	2026	2027
Ceiling Tile Replacement	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Interior Painting	15,000	15,000	-	-	-	-
Elevator Replacement	108,000	131,000	95,000	45,000	45,000	-
Lighting & Ceiling System Replacement	-	-	-	-	-	-
Furniture Replacements	3,000	19,000	16,000	15,000	11,000	-
Customer Service Desk Replacement	74,000	74,000	-	-	-	-
Exterior LED Lighting	-	-	-	-	-	-
Sprinkler System	75,000	75,000	-	-	-	-
Electrical Breaker/Outlet Replacements	28,000	28,000	-	-	-	-
Washroom Upgrade	25,000	25,000	-	-	-	-

City Hall

As with many older schools and municipal buildings in BC, City Hall does not meet current seismic standards. Funds are set aside and this issue will be discussed further with Council.

City Hall	2022	2023	2024	2025	2026	2027
Office Upgrades	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
Community Hub	-	-	1,000,000	2,000,000	-	-
Electrical Improvements	15,000	15,000	-	-	-	-
Flag Poles	9,000	-	-	-	-	-
Exterior LED Lighting	-	-	-	-	-	-
Sprinkler System	-	-	-	-	-	-
Lawn and Garden Improvements	-	-	-	-	-	-
Cenotaph Flame Renewal	-	15,000	-	-	-	-
Seismic Upgrades	-	-	-	-	-	-
Emergency Measures Earthquake Mitigation Projects	21,000	-	-	-	-	-
Civic Block Rooftop Safety Upgrades	3,000	-	-	-	-	-

Fire Hall

Construction of additional sleeping quarters for on-duty fire fighters is planned for 2023, as well as replacement of the self-contained breathing cylinders.

Fire Hall	2022	2023	2024	2025	2026	2027
Additional Sleeping Quarters	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Overhead Door Operator Replacement	40,000	40,000	-	-	-	-
Overhead Door Earthquake Detection	2,000	-	-	-	-	-
Cabinet Replacements	25,000	25,000	-	-	-	-
Flat Roof Replacement	13,000	-	-	-	-	-
Cladding	5,000	-	-	-	-	-
Furnace Replacement	72,000	-	-	-	-	-
Traffic Signal Pre-emption Power Supply	-	-	5,000	-	-	-
Turn Out Gear Replacement	35,000	-	-	-	120,000	-
Thermal Imaging Equipment Replacement	21,000	-	-	-	-	-
Self Contained Breathing Cylinder Replacement	-	40,000	-	-	-	-
Self Contained Breathing Equipment Replacement	-	-	-	-	-	260,000

Police Building

Exterior building improvements are planned for 2023.

Police Building	2022	2023	2024	2025	2026	2027
Exterior Improvements	\$ 203,000	\$ 197,000	\$ -	\$ -	\$ -	\$ -
Server Room & Other Structural Modifications	240,000	80,000	-	-	-	-
Interior Painting	15,000	15,000	-	-	-	-
Server Room Air Conditioning	17,000	-	-	-	-	-
Security Upgrades	-	25,000	-	-	-	-

Operations Building and Yard

Renovations to the downstairs of the operations building are planned for 2023 and replacement of the yard vehicle gate arms is planned for 2024.

Operations Building & Yard	2022	2023	2024	2025	2026	2027
Operations Building Roof Repairs	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Yard Master Plan/Space Plan	17,000	-	-	-	-	-
Operations Building Locker Replacement	-	-	-	-	-	-
Operations Building Wood Deck Replacement	15,000	15,000	-	-	-	-
Operations Building Downstairs Renovations	10,000	100,000	-	-	-	-
Operations Yard Vehicle Gate Arms	-	-	50,000	-	-	-
Parks Yard Building Gutter Replacements	5,000	-	-	-	-	-

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.

Other	2022	2023	2024	2025	2026	2027
1174 Fir Street Building Upgrades	\$ 210,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -
1174 Fir Street Window and Building Membrane Replacement	-	-	100,000	-	-	-
1174 Fir Street Ventilation Fan	-	30,000	-	-	-	-
Martin & Marine ATM Kiosk Demolition	32,000	-	-	-	-	-
Emergency Measures Earthquake Mitigation Projects	-	21,000	-	-	-	-
Facility Lighting Replacements	8,000	15,000	-	-	-	-
Facility Fire Alarm Dialer Replacements	7,000	7,000	-	-	-	-
Facility Access Systems	25,000	96,000	-	-	-	-
City Facility Accessibility Improvements	100,000	150,000	-	-	-	-
Fall Protection Equipment	114,000	134,000	20,000	20,000	-	-
Miscellaneous Facility Upgrades	30,000	41,000	75,000	75,000	75,000	75,000
Evergreen Daycare Window Replacement	10,000	-	-	-	-	-
Arts Building Exterior Door Replacement	7,000	-	-	-	-	-
Facilities Masterplan Update	115,000	139,000	-	-	-	-
Facilities Masterplan Implementation	300,000	300,000	495,000	595,000	695,000	795,000



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 and Centennial Park, as well as Public Art, tree management, intensive invasives removal in ecologically sensitive areas, and general tree management.

Parks - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Parkland Acquisition	\$ 1,000,000	\$ 1,075,000	\$ -	\$ -	\$ -	\$ -
Centennial Park	945,000	1,212,000	-	-	-	-
Waterfront	11,823,000	11,582,000	525,000	150,000	150,000	150,000
Other Parks	2,150,000	1,146,000	-	-	-	-
Boulevards, Paths & Stairs	1,530,000	271,000	40,000	40,000	109,000	40,000
Public Art	407,000	443,000	50,000	50,000	50,000	50,000
Tree Management	90,000	90,000	40,000	40,000	40,000	40,000
Lighting, Furniture & Equipment	503,000	552,000	-	-	-	18,000
	\$ 18,448,000	\$ 16,371,000	\$ 655,000	\$ 280,000	\$ 349,000	\$ 298,000

Centennial Park

Projects include landscaping and retaining wall improvements north of the oval, as well as batting cage replacement.

Centennial Park	2022	2023	2024	2025	2026	2027
North of Oval Landscaping & Retaining Wall Improvements	\$ 320,000	\$ 561,000	\$ -	\$ -	\$ -	\$ -
Batting Cage Replacement	500,000	500,000	-	-	-	-
Electronic Sign Replacement	60,000	96,000	-	-	-	-
Pickleball Courts	50,000	40,000	-	-	-	-
Generations Playground Outdoor Tennis Table	15,000	15,000	-	-	-	-

Waterfront

Completion of the Finlay Street beach access ramp and continued plank replacements along the pier are planned for 2023. Pier restoration completion is desired but grant funding is yet to be secured.

Waterfront	2022	2023	2024	2025	2026	2027
Marina Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Memorial Park Upgrade	26,000	-	-	-	-	-
Pier Restoration Completion	10,977,000	10,977,000	-	-	-	-
Pier Immediate Repairs	78,000	-	-	-	-	-
Pier Plank Replacements	21,000	25,000	25,000	25,000	25,000	25,000
Tree Light Replacements	288,000	230,000	125,000	125,000	125,000	125,000
New Tree Lights - Pier to P'Quals	192,000	-	-	-	-	-
New Tree Lights - 15000 Block Marine Drive	16,000	-	-	-	-	-
Terry Parr Plaza Upgrade	20,000	20,000	-	-	-	-
Surface Protection of the "White Rock"	180,000	180,000	-	-	-	-
Bay Street Beach Access Ramp	5,000	5,000	-	-	-	-
Finlay Street Beach Access Ramp	-	125,000	375,000	-	-	-
Marine Drive Irrigation (Marine Drive West of Anderson)	20,000	20,000	-	-	-	-

Other Parks

Various parks projects not completed in 2022 have been carried over to 2023.

Other Parks	2022	2023	2024	2025	2026	2027
Maccaud Park Upgrade	\$ 233,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -
Emerson Park Playground Upgrade	395,000	145,000	-	-	-	-
Generations Park Upgrade	350,000	350,000	-	-	-	-
Goggs Park Upgrade	100,000	100,000	-	-	-	-
Barge Park Upgrade	350,000	350,000	-	-	-	-
Ruth Johnston Park East Ravine Restoration	461,000	-	-	-	-	-
Ruth Johnston Park Stair Replacements	242,000	180,000	-	-	-	-
High Street Geotechnical Investigation	19,000	10,000	-	-	-	-

Public Art

It is expected that community public art projects will continue over the next five years. Projects not completed in 2022 have been carried over to 2023.

Public Art	2022	2023	2024	2025	2026	2027
Arts & Culture Needs Assessment	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Arts & Culture Infrastructure Concept Plan	50,000	50,000	-	-	-	-
Community Public Art Projects	128,000	178,000	50,000	50,000	50,000	50,000
Johnston/Thrift Public Art	204,000	190,000	-	-	-	-

Boulevards, Paths, Walkways, and Stairs

Various projects not completed in 2022 have been carried over to 2023.

Boulevards, Paths & Stairs	2022	2023	2024	2025	2026	2027
Helen Fathers Centre St Walkway Improvements	\$ 1,419,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Buena Vista & Martin Walkway Improvements	-	-	-	-	69,000	-
Martin Street Walkway Improvements	75,000	75,000	-	-	-	-
Garbage Can Replacements	-	45,000	25,000	25,000	25,000	25,000
Park Benches	-	15,000	15,000	15,000	15,000	15,000
Community Gardens Planter Box Repairs	4,000	4,000	-	-	-	-
Boulevard Improvements Near Roper Reservoir	25,000	25,000	-	-	-	-
Central Control Irrigation System	7,000	7,000	-	-	-	-

Lighting, Furniture, and Equipment

The Prospect Clock Tower is planned to be relocated in 2023 and have electrical improvements made. Funds have also been budgeted for the “Antique” fire truck display as well as regular replacement for park benches and garbage cans.

Lighting, Furniture & Equipment	2022	2023	2024	2025	2026	2027
Garbage Can Replacements	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Park Benches	15,000	-	-	-	-	-
Special Events Tent Replacements	8,000	8,000	-	-	-	-
Special Events Equipment Replacement	-	-	-	-	-	18,000
Prospect Clock Tower Relocation & Electrical Improvements	55,000	116,000	-	-	-	-
"Antique" Fire Truck Display	350,000	400,000	-	-	-	-
Tree Lights for Johnston Road & Five Corners	50,000	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 2023 are estimated at \$582K for vehicles for Operations, Facilities, Parks, and Planning & Development Services.

Fleet - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Operations	\$ 320,000	\$ 189,000	\$ 50,000	\$ -	\$ 46,000	\$ 229,000
Facilities	50,000	75,000	-	-	-	-
Parks	-	50,000	30,000	201,000	-	72,000
Recreation & Culture	-	58,000	-	-	80,000	-
Planning & Development Services	-	100,000	-	-	-	50,000
Fire	10,000	10,000	-	280,000	308,000	-
Other	-	100,000	-	-	-	-
	\$ 380,000	\$ 582,000	\$ 80,000	\$ 481,000	\$ 434,000	\$ 351,000

Operations

Operations plans to replace its Public Works Ford F150 pickup truck and a Chevy Express van in 2023.

Operations	2022	2023	2024	2025	2026	2027
Forklift Unit #122	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
Green Fleet Review	-	50,000	-	-	-	-
Public Works Polaris Ranger Electric Gator Unit #107	23,000	-	-	-	-	-
Public Works Ford F150 4X4 Crew Cab Unit #120	-	-	-	-	-	85,000
Public Works Ford F150 Pickup Unit #150	-	65,000	-	-	-	-
Public Works Ford F550 Crew Cab Unit #151	-	-	-	-	-	100,000
Public Works Ford Focus Unit #164	-	-	50,000	-	-	-
Public Works John Deere Backhoe Unit #131	197,000	-	-	-	-	-
Compactor Garbage Container Replacement	30,000	30,000	-	-	-	-
Nissan Rogue Unit #129	-	-	-	-	46,000	-
Chevy City Express Van Unit #144	40,000	44,000	-	-	-	-
Ford Transit Connect Van Unit #102	-	-	-	-	-	44,000

Facilities

One of the facilities' four vehicles is planned for replacement in 2023: the 2009 Ford Econoline Van, used for a multitude of construction activities by the Facilities Maintenance Carpenter.

Facilities	2022	2023	2024	2025	2026	2027
Ford Econo Line Van Unit #154	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -

Parks

Parks is planning to add a compact electric vehicle to its fleet in 2023.

Parks	2022	2023	2024	2025	2026	2027
Ford F150 Pickup Unit #165	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Ford F450 Minidump Unit #166	-	-	-	96,000	-	-
Jacobsen Realmaster Unit #168	-	-	-	40,000	-	-
Polaris Ranger EV Electric Utility Vehicle Unit #103	-	-	-	-	-	24,000
John Deere Mower Unit #156	-	-	-	-	-	24,000
John Deere Mower Unit #172	-	-	-	-	-	24,000
Parade Float Update Unit #101	-	-	30,000	-	-	-
Compact Electric Vehicle Unit	-	50,000	-	-	-	-

Recreation and Culture

Recreation and Culture plan to purchase a Ford F250 in 2023.

Recreation & Culture	2022	2023	2024	2025	2026	2027
Ford T350 MD Roof Van Unit #153	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -
Wrap for Seniors Mini Bus (unit #152)	-	8,000	-	-	-	-
Ford F250 2 Wheel Drive	-	50,000	-	-	-	-

Fire Hall

The Fire Hall plans to purchase a trailer in 2023.

Fire	2022	2023	2024	2025	2026	2027
Command Support Chev Gruman Van Unit #235	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ -
Ford F550 4X4 CAFS Unit #236	-	-	-	-	308,000	-
Trailer for Specialized Equipment Unit #214	10,000	10,000	-	-	-	-

Planning and Development Services

Planning and Development Services plans to add two compact electrical vehicles to its fleet in 2023.

Planning & Development Services	2022	2023	2024	2025	2026	2027
Development Services Nissan Leaf Unit #106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Development Services Compact Electric Vehicle	-	50,000	-	-	-	-
Development Services Compact Electric Vehicle	-	50,000	-	-	-	-

Other

A planned investment in electric vehicle charging stations is anticipated in 2023.

Other	2022	2023	2024	2025	2026	2027
Electric Vehicle Charging Stations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Technology

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

Hardware includes the following:

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

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 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 servers and personal computer replacements, eCommerce data management, GIS, and the Tempest system.

Information Technology - Asset Improvement Financial Plan						
Infrastructure Renewal	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Infrastructure Renewal						
PC Replacements	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Infrastructure Replacement/Upgrades	110,000	110,000	75,000	75,000	75,000	75,000
Microsoft SQL Update	3,000	-	-	-	-	-
Fire						
Management System	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Operations Centre Computer Replacements	17,000	-	-	-	-	-
Corporate Initiatives						
Document Management System Implementation	\$ 72,000	\$ 92,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
E-Commerce/Data Management Projects	70,000	77,000	40,000	40,000	40,000	40,000
GIS Intranet Upgrade	18,000	20,000	10,000	10,000	10,000	10,000
GIS WROMS Upgrade	-	24,000	-	-	-	-
Intranet Enhancements	20,000	25,000	10,000	10,000	10,000	10,000
Telephone System Server Upgrade	-	25,000	-	-	-	-
City Facility CCTV System	35,000	16,000	-	-	-	-
Pier Flood Sensor	10,000	10,000	-	-	-	-
Pier Digital Weather Station	3,000	-	-	-	-	-
Tempest Ad-hoc Modifications	43,000	45,000	15,000	15,000	15,000	15,000
Tempest Upgrade	15,000	15,000	-	-	-	-
ePermits	-	-	-	-	-	-
New Financial System	1,500,000	800,000	1,200,000	-	-	-
Bylaw Enforcement Mobile System	25,000	25,000	-	-	-	-
Plumbing Permits eApply	30,000	30,000	-	-	-	-
Mass Notification Software	10,000	-	-	-	-	-
East Beach Fiber Optics Link	27,000	-	-	-	-	-
Worksafe Investigation Workflow Software	10,000	-	-	-	-	-
Parking Enforcement Technology	-	95,000	-	-	-	-
	\$ 2,026,000	\$ 1,449,000	\$ 1,410,000	\$ 210,000	\$ 210,000	\$ 210,000

Contingency

An asset improvement contingency of \$900K 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.



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 2027 Reserves Scorecard								
ACCUMULATED SURPLUS & RESERVES	Balance 2022	Projected Balance 2023	Projected Balance 2024	Projected Balance 2025	Projected Balance 2026	Projected Balance 2027	Status 2022	Status 2027
WORKING CAPITAL								
Operating (Accumulated) Surplus	\$ 6,660,400	\$ 6,695,400	\$ 6,730,400	\$ 6,765,400	\$ 6,765,400	\$ 6,765,400	Good	Good
OPERATIONS								
General Operating	2,643,900	1,651,000	1,529,700	1,445,700	1,349,800	1,491,100	Low	Low
Other	231,800	221,300	241,800	262,300	200,800	200,800	Good	Good
COVID Safe Restart Reserve	796,600	667,300	667,300	667,300	667,300	667,300	Good	Good
CAPITAL								
Capital Works	12,681,800	7,003,800	6,349,600	5,198,900	5,712,600	6,780,100	Low	Low
Roadworks	6,365,600	3,599,900	3,397,800	2,237,800	2,384,600	3,249,900	Low	Low
Other Infrastructure	6,489,700	5,624,100	4,591,700	3,886,800	3,932,400	4,048,000	Low	Low
Growing Community Fund	-	5,711,000	5,711,000	5,711,000	5,711,000	5,711,000	Good	Good
Pier Preservation	585,000	560,000	535,000	510,000	485,000	460,000	Low	Low
Equipment and Technology Replacement	5,089,600	5,659,500	6,408,600	7,173,500	7,775,900	8,152,100	Good	Good
Affordable Housing	5,101,100	2,132,200	3,153,500	3,185,000	3,216,900	3,249,000	Good	Good
Community Works	978,600	24,800	151,700	160,300	294,500	430,100	Nominal	Nominal
Local Improvements	34,800	35,200	35,500	35,900	36,200	36,600	Nominal	Nominal
Land Sales	458,100	462,700	467,300	472,000	476,700	481,500	Nominal	Nominal
Community Amenity Contributions	10,300,900	7,779,900	6,425,600	6,439,600	6,453,800	6,468,100	Good	Good
Parking	410,600	185,600	40,400	40,400	40,400	40,400	Low	Low
Secondary Suites Service Fees	1,882,300	1,440,300	1,179,900	852,700	1,139,700	1,270,700	Good	Good
Climate Action Revenue Incentive Program	323,900	171,900	306,200	458,200	610,200	762,200	Good	Good
Development Cost Charges	11,037,300	13,491,200	13,276,500	12,977,500	12,780,800	12,784,200	Good	Good
OVERALL RESERVES	\$72,072,000	\$ 63,117,100	\$ 61,199,500	\$ 58,480,300	\$ 60,034,000	\$ 63,048,500		

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 2022
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 \$35.7M in 2027.

Consolidated Financial Plan Summary						
B2 Bylaw No. 2474	2022	2023	2024	2025	2026	2027
Revenue						
Property Taxes and Parcel Taxes	\$ 26,511,200	\$28,949,000	\$ 31,214,100	\$ 32,749,200	\$ 34,148,200	\$ 35,738,400
Regional Library Levy	1,015,300	1,042,800	1,068,900	1,090,300	1,112,100	1,134,300
Business Improvement Levy	352,800	357,000	364,000	371,300	378,700	386,300
Local Improvement Parcel Tax	5,200	-	-	-	-	-
Grants In Lieu of Taxes	286,800	295,400	301,300	307,300	313,400	319,700
Sales of Service and Other Revenues	16,637,100	17,763,600	19,048,400	20,281,600	21,685,500	23,208,800
Development Cost Charges	849,500	1,306,100	839,900	1,057,500	908,200	847,200
Other/Own Sources	13,042,300	16,134,700	10,437,500	9,941,800	9,763,200	10,376,000
Government Grants	9,335,000	15,095,400	3,069,400	5,544,700	2,372,100	587,200
Total Revenue	\$ 68,035,200	\$80,944,000	\$ 66,343,500	\$ 71,343,700	\$ 70,681,400	\$ 72,597,900
Expenses						
Council and Office of the CAO	\$ 950,500	\$ 932,000	\$ 949,100	\$ 968,100	\$ 1,003,000	\$ 1,007,600
Corporate Administration	1,663,700	1,732,100	1,715,100	1,795,600	1,926,900	1,870,100
Human Resources	1,020,000	992,100	1,015,300	1,027,900	1,048,500	1,069,500
Finance	2,056,500	2,251,100	2,428,000	2,451,500	2,500,600	2,550,600
Fiscal Services	1,232,300	2,363,500	3,141,700	3,576,900	3,961,500	4,362,300
Information Technology	1,304,600	1,382,300	1,446,700	1,475,600	1,516,300	1,535,400
Police	7,016,000	7,279,300	7,574,400	7,816,000	8,048,800	8,284,900
Fire Rescue	4,541,900	4,676,000	4,785,300	4,929,900	5,075,700	5,213,500
Planning and Development	4,145,500	4,883,300	4,683,300	4,804,800	4,890,900	4,978,800
Engineering and Operations	7,613,600	8,195,800	8,166,400	8,329,300	8,495,300	8,664,700
Recreation and Culture	3,851,600	4,073,000	4,024,000	4,104,500	4,186,500	4,270,300
Solid Waste	1,071,500	1,006,800	1,038,600	1,066,600	1,094,300	1,122,800
Sanitary Sewer	2,207,000	2,485,400	2,999,800	3,578,500	4,156,200	4,791,500
Drainage	354,900	380,800	392,300	402,600	412,800	423,300
Water	3,622,700	3,640,800	3,236,500	3,971,500	3,377,700	3,437,800
Total Operating Expenses	\$ 42,652,300	\$ 46,274,300	\$ 47,596,500	\$ 50,299,300	\$ 51,695,000	\$ 53,583,100
Add:						
Transfer from Reserves	40,977,300	49,255,700	19,372,100	19,123,200	15,473,700	13,801,100
Deduct:						
Asset Improvement Expenditures	50,924,000	59,888,000	21,846,000	24,893,000	18,346,000	15,645,000
Debt Repayment	782,500	807,800	816,000	826,500	837,100	889,400
Transfer to Reserves	14,653,700	23,229,600	15,457,100	14,448,100	15,277,000	16,281,500
Total Budget For the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2027, or an average per year increase of 3.85% to the average single-family homeowner.

Solid Waste Utility - Financial Plan							
Revenue	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Solid Waste Fees	\$ 1,418,800	\$ 1,419,300	\$ 1,460,300	\$ 1,528,000	\$ 1,591,800	\$ 1,655,200	\$ 1,719,300
Recycling Fees	186,000	176,000	192,000	195,800	199,700	203,700	207,800
Decal and Other Sales	8,700	9,200	8,500	8,700	8,900	9,100	9,300
Cost recoveries	49,100	36,500	53,800	54,900	56,000	57,100	58,200
Transfer from Operating Reserve	70,600	153,300	-	-	-	-	-
Total Revenue	\$ 1,733,200	\$ 1,794,300	\$ 1,714,600	\$ 1,787,400	\$ 1,856,400	\$ 1,925,100	\$ 1,994,600
Operating Expenses							
Operations	\$ 70,600	\$ 151,300	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Pickup	196,600	168,800	163,200	166,500	169,800	173,200	176,600
Recycling	276,700	228,600	227,200	231,700	236,300	241,000	245,800
Green Waste	224,400	258,000	270,600	276,000	281,500	287,200	293,000
Disposal	324,000	279,000	291,000	296,800	302,800	308,800	315,000
Corporate Support	491,300	491,800	495,800	505,900	516,000	526,100	536,200
Contingency	-	32,000	51,000	63,700	72,200	80,000	88,200
Transfer to reserves	149,600	184,800	215,800	246,800	277,800	308,800	339,800
Total Operating Expenses	\$ 1,733,200	\$ 1,794,300	\$ 1,714,600	\$ 1,787,400	\$ 1,856,400	\$ 1,925,100	\$ 1,994,600
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Drainage Utility

The net budget funded from drainage utility charges is projected to increase from \$3.3M in 2023 to \$3.9M in 2027, or an average of 4.24% 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	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
User Fees	\$2,902,600	\$2,902,400	\$3,033,000	3,169,500	\$3,312,100	\$3,461,100	\$3,616,800
Connection Fees	120,000	220,000	222,000	224,000	226,000	228,000	230,000
Investment Income and other	20,000	14,000	20,000	20,000	20,000	20,000	20,000
Total Funding	\$3,042,600	\$3,136,400	\$3,275,000	\$3,413,500	\$3,558,100	\$3,709,100	\$3,866,800
Operating Expenses							
Operations	\$390,300	\$319,000	\$337,200	\$344,000	\$350,900	\$357,900	\$365,100
Corporate Support	497,600	531,900	611,600	627,300	642,700	657,900	673,200
Transfer to Operating Reserve	-	-	-	-	-	-	-
Transfer to Capital Reserves	2,154,700	2,285,500	2,326,200	2,442,200	2,564,500	2,693,300	2,828,500
Total Operating Expenses	\$3,042,600	\$3,136,400	\$3,275,000	\$3,413,500	\$3,558,100	\$3,709,100	\$3,866,800
Net	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Sanitary Sewer Utility

The net budget funded from sanitary sewer utility charges is projected to increase from \$4.3M in 2023 to \$6.4M in 2027, or an average increase of 10.75% per year to the average single-family household. The increases are primarily due to increased Greater Vancouver Sewerage & Drainage District (GVS & DD) development cost charge levy amounts charged to the City by Metro Vancouver.

Sanitary Sewer Utility - Financial Plan							
Revenue	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Sewer User Fees	\$ 3,740,700	\$ 3,667,000	\$ 3,960,000	\$ 4,356,000	\$ 4,878,700	\$ 5,464,100	\$ 6,119,800
Connection Fees	97,500	220,000	222,000	224,000	226,000	228,000	230,000
Investment Income and Other	64,800	49,800	60,400	50,000	50,000	50,000	50,000
Reserves	14,900	14,900	12,400	-	-	-	-
Total Revenue	\$ 3,917,900	\$ 3,951,700	\$ 4,254,800	\$ 4,630,000	\$ 5,154,700	\$ 5,742,100	\$ 6,399,800
Operating Expenses							
Corporate Support	\$ 494,700	\$ 550,100	\$ 629,100	645,300	660,100	675,700	691,400
Treatment	1,815,500	1,815,400	2,076,300	2,584,500	3,152,600	3,719,700	4,344,200
Operations	438,300	319,100	336,300	343,000	349,800	356,800	363,900
Debt Charges	29,700	29,700	22,900	-	-	-	-
Transfer to Capital Reserves	1,139,700	1,237,400	1,190,200	1,057,200	992,200	989,900	1,000,300
Total Operating Expenses	\$ 3,917,900	\$ 3,951,700	\$ 4,254,800	\$ 4,630,000	\$ 5,154,700	\$ 5,742,100	\$ 6,399,800
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Utility

The net budget funded from water utility charges is projected to increase from \$7.3M in 2023 to \$9M in 2027, 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	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Water User Fees	\$ 5,954,900	\$ 5,969,900	\$ 6,357,900	\$ 6,771,200	\$ 7,211,300	\$ 7,752,100	\$ 8,333,500
Connection Fees	54,000	300,000	280,000	285,000	290,000	295,000	300,000
Other Income	191,300	181,800	220,400	244,800	269,900	295,900	348,200
Operating Reserves	496,500	481,500	486,000	-	498,000	-	-
Total Revenue	\$ 6,696,700	\$ 6,933,200	\$ 7,344,300	\$ 7,301,000	\$ 8,269,200	\$ 8,343,000	\$ 8,981,700
Operating Expenses							
Engineering Administration	\$ 300,700	\$ 379,100	\$ 345,300	\$ 352,600	\$ 359,900	\$ 367,300	\$ 374,700
Corporate Support	705,780	713,000	798,100	798,600	814,300	830,000	846,900
Waterworks	1,830,800	1,921,400	1,958,300	1,517,000	2,211,300	1,578,200	1,609,800
Facilities	328,820	330,000	312,700	319,000	325,400	331,900	338,500
Contingency	-	225,900	284,100	322,000	348,300	373,000	398,600
Debt Charges	1,414,000	1,414,000	1,437,500	1,461,900	1,487,100	1,513,100	1,553,400
Transfer to Operating Reserve	298,200	298,200	319,600	319,900	320,400	295,900	296,800
Transfer to Capital Reserves	1,818,400	1,651,600	1,888,700	2,210,000	2,402,500	3,053,600	3,563,000
Total Operating Expenses	\$ 6,696,700	\$ 6,933,200	\$ 7,344,300	\$ 7,301,000	\$ 8,269,200	\$ 8,343,000	\$ 8,981,700
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATISTICS

GENERAL STATISTICS

THE CORPORATION OF THE CITY OF WHITE ROCK

Comparative General Statistics (unaudited)

Year ended December 31, 2022

	2022	2021	2020	2019	2018
Population (2021 Census)					
	21,939	21,939	19,952	19,952	19,952
Area in hectares:					
Land	543	543	543	543	543
Water	887	887	887	887	887
Kilometers 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	137	145	113	144	204
Value	\$ 69,616,265	\$ 157,038,181	\$ 63,873,325	\$ 189,964,981	\$ 248,248,306
Comparative debt statistics:					
Debenture and other debt	\$ 21,151,841	\$ 21,900,837	\$ 22,626,177	\$ 23,328,618	\$ 24,008,890
Debt per capita	\$ 964	\$ 998	\$ 1,134	\$ 1,169	\$ 1,203

	2022	2021	2020	2019	2018
Tax rates for municipal purposes, including General and Fraser Valley Regional Library Levies:					
(stated in dollars per \$1,000 of assessed taxable value)					
Residential	2.26271	2.59078	2.56924	2.30048	2.26270
Utility	14.18220	16.01337	15.54245	14.47520	15.75406
Light industry	4.06202	4.45499	4.44687	0.00000	0.00000
Business & other	3.88544	4.45499	4.44687	5.29247	6.01305
Recreational/nonprofit	1.55918	1.75868	1.78352	1.83331	1.67840
Tax rates for school purposes:					
(stated in dollars per \$1,000 of assessed taxable value)					
Residential	0.99140	1.19450	1.22520	1.13640	1.16320
Utility	12.72000	12.86000	13.03000	13.20000	13.40000
Light industry	3.52000	3.86000	1.05610	0.00000	0.00000
Business & other	3.52000	3.86000	1.10700	3.70000	4.20000
Recreational/nonprofit	2.03000	2.33000	0.78440	2.30000	2.50000

	2022	2021	2020	2019	2018
Comparative taxation statistics:					
Residential	\$ 40,959,907	\$ 38,223,592	\$ 36,120,610	\$ 34,496,448	\$ 33,139,134
Utility	345,740	329,356	327,574	327,537	317,035
Light industry	16,088	8,343	5,548	-	-
Business & other	4,432,563	4,346,816	3,131,755	4,380,340	4,043,985
Recreational/nonprofit	16,700	17,608	10,894	16,074	17,089
Utility levy in lieu of taxes	262,904	239,139	257,792	249,092	246,772
Business improvement area levy	374,905	318,952	336,779	356,190	346,379
Sanitary sewer parcel tax	-	-	-	-	-
Total current taxes including school and other government levies	46,408,807	43,483,806	40,190,952	39,825,681	38,110,394
Sanitary sewer user fees	3,711,739	3,651,647	3,557,769	3,439,110	3,518,103
Drainage user fees	2,902,625	2,775,458	2,658,487	2,531,498	2,413,036
Solid waste user fees	1,418,785	1,386,078	1,384,733	1,359,748	1,368,297
Water user fees	5,774,013	5,704,188	5,139,529	4,772,497	4,635,515
Secondary suite service fees	386,418	382,778	380,538	358,917	335,878
Other local service area fees	11,757	11,757	11,757	11,757	11,757
Total taxes and fees	\$ 60,614,144	\$ 57,395,712	\$ 53,323,765	\$ 52,299,208	\$ 50,392,980
Taxes and fees per capita	\$ 2,763	\$ 2,616	\$ 2,673	\$ 2,621	\$ 2,526
Assessment for general purposes (taxable value):					
Land	9,280,203,604	7,443,573,967	7,153,758,133	7,738,096,213	7,517,133,853
Improvements	2,987,354,864	2,549,843,357	2,338,984,158	2,131,531,608	2,057,091,708
	\$ 12,267,558,468	\$ 9,993,417,324	\$ 9,492,742,291	\$ 9,869,627,821	\$ 9,574,225,561
Deduct:					
Exempt land	327,092,940	256,364,176	265,235,767	272,417,339	225,306,900
Exempt improvements	168,159,007	111,851,926	90,117,502	86,467,302	84,683,102
	\$ 11,772,306,521	\$ 9,625,201,222	\$ 9,137,389,022	\$ 9,510,743,180	\$ 9,264,235,559
Assessment per capita	\$ 536,593	\$ 438,726	\$ 457,969	\$ 476,681	\$ 464,326
Assessment for school purposes	\$ 11,788,782,245	\$ 9,640,747,614	\$ 9,152,765,442	\$ 9,526,035,316	\$ 9,278,926,103

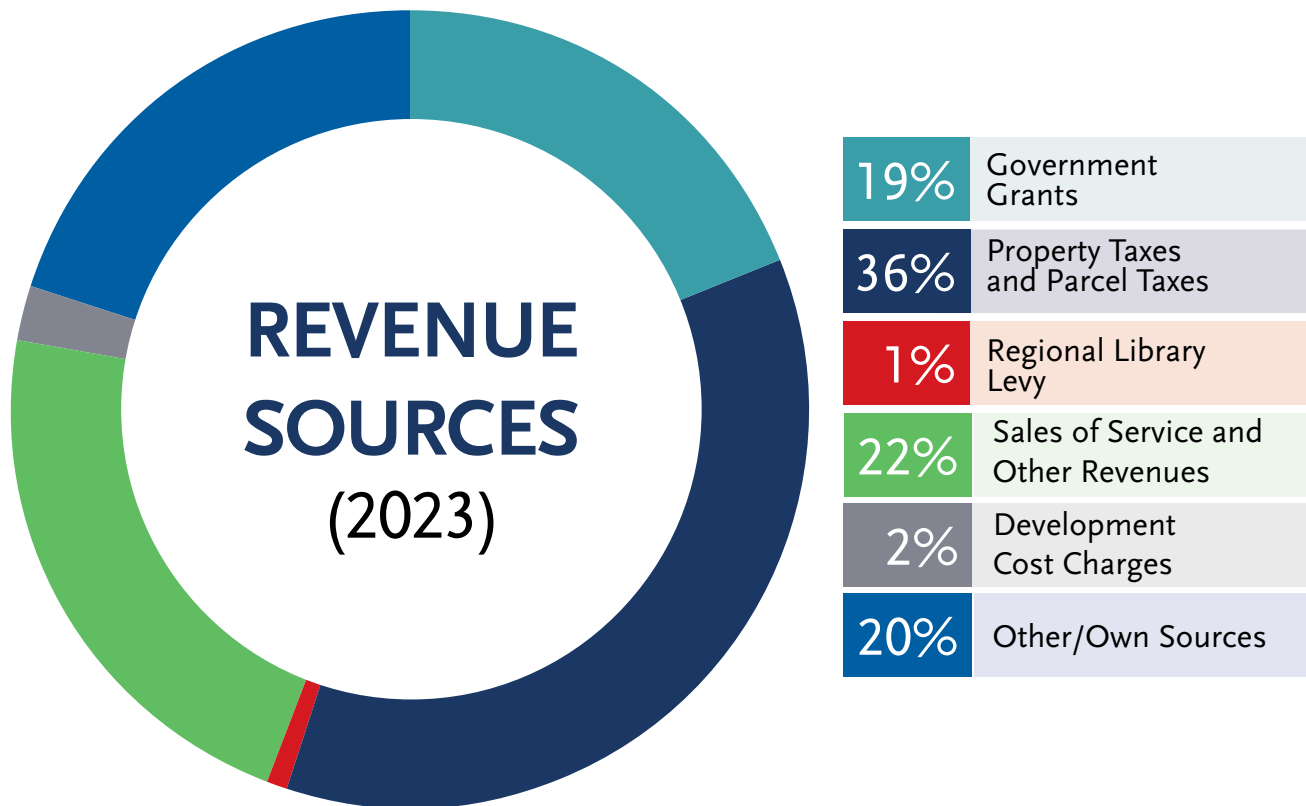
REVENUES

THE CORPORATION OF THE CITY OF WHITE ROCK

2023 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.

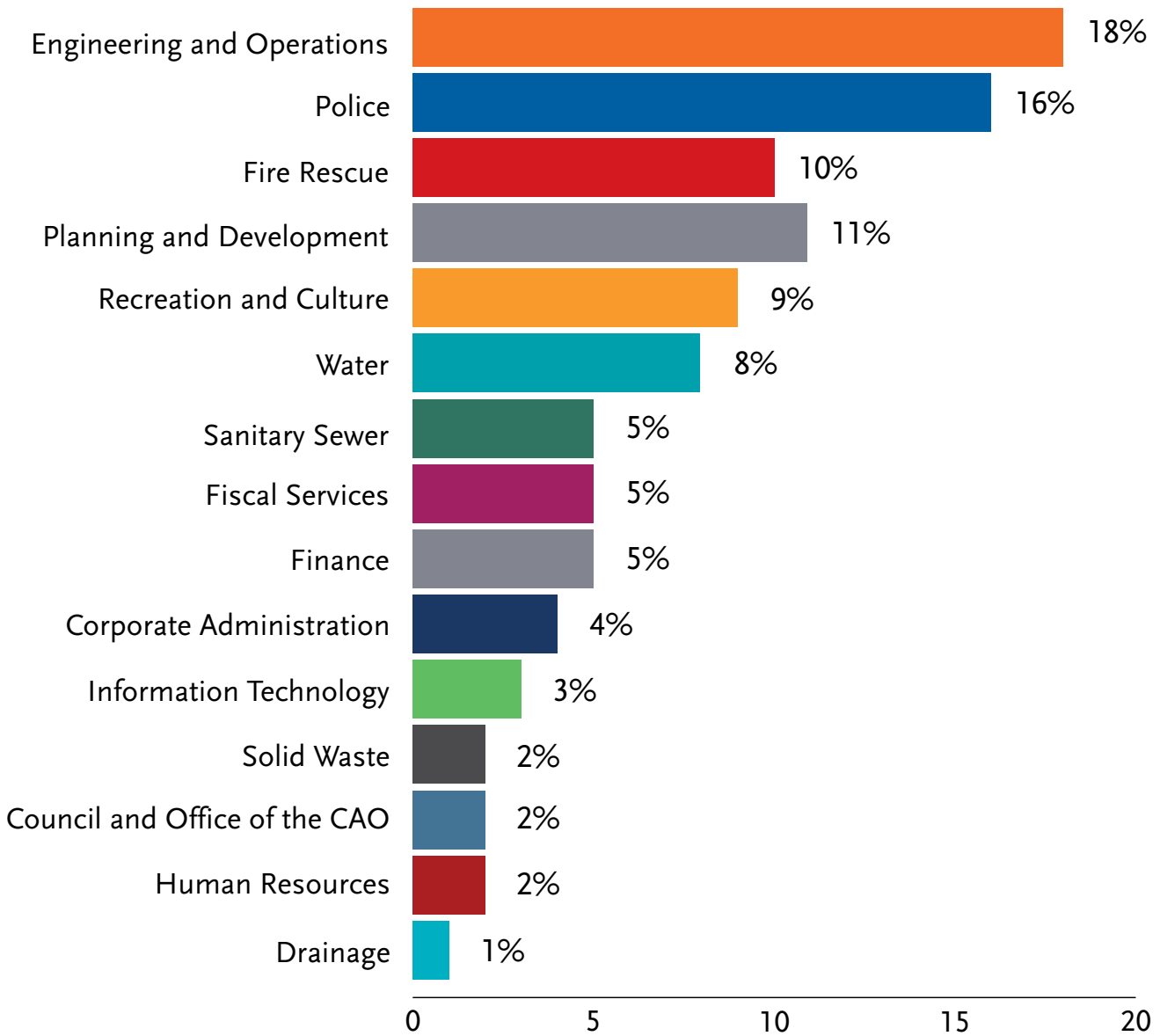


EXPENSES

THE CORPORATION OF THE CITY OF WHITE ROCK

2023 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

2022 Civic Grants-In-Aid (unaudited)

Year ended December 31, 2022

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

Organization	Amount
New Arts and Cultural Development	
White Rock Museum & Archives Society	\$ 5,000
White Rock Pride Society	5,000
Arts of Course	2,500
Surrey Youth Theatre Company (SYTCO)	2,500
Arts and Culture	
Christmas On the Peninsula Society	2,000
Peninsula Arts Foundation	1,750
Sources Foundation	2,000
White Rock City Orchestra	1,500
White Rock Museum & Archives Society	2,000
White Rock Players' Club	1,000
Athletics/Sports	
Mann Park Lawn Bowling Club	1,000
White Rock Lawn Bowling Club	1,000
Social	
Avalon Women's Centre White Rock	2,000
CARP - A New Vision of Aging for Canada	1,000
Together South Surrey-White Rock	600
Volunteer Cancer Drivers Society	1,500
White Rock Elks Lodge No. 431	1,750
White Rock Pride Society	2,000
Other	
BC Pets and Friends	2,000
Critter Care Wildlife Society	750
Earl Marriott Secondary School	1,000
Semiahmoo Peninsula Marine Rescue Society	2,000
Semiahmoo Secondary School	1,000
Total Grants-In-Aid Awarded	\$42,850

PERMISSIVE TAX EXEMPTIONS

THE CORPORATION OF THE CITY OF WHITE ROCK

2022 Permissive Tax Exemptions (unaudited)

Estimated Property Taxes

Roll #	Organization	Municipal General Purposes	Fraser Valley Regional Library
001403.000	Church on Oxford Hill	\$4,456	\$171
002146.000	Faith Hope Love Church	1,494	57
002136.000	Parish of the Holy Trinity	3,846	147
003886.000	Roman Catholic Church	8,385	321
002995.000	Salvation Army	3,342	128
002876.000	St. John's Presbyterian Church	5,889	225
003743.000	United Church of Canada	-	-
003762.000	White Rock Community Church	1,252	48
003763.000	White Rock Community Church	1,924	74
001779.000	White Rock Life Church	2,191	84
001290.004	Peace Arch Curling Club	7,697	295
006331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	14,219	544
001290.010	Peninsula Productions Society	726	28
005303.000	Options Community Services Society	3,224	123
002695.000	Peace Arch Hospital & Community Health Foundation	6,264	240
002696.000	Peace Arch Hospital & Community Health Foundation	6,564	251
002697.000	Peace Arch Hospital & Community Health Foundation	13,060	500
002699.000	Peace Arch Hospital & Community Health Foundation	6,399	245
002700.000	Peace Arch Hospital & Community Health Foundation	6,152	236
001789.000	Peace Arch Hospital Auxiliary Society	6,704	257
004103.000	Sources Community Resources Society	9,370	359
002603.000	White Rock Players' Club	27,487	1,052
001290.007	Alzheimer Society of BC	793	30
001290.006	White Rock South Surrey Stroke Recovery Association	119	5
001290.005	White Rock/South Surrey Division of Family Practice Society	1,197	46
003718.000	White Rock Lawn Bowling Club	3,078	118
001110.002	White Rock Tennis Club	994	38
001110.001	Mann Park Bowling Club	1,659	64
003754.001	White Rock Business Improvement Association	890	34
TOTAL		\$149,375	\$5,720

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 operating reserves, is equal to current operating expenditures and transfers out of reserves.

Capital Asset: General capital assets are those in excess of \$10,000 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.

Capital Project: Creation or improvement of infrastructure assets.

Capital Expenditure: The expenditure of monies for the purchase or construction of a capital asset.

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 are given to an organization from another organization (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						
B2 Bylaw No. 2474	2022	2023	2024	2025	2026	2027
Revenue						
Property Taxes and Parcel Taxes	\$ 26,511,200	\$28,949,000	\$ 31,214,100	\$ 32,749,200	\$ 34,148,200	\$ 35,738,400
Regional Library Levy	1,015,300	1,042,800	1,068,900	1,090,300	1,112,100	1,134,300
Business Improvement Levy	352,800	357,000	364,000	371,300	378,700	386,300
Local Improvement Parcel Tax	5,200	-	-	-	-	-
Grants In Lieu of Taxes	286,800	295,400	301,300	307,300	313,400	319,700 1
Sales of Service and Other Revenues	16,637,100	17,763,600	19,048,400	20,281,600	21,685,500	23,208,800 2
Development Cost Charges	849,500	1,306,100	839,900	1,057,500	908,200	847,200
Other/Own Sources	13,042,300	16,134,700	10,437,500	9,941,800	9,763,200	10,376,000 3
Government Grants	9,335,000	15,095,400	3,069,400	5,544,700	2,372,100	587,200
Total Revenue	\$ 68,035,200	\$80,944,000	\$ 66,343,500	\$ 71,343,700	\$ 70,681,400	\$ 72,597,900
Expenses						
Council and Office of the CAO	\$ 950,500	\$ 932,000	\$ 949,100	\$ 968,100	\$ 1,003,000	\$ 1,007,600
Corporate Administration	1,663,700	1,732,100	1,715,100	1,795,600	1,926,900	1,870,100
Human Resources	1,020,000	992,100	1,015,300	1,027,900	1,048,500	1,069,500
Finance	2,056,500	2,251,100	2,428,000	2,451,500	2,500,600	2,550,600
Fiscal Services	1,232,300	2,363,500	3,141,700	3,576,900	3,961,500	4,362,300
Information Technology	1,304,600	1,382,300	1,446,700	1,475,600	1,516,300	1,535,400
Police	7,016,000	7,279,300	7,574,400	7,816,000	8,048,800	8,284,900
Fire Rescue	4,541,900	4,676,000	4,785,300	4,929,900	5,075,700	5,213,500
Planning and Development	4,145,500	4,883,300	4,683,300	4,804,800	4,890,900	4,978,800
Engineering and Operations	7,613,600	8,195,800	8,166,400	8,329,300	8,495,300	8,664,700
Recreation and Culture	3,851,600	4,073,000	4,024,000	4,104,500	4,186,500	4,270,300
Solid Waste	1,071,500	1,006,800	1,038,600	1,066,600	1,094,300	1,122,800
Sanitary Sewer	2,207,000	2,485,400	2,999,800	3,578,500	4,156,200	4,791,500
Drainage	354,900	380,800	392,300	402,600	412,800	423,300
Water	3,622,700	3,640,800	3,236,500	3,971,500	3,377,700	3,437,800
Total Operating Expenses	\$ 42,652,300	\$ 46,274,300	\$ 47,596,500	\$ 50,299,300	\$ 51,695,000	\$ 53,583,100
Add:						
Transfer from Reserves	40,977,300	49,255,700	19,372,100	19,123,200	15,473,700	13,801,100 4
Deduct:						
Asset Improvement Expenditures	50,924,000	59,888,000	21,846,000	24,893,000	18,346,000	15,645,000 5
Debt Repayment	782,500	807,800	816,000	826,500	837,100	889,400
Transfer to Reserves	14,653,700	23,229,600	15,457,100	14,448,100	15,277,000	16,281,500 4
Total Budget For the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* B2 June 2023

QUICK LINKS

City of White Rock: whiterockcity.ca

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

Reports & 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: frascanada.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