



WHITE ROCK
City by the Sea!

2019 ANNUAL REPORT

White Rock, British Columbia, Canada
for the year ending December 31, 2019

WHITEROCKCITY.CA

CITY OF WHITE ROCK

2019 ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2019

The 2019 Annual Report was prepared by the Communications and Government Relations Department and the Financial Services Department of the City of White Rock in cooperation with all civic departments and agencies.



A vertical photograph on the left side of the page shows a beach at low tide. In the background, a large crane is visible on a pier or construction site. The sky is blue with scattered white clouds. The foreground shows a dark, rocky beach with some concrete structures.

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A MESSAGE FROM THE MAYOR



It is my honor to present to you, on behalf of White Rock City Council, the City of White Rock's 2019 Annual Report and Financial Statements.

In 2019, we had many triumphs as a community after losing the use of our treasured White Rock Pier to a sudden, destructive storm in December 2018.

On behalf of Council and our residents, I am grateful to the Provincial Government for its contribution to fixing the Pier. The City was thrilled when the Friends of the Pier led a fundraising effort that contributed \$400,000 to future work on White Rock's Pier.

The City's Engineering team made the Pier and Promenade a singular focus, beginning construction in May 2019 and finishing the Pier, ready for the first steps to be taken in August 2019. Canada's longest Pier reopened on time and on budget.

The City had some other major accomplishments in the spring of 2019, including opening the Water Treatment Plant in March 2019, immediately realizing an increase in water quality. We then opened the West Beach Parkade and Memorial Park in May 2019.

With a focus on engaging the community, White Rock Council members have led committees and task forces considering everything from heritage to the needs of our Waterfront businesses.

The community was invited to an unprecedented number of public engagement opportunities in 2019. Public input sessions helped to shape Council's Strategic Priorities. The City hosted Community Forums on capital projects, such as water quality, and other engagements that included a TransLink Forum, a free-to-the-public version of the Mayor's State of the City Address, an Affordable Housing Forum and community outreach on White Rock's Official Community Plan Review. Members of Council also hosted monthly "Let's Talk" drop-in sessions.

In 2019, White Rock attracted tens of thousands of people to the Waterfront to enjoy Canada Day by the Bay, Tour de White Rock and Concerts for the Pier. Semiahmoo Days was combined with the 70th Anniversary of the White Rock Sea Festival for one large and successful celebration.

In 2019, we deepened our connection with our friends and neighbours, the Semiahmoo First Nation. We met as Councils, celebrated National Indigenous Day, participated in an apology ceremony in November 2019 and worked together on mutual agreements.

In 2020, the COVID-19 pandemic has challenged the people of White Rock in many ways and we are rising to the challenge. You will hear more about this in 2020, including input from White Rock's COVID-19 Recovery Task Force.

In White Rock, we are a strong, resilient and determined community. We value our beautiful City by the Sea and will continue to make it a vibrant home for residents, an economic opportunity for businesses and a popular destination for visitors.

We will be creative as a City government, working with the Province of British Columbia, the Federal Government, Metro Vancouver, TransLink and all of our community, social services and business partners to ensure White Rock has the bright future we all deserve.



Darryl Walker
Mayor, City of White Rock

"With a focus on engaging the community, White Rock Council members have led committees and task forces considering everything from heritage to the needs of our Waterfront businesses."

A MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



The City of White Rock had a year of successes in 2019, making significant progress on City Council's Strategic Priorities. Those priorities are connected to the City's value and vision and are the product of community input.

The City made progress on the Official Community Plan and the Waterfront Enhancement Strategy with public engagement taking place in 2019. The Water Community Advisory Panel has been an active participant in providing water quality information to the community, asking questions and being involved in outreach.

From an administrative perspective, bylaws and policies are being reviewed by Council to bring them up to date and ensure they align with Council's vision. Task forces for parking and Marine Drive were active in 2019, working with Council to address the business and parking needs of White Rock and its Waterfront.

Council also moved forward on Rail Safety and Whistle Cessation, a Homeless Reduction Strategy and the Community Amenity Contributions Review.

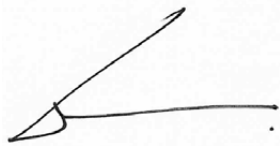
Half of Council's Strategic Priorities for 2018-2022 have been achieved in year two of a four-year term.

Council has been supported in this success by the hard-working employees of the City of White Rock and the City's Strategic Leadership Team.

As with all local governments across Canada, the COVID-19 pandemic forces us to push the reset button, reviewing and determining priorities for the coming years. City Council will review its priorities for White Rock this summer and create some new Strategic Priorities to share with the community to help offset the financial and social impacts of COVID-19. We can expect to hear from the newly formed COVID-19 Recovery Task Force.

White Rock will continue to creatively provide city programs in safe, physically distant ways. The City will continue to follow the direction of the Provincial Health Officer, aiming to keep employees and the community safe. White Rock is a city of breathtaking beauty, hidden treasures, interesting walkways, murals, events and cultural activities. As the COVID-19 threat continues, getting outdoors in White Rock is a great way to enjoy our city.

Please join me in looking back on 2019 in this Annual Report and Financial Statements document. I look forward to continuing to lead City employees, and to serve Council and the community in 2020.



Guillermo Ferrero
CAO, City of White Rock

"Council has been supported in this success by the hard-working employees of the City of White Rock and the City's Strategic Leadership Team."



OUR CITY BY THE SEA

White Rock is a picturesque, seaside city of 21,027 in southwest British Columbia. The city is located beside the sprawling sandy beach and warm, shallow waters of Semiahmoo Bay. White Rock is located on the unceded territory of the Semiahmoo First Nation and the Coast Salish people.

Moderate temperatures, stunning vistas and great amenities attract residents and visitors to White Rock. Established in 1957, the city has a proud past and a vibrant future. White Rock's Waterfront, Five Corners area and Uptown all offer a variety of restaurants, retail stores and services. The city has attractive housing and a variety of parks, community services, facilities, pathways and trails.

The iconic White Rock Pier crowns the City's Waterfront and is Canada's longest pier at 470 metres. The Waterfront is also home to a railway used by BNSF (Burlington Northern Sante Fe) Railway and a historic train station that houses the White Rock Museum and Archives. Residents and visitors enjoy the walkable, 2.2-metre-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 that is protected by White Rock Fire Rescue, White Rock RCMP and the B.C. Ambulance Services.



21,027*
residents



5.12 SQ KM
city area



2.19 KM
promenade length



9,924
registrations into
recreation classes
and programs



878
Fire inspections



706
participants in Fire
Rescue education
programs and talks



2,036
Business Licences issued



846,192
total post reach on Facebook



\$48,052
total Civic Grants-in-Aid
awarded by the City

* 2019 Province of B.C.

MAYOR AND COUNCIL



Local government in the City of White Rock is provided by a Mayor and six Councillors.

Council's four-year term began in 2018 and finishes in 2022.

The main function of a municipal Council is to look after the current and future economic, social and environmental well-being of its community. 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 and to collect taxes for those purposes. Council also acquires, manages and disposes of the City's assets. Council sets a vision and goals and charts a course of action for the City.

WHITEROCKCITY.CA/CITYCOUNCIL

Back Row

Councillor David Chesney
Councillor Erika Johanson
Councillor Helen Fathers
Councillor Christopher Trevelyan

Front Row

Councillor Anthony Manning
Mayor Darryl Walker
Councillor Scott Kristjanson



COMMITTEES

SELECT COMMITTEES:

- Arts and Cultural Committee
- Cultural Advisory Committee
- Dogs on the Promenade Task Force
- Economic Development Advisory Committee
- Environmental Advisory Committee
- History and Heritage Advisory Committee
- Housing Advisory Committee
- Marine Drive Task Force
- Parking Task Force
- Public Art Advisory Committee
- Seniors Advisory Committee
- Tour de White Rock Committee
- Water Community Advisory Panel
- White Rock Sea Festival Committee

OTHER ADVISORY COMMITTEES

- Advisory Design Panel
- Board of Variance

STANDING COMMITTEES

- August Contract Committee
- Finance and Audit
- Governance and Legislation
- Grants-in-Aid
- Intergovernmental and Indigenous Affairs
- Land Use and Planning

COMMUNITY ENGAGEMENT FORUMS

White Rock City Council hosted Community Forums in 2019. These forums were open to the public and included an expert panel on specific topics, providing information on current processes and how the community can stay engaged with their City.

Residents and the public were encouraged to attend the City Council Community Forums and to interact and ask questions.

COUNCIL COMMUNITY FORUM JUNE 26, 2019

White Rock City Council hosted a community forum to discuss Council accomplishments, Council's Strategic Priorities for 2018 to 2022, Capital Works projects, City committees and White Rock's Water Treatment Plant and water quality.

The community had questions about water quality and distribution, the Official Community Plan review and the City's Economic Development Plan.

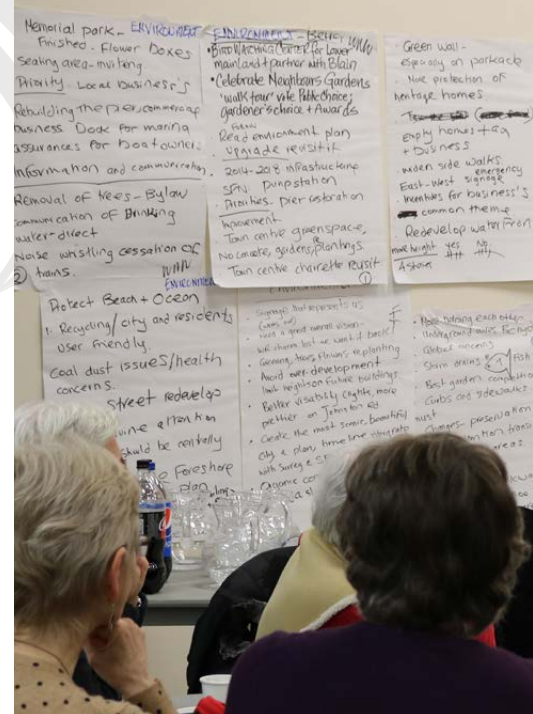
AFFORDABLE HOUSING FORUM July 29, 2019

White Rock City Council hosted a Community Forum regarding Affordable Housing in White Rock. This included a presentation from the Director of Planning and Development Services and the Manager of Planning. The public had the opportunity to ask questions and provide feedback to the Mayor and Council.

TRANSLINK FORUM Oct. 28, 2019

Representatives from TransLink presented an update on Route 351 and other proposed transit changes at a forum in White Rock. Route 351 connects White Rock, Ocean Park and Crescent Beach with Bridgeport Station.

TransLink presented an update on the proposal and amendments made in response to public feedback during consultation in April 2019. The presentation was followed by a workshop with questions and answers, with responses from TransLink.





COUNCIL STRATEGIC PRIORITIES

At the beginning of each term in office, City Council develops and approves a set of Strategic Priorities that guide City decision-making during the four-year term.

City Council created Council Strategic Priorities 2018-2022 with the help of community input.

These strategic priorities include:

- Official Community Plan Review
- Relationship with Semiahmoo First Nation
- Water Community Advisory Panel
- Multi-Family and Commercial Waste Pickup
- Economic Development Strategies
- Parking Task Force
- Marine Drive Task Force
- Zoning Bylaw Review
- Council Policy and Bylaw Review
- Other priorities, including the Community Amenity Contributions review
- Advocacy, including the Whistle Cessation Program on Burlington Northern Sante Fe (BNSF) Railway.

The City uses an innovative approach to tracking real-time progress on major priorities posting a dashboard and quarterly updates at whiterockcity.ca/priorities.

White Rock has completed more than 50 per cent of its priorities in less than two years. This is a remarkable achievement in light of the resources required to navigate municipal operations during the COVID-19 pandemic.

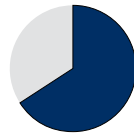
The Council Strategic Priorities achievement is the result of successful collaboration with the community and clearly identified priorities.

Council will revisit the Strategic Priorities to ensure the future needs of the community are met during and after the COVID-19 global pandemic.





OFFICIAL COMMUNITY PLAN REVIEW

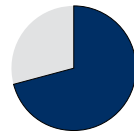


66%
COMPLETE

An Official Community Plan (OCP) is a community's statement of its long-term vision. The City of White Rock will be working with the public to obtain feedback and make sure the community's aspirations and concerns are understood and shared with Council before making decisions on changing the OCP. The OCP provides a policy framework for Council by addressing issues such as housing, transportation, enhancing the Waterfront, economic development, building heights and density, and the natural and social environment. The OCP also guides future land uses and development potential of properties within the City.

Council has expressed their desire for re-engagement with the public and consultation on certain aspects of the current OCP, which was adopted in October 2017, to ensure that it reflects the community's values and to provide additional support to the City's efforts.

SEMAIHMUO FIRST NATION

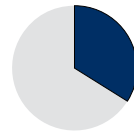


71%
COMPLETE

City Council has made it an immediate priority to reach out and work with the Semiahmoo First Nation. It is essential to the well-being of the community that this relationship be rebuilt positively and there be an established partnership with each other.

The City of White Rock and Semiahmoo First Nation / Indigenous People each are governed in different ways through culture and legislation. A Communications Protocol will be an important tool for understanding and will give a clear path to move forward and work together on many matters, including various services.

WATER COMMUNITY ADVISORY PANEL



34%
COMPLETE

The City remains committed to improving water quality for White Rock residents and will continue to take proactive steps to accomplish its operational and water quality goals.

Water services in White Rock had been owned and operated privately until the City acquired the utility in October 2015. Since taking over the operations, the City has taken many steps to improve the water quality. In 2019, the City's Water Treatment Plant became fully operational to address the naturally occurring arsenic and manganese in the City's water.

MULTI-FAMILY AND COMMERCIAL WASTE PICKUP



56% COMPLETE

In mid-2015, the City made significant changes to its delivery of solid waste services in line with recommendations of a solid waste study on best practices. The changes included the privatization of multi-family and commercial solid waste pickup, as well as a transition from cost recovery through property taxes to a user fee model for single family homes.

Council has directed that the decision to privatize multi-family and commercial waste pickup be reviewed. Also, feedback through the community strategic priority consultation process indicated a desire to resume these services.

ECONOMIC DEVELOPMENT STRATEGIES



25% COMPLETE

To grow a sustainable, livable and prosperous community, the City of White Rock is making purposeful efforts to foster an environment that supports business, draws employment and encourages improved living standards. Through the development of an updated Economic Development Strategy, the City is taking a long-term approach to economic development by establishing targets and possible new policies.

The needs of each commercial area of White Rock will be considered, including the Waterfront, Town Centre and Lower Town Centre.

PARKING TASK FORCE



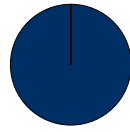
78% COMPLETE

The Parking Task Force is reviewing and potentially revising parking programs in White Rock, including rates, parking permits, pay parking decals and the integration of the new West Beach Parkade. The Parking Task Force mandate is to ensure rates are competitive with neighboring jurisdictions while not impacting property taxes and that White Rock businesses are supported and White Rock residents receive the best possible value in our City.





MARINE DRIVE TASK FORCE

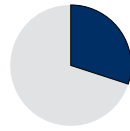


100%
COMPLETE

The Marine Drive Task Force has advised Council on Marine Drive issues such as: business viability, economic development, tourism, redevelopment, building/ public realm design and character, signage, sidewalk use and programming, beautification, events and Marine Drive business areas relationship to the Promenade/Pier, Beach and parking.

The main channel for the Marine Drive Task Force's advice was through providing input on the development and implementation of a 'Marine Drive / Waterfront Enhancement Strategy'. This included a review of the Waterfront Enhancement Plan, Economic Strategic Plan, business bylaws, the White Rock Sign Bylaw and other related materials deemed relevant. The Task Force provided feedback and recommendations to Council.

ZONING BYLAW REVIEW

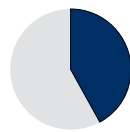


30%
COMPLETE

The City's Zoning Bylaw shapes many aspects of everyday life and puts the Official Community Plan (OCP) into effect. It also provides for day-to-day administration on:

- how land may be utilized
- where buildings and other structures can be located
- the types of buildings that are permitted and how they may be used
- the lots sizes and dimensions, parking requirements, building heights and setbacks from the street.

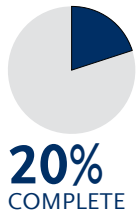
COUNCIL POLICY AND BYLAW REVIEW



42%
COMPLETE

Good governance is critical to provide for a high quality of life, responsible development and thriving businesses. Effective policies, key bylaws and transparency are essential elements to achieve this.

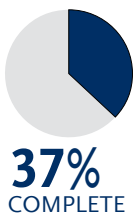
NEXT



The current focus areas of the Council Strategic Priorities are listed under the Immediate Priorities. Once an Immediate Priority is completed, it is replaced with a Next item. Below are the five (5) Next priorities as determined by Council.

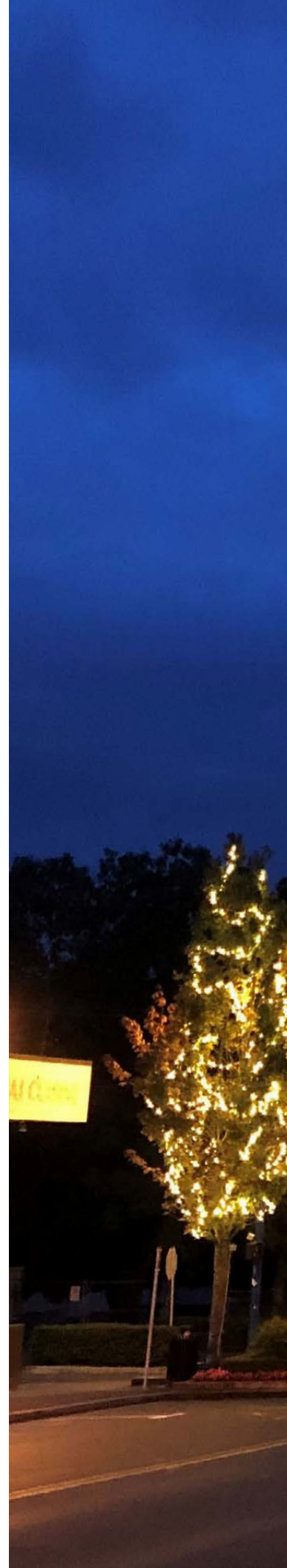
Sign Bylaw Review
Policing Service Review
Funicular Feasibility
Community Amenity Contributions Review
City Hall and Civic Precinct

ADVOCACY



Mayor and Council will champion a variety of priorities to Regional, Provincial and Federal authorities along with community stakeholders. At this time, Council will focus its outreach on the following causes or policies:

Vacant Property Tax	Ministry of Finance
Totem Pole Restoration	School District 36
Peace Arch Hospital Expansion	Fraser Health Authority BC Ministry of Health
Rail Safety/ Whistle Cessation/ Passenger Train Stop	Transport Canada BC Ministry of Transportation Burlington Northern Sante Fe (BNSF) Railway Amtrak
Homeless Reduction Strategy	Ministry of Municipal Affairs and Housing
Protection of Semiahmoo Bay	Semiahmoo First Nation Department of Fisheries and Oceans BC Ministry of Environment

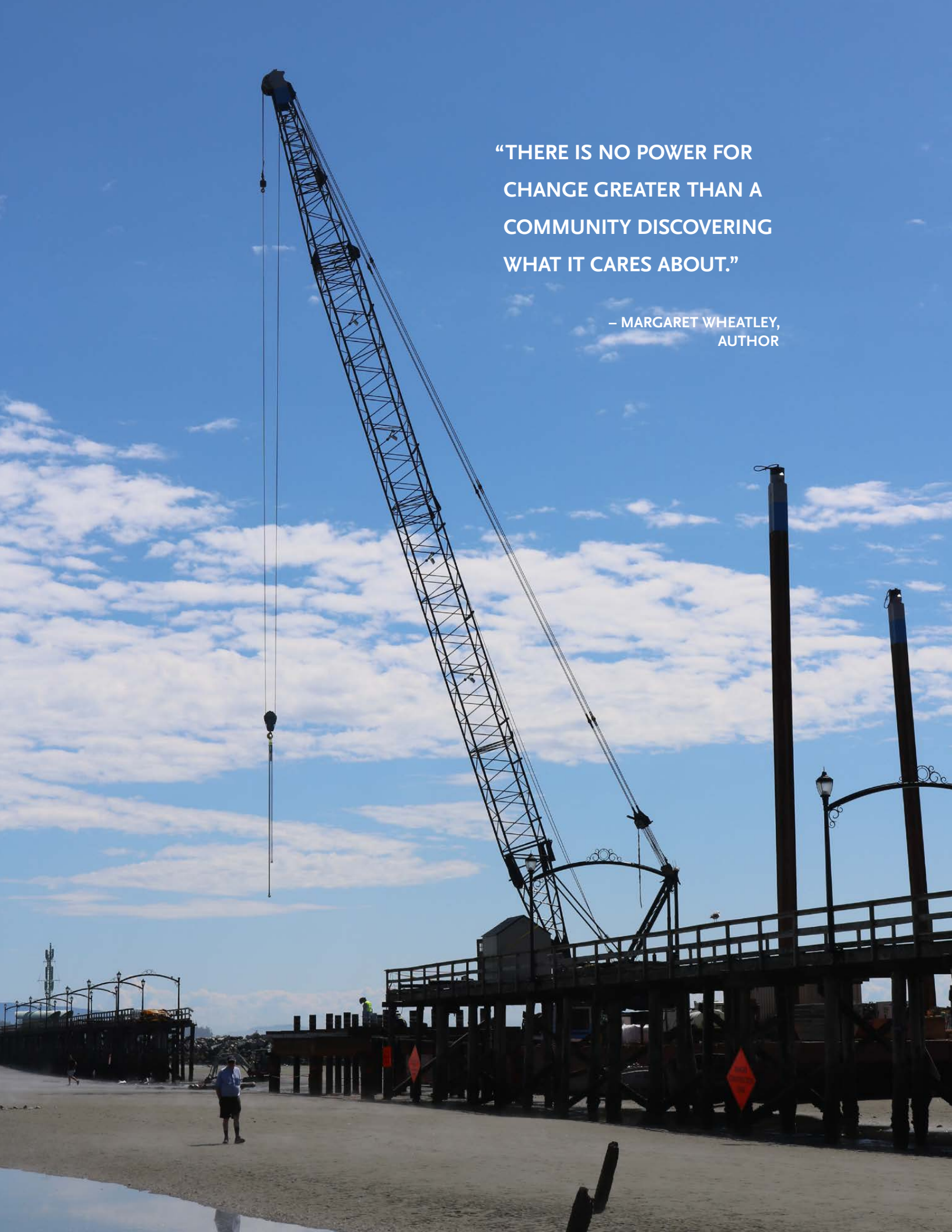




30%
30%

30%
30%

P

A large lattice boom crane is positioned on a wooden pier structure. The crane's boom extends diagonally across the frame from the top left towards the center. The pier has railings and several tall, thin poles. In the background, there are more pier structures and a person standing on the sandy beach. The sky is bright blue with scattered white clouds. The overall scene is a construction site for a pier or boardwalk.

**“THERE IS NO POWER FOR
CHANGE GREATER THAN A
COMMUNITY DISCOVERING
WHAT IT CARES ABOUT.”**

**– MARGARET WHEATLEY,
AUTHOR**

WHITE ROCK PIER AND WATERFRONT RESTORATION

In White Rock, the December 20 storm of 2018 sparked the City of White Rock, and the community, into action.

People remember where they were or what they were doing when they heard about the storm, the king tide and the 100-kilometre-an-hour winds that ripped through White Rock, downing power lines, damaging the East Beach and breaking in half Canada's longest Pier.

A section in the middle of the Pier was torn away and debris from damaged boats was lodged along the Pier. Along with damage to utility and power lines, the Waterfront was also impacted as the storm surged over the Promenade, damaging concrete infrastructure and the shoreline.

After the storm, it was all hands on deck to reconstruct the iconic Pier, first built in 1914.

City Council, with insurance proceeds, money from reserves and \$1 million of Provincial funding, moved quickly to approve the hiring of expert contractors to reconstruct the Pier.

During the reconstruction, the City replaced storm-damaged picnic tables, benches, lawns, irrigation, tree lights and walkways. The City worked closely with Burlington Northern Santa Fe (BNSF) Railway to remove more than 60 truckloads of logs and debris and construct a new rip-rap sea wall.

Following design completion and permit approvals, construction began in May 2019, and the Pier reopened to the public on August 27, 2019, with an official reopening on September 21, 2019.

The Pier was reconstructed with a new, high-quality midsection designed by a marine engineer, delivered within budget, on time and ahead of schedule.

A \$1-million grant from the Province helped to repair Waterfront infrastructure from storm damage along the promenade and White Rock Pier, helping restore the economic and social heart of the community.

FACTS ABOUT THE WHITE ROCK PIER

The 470-metre-long White Rock Pier is a major attraction. Here are some facts about the Pier:

- Originally constructed in 1914
- Extends north-south into Semiahmoo Bay
- Unique wood construction
- Underwent restoration in 1977
- Breakwater located at its southern end
- Damaged promenade was reconstructed and reopened in July 2019
- The new promenade features a stamped asphalt walkway, lawns, benches and picnic tables. In addition to a well-used walkway, it is a popular picnic area for families.
- Both the East Beach and West Beach suffered damages as a result of the storm. The City opened both beaches for public use as soon as possible.

REBUILDING THE PIER

Left: Steel piles are drilled in to replace and restore the damaged section of the Pier.

Right: Residents and visitors walking along Canada's longest Pier on reopening day, Aug. 27, 2019.





WHITE ROCK PIER RESTORATION

Project Cost: \$3 million

Schedule: April to August 2019

- Westmar Advisors Inc. was engaged by the City to conduct an assessment of the damaged section immediately following the storm and is responsible for the design of the new Pier.
- PPM Civil Constructors, ULC, was retained to repair the pier.
- The City of White Rock reconstructed damaged sections and replaced damaged timber piles outside of the areas that collapsed.
- The new structure is more resilient and includes a modular system that minimized construction time.
- The new design allows for the possibility of raising the deck elevation in the future.

Scope of Work

- Extract, remove and dispose existing timber piles and decking
- Supply and install 14-inch steel pipe piles
- Supply and install pre-cast pile cap
- Supply and install pre-cast concrete slab
- Supply and install timber sleepers, decking, handrails and bull-rails
- Reinstate watermain
- Make timber repairs.

EAST BEACH RESTORATION

Project Cost: \$1 million

Schedule: March to August 2019

- Westmar Advisors Inc. and WSP were retained to assess the damage and assist with remedial options.
- Graystone Construction Management was retained as the contractor responsible for repairing the damaged shoreline on the Promenade from Cypress Street to Finlay Street.
- The project involved the clean-up and rebuild of the Promenade.
- The rip-rap rock provided by BNSF contains all material from blasting operations at a quarry.

FROM BROKEN TO BETTER

From top left: The broken portion of the Pier on East Beach after the storm, the White Rock amongst debris after the storm with the broken Pier in the background, damage on the Promenade at East Beach, the Promenade fully restored at East Beach with new picnic tables, resurfaced Promenade and rip-rap rock along the shoreline.



COMMUNITY COMES TOGETHER

With the Pier and Promenade restored, White Rock turns to the long-term future of the Pier and the fundraising that is ongoing.

Seeing the Pier split in two inspired the community. Businesses rallied together to raise funds for the next important part of the Pier reconstruction: preparing the Pier for the future, making it weather-proof, as much as possible, and ready to meet the conditions of a changing world climate.

Individuals and groups came forward in 2019, including the Friends of the Pier. The effort continues to raise funds for the next stages of the Pier reconstruction.

Friends of the Pier led fundraising events that included Concerts for the Pier, Dancing for the Pier, Chefs for the Pier, Beers for the Pier, Prints for the Pier and Planks for the Pier.



CELEBRATING THE PIER

Top: Official reopening of the White Rock Pier on Sept. 21, 2019 with White Rock City Council, White Rock Youth Ambassadors and Friends of the Pier.

Bottom Left: Community members and Mayor Walker walking towards the Pier at the official reopening.

Right: Friends of the Pier official announcement and presentation of funds raised for the Pier restoration in May 2019.

CAPITAL PROJECTS IN 2019



WATER TREATMENT PLANT COMPLETED

The City is committed to providing safe and clean water to its water users, adhering to mandates issued by Fraser Health and meeting the requirements of Health Canada's Guidelines for Canadian Drinking Water Quality. In 2017, the City was awarded nearly \$12 million in government grants through the Clean Water and WasteWater Fund (CWWF). The CWWF covered 83 per cent of the total project costs for the City's first Water Treatment Plant.

To ensure the City used the right technologies to reach its water quality goals, the City partnered with water quality research group RES'EAU-WaterNET. RES'EAU-WaterNET created a custom-fit mobile research lab to reflect the City's specific water-related needs, helping to identify the best technologies and solutions to address the naturally occurring arsenic and manganese in the City's water. These technologies are part of the water treatment plant, which was completed in late March 2019.

MEMORIAL PARK AND PIER WASHROOMS COMPLETED

Memorial Park is a major attraction, drawing thousands of people to White Rock's Waterfront. To enhance the visitor experience, the City upgraded Memorial Park and replaced the Pier washrooms. The project was completed in April 2019.

Residents and visitors can now take advantage of the wider Promenade at the White Rock Pier entrance, as well as improved accessibility, a splash zone water feature for children, a sloped green lawn, increased lighting for added safety and amphitheatre seating to enjoy panoramic oceans views.

MAKING A SPLASH:
Top: Children enjoying the splash water zone at Memorial Park.

WATERFRONT PARKING -PARKADE COMPLETED

Waterfront parking is an important asset for businesses, residents and visitors in White Rock. Many people are not aware that the City does not own the parking lots along the Waterfront but leases them from Burlington Northern Santa Fe (BNSF) Railway.

To provide more parking capacity on the Waterfront, in the summer of 2019, the City opened the West Beach Parkade, a four-level parkade at Victoria Avenue and Vidal Street with 180 spaces, including EV stations.

RAIL AND PEDESTRIAN SAFETY IMPROVEMENTS (WHISTLE CESSATION) COMPLETED

Transport Canada's Grade Crossing Regulations order railway companies and road authorities to upgrade existing grade crossings, including signage, crossing surface specifications, sight lines and warning systems by November 2021.

Transport Canada identified concerns with White Rock's existing six grade crossings at Finlay Street, Ash Street, Balsam Street, Cypress Street, the White Rock Pier and Bay Street. Also, the two crossings at Oxford Street and Anderson Street needed flashing lights and bells to meet Grade Crossing Regulations. The City received grant funding from the Rail Safety Improvement Program for the crossings and warning devices. These pedestrian safety improvements were completed in December 2019, allowing the City to comply with the regulations and to successfully apply for whistle cessation.

WATERFRONT PROJECTS SHORELINE AND PROMENADE PROTECTION PLAN, PIER RESTAURANT, MARINA EXPANSION ONGOING

The City's Waterfront is cherished by residents and is identified as the primary opportunity to drive the local economy and support community initiatives. There is a desire to develop a Waterfront that offers increased recreational and cultural opportunities. The City had reviewed possible additions to the Waterfront that include a marina expansion, Pier restaurant, and shoreline and Promenade protection plan.

The storm's destruction of White Rock's Pier in 2018 and the subsequent reconstruction of the Pier and Promenade in 2019 have meant a delay in reviewing these possible Waterfront projects.

More restoration work is planned for the Pier. Discussion is continuing into 2020.

RAIL RELOCATION ADVOCACY ONGOING

White Rock's Waterfront is a busy area with residents and tourists enjoying the many things our seaside community offers. As the Waterfront gets busier, the safety and well-being of residents, visitors and the natural environment becomes even more of a priority for the City.

The City is concerned about dangerous goods being transported by rail at our Waterfront. In 2019, the City of White Rock

continued advocating for the relocation of the railway with stakeholders, reaching out to the Semiahmoo First Nation (SFN), Government of Canada, Province of British Columbia, City of Surrey and the Burlington Northern Santa Fe (BNSF) Railway, and will continue to look for opportunities to discuss relocation.

COLUMBIA AVENUE DIVERSION PLAN FORMULATED

White Rock Council recognized the "Climate Emergency" and committed to Climate Change mitigation and adaptation strategies.

There are issues with White Rock's stormwater discharge, including erosion to the City of Surrey's McNally Creek, flooding and poor stormwater quality. This project intends to divert stormwater from erosion-prone locations and fish spawning areas and to develop an upgraded conveyance system with treatment facilities to reduce oil, grit and other damaging materials in the stormwater before discharge to the Bay. This diversion, including the installation of a new outfall and pump station, will also allow the removal of stormwater and encroachments from SFN lands. Regional benefits include mitigation of flood waters and erosion in fish spawning areas, improvements to Semiahmoo Bay water quality and the removal and restoration of encroachments on SFN lands.

2019 PROJECTS: *From Top:* Rail and Pedestrian Safety Improvements at East Beach, the West Beach Parkade located at Vidal Street and inside the Water Treatment Plant.





VALUES AND VISION

CORPORATE VALUES

Excellence

Always striving for improvement.

Respect

Building trust and respect within our sphere of influence.

Integrity

Honestly striving for equity and fairness in all that we do.

Responsibility

Always mindful of our responsibility to current and future generations and our environment.

Accountability

Taking seriously the stewardship role our electors have bestowed on us, and communicating why we are doing what we are doing so that transparency of decision-making is maximized.

Value

Adopting innovative approaches to service delivery that assure the most value (return) for the least (investment) net cost to taxpayers (note: this is not the same as always picking the least expensive approach).

Community Participation in Government

Maximize inclusivity and involvement in public decision-making.

CORPORATE VISION

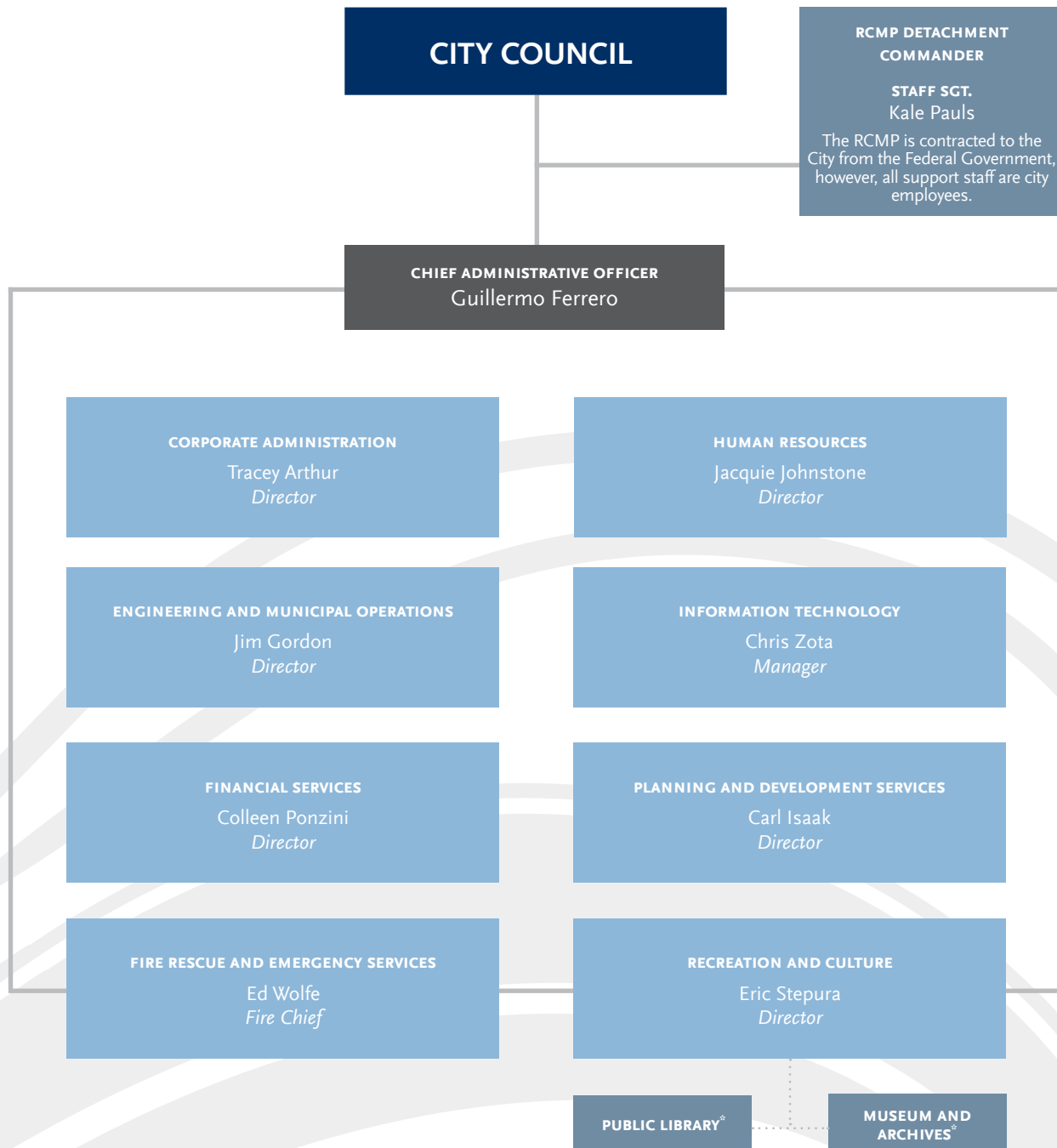
White Rock will provide for all its citizens a high quality of life where:

- Our high-quality environment is protected and nurtured for current and future generations.
- The community feels safe, secure and friendly.
- Opportunities exist for our businesses to prosper.
- Arts and culture flourish and our heritage is celebrated.
- Municipal boundaries are less important than a strong sense of pride in and connectedness to our community.
- We all can live, work and play in an enjoyable atmosphere.

MISSION

Building community excellence through effective stewardship of all community resources.

ORGANIZATIONAL CHART



The City departments are listed in alphabetical order on the organizational chart and in the following pages.

* The Library and Museum buildings are owned and maintained by the City. The Library staff are Regional Library employees. The Director of Recreation and Culture is the City Liaison for the White Rock Library and the White Rock Museum and Archives.



CONNECT WITH US

The City of White Rock's outreach includes a variety of online and offline tools. As new technology emerges, the City is committed to finding ways to connect and engage with citizens in conversations that matter and are meaningful. Communication tools the City uses on a regular basis include:

CITY WEBSITE

Your guide to City services, recreation programs, live streaming of Council meetings, corporate reports, strategic priorities, City events and more. WHITEROCKCITY.CA

CITY SOCIAL MEDIA

 FACEBOOK.COM/WHITEROCKCITY

 TWITTER.COM/WHITEROCKCITY

 INSTAGRAM.COM/CITYOFWHITEROCK

CITY CONNECTS E-NEWSLETTER

The e-newsletter is published the week of each Council Meeting and features information about upcoming events, City news, City Council updates and important seasonal reminders. WHITEROCKCITY.COM/NEWSLETTER

COMMITTEES

The City of White Rock Council has committees, task forces, and other advisory bodies to ensure opportunities for input from specified groups or members of the general public.

COMMUNITY NEWSPAPERS

The City places a City News ad each week in the local paper to advise of upcoming Council and committee meetings and news from the City.

COMMUNITY EVENTS

See what's going on in the City on our events calendar. Find Council meetings, public hearings, City festivals, art openings and more! WHITEROCKCITY.CA/EVENTS

EMAIL AND PHONE

General Inquiries: 604-541-2100

Questions for Mayor and Council:

Email Council whiterockcouncil@whiterockcity.ca

PARTNERSHIPS

The City also partners with a variety of community partners, such as Explore White Rock, the White Rock Business Improvement Association, the South Surrey White Rock Chamber of Commerce, and the White Rock Museum and Archives.

REGULAR COUNCIL MEETINGS

The City of White Rock Council meetings are held twice a month on Monday nights at 7 p.m. in Council Chambers, except for August, when no meetings are scheduled. Council meetings are an excellent way to learn more about what's happening in your community. You can also watch the meeting live on our website streaming service. WHITEROCKCITY.CA/COUNCILMEETINGS

TALK WHITE ROCK

The City's online engagement platform houses surveys, discussion boards, and project pages to review or participate in at your convenience. TALKWHITEROCK.CA

CITY FACILITIES

CITY HALL

15322 Buena Vista Ave.
White Rock, BC V4B 1Y6
Contact: 604-541-2100
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

ENGINEERING AND MUNICIPAL OPERATIONS

877 Keil St.
White Rock, BC V4B 4V6
Contact: 604-541-2181
Customer Service Hours:
Monday to Friday 8 a.m.- 4:30 p.m.

RCMP

15299 Pacific Ave.
White Rock, BC V4B 1R1
Contact: 778-593-3600
Customer Service Hours:
Monday to Friday 8:30 a.m. - 4:30 p.m.

WHITE ROCK FIRE AND RESCUE

15315 Pacific Ave.
White Rock, BC V4B 1R1
Contact: 604-541-2121
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

CENTENNIAL PARK LEISURE CENTRE

14600 North Bluff Rd.
White Rock, BC V4B 3C9
Contact: 604-541-2161
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

HORST & EMMY WERNER CENTRE FOR ACTIVE LIVING

1475 Anderson St. (Unit 1)
White Rock, BC V4B 1Y6
Contact: 604-541-2199
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

KENT STREET ACTIVITY CENTRE

1475 Kent St.
White Rock, BC V4B 5A2
Contact: 604-541-2231
Customer Service Hours:
Monday to Friday 8:30 a.m. - 4:30 p.m.
Saturday 9 a.m. - 1 p.m.

WHITE ROCK COMMUNITY CENTRE

15154 Russell Ave.
White Rock, BC V4B 0A6
Contact: 604-541-2199
Customer Service Hours:
Monday to Thursday 8:30 a.m. - 6 p.m.
Friday 8:30 a.m. - 4:30 p.m.
Saturday 9 a.m. - 1 p.m.

WHITE ROCK LIBRARY

15342 Buena Vista Ave.
White Rock, BC V4B 1Y6
Contact: 604-541-2201
Customer Service Hours:
Monday to Wednesday 10 a.m. - 9 p.m.
Thursday to Saturday 10 a.m. - 5 p.m.
Sunday 1 - 5 p.m.

WHITE ROCK MUSEUM AND ARCHIVES

14970 Marine Dr.
White Rock, BC V4B 1C4
Contact: 604-541-2222
Customer Service Hours:
Monday to Friday 10:30 a.m. - 4:30 p.m.
(Gallery / Gift Shop)
Saturday and Sunday 11 a.m. - 4:30 p.m.
(Gallery / Gift Shop)
Monday to Friday 10 a.m. - 5 p.m.
(Office)





DEPARTMENT OVERVIEWS





REPLACES
THIS POLE IS DEDICATED TO THE MEMORY OF
GRAND CHIEF
BERNARD ROBERT CHARLES
FR JOURNAL TWIN

Chief of the Squamish People, Bernard Robert Charles, was born in 1885 and died in 1965. He was a prominent leader and a member of the Squamish Nation. This pole is dedicated to his memory.

"MUKAN"
COAST SALISH HOUSEPOST

This pole is a traditional Coast Salish housepost, carved by the artist Mukan. It features a large, stylized face with a red mouth and black hair. The pole is dedicated to the memory of Mukan, a prominent leader and a member of the Squamish Nation.

"MUKAN"
HADA POLE

This pole is a traditional Hada pole, carved by the artist Mukan. It features a large, stylized face with a red mouth and black hair. The pole is dedicated to the memory of Mukan, a prominent leader and a member of the Squamish Nation.



ADMINISTRATION

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

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. The CAO is responsible for putting in place Council policies and directives, providing input and advice to Council on policy-related issues and assisting Council in setting corporate goals.

The CAO is responsible for providing input to City Council 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.

CORPORATE ADMINISTRATION

The Director of Corporate Administration (Corporate Officer for the City) is responsible for legislative and municipal government administrative duties, such as:

- Providing legislative support and recommendations to Council and Committees, including Sub-Committees and Volunteer Committees that report to Council, 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*
- Co-ordinating the conduct of municipal elections for the positions of Mayor, Council, and School Trustee every four years
- Processing official correspondence to and from Council
- Overseeing risk management claims, Freedom of Information requests, City property negotiations and land registration
- Overseeing the City's Communication and Government Relations department.

COMMUNICATIONS AND GOVERNMENT RELATIONS

The Communications and Government Relations Office works with all City of White Rock departments to provide internal and external communication expertise, including community engagement.

This office advises on information-sharing, government relations, media relations, social media, emergency communication and promotion, and oversees communication plans and strategies. This office also supports outreach to community partners and other levels of government, including the Semiahmoo First Nation, Metro Vancouver as well as Provincial and Federal government partners to address intergovernmental, regional and inter-municipal priorities and issues.

2019 DEPARTMENT HIGHLIGHTS

CORPORATE ADMINISTRATION

- Council Meetings – Regular / Special: 29
- Council / Committee Meetings – Closed: 10
- Council Intergovernmental with Semiahmoo First Nation – Closed: 6
- Public Hearings: 5
- Committee Meetings Select / Task Forces: 76
- Committee Meetings Standing: 45
- Public Forums: 4
 - Council Priority Setting (2)
 - Affordable Housing
 - TransLink
- Freedom of Information Requests: 51
- Risk Management Claims: 26 claims started in 2019. In addition, there are also ongoing claims being processed.
- Co-ordination and execution of Council recognition events, including the City of White Rock Volunteer Reception and Council acknowledgement of the following:
 - Earl Marriott Senior Boys Rugby Team: Provincial Champions
 - Kaitlyn Blair, Earl Marriott Secondary School: White Rock Climate Protest
 - Recognition of Constable Chantal Sears, White Rock RCMP.

COMMUNICATIONS AND GOVERNMENT RELATIONS

- Provided ongoing communication support and community updates in the first quarter of 2019 following the damage to White Rock's Pier in the storm of December 2018
- Created and distributed 25 issues of the City Connects e-newsletter in 2019

- Promoted fundraising events for the White Rock Pier in the spring and summer of 2019, including the popular Dancing at the Pier
- Provided communication support for National Indigenous Peoples Day in June 2019 and for White Rock's Canada Day by the Bay on July 1, 2019
- Provided communication support for the 70th anniversary of the White Rock Sea Festival and Semiahmoo Days in August 2019.
- Promoted the 'soft reopening' of the White Rock Pier to the public in August 2019 and co-presented the official White Rock Pier reopening event with Recreation and Culture in September 2019
- Developed the communication materials and branding for the 5 Corners Buskers and Comedy Festival in September 2019 working closely with the White Rock BIA and the City's Recreation and Culture Department
- Attended the UBCM Conference in October 2019 to support Council in advocating on behalf of City residents and businesses
- Supported the presentation of the TransLink Community Forum in October 2019 and the Mayor's State of the City Address with the South Surrey and White Rock Chamber of Commerce in November 2019
- Partnered with Recreation and Culture and the White Rock BIA to create and design promotion for the Jingle Bell White Rock event in December 2019
- Began work in December 2019 with the Semiahmoo First Nation to develop a Communication Protocol agreement for the two governments
- Grew the City's social media channels in 2019, with 5,630 followers on Facebook, 3,400 followers on Twitter and 2,140 followers on Instagram as of December 2019
- Updated the City's Social Media Policy in December 2019.



ENGINEERING AND MUNICIPAL OPERATIONS

The Engineering and Municipal Operations Department plans and maintains the City of White Rock's infrastructure assets, ensuring essential services are available when needed by the community. The department delivers municipal services to provide a high quality of life for residents and businesses, focusing on the environment, sustainability and fiscal responsibility.

ADMINISTRATION

Administration provides support for new and ongoing projects, including budgeting, setting priorities and long-range planning through the City's Financial Plan and Capital Works Program.

ENGINEERING

Engineering regulates and ensures compliance with engineering-related approvals of development and building permits for City property. It also guides tree management on City land.

OPERATIONS

Operations provides the proactive and responsive operation and maintenance of City infrastructure that includes water services, drainage and sanitary systems, roads, sidewalks, boulevards, walkways, equipment, fleet vehicles, parks and facilities.

2019 DEPARTMENT HIGHLIGHTS

ADMINISTRATION

In 2019, Administration:

- Reported on the City's plan and progress toward meeting its climate action goals
- Participated in City open houses and Public Information Meetings
- Provided information to residents, contractors, the community and other stakeholders regarding City services that include engineering, solid waste collection, water, parks, roads, sewer and drainage
- Administered grant programs for City infrastructure
- Managed procurement on behalf of Engineering and Municipal Operations.

ENGINEERING

Engineering issued the following permits in 2019:

- Permits not tied to a building permit application – 71
- New Lot Servicing road alteration permits – 27
- Permit Renewals for single-family dwellings – 22
- Right of Way Use Permits (including extensions) – 51
- Right of Way Alteration Permits (including extensions) – 38
- Total Road and Right of Way Permits – 209.

FACILITIES PROJECTS

Facilities completed the following projects in 2019:

- Fire Hall overhead doors
- Hot water tank replacement for White Rock RCMP; White Rock Fire Station; Centennial Arena; the Mel Edwards Building; Centennial Park Comfort Station; City Hall Annex; and the storage facility on Oxford Street
- Sliding Door replacements for washrooms on Marine Drive at Oxford Street and Balsam Street
- White Rock Community Centre security gate replacement
- Kent Street Activity Centre auditorium and kitchen floor refinishing
- Financial Services office upgrades at White Rock City Hall
- White Rock Library sump pump replacement
- Centennial Arena deck and column staining
- Centre for Active Living all-access door openers
- White Rock Museum and Archives signage replacement.

PARKS

Projects completed:

- Restored Centennial Park baseball diamond
- Installed Central control irrigations in over 16 locations
- Added a rubberized pathway at Generations Playground
- Upgraded and added tree lights.

Operational:

- Organized and participated with the Green Team in planting close to 500 trees
- Supported Dogs on the Promenade pilot project
- Supported community gardens
- Controlled invasive species
- Planted over 18,000 spring bulbs and perennials.

PUBLIC WORKS

Projects:

- Completed the sanitary sewer smoke-testing program
- Completed the sanitary and storm sewer main rehabilitation program
- Paved Marine Drive from Vidal Street to Foster Street
- Installed 7 new thermoplastic crosswalks on Marine Drive.

Solid Waste Collection:

In 2019, Public Works collected the following amounts of solid waste:

- Residential Garbage – 1,176 metric tonnes
- Residential Organics – 1,505 metric tonnes
- Residential Recycling – 735 metric tonnes
- Total Solid Waste Collection – 3,416 metric tonnes.

Vehicle and Equipment Purchases:

The following vehicles were added to the City's fleet in 2019:

- Public Works mini-dump truck
- Bylaw Enforcement pickup truck
- New plow and spreader for Waterworks single-axle dump truck
- Parks Electric utility task vehicle (UTV)
- Engineering Inspector pickup truck.

Residential Sewer Connection Installs:

- 33 out of 35.

WATER

- Started operation of the Water Treatment Plant in March 2019, significantly improving water quality
- Began modifying the inlet for the Roper Reservoir Design Upgrade in October 2019. A structural assessment of the reservoir is now taking place
- Replaced 130 metres of 15-millimetre cast-iron watermain on Marine Drive with other storm and sanitary work in the same area to achieve cost savings
- Replaced the Marine Drive watermain using pipe bursting technology to a 150-mm high-density polyethylene pipe with additional valves not previously available
- Installed fencing for the Oxford Water Facilities. The fencing surrounds four wells, a reservoir, a pump station and the Water Treatment Plant.



FINANCIAL SERVICES

The Financial Services Department provides financial expertise, advice and administration to support City of White Rock operations. The main functions of the department include:

- Co-ordinating the development of the Five-Year Financial Plans for adoption by the deadlines
- Preparing a variety of financial reports, including the Annual Financial Statements, Statement of Financial Information and the Local Government Data and Statistics input
- Collecting and administering property tax and utility fees.
- Providing City Hall customer service, accounts payable, city banking and investments and employee payroll
- Operating and maintaining the pay parking systems and equipment, parking customer service, enforcement and ticket collections.

The Financial Services Department is comprised of two areas:

FINANCE

Many finance functions are necessary to meet statutory requirements as set out in the *Community Charter*. These statutory requirements focus on the accounting, reporting and safeguarding of taxpayers' money and other assets. Finance ensures that all requirements are met. In addition, ongoing support is provided to City Council and staff and customer service is provided to the public.

PARKING

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

2019 DEPARTMENT HIGHLIGHTS

ACCOUNTING AND REPORTING

- Completed 2018 year-end financial statements and related statutory processes
- Completed research and accounting for tangible capital assets, which involved tracking more than 10,000 assets and accounting for more than \$22 million in new assets put into service
- Prepared 724 journal entries and several hundred reconciliations
- Monitored and placed several investments
- Issued numerous statutory financial reports and tax remittances
- Processed 8,553 accounts payable invoices to 2,776 suppliers
- Issued 5,172 payroll advices to employees and 176 remittances to employee benefit providers, unions and savings plans.

FINANCIAL PLANS

- Completed the 2019 to 2023 Financial Plan, and substantially completed the 2020 to 2024 Financial Plan
- Streamlined processes within the department.

PROPERTY TAXES

- Completed the 2019 property tax and utility fee bylaws.
- Issued the 2019 property tax notices
- Processed 5,614 Home Owner Grant applications, with 43 per cent submitted online, as well as 882 Property Tax Deferrals
- Administered the property tax prepayment plan for 1,687 participants
- Completed "2020" Permissive Tax Exemption process and bylaws
- Registered 200 new accounts for e-billing of Property Taxes, bringing the total to 574.

PARKING

- Performed daily and preventative maintenance of pay parking systems and equipment

- Answered queries and responded to written complaints and appeals
- Assumed responsibility to manage parking operations in the new West Beach Parkade
- Completed preparatory work leading to the upgrading of pay parking technology in Peace Arch Hospital area for City parking facilities
- Continued implementation of an improved Resident Parking Permit program
- Implemented a temporary construction permit parking program in one area of the Town Centre
- Provided staff support to the Mayor's Parking Task Force and implemented a new Waterfront rate structure.

WATER UTILITY

- Issued quarterly water bills and administered ongoing water account changes, and 158 special water meter readings/bills
- Registered 211 new accounts for e-billing of water bills, now up to 576
- Calculated and analyzed options for the 2020 water rates
- Updated options for a more consumption-based water fee structure.

OTHER

- In conjunction with the Recreation and Culture and Information Technology departments, completed significant preparatory work leading to implementation of the "Perfect Mind" recreation program/facility booking system
- Provided ongoing financial accounting and support to departments regarding the City's significant capital program
- Participated in preparing grant applications and grant claims, and dealt with the financing of major infrastructure projects, including the December 2018 storm damage repairs and co-ordination of the White Rock Pier repair insurance claim
- Administered the 2019 Grant-In-Aid process
- Completed the annual renewals of City insurance policies.



HUMAN RESOURCES

The Human Resources Department supports and enhances the City's vision through the establishment of employee programs and policies that assist and guide employees in reaching and accomplishing their goals and objectives.

Human Resources partners with other City departments to attract, retain and motivate a qualified and inclusive workforce.

Core business areas include:

EMPLOYEE HEALTH AND SAFETY

Human Resources supports the creation and maintenance of a safe, respectful and healthy work environment for all employees. The City is committed to preventing injuries and ensuring employees are safe and healthy.

LABOUR RELATIONS

Human Resources fosters effective partnerships with the City's unions and staff and provides expertise to staff on matters related to collective agreements and the interpretation and administration of staff policy.

SALARY AND BENEFIT ADMINISTRATION

The City's Human Resources Department identifies and promotes best practices in the industry. The City's Human Resources team is a partner in achieving workforce excellence to deliver valued services to the people of White Rock.

RECRUITMENT, EMPLOYEE DEVELOPMENT AND RETENTION

Human Resources plays a key role in the recruitment, training and retention of City employees. The department supports the continued development of staff, including through the City's training program.

ORGANIZATIONAL PLANNING

The Human Resources Department works with other City departments to ensure staff resources achieve strategic priorities and service delivery. The department provides expertise in decisions affecting employees, including labour relations. White Rock Human Resources also participates in regional municipal matters.

RCMP SUPPORT SERVICES

RCMP Support Services staff provide the people of White Rock with access to, and the administration of, services such as Crime Prevention, Victim Services, Police Information Checks, Civil Fingerprinting and documenting various crime reports. RCMP Support Staff specialize in areas of RCMP Administration, Community Policing/Crime Prevention and Victim Services.

2019 DEPARTMENT HIGHLIGHTS

- Modernized the City's new employee orientation process to enhance the onboarding experience for new employees
- Developed and implemented tier two of the City's leadership development program designed to provide supervisory employees and potential future leaders with a foundation for future success
- Implemented and monitored a system for employees who are working alone
- Reviewed and updated the Joint Occupational Health and Safety Program
- In partnership with the IT Department, enhanced employee access to employment information and self-service by providing improved access through the City's Intranet
- Conducted an employee survey with a focus on employee engagement and culture
- Updated the City's First Aid Program
- Rolled out HR Pop-Up, a service where HR professionals occasionally work at different facilities/ departments to increase HR employee services
- Began the formal review of business continuity strategies to address current contracted RCMP information technology services as Surrey moves to a municipal police model
- Implemented new White Rock RCMP crime reporting guidelines to align with the Federal Government's new standards.



INFORMATION TECHNOLOGY

The Information Technology Department provides the sustained, efficient and effective delivery of IT services, infrastructure and telecommunications to enhance service delivery to the residents, businesses and employees of White Rock, as well as to our visitors.

The IT Department leads the City in technology, partnering with City departments to offer excellent customer service by maintaining the IT infrastructure and systems that affect every aspect of municipal service, from public safety to the delivery of water.

Information Technology at the City of White Rock embraces the best of digital technology innovation with the vision of becoming a digital city.

INFORMATION TECHNOLOGY SERVICES

Digital Service and Products

- Network, CCTV and Telecommunication Infrastructure
- Server maintenance and System Integration
- Database and Website Administration
- Project Management
- Planning and Standards
- Application Support
- Audio Video

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

GIS is a computer-based mapping tool that takes information from a database about a location—such as a street, building, water feature, tree, park or land feature—and turns it into a visual layer. Viewing these layers on a map gives us a better understanding of specific locations, and gives planners and analysts helpful information in making proposals for our City.

2019 DEPARTMENT HIGHLIGHTS

CLOUD-BASED PARKING GUIDANCE FOR WEST BEACH PARKADE

- Drivers in White Rock are the first in B.C. to experience the latest in parking guidance technology which delivers a frictionless, connected path to a parking space as quickly as possible. The CCTV system is a motion-activated system that uses multisensory cameras capable of 360-degree coverage.
- A priority was to get vehicles into parking spaces as quickly as possible, to reduce congestion, air pollution and of course, user frustration – allowing drivers to spend less time circling parking lots and surrounding roads and more time shopping and enjoying our City by the Sea.
- This technology serves White Rock residents and visitors while forming part of the core foundation of connectivity that helps move White Rock toward being a smart city.

TECHNOLOGY FOR WATER TREATMENT PLANT

- Few services are as critical as water infrastructure. To safeguard White Rock's water, IT has put in place a host of security measures. One significant component of this IT infrastructure is SCADA, which is the Supervisory Control and Data Acquisition infrastructure. The technology involves included servers, workstations, network devices and proprietary software applications.

FREE WI-FI IN MEMORIAL PARK

- Free public Wi-Fi contributes to a better-connected society and more agile interaction between people and business. With this in mind, White Rock is providing free public Wi-Fi in Memorial Park by the Waterfront. Visitors to the Waterfront will be able to find shops, restaurants and attractions points, compare product prices and get a taxi. Free public Wi-Fi hotspots can help all people access the same information.

AIR POLLUTION SENSOR IN MEMORIAL PARK

- Air quality is an important factor in a healthy community. White Rock has installed an air pollution sensor in

Memorial Park to provide real-time visibility into the level of particulates in the air.

STAFF INTRANET PORTAL

- As part of White Rock's digital transformation strategy, the City's intranet was redesigned from scratch and built on top of the Microsoft O365 cloud platform. An Intranet streamlines communication by bringing information it into one place and empowers individuals with a voice and company knowledge. The new platform allows for knowledge-sharing and provides quick and seamless access to corporate data from anywhere, anytime. Previously, the City's outside workers were not able to access the Intranet. With the new cloud-powered platform, all employees can access vital information from a mobile device or a personal computer.
- The new platform also fully digitizes and automates the employee training registration process leading to measurable efficiencies.

KEEPING CITY DATA SAFE WITH CYBERSECURITY MEASURES

- As organizations increasingly rely on computers, networks, programs, social media and global data, they become more vulnerable to cyber threats. To safeguard City of White Rock information, IT has increased its cybersecurity—the technologies, processes and practices designed to protect customer data and other sensitive information from unauthorized access by cyber criminals. The City has specialized software and has put in place systems and practices to reduce the risk of cyber-attacks.

PAYING ONLINE WITH TECHNOLOGY

- The City is enhancing its portfolio of eGovernment online services, adding Business Licenses eBilling, Dogs eApply and Dogs eBilling. These add more options for payment, improving the customer's experience.



PLANNING AND DEVELOPMENT SERVICES

Planning and Development Services is responsible for planning and managing growth and development on behalf of the City of White Rock. The department provides the following services:

BYLAW ENFORCEMENT AND ANIMAL CONTROL

The Bylaw Enforcement Division provides education and enforcement on a wide variety of bylaws within the community. The division upholds community standards and undertakes Secondary Suite Inspections, helps to find lost bikes and dogs, and conducts patrols of the White Rock Pier and Promenade.

ECONOMIC DEVELOPMENT

Economic Development efforts in White Rock include focusing on supporting investment strategies, supplying data and information to support new or expanding business development, issuing business licences and commercial patio licences, and providing support for the City's Economic Development Advisory Committee. The department also helps businesses find suitable spaces in White Rock, whether the businesses are new to White Rock or relocating within White Rock.

The Official Community Plan also helps to identify new economic investment opportunities in White Rock. Economic Development has also helped to plan and design key capital works projects aimed at making White Rock a more attractive and amenity-rich destination for residents, visitors, and investors alike.

PLANNING

The Planning Division advises City Council on growth management, development review and a variety of strategic planning projects intended to help improve the overall quality of life in White Rock. Planning staff, working with representatives of other municipal departments, are also responsible for processing development applications and representing the City on regional planning and development initiatives.

BUILDING

The Building Division reviews and assesses applications for construction projects on private property for compliance with associated City Bylaws, including zoning. The Building Division inspects and monitors construction projects on private property to ensure they meet the minimum health, life safety, structural and fire protection requirements established through construction regulations.

CUSTOMER SERVICE

This Customer Service Division provides a broad range of information to residents, businesses, visitors, realtors, developers, agencies, and other levels of government, while also respecting the privacy of residents and businesses. The team supports the Advisory Design Panel and the Board of Variance, issues sign permits and dog licenses, and administers municipal addressing.

2019 DEPARTMENT HIGHLIGHTS

ECONOMIC DEVELOPMENT

- 2,036 Business Licences issued.

DEVELOPMENT APPLICATIONS INCLUDED:

- 1 Official Community Plan amendment and 11 zoning amendments
- 6 major and 6 minor development permits
- 2 subdivisions
- 2 development variance permits
- 82 tree management permit applications
- 2 liquor and cannabis license referral applications
- 2 temporary use permit applications.

BUILDING

- 125 building permit applications received
- 195 new housing units; 23 demolitions
- Received building permit applications for construction value of \$70,019,639.85
- Received \$1,307,854.79 in building permit application fees
- Added new staff resources, software upgrades and mobile inspection devices to accommodate a continued high level of permit activity and to ensure timely and efficient permit processing.

CUSTOMER SERVICE

- 1 Advisory Design Panel Meeting
- 3 Board of Variance Meetings (3 applications)
- 15 sign permit applications; 12 issued
- 809 dog licenses issued
- Expanded the capability of Prospero permit management software to continue to enhance customer service levels

PLANNING

- Updated the Animal Control and Licensing Bylaw to allow a trial period for Dogs on the Promenade from Oct. 1, 2019, to March 31, 2020
- Launched Phase 1 of the Official Community Plan Review (topics include: Reviewing the Town Centre Height Density and Public Space / Green Spaces; Reviewing Building Heights outside the Town Centre; Expanding Peace Arch Hospital; Greening the City; Strengthening Transit; Monitoring OCP Goals; and Improving Housing Affordability) with an online survey and open house in June.
- Hosted two design workshops in July for the Town Centre Urban Design Review component of the Official Community Plan Review
- Hosted a Community Forum in June on the Waterfront Enhancement Strategy component of the Official Community Plan Review
- Updated the Zoning Bylaw provisions related to short-term rentals (bed and breakfasts and vacation rentals)
- Brought forward proposed amendments to the West Beach Commercial zones to allow redevelopment of small lots
- Updated the Business Licence Bylaw regulate massage-based businesses and reduce fees for individual paramedical practitioners in a medical clinic
- Assisted with the creation of the new Housing Advisory Committee with a terms of reference and staff liaison support
- Hosted two open houses in November on the draft Waterfront Enhancement Strategy component of the OCP Review
- Hosted an open house in December on proposed Town Centre Urban Design directions.



OFFICIAL COMMUNITY PLAN REVIEW

REACHING OUT WITH COMMUNITY ENGAGEMENT

In 2019, the City of White Rock began working with the public to get feedback on the City's Official Community Plan, typically reviewed every five years to ensure it continues to meet the needs of the community. The OCP provides a policy framework for addressing issues such as housing, transportation, enhancing the Waterfront, economic development, building heights and density and the natural and social environment.

The City began its review in the summer with public outreach that included an online survey and open house on all topics, as well as a Waterfront community forum and Town Centre and Waterfront design workshops. Public engagement continued in the fall with Town Centre and Waterfront open houses and online surveys.

Topics in the White Rock Community Official Plan include:

- Strengthening Transit
- Greening the City
- Improving Housing Affordability
- Expanding Peace Arch Hospital
- Monitoring OCP Goals to Measure Success and Track Implementation
- Enhancing the Waterfront (Waterfront Enhancement Strategy)
- Reviewing the Town Centre (Height, Density and Public Space Network)
- Reviewing Building Heights outside of the Town Centre.





RECREATION AND CULTURE

White Rock's Recreation and Culture Department fosters a healthy community through programs, activities and events aimed at improving the fitness and wellness of our residents, and creating a sense of community identity, belonging, pride and spirit.

This active department plays an important role in building a healthy and vibrant community. It works with a variety of community partners to provide access to excellent recreation, sport, arts and cultural activities and events.

OUR COMMITMENT

"White Rock Recreation and Culture is committed to providing citizens with a wide range of high quality sport, recreation, and arts and cultural services."

Management and staff are dedicated to ensuring that our customers receive exceptional can-do service, high-quality qualified instruction and clean and safe facilities.

WHAT WE DO

- Provide quality community recreation programs for children, adults, and seniors who live in the White Rock / South Surrey community
- Operate Centennial Park Leisure Centre and Arena, Kent Street Activity Centre, White Rock Community Centre, the Horst & Emmy Werner Centre for Active Living and the Landmark Pop-Uptown Gallery
- Manage the use of outdoor sport venues and parks, rental of meeting rooms, and special event hosting facilities
- Produce seasonal Recreation Guides and other marketing

and communication tools to promote all Recreation and Culture programs and events

- Represent the City at various multi-disciplinary community committees for sport, health, arts and culture, heritage, tourism, filming, children, youth, adults and seniors
- Liaise with the White Rock Museum and Archives for heritage programs, events and services
- Liaise with Fraser Valley Regional Library for library services provided at the White Rock Library
- Serve as a co-ordinator/liaison for commercial filming in White Rock
- Oversee the management and approval process for all community special events held on City-owned or leased property and ensure that public safety and quality programming is maintained
- Direct, guide and support volunteers at our facilities and special events
- Are staffed by 13 full-time employees, up to 18 seasonal workers, over 100 qualified instructors and manage the work of over 500 community volunteers.

2019 DEPARTMENT HIGHLIGHTS

GENERATIONS PLAYGROUND

- The new Generations Playground in Ruth Johnson Park was an overwhelming success from opening day. This playground is accessible for people of all ages and abilities. The City offered free outdoor fitness classes and orientation to the new outdoor fitness equipment for seniors. As well, a Live 5-2-1-0 Playbox was installed. Filled with sports equipment and games, the Playbox makes it easier for families to be active together. 5-2-1-0 refers to the daily, healthy habit of eating five vegetables and fruits, having a maximum of two hours screen time, one hour of active play and zero sugary drinks.

COMMUNITY RECREATION

- Processed 9,924 program registrations into over 700 classes offered in arts/culture, sport/fitness, health/ wellness, lifelong learning and social opportunities
- Offered 63 day excursions for seniors to get out, socialize with others, discover and explore and 57 adult outdoor trips to hike, snowshoe and walk in nature
- Provided over \$11,000 in financial subsidies for all age groups through the City's Leisure Access Program
- Secured \$1,045 in Canadian Tire Jumpstart funding to help remove financial barriers for child and youth participation in recreation and sports programs

- Allocated meeting space for 387 community group rentals and processed 4,143 facility bookings.

CULTURAL DEVELOPMENT

- The Landmark Pop-Uptown Gallery presented its first full year of monthly exhibits featuring local artists and art groups. Artists were given the opportunity to use the free space to create, display and sell their works of art.
- In February, the Landmark Pop-Uptown Gallery featured a curated exhibit of historic photographs and fine art depicting the White Rock Pier, which was devastated by the December 20, 2018 winter storm. The show, hosted by the White Rock Ambassadors, brought the community together to mourn the destruction of the iconic Pier, and to launch fundraising efforts to rebuild it.
- The newest piece of public art was unveiled at the Peace Arch Hospital honouring over 70 years of fundraising efforts and patient services provided by the Peace Arch Hospital Auxiliary. "Stande," by artist Illarion Gallant, is now on site and represents community and the strength and determination of the members of the Auxiliary in service to our local hospital.

Highlights continued on next page

WHITE ROCK SPECIAL EVENTS

The City's Cultural Services team continues to support the development efforts of many amazing community and professional arts and cultural organizations and businesses and to produce, co-host and sponsor community celebrations that provide entertainment, social gathering activities and enhance community belonging and pride.

Community special events greatly enrich the quality of life and enjoyment for residents and visitors.

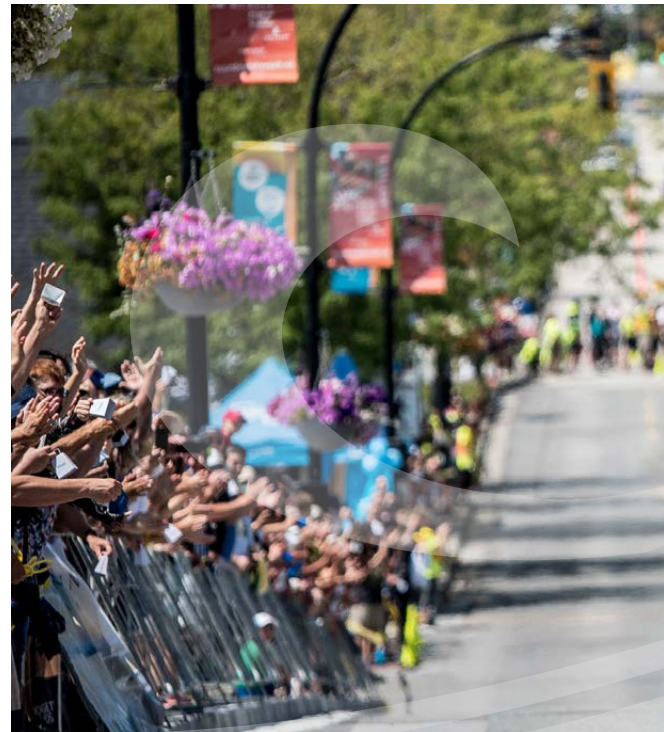
The White Rock Sea Festival celebrated its 70th Anniversary in 2019. This signature community event was hosted in partnership with Semiahmoo First Nation's Semiahmoo Days, which provided a wide variety of activities, cultural experiences and entertainment along the entire White Rock Waterfront.

The 40th annual Tour de White Rock featured two days of elite caliber cycle racing, along with free outdoor concerts and fun family activities. TD Concerts for the Pier, Fresh Air Cinema at the Beach, Canada Day by the Bay and many other annual events were held in 2019 for the enjoyment of thousands of residents and visitors.

The inaugural 5 Corners Buskers and Comedy Festival was presented by the City in partnership with the White Rock BIA. Residents and visitors flocked to uptown White Rock to be entertained. This event featured street performers uptown during the day and stand-up comedy in various local businesses at night. Local business establishments were turned into comedy clubs, and the Drama Class hosted improvisation performers.

White Rock's first Festival of Lights was held from Dec. 7, 2019 to Jan. 5, 2020 at Memorial Park along the West Beach Waterfront. This attractive festive lighting display, featuring a 30-foot lit Christmas tree and thousands of brightly coloured lights, was a big draw throughout the Festive Season.

Other significant new events in 2019 include Dancing at the Pier, The Great Turkey Run/Walk and the Craft Beer Festival.







WHITE ROCK FIRE RESCUE

The primary mandate of White Rock Fire Rescue is to protect life, property and the environment from fire and natural or human-made emergencies. The department strives to achieve this through a variety of services and programs.

The department quickly responds to a wide variety of emergency incidents with well-trained staff in six key areas:

FIRE SUPPRESSION

The department responds to incidents involving or potentially involving fire. They assess the problem, protect lives and property, and minimize damage to the environment.

FIRE PREVENTION

To minimize the occurrence and potential consequences of fires, the department has a proactive prevention program. Regular inspections are carried out in all assembly, commercial, institutional, and multi-residential buildings. The department works closely with Planning and Development Services to review building plans, develop proposals and complete license inspections or preoccupancy inspections when required.

MEDICAL CALLS

Firefighters are trained as First Responders for medical emergencies. This “First Responder” service is a part of the pre-hospital medical care system in the Province of British Columbia.

MOTOR VEHICLE INCIDENTS (MVI)

The department is equipped with rescue equipment that can be used for auto extrication. Fire crews also attend MVIs for a variety of reasons, including fire suppression, medical assistance, fuel leak control, environmental protection and to secure the scene for the safety of other emergency responders.

PUBLIC EDUCATION

The department provides fire safety and emergency preparedness training, information and programs.

RESCUE AND SAFETY

The department responds to a wide range of incidents. Some examples are people trapped in elevators, oil/fuel spills, electrical problems, damage to gas lines and general complaints.

2019 DEPARTMENT HIGHLIGHTS

- White Rock Fire Rescue responded to 1,684 incidents in 2019. This is down eight per cent from 2018, and is a decrease of six per cent in relation to the five-year average of 1,785. Of the 1,684 incidents, 323 were related to fire and alarm responses and 59 involved a rescue from a motor vehicle incident. There were 859 responses to medical incidents in 2019, which equates to 51 per cent of the total call volume. The number of medical responses saw a 12-per-cent decrease from 2018. This decrease is related primarily to changes made to dispatch protocols by BC Emergency Health Services.
- The department completed 878 inspections during 2019. Inspections occurred primarily in multi-family, business and institutional occupancies. Of the 878 inspections, 169 were reviews of development applications and various plans submitted for permits.
- Public education continues to be a focus with programs delivered to 1,240 participants last year. This includes school/preschool programs, fire safety talks, fire drills and emergency preparedness presentations.
- The new aerial truck purchased in 2018 was put into service in January 2019
- Crews completed 710 training sessions in 2019. Spring Training week focused on First Responder Mental Health, Auto Extrication and new Aerial apparatus operations. Fall Training week focused on Live Fire, Low-to-Steep Technical Rescue and Hazmat Review. Crews also

completed the updated Wildland Firefighter Program, certifying each member to Wildland Firefighter Level 1 and half of the department's officers to Wildland Task Force Leaders.

- All crews participated in an orientation with Peace Arch Hospital staff regarding Fire Department response involving the new MRI Unit.

EMERGENCY PROGRAM

- The importance of personal preparedness continues to be a primary focus of the City's Emergency Program. As part of fire safety talks, or preparedness discussions, an emphasis is placed on the importance of this topic.
- In October, City Staff participated along with 1,004,374 other British Columbians in the Great British Columbia Shakeout Earthquake Drill. The intent of the drill is to promote awareness of how to prepare and protect yourself when an earthquake occurs.
- The Fire Department collaborated with the RCMP and hosted its 2nd Savvy Seniors event at the White Rock Community Centre. Various speakers conducted presentations regarding safety and preparedness. The event attracted 200 attendees.
- In May, White Rock Fire Rescue collaborated again for the bi-annual Fire Safety Fair/Open House. Approximately 350 adults and children took part.



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WHITE ROCK RCMP

Police service in White Rock is provided by the White Rock detachment of the RCMP. The White Rock RCMP is committed to being transparent and accessible while identifying the needs and expectations of the community.

The detachment is led by Staff Sgt. Kale Pauls, a 16-year member of the RCMP, who joined the White Rock detachment in November 2019. A former community mental health worker, Staff Sgt. Pauls served in progressive positions in the RCMP in Salmon Arm, Alexis Creek, Kamloops, Mission and Surrey before joining White Rock.

The White Rock RCMP includes 25 regular members and 10 full-time Support Staff employees. There is also a team of 14 casual Support Services, employed by the City of White Rock.

The Frontline complement is divided into four watches, each with a Corporal in charge. Frontline officers are responsible for the majority of the approximately 6,600 annual calls for service, traffic enforcement and proactive activities. Most complex or sensitive investigations are handled by a two-member General Investigations Section.

There is also a two-member Community Response Team (CRT) that provides a broad mandate of police services. These services include project-based investigations, school liaison, traffic enforcement, community engagement and a variety of youth-based initiatives, such as anti-bullying and social media awareness.

The CRT investigates matters that are the subject of repeated calls for service, ongoing offences or issues requiring a focused approach with a view to identifying contributing factors that can be addressed through education and crime prevention techniques. The CRT is also responsible for putting in place successful crime reduction initiatives related to drug trafficking and property crime offences.

The White Rock detachment is a fully equipped police station with front counter staff during business hours and with facilities to house prisoners (cells). Complaint-taking and dispatching services are provided off site by the Surrey RCMP Operational Communications Centre.

RCMP Support Services staff provide the people of White Rock with access to, and the administration of, services such as Crime Prevention, Victim Services, Criminal Record Checks, Civil Fingerprinting and documenting various crime reports. RCMP Support Staff specialize in areas of Administration, Community Policing/Crime Prevention and Victim Services.

The Community Policing section of White Rock RCMP provides a number of crime prevention programs. The Crime Prevention Co-ordinator is responsible for such Community Policing programs as Speed Watch, Block Watch, fraud awareness, and lock-out auto crime. The detachment has an active group of 30 community policing volunteers who help to deliver and promote these programs.

2019 DEPARTMENT HIGHLIGHTS

FRONTLINE POLICING

- Most of the White Rock Detachment is involved in uniformed Frontline policing. These officers are the people the public observes every day in White Rock. Of the 6,607 calls for service in 2019, most were handled by the Frontline officers. These officers also engaged in enhanced policing on Marine Drive and the Promenade to contribute to a safe environment at the Waterfront. Officers also conducted rail line safety enforcement and education shifts with (rail) officers from BNSF. Comparing 2018 to 2019, there was a three-per-cent decrease in reported persons offences and a 12-per-cent decrease in property offences.
- In 2019, the officers issued 815 violation tickets, notice and orders or written warnings. Fifty-seven drivers were removed from the road for alcohol or drug-related driving offences. White Rock RCMP's two community response members were certified drug recognition evaluators that conducted prescribed testing for drug-impaired drivers. This led to one officer earning a place on Alex's Team in recognition of the officer's continuing commitment to addressing impaired driving.

COMMUNITY RESPONSE TEAM (CRT)

- The Community Response Team focuses on issues in the community such as property crime, problem properties, prolific offenders, traffic enforcement, community engagement and school liaison at White Rock Elementary and Peace Arch Elementary. The unit's two constables have a diverse mandate that relies heavily on the issues identified by the community. The work of the CRT resulted in a residence used for drug trafficking being seized and ordered forfeited by the court under the civil forfeiture program. Another

residence used for drug trafficking was also subject to a search warrant and shut down. The CRT and our volunteers also had a successful children's clothing drive in 2019 and handed out positive tickets to cyclists for wearing helmets.

COMMUNITY EVENTS AND PROGRAMS

- The Community Policing and Victim's Services programs were modified to have one co-ordinator overseeing both, with a victim's services worker and a community policing assistant. This has contributed to a greater focus on our community policing activities and volunteer co-ordination. The detachment led the Inclusion Project in the local elementary schools where older students were challenged to create an inclusion project to highlight and destigmatize a marginalized group. We also initiated the Safe Place program in White Rock to identify businesses that are a safe place to go for LGBTQ victims of crime, harassment and bullying. There were also numerous fraud presentations and seniors talks. The active group of volunteers also conducted speed watch, stop-sign watch, anti-fraud presentations, lock-out auto crime, and foot and bike patrols in White Rock's commercial areas.

For community engagement, the detachment staff volunteered at a local coffee shop preparing and selling sandwiches for Hero Day to support local Special Olympic heroes. An officer participated in the Cops for Cancer bike tour, raising money and awareness for children with cancer in B.C. White Rock RCMP also participated in the Law Enforcement Torch Run to raise money and awareness for the Special Olympics. Officers, detachment staff and volunteers also participated in the Coldest Night of the Year Walk, Pink Shirt Day, Hike for Hospice and the Red Serge Gala.



FINANCIAL SECTION

WELCOME TO

WHITE

ROCK

City by the Sea!



MESSAGE FROM THE DIRECTOR OF FINANCIAL SERVICES



MAYOR AND COUNCIL

It is my pleasure to present The Corporation of the City of White Rock's Financial Statements for the fiscal year ended December 31, 2019 pursuant to Section 167 of the Community Charter. The statements have been prepared in accordance with the Canadian Public Sector Accounting Standards established by the Chartered Professional Accountants of Canada.

The preparation and presentation of the financial statements and related information are the responsibility of management of The Corporation of the City of White Rock. This involves the use of management's best estimates and careful judgement. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

The City's auditors, KPMG LLP, have given the City an unqualified audit opinion on the City's financial statements, stating in their opinion, that the statements present fairly, in all material respects, the financial position of the City as at December 31, 2019, the results of its operations, changes in net financial assets and its cash flows for the year then ended.

FINANCIAL SUMMARY

Operating activities during the year contributed a surplus of \$22,243,809. This is mainly comprised of an increase in the City's investment in tangible capital assets and of planned contributions to reserves. The total accumulated surplus was \$205,296,055 as of December 31, 2019. Like most local governments, the largest component of accumulated surplus is the City's investment in tangible capital assets, which amounted to \$133,066,940 at the end of 2019. The remainder of accumulated surplus includes reserves and other surplus funds.

Net financial assets increased by \$9,122,818 to \$47,879,729 as of December 31, 2019. This is a positive indicator of the City's financial position.

Debt, net of sinking funds, outstanding as of December 31, 2019 was \$23,328,618, compared to \$24,008,890 on December 31, 2018. It is comprised of long-term debenture debt mainly attributed to the purchase of property and assets of the local water utility and subsequent water system infrastructure improvements.

The City ended the year 2019 in a sound financial position.

A handwritten signature in black ink, appearing to read 'Colleen Ponzini'.

Colleen Ponzini, CPA, CGA
DIRECTOR OF FINANCIAL SERVICES

Financial Statements of
THE CORPORATION OF
THE CITY OF WHITE ROCK
Year Ended December 31, 2019



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver, BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of The Corporation of the City of White Rock

Opinion

We have audited the financial statements of The Corporation of the City of White Rock (the "City"), which comprise:

- the statement of financial position as at December 31, 2019;
- the statement of operations for the year then ended;
- the statement of changes in net financial assets for the year then ended;
- the statement of cash flows for the year then ended; and
- notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019, and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. Other information comprises the information, other than the financial statements and the auditors' report thereon, included in the 2019 Annual Financial Report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent Member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



We obtained the information, other than the financial statements and the auditors' report thereon, included in the 2019 Annual Financial Report as at the date of this auditors' report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants
Vancouver, Canada
July 9, 2020

Statement of Financial Position

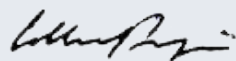
December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash and cash equivalents (note 2)	\$ 111,400,431	\$ 99,870,023
Accounts receivable (note 3)	12,173,302	13,455,091
Loans receivable (note 4)	10,500	14,000
	123,584,233	113,339,114
Liabilities		
Accounts payable and accrued liabilities (note 5)	11,357,197	13,080,920
Refundable performance deposits (note 2(b))	12,584,597	13,220,076
Capital lease obligation	–	4,478
Debt (note 7)	23,328,618	24,008,890
Deferred revenue (note 8)	28,434,092	24,267,839
	75,704,504	74,582,203
Net Financial Assets	47,879,729	38,756,911
Non-Financial Assets		
Tangible capital assets (note 9)	156,440,877	143,474,439
Prepaid expenses	742,851	609,061
Inventories of supplies	232,598	211,835
	157,416,326	144,295,335
Accumulated Surplus (note 10)	\$ 205,296,055	\$ 183,052,246

Commitments and contingencies (note 13)

Subsequent event (note 19)

See accompanying notes to financial statements.



Colleen Ponzini, CPA, CGA
DIRECTOR OF FINANCIAL SERVICES

Statement of Operations

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget (Note 1(b))	2019	2018
Revenue:			
Property taxes:			
General purposes	\$ 22,444,700	\$ 22,578,634	\$ 21,638,551
Regional library levy	958,066	963,402	934,205
Business improvement levy	356,500	356,190	346,379
	<hr/> 23,759,266	<hr/> 23,898,226	<hr/> 22,919,135
Receipts in lieu of taxes	25,600	25,564	27,551
Development cost charges (note 8(a))	495,000	598,562	3,014,745
Sanitary sewer fees and parcel tax	3,426,106	3,444,316	3,523,309
Drainage user fees	2,531,200	2,531,498	2,413,036
Water user fees	4,842,800	4,772,497	4,635,515
Sales of services and other revenue (note 16)	27,908,734	25,882,629	27,315,659
Government grants (note 17)	5,774,000	4,571,934	9,786,203
Developers' contributions of tangible capital assets (note 9(b))	–	12,917	933,635
	<hr/> 68,762,706	<hr/> 65,938,143	<hr/> 74,568,788
Expenses:			
General government	8,296,955	7,409,060	6,931,555
Protection services	12,114,976	11,116,870	10,959,542
Transportation, engineering and operations	7,302,818	6,438,768	6,676,647
Parks, recreation and cultural services	10,500,017	10,752,082	8,677,384
Solid waste services	1,076,100	866,587	874,855
Sanitary sewer system	2,974,063	2,499,576	2,507,967
Drainage system	879,300	808,161	991,529
Water system	4,195,700	3,803,230	3,274,807
	<hr/> 47,339,929	<hr/> 43,694,334	<hr/> 40,894,286
Annual surplus	21,422,777	22,243,809	33,674,502
Accumulated surplus, beginning of year	183,052,246	183,052,246	149,377,744
Accumulated Surplus, end of year	<hr/> <hr/> \$ 204,475,023	<hr/> <hr/> \$ 205,296,055	<hr/> <hr/> \$ 183,052,246

See accompanying notes to financial statements.

Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019	2018
	(Note 1(b))		
Annual surplus	\$ 21,422,777	\$ 22,243,809	\$ 33,674,502
Acquisition of tangible capital assets	(35,268,000)	(19,568,528)	(40,110,852)
Contribution of tangible capital assets	–	(212,917)	(933,635)
Amortization of tangible capital assets	6,090,200	6,751,247	4,644,186
Loss on disposal of tangible capital assets	–	23,850	526,121
Proceeds on disposal of tangible capital assets	–	39,910	74,636
	(7,755,023)	9,277,371	(2,125,042)
Acquisition of prepaid expenses	–	(742,851)	(609,061)
Acquisition of inventories of supplies	–	(232,598)	(211,835)
Use of prepaid expenses	–	609,061	584,347
Consumption of inventories of supplies	–	211,835	192,374
Change in net financial assets	(7,755,023)	9,122,818	(2,169,217)
Net financial assets, beginning of year	38,756,911	38,756,911	40,926,128
Net financial assets, end of year	<u>\$ 31,001,888</u>	<u>\$ 47,879,729</u>	<u>\$ 38,756,911</u>

See accompanying notes to financial statements.

Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash Provided By (Used In):		
Operating:		
Annual surplus	\$ 22,243,809	\$ 33,674,502
Items not involving cash:		
Amortization	6,751,247	4,644,186
Loss on disposal of tangible capital assets	23,850	526,121
Developers' contributions of tangible capital assets	(212,917)	(933,635)
Changes in non-cash operating working capital:		
Decrease (increase) in accounts receivable	1,281,789	(7,453,445)
Increase in prepaid expenses	(133,790)	(24,714)
Increase in inventories of supplies	(20,763)	(19,461)
Decrease in loans receivable	3,500	3,500
(Decrease) increase in accounts payable and accrued liabilities	(1,723,723)	4,547,352
(Decrease) increase in refundable performance deposits	(635,479)	1,931,470
Increase in deferred revenue	4,166,253	4,389,322
Net change in cash from operating activities	31,743,776	41,285,198
Capital Activities:		
Cash used to acquire tangible capital assets	(19,568,528)	(40,110,852)
Proceeds on disposal of tangible capital assets	39,910	74,636
Net change in cash from capital activities	(19,528,618)	(40,036,216)
Financing Activities:		
New debt issued	–	2,274,850
Principal payments on debt	(680,272)	(612,387)
Principal payments on capital leases	(4,478)	(15,704)
Net change in cash from financing activities	(684,750)	1,646,759
Investing Activities:		
Change in temporary investments	–	7,472,842
Net Change In Cash and Cash Equivalents	11,530,408	10,368,583
Cash and Cash Equivalents, beginning of year	99,870,023	89,501,440
Cash and Cash Equivalents, end of year	\$ 111,400,431	\$ 99,870,023

See accompanying notes to financial statements.

Notes to Financial Statements

Year ended December 31, 2019

The Corporation of the City of White Rock (the “City”) is incorporated under the Local Government Act of British Columbia. The City’s principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

1. Significant Accounting Policies:

The City follows Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada, including the following significant policies:

(a) Basis of presentation:

The financial statements present the resources and operations including all accounts and funds of the City. All inter-fund transactions, assets and liabilities have been eliminated.

(b) Budget reporting:

The budget figures reported in the statement of operations represent the 2019 component of White Rock Financial Plan (2019-2023) Bylaw, 2019, No. 2297, adopted by the City Council on April 29, 2019.

(c) Cash and cash equivalents:

Cash and cash equivalents include short-term highly liquid investments with maturity dates within three months of acquisition that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

(d) Revenue:

Revenue is recorded on the accrual basis and is recognized when it is earned and measurable. Revenue relating to future periods, including prepaid property taxes, government grants and certain facility upgrade contributions, are reported as deferred revenue and recognized as revenue when earned.

(e) Development cost charges (“DCCs”):

DCCs collected under the City’s Development Cost Charge Bylaw, plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related tangible capital assets are acquired.

(f) Expenses:

Expenses are recorded on the accrual basis and are recognized as they are incurred. This is upon the receipt of goods or services and/or the creation of a legal obligation. Interest expense on debt and capital lease obligations is accrued to December 31, 2019.

(g) Government transfers:

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreements are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

(h) Debt:

Debt is recorded net of repayments and actuarial adjustments.

(i) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Land improvements	5 to 100
Buildings and facilities	2 to 50
Machinery and equipment	2 to 25
Roads and sidewalks	10 to 50
Sanitary sewer infrastructure	10 to 80
Storm sewer infrastructure	30 to 80
Water system infrastructure	4 to 80

Leasehold improvements are amortized using the lesser of the remaining term of the lease, including all renewal terms, or the life of the asset.

Annual amortization is charged commencing when the asset is available for use. Assets under construction are not amortized until the asset is put into productive use.

1. Significant Accounting Policies (continued):

(i) Non-financial assets (continued):

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Interest capitalization:

The City does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

(v) Leased tangible capital assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(vi) Inventories of supplies:

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

(j) Employee future benefits:

(i) The City and its employees make contributions to the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer defined benefit pension plan. The City's contributions are expensed as incurred.

(ii) Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

(k) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Significant areas requiring the use of management estimates relate to the determination of the value of developer contributed assets, useful lives of tangible capital assets for amortization, valuation of receivables, accrued sick and other post-employment benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

(l) Segment disclosures:

A segment is defined as a distinguishable activity or group of activities of government for which it is appropriate to separately report financial information. The City has provided definitions of segments used by the City as well as presented financial information in segmented format (note 20).

(m) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material, or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standards;
- (iii) The City is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

2. Cash and Cash Equivalents:

	2019	2018
Cash balances	\$ 103,214,873	\$ 81,814,315
Cash equivalents:		
Money market securities and term deposits maturing within 90 days of inception	3,976,701	13,923,750
MFA Money Market Fund	4,208,857	4,131,958
	\$ 111,400,431	\$ 99,870,023

Cash equivalents including the MFA Money Market Fund, have annual yields that range from 1.86% to 2.35% (2018 - 1.64% to 2.40%).

- (a) Included in cash and cash equivalents is an amount of \$8,416,789 (2018 - \$4,859,325) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw.
- (b) Included in cash and cash equivalents is an amount of \$12,584,597 (2018 - \$13,220,076) which consists of refundable performance deposits.

3. Accounts Receivable:

	2019	2018
Property taxes	\$ 1,768,832	\$ 2,278,679
Water user fees	1,293,864	1,233,318
Government grants	1,092,236	2,965,408
Amounts secured by letters of credit (a)	4,625,743	4,674,175
Insurance proceeds	1,232,054	-
Other	2,160,573	2,303,511
	\$ 12,173,302	\$ 13,455,091

- (a) Included in accounts receivable are letters of credit of \$4,625,743 (2018 - \$4,674,175) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 8(a)).

4. Loans Receivable:

The City has a loan receivable in the amount of \$10,500 (2018 - \$14,000) from The Peace Arch Curling Club to assist in financing the purchase and installation of kitchen equipment. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the twelve months preceding the anniversary date of the loan agreement. The remaining principal will be paid in three equal annual installments of \$3,500 each. The interest is paid semi-annually.

5. Accounts Payable and Accrued Liabilities:

	2019	2018
Trade accounts payable and other	\$ 5,707,845	\$ 9,357,948
Due to governments and agencies	2,979,080	1,451,965
Post-employment benefits (note 6)	1,605,503	1,531,450
Other payroll liabilities	1,064,769	739,557
	<u>\$ 11,357,197</u>	<u>\$ 13,080,920</u>

6. Post-Employment Benefits:

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment gratuity and lieu time benefits, and certain vacation benefits.

	2019	2018
Accrued benefit obligation:		
Balance, beginning of year	\$ 1,582,900	\$ 1,756,000
Immediate recognition (settlement) of Work Safe BC benefits liability	–	(244,900)
Current service cost	138,600	139,100
Interest cost	53,000	46,700
Benefits paid	(113,285)	(18,900)
Actuarial loss (gain)	94,762	(95,100)
Balance, end of year	<u>\$ 1,755,977</u>	<u>\$ 1,582,900</u>

6. Post-employment Benefits (continued):

	2019	2018
Accrued benefit obligation, end of year	\$ 1,755,977	\$ 1,582,900
Unamortized net actuarial loss	(150,474)	(51,450)
Accrued benefit liability, end of year	<u>\$ 1,605,503</u>	<u>\$ 1,531,450</u>

Actuarial gains and losses for accumulating benefits are amortized over the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises. In 2019 the expected average remaining service period of the related employee group is 11 years (2018 - 11 years). Post-employment liabilities are included in accounts payable and accrued liabilities.

The significant actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2019	2018
Discount rates	2.60%	3.20%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.58% - 5.90%	2.58% - 4.63%

7. Debt:

	2019	2018
Debentures, net of repayments and actuarial adjustments	\$ 23,328,618	\$ 24,008,890

The City issues debt instruments through the Municipal Finance Authority (“MFA”) to finance certain capital acquisitions. Repayments and actuarial adjustments are netted against related long term-debts. Details are as follows:

Bylaw Number	Purpose	Maturity date	Interest rate	Refinancing year*	Authorized amount	Sinking fund assets	2019	2018
1667	Sanitary Sewers - Local Improvement	2023	5.95%	n/a	\$ 224,580	\$ 160,680	\$ 63,900	\$ 78,020
2098	Water Utility Acquisition Advance Payment	2046	2.60%	2026	14,250,000	857,446	13,392,554	13,688,256
2163	Water System Infrastructure Construction	2027	2.80%	n/a	440,000	77,914	362,086	401,619
2163	Water System Infrastructure Construction	2047	2.80%	2027	5,779,000	246,584	5,532,416	5,657,530
2178	Water System Infrastructure Construction	2027	3.15%	n/a	1,662,000	294,304	1,367,696	1,517,023
2178	Water System Infrastructure Construction	2047	3.15%	2027	400,000	17,068	382,932	391,592
2179	Water Treatment Facilities Construction	2048	3.15%	2028	2,274,850	47,816	2,227,034	2,274,850
\$ 25,030,430						\$ 1,701,812	\$ 23,328,618	\$ 24,008,890

* During the refinancing year the City will have the option to retire part or all of the debt early, or refinance the borrowing at a new interest rate.

Total interest on the debenture debt for the year was \$694,606 (2018 - \$672,280).

As a condition of these borrowings, a portion of the debenture debt proceeds is withheld by the MFA in a Debt Reserve Fund. Amounts withheld for this purpose are as follows:

Bylaw Number	Purpose	Debt reserve fund
1667	Sanitary Sewers - Local Improvement	\$ 2,246
2098	Water Utility Acquisition Advance Payment	142,500
2163	Water System Infrastructure Construction	62,190
2178	Water System Infrastructure Construction	20,620
2179	Water Treatment Facilities Construction	22,749
\$		250,305

These cash deposits are included as part of accounts receivable in the Statement of Financial Position.

7. Debt (continued):

Principal payments and actuarial adjustments on the outstanding debenture debt over the following five years and thereafter are as follows:

2020	\$ 702,441
2021	725,341
2022	748,996
2023	773,431
2024	780,652
Thereafter	19,597,757
	<u>\$ 23,328,618</u>

8. Deferred Revenue:

	2019	2018
Property taxes	\$ 3,383,933	\$ 3,300,393
Contributions for future capital works	3,098,841	2,352,127
Development cost charges (a)	13,042,532	9,533,500
Utility service connections	1,434,950	1,169,950
Deferred revenue - facility upgrades	471,096	514,071
Deferred revenue - building permits	5,873,470	6,400,210
Other	1,129,270	997,588
	<u>\$ 28,434,092</u>	<u>\$ 24,267,839</u>

(a) Development cost charges:

	Highways	Drainage	Parkland	Sanitary	Water	Total
Balance, beginning of year	\$ 2,033,790	\$ 2,037,624	\$ 4,346,578	\$ 470,778	\$ 644,730	\$ 9,533,500
Add:						
Amounts received	978,060	673,587	1,564,736	296,062	423,916	3,936,361
Investment income	37,342	39,546	75,992	7,910	10,443	171,233
Deduct:						
Acquisition of tangible capital assets	–	18,272	560,290	20,000	–	598,562
Balance, end of year	<u>\$ 3,049,192</u>	<u>\$ 2,732,485</u>	<u>\$ 5,427,016</u>	<u>\$ 754,750</u>	<u>\$ 1,079,089</u>	<u>\$ 13,042,532</u>

The balance as of December 31, 2019 includes \$4,625,743 (2018 - \$4,674,175) secured by letters of credit.

9. Tangible Capital Assets:

	Land	Land improvements	Buildings and facilities	Machinery and equipment	Roads and sidewalks
Cost					
Balance, beginning of year	\$ 15,680,285	\$ 10,348,923	\$ 30,873,371	\$ 14,065,638	\$ 45,105,840
Additions	1,631,900	9,866,198	4,021,366	750,804	440,638
Transfers	–	4,077,966	7,641,777	366,514	74,258
Disposals	–	(76,596)	(100,361)	(1,179,775)	(87,615)
Balance, end of year	\$ 17,312,185	\$ 24,216,491	\$ 42,436,153	\$ 14,003,181	\$ 45,533,121

Accumulated Amortization

Balance, beginning of year	\$ –	\$ 5,241,663	\$ 14,639,987	\$ 7,126,573	\$ 20,423,775
Amortization expense	–	1,640,875	1,431,158	1,050,275	1,069,136
Disposals	–	(76,596)	(100,361)	(1,142,740)	(67,781)
Balance, end of year	\$ –	\$ 6,805,942	\$ 15,970,784	\$ 7,034,108	\$ 21,425,130

Net book value,

end of year	\$ 17,312,185	\$ 17,410,549	\$ 26,465,369	\$ 6,969,073	\$ 24,107,991
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Net book value,

beginning of year	\$ 15,680,285	\$ 5,107,260	\$ 16,233,384	\$ 6,939,065	\$ 24,682,065
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(a) Assets under construction:

Assets under construction have not been amortized. Amortization of these assets will commence when the asset is put into productive use.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was comprised of:

	2019	2018
Roads and sidewalks	\$ 120,283	\$ 325,214
Sanitary sewers	–	250,844
Storm sewers	–	357,577
Water system	92,634	–
Developers' contributions of tangible capital assets	\$ 212,917	\$ 933,635

Sanitary sewer infrastructure	Storm sewer infrastructure	Water system infrastructure	Assets under construction	Total
\$ 20,936,917	\$ 23,380,339	\$ 21,512,459	\$ 26,667,063	\$ 208,570,835
2,428	–	2,181,127	886,984	19,781,445
150,972	–	12,673,575	(24,985,062)	–
–	–	(33,546)	–	(1,477,893)
\$ 21,090,317	\$ 23,380,339	\$ 36,333,615	\$ 2,568,985	\$ 226,874,387
\$ 6,877,836	\$ 9,214,880	\$ 1,571,682	\$ –	\$ 65,096,396
319,321	355,897	884,585	–	6,751,247
–	–	(26,655)	–	(1,414,133)
\$ 7,197,157	\$ 9,570,777	\$ 2,429,612	\$ –	\$ 70,433,510
\$ 13,893,160	\$ 13,809,562	\$ 33,904,003	\$ 2,568,985	\$ 156,440,877
\$ 14,059,081	\$ 14,165,459	\$ 19,940,777	\$ 26,667,063	\$ 143,474,439

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(d) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including totem poles, sculptures and paintings located at City sites and public display areas. These assets are not reflected in the financial statements.

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year. The City disposed of assets as part of planned replacement capital projects in the year.

10. Accumulated Surplus:

	Reserves established by bylaw (note 12 (a))	Other reserves (note 12 (b))	Other surplus funds	Investment in tangible capital assets (note 11)	Total
General Fund	\$ 20,804,694	\$ 17,604,724	\$ 5,497,635	\$ 92,344,500	\$ 136,251,553
Sanitary Sewer Fund	–	13,330,586	1,107,116	13,986,698	28,424,400
Drainage Fund	–	8,448,403	698,117	14,786,084	23,932,604
Water Fund	–	3,938,139	799,701	11,949,658	16,687,498
Total for 2019	\$ 20,804,694	\$ 43,321,852	\$ 8,102,569	\$ 133,066,940	\$ 205,296,055
Total for 2018	\$ 17,460,992	\$ 37,671,463	\$ 7,600,521	\$ 120,319,270	\$ 183,052,246

Included in the water fund investment in tangible capital assets is an adjustment in the amount of \$425,777 (2018 - \$1,372,270) for unspent debt proceeds which have been earmarked for use in future years.

11. Investment in Tangible Capital Assets:

	2019	2018
Tangible capital assets (note 9)	\$ 156,440,877	\$ 143,474,439
Deduct:		
Capital lease obligation	–	(4,478)
Debt (note 7)	(23,328,618)	(24,008,890)
Deferred revenue - facility upgrades (note 8)	(471,096)	(514,071)
Add:		
Unspent debt proceeds (note 10)	425,777	1,372,270
	\$ 133,066,940	\$ 120,319,270

12. Reserves:

(a) The following reserves were established, by bylaw, in accordance with BC municipal legislation:

	2019	2018
General Fund:		
Land sale reserve	\$ 101,846	\$ 424,393
Equipment replacement reserve	4,724,133	4,131,576
Capital works, machinery and equipment reserve	5,609,236	5,174,746
Local improvement reserve	33,110	32,353
Community amenity reserve	10,336,369	7,697,924
	\$ 20,804,694	\$ 17,460,992

(b) The following additional reserve amounts are set aside for specific purposes:

	2019	2018
General Fund:		
Infrastructure reserve	\$ 4,209,679	\$ 4,248,791
Roadworks reserve	3,644,835	3,019,242
Secondary suite service fee reserve	909,601	918,545
Density bonus/amenity contribution reserve	236,483	261,177
Incomplete asset improvement projects	3,009,800	2,329,200
Other reserves	5,594,326	4,804,374
	17,604,724	15,581,329
Sanitary Sewer Fund:		
Infrastructure reserve	12,209,702	11,704,346
Terry Road local improvement reserve	52,184	64,918
Incomplete asset improvement projects	1,068,700	536,500
	13,330,586	12,305,764
Drainage Fund:		
Infrastructure reserve	5,905,003	5,069,971
Operating reserve	25,000	25,000
Incomplete asset improvement projects	2,518,400	1,703,600
	8,448,403	6,798,571
Water Fund:		
Infrastructure reserve	3,419,468	2,704,197
Debt retirement reserve	18,571	12,502
Operating reserve	500,100	269,100
	3,938,139	2,985,799
	\$ 43,321,852	\$ 37,671,463

13. Commitments and Contingencies:

(a) Borrowing liability:

The City has a contingent liability with respect to debentures of the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

	Total contractual commitment	Total contractual commitment remaining at year end
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Oxford water facility security installation	\$ 251,460	\$ 95,499
Sewer CCTV inspection and smoke testing program	297,115	151,779
Sanitary and storm sewer rehabilitation	565,857	378,967
Roper inlet modifications	316,813	258,133
Pedestrian railway crossings	3,224,032	37,373
Janitorial services	1,240,481	620,240

The City records the capital costs incurred to the end of the year on incomplete projects as tangible capital assets under construction. The City's five year financial plan is amended as necessary to reflect the carryover of the required expenditure budgets and the financing of these obligations to the following year.

(b) Third party claims:

There are various lawsuits and claims pending by and against the City. The outcome of these claims is undeterminable and it is the opinion of management that final determination of these claims will not materially affect the financial statements of the City.

(c) Lease commitments:

The City entered into a five-year agreement, initially ending July 31, 2008, to lease certain parcels of real property from The Burlington Northern and Santa Fe Railway Company. Under the terms of this agreement, the City is committed to annual rent payments as well as the costs of all taxes, utilities, insurance, repairs and maintenance of the leased premises. This is accounted for as an operating lease. This agreement provides for renewal options consisting of three additional five-year terms. In April 2018, the City exercised its third option to renew this lease for the five-year term ending July 31, 2023. During this period the City is committed to annual base rent payments of \$450,000.

The City has entered into various leases for office and other operating equipment. Total annual commitments for the next five years, net of applicable taxes are approximately as follows:

2020	\$ 26,490
2021	18,192
2022	15,380
2023	14,721
2024	5,454
	<u>\$ 80,237</u>

(d) Agreements and contractual commitments:

In addition to the leases described above, the City has entered into various agreements and contracts for services and construction with periods ranging from one to five years, including the following:

(e) Debt agreement with the MFA:

The City issues debt instruments through the MFA. As a condition of these borrowings the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at any time the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and several liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA. Details of the contingent demand notes are as follows:

Bylaw number	Purpose	2019	2018
1667	Sanitary Sewers - Local Improvement	\$ 7,364	\$ 7,364
2098	Water Utility Acquisition Advance Payment	180,771	180,771
2163	Water System Infrastructure Construction	104,802	104,802
2178	Water System Infrastructure Construction	88,549	88,549
2179	Water Treatment Facilities Construction	36,988	36,988
		<u>\$ 418,474</u>	<u>\$ 418,474</u>

These contingent demand loans are not recorded in the City's financial statements as they are not likely to be paid.

13. Commitments and Contingencies (continued):

(f) E-Comm Emergency Communications for Southwest British Columbia Incorporated (“E-Comm”):

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (“E-Comm”). The City receives services for the regional 9-1-1 call centre for Greater Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 34 Class A and 20 Class B shares issued and outstanding as at December 31, 2019). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder’s withdrawal date. Class B shareholders are only obligated to share in funding of the ongoing operating costs. The City has recorded its proportionate obligations.

(g) Municipal Insurance Association of British Columbia (the “Association”):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with the other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

14. Pension Plan:

The City and its employees contribute to the Municipal Pension Plan (the “Plan”), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. The Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local government and 150 contributors from the City.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary’s calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be at December 31, 2021 with results available in 2022. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City paid \$1,224,200 (2018 - \$1,196,300) for employer contributions to the Plan in fiscal 2019.

15. Collections for Other Governments:

The City collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements as they are not revenue of the City. Such taxes collected and remitted to other government bodies during the year are as follows:

	2019	2018
Province of British Columbia - school tax	\$ 12,644,936	\$ 12,089,695
South Coast BC Transportation Authority - TransLink tax	2,418,125	2,243,642
Other regional bodies	864,395	857,923
	<u>\$ 15,927,456</u>	<u>\$ 15,191,260</u>

16. Sales of Services and Other Revenue:

	2019	2018
Parking	\$ 2,590,243	\$ 3,001,058
Parks, recreation and cultural services	1,725,394	1,671,573
Licences and permits	2,441,300	2,033,426
Solid waste services	1,547,475	1,544,582
Utility service connection fees	567,315	773,129
Community amenity contributions	8,430,000	12,914,101
Interest and penalties	2,586,756	2,203,927
Contributions toward tangible capital asset improvements	4,254,141	1,202,672
Other	1,740,005	1,971,191
	<u>\$ 25,882,629</u>	<u>\$ 27,315,659</u>

17. Government Transfers:

Government grant revenue is comprised of the following government transfers:

	2019	2018
Federal	\$ 2,453,684	\$ 5,815,527
Provincial	2,118,250	3,970,676
	<u>\$ 4,571,934</u>	<u>\$ 9,786,203</u>

18. Contractual Rights:

The City's contractual rights arise from rights to receive payments under lease, license, rental, grant and other agreements. The City has contractual rights to receive the following amounts in the next five years and thereafter:

2020	\$ 322,465
2021	299,329
2022	295,370
2023	259,426
2024	267,870
Thereafter	6,000
	<u>\$ 1,450,460</u>

The City is entitled to receive revenue from certain other grants and agreements which is difficult to quantify. The contractual rights from these agreements have not been included in the amounts noted above.

19. Subsequent Event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the City's future cash flows, and may have an impact on the City's future operations. Potential impacts on the City's business could include future decreases in revenue and expenses that coincide with the closure of parking, facilities, and programs. As the situation is dynamic and the ultimate duration and magnitude of the impact on the economy are not known, an estimate of the financial effect on the City is not practicable at this time.

20. Segmented Information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, visitors and many others. In compliance with *PS2700, Segment Disclosures*, certain financial information is required to be reported for major activities involving these services. Each of these major activities is comprised of various City departments and/or divisions as noted below.

General Government – Mayor and Council, Chief Administrative Officer, Corporate Administration, Communications, Financial Services, Human Resources, Planning and Development, and Information Services. These departments are responsible for many legislative, operational and administrative support services including but not limited to City Council, bylaw and procedural matters, levying and collecting property taxes, hiring City staff, supporting the City's information technology infrastructure, preparing land use plans and approving new development in the City.

Protection Services – Police, Fire, Building and Bylaw Enforcement (non-parking related). These departments are responsible for ensuring public safety and security, preventing crimes as well as enforcing various laws.

Transportation, Engineering and Municipal Operations – Public Works, Engineering and Parking. These areas are responsible for providing and maintaining the systems that enable the community to use transportation facilities such as roads, sidewalks and parking lots. This category also includes management and administrative services of the City's Engineering and Municipal Operations Department.

Parks, Recreation and Cultural Services – These areas are responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services such as the public library.

Solid Waste Services – These services include the City's garbage collection, green waste collection and recycling programs.

Sanitary Sewer System – These services include the provision and maintenance of all systems related to the distribution and disposal of sanitary sewage.

Drainage System – These services include the provision and maintenance of all systems involving the distribution of storm water run-off in the City.

Water System – These services include the provision and treatment of water supply, as well as the provision and maintenance of all other systems involving the distribution of water.

20. Segmented Information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations Services	Parks, Recreation and Cultural Services	Solid Waste Services
Revenue					
Property taxes					
General purposes	\$ 22,578,634	\$ –	\$ –	\$ –	\$ –
Regional library levy	–	–	–	963,402	–
Business improvement levy	356,190	–	–	–	–
	22,934,824	–	–	963,402	–
Receipts in lieu of taxes	25,564	–	–	–	–
Development cost charges	–	–	–	560,290	–
Sanitary sewer fees and parcel tax	–	–	–	–	–
Drainage user fees	–	–	–	–	–
Water user fees	–	–	–	–	–
Sales of services and other revenue:					
Parking	–	–	2,590,243	–	–
Parks, recreation and cultural services	–	–	–	1,725,394	–
Licences and permits	45,200	2,396,100	–	–	–
Solid waste services	–	–	–	–	1,547,475
Utility service connection fees	–	–	–	–	–
Community amenity contributions	8,430,000	–	–	–	–
Interest and penalties	2,481,155	–	–	–	–
Contributions toward tangible capital asset improvements	–	–	5,320	4,247,892	–
Other	2,690,032	132,139	562,395	42,975	30,610
Government grants	2,673,443	253,406	23,337	108,614	–
Developers' contributions of tangible capital assets	–	–	120,283	–	–
	39,280,218	2,781,645	3,301,578	7,648,567	1,578,085
Expenses					
Salaries, wages and benefits	4,643,757	5,727,802	2,430,242	2,995,175	595,114
Contracted Services	1,405,229	4,784,265	1,739,349	4,209,433	519,977
Supplies and other	1,126,036	285,297	589,738	936,904	149,159
Amortization	273,796	327,979	1,695,818	2,777,449	91,454
Interest on debt	61	–	–	–	–
	7,448,879	11,125,343	6,455,147	10,918,961	1,355,704
Annual Surplus (Deficit)	\$ 31,831,339	\$ (8,343,698)	\$ (3,153,569)	\$ (3,270,394)	\$ 222,381

Sanitary Sewer System	Drainage System	Water System	Adjustments	2019	2018
\$ -	\$ -	\$ -	\$ -	\$ 22,578,634	\$ 21,638,551
-	-	-	-	963,402	934,205
-	-	-	-	356,190	346,379
-	-	-	-	23,898,226	22,919,135
-	-	-	-	25,564	27,551
20,000	18,272	-	-	598,562	3,014,745
3,471,889	-	-	(27,573)	3,444,316	3,523,309
-	2,531,498	-	-	2,531,498	2,413,036
-	-	4,945,865	(173,368)	4,772,497	4,635,515
-	-	-	-	2,590,243	3,001,058
-	-	-	-	1,725,394	1,671,573
-	-	-	-	2,441,300	2,033,426
-	-	-	-	1,547,475	1,544,582
160,680	177,680	228,955	-	567,315	773,129
-	-	-	-	8,430,000	12,914,101
52,214	20,000	33,387	-	2,586,756	2,203,927
94	365	470	-	4,254,141	1,202,672
7,328	46,896	85,399	(1,857,769)	1,740,005	1,971,191
-	-	1,513,134	-	4,571,934	9,786,203
-	-	92,634	-	212,917	933,635
3,712,205	2,794,711	6,899,844	(2,058,710)	65,938,143	74,568,788
278,919	350,057	1,396,237	(997,636)	17,419,667	16,171,235
2,195,560	508,112	892,769	(532,644)	15,722,050	15,901,432
82,678	87,360	377,961	(528,430)	3,106,703	3,504,629
319,321	355,897	909,533	-	6,751,247	4,644,186
13,363	-	681,243	-	694,667	672,804
2,889,841	1,301,426	4,257,743	(2,058,710)	43,694,334	40,894,286
\$ 822,364	\$ 1,493,285	\$ 2,642,101	\$ -	\$ 22,243,809	\$ 33,674,502

Statistical Information
(unaudited)

THE CORPORATION OF THE CITY OF WHITE ROCK

2019 Permissive Tax Exemptions (unaudited)

Estimated Property Taxes

Roll #	Name	Address	Municipal General Purposes	Fraser Valley Regional Library
001110.001	Mann Park Bowling Club	14560 North Bluff Rd	\$ 1,746	\$ 75
001110.002	White Rock Tennis Club	14560 North Bluff Rd	1,148	50
001290.004	Peace Arch Curling Club	1475 Anderson St	9,478	409
001290.005	White Rock/South Surrey Division of Family Practice Society	1475 Anderson St	877	38
001290.006	White Rock South Surrey Stroke Recovery Association	1475 Anderson St	140	6
001290.007	Alzheimer Society of BC	1475 Anderson St	933	40
001290.010	Peninsula Productions Society	14600 North Bluff Rd	772	33
001403.000	Church on Oxford Hill	1519 Oxford St	4,421	191
001779.000	White Rock Life Church	15138 Prospect Ave	1,845	80
001789.000	Peace Arch Hospital Auxiliary Society	15163 Prospect Ave	6,474	279
002136.000	Parish of the Holy Trinity	15115 Roper Ave	3,571	154
002146.000	Faith Hope Love Church	15110 Thrift Ave	1,391	60
002603.000	White Rock Players' Club	1532 Johnston Rd	35,930	1,550
002695.000	Peace Arch Hospital & Community Health Foundation	15476 North Bluff Rd	6,763	292
002696.000	Peace Arch Hospital & Community Health Foundation	15486 North Bluff Rd	7,083	306
002697.000	Peace Arch Hospital & Community Health Foundation	15496 North Bluff Rd	14,094	608
002699.000	Peace Arch Hospital & Community Health Foundation	15485 Vine Ave	6,905	298
002700.000	Peace Arch Hospital & Community Health Foundation	15475 Vine Ave	6,641	287
002876.000	St. John's Presbyterian Church	1480 George St	4,382	189
002995.000	Salvation Army	15417 Roper Ave	3,105	134
003718.000	White Rock Lawn Bowling Club	1079 Dolphin St	3,569	154
003743.000	United Church of Canada	15385 Semiahmoo Ave	2,980	129
003754.001	White Rock Business Improvement Association	1174 Fir St	931	40
003762.000	White Rock Community Church	15276 Pacific Ave	1,257	54
003763.000	White Rock Community Church	15282 Pacific Ave	1,930	83
003886.000	Roman Catholic Church	15262 Pacific Ave	12,187	526
004103.000	Sources Community Resources Society	882 Maple St	9,498	410
005303.000	Options Community Services Society	15877 Pacific Ave	2,791	120
006331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	Lands along the City's waterfront as defined in the lease between the BNSF Railway Co. and the City of White Rock.	14,018	605
			\$ 166,860	\$ 7,200

Comparative General Statistics (unaudited)

Year ended December 31, 2019

	2019	2018	2017	2016	2015
Population (2016 census)	19,952	19,952	19,952	19,952	19,339
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	80.1
Gravelled	1.0	1.0	1.0	1.0	2.0
Building permits					
Number	144	204	258	220	232
Value	\$ 189,964,981	\$ 248,248,306	\$ 146,056,192	\$ 70,683,950	\$ 101,102,741
Comparative debt statistics					
Debenture and other debt	\$ 23,328,618	\$ 24,008,890	\$ 22,346,427	\$ 20,573,276	\$ 14,138,473
Debt per capita	\$ 1,169	\$ 1,203	\$ 1,120	\$ 1,031	\$ 731

Tax rates for municipal purposes, including General and Fraser Valley Regional Library Levies (and Fire Protection Levy for years prior to 2016):

(stated in dollars per \$1,000 of assessed taxable value)

Residential	2.30048	2.26270	2.27153	3.02056	3.44748
Utility	14.47520	15.75406	16.83207	19.61803	17.79443
Business & other	5.29247	6.01305	6.09161	6.90138	7.85907
Recreational/nonprofit	1.83331	1.67840	1.69511	2.26271	3.25144

Tax rates for school purposes:

(stated in dollars per \$1,000 of assessed taxable value)

Residential	1.13640	1.16320	1.25680	1.61380	1.73670
Utility	13.20000	13.40000	13.40000	13.50000	13.60000
Business & other	3.70000	4.20000	4.80000	5.40000	5.80000
Recreational/nonprofit	2.30000	2.50000	2.70000	3.10000	3.30000

Comparative General Statistics (unaudited)

Year ended December 31, 2019

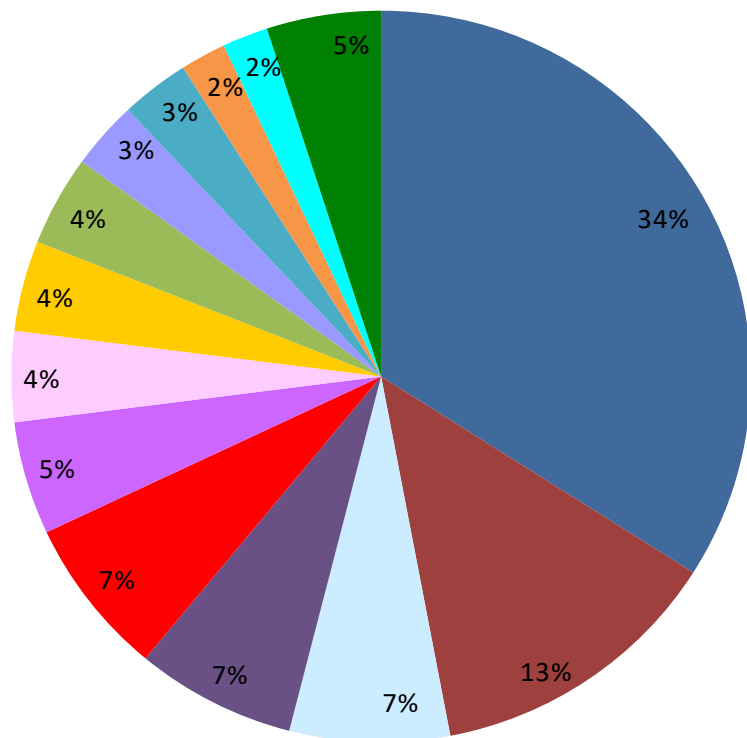
	2019	2018	2017	2016	2015
Comparative taxation statistics:					
Residential	\$ 34,496,448	\$ 33,139,134	\$ 32,408,242	\$ 30,330,050	\$ 30,390,451
Utility	327,537	317,035	313,678	295,058	494,016
Business & other	4,380,340	4,043,985	3,719,138	4,162,046	3,945,195
Recreational/nonprofit	16,074	17,089	19,397	15,202	32,612
Utility levy in lieu of taxes	249,092	246,772	249,545	251,695	267,618
Business improvement area levy	356,190	346,379	270,575	311,702	306,000
Sanitary sewer parcel tax	–	–	153,410	153,460	153,728
Total current taxes including school and other government levies	39,825,681	38,110,394	37,133,985	35,519,213	35,589,620
Sanitary sewer user fees	3,439,110	3,518,103	3,432,244	3,377,802	3,301,537
Drainage user fees	2,531,498	2,413,036	2,150,175	2,048,559	1,979,649
Solid waste user fees	1,359,748	1,368,297	1,365,300	1,390,600	711,200
Water user fees	4,772,497	4,635,515	4,302,249	3,733,479	524,746
Secondary suite service fees	358,917	335,878	317,534	302,790	281,934
Other local service area fees	11,757	11,757	11,757	11,757	11,757
Total taxes and fees	\$ 52,299,208	\$ 50,392,980	\$ 48,713,244	\$ 46,384,200	\$ 42,400,443
Taxes and fees per capita	\$ 2,621	\$ 2,526	\$ 2,442	\$ 2,325	\$ 2,192
Assessment for general purposes (taxable value):					
Land	7,738,096,213	7,517,133,853	7,042,512,663	4,752,816,518	4,229,844,953
Improvements	2,131,531,608	2,057,091,708	1,999,904,808	1,824,532,508	1,669,616,408
	\$ 9,869,627,821	\$ 9,574,225,561	\$ 9,042,417,471	\$ 6,577,349,026	\$ 5,899,461,361
Deduct					
Exempt land	272,417,339	225,306,900	208,511,100	146,291,000	131,148,300
Exempt improvements	86,467,302	84,683,102	88,486,702	86,815,902	80,639,902
	\$ 9,510,743,180	\$ 9,264,235,559	\$ 8,745,419,669	\$ 6,344,242,124	\$ 5,687,673,159
Assessment per capita	\$ 476,681	\$ 464,326	\$ 438,323	\$ 317,975	\$ 294,104
Assessment for school purposes	\$ 9,526,035,316	\$ 9,278,926,103	\$ 8,760,266,185	\$ 6,358,232,596	\$ 5,705,292,463

2019 Revenues (unaudited)

Year ended December 31, 2019

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, but 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 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 the 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.

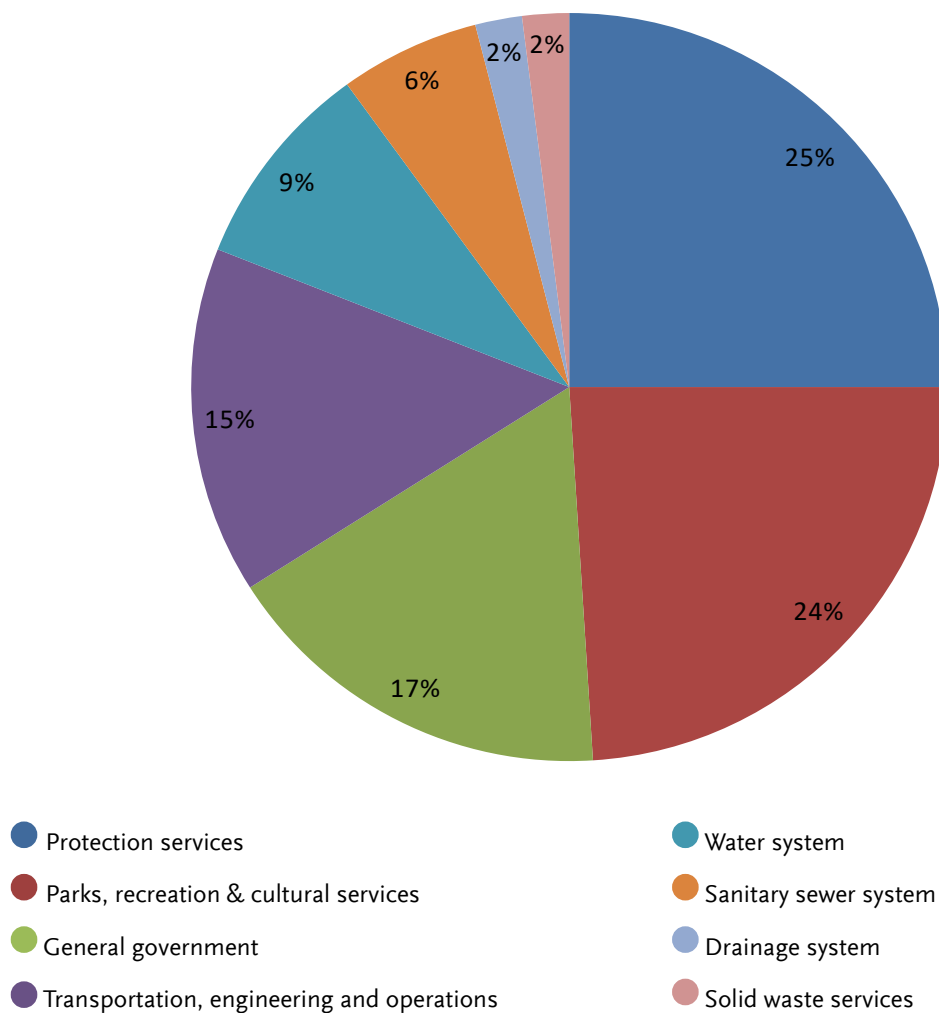


- Municipal property taxes
- Community amenity contributions
- Water user fees
- Government grants
- Other contributions toward tangible capital assets
- Sanitary sewer user fees
- Parking
- Drainage user fees
- Licences and permits
- Interest on investments
- Parks, recreation and cultural services
- Solid waste services
- Library and BIA levies
- Other

2019 Expenses (unaudited)

Year ended December 31, 2019

Wondering where your money goes when you pay your property taxes? From fire rescue to reserves for future upgrades and replacement of infrastructure, your money goes toward providing a variety of services and amenities for a livable community.



THE CORPORATION OF THE CITY OF WHITE ROCK
2019 Civic Grants-In-Aid (unaudited)
 Year ended December 31, 2019

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

Arts and Cultural

Christmas on the Peninsula Society	\$ 2,000
Crescent Beach Pipe Band	1,800
Holiday Home Tour for Hope	2,000
Peninsula Arts Foundation	1500
Peninsula Productions Society	500
White Rock Community Orchestral Society	500
White Rock Museum & Archives	1,500
White Rock Player's Club	2,000
White Rock Social Justice Film Society	1,000

Arts and Cultural Development

Peninsula Productions Society	3,000
Rotary Club of Semiahmoo (White Rock)	5,000
Semiahmoo Arts Society	3,002
Surrey Youth Theater Company	3,000
White Rock Festival of Lights Society	5,000

Athletes/Sports

2812 RCACC Seaforth Highlanders of Canada	1,000
Air Cadet League of Canada, 907 Squadron Sponsoring Committee	1,000
White Rock Lawn Bowling Club	2,000



Social

Avalon Recovery Society	1,500
CARP White Rock Surrey Chapter 11	500
Rotary Club of White Rock	500
Sources Community Resources Society	500
Volunteer Cancer Drivers Society	2,000
White Rock Polar Bear Swim	750
White Rock Pride Society	500
White Rock South Surrey Stroke Recovery Branch	1,000

Other

BC Pets and Friends	1,000
Canadian Red Cross	500
Critter Care Wildlife Society	500
Earl Marriott Secondary School	1,000
Semiahmoo Peninsula Marine Rescue Society	2,000

Total City Grants Awarded: \$48,052





WHITE ROCK
City by the Sea!

CITY HALL

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WHITEROCKCITY.CA