



WHITE ROCK
City by the Sea!

2021 ANNUAL REPORT

White Rock, British Columbia, Canada
for the year ending December 31, 2021

WHITEROCKCITY.CA



CITY OF WHITE ROCK
2021 ANNUAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 2021

The 2021 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.

Photography credit: Communications and Government Relations Department.

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A MESSAGE FROM THE MAYOR



2021 was a year that certainly challenged us all. It marked year two of the COVID-19 pandemic that required us to adapt our lifestyle in many ways including temporarily giving up socializing freely with friends and family. No doubt about it: 2021 was tough.

But adapt we did, moreover we persevered. We did our best to stay socially connected. Despite the restrictions, the City supported 20 community events in 2021. Some were offered virtually, including the New Year's Day Polar Plunge, National Indigenous Peoples Day and Canada Day by the Bay. By the second half of the year however we adapted our events to meet safety protocols and were able to gather in person for occasions such as the weekly White Rock Farmers' Market, the inaugural National Truth & Reconciliation Day, and Bright Walk in White Rock to celebrate the holiday season. On each occasion where we gathered in person, I heard a recurring theme of gratefulness among those in attendance – connecting with community is something that we have all missed and are glad to be able to resume.

Council spent the year focussing on its 2021 Strategic Priorities:

1. The Official Community Plan (OCP) Review
2. Solid Waste Pickup for Multi-Family
3. Housing Needs / Affordable Housing
4. Community Amenity Contribution (CAC) 'shovel-in-the ground' projects
5. The City's Relationship with the Semiahmoo First Nation

I am pleased to report that the City's Official Community Plan update was successfully completed in 2021. We made good progress toward transitioning solid waste pickup for multi-family homes. The transition is slated to complete in 2023.

Council received and adopted a Housing Needs Report for our city, which is an important step to help address the lack of rental housing and the affordability issue in White Rock. To demonstrate our commitment and prepare for potential housing partnership opportunities, Council added \$3M from Community Amenity Contributions into an Affordable Housing Fund, bringing this fund to \$4M.

Several Community Amenity Contribution projects are slated for completion to improve some of the City's outdoor spaces, including Emerson Park Playground Upgrades, as well as Maccaud Park Upgrade which will offer additional passive amenities while retaining the character of the park.

Rounding out Council's top five strategic priorities for 2021 was strengthening and building a respectful and trusting relationship with the Semiahmoo First Nation. It was incredibly heartening to see thousands of local residents flood the White Rock Promenade to join the Semiahmoo Nation in a Walk for Reconciliation for the inaugural Truth & Reconciliation Day observance. We look forward to continuing to foster this relationship, including formalizing a memorandum of understanding for respectful communication between our two governments.

It is my honour to serve as your Mayor. On behalf of City Council, I am proud to present to you the City of White Rock's 2021 Annual Report.

A handwritten signature in black ink that reads "D Walker".

Darryl Walker
Mayor, City of White Rock

A MESSAGE FROM THE CAO



To echo the Mayor's sentiment, 2021 was a challenging year of continuous adaptation for our City. We spent 2021 guiding our operations and service delivery in response to the changing environment presented by the Pandemic. As always, our utmost commitment was to deliver quality, reliable service to our residents and businesses.

We continued to offer essential services in 2021; services in emergency response, water and sewer, garbage collection, financial planning, parking permits, planning permits, dog licences, parks maintenance, road and sidewalk maintenance, and recreation and culture, to ensure that we could all live as normal as possible despite the unpredictable environment we were living in.

Capital projects were completed, including the Marine Drive (Hump) Stabilization Project ensuring the retaining walls and slopes are stronger and safer for years to come, construction of accessible ramps at Bay Street and Cypress Street so those with mobility barriers or who require mobility equipment or carrying watercraft can access the waterfront, and restoration of West Ravine in Ruth Johnson Park is near completion. The restoration of this park area, damaged in a 2020 landslide, will allow visitors to safely enjoy the trails on both the west and east side of the Ruth Johnson Park once again.

I would like to acknowledge the hard work of City staff and their willingness to adapt, often and quickly, to the changing circumstances presented by the Pandemic. From changing recreation class schedules to moving more services online, our staff worked hard to keep our community safe and operational.

I am grateful to be leading this organization with the support of Council and a strong leadership team, and I remain committed to serving Council and the community in delivering high-quality services.

A handwritten signature in black ink, appearing to read 'Guillermo Ferrero'. The signature is stylized with a long horizontal stroke at the end.

Guillermo Ferrero
CAO, City of White Rock



OUR CITY BY THE SEA



21,939*
residents

* 2021 Canadian Census



5.12 SQ KM
city area



2.19 KM
promenade length



3,664
registrations into
recreation classes
and programs



287
Fire inspections



2,260
Business Licences issued



69%
increase in Instagram reach
(number of unique users who
have been shown content)



\$29,800
total Civic Grants-in-Aid
awarded by the City

White Rock is a picturesque, seaside city of 21,939 residents 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. 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, 2.19-kilometre-long Promenade and visiting the legendary White Rock, known to the Semiahmoo First Nation as P'Quals.

Attracting a diverse demographic spanning from young families to retirees, White Rock offers the friendliness of a small town with the amenities of a modern urban centre. It is a safe city that is protected by White Rock Fire Rescue, White Rock RCMP and the B.C. Ambulance Services.

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 Community Charter* 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



City Council 2018 - 2022

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

* Councillor Fathers passed away in February 2022 following a lengthy illness. We gratefully acknowledge her significant contributions to the City and the community.

Declaration of Disqualification: There were no applications for the declaration of disqualification of a Council Member made pursuant to Section 111 of the *Community Charter* in 2021 pertaining to the City of White Rock



Committees, Boards and Task Forces meet to provide input and expertise to White Rock City Council on important issues and make a positive contribution to our community. Some groups are formed through citizen engagement, while other groups are formed through a provincial mandate.

SELECT COMMITTEES:

- Arts and Cultural Advisory Committee
- Economic Development Advisory Committee
- Environmental Advisory Committee
- History and Heritage Advisory Committee
- Housing Advisory Committee
- 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
- At-Risk and Priority Population Task Force
- Board of Variance
- COVID-19 Task Force

STANDING COMMITTEES

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

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:

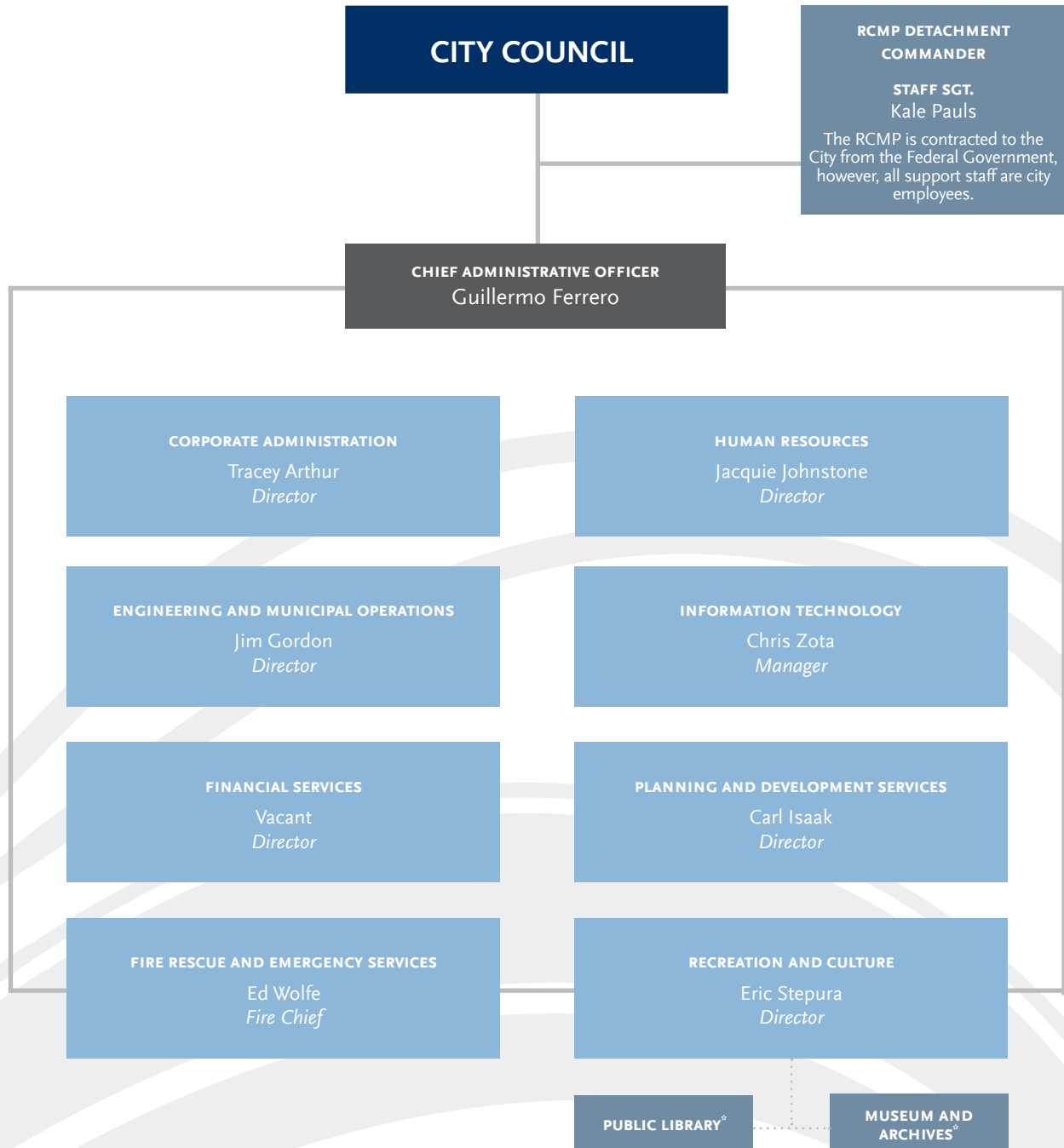
- Our high-quality environment is protected and nurtured for current and future generations.
- The community feels safe, secure and friendly.
- Opportunities exist for our businesses to prosper.
- Arts and culture flourish and our heritage is celebrated.
- Municipal boundaries are less important than 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.

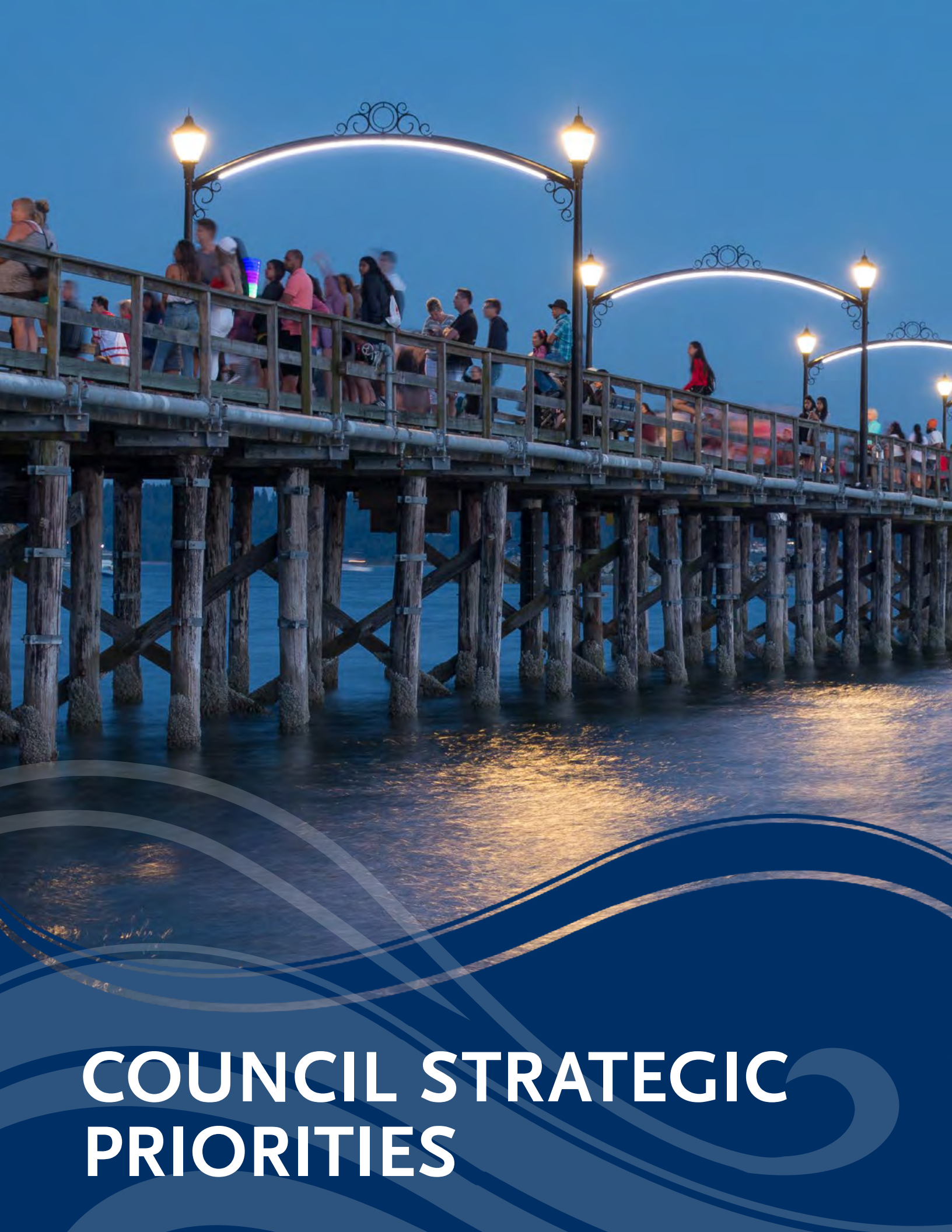


ORGANIZATIONAL CHART



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.



COUNCIL STRATEGIC PRIORITIES

COUNCIL STRATEGIC PRIORITIES

At the beginning of each four-year term of office, White Rock City Council sets the long-term vision and strategic plan for the City of White Rock. Council's Strategic Priorities provide the community with the goals the City will achieve and describes how the City will achieve them. Council's Strategic Priorities are an important element within the work load of City employees.



COMMUNITY

We will make the best possible community decisions in collaboration with residents and stakeholders, providing an excellent quality of life.



ENVIRONMENT

We will continue to improve our environmental stewardship to preserve and protect the natural environment for future generations.



WATERFRONT

We will enhance, promote and share our regional, premier, seaside experience.



INFRASTRUCTURE

We will build and maintain physical and organizational structures and facilities to enhance our community's quality of life.



ECONOMY

We will support the prosperity and diversification of the City's economic base.



COVID-19

We will provide the best possible community outcomes and resilience to maximize recovery from COVID-19.

NARROWING THE FOCUS

To help narrow the focus for Council's 2021-2022 Strategic Priorities, City Council on March 8, 2021, selected a list of top-five items to achieve leading up to 2022. They are:

- 1 THE OFFICIAL COMMUNITY PLAN (OCP) REVIEW
- 2 SOLID WASTE PICKUP FOR MULTI FAMILY
- 3 HOUSING NEEDS / AFFORDABLE HOUSING
- 4 COMMUNITY AMENITY CONTRIBUTION 'SHOVEL-IN-THE-GROUND' PROJECTS
- 5 THE CITY'S RELATIONSHIP WITH THE SEMIAHMOO FIRST NATION

COUNCIL'S STRATEGIC PRIORITIES

The following charts list goals and tasks completed under each of Council's Strategic Priorities.

COMMUNITY

WE WILL...

Make the best possible community decisions in collaboration with residents and stakeholders, providing an excellent quality of life.

GOAL #1	STATUS
Guide land use decisions of Council to reflect the vision of the community.	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Review the Official Community Plan (OCP) <ul style="list-style-type: none"> ◦ Develop and recommend a Waterfront Enhancement Strategy (WES) <ul style="list-style-type: none"> ◦ Patio Enclosures on Marine Drive ◦ Miscellaneous Waterfront Enhancement Strategy Projects ◦ Outdoor Seating and Table Area on East Beach • Town Centre Review (with DIALOG) • Building Heights outside the Town Centre • Housing Needs Report 	<ul style="list-style-type: none"> • Complete <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete ◦ Complete • Complete • Complete • Complete
GOAL #2	STATUS
Confirm the City is following best practices in governance.	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Governance and Legislation Committee to continue to review all Council policies <ul style="list-style-type: none"> ◦ Corporate Administration Policies <ul style="list-style-type: none"> ◦ Policy 201 Coat of Arms and City Logo ◦ Policy 213 - Corporate Process Regarding Requirement to E-mail Records and Back Up Data Schedule Admin • Council Policies <ul style="list-style-type: none"> ◦ Policy 111 Order of Proceedings and Business for Council Meeting Agendas ◦ Policy 125 White Rock Outstanding Canadians on the Peninsula Legacy Program ◦ Policy 137 Terms of Reference - Economic Investment Committee ◦ Policy 138 Terms of Reference - Environmental Advisory Committee ◦ Policy 143 Terms of Reference - Arts and Cultural Advisory Committee ◦ Policy 147 Terms of Reference - Public Art Advisory Committee ◦ Policy 159 Terms of Reference - History and heritage Committee ◦ Policy 164 Terms of Reference - Housing Advisory Committee ◦ Policy 167 Use of Flag Pole ◦ Policy 170 – Mourning the Passing of a Member of the Royal Family ◦ Policy 172 – At Risk and Priority Populations Task Force • Planning and Development Policies <ul style="list-style-type: none"> ◦ Policy 511 - Density Bonus / Amenity Contribution Policy Review • Recreation and Culture Policies <ul style="list-style-type: none"> ◦ Policy 708 Public Art and Placemaking Art 	<ul style="list-style-type: none"> • In progress <ul style="list-style-type: none"> ◦ In progress ◦ Complete ◦ Complete • Complete <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete • In progress <ul style="list-style-type: none"> ◦ Complete • In progress <ul style="list-style-type: none"> ◦ Complete
GOAL #3	STATUS
Manage the delivery of City services efficiently and effectively	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Multi-Family And Commercial Waste Pick Up: 100 <ul style="list-style-type: none"> ◦ Conduct multi-family and commercial waste pick up review and analysis ◦ Consultant to prepare a report providing implications of waste pick up resulting from the analysis • Policing Service Review • Review emergency alert systems for mass notification 	<ul style="list-style-type: none"> • In progress <ul style="list-style-type: none"> ◦ Complete ◦ Complete • Complete • Complete

GOAL #4	STATUS
Select and complete the Community Amenity Contributions (CACs) projects to maximize the benefit to the community	In progress
ACTION	STATUS
<ul style="list-style-type: none"> Community Amenity Contributions Review Bay Street Beach Access Ramp Bring forward Affordable Housing Reserve Fund Bylaw and consider allocating \$4 million to fund 	<ul style="list-style-type: none"> Complete Complete Complete

GOAL #5	STATUS
Advocate on behalf of the community to senior levels of government and other stakeholder groups	In progress
ACTION	STATUS
<ul style="list-style-type: none"> Rail Safety/Whistle Cessation/Passenger Train Stop <ul style="list-style-type: none"> Rail Safety Whistle Cessation 	<ul style="list-style-type: none"> Complete Complete

GOAL #6	STATUS
Continue to nurture a respectful, trusting partnership with the Semiahmoo First Nation for the benefit of both communities.	In progress
ACTION	STATUS
<ul style="list-style-type: none"> Water Service Agreements Sanitary Sewer Service Agreement 	<ul style="list-style-type: none"> Complete Complete



ENVIRONMENT

WE WILL...

Continue to improve our environmental stewardship to preserve and protect the natural environment for future generations.

GOAL	STATUS
Protect and increase tree canopy and enhance greenspace in the community	Complete
ACTION	STATUS
<ul style="list-style-type: none"> • Tree Management Bylaw Review (Tree Preservation Bylaw No. 2407) • Policy 611 Tree Protection, Canopy Enhancement and Management on City Lands 	<ul style="list-style-type: none"> • Complete • Complete



WATERFRONT

WE WILL...

We will enhance, promote and share our regional, premier, seaside experience.

GOAL #1	STATUS
Attract visitors and residents to the Waterfront	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Develop and recommend a Waterfront Enhancement Strategy (WES) <ul style="list-style-type: none"> ◦ Patio Enclosures on Marine Drive ◦ Miscellaneous Waterfront Enhancement Strategy Projects ◦ Outdoor Seating and Table Area on East Beach 	<ul style="list-style-type: none"> • In progress <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete

WATERFRONT *(continued)*

GOAL #2	PRIORITY
Support a vibrant, year-round environment where businesses can thrive	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Develop and recommend a Waterfront Enhancement Strategy (WES) <ul style="list-style-type: none"> ◦ Patio Enclosures on Marine Drive ◦ Miscellaneous Waterfront Enhancement Strategy Projects ◦ Outdoor Seating and Table Area on East Beach • Establish Terms of Reference for Marine Drive Task Force • Review Waterfront Enhancement Strategy (WES) and Official Community Plan (OCP) <ul style="list-style-type: none"> ◦ Patio Enclosures on Marine Drive ◦ Miscellaneous Waterfront Enhancement Strategy Projects ◦ Outdoor Seating and Table Area on East Beach 	<ul style="list-style-type: none"> • In progress <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete • Complete • Complete <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete

INFRASTRUCTURE

WE WILL...

Build and maintain physical and organizational structures and facilities to enhance our community's quality of life.

GOAL #1	STATUS
Select and complete the CACs projects to maximize the benefit to the community	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Community Amenity Contributions Review • Bay Street Beach Access Ramp • Bring forward Affordable Housing Reserve Fund Bylaw and consider allocating \$4 million to fund 	<ul style="list-style-type: none"> • Complete • Complete • Complete

GOAL #2	STATUS
Provide safe, reliable and sustainable infrastructure for the community while minimizing impacts on the environment	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Grants Writing 	<ul style="list-style-type: none"> • In progress

ECONOMY

WE WILL...

Support the prosperity and diversification of the City's economic base.

GOAL #1	STATUS
Develop an Economic Development Strategy	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Hire a temporary Economic Development Officer or Consultant to update Economic Development Plan • Review and update Economic Development Work Plan 	<ul style="list-style-type: none"> • Complete • Complete
GOAL #2	STATUS
Improve provision of efficient and cost-effective services	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Tempest Business Licenses eApply 	<ul style="list-style-type: none"> • Complete
GOAL #3	STATUS
Manage parking resources to meet the needs of residents, visitors and businesses	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Establish Terms of Reference for Parking Task Force • Appointment of Task Force members • Task Force to review and recommend waterfront parking rates • Task Force to review permit parking and pay parking decal programs • Task Force to review other remaining items in the Terms of Reference 	<ul style="list-style-type: none"> • Complete • Complete • Complete • Complete • Complete

COVID-19

WE WILL...

Provide the best possible community outcomes and resilience to maximize recovery from COVID-19.

GOAL #1	STATUS
Partner with service agencies and other community partners to provide social support for those most impacted by COVID-19	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Recognition Mural of First Responders and Health Care Workers • Research and Develop Gamification Program to Connect Residents Safely • Research Feasibility of Outdoor "Comfort Stations" 	<ul style="list-style-type: none"> • Complete • Complete • Complete
GOAL #2	STATUS
Advocate on behalf of small business and work with community groups to support the local business community during the pandemic	In progress
ACTION	STATUS
<ul style="list-style-type: none"> • Public Picnic Table Program • Liquor in Public Areas Report • One-way Marine Drive to extend restaurant patio space • Provide Free Winter Parking at the Waterfront 	<ul style="list-style-type: none"> • Complete • Complete • Complete • Complete

CAPTIAL PROJECTS IN 2021

Every year, the City of White Rock plans, builds, and delivers a range of capital projects such as improvements to roads, drainage, sewer, water, and parks, help improve the quality of life in our community.



Chesnut Street and Stevens Street Watermain Replacement - *Completed*

The work included reconstruction of the road, installation of curb and sidewalk on Royal Avenue and Johnston Road, and construction of driveways and letdowns on Royal Avenue and Johnston Road.

Project Cost: \$520,000

Schedule: June 1 - October 1, 2021

Scope of work

- Install new 150 mm ductile iron pipe
- Additional fire hydrant added in each block
- Abandon 100 mm cast iron pipe
- Upgrade water meters to radio frequency reader to reduce staff time to read meters

Oxford Street Watermain Tie-Ins - *Completed*

The 2017 Water Master Plan recommended the watermains on Prospect and McDonald Avenue be tied in to the 200mm watermain on Oxford Street to improve pressure and fire flows.

The contractor worked with the property owner to mitigate the impacts of construction and on the steep hill of Oxford Street.

Project Cost: \$50,000

Schedule: September 2021

Scope of work

- Tie-in 100mm Prospect Avenue watermain into the 200mm watermain on Oxford Street
- Tie-in the existing 150mm watermain on McDonald Avenue to the 200mm Oxford Street watermain
- Abandon the 100mm cast iron pipe that previously connected these 2 segments



Surrey Emergency Connection - *Completed*

Connected White Rock Water Utility to Surrey's Water Utility to provide Metro Vancouver water in case of an emergency

Project Cost: \$70,000

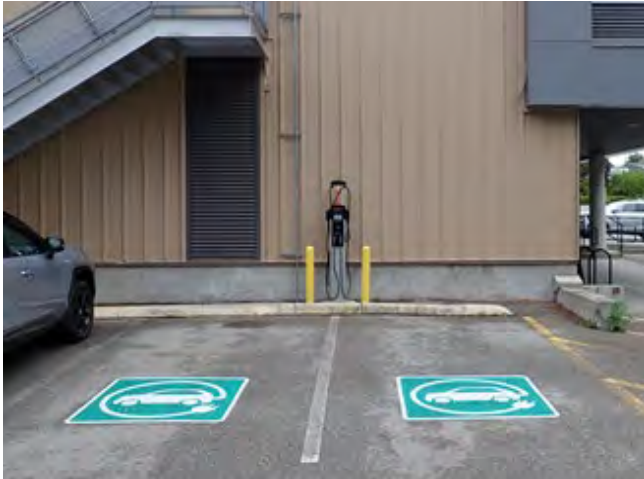
Schedule: August 2021

Scope of work

- Best Street, 200mm watermain
- Included valves and blow-off for each municipality
- Completed prior to repaving of North Bluff Road



Photos from top left: Chestnut Street and Stevens Street watermain replacement, Oxford Street watermain tie-ins, and Surrey emergency connection.



EV Charging Stations at the Centre for Active Living - Completed

As part of the City's green initiative Council approved installation of an electric vehicle (EV) charging station. ChargePoint has a number of other chargers in the City and installing this charger is to improve the exposure to encourage more EV use. The charger was installed at the Center for Active Living as it is a high use destination.

Project Cost: \$19,000

Schedule: March - May, 2021

Scope of work

- Installed level 2 charger with 2 charging ports
- 3 hour maximum parking
- Add to City inventory of ChargePoint EV chargers



Bay Street and Cypress Street Accessible Ramp Project - Completed

The ramps at Bay Street and Cypress Street were damaged by storms in 2020 and 2021. The ramps poses mobility challenges to people using wheelchairs, scooter and strollers. The new concrete ramps and extension has provided a more accessible beach access to all users.

Project Cost: \$385,000

Schedule: August - December, 2021

Scope of work

- Install new concrete ramps
- Install rip rap
- Restore erosion
- Provide accessible beach access
- Smooth out beach access



Marine Drive Westbound Lane Closure for Patios - Completed

The City of White Rock temporary closed one lane of traffic on Marine Drive to extend patio space for restaurants, assisting them during the COVID-19 pandemic. The decision was made by City Council at a meeting on May 10, 2021.

Project Cost: \$305,000

Schedule: June 7 - August 10, 2021

Scope of work

- Temporary closure of one lane of traffic on Marine Drive
- East bound travel permitted on Marine Drive from Vidal Street to Maple Street
- Westbound traffic closed between Maple Street and Vidal Street
- Vehicles are detoured via Maple Street to Victoria Avenue and Columbia Avenue
- The northbound lane had traffic barriers separating pedestrians and diners from motorists

Photos from top left: Charging stations at the Centre for Active Living, Bay Street and Cypress Street accessible ramp, and Marine Drive westbound closure for restaurant patio access.

City Wide Critical Street Lights Replacement - Completed

The scope of work includes pole replacements, fixture replacement from HPS to LED, and in some locations concrete base and replacement of MMCD service base and load centre is required. In a few locations the service base/panel replacements are included as part of the scope of work and this involves coordination with BC Hydro on same day disconnect and reconnection of existing services. The work program is spread across the City.

Project Cost: \$250,000

Schedule: April 28 - December, 2021

Scope of work

- Replaced 37 critical streetlights
- Install new street light bases, new light poles and new light fixtures
- Restore boulevard

Johnston Road and Prospect Avenue Pedestrian Flasher Installation - Completed

In September 2020, Council endorsed the installation of a Rectangular Rapid Flashing Beacon (RRFB) at Johnston Road and Prospect Avenue. ICBC contributed \$3,500 towards this project.

Project Cost: \$100,000

Schedule: October - December, 2021

Scope of work

- Includes installation two sets of pedestrian beacon flashers
- Installation of new street lights to improve lighting at the intersection
- Repaint the crosswalk lines

2021 Paving Program - Completed

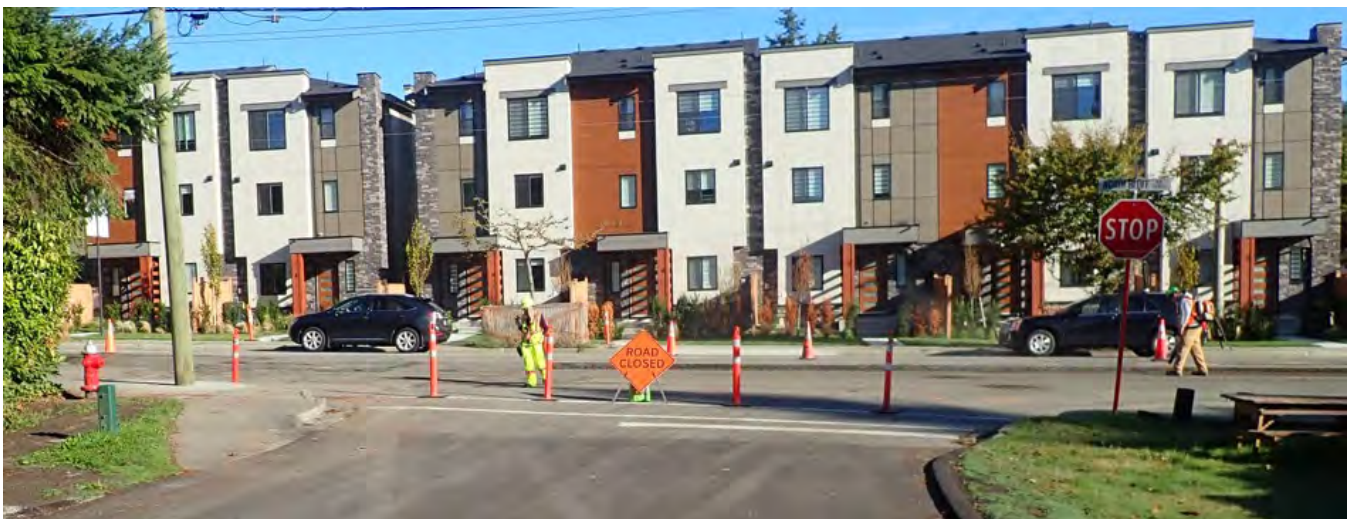
Roads are assessed based of their condition, road classification and traffic volumes to fit the available budget.

Project Cost: \$696,000

Schedule: July - September, 2021

Scope of work

- Pave North Bluff Road from Johnston Road to Stayte Road. This is a major road with the work coordinated with the City of Surrey to pave all 4 travel lanes.
- Pave Roper Avenue from Johnston Road to Fir Street
- Pave Cliff Avenue from Cypress Street to Balsam Street
- Pave Cypress Street from Buena Vista Avenue to Cliff Avenue



Photos from top right: Flashing pedestrian crossing on Johnston Road and paving work on North Bluff Road from Stevens Street.

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: 778-545-4800
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



Administration at the City of White Rock comprises four core business areas:

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 and operations. This role oversees the overall administration of the City's departments and provides leadership and direction to the Senior Leadership Team.

The CAO is responsible for enacting Council policies and directives, providing input and advice to Council on policy-related issues, and assisting Council in setting corporate goals. The CAO also provides advice on local government governance as well as the authority and responsibilities municipalities have under the Community Charter, Local Government Act, Freedom of Information and Protection of Privacy Act (FIPPA) and Municipal Finance Authority Act.

CORPORATE ADMINISTRATION

Corporate Administration is responsible for legislative and municipal government administration, communications, and government relations. This includes: providing legislative support and recommendations to Council and committees on policies, procedures and various acts; recording Council and committee proceedings and maintaining official City records; managing requests received under the Freedom of Information

and Protection of Privacy Act; processing official Council correspondence; overseeing risk management claims, City property negotiations and land registration; overseeing the City's Communication and Government Relations department; and coordinating municipal elections every four years.

COMMUNICATIONS AND GOVERNMENT RELATIONS

Communications and Government Relations provides communication, community and intergovernmental engagement expertise and counsel. This includes: counsel and project support for all internal City departments, oversight of media relations, digital media, and emergency communication; issues management; branding and graphic design; communications strategic planning; and outreach to community partners and other governmental organizations, including Semiahmoo First Nation and Metro Vancouver to address intergovernmental, regional, and inter-municipal priorities and issues.

PROPERTY, RISK, AND FREEDOM OF INFORMATION

Property, Risk, and Freedom of Information oversees land purchase and sale, land title registration, third-party liability claims, and responses to Freedom of Information and Protection of Privacy Act access requests. They also handle the City's long-term leases and licences, and advise on risk aspects of policy development, procedural updates, and bylaw enforcement.

2021 DEPARTMENT HIGHLIGHTS

Chief Administrative Officer

- Supported development of updated budget process.
- Re-aligned High Priority Council Strategic Priorities and provided weekly reporting on status
- Delivered on Council Strategic Priorities for 2021
- Re-established in-person meetings with all staff and all departments
- Represented the City at Metro Vancouver Regional Administrator Advisory Committee
- Monitored and Assessed Covid-19 Recovery and advised Council
- Provided weekly Activity Updates to Council

Corporate Administration

- Coordinated Council and Committee meetings Live Streaming/Electronic Participation
- Coordination of a full Review of the City's Committee Structure
- Administered 40 Council Meetings (28 Regular and Special and 12 Closed)
- Administered 32 Standing Committee Meetings and 31 Select Committee/Advisory Body Meetings
- Conducted 21 Public Hearings and one Community Forums
- Issued 51 Council Bulletins

Communications & Government Relations

- Implemented six (6) online citizen engagement surveys on the Talk White Rock platform with a total of 2,346 responses.
- Grew Twitter followers by 5.5 per cent to 3,999
- Grew our Instagram reach 69 per cent from 22,748 to 38,531
- Supported COVID-19 internal and external communications

Property, Risk and Freedom of Information

- Processed 53 Freedom of Information Requests and 20 Insurance Incidents



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PAY HERE
Pay By Space Parking

GARDENIA
GARDENIA

BRUTE

ENGINEERING AND MUNICIPAL OPERATIONS

The Engineering and Municipal Operations Department is responsible for the City's infrastructure assets, ensuring that essential services are available when needed by the community. Municipal services and infrastructure provide a high quality of life for residents, businesses, and visitors focusing on the environment, sustainability, and fiscal responsibility. Services are provided in the following core areas:

ENGINEERING

Engineering plans, designs, and constructs the public infrastructure necessary for a safe sustainable quality of life for White Rock residents, businesses, and visitors. It regulates activities and construction on City rights-of-way to safeguard infrastructure and services by approving all designs for work on City right of ways, inspecting works installed by private developers that become municipal property (e.g., roads, sidewalks, traffic control measures, drainage, sanitary sewers, water mains), and issuing driveway access permits and permits to work within municipal road allowance.

OPERATIONS

Operations operates and maintains infrastructure and proactively responds to emergencies related to transportation, parks, facilities, and city vehicles. Operations also operates and maintains utility infrastructure on a 24/7 basis including drainage, sanitary sewer, water, and solid waste.

PARKS

Parks is responsible for the maintenance and operations of White Rock's parks infrastructure which includes parks administration, maintenance contracts, horticulture, arboriculture, turf, management, and irrigation. Additionally, Parks develops, schedules and carries out maintenance programs; makes recommendations for amendments to policies and bylaws; and develops, coordinates and prioritizes safety procedures and standards.

2021 DEPARTMENT HIGHLIGHTS

- Completed Marine Drive stabilization project
- Completed water and sewer agreements with Semiahmoo First Nation
- Carried out Marine Drive Lane closure project
- Finished beach access ramps at Bay and Cypress Streets
- Received replacement street sweeper
- Coordinated pavement resurfacing on North Bluff Road between Johnston Road and Stayte Road with Surrey
- Repaved North Bluff between Bergstrom Road and Lancaster Street
- Electric vehicle charging station installed at the Centre for Active Living
- Completed landscape planting improvement projects including Blackwood Walkway, Vidal Walkway, Terry Parr Plaza Walkway, Balsam Walkway, and Hodgson Park. New plants include over 3,000 shrubs and perennial plants and over 15,000 naturalized bulbs
- Planted more than 100 new trees at various locations throughout the city
- Composted fall cleanup materials to be used to reduce weed growth and improve soil conditions in garden beds
- Removal of safety hazards, reopening of closed trails and removal of invasive plant material at Ruth Johnson Park
- Invasive plant removal from Cypress walkway and planting improvements will follow on this site in 2022
- Upgraded pathways and plantings and installed a gravel circle exercise area at Bryant Park
- Planted 15,000 daffodil bulbs by the Memorial Park
- Set-up the Festival of Lights at Memorial Park including the large Christmas Tree
- Improvements to boulevards at Kent Street Community Centre and City Hall
- Completed 16 storm and sanitary sewer connections
- Completed 36 new water service connections
- Completed 123 water metre replacements
- Responded to 1,570 calls for service



The Financial Department is responsible for the overall management of municipal financial affairs and provides financial expertise, advise and administrative support to City of White Rock operations. Many finance functions are necessary to meet statutory requirements set out in the *Community Charter* which 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. Finance provides services in the following core areas:

Budgeting and Accounting

Provides accounting and audit services for over \$89 million in annual expenses and revenues. These services also extend to include cash and investment management, accounts payable, payroll, management of staff benefit records, financial analysis, annual budgeting process, financial policy development, preparation of financial statements and various other statutory reports.

Revenue Collection

Processes all revenues including property taxes, utility bills, parking tickets, and parking decals and permits. The division is also responsible for City Hall customer service, mail processing, administration of Council Grants in Aid Program, permissive tax exemptions, and accounts receivable.

2021 DEPARTMENT HIGHLIGHTS

- Completed 2021 year-end financial statements and related statutory processes
- Completed 2021 to 2025 Financial Plan
- Issued numerous statutory financial reports and tax remittances
- Processed 6,180 accounts payable invoices to 624 suppliers
- Issued 5,118 payroll advises to employees, 129 remittances to employee benefit providers, unions and savings plans and 336 T4s
- Conducted financial analyses of the impact of the COVID-19 Pandemic on City operations
- Started the developed of the new budget presentation and process using the GFOA Distinguished Budget Presentation Award approach
- Completed 2021 property tax and utility fee bylaws
- Issued 9,191 property tax notices and 18,918 utility bills
- Processed 5,951 Home Owner Grant applications and 863 Property Tax Deferrals
- Administered property tax prepayment plan for 1,528 participants
- Restructured the Water Utility Rate system and planned to phase in the changes over four years starting in 2022, including customer engagement via newsletters, utility bills, and individual letters
- Implementation of online payments by credit card, for property taxes, utility bills and planning, building, and operations fees
- Implementation of a new online forms system that allows for collection of payments used for Parking Decals and Permits as well as Recycling Containers, Green Can Stickers or Extra Garbage Pickup Stickers



White Rock Human Resources supports and enhances the City's vision through the establishment of programs and policies helping guide approximately 225 employees in reaching and accomplishing their goals and objectives. Human Resources supports employees from their initial candidate experience through to the end of their employment lifecycle, providing strategic advice and expertise on a full range of services and programs with a focus on attracting, retaining, and supporting a qualified, diverse, and inclusive workforce.

Core business areas include:

Workplace Health and Safety

Supports the creation and maintenance of a safe, respectful, and healthy work environment for all employees. This is accomplished through use of an effective safety management system including accident, injury, and illness prevention by fostering a positive safety culture.

Recruitment and Workforce Planning

Leads the recruitment process to identify, attract, interview, and select new City employees. Provides new hires with corporate orientation to support a successful transition into the City's corporate team and culture.

Employee Wellness and Disability/Leave Management

Supports employees and facilitates the disability and accommodation management process, considering their abilities and limitations in the workplace. Promotes the physical and mental wellness of employees.

Employee Policy Development, Administration, and Compliance

Researches, develops, and maintains HR employee policies to provide employment instruction in alignment with City objectives or goals. Responds to compliance issues, investigates employee complaints, provides recommendations on corrective actions ensuring the City is meeting and respecting collective agreements, policy, and employment legal obligations.

Employee Training and Development

Provides educational opportunities to enhance the knowledge, skills, and abilities of employees.

Benefit, Compensation, and Employee Administration

Identifies, maintains, and manages employee benefits for the City.

Employee and Labour Relations Partnerships

Provides expertise to staff on matters related to establishing and administering collective agreements and the interpretation and administration of staff policies.

Organizational Review and Job Evaluation

Collaborates with other City departments to understand needs and operational requirements, providing recommendations on organizational structure and positions within the City.

RCMP Support Services

Provides various supports to the RCMP and provides the citizens of White Rock access to policing administrative services such as, police information checks, civil fingerprinting services, victim services, and various community policing programs. RCMP support staff are trained in cultural diversity, maintaining confidentiality, answering basic criminal code offence questions, and providing citizens with referrals to various resources available to the community of White Rock.

2021 DEPARTMENT HIGHLIGHTS

- Created and rolled out the City's Communicable Disease Prevention Plan in response to Public Health Officer recommendations, in response to COVID-19
- Implemented new measures to report and manage leave related to COVID-19
- Completed an employee vaccination status survey
- Rolled out the RCMP's mandatory vaccination requirements
- Ongoing updates of SafeWork plans and procedures to comply with evolving COVID-19 requirements
- Leadership and succession training restarted after being temporarily paused during COVID-19
- RCMP information technology services and dispatching review commenced in response to Surrey's decision to go to a municipal police force
- Building services review completed to align with new BOABC requirements
- Successfully negotiated a CUPE Collective Agreement for 2020 – 2021
- Rolled out the City's Anti-Racial Discrimination and Anti-Racism Policy and conducted City-Wide training in accordance with the policy
- Completed an RCMP Support Services organizational review in response to changing operational requirements
- Completed updates to the City's confined space entry and first aid programs
- Improved violence prevention safety processes, including rolling out additional employee training
- Created a work training program in the City's water utility
- Conducted an employee diversity, equity, and inclusion survey
- Recognized City employees in accordance with the updated City Employee Recognition Program Policy



MAXIMUM
30
km/h

INFORMATION TECHNOLOGY

The Information Technology Department ensures the networks, computers, and systems that support the City are secure and effective. They are responsible for the management, oversight, coordination, and planning of core technology, data, websites, and geographic information systems (GIS), as well as overseeing the communications infrastructure of 16 facilities/sites including facets of both the parkade and water utility infrastructure.

Services are provided in the following core areas:

INFRASTRUCTURE

Deployment of modern infrastructure architectures and network services across the City to ensure high performance resiliency and reliability. This technology acts as the City's foundation for communication.

DIGITAL ENGAGEMENT SERVICES

Adaptive technology is provided to meet the online engagement needs of the community and organization.

CYBERSECURITY

Key City infrastructure architecture is continuously monitored to detect, assess, and protect against internal and external threats.

ENTERPRISE APPLICATIONS

Configuration and integration support for enterprise applications that support the delivery of public services. Business process and operations efficiencies are used to enable rapid response and technology changes in a fiscally responsible manner.

2021 DEPARTMENT HIGHLIGHTS

- Strengthened the security of SCADA water utility technology infrastructure with new firewalls and major software upgrades. Completed an independent 3rd party review of the City's SCADA cybersecurity posture. **SCADA is the acronym for Supervisory Control and Data Acquisition. SCADA is a computer-based system for gathering and analyzing real-time data to monitor and control equipment that deals with critical and time-sensitive materials or events.*
- Introduced an adaptive and secure cloud-based platform for building digital forms to meet changing community and organizational needs. This platform allows for the collection of online payments seamlessly and integrate with other city business apps.
- Unveiled a new Open Data portal with better integration with our GIS system. Organizations collect a broad range of different types of data in order to perform their tasks. Government is particularly significant in this respect, both because of the quantity and centrality of the data it collects **An open data portal is an online platform which supports users in accessing collections of open data.*
- Released three new visual dashboards: Council Meetings Voting Records, Service Requests Analytics Dashboard, and Building Permits Dashboard. These dashboards allow for quick dissemination of complex data.
- Introduced an Artificial Intelligence-based (AI) chatbot* for the City's website. This tool assists with content searching on the city's website and has powerful reporting capability to help identify content gaps. **A chatbot is a type of software that can help customers by automating conversations and interact with them through messaging platforms*
- Added new cybersecurity measures and systems to protect corporate technology assets
- Upgraded the White Rock Pier lighting computer to support synchronized light shows (Museum, Statue, and the Pier)
- Upgraded and transitioned the Geographic Information System to a cloud-based service
- Implemented a new online ePermit system for plumbing and electrical permits applications. Electronic permits are proven to improve productivity and result in operational efficiencies



WOODS
Flats

Member

778-24...

PLANNING AND DEVELOPMENT SERVICES

Planning and Development is responsible for managing the city's growth and development to maintain the quality of life enjoyed by White Rock residents, and provide customer service to residents, businesses, realtors, developers, agencies, and other levels of government. Service is delivered in the following core business areas:

PLANNING

Planning is responsible for the implementation of the Official Community Plan (OCP), for the careful and sustainable redevelopment of the city, and for addressing housing needs. It provides advice to Council on short- and long-term community planning including growth management, development application review, and a variety of other strategic planning projects. Additionally, the planning team services the public, processes various types of development applications, and advances regional planning initiatives on behalf of the City. The division also processes applications for tree permits, in accordance with the City's Tree Management Bylaw and provides staff support to a number of City committees and boards.

BUILDING

Building performs permit reviews and approvals, including a review of "alternative solutions" that meet BC Building Code and other bylaw requirements. The City's building officials conduct regular inspections of new construction and renovation work ensuring all projects conform to applicable zoning regulations, development permit conditions, registered covenants, and the BC Building Code.

BYLAW ENFORCEMENT AND ANIMAL CONTROL

Bylaw Enforcement oversees enforcement and provides education on a wide variety of the City's bylaws to help uphold community

standards and expectations. Bylaw officer's work includes coordination of inspections of secondary suites, ticketing for offenses against the Tree Management Bylaw, assisting in finding lost dogs, and carrying out patrols along the Pier and Promenade. Additionally, this service includes monitoring construction activity to ensure that work does not impact residents and businesses.

BUSINESS LICENCING

Business Licencing oversees applications for commercial businesses, and manages those for B&Bs, short-term rentals, and trades licences for construction related companies. It also manages dog licences, and sidewalk use agreements.

TREE PERMITS

This service includes not only the processing of permits, but also the response to enquiries regarding private and public (City) trees, including providing customer service to residents with concerns relating to tree retention, and requests for tree removal, while acting as a liaison when considering activities that could potentially impact City trees.

PARKING

Parking focuses on customer service, appropriate technology, and cost-effective revenue generation to ensure that the City's parking is well-managed, and residents and visitors have access to parking.

2021 DEPARTMENT HIGHLIGHTS

- Completion of 2019 Official Community Plan review process
- Adoption of Housing Needs Report
- Completion of major builds, including the Fantom and Semiahmoo Towers
- Implementation of online payments system for plumbing and sprinkler permits
- Implementation of a new application procedures to further assist Plan Review Teams
- Implementation of a new Tree Protection Bylaw and transition of staff reporting structure
- Addition of two casual bylaw patroller staff to further manage the Promenade
- Establishment of a formal pre-application process for planning applications to support greater cost recovery while providing a framework of documented due diligence for applicants



RECREATION AND CULTURE

Recreation and Culture helps foster a healthy and vibrant community through programs, activities, and events aimed at improving the fitness and wellness of residents, and creating a sense of community identity, belonging, pride, and spirit.

Working with a variety of community partners, a wide range of high-quality sport, recreational, arts and culture services are provided. Services are provided in the following core areas:

Recreation Programming

Planning and coordination of an array of programming for children, adults, and seniors at facilities including recreation centres, parks and outdoor sports venues.

Facility Management

Management of city facilities comprising 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-Up Town Gallery, including overseeing meeting rooms and other facilities available for rent.

Festivals, Special Events and Filming

Planning, coordination and support of festivals of special events. Promotion and coordination of commercial filming in White Rock.

Community Partnerships

Represents the City on various multi-disciplinary community committees for sport, health, arts and culture, heritage, tourism, filming, children, youth, adults and seniors; liaises with Fraser Valley Regional Library for services provided at the White Rock Library; liaises with White Rock Museum and Archives in support of heritage programs, events, and services; liaises with Tourism White Rock for visitor services and destination marketing services to enhance tourism in White Rock.

2021 DEPARTMENT HIGHLIGHTS

- Completed the Cultural Strategic Plan
- Procured technology allowing Recreation and Culture to offer virtual and hybrid classes, including 31 fitness and yoga videos as well as chronic disease management classes
- Provided support to Semiahmoo First Nation as they hosted the inaugural Truth and Reconciliation Day Walk on September 30 attended by over 2,000 people
- Presented an online gamification activity called “Search the Rock” to help promote local businesses, and to teach participants about the rich heritage and attractions of White Rock
- Offered weekly frozen meal sales and home delivery from the Kent Street Activity Centre Coffee Shop, delivered in partnership with Seniors Come Share Society, for local seniors
- Processed 3,664 program registrations, 794 summer camp participants and 5,238 drop-in admissions in arts, culture, sport, fitness, health, wellness, lifelong learning, and social opportunities
- Coordinated meeting space for 4,336 community group room rental booking hours, 760 dry floor rental hours and 2,029 ice rental booking hours
- Installed an outdoor table tennis table at Kent Street Activity Centre with funding from the Kent Street Senior’s Society the KSAC Table Tennis Club
- Built a Public Art Story Map to encourage citizens to get outside and enjoy the City’s growing public art collection
- Adjusted The Art Walk at the Beach to meet COVID-19 safety protocols
- The Pop-Uptown Gallery presented seven local art shows
- Developed and delivered White Rock’s first Film Policy
- Developed the Public Art and Placemaking Policy 708 which was approved by Council
- Offered numerous virtual and in-person special events, including:
 - In-person
 - Fire Fighters Tree Chip Fundraiser
 - White Rock Farmer’s Market
 - Busking the City by the Sea
 - Snowbirds Fly Past
 - Pride Flag Raising event
 - National Truth and Reconciliation Day Ceremony and Walk
 - Remembrance Day Ceremony
 - Chanukah by the Sea
 - Christmas on the Peninsula Festival
 - Bright Walk in White Rock Tree Lighting Launch Event and Light Display at Memorial Park
 - Virtual
 - Polar Bear Plunge
 - Coldest Night of the Year
 - National Indigenous Peoples’ Day
 - Canada Day by the Bay
 - Search the Rock



CITY OF WHITE ROCK

FIRE

RESCUE

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CITY OF
WHITE ROCK
FIRE RESCUE

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WHITE ROCK FIRE RESCUE

White Rock Fire Rescue protects our community from the impacts of fires, illness, accidents, and natural or human-caused hazards. This is accomplished through public education, preparedness, prevention, and emergency response with an emphasis on safety, quality of service, efficiency, and effectiveness.

The department consists of a Fire Chief who is also the Emergency Program Coordinator, a Deputy Chief for Training and Operations, a Deputy Chief for Fire Prevention and Emergency Preparedness, an Administrative Assistant, 23 Professional Career Firefighters and 20 to 24 Auxiliary Paid-Per-Call Firefighters. The department is staffed 24-hours, 7-days-a-week.

The department provides service in seven key areas:

EMERGENCY RESPONSE AND RECOVERY PLANNING

The department is responsible for administering and maintaining the City's Emergency Response and Recovery Plan including activating the Emergency Operations Centre (EOC) when necessary. The plan guides the operations, organization, responsibilities, and coordination necessary to provide for effective response and recovery during major emergencies or disasters.

FIRE PREVENTION

A proactive program to minimize the occurrence and potential consequences of fires. Regular inspections are carried out enforcing BC Building Code and BC Fire Code in all assembly, commercial, institutional, and multi-residential buildings. All new building or renovation plans, and development proposals are reviewed. Business licence and pre-occupancy inspections are made when required and fire investigations of all fires resulting in over \$500 damage or loss are conducted.

FIRE SUPPRESSION

Response to incidents involving or potentially involving fire.

MEDICAL CALLS

Firefighters act as "first responders" in medical emergencies as part of the province's pre-hospital medical care system. Over 50 per cent of White Rock Fire Rescue calls for service are medically related.

MOTOR VEHICLE INCIDENTS (MVI)

The department is equipped with rescue equipment that can be used for auto extrication and also may provide fire suppression, medical assistance, fuel leak control, environmental protection and secure the scene for the safety of other emergency responders.

PUBLIC EDUCATION

programs in fire safety and emergency preparedness.

RESCUE AND SAFETY

Firefighters are trained as first responders for a wide range of rescue and safety incidents such as confined space rescue, structural collapse, low to steep rope rescue, hazardous materials incidents, environmental emergencies, electrical problems, weather events, natural gas leaks, and public assists.

2021 DEPARTMENT HIGHLIGHTS

- In 2021 White Rock Fire Rescue responded to 1,701 incidents, an increase of 33 per cent from 2020 and a decrease of six per cent in relation to our five-year average of 1,817.
- Conducted 287 fire inspections.
- Completed 719 training sessions, equating to 994 hours
- Implemented Fireground Survival Training for all suppression staff (20 hours per person)
- Developed new operational guidelines for High Building Response
- Implemented the Mass Notification Program "Alertable" for residents and visitors. (Council Strategic Priority)
- Facilitated Emergency Operations Centre (EOC) training including an emergency exercise for 50 senior staff with UBCM Community Emergency Preparedness grant funding
- Provincial wildfire deployment, assisting BC Wildfire operations throughout the province.
- Suppression firefighters trained and participated in the Fraser Health Immunizer Program to assist in getting the community efficiently vaccinated during COVID-19.
- Recruitment and training of two professional firefighters and nine auxiliary firefighters



Police services are provided by the White Rock detachment of the RCMP, a fully equipped police station with front counter staff present during business hours. The Surrey RCMP Operational Communications Centre provides emergency 911 calls, as well as dispatching services off-site. The detachment is led by a Detachment Commander (Staff Sergeant), Operations Sergeant and Support Services Manager and has a deployment of 26 regular members who are supported by 10 full-time and one permanent part-time municipal staff supplemented by a casual, on-call workforce of 10 additional employees.

White Rock RCMP provides service in the following core areas:

Frontline Policing

Frontline policing is divided into four watches, each with a Corporal in charge. This unit responds to the majority of the approximately 7,000 annual calls for service, traffic enforcement and proactive policing initiatives.

Serious Crime Unit

This unit comprised of a corporal and two constables who investigate most complex or sensitive investigations, in addition to providing investigational support to the frontline.

Community Response Constable

The community constable provides services and support to the community such as project-based investigations, school liaison, traffic enforcement, community engagement, and a variety of youth-based initiatives, such as anti-bullying and social media awareness are part of their work. They investigate matters that are the subject of repeated calls for service, ongoing offences or issues

requiring a focused approach to identify contributing factors that can be addressed through education and crime prevention techniques.

Community Policing

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

RCMP Support Services

The RCMP support services staff provides access to services such as, Crime Prevention, Victim Services, Criminal Record Checks, Civil Fingerprinting, and various crime reporting. They specialize in areas of Administration, Community Policing/Crime Prevention, and Victim Services.

2021 DEPARTMENT HIGHLIGHTS

- Ongoing officer training throughout the year has included trauma-informed practice and initial critical incident response, in addition to other mandatory training to keep current with the provincial policing standards.
- Community Policing welcomed back volunteers to a new and improved Community Policing program that included enhancements to initiatives such as, Speed Watch, Block Watch and Fraud Awareness campaigns. Programs were revisited with COVID-19 safety protocols put in place.
- Community Policing purchased an online Volunteer Management System, known as Better Impact. Better Impact provides staff a better means of organizing, tracking, and educating new and existing volunteers with improved efficiency
- Frontline staff embarked on enhanced training programs, and created more efficient workflow processes to better serve both internal and external clients
- The City of White Rock and the City of Surrey negotiated a new long-term Emergency Dispatching contract agreement to maintain White Rock's high-level of service to clients
- Internal information technology (IT) support has been placed with the City's IT department, to provide local knowledgeable support, cancelling an external service provider.
- Records staff positions have been reviewed and updated to provide a better, more well-rounded knowledgeable support to RCMP members
- Re-classification of a position to an Electronic File Disclosure Clerk to meet projected Provincial Crown mandates of electronic court disclosures

Financial Statements of
THE CORPORATION OF
THE CITY OF WHITE ROCK
Year Ended December 31, 2021



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, 2021 pursuant to Section 167 of the *Community Charter*. The statements have been prepared in accordance with the Canadian Public Sector Accounting Standards as recommended by the Public Sector Accounting Board of 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 financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021, 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 \$11,166,768. 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 \$229,662,974 as of December 31, 2021. Like most local governments, the largest component of accumulated surplus is the City's investment in tangible capital assets, which amounted to \$134,703,982 at the end of 2021. The remainder of accumulated surplus includes reserves and other surplus funds.

Net financial assets increased by \$10,360,151 to \$71,361,326 as of December 31, 2021. This is a positive indicator of the City's financial position.

Debt, net of sinking funds, outstanding as of December 31, 2021 was \$21,900,837, compared to \$22,626,177 on December 31, 2020. 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 2021 in a sound financial position.



Shannon Johnston, CPA, CGA
Acting Director of Financial Services



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, 2021
- 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, 2021, and its results of operations, its changes in net financial assets 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.



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
June 28, 2022

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial Assets		
Cash and cash equivalents (note 2)	\$ 131,642,172	\$ 127,772,639
Temporary investments (note 2)	13,855,996	-
Accounts receivable (note 3)	5,979,185	8,946,234
	<u>151,477,353</u>	<u>136,718,873</u>
Liabilities		
Accounts payable and accrued liabilities (note 4)	13,063,304	9,498,604
Post-employment benefits (note 5)	1,700,250	1,540,864
Refundable performance deposits (note 2(b))	13,413,939	12,785,980
Capital lease obligations (note 6)	132,180	164,718
Debt (note 7)	21,900,837	22,626,177
Deferred revenue (note 8)	29,905,517	29,101,355
	<u>80,116,027</u>	<u>75,717,698</u>
Net Financial Assets	71,361,326	61,001,175
Non-Financial Assets		
Tangible capital assets (note 9)	157,122,145	156,425,967
Prepaid expenses	1,006,934	884,797
Inventories of supplies	172,569	184,267
	<u>158,301,648</u>	<u>157,495,031</u>
Accumulated surplus (note 10)	<u>\$ 229,662,974</u>	<u>\$ 218,496,206</u>

Commitments and contingencies (note 13)

See accompanying notes to financial statements.



Shannon Johnston, CPA, CGA
Acting Director of Financial Services

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 1(b))	2021	2020
Revenue:			
Property taxes:			
General purposes	\$ 25,132,500	\$ 25,053,083	\$ 23,631,761
Regional library levy	990,100	986,310	975,183
Business improvement levy	343,000	318,952	336,779
	<u>26,465,600</u>	<u>26,358,345</u>	<u>24,943,723</u>
Receipts in lieu of taxes	22,600	22,590	22,356
Development cost charges (note 8(a))	937,100	45,059	61,005
Sanitary sewer fees and parcel tax	3,535,400	3,656,853	3,562,975
Drainage user fees	2,777,400	2,775,458	2,658,487
Water user fees	5,413,900	5,704,188	5,139,529
Sales of services and other revenue (note 16)	17,167,600	16,149,009	14,926,479
Government grants (note 17)	16,620,900	570,727	5,459,271
Developers' contributions of tangible capital assets (note 9(b))	-	633,263	663,861
	<u>72,940,500</u>	<u>55,915,492</u>	<u>57,437,686</u>
Expenses:			
General government	8,825,276	7,339,240	7,401,407
Protection services	12,647,936	12,442,628	12,395,323
Transportation, engineering and operations	7,875,812	7,275,906	6,782,642
Parks, recreation and cultural services	10,405,277	9,042,693	9,177,189
Solid waste services	1,201,300	1,005,667	1,057,036
Sanitary sewer system	3,444,600	2,759,416	2,655,801
Drainage system	1,156,900	832,913	857,446
Water system	4,537,800	4,050,261	3,910,691
	<u>50,094,901</u>	<u>44,748,724</u>	<u>44,237,535</u>
Annual surplus	22,845,599	11,166,768	13,200,151
Accumulated surplus, beginning of year	218,496,206	218,496,206	205,296,055
Accumulated surplus, end of year	\$ 241,341,805	\$ 229,662,974	\$ 218,496,206

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 1(b))	2021	2020
Annual surplus	\$ 22,845,599	\$ 11,166,768	\$ 13,200,151
Acquisition of tangible capital assets	(57,114,000)	(6,636,960)	(5,853,630)
Developers' contributions of tangible capital assets	-	(633,263)	(663,861)
Amortization of tangible capital assets	7,305,000	6,370,411	6,404,914
Loss (gain) on disposal of tangible capital assets	-	31,399	(239,580)
Proceeds on disposal of tangible capital assets	-	172,235	367,067
	(26,963,401)	10,470,590	13,215,061
Acquisition of prepaid expenses	-	(1,006,934)	(884,797)
Acquisition of inventories of supplies	-	(172,569)	(184,267)
Use of prepaid expenses	-	884,797	742,851
Consumption of inventories of supplies	-	184,267	232,598
Change in net financial assets	(26,963,401)	10,360,151	13,121,446
Net financial assets, beginning of year	61,001,175	61,001,175	47,879,729
Net financial assets, end of year	\$ 34,037,774	\$ 71,361,326	\$ 61,001,175

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating:		
Annual surplus	\$ 11,166,768	\$ 13,200,151
Items not involving cash:		
Amortization	6,370,411	6,404,914
Loss (gain) on disposal of tangible capital assets	31,399	(239,580)
Developers' contributions of tangible capital assets	(633,263)	(663,861)
Changes in non-cash operating working capital:		
Accounts receivable	2,967,049	3,237,568
Prepaid expenses	(122,137)	(141,946)
Inventories of supplies	11,698	48,331
Accounts payable and accrued liabilities	3,564,700	(253,090)
Post-employment benefits	159,386	(64,639)
Refundable performance deposits	627,959	201,383
Deferred revenue	804,162	667,263
Net change in cash provided by operating activities	24,948,132	22,396,494
Capital activities:		
Cash used to acquire tangible capital assets	(6,636,960)	(5,605,331)
Proceeds on disposal of tangible capital assets	172,235	367,067
Net change in cash used in capital activities	(6,464,725)	(5,238,264)
Financing activities:		
Principal payments on debt	(725,340)	(702,441)
Principal payments on capital lease obligations	(32,538)	(83,581)
Net change in cash used in financing activities	(757,878)	(786,022)
Investing activities:		
Change in temporary investments	(13,855,996)	-
Net change in cash and cash equivalents	3,869,533	16,372,208
Cash and cash equivalents, beginning of year	127,772,639	111,400,431
Cash and cash equivalents, end of year	\$ 131,642,172	\$ 127,772,639
Non-cash transactions:		
Acquisition of tangible capital assets under capital lease	\$ -	\$ 248,299

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements

Year ended December 31, 2021

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. These include legislative, operational and administrative support, protective, infrastructure, transportation, engineering and municipal operations, parks, recreation and cultural, solid waste, water system, drainage system, and sanitary sewer services.

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:

These 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 and statement of changes in net financial assets represent the 2021 component of White Rock Financial Plan (2021-2025) Bylaw, 2021, No. 2377, adopted by the City Council on April 26, 2021.

(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) Temporary investments:

Temporary investments are recorded at cost which approximates market value and are comprised of term deposits and bankers’ acceptances.

(e) 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.

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

DCCs collected under the City’s Development Cost Charge Bylaw (“DCC Bylaw”), plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related costs are incurred.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(g) Deferred revenue:

Deferred revenues represent the receipt of funds for which the provision of services occurs in the future. These revenues may only be used in the conduct of certain services, in the completion of specific work, or for the purchase of tangible capital assets. These amounts will be recognized as revenues in the year in which the expenditures are incurred.

(h) Refundable performance deposits:

Refundable performance deposits represent cash collected by the City as security against work performed by property developers. The security is returned to the property developer upon satisfactory completion of the work, or recognized into revenue if the work is not performed in accordance with applicable bylaws.

(i) Capital lease obligation:

Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs e.g., insurance, maintenance costs etc. The discount rate used to determine the present value of the lease payments is the City's interest rate implicit in the lease.

(j) 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 the end of the reporting period.

(k) 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.

(l) Debt:

Debt is recorded net of repayments and actuarial adjustments.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(m) 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 initially 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	3 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	5 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 at the option of the City, 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.

(ii) Contributions of tangible capital assets:

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

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(m) Non-financial assets (continued):

(vi) Inventories of supplies:

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

(n) 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.

(o) 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 these financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Areas requiring the use of management estimates relate to the determination of the value of contributed assets, useful lives of tangible capital assets for amortization, collectibility 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.

(p) 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).

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(q) 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 a 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 and temporary investments:

	2021	2020
Cash balances	\$ 127,391,177	\$ 123,528,131
Cash equivalents:		
Municipal Finance Authority Money Market Fund	4,250,995	4,244,508
Total cash and cash equivalents (a) (b)	131,642,172	127,772,639
Temporary investments consist of term deposits maturing within 365-days of inception	13,855,996	-
Total cash and cash equivalents and temporary investments	\$ 145,498,168	\$ 127,772,639

As at December 31, 2021, cash equivalents and temporary investments including the Municipal Finance Authority Money Market Fund, have annual yields that range from 0.15% to 1.05% (2020 - 0.89%).

(a) Included in cash and cash equivalents is an amount of \$15,907,883 (2020 - \$12,532,028) 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 \$13,413,939 (2020 - \$12,785,980) which consists of refundable performance deposits.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

3. Accounts receivable:

	2021	2020
Property taxes	\$ 1,287,510	\$ 1,757,625
Water user fees	1,534,190	1,419,170
Government grants	21,593	1,071,503
Amounts receivable secured by letters of credit (a)	582,322	2,415,733
Loan receivable	52,200	7,000
Other (note 7)	2,501,370	2,275,203
	\$ 5,979,185	\$ 8,946,234

(a) Amounts receivable secured by letters of credit of \$582,322 (2020 - \$2,415,733) can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 8(a)).

4. Accounts payable and accrued liabilities:

	2021	2020
Trade accounts payable and other	\$ 9,001,010	\$ 5,581,833
Due to governments and agencies	3,410,428	3,080,164
Other payroll liabilities	651,866	836,607
	\$ 13,063,304	\$ 9,498,604

5. 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 time-in-lieu benefits, and certain vacation benefits.

	2021	2020
Accrued benefit obligation:		
Balance, beginning of year	\$ 1,857,606	\$ 1,755,977
Current service cost	159,661	145,837
Interest cost	39,180	47,236
Benefits paid	(74,402)	(274,537)
Actuarial (gain) loss	(112,420)	183,093
Balance, end of year	\$ 1,869,625	\$ 1,857,606

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Post-employment benefits (continued):

	2021	2020
Accrued benefit obligation, end of year	\$ 1,869,625	\$ 1,857,606
Unamortized net actuarial loss	(169,375)	(316,742)
Accrued benefit liability, end of year	\$ 1,700,250	\$ 1,540,864

Actuarial gains and losses are amortized over the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises. In 2021, the expected average remaining service period of the related employee group is 11 years (2020 - 11 years).

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

	2021	2020
Discount rate	2.50%	2.00%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary increases	2.58% to 5.90%	2.58% to 5.90%

6. Capital lease obligation:

The City has financed certain equipment by entering into three capital leasing arrangements. Two of the arrangements expire on June 30, 2025, and the third arrangement expires on June 30, 2027. The leases are repayable in monthly blended installments of \$3,075 including principal and interest. The amount of interest incurred on the leases in the current year was \$4,321 (2020 - \$5,272). Minimum lease payments due under the capital leases are:

Year ending December 31:

2022	\$ 36,897
2023	36,897
2024	36,897
2025	21,215
2026	5,532
Thereafter	2,767
Minimum capital lease payments	140,205
Less amounts representing interest (2.85%)	8,025
	\$ 132,180

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

7. Debt:

	2021	2020
Debentures, net of repayments and actuarial adjustments	\$ 21,900,837	\$ 22,626,177

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 credits		
						2021	2020	
1887	Sanitary Sewers-Local Improvement	2023	5.95%	n/a	\$ 224,580	\$ 191,073	\$ 33,507	\$ 49,074
2098	Water Utility Acquisition Advance Payment	2046	2.80%	2026	14,250,000	1,480,261	12,769,739	13,086,502
2163	Water System Infrastructure Construction	2027	2.80%	n/a	440,000	160,573	279,427	321,367
2163	Water System Infrastructure Construction	2047	2.80%	2027	5,779,000	508,186	5,270,814	5,403,548
2178	Water System Infrastructure Construction	2027	3.15%	n/a	1,862,000	806,530	1,055,470	1,213,890
2178	Water System Infrastructure Construction	2047	3.15%	2027	400,000	35,178	364,824	374,012
2179	Water Treatment Facilities Construction	2048	3.15%	2028	2,274,850	147,794	2,127,058	2,177,784
\$ 25,030,430						\$ 3,129,593	\$ 21,900,837	\$ 22,626,177

* 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 debt for the year ended December 31, 2021 was \$694,606 (2020 - \$694,606).

As a condition of these borrowings, a portion of the debt proceeds is withheld by the MFA in a debt reserve fund. If at any time the City does not have sufficient funds to meet payments due on its obligations, the payments shall be made from the 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 (note 3).

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

7. Debt (continued):

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

2022	\$ 748,996
2023	773,431
2024	780,652
2025	805,830
2026	831,820
Thereafter	17,960,108
	\$ 21,900,837

8. Deferred revenue:

	2021	2020
Property taxes	\$ 3,299,003	\$ 3,218,594
Contributions for future capital works	3,630,013	3,731,110
Development cost charges (a)	16,490,205	14,947,761
Utility service connections	1,563,750	1,151,750
Deferred revenue - facility upgrades (note 11)	385,146	428,121
Deferred revenue - building permits	2,614,950	4,386,140
Other	1,922,450	1,237,879
	\$ 29,905,517	\$ 29,101,355

(a) Development cost charges:

	Highways	Drainage	Parkland	Sanitary	Water	Total
Balance, beginning of year	\$ 3,505,452	\$ 3,085,749	\$ 6,184,906	\$ 881,842	\$ 1,289,812	\$ 14,947,761
Add:						
Amounts received	299,648	242,636	674,395	100,104	143,335	1,460,118
Investment income	29,669	26,324	53,187	7,354	10,851	127,385
Deduct:						
Acquisition of tangible capital assets	-	25,059	-	20,000	-	45,059
Balance, end of year	\$ 3,834,769	\$ 3,329,650	\$ 6,912,488	\$ 969,300	\$ 1,443,998	\$ 16,490,205

The balance as of December 31, 2021 includes \$582,322 (2020 - \$2,415,733) in amounts receivable secured by letters of credit (note 3(a)).

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. Tangible capital assets:

	Land improvements	Land	Buildings and facilities	Machinery and equipment	Roads and sidewalks	Sanitary sewer infrastructure	Storm sewer infrastructure	Water system infrastructure	Assets under construction (a)	2021 Total
Cost:										
Balance, beginning of year	\$ 17,310,385	\$ 24,698,389	\$ 42,856,241	\$ 14,069,320	\$ 46,482,120	\$ 21,497,841	\$ 23,840,136	\$ 37,077,251	\$ 4,179,781	\$ 232,011,464
Additions	-	639,944	287,163	1,154,595	854,741	553,830	460,373	782,935	2,536,842	7,270,223
Transfers	-	1,568,227	66,572	32,624	-	28,520	28,516	700,517	(2,424,976)	-
Disposals	-	(148,702)	(160,000)	(504,934)	(468,489)	(122,247)	(85,896)	(32,155)	-	(1,522,423)
Balance, end of year	\$ 17,310,385	\$ 26,757,858	\$ 43,049,976	\$ 14,751,605	\$ 46,868,372	\$ 21,957,944	\$ 24,243,129	\$ 38,528,548	\$ 4,291,447	\$ 237,759,264
Accumulated amortization:										
Balance, beginning of year	\$ -	\$ 7,852,933	\$ 17,332,361	\$ 7,196,237	\$ 22,416,546	\$ 7,499,126	\$ 9,880,305	\$ 3,407,989	\$ -	\$ 75,585,497
Amortization expense	-	1,159,523	1,401,127	1,023,112	1,057,716	326,820	310,756	1,091,357	-	6,370,411
Disposals	-	(148,702)	(121,981)	(492,832)	(407,217)	(52,130)	(74,611)	(21,316)	-	(1,318,789)
Balance, end of year	\$ -	\$ 8,863,754	\$ 18,611,507	\$ 7,726,517	\$ 23,067,045	\$ 7,773,816	\$ 10,116,450	\$ 4,478,030	\$ -	\$ 80,637,119
Net book value, end of year	\$ 17,310,385	\$ 17,894,104	\$ 24,438,469	\$ 7,025,088	\$ 23,801,327	\$ 14,184,128	\$ 14,126,679	\$ 34,050,518	\$ 4,291,447	\$ 157,122,145
Net book value, beginning of year	\$ 17,310,385	\$ 16,845,456	\$ 25,523,880	\$ 6,873,083	\$ 24,065,574	\$ 13,998,715	\$ 13,959,831	\$ 33,669,262	\$ 4,179,781	\$ 156,425,967

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. Tangible capital assets (continued):

(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 value at the date of contribution. The value of developers' contributions of tangible capital assets received during the year ended December 31 was comprised of:

	2021	2020
Roads and sidewalks	\$ 295,344	\$ 464,171
Sanitary sewers	222,773	50,569
Storm sewers	-	100,356
Water system	115,146	48,765
Developers' contributions of tangible capital assets	\$ 633,263	\$ 663,861

(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.

(f) Leased tangible capital assets:

The City has leased radio equipment for RCMP and Fire operations. Total cost of the leased assets is \$248,299. As at December 31, 2021, \$122,140 (2020 - \$89,213) of accumulated amortization has been recorded, with \$32,927 (2020 - \$19,283) of amortization related to the current fiscal year.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

10. Accumulated surplus:

	Reserves established by bylaw <small>(note 12(a))</small>	Other reserves <small>(note 12(b))</small>	Other surplus funds	Investment in tangible capital assets <small>(note 11)</small>	Total
General Fund	\$ 31,428,393	\$ 22,201,808	\$ 6,236,425	\$ 92,915,654	\$ 152,782,280
Sanitary Sewer Fund	-	14,823,480	1,107,116	14,202,858	30,133,454
Drainage Fund	-	11,257,191	784,117	15,047,085	27,088,393
Water Fund	-	5,872,462	1,248,000	12,538,385	19,658,847
Total for 2021	\$ 31,428,393	\$ 54,154,941	\$ 9,375,658	\$ 134,703,982	\$ 229,662,974
Total for 2020	\$ 26,632,385	\$ 49,880,870	\$ 8,771,058	\$ 133,211,893	\$ 218,496,206

Included in the water fund investment in tangible capital assets is an adjustment in the amount of nil (2020 - \$4,942) for unspent debt proceeds which have been earmarked for use in future years (note 11).

11. Investment in tangible capital assets:

	2021	2020
Tangible capital assets (note 9)	\$ 157,122,145	\$ 156,425,967
Deduct:		
Capital lease obligations (note 6)	(132,180)	(164,718)
Debt (note 7)	(21,900,837)	(22,626,177)
Deferred revenue - facility upgrades (note 8)	(385,146)	(428,121)
Add:		
Unspent debt proceeds (note 10)	-	4,942
	\$ 134,703,982	\$ 133,211,893

12. Reserves:

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

	2021	2020
General Fund:		
Land sale reserve	\$ 416,665	\$ 413,013
Equipment replacement reserve	5,470,192	5,339,079
Capital works, machinery and equipment reserve	7,615,295	6,547,194
Local improvement reserve	33,963	33,665
Community amenity reserve	13,892,278	14,299,434
Affordable Housing Reserve	4,000,000	-
	\$ 31,428,393	\$ 26,632,385

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Reserves (continued):

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

	2021	2020
General Fund:		
Infrastructure reserve	\$ 4,982,797	\$ 4,656,217
Roadworks reserve	5,030,102	4,407,146
Secondary suite service fee reserve	1,556,289	1,189,107
Density bonus/amenity contribution reserve	196,829	214,634
Incomplete asset improvement projects	3,846,100	3,272,500
COVID-19 Safe Restart Reserve	1,142,616	2,586,388
<u>Other reserves</u>	<u>5,447,075</u>	<u>4,629,243</u>
	22,201,808	20,955,235
Sanitary Sewer Fund:		
Infrastructure reserve	14,068,546	13,055,437
Terry Road local improvement reserve	25,634	39,096
<u>Incomplete asset improvement projects</u>	<u>729,300</u>	<u>1,069,700</u>
	14,823,480	14,164,233
Drainage Fund:		
Infrastructure reserve	8,760,991	7,069,996
Operating reserve	25,000	25,000
<u>Incomplete asset improvement projects</u>	<u>2,471,200</u>	<u>2,878,500</u>
	11,257,191	9,973,496
Water Fund:		
Infrastructure reserve	4,890,175	4,026,448
Debt retirement reserve	28,687	24,058
<u>Operating reserve</u>	<u>953,600</u>	<u>737,400</u>
	5,872,462	4,787,906
	<u>\$ 54,154,941</u>	<u>\$ 49,880,870</u>

13. Commitments and contingencies:

(a) Borrowing liability:

The City has a contingent liability with respect to debentures of the Metro Vancouver Sewerage and Drainage District and the Metro 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.

(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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

13. Commitments and contingencies (continued):

(c) Lease commitments:

The City initially entered into a 5-year agreement 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 5 additional 5-year terms. In April 2018, the City exercised its third option to renew this lease for the 5-year term ending July 31, 2023. During this period, the City is committed to annual base rent payments of \$472,500.

The City has also 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:

2022	\$ 484,464
2023	504,638
2024	524,538
2025	519,084
2026	510,294
Thereafter	3,542,077
	\$ 6,085,095

(d) Agreements and contractual commitments:

In addition to the leases described in note 13(c), the City has entered into various agreements and contracts for services and construction with periods ranging from one to 5-years, including the following:

	Total contractual commitment	Total contractual commitment remaining at year end
Ruth Johnston Park ravine restoration	\$ 1,463,264	\$ 445,592
2021 paving program	689,819	8,698
Solid waste recycling trucks	838,569	838,569
Solid waste residential collection vehicles	1,131,801	1,131,801
Janitorial services	477,007	238,081

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 5-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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

13. Commitments and contingencies (continued):

(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	2021	2020
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
		\$ 418,474	\$ 418,474

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

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

The City is a shareholder of E-Comm Emergency Communications for British Columbia Incorporated ("E-Comm"). The City receives services for the regional 9-1-1 call centre for Metro Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 36 Class A and 19 Class B shares issued and outstanding as at December 31, 2021).

As a Class A shareholder, the City is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost sharing formula.

(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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

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 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 \$1,273,000 (2020 - \$1,269,600) for employer contributions to the Plan in fiscal 2021.

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:

	2021	2020
Province of British Columbia - school tax	\$ 13,303,585	\$ 11,671,297
South Coast BC Transportation Authority - TransLink tax	2,786,379	2,612,455
Other regional bodies	1,035,496	963,477
	<u>\$ 17,125,460</u>	<u>\$ 15,247,229</u>

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

16. Sales of services and other revenue:

	2021	2020
Parking	\$ 2,842,810	\$ 2,206,698
Parks, recreation and cultural services	785,451	745,032
Licences and permits	3,254,455	2,737,882
Solid waste services	1,573,085	1,569,079
Utility service connection fees	378,067	647,672
Community amenity contributions	3,600,000	3,386,000
Interest and penalties	1,065,203	1,433,641
Contributions toward tangible capital asset improvements	461,393	450,882
Other	2,188,545	1,749,593
	\$ 16,149,009	\$ 14,926,479

17. Government grants:

Government grant revenue is comprised of the following government transfers:

	2021	2020
Federal	\$ 254,216	\$ 157,061
Provincial	316,511	5,302,210
	\$ 570,727	\$ 5,459,271

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 5 years and thereafter:

2022	\$ 359,682
2023	272,366
2024	281,051
2025	13,048
2026	8,440
Thereafter	3,600
	\$ 938,187

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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

19. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentations adopted for the current year.

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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2021

20. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations Services	Parks, Recreation and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Water System	Adjustments	2021	2020
Revenue:											
Property taxes:											
General purposes	\$ 25,053,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,053,083	\$ 23,631,761
Regional library levy				986,310						986,310	975,183
Business improvement levy	318,952									318,952	336,778
	25,372,035			986,310						26,358,345	24,943,723
Receipts in lieu of taxes	22,580									22,580	22,356
Development cost charges						20,000	25,059			45,059	61,005
Sanitary sewer fees and parcel tax						3,684,931			(28,078)	3,656,853	3,562,975
Drainage user fees							2,775,458		(209,013)	2,775,458	2,658,487
Water user fees								5,813,201		5,704,188	5,139,529
Sales of services and other revenue:											
Parking			2,842,810							2,842,810	2,206,898
Parks, recreation, and cultural services				785,451						785,451	745,032
Licenses and permits	11,640	3,242,815								3,254,455	2,737,882
Solid waste services					1,573,085					1,573,085	1,569,078
Utility service connection fees						108,975	113,650	157,242		378,067	647,672
Community amenity contributions	3,800,000					31,488	12,000	33,604		3,800,000	3,886,000
Interest and penalties	988,113									1,065,203	1,433,841
Contributions toward tangible capital asset improvements	3,288,465	335,802	441,884	18,509						461,393	450,882
Other	262,185	292,639	507,519	42,975	36,189	8,775		164,290	(2,195,450)	2,188,545	1,749,593
Government grants			2,211	13,692						570,727	5,459,271
Developers' contributions of tangible capital assets			295,344			222,773		115,146		639,263	663,661
	33,545,028	3,871,256	4,089,788	1,947,937	1,809,254	4,074,940	2,926,367	6,383,483	(2,432,541)	55,915,492	57,437,886
Expenses:											
Salaries, wages and benefits	4,684,062	5,995,593	2,727,250	2,742,890	870,879	362,782	432,607	1,260,433	(1,225,042)	17,681,234	17,410,895
Contracted services	1,233,579	5,788,050	2,033,415	3,374,805	660,285	541,291	995,836		(548,193)	16,422,633	16,814,727
Supplies and other	1,178,040	336,171	739,695	962,968	230,416	175,820	193,073	483,475	(658,306)	3,575,462	2,896,547
Amortization	273,428	352,025	1,799,898	2,163,271	25,899	826,820	310,756	1,118,314		6,370,411	6,404,914
Interest	4,358					13,383		881,243		888,964	710,652
	7,363,467	12,451,839	7,294,398	9,244,024	1,567,279	3,243,230	1,417,727	4,559,301	(2,432,541)	44,748,724	44,237,535
Annual surplus (deficit)	\$ 26,161,561	\$ (8,580,583)	\$ (3,204,630)	\$ (7,396,087)	\$ 21,975	\$ 831,710	\$ 1,508,640	\$ 1,824,182	\$ -	\$ 11,166,768	\$ 13,200,161

THE CORPORATION OF THE CITY OF WHITE ROCK

Unaudited Statement of the COVID-19 Safe Restart Grant

Year ended December 31, 2021

The COVID-19 Safe Restart Grant was received November 2020 from the Province of British Columbia. A requirement of the COVID-19 Safe Restart Grant is to include a schedule to the financial statements presenting the amount of funding received, use of funds and year-end balance of unused funds. A schedule will continue to be reported annually until funds are fully drawn down.

	2021
COVID-19 Safe Restart Grant received	\$ 3,769,000
COVID-19 Safe Restart Grant funds used 2020	(1,182,612)
COVID-19 Safe Restart Grant funds used 2021:	
Decreased revenues:	
Parking services	(712,789)
Recreation and culture	(864,162)
Miscellaneous	(37,945)
	(1,614,896)
Decreased expenses:	
Parking services	17,410
Recreation and culture	624,545
General government	23,846
Miscellaneous	83,678
	749,479
Increased expenses:	
Parks and facilities	(286,645)
Roads	(291,710)
	(578,355)
Total COVID-19 Safe Restart Grant funds used 2021	(1,443,772)
Year end COVID-19 Safe Restart Grant funds available as at December 31, 2021	\$ 1,142,616

Statistical Information
(unaudited)

THE CORPORATION OF THE CITY OF WHITE ROCK

2021 Permissive Tax Exemptions (unaudited)

Estimated Property Taxes

Roll #	Name	Municipal General Purposes	Fraser Valley Regional Library
001110.001	Mann Park Bowling Club	\$ 1,531	\$ 61
001110.002	White Rock Tennis Club	911	36
001290.004	Peace Arch Curling Club	8,122	323
001290.005	White Rock/South Surrey Division of Family Practice Society	1,164	46
001290.006	White Rock South Surrey Stroke Recovery Association	116	5
001290.007	Alzheimer Society of BC	772	31
001290.010	Peninsula Productions Society	678	27
001403.000	Church on Oxford Hill	3,868	154
001779.000	White Rock Life Church	2,092	83
001789.000	Peace Arch Hospital Auxiliary Society	6,663	265
002136.000	Parish of the Holy Trinity	3,292	131
002146.000	Faith Hope Love Church	1,281	51
002603.000	White Rock Players' Club	36,819	1,464
002695.000	Peace Arch Hospital & Community Health Foundation	5,660	225
002696.000	Peace Arch Hospital & Community Health Foundation	5,934	236
002697.000	Peace Arch Hospital & Community Health Foundation	11,804	469
002699.000	Peace Arch Hospital & Community Health Foundation	5,784	230
002700.000	Peace Arch Hospital & Community Health Foundation	5,561	221
002876.000	St. John's Presbyterian Church	5,117	203
002995.000	Salvation Army	2,864	114
003718.000	White Rock Lawn Bowling Club	3,152	125
003754.001	White Rock Business Improvement Association	831	33
003762.000	White Rock Community Church	1,110	44
003763.000	White Rock Community Church	1,705	68
003886.000	Roman Catholic Church	10,645	423
004103.000	Sources Community Resources Society	8,556	340
005303.000	Options Community Services Society	2,913	116
006331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	13,165	523
		\$ 152,110	\$ 6,047

Comparative General Statistics (unaudited)

Year ended December 31, 2021

	2021	2020	2019	2018	2017
Population (2021 census)	21,939	19,952	19,952	19,952	19,952
Area in hectares:					
Land	543	543	543	543	543
Water	887	887	887	887	887
Kilometers of road:					
Paved	81.1	81.1	81.1	81.1	81.1
Gravelled	1.0	1.0	1.0	1.0	1.0
Building permits:					
Number	145	113	144	204	258
Value	\$ 157,038,181	\$ 63,873,325	\$ 189,964,981	\$ 248,248,306	\$ 146,056,192
Comparative debt statistics:					
Debenture and other debt	\$ 21,900,837	\$ 22,626,177	\$ 23,328,618	\$ 24,008,890	\$ 22,346,427
Debt per capita	\$ 998	\$ 1,134	\$ 1,169	\$ 1,203	\$ 1,120

Tax rates for municipal purposes, including General and Fraser Valley Regional Library Levies :

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

Residential	2.59078	2.56924	2.30048	2.26270	2.27153
Utility	16.01337	15.54245	14.47520	15.75406	16.83207
Light industry	4.45499	4.44687	0.00000	0.00000	0.00000
Business & other	4.45499	4.44687	5.29247	6.01305	6.09161
Recreational/nonprofit	1.75868	1.78352	1.83331	1.67840	1.69511

Tax rates for school purposes:

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

Residential	1.19450	1.22520	1.13640	1.16320	1.25680
Utility	12.86000	13.03000	13.20000	13.40000	13.40000
Light industry	3.86000	1.05610	0.00000	0.00000	0.00000
Business & other	3.86000	1.10700	3.70000	4.20000	4.80000
Recreational/nonprofit	2.33000	0.78440	2.30000	2.50000	2.70000

Comparative General Statistics (unaudited)

Year ended December 31, 2021

	2021	2020	2019	2018	2017
Comparative taxation statistics:					
Residential	\$ 38,223,592	\$ 36,120,610	\$ 34,496,448	\$ 33,139,134	\$ 32,408,242
Utility	329,356	327,574	327,537	317,035	313,678
Light industry	8,343	5,548	–	–	–
Business & other	4,346,816	3,131,755	4,380,340	4,043,985	3,719,138
Recreational/nonprofit	17,608	10,894	16,074	17,089	19,397
Utility levy in lieu of taxes	239,139	257,792	249,092	246,772	249,545
Business improvement area levy	318,952	336,779	356,190	346,379	270,575
Sanitary sewer parcel tax	–	–	–	–	153,410
Total current taxes including school and other government levies	43,483,806	40,190,952	39,825,681	38,110,394	37,133,985
Sanitary sewer user fees	3,651,647	3,557,769	3,439,110	3,518,103	3,432,244
Drainage user fees	2,775,458	2,658,487	2,531,498	2,413,036	2,150,175
Solid waste user fees	1,386,078	1,384,733	1,359,748	1,368,297	1,365,300
Water user fees	5,704,188	5,139,529	4,772,497	4,635,515	4,302,249
Secondary suite service fees	382,778	380,538	358,917	335,878	317,534
Other local service area fees	11,757	11,757	11,757	11,757	11,757
Total taxes and fees	\$ 57,395,712	\$ 53,323,765	\$ 52,299,208	\$ 50,392,980	\$ 48,713,244
Taxes and fees per capita	\$ 2,616	\$ 2,673	\$ 2,621	\$ 2,526	\$ 2,442

Assessment for general purposes (taxable value):

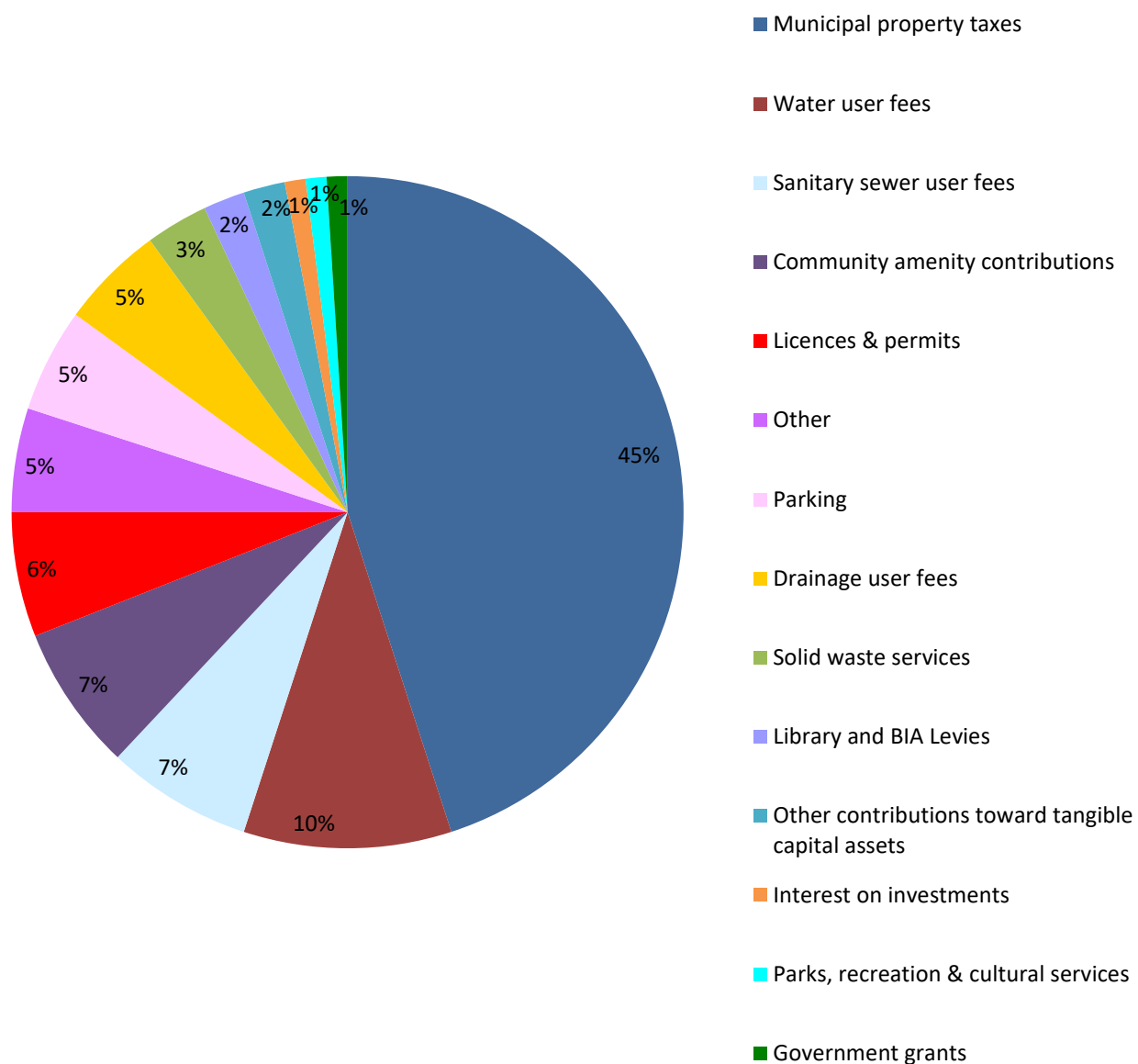
Land	\$ 7,443,573,967	\$ 7,153,758,133	\$ 7,738,096,213	\$ 7,517,133,853	\$ 7,042,512,663
Improvements	2,549,843,357	2,338,984,158	2,131,531,608	2,057,091,708	1,999,904,808
	9,993,417,324	9,492,742,291	9,869,627,821	9,574,225,561	9,042,417,471
Deduct					
Exempt land	256,364,176	265,235,767	272,417,339	225,306,900	208,511,100
Exempt improvements	111,851,926	90,117,502	86,467,302	84,683,102	88,486,702
	\$ 9,625,201,222	\$ 9,137,389,022	\$ 9,510,743,180	\$ 9,264,235,559	\$ 8,745,419,669
Assessment per capita	\$ 438,726	\$ 457,969	\$ 476,681	\$ 464,326	\$ 438,323
Assessment for school purposes	\$ 9,640,747,614	\$ 9,152,765,442	\$ 9,526,035,316	\$ 9,278,926,103	\$ 8,760,266,185

2021 Revenues (unaudited)

Year ended December 31, 2021

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.

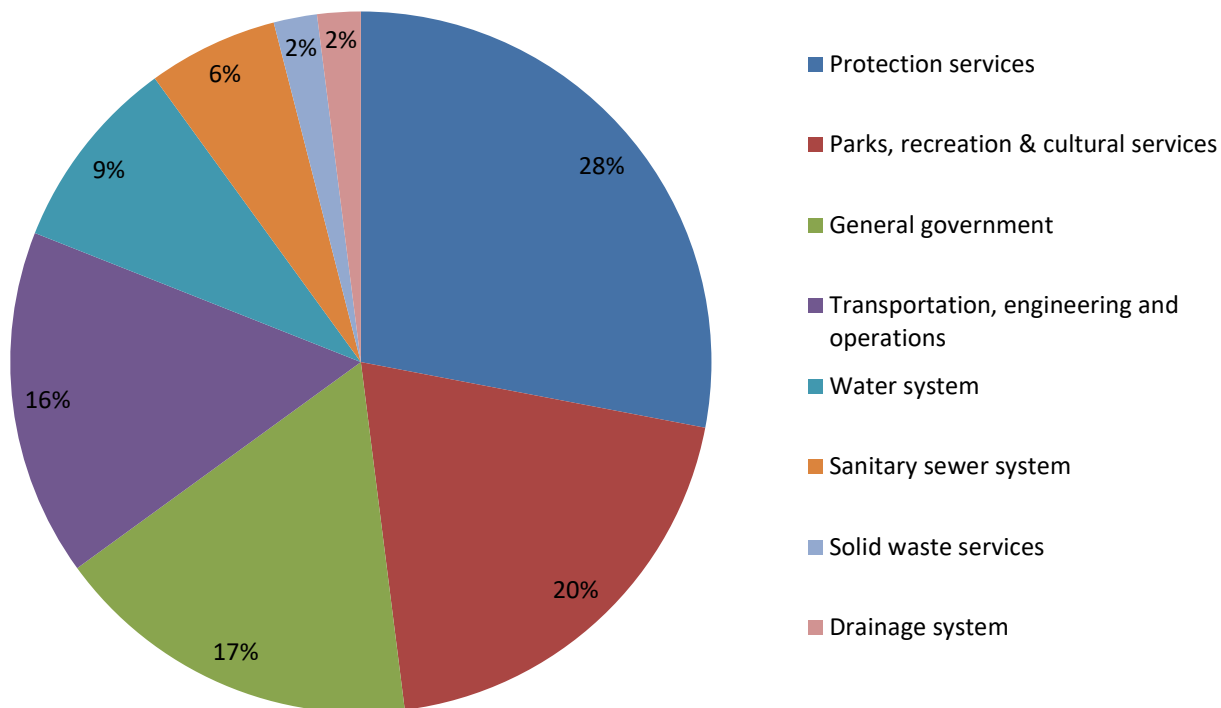
On an annual basis, Council and staff work to prepare a five-year financial plan and engage the community for input on that plan. The City strives to set responsible budgets and meet the targets within those budgets. We continually aim to manage the delicate balance needed to provide the services demanded 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.



2021 Expenses (unaudited)

Year ended December 31, 2021

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
2021 Civic Grants-In-Aid (unaudited)
 Year ended December 31, 2021

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

Arts and Cultural

Christmas on the Peninsula Society	\$ 1,500
Peninsula Arts Foundation	1,500
Sources Foundation	1,500
Surrey Youth Theater Company (sponsored by Peninsula Arts Foundation)	750
White Rock City Orchestra	1,500
White Rock Museum & Archives	1,500
White Rock Players' Club	1,500

Arts and Cultural Development

White Rock Museum & Archives	5,000
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Athletes/Sports

Air Cadet League of Canada, 907 Squadron Sponsoring Committee	1,000
Mann Park Lawn Bowling Club	1,500
White Rock Lawn Bowling Club	1,500

Social

Avalon Women's Centre White Rock	1,500
CARP - A New Vision of Aging for Canada	800
Peace Arch Hospice Society	1,500
Together - White Rock	500
Volunteer Cancer Drivers Society	1,500
White Rock Elks No. 431	1,500

Other

BC Pets and Friends	1,000
Critter Care Wildlife Society	750
Semiahmoo Peninsula Marine Rescue Society	2,000

Total City Grants Awarded: \$29,800



WHITE ROCK
City by the Sea!

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WHITEROCKCITY.CA