



WHITE ROCK
City by the Sea!

2022 ANNUAL REPORT

White Rock, British Columbia, Canada
for the year ending December 31, 2022

whiterockcity.ca



CITY OF WHITE ROCK

2022 ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2022

The 2022 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.

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A MESSAGE FROM THE MAYOR



On behalf of White Rock City Council, it is my pleasure to present the 2022 Annual Report including initiatives, accomplishments, and financial reports for the year.

I am honoured to have been granted the opportunity to serve as White Rock mayor this term. Together with Council, we have set our strategic priorities for 2022-2026 which are detailed in this report and will be updated annually to reflect progress. Key priorities include developing an affordable housing strategy to support the creation of appropriate affordable housing options through future development; delivering a plan, identifying location, funding, and partners, to build an affordable housing project; improving the permit process to reduce wait times; and planning a new community hub – a city facility that may include new council chambers, a new library, administration offices, a community theatre, meeting and recreation rooms, commercial space, accessible public washrooms, green space, and flex space for community activities.

Lastly, I would like to thank City staff for their expertise and commitment to our beautiful city. Council deeply appreciates the work you do on our behalf and for our citizens. We look forward to the term ahead, working together to steward White Rock to a bright and prosperous future.

A handwritten signature in black ink, appearing to read 'Megan Knight'.

Megan Knight
Mayor, City of White Rock

A MESSAGE FROM THE CAO



2022 was a year of recovery and return to normal activity following the pandemic; and we spent the year ramping operations and service delivery back up in response. As always, our priority was to deliver quality, reliable service to our residents and businesses.

In addition to essential 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, we completed several capital projects including the new walkway in East Ruth Johnston Park, a new roof for Centennial Arena, pickleball court renovations, and a new playground at Emerson Park.

2022 saw a return to in-person special events including Canada Day by the Bay and a collaborative presentation of Sea Festival & Semiahmoo Days with Semiahmoo First Nation. In total, the City produced, co-produced, and supported 52 special events this year. The sentiment expressed by the community seemed to be collective joy at being able to gather again in celebration.

I would like to express my appreciation for the commitment of City staff in steadfastly providing excellent service to our community.

2022 was an election year, which brought a change in council. Thank you to previous council for your leadership and service to the community, and current council for your leadership. I look forward to working with you this term to serve our citizens, and to continue to foster an excellent quality of life for everyone living and working in our beautiful city by the sea.

I am grateful to be leading this city and I remain committed to serving Council and the community in delivering high-quality service.

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



WHITE ROCK B.C. CANADA

WHITE ROCK'S
CANADA DAY
by the Bay

JULY 1
12PM-10PM
MEMORIAL PARK
WEST BEACH BY THE PIER

LOCAL LIVE
INDEPENDENT
SOUNDTRACK
CANADA

CELEBRATE YOUR
HOMETOWN!

CANADA'S LONGEST PIER

WHITE
ROCK
City by the Sea!

CANADA'S
LONGEST
PIER
City by the Sea!

OUR CITY BY THE SEA



21,939*
residents

* 2021 Canadian Census



5.12 SQ KM
city area



2.19 KM
promenade length



10,112
registrations into
recreation classes
and programs



407
Fire inspections



2,385
Business Licences issued



132%
increase in number of Facebook
page visits



\$42,850
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



2022 - 2026 WHITE ROCK CITY COUNCIL

Back Row: Councillor David Chesney, Councillor Ernie Klassen, Councillor Christopher Trevelyan, Councillor Bill Lawrence

Front Row: Councillor Michele Partridge, Mayor Megan Knight, Councillor Elaine Cheung

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

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

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

Declarations of Disqualification in 2022, there were no applications for the declaration of disqualification of a Council member made pursuant to Section 111 of the Community Charter in 2022 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
- Outstanding Canadians on the Peninsula Committee
- Public Art Advisory Committee

PLANNING COMMITTEES

- Advisory Design Panel
- Board of Variance

STANDING COMMITTEES

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

VALUES, VISION & MISSION

CORPORATE VISION

White Rock is a community where people feel safe, included, respected, and connected, local businesses prosper, natural areas are thriving and protected, and city spaces are well-maintained, and inviting.

CORPORATE VALUES

- Accountability
- Respect
- Integrity
- Service excellence

CORPORATE MISSION

To provide high-quality service delivery with integrity, fiscal responsibility, and professionalism, to support a dynamic waterfront city.



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

2022 - 2026 COUNCIL STRATEGIC PRIORITIES

At the beginning of each term in office, White Rock City Council establishes a vision and strategic plan for the duration of their four-year term to identify key priorities that they feel are the most important actions to effectively steward the city towards its vision of a “community where people feel safe, included, respected, and connected, local businesses prosper, natural areas are thriving and protected, and city spaces are animated, well-maintained, and inviting.”

These priorities are incorporated into the City’s annual budget and 5-year financial plan, and provide direction as to where to invest staff time and resources. Progress on strategic priorities is reported weekly by City staff to Council and is available for public review on the City website. Council reviews and updates this document annually to reflect changing circumstances. Annual updates are shared on the City website.

PRIORITY AREAS OF FOCUS



COMMUNITY

We foster a livable city with connected residents enjoying distinctive places and activities.



HOUSING & LAND USE

We advocate for diversity in housing and practice balanced land-use planning.



INFRASTRUCTURE (Built & Natural environment)

We plan, build, and maintain infrastructure to enhance quality of life and civic service delivery while mitigating and adapting to environmental impacts.



LOCAL ECONOMY

We facilitate diversified economic growth and leverage partnerships.



ORGANIZATION & GOVERNANCE

We commit to continuous process improvement, efficient service delivery, and fostering positive relationships with Semiahmoo First Nation and other stakeholders.



WATERFRONT

We support a prosperous and vibrant waterfront.

2022 - 2026 COUNCIL STRATEGIC PRIORITIES



Community

We foster a livable city with connected residents enjoying distinctive places and activities.

OBJECTIVE	ACTION	PRIORITY
1. Develop new Community Hub.	Complete Facilities Master Plan.	Top Priority
	Conduct community facility needs assessment.	Top Priority
	Develop a project plan to build a new Community Hub.	Top Priority
2. Encourage positive community gathering by designing and implementing inviting public spaces and beautification projects.	Complete Helen Fathers Centre Street Walkway enhancement project.	Low Priority
	Conduct a needs assessment of Hogg Park to determine how to maximize its use.	Top Priority
	Optimize the City's digital volunteer management platform (Better Impact) to leverage the use of community volunteers where appropriate across the City, e.g. community policing, special events, adopt-a-street clean-up.	High Priority
	Conduct the needs assessment to redesign Kent Street Activity Centre to benefit a growing 50+ population in partnership with the Kent Street Seniors Society.	High Priority
	Develop and implement a Beautification & Placemaking Action Plan to optimize beauty and encourage community participation (e.g., murals, markets, mosaics in sidewalks, walkways, community gardens, art).	High Priority
	Redevelop southern area of Five Corners as an enhanced community gathering space starting with public consultation and conceptual design in 2023 including options for washrooms.	Top Priority
	Research and recommend an appropriate model for creating a community foundation to support community development.	High Priority
3. Expand walking, cycling and transit opportunities.	Build upon Integrated Transportation and Infrastructure Master Plan (ITIMP) by incorporating sidewalk and cycle projects in the Financial Plan and then constructing them.	High Priority
	Construct a new rainbow crosswalk at Peace Arch Elementary School in the spring and explore cost sharing with the school district.	High Priority
	Continue program of bus stop improvements.	Top Priority
	Search out grants for walking, cycling projects.	Top Priority
4. Formalize a City volunteer program.	Conduct a volunteer recruitment campaign during National Volunteer Week in April.	High Priority
	Optimize the City's digital volunteer management platform (Better Impact) to leverage the use of community volunteers where appropriate across the City, e.g. community policing, special events, adopt-a-street clean-up.	High Priority
5. Plan for adverse weather impacts to protect community safety.	Annually update and implement Emergency Extreme Heat Event Plan during summer season, including operation of cooling centres.	High Priority
	Assess future location, annually seek to secure grant funding, and continue to partner with the City of Surrey to operate the Warming Centre each winter from November – March.	High Priority



Housing & Land Use

We advocate for diversity in housing and practice balance land-use planning.

OBJECTIVE	ACTION	PRIORITY
1. Enable appropriate market housing builds to address inventory shortages and build tax revenue.	Assess long-term land use and density in Uptown (Town Centre) along North Bluff Road, from Oxford Street to Finlay Street, in consultation with Surrey's approved Semiahmoo Plan.	Top Priority
	Encourage missing "middlehousing" (e.g., duplexes, triplexes, small townhouses, coach houses) through infill development in established neighbourhoods to provide more housing options for families.	High Priority
2. Increase at and below market rental housing inventory.	Deliver a plan, identifying location, funding, and partners, to build an affordable housing project.	Top Priority
	Develop an affordable housing strategy to support the creation of appropriate affordable housing options through future development.	Top Priority





Infrastructure (Built & Natural Environment)

We plan, build, and maintain infrastructure to enhance quality of life and civic service delivery, while mitigating and adapting to environmental impacts.

OBJECTIVE	ACTION	PRIORITY
1. Adapt infrastructure to address climate change factors.	Address drainage issues on Marine Drive between Elm and Oxford.	Low Priority
	Complete East Marine Drive Upgrade/SFN drainage project.	High Priority
	Harden West Beach to sea level rise.	Top Priority
	Reconstruct the remainder of the Pier.	High Priority
2. Construct key infrastructure projects.	Complete annual \$500K pavement management program and add repaving projects status updates to the City website.	Top Priority
	Complete water, sanitary and storm upgrades to Johnston Road between Thrift Ave. and Russell Ave. and Johnston Road between Russell Ave. and Roper Ave.	High Priority
	Maintain sidewalk, roads, sewer lines according to the infrastructure 5-year asset plan.	Top Priority
3. Effectively consult with Semiahmoo First Nation to address infrastructure priorities related to SFN land.	Collaborate towards addressing the pump station and drainage infrastructure on Semiahmoo First Nation land.	High Priority
	Mitigate water quality issues from upland drainage.	Top Priority
	Survey and document buried infrastructure on Semiahmoo First Nation land.	High Priority
	Work with Semiahmoo First Nation to mitigate effects of sea level rise and flooding of lowlands.	High Priority
4. Ensure future infrastructure resiliency by making decisions through a long-term lens.	Conduct the Needs Assessment to address arts and cultural infrastructure and activate the Cultural Strategic Plan objectives.	Top Priority
	Conduct the needs assessment to redesign Kent Street Activity Centre to benefit a growing 50+ population.	High Priority
	Create an integrated long-term infrastructure plan.	High Priority
	Develop a project plan to build a new Community Hub.	Top Priority
5. Maintain updated infrastructure master plans.	Complete sanitary and drainage master plans.	Top Priority
	Maintain Water Master Plan.	Top Priority
	Prepare new Development Cost Charges Bylaw.	Top Priority



Local Economy

We facilitate diversified economic growth and leverage partnerships.

OBJECTIVE	ACTION	PRIORITY
1. Foster a business-friendly environment to attract and retain businesses, including review of bylaws to improve business processes.	Endorse and implement an Economic Development Strategy.	High Priority
	Expand the definition of permitted use for home-based businesses.	Low Priority
	Identify and engage business community stakeholders, including the White Rock Business Improvement Association (BIA) and South Surrey White Rock Chamber of Commerce (SSWRCC), by sector, for regular dialogue with the City to identify opportunities and challenges.	High Priority
	Identify opportunities for patio expansion on to City space and determine feasibility of allowing all-season patios.	Low Priority
	Review and implement a City-wide parking strategy.	Staff High Priority
	Review the Sign Bylaw.	High Priority
2. Increase patronship of our commercial districts.	Assess and redevelop Tourism White Rock delivery model.	High Priority
	Review the Noise Bylaw.	High Priority





Organization & Governance

We commit to continuous process improvement, efficient service delivery, and fostering positive relationships with Semiahmoo First Nation and other key stakeholders.

OBJECTIVE	ACTION	PRIORITY
1. Improve permit process to reduce wait times.	Add up to four full-time building permit staff over four years.	Top Priority
	Complete e-apply implementation for application submissions.	Top Priority
	Review the Planning Procedure Bylaw for opportunities to streamline the planning approval process.	Top Priority
2. Increase revenue from City programs, assets, and services.	Complete a Recreation Services Strategy to increase participation and revenue.	High Priority
	Consider strategy and review bylaw rules for short-term rentals (Airbnbs).	High Priority
	Hire a grant writer.	Top Priority
	Hire a purchasing officer.	High Priority
	Review parking at the waterfront and Uptown (Town Centre).	High Priority
	Review Sidewalk Use Agreement rates and consider opportunities for program expansion.	High Priority
	Review sign permit and business license rates.	High Priority
3. Realize service delivery efficiencies via digital transformation and aligning existing processes with best practices.	Adopt a formal digital transformation strategy and culture, with an emphasis on digitizing at least 50% of our legacy forms and templates.	High Priority
	Complete and implement a new Bylaw Notice Enforcement Bylaw and Adjudication process.	High Priority
	Complete website refresh (look and feel and menu/navigation re-architecture).	High Priority
	Delivery of electronic fire inspection reports.	High Priority
	Identify and replace financial system with an enterprise-grade solution (a system that is integrated across departments), to encompass HR functionality.	Top Priority
	Implement an organization-wide electronic records management system and practices.	High Priority
	Implement quarterly financial reporting.	High Priority
4. Sustain and nurture the established partnership between the City of White Rock and Semiahmoo First Nation.	Consult with Semiahmoo First Nation on all infrastructure and climate change related infrastructure projects affecting their land and the waterfront.	High Priority
	Deliver annual Sea Festival & support Semiahmoo Days in partnership with Semiahmoo First Nation.	High Priority
	Provide logistical event support for National Day for Truth and Reconciliation.	High Priority
	Ratify and implement Communication Protocol Memorandum of Understanding.	High Priority



Waterfront

We support a prosperous and vibrant waterfront.

OBJECTIVE	ACTION	PRIORITY
1. Revitalize waterfront public spaces to be more inviting.	Add public Wi-Fi access points along East Beach.	Low Priority
	Assess long-term land use and density from 14871 Marine Drive (Elm Street) to 15081 Marine Drive (east end of West Beach) to accommodate four-storey buildings.	High Priority
	Develop and implement strategy to modernize and revitalize Marine Drive storefronts.	High Priority
	Develop Marine Drive specific projects in Beautification & Placemaking Action Plan.	High Priority
	Explore options for alternative uses of west beach parkade 4th floor.	Low Priority
	Identify and implement on-the-water activities along the waterfront.	High Priority
	Work with other levels of government to explore grant opportunities.	High Priority
2. Secure funding for Pier upgrades.	Apply for provincial and federal government grants.	High Priority



2018 - 2022 COUNCIL STRATEGIC PRIORITIES

2022 marked the completion of the previous Council term. The following is a summary of the 2018 - 2022 Council Strategic Priorities.

PRIORITY AREAS OF FOCUS

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 Strategic Priorities, the 2018 - 2022 City Council 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

A YEAR OF TRANSITION

2022 was the year of the Local General Elections, which meant that it was a year of transition for the City of White Rock and its elected officials. In October of 2022, White Rock residents elected a new Mayor and Councillors.

We wish to thank the 2018 to 2022 White Rock City Council for the contributions they made to our community during their term in office.



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

2018 - 2022 COUNCIL STRATEGIC PRIORITIES

GOAL: Manage the delivery of City services efficiently and effectively	
ACTION	STATUS
<ul style="list-style-type: none"> • Water Community Advisory Panel <ul style="list-style-type: none"> ◦ Examine water quality results from Water Treatment Plant ◦ Implement new billing structure for Water ◦ Review the billing structure for the Water Utility • 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"> ◦ Complete ◦ Complete ◦ Complete ◦ Complete ◦ Complete • Complete • Complete
GOAL: Select and complete the Community Amenity Contributions (CACs) projects to maximize the benefit to the community	
ACTION	STATUS
<ul style="list-style-type: none"> • Community Amenity Contributions Review • Bay Street Beach Access Ramp • Maccaud Park Upgrade • Emerson Playground Upgrade • Bring forward Affordable Housing Reserve Fund Bylaw and consider allocating \$4 million to fund • Review Options for Upgrading Multiple Hillside Walkways (Road Ends) to Waterfront 	<ul style="list-style-type: none"> • Complete • Complete • Complete • Complete • Complete • Complete
GOAL: Advocate on behalf of the community to senior levels of government and other stakeholder groups	
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: Continue to nurture a respectful, trusting partnership with the Semiahmoo First Nation for the benefit of both communities.	
ACTION	STATUS
<ul style="list-style-type: none"> • Water Service Agreements • Sanitary Sewer Service Agreement 	<ul style="list-style-type: none"> • Complete • Complete



2018 - 2022 COUNCIL STRATEGIC PRIORITIES

ENVIRONMENT

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

GOAL: Protect and increase tree canopy and enhance greenspace in the community

ACTION	STATUS
<ul style="list-style-type: none"> • Tree Management Bylaw Review • Policy 607 Heritage Trees • Policy 611 Tree Protection, Canopy Enhancement and Management on City Lands 	<ul style="list-style-type: none"> • Complete • Complete • Complete

WATERFRONT

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

GOAL: Attract visitors and residents to the Waterfront

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 ◦ ATM Kiosk Removal on Martin Street ◦ Miscellaneous Waterfront Enhancement Strategy Projects ◦ Outdoor Seating and Table Area on East Beach 	<ul style="list-style-type: none"> • Complete <ul style="list-style-type: none"> ◦ Complete ◦ Complete ◦ Complete ◦ Complete

GOAL: Support a vibrant, year-round environment where businesses can thrive

ACTION	STATUS
<ul style="list-style-type: none"> • Develop and recommend a Waterfront Enhancement Strategy (WES) • 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"> • Complete • Complete • Complete

INFRASTRUCTURE

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

GOAL: Select and complete the CACs projects to maximize the benefit to the community

ACTION	STATUS
<ul style="list-style-type: none"> • Community Amenity Contributions Review • Bay Street Beach Access Ramp • Maccaud Park Upgrade • Emerson Park Playground Upgrade • Bring forward Affordable Housing Reserve Fund Bylaw and consider allocating \$4 million to fund • Review Options for Upgrading Multiple Hillside Walkways (Road) 	<ul style="list-style-type: none"> • Complete • Complete • Complete • Complete • Complete • Complete

GOAL: Provide safe, reliable and sustainable infrastructure for the community while minimizing impacts on the environment

ACTION	STATUS
<ul style="list-style-type: none"> • Grants Writing • Integrated Transportation & Infrastructure Masterplan 	<ul style="list-style-type: none"> • In progress • In progress

2018 - 2022 COUNCIL STRATEGIC PRIORITIES

ECONOMY

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

GOAL: Improve provision of efficient and cost-effective services

ACTION

- Tempest Business Licenses eApply

STATUS

- Complete

GOAL: Manage parking resources to meet the needs of residents, visitors and businesses

ACTION

- 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

STATUS

- Complete
- Complete
- Complete
- Complete
- Complete

COVID-19

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

GOAL : Advocate on behalf of small business and work with community groups to support the local business community during the pandemic

ACTION

- 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

STATUS

- Complete
- Complete
- Complete
- Complete



CAPTIAL PROJECTS IN 2022

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 to help improve the quality of life in our community. The following are Capital Projects completed in 2022.

Integrated Transportation & Infrastructure Management Plan (ITIMP) - *Complete*

In January 2020, the City engaged Urban System to develop an Integrated Transportation and Infrastructure Master Plan (ITIMP). The ITIMP was developed over a five-phase process between 2020-2022. The final ITIMP report is the culmination of public consultation, collected data, resident feedback, staff consultation and technical evaluation. The ITIMP is a comprehensive multimodal transportation master plan intended to guide the City's transportation investments, municipal infrastructure improvements, capital expenditures, and decision making over the next 20 years and beyond. The ITIMP is aligned with Metro Vancouver and TransLink long range plans and consistent with environmental and healthy living principles in reducing reliance on single occupancy vehicle trips.

Project Cost: \$160,000.00

Schedule: January 2020 - September 2022

Scope of Work and Key Messages:

- City Council endorsed the ITIMP for implementation in September 2022
- ITIMP provides a policy frame for City's infrastructure investment and improvements for the next 20 years and beyond
- The final ITIMP was submitted to BC Ministry of Transportation and Infrastructure as the fulfillment of the terms of the \$50K grant from the Ministry's Active Transportation Program for transportation network planning



Vine Avenue Bus Layby Project - *Complete*

Successfully relocated the Oxford Street bus layover to Vine Avenue to address concerns of visual sightline obstructions. The relocation has eliminated the concerns, reduced overall congestion and provides good customer service with easier access to Centennial Park and accompanying City facilities.

In addition, through the Transit 2022 TRIPP program, TransLink contributed 50% of the cost for the project.

Project Cost: \$30,000.00

Schedule: May 2022 – July 2022

Scope of Work and Key Messages:

- Oxford Bus Layby was relocated to Vine Avenue
- New location provides benefits to users, operators and eliminated resident concerns
- TransLink contributed 50% of construction cost



Finlay Street Retaining Wall Repair - Complete

Successfully replaced a failing retaining wall along 1400 block of Finlay Street. The existing retaining wall consisted of wood ties that deteriorated and were at the end of their service life. The new retaining wall consists of concrete lock blocks with a railing installed at the top for safety.

Project Cost: \$60,000.00

Schedule: May 2022 – June 2022

Scope of Work and Key Messages:

- Removal of existing failing wooden retaining wall
- Installed new concrete lock block wall with new railing
- Boulevard remediated



Designed and Installed Emerson Park Phase 1 Playground - Complete

Successfully completed Phase 1 of playground equipment replacement at Emerson Park. The new playground design was designed based on feedback received through the Talk White Rock platform. In addition to a new playground, the project also provided a refresh to the surrounding landscaping and irrigation system. Phase 2 will take place in 2023.

Project Cost: \$250,000.00

Schedule: August 2021 – July 2022

Scope of Work:

- Upgrade to a newer playground structure with a swing set
- Designed based on feedback received from residents
- Phase 2 scheduled for 2023



Electrical Infrastructure for East Promenade and Marine Drive Tree Lighting - Complete

This project included the installation of electrical infrastructure to provide power for tree lights for the remaining eight trees along the promenade, east of the pier. Additionally, three trees along 15000 Marine Drive were also included.

Project Cost: \$225,000.00

Schedule: September 2021 – November 2022

Scope of Work:

- Adding electrical infrastructure from east of the pier to the P'Quals
- Procuring Christmas lights for the trees along the same pathway



CAPITAL PROJECTS IN 2022



Pickleball Courts (West Side) Resurfacing and Permanent Net System Installation – Complete

The 2022 pickleball court project included court resurfacing and repair, new textured line paint, and installation of permanent nets systems in the west-side pickleball courts at Centennial Park. The contractor worked with the City of White Rock Parks department to complete the work in two different phases starting in the spring.

Project Cost: \$50,000.00

Schedule: April 2022 – June 2022

Scope of Work:

- West side court resurfacing, repair, and drainage work
- Installation of plex pave pickleball court surface and textured line paint
- Installation of four permanent net systems + practice wall



New Walkway in East Ruth Johnston Park – Complete

Ruth Johnson Park is a widely used nature park visited by residents year-round. Over the years, sections of the trail and stair systems have been deteriorating and needed repair and upgrades. This project entailed constructing a new walkway system of stairs and a bridgeway in East Ruth Johnston Park.

Project Cost: \$61,600.00

Schedule: March 2022

Scope of Work:

- New bridgeway + stair construction in East Ruth Johnston Park
- Timber boardwalk construction and compacted clean granular crush for the landings
- Geotechnical Engineer review of site construction



City Hall Renovation – Complete

The project included revamping the Communications and Human Resources areas to optimize the floor layout for additional touchdown workstations. The upgrade included new carpet, ergonomic furniture with sit-to-stand desks, and a fresh coat of paint.

Project Cost: \$100,000.00

Schedule: June 2021 – October 2022

Scope of Work:

- Reconfigure Communications and Human Resources areas to optimize the floor layout.
- New office furniture with sit-to-stand capability desks.

City Hall Annex Renovation – *Complete*

The Annex project included new flooring, fresh paint, and furniture for IT, Bylaw and Parking staff. Additionally, seven split air conditioning units were added to service all the office spaces. To accommodate the HVAC upgrade, a higher capacity electrical panel was installed to provide more circuits.

Project Cost: \$210,000.00

Schedule: September 2021 – October 2022

Scope of Work:

- Installed seven split air conditioning units to service all office spaces
- New office furniture for IT, Bylaw and Parking staff
- New resilient flooring for Bylaw and Parking staff



Centennial Arena Roof and Cladding Renewal – *Substantially complete*

The Centennial Arena was constructed in 1966 and has had numerous additions over the years. Due to the leak history and resulting water damage from the flat roofs, on those additions, Council approved replacement of the roof. This work reduced the operating cost of the building and extended the life of this City asset.

Project Cost: \$1,325,000.00

Schedule: May 2022 – May 2023

Scope of Work:

- Replace the flat roof with slope toward perimeter drains.
- Improve insulation.
- Replace the office and arena shop roofs with metal roofs.
- Replace exterior soffit wood with Trespa panels to match the CAL building next to it.



McCauid Park Revitalization – *Complete*

McCauid Park is a community park with approximately 1.2 hectares of greenspace, containing eleven different tree species, and totaling eighty trees at the south end. The project revitalizes the southern section of the park by adding passive amenities, replanting new tree species, while retaining the park character.

Project Cost: \$250,000.00

Schedule: September 2021 – July 2022

Scope of Work:

- Added four pathways to a centralized picnic area.
- Added a centralized picnic area with benches and chairs.
- Replanting five tree species to accommodate the pathways.



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.

White Rock RCMP Detachment

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 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.

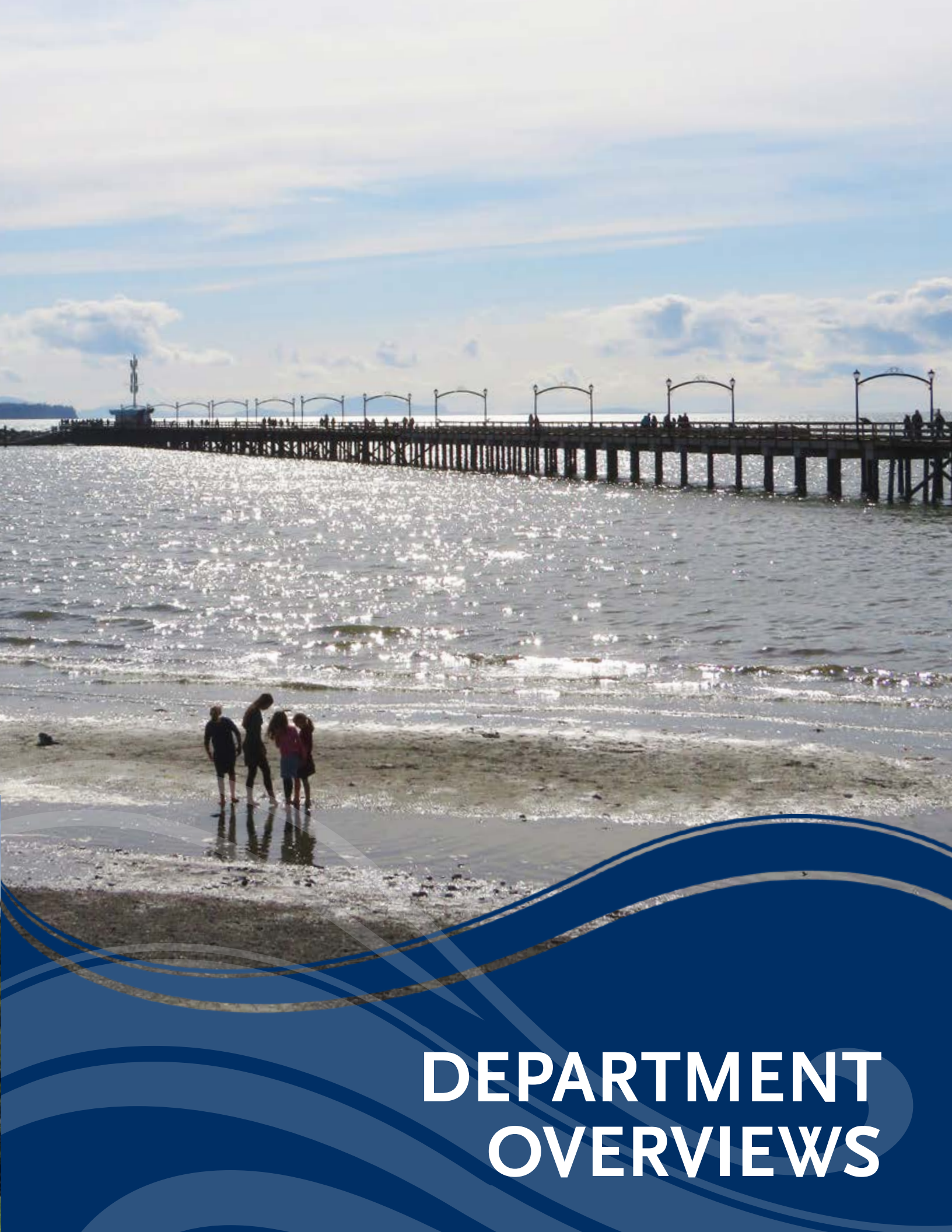
White Rock Library

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.
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 scheduled municipal elections every four years and any required by-elections.

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 oversee the City's long-term leases and licences, and advise on risk aspects of policy development, procedural updates, and bylaw enforcement.

2022 Department Highlights

Chief Administrative Officer

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

- Continued active engagement and partnerships with our neighbors from Semiahmoo First Nation
- Re-established in-person Staff social events

Corporate Administration

- Committee volunteer appreciation ceremony
- Oversight of the local government election (Mayor, Council, School Trustees)
- Inaugural meeting of new City Council
- Initial Council orientation
- Administered 38 Council Meetings (19 Regular and 4 Special and 13 Closed)
- Administered 21 Standing Committee Meetings and 37 Select Committee/Advisory Body Meetings
- Conducted 7 Public Hearings
- Issued 52 Council Bulletins

Communications & Government Relations

- Implementation of the Semiahmoo First Nation Flag permanently raised at City Hall
- 1.2 million website visitor sessions which represents an increase of 18% over 2021
- Added 1,196 Facebook followers and 777 Instagram followers which reflects a 17% and 24% increase over 2021 respectively
- Increased Instagram page visits to 6,778 which is a 62% increase over 2021

Property, Risk and Freedom of Information

- Processed 26 Claims and 27 Freedom of Information Requests



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.

2022 Department Highlights

- Completed the City's Integrated Transportation & Infrastructure Master Plan (ITIMP)
- Designed Marine Drive & Nichol and Oxford and North Bluff intersection improvements as well as Phoenix Ravine Culvert Replacement at Marine Drive
- Completed slide repairs and new walkway in East Ruth Johnston Park
- Replaced over 70 wooden planks at the end of their service life at the Pier
- Carried out construction on Centennial Arena roof, including a new flat roof and east facing fascia work
- Revitalized the southern section of Maccaud Park by adding four paved pathways
- Designed and installed Emerson Park Phase 1 playground equipment
- Reviewed, processed, and issued approximately 162 road and right of way permits
- Resurfaced pickleball westside courts and installed permanent net systems
- Completed new tree lighting installation projects along the Promenade, Marine Drive, Johnston Road, and 5-Corners
- Carried out intensive phased removal of invasive plants City-wide with focus on ecologically sensitive areas of Ruth Johnson Park & West Beach shoreline
- Discontinued the transfer of daily garbage and green waste at the Engineering and Municipal Operations Yard when new trucks arrived, thereby alleviating resident complaints about rodents, noise, and odours
- Designed emergency water connections to the City of Surrey
- Began design for Well #5 including the tender and award for new well construction
- Completed water quality program including flushing, testing, and routine maintenance



The Financial Services Department is responsible for the overall management of municipal financial affairs and provides financial expertise, advice and administrative support to City of White Rock operations. Many finance functions are necessary to meet statutory requirements as 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. The Financial Services department provides ongoing support 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 reporting services for over \$96 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, parking decals, and parking 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.

2022 Department Highlights

- Received the GFOA Distinguished Budget Presentation Award for City's 2022 Financial Plan
- Completed updated Financial Plan process
- Implemented online access to paystubs
- Implemented Phase I of the new consumption-based billing rates structure for water services. Once all phases have been implemented, water consumption will be aligned with water utility costs.
- Continued to assist other departments in implementing eApply options for various permit applications
- Continued implementation of a new online forms system that allows for collection of payments for Parking Decals and Permits as well as Green Can Stickers and Extra Garbage Pickup Stickers
- Provided new Council orientation session following October municipal election
- Active participation in the Metro Vancouver Regional Finance Advisory Committee (RFAC)



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 and coordinates the recruitment process to 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 and facilitates the disability and accommodation management process through supporting employees ability to stay at work and return to work while considering their abilities and limitations in the workplace. Promotes the physical and mental wellness of all employees and programming that supports the ongoing health and wellness of employees.

Employee Policy Development, Administration, and Compliance

Researches, develops, and maintains HR employee policies to provide guidance and direction 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 training and educational opportunities to enhance the knowledge, skills, and abilities of employees. Plans and develops other job growth strategies and opportunities to support employee growth and development.

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. Develops and maintains working relationships with Union groups contributing to a healthy and positive Labour Relations environment for management and employees.

Benefit, Compensation, and Employee Administration

Identifies, maintains, and manages employee benefits for 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.

2022 Department Highlights

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



THE ROOM
[Cursive signatures]

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.

2022 Department Highlights

- **Digital Permit Applications:** The establishment of online permit applications for Water Serviceability, Fire Sprinkler, and Hot Water Heating indicates significant advancement towards digital transformation, providing more accessible and efficient services for our constituents
- **Reporting Dashboards:** The creation of a Business License applications reporting dashboard and an automated process for reporting and posting road closure events showcases our commitment to transparency and data-driven decision making
- **Staff Intranet Developments:** The addition of a comprehensive Safety section and a hub for Recreation team staff on The Wave, our staff Intranet, demonstrates focus on employee wellbeing and efficiency
- **Environmental and Community Building Improvements:** The installation of a professional grade micro-weather station on the East Beach and a new Audio Video system at the White Rock Community Centre enhances the city's data collection capabilities and community events programs
- **Technological Advancements:** The release of a LiDAR based 3D GIS map signals our commitment to leveraging modern technology for the city's benefit
- **Paperless Initiatives:** Implementing an electronic Pay Stub platform and developing additional digital forms for the website underlines our drive towards sustainability and digitalization
- **Completed the transition of RCMP IT services from Surrey to White Rock**
- **IT Infrastructure Improvements:** The implementation of a new Mobile Device Management platform, the transition to fully digital telephony (75% complete), and a real-time Public Works assets inventory dashboard highlights our commitment to infrastructure modernization and effective resource management
- **Cloud Migration:** Moving all Recreation file structures to the cloud via the SharePoint online platform is an important achievement. This migration promotes collaboration, enhances security, and improves data accessibility for our Recreation team. This strategic use of cloud computing technology paves the way for more efficient workflows, cost savings, and scalability for future growth.



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 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. The division also processes applications for tree permits, in accordance with the City's Tree Management Bylaw.

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 trees on private property, 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.

2022 Department Highlights

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



WHITE ROCK'S CANADA DAY

ROCK'S
CANADA DAY
the Bay

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.

Emergency Support Services

Provide short-term basic support to residents for the first 72 hours of an emergency such as apartment fires or floods. Primary supports include temporary lodging, food, clothing, and incidentals such as toiletries; provide a cooling centre at the White Rock Community Centre during heat warnings or extreme heat emergencies.

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.

Community Art

Coordination and promotion of engaging community arts and cultural programming like Busking, Art Walk, Public Art Story Map, and the Landmark Pop Up-town Gallery that provides a unique experience for visitors and supports local artists and cultural creators.

2022 Department Highlights

- Progressed the work plan for the Centennial Park Baseball Training Facility
- Returned services to pre-Covid-19 levels while remaining adaptive to Provincial Health Orders and guidelines for allowed activities and number of participants
- Assisted with the return of senior's activity groups to the Kent Street Activity Centre and White Rock Community Centre
- Continued the growth of drop-in Fitness Centre use at the White Rock Community Centre
- Activated multiple ESS reception centres during emergencies and operated a cooling centre for multiple heat warnings
- Returned to in-person special events including Canada Day and renewed partnership with SFN for a joint Semiahmoo Days/Seafest
- Supported SFN with the second annual day for Truth and Reconciliation
- Produced, co-produced, and supported 52 in person special events
- Collaborated on delivery of work plans with the Public Art Advisory Committee, Arts and Culture Advisory Committee, and the History and Heritage Committee
- Completed the Film Attraction Strategy and exceeded on-location filming revenue targets
- Began the process of creating a significant new public art project at Thrift Avenue and Johnston Road
- Implemented the Poetry Walk partnership with Fraser Health and a grant from Healthy Communities
- Hosted 11 artist groups at the Landmark Pop Up-town Gallery that drew in close to 9000 people over the year



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, 24 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 license and pre-occupancy inspections are conducted and fire investigations of all fires resulting in over \$500 damage are completed.

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.

2022 Department Highlights

- Completed first step in upgrading our service delivery of pre-hospital medical care. All Fire Fighter First Responder Instructors have transitioned to Emergency Medical Responder status. Our in-house instructor group will provide the necessary training to transition all Staff to the nationally recognized Emergency Medical Responder license.
- Recruited and trained one professional firefighter and nine auxiliary firefighters
- Engaged with International Association of Fire Fighters Union to further develop Mental Health and Wellness programming specific to First Responders
- Completed Live Fire Ground training for all Staff
- Implemented wireless technologies and new software to improve service delivery and create efficiencies
- Installed live Computer Aided Dispatch terminals (CAD) in all frontline fire apparatus
- Negotiated a new Mutual Aid Agreement with Surrey Fire Rescue Services that provides improved service delivery to residents and a safer environment for firefighters
- Completed joint operational training with Surrey Fire Service
- Collaborated with Recreation & Culture and Communications to develop an Extreme Heat Response Plan that includes an educational component and a communications plan, as well as provides for the operation of both Cooling and Misting stations
- Upgraded the City's Emergency Operations Center by purchasing eight new laptops



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.

2022 Department Highlights

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

Financial Statements of
THE CORPORATION OF
THE CITY OF WHITE ROCK
Year Ended December 31, 2022



Chief Financial Officer Letter of Transmittal – 2022 Financial Statements

June 12, 2023

Mayor and Council, City of White Rock

Members of Council:

I am pleased to present the Financial Statements of the City of White Rock (the “City”) for the year ended December 31, 2022, which includes the Financial Statements and Auditors’ Report for the City pursuant to Sections 98 and 167 of the Community Charter.

The preparation of the Financial Statements and related information is the responsibility of City Council and the management of the City of White Rock and is intended to provide reliable and accurate financial information on the state and health of the City’s finances to residents, businesses, taxpayers, and other statement readers.

The financial statements and related information have been prepared in accordance with generally accepted accounting principles (GAAP) for Canadian local governments as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and the Provincial Ministry of Municipal Affairs.

The audit firm KPMG LLP was appointed by Council and is responsible for expressing an opinion as to whether the Financial Statements, prepared by management, present fairly the financial position of the City and the results of its 2022 operations. The auditors have expressed an opinion that the City’s financial statements present fairly, in all material respects, the financial position of the City of White Rock as at December 31, 2022, and its results of operations, its changes in net financial assets and its cash flows for the year then ended. KPMG LLP reports their audit results to City Council through a Regular Council meeting.

The City maintains a system of internal accounting controls designed to provide reasonable assurance for safeguarding assets and the reliability of financial records and documents. City of White Rock management recognizes that all systems of internal accounting controls have inherent weaknesses, which management mitigates by periodic reviews and revisions.

City services continued to rebound from the effects of the COVID-19 pandemic in 2022. Pent up global demands created by the pandemic on both local and global economies, complicated by supply chain disruptions and high inflation rates, created inflation related cost pressures on the City’s finances. Despite these challenges City management is optimistic of its financial position by continuing to exercise fiscal responsibility in managing budgetary pressures.

Analysis

Summarized Statement of Financial Position

	2022 Actual	2021 Actual	Year over Year Change
Net Financial Assets	\$78,001,518	\$71,361,326	\$6,640,192
Non-Financial Assets	\$170,351,670	\$158,301,648	\$12,050,022
Accumulated Surplus	\$248,353,188	\$229,662,974	\$18,690,214

The City's financial position continued to be healthy throughout 2022 with a consolidated annual surplus of \$18.7M (2021 \$11.2M), bringing the Accumulated Surplus to \$248.4M. The accumulated surplus on the Statement of Financial Position is a key measure of the City of White Rock's financial strength and long-term sustainability. Accumulated surplus consists of Net Financial Assets and Non-Financial Assets and includes all funds, including utilities.

Net Financial Assets of \$78.0M (2021 \$71.4M) is the amount by which all assets exceed all liabilities and denotes the City's ability to meet its future obligations. The increase in Net Financial Assets of \$6.6M over the prior year is primarily due to an increase in investment activity offset by an increase in Accounts Payable largely related to estimated Collective Agreement increases and increases for various other liabilities.

Non-Financial Assets of \$170.4M (2021 \$158.3M), are comprised of the net book value of the City's capital assets, which include civic buildings, recreation centres, parks, roads, water, drainage and sewer infrastructure and land. Non-Financial Assets also include inventory of supplies and prepaid expenses. Non-Financial Assets increased by \$12.1M over the prior year primarily due to additions and improvements of capital assets.

Summarized Statement of Operations

	2022 Budget	2022 Actual	2021 Actual	Year over Year Change
Revenues	\$67,662,200	\$65,848,558	\$55,915,492	\$9,933,066
Expenses	\$52,362,301	\$47,158,344	\$44,748,724	\$2,409,620
Annual Surplus	\$15,299,899	\$18,690,214	\$11,166,768	\$7,523,446

Budget Variance

The Annual Surplus of \$18.7M, which is the excess of revenues less expenditures for all funds, is greater than the \$15.3M budgeted surplus. While revenues from all funds, including utilities, was under budget by \$1.8M, expenses across all City functions, services and utilities were lower than budget by \$5.2M. This is primarily due to employee turnover and unfilled positions, systems maintenance projects not being completed, tangible capital asset maintenance projects that were deferred, and lower than budgeted amortization due to not completing all planned tangible capital asset projects in the year.

Year over Year Change

Annual Surplus of \$18.7M (2021 - \$11.2M) is higher in 2022 compared to 2021 by \$7.5M.

Consolidated revenue of \$65.8M (2021- \$55.9M) increased from the prior year by \$9.9M mainly due to a combination of increased property tax and other levies (\$1.8M), and increased Developers’ contributions of tangible capital assets (\$9.2M) offset by decreased Sales of Services and other revenues (\$1.5M). Other smaller variances in revenue items make up the balance of \$400K.

Consolidated expenses of \$47.1M (2021- \$44.7M) increased in 2022 from the prior year by \$2.4M largely in General government, Police protection, Fire protection, and Parks, recreation and cultural services.

General government increase of \$570K is primarily due to adjusted estimates related to Collective Agreements, municipal election costs, increased software maintenance costs, increased legal fees, and increased testing and recruitment costs.

Police protection cost increase of \$638K primarily related to increases in the RCMP contract.

Fire protection cost increase of \$528K primarily due to adjusted estimates related to Collective Agreements, the full-year costs of the new fire fighter, increased overtime related to staff illness, increased insurance costs, and increased first responder training costs.

Recreation & Culture Services costs increased by \$866K primarily due to adjusted estimates related to Collective Agreements, the addition of the warming centre, increased programming costs due to participation levels increasing since the lows during the COVID-19 pandemic, higher insurance costs, and higher vehicle maintenance costs.

Operating Fund Surpluses (Deficits)

Operating Fund	Surplus (Deficit)
General Fund	\$12,812,187
Water Utility Fund	\$ 1,905,484
Sanitary Sewer Utility Fund	\$ 742,006
Drainage Fund	\$ 2,082,755
Solid Waste Fund	\$ 1,147,782

Key Highlights of Operating Results for each Operating Fund

General Fund surplus of \$12.8M is prior to the planned transfers to reserve funds, such as asset improvement reserve funds, of \$9.3M. After these transfers, and carry-forwards of un-expended 2022 items into the 2023 budget, the unallocated operating surplus is \$3.4M. The unallocated operating surplus is largely due to employee turnover and unfilled positions, tangible capital asset maintenance projects that were deferred, lower than budget amortization due to not completing all planned tangible capital asset projects in the year, and not needing the full amount of the operating contingency funds put aside in the 2022 budget.

Water Utility Fund surplus of \$1.9M is primarily due to a budgeted surplus of \$1M which was achieved and was transferred to the utility’s asset improvement reserve fund. The balance of the surplus is due to tangible capital asset maintenance projects that were deferred.

Sanitary Sewer Utility Fund surplus of \$742K is due to a budgeted surplus of \$390K which was achieved and was transferred to the utility's asset improvement fund, with the balance being related to tangible capital asset maintenance projects that were deferred.

Drainage Utility Fund surplus of \$2.1M consists of a budgeted surplus of \$2.4M that was to be transferred to the utility's asset improvement fund, offset by a decrease in government grants revenue (the net surplus of \$2.1M was transferred).

Solid Waste Utility Fund surplus \$1.1M is related to transfers in from the utility's reserves for the purchase of new solid waste trucks.

Allocation of Accumulated Surplus Funds

City revenues and surpluses are strategically set aside by Council in reserves to help protect the City against unanticipated events that can trigger budget deficits, to balance programs and activities that tend to fluctuate each year, to finance long-term asset improvement and capital needs, and/or to fund contingent liabilities.

Reserve Fund Balances

The City has \$101M (\$95M in 2021) in reserve funds to help support the planned asset improvement projects and the City's operating commitments. It should be noted that this amount is not estimated by management to be sufficient to cover the cost of updating and/or replacing all of the City's infrastructure. For example, the Water Fund total reserve balance of \$9M is not estimated to be sufficient to update and/or replace all of the water infrastructure owned and supported by the City.

While the total reserve fund balances would appear to be significant, it should be noted that all but \$9.9M has been designated for specific future projects and activities by City Council.

Debt - Borrowing Capacity

The Community Charter restricts the City to the amount of long term liabilities it can commit to, as well as the process it must undertake to incur debt (including capital lease commitments). The legislation limits the borrowings to a percentage of annual sustainable revenues that can be allocated to the servicing of debt. The City is restricted to allocating 25% of its annual sustainable revenues to the servicing of debt and capital leases with the approval of the electorate, and 5% with only Council approval.

Current Borrowings

Financing capital asset improvements through debt is an important consideration and a standard funding practice utilized by municipalities, especially as cities become built out and the more traditional methods of financing through land sales and developer contributions are not as prevalent. The City of White Rock continued to carry a moderate debt-per-capita ratio in 2022. The debt-per-capita ratio decreased from \$998 in 2021 to \$942 in 2022, based on a population estimate of 21,939 per the 2021 Canadian Census.

The 2023 Financial Plan includes repayment of the outstanding debt issue the City carries with the Municipal Finance Authority for sanitary sewer local improvements. The other outstanding 5 debt issues with the Municipal Finance Authority are for the water

infrastructure acquisition and infrastructure construction.

Tangible Capital Assets

The City of White Rock owns and maintains a significant amount of physical assets comprised of roads, traffic signal controls, sewer and water systems (reservoirs, pipes, pumps, etc.) equipment, vehicles, parks, facilities, and other amenities. Tangible capital assets represent a significant portion of municipal government assets and are crucial to the delivery of programs and services, operations and life safety. The collective worth of the City's assets at the end of 2022 is estimated to be approximately \$169M, calculated at historical cost as required by accounting guidelines (PSAB).

Although the historical cost is significant, the replacement cost of the assets would be substantially more. The City utilizes these assets to deliver the services and programs the community relies on, preparing annual five year capital plans that are mostly comprised of the cost of maintaining, replacing or upgrading this large and diverse inventory to keep them in a state of good repair. Some of the infrastructure has been used for some time, and some has been recently upgraded or replaced through asset improvement programs.

The City's actual net tangible capital expenditures were \$18.5M in 2022, funded from taxation, reserves, development levies, developer contributions and grants. Significant community asset improvement projects continuing, completed or started in 2022 include contributed parkland, road overlays, sidewalks, water mains and storm sewers, facility upgrades, playground replacements, and replacement of solid waste trucks.

Financial Sustainability

The City recognizes that it must strive to be financially sustainable, and along with regional and two senior levels of government, develop long term sustainable funding and service models that address service and infrastructure models.

Asset Management

One of the most critical aspects of financial sustainability is the stewardship over the City's assets. Without the ongoing replacement and proper maintenance of these assets the City will not be able to continue to deliver the services to the same level the community enjoys and expects.

The City of White Rock follows and supports the recommendations of accounting oversight bodies and government agencies to implement sound accounting, management and reporting practices over tangible capital assets. The City understands the long-term financial benefits of deploying a formal asset management plan, as well as the positive impact they have on overall sustainability and is working to build sustainable asset improvement funding into its base budget. The City continues to develop asset management plans for its assets to better quantify the infrastructure funding gap and re-consider the initial assumptions that were made regarding asset valuations.

Strategic and Financial Planning and Reporting

The City of White Rock undertook a strategic planning process that set out the goals and objectives of Council for its four year term, 2022 to 2026, in a Strategic Priorities document.

This high-level Strategic Priorities document is linked with the departmental plans which have been assigned to the departments to meet Council's goals and objectives.

Fiscal Capacity

City Council and City staff recognize that a sustainable community must balance the services and level of services it delivers with the ability of its residents and businesses to sustain the funding of the services. Some services need to be sustained and financed by the community at large through taxation. This provides equal access by all citizens to ensure the health, safety and well-being of the Community. Other services need to be delivered on a user fee basis to ensure the demand is matched to the willingness to pay, and that a certain portion of the cost is recovered from the users demanding the service.

City Council recognizes that a sustainable community must include certain religious, philanthropic, cultural and historical institutions, and therefore, uses its legislative powers to grant tax exemptions to applicants of this nature to assist these important community stakeholders with their financing.

In closing, I would like to thank City Council for providing their direction and leadership, the Chief Administrative Officer, Directors and their respective departments for their cooperation and input throughout the year, as well as staff in Financial Services for their dedicated service.



Candice Gartry, CPA, CGA
Director of Financial Services Chief Financial Officer

City of White Rock

Financial Statements

Year ended December 31, 2022

MAYOR AND COUNCIL

Management's Responsibility for Financial Reporting

The management of the City of White Rock (the "City") is responsible for the preparation and presentation of the financial statements and related information. The financial statements have been prepared in accordance with the Canadian Public Sector Accounting Standards established by the Chartered Professional Accountants of Canada. 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.

City Council accepts the financial statements and meets with management to determine that management has fulfilled its obligation in the preparation of the financial statements.

The City's independent 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, 2022, the results of its operations, changes in net financial assets and its cash flows for the year then ended.



Candice Gartry, CPA, CGA
Director, Financial Services



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INDEPENDENT AUDITOR'S REPORT

To 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, 2022
- 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, 2022, 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 "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

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

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

Other Information

Management is responsible for the other information. Other information comprises the information, other than the financial statements and the auditor's report thereon, included in a document entitled "Annual Report 2022".

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

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

We obtained the information, other than the financial statements and the auditor's report thereon, included in the Annual Report 2022 as at the date of this auditor's report.

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

We have nothing to report in this regard.

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

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

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

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

Auditor's 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 auditor's 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 auditor's 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 auditor's 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.

Chartered Professional Accountants

Vancouver, Canada
June 12, 2023

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial Assets		
Cash and cash equivalents (note 2)	\$ 131,823,185	\$ 131,642,172
Investments (note 2)	23,043,483	13,855,996
Accounts receivable (note 3)	5,905,655	5,979,185
	<u>160,772,323</u>	<u>151,477,353</u>
Liabilities		
Accounts payable and accrued liabilities (note 4)	16,448,530	13,063,304
Post-employment benefits (Note 5)	1,763,299	1,700,250
Refundable performance deposits (note 2(b))	13,452,903	13,413,939
Capital lease obligations (note 6)	98,702	132,180
Debt (note 7)	21,151,841	21,900,837
Deferred revenue (note 8)	29,855,530	29,905,517
	<u>82,770,805</u>	<u>80,116,027</u>
Net Financial Assets	78,001,518	71,361,326
Non-Financial Assets		
Tangible capital assets (note 9)	168,945,011	157,122,145
Prepaid expenses	1,168,600	1,006,934
Inventories of supplies	238,059	172,569
	<u>170,351,670</u>	<u>158,301,648</u>
Accumulated surplus (note 10)	<u>\$ 248,353,188</u>	<u>\$ 229,662,974</u>

Commitments and contingencies (note 13)

Contractual rights (note 18)

See accompanying notes to financial statements.



Candice Gartry, CPA, CGA
Director, Financial Services

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 1(b))	2022	2021
Revenue:			
Property taxes:			
General purposes	\$ 26,774,100	\$ 26,781,615	\$ 25,053,083
Regional library levy	1,015,300	1,015,222	986,310
<u>Business improvement levy</u>	<u>352,800</u>	<u>374,905</u>	<u>318,952</u>
	28,142,200	28,171,742	26,358,345
Receipts in lieu of taxes	23,900	23,851	22,590
Development cost charges (note 8(a))	849,500	19,615	45,059
Sanitary sewer fees and parcel tax	3,642,200	3,716,945	3,656,853
Drainage user fees	2,902,400	2,902,625	2,775,458
Water user fees	5,768,900	5,774,013	5,704,188
Sales of services and other revenue (note 16)	16,998,100	14,637,547	16,149,009
Government grants (note 17)	9,335,000	775,316	570,727
Developers' contributions of tangible capital assets (note 9(b))	-	9,826,904	633,263
	<u>67,662,200</u>	<u>65,848,558</u>	<u>55,915,492</u>
Expenses:			
General government	9,354,169	7,909,111	7,339,240
Police protection	7,233,843	6,944,411	6,306,058
Fire protection	5,036,854	5,550,369	5,022,729
Other protection services	1,317,000	1,246,092	1,113,841
Transportation, engineering and operations	7,947,255	7,162,474	7,275,906
Parks, recreation and cultural services	11,261,180	9,908,618	9,042,693
Solid waste services	1,112,600	1,042,741	1,005,667
Sanitary sewer system	3,250,400	2,644,238	2,759,416
Drainage system	953,300	785,710	832,913
<u>Water system</u>	<u>4,895,700</u>	<u>3,964,580</u>	<u>4,050,261</u>
	<u>52,362,301</u>	<u>47,158,344</u>	<u>44,748,724</u>
Annual surplus	15,299,899	18,690,214	11,166,768
Accumulated surplus, beginning of year	229,662,974	229,662,974	218,496,206
<u>Accumulated surplus, end of year</u>	<u>\$ 244,962,873</u>	<u>\$ 248,353,188</u>	<u>\$ 229,662,974</u>

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, 2022, with comparative information for 2021

	2022 Budget (note 1(b))	2022	2021
Annual surplus	\$ 15,299,899	\$ 18,690,214	\$ 11,166,768
Acquisition of tangible capital assets	(48,053,000)	(8,732,429)	(6,636,960)
Developers' contributions of tangible capital assets	-	(9,826,904)	(633,263)
Amortization of tangible capital assets	7,425,000	6,655,816	6,370,411
Loss (gain) on disposal of tangible capital assets	-	(82,550)	31,399
Proceeds on disposal of tangible capital assets	-	163,201	172,235
	(25,328,101)	6,867,348	10,470,590
Acquisition of prepaid expenses	-	(1,168,600)	(1,006,934)
Acquisition of inventories of supplies	-	(238,059)	(172,569)
Use of prepaid expenses	-	1,006,934	884,797
Consumption of inventories of supplies	-	172,569	184,267
Change in net financial assets	(25,328,101)	6,640,192	10,360,151
Net financial assets, beginning of year	71,361,326	71,361,326	61,001,175
Net financial assets, end of year	\$ 46,033,225	\$ 78,001,518	\$ 71,361,326

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating:		
Annual surplus	\$ 18,690,214	\$ 11,166,768
Items not involving cash:		
Amortization	6,655,816	6,370,411
(Gain) loss on disposal of tangible capital assets	(82,550)	31,399
Developers' contributions of tangible capital assets	(9,826,904)	(633,263)
Changes in non-cash operating working capital:		
Accounts receivable	73,530	2,967,049
Prepaid expenses	(161,666)	(122,137)
Inventories of supplies	(65,490)	11,698
Accounts payable and accrued liabilities *	740,226	3,564,700
Post-employment benefits	63,049	159,386
Refundable performance deposits	38,964	627,959
Deferred revenue	(49,987)	804,162
Net cash provided by operating activities	16,075,202	24,948,132
Capital activities:		
Cash used to acquire tangible capital assets *	(6,087,429)	(6,636,960)
Proceeds on disposal of tangible capital assets	163,201	172,235
Net cash used in capital activities	(5,924,228)	(6,464,725)
Financing activities:		
Principal payments on debt	(748,996)	(725,340)
Principal payments on capital lease obligations	(33,478)	(32,538)
Net cash used in financing activities	(782,474)	(757,878)
Investing activities:		
Change in investments	(9,187,487)	(13,855,996)
Net cash used in investing activities	(9,187,487)	(13,855,996)
Net change in cash and cash equivalents	181,013	3,869,533
Cash and cash equivalents, beginning of year	131,642,172	127,772,639
Cash and cash equivalents, end of year	\$ 131,823,185	\$ 131,642,172

* The denoted lines have been adjusted by \$2,645,000 in 2022 related to a tangible capital asset acquired through Accounts payable and accrued liabilities.

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements

Year ended December 31, 2022

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 2022 component of the White Rock Financial Plan (2022-2026) Bylaw, 2022, No. 2428 adopted by the City Council on May 12, 2022.

(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) Investments:

Investments are recorded at cost and are comprised of term deposits and bankers' acceptances.

(e) Revenue:

Revenue is recorded on an 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 tangible capital assets are acquired.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

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 an 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 sinking fund and actuarial adjustments.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

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, 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.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(m) Non-financial assets (continued):

(v) Leased tangible capital assets:

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

(vi) Inventories of supplies:

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

(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, collectability 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 21).

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

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 investments:

	2022	2021
Cash balances	\$ 127,489,899	\$ 127,391,177
Cash equivalents:		
Municipal Finance Authority Money Market Fund	4,333,286	4,250,995
Total cash and cash equivalents (a) (b)	131,823,185	131,642,172
Investments consist of term deposits maturing within 365-days of inception	23,043,483	13,855,996
Total cash and cash equivalents and investments	\$ 154,866,668	\$ 145,498,168

As at December 31, 2022, cash equivalents and investments including the Municipal Finance Authority Money Market Fund, have annual yields that range from 1.94% to 5.00% (2021 - between 0.15% and 1.05%). Investments are recorded at cost which approximates market value.

- (a) Included in cash and cash equivalents is an amount of \$16,923,557 (2021 - \$15,907,883) 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 \$13,452,903 (2021 - \$13,413,939) which consists of refundable performance deposits.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

3. Accounts receivable:

	2022	2021
Property taxes	\$ 1,519,146	\$ 1,287,510
Water user fees	1,586,713	1,534,190
Government grants	-	21,593
Amounts receivable secured by letters of credit (a)	-	582,322
Loan receivable	25,979	52,200
Other (note 7)	2,773,817	2,501,370
	\$ 5,905,655	\$ 5,979,185

(a) Included in accounts receivable are amounts receivable secured by letters of credit of nil (2021 - \$582,322) that 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:

	2022	2021
Trade accounts payable and other	\$ 10,160,896	\$ 9,001,010
Due to governments and agencies	4,769,713	3,410,428
Other payroll liabilities	1,517,921	651,866
	\$ 16,448,530	\$ 13,063,304

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. The accrued benefit obligation and the net periodic benefit cost were estimated as at December 31, 2022 by an actuarial valuation completed in March 2023.

	2022	2021
Accrued benefit obligation:		
Balance, beginning of year	\$ 1,869,625	\$ 1,857,606
Current service cost	154,941	159,661
Interest cost	48,650	39,180
Benefits paid	(163,981)	(74,402)
Actuarial loss	(515,826)	(112,420)
Balance, end of year	\$ 1,393,409	\$ 1,869,625

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

5. Post-employment benefits (continued):

	2022	2021
Accrued benefit obligation, end of year	\$ 1,393,409	\$ 1,869,625
Unamortized net actuarial gain (loss)	369,890	(169,375)
Accrued benefit liability, end of year	\$ 1,763,299	\$ 1,700,250

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 2022, the expected average remaining service period of the related employee group is 12 years (2021 - 11 years).

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

	2022	2021
Discount rate	4.40%	2.50%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary increases	2.50% 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 \$3,419 (2021 - \$4,321). Minimum lease payments due under the capital leases are:

Year ending December 31:

2023	\$ 36,897
2024	36,897
2025	21,215
2026	5,532
2027	2,767
Minimum capital lease payments	103,308
Less amounts representing interest (2.85%)	4,606
	\$ 98,702

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

7. Debt:

The City issues debt instruments through the Municipal Finance Authority ("MFA") to finance certain capital acquisitions. Sinking fund 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		
						2022	2021	
1667	Sanitary Sewers-Local Improvement	2023	5.95%	n/a	\$ 224,580	\$ 207,417	\$ 17,163	\$ 33,507
2098	Water Utility Acquisition Advance Payment	2046	2.60%	2026	14,250,000	1,808,114	12,441,886	12,769,739
2163	Water System Infrastructure Construction	2027	2.80%	n/a	440,000	203,772	236,228	279,427
2163	Water System Infrastructure Construction	2047	2.80%	2027	5,779,000	644,902	5,134,098	5,270,814
2178	Water System Infrastructure Construction	2027	3.15%	n/a	1,662,000	769,703	892,297	1,055,470
2178	Water System Infrastructure Construction	2047	3.15%	2027	400,000	44,638	355,362	364,824
2179	Water Treatment Facilities Construction	2048	3.15%	2028	2,274,850	200,043	2,074,807	2,127,056
					\$ 25,030,430	\$ 3,878,589	\$ 21,151,841	\$ 21,900,837

* 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, 2022 was \$694,606 (2021 - \$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 other 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, 2022

7. Debt (continued):

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

2023	\$ 773,431
2024	780,652
2025	805,830
2026	831,820
2027	884,046
Thereafter	17,076,062
	\$ 21,151,841

8. Deferred revenue:

	2022	2021
Property taxes	\$ 3,440,013	\$ 3,299,003
Contributions for future capital works	3,884,980	3,630,013
Development cost charges (a)	16,923,557	16,490,205
Utility service connections	1,521,600	1,563,750
Deferred revenue - facility upgrades (note 11)	342,171	385,146
Deferred revenue - building permits	1,461,680	2,614,950
Other	2,281,529	1,922,450
	\$ 29,855,530	\$ 29,905,517

(a) Development cost charges:

	Highways	Drainage	Parkland	Sanitary	Water	Total
Balance, beginning of year	\$ 3,834,769	\$ 3,329,650	\$ 6,912,488	\$ 969,300	\$ 1,443,998	\$ 16,490,205
Add:						
Amounts received	5,715	13,765	14,161	2,035	2,914	38,590
Investment income	96,391	83,774	173,786	24,136	36,290	414,377
Deduct:						
Acquisition of tangible capital assets	-	6,005	-	13,610	-	19,615
Balance, end of year	\$ 3,936,875	\$ 3,421,184	\$ 7,100,435	\$ 981,861	\$ 1,483,202	\$ 16,923,557

The balance as of December 31, 2022, includes nil (2021 - \$582,322) in amounts receivable secured by letters of credit (note 3).

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

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	Total
Cost:										
Balance, beginning 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
Additions	10,970,000	1,528,361	224,316	2,516,901	976,621	-	421,196	257,816	1,664,122	18,559,333
Transfers	-	1,239,189	90,279	92,975	899,089	-	-	-	(2,321,532)	-
Disposals	(20)	(152,138)	(194,501)	(851,031)	(130,375)	-	(37,900)	(3,632)	-	(1,369,597)
Balance, end of year	\$ 28,280,365	\$ 29,373,270	\$ 43,170,070	\$ 16,510,450	\$ 48,613,707	\$ 21,957,944	\$ 24,626,425	\$ 38,782,732	\$ 3,634,037	\$ 254,949,000
Accumulated amortization:										
Balance, beginning 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
Amortization expense	-	1,253,251	1,407,702	1,142,419	1,111,962	331,581	317,064	1,091,837	-	6,655,816
Disposals	-	(149,553)	(169,849)	(846,912)	(103,030)	-	(19,240)	(362)	-	(1,288,946)
Balance, end of year	\$ -	\$ 9,967,452	\$ 19,849,360	\$ 8,022,024	\$ 24,075,977	\$ 8,105,397	\$ 10,414,274	\$ 5,569,505	\$ -	\$ 86,003,989
Net book value, end of year	\$ 28,280,365	\$ 19,405,818	\$ 23,320,710	\$ 8,488,426	\$ 24,537,730	\$ 13,852,547	\$ 14,212,151	\$ 33,213,227	\$ 3,634,037	\$ 168,945,011
Net book value, beginning 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

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

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:

	2022	2021
Land improvements	\$ 8,325,000	\$ -
Roads and sidewalks	931,428	295,344
Sanitary sewers	-	222,773
Storm sewers	363,119	-
Water system	207,357	115,146
Developers' contributions of tangible capital assets	\$ 9,826,904	\$ 633,263

(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, 2022, \$155,067 (2021 - \$122,140) of accumulated amortization has been recorded, with \$32,927 (2021 - \$32,927) 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, 2022

10. Accumulated surplus:

	Reserves established by bylaw (note 12(a))	Other reserves (note 12(b))	Other surplus funds	Investment in tangible capital assets (note 11)	Total
General Fund	\$ 28,537,275	\$ 26,012,042	\$ 6,660,427	\$ 105,532,504	\$ 166,742,248
Sanitary Sewer Fund	-	15,821,648	1,107,116	13,946,699	30,875,463
Drainage Fund	-	13,114,521	784,117	15,272,508	29,171,146
Water Fund	-	7,589,045	1,374,700	12,600,586	21,564,331
Total for 2022	\$ 28,537,275	\$ 62,537,256	\$ 9,926,360	\$ 147,352,297	\$ 248,353,188
Total for 2021	\$ 31,428,393	\$ 54,154,941	\$ 9,375,658	\$ 134,703,982	\$ 229,662,974

11. Investment in tangible capital assets:

	2022	2021
Tangible capital assets (note 9)	\$ 168,945,011	\$ 157,122,145
Deduct:		
Capital lease obligations (note 6)	(98,702)	(132,180)
Debt (note 7)	(21,151,841)	(21,900,837)
Deferred revenue - facility upgrades (note 8)	(342,171)	(385,146)
	\$ 147,352,297	\$ 134,703,982

12. Reserves:

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

	2022	2021
General Fund:		
Land sale reserve	\$ 458,094	\$ 416,665
Equipment replacement reserve	4,773,693	5,470,192
Capital works, machinery and equipment reserve	8,051,652	7,615,295
Local improvement reserve	34,817	33,963
Community amenity reserve	10,117,875	13,892,278
Affordable Housing Reserve	5,101,144	4,000,000
	\$ 28,537,275	\$ 31,428,393

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

12. Reserves (continued):

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

	2022	2021
General Fund:		
Infrastructure reserve	\$ 6,489,705	\$ 4,982,797
Roadworks reserve	6,365,581	5,030,102
Secondary suite service fee reserve	1,882,318	1,556,289
Density bonus/amenity contribution reserve	183,029	196,829
Incomplete asset improvement projects	4,630,100	3,846,100
COVID-19 Safe Restart Reserve	796,628	1,142,616
Other reserves	5,664,681	5,447,075
	<u>26,012,042</u>	<u>22,201,808</u>
Sanitary Sewer Fund:		
Infrastructure reserve	14,332,771	14,068,546
Terry Road local improvement reserve	11,777	25,634
Incomplete asset improvement projects	1,477,100	729,300
	<u>15,821,648</u>	<u>14,823,480</u>
Drainage Fund:		
Infrastructure reserve	10,232,621	8,760,991
Operating reserve	25,000	25,000
Incomplete asset improvement projects	2,856,900	2,471,200
	<u>13,114,521</u>	<u>11,257,191</u>
Water Fund:		
Infrastructure reserve	6,389,077	4,890,175
Debt retirement reserve	34,868	28,687
Operating reserve	1,165,100	953,600
	<u>7,589,045</u>	<u>5,872,462</u>
	<u>\$ 62,537,256</u>	<u>\$ 54,154,941</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

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

13. Commitments and contingencies (continued):

(c) Lease commitments:

The City entered into a 5-year agreement, initially ended 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:

2023	\$ 506,192
2024	526,091
2025	520,638
2026	511,848
2027	501,964
Thereafter	3,041,667
	\$ 5,608,400

(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
Centennial Arena Roofing and Cladding Renewals	\$ 1,207,776	\$ 255,649
New Water Well #5 Drilling	279,625	279,625
Janitorial Services	483,716	241,424
Daytime Warming Shelter and Associated Services	435,000	217,500

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, 2022

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	2022	2021
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 37 Class A and 18 Class B shares issued and outstanding as at December 31, 2022).

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, 2022

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. As of December 31, 2022, the Plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local government and 150 contributors from the City.

Every 3-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, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be at December 31, 2024 with results available in 2025. 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 \$1,211,000 (2021 - \$1,273,000) for employer contributions to the Plan in fiscal 2022.

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:

	2022	2021
Province of British Columbia - school tax	\$ 14,117,386	\$ 13,303,585
South Coast BC Transportation Authority - TransLink tax	2,977,052	2,786,379
Other regional bodies	1,142,627	1,035,496
	<u>\$ 18,237,065</u>	<u>\$ 17,125,460</u>

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

16. Sales of services and other revenue:

	2022	2021
Parking	\$ 3,590,628	\$ 2,842,810
Parks, recreation and cultural services	1,343,450	785,451
Licences and permits	2,425,419	3,254,455
Solid waste services	1,670,118	1,573,085
Utility service connection fees	333,215	378,067
Community amenity contributions	-	3,600,000
Interest and penalties	3,286,446	1,065,203
Contributions toward tangible capital asset improvements	84,307	461,393
Other	1,903,964	2,188,545
	<u>\$ 14,637,547</u>	<u>\$ 16,149,009</u>

17. Government grants:

Government grant revenue is comprised of the following government transfers:

	2022	2021
Federal	\$ \$153,571	\$ 254,216
Provincial	621,745	316,511
	<u>\$ 775,316</u>	<u>\$ 570,727</u>

18. Contractual rights:

The City's contractual rights arise from rights to receive payments under lease, license, rental, grant and other agreements. The City has contractual rights to receive the following amounts in the next 5-years and thereafter:

2023	\$ 380,496
2024	327,982
2025	136,605
2026	37,624
2027	30,984
Thereafter	2,400
	<u>\$ 916,091</u>

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

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

19. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentations adopted for the current year. There was no impact on the prior year annual surplus, net financial assets, or accumulated surplus.

20. Subsequent events:

Subsequent to year-end, the Province of British Columbia publicly announced the Growing Communities Fund that will provide local governments in the province with one-time funding to address the needs of their growing communities. The City has received \$5,711,000 under this program which will be spent in accordance with the guidelines provided by the Province.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2022

21. 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, 2022

21. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations Services	Parks, Recreation and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage	Water System	Adjustments	2022	2021
Revenue:											
Property taxes:											
General purposes	\$ 26,781,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,781,615	\$ 25,053,083
Regional library levy	-	-	-	1,015,222	-	-	-	-	-	1,015,222	986,310
Business improvement levy	374,905	-	-	-	-	-	-	-	-	374,905	318,952
	27,156,520	-	-	1,015,222	-	-	-	-	-	28,171,742	26,358,345
Receipts in lieu of taxes	23,851	-	-	-	-	-	-	-	-	23,851	22,590
Development cost charges	-	-	-	-	-	13,610	6,005	-	-	19,615	45,059
Sanitary sewer fees and parcel tax	-	-	-	-	-	3,745,023	-	-	(28,078)	3,716,945	3,656,853
Drainage user fees	-	-	-	-	-	-	2,902,625	-	-	2,902,625	2,775,458
Water user fees	-	-	-	-	-	-	-	5,970,740	(196,727)	5,774,013	5,704,188
Sales of services and other revenue:											
Parking	-	-	3,590,628	-	-	-	-	-	-	3,590,628	2,842,810
Parks, recreation, and cultural services	-	-	-	1,343,450	-	-	-	-	-	1,343,450	785,451
Licenses and permits	45,840	2,379,579	-	-	-	-	-	-	-	2,425,419	3,254,455
Solid waste services	-	-	-	-	1,670,118	-	-	-	-	1,670,118	1,573,085
Utility service connection fees	-	-	-	-	-	49,750	64,500	218,965	-	333,215	378,067
Community amenity contributions	-	-	-	-	-	-	-	-	-	-	3,600,000
Interest and penalties	3,172,610	-	-	-	-	51,091	20,000	42,745	-	3,286,446	1,065,203
Contributions toward tangible capital asset improvements	-	5,400	28,475	50,432	-	-	-	-	-	84,307	461,393
Other	3,207,567	230,785	574,858	42,975	43,042	9,554	-	161,414	(2,366,231)	1,903,964	2,188,545
Government grants	322,377	259,662	2,506	190,771	-	-	-	-	-	775,316	570,727
Developers' contributions of tangible capital assets	-	-	725,072	8,531,356	-	-	363,119	207,357	-	9,826,904	633,263
	33,928,765	2,875,426	4,921,539	11,174,206	1,713,160	3,869,028	3,356,249	6,601,221	(2,591,036)	65,848,558	55,915,492
Expenses:											
Salaries, wages and benefits	4,762,116	6,684,052	2,845,344	2,981,174	734,430	333,829	341,491	1,322,268	(1,235,830)	18,768,874	17,681,234
Contracted services	1,632,270	6,368,499	1,764,168	3,858,937	686,790	2,350,779	501,775	974,517	(650,889)	17,486,846	16,422,633
Supplies and other	1,281,164	337,419	702,674	1,019,115	171,175	97,470	113,166	530,917	(704,317)	3,548,783	3,575,482
Amortization	280,684	359,416	1,866,694	2,241,775	147,988	331,581	317,064	1,110,614	-	6,655,816	6,370,411
Interest	3,419	-	-	-	-	13,363	-	681,243	-	698,025	698,964
	7,959,653	13,749,386	7,178,880	10,101,001	1,740,383	3,127,022	1,273,496	4,619,559	(2,591,036)	47,158,344	44,748,724
Annual surplus (deficit)	\$ 25,969,112	\$ (10,873,960)	\$ (2,257,341)	\$ 1,073,205	\$ (27,223)	\$ 742,006	\$ 2,082,753	\$ 1,981,662	\$ -	\$ 18,690,214	\$ 11,166,768

THE CORPORATION OF THE CITY OF WHITE ROCK

Unaudited Statement of the COVID-19 Safe Restart Grant

Year ended December 31, 2022

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.

	2022
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	(1,443,772)
COVID-19 Safe Restart Grant funds used 2022:	
Decreased revenues:	
Recreation and culture	(524,476)
	(524,476)
Decreased expenses:	
Recreation and culture	318,860
	318,860
Increased expenses:	
Parks and facilities	(56,512)
Recreation and culture CHASI project	(24,400)
Daytime warming shelter	(59,460)
	(140,372)
Total COVID-19 Safe Restart Grant funds used 2022	(345,988)
Year end COVID-19 Safe Restart Grant funds available as at December 31, 2022	\$ 796,628

Statistical Information
(unaudited)

THE CORPORATION OF THE CITY OF WHITE ROCK
2022 Permissive Tax Exemptions (unaudited)
 Estimated Property Taxes

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

Comparative General Statistics (unaudited)

Year ended December 31, 2022

	2022	2021	2020	2019	2018
Population (2021 census)	21,939	21,939	19,952	19,952	19,952
Area in hectares:					
Land	543	543	543	543	543
Water	887	887	887	887	887
Kilometers of road:					
Paved	81.1	81.1	81.1	81.1	81.1
Gravelled	1.0	1.0	1.0	1.0	1.0
Building permits:					
Number	137	145	113	144	204
Value	\$ 69,616,265	\$ 157,038,181	\$ 63,873,325	\$ 189,964,981	\$ 248,248,306
Comparative debt statistics:					
Debenture and other debt	\$ 21,151,841	\$ 21,900,837	\$ 22,626,177	\$ 23,328,618	\$ 24,008,890
Debt per capita	\$ 964	\$ 998	\$ 1,134	\$ 1,169	\$ 1,203

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

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

Residential	2.26271	2.59078	2.56924	2.30048	2.26270
Utility	14.18220	16.01337	15.54245	14.47520	15.75406
Light industry	4.06202	4.45499	4.44687	0.00000	0.00000
Business & other	3.88544	4.45499	4.44687	5.29247	6.01305
Recreational/nonprofit	1.55918	1.75868	1.78352	1.83331	1.67840

Tax rates for school purposes:

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

Residential	0.99140	1.19450	1.22520	1.13640	1.16320
Utility	12.72000	12.86000	13.03000	13.20000	13.40000
Light industry	3.52000	3.86000	1.05610	0.00000	0.00000
Business & other	3.52000	3.86000	1.10700	3.70000	4.20000
Recreational/nonprofit	2.03000	2.33000	0.78440	2.30000	2.50000

Comparative General Statistics (unaudited)

Year ended December 31, 2022

	2022	2021	2020	2019	2018
Comparative taxation statistics:					
Residential	\$ 40,959,907	\$ 38,223,592	\$ 36,120,610	\$ 34,496,448	\$ 33,139,134
Utility	345,740	329,356	327,574	327,537	317,035
Light industry	16,088	8,343	5,548	–	–
Business & other	4,432,563	4,346,816	3,131,755	4,380,340	4,043,985
Recreational/nonprofit	16,700	17,608	10,894	16,074	17,089
Utility levy in lieu of taxes	262,904	239,139	257,792	249,092	246,772
Business improvement area levy	374,905	318,952	336,779	356,190	346,379
Sanitary sewer parcel tax	–	–	–	–	–
Total current taxes including school and other government levies	46,408,807	43,483,806	40,190,952	39,825,681	38,110,394
Sanitary sewer user fees	3,711,739	3,651,647	3,557,769	3,439,110	3,518,103
Drainage user fees	2,902,625	2,775,458	2,658,487	2,531,498	2,413,036
Solid waste user fees	1,418,785	1,386,078	1,384,733	1,359,748	1,368,297
Water user fees	5,774,013	5,704,188	5,139,529	4,772,497	4,635,515
Secondary suite service fees	386,418	382,778	380,538	358,917	335,878
Other local service area fees	11,757	11,757	11,757	11,757	11,757
Total taxes and fees	\$ 60,614,144	\$ 57,395,712	\$ 53,323,765	\$ 52,299,208	\$ 50,392,980
Taxes and fees per capita	\$ 2,763	\$ 2,616	\$ 2,673	\$ 2,621	\$ 2,526

Assessment for general purposes (taxable value):

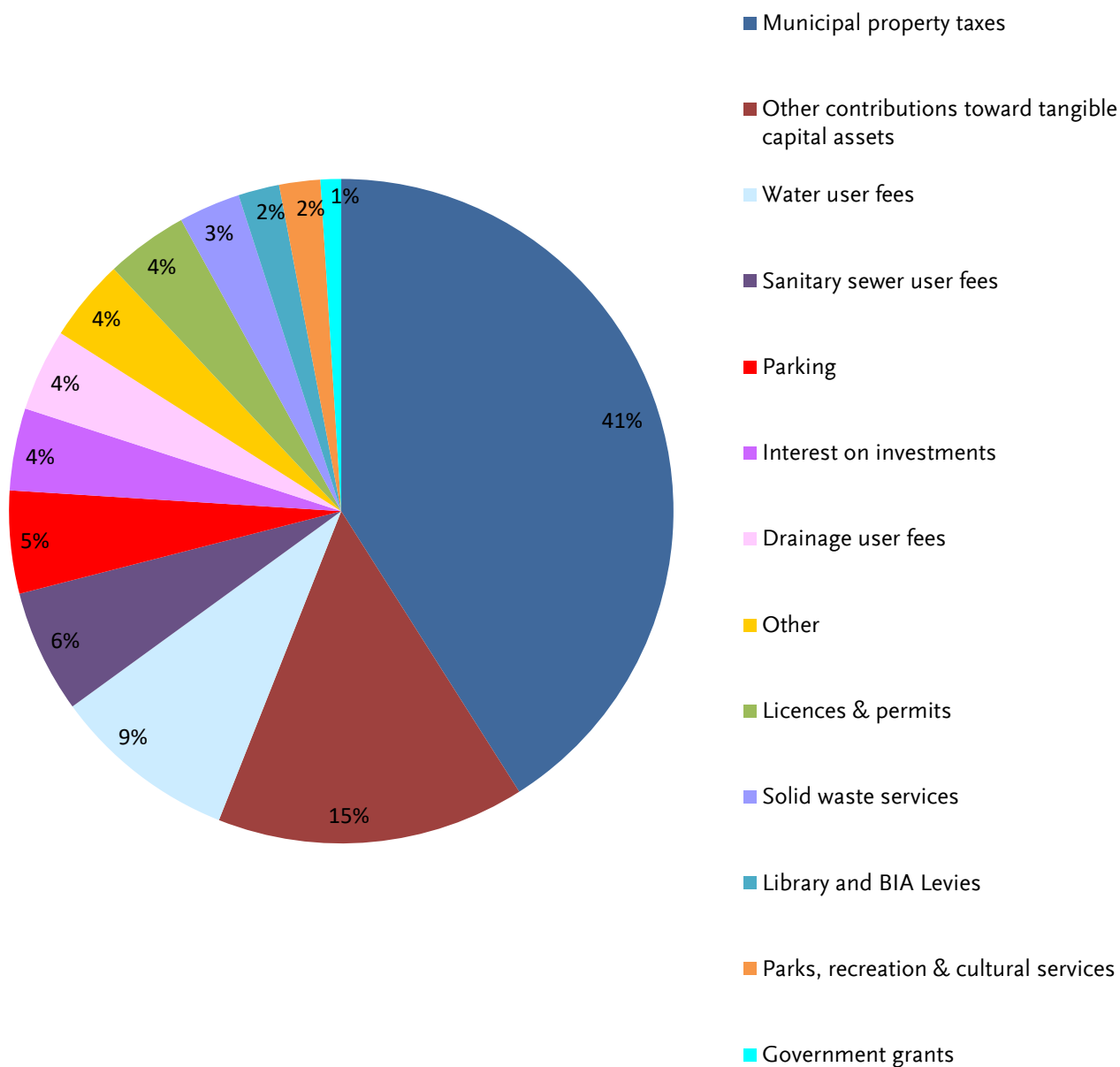
Land	\$ 9,280,203,604	\$ 7,443,573,967	\$ 7,153,758,133	\$ 7,738,096,213	\$ 7,517,133,853
Improvements	2,987,354,864	2,549,843,357	2,338,984,158	2,131,531,608	2,057,091,708
	\$ 12,267,558,468	9,993,417,324	9,492,742,291	9,869,627,821	9,574,225,561
Deduct					
Exempt land	327,092,940	256,364,176	265,235,767	272,417,339	225,306,900
Exempt improvements	168,159,007	111,851,926	90,117,502	86,467,302	84,683,102
	\$ 11,772,306,521	\$ 9,625,201,222	\$ 9,137,389,022	\$ 9,510,743,180	\$ 9,264,235,559
Assessment per capita	\$ 536,593	\$ 438,726	\$ 457,969	\$ 476,681	\$ 464,326
Assessment for school purposes	\$ 11,788,782,245	\$ 9,640,747,614	\$ 9,152,765,442	\$ 9,526,035,316	\$ 9,278,926,103

2022 Revenues (unaudited)

Year ended December 31, 2022

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.

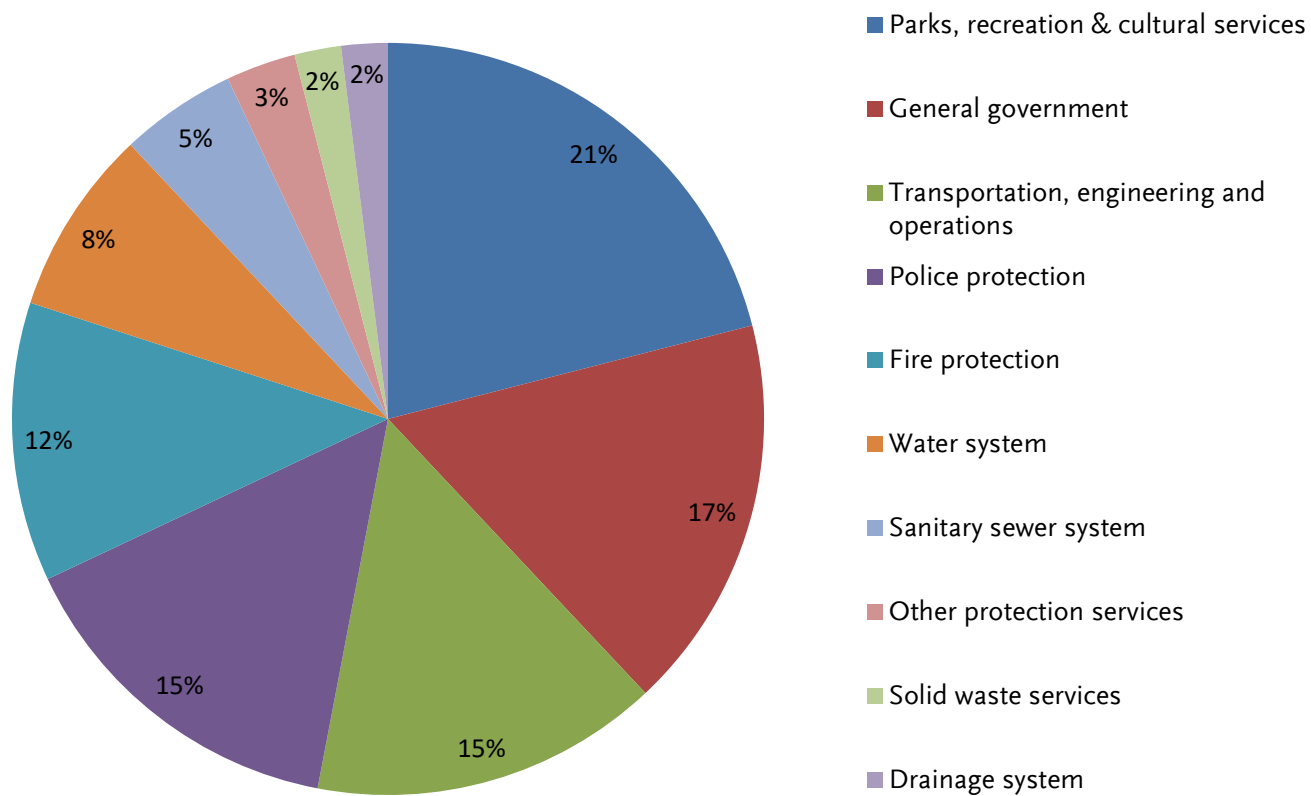
On an annual basis, Council and staff work to prepare a five-year financial plan and engage the community for input on that plan. The City strives to set responsible budgets and meet the targets within those budgets. We continually aim to manage the delicate balance needed to provide the services demanded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



2022 Expenses (unaudited)

Year ended December 31, 2022

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
2022 Civic Grants-In-Aid (unaudited)
 Year ended December 31, 2022

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

Arts and Cultural Development

Arts of Course	\$ 2,500
Surrey Youth Theatre Company (SYTCO)	2,500
White Rock Museum & Archives Society	5,000
White Rock Pride Society	5,000

Arts and Culture

Christmas on the Peninsula	2,000
Peninsula Arts Foundation	1,750
Sources Foundation	2,000
White Rock City Orchestra	1,500
White Rock Museum & Archives Society	2,000
White Rock Players' Club	1,000

Athletes/Sports

Mann Park Lawn Bowling Club	1,000
White Rock Lawn Bowling Club	1,000

Social

Avalon Women's Centre White Rock	2,000
CARP - A New Vision of Aging for Canada	1,000
Together South Surrey White Rock	600
Volunteer Cancer Drivers Society	1,500
White Rock Elks Lodge No.431	1,750
White Rock Pride Society	2,000

Other

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

Total Grants-in-Aid Awarded: \$42,850

CITY HALL
15322 Buena Vista Avenue
White Rock, BC V4B 1Y6
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WHITEROCKCITY.CA

WHITE ROCK
City by the Sea!