



FOR THE YEAR ENDED DECEMBER 31, 2019



# 2019 ANNUAL FINANCIAL REPORT

BRITISH COLUMBIA, CANADA

[SURREY.CA](http://SURREY.CA)



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## DEMOGRAPHIC AND ECONOMIC INFORMATION

|  |  |
|--|--|
| 571,610*   Population                              | 1,154,131*   Average home assessment<br>(detached single family home)                        |
| 14,220*   Annual population change (2018-2019)     | \$5,136*   Average residential tax and utilities bill<br>(before Provincial Homeowner Grant) |
| 38.4 <sup>□</sup>   Median Age                     | 6,632*   Housing starts  |
| \$152.60 billion <sup>†</sup>   GDP                | 153,617*   Total households  |
| \$51,530 <sup>†</sup>   Personal income per capita | 1,943*   Total residential permits issued  |
| 274,690 <sup>□</sup>   Labour force                | 1,678*   Total non-residential permits issued  |
| 256,875 <sup>□</sup>   Employment                  | \$1,569 million*   Residential permit values   |
| 4.6% <sup>♦</sup>   Unemployment rate              | \$726 million*   Non-residential permit values   |

\* City of Surrey    □ Statistics Canada, 2016 Census (Surrey)    † Conference Board of Canada, 2019 Metro Vancouver insights  
♦ Statistics Canada, 2019 Labour Force Survey

## CONSOLIDATED FINANCIAL INFORMATION

### Consolidated Statement of Financial Position

As of December 31, 2019, with comparative figures for 2018 (in thousands of dollars)

|                                   | 2019         | 2018         |
|-----------------------------------|--------------|--------------|
| FINANCIAL ASSETS <sup>1</sup>     | \$ 1,163,280 | \$ 1,111,559 |
| LIABILITIES                       | 1,124,523    | 1,048,785    |
| NET FINANCIAL ASSETS <sup>2</sup> | \$ 38,757    | \$ 62,774    |
| NON FINANCIAL ASSETS <sup>3</sup> | 9,301,094    | 8,987,557    |
| ACCUMULATED SURPLUS <sup>4</sup>  | \$ 9,339,851 | \$ 9,050,331 |

<sup>1</sup> Financial assets: cash resources and liquid assets.

<sup>2</sup> Net financial assets: the net financial position, calculated as the difference between financial assets and liabilities.

<sup>3</sup> Non-financial assets: the non-financial assets that are owned which will be utilized for future services, including tangible capital assets, inventories and prepaid expenses. Non-financial assets can normally be used only for service provision to accomplish future objectives.

<sup>4</sup> Accumulated surplus: This is an indicator of the City's overall financial health. It is the difference between the combined financial assets and non-financial assets as compared to its liabilities and includes the investments in tangible capital assets (capital equity), total reserves (restricted funds), appropriated surplus (internally appropriated funds) and general or unrestricted funds.

### Consolidated Statement of Operations<sup>1</sup>

As of December 31, 2019, with comparative figures for 2018 (in thousands of dollars)

|  | 2019 Budget <sup>2</sup> | 2019         | 2018         |
|--|--------------------------|--------------|--------------|
| REVENUES                               | \$ 1,179,525             | \$ 1,131,945 | \$ 1,159,231 |
| EXPENSES                               | 816,102                  | 842,425      | 773,052      |
| ANNUAL SURPLUS <sup>3</sup>            | \$ 363,423               | \$ 289,520   | \$ 386,179   |
| Accumulated Surplus, beginning of year | 9,050,331                | 9,050,331    | 8,664,152    |
| Accumulated Surplus, end of year       | \$ 9,413,754             | \$ 9,339,851 | \$ 9,050,331 |

<sup>1</sup> The statement of operations shows the sources of revenues and expenses, the annual surplus or deficit and the change in the accumulated surplus.

<sup>2</sup> The budget numbers represent the City's plan for revenue and expenses set at the beginning of the year.

<sup>3</sup> Annual surplus is the net income/(loss) for the current year operations.

## MESSAGE FROM THE MAYOR



Despite the impact of the COVID-19 pandemic, the City of Surrey continues to grow and thrive. In 2019, a new highwater mark was set in building permit values issued. The total construction value exceeded \$2.29 billion last year, which is 33% higher than the previous record total of \$1.52 billion from 2018.

During this unprecedented time, City Council has taken a forward-thinking approach when it comes to keeping our local economy afloat by ensuring that the City's economic house is in order while keeping a keen eye on how we can ease the financial burden of our residents and businesses. Council recently approved the Surrey Economic Action and Recovery Plan which focuses around our residents, businesses and development sector. The plan puts into action a number of initiatives including the following:

90-day extension on late payment penalties for residential and commercial property tax payments. Late payment charges will now come into effect on October 1, 2020, instead of July 3.

Effective immediately, new and in-stream projects that have a construction value of greater than \$25 million will benefit from a 50% reduction of many fees relating to the development.

Business licence late payment penalties have been deferred during the current Provincial State of Emergency. Late penalty fees will be applied 30 days after the Provincial State of Emergency comes to an end.

The business of running the City through this challenging time has not stopped. Our Engineering crews have pushed roadwork projects up to take advantage of the drop in traffic and scheduled maintenance in our recreational and aquatic facilities have been done during the COVID-19 related closures to minimize disruption when the time comes for them to be reopened. The construction sector and the numerous jobs it creates continue to be robust in Surrey with building permit values exceeding \$455 million in the first four months of 2020. Through this, Surrey continues to have one of the lowest municipal taxes in the region.

The City of Surrey has not stood still during this time of pandemic and we will continue to move forward. The successes we have had, and of the ones to come, are a result of the joint efforts of our residents, businesses, community leaders, and administration. We all play a role in the continued growth of our City.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug McCallum". The signature is fluid and cursive, written in a professional style.

Doug McCallum  
Mayor



## CITY COUNCIL & SURREY OFFICERS

### Surrey Officers

|   |                     |
|---|---------------------|
| City Manager .....  | V. Lalonde          |
| Chief Librarian.....  | S. Bhogal           |
| Director, Strategic Initiatives & Corporate Reporting .....               | J. Arason           |
| Fire Chief.....   | Chief L. Thomas     |
| General Manager, Corporate Services Department.....                       | R. Costanzo         |
| General Manager, Engineering Department .....                             | S. Neuman           |
| General Manager, Finance Department .....                                 | K. Grewal           |
| General Manager, Investment & Intergovernmental Relations Department..... | D. Jones            |
| General Manager, Parks, Recreation & Culture Department.....              | L. Cavan            |
| General Manager, Planning & Development Department .....                  | J. Lamontagne       |
| General Manager, Policing Transition .....                                | T. Waterhouse       |
| Officer in Charge, Surrey RCMP Detachment .....                           | A/Commr. B. Edwards |

**Auditors** – BDO Canada LLP

**Bankers** – Royal Bank of Canada

### City Council

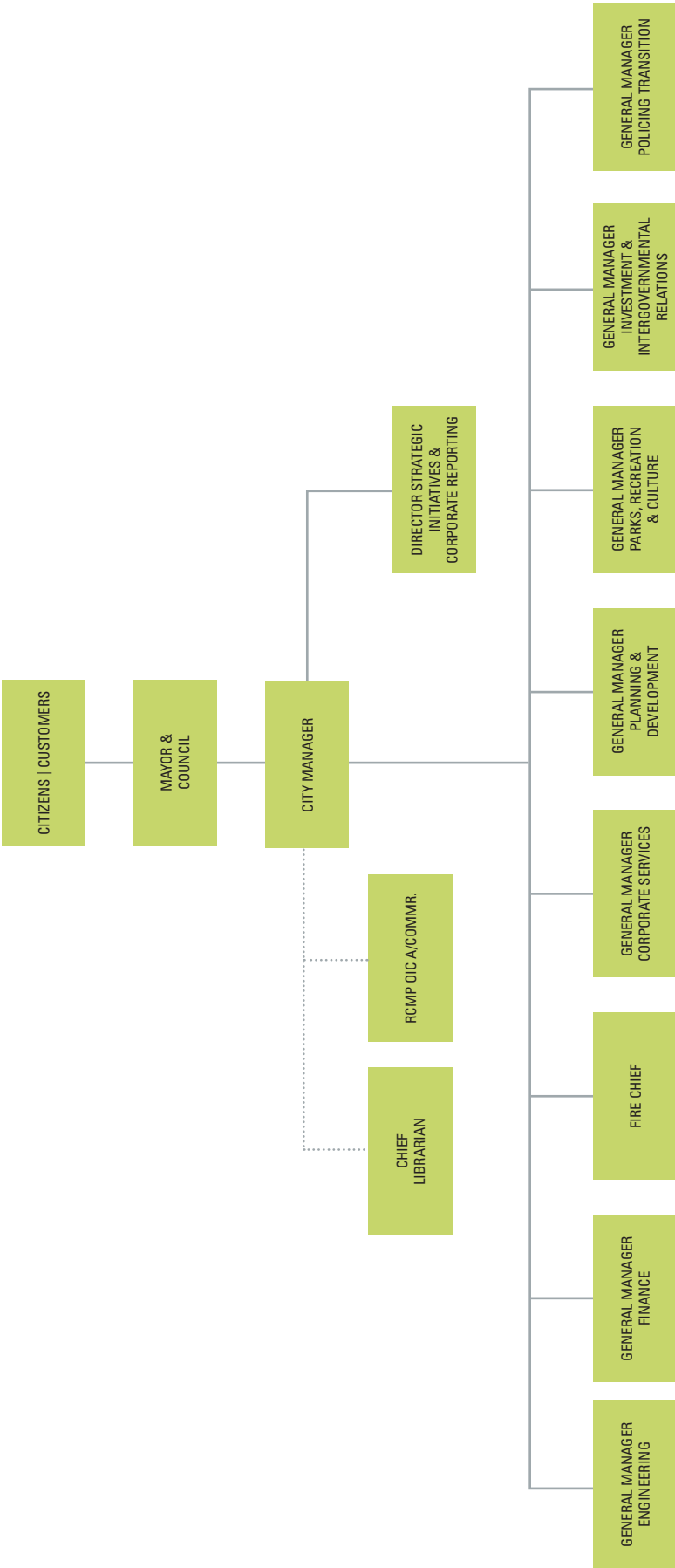
#### BACK

Allison Patton  
Mandeep Nagra  
Laurie Guerra  
Doug Elford

#### FRONT

Steven Pettigrew  
Brenda Locke  
Mayor Doug McCallum  
Linda Annis  
Jack Hundial

# ORGANIZATIONAL CHART







Government Finance Officers Association

**Canadian Award  
for  
Financial Reporting**

Presented to  
**City of Surrey  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Surrey for its annual financial report for the fiscal year ended December 31, 2018. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA.



**City of Surrey recognized with the Surrey Housing and Homelessness Society Award 2019 for the outreach efforts to the vulnerable, particularly in bringing services to homeless and temporary shelters.**



Surrey is the fastest growing community in Metro Vancouver. It is a city where modern urban development meets an abundance of green spaces, parks and farmland. Home to six distinct town centres, the City comprises state-of-the-art recreational, arts, library, and heritage facilities featuring an array of diverse programming and public services. Surrey offers active, affordable and accessible lifestyles for its residents serviced with modern amenities. An inclusive and welcoming community, the City embraces all people and cultures.

Surrey has one of the lowest property taxes in the region and is ranked as one of the best places in the country to invest. As Surrey evolves into the region's next major metropolitan centre, the City is focused on generating new economic opportunities, fostering innovation and enhancing connectivity.

The City continues investing in and building capital infrastructure to keep pace with the needs of its growing community. In recent years, Surrey has seen the largest construction and investment plan in its history. With a commitment to sustainable living and a proactive approach to economic and social development, the City of Surrey is destined for a prosperous future as it develops into Metro Vancouver's second major economic centre.

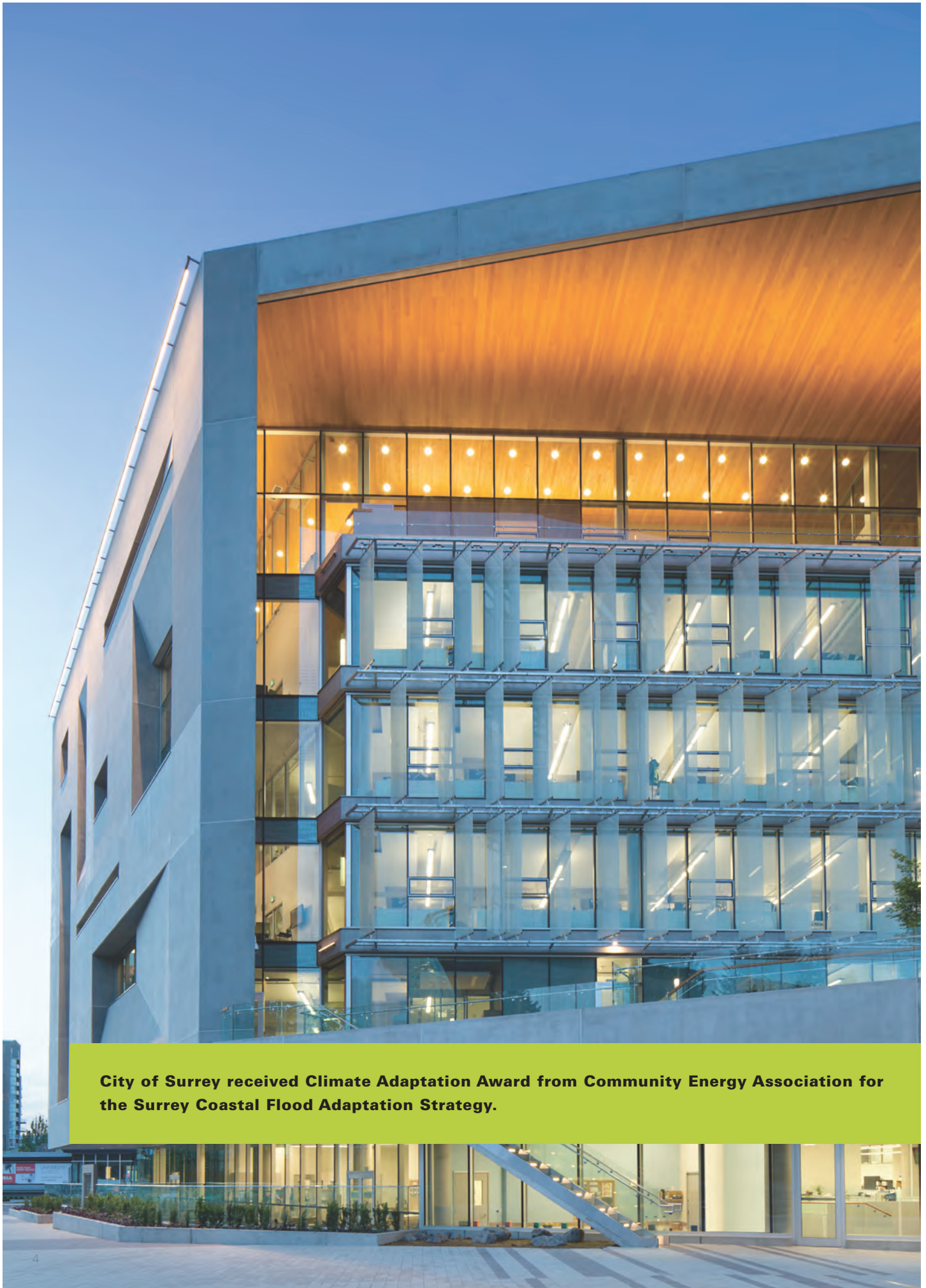


**Surrey Fusion Festival was recognized as the "World's Best Festival" by Special Events Magazine.**

# CITY OF SURREY OVERVIEWS

## AWARDS

| DEPARTMENT                               | AWARDS   |
|--|--|
| INVESTMENT & INTERGOVERNMENTAL RELATIONS | "Top 10 mid-sized cities of the future" by Financial Times' fDi American Cities of the Future  |
|  | "Top 10 mid-sized cities for Connectivity" by Financial Times' fDi American Cities of the Future   |
|  | Silver Summit International Award - HQP Campaign featuring Surrey highly qualified professionals   |
| FINANCE                                  | Government Finance Officers Association Distinguished Budget Presentation Award: 2019-2023 Financial Plan  |
|  | Government Finance Officers Association Canadian Award for Financial Reporting: 2018 Annual Report   |
|  | Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting: 2018 Annual Report Highlights   |
|  | A- rating from C.D. Howe Institute: 2019 edition of its Annual Municipal Fiscal Accountability report card   |
| PARKS, RECREATION & CULTURE              | BCRPA Program Excellence Award: My Zone Drop in After School Program   |
|  | BCRPA Parks Excellence Award: Forsyth Park   |
|  | Outstanding Achievement in Education: Canadian Museums Association for Indigenous contemporary art education and engagement at Surrey Art Gallery  |
|  | 2019 Special Events Magazine Gala Awards: World's "Best Festival" - Surrey Fusion Festival   |
| CORPORATE SERVICES                       | Canada's Best Diversity Employer 2019: Received for 2 consecutive years and recognized for having exceptional workplace diversity and inclusiveness programs   |
|  | Top Employer for Young People 2019: Recognized for offering many diverse co-op, work placement and mentorship opportunities  |
|  | Canada's Most Admired Cultures: Recognized in the "Broader Public Sector" category and is the only municipality to be named among Canada's Most Admired Corporate Cultures. Applicable for the years 2018 through 2020 |
| ENGINEERING                              | GIS Award of Excellence: BC from ESRI Canada for outstanding use of GIS Technology   |
|  | Mavis Johnson Award for Road Safety Project of the Year: Greater Vancouver Institute of Transportation Engineers for the Vision Zero Surrey Plan   |
|  | Team Spirit Award: Local chapter of the Heart & Stroke Foundation  |
|  | Manager of the Year: Public Works Association for dedication to Public Works throughout the Province   |
|  | Excellence in Snow & Ice Operations Award: The American Public Works Association   |
|  | National Safe and Sustainable Snowfighting Award: The North American Salt Institute  |
|  | Excellence in Service Delivery, Honourable Mention: Union of BC Municipalities Community Excellence Awards for the City's integrated sustainability education program  |
|  | Infrastructure Improvements Award: The HUB Cycling Infrastructure Improvements on 100 Avenue from King George Boulevard to 140 Street  |
| PLANNING & DEVELOPMENT                   | 2019 NAFA Clear Air Award: Surrey Operations Centre (Main Works Yard)  |
|  | 2019 Wood Design & Building Award: Canadian Wood Council Awards: North Surrey Sport & Ice Complex  |
|  | Climate Adaptation (Award): Community Energy Association for the Surrey Coastal Flood Adaptation Strategy  |
| SURREY LIBRARIES                         | BC Library Trustees Association 2019 Super Trustee Award: Surrey Libraries Board Chair for her advocacy and support of the Library   |
|  | Surrey Housing and Homelessness Society Award 2019: Outreach efforts to the vulnerable, particularly in bringing services to homeless and temporary shelters   |



**City of Surrey received Climate Adaptation Award from Community Energy Association for the Surrey Coastal Flood Adaptation Strategy.**

The City Manager's Department provides advice and recommendations to City Council related to policies and emerging issues. The department assists in guiding the work of the other City departments, thus ensuring a coordinated and balanced implementation of Council policy and programs. The City Manager's office ensures that Council resolutions are addressed in a timely and fulsome manner and provides effective financial management by monitoring the annual budget and the Five-Year Financial Plan.

The City Manager's Department ensures that Council's priorities and high-quality sustainable City services are delivered on a consistent basis to the City's residents and businesses. Through the Strategic Initiatives & Corporate Reporting function the Department provides coordination of key initiatives that span across multiple departments, including the "Surrey Excels" strategic framework. Consistency and high standards of corporate reporting, including regular reports to Council as well as periodic reports on organizational performance, are key functions of this department.

The City Manager's Office worked closely with departments across the organization to deliver key accomplishments in 2019, including selected initiatives where the City Manager's Office played a key role or coordinating role.

## 2019 ACCOMPLISHMENTS

- Continued to Advance Phase 2 of the Transitional Housing plan by working with BC Housing and community partners to initiate construction of one modular supportive housing project, the development approval process for an additional two modular supportive housing projects, and the opening a new 42-bed shelter.
- Continued working with partners including Surrey City Development Council, Federal and Provincial governments, Simon Fraser University, TransLink, the YMCA and others to establish Surrey City Centre as the second metropolitan centre in the region, with an emphasis on attracting office and employment uses to the City Centre.
- Supported the initiation and/or update of land use plans along the Fraser Highway corridor in an expedited manner to timely support the Skytrain Extension project.
- Initiated the necessary steps to successfully transition policing services in the City of Surrey from the RCMP to a new Surrey Police Department.
- Worked with the Engineering and Planning & Development departments to implement process improvements to reduce permit processing times for single family building permits.
- Worked to obtain the City's largest Federal government contribution of \$76.6 million in response to the City's Disaster Mitigation Assistance Fund application.
- Worked with the CEO of Fraser Health and the Ministry of Health to advance plans to build a new hospital in Cloverdale.
- Worked in collaboration with TransLink and Regional municipalities, to successfully transition to implement Surrey-Langley SkyTrain, including completion of a design, preliminary business case, two stages of public engagement and execution of Partnership Agreements.
- Supported the negotiations of a Municipal Agreement with the Province of BC for the Pattullo Bridge Replacement project, including provisions for the new bridge to be designed to accommodate six-travel lanes in the future and for the project to delivery community benefits to the City in the form of road upgrades and multi-use pathway connections to the bridge.
- Delivered a series of coordinated orientation sessions for the new Council on organizational structure, governance and legal aspects, Council procedures, budget processes and strategic planning priorities.
- Delivered a series of Strategic Sessions that provided Mayor & Council updates on a variety of initiatives underway.
- Updated the Surrey Excels strategic framework to Mayor & Council's priorities.
- Increased FOI program capacity in order to increase transparency to citizens and ensure compliance with legislated deadlines.
- Established a set of 8 core competencies – The Great 8 (effective communication, values relationships, service excellence, delivers results, leadership, supports and promotes change, critical thinking, and continuous learning) which is being used as the basis for staff recruitment, training and development, and promotion.
- Oversaw the successful transition of senior leadership in the organization as a number of key senior management staff retired and were successfully replaced by new leadership from internal candidates.



**City of Surrey recognized as Canada's Best Diversity Employer 2019 for the second consecutive year for having exceptional workplace diversity and inclusiveness programs.**



**The Corporate Services Department delivers high quality and efficient services to our customers through a spirit of innovation and team collaboration. The department consists of key areas of our organization that support the overall core deliverables of the City including:**

## BYLAW ENFORCEMENT, COMPLIANCE & LICENSING

The Bylaw Services Division is responsible for the enforcement of the City's regulatory bylaws, the issuance of business licenses, animal control functions, operation of the Surrey Animal Resource Centre and parking enforcement. With focus on a proactive approach, Bylaw staff focus on working with property owners to gain compliance on safety, maintenance, beautification and livability issues within the community. The division is also responsible for the City's corporate security services.

## HUMAN RESOURCES

Human Resources provides a broad range of services and programs to both internal and external clients, including: labour and employee relations, recruitment and retention, performance coaching, employment services, compensation and benefits, occupational health and safety, diversity and inclusion, employee wellness, training and development, organizational change support, and managing the Human Resources Information Systems.

## INFORMATION TECHNOLOGY

Information Technology (IT) is a strategic partner across all City business units. IT provides innovative, secure and reliable technology solutions for the purpose of enhancing the efficiency and effectiveness of the City's internal operations and processes; and leveraging technology to deliver improved services for citizens and businesses, now and into the future.

## LEGAL SERVICES

Legal Services is responsible for providing legal advice to City Council and all of the City's departments. The City's solicitors serve as court counsel, provide legal advice and render legal opinions on a wide variety of matters along with drafting and reviewing all forms of legal and legislative documentation associated with the business of the City.

## LEGISLATIVE SERVICES

Legislative Services is responsible for ensuring the City conducts business in accordance with all levels of government legislation. It is also responsible providing direct services to City Council, City departments and the public. Administrative support is given to Council and to the various committees and boards on which Council members sit. Legislative Services also coordinates and conducts the municipal elections every four years to elect the City's Mayor and Council. The division also manages the City's Corporate Records program, the City's privacy practices, and responding to requests for information under the Freedom of Information and Protection of Privacy Act.

## 2019 ACCOMPLISHMENTS

- Celebrated 31 key cultural events and important awareness days.
- Launched the Surrey Employee Excellence Awards recognizing excellence in innovation and collaboration.
- Successfully negotiated the Pattullo Bridge Project with the Province.
- Provided support for the creation of the Surrey Police Department.
- Implemented the re-architecture and deployment of new firewalls, automation of security scanning and the protection of privileged accounts.
- Referred 109 abandoned properties to Fire Services, 33 were subsequently demolished.
- Transitioned parking enforcement services from contracted services to Bylaw Services.
- Securely shredded and recycled 63 tonnes of paper, with the following environmental benefits: 1,063 trees preserved, 316 cubic metres of landfill space conserved, 6.57 million litres of water saved, 41.6 tonnes of CO2 emissions avoided (equivalent to taking nine cars off the road), and 143,198 KWH of electricity saved.
- Took in 1,936 animals in the Surrey Animal Resource Centre. Reunited 651 animals with their owners and assisted in finding new homes for 588 more.
- Developed a competency framework, Surrey's Great 8, that has become the foundation of the City's training and development activities.
- Received formal accreditation for the City's Emerging Leaders Program by Royal Roads University.
- Launched a workplace mental health initiative, in partnership with CUPE 402, helping to build greater awareness, reduce stigma and foster a safe and supportive culture.
- Submitted a joint application to Infrastructure Canada's Smart Cities Challenge with the City of Vancouver and were selected as a top 5 finalist. While both cities were unsuccessful at winning the competition overall, tremendous partnership framework were established.
- Upgraded WIFI at 20 new locations across the City.
- Launched the MySurrey Account providing over 34,000 residents access to many of the City's online services using a single customer account.
- Continued to expand the City's online services with 58% of all transactions were completed by citizens using City online services.
- Wrote 51,666 parking tickets, a 14% decrease from 2018. Saved resources by resolving 1,826 disputed parking tickets through the Bylaw Adjudication process.



**City of Surrey was awarded the Climate & Energy Action Award from the Community Energy Association for the City's leadership on climate resilience and also finalized construction of West Village Park, home to Surrey City Energy.**

**The Engineering Department provides city services relating to transportation, solid waste, water, sewer, drainage, district energy, land development and the management of real estate assets. The department consists of the following: Design & Construction, Land Development, Realty Services, Operations, Utilities, and Transportation Divisions.**

## LAND DEVELOPMENT

Land Development coordinates sites servicing for all land development projects and building permits, provides inspection services to meet Council-adopted standards and requirements and delivers administrative support of client services.

## OPERATIONS

Operations maintains the City's engineering infrastructure including roads, drainage, sewer and water operations, and its fleet of vehicles and equipment. This division is also responsible for waste and recycling services and business enhancement initiatives.

## REALTY SERVICES

Realty Services manages the acquisitions, dispositions, leasing and licensing of the City's real estate portfolio. This includes property appraisal and assembly of property for civic purpose projects and use and purchasing of land for the Parkland Acquisition Program.

## DESIGN & CONSTRUCTION

The Design & Construction Division is responsible for delivering the Engineering Capital Construction Program and providing survey work.

## TRANSPORTATION

Surrey's Transportation Division plans and manages the multi-modal infrastructure and services. These sections include Transportation Planning, Traffic Management, Transportation Infrastructure, Road Safety, and Parking Services. This Division is also responsible for delivering GIS services for the City and Communications for the Engineering Department.

## UTILITIES

The Utilities Division is responsible for planning infrastructure required to deliver important services to our City such as, district energy, sanitary sewer, water, drainage, and environmental services

## 2019 ACCOMPLISHMENTS

- Secured property, and completed extensive building renovations, to accommodate a 42-bed homeless shelter in the City Centre, in support of the City's homeless and vulnerable population.
- Subdivided and provided a City-owned property, under a long-term lease, to BC Housing for the 130-unit Green Timbers Supportive Housing project.
- Implemented a Safety Qualification Statement for counter permit contractors which documents their level of safety training and provides assurances of City safety requirements in order to reduce safety violations and safeguard Surrey's travelling public.
- Mandatory internal safety certification training for all Engineering Operations employees to foster a safe work environment and share safety innovations.
- Expanded the Road Weather Information System, with 10 new stations to enable predictive snow and ice road condition forecasting and continuously improve winter maintenance activities.
- Managed the Surrey Biofuel Facility to process the City's organic waste into 70,000 gigajoules of renewable natural gas, reducing both community and corporate GHG emissions and generating offset credits toward carbon neutrality.
- Enhanced the GIS and capital project planning process to improve access to information about the City's capital projects.
- Implemented new digital solutions across the Department, including drawing review process and 'E-Sign' live, which supports more environmentally sustainable practices, streamlines processes and reduces costs.
- Increased the number of land development projects able to use surety bonds as an alternate form of security to facilitate development and encourage reinvestment in the City.
- Reduced illegal dumping by over 40%.
- Implemented Surrey Disaster Debris Management Plan to ensure an operational framework for managing large volumes of debris after an emergency event.
- Increased annual lease and rental revenues by more than \$433,000.
- Increased, through appraisal review, park dedication contributions to the City by an additional \$700,000 over and above the original amounts tendered as part of development applications.
- Added a surplus \$700,000 of City park dedication contributions, through appraisal review, as part of development applications.
- Completed 216 appraisal requests representing 745 properties to advance the City's strategic goals of increased civic, social, infrastructure and parkland services.
- Processed and registered 2,064 documents at the Land Title Office in support of land development community and City infrastructure.
- Secured a city-wide, 20-year Operating Agreement with FortisBC which will provide increased collaboration, operational efficiencies and financial savings to the City.
- In partnership with Metro Vancouver, prepared procurement documents for the Residential Drop Off/ Eco-Centre site in Surrey to support the City's waste diversion goals.
- Committed \$37.7 million in parkland acquisition expenditures and added 41 acres to the City's parkland, through land development, for the enjoyment of residents and visitors.



**The City of Surrey received A- rating on the Annual Municipal Fiscal Accounting Report Card from the C.D. Howe Institute.**

**The Finance Department provides financial expertise, risk management, internal audit services and guidance to support all City operations. It delivers responsive services and innovative solutions to streamline processes and facilitate citywide gains in efficiencies. In addition to leading process improvements, it sets and maintains financial practises, policies and standards. The Department's core services include:**

### BUDGET

This section prepares the City's budgets and various financial reports for the Senior Management Team and Council to demonstrate public accountability. This group also monitors and analyzes expenditure and revenue trends throughout the fiscal year and assists other departments in achieving their financial targets.

### FINANCIAL REPORTING & COMPLIANCE

Financial Reporting includes long-term financial planning, accounting and statutory financial reporting. This section is responsible for presenting an annual five-year financial plan which establishes financial and programming priorities. This group keeps management and Council informed about the City's financial performance on a quarterly basis, ensuring the City meets its annual budget and targeted savings.

### REVENUE SERVICES

Revenue Services provides for the billing and collection of annual and metered utilities, district energy charges, dog license fees, false alarm fees, secondary suite fees, parking tickets, property taxes, homeowner grants, and tax certificates. This section provides services at City Hall, including the main reception and switchboard, and the Surrey Operations Centre. Revenue Services also oversees Accounts Payable and Contract Management. This section's responsibilities include making accurate, prompt supplier payments, providing guidance for the management of contracts and tracking supplier performance.

### PROCUREMENT SERVICES

Procurement Services coordinates the procurement of high quality, cost-effective goods and services, while ensuring all policies are followed and best practices implemented. The Procurement Services section follows applicable legislation and ensures appropriate public and competitive processes are applied.

### RISK MANAGEMENT SERVICES

Risk Management provides service and expertise in risk identification and treatment, insurance, claims, litigation and loss control. By incorporating effective Risk Management practices, the City is able to identify, manage and reduce the overall cost of risk.

### TREASURY OPERATIONS

Treasury Operations includes Payroll, Tangible Capital Assets, Accounts Receivable, Investments, Letters of Credit and Banking and Payment processing. Staff monitor cash flow and invest funds for maximum return while minimizing risk and adhering to the City's Investment Policy. They ensure that staff are paid accurately and oversee billing and prompt collection of receivables. This group is responsible for the City's relationship with its financial institution and credit/debit card payment processor and also assists City departments in obtaining securities by way of Letters of Credit. Treasury Operations oversees the recording and financial reporting for the City's vast inventory of capital assets and is responsible for consolidation accounting for the City's subsidiaries

## 2019 ACCOMPLISHMENTS

- Resolved long standing litigation claim where the City was seeking compensation from a third party.
- Added Fire Services Risk Register and updated Climate Adaptation Strategy Risk Register.
- Conducted 18 facility inspections and briefed Civic Facilities and Operations on results.
- Requested Fire Prevention Services for compliance assessment on a facility area of concern.
- Conducted threat analysis for facilities, staff and events with Corporate Security.
- Reviewed and actioned any threat analysis information provided by the RCMP.
- Continued to implement digital processes to reduce time and paper in contract payment process.
- Launched Dog Licensing e-Apply online.
- Completed the Request for Proposal process for merchant services and awarded a contract to a credit & debit card payment processor.
- Prepared and posted a Request for Proposal for purchase card services.
- Processed on average, 32% of accounts receivable invoice payments received online through MySurrey portal.
- Continued to utilize a collection agency to ensure efficient revenue collection and the reduction of bad debts.
- Continued to track accounts receivable key performance indicators to better focus collection efforts
- Ensured that all financial transactions and reporting met appropriate statutory requirements.
- Continued to develop the Financial System by upgrading the processes, adding increased functionality, and continuing with overall process efficiencies.
- Implemented a standardized application intake and assessment process to support the Council Initiatives Fund Utilization Policy.
- Implemented a training and education initiative to increase collaboration and knowledge sharing between departments.
- Integrated the City's capital budget management and reporting with the City's financial management system.
- Implemented a financial dashboard for the Parks, Recreation and Culture Department.
- Amalgamated procurement agreements to gain efficiencies



**The Surrey Fire Services decreased the rate of residential fire death/injury per 10,000 residents by 57% from 2006.**

**The Surrey Fire Service’s mission is to protect life, property and the environment by responding to emergencies, ensuring regulatory compliance and developing community education. Surrey Fire Service helps to make our City a safe place to live. In addition to the Department’s Administration Division, there are two other divisions which include:**

## OPERATIONS

Operations is the largest division and is responsible for emergency medical services, fire suppression, and hazardous materials response and rescue activities. In addition to the above activities handled by the Suppression branch, the Operations division is also responsible for the Prevention branch and the Training branch. Through these programs, City staff and the large network of volunteers provide valuable community emergency services.

## SURREY EMERGENCY PROGRAM

Surrey’s Emergency Program includes Neighbourhood Emergency Preparedness Program (NEPP); Business Emergency Preparedness Program (BEP); Surrey Emergency Program Amateur Radio (SEPAR); Surrey Search and Rescue (SSAR); and Emergency Social Services (ESS), Level One: Personal Disaster Assistance. Through these programs, City staff and the large network of volunteers provide valuable community emergency services.

## 2019 ACCOMPLISHMENTS

- Continued to work on behalf of the City Manager and the Regional Administrator Advisory Committee and BC Emergency Health Services to establish a more efficient approach for Fire Services and Ambulance Services involvement in responding to medical emergencies in Surrey.
- Decreased fire rates by almost half rate from 3.8 fires per 100 abandoned homes in 2018 to 1.9 fires per 100 abandoned homes in 2019 through the work of the Community Property Safety Team.
- Reduced fire related death and injuries in residential properties through the continued refinement of the Home Safe Program.
- Conducted smoke alarm verifications and saw an increase in functioning smoke alarms at the time of a residential fire from 25% in 2006 to 62% in 2019.
- Inspected 8,187 business properties and provided 7,812 safety educational inspection pamphlets to the business proprietors to improve the resiliency of businesses in the event of a disaster or major incidents.
- Identified properties with potential urban/wildland fire risk and mailed out a smart fire educational brochure to all occupants in the identified at risk properties.
- Decreased rate of residential fire by 72% to 0.6 fires per 1,000 residential structures from 2006.
- Decreased rate of residential fire death/injury per 10,000 residents by 57% from 2006 from 10.9 casualties per 10,000 residents to 4.7 for 2019.
- Delivered 12 Surrey Emergency Preparedness presentations and 23 emergency preparedness booths.
- Delivered 7,567 targeted disaster recovery educational pamphlets through the Business Emergency Preparedness Program.
- Coordinated 16 Level 1 emergency support service responses with 71 displaced residents. The City of Surrey’s Emergency Social Services Level 2 team provided support to individuals evacuated from 19 residential units.
- Installed 612 smoke alarms and conducted HomeSafe inspections including the 12,038 smoke alarm initiative responses.
- Delivered safety pamphlets to 857 individuals at local Food Bank events and contacted 161 homes through Community Engagement Volunteers Call Centre.
- Conducted smoke alarm awareness campaign directed to 6,512 homeowners who visited City Hall during the annual property tax season.
- Successfully renewed multi-year contract agreements for 33 Surrey Fire Service’s Dispatch Clients. This strategically allows increased control of quality and costs of service for Surrey and secures multi-year contract revenues on a net positive basis for the City’s operating budget.
- Launched Surrey Fire Regional Dispatch’s inaugural marketing campaign as vendor of choice at 2019 Fire Chiefs of BC Annual General Meeting trades expo.
- Published 13 research articles and/or papers illustrating the evidence-based decision-making used for strategic planning and emergency activity.
- Continued deployment of the anti-idling power unit’s technology to lower greenhouse gas emissions.
- Signed an Articulation Agreement with the University of the Fraser Valley that provides a transfer credit partnership offering employees pathways to complete post-secondary education as part of their Surrey Fire Service training.
- Implemented an online medically monitored health portal has been developed with 190 staff enrolled as part of the final testing phase. This tool assists in confidentially enabling service members to conveniently manage their individual health portfolios.
- Continued to support the mitigation of the opioid crisis in collaboration with Fraser Health, Police and BCEHS through improved resource deployment.
- Held two emergency planning scenario-based training sessions for participation with all City departments.
- Continued improvements in the efficiency of the City’s Emergency Social Service response capabilities between the Fire Service Department and the Parks, Recreation and Culture Department.



**City of Surrey was ranked "Top 10 mid-sized cities of the future" by Financial Times' fDi American Cities of the Future.**





**The Investment & Intergovernmental Relations Department's programs and services include economic policy and strategy, economic analysis, business attraction, sector development, government relations, policy analysis and communications. The department also has responsibility for the following operational divisions:**

### ECONOMIC DEVELOPMENT

The Economic Development division is responsible for producing and implementing the City's Economic Development Strategy. The division identifies and develops relations with key stakeholder groups in order to build a strong ecosystem that stimulates investment attraction, job creation, entrepreneurship development and innovation. The Economic Development team maintains current information about businesses in Surrey, and collects and analyzes local, regional and provincial economic data.

### INTERGOVERNMENTAL RELATIONS

The Intergovernmental Relations division is responsible for producing and implementing the City's Government Engagement Plan. The division advances the City's interests with all levels of government and identifies provincial and federal priority alignments and joint program opportunities.

## 2019 ACCOMPLISHMENTS

- Worked directly with the Ministry of Public Safety and Solicitor General to help achieve a green light from the Ministry for Surrey to establish a Municipal police department.
- Assisted City Departments to secure funding from senior levels of government including \$76.6 million from the Federal Disaster Mitigation and Adaptation Fund.
- Provided leadership and guidance in supporting the Regional Economic Prosperity Advisory Committee (REPAC) to prioritize investment attraction activities that add value to Surrey's metropolitan transformation.
- Worked with Metro Vancouver's Industrial Land Strategy team to identify new methods to more efficiently utilize the region's scarce industrial land resources.
- Collaborated with the Surrey City Development Corporation (SCDC) to develop a Campbell Heights Industrial Land Strategy to identify the most strategic use of the remaining Campbell Heights industrial lands currently available to SCDC.
- Increased the number of qualified investment leads to 69, which is a 33% increase over 2018, and resulted in 19 new companies locating in Surrey in 2019.
- Continued working with King Sabata Dalindyebo (KSD) Municipality as part of the Building Inclusive Green Municipalities project in partnership with the Federation of Canadian Municipalities to foster local economic development.
- Hosted a Surrey City Centre Roundtable with 12 local stakeholder groups, including educational institutions, Downtown Surrey BIA, and developers, in order to create a consistent set of Surrey City Centre brand guidelines to be used in local, regional, and international marketing materials.
- Hosted and supported various events for a total attendance of over 2,000 individuals, promoting Surrey as a business and tech hub, including: TELUS Pitch, Small Business Information Expo, Agrifood Buyers Mission, and the Easter Seals Drop Zone tech event.
- Hosted two roundtable sessions between local MPs and MLAs with the Mayor, Councillors and senior management which resulted in deeper understanding of local issues and challenges.



**Surrey Art Gallery received an Outstanding Achievement in Education Award for its Indigenous contemporary art education and engagement by the Canadian Museums Association.**

**The programs, facilities and services of the Parks, Recreation & Culture Department reflect people working together to improve recreation opportunities, protect the natural environment and enhance the quality of life for residents of Surrey. The department is organized into core service divisions:**

### ADMINISTRATION & SUPPORT SERVICES

Administration and Support Services' key role is to provide administrative support to the General Manager and Division Managers and oversees implementation of Surrey's Sport Tourism Strategy.

### COMMUNITY AND RECREATION

Community and Recreation Services (CRS) operates diverse, state-of-the-art facilities across Surrey where individuals, families and the community gather for improved health and well-being through social, educational, recreation and fitness opportunities. Its purpose is to provide quality, accessible health and wellness programs where participants can build relationships and learn. In early 2019, Community Safety transitioned to this division. Accomplishments for Community Safety will fall under the Policing Transition Departmental Overview however, the Performance Measures are included in the Parks, Recreation & Culture Department.

### CULTURE

The Culture Division leads the planning, development and implementation of Cultural Policies, Cultural Facilities, and contribution of knowledge and leadership to local, regional and national arts, culture and heritage issues and initiatives. The Division provides City-wide arts, heritage, and cultural services including cultural grants and supports the development of community arts and heritage organizations. Public Art Program, Arts Services, Performing Arts, Special Events, Heritage Services, and Filming portfolios for the City are also a part of the Culture umbrella.

### MARKETING, COMMUNICATION, WEB AND NEW MEDIA

The Corporate Marketing and Communications Division provides expertise, strategic guidance and services related to marketing and communications and community engagement. The Web and New Media Section oversees the City's social media policy and web content.

### PARKS

The Parks division plans, develops, and maintains the City's extensive park system, a civic marina and three cemeteries. The division plays a key role in the stewardship of the natural environment and the engagement of our residents, through the delivery of a variety of outdoor programs, services and events, including nature-based education and stewardship programs, active recreation and play amenities, and community engagement initiatives. It also provides advice and permits to community event organizers through Festivals, Events Service Team (FEST) Committee.

### SUSTAINABILITY OFFICE

The Sustainability Office is responsible for implementing the recommendations contained in the Surrey Sustainability Charter 2.0 with over-riding goal of making meaningful advances in sustainability in the City of Surrey. The Office also spearheads the implementation of the City's climate action including mitigation and adaptation strategies.

## 2019 ACCOMPLISHMENTS

- Opened the new North Surrey Sport & Ice Complex.
- Designed and developed nearly 10.8 km of new trails/paths/boardwalks in the parks system.
- Installed an accessible and inclusive playground at Unwin Park in partnership with Canadian Tire Jumpstart Charities.
- Launched a public awareness campaign resulting in the removal of over 128,000 kg of garbage and the planting of over 13,000 native trees and plants.
- Expanded Bear Creek Park Light Festival to a two week-long event with over 35,000 visitors.
- Completed construction and opened West Village Park in collaboration with District Energy.
- Received Gold Certification for accessibility in four recreation facilities as part of the Rick Hansen Assessment Certification program.
- Celebrated the 125th anniversary of the Stewart Farmhouse.
- Completed construction of Cemetery Services master plan for Surrey Centre.
- Assessed over 3,000 newcomer clients through our settlement services in recreation centers.
- Completed year one of Surrey CityLab in collaboration with SFU and KPU.
- Unveiled Public artworks including: Phyllis Atkins's artwork for Bear Creek Bridge titled "We Are All Connected to This Land"; Erica Stocking's artwork "Blankets" at West Village Energy Centre, "The Frasers" creative bicycle racks for Fleetwood Town Centre by Laara Cerman, Chito Maravilla's mural and gate titled "view from the Topo and Lifting Hands" for Maple Park and; 2019 public art street banners by Debbie Westergaard Tuepah and Katina Giesbrecht.
- Established sensory friendly spaces at several City facilities and at all of Surrey's signature events.
- Provided one-on-one support to 156 children with disabilities in camps and licensed preschool programs.
- Launched a new user-friendly online registration system for programs.
- Hosted 33 tournaments, 9 Provincial events, 8 Regional events, 3 National events, and 6 International events through Sport Surrey.
- Reduced the City's paid print advertising by 40% by shifting advertising to digital and growing the e-NEWS subscriber base by 38% to over 90,000 subscribers.
- Acquired more than 73 hectares of parkland, including 64.55 hectares of nature preserve and habitat corridor parkland and planted over 4,400 street and park trees and 23,320 native plants.
- Reached over 72,859 followers, with over 62,991 engagements (likes, reactions, comments) and responded to over 3,000 questions or comments on the City's main social media channels.



**City of Surrey received the 2019 Wood Design & Building Award from the Canadian Wood Council for the construction of the new North Surrey Sport & Ice Complex.**

**The primary functions of the Planning & Development Department are to prepare land use plans, bylaws and policies for consideration by City Council; and undertake application reviews and approval processes consistent with Council-approved plans, bylaws and policies in support of planned, orderly and sustainable development of the City. The Department’s mandate is accomplished through activities of the following five divisions:**

### ADMINISTRATION

Administration provides general administrative support services, records management, customer services, budgeting, information technology deployment and support. Enterprise Content Management implementation and customer service.

### AREA PLANNING & DEVELOPMENT, NORTH & SOUTH

Area Planning & Development implements Council-adopted bylaws approved secondary plans, and policies in relation to the use and development of land. This work involves receiving and reviewing applications and making appropriate recommendations for land development projects and preparing reports to Council.

### BUILDING

Building administers Council-adopted bylaws and policies related to building construction. This work involves servicing residential and commercial building plan reviews, performing building, plumbing and electrical field review services, and the administration of the Tree Preservation Bylaw and sign bylaws. The Building division is also responsible for providing professional advice on building construction related matters to City Council, the Board of Variance, other City departments and the public.ws.

### CIVIC FACILITIES

Civic Facilities plans, designs and constructs new facilities, and maintains and operates the City’s existing building inventory, which includes redeveloping and modifying buildings, and administering an ongoing preventative maintenance program. The division leads energy saving initiatives throughout the City, including lighting and HVAC system upgrades.

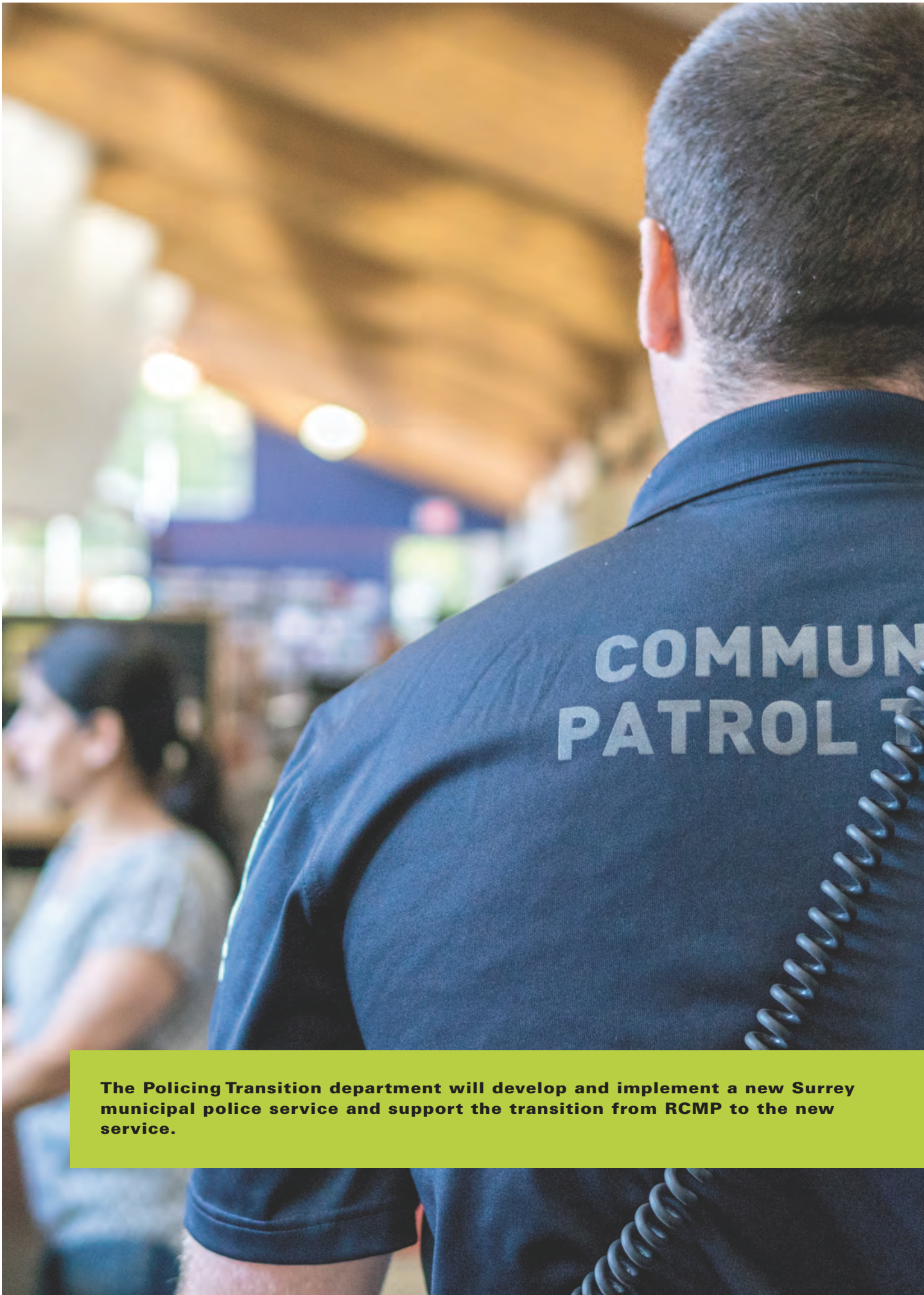
### COMMUNITY PLANNING

Community Planning develops land use plans and policies in support of the planned and orderly development of the City. The division administers the Official Community Plan (OCP), General Land Use Plans, Neighbourhood Concept Plans (NCP), Local Area Plans, zoning bylaw amendments and monitors the City’s growth management strategies. The Division is also responsible for Social Planning, Agricultural Planning, Heritage Planning and demographic tracking and growth forecasting.

Community Planning also supports the Heritage Advisory Commission, Environmental Advisory Committee, Agricultural and Food Security Advisory Committee and the Social Planning Advisory Committee. The division provides graphic and mapping services for the department and supports the corporate Geographical Information Systems (GIS) services.

## 2019 ACCOMPLISHMENTS

- Initiated a Community Planning Engagement Framework for public consultation.
- Initiated review and update of Community Planning webpages to improve clarity and access for users.
- Continued implementation of the All Our Relations Social Innovation Strategy, Phase 2 of the Surrey Urban Aboriginal Partnering Strategy.
- In partnership with BC Housing, secured two supportive housing sites in the City Centre and Guildford to respond to needs of the homeless population.
- Completed streamlined reviews and acceptance of specified BC Housing Building Projects to meet key homeless reduction objectives.
- Completed accelerated inspections for emergency winter shelters.
- Completed Density Bonus Policy Review and introduced new program.
- Completed consultation for Guildford 104 Avenue Corridor Plan.
- Completed Cloverdale Town Centre Plan.
- Completed Stage 1 of Darts Hill NCP.
- Completed Background Studies for Fraser Highway Skytrain Corridor.
- Completed Indoor Amenity Space Review and update.
- Received 755 development applications for rezoning, subdivision, development permits, and Official Community plan development.
- Prepared and presented 269 planning reports to Council on development applications.
- Implemented transition plan for the 2018 BC Building Code and provided training to all City building officials and plan checkers to ensure seamless implementation and enforcement of the new code.
- Continued the Land Use Contract (LUC) termination process, presented 2 LUC termination reports to Council.
- Approved the creation of 462 single family lots.
- Rolled out a transition plan for the 2018 BC Building Code and provided training to all City Building Officials and Plan Checkers to ensure seamless implementation and enforcement of the new code.
- Enabled online intake for hydronic heating plumbing permits.
- Launched the beta for the digital building permit intake and review process for single family building permits.
- Implemented the first phase of the Energy Step Code for new constructions.
- Highly successful opening of the North Surrey Sport and Ice Complex with three ice rinks surface, fitness and multipurpose space, including an outdoor playground and track.
- Began the development of dashboards to streamline the timely issuance of permits.



COMMUN  
PATROL T

**The Policing Transition department will develop and implement a new Surrey municipal police service and support the transition from RCMP to the new service.**

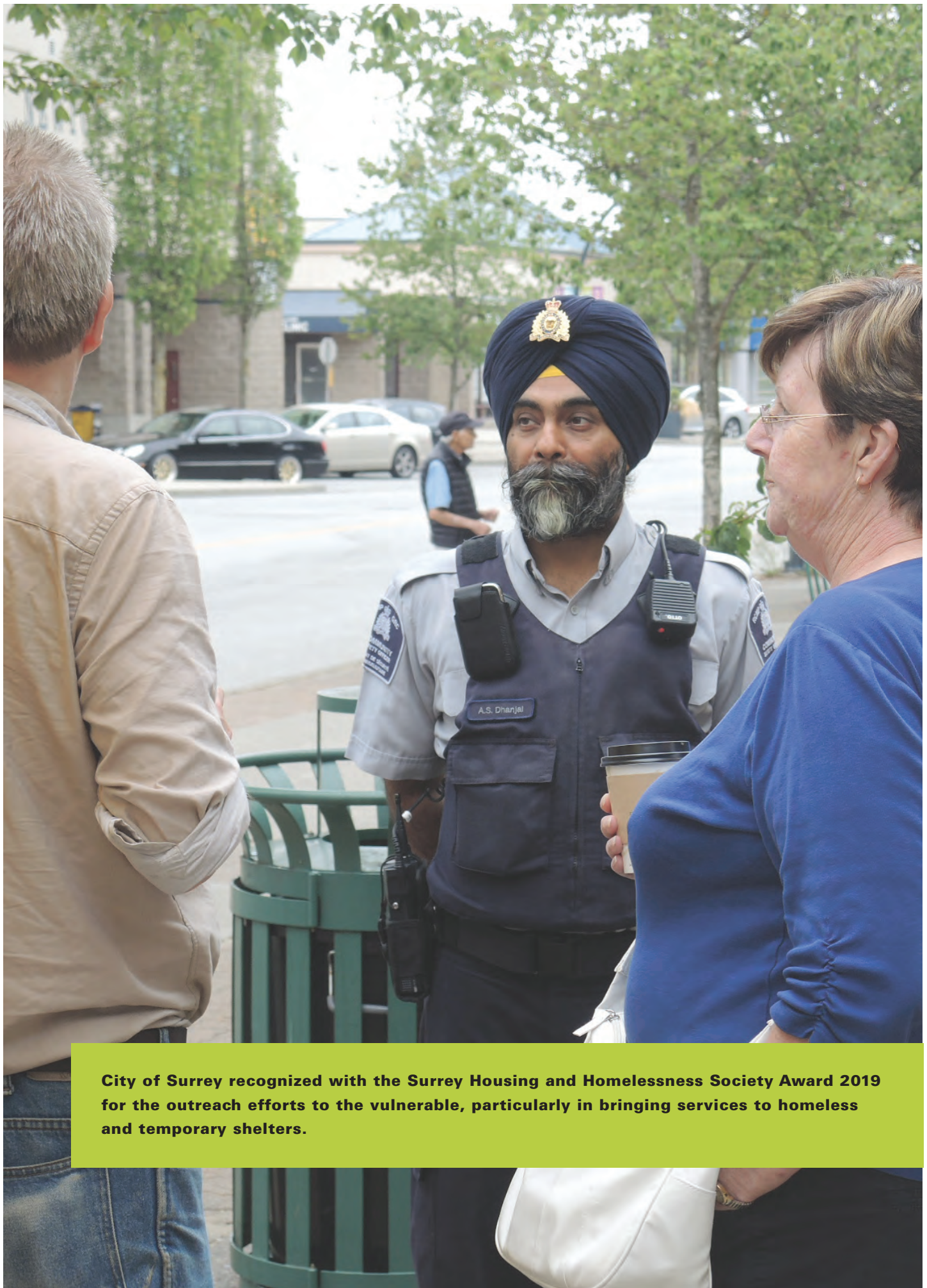
The department of Policing Transition is responsible for the establishment of the Surrey Police Department.

The Policing Transition department will develop and implement a new Surrey municipal police service and support the transition from RCMP to the new service. The department also provides advice and recommendations to City Council related to policies and emerging issues while providing leadership to RCMP Support Services.

The RCMP Support Services Division is responsible for providing support to the operations of the RCMP members in the Surrey detachments and is part of the Policing Transition Department. The 2019 Accomplishments and Performance Measures for RCMP Support Services are located within the RCMP Departmental Overview of the Annual Financial Plan.

### 2019 ACCOMPLISHMENTS

- Completed the Community Engagement Strategy Report in July 2019 summarizing the findings of community surveys and activities regarding policing transition at over 23 events across Surrey in May–June 2019.
- Completed a Technical Assistance Agreement with the City of Vancouver and the Vancouver Police Department culminating in the Surrey Policing Transition Plan submitted to the Minister of Public Safety and Solicitor General on May 22, 2019.
- Launched surreypolice.ca to provide information on the policing transition to citizens and provide key information on crime trends, demographics and other resources of relevance to the transition.
- Facilitated the creation of a Pension Transfer Agreement between the BC Municipal Pension Plan and the RCMP Superannuation Fund to enable current RCMP members to transfer to the Surrey Police Department and transfer their existing pensions.
- Obtained approval from the BC Municipal Pension Plan for the City to join Group 5 on behalf of the Surrey Police Department which will enable current municipal police with pensions in Group 5 to transfer seamlessly to the Surrey Police Department with no impact on their pensions.
- Supported the Provincial/Municipal Policing Transition Study Committee commissioned by the Director, Police Services, to complete its study of six key issues related to the transition. The report was completed December 24, 2019.



**City of Surrey recognized with the Surrey Housing and Homelessness Society Award 2019 for the outreach efforts to the vulnerable, particularly in bringing services to homeless and temporary shelters.**



**The RCMP provides policing services to the City of Surrey. The Surrey detachment's officers and support staff work with the community to identify and address local crime and safety concerns. The detachment responds to calls for service, conducts and participates in criminal investigations, intelligence gathering, and enforcement operations, and works to reduce the impact of crime on the community through education and outreach. The Detachment is structured as follows:**

## CORE POLICING

Core Policing consists primarily of uniformed Frontline members. They are first responders to emergency and non-emergency calls for service and also conducts community patrols and proactive initiatives.

## COMMUNITY SERVICES

Community Services is comprised of proactive enforcement teams and community safety and service teams focused on crime reduction, prevention and community engagement and outreach.

## INVESTIGATIVE SERVICES

Investigative Services consists primarily of plainclothes members that conduct complex investigations and provide specialized support to the Frontline and Community Services members.

## OPERATIONS SUPPORT

Operations Support includes a number of specialized corporate (administrative) and client service units that support all police operations.

## SUPPORT SERVICES

Support Services is comprised of civilian staff (municipal employees) who support the various police teams in the delivery of policing programs and services.

## 2019 ACCOMPLISHMENTS

- Handled 405,426 calls to either 911 or the Surrey RCMP Non- Emergency lines (up 6% from 2018). Dispatched police officers to roughly 118,000 calls for service. The average response time to emergency (Priority 1) calls was just under 7.5 minutes.
- Issued over 12,873 violation tickets, conducted 7,354 Street Checks and issued 767 Immediate Roadside Prohibitions.
- Introduced a new online reporting tool to assist residents in reporting select non-emergency crimes such as damage/mischief to property, theft under \$5000, lost property and hit and runs.
- Continued community engagement and outreach efforts, including a series of Coffee with Cops events, the annual Detachment Open House during police week, and the Citizen Police Academy programs.
- Hosted a Public Safety Fair during National Crime Prevention Week.
- Provided training to 161 individuals participating in the Block Watch program.
- Volunteers contributed over 18,522 hours assisting with community engagement events (over 149 major events) and participating in programs such as Speed Watch (164,988 vehicles checked), Lock-Out Auto Crime (321 parking lot audits conducted), and Stolen Auto Recovery (381 deployments with 74 stolen vehicles recovered).
- Worked with municipal and provincial partners to identify and address distressed and problem properties in Surrey that are causing public safety and social issues in our community.
- Launched Project Lavender to empower young women and girls to make positive choices and surround themselves with healthy relationships.
- Introduced a new module of the Detachment's Shattering the Image anti-gang presentation and continued to support local businesses through the roll out of the Inadmissible Patrons Program to discourage and deter violent criminal activity in and around restaurants and licensed establishments.
- Launched the Family and Youth Resource Support Team as part of the Surrey Anti-Gang Family Empowerment program. The Team, comprised of a police officer paired with a counsellor, works with youth aged 9-13 and their families to support early interventions aimed at strengthening connections to school, community and family.
- Continued to target foot and bike patrols and enforcement to hot spot and high crime areas across the City, including transit corridors, business centres and other identified problem locations. Members initiated contact with over 9,572 individuals and made 667 arrests (including over 270 warrants).
- Introduced the Police Mental Health Outreach Team and worked collaboratively with Bylaws, Fraser Health and other community partners across the City to support vulnerable residents facing challenges with homelessness, addiction and mental health. In 2019, PMHOT. conducted over 777 displacement checks, made more than 754 referrals to partner agencies and provided assistance to other agencies on more than 495 occasions.
- Conducted enforcement and awareness campaigns targeting traffic safety hotspots and high collision areas, as well as dangerous behaviors such as speeding and distracted driving.



**Surrey Libraries Board Chair recognized with 2019 Super Trustee Award for her advocacy and support of the Library from BC Library Trustees Association.**

Surrey Public Library (Surrey Libraries) has nine branches, located in the six town centres of City Centre, Guildford, Fleetwood, Newton, Cloverdale and South Surrey, as well as in Strawberry Hill, Ocean Park and Port Kells. The Library collects and loans a wide variety of materials in print, audiovisual, and online formats. Our READ-Ability home delivery service utilizes volunteers to take reading materials to people who cannot visit a library.

Surrey Libraries offer a wide variety of programs that support literacy, including story times for children, job finding and career workshops, reading clubs for children and teens, computer literacy and coding classes, services for newcomers, and support for customers with print disabilities.

Surrey Libraries is a member of the Public Library InterLINK, a federation of 18 library systems in the Lower Mainland that allows citizens to borrow directly from all partner libraries and to return materials at their home library branch. The BC OneCard program allows Surrey residents to borrow materials directly from other participating BC public libraries when they are travelling. The department has responsibility for the following divisions:

### ADMINISTRATIVE SERVICES

Administrative Services manages the physical spaces, as well as the finance, human resources and information technology functions of the Library system, ensuring day-to-day service requirements are met. This division also manages the Library's image and raises awareness and funds to support and enhance its community services.

### PUBLIC SERVICES

Public Services manages the borrowing and information services offered through our nine locations and plans, promotes, and delivers a wide variety of programs. This division also acquires and manages the print and electronic collections that suit the needs of our diverse community.

## 2019 ACCOMPLISHMENTS

- Offered Adaptive Storytimes for children on the Autism Spectrum and American Sign Language-English Storytimes for deaf and hard-of-hearing children.
- Became a SAFE PLACE for the LGBTQ2+ community (RCMP program).
- Hosted the Indigenous Authors and Storytellers Series for Children featuring four Indigenous authors.
- Added 5,482 new multilingual items to our collections and improved English Learning Training collections for newcomers.
- Updated Indigenous headings in the collection and offered Indigenous cultural awareness training for staff.
- Offered library services and literacy skills to Surrey's vulnerable and newcomer populations through outreach programs, reduced barrier access cards, and Internet only user passes.
- Ran a Neighbourhood Safety Series of workshops to educate the community on taking action on public safety, the threat of hate crimes on public safety, and changing demographics and common goals for safe neighbourhoods.
- Helped citizens improve digital literacy skills with technology training in branches, provided access to online courses from Gale and Lynda.com, and offered access to Cypress Resume.
- Facilitated the Google IT Support Certificate program for 50 learners in Surrey.
- Hosted Authors Among Us program for local writers and poets to showcase their work.
- Ran programs such as a Repair Café, digital skills for entrepreneurship, resumé check-up, and interview presentation and practice.
- Piloted Dot & Dash Robotic Coding program with traveling iPads and developed staff training plan for system roll-out.
- Introduced Wonderbooks, audio-enabled picture books for children.
- Promoted the value of learning by hosting the Grand Reading Link Challenge for kids from grades four and five, with 227 teams of kids from 48 Surrey Schools participating for a total of 1,357 children.
- Issued 1,041 new library cards at events in the community through Mobile Circulation and a total 28,674 new library cards issues overall.
- Actively planned for a new library in Clayton Community Centre and supported major renovations at Cloverdale branch.
- Ran a Pop-Up Library in the Cloverdale Recreation Centre while the Cloverdale branch underwent renovations.

## PERFORMANCE MEASURES

# PERFORMANCE MEASURES

## **When setting future goals, the City of Surrey is committed to the following broad set of organizational objectives:**

1. Providing current and long-range planning that fosters both growth and economic development for Surrey's culturally diverse community while preserving the City's rich environment and quality of life, within the parameters set by Council in the Official Community Plan;
2. Enhancing community and individual well-being by providing a safe environment that protects residents and visitors to the City through the provision of Police, Fire and Bylaw Services;
3. Providing long and short-term planning and implementation of engineering infrastructure services to respond to growth as well as to meet the current needs of the City's citizens and businesses;
4. Planning and delivering Parks, Recreation, Culture and Library services through programs that encourage participation from citizens of all ages and backgrounds, living in and visiting the City;
5. Providing open and responsive government through public consultation as required by the Community Charter;
6. Actively planning for the succession of the City's workforce by creating a challenging, market-competitive, healthy and respectful workplace that attracts and retains qualified candidates while reflecting the diverse nature of the City;
7. Fostering cooperative relations with other governments, community organizations and local businesses;
8. Developing programs, policies and initiatives that focus on Council's specific key objectives; and
9. Protecting the City's long-term financial health by providing prudent stewardship and sound management of City finances while delivering services to the public within the parameters set by Council in the Five-Year Financial Plan.

**Departments have developed specific measures that draw upon the broad set of organizational objectives listed above to support the City's overall goals as defined by the Sustainability Charter policy document as approved by Council.**

# PERFORMANCE MEASURES

## CITY MANAGER

| Division              | Performance Measures<br>(Sustainability Theme)   | Actual |      | Budget |      |      |      |      |
|-----------------------|--|--------|------|--------|------|------|------|------|
|                       |  | 2019   | 2019 | 2020   | 2021 | 2022 | 2023 | 2024 |
| CITY MANAGER'S OFFICE | % of departments completing and maintaining a Surrey Excels "Tier 2" Strategy Map (Corporate Sustainability) | 100%   | 100% | 100%   | 100% | 100% | 100% | 100% |

# PERFORMANCE MEASURES

## CORPORATE SERVICES

| Division                                  | Performance Measures (Sustainability Theme)  | Actual    |           | Budget    |           |           |           |           |
|---|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|   |  | 2019      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
| BYLAW ENFORCEMENT, COMPLIANCE & LICENSING | % of Voluntary Compliance gained (Public Safety)   | 71%       | 80%       | 80%       | 80%       | 80%       | 80%       | 80%       |
|   | % of Security Risk Assessments completed at all sites (Public Safety)  | 90%       | 80%       | 90%       | 100%      | 100%      | 100%      | 100%      |
| INFORMATION TECHNOLOGY                    | % of transactions completed by citizens using City online services (Infrastructure)                                | 58%       | 51%       | 53%       | 55%       | 58%       | 61%       | 65%       |
| OCCUPATIONAL HEALTH & SAFETY              | Incidence frequency rate of lost time claims per 100 person a year (Health & Wellness)                             | 3.2       | 2.7       | 2.6       | 2.6       | 2.6       | 2.6       | 2.6       |
| RECRUITMENT                               | Average # of days to fill a position vacancy - Exempt (Economic Prosperity)  | 80        | 81        | 80        | 79        | 78        | 77        | 77        |
|   | Average # of days to fill a position vacancy - CUPE (Economic Prosperity)  | 72        | 75        | 74        | 73        | 72        | 71        | 71        |
|   | # of staff with perfect attendance (Economic Prosperity)   | 540       | 530       | 535       | 540       | 545       | 550       | 550       |
| LEGAL SERVICES                            | Prosecution fine revenue (Public Safety)   | \$228,175 | \$120,000 | \$125,000 | \$130,000 | \$135,000 | \$140,000 | \$145,000 |
| LEGISLATIVE SERVICES                      | % of FOI requests received where the requester was directed to the City's website for the information. (Inclusion) | 10%*      | *         | 12%       | 14%       | 16%       | 18%       | 20%       |
|   | # of pages received from Canada Post scanned to digital format (Inclusion)   | 4,494*    | *         | 6,000     | 7,000     | 7,500     | 8,000     | 8,500     |

\* new measures for 2020, there is no budgeted amount for 2019.

# PERFORMANCE MEASURES

## ENGINEERING

| Division  | Performance Measures<br>(Sustainability Theme)   | Actual  |         |         | Budget  |         |         |         |
|---|--|---------|---------|---------|---------|---------|---------|---------|
|   |  | 2019    | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
| LAND DEVELOPMENT                                | % of projects completed within typical seven-month processing time from Project Scoping submission to Servicing Agreement issuance<br><b>(Economic Prosperity and Livelihoods)</b> | 49%     | 50%     | 55%     | 60%     | 65%     | 65%     | 65%     |
| REALTY SERVICES                                 | Expenses as a % of lease/rental revenues<br><b>(Infrastructure)</b>  | 56%     | 45%     | 45%     | 45%     | 45%     | 45%     | 45%     |
| OPERATIONS                                      | % reduction in illegal dumping cleanup costs<br><b>(Built Environments)</b>  | 40%     | 45%     | 48%     | 50%     | 50%     | 50%     | 50%     |
|   | Reduce preventable employee injuries by 90% over 5 years<br><b>(Health &amp; Wellness)</b>   | 48%     | 70%     | 80%     | 90%     | 90%     | 90%     | 90%     |
|   | % decrease of landfill waste tonnage/household<br><b>(Ecosystems/Economic Prosperity &amp; Livelihoods)</b>  | 2%      | 3%      | 3%      | 3%      | 3%      | 3%      | 3%      |
|   | Solid waste diversion rate from disposal<br><b>(Ecosystems)</b>  | 70%     | 74%     | 74%     | 76%     | 78%     | 80%     | 80%     |
| DRAINAGE UTILITY                                | Length of Drainage Mains Renewed or Replaced<br><b>(Infrastructure)</b>  | 5,977   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   |
|   | Number of Soil Site Inspections<br><b>(Infrastructure)</b>   | 274     | 240     | 260     | 300     | 300     | 300     | 300     |
|   | % of Drainage Mains video inspected<br><b>(Built Environment &amp; Infrastructure)</b>   | 20%     | 21%     | 29%     | 37%     | 46%     | 55%     | 64%     |
|   | % of Drainage Manholes inspected<br><b>(Built Environment &amp; Infrastructure)</b>  | 18%     | 19%     | 27%     | 35%     | 45%     | 54%     | 62%     |
| SURREY CITY ENERGY UTILITY                      | Connected Floor Area (m2)<br><b>(Built Environment)</b>  | 255,170 | 255,000 | 255,170 | 390,045 | 528,800 | 652,392 | 819,335 |
|   | Ratio of hours in service to total hours since operating commenced<br><b>(Built Environment)</b>   | 99.99%  | 100%    | 100%    | 100%    | 100%    | 100%    | 100%    |
| PARKING AUTHORITY UTILITY                       | Total # of managed parking spaces—time/user restricted and pay parking<br><b>(Infrastructure)</b>  | 2,210   | 2,260   | 2,260   | 2,260   | 2,260   | 2,260   | 2,260   |
| TRANSPORTATION (ROADS & TRAFFIC SAFETY UTILITY) | Total # of marked pedestrian crossings<br><b>(Public Safety)</b>   | 1,082   | 1,110   | 1,150   | 1,180   | 1,210   | 1,240   | 1,270   |
|   | Streetlight energy savings - LED replacement program (KWh)<br><b>(Built Environments)</b>  | 3.07    | 2.90    | 4.06    | 5.22    | 5.43    | 5.64    | 5.84    |
|   | Safer Schools Education and Improvement Program (total #)<br><b>(Education &amp; Cultural)</b>   | 31      | 39      | 42      | 45      | 48      | 51      | 54      |
|   | Total # of kilometers of cycling routes (on-street and off-street)<br><b>(Built Environments)</b>  | 553     | 570     | 580     | 590     | 600     | 610     | 619     |
| SEWER UTILITY                                   | % of sewer mains video inspected<br><b>(Built Environment/ Infrastructure)</b>   | 56%     | 59%     | 60%     | 63%     | 67%     | 70%     | 74%     |
|   | % of sewer manholes inspected<br><b>(Built Environments/Infrastructure)</b>  | 20%     | 23%     | 23%     | 26%     | 29%     | 33%     | 36%     |
| SOLID WASTE UTILITY                             | % reduction in illegal dumping cleanup costs<br><b>(Built Environments)</b>  | 40%     | 45%     | 45%     | 48%     | 50%     | 50%     | 50%     |
|   | Rethink Waste total # of residences to date<br><b>(Environmental)</b>  | 105,667 | 105,380 | 107,000 | 108,000 | 109,000 | 110,000 | 111,000 |
|   | % decrease of landfill waste tonnage/household<br><b>(Environmental/Socio-Cultural)</b>  | 2%      | 3%      | 3%      | 3%      | 3%      | 3%      | 3%      |
|   | Solid waste diversion rate from disposal<br><b>(Ecosystems)</b>  | 70%     | 74%     | 74%     | 76%     | 78%     | 80%     | 80%     |
| WATER UTILITY                                   | % of single family homes on water meters<br><b>(Built Environments)</b>  | 75%     | 75%     | 76%     | 77%     | 78%     | 79%     | 80%     |
|   | Average winter residential water consumption (litres per capita per day)<br><b>(Built Environments)</b>  | 231     | 259     | 257     | 255     | 253     | 251     | 249     |



# PERFORMANCE MEASURES

## FINANCE

| Division                            | Performance Measures<br>(Sustainability Theme)   | Actual |        |        | Budget |        |        |        |
|-------------------------------------|--|--------|--------|--------|--------|--------|--------|--------|
|                                     |  | 2019   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   |
| FINANCIAL REPORTING<br>& COMPLIANCE | % of scheduled audits completed as per Corporate Audit Plan <b>(Infrastructure)</b>            | 100%   | 85%    | 85%    | 90%    | 90%    | 90%    | 90%    |
|                                     | % of completed audit reports that result in recommendations for change <b>(Infrastructure)</b> | 89%    | 90%    | 90%    | 90%    | 90%    | 90%    | 90%    |
| BUDGET                              | # of quarterly reports submitted to Council <b>(Infrastructure)</b>                            | 3      | 3      | 3      | 3      | 3      | 3      | 3      |
| REVENUE SERVICES                    | % of Homeowner Grants claimed online <b>(Infrastructure)</b>                                   | 76%    | 73%    | 78%    | 80%    | 82%    | 84%    | 85%    |
|                                     | # of tax e-bills sent out <b>(Infrastructure)</b>  | 13,656 | 9,801  | 15,020 | 16,520 | 18,175 | 20,000 | 21,175 |
|                                     | # of utility e-bills sent out <b>(Ecosystems)</b>  | 22,028 | 21,780 | 23,130 | 23,590 | 24,060 | 24,540 | 25,030 |
|                                     | # of invoices processed by Accounts Payable <b>(Infrastructure)</b>                            | 88,173 | 94,631 | 89,936 | 91,735 | 93,570 | 95,441 | 97,350 |
|                                     | # of electronic invoices received by Accounts Payable <b>(Infrastructure)</b>                  | 51,421 | 49,766 | 52,449 | 53,498 | 54,568 | 55,659 | 56,772 |
| PROCUREMENT SERVICES                | # of departmental procurement training sessions conducted <b>(Infrastructure)</b>              | 4      | 4      | 4      | 4      | 4      | 4      | 4      |
| RISK MANAGEMENT SERVICES            | Total Cost of Risk per Capita <b>(Economic Prosperity)</b>                                     | \$2.56 | \$2.05 | \$3.00 | \$3.00 | \$2.80 | \$2.75 | \$2.70 |
| TREASURY OPERATIONS                 | # of invoices created by Accounts Receivable <b>(Infrastructure)</b>                           | 13,901 | 12,631 | 14,179 | 14,463 | 14,752 | 15,047 | 15,348 |
|                                     | % of staff receiving electronic pay stubs <b>(Infrastructure)</b>                              | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   | 100%   |

# PERFORMANCE MEASURES

## FIRE

| Division                  | Performance Measures<br>(Sustainability Theme)   | Actual |       | Budget |       |       |       |       |
|---------------------------|--|--------|-------|--------|-------|-------|-------|-------|
|                           |  | 2019   | 2019  | 2020   | 2021  | 2022  | 2023  | 2024  |
| OPERATIONS                | Perfect Attendance Rate<br>(Health & Wellness)   | 58%    | 60%   | 60%    | 60%   | 60%   | 60%   | 60%   |
|                           | Annualized Proficiency Standard Training<br>(Education & Culture)                                    | 358    | 354   | 354    | 354   | 354   | 354   | 354   |
| EMERGENCY<br>PREPAREDNESS | Smoke Alarm verifications (Public Safety)  | 12,038 | 6,000 | 6,000  | 6,000 | 6,000 | 6,000 | 6,000 |
|                           | Hydrant Maintenance (Public Safety)  | 9,248  | 8,855 | 8,855  | 8,855 | 8,855 | 8,855 | 8,855 |
|                           | Increase the public contact to Surrey<br>Emergency Business Preparedness<br>Programs (Public Safety) | 7,567  | 7,620 | 7,500  | 7,500 | 7,500 | 7,500 | 7,500 |
|                           | Increase the public contact to Surrey<br>Personal Emergency Preparedness<br>Programs (Public Safety) | 9,357  | 7,620 | **     | **    | **    | **    | **    |
|                           | # of inspection pamphlets delivered<br>(Public Safety)   | 7,812  | 7,290 | 7,340  | 7,400 | 7,400 | 7,400 | 7,400 |
|                           | # of inspections completed (Public Safety)   | 8,187  | 7,450 | 7,450  | 7,450 | 7,500 | 7,500 | 7,500 |

\*\* This measure has been discontinued to divert efforts towards measures of interactions that have a more causal relationship to key measurable results.

# PERFORMANCE MEASURES

## INVESTMENT & INTERGOVERNMENTAL RELATIONS

| Division   | Performance Measures<br>(Sustainability Theme)               | Actual | Budget |      |      |      |      |      |
|--|--|--------|--------|------|------|------|------|------|
|  |  | 2019   | 2019   | 2020 | 2021 | 2022 | 2023 | 2024 |
| INVESTMENT AND<br>INTERGOVERNMENTAL<br>RELATIONS | Investment Leads<br>(Economic Prosperity and Livelihood)     | 69     | 60     | 70   | 80   | 90   | 100  | 100  |
|  | Business visitations<br>(Economic Prosperity and Livelihood) | 165    | 165    | 165  | 165  | 165  | 165  | 165  |
|  | External Intergovernmental Meetings<br>(Infrastructure)      | 42     | 39     | 41   | 44   | 47   | 50   | 50   |

# PERFORMANCE MEASURES

## PARKS, RECREATION & CULTURE

| Division                           | Performance Measures<br>(Sustainability Theme)   | Actual                                   |                       | Budget                |                       |                       |                       |                       |
|------------------------------------|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                    |  | 2019                                     | 2019                  | 2020                  | 2021                  | 2022                  | 2023                  | 2024                  |
| COMMUNITY &<br>RECREATION SERVICES | Increase the attendance at community centres <b>(Inclusion/Health &amp; Wellness)</b>  | -12%                                     | 3%                    | 3%                    | 5%                    | 3%                    | 3%                    | 2%                    |
|                                    | Increase Leisure Access participation <b>(Inclusion/Health &amp; Wellness)</b>   | -1%                                      | 1%                    | 1%                    | 2%                    | 1%                    | 1%                    | 1%                    |
|                                    | Increase unique volunteer placements <b>(Inclusion)</b>  | 1%                                       | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    |
|                                    | Increase cases identified at CHART using baseline set in 2019 launch year <b>(Public Safety)</b>                                       | 100%<br>(2019<br>baseline:<br>132 cases) | 100%                  | 10%                   | 5%                    | 5%                    | 5%                    | 5%                    |
| CULTURE                            | Increase the # of on-line tickets sold through Surrey Civic Theatres Box Office <b>(Infrastructure)</b>                                | 1%                                       | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    |
|                                    | Increase school program attendance at the Surrey Art Gallery <b>(Education &amp; Culture)</b>  | 2%                                       | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    |
|                                    | Increase overall attendance of the Surrey Children's Festival <b>(Education &amp; Culture)</b>   | -1%                                      | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    |
|                                    | Catalogue and expand web searchable heritage collections <b>(Education &amp; Culture)</b>  | 7.5%                                     | 5%                    | 5%                    | 5%                    | 5%                    | 5%                    | 5%                    |
|                                    | Increase participation in heritage extension programs <b>(Education &amp; Culture)</b>   | 9%                                       | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    |
|                                    | Increase participation in heritage public programs <b>(Education &amp; Culture)</b>  | 33%                                      | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    |
| PARKS SERVICES                     | Increase street tree inventory <b>(Ecosystems)</b>   | 4%                                       | 3%                    | 3%                    | 3%                    | 3%                    | 3%                    | 3%                    |
|                                    | Increase the length of trail system <b>(Ecosystems)</b>  | 0.7%                                     | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    | 1%                    |
|                                    | Increase capacity for drop-in use of outdoor facilities <b>(Inclusion)</b>   | 1.2%                                     | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    | 2%                    |
| SUSTAINABILITY<br>OFFICE           | Corporate Greenhouse Gas Emissions (based on Corporate Emissions Action Plan target) <b>(Infrastructure)</b>                           | 10%                                      | (15%)                 | (20%)                 | (22%)                 | (24%)                 | (25%)                 | (26%)                 |
|                                    | City wide Greenhouse Gas Emissions (based on Community Energy & Emissions Plan target) <b>(Infrastructure &amp; Built Environment)</b> | (7%)<br>(per capita)                     | (15%)<br>(per capita) | (20%)<br>(per capita) | (22%)<br>(per capita) | (24%)<br>(per capita) | (25%)<br>(per capita) | (26%)<br>(per capita) |

# PERFORMANCE MEASURES

## PLANNING & DEVELOPMENT

| Division                                   | Performance Measures (Sustainability Theme)   | Actual  |         | Budget  |         |         |         |         |
|--|---|---------|---------|---------|---------|---------|---------|---------|
|  |   | 2019    | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
| ADMINISTRATION                             | # of file set-ups (physical/digital) <b>(Infrastructure)</b>                                | 3,560   | 4,000   | 3,900   | 3,900   | 3,900   | 3,900   | 3,900   |
|  | # of request for historical building data <b>(Infrastructure)</b>                           | 2,280   | 2,800   | 2,500   | 2,500   | 2,500   | 2,500   | 2,500   |
| AREA PLANNING & DEVELOPMENT<br>NORTH/SOUTH | Council acceptance of positive planning reports <b>(Infrastructure)</b>                     | 95%     | 85%     | 85%     | 85%     | 85%     | 85%     | 85%     |
|  | Council acceptance of negative planning reports <b>(Infrastructure)</b>                     | 74%     | 100%    | 50%     | 50%     | 50%     | 50%     | 50%     |
| BUILDING                                   | # of issued single family dwelling permits <b>(Built Environments &amp; Neighbourhoods)</b> | 990     | 500     | 500     | 500     | 500     | 500     | 500     |
|  | Total annual construction value <b>(Built Communities &amp; Neighbourhoods)</b>             | \$2.20B | \$1.25B | \$1.25B | \$1.25B | \$1.25B | \$1.25B | \$1.25B |
|  | # of inspections <b>(Built Communities &amp; Neighbourhoods)</b>                            | 68,285  | 62,250  | 63,000  | 63,000  | 63,000  | 63,000  | 63,000  |
| CIVIC FACILITIES                           | # of after hours calls <b>(Infrastructure)</b>  | 280     | 300     | 300     | 300     | 300     | 300     | 300     |
|  | # of unscheduled facility closures <b>(Infrastructure)</b>                                  | 2       | 1       | 2       | 2       | 2       | 2       | 2       |
| COMMUNITY PLANNING                         | Residential proximity to amenities <b>(Infrastructure)</b>                                  | 31%     | 35%     | 35%     | 35%     | 35%     | 37%     | 40%     |
|  | # of public meetings held <b>(Infrastructure)</b>   | 27      | 10      | 20      | 20      | 20      | 20      | 20      |

## POLICING TRANSITION

Performance measures are in development for the Policing Transition Department.

# PERFORMANCE MEASURES

## RCMP

| Division  | Performance Measures (Sustainability Theme)                                     | Actual |         | Budget  |         |         |         |         |
|---|---|--------|---------|---------|---------|---------|---------|---------|
|   |   | 2019   | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
| CRIME REDUCTION & SAFETY                            | Average response time to Priority 1 emergency calls (Public Safety)             | 7:23   | <7 mins | <7 mins | <7 mins | <7 mins | <7 mins | <7 mins |
|   | % reduction in collisions causing death or injury (Public Safety)               | 5%     | 5%      | 5%      | 5%      | 5%      | 5%      | 5%      |
|   | % reduction in the number of residential B&E offences (Public Safety)           | 12%    | 2%      | 2%      | 2%      | 2%      | 2%      | 2%      |
|   | % reduction in the number of business B&E offences (Public Safety)              | (6%)   | 2%      | 2%      | 2%      | 2%      | 2%      | 2%      |
|   | % reduction in the number of auto theft offences (Public Safety)                | 20%    | 5%      | 5%      | 5%      | 5%      | 5%      | 5%      |
|   | % reduction in the number of theft from auto offences (Public Safety)           | 5%     | 5%      | 5%      | 5%      | 5%      | 5%      | 5%      |
| COMMUNITY ENGAGEMENT & MOBILIZATION                 | Number of news releases (Public Safety/Inclusion)                               | 313    | 260     | 260     | 260     | 260     | 260     | 260     |
|   | % increase in the number of social media engagements (Public Safety/Inclusion)  | 57%    | 15%     | 15%     | 15%     | 15%     | 15%     | 15%     |
|   | % increase in the number of RCMP volunteer hours (Public Safety/Inclusion)      | 17%    | 5%      | 5%      | 5%      | 5%      | 5%      | 5%      |
|   | % increase in the number of active Block Watch groups (Public Safety/Inclusion) | (1%)   | 5%      | 5%      | 5%      | 5%      | 5%      | 5%      |
| ORGANIZATIONAL PERFORMANCE & CONTINUOUS IMPROVEMENT | % increase in the number of queries to Project Iris database (Public Safety)    | 7%     | 10%     | 10%     | 10%     | 10%     | 10%     | 10%     |
|   | Number of Emergency Preparedness campaigns (Public Safety)                      | 10     | 2       | 2       | 2       | 2       | 2       | 2       |
|   | Number of staff dialogue forums with Senior Leadership Team (Inclusion)         | 8      | 5       | 5       | 5       | 5       | 5       | 5       |

# PERFORMANCE MEASURES

## SURREY PUBLIC LIBRARY

| Division                | Performance Measures<br>(Sustainability Theme)  | Actual  |         | Budget  |         |         |         |         |
|-------------------------|---|---------|---------|---------|---------|---------|---------|---------|
|                         |   | 2019    | 2019    | 2020    | 2021    | 2022    | 2023    | 2024    |
| PUBLIC SERVICES         | # of visits made to library locations and library website<br>(Inclusion/Health & Wellness)    | 6.30M   | 5.40M   | 6.50M   | 6.60M   | 6.70M   | 6.80M   | 6.90M   |
|                         | # of transactions completed using the Library's materials collection<br>(Education & Culture) | 4.61M   | 4.65M   | 4.60M   | 4.55M   | 4.50M   | 4.45M   | 4.40M   |
|                         | # of enrolments in Summer Reading Club and other literacy programs<br>(Education & Culture)   | 174,708 | 178,000 | 187,000 | 192,000 | 196,000 | 201,000 | 206,000 |
| ADMINISTRATIVE SERVICES | # of online access points available on library premises (Inclusion)                           | 244     | 244     | 276     | 278     | 280     | 282     | 284     |
|                         | % of new customers signed up on email notification (Ecosystems)                               | 68%     | 70%     | 72%     | 73%     | 74%     | 75%     | 76%     |

**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED DECEMBER 31, 2019





Councillor Jack Hundial, Chair



Councillor Linda Annis, Member

The primary function of the Audit Committee is to represent and assist City Council in fulfilling oversight responsibilities in relation to the internal control environment in place at the City, including the review of the audited financial statements and other financial information, and liaising with the City's Internal Audit Division in relation to the annual Internal Audit Program.

# REPORT FROM THE GENERAL MANAGER, FINANCE

*MAY 25, 2020*

## **To Mayor Doug McCallum and Members of City Council**

It is my pleasure to submit the Annual Financial Report for the year ended December 31, 2019. The purpose of this report is to publish the Consolidated Financial Statements and the Independent Auditor's Report for the City of Surrey, pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Management is also responsible for ensuring that the City remains fiscally prudent and financially sustainable through the ongoing monitoring of all the City's financial affairs. 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. In addition to the City of Surrey, the reporting entity comprises all organizations, boards and enterprises financially accountable to the City of Surrey. This includes the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm BDO Canada LLP, which was appointed by City Council as the external auditor, has given the City an unqualified audit opinion on the City's Consolidated Financial Statements, stating that in their professional opinion, the Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2019, including its consolidated results of operations, its changes in net consolidated financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

## **FINANCIAL OVERVIEW**

### **2019 in Review**

The City proudly opened its newest recreation facility, the North Surrey Sport and Ice Complex in 2019. This facility offers three sheets of ice, indoor cycling, a yoga studio and a fitness centre. The City continues to invest in other civic facilities in 2020 with construction advancing at Clayton Community Centre. This facility combines arts and culture spaces like music studios, recording studios and a community rehearsal hall, with recreational spaces including a gymnasium and fitness centre, a branch library, and Park space. In addition, this centre is also designed to achieve Passive House certification, making it the first community centre to achieve Passive House in North America and Canada's largest Passive House facility to date. Completion of the Clayton Community Centre is estimated for late 2020. North Surrey Sport and Ice Complex and Clayton Community Centre demonstrate Council's strong desire to serve the needs of our residents for many years to come, providing families and youth with world class recreation and culture options.

2019 saw significant progress on the November 2018 motion of Council to establish an independent municipal police service. Several milestones were targeted and achieved. These include submission and public release of the Surrey Police Transition Plan to the Solicitor General which led to the City getting the "greenlight" to proceed to establishment of the Surrey Police Department. The City also participated in the Provincial Municipal Policing Transition Study Committee which finalized and submitted a comprehensive report which led to full authorization to establish a Surrey Police Board.

2019 was a record year for construction projects, enabling \$2.29 billion in value of building construction, up 52% from \$1.51 billion in 2018. In the residential development sector, although the number of permits were slightly lower as compared to 2018, the value of construction was higher by 36% due to more activity in townhouses and low-rise and high-rise apartment buildings as compared to 2018. Construction activity in the industrial, commercial and institutional sector was also strong as compared to 2018. The City continues to be an attractive and affordable destination for young families to settle.

## Financial Position

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the year ended December 31 (amounts in \$ millions)

|                         | 2019<br>Actual | 2018<br>Actual | Change   |
|-------------------------|----------------|----------------|----------|
| Financial Assets        | \$ 1,163.3     | \$ 1,111.6     | \$ 51.7  |
| Liabilities             | (1,124.5)      | (1,048.8)      | (75.7)   |
| Net Financial Assets    | 38.8           | 62.8           | (24.0)   |
| Tangible Capital Assets | 9,295.7        | 8,982.6        | 313.1    |
| Inventories of Supplies | 0.8            | 0.7            | 0.1      |
| Prepaid Expenses        | 4.5            | 4.2            | 0.3      |
| Non-Financial Assets    | 9,301.0        | 8,987.5        | 313.5    |
| Accumulated Surplus     | \$ 9,339.8     | \$ 9,050.3     | \$ 289.5 |

The financial position is calculated as financial assets less liabilities and results in either a net financial asset or a net financial debt. A net financial asset position is an indicator of the funds available for future expenditures, and a net financial debt position is an indicator of funds required to pay for past expenditures.

In 2019, the City's financial position decreased by \$24.0 million resulting in a net financial asset position of \$38.8 million.

The City's non-financial assets increased in 2019 by \$313.5 million, bringing the total to just over \$9.3 billion. The increase is the net result of capital additions of physical assets in the year, offset by disposals and amortization expense.

The result of these increases in financial position and non-financial assets was accumulated surplus increasing in 2019 to \$9.3 billion (2018 - \$9.1 billion). Overall, the City continues to maintain a strong financial position.

### CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31 (amounts in \$ millions)

|                | 2019<br>Actual | 2018<br>Actual | Change    |
|----------------|----------------|----------------|-----------|
| Revenues       | \$ 1,131.9     | 1,159.2        | \$ (27.3) |
| Expenses       | (842.4)        | (773.0)        | (69.4)    |
| Annual Surplus | \$ 289.5       | 386.2          | \$ (96.7) |

The City's revenues in 2019 totaled \$1,131.9 million, which is a decrease in comparison to revenues of \$1,159.2 million collected in 2018. The decrease was primarily attributable to lower developer contributions, transfers from other governments, and gain on sales of assets and partnership interest for this year. This was offset by an increase in property taxes, utility fees, licenses, permits, development cost charges and investment income for the year. The additional revenue generated from increased property related fees and taxes was required to support a \$9.3 million budgeted increase in public safety along with a \$9.5 million budgeted increase in support for necessary labour and inflationary cost increases and other various corporate funding requirements, including \$3.3 million related to the new B.C employer health tax.

The City's expenses totaled \$842.4 million in 2019, which was an increase in comparison to expenses of \$773.0 million in 2018. This year-over-year change was primarily attributable to increases noted in General Government, Police and Fire services, Parks, Recreation & Culture programming, and in the cost of Water, Sewer, Drainage and Solid Waste.

## Investments

City staff diligently continue to administer our investment portfolio, generating a very important revenue stream to support City services. The administration of the portfolio adheres to the City's investment policy, which complies with Community Charter requirements. The policy outlines how City funds are to be invested in a manner which will allow for reasonable returns and security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2019 was \$924.2 million (\$816.8 million in 2018). During 2019 the City earned \$28.6 million from investment income (\$22.6 million in 2018) of which \$1.8 million was earned specifically for deferred development cost charges (\$0.8 million in 2018). The average rate of return during 2019 on the City's investment portfolio was 2.66% (2.40% in 2018).

## Reserve Funds

The City's statutory reserve funds, net of internal borrowings to fund capital programs, amount to \$57.5 million at the end of 2019 compared to a balance of \$86.2 million at the end of 2018. This decrease is mainly due to increases in the use of internal borrowings to fund capital programs during 2019. The deferred development cost charge balance at the end of 2019 was \$308.5 million, which is an increase over the balance of \$277.7 million at the end of 2018. This is a reflection of the City's steady development activity. These funds will be used to fund capital projects that are listed in the City's Five-Year (2020-2024) Financial Plan.

## THE FUTURE

Our City continues its journey of growth and change driven by a steady population increase, in particular, young families that choose to make this great City their home. Our current and future residents will continue to look to the City to provide investments in infrastructure, civic facilities and services while maintaining a sound and strong financial position. The City, with support and direction from Mayor and Council, has continued key capital investments that are expected to be completed in 2020. These projects include the completion of a new recreation and cultural facility in Clayton and a walking loop at Bear Creek Athletics Centre. Other key projects that are expected to be undertaken during 2021-2024 include Fieldhouse expansion and renovation at Newton Athletic Park, Nicomekl Riverfront Park (with partial grant funding from the Federal Government) and a new Kabaddi facility. In 2020, the Mayors' Council endorsed the Surrey Langley SkyTrain Project Business Case, and directed TransLink to refer the Business Case to senior governments for approval. Estimated capital cost of the proposed Surrey Langley SkyTrain – from King George SkyTrain Station to Langley City Centre is \$3.1 billion. Currently, there is approximately \$1.63 billion in approved funding, subject to business case approval by senior governments, which is enough to see the project reach Fleetwood. This project will help shape and impact our City like no other capital project before it, laying the foundation for Surrey's transportation needs for years to come.

2020 will also be an important year in the transition to our police department, with several key milestones - including the establishment of the Surrey Police Board and staff recruitment well underway by years end, as well as the finalization of a comprehensive implementation plan that will be presented to the new Police Board following their inauguration.

As I write this report, the entire world is dealing with the COVID-19 pandemic. It is an unprecedented crisis and is the greatest health and financial threat that we have seen in generations. The City, in partnership with other levels of government, is playing an important leadership role in supporting the health and financial well-being of our residents. Under the direction and guidance of City Council, the City has prepared a COVID-19 Surrey Economic Action and Recovery Plan. The objective of the plan is to help Surrey's economy move towards a faster recovery through a series of initiatives centered on encouraging and supporting residents, businesses, investments, and job creation opportunities in the City.

Despite the challenges that the City is currently facing, Surrey has been, and continues to be, in a strong financial position to deliver a high quality of service and capital infrastructure to its residents and businesses.

Respectfully submitted,



Kam Grewal, BBA, CPA, CMA  
General Manager, Finance

**CITY OF SURREY**



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## Independent Auditor's Report

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To the Mayor and Council of the City of Surrey

### Opinion

We have audited the consolidated financial statements of the City of Surrey and its controlled entities (the "City") which comprise the Consolidated Statement of Financial Position as at December 31, 2019 and the Consolidated Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the City financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019 and its financial performance and 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 Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated 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. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement whether due to fraud or error.

In preparing the consolidated 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.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 these consolidated 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 consolidated 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 the 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 consolidated 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 the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Consolidated Entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules 2 - 4 of the City of Surrey's consolidated financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 25, 2020

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

As at December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]

|   | 2019                | 2018                |
|---|---------------------|---------------------|
| <b>FINANCIAL ASSETS</b>                           |                     |                     |
| Cash and cash equivalents                         | \$ 366,476          | \$ 228,992          |
| Accounts receivable (Note 2)                      | 176,695             | 156,647             |
| Investments (Note 3)                              | 620,109             | 725,920             |
|   | <b>1,163,280</b>    | <b>1,111,559</b>    |
| <b>LIABILITIES</b>                                |                     |                     |
| Accounts payable and accrued liabilities (Note 4) | 230,144             | 181,128             |
| Deposits and prepayments (Note 5)                 | 318,243             | 316,662             |
| Deferred revenue (Note 6)                         | 45,867              | 44,290              |
| Deferred development cost charges (Note 7)        | 308,492             | 277,681             |
| Debt (Note 8)                                     | 221,777             | 229,024             |
|   | <b>1,124,523</b>    | <b>1,048,785</b>    |
| <b>NET FINANCIAL ASSETS</b>                       | <b>38,757</b>       | <b>62,774</b>       |
| <b>NON-FINANCIAL ASSETS</b>                       |                     |                     |
| Tangible capital assets (Note 11)                 | 9,295,668           | 8,982,600           |
| Inventories of supplies                           | 874                 | 760                 |
| Prepaid expenses                                  | 4,552               | 4,197               |
|   | <b>9,301,094</b>    | <b>8,987,557</b>    |
| <b>ACCUMULATED SURPLUS</b> (Note 12)              | <b>\$ 9,339,851</b> | <b>\$ 9,050,331</b> |

Commitments and contingencies (Note 13)



Kam Grewal, BBA, CPA, CMA  
General Manager  
Finance Department



# CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]*

|   | 2019<br>Budget   | 2019                | 2018         |
|---|------------------|---------------------|--------------|
|   | <i>(Note 21)</i> |                     |              |
| <b>REVENUES</b>                                   |                  |                     |              |
| Taxation revenue <i>(Note 16)</i>                 | \$ 433,968       | <b>\$ 438,805</b>   | \$ 420,145   |
| Sales of goods and services                       | 256,814          | <b>266,705</b>      | 250,281      |
| Development cost charges <i>(Note 7)</i>          | 195,310          | <b>76,830</b>       | 68,353       |
| Developer contributions                           | 149,748          | <b>218,080</b>      | 263,556      |
| Investment income                                 | 22,130           | <b>28,643</b>       | 22,633       |
| Transfers from other governments <i>(Note 20)</i> | 62,319           | <b>28,926</b>       | 51,722       |
| Other <i>(Note 17)</i>                            | 59,236           | <b>73,956</b>       | 82,541       |
| <b>TOTAL REVENUES</b>                             | 1,179,525        | <b>1,131,945</b>    | 1,159,231    |
| <b>EXPENSES</b>                                   |                  |                     |              |
| Police services                                   | 172,623          | <b>166,653</b>      | 161,096      |
| Parks, recreation and culture                     | 121,461          | <b>122,709</b>      | 118,159      |
| General government                                | 92,314           | <b>119,527</b>      | 83,649       |
| Roads and traffic safety                          | 71,236           | <b>72,761</b>       | 72,006       |
| Water   | 76,919           | <b>76,183</b>       | 72,964       |
| Fire services                                     | 67,809           | <b>68,559</b>       | 64,669       |
| Sewer   | 72,395           | <b>71,354</b>       | 63,274       |
| Solid waste                                       | 35,792           | <b>38,308</b>       | 35,147       |
| Drainage  | 34,558           | <b>36,337</b>       | 35,062       |
| Planning and development                          | 31,575           | <b>30,401</b>       | 29,524       |
| Library services                                  | 21,144           | <b>20,867</b>       | 20,157       |
| Engineering                                       | 13,520           | <b>13,073</b>       | 13,561       |
| Surrey City Energy                                | 2,274            | <b>2,695</b>        | 1,399        |
| Parking   | 2,482            | <b>2,998</b>        | 2,385        |
| <b>TOTAL EXPENSES</b>                             | 816,102          | <b>842,425</b>      | 773,052      |
| <b>ANNUAL SURPLUS</b>                             | 363,423          | <b>289,520</b>      | 386,179      |
| Accumulated Surplus, beginning of year            | 9,050,331        | <b>9,050,331</b>    | 8,664,152    |
| Accumulated Surplus, end of year                  | \$ 9,413,754     | <b>\$ 9,339,851</b> | \$ 9,050,331 |

# CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT) CITY OF SURREY

As at December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]

|   | 2019<br>Budget | 2019              | 2018       |
|---|----------------|-------------------|------------|
|   | (Note 21)      |                   |            |
| <b>ANNUAL SURPLUS</b>                           | \$ 363,423     | <b>\$ 289,520</b> | \$ 386,179 |
| Acquisition of tangible capital assets          | (603,065)      | <b>(451,276)</b>  | (527,460)  |
| Amortization of tangible capital assets         | 133,388        | <b>134,016</b>    | 130,649    |
| Gain on disposal of tangible capital assets     | -              | <b>(4,659)</b>    | (11,014)   |
| Proceeds on disposal of tangible capital assets | -              | <b>7,661</b>      | 17,242     |
|   | (106,254)      | <b>(24,738)</b>   | (4,404)    |
| Acquisition of inventories of supplies          | -              | <b>(874)</b>      | (760)      |
| Consumption of inventories of supplies          | -              | <b>760</b>        | 929        |
| Acquisition of prepaid expenses                 | -              | <b>(4,552)</b>    | (4,197)    |
| Use of prepaid expenses                         | -              | <b>4,197</b>      | 4,375      |
| Transfer to properties held-for-sale            | -              | <b>1,190</b>      | 43,792     |
|   | -              | <b>721</b>        | 44,139     |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>           | (106,254)      | <b>(24,017)</b>   | 39,735     |
| Net financial assets, beginning of year         | 62,774         | <b>62,774</b>     | 23,039     |
| <b>Net financial assets (debt), end of year</b> | \$ (43,480)    | <b>\$ 38,757</b>  | \$ 62,774  |

To be read in conjunction with the Notes to the Consolidated Financial Statements

# CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

*For the year ended December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]*

|  | 2019             | 2018             |
|--|------------------|------------------|
| <b>OPERATING TRANSACTIONS</b>  |                  |                  |
| Annual Surplus   | \$ 289,520       | \$ 386,179       |
| Non-Cash charges to operations:  |                  |                  |
| Amortization of tangible capital assets                                | 134,016          | 130,649          |
| Gain on disposal of tangible capital assets                            | (4,659)          | (11,014)         |
| Developer contributions of tangible capital assets <i>(Note 11(a))</i> | (196,531)        | (237,028)        |
| Due to TransLink <i>(Note 9)</i>                                       | 38,800           | -                |
| Change in non-cash operating working capital:                          |                  |                  |
| Accounts receivable  | (20,048)         | (14,371)         |
| Inventories of supplies  | (114)            | 169              |
| Prepaid expenses   | (355)            | 178              |
| Accounts payable and accrued liabilities                               | 10,216           | 12,004           |
| Deposits and prepayments   | 1,581            | 39,014           |
| Deferred revenue   | 1,577            | 7,333            |
| Deferred development cost charges                                      | 30,811           | 23,387           |
| <b>Net change in cash from operating transactions</b>                  | <b>284,814</b>   | <b>336,500</b>   |
| <b>CAPITAL TRANSACTIONS</b>  |                  |                  |
| Acquisition of tangible capital assets                                 | (254,745)        | (290,091)        |
| Transfer of properties held-for-sale                                   | 1,190            | 43,792           |
| Proceeds on disposal of tangible capital assets                        | 7,661            | 17,242           |
| <b>Cash used by capital transactions</b>                               | <b>(245,894)</b> | <b>(229,057)</b> |
| <b>FINANCING TRANSACTIONS</b>  |                  |                  |
| Cash used in repayment of MFA debt and loans payable                   | (7,247)          | (38,536)         |
| <b>Cash used by financing transactions</b>                             | <b>(7,247)</b>   | <b>(38,536)</b>  |
| <b>INVESTING TRANSACTIONS</b>  |                  |                  |
| Proceeds on sale of investments  | 105,811          | 82,276           |
| <b>Cash provided by investing transactions</b>                         | <b>105,811</b>   | <b>82,276</b>    |
| <b>INCREASE IN CASH</b>  |                  |                  |
|  | <b>137,484</b>   | <b>151,183</b>   |
| Cash and cash equivalents, beginning of year                           | 228,992          | 77,809           |
| Cash and cash equivalents, end of year                                 | \$ 366,476       | \$ 228,992       |
| <b>NON-CASH TRANSACTIONS:</b>  |                  |                  |
| Debt related to Biofuel processing facility <i>(Note 8(ii))</i>        | \$ -             | \$ 341           |

To be read in conjunction with the Notes to the Consolidated Financial Statements

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## GENERAL

The City of Surrey (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 of the incorporated area. These include administrative, protective, infrastructure, environmental, recreational, and utility services.

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### a) Basis of accounting

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

#### b) Basis of consolidation

The consolidated financial statements are comprised of the City's funds, Surrey Public Library (the "Library"), Surrey City Development Corporation ("SCDC"), Surrey Homelessness and Housing Society ("SHHS"), and Innovation Boulevard ("IBC"). The Library, SHHS, and SCDC are fully consolidated as they are controlled by virtue of their Board being appointed by the City. IBC is consolidated based on the City's 50% ownership. Inter-fund and inter-corporate transactions and balances have been eliminated. The following is a brief description of the various funds and entities:

##### i) Operating Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Operating Funds as well as the Surrey Public Library. They are used to record the operating costs of the services provided by the City.

##### ii) Capital Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Capital Funds and Surrey Public Library Capital. They are used to record the acquisition costs of tangible capital assets and any related debt outstanding.

##### iii) Reserve Funds

Under the Community Charter of British Columbia, City Council may, by by-law, establish reserve funds for specified purposes. Money in a reserve fund and interest earned thereon must be expended only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required for the purposes for which it was established, City Council may transfer all or part of the amount to another reserve fund.

##### iv) Surrey City Development Corporation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of SCDC. SCDC has the following wholly owned subsidiaries and government partnerships, which are accounted for as follows:

##### i) Grove Limited Partnership and Grove (G.P.) Inc. - (50% owned and proportionately consolidated)

##### ii) Surrey City Investment (Industrial) Corporation ("SCIIC") - (100% owned and fully consolidated)

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) Limited Partnership ("Beedie LP"). Beedie LP meets the criteria of a government business partnership and is accounted for using the modified equity method.

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) G.P. Ltd., the General Partner of Beedie LP. Beedie GP is a corporation and is accounted for using the modified equity method.

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## **1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **b) Basis of consolidation (continued)**

#### **iv) Surrey City Development Corporation (continued)**

##### **iii) Surrey City Investment Corporation ("SCIC") – (100% owned and fully consolidated)**

SCIC is an investment holding entity set up for mixed-use real estate development projects in the City. Prior to October 8, 2018 SCIC held a 24.4% and 50% ownership in Surrey Centre Limited Partnerships and Surrey Centre Tower Holdings. On October 9, 2018 SCIC disposed of its ownership interests in these entities, which resulted in a net gain on sale. SCIC is inactive as at December 31, 2019.

##### **iv) Kwantlen Park Development Corporation ("KPDC") - (100% owned and fully consolidated)**

KPDC is inactive as at December 31, 2019.

#### **v) Surrey Homelessness and Housing Society**

On June 22, 2007, the City of Surrey incorporated the SHHS. The purposes of the Society are to raise funds for financing programs and projects that address homelessness in Surrey. The City is considered to have control over the Society's functions; therefore, the Society's financial information is fully consolidated within the City's financial statements.

The consolidated financial statements include the assets, liabilities, revenues and expenses of SHHS. The City provided seed money to the SHHS and oversees its operations.

#### **vi) Innovation Boulevard Corporation**

The City of Surrey and Simon Fraser University ("SFU") incorporated the Innovation Boulevard Corporation ("IBC"), a government partnership. SFU and the City are the only shareholders of IBC with each having a 50% interest and is proportionately consolidated. The purpose of IBC is the development of an integrated innovation and technology hub in Surrey.

On January 30, 2020, IBC along with its subsidiary, Innovation Boulevard Society, closed operations and the entities were dissolved. The dissolution of these entities had no material financial impact on the City of Surrey.

### **c) Cash and cash equivalents**

Cash and cash equivalents include cash and short-term investments with maturities of three months or less at the date of acquisition, are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

### **d) Trust Funds**

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's consolidated financial statements. Trust funds administered by the City are presented in Note 18.

### **e) Revenue recognition**

Revenues are recognized in the period in which the transaction or event occurs that give rise to the revenues or when the services are delivered. All revenues are recorded on an accrual basis, except when the amounts cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Revenue recognition on sales of properties occurs when the City has transferred the significant risks and rewards of ownership. Property lease revenue includes all amounts earned from tenants, including property tax and operating cost recoveries. Lease revenues are recognized on a straight-line basis over the term of the lease.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### f) Taxation revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual property tax levies, including parcel taxes and grants-in-lieu of taxes, are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded or can be reasonably estimated.

### g) Transfers from other governments

Restricted transfers from other governments are deferred and recognized as revenue in the period the stipulations in the related agreement are met.

Unrestricted transfers are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### h) Collection on behalf of other authorities

The City is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the City's taxation revenues.

### i) Development cost charges

Development cost charges are recorded as a liability at the time they are received. When qualifying expenditures are incurred, they are recognized into revenue.

### j) Developer contributions

Tangible capital assets are contributed by developers as a condition of the development approval process. The timing of delivery of tangible capital assets is dependent upon the developer. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

### k) Investment income

Investment income is reported as revenue in the period earned.

### l) Deferred revenue

The City defers the portion of the revenue collected from permits, licenses and other fees relating to services not yet rendered. This revenue is recognized in the year in which related inspections are performed or other related services are provided.

### m) Expenses

Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay. Interest expense is accrued as it becomes due.

### n) Investments

City investments with an original maturity date of more than three months are reported as investments and consist of short-term investments, bonds and debentures, which are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments on a straight-line basis.

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### o) 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 over one or more future periods and are not intended for sale in the ordinary course of operations.

### i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead charges related to construction and development that are directly attributable to the acquisition or construction of the asset.

The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

| ASSET                               | USEFUL LIFE – YEARS |
|-------------------------------------|---------------------|
| Land improvements                   | 12 – 100            |
| Buildings and building improvements | 10 – 60             |
| Leasehold improvements              | 2 – 25              |
| Infrastructure                      |                     |
| Roads and road structures           | 5 – 100             |
| Water, Sewer and Drainage systems   | 10 – 100            |
| Machinery and equipment             |                     |
| Vehicles                            | 5 – 30              |
| Technology                          | 4 – 25              |
| Furniture & equipment               | 3 – 50              |

Annual amortization commences on the date the asset is acquired or available for use.

### ii) Assets under construction

Assets under construction are comprised of costs related to projects currently under planning, development or construction that are expected to result in a tangible capital asset at a future date. These assets are not amortized until the asset is put into service and available for productive use.

### iii) Contributions of tangible capital assets

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

### iv) Intangible assets

Intangible assets, including works of art and historic assets are not recorded as assets in these financial statements.

### v) Tangible capital assets disclosed at nominal values

Where an estimate of fair value is not determinable, the tangible capital asset is recognized at a nominal value.

### vi) Write-down of tangible capital assets

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services. Any impairment is accounted for as an expense in the consolidated statement of operations.

### vii) Leases

Leases that transfer substantially all the benefits and risks incidental to ownership of the property are accounted for as capital leases and the related tangible capital asset and obligation are recorded on the statement of financial position. All other leases are accounted for as operating leases and the related lease payments are expensed as incurred.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### o) Non-financial assets (continued)

#### viii) Inventories of supplies

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

### p) Employee future benefits

The City and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

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

Actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

The liability for event driven benefits, such as disability benefits, is calculated when the event occurs. The expense is recognized in the year the event occurs.

### q) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2019-2023 Consolidated Financial Plan and was adopted through By-law #19730 on December 19, 2018.

### r) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating contributed tangible capital assets, developer contributions, useful lives for amortization, provisions for accrued liabilities, contingencies and actuarial valuations of employee future benefits. Actual results could differ from these estimates.

### s) Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Surrey has provided definitions of segments used by the City as well as presented financial information in segmented format (*Note 19*).

### t) Liabilities for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- An environmental standard exists;
- Contamination exceeds an environmental standard;
- The City is directly responsible or accepts responsibility;
- The City expects that future economic benefits will be given up; and,
- A reasonable estimate of the amount can be made.

The liability is measured as management's estimate of the cost of remediation and post remediation, including operations, maintenance and monitoring, which are an integral part of the remediation strategy for a contaminated site. The liability is recorded net of any expected recoveries.



# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 2. ACCOUNTS RECEIVABLE

|                                       | 2019              | 2018              |
|---------------------------------------|-------------------|-------------------|
| General and other accounts receivable | \$ 49,316         | \$ 56,183         |
| Development cost charges              | 78,772            | 56,162            |
| Property taxes                        | 23,590            | 21,731            |
| Utility rate charges                  | 18,025            | 16,016            |
| Due from other authorities            | 4,327             | 3,967             |
| MFA debt reserve fund receivable      | 2,630             | 2,570             |
| Tax sale properties                   | 35                | 18                |
|                                       | <b>\$ 176,695</b> | <b>\$ 156,647</b> |

## 3. INVESTMENTS

|                                     | 2019              | 2018              |
|-------------------------------------|-------------------|-------------------|
| Maturing within one year            | \$ 398,583        | \$ 414,649        |
| Maturing within two years           | 59,492            | 125,751           |
| Maturing within ten years           | 154,610           | 171,720           |
| City investments (a)                | 612,685           | 712,120           |
| SCDC investments (b)                | 303               | 6,455             |
| SHHS investments (c)                | 6,590             | 6,517             |
| Government business partnership (d) | 531               | 444               |
| Government partnership (e)          | -                 | 384               |
|                                     | <b>\$ 620,109</b> | <b>\$ 725,920</b> |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 3. INVESTMENTS (CONTINUED)

- a) City investments had an average portfolio yield of 2.66% (2018 – 2.40%). All City investments can be liquidated on demand but may have associated penalties on liquidation.
- b) SCDC investments includes term deposits that had an average portfolio yield of 2.35% (2018 – 2.07%) along with GICs with a maturity date of September 17, 2020 and a yield of 1.90% (2018 – 1.90%).
- c) SHHS investments includes a diversified portfolio of fixed income and equity securities held by SHHS with an average yield rate of 14.96% (2018 – (2.22%)), for the purpose of supporting programs and projects related to reducing homelessness and increasing access to safe and affordable housing in Surrey.
- d) SCDC’s joint-venture partnership in Beedie Limited Partnership (“Beedie LP”) meets the criteria of a government business partnership and therefore the results are accounted for under the modified equity method. This represents the City’s net investment in the joint venture. Beedie LP is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City that has been occupied by a tenant under a long-term lease. The liability of SCDC is limited to the cash and land which it contributed to Beedie LP.
- e) During 2013, SCDC invested in a 20% ownership of Bosa Properties (Bright A.1) Limited Partnership (“Bosa”). SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.

On August 29, 2019, SCDC disposed of its 20% ownership interest in the Bosa LP for net proceeds of \$3.0M, which resulted in a net gain on sale of \$2.6M.

## 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

|                                     | 2019              | 2018              |
|-------------------------------------|-------------------|-------------------|
| Trade accounts payable              | \$ 69,208         | \$ 70,268         |
| Due to Federal Government           | 51,526            | 47,991            |
| Due to TransLink (Note 9)           | 38,800            | -                 |
| Employee future benefits (Note 10)  | 28,663            | 28,007            |
| Contractors’ holdbacks              | 11,682            | 17,068            |
| Due to Regional Districts           | 19,876            | 9,373             |
| Due to Province of British Columbia | 5,576             | 4,076             |
| Due to other government entities    | 2,804             | 2,336             |
| Interest payable on debt            | 2,009             | 2,009             |
|                                     | <b>\$ 230,144</b> | <b>\$ 181,128</b> |

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 5. DEPOSITS AND PREPAYMENTS

|                                       | 2019              | 2018              |
|---------------------------------------|-------------------|-------------------|
| <b>Deposits:</b>                      |                   |                   |
| Future works                          | \$ 56,383         | \$ 54,043         |
| Planning and permits                  | 80,506            | 73,123            |
| Engineering                           | 89,594            | 98,149            |
| Capital deposits                      | 33,763            | 34,530            |
| Pavement cuts                         | 4,266             | 5,022             |
| Boulevard trees                       | 1,761             | 1,978             |
| Latecomer                             | 984               | 1,854             |
| Other deposits                        | 4,753             | 4,117             |
| <b>Total deposits</b>                 | <b>\$ 272,010</b> | <b>\$ 272,816</b> |
| <b>Prepayments:</b>                   |                   |                   |
| Taxes                                 | \$ 42,400         | \$ 41,177         |
| Utilities                             | 3,206             | 2,578             |
| Other prepayments                     | 627               | 91                |
| <b>Total prepayments</b>              | <b>46,233</b>     | <b>43,846</b>     |
| <b>Total deposits and prepayments</b> | <b>\$ 318,243</b> | <b>\$ 316,662</b> |

## 6. DEFERRED REVENUE

|                              | 2019             | 2018             |
|------------------------------|------------------|------------------|
| Development/building permits | \$ 31,021        | \$ 31,074        |
| Deferred lease revenue       | 6,013            | 6,091            |
| Other                        | 8,833            | 7,125            |
|                              | <b>\$ 45,867</b> | <b>\$ 44,290</b> |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 7. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCCs) are collected to pay for development costs on specified projects. DCCs cover between 90% to 99% of those costs based on rates as recommended by the engineering department. In accordance with the Local Government Act, these funds must be held in a separate reserve fund and accumulates interest until spent. DCCs are deferred and recognized as revenue when the related costs are incurred.

|   | 2019              | 2018              |
|---|-------------------|-------------------|
| Deferred DCCs:                          |                   |                   |
| Arterial roads                          | \$ 78,530         | \$ 63,430         |
| Parkland                                | 58,793            | 49,422            |
| Drainage/storm water detention          | 45,937            | 43,637            |
| Sanitary sewer                          | 30,085            | 25,965            |
| Collector roads                         | 19,562            | 15,800            |
| Water                                   | 18,739            | 15,893            |
| Area specific                           | 54,375            | 60,988            |
| Park development                        | 2,471             | 2,546             |
|   | <b>\$ 308,492</b> | <b>\$ 277,681</b> |
| <b>Deferred DCCs, beginning of year</b> | <b>\$ 277,681</b> | <b>\$ 254,294</b> |
| DCCs levied for the year                | 105,804           | 90,979            |
| Investment income                       | 1,837             | 761               |
| Total DCCs deferred                     | 107,641           | 91,740            |
| Revenue recognized:                     |                   |                   |
| General Capital                         | (62,824)          | (52,233)          |
| Water Capital                           | (4,326)           | (5,150)           |
| Sewer & Drainage Capital                | (9,680)           | (10,970)          |
| Total DCCs recognized as revenue        | (76,830)          | (68,353)          |
| Net increase for the year               | 30,811            | 23,387            |
| <b>Deferred DCCs, end of year</b>       | <b>\$ 308,492</b> | <b>\$ 277,681</b> |

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 8. DEBT

|                    | 2019              | 2018       |
|--------------------|-------------------|------------|
| MFA debt (i)       | <b>\$ 173,712</b> | \$ 179,699 |
| Loans payable (ii) | <b>48,065</b>     | 49,325     |
|                    | <b>\$ 221,777</b> | \$ 229,024 |

### i) MFA Debt

Pursuant to security issuing by-laws under authority of the Community Charter, the City obtains debt instruments through the Municipal Finance Authority of British Columbia (MFA) to finance certain capital expenditures.

Gross amount of the debt less sinking fund installments and actuarial adjustments to date are as follows:

| MFA Issue | Gross debt        | Sinking fund<br>installments and<br>actuarial adjustments | Net debt<br>2019  | Net debt<br>2018 |
|-----------|-------------------|---|-------------------|------------------|
| 116       | \$ 100,000        | \$ 22,125   | <b>\$ 77,875</b>  | \$ 81,034        |
| 121       | 45,000            | 8,535   | <b>36,465</b>     | 37,833           |
| 126       | 67,335            | 7,963   | <b>59,372</b>     | 60,832           |
|           | <b>\$ 212,335</b> | <b>\$ 38,623</b>  | <b>\$ 173,712</b> | \$ 179,699       |

Current borrowing includes:

| MFA Issue | Issue Date         | Term (yrs.) | Maturity           | Interest Rate | * Refinancing Date |
|-----------|--------------------|-------------|--------------------|---------------|--------------------|
| 116       | April 4, 2011      | 25          | April 4, 2036      | 4.20%         | April 4, 2021      |
| 121       | October 4, 2012    | 25          | October 4, 2037    | 2.90%         | October 4, 2022    |
| 126       | September 26, 2013 | 30          | September 26, 2043 | 3.85%         | September 26, 2023 |

*\*On the Refinancing Date, the City has the option to retire the debt early or refinance the borrowing at a new interest rate.*

### ii) Loans payable

|  | 2019             | 2018      |
|--|------------------|-----------|
| <b>SCDC:</b>   | <b>\$ 12,112</b> | \$ 12,570 |
| Cedar Hills loan payable, Citizen's Bank of Canada, 10-year term maturing November 1, 2022, payable in monthly payments of \$78,497, including interest calculated at a rate of 3.95% per annum, secured by a mortgage on the commercial property. |                  |           |
| <b>Biofuel Processing Facility:</b>  | <b>35,953</b>    | 36,755    |
| 25-year contract with Orgaworld Canada Ltd., payable in monthly payments of \$221,516 including interest calculated at a rate of 5.10% payable.  |                  |           |
| <b>Total Loans Payable</b>   | <b>\$ 48,065</b> | \$ 49,325 |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 8. DEBT (CONTINUED)

MFA payments and loan payments over the next five years and thereafter are as follows:

|                     | MFA payments<br>(i) | Loan payments<br>(ii) | Total      |
|---------------------|---------------------|-----------------------|------------|
| 2020                | \$ 6,227            | \$ 1,320              | \$ 7,547   |
| 2021                | 6,476               | 1,383                 | 7,859      |
| 2022                | 6,735               | 1,406                 | 8,141      |
| 2023                | 7,005               | 1,454                 | 8,459      |
| 2024                | 7,285               | 1,506                 | 8,791      |
| 2025 and thereafter | 139,984             | 40,996                | 180,980    |
| Total               | \$ 173,712          | \$ 48,065             | \$ 221,777 |

Total interest expense recorded for the year ended December 31, 2019 was \$10.4 million (2018 - \$10.5 million).

## 9. DUE TO TRANSLINK

In December 2018, the Mayors' Council on Regional Transportation ("Mayors' Council") directed TransLink to proceed immediately with planning and project development for a Surrey Langley SkyTrain project. Further to this, the Mayors' Council passed a resolution on June 27, 2019 endorsing that an estimate of up to \$39 million be the amount the City of Surrey should agree to pay for the unnecessarily expended work plan costs on the cancelled Surrey Newton Guildford LRT project, pending final technical reconciliation of expenditures. As at December 31, 2019 the City of Surrey has recorded a liability due to TransLink in the amount of \$38.8 million relating to this resolution. The timing of this reimbursement is dependent upon and subject to the final approval of the business case and the project proceeding to the procurement and construction phases. It is expected that the City of Surrey and TransLink will complete a signed Reimbursement Agreement prior to this final approval. This Reimbursement Agreement will identify the means by which the City of Surrey will reimburse TransLink, which may include: financial contributions, in-kind property contributions of a permanent or temporary nature, rights of way and/or road dedications, certain commercial rights to TransLink with any future use or access by TransLink of city streets or other city lands pursuant to the Municipal Access Agreement, and reduction in costs through a transfer of scope elements.

The June 27, 2019 resolution also included an endorsed recommendation that a further payment of \$5.4 million by the City of Surrey be required if there is no decision to implement rapid transit along King George Blvd by December 31, 2021. As at December 31, 2019 discussions have not taken place relating to this recommendation therefore this further payment has not been accrued.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 10. EMPLOYEE FUTURE BENEFITS

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-retirement top-ups for dental, life insurance and accidental death, dismemberment insurance, vacation deferral, supplementary vacation and benefit continuation for disabled employees. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for services and is included in accounts payable and accrued liabilities.

| <b>Accrued benefit liability:</b>         | <b>2019</b> | 2018      |
|---|-------------|-----------|
| Balance, beginning of year                | \$ 28,007   | \$ 27,053 |
| Current service cost                      | 1,834       | 1,820     |
| Interest cost                             | 814         | 768       |
| Amortization of net actuarial loss (gain) | (494)       | 72        |
| Benefits paid                             | (1,498)     | (1,706)   |
| Accrued benefit liability, end of year    | \$ 28,663   | \$ 28,007 |

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2019. The difference between the actuarially determined accrued benefit obligation of \$28.3 million and the accrued benefit liability of \$28.7 million as at December 31, 2019 is an unamortized actuarial gain of \$0.4 million. The actuarial gain is amortized over a period equal to the employees' average remaining service life of 12 years (2018 – 11 years).

Reconciliation of accrued benefit liability to accrued benefit obligation:

|   | <b>2019</b>      | 2018             |
|---|------------------|------------------|
| <b>Actuarial benefit liability, end of year</b> | <b>\$ 28,663</b> | <b>\$ 28,007</b> |
| Unamortized actuarial gain                      | (358)            | (3,356)          |
| Accrued benefit obligation, end of year         | \$ 28,305        | \$ 24,651        |

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

|   | <b>2019</b> | 2018  |
|---|-------------|-------|
| Discount rate                                   | 2.70%       | 3.20% |
| Expected future inflation rate                  | 1.80%       | 1.80% |
| Employee average remaining service life (years) | 12.00       | 11.00 |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 11. TANGIBLE CAPITAL ASSETS

| <b>Net Book Value by category</b>   | <b>2019</b>         | <b>2018</b>         |
|-------------------------------------|---------------------|---------------------|
| Land and land improvements          | \$ 1,942,379        | \$ 1,878,923        |
| Land under road                     | 3,228,036           | 3,079,917           |
| Buildings and building improvements | 478,748             | 434,452             |
| Infrastructure                      | 3,167,425           | 3,095,717           |
| Machinery and equipment             | 149,667             | 133,125             |
| Assets under construction           | 329,413             | 360,466             |
|                                     | <b>\$ 9,295,668</b> | <b>\$ 8,982,600</b> |

| <b>Net Book Value by fund</b> | <b>2019</b>         | <b>2018</b>         |
|-------------------------------|---------------------|---------------------|
| General capital               | \$ 2,627,885        | \$ 2,528,916        |
| Transportation capital        | 4,245,266           | 4,073,506           |
| Water capital                 | 647,071             | 640,316             |
| Sewer capital                 | 601,188             | 593,978             |
| Drainage capital              | 1,104,033           | 1,094,243           |
| Library capital               | 5,434               | 5,388               |
| Surrey City Development Corp. | 64,788              | 46,216              |
| Other Entities                | 3                   | 37                  |
|                               | <b>\$ 9,295,668</b> | <b>\$ 8,982,600</b> |

For additional detailed information, see the Schedule of Tangible Capital Assets (Schedule 1).

### a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year was \$196.5 million (2018 - \$237.0 million) comprised of roads infrastructure in the amount of \$160.9 million (2018 - \$179.2 million), water and wastewater infrastructure in the amount of \$18.0 million (2018 - \$38.6 million) and land in the amount of \$17.6 million (2018 - \$19.2 million), including improvements.



*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

**11. TANGIBLE CAPITAL ASSETS (CONTINUED)**

**b) Biofuel processing facility**

The City entered into a 25-year agreement with Orgaworld Surrey Limited Partnership (the "Operator") to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. The City provided the land upon which the facility was constructed. Under the agreement, the City guaranteed to deliver to the Operator a minimum tonnage of City Organic Waste (as defined in the Agreement) for processing. The City will make payments to the Operator for acceptance of City Organic Waste in accordance with a specified formula. The Operator will also have the right to earn revenue from the delivery/acceptance of organic waste from third parties.

In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility. Upon expiry of the lease term the facility will become the asset of the City.

The facility was completed and commenced operation in 2018. The City recorded the facility on its financial statements as a tangible capital asset in the amount of its cost of construction being \$50.0 million. The City also recorded an offsetting liability for an equal amount representing future obligations to the Operator. The liability will be reduced over the term of the agreement as payments are made to the Operator.

**c) Write-down of tangible capital assets**

No impairments were identified or recorded during the year ended December 31, 2019 or 2018.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 12. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surpluses, reserves and equity in tangible capital assets. The City's Accumulated surplus is as follows:

|  | 2019     |             |                     | 2018     |             |                     |
|--|----------|-------------|---------------------|----------|-------------|---------------------|
| <b>Accumulated Surplus per Statement of Financial Position</b> |          |             | <b>\$ 9,339,851</b> |          |             | <b>\$ 9,050,331</b> |
| Less:  |          |             |                     |          |             |                     |
| Tangible Capital Assets  |          |             | <b>9,295,668</b>    |          |             | 8,982,600           |
| Debt funded assets   |          |             | <b>(207,326)</b>    |          |             | (214,782)           |
| Invested in tangible capital assets                            |          |             | <b>9,088,342</b>    |          |             | 8,767,818           |
|  | Gross    | Allocations |                     | Gross    | Allocations |                     |
| <b>Reserves set aside by Council</b>                           |          |             |                     |          |             |                     |
| Capital legacy   | 47,847   | (47,847)    | -                   | 47,329   | (47,329)    | -                   |
| Municipal land   | 53,947   | (42,078)    | <b>11,869</b>       | 39,002   | (39,002)    | -                   |
| Equipment and building replacement                             | 25,714   | (13,972)    | <b>11,742</b>       | 32,611   | (5,898)     | 26,713              |
| Neighborhood concept plans                                     | 28,003   | (15,216)    | <b>12,787</b>       | 22,521   | (4,072)     | 18,449              |
| Park land acquisition  | 17,408   | (9,459)     | <b>7,949</b>        | 22,372   | (4,045)     | 18,327              |
| Local improvement financing                                    | 17,417   | (9,464)     | <b>7,953</b>        | 17,015   | (3,076)     | 13,939              |
| Environmental stewardship                                      | 6,809    | (3,700)     | <b>3,109</b>        | 6,749    | (1,220)     | 5,529               |
| Parking space  | 2,651    | (1,440)     | <b>1,211</b>        | 2,629    | (475)       | 2,154               |
| Water claims   | 1,362    | (740)       | <b>622</b>          | 1,351    | (244)       | 1,107               |
| Affordable housing   | 591      | (321)       | <b>270</b>          | 23       | (4)         | 19                  |
|  | 201,749  |             | <b>57,512</b>       | 191,602  |             | 86,237              |
| <b>Internal borrowing to fund capital program</b>              |          | (144,237)   |                     |          | (105,365)   |                     |
| <b>Other appropriated funds</b>                                |          |             |                     |          |             |                     |
| Infrastructure replacement                                     | (20,546) | 20,546      | -                   | (28,318) | 28,318      | -                   |
| Revenue stabilization  | 13,490   | (1,374)     | <b>12,116</b>       | 13,490   | (1,908)     | 11,582              |
| Self insurance   | 13,253   | (1,350)     | <b>11,903</b>       | 11,732   | (1,659)     | 10,073              |
| Operating contingency and emergencies                          | 8,276    | (843)       | <b>7,433</b>        | 8,276    | (1,170)     | 7,106               |
| Environmental emergencies                                      | 7,082    | (721)       | <b>6,361</b>        | 7,082    | (1,002)     | 6,080               |
| Prepaid expenses   | 4,577    | -           | <b>4,577</b>        | 4,197    | -           | 4,197               |
| Inventories of supplies  | 874      | -           | <b>874</b>          | 760      | -           | 760                 |
| Committed funds  | 159,584  | (16,258)    | <b>143,326</b>      | 159,647  | (22,579)    | 137,068             |
|  | 186,590  | -           | <b>186,590</b>      | 176,866  | -           | 176,866             |
| <b>Other Entities</b>  |          |             |                     |          |             |                     |
| Surrey City Development Corporation                            |          |             | <b>(4,841)</b>      |          |             | 6,834               |
| Surrey Homelessness and Housing Society                        |          |             | <b>5,748</b>        |          |             | 6,019               |
| Innovation Boulevard   |          |             | <b>(9)</b>          |          |             | 48                  |
|  |          |             | <b>898</b>          |          |             | 12,901              |
| <b>Total Appropriated Funds</b>                                |          |             | <b>9,333,342</b>    |          |             | 9,043,822           |
| <b>Unappropriated Surplus</b>                                  |          |             | <b>\$ 6,509</b>     |          |             | <b>\$ 6,509</b>     |

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

### **13. COMMITMENTS AND CONTINGENCIES**

- a) The City has significant future contractual commitments for incomplete capital acquisitions and capital construction projects in progress. The City records the capital costs incurred to the end of the year on these projects as work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see Note 12). The Financial Plan, updated annually, provides for the financing of these and future obligations within the estimated financial resources of the City.
- b) The City as a member of Metro Vancouver is directly, jointly and severally liable with the other member municipalities for the net capital liabilities of those authorities.
- c) The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Metro Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 32 Class "A" and 21 Class "B" shares issued and outstanding as at December 31, 2019). As a Class "A" shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. As a Class "B" shareholder, the City is obligated to share in funding of the ongoing operating costs. In accordance with the members' agreement, upon withdrawal from E-Comm, class A shareholders shall be obligated to pay to the withdrawal date as requested by E-Comm their share of the Class A shareholders' obligation to any long-term capital obligations, including any lease obligations. This includes any lease obligations or repayments thereof committed to by E-Comm up to the withdrawal date.
- d) The City is, from time to time, engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty which may result in material losses. The outcome and amounts that may be payable, if any, under some of these claims, cannot be determined and accordingly only those claims in which a payment is considered likely and the amounts can be reasonably estimated have been recorded in the financial statements as a liability.
- e) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation included in accumulated surplus (Note 12). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable.
- f) **Debt Reserve Fund Demand Note**  
The City has a contingent liability with respect to the Municipal Finance Authority of BC's ("MFA") Debt Reserve Fund Demand Notes. This contingent liability is a condition of the borrowings undertaken by the City.

As a condition for each debenture issue, 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 severed 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.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 13. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Demand note amounts are as follows:

| Issue | LA    | SI       | Rgn SI | Purpose | Term | DRF Demand Note |
|-------|-------|----------|--------|---------|------|-----------------|
| 116   | 17173 | R10-2022 | 1139   | Other   | 25   | \$ 319          |
| 116   | 17180 | R10-2357 | 1141   | Other   | 25   | 637             |
| 116   | 17231 | R11-124  | 1142   | Other   | 25   | 1,035           |
| 121   | 17231 | R11-124  | 1142   | Other   | 25   | 743             |
| 126   | 17928 | R13-1059 | 1188   | Other   | 30   | 943             |
| 126   | 17929 | R13-1061 | 1188   | Other   | 30   | 280             |
| Total |       |          |        |         |      | \$ 3,957        |

Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

### g) Policing services

The City entered into a contract with the Provincial Government that provides for the Royal Canadian Mounted Police ("RCMP") to deliver policing services for the City through to March 31, 2032.

On November 5, 2018, after taking the Oath of Office, Council unanimously approved a motion to direct staff to commence work on terminating its contract with the RCMP municipal police service and create a Surrey Police Department. On February 27, 2020, the Provincial Government granted approval to the City to create a municipal police board. It is anticipated that the transition to the Surrey Police Department will be completed by April 2021. In accordance to the contract necessary notice was provided and this will not incur additional costs for the early termination of the RCMP contract.

## 14. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The following table summarizes the contractual rights that existed at December 31, 2019 of the City for future assets:

|                           | 2020      | 2021     | 2022     | 2023     | Thereafter |
|---------------------------|-----------|----------|----------|----------|------------|
| Lease revenue (a)         | \$ 7,631  | \$ 6,155 | \$ 5,685 | \$ 5,074 | \$ 33,157  |
| Government agreements (b) | 3,105     | 3,105    | 3,178    | 3,178    | 2,625      |
| Total                     | \$ 10,736 | \$ 9,260 | \$ 8,863 | \$ 8,252 | \$ 35,782  |

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

#### **14. CONTRACTUAL RIGHTS (CONTINUED)**

**a) Lease revenue**

The City has entered into a number of fixed term lease agreements for the use of City owned land and/or buildings that are anticipated to provide the City with future revenues. These agreements are for terms that vary from 1 to 20 years.

**b) Government agreements**

The City has entered into various government agreements with senior government and other agencies related to contractual rights expected to be realized as stipulations are met.

**c) Developer contributions**

The City has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the City, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution, which cannot be determined with certainty at this time.

**d) Other contractual rights**

The City is entitled to receive revenue from certain other agreements. The revenue from these agreements cannot be quantified and has not been included in the amounts noted above.

#### **15. 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 are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local government.

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

The most recent valuation for the Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$20.6 million (2018 - \$19.6 million) for employer contributions while employees contributed \$17.2 million (2018 - \$16.4 million) to the Plan in 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 16. TAXATION REVENUE

|   | 2019              | 2018              |
|---|-------------------|-------------------|
| <b>Tax collected:</b>                       |                   |                   |
| Property taxes                              | \$ 363,342        | \$ 348,065        |
| Collections for other authorities           | 357,855           | 317,471           |
| Parcel taxes                                | 56,426            | 55,138            |
| Grants-in-lieu of taxes                     | 18,539            | 16,626            |
| Other                                       | 498               | 316               |
|   | <b>796,660</b>    | <b>737,616</b>    |
| <b>Less transfers to other authorities:</b> |                   |                   |
| Province of BC - School Taxes               | (262,525)         | (241,267)         |
| Greater Vancouver Regional District         | (8,083)           | (7,676)           |
| BC Assessment Authority                     | (7,975)           | (7,766)           |
| Greater Vancouver Transportation Authority  | (50,333)          | (46,500)          |
| Other                                       | (28,939)          | (14,262)          |
|   | <b>(357,855)</b>  | <b>(317,471)</b>  |
| <b>Taxation revenue</b>                     | <b>\$ 438,805</b> | <b>\$ 420,145</b> |

## 17. OTHER REVENUE

|  | 2019             | 2018             |
|--|------------------|------------------|
| Licenses and permits                             | \$ 36,898        | \$ 33,713        |
| Leases and rentals                               | 13,399           | 13,286           |
| Penalties and interest on taxes                  | 6,402            | 5,365            |
| Miscellaneous                                    | 5,112            | 7,130            |
| Gain on sale of assets                           | 12,145           | 15,709           |
| Gain on sale of partnership (Note 1(b)(iv)(iii)) | -                | 7,338            |
|  | <b>\$ 73,956</b> | <b>\$ 82,541</b> |

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 18. TRUST FUNDS

These funds account for assets, which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's Consolidated Financial Statements. Amounts administered by the City as trust funds are as follows:

|                                 |                           |                                 | 2019            | 2018     |
|---------------------------------|---------------------------|---------------------------------|-----------------|----------|
| <b>Assets</b>                   |                           |                                 |                 |          |
| Cash and short-term investments |                           |                                 | <b>\$ 4,703</b> | \$ 4,239 |
| <b>Equity</b>                   |                           |                                 |                 |          |
|                                 | Employee<br>Benefits Fund | Cemetery Perpetual<br>Care Fund | 2019            | 2018     |
| Balance, beginning of year      | \$ 733                    | \$ 3,506                        | <b>\$ 4,239</b> | \$ 3,929 |
| Employment insurance rebate     | 97                        | -                               | <b>97</b>       | 92       |
| Contributions                   | -                         | 455                             | <b>455</b>      | 302      |
| Interest revenue                | 6                         | -                               | <b>6</b>        | 3        |
| Benefits purchased              | (17)                      | -                               | <b>(17)</b>     | (17)     |
| Refunded to employees           | (77)                      | -                               | <b>(77)</b>     | (70)     |
| Balance, end of year            | \$ 742                    | \$ 3,961                        | <b>\$ 4,703</b> | \$ 4,239 |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 19. SEGMENTED INFORMATION

The City of Surrey is a diversified municipal government institution that provides a wide range of services to the citizens of Surrey, including Police Services; Parks, Recreation and Culture Services; General Government Services; Water Services; Fire Services; Sewer Services; Engineering Services; Drainage Services; Solid Waste Management Services; Roads & Traffic Safety Services; Planning and Development Services; Parking Services; Surrey City Energy Services; and Surrey Public Library Services. For management reporting purposes, the Government's operations and activities are organized and reported by Service Area. Service Areas were created for the purpose of recording specific activities and related objectives in accordance with legislated requirements.

City Departments and the activities for which they are responsible are reported in these Service Areas. The Departments listed in the segmented information, along with the services that each Department provides are listed below:

### **Police Services**

The mandate of the Police Department includes enforcing laws, preventing crime, and maintaining peace, order and security.

### **Parks, Recreation and Culture Services**

The Parks, Recreation and Culture Department is responsible for planning, facilitating the development of, operating and maintaining high quality parks, recreation and cultural facilities and services.

### **General Government Services – Mayor & Councillor's Department, City Manager's Department, Finance Department, Corporate Services Department, Surrey City Development Corporation, and Surrey Homelessness and Housing Society**

General Government Services includes those elements of the organization with responsibility for adopting by-laws, adopting administrative policy, levying taxes, acquiring, disposing and managing City assets, ensuring effective financial management, monitoring performance and ensuring that high quality City service standards are met.

The Surrey City Development Corporation, which engages in the provision of consulting services, land development activities, property acquisition/disposal and asset management and the Surrey Homelessness and Housing Society, which focuses on addressing homelessness in Surrey through raising funds and the provision of grants to worthy projects also form part of General Government Services.

### **Roads and Traffic Safety Services**

The Roads & Traffic Safety Utility provides effective managed transportation systems that serves the mobility needs of individuals and businesses and is safe, secure and supports the economic vitality of the City, and protects and enhances the environment.

### **Water Services**

The Water Utility operates the water system and its primary responsibility, in partnership with the Operations Division and Metro Vancouver, is to supply clean, safe drinking water to the residences and businesses of Surrey.

### **Fire Services**

The mandate of the Fire Department is to enforce codes and maintain security by protecting life, property and the environment through the provision of emergency response services.



*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## **19. SEGMENTED INFORMATION (CONTINUED)**

### **Sewer Services**

The Sewer Utility operates the network of sewer mains, to collect sewage and convey such sewage to treatment plants. The utility also plans, designs, and constructs sanitary sewer infrastructure; manages inflow and infiltration controls; and undertakes initiatives in support of the region's Integrated Liquid Waste Resource Management Plan.

### **Solid Waste Management Services**

The Solid Waste Utility provides weekly residential curbside organic waste collection with alternating bi-weekly garbage and recycling, and curbside collection services via a fully-automated cart-based collection system.

### **Drainage Services**

The Drainage Utility operates the network of storm sewers and pump stations for storm water management. Its primary responsibility is to manage the City's storm water runoff in partnership with the Operations Division and Metro Vancouver.

### **Planning and Development Services**

The Planning and Development Department is responsible for preparing land use plans, by-laws and policies for sustainable development of the City and for reviewing and approving new land and building development.

### **Surrey Public Library Services**

The Surrey Public Library provides access to local and global information through its nine Library branches located throughout the City.

### **Engineering Services**

The Engineering Department is responsible for providing timely and effective services relating to water, sewer, drainage, garbage collection, transportation systems, and corporate real estate.

### **Surrey City Energy**

Surrey City Energy is the municipal energy utility of the Engineering Department. This utility provides the planning and development of community energy systems that will provide thermal energy to new and existing developments throughout the City Centre area.

### **Parking**

The Parking Authority Utility is a self-funded program that involves planning, managing and enforcing the City's on and off street parking assets, employing leading edge technologies, such as license plate recognition and pay stations that provide a user friendly interface, improved theft security and efficient enforcement.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019 [in thousands of dollars]

## 19. SEGMENTED INFORMATION (CONTINUED)

|  | Police Services | Parks, Recreation and Culture | General Government | Roads & Traffic Safety | Water    | Fire Services | Sewer    |
|--|-----------------|-------------------------------|--------------------|------------------------|----------|---------------|----------|
| <b>REVENUES</b>                                      |                 |                               |                    |                        |          |               |          |
| Taxation, grants-in-lieu, assessments                | \$ -            | \$ -                          | \$ 726,518         | \$ 30,336              | \$ (48)  | \$ -          | \$ 817   |
| Collections for other authorities                    | -               | -                             | (357,855)          | -                      | -        | -             | -        |
| Taxation revenue                                     | -               | -                             | 368,663            | 30,336                 | (48)     | -             | 817      |
| Sales of goods and services                          | 1,785           | 30,804                        | 27,634             | 228                    | 79,692   | 2,687         | 62,790   |
| Development cost charges                             | -               | -                             | 76,830             | -                      | -        | -             | -        |
| Developer contributions                              | -               | 166                           | 35,431             | 163,241                | 3,100    | -             | 5,429    |
| Investment income                                    | -               | 29                            | 27,976             | -                      | 372      | -             | 203      |
| Transfers from other governments                     | 7,073           | 1,349                         | 7,854              | 9,080                  | (950)    | -             | 205      |
| Other  | 41              | 2,266                         | 36,234             | 124                    | 1,211    | 22            | 600      |
|  | 8,899           | 34,614                        | 580,622            | 203,009                | 83,377   | 2,709         | 70,044   |
| <b>EXPENSES</b>                                      |                 |                               |                    |                        |          |               |          |
| Salaries and benefits                                | 28,070          | 66,436                        | 41,016             | 6,970                  | -        | 60,505        | -        |
| RCMP contracted services                             | 133,335         | -                             | -                  | -                      | -        | -             | -        |
| Consulting and professional services                 | 1,131           | 5,647                         | 3,883              | 1,718                  | 505      | 266           | 550      |
| Telephone and communications                         | 379             | 369                           | 925                | 64                     | 58       | 157           | 26       |
| Regional district utility charges                    | -               | -                             | -                  | -                      | 48,760   | -             | 47,715   |
| Utilities  | 617             | 4,653                         | 42                 | 3,582                  | 715      | 377           | 2,074    |
| Garbage collection and disposal                      | 18              | 570                           | 18                 | 280                    | -        | 26            | 3        |
| Maintenance and small equipment                      | 63              | 8,200                         | 6,682              | 223                    | 359      | 1,371         | 129      |
| Insurance and claims                                 | -               | 35                            | 3,174              | 1                      | -        | 15            | -        |
| Leases and rentals                                   | 957             | 1,051                         | 343                | 1,773                  | 654      | 1             | 892      |
| Supplies and materials                               | 352             | 8,739                         | 3,329              | 3,208                  | 1,287    | 2,517         | 1,434    |
| Advertising and media                                | 3               | 449                           | 152                | 21                     | 4        | 13            | -        |
| Grants and sponsorships                              | -               | 748                           | 2,195              | -                      | -        | -             | -        |
| Contract payments                                    | 2               | 4,330                         | 1,107              | 8,768                  | 3,123    | 308           | 878      |
| Other  | 1,158           | 2,296                         | 41,879             | 1,322                  | 921      | 2,240         | 1,115    |
| Cost recoveries, net                                 | (769)           | (137)                         | (7,184)            | 2,090                  | 10,072   | (1,487)       | 4,445    |
| Interest on debt                                     | -               | -                             | 7,778              | -                      | -        | -             | -        |
| Other interests and fiscal services                  | 23              | 384                           | 341                | -                      | (33)     | -             | -        |
| Amortization expense                                 | 1,314           | 18,939                        | 13,847             | 42,741                 | 9,758    | 2,250         | 12,093   |
|  | 166,653         | 122,709                       | 119,527            | 72,761                 | 76,183   | 68,559        | 71,354   |
| <b>Excess (deficiency) of revenues over expenses</b> | (157,754)       | (88,095)                      | 461,095            | 130,248                | 7,194    | (65,850)      | (1,310)  |
| Transfer from (to) operating funds                   | -               | -                             | (61,047)           | 36,423                 | 2,043    | -             | 11,456   |
| Transfer from (to) reserve funds                     | -               | 79                            | (46,377)           | 33,399                 | 4,926    | (1,297)       | 4,423    |
| Transfer from (to) capital funds                     | -               | (4,995)                       | 56,327             | (19,921)               | (9,592)  | -             | (8,669)  |
| Annual surplus (deficit)                             | \$ (157,754)    | \$ (93,011)                   | \$ 409,998         | \$ 180,149             | \$ 4,571 | \$ (67,147)   | \$ 5,900 |

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019 [in thousands of dollars]*

| Solid Waste<br>Management | Drainage  | Planning and<br>Development | Library<br>Services | Engineering | Surrey City<br>Energy | Parking  | 2019       |
|---------------------------|-----------|-----------------------------|---------------------|-------------|-----------------------|----------|------------|
| \$ -                      | \$ 39,037 | \$ -                        | \$ -                | \$ -        | \$ -                  | \$ -     | \$ 796,660 |
| -                         | -         | -                           | -                   | -           | -                     | -        | (357,855)  |
| -                         | 39,037    | -                           | -                   | -           | -                     | -        | 438,805    |
| 43,069                    | -         | 4,769                       | 288                 | 7,136       | 2,546                 | 3,277    | 266,705    |
| -                         | -         | -                           | -                   | -           | -                     | -        | 76,830     |
| -                         | 9,828     | -                           | -                   | -           | 885                   | -        | 218,080    |
| 58                        | 5         | -                           | -                   | -           | -                     | -        | 28,643     |
| -                         | 3,329     | -                           | 986                 | -           | -                     | -        | 28,926     |
| 173                       | 114       | 28,511                      | 534                 | 3,056       | 25                    | 1,045    | 73,956     |
| 43,300                    | 52,313    | 33,280                      | 1,808               | 10,192      | 3,456                 | 4,322    | 1,131,945  |
| -                         | -         | 22,928                      | 15,022              | 43,862      | 624                   | 762      | 286,195    |
| -                         | -         | -                           | -                   | -           | -                     | -        | 133,335    |
| 1,030                     | 2,602     | 985                         | 111                 | 780         | 28                    | 74       | 19,310     |
| 17                        | 21        | 103                         | 28                  | 260         | 3                     | 61       | 2,471      |
| -                         | -         | -                           | -                   | -           | -                     | -        | 96,475     |
| 13                        | 24        | 557                         | 387                 | 1,259       | 867                   | 6        | 15,173     |
| 22,453                    | -         | 13                          | 12                  | 402         | -                     | -        | 23,795     |
| 66                        | 14        | 2,542                       | 235                 | 1,190       | 61                    | 128      | 21,263     |
| 161                       | -         | -                           | -                   | 56          | -                     | -        | 3,442      |
| 402                       | 1,446     | 29                          | 48                  | 2,609       | -                     | 77       | 10,282     |
| 2,283                     | 603       | 2,081                       | 550                 | 5,641       | 23                    | 17       | 32,064     |
| 37                        | 1         | 39                          | 1,345               | 14          | 1                     | -        | 2,079      |
| -                         | -         | 3                           | 102                 | -           | -                     | -        | 3,048      |
| 1,948                     | 2,953     | 44                          | 12                  | 2,198       | 76                    | 628      | 26,375     |
| 79                        | 952       | 1,264                       | 738                 | 60          | 13                    | 16       | 54,053     |
| 4,641                     | 7,130     | (376)                       | 283                 | (51,265)    | (139)                 | 6        | (32,690)   |
| 2,658                     | -         | -                           | -                   | -           | -                     | -        | 10,436     |
| -                         | -         | 154                         | 7                   | 1           | 297                   | 129      | 1,303      |
| 2,520                     | 20,591    | 35                          | 1,987               | 6,006       | 841                   | 1,094    | 134,016    |
| 38,308                    | 36,337    | 30,401                      | 20,867              | 13,073      | 2,695                 | 2,998    | 842,425    |
| 4,992                     | 15,976    | 2,879                       | (19,059)            | (2,881)     | 761                   | 1,324    | 289,520    |
| (5,082)                   | (864)     | -                           | 19,080              | (72)        | (473)                 | (1,464)  | -          |
| (265)                     | 7,466     | (176)                       | 100                 | (3,099)     | 821                   | -        | -          |
| (309)                     | (12,245)  | 447                         | (14)                | 47          | (995)                 | (81)     | -          |
| \$ (664)                  | \$ 10,333 | \$ 3,150                    | \$ 107              | \$ (6,005)  | \$ 114                | \$ (221) | \$ 289,520 |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2018 [in thousands of dollars]

## 19. SEGMENTED INFORMATION (CONTINUED)

|  | Police Services | Parks, Recreation and Culture | General Government | Roads & Traffic Safety | Water     | Fire Services | Sewer     |
|--|-----------------|-------------------------------|--------------------|------------------------|-----------|---------------|-----------|
| <b>REVENUES</b>                                      |                 |                               |                    |                        |           |               |           |
| Taxation, grants-in-lieu, assessments                | \$ -            | \$ -                          | \$ 669,240         | \$ 29,682              | \$ 6      | \$ -          | \$ 1,275  |
| Collections for other authorities                    | -               | -                             | (317,471)          | -                      | -         | -             | -         |
| Taxation revenue                                     | -               | -                             | 351,769            | 29,682                 | 6         | -             | 1,275     |
| Sales of goods and services                          | 1,590           | 31,018                        | 23,976             | 274                    | 76,708    | 2,260         | 54,494    |
| Development cost charges                             | -               | -                             | 68,353             | -                      | -         | -             | -         |
| Developer contributions                              | -               | 116                           | 41,870             | 181,956                | 6,694     | -             | 13,848    |
| Investment income                                    | -               | 15                            | 22,000             | -                      | 351       | -             | 200       |
| Transfers from other governments                     | 6,802           | 725                           | 20,052             | 11,873                 | 6,830     | -             | -         |
| Other  | 52              | 3,248                         | 47,268             | 116                    | 1,122     | 21            | 528       |
|  | 8,444           | 35,122                        | 575,288            | 223,901                | 91,711    | 2,281         | 70,345    |
| <b>EXPENSES</b>                                      |                 |                               |                    |                        |           |               |           |
| Salaries and benefits                                | 26,016          | 62,696                        | 40,068             | 6,520                  | -         | 58,124        | -         |
| RCMP contracted services                             | 129,972         | -                             | -                  | -                      | -         | -             | -         |
| Consulting and professional services                 | 1,037           | 5,607                         | 4,405              | 1,385                  | 760       | 339           | 374       |
| Telephone and communications                         | 420             | 287                           | 1,017              | 39                     | 12        | 166           | 24        |
| Regional district utility charges                    | -               | -                             | -                  | -                      | 46,722    | -             | 40,146    |
| Utilities  | 708             | 4,222                         | 44                 | 4,318                  | 705       | 361           | 2,066     |
| Garbage collection and disposal                      | 18              | 774                           | 16                 | 386                    | -         | 24            | -         |
| Maintenance and small equipment                      | 80              | 7,733                         | 5,759              | 221                    | 449       | 1,117         | 125       |
| Insurance and claims                                 | -               | -                             | 2,998              | -                      | -         | -             | 2         |
| Leases and rentals                                   | 825             | 1,402                         | 504                | 1,667                  | 465       | -             | 814       |
| Supplies and materials                               | 369             | 9,332                         | 3,302              | 3,554                  | 1,459     | 2,549         | 1,405     |
| Advertising and media                                | 2               | 490                           | 295                | 17                     | -         | 12            | -         |
| Grants and sponsorships                              | -               | 748                           | 3,605              | -                      | -         | -             | -         |
| Contract payments                                    | 2               | 3,646                         | 1,119              | 8,291                  | 2,728     | 141           | 894       |
| Other  | 1,058           | 2,846                         | 2,863              | 1,599                  | 503       | 1,485         | 1,047     |
| Cost recoveries, net                                 | (828)           | 57                            | (5,470)            | 1,961                  | 9,726     | (1,454)       | 4,284     |
| Interest on debt                                     | -               | -                             | 7,835              | -                      | -         | -             | -         |
| Other interests and fiscal services                  | 23              | 405                           | 1,292              | -                      | (2)       | -             | (2)       |
| Amortization expense                                 | 1,394           | 17,914                        | 13,997             | 42,048                 | 9,437     | 1,805         | 12,095    |
|  | 161,096         | 118,159                       | 83,649             | 72,006                 | 72,964    | 64,669        | 63,274    |
| <b>Excess (deficiency) of revenues over expenses</b> | (152,652)       | (83,037)                      | 491,639            | 151,895                | 18,747    | (62,388)      | 7,071     |
| Transfer from (to) operating funds                   | -               | -                             | (97,608)           | 56,962                 | 3,793     | -             | 11,495    |
| Transfer from (to) reserve funds                     | -               | 747                           | (60,693)           | 47,239                 | 5,422     | (1,297)       | 7,413     |
| Transfer from (to) capital funds                     | -               | (2,041)                       | 46,071             | (45,996)               | (10,056)  | -             | (7,916)   |
| Annual surplus (deficit)                             | \$ (152,652)    | \$ (84,331)                   | \$ 379,409         | \$ 210,100             | \$ 17,906 | \$ (63,685)   | \$ 18,063 |

## NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2018 [in thousands of dollars]*

| Solid Waste<br>Management | Drainage  | Planning and<br>Development | Library<br>Services | Engineering | Surrey City<br>Energy | Parking | 2018              |
|---------------------------|-----------|-----------------------------|---------------------|-------------|-----------------------|---------|-------------------|
| \$ -                      | \$ 37,413 | \$ -                        | \$ -                | \$ -        | \$ -                  | \$ -    | <b>\$ 737,616</b> |
| -                         | -         | -                           | -                   | -           | -                     | -       | <b>(317,471)</b>  |
| -                         | 37,413    | -                           | -                   | -           | -                     | -       | <b>420,145</b>    |
| 41,776                    | -         | 5,027                       | 285                 | 7,375       | 1,705                 | 3,793   | <b>250,281</b>    |
| -                         | -         | -                           | -                   | -           | -                     | -       | <b>68,353</b>     |
| -                         | 18,809    | -                           | 6                   | -           | 257                   | -       | <b>263,556</b>    |
| 12                        | 55        | -                           | -                   | -           | -                     | -       | <b>22,633</b>     |
| -                         | 4,458     | -                           | 982                 | -           | -                     | -       | <b>51,722</b>     |
| 149                       | 127       | 25,669                      | 426                 | 2,768       | 19                    | 1,028   | <b>82,541</b>     |
| 41,937                    | 60,862    | 30,696                      | 1,699               | 10,143      | 1,981                 | 4,821   | <b>1,159,231</b>  |
| -                         | -         | 21,843                      | 14,359              | 41,610      | 489                   | 663     | <b>272,388</b>    |
| -                         | -         | -                           | -                   | -           | -                     | -       | <b>129,972</b>    |
| 635                       | 1,959     | 1,331                       | 117                 | 826         | 171                   | 63      | <b>19,009</b>     |
| 9                         | 20        | 91                          | 29                  | 245         | 5                     | 53      | <b>2,417</b>      |
| -                         | -         | -                           | -                   | -           | -                     | -       | <b>86,868</b>     |
| 26                        | 7         | 552                         | 384                 | 1,390       | 577                   | 3       | <b>15,363</b>     |
| 21,707                    | 4         | 12                          | 11                  | 145         | -                     | -       | <b>23,097</b>     |
| 18                        | 20        | 3,256                       | 261                 | 982         | 24                    | 100     | <b>20,145</b>     |
| 260                       | -         | -                           | -                   | 47          | -                     | -       | <b>3,307</b>      |
| 552                       | 1,329     | 22                          | 46                  | 2,060       | -                     | 82      | <b>9,768</b>      |
| 1,744                     | 933       | 1,793                       | 541                 | 5,777       | 3                     | 43      | <b>32,804</b>     |
| 29                        | 2         | 26                          | 1,235               | 15          | -                     | -       | <b>2,123</b>      |
| -                         | -         | 10                          | -                   | -           | -                     | -       | <b>4,363</b>      |
| 1,510                     | 2,025     | 47                          | 5                   | 1,425       | 34                    | 614     | <b>22,481</b>     |
| 75                        | 1,431     | 898                         | 799                 | 966         | 11                    | 12      | <b>15,593</b>     |
| 3,821                     | 7,067     | (475)                       | 348                 | (48,231)    | (183)                 | (442)   | <b>(29,819)</b>   |
| 2,658                     | -         | -                           | -                   | -           | -                     | -       | <b>10,493</b>     |
| -                         | -         | 83                          | 6                   | 1           | 93                    | 132     | <b>2,031</b>      |
| 2,103                     | 20,265    | 35                          | 2,016               | 6,303       | 175                   | 1,062   | <b>130,649</b>    |
| 35,147                    | 35,062    | 29,524                      | 20,157              | 13,561      | 1,399                 | 2,385   | <b>773,052</b>    |
| 6,790                     | 25,800    | 1,172                       | (18,458)            | (3,418)     | 582                   | 2,436   | <b>386,179</b>    |
| (4,850)                   | (512)     | -                           | 18,232              | -           | 13,990                | (1,502) | -                 |
| (504)                     | 6,019     | (198)                       | 100                 | (2,999)     | (1,249)               | -       | -                 |
| 49,749                    | (15,850)  | 83                          | 88                  | 45          | (14,000)              | (177)   | -                 |
| \$ 51,185                 | \$ 15,457 | \$ 1,057                    | \$ (38)             | \$ (6,372)  | \$ (677)              | \$ 757  | <b>\$ 386,179</b> |

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]

## 20. TRANSFERS FROM OTHER GOVERNMENTS

The Government transfers reported on the Consolidated Statement of Operations are comprised of the following:

|   | 2019             | 2018      |
|---|------------------|-----------|
| <b>Revenue</b>  |                  |           |
| <b>BC Provincial government grants:</b>               |                  |           |
| Roads   | \$ 2,493         | \$ 371    |
| Traffic fines revenue sharing                         | 6,621            | 6,419     |
| Casino revenue sharing                                | 4,074            | 4,301     |
| Library operating                                     | 965              | 960       |
| Climate Action Revenue Incentive Program              | 650              | 753       |
| Sewer replacement                                     | -                | 1,770     |
| Child care and seniors                                | 598              | 405       |
| Victim services                                       | 189              | 200       |
| Arts  | 186              | 77        |
| BC One Card   | 20               | 22        |
| <b>Subtotal BC Provincial government grants</b>       | <b>15,796</b>    | 15,278    |
| <b>Federal government grants:</b>                     |                  |           |
| Infrastructure Canada                                 | -                | 13,473    |
| Roads   | 7                | 378       |
| Drainage  | 834              | -         |
| Parks development                                     | 269              | 175       |
| Keep of prisoners                                     | 124              | 183       |
| SAFE program  | 382              | -         |
| Summer students                                       | 13               | 11        |
| Child care  | 40               | 57        |
| <b>Subtotal Federal government grants</b>             | <b>1,669</b>     | 14,277    |
| <b>TransLink:</b>                                     |                  |           |
| Arterial widening and intersection improvements       | 1,340            | 734       |
| Arterial paving                                       | 4,745            | 1,793     |
| Arterial bridges                                      | 934              | 15,084    |
| Bicycle street network and other transit projects     | 1,312            | 3,030     |
| <b>Subtotal TransLink grants</b>                      | <b>8,331</b>     | 20,641    |
| <b>UBCM Community Works Fund:</b>                     | <b>3,130</b>     | 1,526     |
| <b>Total transfers from other government revenues</b> | <b>\$ 28,926</b> | \$ 51,722 |

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2019  
[tabular amounts in thousands of dollars]*

## 21. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2019-2023 Consolidated Financial Plan and was adopted through Bylaw #19730 on December 19, 2018. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

|   | Budget Amount     |
|---|-------------------|
| Approved consolidated budgeted revenues           | \$ 1,179,525      |
| <b>Total Revenues:</b>                            | <b>1,179,525</b>  |
| Approved consolidated budgeted expenditures       | 1,424,638         |
| Transfers between funds                           | (245,113)         |
|   | 1,179,525         |
| <b>Less:</b>                                      |                   |
| Capital expenditures                              | (603,065)         |
| Municipal debt principal repayments               | (5,471)           |
| <b>Add:</b>                                       |                   |
| Transfers between funds                           | 245,113           |
| <b>Total Expenses:</b>                            | <b>816,102</b>    |
| <b>Annual surplus per statement of operations</b> | <b>\$ 363,423</b> |

## 22. COMPARATIVE FIGURES

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

## 23. SUBSEQUENT EVENT:

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City will continue to focus on collecting receivables, managing expenditures, and monitoring the situation to ensure it continues to provide services to its citizens.

**SCHEDULE 1 TANGIBLE  
CAPITAL ASSETS CITY OF SURREY**

For the year ended December 31, 2019  
[in thousands of dollars]

|                                 | Land and land improvements | Land under road     | Buildings and building improvements | Infrastructure      | Machinery and equipment | Assets under construction | Balance at December 31, 2019 |
|---------------------------------|----------------------------|---------------------|-------------------------------------|---------------------|-------------------------|---------------------------|------------------------------|
| <b>COST</b>                     |                            |                     |                                     |                     |                         |                           |                              |
| Opening Balance                 | \$ 1,966,871               | \$ 3,079,917        | \$ 685,886                          | \$ 4,738,323        | \$ 284,667              | \$ 360,466                | <b>\$ 11,116,130</b>         |
| Additions                       | 69,941                     | 148,119             | 65,466                              | 159,705             | 37,908                  | (29,863)                  | <b>451,276</b>               |
| Disposals and Transfers         | (2,266)                    | -                   | (157)                               | (5,140)             | (8,249)                 | (1,190)                   | <b>(17,002)</b>              |
| Ending Balance                  | 2,034,546                  | 3,228,036           | 751,195                             | 4,892,888           | 314,326                 | 329,413                   | <b>11,550,404</b>            |
| <b>ACCUMULATED AMORTIZATION</b> |                            |                     |                                     |                     |                         |                           |                              |
| Opening Balance                 | 87,948                     | -                   | 251,434                             | 1,642,606           | 151,542                 | -                         | <b>2,133,530</b>             |
| Amortization                    | 5,084                      | -                   | 21,168                              | 86,405              | 21,359                  | -                         | <b>134,016</b>               |
| Accum. Amort. on Disposals      | (865)                      | -                   | (155)                               | (3,548)             | (8,242)                 | -                         | <b>(12,810)</b>              |
| Ending Balance                  | 92,167                     | -                   | 272,447                             | 1,725,463           | 164,659                 | -                         | <b>2,254,736</b>             |
| <b>NET BOOK VALUE</b>           | <b>\$ 1,942,379</b>        | <b>\$ 3,228,036</b> | <b>\$ 478,748</b>                   | <b>\$ 3,167,425</b> | <b>\$ 149,667</b>       | <b>\$ 329,413</b>         | <b>\$ 9,295,668</b>          |

|                                 | Land and land improvements | Land under road     | Buildings and building improvements | Infrastructure      | Machinery and equipment | Assets under construction | Balance at December 31, 2018 |
|---------------------------------|----------------------------|---------------------|-------------------------------------|---------------------|-------------------------|---------------------------|------------------------------|
| <b>COST</b>                     |                            |                     |                                     |                     |                         |                           |                              |
| Opening Balance                 | \$ 1,902,947               | \$ 2,922,967        | \$ 622,931                          | \$ 4,578,532        | \$ 272,962              | \$ 355,444                | \$ 10,655,783                |
| Additions                       | 67,273                     | 156,950             | 62,955                              | 170,233             | 21,235                  | 48,814                    | 527,460                      |
| Disposals                       | (3,349)                    | -                   | -                                   | (10,442)            | (9,530)                 | (43,792)                  | (67,113)                     |
| Ending Balance                  | 1,966,871                  | 3,079,917           | 685,886                             | 4,738,323           | 284,667                 | 360,466                   | 11,116,130                   |
| <b>ACCUMULATED AMORTIZATION</b> |                            |                     |                                     |                     |                         |                           |                              |
| Opening Balance                 | 83,198                     | -                   | 231,359                             | 1,565,500           | 139,917                 | -                         | 2,019,974                    |
| Amortization                    | 4,842                      | -                   | 20,075                              | 84,682              | 21,050                  | -                         | 130,649                      |
| Accum. Amort. on Disposals      | (92)                       | -                   | -                                   | (7,576)             | (9,425)                 | -                         | (17,093)                     |
| Ending Balance                  | 87,948                     | -                   | 251,434                             | 1,642,606           | 151,542                 | -                         | 2,133,530                    |
| <b>NET BOOK VALUE</b>           | <b>\$ 1,878,923</b>        | <b>\$ 3,079,917</b> | <b>\$ 434,452</b>                   | <b>\$ 3,095,717</b> | <b>\$ 133,125</b>       | <b>\$ 360,466</b>         | <b>\$ 8,982,600</b>          |



CITY OF SURREY  
**SUPPLEMENTARY**  
**FINANCIAL INFORMATION**

## SCHEDULE 2 UNAUDITED STATEMENT OF FINANCIAL POSITION - BY FUND CITY OF SURREY

As at December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]

|  | OPERATING FUNDS |                    |            |                          |             |           |           |           |                  |
|--|-----------------|--------------------|------------|--------------------------|-------------|-----------|-----------|-----------|------------------|
|  | General         | Surrey City Energy | Parking    | Roads and Traffic Safety | Solid Waste | Water     | Sewer     | Drainage  | Library Services |
| <b>FINANCIAL ASSETS</b>                  |                 |                    |            |                          |             |           |           |           |                  |
| Cash                                     | \$ 364,323      | \$ -               | \$ -       | \$ -                     | \$ -        | \$ -      | \$ -      | \$ -      | \$ -             |
| Accounts receivable                      | 114,328         | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Investments                              | 642,435         | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Due from other funds                     | -               | -                  | -          | -                        | 7,833       | 76,980    | 44,738    | 13,074    | 2,321            |
|  | 1,121,086       | -                  | -          | -                        | 7,833       | 76,980    | 44,738    | 13,074    | 2,321            |
| <b>LIABILITIES</b>                       |                 |                    |            |                          |             |           |           |           |                  |
| Accounts payable and accrued liabilities | 250,296         | -                  | -          | -                        | -           | -         | -         | -         | 2,248            |
| Deposits and prepayments                 | 313,560         | -                  | 10         | -                        | -           | 1,694     | 1,509     | -         | -                |
| Due to other funds                       | 402,121         | 34,585             | 6,683      | 4,530                    | -           | -         | -         | -         | -                |
| Deferred revenue                         | 39,786          | -                  | -          | -                        | -           | -         | -         | -         | 75               |
| Deferred development cost charges        | -               | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Debt                                     | -               | -                  | -          | -                        | -           | -         | -         | -         | -                |
|  | 1,005,763       | 34,585             | 6,693      | 4,530                    | -           | 1,694     | 1,509     | -         | 2,323            |
| <b>NET FINANCIAL ASSETS (DEBT)</b>       | 115,323         | (34,585)           | (6,693)    | (4,530)                  | 7,833       | 75,286    | 43,229    | 13,074    | (2)              |
| <b>NON-FINANCIAL ASSETS</b>              |                 |                    |            |                          |             |           |           |           |                  |
| Tangible capital assets                  | -               | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Inventories of supplies                  | 517             | -                  | -          | -                        | -           | 320       | 37        | -         | -                |
| Prepaid expenses                         | 4,409           | -                  | -          | -                        | -           | -         | -         | -         | 91               |
|  | 4,926           | -                  | -          | -                        | -           | 320       | 37        | -         | 91               |
| Accumulated Surplus (Deficit)            | \$ 120,249      | \$ (34,585)        | \$ (6,693) | \$ (4,530)               | \$ 7,833    | \$ 75,606 | \$ 43,266 | \$ 13,074 | \$ 89            |

| CAPITAL FUNDS         |                  | OTHER ENTITIES |                |               | CONSOLIDATED |              |              |
|-----------------------|------------------|----------------|----------------|---------------|--------------|--------------|--------------|
| General and Utilities | Library Services | SCDC           | Other Entities | Reserve Funds | Adjustments  | 2019         | 2018         |
| \$ -                  | \$ -             | \$ 2,105       | \$ 53          | \$ -          | \$ (5)       | \$ 366,476   | \$ 228,992   |
| 821                   | -                | 410            | 315            | 82,295        | (21,474)     | 176,695      | 156,647      |
| -                     | -                | 1,486          | 5,938          | -             | (29,750)     | 620,109      | 725,920      |
| 13,630                | -                | -              | -              | 338,950       | (497,526)    | -            | -            |
| 14,451                | -                | 4,001          | 6,306          | 421,245       | (548,755)    | 1,163,280    | 1,111,559    |
| -                     | -                | 38,064         | 557            | -             | (61,021)     | 230,144      | 181,128      |
| -                     | -                | 542            | 18             | 929           | (19)         | 318,243      | 316,662      |
| -                     | -                | -              | -              | 54,312        | (502,231)    | -            | -            |
| -                     | -                | 6,006          | -              | -             | -            | 45,867       | 44,290       |
| -                     | -                | -              | -              | 308,492       | -            | 308,492      | 277,681      |
| 209,665               | -                | 12,112         | -              | -             | -            | 221,777      | 229,024      |
| 209,665               | -                | 56,724         | 575            | 363,733       | (563,271)    | 1,124,523    | 1,048,785    |
| (195,214)             | -                | (52,723)       | 5,731          | 57,512        | 14,516       | 38,757       | 62,774       |
| 9,239,804             | 5,434            | 98,951         | 5              | -             | (48,526)     | 9,295,668    | 8,982,600    |
| -                     | -                | -              | -              | -             | -            | 874          | 760          |
| -                     | -                | 52             | -              | -             | -            | 4,552        | 4,197        |
| 9,239,804             | 5,434            | 99,003         | 5              | -             | (48,526)     | 9,301,094    | 8,987,557    |
| \$ 9,044,590          | \$ 5,434         | \$ 46,280      | \$ 5,736       | \$ 57,512     | \$ (34,010)  | \$ 9,339,851 | \$ 9,050,331 |

## SCHEDULE 3 UNAUDITED STATEMENT OF OPERATIONS - BY FUND CITY OF SURREY

For the year ended December 31, 2019, with comparative figures for 2018  
[in thousands of dollars]

|  | OPERATING FUNDS |                    |            |                          |             |           |           |           |                  |
|--|-----------------|--------------------|------------|--------------------------|-------------|-----------|-----------|-----------|------------------|
|  | General         | Surrey City Energy | Parking    | Roads and Traffic Safety | Solid Waste | Water     | Sewer     | Drainage  | Library Services |
| <b>REVENUES</b>                                  |                 |                    |            |                          |             |           |           |           |                  |
| Taxation revenue                                 | \$ 368,662      | \$ -               | \$ -       | \$ 30,336                | \$ -        | \$ (48)   | \$ 817    | \$ 39,038 | \$ -             |
| Sales of goods and services                      | 72,663          | 2,545              | 3,277      | 228                      | 43,070      | 79,692    | 62,791    | -         | 288              |
| Development cost charges                         | -               | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Developer contributions                          | 166             | -                  | -          | 1,520                    | -           | -         | 3         | 200       | -                |
| Investment income                                | 27,609          | -                  | -          | -                        | 58          | 372       | 203       | 5         | -                |
| Transfers from other governments                 | 16,276          | -                  | -          | 129                      | -           | -         | -         | 788       | 986              |
| Other  | 55,419          | 25                 | 1,045      | 124                      | 171         | 1,211     | 600       | 114       | 534              |
|  | 540,795         | 2,570              | 4,322      | 32,337                   | 43,299      | 81,227    | 64,414    | 40,145    | 1,808            |
| <b>EXPENSES</b>                                  |                 |                    |            |                          |             |           |           |           |                  |
| Police services                                  | 165,338         | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Parks, recreation and culture                    | 103,687         | -                  | -          | -                        | -           | -         | -         | -         | -                |
| General government                               | 107,279         | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Roads and traffic safety                         | -               | -                  | -          | 29,081                   | -           | -         | -         | -         | -                |
| Water  | -               | -                  | -          | -                        | -           | 65,571    | -         | -         | -                |
| Fire services                                    | 66,054          | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Sewer  | -               | -                  | -          | -                        | -           | -         | 59,136    | -         | -                |
| Solid waste                                      | -               | -                  | -          | -                        | 35,788      | -         | -         | -         | -                |
| Drainage   | -               | -                  | -          | -                        | -           | -         | -         | 15,438    | -                |
| Planning and development                         | 30,366          | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Library services                                 | -               | -                  | -          | -                        | -           | -         | -         | -         | 18,880           |
| Engineering                                      | 7,710           | -                  | -          | -                        | -           | -         | -         | -         | -                |
| Surrey city energy                               | -               | 1,853              | -          | -                        | -           | -         | -         | -         | -                |
| Parking  | -               | -                  | 1,904      | -                        | -           | -         | -         | -         | -                |
|  | 480,434         | 1,853              | 1,904      | 29,081                   | 35,788      | 65,571    | 59,136    | 15,438    | 18,880           |
| <b>Excess (Deficiency) of Revenues over Exp.</b> | 60,361          | 717                | 2,418      | 3,256                    | 7,511       | 15,656    | 5,278     | 24,707    | (17,072)         |
| Transfer from (to) operating funds               | (14,345)        | (180)              | (1,543)    | 22,156                   | (5,082)     | (7,787)   | 2,361     | (12,709)  | 17,130           |
| Transfer from (to) reserve funds                 | (13,507)        | -                  | -          | (836)                    | (265)       | (221)     | 167       | 366       | -                |
| Transfer from (to) capital funds                 | (21,033)        | 337                | (81)       | (17,200)                 | (309)       | (9,831)   | (9,116)   | (11,821)  | -                |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                  | 11,476          | 874                | 794        | 7,376                    | 1,855       | (2,183)   | (1,310)   | 543       | 58               |
| Accumulated Surplus (Deficit), beginning of year | 108,773         | (35,459)           | (7,487)    | (11,906)                 | 5,978       | 77,789    | 44,576    | 12,531    | 31               |
| Accumulated Surplus (Deficit), end of year       | \$ 120,249      | \$ (34,585)        | \$ (6,693) | \$ (4,530)               | \$ 7,833    | \$ 75,606 | \$ 43,266 | \$ 13,074 | \$ 89            |

| CAPITAL FUNDS         |                  | OTHER ENTITIES |                |               | CONSOLIDATED |                     |              |
|-----------------------|------------------|----------------|----------------|---------------|--------------|---------------------|--------------|
| General and Utilities | Library Services | SCDC           | Other Entities | Reserve Funds | Adjustments  | 2019                | 2018         |
| \$ -                  | \$ -             | \$ -           | \$ -           | \$ -          | \$ -         | \$ <b>438,805</b>   | \$ 420,145   |
| -                     | -                | 115            | (1)            | 2,040         | (3)          | <b>266,705</b>      | 250,281      |
| -                     | -                | -              | -              | 76,830        | -            | <b>76,830</b>       | 68,353       |
| 200,853               | -                | -              | -              | 15,338        | -            | <b>218,080</b>      | 263,556      |
| 1,426                 | -                | 2,774          | 194            | 815           | (4,813)      | <b>28,643</b>       | 22,633       |
| 10,747                | -                | -              | -              | -             | -            | <b>28,926</b>       | 51,722       |
| 89                    | -                | 7,073          | 312            | 13,204        | (5,965)      | <b>73,956</b>       | 82,541       |
| 213,115               | -                | 9,962          | 505            | 108,227       | (10,781)     | <b>1,131,945</b>    | 1,159,231    |
| 1,315                 | -                | -              | -              | -             | -            | <b>166,653</b>      | 161,096      |
| 19,028                | -                | -              | -              | -             | (6)          | <b>122,709</b>      | 118,159      |
| 8,136                 | -                | 7,909          | 948            | -             | (4,745)      | <b>119,527</b>      | 83,649       |
| 43,680                | -                | -              | -              | -             | -            | <b>72,761</b>       | 72,006       |
| 10,612                | -                | -              | -              | -             | -            | <b>76,183</b>       | 72,964       |
| 2,505                 | -                | -              | -              | -             | -            | <b>68,559</b>       | 64,669       |
| 12,218                | -                | -              | -              | -             | -            | <b>71,354</b>       | 63,274       |
| 2,520                 | -                | -              | -              | -             | -            | <b>38,308</b>       | 35,147       |
| 20,899                | -                | -              | -              | -             | -            | <b>36,337</b>       | 35,062       |
| 35                    | -                | -              | -              | -             | -            | <b>30,401</b>       | 29,524       |
| -                     | 1,987            | -              | -              | -             | -            | <b>20,867</b>       | 20,157       |
| 7,058                 | -                | -              | -              | -             | (1,695)      | <b>13,073</b>       | 13,561       |
| 842                   | -                | -              | -              | -             | -            | <b>2,695</b>        | 1,399        |
| 1,094                 | -                | -              | -              | -             | -            | <b>2,998</b>        | 2,385        |
| 129,942               | 1,987            | 7,909          | 948            | -             | (6,446)      | <b>842,425</b>      | 773,052      |
| 83,173                | (1,987)          | 2,053          | (443)          | 108,227       | (4,335)      | <b>289,520</b>      | 386,179      |
| 67,108                | 1,947            | -              | -              | 14,296        | (2)          | <b>83,350</b>       | 122,366      |
| 151,148               | 100              | -              | -              | -             | -            | <b>136,952</b>      | 124,841      |
| 14                    | (14)             | -              | -              | (151,248)     | -            | <b>(220,302)</b>    | (247,207)    |
| 301,443               | 46               | 2,053          | (443)          | (28,725)      | (4,337)      | <b>289,520</b>      | 386,179      |
| 8,743,147             | 5,388            | 44,227         | 6,179          | 86,237        | (29,673)     | <b>9,050,331</b>    | 8,664,152    |
| \$ 9,044,590          | \$ 5,434         | \$ 46,280      | \$ 5,736       | \$ 57,512     | \$ (34,010)  | \$ <b>9,339,851</b> | \$ 9,050,331 |

**SCHEDULE 4 UNAUDITED  
RESERVE FUNDS CITY OF SURREY**

As at December 31, 2019, [in thousands of dollars]

|                                  | * Capital<br>Legacy | ** Municipal<br>Land | Equipment<br>and Building<br>Replacement | Neighborhood<br>Concept Plans | Park Land<br>Acquisition |
|----------------------------------|---------------------|----------------------|--|-------------------------------|--------------------------|
| Balance, beginning of year       | \$ -                | \$ -                 | \$ 26,713                                | \$ 18,449                     | \$ 18,327                |
| DCC's levied for the year        | -                   | -                    | -  | -                             | -                        |
| Investment income                | -                   | 16                   | 274                                      | 189                           | 188                      |
| Other revenue                    | -                   | 14,948               | 296                                      | 9,958                         | 4,812                    |
| Other Contributions/(Deductions) | -                   | -                    | -  | -                             | -                        |
|                                  | -                   | 14,964               | 570                                      | 10,147                        | 5,000                    |
| Transfers (to) / from            |                     |                      |  |                               |                          |
| Operating funds                  | (244)               | 2,056                | 12,097                                   | 43                            | (4)                      |
| Capital funds                    | (39,692)            | (494)                | (19,564)                                 | (4,708)                       | (9,960)                  |
| Internal Borrowing               | 39,936              | (4,657)              | (8,074)                                  | (11,144)                      | (5,414)                  |
|                                  | -                   | (3,095)              | (15,541)                                 | (15,809)                      | (15,378)                 |
| Balance, end of year             | \$ -                | \$ 11,869            | \$ 11,742                                | \$ 12,787                     | \$ 7,949                 |

**ADDITIONAL INFORMATION:**

**\* Capital Legacy Reserve Fund (created by Bylaw in 1999):**

The City borrows from this Fund to finance capital projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council. The debt costs are provided for annually within the operating budget of each capital project.

|   |              |
|---|--------------|
| Capital Legacy Fund Prior to Borrowing                            | \$ 47,847    |
| Internal Borrowing (to) / from other reserves                     | 54,312       |
| Principal Repayable, East Clayton Hub Facility Loan               | (36,304)**** |
| Principal Repayable, North Surrey Arena Replacement Loan          | (35,736)**** |
| Principal Repayable, Surrey Museum Expansion Loan                 | (9,236)****  |
| Principal Repayable, Newton Fitness Facility Loan                 | (7,736)****  |
| Principal Repayable, Other Facilities, Parks and Culture Loans    | (6,507)****  |
| Principal Repayable, Grandview Heights Pool Loan                  | (2,161)****  |
| Principal Repayable, Fleetwood Recreation & Library Envelope Loan | (1,889)****  |
| Principal Repayable, Hawthorne Rotary Park Improvements Loan      | (1,378)****  |
| Principal Repayable, Cloverdale Library Renovations Loan          | (1,212)****  |
| Funds on Hand for Financing Projects                              | \$ -         |

**\*\*\* Local Improvement Financing Reserve Fund:**

The City borrows from this Fund to finance local improvement projects. The property owners' share, repayable with interest over 10 years, is levied against the benefiting properties. The City's share, repayable with interest over 10 years, is provided for annually within General Operating Fund debt costs.

|   |          |
|---|----------|
| Funds on Hand For Financing Projects          | \$ 7,382 |
| Internal Borrowing (to) / from other reserves | (9,464)  |
| Receivable From Property Owners               | 10,035   |
| Equity, December 31, 2019                     | \$ 7,953 |

|    | <b>*** Local Improvement Financing</b> | <b>Environmental Stewardship</b> | <b>Parking Space</b> | <b>Water Claims</b> | <b>Affordable Housing</b> | <b>Reserves Subtotal</b> | <b>Deferred Development Charges</b> |
|----|--|----------------------------------|----------------------|---------------------|---------------------------|--------------------------|-------------------------------------|
| \$ | 13,939                                 | \$ 5,529                         | \$ 2,154             | \$ 1,107            | \$ 19                     | \$ 86,237                | \$ 277,681                          |
|    | -                                      | -                                | -                    | -                   | -                         | -                        | 105,804                             |
|    | 58                                     | 57                               | 22                   | 11                  | -                         | 815                      | 1,837                               |
|    | -                                      | -                                | -                    | -                   | 568                       | 30,582                   | -                                   |
|    | -                                      | -                                | -                    | -                   | -                         | -                        | -                                   |
|    | 58                                     | 57                               | 22                   | 11                  | 568                       | 31,397                   | 107,641                             |
|    | 344                                    | 4                                | -                    | -                   | -                         | 14,296                   | -                                   |
|    | -                                      | (1)                              | -                    | -                   | -                         | (74,419)                 | (76,830)                            |
|    | (6,388)                                | (2,480)                          | (965)                | (496)               | (317)                     | 1                        | -                                   |
|    | (6,044)                                | (2,477)                          | (965)                | (496)               | (317)                     | (60,122)                 | (76,830)                            |
| \$ | 7,953                                  | \$ 3,109                         | \$ 1,211             | \$ 622              | \$ 270                    | \$ 57,512                | \$ 308,492                          |

**\*\* Municipal Land Reserve Fund:**

The City borrows from this Fund to finance specified projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council.

|  |               |
|--|---------------|
| Municipal Land Fund Prior to Borrowing                   | \$ 53,947     |
| Internal Borrowing (to) / from other reserves            | -             |
| Principal Repayable, Green Timbers                       | (15,813) **** |
| Principal Repayable, City Works Yard Expansion Land Loan | (10,798) **** |
| Principal Repayable, Other Land Loans                    | (8,849) ****  |
| Principal Repayable, City Centre Social Lands Loan       | (2,854) ****  |
| Principal Repayable, Social Housing Loan                 | (1,454) ****  |
| Principal Repayable, City Parkway                        | (1,160) ****  |
| Principal Repayable, University Drive                    | (1,096) ****  |
| Principal Repayable, Bridgeview Ind. Land Loan           | (54) ****     |
| Funds on Hand for Financing Projects                     | \$ 11,869     |

**\*\*\*\* Total Outstanding Internal Borrowings to fund capital program:**

|   |              |
|---|--------------|
| Capital Legacy Reserve Fund Principal Repayable Loans | (102,159)    |
| Municipal Land Reserve Fund Principal Repayable Loans | (42,078)     |
| Total Internal Borrowings                             | \$ (144,237) |





## **PERMISSIVE EXEMPTIONS**

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

| UNIT | ADDRESS                | ORGANIZATION  | EXEMPT GENERAL TAX                      |
|------|------------------------|---|---|
|      |                        |   | <b>Total Exemption<br/>\$ 2,057,033</b> |
|      | 16321 108 AVE          | BETHESDA CHRISTIAN ASSOCIATION                                    | 1,982                                   |
|      | 15421 110 AVE          | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)       | 2,717                                   |
|      | 14625 108 AVE          | CONNECTING COMMUNITY CHURCH                                       | 2,113                                   |
|      | 14618 110 AVE          | TRUSTEES OF SURREY GRACE COMMUNITY CHURCH                         | 1,340                                   |
|      | 14624 110 AVE          | TRUSTEES OF SURREY GRACE COMMUNITY CHURCH                         | 1,743                                   |
|      | 14589 108 AVE          | FRASER REGION ABORIGINAL FRIENDSHIP CENTRE ASSOCIATION            | 1,765                                   |
|      | 10553 148 ST           | ANGLICAN PARISH OF THE CHURCH OF THE EPIPHANY                     | 2,339                                   |
|      | 14456 104A AVE         | PEOPLES FULL GOSPEL CHURCH  | 10,063                                  |
|      | 14557 105A AVE         | STRIVE LIVING SOCIETY   | 2,112                                   |
|      |                        | OPTIONS: COMMUNITY SERVICES SOCIETY                               | 2,124                                   |
|      | 14568 104A AVE         | GUILDFORD SENIORS VILLAGE VENTURES LTD.                           | 17,187                                  |
|      | 10446 157 ST           | TRUSTEES OF THE TYNEHEAD PARK CONGREGATION OF JEHOVAH'S WITNESSES | 2,735                                   |
|      | 15688 106A AVE         | KWANGLIM METHODIST CHURCH IN CANADA                               | 4,997                                   |
|      | 16293 104 AVE          | CALVARY CHRISTIAN CHURCH  | 7,170                                   |
|      | 10222 161 ST           | ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER                            | 8,792                                   |
|      | 15290 103A AVE         | PRAISE INTERNATIONAL CHURCH                                       | 2,310                                   |
|      | 15290 103A AVE         | GUILDFORD ISLAMIC CULTURAL CENTRE                                 | 1,488                                   |
|      | 10304 152A ST          | PRAISE INTERNATIONAL CHURCH                                       | 1,785                                   |
|      | 10167 148 ST           | ST LUKE LUTHERAN CHURCH   | 7,093                                   |
|      | 10330 144 ST           | CEDAR GROVE BAPTIST CHURCH  | 9,743                                   |
|      | 9612 152 ST            | JOHNSTON HEIGHTS EVANGELICAL FREE CHURCH                          | 4,660                                   |
|      | 15245 96 AVE           | JOHNSTON HEIGHTS EVANGELICAL                                      | 2,951                                   |
|      | 15659 96 AVE           | COMMUNITY LIVING SOCIETY  | 1,801                                   |
|      | 13905 108 AVE          | COPTIC ORTHODOX PATRIARCHATE/ST GEORGE'S COPTIC ORTHODOX CHURCH   | 6,093                                   |
|      |                        | ELIZABETH FRY SOCIETY OF GREATER VANCOUVER                        | 1,781                                   |
|      | 13753 108 AVE          | UKRAINIAN CATHOLIC EPARCHY OF NW                                  | 4,106                                   |
|      | 13821 GROSVENOR RD     | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)       | 848                                     |
|      | 13815 GROSVENOR RD     | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)       | 1,218                                   |
|      | 13525 HILTON RD        | HILTON VILLA CARE CENTRE  | 29,314                                  |
|      | 13453 111A AVE         | CHERINGTON INTERCARE INC.   | 13,306                                  |
|      | 13579 BENTLEY RD       | NICHIREN SHOSHU TEMPLE  | 960                                     |
|      | 13546 BENTLEY RD       | VANCOUVER CHINESE ZION CHURCH                                     | 2,667                                   |
|      | 13591 BINNIE LANE      | EMMANUEL ROMANIAN PENTECOSTAL CHURCH                              | 1,337                                   |
|      | 13585 BINNIE LANE      | EMMANUEL ROMANIAN PENTECOSTAL CHURCH                              | 16,198                                  |
|      | 13575 KING GEORGE BLVD | EMMANUEL ROMANIAN PENTECOSTAL CHURCH                              | 1,903                                   |
|      | 13551 KING GEORGE BLVD | VANCOUVER CHINESE ZION CHURCH                                     | 737                                     |
|      | 10922 SCOTT RD         | FATIMIA COMMUNITY BC  | 2,577                                   |
|      | 10906 LARSON RD        | FATIMIA COMMUNITY SERVICES SOCIETY OF BC                          | 1,057                                   |

# STATEMENT OF 2019 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

| UNIT | ADDRESS                | ORGANIZATION   | EXEMPT GENERAL TAX |
|------|------------------------|--|--------------------|
|      | 10926 SCOTT RD         | FATIMIA COMMUNITY BC   | 2,798              |
|      | 10787 128 ST           | SYNOD OF THE DIOCESE OF NEW WESTMINSTER                              | 502                |
| 4    | 12332 PATTULLO PL      | CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL                       | 246                |
| 5    | 12332 PATTULLO PL      | CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL                       | 523                |
| 6    | 12332 PATTULLO PL      | CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL                       | 885                |
|      | 11125 124 ST           | CALVARY WORSHIP CENTRE   | 3,249              |
|      | 12469 104 AVE          | COPTIC ORTHODOX PATRIARCATÉ ST MARY'S COPTIC ORTHODOX                | 2,099              |
|      | 13175 107 AVE          | GATEWAY BAPTIST CHURCH OF SURREY BC                                  | 2,411              |
|      | 12817 104 AVE          | JOHN HOWARD SOCIETY OF THE LOWER MAINLAND OF BC                      | 1,169              |
|      | 12819 104 AVE          | JOHN HOWARD SOCIETY OF THE LOWER MAINLAND OF BC                      | 1,171              |
|      | 13560 105A AVE         | GHAUSIA INTERNATIONAL FOUNDATION OF CANADA                           | 2,740              |
|      | 10644 CITY PKY         | A.C.A. AFGHAN CANADIAN ASSOCIATIONS OF B.C.                          | 4,491              |
|      | 10528 135A ST          | GHAUSIA INTERNATIONAL FOUNDATION OF CANADA                           | 4,609              |
|      | 10630 CITY PKY         | ROYAL CANADIAN LEGION  | 4,303              |
|      | 13551 105A AVE         | LOVE FAMILY CHRISTIAN ASSEMBLY                                       | 1,751              |
|      | 10704 CITY PKY         | TRANSFORMATION CHRISTIAN CENTRE                                      | 13,802             |
|      | 10732 CITY PKY         | SURREY FOOD BANK FOUNDATION  | 12,636             |
|      | 10765 135A ST          | TRUSTEES OF THE WHALLEY CONGREGATION UKRAINIAN GREEK ORTHODOX CHURCH | 2,198              |
|      | 10689 135A ST          | LOOKOUT EMERGENCY AID SOCIETY  | 7,260              |
|      | 10667 135A ST          | LOOKOUT EMERGENCY AID SOCIETY  | 17,175             |
|      | 13512 108 AVE          | TRUSTEES OF THE WHALLEY CONGREGATION UKRAINIAN GREEK ORTHODOX CHURCH | 2,561              |
|      | 13260 108 AVE          | MANAWMAYA THERAVADA BUDDHIST SOCIETY INC                             | 1,118              |
|      | 13525 106 AVE          | ROYAL CANADIAN LEGION  | 87,681             |
|      | 10492 CITY PKY         | SPANISH ALLIANCE CHURCH  | 1,507              |
|      | 10660 CITY PKY         | THE ROYAL CANADIAN THEATRE COMPANY & STREETRICH HIPHOP SOCIETY       | 17,168             |
|      | 10460 139 ST           | ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER                               | 8,693              |
|      | 10776 KING GEORGE BLVD | SURREY URBAN MISSION SOCIETY   | 11,702             |
|      | 14069 104 AVE          | HAHN SEOK BUDDHIST FOUNDATION  | 1,809              |
|      | 14370 104 AVE          | VANCOUVER NEW LIFE CHURCH  | 1,445              |
|      | 10370 143A ST          | VANCOUVER NEW LIFE CHURCH  | 1,534              |
|      | 10381 144 ST           | VANCOUVER NEW LIFE CHURCH  | 657                |
|      | 10122 140 ST           | CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS                          | 10,702             |
|      | 13959 100 AVE          | PHOENIX DRUG & ALCOHOL   | 6,298              |
|      | 13388 104 AVE          | CHRIST THE KING LUTHERAN CHURCH                                      | 2,570              |
|      | 13062 104 AVE          | TRUSTEES OF THE CONGREGATION OF CITY CENTRE CHURCH                   | 2,734              |
|      | 13055 OLD YALE RD      | KINGDOM OF JESUS CHRIST THE NAME ABOVE EVERY NAME                    | 1,669              |
|      | 12740 102 AVE          | TRUSTEES OF AMAZING GRACE UNITED CHURCH CONGREGATE                   | 3,448              |
|      | 12371 96 AVE           | TRUSTEES OF THE CONGREGATION OF THE SURREY FREE METHODIST CHURCH     | 4,366              |
|      | 12265 99A AVE          | CONFERENCE OF UNITED MENNONITE CHURCHES OF BC                        | 2,202              |
|      | 12246 100 AVE          | MENNONITE CHURCH BC  | 3,317              |

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

| UNIT | ADDRESS               | ORGANIZATION  | EXEMPT GENERAL TAX |
|------|-----------------------|---|--------------------|
|      | 12256 98 AVE          | CEDAR HILLS PENTECOSTAL LIGHTHOUSE CHURCH                               | 2,376              |
|      | 12642 100 AVE         | SOUTHSIDE COMMUNITY CHURCH  | 3,152              |
|      | 9635 132 ST           | GREEK ORTHODOX COMMUNITY OF SURREY & FRASER VALLEY                      | 1,138              |
|      | 13181 96 AVE          | GREEK ORTHODOX COMMUNITY OF SURREY & FRASER VALLEY                      | 2,109              |
|      | 9630 131A ST          | CHURCH IN SURREY  | 2,746              |
|      | 13526 98A AVE         | MASJID AL NOOR "MOSQUE OF LIGHTS"                                       | 1,967              |
|      | 9803 140 ST           | OPTIONS: COMMUNITY SERVICES SOCIETY                                     | 2,155              |
|      | 9770 KING GEORGE BLVD | GRACE HANIN COMMUNITY CHURCH  | 53,025             |
|      | 9688 137A ST          | LARK CARE (LAUREL PLACE) OPERATIONS LTD.                                | 50,382             |
|      | 9650 137A ST          | WHALLEY & DISTRICT SENIOR CITIZEN HOUSING SOCIETY (KINSMEN PLACE LODGE) | 49,849             |
|      | 9815 140 ST           | OPTIONS: COMMUNITY SERVICES SOCIETY                                     | 29,622             |
| 1001 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 3,796              |
| 1002 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 3,255              |
| 1003 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 3,255              |
| 1004 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 2,818              |
| 1005 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 4,757              |
| 1006 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 4,036              |
| 1007 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 3,315              |
| 1008 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 3,080              |
| 1009 | 13737 96 AVE          | THE CHILDREN'S FOUNDATION   | 2,851              |
|      | 14042 GROSVENOR RD    | MASONIC BUILDING SOCIETY OF NORTH SURREY                                | 2,910              |
|      | 11187 ELLENDALE DR    | ELIZABETH FRY SOCIETY   | 5,708              |
|      | 11565 142 ST          | VANCOUVER LIFE CHURCH   | 2,267              |
|      | 14136 GROSVENOR RD    | MUSLIM EDUCATION & WELFARE FOUNDATION OF CANADA                         | 1,425              |
|      | 12645 14B AVE         | JOHN HORNER HOUSE   | 1,792              |
|      | 1577 128 ST           | OCEAN PARK COMMUNITY HALL   | 5,627              |
| 3364 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 263                |
| 3366 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 223                |
| 3368 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 216                |
| 3374 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 218                |
| 3302 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |
| 3304 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 218                |
| 3306 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |
| 3310 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |
| 3312 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 218                |
| 3314 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |
| 3316 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 218                |
| 3318 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |
| 3320 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 225                |
| 3321 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.  | 208                |

# STATEMENT OF 2019 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

| UNIT | ADDRESS               | ORGANIZATION                            | EXEMPT GENERAL TAX |
|------|-----------------------|---|--------------------|
| 3322 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 213                |
| 3323 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
| 3324 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
| 3326 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 210                |
| 3330 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
| 3334 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 210                |
| 3336 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 241                |
| 3340 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
| 3342 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 210                |
| 3344 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 213                |
| 3346 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 208                |
| 3347 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 278                |
| 3348 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 211                |
| 3349 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 215                |
| 3352 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 214                |
| 3354 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 214                |
| 3356 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 225                |
| 3361 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 210                |
| 3357 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 219                |
| 3353 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
| 3351 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 211                |
| 3343 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 205                |
| 3341 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 236                |
| 3337 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 207                |
| 3335 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 208                |
| 3333 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 218                |
| 3331 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 208                |
| 3329 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 218                |
| 3327 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 218                |
| 3325 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 208                |
| 3317 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 209                |
| 3313 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 220                |
| 3307 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 209                |
| 3303 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 220                |
| 3301 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 211                |
| 3367 | 1222 KING GEORGE BLVD | CPAC (CRESCENT GARDENS) INC.            | 221                |
|      | 16017 8 AVE           | WHITE ROCK SEVENTH DAY ADVENTIST CHURCH | 6,557              |
|      | 1290 160 ST           | SOURCES COMMUNITY RESOURCES SOCIETY     | 2,647              |
|      | 15306 24 AVE          | SEMIAMMOO FOUNDATION                    | 8,021              |
|      | 2365 153A ST          | THE SEMIAMMOO HOUSE SOCIETY             | 1,891              |

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

| UNIT | ADDRESS               | ORGANIZATION   | EXEMPT GENERAL TAX |
|------|-----------------------|--|--------------------|
|      | 2124 154 ST           | SEMAIHMUD HOUSE SOCIETY  | 2,318              |
|      | 2343 156 ST           | SOURCES COMMUNITY RESOURCES SOCIETY                            | 7,992              |
|      | 2290 152 ST           | ROYAL CANADIAN LEGION  | 11,073             |
|      | 1951 KING GEORGE BLVD | SOURCES COMMUNITY RESOURCES SOCIETY                            | 2,062              |
|      | 15318 20 AVE          | SOURCES COMMUNITY RESOURCES SOCIETY                            | 8,527              |
|      | 15441 16 AVE          | PEACE PORTAL LODGE   | 4,882              |
|      | 15435 16A AVE         | WHITE ROCK HOSPICE SOCIETY                                     | 12,013             |
|      | 15450 20 AVE          | CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA          | 6,132              |
|      | 2350 148 ST           | MOUNT OLIVE LUTHERAN CHURCH OF WHITE ROCK BC                   | 4,231              |
|      | 14832 24 AVE          | TRUSTEES OF THE OCEAN PARK CONGREGATION OF JEHOVAH'S WITNESSES | 5,359              |
|      | 15024 24 AVE          | STAR OF THE SEA PARISH   | 8,590              |
|      | 14615 16 AVE          | SEVENTH-DAY ADVENTIST CHURCH (BC CONFERENCE)                   | 3,272              |
|      |                       | ATIRA WOMEN'S RESOURCE SOCIETY                                 | 2,382              |
|      |                       | ATIRA WOMEN'S RESOURCE SOCIETY                                 | 2,193              |
|      | 14633 16 AVE          | SEAVIEW PENTECOSTAL ASSEMBLY                                   | 4,925              |
|      | 2197 148 ST           | SOUTH SURREY FIELD HOUSE SOCIETY                               | 6,927              |
|      | 1657 140 ST           | WHITE ROCK BAPTIST CHURCH                                      | 3,859              |
| 32   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 193                |
| 33   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 193                |
| 31   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 187                |
| 30   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 187                |
| 28   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 177                |
| 29   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 177                |
| 26   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 199                |
| 24   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 188                |
| 25   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 180                |
| 22   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 187                |
| 20   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 177                |
| 21   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 177                |
| 19   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 198                |
| 18   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 200                |
| 16   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 200                |
| 17   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 174                |
| 15   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 181                |
| 14   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 182                |
| 12   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 182                |
| 13   | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 182                |
| 9    | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 207                |
| 7    | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 177                |
| 5    | 1653 140 ST           | WESTMINSTER HOUSE – HRC CARE SOCIETY                           | 187                |

# STATEMENT OF 2019 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

| UNIT | ADDRESS      | ORGANIZATION                         | EXEMPT GENERAL TAX |
|------|--------------|--------------------------------------|--------------------|
| 4    | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 176                |
| 3    | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 195                |
| 1    | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 198                |
| 11   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 194                |
| 115  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 309                |
| 110  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 309                |
| 109  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 307                |
| 107  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 302                |
| 106  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 308                |
| 120  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 265                |
| 121  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 250                |
| 104  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 309                |
| 125  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 259                |
| 127  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 258                |
| 129  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 258                |
| 131  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 259                |
| 211  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 311                |
| 209  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 312                |
| 205  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 304                |
| 203  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 302                |
| 202  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 312                |
| 200  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 311                |
| 34   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 1,592              |
| 36   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 313                |
| 38   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 315                |
| 39   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 313                |
| 40   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 316                |
| 41   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 316                |
| 42   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 318                |
| 43   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 315                |
| 142  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 317                |
| 219  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 391                |
| 221  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 380                |
| 226  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 529                |
| 222  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 451                |
| 220  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 476                |
| 35   | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 2,024              |
| 228  | 1653 140 ST  | WESTMINSTER HOUSE – HRC CARE SOCIETY | 430                |
|      | 12953 20 AVE | PARISH OF ST MARK -OCEAN PARK        | 6,102              |

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

| UNIT | ADDRESS               | ORGANIZATION   | EXEMPT GENERAL TAX |
|------|-----------------------|--|--------------------|
|      | 2756 127 ST           | PENINSULA UNITED CHURCH  | 3,140              |
|      | 12698 25 AVE          | SEMAIHMUD HOUSE SOCIETY  | 2,596              |
|      | 2643 128 ST           | ROYAL CANADIAN LEGION  | 13,840             |
|      | 12969 CRESCENT RD     | IMITATING CHRIST MINISTRIES  | 24,451             |
|      | 14040 32 AVE          | FEEDHAM HOUSE  | 2,558              |
|      | 15128 27B AVE         | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)                  | 40,283             |
|      | 15008 26 AVE          | SUNNYSIDE VILLAS SOCIETY   | 3,887              |
| 30   | 3033 KING GEORGE BLVD | WHITE ROCK SOUTH SURREY JEWISH COMMUNITY CENTRE                              | 317                |
|      | 15955 27 AVE          | MORGAN HEIGHTS CARE LTD.   | 28,209             |
|      | 15639 24 AVE          | PENINSULA UNITED CHURCH  | 2,898              |
|      | 16520 40 AVE          | HISTORIC COLLISHAW FARM  | 671                |
|      | 3288 156A ST          | MORGAN PLACE HOLDINGS  | 37,446             |
|      | 15240 34 AVE          | ROSEMARY HEIGHTS SENIORS VILLAGE   | 25,477             |
|      | 12268 BEECHER ST      | ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER                                       | 3,650              |
|      | 12159 SULLIVAN ST     | PLEA COMMUNITY SERVICES SOCIETY OF BC  | 5,031              |
|      | 2590 OHARA LANE       | WILLARD KITCHEN HERITAGE HOUSE   | 4,984              |
|      | 2598 OHARA LANE       | ROTHWELL HOUSE   | 5,576              |
|      | 3487 KING GEORGE BLVD | BC CONF MENNONITE BRETHERN CHURCHES  | 15,782             |
|      | 2916 MCBRIDE AVE      | ASSOCIATION OF THE NEIGHBOURHOOD (ALEXANDRA NEIGHBOURHOOD HOUSE)             | 13,159             |
|      | 12210 AGAR ST         | ASSOCIATION OF THE NEIGHBOURHOOD (ALEXANDRA NEIGHBOURHOOD HOUSE)             | 5,520              |
|      | 3138 MCBRIDE AVE      | CRESCENT BEACH SWIMMING CLUB   | 3,112              |
|      | 3136 MCBRIDE AVE      | CRESCENT BEACH SWIMMING CLUB   | 4,500              |
|      | 3140 MCBRIDE AVE      | SURREY SAILING CLUB  | 3,328              |
|      | 5435 123 ST           | PANORAMA RIDGE RIDING CLUB   | 5,302              |
|      | 6230 120 ST           | SUNSHINE RIDGE BAPTIST CHURCH  | 4,221              |
|      | 6270 126 ST           | CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS                                  | 12,351             |
|      | 12996 60 AVE          | SYNOD OF THE DIOCESE OF NEW WESTMINSTER                                      | 3,590              |
|      | 13095 60 AVE          | TRUSTEES OF THE SUNSHINE HILLS CONGREGATION OF JEHOVAH'S WITNESS, SURREY, BC | 4,825              |
|      | 13585 62 AVE          | BC MUSLIM ASSOCIATION  | 2,089              |
|      | 6062 132 ST           | BEREA BAPTIST CHURCH   | 4,966              |
|      | 13687 62 AVE          | SUNCREEK VILLAGE   | 33,017             |
|      | 14805 57 AVE          | GEORGE RANKIN HOUSE  | 1,757              |
| 208  | 14770 64 AVE          | JAIN CENTER OF BC  | 1,059              |
|      | 14853 60 AVE          | TRUSTEES OF THE BETHANY-NEWTON UNITED CHURCH                                 | 5,160              |
|      | 6306 152 ST           | SULLIVAN COMMUNITY HALL  | 10,114             |
|      | 16631 OLD MCLELLAN RD | SYNOD OF THE DIOCESE OF NEW WESTMINSTER                                      | 2,218              |
|      | 16613 BELL RD         | PARISH OF CHRIST REDEEMER (SURREY)   | 4,331              |
|      | 16591 BELL RD         | SYNOD OF THE DIOCESE OF NEW WESTMINSTER                                      | 4,419              |
|      | 6788 152 ST           | RELATE CHRISTIAN CHURCH  | 19,350             |
|      | 14488 72 AVE          | PENTECOSTAL ASSEMBLIES OF CANADA   | 4,817              |



# STATEMENT OF 2019 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

| UNIT | ADDRESS       | ORGANIZATION  | EXEMPT GENERAL TAX |
|------|---------------|---|--------------------|
|      | 15177 68 AVE  | "ISMAILI JAMATKHANAS PRAYER FACILITY"                       | 8,704              |
|      | 15145 68 AVE  | "IGLESIA NI CRISTO" CHURCH OF CHRIST INC                    | 4,826              |
|      | 13582 68 AVE  | OPTIONS: COMMUNITY SERVICES SOCIETY                         | 1,517              |
|      | 6543 132 ST   | ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER                      | 11,000             |
|      | 7170 132 ST   | CALVARY PENTECOSTAL TABERNACLE                              | 3,525              |
|      | 7147 124 ST   | TRUSTEES OF ST ANDREWS NEWTON PRESBYTERIAN CHURCH IN CANADA | 5,665              |
|      | 6999 124 ST   | SATNAM EDUCATION SOCIETY OF BC (PRESCHOOL & DAYCARE)        | 1,864              |
|      | 7050 120 ST   | GURU NANAK SIKH GURDWARA SOCIETY                            | 26,339             |
|      | 6975 123 ST   | SATNAM EDUCATION SOCIETY OF BC                              | 1,826              |
|      | 7086 124 ST   | FAITH EVANGELICAL LUTHERN CHURCH OF SURREY BC               | 5,812              |
|      | 12407 72 AVE  | BC MUSLIM ASSOCIATION                                       | 3,078              |
|      | 7234 124 ST   | BC MUSLIM ASSOCIATION INC                                   | 978                |
|      | 7566 120A ST  | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY        | 414                |
|      | 7975 123A ST  | HOLY SATSANG FOUNDATION                                     | 2,279              |
|      | 7990 123A ST  | HOLY SATSANG FOUNDATION                                     | 1,315              |
| 121  | 7536 130 ST   | CALVARY GRACE CHURCH (FAITH AND VISION)                     | 1,832              |
| 211  | 12837 76 AVE  | BC GENEALOGICAL SOCIETY                                     | 2,969              |
| 208  | 7750 128 ST   | THE MUSLIM YOUTH CENTRE                                     | 889                |
| 209  | 7750 128 ST   | THE MUSLIM YOUTH CENTRE                                     | 899                |
| 105  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 1,765              |
| 104  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 861                |
| 103  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 725                |
| 107  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 1,207              |
| 108  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 1,589              |
| 202  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 1,182              |
| 201  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 656                |
| 215  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 2,398              |
| 212  | 7938 128 ST   | KHALSA DIWAN SOCIETY OF SURREY BC                           | 713                |
|      | 13455 76 AVE  | DIVERSECITY COMMUNITY RESOURCES                             | 30,333             |
|      | 13570 78 AVE  | "GRACE BAPTIST CHURCH"                                      | 3,672              |
|      | 13520 78 AVE  | OPTIONS: COMMUNITY SERVICES SOCIETY                         | 20,728             |
| 3    | 13550 77 AVE  | SEMI AHMOO FOUNDATION                                       | 3,834              |
| 5    | 13550 77 AVE  | SEMI AHMOO FOUNDATION                                       | 3,384              |
| 6    | 13550 77 AVE  | SEMI AHMOO FOUNDATION                                       | 3,248              |
| 102  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 3,960              |
| 104  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 2,086              |
| 105  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 1,815              |
| 110  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 1,880              |
| 106  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 2,703              |
| 107  | 13771 72A AVE | SOURCES COMMUNITY RESOURCES SOCIETY                         | 3,064              |

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

| UNIT | ADDRESS              | ORGANIZATION   | EXEMPT GENERAL TAX |
|------|----------------------|--|--------------------|
|      | 7328 144 ST          | NEWTON FELLOWSHIP BAPTIST CHURCH                                       | 5,363              |
|      | 8250 161 ST          | FLEETWOOD INTERNATIONAL CHURCH   | 3,493              |
|      | 16011 83 AVE         | FLEETWOOD PLACE HOLDINGS   | 28,443             |
|      | 8590 160 ST          | SURREY CHINESE BAPTIST CHURCH  | 5,104              |
|      | 15660 84 AVE         | EVERGREEN COTTAGES   | 13,912             |
|      | 15577 82 AVE         | GREATER VANCOUVER ASSEMBLY HALL OF JEHOVAHS WITNESSES 18               | 11,760             |
|      | 8725 158 ST          | TRUSTEES OF THE CONGREGATION OF FLEETWOOD GOSPEL HALL                  | 4,696              |
|      | 15964 88 AVE         | TRUSTEES OF THE CONGREGATION OF THE SURREY KOREAN PRESBYTERIAN CHURCH  | 5,213              |
|      | 14756 88 AVE         | FRASER REGION ABORIGINAL FRIENDSHIP CENTRE ASSOCIATION                 | 1,475              |
|      | 8041 COOPERSHAWK CRT | COMMUNITY LIVING SOCIETY   | 2,133              |
|      | 8365 140 ST          | CANADIAN RAMGARHIA SOCIETY INC   | 3,240              |
|      | 8383 140 ST          | EVANGELICAL MISSIONARY CHURCH OF CANADA                                | 2,189              |
|      | 8321 140 ST          | VEDIC HINDU CULTURAL SOCIETY INC                                       | 5,873              |
|      | 14212 88 AVE         | GURDWARA NANAKSAR SATSANG SABHA SOCIETY                                | 1,525              |
|      | 8041 132 ST          | CELEBRATION LIFE MINISTRIES  | 2,248              |
|      | 8135 132 ST          | SRI GURU SINGH SABHA GURDWARA ASSOCIATION                              | 14,002             |
|      | 8115 132 ST          | SRI GURU SINGH SABHA GURDWARA ASSOCIATION                              | 16,687             |
| 1    | 12988 84 AVE         | FAITH DOMINION MINISTRY  | 867                |
|      | 8599 132 ST          | KERALA CHRISTIAN FELLOWSHIP SOCIETY                                    | 570                |
| 114  | 12975 84 AVE         | GREATER VANCOUVER YOUTH FOR CHRIST                                     | 2,382              |
| 115  | 12975 84 AVE         | GREATER VANCOUVER YOUTH FOR CHRIST                                     | 2,196              |
| 115  | 13045 84 AVE         | ON THE WATER RICH MEDIA MINISTRY                                       | 3,326              |
|      | 8520 132 ST          | SEVENTH-DAY ADVENTIST CHURCH (BC CONFERENCE)                           | 7,876              |
|      | 8580 132 ST          | "BEAR CREEK PUNJAB CULTURAL SOCIETY"                                   | 487                |
| 15   | 12484 82 AVE         | SURREY CRIME PREVENTION SOCIETY  | 2,321              |
| 204  | 12639 80 AVE         | AKAL ACADEMY SOCIETY   | 1,714              |
| 211  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 1,809              |
| 205  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 520                |
| 206  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 523                |
| 207  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 565                |
| 208  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 581                |
| 209  | 12725 80 AVE         | PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY                   | 741                |
|      | 12300 92 AVE         | TRUSTEES OF THE CONGREGATION OF THE MARANATHA CANADIAN REFORMED CHURCH | 4,980              |
|      | 8870 120 ST          | KENNEDY COMMUNITY HALL ASSOCIATION                                     | 10,687             |
|      | 12057 88 AVE         | GREAT LIGHT HEALING MINISTRIES INTERNATIONAL                           | 3,689              |
|      | 8868 128 ST          | PENTECOSTAL ASSEMBLIES OF CANADA                                       | 6,847              |
|      | 9135 132 ST          | PHILADELPHIA CHURCH OF VANCOUVER SOCIETY                               | 3,920              |
|      | 13044 96 AVE         | NORTH SURREY GOSPEL HALL   | 2,247              |
|      | 13474 96 AVE         | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)            | 4,609              |
|      | 14219 88 AVE         | GREEN TIMBERS COVENANT CHURCH INC                                      | 3,810              |

# STATEMENT OF 2019 CITY OF SURREY PERMISSIVE EXEMPTIONS

*(In accordance with Section 98 of the Community Charter)*

| UNIT | ADDRESS           | ORGANIZATION   | EXEMPT GENERAL TAX |
|------|-------------------|--|--------------------|
|      | 9460 140 ST       | THE CENTRE FOR CHILD DEVELOPMENT OF LOWER MAINLAND                     | 13,603             |
|      | 15048 92 AVE      | TRUSTEES OF THE CONGREGATION OF THE CHURCH OF CHRIST (SURREY)          | 2,029              |
|      | 8911 152 ST       | ST. JOHN AMBULANCE SOCIETY   | 17,514             |
|      | 9243 152 ST       | DANISH LUTHERAN CHURCH "GRANLY"  | 2,242              |
|      | 9025 160 ST       | ELIM HOUSING SOCIETY   | 25,932             |
|      | 9067 160 ST       | ELIM HOUSING SOCIETY   | 31,770             |
|      | 9165 160 ST       | FLEETWOOD CHRISTIAN REFORMED CHURCH                                    | 5,499              |
|      | 15293 95 AVE      | COMMUNITY LIVING SOCIETY   | 1,619              |
|      | 15582 96 AVE      | VANCOUVER CHRISTADELPHIAN ECCLESIA                                     | 2,852              |
|      | 8855 156 ST       | TRUSTEES OF THE CONGREGATION OF THE NORTHWOOD UNITED CHURCH            | 5,263              |
|      | 15220 92 AVE      | BC FAMILY HEARING RESOURCE SOCIETY                                     | 17,131             |
|      | 9012 160 ST       | LEGACY - A CHURCH OF THE NAZARENE                                      | 7,291              |
|      | 9574 160 ST       | PARKLAND FELLOWSHIP BAPTIST CHURCH                                     | 7,488              |
|      | 16590 96 AVE      | PLEA COMMUNITY SERVICES SOCIETY OF BC                                  | 2,753              |
|      | 1614 184 ST       | TRUSTEES OF HAZELMERE UNITED CHURCH                                    | 1,116              |
|      | 17029 16 AVE      | EMMANUEL EVANGELICAL COVENANT CHURCH OF SURREY                         | 3,416              |
|      | 19495 36 AVE      | LOWER MAINLAND GERMAN SHEPHERD DOG CLUB                                | 7,991              |
|      | 5418 184 ST       | ROBERT DOUGAL MACKENZIE HERITAGE HOUSE                                 | 1,649              |
|      | 5588 188 ST       | SONRISE FULL GOSPEL CHURCH   | 5,453              |
|      | 5337 180 ST       | CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)            | 12,867             |
|      | 5554 176 ST       | FRASER VALLEY HERITAGE RAILWAY SOCIETY                                 | 13,707             |
|      | 17567 57 AVE      | ROYAL CANADIAN LEGION  | 16,218             |
|      | 17400 60 AVE      | SURREY COVENANT REFORMED CHURCH  | 2,288              |
|      | 17575 58A AVE     | TRUSTEES OF THE CLOVERDALE CONGREGATION OF THE UNITED CHURCH OF CANADA | 3,071              |
|      | 17475 59 AVE      | ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER                                 | 8,212              |
|      | 16940 FRIESIAN DR | RICHARDSON HOUSE   | 945                |
|      | 16811 60 AVE      | BOOTHROYD HERITAGE HOUSE   | 2,635              |
|      | 6331 176 ST       | WESTWINDS COMMUNITY CHURCH   | 6,118              |
|      | 17473 60 AVE      | TRUSTEES OF THE CONGREGATION OF THE CANADIAN REFORMED CHURCH           | 4,023              |
|      | 5818 182 ST       | CECIL HEPELLE HOUSE  | 1,580              |
|      | 17677 56A AVE     | SURREY ASSOCIATION FOR COMMUNITY LIVING                                | 1,563              |
|      | 5724 176 ST       | BUDDHIST COMPASSION RELIEF TZE CHI FOUNDATION OF CANADA                | 6,085              |
|      | 17655 57 AVE      | LIGHTHOUSE SPIRITUAL CENTRE  | 1,791              |
|      | 5950 179 ST       | HILLSIDE CHRISTIAN CHURCH  | 5,086              |
| 101  | 17687 56A AVE     | SURREY ASSOCIATION FOR COMMUNITY LIVING                                | 613                |
| 102  | 17687 56A AVE     | SURREY ASSOCIATION FOR COMMUNITY LIVING                                | 612                |
| 201  | 17687 56A AVE     | SURREY ASSOCIATION FOR COMMUNITY LIVING                                | 614                |
| 202  | 17687 56A AVE     | SURREY ASSOCIATION FOR COMMUNITY LIVING                                | 635                |
|      | 5939 180 ST       | LUTHERAN SENIOR CITIZENS HOUSING SOCIETY                               | 3,487              |
|      | 17890 62 AVE      | LOWER FRASER VALLEY EXHIBITION ASSOCIATION                             | 4,152              |

# STATEMENT OF 2019 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

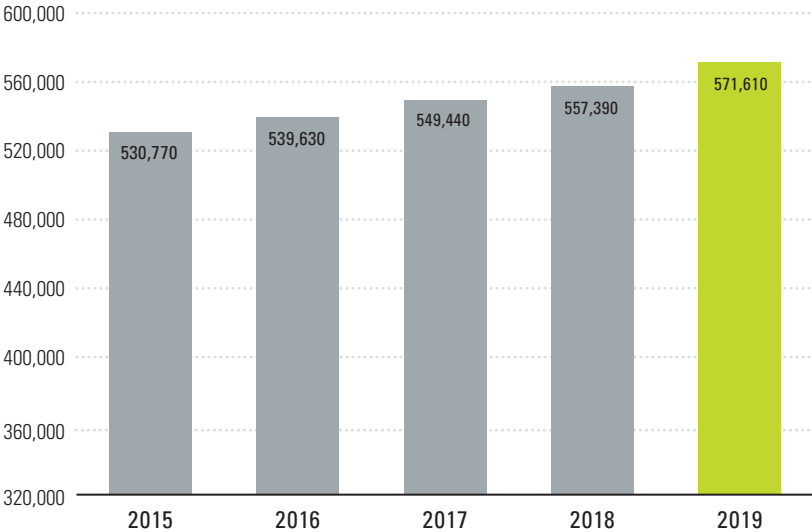
| UNIT | ADDRESS          | ORGANIZATION                                       | EXEMPT GENERAL TAX |
|------|------------------|--|--------------------|
|      | 5988 184 ST      | GURU TEG BAHADUR WELFARE SOCIETY                   | 2,523              |
|      | 18790 58 AVE     | FREE PRESBYTERIAN CHURCH IN CLOVERDALE             | 1,124              |
|      | 18603 60 AVE     | CLOVERDALE BIBLE WAY                               | 3,405              |
|      | 18919 62A AVE    | SURREY ASSOCIATION FOR COMMUNITY LIVING            | 2,087              |
|      | 19550 FRASER HWY | BALTIC PROPERTIES (BROOKSIDE) LTD.                 | 31,788             |
|      | 19533 64 AVE     | THE BC CONFERENCE OF THE MENNONITE BRETHREN CHURCH | 7,923              |
|      | 18685 64 AVE     | CLOVERDALE BAPTIST CHURCH                          | 12,430             |
|      | 18788 71 AVE     | CLAYTON HEIGHTS CARE HOLDINGS                      | 40,373             |
|      | 18625 FRASER HWY | HOPE COMMUNITY CHURCH OF SURREY BC                 | 13,188             |
|      | 7027 184 ST      | SURREY LITTLE THEATRE                              | 5,107              |
|      | 8425 196 ST      | TONG DO SA BUDDHIST TEMPLE CHOGYE ORDER KOREA      | 2,142              |
|      | 8679 HARVIE RD   | ST NICOLAE ROMANIAN ORTHODOX CHURCH INC            | 1,967              |
|      | 18922 88 AVE     | PORT KELLS FIRE HALL NO. 7                         | 7,413              |
|      | 16870 80 AVE     | PENTECOSTAL ASSEMBLIES OF CANADA                   | 22,961             |
|      | 17171 80 AVE     | CHRIST WORSHIP CENTRE                              | 4,461              |
|      | 16837 94A AVE    | LAM TY NI (LUMBINI) BUDDHIST TEMPLE                | 1,667              |
|      | 9568 168 ST      | TYNEHEAD COMMUNITY HALL                            | 9,248              |
|      | 19131 88 AVE     | TRUSTEES OF PORT KELLS CONGREGATIONAL CHURCH       | 2,113              |
|      | 19016 96 AVE     | SYNOD OF THE DIOCESE OF NEW WESTMINSTER            | 3,070              |
|      | 16748 50 AVE     | BC SPCA  | 5,215              |
| 101  | 9706 188 ST      | THE BC WILDLIFE FEDERATION                         | 3,246              |
|      | 10110 175A ST    | KOREAN CENTRAL PRESBYTERIAN CHURCH OF THE GREAT    | 3,868              |
|      | 17215 104 AVE    | THE NATURE CONSERVANCY OF CANADA                   | 1,922              |
|      | 17179 106 AVE    | THE NATURE TRUST OF BC                             | 7,542              |
|      | 17055 106 AVE    | NATURE CONSERVANCY OF CANADA                       | 5,596              |
|      | 17122 106 AVE    | NATURE CONSERVANCY OF CANADA                       | 1,969              |
|      | 17174 106 AVE    | NATURE CONSERVANCY OF CANADA                       | 1,969              |



## STATISTICAL REVIEW

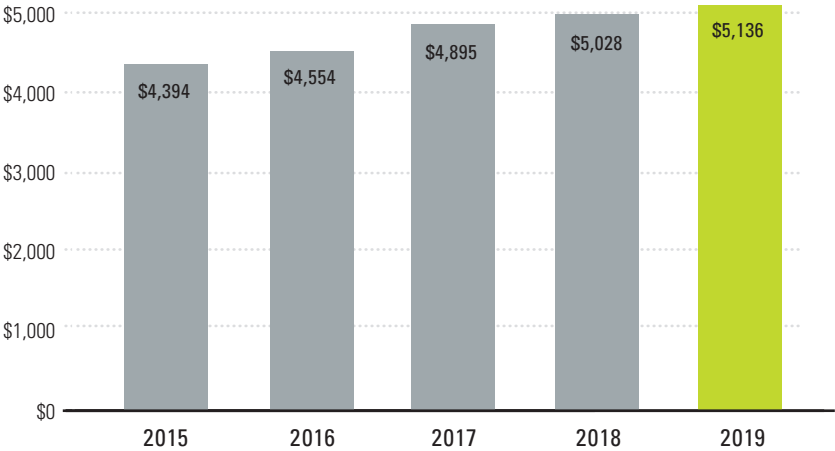
## Population

Source: City of Surrey Planning & Development Department (note: 2015 to 2018, revised to reflect updated modeling)



## Average Residential Tax and Utilities Bill

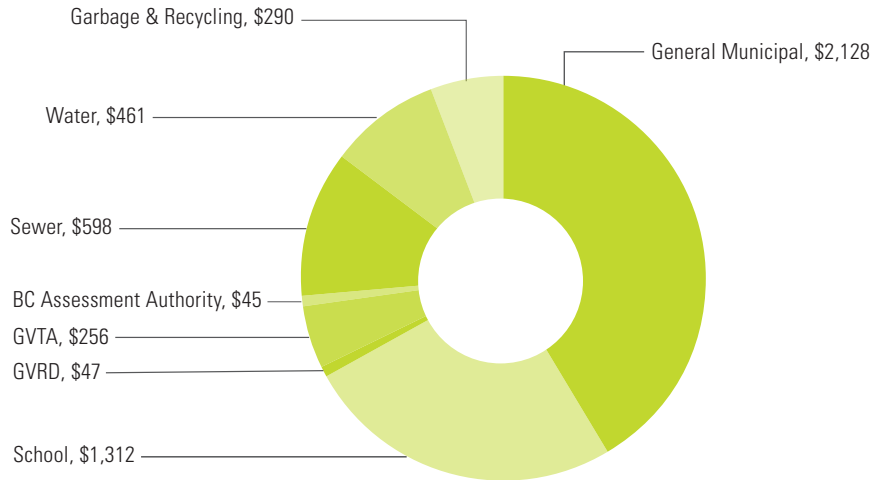
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

## 2019 Average Residential Tax and Utilities Bill\*

Source: City of Surrey Finance Department

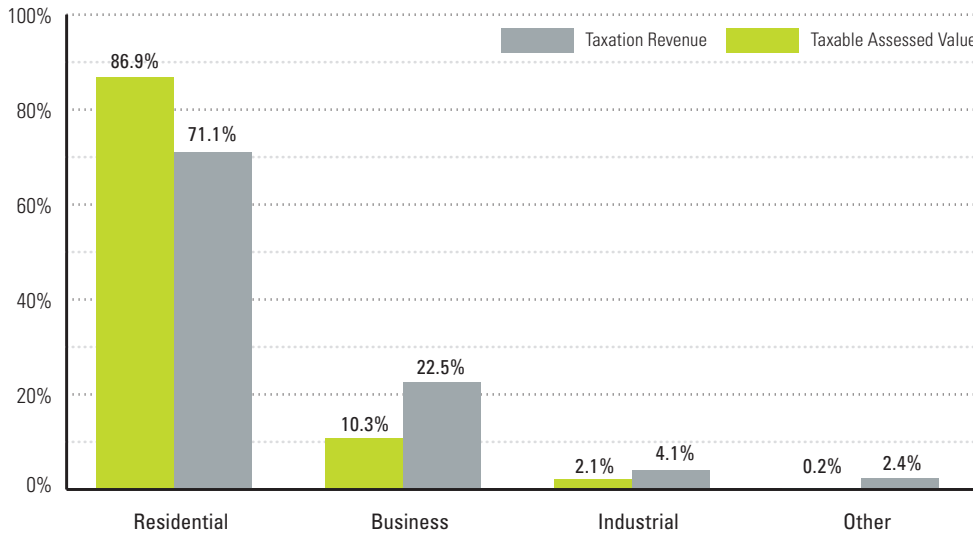


\* Based on an Average Residential Dwelling with Assessed Value of \$1,154,131.

Note: If Eligible for full Provincial Home Owner Grant, taxes are reduced by \$570 (\$845 if over 65 years of age or disabled)

## 2019 Taxable Assessment and Taxation by Property Class

Source: City of Surrey Finance Department





# STATISTICAL REVIEW

## Taxable Assessment and Taxation Statistics

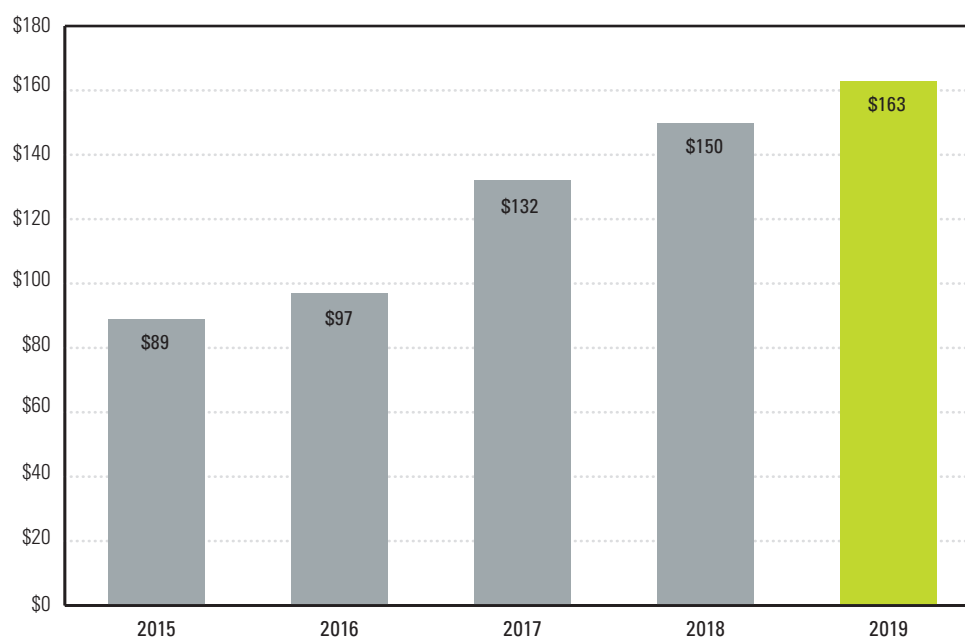
Source: City of Surrey Finance Department

|  | 2015          | 2016          | 2017           | 2018           | 2019           |
|--|---------------|---------------|----------------|----------------|----------------|
| <b>Taxable Assessment</b> (in thousands)         | \$ 88,997,764 | \$ 96,956,178 | \$ 131,669,363 | \$ 150,039,107 | \$ 163,008,550 |
| Total Number of Assessed Properties              | 149,592       | 153,874       | 157,784        | 157,594        | 160,831        |
| Population (2015-2018 revised)                   | 530,770       | 539,630       | 549,440        | 557,390        | 571,610        |
| Taxable Assessment Per Capita                    | \$ 167,777    | \$ 179,672    | \$ 239,643     | \$ 269,182     | \$ 285,174     |
| Percentage of Taxable Assessment Represented by: |               |               |                |                |                |
| Residential                                      | 86.1%         | 86.2%         | 87.8%          | 87.5%          | 86.9%          |
| Utilities  | 0.1%          | 0.1%          | 0.1%           | 0.1%           | 0.1%           |
| Major Industrial                                 | 0.1%          | 0.1%          | 0.1%           | 0.1%           | 0.1%           |
| Light Industrial                                 | 2.1%          | 2.1%          | 1.8%           | 1.9%           | 2.0%           |
| Business / Other                                 | 11.4%         | 11.4%         | 10.1%          | 10.3%          | 10.8%          |
| Non-Profit Recreation                            | 0.2%          | 0.1%          | 0.1%           | 0.1%           | 0.1%           |
| Farm   | 0.0%          | 0.0%          | 0.0%           | 0.0%           | 0.0%           |
|  | 100.0%        | 100.0%        | 100.0%         | 100.0%         | 100.0%         |
| <b>Gross Taxes Collected</b> (in thousands)*     |               |               |                |                |                |
| Current Year's Levy                              | \$ 644,878    | \$ 671,038    | \$ 716,595     | \$ 761,023     | \$ 807,429     |
| Current Taxes Collected                          | 631,661       | 659,284       | 703,856        | 746,634        | 791,112        |
| Current Taxes Outstanding                        | \$ 13,217     | \$ 11,754     | \$ 12,739      | \$ 14,389      | \$ 16,317      |
| Percentage of Taxes Collected                    | 98.0%         | 98.2%         | 98.2%          | 98.1%          | 98.0%          |
| Levy per Capita                                  | \$ 1,215      | \$ 1,244      | \$ 1,304       | \$ 1,365       | \$ 1,413       |

\* Gross Taxes Collected includes City tax levies plus collections for other authorities, such as School and GVTA

## Assessment for Taxation (in billions)

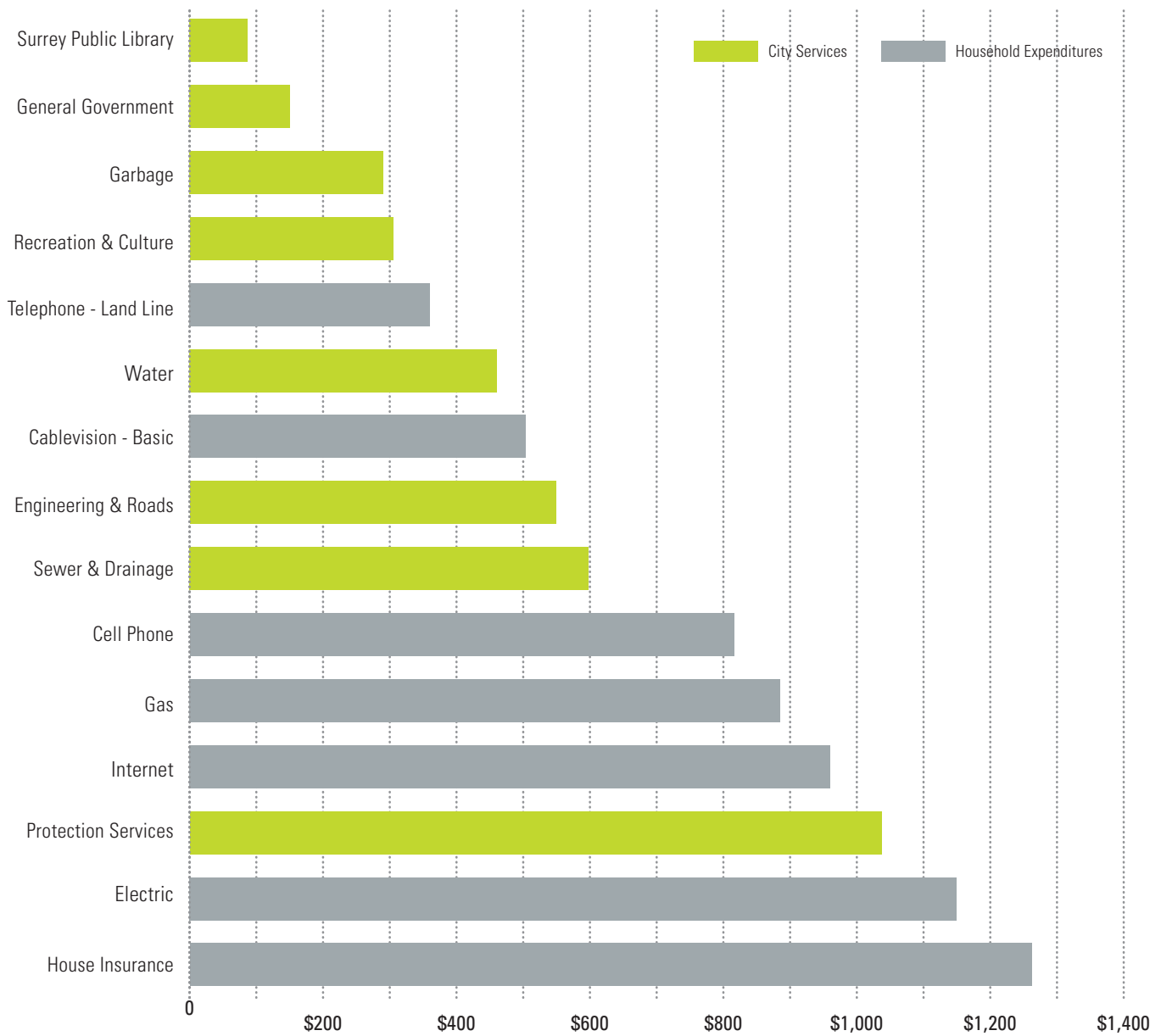
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

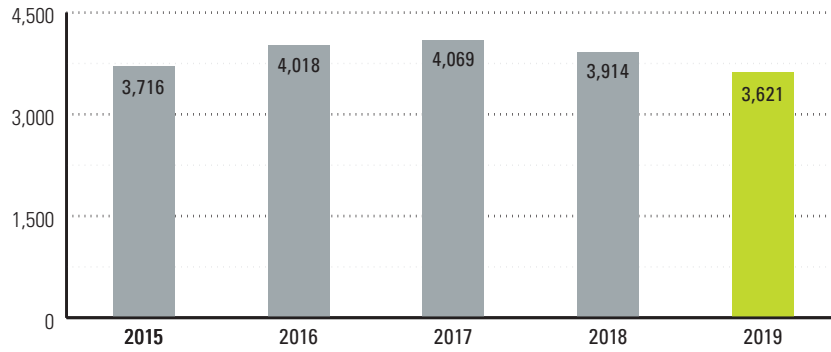
## 2019 Household Expenditures versus City Services

Source: City of Surrey Finance Department



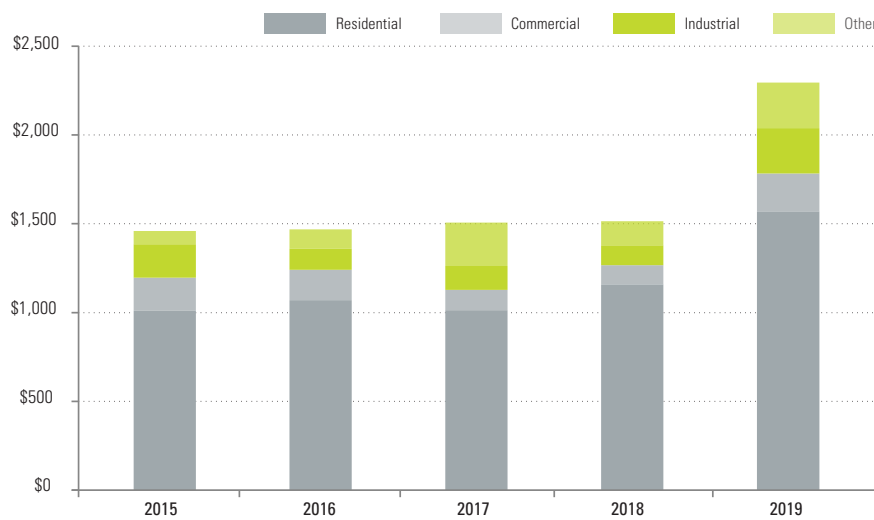
## Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



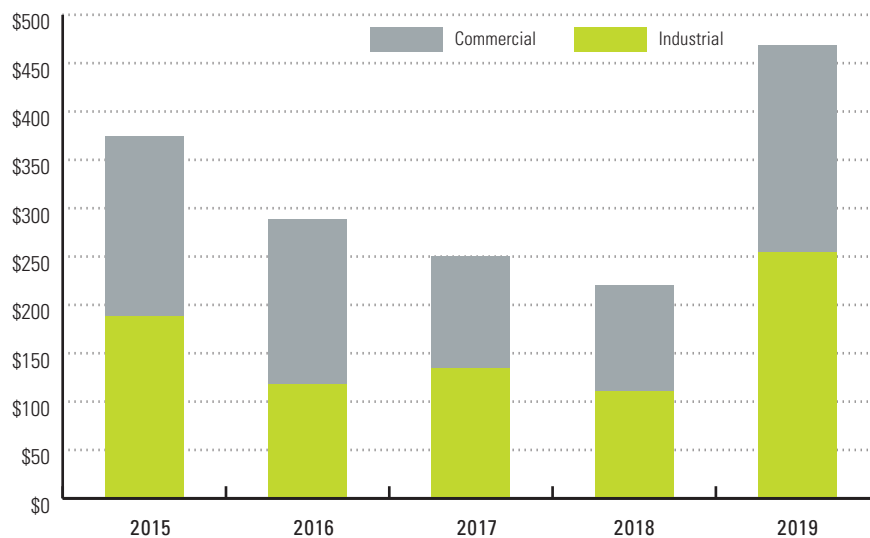
## Construction Value of Building Permits Issued (in millions)

Source: City of Surrey Planning & Development Department



## Commercial and Industrial Development Approved in Surrey (in millions)

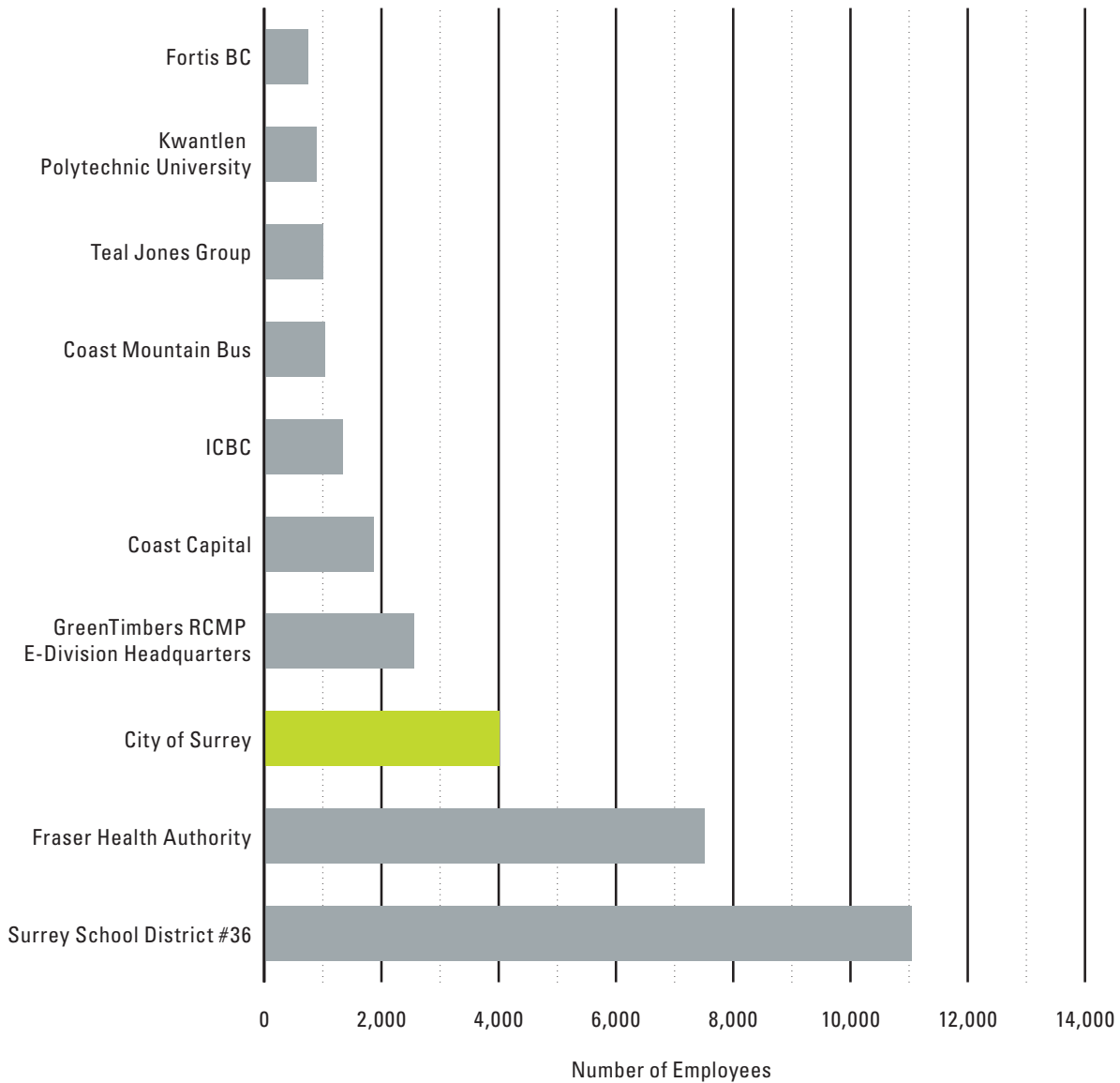
Source: City of Surrey Planning & Development Department



# STATISTICAL REVIEW

## Top 10 Employers in Surrey in 2018

Source: City of Surrey Economic Development Division



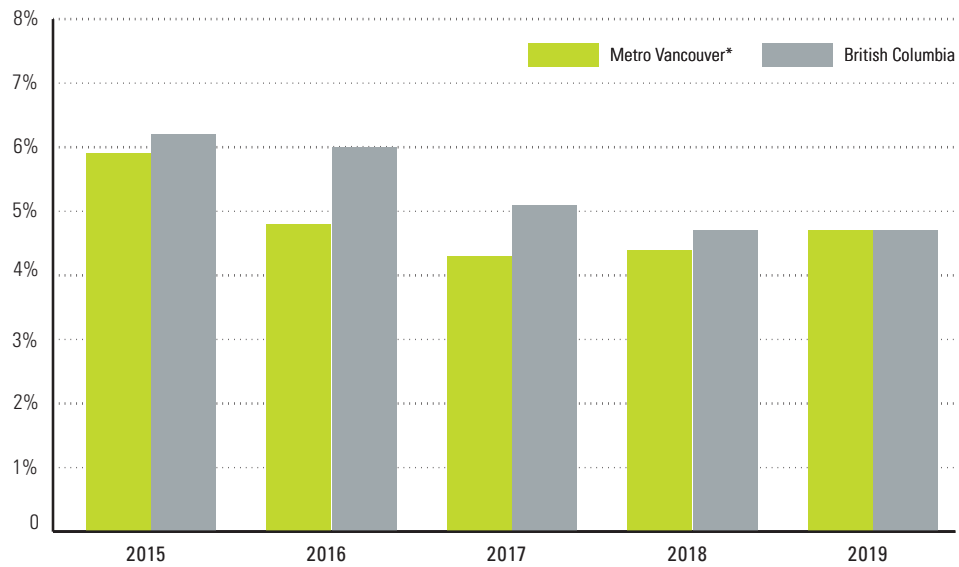
Note: These numbers are self-reported by the listed organizations. Other companies may have ranked but did not respond to information requests by the deadline.

Note: These numbers depict only the employees who are employed at the Surrey locations of the above organizations.

Note: These numbers are updated every two years, next update will be in 2020.

## Unemployment Rates (as of December 2019)

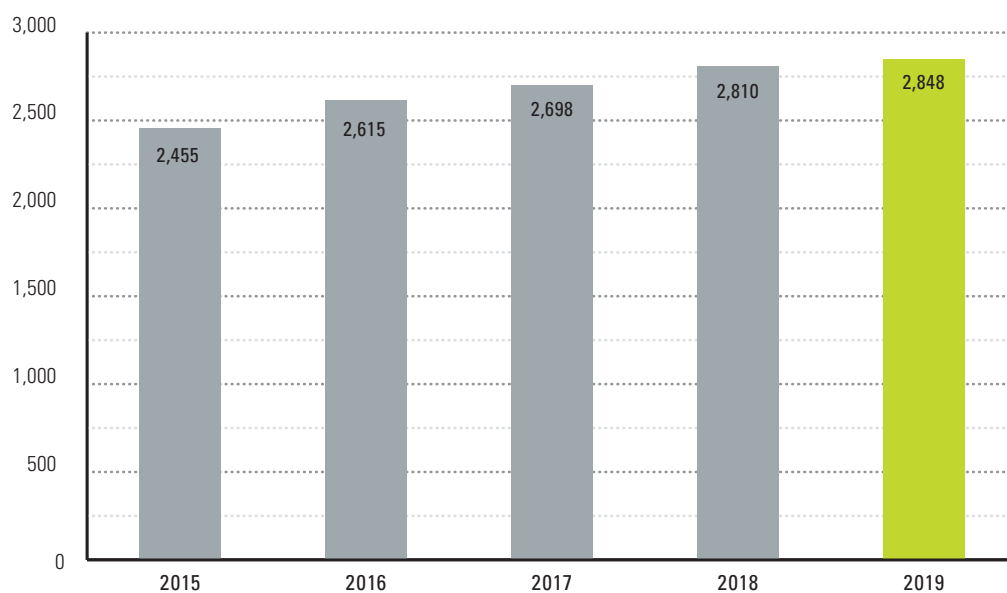
Source: BC Stats



\*Metro Vancouver includes Anmore, Belcarra, Bowen Island, Burnaby, Coquitlam, Delta, Langley (City and District), Lions Bay, Maple Ridge, New Westminister, North Vancouver (City and District), Pitt Meadows, Port Coquitlam, Port Moody, Richmond, Surrey, Vancouver, West Vancouver, White Rock, and Electoral Area A

## Full Time Equivalent\* Employees (as of December 31, 2019)

Source: Corporate Services Department

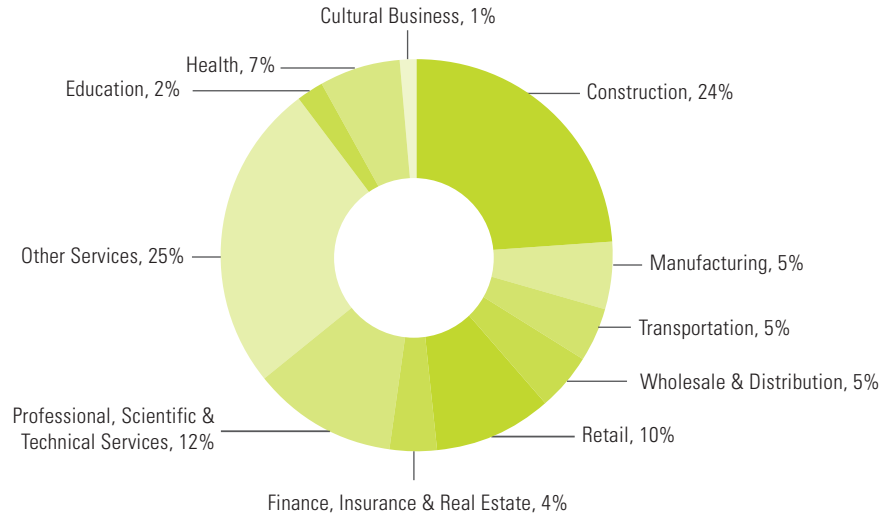


\*Full-time equivalent (FTE)—A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid either 1,820 or 1,950 hours in a year, depending on their staffing position requirements.

# STATISTICAL REVIEW

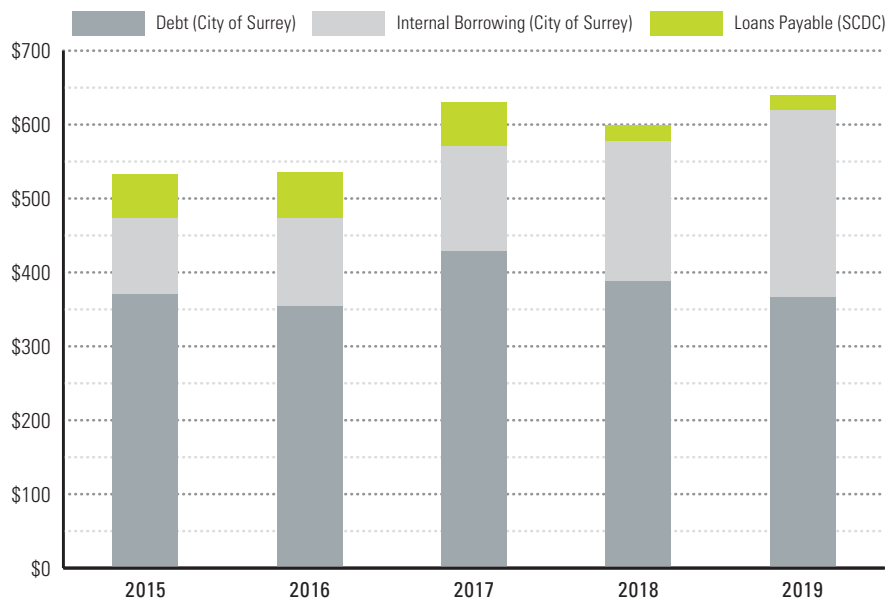
## Surrey's Business Distribution by Sector

Source: City of Surrey Economic Development Division



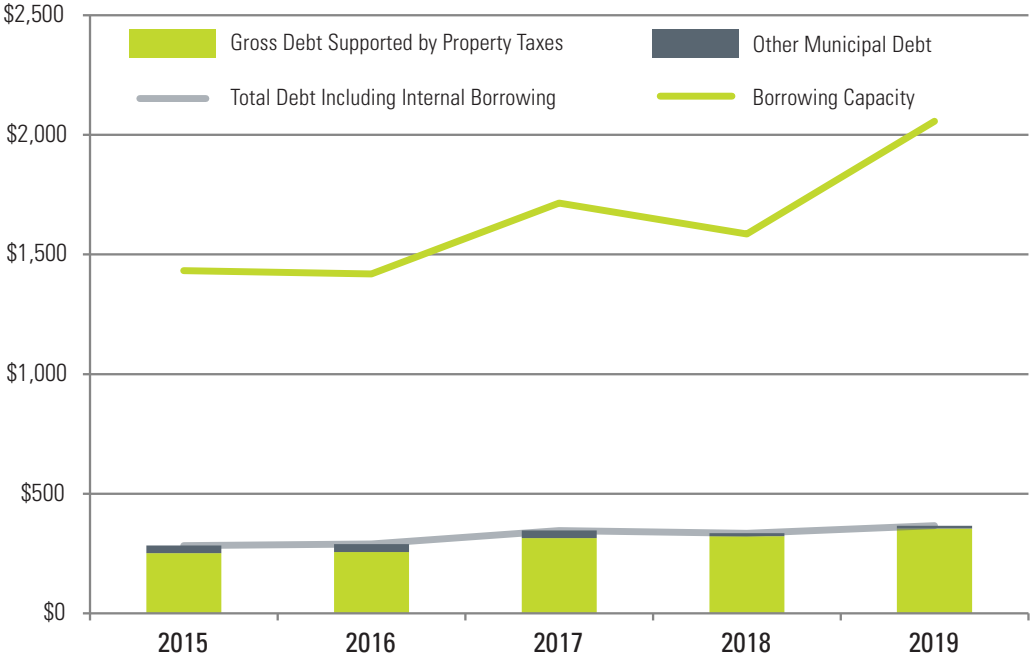
## Consolidated Debt per Capita

Source: City of Surrey Finance Department



**Gross Debt Supported by Property Tax versus Total Debt** (in millions)

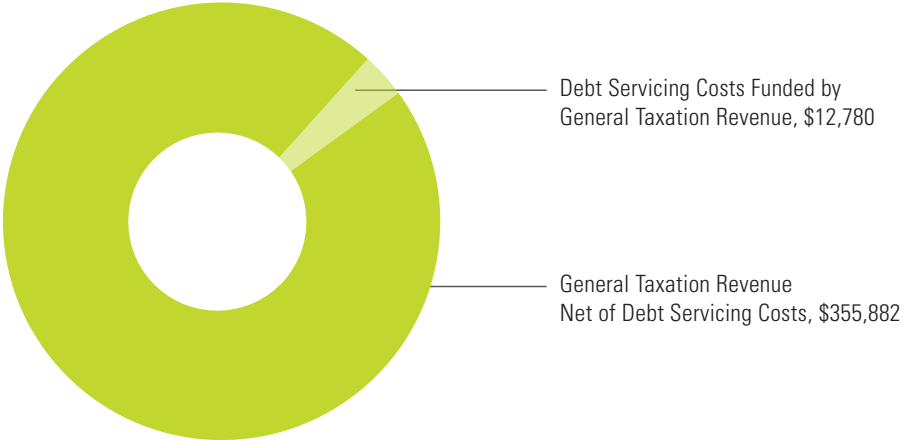
Source: City of Surrey Finance Department



Overlapping debt which represents the total debt of regional districts where the City of Surrey is a member and is jointly and severally liable, is not included. The City's overlapping debt (in millions of dollars) was \$2,213 in 2019 (2018: \$2,201).

**2019 Debt Servicing Costs Compared to General Taxation Revenue** (in thousands)

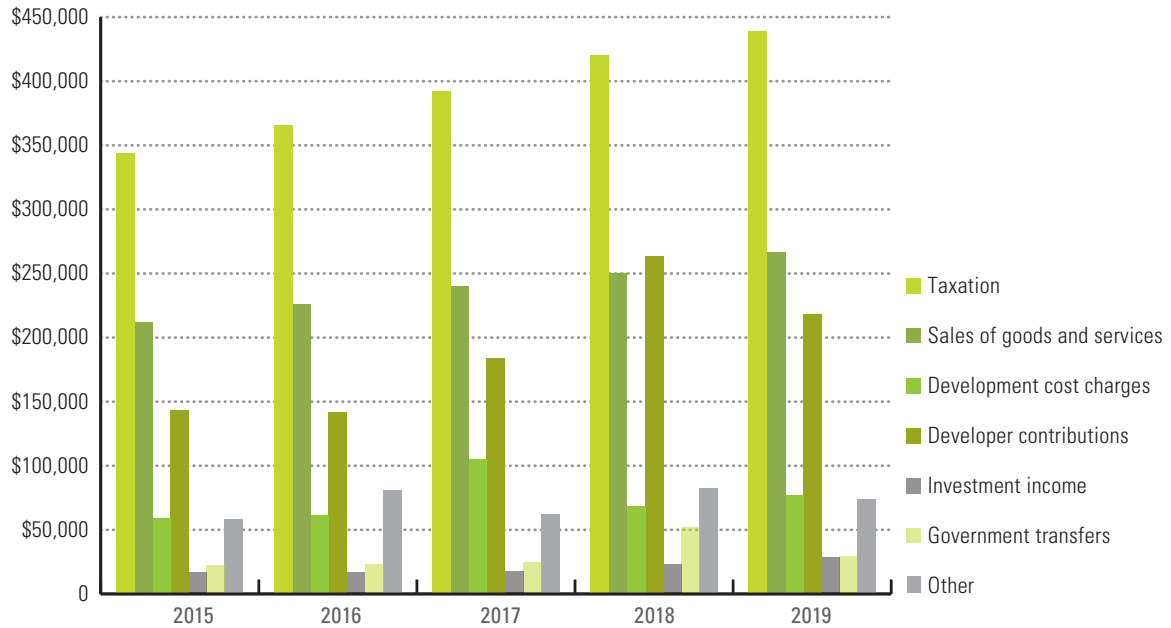
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

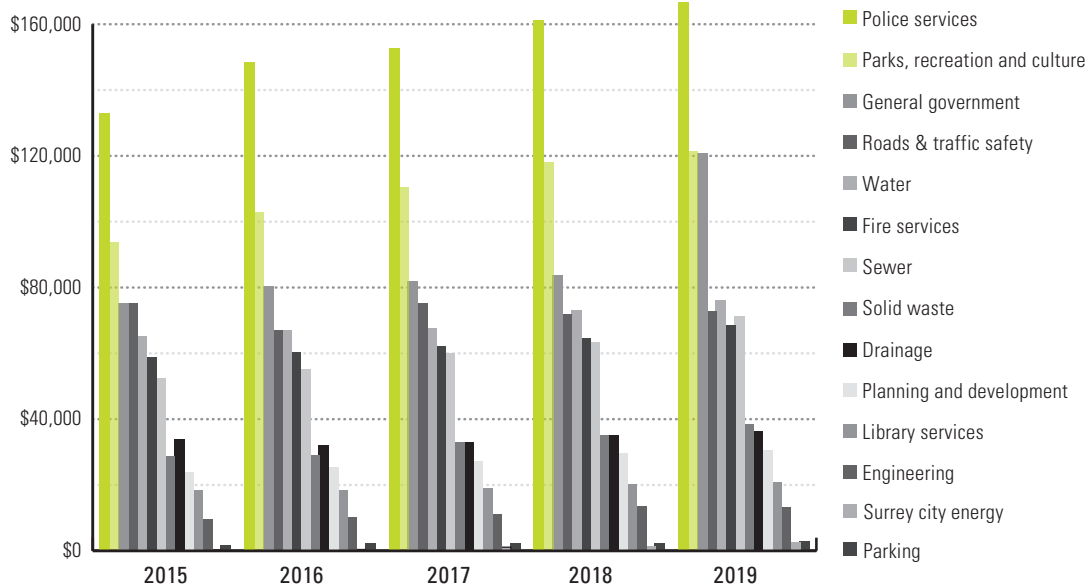
**Revenue Trend by Source of Revenue** (in thousands)

Source: City of Surrey Finance Department



**Expenses Trend by Function** (in thousands)

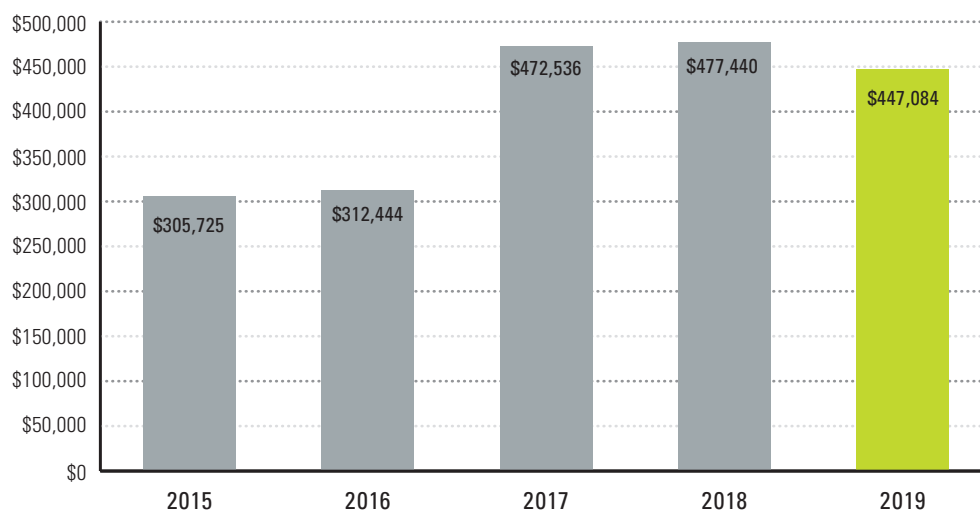
Source: City of Surrey Finance Department





## Net Tangible Capital Asset Acquisitions (in thousands)

Source: City of Surrey Finance Department



## Financial Statistics (in thousands)

Source: City of Surrey Finance Department

|  | 2015                | 2016                | 2017                | 2018                | 2019                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Contribution to/(from) capital from equity | \$ 305,795          | \$ 355,883          | \$ 525,979          | \$ 633,786          | \$ 557,278          |
| Contribution to/(from) reserves            | (122,827)           | (139,980)           | (238,864)           | (247,607)           | (267,158)           |
| Transfer to/(from) appropriated surplus    | -                   | -                   | -                   | -                   | -                   |
| <b>Annual Surplus</b>                      | <b>\$ 182,968</b>   | <b>\$ 215,903</b>   | <b>\$ 287,115</b>   | <b>\$ 386,179</b>   | <b>\$ 289,520</b>   |
| Financial Assets                           | \$ 870,595          | \$ 979,742          | \$ 1,028,281        | \$ 1,111,559        | \$ 1,163,280        |
| Liabilities (excluding Debt)               | (609,546)           | (696,503)           | (738,023)           | (819,761)           | (902,746)           |
| Debt                                       | (227,918)           | (224,562)           | (267,219)           | (229,024)           | (221,777)           |
| <b>Net Financial Assets/(Debt)</b>         | <b>\$ 33,131</b>    | <b>\$ 58,677</b>    | <b>\$ 23,039</b>    | <b>\$ 62,774</b>    | <b>\$ 38,757</b>    |
| Restricted Reserves/Appropriated Surplus   | \$ 187,747          | \$ 195,736          | \$ 186,740          | \$ 208,821          | \$ 228,755          |
| Internal Borrowing                         | (54,922)            | (64,806)            | (78,695)            | (105,365)           | (144,237)           |
| Unappropriated Surplus/Committed Funds     | 101,656             | 143,962             | 173,482             | 179,057             | 166,991             |
| Tangible Capital Assets (net of debt)      | 7,926,653           | 8,102,145           | 8,382,625           | 8,767,818           | 9,088,342           |
| <b>Accumulated Surplus</b>                 | <b>\$ 8,161,134</b> | <b>\$ 8,377,037</b> | <b>\$ 8,664,152</b> | <b>\$ 9,050,331</b> | <b>\$ 9,339,851</b> |

## DEFINITIONS

### Annual Surplus/(Deficit)

The statement of operations reports the surplus (or deficit) from operations in the accounting period.

### Net Financial Assets/(Net Debt)

Net debt is measured as the difference between a government's liabilities and financial assets. Net debt provides a measure of the future revenues required to pay for past transactions and events. If the government's financial assets exceed its liabilities, then the indicator is a net financial asset position, indicating that there are net financial assets on hand, which can provide financial resources to finance future operations.

### Accumulated Surplus/(Deficit)

Financial assets can be used to discharge liabilities or provide services, while non-financial assets can normally be used only for service provision to accomplish its future objectives. Non-financial assets are added to net financial assets (or net financial debt) to calculate the accumulated surplus or deficit for the accounting period.

# STATISTICAL REVIEW

## CONSOLIDATED REVENUES (in thousands)

Source: City of Surrey Finance Department

|  | 2015       | 2016       | 2017         | 2018         | 2019         |
|--|------------|------------|--------------|--------------|--------------|
| <b>Taxation Revenue</b>                    |            |            |              |              |              |
| Property taxes                             | \$ 276,588 | \$ 297,206 | \$ 320,990   | \$ 348,065   | \$ 363,342   |
| Drainage parcel taxes                      | 50,108     | 51,569     | 53,629       | 55,138       | 56,426       |
| Grants-in-lieu of taxes                    | 16,244     | 16,446     | 16,596       | 16,626       | 18,539       |
| Other                                      | 520        | 642        | 480          | 316          | 498          |
| Collections for other authorities          |            |            |              |              |              |
| Province of BC - School taxes              | 215,134    | 215,746    | 230,932      | 241,267      | 262,525      |
| Greater Vancouver Regional District        | 6,140      | 6,059      | 6,541        | 7,676        | 8,083        |
| BC Assessment Authority                    | 6,832      | 6,786      | 7,362        | 7,766        | 7,975        |
| Greater Vancouver Transportation Authority | 42,579     | 41,375     | 43,692       | 46,500       | 50,333       |
| Other                                      | 10,327     | 14,759     | 13,979       | 14,262       | 28,939       |
|  | 624,472    | 650,588    | 694,201      | 737,616      | 796,660      |
| Collections for other authorities          | (281,012)  | (284,725)  | (302,506)    | (317,471)    | (357,855)    |
|  | \$ 343,460 | \$ 365,863 | \$ 391,695   | \$ 420,145   | \$ 438,805   |
| <b>Sale of Goods and Services</b>          |            |            |              |              |              |
| Application fees                           | \$ 2,831   | \$ 3,537   | \$ 3,525     | \$ 5,012     | \$ 4,844     |
| Recreation and culture                     | 21,520     | 24,727     | 26,049       | 27,513       | 27,310       |
| Utility rates and fees                     | 147,107    | 153,449    | 159,347      | 168,067      | 181,123      |
| Other                                      | 40,062     | 44,529     | 51,116       | 49,689       | 53,428       |
|  | \$ 211,520 | \$ 226,242 | \$ 240,037   | \$ 250,281   | \$ 266,705   |
| <b>Development Cost Charges</b>            |            |            |              |              |              |
|  | \$ 58,598  | \$ 61,260  | \$ 104,963   | \$ 68,353    | \$ 76,830    |
| <b>Developer Contributions</b>             |            |            |              |              |              |
|  | \$ 143,004 | \$ 141,214 | \$ 183,736   | \$ 263,556   | \$ 218,080   |
| <b>Investment Income</b>                   |            |            |              |              |              |
|  | \$ 16,437  | \$ 16,500  | \$ 17,533    | \$ 22,633    | \$ 28,643    |
| <b>Transfers from Other Governments</b>    |            |            |              |              |              |
| Provincial government and other            | \$ 22,013  | \$ 22,074  | \$ 21,152    | \$ 37,445    | \$ 27,257    |
| Federal government                         | 392        | 710        | 3,525        | 14,277       | 1,669        |
|  | \$ 22,405  | \$ 22,784  | \$ 24,677    | \$ 51,722    | \$ 28,926    |
| <b>Other</b>                               |            |            |              |              |              |
| Licenses and permits                       | \$ 24,126  | \$ 27,575  | \$ 30,040    | \$ 33,713    | \$ 36,898    |
| Leases and rentals                         | 11,954     | 10,589     | 11,830       | 13,286       | 13,399       |
| Penalties and interest on taxes            | 4,901      | 4,776      | 4,812        | 5,365        | 6,402        |
| Miscellaneous                              | 5,214      | 5,264      | 5,486        | 7,130        | 5,112        |
| Gain on sale of assets                     | 11,821     | 32,634     | 9,511        | 15,709       | 12,145       |
| Gain on sale of partnership interest       | -          | -          | -            | 7,338        | -            |
|  | \$ 58,016  | \$ 80,838  | \$ 61,679    | \$ 82,541    | \$ 73,956    |
| <b>TOTAL REVENUES</b>                      | \$ 853,440 | \$ 914,701 | \$ 1,024,320 | \$ 1,159,231 | \$ 1,131,945 |

## CONSOLIDATED EXPENSES (in thousands)

Source: City of Surrey Finance Department

|                                      | 2015       | 2016       | 2017       | 2018       | 2019       |
|--------------------------------------|------------|------------|------------|------------|------------|
| <b>By Function</b>                   |            |            |            |            |            |
| Police services                      | \$ 133,003 | \$ 148,379 | \$ 152,798 | \$ 161,096 | \$ 166,653 |
| Parks, recreation and culture        | 93,830     | 102,710    | 110,435    | 118,159    | 122,709    |
| General government                   | 75,323     | 80,232     | 81,896     | 83,649     | 119,527    |
| Roads and traffic safety             | 75,269     | 66,936     | 75,334     | 72,006     | 72,761     |
| Water                                | 65,281     | 67,147     | 67,715     | 72,964     | 76,183     |
| Fire services                        | 58,858     | 60,183     | 62,262     | 64,669     | 68,559     |
| Sewer                                | 52,471     | 55,096     | 59,971     | 63,274     | 71,354     |
| Solid waste                          | 28,690     | 28,999     | 33,117     | 35,147     | 38,308     |
| Drainage                             | 33,790     | 32,171     | 32,986     | 35,062     | 36,337     |
| Planning and development             | 24,003     | 25,449     | 27,241     | 29,524     | 30,401     |
| Library services                     | 18,283     | 18,532     | 19,051     | 20,157     | 20,867     |
| Engineering                          | 9,717      | 10,326     | 11,050     | 13,561     | 13,073     |
| Surrey city energy                   | 231        | 395        | 1,105      | 1,399      | 2,695      |
| Parking                              | 1,724      | 2,243      | 2,244      | 2,385      | 2,998      |
|                                      | \$ 670,473 | \$ 698,798 | \$ 737,205 | \$ 773,052 | \$ 842,425 |
| <b>By Object</b>                     |            |            |            |            |            |
| Salaries and benefits                | \$ 227,643 | \$ 244,856 | \$ 257,820 | \$ 272,388 | \$ 286,195 |
| RCMP contracted services             | 107,732    | 121,149    | 123,407    | 129,972    | 133,335    |
| Consulting and professional services | 19,000     | 17,713     | 18,857     | 19,009     | 19,310     |
| Telephone and communications         | 2,075      | 2,239      | 2,259      | 2,417      | 2,471      |
| Regional district utility charges    | 74,240     | 77,070     | 81,356     | 86,868     | 96,475     |
| Utilities                            | 11,574     | 13,064     | 14,383     | 15,363     | 15,173     |
| Garbage collection and disposal      | 18,934     | 20,295     | 23,033     | 23,097     | 23,795     |
| Maintenance and small equipment      | 16,858     | 15,871     | 18,536     | 20,145     | 21,263     |
| Insurance and claims                 | 3,309      | 3,916      | 3,410      | 3,307      | 3,442      |
| Leases and rentals                   | 4,312      | 5,016      | 9,304      | 9,768      | 10,282     |
| Supplies and materials               | 28,547     | 29,737     | 34,931     | 32,804     | 32,064     |
| Advertising and media                | 2,066      | 2,083      | 2,172      | 2,123      | 2,079      |
| Grants and sponsorships              | 2,684      | 4,170      | 3,086      | 4,363      | 3,048      |
| Contract payments                    | 31,629     | 21,156     | 23,570     | 22,481     | 26,375     |
| Other                                | 12,587     | 11,556     | 12,280     | 15,593     | 54,053     |
| Cost recoveries, net                 | (19,898)   | (22,144)   | (24,934)   | (29,819)   | (32,690)   |
| Interest on debt                     | 8,097      | 8,097      | 8,615      | 10,493     | 10,436     |
| Interest, fiscal services and other  | 2,247      | 2,116      | 798        | 2,031      | 1,303      |
|                                      | 553,636    | 577,960    | 612,883    | 642,403    | 708,409    |
| Amortization expense                 | 116,837    | 120,838    | 124,322    | 130,649    | 134,016    |
|                                      | \$ 670,473 | \$ 698,798 | \$ 737,205 | \$ 773,052 | \$ 842,425 |

# STATISTICAL REVIEW

## RESERVES, COMMITTED FUNDS AND SURPLUS (in thousands)

Source: City of Surrey Finance Department

|   | 2015        | 2016        | 2017        | 2018         | 2019             |
|---|-------------|-------------|-------------|--------------|------------------|
| <b>Reserve Funds</b> <i>(before internal borrowing)</i> |             |             |             |              |                  |
| Capital legacy  | \$ 45,530   | \$ 46,120   | \$ 46,534   | \$ 47,329    | <b>47,847</b>    |
| Municipal land  | 5,665       | 19,284      | 22,649      | 39,002       | <b>53,947</b>    |
| Equipment and building replacement                      | 33,670      | 34,325      | 35,659      | 32,611       | <b>25,714</b>    |
| Neighbourhood Concept Plans                             | 22,783      | 22,648      | 23,775      | 22,521       | <b>28,003</b>    |
| Park land acquisition                                   | 9,948       | 18,687      | 26,309      | 22,372       | <b>17,408</b>    |
| Local improvement financing                             | 15,689      | 16,143      | 16,591      | 17,015       | <b>17,417</b>    |
| Environmental stewardship                               | 6,536       | 6,559       | 6,661       | 6,749        | <b>6,809</b>     |
| Parking space   | 1,535       | 1,586       | 2,618       | 2,629        | <b>2,651</b>     |
| Water claims  | 1,328       | 1,338       | 1,345       | 1,351        | <b>1,362</b>     |
| Affordable housing                                      | 23          | 23          | 23          | 23           | <b>591</b>       |
|   | \$ 142,707  | \$ 166,713  | \$ 182,164  | \$ 191,602   | <b>201,749</b>   |
| <b>Internal Borrowing</b>                               | \$ (54,922) | \$ (64,806) | \$ (78,695) | \$ (105,365) | <b>(144,237)</b> |
| <b>Committed Funds</b>                                  |             |             |             |              |                  |
| General operating                                       | \$ 33,250   | \$ 44,727   | \$ 62,960   | \$ 82,374    | <b>82,084</b>    |
| Roads operating and capital                             | 37,434      | 39,157      | 38,032      | 14,559       | <b>17,020</b>    |
| Water operating and capital                             | 38,919      | 38,872      | 38,131      | 31,728       | <b>29,096</b>    |
| Sewer operating and capital                             | 28,188      | 24,965      | 17,921      | 18,908       | <b>18,382</b>    |
| Drainage operating and capital                          | 15,957      | 12,629      | 12,162      | 11,922       | <b>8,918</b>     |
| Surrey City Energy operating and capital                | (6,268)     | 3,233       | 5,777       | (79)         | <b>3,762</b>     |
| Library Services  | 182         | 238         | 240         | 235          | <b>322</b>       |
|   | \$ 147,662  | \$ 163,821  | \$ 175,223  | \$ 159,647   | <b>159,584</b>   |
| <b>Appropriated Surplus</b> <i>(before allocations)</i> |             |             |             |              |                  |
| Infrastructure replacement                              | \$ (5,058)  | \$ (22,278) | \$ (45,811) | \$ (28,318)  | <b>(20,546)</b>  |
| Revenue stabilization                                   | 13,989      | 16,589      | 16,593      | 13,490       | <b>13,490</b>    |
| Self insurance  | 15,053      | 13,113      | 12,288      | 11,732       | <b>13,253</b>    |
| Operating contingency and emergencies                   | 8,782       | 8,782       | 8,782       | 8,276        | <b>8,276</b>     |
| Environmental emergencies                               | 7,420       | 7,420       | 7,420       | 7,082        | <b>7,082</b>     |
| Prepaid expenses  | 3,997       | 4,517       | 4,375       | 4,197        | <b>4,577</b>     |
| Inventories of supplies                                 | 857         | 880         | 929         | 760          | <b>874</b>       |
|   | \$ 45,040   | \$ 29,023   | \$ 4,576    | \$ 17,219    | <b>27,006</b>    |

# STATISTICAL REVIEW

## RESERVES, COMMITTED FUNDS AND SURPLUS (in thousands) *continued*

Source: City of Surrey Finance Department

|  | 2015         | 2016         | 2017         | 2018         | 2019                |
|--|--------------|--------------|--------------|--------------|---------------------|
| <b>Unappropriated Surplus</b>                  |              |              |              |              |                     |
| General operating fund                         | \$ 7,831     | \$ 7,831     | \$ 7,831     | \$ 7,831     | <b>\$7,831</b>      |
| Employee future benefits                       | (6,998)      | (6,998)      | (6,998)      | (6,998)      | <b>(6,998)</b>      |
| Water operating fund                           | 3,000        | 3,000        | 3,000        | 3,000        | <b>3,000</b>        |
| Sewer operating fund                           | 3,000        | 3,000        | 3,000        | 3,000        | <b>3,000</b>        |
| Library Services                               | (325)        | (325)        | (324)        | (324)        | <b>(324)</b>        |
|  | 6,508        | 6,508        | 6,509        | 6,509        | <b>6,509</b>        |
| Other funds:                                   |              |              |              |              |                     |
| Surrey City Development Corp                   | (60,526)     | (34,247)     | (15,910)     | 6,834        | <b>(4,841)</b>      |
| Surrey Homelessness and Housing Society        | 8,012        | 7,879        | 7,451        | 6,019        | <b>5,748</b>        |
| Innovation Boulevard                           | -            | -            | 209          | 48           | <b>(9)</b>          |
|  | \$ (46,006)  | \$ (19,860)  | \$ (1,741)   | \$ 19,410    | <b>\$ 7,407</b>     |
| <b>Tangible Capital Assets</b>                 | \$ 8,123,149 | \$ 8,312,963 | \$ 8,635,809 | \$ 8,982,600 | <b>\$ 9,295,668</b> |
| Debt funded assets                             | (196,496)    | (210,818)    | (253,184)    | (214,782)    | <b>(207,326)</b>    |
| <b>Total Equity in Tangible Capital Assets</b> | \$ 7,926,653 | \$ 8,102,145 | \$ 8,382,625 | \$ 8,767,818 | <b>\$ 9,088,342</b> |
| <b>TOTAL ACCUMULATED SURPLUS</b>               | \$ 8,161,134 | \$ 8,377,036 | \$ 8,664,152 | \$ 9,050,331 | <b>\$ 9,339,851</b> |

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