



FOR THE YEAR ENDED DECEMBER 31, 2020

# 2020 ANNUAL FINANCIAL REPORT

BRITISH COLUMBIA, CANADA

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

# TABLE OF CONTENTS

## INTRODUCTION

Surrey at a Glance	v
Message from the Mayor	vi
City Council & Surrey Officers	vii
Organizational Chart	viii
Canadian Award for Financial Reporting	ix
<b>City of Surrey Overviews</b>	<b>1</b>
Awards	3
Strategic Framework	5
City Manager's Department	7
Corporate Services Department	9
Engineering Department	11
Finance Department	13
Fire Department	15
Investment & Intergovernmental Relations Department	17
Parks, Recreation & Culture Department	19
Planning & Development Department	21
Policing Transition Department	23
RCMP	25
Surrey Public Library	27
<b>Performance Measures</b>	<b>28</b>
City Manager	30
Corporate Services	30
Engineering	31
Finance	32
Fire	33
Investment Intergovernmental Relations	33
Parks, Recreation & Culture	34
Planning & Development	35
Policing Transition	35
RCMP	36
Surrey Public Library	37

<b>FINANCIAL STATEMENTS</b>	<b>38</b>
Audit Committee	40
Financial Management and Control	41
Report from the General Manager, Finance	42
City of Surrey Financial Statements	45
City of Surrey, Independent Auditor's Report	46
Consolidated Statement of Financial Position	48
Consolidated Statement of Operations	49
Consolidated Statement of Changes in Net Financial Assets	50
Consolidated Statement of Cash Flows	51
Notes to the Consolidated Financial Statements	52
Supplementary Financial Information	81
Permissive Exemptions	89
<b>STATISTICAL REVIEW</b>	<b>104</b>
Population	105
Average Residential Tax and Utilities Bill	105
2020 Average Residential Tax and Utilities Bill	106
2020 Taxable Assessment and Taxation by Property Class	106
Taxable Assessment and Property Tax Notice Statistics	107
Assessment for Taxation	107
2020 Household Expenditures versus City Services	108
Building Permits	109
Construction Value of Building Permits Issued	109
Commercial and Industrial Development Approved in Surrey	109
Top 10 Employers in Surrey in 2020	110
Unemployment Rates	111
Full-time Equivalent Employees	111
Surrey's Business Distribution by Sector	112
Consolidated Debt per Capita	112
Gross Debt Supported by Property Tax Versus Total Debt	113
2020 Debt Servicing Costs Compared to General Taxation Revenue	113
Revenue Trend by Source of Revenue	114
Expenses Trend by Function	114
Net Tangible Capital Asset Acquisitions	115
Financial Statistics	115
Consolidated Revenues	116
Consolidated Expenses	117
Reserves, Committed Funds and Surplus	118-119



# SURREY AT A GLANCE

## DEMOGRAPHIC AND ECONOMIC INFORMATION

580,360\* | Population

\$1,109,084\* | Average home assessment  
(detached single family home)

8,750\* | Annual population change (2020-2019)

\$5,297\* | Average residential tax and utilities bill  
(before Provincial Homeowner Grant)

38.4\* | Median Age

4,019\* | Housing starts

\$143.0 billion<sup>†</sup> | Metro Vancouver GDP

153,617\* | Total households

\$80,300\* | Metro Vancouver Median income

1,553\* | Total residential permits issued

1,551<sup>□</sup> | Metro Vancouver Labour force ('000)

1,417\* | Total non-residential permits issued

1,441<sup>□</sup> | Metro Vancouver Employment ('000)

\$1,073 million\* | Residential permit values

7.3%<sup>□</sup> | Metro Vancouver Unemployment rate

\$383 million\* | Non-residential permit values

\* City of Surrey      □ Statistics Canada, Dec 2020 Monthly Labour Force (Vancouver CMA)      † Vancouver Economic Commission, October 2020 Report

\* Statistics Canada, 2019 Income Statistics (Vancouver CMA)

## CONSOLIDATED FINANCIAL INFORMATION

### Consolidated Statement of Financial Position

*As of December 31, 2020, with comparative figures for 2019 (in thousands of dollars)*

	2020	2019
FINANCIAL ASSETS <sup>1</sup>	\$ 1,447,305	\$ 1,163,280
LIABILITIES	1,315,616	1,124,523
NET FINANCIAL ASSETS <sup>2</sup>	\$ 131,689	\$ 38,757
NON FINANCIAL ASSETS <sup>3</sup>	9,480,648	9,301,094
ACCUMULATED SURPLUS <sup>4</sup>	\$ 9,612,337	\$ 9,339,851

<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 different 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, 2020, with comparative figures for 2019 (in thousands of dollars)*

	2020 Budget <sup>2</sup>	2020	2019
REVENUES	\$ 1,166,500	\$ 1,051,629	\$ 1,136,566
EXPENSES	850,514	779,143	847,046
ANNUAL SURPLUS <sup>3</sup>	\$ 315,986	\$ 272,486	\$ 289,520
Accumulated Surplus, beginning of year	9,339,851	9,339,851	9,050,331
Accumulated Surplus, end of year	\$ 9,655,837	\$ 9,612,337	\$ 9,339,851

<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



With the onset of COVID-19 last year, City Council took a proactive approach on how to manage the City's finances while meeting the evolving health and safety requirements presented by the pandemic.

Council's measured approach is reflected in the Surrey Economic Action and Recovery Plan introduced in May 2020. The purpose of the plan was to ensure economic resiliency along with support for our residents and business community. To help ease the financial burden of taxpayers, the Plan called for a 90-day extension on late payment penalties. For the third year in a row, Council held the line on property tax increases to 2.9%, keeping Surrey in the bottom third for property taxes in Metro Vancouver.

The Surrey Makes PPE program helped local companies pivot to produce much needed PPE, such as N95 equivalent masks, hand sanitizers and plastic barriers. A buy local campaign was created with the Surrey Store to Door online shopping hub. The Patio to Patio initiative supported local restaurateurs by waiving fees and streamlining the application process. Despite the challenges of 2020, our local economy remained robust as the City recorded \$1.46 billion in building permit value, surpassing our 10-year average.

As important as it is for us to deal with COVID, of equal and greater importance is planning for a post-COVID world where Surrey is not starting from a standstill. The new Surrey Invests program was launched earlier this year and will see 16 new capital projects that will benefit everyone who lives, works, or play in Surrey. The fully-funded projects include a new Community Centre in Newton and a new Sports Complex in City Centre. All 16 of the Surrey Invests projects will break ground or begin construction before the end of the year.

The continued confidence in Surrey is a result of the joint efforts of our residents, businesses, community leaders, and administration. Each of us play an integral role in the growth and well-being of our City.

Sincerely,

A handwritten signature in black ink that reads "Doug McCallum".

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
Chief Constable, Surrey Police Service .....	Chief N. Lipinski

### City Council

#### BACK

Allison Patton  
Mandeep Nagra  
Laurie Guerra  
Doug Elford

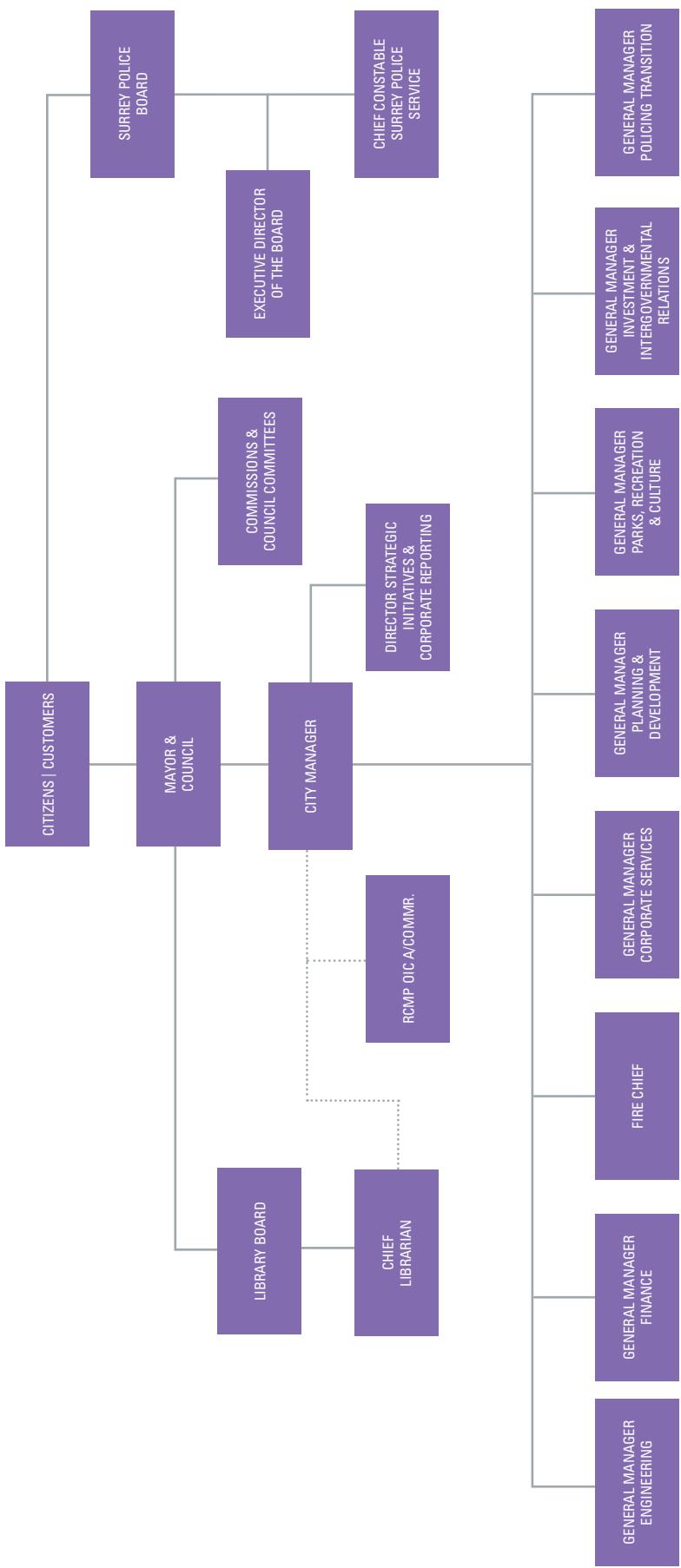
#### FRONT

Steven Pettigrew  
Brenda Locke  
Mayor Doug McCallum  
Linda Annis  
Jack Hundial

**Auditors** – BDO LLP

**Bankers** – Royal Bank of Canada

# ORGANIZATIONAL CHART



# CANADIAN AWARD FOR FINANCIAL REPORTING

## CITY OF SURREY



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, 2019**

*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, 2019. 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 a 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.



**View looking south at City Centre Library from inside Surrey City Hall.**



# CITY OF SURREY OVERVIEWS

Surrey is one of the fastest-growing communities 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, Surrey comprises state-of-the-art recreational, arts, library and heritage facilities featuring an array of diverse programming and public services. Surrey offers an active, affordable, and accessible lifestyle for its residents serviced with modern amenities. An inclusive and welcoming community, Surrey embraces peoples of all 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 of Surrey is focused on generating new economic opportunities, fostering innovation and enhancing connectivity.

The City of Surrey 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.

The following sections present the City's various departments including an overview of the services they provide and their 2020 accomplishments.

Following the overview sections are the related performance measures developed by departments to support City goals.





**Historic Stewart Farm received the MarCom Gold Award for its branding refresh.**



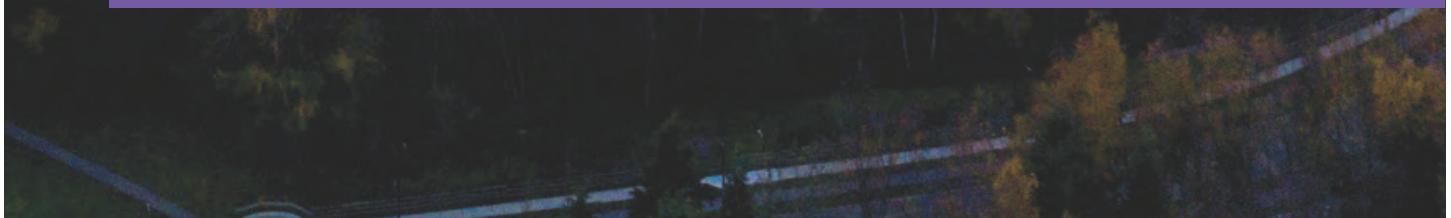
# CITY OF SURREY OVERVIEWS

## AWARDS

DEPARTMENT	AWARDS
INVESTMENT & INTERGOVERNMENTAL RELATIONS	Union of BC Municipalities (UBCM) Excellence in Service Delivery for Surrey Makes Personal Protective Equipment (PPE)
FINANCE	<p>Government Finance Officers Association Distinguished Budget Presentation Award: 2020-2024 Financial Plan</p> <p>Government Finance Officers Association Canadian Award for Financial Reporting: 2019 Annual Report</p> <p>Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting: 2019 Annual Report highlights</p> <p>A+ rating from C.D. Howe Institute: 2020 edition of its Annual Municipal Fiscal Accountability report card</p>
PARKS, RECREATION & CULTURE	<p>British Columbia Recreation and Parks Association (BCRPA) with a provincial 2020 Program Excellence Award for its Sensory Friendly Spaces Program</p> <p>BCRPA Provincial Award Of Excellence For Sensory Friendly Spaces</p> <p>UBCM Age-Friendly Grant (Installation Of A Hearing Loop In Council Chambers – To Be Completed In March 2021)</p> <p>Rick Hansen Foundation Accessibility Grants (Awarded In 2019, Funds And Work Completed In 2020) - Newton Recreation Centre (lift for the hot tub), Unwin Outdoor Pool (improvements for the washrooms), Strawberry Hill Library (door opener for the washrooms), South Surrey Indoor Pool (door opener for the washrooms), Surrey Sport and Leisure (door opener for the washrooms)</p> <p>Awarded Hosts of The Canada Soccer National Championships - 2022: U-17 Cup (Boys / Girls), 2024: Challenge Trophy and Jubilee Trophy 2024</p> <p>Awarded Hosts of The Water Polo Canada - 2021: U17 National Championship League, 2021: Senior National Championship League</p> <p>Awarded Hosts of The Native Indian Football Association: 2021: Women's Aboriginal Super Cup, 2022: North American Indigenous Football Cup</p> <p>Awarded Hosts of The 2021 Canadian Pickleball Series Cup</p> <p>Communicator Awards From The Academy of Interactive &amp; Visual Arts: Social Video – Public Service &amp; Activism for the Snow Champion Campaign, Content &amp; Marketing – Influencer Marketing for the Snow Champion Campaign</p> <p>Communicator Award of Distinction For Design - Love Where You Live Campaign, Love Where You Live Infographic, North Surrey Sport &amp; Ice Complex Infographic Display</p> <p>Marcom Gold Award - Branding Refresh Historic Stewart Farm</p> <p>Rick Hansen Foundation Accessibility Certified Gold for The North Surrey Sport And Ice Complex</p> <p>Surrey Civic Theatres And Surrey International Children's Festival Received - Department of Canadian Heritage Canada Arts Presentation Fund Grants</p> <p>Museum of Surrey Awards - British Columbia Museums Association (BCMA) "Award of Merit – Excellence in Community Engagement" for working and partnering with Surrey's Punjabi community, British Columbia Museums Association "People's Choice Award" for best provincial exhibit for the exhibition Being Punjabi: Unfolding the Surrey Story, Clovies Award (Cloverdale Chamber of Commerce): "Not-For-Profit Business of the Year", Awarded host of BCMA 2020 Conference (moved to 2021 because of pandemic)</p> <p>Museum of Surrey: British Columbia Museums Association (BCMA)'s "Excellence in Community Engagement" for the collaborative community exhibit, "Being Punjabi: Unfolding the Surrey Story"</p> <p>Museum of Surrey: British Columbia Museums Association (BCMA)'s "People's Choice Award for 'Outstanding Exhibit.'"</p> <p>Museum of Surrey: CLOVY: "Business Excellence Award for Not-For-Profit Business of the Year" (from Cloverdale Chamber of Commerce)</p> <p>Planning Institute of British Columbia (PIBC) with the 2020 Gold Award for Excellence in Planning Practice for a City &amp; Urban Area for the Nicomkel Riverfront Park Management Plan</p> <p>2020 Tree City - Tree Cities of the World programme</p>
CORPORATE SERVICES	<p>Selected as one of Canada's Greenest Employers in 2020 by the Canada's Top 100 Employers project</p> <p>BC Municipal Safety Association's Organizational Safety Excellence Award</p> <p>Open Door Group and the Presidents Group Untapped 2020 Workplace Inclusion Award for hiring people with disabilities</p> <p>Selected as one of Canada's Top Employers for Young People in 2020 by the Canada's Top 100 Employers project</p> <p>Selected as one of Canada's Top Diversity Employers in 2020 by the Canada's Top 100 Employers project</p>
ENGINEERING	<p>Canadian Association of Municipal Administrators (CAMA) Environmental Award (in the 100,000+ population category) for the Coastal Flood Adaptation Strategy</p> <p>BC Municipal Safety Association, the BC Common Ground Alliance, with support from the BC Construction Safety Alliance, Public Works Association of BC, Technical Safety BC, and WorkSafeBC award for City of Excellence – Innovation Award</p>
PLANNING AND DEVELOPMENT	Canadian Institute of Planners' Award of Merritt for Planning Excellence for Climate Change Planning for the Coastal Flood Adaptation Strategy



**Surrey is a forward-thinking, globally recognized leader in building vibrant, sustainable communities through technology and innovation.**



# CITY OF SURREY OVERVIEWS

## STRATEGIC FRAMEWORK

### Guiding Documents

The City of Surrey has two key corporate level strategic frameworks: Sustainability Charter 2.0 (primarily outward or community focused) and Surrey Excels (primarily inward focused).

The vision, goals, and desired outcomes presented in the Sustainability Charter 2.0 articulate what we want to see for our whole community, looking ahead over the next 40 years. Our Strategic Goals reflect the vision statement of a Thriving, Green, Inclusive City, and is organized around eight community themes, as illustrated below, for a more holistic way of considering sustainability and the interconnected systems in our community. Successful implementation of this ambitious vision needs the support and involvement of all partners in Surrey including local businesses, residents and community groups.

Surrey Excels aligns strongly with the Sustainability Charter 2.0. Surrey Excels is a balanced scorecard that sets out the City's internal strategic objectives, initiatives and measures. Surrey Excels is organized into a tiered structure, with Tier 1 at the corporate level and Tier 2 at the departmental level. Each of the strategic initiatives and measures identified in Surrey Excels fits into one or more of the eight themes of the Sustainability Charger 2.0.

These provide the strategic direction and priorities of the City, which are facilitated through the delivery of the five year Financial Plan and the annual budgets of the City.

### Our Strategic Goals



#### INCLUSION

A caring community that encourages a sense of place of belonging and access to opportunity for all Surrey realize their full potential.



#### ECONOMIC PROSPERITY AND LIVELIHOOD

Continued prosperity and thriving livelihoods and a strong, equitable and diverse economy.



#### HEALTH AND WELLNESS

A caring community that encourages a sense of place of belonging and access to opportunity for all Surrey residents to realize their full potential.



#### BUILT ENVIRONMENTS AND NEIGHBOURHOODS

A beautiful, accessible and well connected city of distinct and complete neighbourhoods that are walkable, engaging and resilient.



#### ECOSYSTEMS

Healthy, protected and well maintained ecosystems and biodiversity.



#### INFRASTRUCTURE

Effective infrastructure and services that meet the current and future needs of the city, while protecting the natural environment and supporting urban growth.



#### PUBLIC SAFETY

A city in which all people live, work, learn and play in a safe and engaging environment.



#### EDUCATION AND CULTURE

Access to diverse, high quality learning opportunities, and vibrant arts, heritage and cultural experiences for all Surrey residents.

#### Strategic Plan & Goals

Official Community Plan, Sustainability Charter, Transportation Strategic Plan and others.



#### Surrey Excels

##### Our Corporate Strategy

We serve our community to improve the quality of life for everyone.

Surrey Citizens  
City Funds  
Our Processes  
Our People

#### Our Values

The City of Surrey's values guide the way we serve our residents, engage with our community and work with each other.

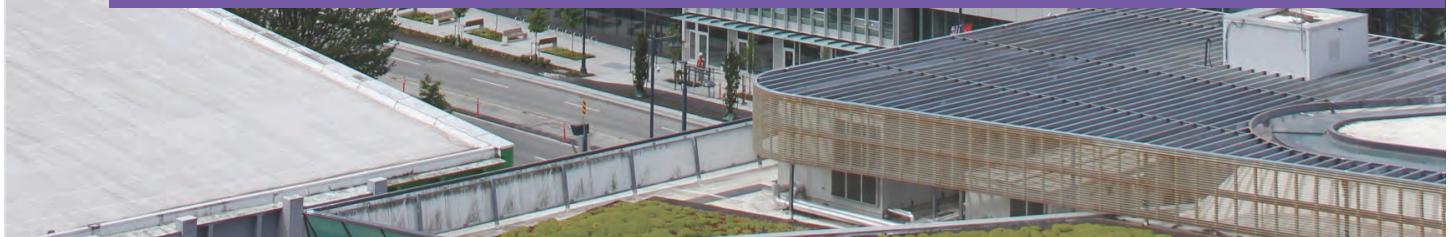
Community  
Innovation  
Integrity  
Service  
Teamwork

#### How We Will Achieve Our Vision of a Thriving, Green, Inclusive City

Surrey is a forward-thinking, globally recognized leader in building vibrant, sustainable communities through technology and innovation.



**City of Surrey established and led an Emergency Operations Centre (“EOC”) to manage the City’s response to the COVID-19 pandemic.**



# CITY OF SURREY

## CITY MANAGER'S DEPARTMENT OVERVIEWS

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 2020, including selected initiatives where the City Manager's Office played a key role or coordinating role.

### 2020 ACCOMPLISHMENTS

- Worked with BC Housing and the Fraser Health Authority to establish an Emergency Response Centre to help the City's priority population (experiencing housing instability) requiring isolation space due to COVID-19.
- Worked with BC Housing to establish a new 43 bed shelter (The Olive Branch Shelter) in North Surrey to help the City's priority population (experiencing housing instability).
- Continued working with partners including the Federal and Provincial governments, SFU, TransLink and others to establish Surrey City Centre as the second metropolitan centre in the region with an emphasis on attracting office and employment opportunities to the City Centre.
- Supported the ongoing completion and/or updating of land use plans in Fleetwood, Semiahmoo, East Newton, Redwood Heights, and Newton-King George.
- Established and led the City's Emergency Operations Centre ("EOC") to manage the City's response to the COVID-19 pandemic.
- Continued to support the necessary steps to successfully transition policing services in the City of Surrey from the RCMP to the Surrey Police Service.
- Supported the development of Surrey Makes Personal Protective Equipment ("PPE") initiative to support local manufacturers in retooling and securing contracts to help supply PPE.
- Supported the development and launch of the Surrey Store to Door initiative to encourage residents to shop online and support local businesses offering online sales and delivery services.
- Coordinated the City's response to the COVID-19 pandemic with the President and CEO of the Fraser Health Authority.
- Worked with the CEO of Fraser Health and the Ministry of Health to accelerate the application review and approval projects for the new hospital in Cloverdale.
- Worked to finalize the Supportive Policies Agreement with TransLink for the Surrey-Langley SkyTrain Project. Continued to support staff on finalizing the reference design, specifications and municipal access agreement for the Project, ensuring the Project is ready for procurement with potential handover to the Provincial Government for delivery.
- Developed and submitted a comprehensive list of "shovel ready" infrastructure projects suitable for Federal stimulus funding.
- Supported the implementation of Personal Development Plans for all regular employees across the organization.
- Delivered a series of Strategic Sessions that provided Mayor & Council updates on a variety of initiatives underway.
- Updated the Surrey Excels strategic framework to align with Mayor & Council's priorities.



**City of Surrey created an organization-wide mental health strategy aimed at fostering a safe and supportive culture in the workplace.**

# CITY OF SURREY

## CORPORATE SERVICES DEPARTMENT OVERVIEWS

**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 Enforcement, Compliance & Licensing 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, enforcement staff focus on working with property owners to gain compliance for safety, maintenance, beautification and livability issues within the community.

### HUMAN RESOURCES

Human Resources (HR) 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; wellness; training and development; organizational change support; and managing the Human Resources Information Systems (HRIS).

HR administers programs for City staff and supports open communication and respectful workplace relationships throughout the City. Human Resources staff partner with other departments to foster a safe, desirable and engaging workplace that enables the City to attract the best, develop and retain our people.

### INFORMATION TECHNOLOGY

Information Technology (IT) is a strategic partner across all City business units to provide modern, innovative, secure and reliable technology solutions for the purpose of enhancing the efficiency and effectiveness of all City staff by streamlining internal operations and processes; and leveraging technology to deliver improved services for citizens and businesses, and provide a high-quality of life, now and in the future.

The division's decisions reflect existing and future plans that align with the strategic objectives of the City, utilizing industry best practices in enterprise architecture principles, sustainability and sound project and financial management.

### LEGAL SERVICES

Legal Services is responsible for providing legal services 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, including responding to requests for information under the Freedom of Information and Protection of Privacy Act (FIPPA). Legislative Services is also responsible for 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.

### 2020 ACCOMPLISHMENTS

- Expanded staff awareness and education with respect to the diversity of Surrey and strengthened our inclusiveness through a variety of communication initiatives. In total 33 key cultural events and important awareness days were recognized in 2020.
- Provided support for the creation of the Surrey Police Service, in the areas of recruitment, information technology, privacy, records management requests for information under FIPPA and legal services.
- Established and implemented a pandemic plan for council and committee meetings to ensure meetings were held in compliance with the Provincial Health Officer's orders and to ensure the safety of staff, Council, and members of the public.
- Successfully integrated the City's Great 8 core competency framework into recruitment, succession planning, probationary performance reviews and personal development plans.
- Created an organization-wide mental health strategy aimed at building greater employee awareness and understanding of mental health; reducing stigma; and fostering a safe and supportive culture in the workplace.
- Successfully converted continuous improvement training to a virtual course delivery and instituted over 100 process improvements within their respective business areas.
- Successfully implemented a Council Code of Conduct and Ethics Commissioner Office.



**Together with BC Housing and the Province, the City of Surrey opened Peterson Place in North Surrey; a 40 modular social housing unit to support homeless needs during COVID.**

# CITY OF SURREY

## ENGINEERING DEPARTMENT OVERVIEWS

**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: Land Development, Realty Services, Operations, Design & Construction, Utilities, and Transportation Divisions.**

### LAND DEVELOPMENT

Land Development includes the Development Services section which prescribes the municipal infrastructure required to service land and building development; Inspection Services section which ensures infrastructure meets Council-adopted requirements; and the Client Services section which administers Engineering permits for construction in City road allowances.

### OPERATIONS

Operations maintains the City's engineering infrastructure including roads, drainage, sewer and water operations. This division also manages and maintains the City's fleet of vehicles and business enhancement initiatives.

### 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.

### REALTY SERVICES

Realty Services manages the acquisitions, dispositions and development of the City's real estate portfolio. Realty Services is responsible for the timely acquisition of land and rights-of-way for capital projects, park purposes and civic use; as well as managing the City's real estate inventory including leasing and property sales.

### 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.

### 2020 ACCOMPLISHMENTS

- Provided a City-owned warehouse building, located in the Newton neighbourhood, to the Fraser Health Authority for use as a Covid-19 Testing Facility.
- Secured property and completed extensive building renovations to accommodate a 46-bed homeless shelter in the City Centre, in support of alleviating homelessness.
- Provided a City-owned property, under a long-term lease, to BC Housing for the development of a 61-unit transitional housing project in Guildford.
- Provided a City-leased property to BC Housing for a 40-unit transitional project in Newton.
- Provided a City-owned property in the City Centre (Hospital Precinct), under a long-term lease, in partnership with the Elizabeth Fry Society for a supportive housing facility for women, children and indigenous youth.
- Implemented a Safety Qualification for counter permit contractors to document their safety training and provide assurance that the minimum City safety requirements have been satisfied.
- Continued with mandatory internal safety certification training for all Engineering Operations employees to foster a safe work environment.
- Completed an Annual Capital Program of \$100M through 19 construction tenders.
- Finalized a Compensation Agreement and Supportive Policies Agreement for the Surrey-Langley-SkyTrain along Fraser Highway.
- Completed construction of the CNG station at the Operations Centre to provide for City fleet to use a lower-carbon fuel source.
- Supported an ongoing Metro Vancouver investment of over \$300M of engineering infrastructure improvements to support City and regional growth and post disaster water security.
- Finalized a Single-Use Item and Plastic Packaging Strategy to help reduce and eliminate the negative impacts these items have on our streets, the environment and landfills.
- Reduced processing time for reviewing land development off-site servicing drawings by 10% over 2019.
- Received Council approval to increase the number of projects to use surety bonds as an alternate form of security for Servicing Agreements which reduces developers' fees and encourages freed-up working capital to be reinvested in the City.
- Entered a five-year lease with a subsidiary of Warner Bros., at the Cloverdale Fairgrounds, for the use of City-owned properties as the Superman & Lois Smallville set.
- Completed 214 appraisal requests representing 695 properties in furtherance of the City's strategic initiatives to increase civic, social, infrastructure and parkland services.
- In support of Land Development projects, processed and registered 1,367 documents at the Land Title Office.
- Finalized a 20-year modernized Municipal Operating Agreement with Fortis BC, which will provide increased collaboration and operational efficiencies between the parties.
- Committed \$28million in parkland acquisition, excluding riparian dedications and parklands transferred through the land development process, resulting in 10-acres of parkland being added to the City's inventory for the use and enjoyment of all its residents and visitors.



**City of Surrey introduced remote payment options to reduce traffic flow to City Hall during the pandemic.**

# CITY OF SURREY

## FINANCE DEPARTMENT OVERVIEWS

**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 practices, 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

The Revenue Services section is responsible for the billing and collection of property taxes and billing for annual, metered and district energy utility clients. Revenue Services administers property tax deferment programs and home owner grant applications in coordination with the Provincial Property Taxation branch. This section provides services at City Hall and is also responsible for collecting fees for dog licenses, false alarms, secondary suite fees and parking tickets. Revenue Services oversees Accounts Payable and Contract Administration; their responsibilities include prompt supplier payments and providing oversight for the administration of contract payments.

### 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 consulting services to City departments on how to identify, plan for, and manage risks in their daily business. This section provides service and expertise in the areas of 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. 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.

### 2020 ACCOMPLISHMENTS

- Revised taxation and utility collection timelines to accommodate financial needs of the community in response to COVID-19.
- Introduced online remote payment options to reduce in person traffic to City Hall during the COVID-19 pandemic.
- Initiated a review of Enterprise Risk Management ("ERM") best practices to explore opportunities to improve how the City is proactively managing its portfolio of risks.
- Provided a risk-based framework and reporting structure for the Climate Adaptation Strategy.
- Implemented an online application portal for residents seeking to differ their property taxes.
- Started a review of the City's Cash Handling Policy, including the guidelines for handling cardholder data and the cardholder data protection policy to ensure compliance with current best practices.
- Reviewed property and liability insurance contracts with insurance providers to obtain competitive rates and coverages.
- Continued to track accounts receivable key performance indicators to better focus collection efforts.
- Initiated corporate training sessions on best practices related to the purchasing card (P-Cards) documentation process.
- Implemented the Fixed Asset Module in our Financial Management System to replace the existing system and improve efficiencies and reporting.
- Integrated the City's capital budget management and reporting with the City's financial management system.
- Developed a financial forecasting model and tools to report timely information in order to ensure financial stability during the impacts of the COVID-19 public health orders, including managing cashflow and liquidity requirements as well as providing support to the Emergency Operations Centre (EOC).

# CITY OF SURREY FIRE SERVICE TRAINING FACILITY



The 2020 residential fire rate of 0.48 fires per 1,000 residential structures decreased by 78% from 2006 through Surrey Fire Services efforts.



# CITY OF SURREY

## FIRE DEPARTMENT OVERVIEWS

**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.**

### SURREY EMERGENCY PROGRAM

Surrey's Emergency Program includes Neighbourhood Emergency Preparedness Program (NEPP); Business Emergency Preparedness Program (BEPP); 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.

### EMERGENCY COMMUNICATIONS

Communications provide emergency dispatch services to 41 different communities across BC including computer-aided dispatch services and radio support for fire and medical responses. By operating a regional dispatch service, efficiencies are achieved for the benefit of all participants.

### 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.

### 2020 ACCOMPLISHMENTS

- The Community Property Safety Team (CPST) treats distressed properties with an immediate focus on unsecured or breached abandoned residential properties by ensuring that property owners maintain their properties in order to reduce the risk of fire, loss of life or injury: 722 properties identified by the CPST since inception, 413 properties demolished as a direct result of the CPST actions and 56 properties re-invested. These continued efforts have decreased fire rates by 85%, from 11.2 abandoned structure fires per 100 structure fires in 2019 to 1.6 abandoned structure fires per 100 structure fires in 2020.
- Smoke alarm verifications, comprise of assessing whether the smoke alarm unit was functioning at the time of a residential fire, have increased from 25% in 2006 to 61.6% in 2020.
- Inspected 7,549 business properties and provided 6,956 safety educational inspection pamphlets to the business proprietors. This ongoing initiative bolsters the City's efforts to improve the resiliency of businesses in the event of a disaster or major incidents.
- The 2020 residential fire rate of 0.48 fires per 1,000 residential structures has decreased by 78% from 2006.
- The residential fire rate of death/injury per 100,000 residents has decreased by 69% from 2006 from 10.9 casualties per 100,000 residents to 3.4 casualties for 2020.
- The Business Emergency Preparedness Program included the delivery of 6,907 targeted disaster recovery educational pamphlets.
- Installed 375 smoke alarms and conducted HomeSafe inspections, including the 8,937 smoke alarm initiative responses.
- Successfully renewed multi-year contract agreements for legacy Surrey Fire Service Dispatch clients. This milestone marks an extraordinary 100% retention of contracted Dispatch clients. Securing a well-managed in-house Dispatch Services unit 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.
- In addition to safely completing all planned annual training of Fire staff through the Central Training Facility, two major training client contracts were secured to maximize return on investment in the Central Training Facility.
- Published three research articles and/or papers illustrating the evidence-based decision-making used for strategic planning and emergency activity. Topics included: Cancer Risk for Firefighters, HomeSafe Program Evaluation, and Community Falls and Lift Assists.
- Doubled employee engagement to 378 participants in the online medically monitored health portal. Added an online monthly educational component to maintain increased engagement. This tool assists in confidentially enabling members to conveniently manage their individual health portfolios.
- Collaboration with Fraser Health, Police and BCEHS continues to support the mitigation of the opioid crisis through real-time overdose tracking and improved resource deployment.
- To respond and activate an Emergency Operations Centre (EOC) in a highly impactful disaster, the ongoing Surrey Emergency Program's Training Initiative leveraged the activation of the Surrey EOC for response to the global pandemic, resulting in added functional training of 73 staff.



**City of Surrey launched the Surrey Store to Door Buy Local campaign, promoting 521 businesses across Surrey in retail, restaurants, business services, and health and wellness.**

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 relationships 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.

## 2020 ACCOMPLISHMENTS

- Worked directly with the Minister of Public Safety and Solicitor General's office to help achieve establishment of the first Surrey Police Board.
- Assisted City Departments to secure funding from senior levels of government, including \$16.3 million from the Federal Rapid Housing Initiative Major Cities Stream to build an additional 50 units of affordable housing to add to the existing affordable housing infrastructure.
- Developed Economic Recovery Roadmap, with regular updates and information on the state of Surrey's economy. This document was provided to the Investment & Innovation Impact Committee.
- Developed and launched the Surrey Makes PPE initiative to support local Surrey-based manufacturers in retooling and securing contracts to help supply Personal Protective Equipment and Medical Supplies to Health Authorities, Government Organizations, and other groups in need. The program supported 25 Surrey-based companies, generating more than \$12 million in total PPE sales, over \$5 million in private capital equipment investment and property improvements, as well as 55,000 sq ft in new industrial space activation across the city. In addition, over 145 jobs were attracted, retained, and created as a direct result of this program.
- Launched the Surrey Store to Door Buy Local campaign, promoting 521 businesses across Surrey in retail, restaurants, business services, and health and wellness. The campaign has resulted in over 41,300 shoppers visiting our online shopping hub, with over 66,400 click-throughs to local Surrey businesses. Over 90% of Store to Door businesses who responded to our Business Impact Survey indicated that they considered the buy local initiative to be helpful to their business.
- Despite COVID-19 related challenges, staff continued to work with local businesses and investors looking to expand or establish a presence in Surrey. This includes 33 leads and inquiries managed by staff, with six leads successfully locating or expanding their presence in Surrey in 2020.
- Partnered with BC Infrastructure Benefits to provide employment opportunities to Surrey residents through a Build Pattullo campaign. The campaign resulted in 293 job applications submitted for the Pattullo Bridge Infrastructure Project, with 40% of Surrey applicants self-identifying as part of equity groups such as indigenous, women, people with disabilities, visible minorities, or LGBTQ2.
- Partnered with Simon Fraser University to launch a 'Pivoting Your Business Towards Success Workshop Series' to provide step-by-step support for business model innovation to build resiliency through COVID-19 and beyond 30 businesses participated in this workshop series.
- Engaged with over 420 businesses as part of our outreach program to understand the impact of COVID-19 on our local business community and prepare them for recovery.
- Initiated weekly emergency e-newsletter communications with over 11,000 businesses and individuals during the first wave of COVID-19.
- With Surrey's Manager of Economic Development as the inaugural chair of the Regional Economic Prosperity Advisory Committee (REPAC), provided leadership and guidance in prioritizing investment attraction activities that add value to Surrey's metropolitan transformation.



**Surrey's second Love Where You Live campaign completed over 75 community cleanups, 134 individual 20-minute challenges, 208 km of road cleanups and 7,459 illegal dump cleanups.**



# CITY OF SURREY

## PARKS, RECREATION & CULTURE DEPARTMENT OVERVIEWS

**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, each responsible for a variety of services and facilities.**

### ADMINISTRATION & SUPPORT SERVICES

Administration and Support Services' key role is to provide ongoing support to the General Manager and Division Managers, in addition to department wide administrative duties. This Division also oversees the implementation of Surrey's Sport Tourism Strategy, submitting bid applications to bring major sporting events to Surrey.

### 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. By working collaboratively with stakeholders and partners, CRS helps children, youth, families and seniors thrive in the community.

### MARKETING, COMMUNICATION, WEB AND NEW MEDIA

The Corporate Marketing and Communications Division supports the department and corporation by providing expertise, strategic guidance and services related to marketing, communications and community engagement. The Web and New Media Section oversees the City's social media policy and web content best practices by providing expertise, guidance and services related to enhancing the web presence.

### CULTURE

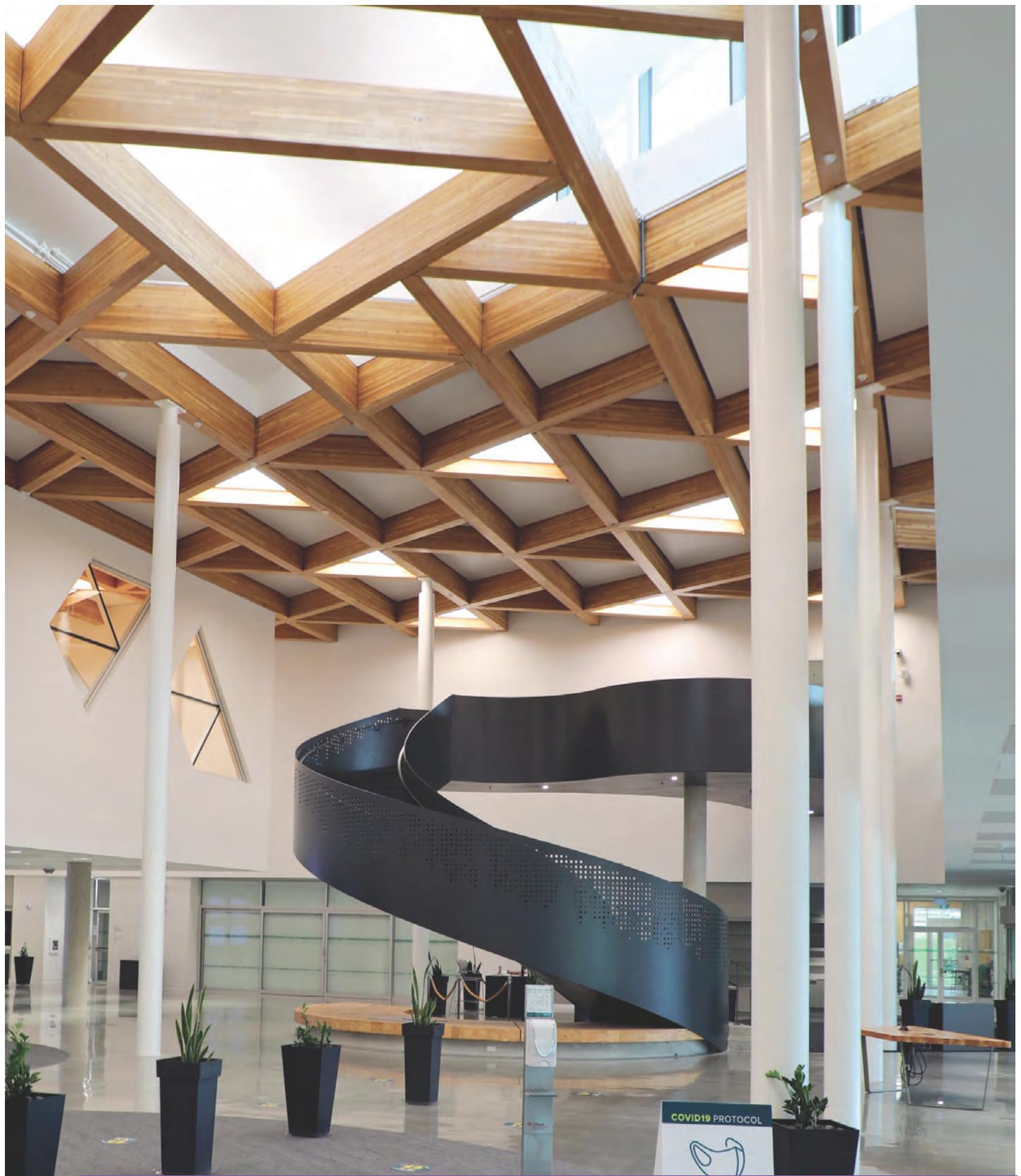
The Culture Division leads the planning, development and implementation of Cultural Policies, Cultural Facilities, and contribution of knowledge and leadership to local, regional and national arts, culture and heritage issues and initiatives. The Division provides City-wide arts, heritage, and cultural 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.

### 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 a variety of outdoor programs, services and events. The division also provides advice and permits to community event organizers and facilitates the review of permit requests through Festivals, Events Service Team (FEST) Committee.

### 2020 ACCOMPLISHMENTS

- The Leisure Access Program ("LAP") enables low-income families to get access to recreation services. In 2020, 4,241 families accessed the program totaling 12,476 residents.
- Surrey won the BCRPA Program Excellence Award (for populations over 15,000) for our Sensory Friendly Spaces program ensuring people living with Autism feel welcome at City events and facilities.
- The Civic Distinction Awards were held virtually, celebrating 27 award recipients. This event was the most accessible virtual event the City has hosted with features including American Sign Language translation, closed captioning, attention to simple language and colour contrast.
- Sport Surrey welcomed the Vancouver Canucks Alumni to the North Surrey Sport & Ice Complex, opening up the potential for large-scale national and international events.
- The second year of Surrey's Love Where You Live campaign was a resounding success. Over 75 community cleanups were organized, and over 134 individuals committed to the 20-minute challenge. 208 kilometers of Surrey roads were cleaned every week and waste from 7,459 illegal dumping sites were removed.
- The City sold over 700 shade trees to residents as part of its first online tree sale.
- \$528,750 was invested in 104 different not-for-profit cultural organizations that support the production and presentation of cultural programming in Surrey.
- The Children and Youth At-Risk Table ("CHART"), a key component of the Surrey Anti-Gang Family Empowerment ("SAFE") Program, accepted 105 children and youth vulnerable for gang recruitment and provided these individuals and their families with tailored intervention services.
- The Park Ambassador program was created to help keep Park visitors safe during the COVID-19 Pandemic. Park Ambassadors attended the City's busiest park locations daily and acted as liaisons to deliver key messaging to park users.
- In June 2020, the Planning Institute of British Columbia (PIBC) awarded Surrey's Nicomekl Riverfront Management Park Plan with the 2020 Gold Award for Excellence in Planning Practice for a City & Urban Area.
- The City's main social media channels (Facebook, Twitter, Instagram and LinkedIn) now have over 92,800 followers, with over 75,000 engagements (likes, reactions, comments) and over 5,000 questions or comments responded to.
- The City has over 19 external email newsletters with over 135,656 subscriptions. In 2020 we saw 26.81% subscription growth, 38.75% open rate (21% higher than the industry average) and a 16.04% click rate (14% higher than the industry average).



**Clayton Community Centre was completed and opened in 2020.**

# CITY OF SURREY

## PLANNING & DEVELOPMENT DEPARTMENT OVERVIEWS

**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:**

### BUSINESS TRANSFORMATION

Business Transformation provides general administrative support services, records management, budgeting, information technology deployment and support.

### 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.

### 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

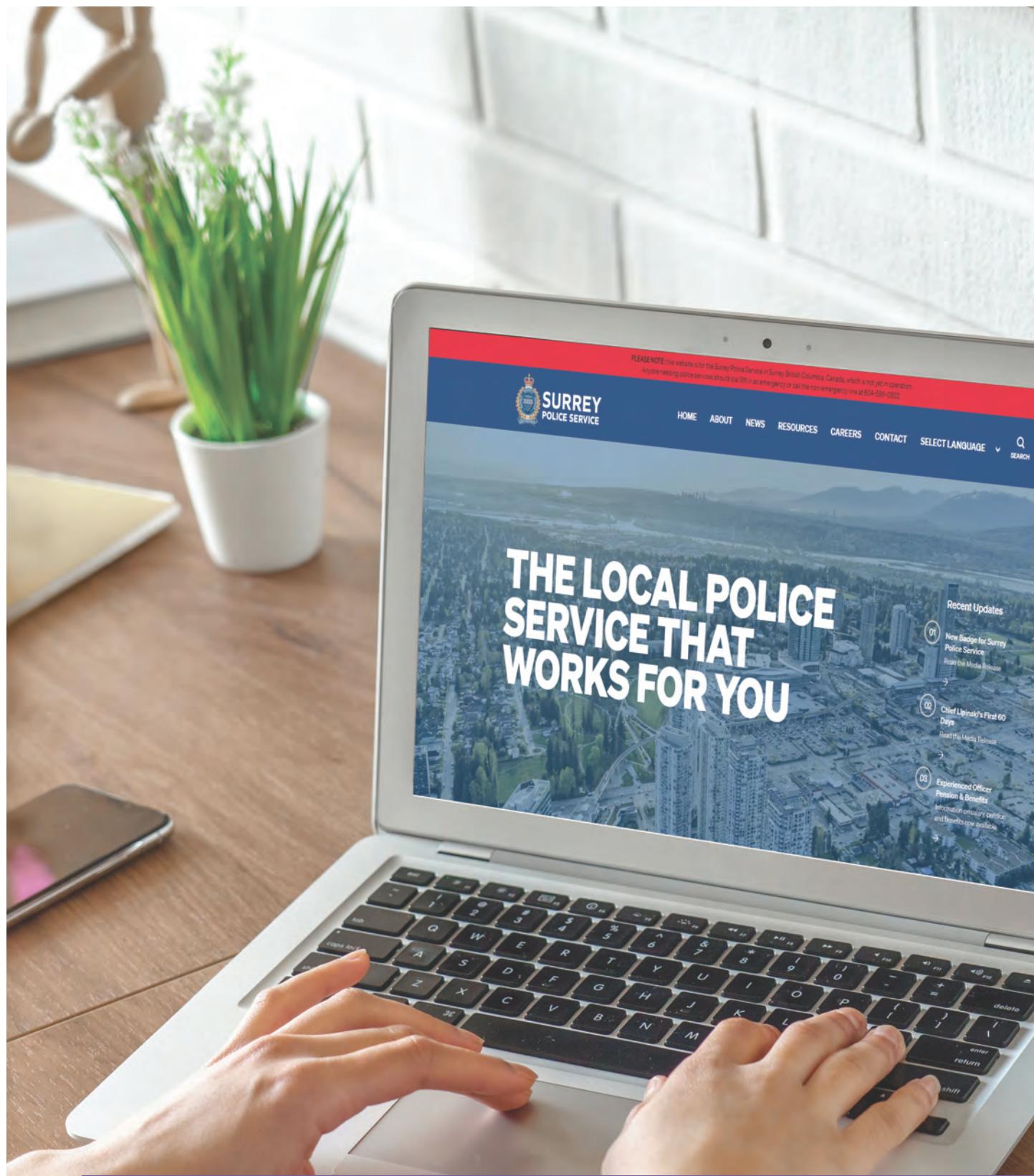
Community Planning develops land use plans and policies in support of the planned and orderly development of the City. The Division administers the Official Community Plan (OCP), General Land Use Plans, Neighbourhood Concept Plans (NCP), Local Area Plans, zoning bylaw amendments and monitors the City's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

### 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.

### 2020 ACCOMPLISHMENTS

- In partnership with BC Housing, secured a modular supportive site in Newton, thus establishing three of the five planned supportive housing sites to respond to needs of the homeless population.
- Initiated research and public consultation for the development of a Surrey Housing Needs Report.
- Completed streamlined reviews and acceptance of specified BC Housing Building Projects to meet key homelessness reduction objectives.
- Completed accelerated inspections for emergency winter shelters.
- Completed Newton Town Centre Plan and Redwood Heights NCP.
- Completed Stage 1 Plan for Darts Hill NCP, Guilford Town Centre Plan and Semiahmoo Town Centre Plan.
- Initiated plans for Fleetwood Town Centre Update and King George Corridor South.
- Prepared and presented 242 planning reports to Council on development applications.
- Received 576 development applications for rezoning, subdivision, development permits, development variance permits and Official Community Plan development.
- Launched a Front Counter Call Centre to facilitate continued City Hall operations and client service during City Hall's closure due to the COVID-19 pandemic.
- Launched a dedicated digital drop box to facilitate application reviews during City Hall's closure.
- Completed Clayton Community Centre.
- Supported implementation of new ALC regulations with respect to residential building construction in the Agricultural Land Reserve.
- Improved the Trade permit portal with digital access to issued permits and added the ability to submit documents digitally.
- Implemented the electrical Contractor Performance Management Program to reduce the rate of inspections for high performing contractor and enhance community safety.
- Completed a detailed review of the Tree Protection By-law to help meet the City's broader Ecosystem objectives.
- Completed the design and planning for Strawberry Hill Hall with a projected completion date of December 2021.
- Completed roof replacement for the Stewart Farmhouse Pole Barn.
- Prioritized clean-up of outstanding Surrey School District issued building permits to facilitate future building permit reviews at existing facilities.
- Completed renovations and upgrades to Clayton Hall and Cloverdale Ball Park to accommodate childcare space and children's programming.
- Completed renovations to the Cloverdale Library to increase the inventory of books and provide access to the Museum plaza.
- Prioritized Surrey School District Building Permits Applications to meet the increased enrolment demands within the City.
- Completed upgrades to reception areas of RCMP District 3.



**In 2020, the Surrey Police Transition Trilateral Committee (SPTTC) and Working Group were established to support the transfer of policing services from RCMP to SPS.**

# CITY OF SURREY

## POLICING TRANSITION OVERVIEWS

In 2018 Council established the department of Policing Transition with the responsibility to establish the Surrey Police Service. To allow the department to focus on that goal, the Bylaws Enforcement, Compliance & Licensing division moved to the Corporate Services Department in November 2018, and in early 2019 the Community Safety team transitioned to the Parks, Recreation and Culture Department.

The Policing Transition department was responsible to develop and implement a new Surrey municipal police service and support the transition from RCMP to the Surrey Police 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 2020 Accomplishments and Performance Measures for RCMP Support Services are located within the RCMP Departmental Overview of the Annual Financial Report.

### 2020 ACCOMPLISHMENTS

- Completed work to implement the recommendations of the Provincial Municipal Police Transition Study Committee, chaired by the Honourable Wally Oppal.
- Completed work required to enable the appointment of the Surrey Police Board by the Province of British Columbia.
- Supported the establishment of policies and administrative systems for the Surrey Police Board.
- Delivered preliminary draft implementation plans for the establishment of the Surrey Police Service for consideration by the Board and Chief Constable.
- Supported the recruitment of the Surrey Police Service Chief Constable and Executive Team.
- Put in place necessary IT infrastructure for operation of the Surrey Police Service.
- Established the Surrey Police Transition Trilateral Committee (SPTTC) and Working Group to support the transfer of policing services from RCMP to SPS.



Throughout the year, Police officers were dispatched to roughly 118,000 calls for service and the Operational Communication Centre handled 407,519 calls for service.



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 conduct community patrols and proactive initiatives.

## COMMUNITY SERVICES

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

## INVESTIGATIVE SERVICES

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

## OPERATIONS SUPPORT

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

## SUPPORT SERVICES

Support Services is comprised of civilian staff who provide support to police teams and the community in the delivery of police programs and services.

## 2020 ACCOMPLISHMENTS

- The Operational Communication Centre handled 407,519 calls for service. Police officers were dispatched to roughly 118,000 calls for service. The average response time to emergency (Priority 1) calls was just over 7 minutes (7:01).
- The Surrey Mental Health Outreach Team (PMHOT) collaborated with Surrey Bylaws and Engineering Teams to conduct proactive patrols across the City and refer vulnerable clients to support services. PMHOT conducted 814 displacement checks and made 3,404 referrals to community partner agencies. The Car 67 program also supported 848 files.
- The Surrey Gang Enforcement Team (SGET) delivered 62 presentations on gang prevention to both students and community groups. SGET expanded business participation in the Inadmissible Patron Program (IPP) and conducted 468 checks over the year. SGET also conducted a number of several enforcement initiatives targeting those involved with gangs and drug trafficking networks.
- The Family & Youth Response Team (FYRST) supported 134 youth clients and their families as part of the Surrey Anti-Gang Family Empowerment (SAFE) program. FYRST also partnered with the Surrey School District to develop and deliver a (virtual presentation) workshop series to deliver to grade 6 and 7 students.
- Continued the implementation of Project Lavender to empower young women and girls to make positive choices. 51 Project Lavender presentations delivered to 2010 youth, primarily to students in the Surrey School District. Project Lavender also added an Indigenous voice to its Speakers Series.
- The Youth Intervention Program (YIP) supported 143 youth clients, successfully transitioning to telephone counselling in response to the COVID pandemic. The YIP team also participated in the Healthy Relationships Campaign, a joint effort with the City to bring awareness to youth about healthy relationships and sexting/distribution of images online.
- Block Watch recruitment and engagement efforts were adapted to conform with Public Health directives. Five crime prevention resources were adapted to a digital flyer format and translated into eight languages to support program expansion, and 57 new Block Watch groups were initiated across the City. The Surrey RCMP hosted virtual "Coffee With The Block" meetings to provide Block Watch Captains and participants an opportunity to engage with police.
- The detachment held 23 virtual presentations on various crime prevention, public safety and emergency preparedness topics. The Community Programs team completed 16 Home Security Assessments and added 12 new buildings to the Project Entry program. The Diversity and Indigenous Peoples Unit delivered an additional 107 presentations to diverse audiences.
- Surrey Traffic members continued to support the Vision Zero program, including enforcement operations and education campaigns addressing high-risk road users and behaviours. These efforts targeted such things as pedestrian safety, speeding and distracted and impaired driving.
- The Safe Driver Dialogue Circle (SDCC) was adopted as a regular alternative measures program to offer selected drivers an educational and reflective process in lieu of traditional consequences for unsafe driving such as fines. This program received 170 referrals throughout the year.
- The Detachment stood up an internal COVID Response Team and implemented a number of several internal measures to ensure the safety of employees so that essential frontline police services and public safety could be maintained. As part of the external COVID response, a joint COVID-19 Compliance & Enforcement Team (CCET) was established in partnership with City Bylaws, to conduct proactive checks to ensure local residents and businesses comply with the directions of the Provincial Medical Health Officer.

# I'M A SUPER READER

GUILDFORD  
LIBRARY



Two young patrons show off their Summer Reading Club Medals.



# CITY OF SURREY

## SURREY PUBLIC LIBRARY OVERVIEWS

**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.

### 2020 ACCOMPLISHMENTS

- Created an Outreach Services Manual to use as training tool for staff.
- Added Land Acknowledgement signage in our branches to highlight that our work takes place on the unceded territories of the Coast Salish people.
- Hosted Indigenous authors and storytellers for children online.
- Presented cross-cultural workshops.
- Added SUMMA to online resources: Canadian educational videos for kids and adults featuring Indigenous voices.
- Offered library services and literacy skills to Surrey's vulnerable and newcomer populations through outreach programs, reduced barrier access cards, online programming and Internet only user passes.
- Expanded electronic and online resources for people to access from home during the COVID-19 Pandemic.
- Helped citizens improve digital literacy skills with training in branches and online.
- Facilitated the Google IT Support Certificate program for 50 learners in Surrey.
- Developed a Newcomer Integration Plan.
- Provided access to online courses from Gale and Lynda.com and offered access to Cypress Resume.
- Ran 79 in-branch STEM programs hosting 865 participants and moved STEM programming online with 13 videos.
- Partnered with UBC Geering Up to facilitate Virtual Coding workshops and with North Surrey Secondary Robotics Club to offer coding classes online.
- Offered online programs such as: Reading Link Challenge, Teen Challenge Tuesdays and Teen Book Review.
- Added Elgato Video Capture Digital Converters to our collection to allow people to digitize their treasured memories from a VCR, camcorder or other analogue video sources for playback on digital devices or to share with friends and family online.
- Created an online card registration process, registering 2,855 new members through this process and welcomed 11,441 new library members overall.
- Actively planned for a new library in Clayton Community Centre.
- Reopened the Cloverdale branch after major structural and aesthetic renovations.

## **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 (Sustainability Theme)	Actual		Budget				
		2020	2020	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	% of departments completing and maintaining a Surrey Excels "Tier 2" Strategy Map ( <b>Corporate Sustainability</b> )	100%	100%	100%	100%	100%	100%	100%

## CORPORATE SERVICES

Division	Performance Measures (Sustainability Theme)	Actual		Budget				
		2020	2020	2021	2022	2023	2024	2025
BYLAW SERVICES	% of Voluntary Compliance gained ( <b>Public Safety</b> )	73%	75%	75%	75%	75%	75%	75%
INFORMATION TECHNOLOGY	% of transactions completed by citizens using City online services ( <b>Infrastructure</b> )	66%	53%	55%	58%	61%	65%	66%
OCCUPATIONAL HEALTH & SAFETY	Incidence frequency rate of lost time claims per 100 person a year ( <b>Health &amp; Wellness</b> )	4.0	2.6	2.6	2.6	2.6	2.6	2.6
RECRUITMENT	Average # of days to fill a position vacancy - Exempt ( <b>Economic Prosperity</b> )	83	80	79	78	77	77	77
	Average # of days to fill a position vacancy - CUPE ( <b>Economic Prosperity</b> )	72	74	73	72	71	71	71
LABOUR RELATIONS & TOTAL COMPENSATION	# of staff with perfect attendance ( <b>Economic Prosperity</b> )	528	535	540	545	550	550	550
LEGAL SERVICES	Prosecution fine revenue ( <b>Public Safety</b> )	\$143,200	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000	\$150,000
LEGISLATIVE SERVICES	Number of FOI Requests received where the requester was directed to the City's website for the information ( <b>Inclusion</b> )	27%	17%	29%	30%	31%	32%	33%
	Number of pages received in the mailroom from Canada Post and scanned to digital format ( <b>Ecosystem</b> )	6,630	6,000	7,000	7,500	8,000	8,500	9,000

# PERFORMANCE MEASURES

## ENGINEERING

Division	Performance Measures (Sustainability Theme)	Actual		Budget				
		2020	2020	2021	2022	2023	2024	2025
LAND DEVELOPMENT	% of projects completed within typical seven-month processing time from Project Scoping submission to Servicing Agreement issuance <b>(Economic Prosperity and Livelihoods)</b>	49%	50%	55%	60%	65%	65%	65%
REALTY SERVICES	Expenses as a % of lease/rental revenues <b>(Infrastructure)</b>	56%	45%	45%	45%	45%	45%	45%
OPERATIONS	% reduction in illegal dumping cleanup costs <b>(Built Environments)</b>	35%	45%	40%	45%	50%	50%	50%
	Reduce preventable employee injuries by 90% over 5 years <b>(Health &amp; Wellness)</b>	49%	70%	80%	90%	90%	90%	90%
	Solid waste diversion rate from disposal <b>(Ecosystems)</b>	70%	74%	72%	74%	76%	78%	80%
DRAINAGE UTILITY	Length of Drainage Mains Renewed or Replaced <b>(Infrastructure)</b>	6,213	2,000	2,000	2,000	2,000	2,000	2,000
	Number of Soil Site Inspections <b>(Infrastructure)</b>	306	260	300	300	300	300	300
	% of Drainage Mains video inspected <b>(Built Environment &amp; Infrastructure)</b>	20%	21%	29%	37%	46%	56%	64%
	% of Drainage Manholes inspected <b>(Built Environment &amp; Infrastructure)</b>	18%	19%	27%	35%	45%	54%	62%
PARKING AUTHORITY UTILITY	Total # of managed parking spaces—time/user restricted and pay parking <b>(Infrastructure)</b>	2,210	2,260	2,260	2,260	2,260	2,260	2,260
SURREY CITY ENERGY UTILITY	Connected Floor Area (m <sup>2</sup> ) <b>(Built Environment)</b>	255,170	255,170	368,390	505,737	623,369	822,721	947,648
	Ratio of hours in service to total hours since operating commenced <b>(Built Environment)</b>	100%	100%	100%	100%	100%	100%	100%
TRANSPORTATION (ROADS & TRAFFIC SAFETY UTILITY)	Total # of marked pedestrian crossings <b>(Public Safety)</b>	1,130	1,110	1,160	1,190	1,220	1,250	1,280
	Streetlight energy savings - LED replacement program (kW/h) <b>(Built Environments)</b>	3.07	2.90	4.10	4.82	5.55	6.27	6.75
	Safer Schools Education and Improvement Program (total #) <b>(Education &amp; Cultural)</b>	36	39	39	42	45	48	51
	Total # of kilometers of cycling routes (on-street and off-street) <b>(Built Environments)</b>	570	580	590	600	610	619	629
SEWER UTILITY	% of sewer mains video inspected <b>(Built Environment/ Infrastructure)</b>	52%	55%	55%	58%	61%	64%	67%
	% of sewer manholes inspected <b>(Built Environments/Infrastructure)</b>	20%	23%	23%	26%	29%	33%	36%
SOLID WASTE UTILITY	% reduction in illegal dumping cleanup costs <b>(Built Environments &amp; Neighbourhoods)</b>	35%	45%	40%	45%	50%	50%	50%
	Rethink Waste total # of residences to date <b>(Ecosystems)</b>	106,500	107,000	107,500	108,500	109,500	110,500	111,500
	% decrease of landfill waste tonnage/household <b>(Ecosystems)</b>	0%	3%	2%	2%	2%	2%	2%
	Solid waste diversion rate from disposal <b>(Ecosystems)</b>	70%	74%	72%	74%	76%	78%	80%
WATER UTILITY	% of single family homes on water meters <b>(Built Environments &amp; Neighbourhoods)</b>	78%	78%	79%	80%	81%	82%	83%
	Average winter residential water consumption (litres per capita per day) <b>(Built Environments &amp; Neighbourhoods)</b>	231	257	255	253	251	249	247

# PERFORMANCE MEASURES

## FINANCE

Division	Performance Measures (Sustainability Theme)	Actual			Budget			
		2020	2020	2021	2022	2023	2024	2025
FINANCIAL REPORTING & COMPLIANCE	% of scheduled reviews completed as per Internal Audit Plan ( <a href="#">Infrastructure</a> )	100%	85%	95%	95%	95%	95%	95%
	% of completed reviews that result in recommendations for change ( <a href="#">Infrastructure</a> )	100%	90%	90%	90%	90%	90%	90%
BUDGET	# of quarterly reports submitted to Council ( <a href="#">Infrastructure</a> )	3	3	3	3	3	3	3
REVENUE SERVICES	% of Homeowner Grants claimed online ( <a href="#">Infrastructure</a> )	85%	78%	95%	95%	95%	95%	95%
	# of tax e-bills sent out ( <a href="#">Ecosystems</a> )	21,729	15,020	22,729	22,729	23,229	23,729	24,229
	# of utility e-bills sent out ( <a href="#">Ecosystems</a> )	28,088	23,130	28,600	29,100	29,600	30,100	30,600
	# of invoices processed by Accounts Payable ( <a href="#">Infrastructure</a> )	69,484	89,936	70,874	72,291	73,737	75,212	76,716
	# of electronic invoices received by Accounts Payable ( <a href="#">Infrastructure</a> )	47,172	52,449	48,115	49,078	50,059	51,060	52,082
PROCUREMENT SERVICES	# of departmental procurement training sessions conducted ( <a href="#">Infrastructure</a> )	4	4	4	4	4	4	4
RISK MANAGEMENT SERVICES	Total Cost of Risk per Capita ( <a href="#">Economic Prosperity</a> )	\$4.50	\$3.25	\$6.00	\$6.75	\$6.75	\$6.50	\$6.50
TREASURY OPERATIONS	# of invoices created by Accounts Receivable ( <a href="#">Infrastructure</a> )	15,355	14,179	15,662	15,975	16,295	16,621	16,953
	% of staff receiving electronic pay stubs ( <a href="#">Infrastructure</a> )	100%	100%	100%	100%	100%	100%	100%

# PERFORMANCE MEASURES

## FIRE

Division	Performance Measures (Sustainability Theme)	Actual			Budget			
		2020	2020	2021	2022	2023	2024	2025
OPERATIONS	Perfect Attendance Rate <b>(Health &amp; Wellness)</b>	49%	60%	60%	60%	60%	60%	60%
	Annualized Proficiency Standard Training <b>(Education &amp; Culture)</b>	360	354	354	354	354	354	354
EMERGENCY PREPAREDNESS	Smoke Alarm verifications <b>(Public Safety)</b>	7,487	6,000	6,000	6,000	6,000	6,000	6,000
	Hydrant Maintenance <b>(Public Safety)</b>	9,217	8,855	8,855	8,855	8,855	8,855	8,855
	Increase the public contact to Surrey Emergency Business Preparedness Programs <b>(Public Safety)</b>	6,907	7,500	7,500	7,500	7,500	7,500	7,500
	# of inspection pamphlets delivered <b>(Public Safety)</b>	6,956	7,340	7,400	7,400	7,400	7,400	7,400
	# of inspections completed <b>(Public Safety)</b>	7,549	7,450	7,450	7,450	7,500	7,500	7,500

## INVESTMENT & INTERGOVERNMENTAL RELATIONS

Division	Performance Measures (Sustainability Theme)	Actual			Budget			
		2020	2020	2021	2022	2023	2024	2025
INVESTMENT AND INTERGOVERNMENTAL RELATIONS	Number of new businesses that the Economic Development Division has helped attract to Surrey <b>(Economic Prosperity and Livelihood)</b>	7	5	5	5	5	5	5
	Number of businesses engaged as a part of the business visitation (SparkBIZ) program <b>(Economic Prosperity and Livelihood)</b>	421	165	165	165	165	165	165
	Number of Investment & Innovation Impact Committee meetings held (2020) <b>(Economic Prosperity and Livelihood)</b>	9	4	4	4	4	4	4
	External Intergovernmental Meetings <b>(Infrastructure)</b>	40	41	41	44	47	50	50

# PERFORMANCE MEASURES

## PARKS, RECREATION & CULTURE

Division	Performance Measures (Sustainability Theme)	Actual 2020	Budget					
			2020	2021	2022	2023	2024	2025
COMMUNITY & RECREATION SERVICES	Increase the attendance at community centres ( <b>Inclusion/Health &amp; Wellness</b> )	(80%)*	3%	1%	1%	1%	2%	3%
	Increase Leisure Access participation ( <b>Inclusion/Health &amp; Wellness</b> )	(80%)*	1%	1%	1%	1%	1%	1%
	Increase number of citizens volunteering ( <b>Inclusion</b> )	(40%)*	1%	1%	1%	1%	1%	1%
	Increase cases identified at CHART using baseline set in 2019 launch year ( <b>Public Safety</b> )	(19%)*	10%	5%	5%	5%	5%	5%
CULTURE	Increase the # of online tickets sold through Surrey Civic Theatres Box Office ( <b>Infrastructure</b> )	(17%)**	1%	1%	1%	1%	1%	1%
	Increase school program attendance at the Surrey Art Gallery ( <b>Education &amp; Culture</b> )	(25%)**	2%	9%	17%	1%	2%	2%
	Increase overall attendance of the Surrey Children's Festival ( <b>Education &amp; Culture</b> )	0%***	1%	1%	1%	1%	1%	1%
	Catalogue and expand web searchable heritage collections ( <b>Education &amp; Culture</b> )	9%	5%	5%	5%	5%	5%	5%
	Increase participation in heritage/museum school programs ( <b>Education &amp; Culture</b> )	(66%)**	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> )	2%	1%	1%	1%	1%	1%	1%
	Increase capacity for drop-in use of outdoor facilities ( <b>Inclusion</b> )	1%*	2%	1%	1%	1%	1%	1%

\*Fell short of target due to COVID-19 pandemic

\*\*Attendance was Impacted by the COVID-19 pandemic

\*\*\*Event did not occur in 2020 due to the COVID-19 pandemic

# PERFORMANCE MEASURES

## PLANNING & DEVELOPMENT

Division	Performance Measures (Sustainability Theme)	Actual			Budget			
		2020	2020	2021	2022	2023	2024	2025
AREA PLANNING & DEVELOPMENT NORTH/SOUTH	# of rezoning applications receiving final approval ( <b>Infrastructure</b> )	87	80	80	80	80	80	80
BUSINESS TRANSFORMATION	# of file set-ups (physical/ digital) ( <b>Infrastructure</b> )	3,550	3,900	3,500	3,900	3,900	3,900	3,900
	# of requests for historical building data ( <b>Infrastructure</b> )	2,480	2,500	2,500	2,500	2,500	2,500	2,500
	% of Trade Permits processed online ( <b>Infrastructure</b> )	99%	85%	85%	90%	90%	90%	90%
BUILDING	# of issued single family dwelling permits ( <b>Built Communities &amp; Neighbourhoods</b> )	869	500	500	500	500	500	500
	Total annual construction value ( <b>Built Communities &amp; Neighbourhoods</b> )	\$1.46B	\$1.25B	\$1.00B	\$1.25B	\$1.25B	\$1.25B	\$1.25B
	# of inspections ( <b>Built Communities &amp; Neighbourhoods</b> )	55,000	63,000	63,000	63,000	63,000	63,000	63,000
CIVIC FACILITIES	# of after hours calls ( <b>Infrastructure</b> )	125	300	300	300	300	300	300
	# of unscheduled facility closures ( <b>Infrastructure</b> )	0	2	2	2	2	2	2
COMMUNITY PLANNING	Residential proximity to amenities ( <b>Infrastructure</b> )	32%	35%	35%	35%	35%	37%	40%
	# of public meetings held ( <b>Infrastructure</b> )	28	20	20	20	20	20	20

## POLICING TRANSITION

The Performance Measures related to RCMP Support Services division are included within the RCMP performance measures.

# PERFORMANCE MEASURES

RCMP

Division	Performance Measures (Sustainability Theme)	Actual 2020	Budget					
			2020	2021	2022	2023	2024	2025
CRIME REDUCTION & SAFETY	Average response time to Priority 1 emergency calls ( <b>Public Safety</b> )	7:01	<7 mins					
	% reduction in collisions causing death or injury ( <b>Public Safety</b> )	6%	5%	5%	5%	5%	5%	5%
	% reduction in the number of residential B&E offences ( <b>Public Safety</b> )	22%	2%	2%	2%	2%	2%	2%
	% reduction in the number of business B&E offences ( <b>Public Safety</b> )	12%	2%	2%	2%	2%	2%	2%
	% reduction in the number of auto theft offences ( <b>Public Safety</b> )	14%	5%	5%	5%	5%	5%	5%
	% reduction in the number of theft from auto offences ( <b>Public Safety</b> )	19%	5%	5%	5%	5%	5%	5%
COMMUNITY ENGAGEMENT & MOBILIZATION	Number of news releases ( <b>Public Safety/Inclusion</b> )	314	260	260	260	260	260	260
	% increase in the number of social media engagements ( <b>Public Safety/Inclusion</b> )	(23%)*	15%	15%	15%	15%	15%	15%
	% increase in the number of RCMP volunteer hours ( <b>Public Safety/Inclusion</b> )	(83%)*	5%	5%	5%	5%	5%	5%
	% increase in the number of active Block Watch groups ( <b>Public Safety/Inclusion</b> )	(12%)*	5%	5%	5%	5%	5%	5%
ORGANIZATIONAL PERFORMANCE & CONTINUOUS IMPROVEMENT	% increase in the number of queries to Project Iris database ( <b>Public Safety</b> )	(19%)*	10%	10%	10%	10%	10%	10%
	Number of Emergency Preparedness campaigns ( <b>Public Safety</b> )	13	2	2	2	2	2	2
	Number of staff dialogue forums with Senior Leadership Team ( <b>Inclusion</b> )	4	5	5	5	5	5	5

\*Fell short of target due to COVID-19 pandemic

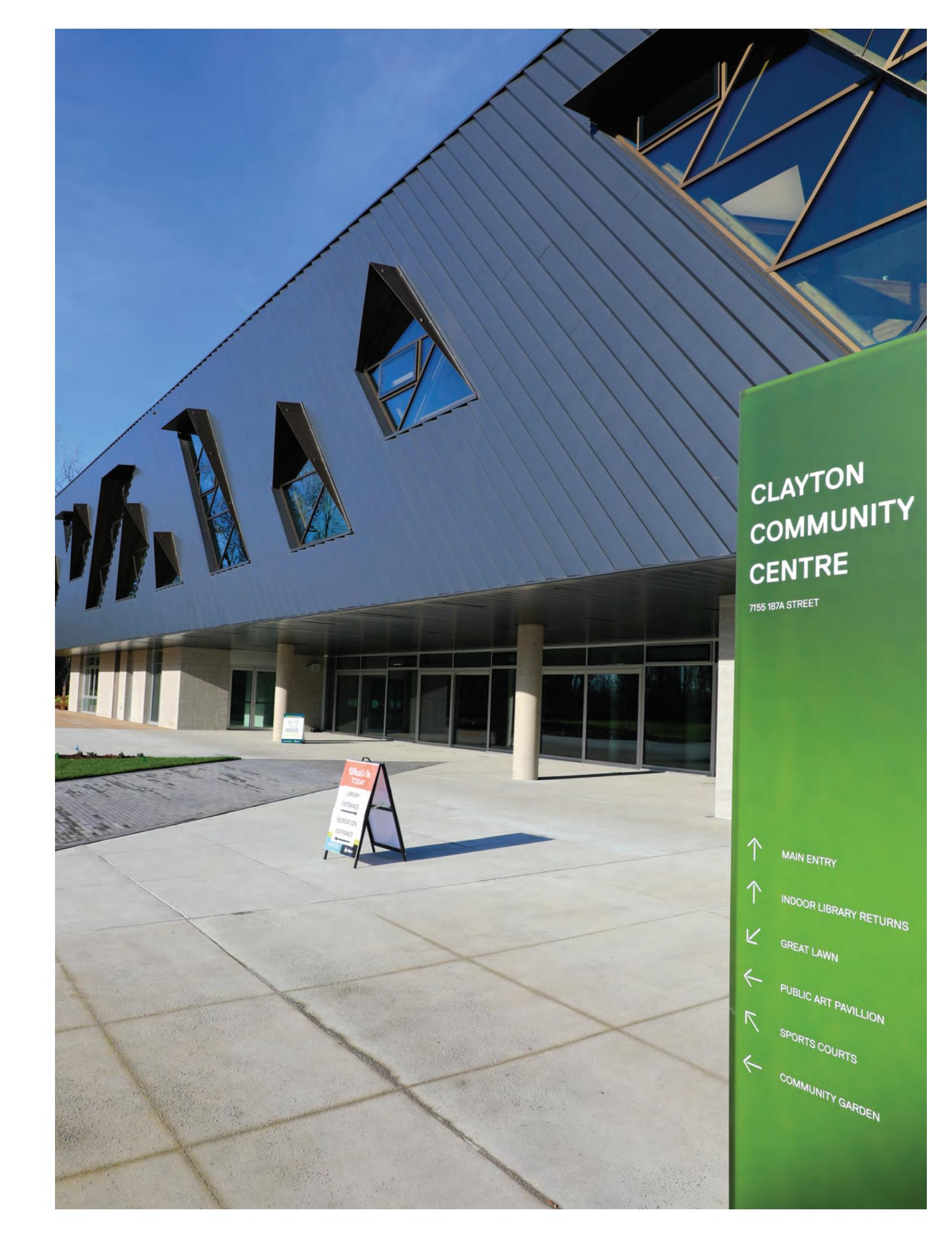
# PERFORMANCE MEASURES

## SURREY PUBLIC LIBRARY

Division	Performance Measures (Sustainability Theme)	Actual		Budget				
		2020	2020	2021	2022	2023	2024	2025
PUBLIC SERVICES	# of visits made to library locations and library website <b>(Inclusion/Health &amp; Wellness)</b>	3.06M	5.40M	3.50M	5.00M	5.50M	6.00M	6.50M
	# of transactions completed using the Library's materials collection <b>(Education &amp; Culture)</b>	2.59M	4.60M	3.00M	4.30M	4.20M	4.10M	4.00M
	# of enrolments in Summer Reading Club and other literacy programs <b>(Education &amp; Culture)</b>	66,242	187,000	78,000	150,000	170,000	185,000	200,000
ADMINISTRATIVE SERVICES	# of online access points available on library premises <b>(Inclusion)</b>	248	276	284	288	292	296	300
	% of new customers signed up on email notification <b>(Ecosystems)</b>	78%	72%	81%	84%	87%	90%	92%

# **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED DECEMBER 31, 2020



CLAYTON  
COMMUNITY  
CENTRE

7155 187A STREET

- ↑ MAIN ENTRY
- ↑ INDOOR LIBRARY RETURNS
- ↖ GREAT LAWN
- ↖ PUBLIC ART PAVILLION
- ↖ SPORTS COURTS
- ↖ COMMUNITY GARDEN



## AUDIT COMMITTEE



Councillor Doug Elford, Chair



Councillor Laurie Guerra, 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 Manager and CFO/General Manager, Finance in relation to financial and internal controls and business improvement opportunities.

# FINANCIAL MANAGEMENT AND CONTROL

## CORPORATE PLANNING PROCESS

Surrey City Council approved the Surrey Sustainability Charter 2.0 as the City's overarching policy document. This sets out a vision for the community, a mission statement and a set of corporate goals and strategies. With the Sustainability Charter 2.0 setting the guide posts, along with the other strategic plans and direction from City Council, a Financial Plan is developed each year that presents both the Capital Budget and the Operating Budget.

The Capital Budget is developed based on City Council's current priorities and the ongoing requirements in order to maintain civic service levels. The resulting five-year plan, along with reserve policies, strives to match the various source of funds to required projects.

The Operating Budget allocates resources based on delivering services at existing levels, issues raised by City Council, through public consultation, and administrative requirements. It also considers changes for specific programs based on growth, usage, demand, ability to pay, business case, etc.

## FINANCIAL REPORTS

Financial reports are presented to City Council for its information and review. These include reports for quarterly financial status for general operations and the annual financial report. The annual financial report includes consolidated financial statements audited by the City's appointed external auditor.

## FINANCIAL POLICIES

The City of Surrey utilizes a number of financial policies, some of which have received formal approval by City Council; others are based on fiscal responsibility, legislative requirements, and public accounting standards. The following lists several of these key policies.

### Expense Policy

This policy provides guidelines for employees and other authorized individuals with respect to travel and expense reimbursements. It defines approval authorities, per diem allowances, ineligible costs, and expense reimbursement requirements.

### Investment Policy

This policy stipulates that the City of Surrey will invest funds in a manner that provides an optimal blend of investment return and security while meeting daily cash flow demands and complying with the statutory requirements of the Community Charter. The policy states that City funds are to be invested prudently and that the City's investment practices support the three fundamental objectives of safety, liquidity, and return on investment.

### Reserve and Surplus Policy

This policy directs the establishment and maintenance of reserves, unappropriated surplus, and appropriations of surplus, as well as the use of reserves and appropriations of surplus in meeting the short and long-term financial goals of the City. The policy states guiding principles, objectives, criteria, and procedures, including allowable minimum and maximum reserve and surplus balances.

### Tax Exemption Policy

This policy provides guidance to Council in the processing of applications for exemption from property taxes. Though the Community Charter states that exemptions are at the discretion of Council, this policy establishes principles which serve as a guide in the evaluation of applicants.

### Cash Handling Procedure

This procedure specifies the requirements staff must meet when handling tender, from the initial point of collection through the reconciliation and the deposit process.

### Debt Management Guidelines

The City of Surrey strives to operate under a "pay-as-you-go" philosophy, where facilities and infrastructure are built based on current and projected funding sources and reserves.

Capital project funding may dictate that borrowing is preferred, either due to an immediate need or if funds are not available from existing reserves or through external sources, or it makes sense to use financing to spread the cost of major initiatives across present and future users.

# REPORT FROM THE GENERAL MANAGER, FINANCE

APRIL 27, 2021

## To Mayor Doug McCallum and Members of City Council

It is my pleasure to present the Annual Financial Report for the year ended December 31, 2020. 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 following report provides a financial overview of the year ended along with a brief outlook to the future.

The City of Surrey's management, along with City Council, are responsible for the preparation of the consolidated financial statements.

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 Police Service, the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm of BDO Canada LLP, which was appointed by City Council as independent external auditor, has expressed 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, 2020, 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

### 2020 - A Look Back

With the declaration of the pandemic, due to the COVID-19 outbreak, by the World Health Organization on March 11, 2020, governments worldwide enacted emergency measures to manage the spread of the virus. This included British Columbia, which enacted a Provincial State of Emergency to implement public health orders and restrictions to manage and reduce the transmission of COVID-19. The pandemic, along with these necessary emergency measures, has had a significant impact on the City's financial results for 2020. This impact began in the first quarter due to closure of civic facilities, including libraries, community and recreation centres, cultural facilities, and a notable temporary decline in development and construction activity within the City. This translated into lower revenues associated with Parks, Recreation and Culture programming. In addition, there were other revenue reductions, including a significant loss in casino sharing revenue from the Province, due to casinos being closed.

In response to these financial impacts, in May 2020, City Council approved the Surrey Economic Action and Recovery Plan (Plan). The Plan aimed to bring economic resiliency by supporting residents and encouraging business investments in the Community.

Some key areas included in the Plan were:

- 50% reduction of several development fees related to new and in-stream projects with a construction value of greater than \$25 million;
- 90-day extension on late payment penalties for all property tax payments;
- 90-day extension on annual flat water and sewer payments;
- Deferral of business license late payment penalties; and
- Process improvements to help the development and construction sectors citywide by expediting and streamlining permitting process.

This recovery plan achieved the intended results to encourage and accelerate the implementation of larger-scale projects that could generate jobs and important investments in the City, benefiting Surrey's residents and businesses. In addition to the Plan, measures were also taken to help reduce expenses to offset the significant revenue shortfalls relating to the pandemic.

Overall, the City was able to maintain a strong financial position in 2020. This proactive fiscal approach provided the City with the ability to avoid a detrimental fiscal impact of COVID-19. Although, the situation currently remains dynamic, and it is unknown what the ultimate duration and magnitude of the continued economic impact will have on the City's financial position in future periods.

One of the most significant endeavours the City has ever undertaken is the creation of our own City Police Force; following the review of the Provincial Municipal Policing Transition Study (PMPTSC) report, the Province approved the establishment of the Surrey Police Board on February 27, 2020. On June 29, 2020, the Lieutenant Governor in Council (OIC382) appointed seven community members under Section 23(1)(c) of the Police Act to the Surrey Police Board, joining the Mayor as Chair and the municipal council appointee, completing the nine-person police board. Council adopted the 2020-2024 Financial Plan which included funding for the policing transition project.

2019 was a record year for construction projects in the City, enabling \$2.29 billion in value of building construction. In 2020, by comparison, development slowdown resulting from the COVID-19 pandemic saw a 37% drop in the overall value of construction in all categories combined, residential and non-residential. However, relative to the five-year average prior to 2019, total building construction value was on par. Due to social distancing measures in place, development activity slowed down significantly during the spring months in 2020. In many cases, the development community waited for some signs of economic recovery before continuing with their existing projects or commence work on projects that they were planning to undertake during the late spring/early summer months. After the City implemented the COVID-19 Surrey Economic Action and Recovery Plan in May, and in conjunction with signs of increased real estate market sales, construction activity picked up for the remainder of the year. Despite going through a significant slowdown in the first half of the year due to the COVID-19 pandemic, the City did see a turnaround in permit and development activity in the second half of the year and continues to offer attractive potential to the development community and an affordable destination for young families to settle.

## Financial Position

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

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

	<b>2020 Actual</b>	2019 Actual	Change
Financial Assets	<b>\$ 1,447.3</b>	\$ 1,163.3	\$ 284.0
Liabilities	<b>(1,315.6)</b>	(1,124.5)	(191.1)
Net Financial Assets	<b>131.7</b>	38.8	92.9
Tangible Capital Assets	<b>9,474.3</b>	9,295.7	178.6
Inventories of Supplies	<b>1.0</b>	0.8	0.2
Prepaid Expenses	<b>5.3</b>	4.5	0.8
Non-Financial Assets	<b>9,480.6</b>	9,301.0	179.6
Accumulated Surplus	<b>\$ 9,612.3</b>	\$ 9,339.8	\$ 272.5

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 2020, the City's financial position increased by \$92.9 million, resulting in a net financial asset position of \$131.7 million.

The City's non-financial assets increased in 2020 by \$179.6 million, bringing the total close to \$9.5 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 2020 to \$9.6 billion (2019 - \$9.3 billion). Overall, the City continues to maintain a strong financial position.

### CONSOLIDATED STATEMENT OF OPERATIONS

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

	<b>2020 Actual</b>	2019 Actual	Change
Revenues	<b>\$ 1,051.6</b>	\$ 1,136.5	\$ (84.9)
Expenses	<b>(779.1)</b>	(847.0)	(67.9)
Annual Surplus	<b>\$ 272.5</b>	\$ 289.5	\$ (17.0)

# REPORT FROM THE GENERAL MANAGER, FINANCE CONTINUED

The City's revenues in 2020 totalled \$1,051.6 million, which is a decrease compared to revenues of \$1,136.5 million in 2019. The decrease was attributable to COVID-19 pandemic-related revenue losses in Parks, Recreation & Culture of (\$19.7 million), lower development cost charges and developer contributions of (\$82.7 million), and investment income of (\$9.2 million). This was offset by increased revenues in property taxation of \$24.3 million, utility fees of \$6.1 million, and transfers from other governments of \$6.8 million for the year. The balance of the year-over-year change is attributable to a (\$10.5 million) decrease in net revenue on sale of assets. In accordance with the 2020 – 2024 adopted financial plan, the additional revenue generated from increased property taxation was required to support budgeted increases in public safety along with budgeted increases to support necessary labour and inflationary cost increases and other various corporate funding requirements.

The City's expenses totalled \$779.1 million in 2020, which was a decrease in comparison to expenses of \$847.0 million in 2019. This year-over-year change was predominantly due to COVID-19 pandemic savings resulting from facility closures in Parks, Recreation & Culture and Surrey Libraries, which accounts for (\$30.9 million) of the change; these changes were offset by a net increase of \$1.8 million in all other City services.

## 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 2020 was \$766.9 million (\$924.2 million in 2019). During 2020 the City earned \$19.4 million from investment income (\$28.6 million in 2019) of which \$2.6 million was earned specifically for deferred development cost charges (\$1.8 million in 2019). The average rate of return during 2020 on the City's investment portfolio was 2.30% (2.66% in 2019). The lower overall return is a direct result of global bond yields being at historic lows, negatively impacting our interest income.

## Reserve Funds

The City's statutory reserve funds on a net basis, amounted to \$58.8 million at the end of 2020 compared to a balance of \$57.5 million at the end of 2019. The deferred development cost charges (DCCs) balance at the end of 2020 was \$314.5 million, which is an increase over the balance of \$308.5 million at the end of 2019. This is related to the slowdown of development activity as well as reduced capital program related to development cost charges, resulting in an increase in deferred DCCs. These funds will be used to fund future capital projects that are listed in the City's current Five-Year (2021-2025) Financial Plan as well as future financial plans.

## THE FUTURE

Although the past year has been challenging in many respects with the required public health measures brought on by the worldwide COVID-19 pandemic, our City has managed to continue to grow and change. 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 included in our current Five-Year (2021-2025) Financial Plan an investment of close to \$1.4 billion into capital infrastructure and construction projects. In addition to producing tangible benefits that support a high quality of life for our citizens, investing in major capital projects spurs economic activity that can catalyze growth while supporting our vision of a thriving, green and inclusive community. This will ensure our City continues to advance as one of Canada's most vibrant, livable cities. These projects include improvements to our road and transportation systems; construction of additional watermains, drainage and sanitary sewers; investment in the development of several major parks, recreation, and culture facilities, including the new Newton Community Centre, City Centre Sports Complex, Cloverdale Sport and Ice Complex, Kabaddi Facility, Nicomekl Riverfront Park and the Bear Creek Park Athletics Centre to name a few; and rapidly scaling up operations to transition to the new Surrey Police Service (SPS).

2021 will also continue to be an important year in the transition to our police service. SPS is rapidly scaling up operations to create a new independent municipal police service that reflects our diverse, urban community. To ensure an orderly and efficient transition of policing services from contracted policing by the RCMP, the Surrey Police Transition Trilateral Committee (SPTTC) was set up by the City, the Province of BC, and the Government of Canada in September 2020. The SPTTC is collaborating on detailed plans so that public safety remains the top priority for all throughout the transition period. SPS will implement proven community-based approaches to building safety and well-being for our community.

Despite the ongoing challenges related to the COVID-19 pandemic that the City continues to face, 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  
CFO/General Manager Finance

**CITY OF SURREY**



Tel: 604 688 5421  
Fax: 604 688 5132  
[vancouver@bdo.ca](mailto:vancouver@bdo.ca)  
[www.bdo.ca](http://www.bdo.ca)

BDO Canada LLP  
Unit 1100 - Royal Centre  
1055 West Georgia Street  
Vancouver BC V6E 3P3 Canada

## Independent Auditor's Report

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, 2020 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, 2020 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 - 5 of the City of Surrey's consolidated financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

April 26, 2021

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

As at December 31, 2020, with comparative figures for 2019  
[in thousands of dollars]

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 907,279	\$ 366,476
Accounts receivable ( <i>Note 2</i> )	<b>160,653</b>	176,695
Portfolio investments ( <i>Note 3(a)</i> )	<b>378,749</b>	619,578
Other investments ( <i>Note 3(b)</i> )	<b>624</b>	531
	<b>1,447,305</b>	1,163,280
<b>LIABILITIES</b>		
Trade and other accounts payable ( <i>Note 4</i> )	<b>74,338</b>	82,899
Due to other governments ( <i>Note 5</i> )	<b>273,779</b>	118,582
Employee future benefits ( <i>Note 6</i> )	<b>29,738</b>	28,663
Deposits and prepayments ( <i>Note 7</i> )	<b>294,733</b>	284,480
Deferred revenue ( <i>Note 8</i> )	<b>114,288</b>	79,630
Deferred development cost charges ( <i>Note 9</i> )	<b>314,510</b>	308,492
Debt ( <i>Note 10</i> )	<b>214,230</b>	221,777
	<b>1,315,616</b>	1,124,523
<b>NET FINANCIAL ASSETS</b>	<b>131,689</b>	38,757
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets ( <i>Note 11</i> )	<b>9,474,308</b>	9,295,668
Inventories of supplies	<b>988</b>	874
Prepaid expenses	<b>5,352</b>	4,552
	<b>9,480,648</b>	9,301,094
<b>ACCUMULATED SURPLUS</b> ( <i>Note 12</i> )	<b>\$ 9,612,337</b>	\$ 9,339,851

Commitments and contingencies (*Note 14*)



Kam Grewal, BBA, CPA, CMA  
CFO/General Manager

Finance Department

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

# CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2020, with comparative figures for 2019  
[in thousands of dollars]*

	2020 Budget	2020	2019			
	<i>(Note 23)</i>					
<b>REVENUES</b>						
Taxation revenue ( <i>Note 17</i> )						
	\$ 457,727	<b>\$ 463,081</b>	\$ 438,805			
Sales of goods and services	275,998	<b>254,553</b>	266,705			
Development cost charges ( <i>Note 9</i> )	147,514	<b>55,377</b>	76,830			
Developer contributions	119,847	<b>156,812</b>	218,080			
Investment income	19,193	<b>19,407</b>	28,643			
Transfers from other governments ( <i>Note 21</i> )	72,950	<b>42,287</b>	35,467			
Other ( <i>Note 18</i> )	73,271	<b>60,112</b>	72,036			
<b>TOTAL REVENUES</b>	1,166,500	<b>1,051,629</b>	1,136,566			
<b>EXPENSES</b>						
Police services	178,999	<b>167,134</b>	166,653			
Parks, recreation and culture	135,047	<b>95,424</b>	122,626			
General government	93,463	<b>82,385</b>	119,527			
Roads and traffic safety	74,959	<b>73,879</b>	79,006			
Water	80,944	<b>79,191</b>	75,329			
Fire services	68,017	<b>67,666</b>	68,304			
Sewer	75,536	<b>72,826</b>	71,229			
Solid waste	36,894	<b>40,084</b>	38,308			
Drainage	34,796	<b>34,079</b>	36,030			
Planning and development	32,090	<b>30,369</b>	30,401			
Library services	22,685	<b>17,206</b>	20,867			
Engineering	11,663	<b>13,362</b>	13,073			
Surrey City Energy	2,563	<b>3,196</b>	2,695			
Parking	2,858	<b>2,342</b>	2,998			
<b>TOTAL EXPENSES</b>	850,514	<b>779,143</b>	847,046			
<b>ANNUAL SURPLUS</b>						
Accumulated surplus, beginning of year	315,986	<b>272,486</b>	289,520			
Accumulated surplus, end of year	\$ 9,339,851	<b>9,339,851</b>	\$ 9,050,331			
	\$ 9,655,837	<b>\$ 9,612,337</b>	\$ 9,339,851			

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

# CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS CITY OF SURREY

*As at December 31, 2020, with comparative figures for 2019  
[in thousands of dollars]*

	2020 Budget	<b>2020</b>	2019
<i>(Note 23)</i>			
<b>ANNUAL SURPLUS</b>	\$ 315,986	<b>\$ 272,486</b>	\$ 289,520
Acquisition of tangible capital assets	(496,516)	<b>(317,219)</b>	(451,276)
Amortization of tangible capital assets	150,069	<b>136,354</b>	134,016
Loss (gain) on disposal of tangible capital assets	-	<b>686</b>	(4,659)
Proceeds on disposal of tangible capital assets	-	<b>1,539</b>	7,661
	(30,461)	<b>93,846</b>	(24,738)
Acquisition of inventories of supplies	-	<b>(988)</b>	(874)
Consumption of inventories of supplies	-	<b>874</b>	760
Acquisition of prepaid expenses	-	<b>(5,352)</b>	(4,552)
Use of prepaid expenses	-	<b>4,552</b>	4,197
Transfer to properties held-for-sale	-	-	1,190
	-	<b>(914)</b>	721
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(30,461)	<b>92,932</b>	(24,017)
Net financial assets, beginning of year	38,757	<b>38,757</b>	62,774
<b>Net financial assets, end of year</b>	<b>\$ 8,296</b>	<b>\$ 131,689</b>	<b>\$ 38,757</b>

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, 2020 with comparative figures for 2019  
[in thousands of dollars]*

	2020	2019
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	\$ 272,486	\$ 289,520
Non-Cash items:		
Amortization of tangible capital assets	136,354	134,016
Loss (gain) on disposal of tangible capital assets	686	(4,659)
Developer contributions of tangible capital assets ( <i>Note 11(a)</i> )	(138,611)	(196,531)
TransLink compensation agreement provision ( <i>Note 13</i> )	200	38,800
Change in non-cash operating working capital:		
Accounts receivable	16,042	(20,048)
Inventories of supplies	(114)	(114)
Prepaid expenses	(800)	(355)
Trade and other accounts payable	(8,561)	(6,446)
Due to other governments	154,997	16,006
Employee future benefits	1,075	656
Deposits and prepayments	10,253	1,581
Deferred revenue	34,658	1,577
Deferred development cost charges	6,018	30,811
<b>Net increase in cash from operating transactions</b>	<b>484,683</b>	<b>284,814</b>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(178,608)	(254,745)
Transfer of properties held-for-sale	-	1,190
Proceeds on disposal of tangible capital assets	1,539	7,661
<b>Cash used by capital transactions</b>	<b>(177,069)</b>	<b>(245,894)</b>
<b>FINANCING TRANSACTIONS</b>		
Repayment of MFA debt and loans payable	(7,547)	(7,247)
<b>Cash used by financing transactions</b>	<b>(7,547)</b>	<b>(7,247)</b>
<b>INVESTING TRANSACTIONS</b>		
Proceeds on disposal of portfolio investments	240,829	105,514
(Cash used on) / proceeds from other investments	(93)	297
<b>Cash provided by investing transactions</b>	<b>240,736</b>	<b>105,811</b>
<b>INCREASE IN CASH</b>		
Cash and cash equivalents, beginning of year	540,803	137,484
<b>Cash and cash equivalents, end of year</b>	<b>\$ 907,279</b>	<b>\$ 366,476</b>

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, 2020  
[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 reflect the assets, liabilities, revenues, and expenditures of the reporting entity. The reporting entity is comprised of all the City funds, including the Surrey Public Library ("Library") and Surrey Police Service ("SPS"), and other entities controlled by the City. Inter-fund and inter-corporate transactions and balances have been eliminated. The other entities included are as follows:

- Surrey City Development Corporation ("SCDC")
- Surrey Homelessness and Housing Society ("SHHS")
- Innovation Boulevard ("IBC") consolidated based on 50% ownership.

The following funds account for the resources and operations of the City:

#### **i) Operating Funds**

These funds are used to record the general operating costs of the services provided by the City, including drainage, sewer, water, solid waste, parking, transportation, and Surrey City Energy.

#### **ii) Capital Funds**

These funds are used to record the acquisition costs of tangible capital assets and any related debt outstanding, including all lands and infrastructure owned by the City.

#### **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.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### b) Basis of consolidation (continued)

#### 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:

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

##### 2) 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.

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

SCIC was inactive as at December 31, 2020 and December 31, 2019.

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

KPDC was inactive as at December 31, 2020 and December 31, 2019.

#### v) Surrey Homelessness and Housing Society

In 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 by virtue of the ability to appoint the society's board members; 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 initial funding to the SHHS and oversees its operations through the council appointed board.

#### 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.

On January 30, 2020, IBC along with its subsidiary, Innovation Boulevard Society, ceased operations. The dissolution of these entities is expected during 2021 with no material financial impact to the City.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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 19.

### 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.

### 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 future appeal adjustments.

Through the British Columbia Assessments' appeal process, current year property assessments may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized either at the time they are awarded during the year or accrued as can be reasonably estimated at the end of the year.

### 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.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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 deferred revenue at the time they are received as there is a future obligation to be fulfilled. 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 estimated fair value at the date of receipt and as developer contributions 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 recorded as it is incurred.

### n) Portfolio investments

City investments with an original maturity date of more than three months are reported as portfolio 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 an effective interest method.

### 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.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

#### 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 City does not capitalize interest associated with the acquisition or construction of a tangible capital 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. Assets under construction are not amortized until the asset is put into service and available for productive use.

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

Works of art and historic assets are not recorded as assets in the consolidated financial statements.

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

#### ii) Inventories of supplies

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

#### iii) Prepaid expenses

Prepaid expenses of supplies or services held for consumption are recorded at the lower of cost and replacement cost.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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 2020-2024 Consolidated Financial Plan and was adopted through By-law #19959 on December 16, 2019.

### 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 20*).

### 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. No liability for contaminated sites exists as at December 31, 2019 or 2020.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 2. ACCOUNTS RECEIVABLE

	2020	2019
General and other accounts receivable	\$ 40,166	\$ 39,282
Development cost charges	63,864	78,772
Property taxes	23,033	23,590
Utility rate charges	19,084	18,025
Local improvement receivable	9,539	10,034
Due from other authorities	2,152	4,327
MFA debt reserve fund receivable	2,684	2,630
Tax sale properties	131	35
	<b>\$ 160,653</b>	<b>\$ 176,695</b>

## 3. INVESTMENTS

### a) Portfolio Investments

	2020	2019
Maturing within one year	\$ 199,985	\$ 398,583
Maturing within two years	114,193	59,492
Maturing within ten years	60,015	154,610
City investments (i)	374,193	612,685
SCDC investments (ii)	955	955
SHHS investments (iii)	3,601	5,938
	<b>\$ 378,749</b>	<b>\$ 619,578</b>

- i) City investments had an average portfolio yield of 2.30% (2019 – 2.66%). All City investments can be liquidated on demand but may have associated penalties on liquidation.
- ii) SCDC investments includes term deposits that had an average portfolio yield of 1.90% (2019 – 2.35%) along with GICs with a maturity date of September 17, 2021 and a yield of 0.10% (2019 – 1.90%).
- iii) SHHS investments includes a diversified portfolio of fixed income and equity securities held by SHHS with an average yield rate of 16.69% (2019 – 14.96%), for the purpose of supporting programs and projects related the objectives of the SHHS.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## **3. INVESTMENTS (CONTINUED)**

### **b) Other Investments**

	<b>2020</b>	2019
Government business partnership	<b>624</b>	531
	<b>\$ 624</b>	\$ 531

SCDC's joint-venture partnership in Beedie Limited Partnership ("Beedie LP") meets the criteria of a government business partnership and therefore is accounted for under the modified equity method. Beedie LP owns and operates 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 held in the partnership and land which it contributed to Beedie LP. SCDC's proportionate share in respect of this entity is as follows:

	<b>2020</b>	2019
Financial assets	\$ 507	\$ 399
Liabilities	(8,660)	(8,953)
Non-financial assets	<b>8,777</b>	9,085
	<b>\$ 624</b>	\$ 531

Revenues and expenditures for the year ended were \$1.05 million (2019 – \$1.08 million) and \$0.75 million (2019 – \$0.78 million), respectively.

## **4. TRADE AND OTHER ACCOUNTS PAYABLE**

	<b>2020</b>	2019
Trade accounts payable	\$ 50,946	\$ 51,612
Payroll accounts payable	<b>12,174</b>	17,596
Contractors' holdbacks	<b>9,209</b>	11,682
Interest payable on debt	<b>2,009</b>	2,009
	<b>\$ 74,338</b>	\$ 82,899

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 5. DUE TO OTHER GOVERNMENTS

	2020	2019
Due to Federal Government (RCMP)	\$ 58,551	\$ 51,526
Due to TransLink ( <i>Note 13</i> )	39,000	38,800
Due to Regional Districts	24,973	19,876
Due to Province of British Columbia	145,669	5,576
Due to other government entities	5,586	2,804
	<b>\$ 273,779</b>	<b>\$ 118,582</b>

To support local governments during the COVID-19 pandemic, the Province of British Columbia provided for the delay in Provincial school tax remittances to the end of year with payment of outstanding remittances due by January 15, 2021. As a result, the above Due to Province of British Columbia includes \$144.75 million (2019 - \$3.44 million) of Provincial school tax payable.

## 6. 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.

### Accrued benefit liability:

	2020	2019
Balance, beginning of year	\$ 28,663	\$ 28,007
Current service cost	1,923	1,834
Interest cost	777	814
Amortization of net actuarial gain	(169)	(494)
Benefits paid	(1,456)	(1,498)
Accrued benefit liability, end of year	<b>\$ 29,738</b>	<b>\$ 28,663</b>

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2020. The difference between the actuarially determined accrued benefit obligation of \$29.719 million and the accrued benefit liability of \$29.738 million as at December 31, 2020 is an unamortized actuarial gain as noted below. The actuarial gain is amortized over a period equal to the employees' average remaining service life of 12 years (2019 – 12 years).

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## **6. EMPLOYEE FUTURE BENEFITS (CONTINUED)**

### **Reconciliation of accrued benefit liability to accrued benefit obligation:**

	<b>2020</b>	2019
Actuarial benefit liability, end of year	<b>\$ 29,738</b>	\$ 28,663
Unamortized actuarial gain	<b>(19)</b>	(358)
Accrued benefit obligation, end of year	<b>\$ 29,719</b>	\$ 28,305

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

	<b>2020</b>	2019
Discount rate	<b>2.15%</b>	2.70%
Expected future inflation rate	<b>1.80%</b>	1.80%
Employee average remaining service life (years)	<b>12.00</b>	12.00

## **7. DEPOSITS AND PREPAYMENTS**

	<b>2020</b>	2019
<b>Deposits:</b>		
Future works	<b>\$ 57,779</b>	\$ 56,383
Planning and development	<b>87,208</b>	80,506
Engineering	<b>89,877</b>	89,594
Pavement cuts	<b>4,124</b>	4,266
Boulevard trees	<b>1,359</b>	1,761
Latecomer	<b>2,778</b>	984
Other deposits	<b>3,829</b>	4,753
<b>Total deposits</b>	<b>\$ 246,954</b>	\$ 238,247

	<b>2020</b>	2019
<b>Prepayments:</b>		
Taxes	<b>\$ 43,026</b>	\$ 42,400
Utilities	<b>3,974</b>	3,206
Other prepayments	<b>779</b>	627
<b>Total prepayments</b>	<b>\$ 47,779</b>	\$ 46,333
<b>Total deposits and prepayments</b>	<b>\$ 294,733</b>	\$ 284,480

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 8. DEFERRED REVENUE

	<b>2020</b>	2019
Development/building permits	\$ 31,387	\$ 31,021
Deferred capital works	45,745	33,763
Deferred lease revenue	28,031	6,013
Other	9,125	8,833
	<b>\$ 114,288</b>	\$ 79,630

## 9. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCCs) are collected to pay for costs that will be incurred by the City to support growth, such as development projects related to infrastructure, parks, or amenities. DCCs covers 99% (2019 – 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.

	<b>2020</b>	2019
Deferred DCCs:		
Arterial roads	\$ 76,997	\$ 78,530
Parkland	59,519	58,793
Drainage/storm water detention	47,103	45,937
Sanitary sewer	31,497	30,085
Collector roads	15,904	19,562
Water	19,797	18,739
Area specific	61,574	54,375
Park development	2,119	2,471
	<b>\$ 314,510</b>	\$ 308,492
<b>Deferred DCCs, beginning of year</b>	<b>\$ 308,492</b>	\$ 277,681
DCCs levied for the year	58,772	105,804
Investment income	2,623	1,837
Increase in Deferred DCCs	61,395	107,641
Revenue recognized:		
General Capital	(46,459)	(62,824)
Water Capital	(2,595)	(4,326)
Sewer & Drainage Capital	(6,323)	(9,680)
DCCs recognized as revenue	(55,377)	(76,830)
<b>Deferred DCCs, end of year</b>	<b>\$ 314,510</b>	\$ 308,492

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## **10. DEBT**

	<b>2020</b>	2019
MFA debt (i)	<b>\$ 167,485</b>	\$ 173,712
Loans payable (ii)	<b>46,745</b>	48,065
	<b>\$ 214,230</b>	\$ 221,777

### 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 installments and actuarial adjustments	<b>Net debt 2020</b>	Net debt 2019
116	\$ 100,000	\$ 25,411	<b>\$ 74,589</b>	\$ 77,875
121	45,000	9,956	<b>35,044</b>	36,465
126	67,335	9,483	<b>57,852</b>	59,372
	<b>\$ 212,335</b>	<b>\$ 44,850</b>	<b>\$ 167,485</b>	\$ 173,712

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	Sept. 26, 2013	30	Sep. 26, 2043	3.85%	Sept. 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.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 10. DEBT (CONTINUED)

### ii) Loans payable

	2020	2019
Loan payable (Cedar Hills mall), 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.	\$ 11,636	\$ 12,112
Biofuel Processing Facility, 25-year capital financing expiring December 31, 2042, payable in monthly payments of \$221,516 including interest calculated at a rate of 5.10% payable.	35,109	35,953
Total Loans Payable	<b>\$ 46,745</b>	\$ 48,065

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

	MFA payments (i)	Loan payment (ii)	Total
2021	\$ 6,476	\$ 1,383	<b>\$ 7,859</b>
2022	6,735	1,406	<b>8,141</b>
2023	7,005	1,454	<b>8,459</b>
2024	7,285	1,506	<b>8,791</b>
2025	7,576	1,560	<b>9,136</b>
2026 and thereafter	132,408	39,436	<b>171,844</b>
Total	<b>\$ 167,485</b>	<b>\$ 46,745</b>	<b>\$ 214,230</b>

Total interest expense recorded for the year ended December 31, 2020 was \$10.4 million (2019 - \$10.4 million).

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## 11. TANGIBLE CAPITAL ASSETS

<b>Net Book Value by category</b>	<b>2020</b>	<b>2019</b>
Land and land improvements	\$ 2,010,254	\$ 1,942,379
Land under road	3,311,025	3,228,036
Buildings and building improvements	496,288	478,748
Infrastructure	3,251,299	3,167,425
Machinery and equipment	138,949	149,667
Assets under construction	266,493	329,413
	<b>\$ 9,474,308</b>	<b>\$ 9,295,668</b>
<b>Net Book Value by fund</b>	<b>2020</b>	<b>2019</b>
General capital	\$ 2,677,023	\$ 2,627,885
Transportation capital	4,348,204	4,245,266
Water capital	657,958	647,071
Sewer capital	606,353	601,188
Drainage capital	1,106,662	1,104,033
Library capital	4,915	5,434
Surrey City Development Corp.	73,193	64,788
Other Entities	-	3
	<b>\$ 9,474,308</b>	<b>\$ 9,295,668</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 \$138.6 million (2019 - \$196.5 million) comprised of roads infrastructure in the amount of \$101.2 million (2019 - \$160.9 million), water and wastewater infrastructure in the amount of \$26.6 million (2019 - \$18.0 million) and land in the amount of \$10.8 million (2019 - \$17.6 million), including improvements.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[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:

	2020		2019	
<b>Accumulated Surplus per Statement of Financial Position</b>	\$ 9,612,337			\$ 9,339,851
Tangible Capital Assets		9,474,308		9,295,668
Debt funded assets		(199,561)		(207,326)
Invested in tangible capital assets		9,274,747		9,088,342
<b>Reserves set aside by Council</b>	Gross	Allocations	Gross	Allocations
Capital legacy	48,981	(48,981)	47,847	(47,847)
Municipal land	63,463	(40,431)	23,032	53,947
Equipment and building replacement	29,067	(18,272)	10,795	25,714
Neighborhood concept plans	31,227	(19,630)	11,597	28,003
Park land acquisition	4,651	(2,924)	1,727	17,408
Local improvement financing	17,803	(11,192)	6,611	17,417
Environmental stewardship	6,855	(4,309)	2,546	6,809
Parking space	3,089	(1,942)	1,147	2,651
Water claims	1,378	(866)	512	1,362
Affordable housing	1,058	(665)	393	591
Capital projects	1,108	(697)	411	-
	208,680		58,771	201,749
<b>Internal borrowing to fund capital</b>		(149,909)		(144,237)
<b>Other appropriated funds</b>				
Infrastructure replacement	(9,687)	9,687	(20,546)	20,546
Revenue stabilization	13,490	(449)	13,041	13,490
Self insurance	12,825	(427)	12,398	13,253
Operating contingency and emergencies	8,607	(286)	8,321	8,276
Environmental emergencies	7,082	(236)	6,846	7,082
Prepaid expenses	5,352	-	5,352	4,577
Inventories of supplies	988	-	988	874
Committed funds	249,151	(8,289)	240,862	159,584
	287,808	-	287,808	186,590
<b>Other Entities</b>				
Surrey City Development Corporation		(19,213)		(4,841)
Surrey Homelessness and Housing Society		3,710		5,748
Innovation Boulevard		5		(9)
		(15,498)		898
<b>Total Appropriated Funds</b>		9,605,828		9,333,342
<b>Unappropriated Surplus</b>	\$	6,509	\$	6,509

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 13. DUE TO TRANSLINK

In 2018, the Mayors' Council on Regional Transportation ("Mayors' Council") directed TransLink to proceed immediately with planning and project development for a Surrey Langley SkyTrain ("SLS") project. Further to this, the Mayors' Council passed a resolution in June 2019 endorsing an estimated \$39.0 million of unnecessarily expended costs on the cancelled Surrey Newton Guildford LRT project be compensated by the City of Surrey.

On May 28, 2020, the Mayors' Council approved a compensation agreement with the City of Surrey to compensate TransLink for the \$39.0 million. This agreement describes the compensation to be valued as follows: property contributions valuing \$16.9 million; parking contributions valuing \$12.8 million; and a financial contribution of \$9.3 million. These contributions are anticipated to occur over the duration of the SLS project, which is expected to commence in 2021/2022.

As at December 31, 2020 the City of Surrey has recorded a liability due to TransLink in the amount of \$39.0 million (2019 – \$38.8 million) relating to this resolution.

The June 2019 resolution also included a recommendation that a further compensation 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, 2020 discussions have not taken place relating to this recommendation, therefore this further payment has not been accrued.

## 14. 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. Any liability which may arise as a result will be accounted for in the period in which the required payment is made, no liability was recorded during 2019 or 2020.
- c) The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include regional 9-1-1 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations, and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 35 Class "A" and 20 Class "B" shares issued and outstanding as at December 31, 2020). As a Class "A" shareholder, the City is committed to paying levies for services received under a cost sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost sharing formula and amounted to \$1.5 million during the year (2019 - \$1.3 million).
- 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.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 14. COMMITMENTS AND CONTINGENCIES (CONTINUED)

### 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 severable 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.

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 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.

In 2018, Council unanimously approved a motion to direct staff to commence work on terminating its contract with the RCMP and create a Surrey Police Service. As a result of this work, on February 27, 2020 the Provincial Government granted approval to the City to create a municipal police board. The Surrey Police Board was subsequently formed and in November 2020 they hired a Police Chief to lead the transition to a Surrey Police Service. In accordance with the Provincial contract for the RCMP, necessary notice was provided and therefore the City is not expected to incur additional costs for the early termination of the RCMP services.

### h) Biofuel processing facility

The City entered a 25-year agreement in 2015 to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. Under the agreement, the City guaranteed to provide a minimum tonnage of City organic waste (as defined in the agreement) for processing. 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.

In 2018, the City recorded the facility as a tangible capital asset in the amount of its cost of construction of \$50.0 million. The City also recorded a loan payable liability for an equal amount representing the capital financing for the facility. The liability will be amortized over the term of the agreement as payments are made to the operator for the City organic waste processed by the facility.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## **15. 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, 2020 of the City for future assets:

	2021	2022	2023	2024	Thereafter
Lease revenue (a)	\$ 6,916	\$ 6,224	\$ 5,557	\$ 4,821	\$ 33,604
Government agreements (b)	3,575	3,649	3,522	2,970	739
<b>Total</b>	<b>\$ 10,491</b>	<b>\$ 9,873</b>	<b>\$ 9,079</b>	<b>\$ 7,791</b>	<b>\$ 34,343</b>

**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 19 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.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 16. 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, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 next valuation will be as at December 31, 2021, with results available in 2022.

The City paid \$21.4 million (2019 - \$20.6 million) for employer contributions while employees contributed \$17.9 million (2019 - \$17.2 million) to the Plan in 2020.

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.

## 17. TAXATION REVENUE

	2020	2019
<b>Tax collected:</b>		
Property taxes	\$ 384,807	\$ 363,342
Collections for other authorities	318,704	357,855
Parcel taxes	57,815	56,426
Grants-in-lieu of taxes	19,500	18,539
Other	959	498
	<b>781,785</b>	796,660
<b>Less transfers to other authorities:</b>		
Province of BC - School Taxes	(220,026)	(262,525)
Greater Vancouver Regional District	(10,012)	(8,083)
BC Assessment Authority	(8,702)	(7,975)
Greater Vancouver Transportation Authority	(56,236)	(50,333)
Other	(23,728)	(28,939)
	<b>(318,704)</b>	(357,855)
<b>Taxation revenue</b>	<b>\$ 463,081</b>	\$ 438,805

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

## **18. OTHER REVENUE**

	<b>2020</b>	2019
Licenses and permits	\$ 38,976	\$ 36,898
Leases and rentals	12,474	13,399
Penalties and interest on taxes	5,390	6,402
Miscellaneous	3,780	5,898
Gain (loss) on disposal of tangible capital assets	(686)	4,659
Gain on sales of development properties	178	4,780
	<b>\$ 60,112</b>	\$ 72,036

## **19. 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:

	<b>2020</b>	2019
Cemetery Perpetual Care Fund	\$ 4,151	\$ 3,961
Employee Benefits Fund	759	742
	<b>\$ 4,910</b>	\$ 4,703

## **20. 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 Service 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.

# **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS** CITY OF SURREY

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

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

### **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.

#### **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.

# **NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS**

*For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]*

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

### **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 Utility operates a network of thermal energy systems. This utility provides these thermal energy systems to new and existing developments throughout the Surrey City Centre area.

### **Parking**

The Parking Authority Utility is a City fund that provides the planning, managing and enforcing of 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, 2020 [tabular amounts in thousands of dollars]

## 20. 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	\$ -	\$ -	\$ 709,658	\$ 30,694	\$ (25)	\$ -	\$ 800
Collections for other authorities	-	-	(318,704)	-	-	-	-
Taxation revenue	-	-	390,954	30,694	(25)	-	800
Sales of goods and services	1,703	10,389	27,888	3,008	82,178	3,281	65,820
Development cost charges	-	-	55,377	-	-	-	-
Developer contributions	-	353	25,145	104,272	4,721	-	7,562
Investment income	-	44	18,448	-	513	-	276
Transfers from other governments	8,225	12,326	6,558	11,826	-	-	23
Other	57	2,630	22,061	463	1,062	(78)	258
	9,985	25,742	546,431	150,263	88,449	3,203	74,739
<b>EXPENSES</b>							
Salaries and benefits	29,366	47,123	42,530	6,445	-	60,526	-
RCMP contracted services	129,999	-	-	-	-	-	-
Consulting and professional services	2,322	3,133	2,418	1,353	471	47	194
Telephone and communications	456	281	798	55	19	161	24
Regional district utility charges	-	-	-	-	52,642	-	50,034
Utilities	577	3,093	37	3,470	537	363	1,927
Garbage collection and disposal	15	795	9	43	-	25	-
Maintenance and small equipment	159	7,630	7,554	188	481	1,571	15
Insurance and claims	-	-	4,565	-	-	16	-
Leases and rentals	895	725	252	929	917	-	811
Supplies and materials	386	6,170	2,522	2,670	2,058	2,541	1,283
Advertising and media	6	184	183	26	-	2	-
Grants and sponsorships	-	389	2,200	-	-	-	-
Contract payments	(7)	4,176	858	6,948	2,743	28	941
Other	1,458	1,824	4,305	122	22	1,640	882
Cost recoveries, net	96	253	(7,507)	8,212	9,626	(1,433)	4,120
Interest on debt	-	-	7,718	-	-	-	-
Other interests and fiscal services	21	119	41	-	(23)	-	(5)
Amortization expense	1,385	19,529	13,902	43,418	9,698	2,179	12,600
	167,134	95,424	82,385	73,879	79,191	67,666	72,826
<b>Excess (deficiency) of revenues over expenses</b>							
Transfer from (to) operating funds	(157,149)	(69,682)	464,046	76,384	9,258	(64,463)	1,913
Transfer from (to) reserve funds	-	67	(44,277)	22,453	7,226	-	6,904
Transfer from (to) capital funds	-	137	(31,043)	26,497	2,899	(1,317)	2,949
Annual surplus (deficit)	\$ (157,149)	\$ (73,456)	\$ 440,742	\$ 115,270	\$ 6,247	\$ (65,780)	\$ 6,089

**NOTES TO THE CONSOLIDATED  
CITY OF SURREY FINANCIAL STATEMENTS**

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

<b>Solid Waste Management</b>	<b>Drainage</b>	<b>Planning and Development</b>	<b>Library Services</b>	<b>Engineering</b>	<b>Surrey City Energy</b>	<b>Parking</b>	<b>2020</b>
\$ -	\$ 40,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781,785
	-	-	-	-	-	-	(318,704)
-	40,658	-	-	-	-	-	463,081
44,550	49	4,580	82	5,821	2,671	2,533	254,553
-	-	-	-	-	-	-	55,377
-	14,733	-	26	-	-	-	156,812
80	46	-	-	-	-	-	19,407
-	2,143	-	1,004	-	-	182	42,287
132	(377)	29,094	155	3,735	26	894	60,112
44,762	57,252	33,674	1,267	9,556	2,697	3,609	1,051,629
-	-	23,434	11,433	43,049	675	582	265,163
-	-	-	-	-	-	-	129,999
335	2,253	1,322	93	479	30	50	14,500
9	37	93	29	247	8	42	2,259
-	-	-	-	-	-	-	102,676
121	7	529	269	286	874	4	12,094
25,685	2	-	5	89	-	-	26,668
163	42	2,102	141	882	82	84	21,094
394	-	-	-	11	-	-	4,986
222	907	8	52	2,117	-	10	7,845
1,179	494	1,503	314	4,534	26	34	25,714
52	1	14	2,122	19	-	-	2,609
-	-	1	4	-	-	-	2,594
2,506	1,522	85	8	1,294	60	319	21,481
43	202	1,352	495	714	92	1	13,152
4,137	7,688	(261)	314	(46,477)	(105)	3	(21,334)
2,658	-	-	-	-	-	-	10,376
60	-	152	2	8	426	112	913
2,520	20,924	35	1,925	6,110	1,028	1,101	136,354
40,084	34,079	30,369	17,206	13,362	3,196	2,342	779,143
4,678	23,173	3,305	(15,939)	(3,806)	(499)	1,267	272,486
(6,385)	(3,676)	1	15,379	(50)	3,980	(1,622)	-
(375)	3,691	(264)	100	(3,374)	100	-	-
-	(14,989)	42	(22)	1	(4,188)	(5)	-
\$ (2,082)	\$ 8,199	\$ 3,084	\$ (482)	\$ (7,229)	\$ (607)	\$ (360)	\$ 272,486

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

## 20. 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	15,621	(950)	-	205
Other	41	2,183	36,234	(172)	357	(233)	475
	8,899	34,531	580,622	209,254	82,523	2,454	69,919
<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	2,213	41,879	1,026	67	1,985	990
Cost recoveries, net	(769)	(137)	(7,184)	8,631	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	122,626	119,527	79,006	75,329	68,304	71,229
<b>Excess (deficiency) of revenues over expenses</b>							
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  
[tabular amounts in thousands of dollars]

Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City 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	-	-	-	35,467
173	(193)	28,511	534	3,056	25	1,045	72,036
43,300	52,006	33,280	1,808	10,192	3,456	4,322	1,136,566
		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	645	1,264	738	60	13	16	52,133
4,641	7,130	(376)	283	(51,265)	(139)	6	(26,149)
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	36,030	30,401	20,867	13,073	2,695	2,998	847,046
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, 2020  
[tabular amounts in thousands of dollars]

## 21. TRANSFERS FROM OTHER GOVERNMENTS

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

	2020	2019
<b>REVENUE</b>		
<b>BC Provincial government grants:</b>		
COVID 19 Safe Restart Grant ( <i>Note 22</i> )	\$ 14,769	\$ -
Traffic fines revenue sharing	7,661	6,621
Casino revenue sharing	708	4,074
Library operating	983	965
Flood Mitigation Funding	892	-
Climate Action Revenue Incentive Program	753	650
Childcare and seniors	598	598
Victim services	200	189
Clean Energy Vehicle Fast Charging Stations	75	-
Roads	28	2,493
BC One Card	20	20
Arts	-	186
<b>Subtotal BC Provincial government grants</b>	<b>26,687</b>	15,796
<b>Federal government grants:</b>		
Water, Drainage and Sewer	1,275	834
SAFE program	593	382
Roads and Parking	172	7
Keep of prisoners	114	124
Childcare and youth	76	40
Arts and heritage grants	21	269
Summer students	11	13
<b>Subtotal Federal government grants</b>	<b>2,262</b>	1,669
<b>TransLink:</b>		
Arterial widening and intersection improvements	263	1,340
Arterial paving	905	4,745
Arterial bridges	3,756	934
Road operating and maintenance	2,727	3,254
Road general rehabilitation	1,225	1,415
Traffic signals, signs, and markings	1,635	1,872
Bicycle street network and other transit projects	1,222	1,312
<b>Subtotal TransLink grants</b>	<b>11,733</b>	14,872
<b>UBCM Community Works Fund:</b>	<b>1,605</b>	3,130
<b>Total transfers from other government revenues</b>	<b>\$ 42,287</b>	\$ 35,467

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2020  
[tabular amounts in thousands of dollars]

## 22. COVID 19 SAFE RESTART GRANT

The BC Provincial Government's COVID-19 Safe Restart grant was provided to local governments to support them as they dealt with the financial impacts of the COVID-19 pandemic.

## 23. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2020-2024 Consolidated Financial Plan and was adopted through Bylaw #19959 on December 16, 2019. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Approved consolidated budgeted revenues	\$ 1,166,500
Approved consolidated budgeted expenditures	1,352,565
Transfers between funds	(186,065)
	1,166,500
<b>Less:</b>	
Capital expenditures	(496,515)
Municipal debt principal repayments	(5,536)
<b>Add:</b>	
Transfers between funds	186,065
Total Expenses:	850,514
<b>Annual surplus per statement of operations</b>	<b>\$ 315,986</b>

## 24. COMPARATIVE FIGURES

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

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

As at December 31, 2020 [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, 2020
<b>COST</b>							
Opening Balance	\$ 2,034,546	\$ 3,228,036	\$ 751,195	\$ 4,892,888	\$ 314,326	\$ 329,413	<b>\$ 11,550,404</b>
Additions and transfers	72,802	82,989	39,886	174,047	10,412	(62,917)	<b>317,219</b>
Disposals	(424)	-	-	(15,692)	(7,988)	(3)	<b>(24,107)</b>
Ending Balance	2,106,924	3,311,025	791,081	5,051,243	316,750	266,493	<b>11,843,516</b>
<b>ACCUMULATED AMORTIZATION</b>							
Opening Balance	92,167	-	272,447	1,725,463	164,659	-	<b>2,254,736</b>
Amortization	4,864	-	22,346	88,057	21,087	-	<b>136,354</b>
Accum. amort. on disposals	(361)	-	-	(13,576)	(7,945)	-	<b>(21,882)</b>
Ending Balance	96,670	-	294,793	1,799,944	177,801	-	<b>2,369,208</b>
<b>NET BOOK VALUE</b>	<b>\$ 2,010,254</b>	<b>\$ 3,311,025</b>	<b>\$ 496,288</b>	<b>\$ 3,251,299</b>	<b>\$ 138,949</b>	<b>\$ 266,493</b>	<b>\$ 9,474,308</b>

	Land and land improvements	Land under road	Buildings and building improvements	Infrastructure	Machinery and equipment	Assets under construction	Balance at January 01, 2020
<b>COST</b>							
Opening Balance	\$ 1,966,871	\$ 3,079,917	\$ 685,886	\$ 4,738,323	\$ 284,667	\$ 360,466	\$ 11,116,130
Additions and transfers	69,941	148,119	65,466	159,705	37,908	(29,863)	451,276
Disposals	(2,266)	-	(157)	(5,140)	(8,249)	(1,190)	(17,002)
Ending Balance	2,034,546	3,228,036	751,195	4,892,888	314,326	329,413	11,550,404
<b>ACCUMULATED AMORTIZATION</b>							
Opening Balance	87,948	-	251,434	1,642,606	151,542	-	2,133,530
Amortization	5,084	-	21,168	86,405	21,359	-	134,016
Accum. amort. on disposals	(865)	-	(155)	(3,548)	(8,242)	-	(12,810)
Ending Balance	92,167	-	272,447	1,725,463	164,659	-	2,254,736
<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>

CITY OF SURREY  
**SUPPLEMENTARY  
FINANCIAL INFORMATION**

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

As at December 31, 2020, with comparative figures for 2019  
[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	\$ 898,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	123,640	-	-	-	-	-	-	-	-	-
Portfolio Investments	396,184	-	-	-	-	-	-	-	-	-
Other Investments	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	6,939	8,271	72,661	46,028	18,646	2,297	
	1,417,886	-	-	6,939	8,271	72,661	46,028	18,646	2,297	
<b>LIABILITIES</b>										
Trade and other accounts payable	89,425	-	-	-	-	-	-	-	-	-
Due to other governments	273,770	-	-	-	-	-	-	-	-	-
Employee future benefits	27,541	-	-	-	-	-	-	-	-	2,197
Deposits and prepayments	289,941	-	10	-	-	2,080	1,894	-	-	-
Due to other funds	438,692	38,446	6,183	-	-	-	-	-	-	-
Deferred revenue	85,790	-	-	-	-	-	-	-	-	201
Deferred development cost charges	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-
	1,205,159	38,446	6,193	-	-	2,080	1,894	-	-	2,398
<b>NET FINANCIAL ASSETS (DEBT)</b>										
NON-FINANCIAL ASSETS	212,727	(38,446)	(6,193)	6,939	8,271	70,581	44,134	18,646	(101)	
Tangible capital assets	-	-	-	-	-	-	-	-	-	-
Inventories of supplies	550	-	-	-	-	384	54	-	-	-
Prepaid expenses	5,095	-	-	-	-	-	-	-	-	224
	5,645	-	-	-	-	384	54	-	-	224
Accumulated Surplus (Deficit)	\$ 218,372	\$ (38,446)	\$ (6,193)	\$ 6,939	\$ 8,271	\$ 70,965	\$ 44,188	\$ 18,646	\$ 123	

CAPITAL FUNDS		OTHER ENTITIES				CONSOLIDATED	
General and Utilities	Library Services	SCDC	Other Entities	Reserve Funds	Adjustments	2020	2019
\$ -	\$ -	\$ 9,176	\$ 46	\$ -	\$ (5)	\$ <b>907,279</b>	\$ 366,476
950	-	1,370	251	64,130	(29,688)	<b>160,653</b>	176,695
-	-	955	3,601	-	(21,991)	<b>378,749</b>	619,578
-	-	624	-	-	-	<b>624</b>	531
13,720	-	-	-	370,336	(538,898)	-	-
14,670	-	12,125	3,898	434,466	(590,582)	<b>1,447,305</b>	1,163,280
		37,151	178	-	(52,416)	<b>74,338</b>	82,899
		-	-	-	9	<b>273,779</b>	118,582
		-	-	-	-	<b>29,738</b>	28,663
		129	-	689	(10)	<b>294,733</b>	284,480
		-	-	60,497	(543,818)	-	-
		28,344	-	-	(47)	<b>114,288</b>	79,630
		-	-	314,510	-	<b>314,510</b>	308,492
202,594	-	11,636	-	-	-	<b>214,230</b>	221,777
202,594	-	77,260	178	375,696	(596,282)	<b>1,315,616</b>	1,124,523
(187,924)	-	(65,135)	3,720	58,770	5,700	<b>131,689</b>	38,757
9,408,014	4,915	106,930	-	-	(45,551)	<b>9,474,308</b>	9,295,668
-	-	-	-	-	-	<b>988</b>	874
-	-	30	6	-	(3)	<b>5,352</b>	4,552
9,408,014	4,915	106,960	6	-	(45,554)	<b>9,480,648</b>	9,301,094
\$ 9,220,090	\$ 4,915	\$ 41,825	\$ 3,726	\$ 58,770	\$ (39,854)	<b>\$ 9,612,337</b>	\$ 9,339,851

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

For the year ended December 31, 2020, with comparative figures for 2019  
[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	\$ 390,954	\$ -	\$ -	\$ 30,694	\$ -	\$ (25)	\$ 800	\$ 40,658	\$ -	
Sales of goods and services	54,481	2,671	2,533	3,007	44,549	82,183	65,819	49	82	
Development cost charges	-	-	-	-	-	-	-	-	-	
Developer contributions	353	-	-	843	-	-	-	79	-	
Investment income	15,870	-	-	-	80	513	276	46	-	
Transfers from other governments	27,109	-	-	5,846	-	-	-	213	1,004	
Other	57,668	26	894	1,423	132	1,216	602	163	155	
	546,435	2,697	3,427	41,813	44,761	83,887	67,497	41,208	1,241	
<b>EXPENSES</b>										
Police services	165,754	-	-	-	-	-	-	-	-	
Parks, recreation and culture	75,900	-	-	-	-	-	-	-	-	
General government	70,014	-	-	-	-	-	-	-	-	
Roads and traffic safety	-	-	-	30,461	-	-	-	-	-	
Water	-	-	-	-	-	69,493	-	-	-	
Fire services	65,509	-	-	-	-	-	-	-	-	
Sewer	-	-	-	-	-	-	60,226	-	-	
Solid waste	-	-	-	-	37,564	-	-	-	-	
Drainage	-	-	-	-	-	-	-	13,155	-	
Planning and development	30,334	-	-	-	-	-	-	-	-	
Library services	-	-	-	-	-	-	-	-	15,285	
Engineering	8,136	-	-	-	-	5	-	-	-	
Surrey city energy	-	2,168	-	-	-	-	-	-	-	
Parking	-	-	1,241	-	-	-	-	-	-	
	415,647	2,168	1,241	30,461	37,564	69,498	60,226	13,155	15,285	
<b>Excess (Deficiency) of Revenues over Exp.</b>	130,788	529	2,186	11,352	7,197	14,389	7,271	28,053	(14,044)	
Transfer from (to) operating funds	(1,125)	(207)	(1,654)	11,774	(6,384)	(5,817)	243	(10,906)	14,078	
Transfer from (to) reserve funds	(20,987)	-	-	(31)	(375)	(172)	69	656	-	
Transfer from (to) capital funds	(10,553)	(4,183)	(32)	(11,626)	-	(13,041)	(6,661)	(12,231)	-	
<b>ANNUAL SURPLUS (DEFICIT)</b>	98,123	(3,861)	500	11,469	438	(4,641)	922	5,572	34	
Accumulated Surplus (Deficit), beginning of year	120,249	(34,585)	(6,693)	(4,530)	7,833	75,606	43,266	13,074	89	
Accumulated Surplus (Deficit), end of year	\$ 218,372	\$ (38,446)	\$ (6,193)	\$ 6,939	\$ 8,271	\$ 70,965	\$ 44,188	\$ 18,646	\$ 123	

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	Other Entities	Reserve Funds	Adjustments	2020	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463,081	\$ 438,805
-	-	1	18	101	(941)	<b>254,553</b>	266,705
-	-	-	-	55,377	-	<b>55,377</b>	76,830
143,304	26	-	-	12,207	-	<b>156,812</b>	218,080
1,674	-	71	216	1,130	(469)	<b>19,407</b>	28,643
8,115	-	-	-	-	-	<b>42,287</b>	35,467
884	-	3,547	128	9,507	(16,233)	<b>60,112</b>	72,036
153,977	26	3,619	362	78,322	(17,643)	<b>1,051,629</b>	1,136,566
1,385	-	-	-	-	(5)	<b>167,134</b>	166,653
19,658	-	-	-	-	(134)	<b>95,424</b>	122,626
8,103	-	8,074	2,372	(68)	(6,110)	<b>82,385</b>	119,527
44,377	-	-	-	-	(959)	<b>73,879</b>	79,006
9,852	-	-	-	-	(154)	<b>79,191</b>	75,329
2,238	-	-	-	-	(81)	<b>67,666</b>	68,304
12,944	-	-	-	-	(344)	<b>72,826</b>	71,229
2,520	-	-	-	-	-	<b>40,084</b>	38,308
21,464	-	-	-	-	(540)	<b>34,079</b>	36,030
35	-	-	-	-	-	<b>30,369</b>	30,401
-	1,925	-	-	-	(4)	<b>17,206</b>	20,867
8,689	-	-	-	-	(3,468)	<b>13,362</b>	13,073
1,028	-	-	-	-	-	<b>3,196</b>	2,695
1,101	-	-	-	-	-	<b>2,342</b>	2,998
133,394	1,925	8,074	2,372	(68)	(11,799)	<b>779,143</b>	847,046
20,583	(1,899)	(4,455)	(2,010)	78,390	(5,844)	<b>272,486</b>	289,520
57,025	1,302	-	-	20,838	-	<b>79,167</b>	83,350
97,870	100	-	-	-	-	<b>77,130</b>	136,952
22	(22)	-	-	(97,970)	-	<b>(156,297)</b>	(220,302)
175,500	(519)	(4,455)	(2,010)	1,258	(5,844)	<b>272,486</b>	289,520
9,044,590	5,434	46,280	5,736	57,512	(34,010)	<b>9,339,851</b>	9,050,331
\$ 9,220,090	\$ 4,915	\$ 41,825	\$ 3,726	\$ 58,770	\$ (39,854)	<b>\$ 9,612,337</b>	\$ 9,339,851

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

As at December 31, 2020, [in thousands of dollars]

	* Capital Legacy	** Municipal Land	Equipment and Building Replacement	Neighborhood Concept Plans	Park Land Acquisition
Balance, beginning of year	\$ -	\$ 11,869	\$ 11,742	\$ 12,787	\$ 7,949
DCC's levied for the year	-	-	-	-	-
Investment income	-	131	285	311	193
Other revenue	-	9,355	253	5,910	4,321
Other Contributions/(Deductions)	-	-	68	-	-
	-	9,486	606	6,221	4,514
Transfers (to) / from					
Operating funds	10,204	2,119	10,433	(189)	-
Capital funds	(16,389)	(442)	(7,686)	(2,808)	(17,271)
Internal Borrowing	6,185	-	(4,300)	(4,414)	6,535
	-	1,677	(1,553)	(7,411)	(10,736)
Balance, end of year	\$ -	\$ 23,032	\$ 10,795	\$ 11,597	\$ 1,727

**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	\$ 48,981
Internal Borrowing (to) / from other reserves	60,497
Principal Repayable, East Clayton Hub Facility Loan	(36,026) ****
Principal Repayable, North Surrey Arena Replacement Loan	(32,912) ****
Principal Repayable, Surrey Museum Expansion Loan	(8,575) ****
Principal Repayable, Newton Fitness Facility Loan	(7,238) ****
Principal Repayable, Other Facilities, Parks and Culture Loans	(6,617) ****
Principal Repayable, Grandview Heights Pool Loan	(2,004) ****
Principal Repayable, Fleetwood Recreation & Library Envelope Loan	(1,766) ****
Principal Repayable, Hawthorne Rotary Park Improvements Loan	(2,470) ****
Principal Repayable, Cloverdale Library Renovations Loan	(1,850) ****
Principal Repayable, Newton Commercial Land Acquisition	(10,020) ****
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	\$ 8,264
Internal Borrowing (to) / from other reserves	(11,192)
Receivable From Property Owners	9,539
Equity, December 31, 2020	\$ 6,611

<b>*** Local Improvement Financing</b>	<b>Environmental Stewardship</b>	<b>Parking Space</b>	<b>Water Claims</b>	<b>Affordable Housing</b>	<b>Capital Projects Reserve</b>	<b>Reserves Subtotal</b>	<b>Deferred Development Charges</b>
\$ 7,953	\$ 3,109	\$ 1,211	\$ 622	\$ 270	\$ -	\$ 57,512	\$ 308,492
-	-	-	-	-	-	-	58,772
82	76	30	16	7	-	1,131	2,623
-	-	408	-	461	1,108	21,816	-
-	-	-	-	(1)	-	67	-
82	76	438	16	467	1,108	23,014	61,395
304	(30)	-	-	-	-	22,841	-
-	-	-	-	-	-	(44,596)	(55,377)
(1,728)	(609)	(502)	(126)	(344)	(697)	-	-
(1,424)	(639)	(502)	(126)	(344)	(697)	(21,755)	(55,377)
\$ 6,611	\$ 2,546	\$ 1,147	\$ 512	\$ 393	\$ 411	\$ 58,771	\$ 314,510

**\*\* 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	\$ 63,463
Internal Borrowing (to) / from other reserves	-
Principal Repayable, Green Timbers	(15,151) ****
Principal Repayable, City Works Yard Expansion Land Loan	(10,255) ****
Principal Repayable, Other Land Loans	(8,733) ****
Principal Repayable, City Centre Social Lands Loan	(2,649) ****
Principal Repayable, Social Housing Loan	(1,406) ****
Principal Repayable, City Parkway	(1,117) ****
Principal Repayable, University Drive	(1,120) ****
Funds on Hand for Financing Projects	\$ 23,032

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

Capital Legacy Reserve Fund Principal Repayable Loans	(109,478)
Municipal Land Reserve Fund Principal Repayable Loans	(40,431)
Total Internal Borrowings	\$ (149,909)

**SCHEDULE 5 UNAUDITED COVID-19  
SAFE RESTART GRANT CITY OF SURREY**

*As at December 31, 2020, [in thousands of dollars]*

	<b>2020</b>
<b>COVID-19 SAFE RESTART GRANT FUNDS RECEIVED</b>	<b>\$ 14,769</b>
<b>Use of Funds:</b>	
To address facility admissions revenue shortfalls in Parks, Recreation and Culture	(3,438)
To address program registrations revenue shortfalls in Parks, Recreation and Culture	(7,839)
To address revenue shortfalls in Provincial Gaming Grant Revenue	(3,492)
<b>Balanced of unused Funds</b>	<b>\$ -</b>

## **PERMISSIVE EXEMPTIONS**

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
			Total Exemption \$ 2,096,133
16321 108 AVE	BETHESDA CHRISTIAN ASSOCIATION		2,122
15421 110 AVE	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)		2,663
14625 108 AVE	CONNECTING COMMUNITY CHURCH		2,194
14618 110 AVE	TRUSTEES OF SURREY GRACE COMMUNITY CHURCH		1,196
14624 110 AVE	TRUSTEES OF SURREY GRACE COMMUNITY CHURCH		1,551
14589 108 AVE	FRASER REGION ABORIGINAL FRIENDSHIP CENTRE ASSOCIATION		1,755
10553 148 ST	ANGLICAN PARISH OF THE CHURCH OF THE EPIPHANY		2,188
14456 104A AVE	PEOPLES FULL GOSPEL CHURCH		9,451
14557 105A AVE	STRIVE LIVING SOCIETY		2,095
	OPTIONS: COMMUNITY SERVICES SOCIETY		2,108
14568 104A AVE	GUILDFORD SENIORS VILLAGE VENTURES LTD.		19,288
10446 157 ST	TRUSTEES OF TYNEHEAD PARK CONGREGATION		2,536
15688 106A AVE	KWANGLIM METHODIST CHURCH IN CANADA		4,866
16293 104 AVE	CALVARY CHRISTIAN CHURCH		7,022
10222 161 ST	ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER		8,192
15290 103A AVE	GUILDFORD ISLAMIC CULTURAL CENTRE		4,134
10304 152A ST	PRAISE INTERNATIONAL CHURCH		1,773
10167 148 ST	ST LUKE LUTHERAN CHURCH		6,591
10330 144 ST	CEDAR GROVE BAPTIST CHURCH		9,082
9612 152 ST	JOHNSTON HEIGHTS EVANGELICAL FREE CHURCH		4,286
15245 96 AVE	JOHNSTON HEIGHTS EVANGELICAL		2,736
15659 96 AVE	COMMUNITY LIVING SOCIETY		1,781
104 12941 115 AVE	MUSLIM FOOD BANK & COMMUNITY SERVICES SOCIETY		4,805
13905 108 AVE	COPTIC ORTHODOX PATRIARCHATE/ST GEORGE'S COPTIC ORTHODOX CHURCH		6,117
	ELIZABETH FRY SOCIETY OF GREATER VANCOUVER		1,763
13753 108 AVE	UKRAINIAN CATHOLIC EPARCHY OF NW		4,322
13821 GROSVENOR RD	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)/SURREY VIETNAMESE ALLIANCE		761
13815 GROSVENOR RD	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)		1,597
13630 GROSVENOR RD	CANADIAN ISLAMIC EDUCATION SOCIETY OF BC		4,487
13525 HILTON RD	HILTON VILLA CARE CENTRE		32,977
13453 111A AVE	CHERINGTON INTERCARE INC.		15,863
13579 BENTLEY RD	NICHIREN SHOSHU TEMPLE		958

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	13546 BENTLEY RD	VANCOUVER CHINESE ZION CHURCH	2,973
	13591 BINNIE LANE	EMMANUEL ROMANIAN PENTECOSTAL CHURCH	1,430
	13585 BINNIE LANE	EMMANUEL ROMANIAN PENTECOSTAL CHURCH	17,525
	13575 KING GEORGE BLVD	EMMANUEL ROMANIAN PENTECOSTAL CHURCH	2,113
	13551 KING GEORGE BLVD	VANCOUVER CHINESE ZION CHURCH	813
	10922 SCOTT RD	FATIMIA COMMUNITY BC	2,890
	10906 LARSON RD	FATIMIA COMMUNITY SERVICES SOCIETY OF BC	1,200
	10926 SCOTT RD	FATIMIA COMMUNITY BC	3,051
	10787 128 ST	SYNOD OF THE DIOCESE OF NEW WESTMINSTER	480
4	12332 PATTULLO PL	CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL	258
5	12332 PATTULLO PL	CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL	558
6	12332 PATTULLO PL	CELEBRATION CHRISTIAN FELLOWSHIP INTERNATIONAL	952
	11125 124 ST	CALvary WORSHIP CENTRE	4,238
	12469 104 AVE	COPTIC ORTHODOX PATRIARCATE ST MARY'S COPTIC ORT	1,938
	13175 107 AVE	GATEWAY BAPTIST CHURCH OF SURREY BC	3,198
	12817 104 AVE	JOHN HOWARD SOCIETY OF THE LOWER MAINLAND OF BC	1,260
	12819 104 AVE	JOHN HOWARD SOCIETY OF THE LOWER MAINLAND OF BC	1,261
	13560 105A AVE	GHAUSIA INTERNATIONAL FOUNDATION OF CANADA	3,055
	10644 CITY PKY	A.C.A. AFGHAN CANADIAN ASSOCIATIONS OF B.C.	4,838
	10528 135A ST	GHAUSIA INTERNATIONAL FOUNDATION OF CANADA	5,147
	13551 105A AVE	LOVE FAMILY CHRISTIAN ASSEMBLY	1,872
	10704 CITY PKY	TRANSFORMATION CHRISTIAN CENTRE	14,923
	10765 135A ST	TRUSTEES OF THE WHALLEY CONGREGATION UKRAINIAN GREEK ORTHODOX CHURCH	2,448
	10689 135A ST	LOOKOUT EMERGENCY AID SOCIETY	7,834
	10667 135A ST	LOOKOUT EMERGENCY AID SOCIETY	18,566
	13512 108 AVE	TRUSTEES OF THE WHALLEY CONGREGATION UKRAINIAN GREEK ORTHODOX CHURCH	2,856
	13260 108 AVE	MANAWMAYA THERAVADA BUDDHIST SOCIETY INC	1,791
	10625 KING GEORGE BLVD	ABRAAR FOUNDATION	11,548
	10492 CITY PKY	SPANISH ALLIANCE CHURCH	1,675
	10660 CITY PKY	THE ROYAL CANADIAN THEATRE COMPANY & STREETRICH HIPHOP SOCIETY	18,565
	10468 WHALLEY BLVD	THE EVIDENCE CHURCH	11,366
	10460 139 ST	ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER	10,229
	10776 KING GEORGE BLVD	SURREY URBAN MISSION SOCIETY	11,841
	14069 104 AVE	HAHN SEOK BUDDHIST FOUNDATION	2,029
	14370 104 AVE	VANCOUVER NEW LIFE CHURCH	1,575

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	10370 143A ST	VANCOUVER NEW LIFE CHURCH	1,674
	10381 144 ST	VANCOUVER NEW LIFE CHURCH	711
	10122 140 ST	CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS	9,959
	13959 100 AVE	PHOENIX DRUG & ALCOHOL	6,092
	13388 104 AVE	CHRIST THE KING LUTHERAN CHURCH	2,564
	13062 104 AVE	TRUSTEES OF THE CONGREGATION OF CITY CENTRE CHUR	2,523
	13055 OLD YALE RD	KINGDOM OF JESUS CHRIST THE NAME ABOVE EVERY NAME	1,543
	10008 128 ST	LOOKOUT HOUSING & HEALTH SOCIETY	1,749
	12740 102 AVE	TRUSTEES OF AMAZING GRACE UNITED CHURCH CONGREGA	3,197
	12371 96 AVE	TRUSTEES OF THE CONGREGATION OF THE SURREY FREE METHODIST CHURCH	4,042
	12265 99A AVE	CONFERENCE OF UNITED MENNONITE CHURCHES OF BC	2,039
	12246 100 AVE	MENNOMITE CHURCH BC	3,055
	12256 98 AVE	CEDAR HILLS PENTECOSTAL LIGHTHOUSE CHURCH	2,201
	12642 100 AVE	SOUTHSIDE COMMUNITY CHURCH	2,914
	9942 127A ST	PHOENIX DRUG & ALCOHOL RECOVERY AND EDUCATION SOCIETY	2,300
	9635 132 ST	GREEK ORTHODOX COMMUNITY OF SURREY & FRASER VALLEY	1,164
	13181 96 AVE	GREEK ORTHODOX COMMUNITY OF SURREY & FRASER VALLEY	1,945
	9630 131A ST	CHURCH IN SURREY	2,530
	13526 98A AVE	MASJID AL NOOR "MOSQUE OF LIGHTS"	1,816
	9803 140 ST	OPTIONS: COMMUNITY SERVICES SOCIETY	2,506
	9770 KING GEORGE BLVD	GRACE HANIN COMMUNITY CHURCH	59,339
	9688 137A ST	LARK CARE (LAUREL PLACE) OPERATIONS LTD.	56,271
	9650 137A ST	WHALLEY & DISTRICT SENIOR CITIZEN HOUSING SOCIETY (KINSMEN PLACE LODGE)	55,635
	9815 140 ST	OPTIONS: COMMUNITY SERVICES SOCIETY	29,147
1001	13737 96 AVE	THE CHILDREN'S FOUNDATION	3,957
1002	13737 96 AVE	THE CHILDREN'S FOUNDATION	3,401
1003	13737 96 AVE	THE CHILDREN'S FOUNDATION	3,401
1004	13737 96 AVE	THE CHILDREN'S FOUNDATION	2,941
1005	13737 96 AVE	THE CHILDREN'S FOUNDATION	4,973
1006	13737 96 AVE	THE CHILDREN'S FOUNDATION	4,218
1007	13737 96 AVE	THE CHILDREN'S FOUNDATION	3,467
1008	13737 96 AVE	THE CHILDREN'S FOUNDATION	3,212
1009	13737 96 AVE	THE CHILDREN'S FOUNDATION	2,977
	11334 RIVER ROAD	LOUIS DAHL	613
	11927 96A AVE	ARTHUR HEDLEY HOUSE	1,543

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	14042 GROSVENOR RD	MASONIC BUILDING SOCIETY OF NORTH SURREY	2,669
	11187 ELLENDALE DR	ELIZABETH FRY SOCIETY	6,450
	11565 142 ST	VANCOUVER LIFE CHURCH	2,020
	14136 GROSVENOR RD	MUSLIM EDUCATION & WELFARE FOUNDATION OF CANADA	1,273
	12645 14B AVE	JOHN HORNER HOUSE	1,814
	1577 128 ST	OCEAN PARK COMMUNITY HALL	5,945
3364	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	275
3366	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	232
3368	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	224
3374	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3302	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3304	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3306	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3310	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3312	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3314	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3316	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3318	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3320	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	235
3321	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3322	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	222
3323	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3324	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3326	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	218
3330	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3334	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	218
3336	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	252
3340	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3342	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	218
3344	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	221
3346	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	216
3347	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	291
3348	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	219
3349	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	224
3352	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	222

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
3354	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	223
3356	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	234
3361	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	218
3357	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	228
3353	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	230
3351	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	219
3343	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	212
3341	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	246
3337	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	215
3335	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	216
3333	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3331	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	216
3329	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3327	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	227
3325	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	216
3317	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	217
3313	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3307	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	217
3303	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	229
3301	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	219
3367	1222 KING GEORGE BLVD	CPAC (CRESCENT GARDENS) INC.	230
	16017 8 AVE	WHITE ROCK SEVENTH DAY ADVENTIST CHURCH	2,154
	1290 160 ST	SOURCES COMMUNITY RESOURCES SOCIETY	2,676
	15306 24 AVE	SEMIAHMOO FOUNDATION	9,311
	2365 153A ST	THE SEMIAHMOO HOUSE SOCIETY	1,944
	2124 154 ST	SEMIAHMOO HOUSE SOCIETY	2,395
	2343 156 ST	SOURCES COMMUNITY RESOURCES SOCIETY	8,675
	2290 152 ST	ROYAL CANADIAN LEGION	12,311
	1951 KING GEORGE BLVD	SOURCES COMMUNITY RESOURCES SOCIETY	2,125
	15318 20 AVE	SOURCES COMMUNITY RESOURCES SOCIETY	9,001
	15441 16 AVE	PEACE PORTAL LODGE	5,488
	15435 16A AVE	WHITE ROCK HOSPICE SOCIETY	11,765
	15450 20 AVE	CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	5,714
	2350 148 ST	MOUNT OLIVE LUTHERAN CHURCH OF WHITE ROCK BC	3,930
	14832 24 AVE	TRUSTEES OF THE OCEAN PARK CONGREGATION OF JEHOVAH'S WITNESSES	4,965

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	15024 24 AVE	STAR OF THE SEA PARISH/ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER	7,963
	14615 16 AVE	SEVENTH-DAY ADVENTIST CHURCH BC CONFERENCE	2,873
		ATIRA WOMEN'S RESOURCE SOCIETY	2,247
		ATIRA WOMEN'S RESOURCE SOCIETY	2,019
	14633 16 AVE	SEAVIEW PENTECOSTAL ASSEMBLY	4,381
	2197 148 ST	SOUTH SURREY FIELD HOUSE SOCIETY	6,318
	2201 148 ST	COASTAL FOOTBALL CLUB	2,252
	1657 140 ST	WHITE ROCK BAPTIST CHURCH	2,834
32	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	199
33	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	200
31	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	194
30	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	194
28	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
29	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
26	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	206
24	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	195
25	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	186
22	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	193
20	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
21	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
19	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	205
18	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	208
16	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	207
17	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	179
15	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	187
14	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	188
12	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	188
13	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	189
9	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	215
7	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
5	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	194
4	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	182
3	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	202
1	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	206
11	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	201

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
118	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	314
115	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	325
110	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	325
109	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	322
107	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	317
106	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	323
120	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	277
121	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	262
104	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	325
100	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	322
125	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	270
127	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	270
126	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	265
129	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	270
131	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	270
211	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	327
209	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	328
205	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	319
203	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	317
202	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	328
200	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	327
34	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	1,702
36	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	329
38	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	331
39	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	329
40	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	332
41	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	332
42	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	334
43	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	331
142	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	333
219	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	413
221	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	400
226	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	560
222	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	476
220	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	503

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
35	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	2,166
228	1653 140 ST	WESTMINSTER HOUSE – HRC CARE SOCIETY	454
	12953 20 AVE	PARISH OF ST MARK -OCEAN PARK	5,356
	2756 127 ST	PENINSULA UNITED CHURCH	2,315
	12698 25 AVE	SEMIAHMOO HOUSE SOCIETY	2,489
	2643 128 ST	ROYAL CANADIAN LEGION	14,836
	12969 CRESCENT RD	IMITATING CHRIST MINISTRIES	21,371
	12876 CRESCENT RD	BRYNJOLFSON RESIDENCE	693
	14040 32 AVE	FEEDHAM HOUSE	2,685
	15128 27B AVE	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)	40,408
	15008 26 AVE	SUNNYSIDE VILLAS SOCIETY	4,370
30	3033 KING GEORGE BLVD	WHITE ROCK SOUTH SURREY JEWISH COMMUNITY CENTRE	340
	15955 27 AVE	MORGAN HEIGHTS CARE LTD.	31,501
	15639 24 AVE	PENINSULA UNITED CHURCH	2,689
	16520 40 AVE	HISTORIC COLLISHAW FARM	701
	3288 156A ST	MORGAN PLACE HOLDINGS	41,854
	15240 34 AVE	ROSEMARY HEIGHTS SENIORS VILLAGE	28,451
	12268 BEECHER ST	ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER/STAR OF THE SEA PARISH	3,840
	13951 CRESCENT RD	DANIEL JOHNSON HOUSE	1,493
	12159 SULLIVAN ST	PLEA COMMUNITY SERVICES SOCIETY OF BC	5,341
	2590 OHARA LANE	WILLARD KITCHEN HERITAGE HOUSE	4,873
	2598 OHARA LANE	ROTHWELL HOUSE	5,522
	2854 OHARA LANE	COBBLESTONES	1,208
	3487 KING GEORGE BLVD	BC CONF MENNONITE BRETHREN CHURCHES	13,380
	2916 MCBRIDE AVE	ASSOCIATION OF THE NEIGHBOURHOOD (ALEXANDRA NEIGHBOURHOOD HOUSE)	11,761
	12210 AGAR ST	ASSOCIATION OF THE NEIGHBOURHOOD (ALEXANDRA NEIGHBOURHOOD HOUSE)	4,870
	3138 MCBRIDE AVE	CRESCENT BEACH SWIMMING CLUB	2,289
	3136 MCBRIDE AVE	CRESCENT BEACH SWIMMING CLUB	3,300
	3140 MCBRIDE AVE	SURREY SAILING CLUB	2,545
	5435 123 ST	PANORAMA RIDGE RIDING CLUB	4,624
	6230 120 ST	SUNSHINE RIDGE BAPTIST CHURCH	3,881
	6270 126 ST	CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS	11,350
	12996 60 AVE	SYNOD OF THE DIOCESE OF NEW WESTMINSTER	3,548
	13095 60 AVE	TRUSTEES OF THE SUNSHINE HILLS CONGREGATION OF JEHOVAH'S WITNESS, SURREY, BC	4,442

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	13585 62 AVE	BC MUSLIM ASSOCIATION	1,783
	6062 132 ST	BEREA BAPTIST CHURCH	4,572
	13687 62 AVE	SUNCREEK VILLAGE	36,874
	14805 57 AVE	GEORGE RANKIN HOUSE	1,734
208	14770 64 AVE	JAIN CENTER OF BC	1,141
	14853 60 AVE	TRUSTEES OF THE BETHANY-NEWTON UNITED CHURCH	5,096
	6306 152 ST	SULLIVAN COMMUNITY HALL	8,535
	16631 OLD MCLELLAN RD	SYNOD OF THE DIOCESE OF NEW WESTMINSTER	2,037
	16613 BELL RD	PARISH OF CHRIST REDEEMER (SURREY)	3,971
	16591 BELL RD	SYNOD OF THE DIOCESE OF NEW WESTMINSTER	4,052
	6788 152 ST	RELATE CHRISTIAN CHURCH	21,215
	14488 72 AVE	PENTECOSTAL ASSEMBLIES OF CANADA	4,958
	15177 68 AVE	ISMAILI JAMATKHANAS PRAYER FACILITY	8,162
	15145 68 AVE	"IGLESIA NI CRISTO" CHURCH OF CHRIST INC	4,355
	13582 68 AVE	OPTIONS: COMMUNITY SERVICES SOCIETY	1,560
	6543 132 ST	ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER	10,145
	7170 132 ST	CALVARY PENTECOSTAL TABERNACLE	3,250
	7147 124 ST	TRUSTEES OF ST ANDREWS NEWTON PRESBYTERIAN CHURCH IN CANADA	5,211
	6999 124 ST	SATNAM EDUCATION SOCIETY OF BC (PRESCHOOL & DAYCARE)	1,931
	7050 120 ST	GURU NANAK SIKH GURDWARA SOCIETY	24,525
	6975 123 ST	SATNAM EDUCATION SOCIETY OF BC	1,684
	7086 124 ST	FAITH EVANGELICAL LUTHERN CHURCH OF SURREY BC	5,347
	12407 72 AVE	BC MUSLIM ASSOCIATION	2,834
	7234 124 ST	BC MUSLIM ASSOCIATION INC	920
	7566 120A ST	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	441
	7975 123A ST	HOLY SATSANG FOUNDATION	2,133
	7990 123A ST	HOLY SATSANG FOUNDATION	1,222
121	7536 130 ST	CALVARY GRACE CHURCH (FAITH AND VISION)	1,985
211	12837 76 AVE	BC GENEALOGICAL SOCIETY	3,115
208	7750 128 ST	THE MUSLIM YOUTH CENTRE	957
209	7750 128 ST	THE MUSLIM YOUTH CENTRE	968
105	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	2,075
104	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	1,004
103	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	839
107	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	1,307

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
108	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	1,720
202	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	1,275
201	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	704
215	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	2,599
212	7938 128 ST	KHALSA DIWAN SOCIETY OF SURREY BC	767
	13455 76 AVE	DIVERSECITY COMMUNITY RESOURCES	30,071
	13570 78 AVE	GRACE BAPTIST CHURCH	3,835
	13520 78 AVE	OPTIONS: COMMUNITY SERVICES SOCIETY	20,670
3	13550 77 AVE	SEMIAHMOO FOUNDATION	4,020
5	13550 77 AVE	SEMIAHMOO FOUNDATION	3,546
6	13550 77 AVE	SEMIAHMOO FOUNDATION	3,404
1	13478 78 AVE	SURREY FOOD BANK FOUNDATION	8,109
2	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,830
3	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,830
4	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,830
5	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,830
6	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,830
7	13478 78 AVE	SURREY FOOD BANK FOUNDATION	3,789
102	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	4,151
104	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	2,185
105	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	1,900
110	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	1,968
106	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	2,834
107	13771 72A AVE	SOURCES COMMUNITY RESOURCES SOCIETY	3,212
	7328 144 ST	NEWTON FELLOWSHIP BAPTIST CHURCH	4,839
	8250 161 ST	FLEETWOOD INTERNATIONAL CHURCH	3,236
	16011 83 AVE	FLEETWOOD PLACE HOLDINGS	31,814
	8590 160 ST	SURREY CHINESE BAPTIST CHURCH	5,278
	15660 84 AVE	EVERGREEN COTTAGES	15,531
	15577 82 AVE	GREATER VANCOUVER ASSEMBLY HALL OF JEHOVAHS WITNESSES 18	10,886
	8725 158 ST	TRUSTEES OF THE CONGREGATION OF FLEETWOOD GOSPEL HALL	4,857
	15964 88 AVE	TRUSTEES OF THE CONGREGATION OF THE SURREY KOREAN PRESBYTERIAN CHURCH/ FAITH CHINESE NORTH AMERICAN BAPTIST CHURCH	4,828
	14756 88 AVE	FRASER REGION ABORIGINAL FRIENDSHIP CENTRE ASSOCIATION	1,516
	8041 COOPERSHAWK CRT	COMMUNITY LIVING SOCIETY	2,323

# STATEMENT OF 2020 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	8365 140 ST	CANADIAN RAMGARHIA SOCIETY INC	2,925
	8383 140 ST	EVANGELICAL MISSIONARY CHURCH OF CANADA	1,980
	8321 140 ST	VEDIC HINDU CULTURAL SOCIETY INC	5,441
	14212 88 AVE	GURDWARA NANAKSAR SATSANG SABHA SOCIETY	1,381
	8041 132 ST	CELEBRATION LIFE MINISTRIES	2,496
	8135 132 ST	SRI GURU SINGH SABHA GURDWARA ASSOCIATION	15,339
	8115 132 ST	SRI GURU SINGH SABHA GURDWARA ASSOCIATION	18,907
1	12988 84 AVE	FAITH DOMINION MINISTRY	933
	8599 132 ST	KERALA CHRISTIAN FELLOWSHIP SOCIETY	579
114	12975 84 AVE	GREATER VANCOUVER YOUTH FOR CHRIST	2,491
115	12975 84 AVE	GREATER VANCOUVER YOUTH FOR CHRIST	2,291
115	13045 84 AVE	ON THE WATER RICH MEDIA MINISTRY	3,482
	8520 132 ST	SEVENTH-DAY ADVENTIST CHURCH BC CONFERENCE	7,243
15	12484 82 AVE	SURREY CRIME PREVENTION SOCIETY	2,422
204	12639 80 AVE	AKAL ACADEMY SOCIETY	1,764
211	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	1,982
205	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	563
206	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	566
207	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	612
208	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	629
209	12725 80 AVE	PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	750
	12300 92 AVE	TRUSTEES OF THE CONGREGATION OF THE MARANATHA CANADIAN REFORMED CHURCH	4,586
	8870 120 ST	KENNEDY COMMUNITY HALL ASSOCIATION	11,326
	12057 88 AVE	GREAT LIGHT HEALING MINISTRIES INTERNATIONAL	3,856
	8868 128 ST	PENTECOSTAL ASSEMBLIES OF CANADA	6,299
	9135 132 ST	PHILADELPHIA CHURCH OF VANCOUVER SOCIETY	3,614
	13044 96 AVE	NORTH SURREY GOSPEL HALL	2,073
	13474 96 AVE	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)	4,217
	14219 88 AVE	GREEN TIMBERS COVENANT CHURCH INC	3,541
	9460 140 ST	THE CENTRE FOR CHILD DEVELOPMENT OF LOWER MAINLAND	14,044
	15048 92 AVE	TRUSTEES OF THE CONGREGATION OF THE CHURCH OF CHRIST (SURREY)	1,898
	8911 152 ST	ST. JOHN AMBULANCE SOCIETY	18,939
	9243 152 ST	DANISH LUTHERAN CHURCH "GRANLY"	2,087
	9025 160 ST	ELIM HOUSING SOCIETY	28,936
	9067 160 ST	ELIM HOUSING SOCIETY	35,453

**STATEMENT OF 2020  
CITY OF SURREY PERMISSIVE EXEMPTIONS**

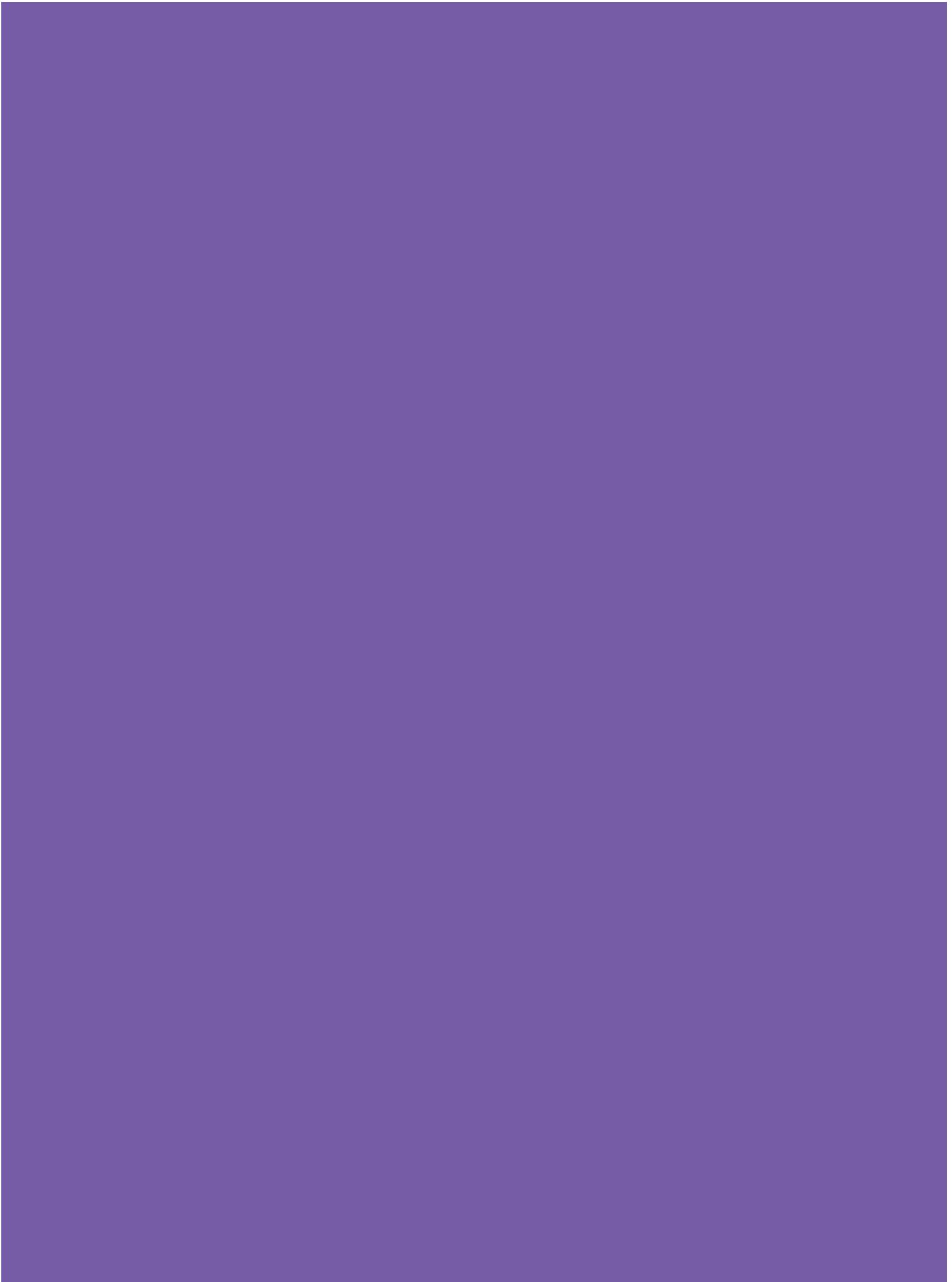
(In accordance with Section 98 of the Community Charter)

UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
	9165 160 ST	FLEETWOOD CHRISTIAN REFORMED CHURCH	5,095
	15293 95 AVE	COMMUNITY LIVING SOCIETY	1,639
	15582 96 AVE	VANCOUVER CHRISTADELPHIAN ECCLESIA	2,644
	8855 156 ST	TRUSTEES OF THE CONGREGATION OF THE NORTHWOOD UNITED CHURCH	4,875
	15220 92 AVE	BC FAMILY HEARING RESOURCE SOCIETY	21,647
	9012 160 ST	LEGACY - A CHURCH OF THE NAZARENE	6,754
	9574 160 ST	PARKLAND FELLOWSHIP BAPTIST CHURCH	6,929
	16590 96 AVE	PLEA COMMUNITY SERVICES SOCIETY OF BC	2,890
	1614 184 ST	TRUSTEES OF HAZELMERE UNITED CHURCH	981
	17029 16 AVE	EMMANUEL EVANGELICAL COVENANT CHURCH OF SURREY	3,304
	19495 36 AVE	LOWER MAINLAND GERMAN SHEPHERD DOG CLUB	12,812
	5418 184 ST	ROBERT DOUGAL MACKENZIE HERITAGE HOUSE	1,673
	5588 188 ST	SONRISE FULL GOSPEL CHURCH	5,003
	5337 180 ST	CHRISTIAN & MISSIONARY ALLIANCE (CANADIAN PACIFIC DISTRICT)	14,489
	5554 176 ST	FRASER VALLEY HERITAGE RAILWAY SOCIETY	11,892
	17567 57 AVE	ROYAL CANADIAN LEGION	16,130
	17400 60 AVE	SURREY COVENANT REFORMED CHURCH	2,106
	17575 58A AVE	TRUSTEES OF THE CLOVERDALE CONGREGATION OF THE UNITED CHURCH OF CANADA	2,819
	17475 59 AVE	ROMAN CATHOLIC ARCHBISHOP OF VANCOUVER	7,652
	16940 FRIESIAN DR	RICHARDSON HOUSE	1,118
	16811 60 AVE	BOOTHROYD HERITAGE HOUSE	2,910
	6331 176 ST	WESTWINDS COMMUNITY CHURCH	5,634
	17473 60 AVE	TRUSTEES OF THE CONGREGATION OF THE CANADIAN REFORMED CHURCH	3,701
	5818 182 ST	CECIL HEPELL HOUSE	1,713
	17677 56A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	1,714
	5724 176 ST	BUDDHIST COMPASSION RELIEF TZE CHI FOUNDATION OF CANADA	5,969
	17655 57 AVE	LIGHTHOUSE SPIRITUAL CENTRE	1,807
	5950 179 ST	HILLSIDE CHRISTIAN CHURCH	4,662
101	17687 56A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	658
102	17687 56A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	655
201	17687 56A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	657
202	17687 56A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	685
	5939 180 ST	LUTHERAN SENIOR CITIZENS HOUSING SOCIETY	4,142
	17890 62 AVE	LOWER FRASER VALLEY EXHIBITION ASSOCIATION	3,798
	18780 58 AVE	CHRISTIANS' GOSPEL SOCIETY	273

# STATEMENT OF 2020 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	2,316
	18790 58 AVE	FREE PRESBYTERIAN CHURCH IN CLOVERDALE	1,040
	18603 60 AVE	CLOVERDALE BIBLE WAY	3,132
	18919 62A AVE	SURREY ASSOCIATION FOR COMMUNITY LIVING	2,200
	19550 FRASER HWY	BALTIC PROPERTIES (BROOKSIDE) LTD.	35,498
	19533 64 AVE	BC CONFERENCE OF MENNONITE BRETHREN CHURCH	8,257
	18685 64 AVE	CLOVERDALE BAPTIST CHURCH	11,642
	18788 71 AVE	CLAYTON HEIGHTS CARE HOLDINGS	45,090
	18625 FRASER HWY	HOPE COMMUNITY CHURCH OF SURREY BC	11,566
109	17828 65A AVE	COAST HILLS COMMUNITY CHURCH	2,926
108	17828 65A AVE	COAST HILLS COMMUNITY CHURCH	2,849
	7027 184 ST	SURREY LITTLE THEATRE	4,422
	8425 196 ST	TONG DO SA BUDDHIST TEMPLE CHOGYE ORDER KOREA	1,551
	8679 HARVIE RD	ST NICOLAE ROMANIAN ORTHODOX CHURCH INC	1,759
	18922 88 AVE	PORT KELLS FIRE HALL NO. 7	9,038
	16870 80 AVE	PENTECOSTAL ASSEMBLIES OF CANADA	23,150
	17171 80 AVE	CHRIST WORSHIP CENTRE	4,456
	16837 94A AVE	LAM TY NI (LUMBINI) BUDDHIST TEMPLE	1,532
	9568 168 ST	TYNEHEAD COMMUNITY HALL	9,790
	19131 88 AVE	TRUSTEES OF PORT KELLS CONGREGATIONAL CHURCH	1,890
	19016 96 AVE	SYNOD OF THE DIOCESE OF NEW WESTMINSTER	3,516
	9564 192 ST	BARON VON MACKENSEN HOUSE ("THE CASTLE")	2,138
	16748 50 AVE	BC SPCA	4,781
101	9706 188 ST	THE BC WILDLIFE FEDERATION	3,389
	10110 175A ST	KOREAN CENTRAL PRESBYTERIAN CHURCH OF THE GREAT	3,779
	17215 104 AVE	THE NATURE CONSERVANCY OF CANADA	2,155
	17179 106 AVE	THE NATURE TRUST OF BC	8,547
	17055 106 AVE	NATURE CONSERVANCY OF CANADA	6,588
	17122 106 AVE	NATURE CONSERVANCY OF CANADA	2,546
	17174 106 AVE	NATURE CONSERVANCY OF CANADA	2,546
SEPIP	RADIO EQUIP-BCH&P	WHITE ROCK CITY	749



## **STATISTICAL REVIEW**

# STATISTICAL REVIEW

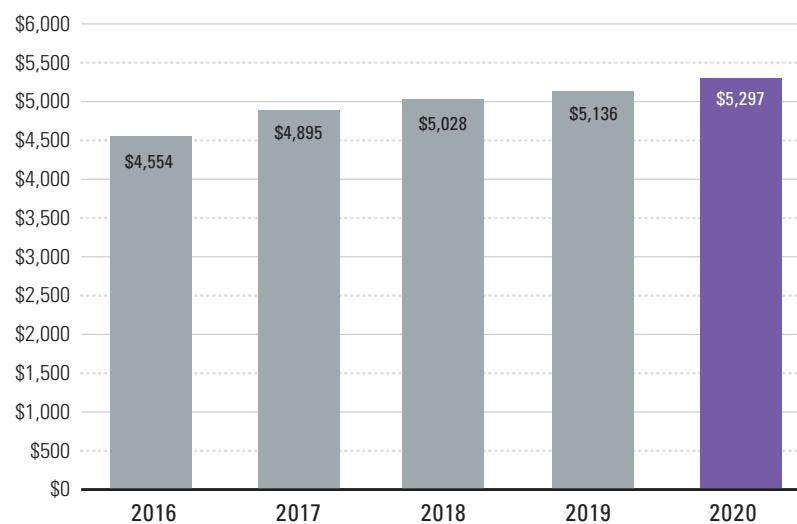
## Population

*Source: City of Surrey Planning & Development Department*



## Average Residential Tax and Utilities Bill

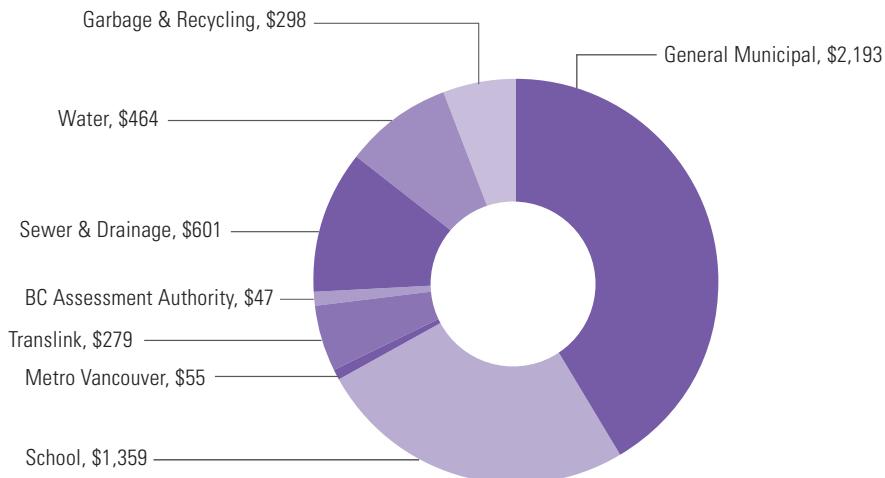
*Source: City of Surrey Finance Department*



# STATISTICAL REVIEW

## 2020 Average Residential Tax and Utilities Bill\*

Source: City of Surrey Finance Department

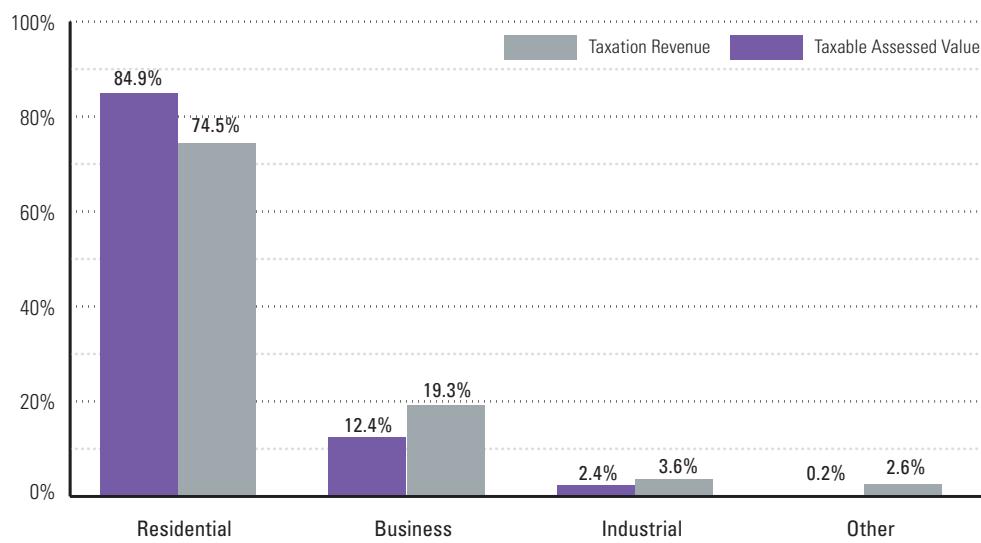


\* Based on an Average Residential Dwelling with Assessed Value of \$1,109,084.

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

## 2020 Taxable Assessment and Taxation by Property Class

Source: City of Surrey Finance Department



# STATISTICAL REVIEW

## Taxable Assessment and Property Tax Notice Statistics

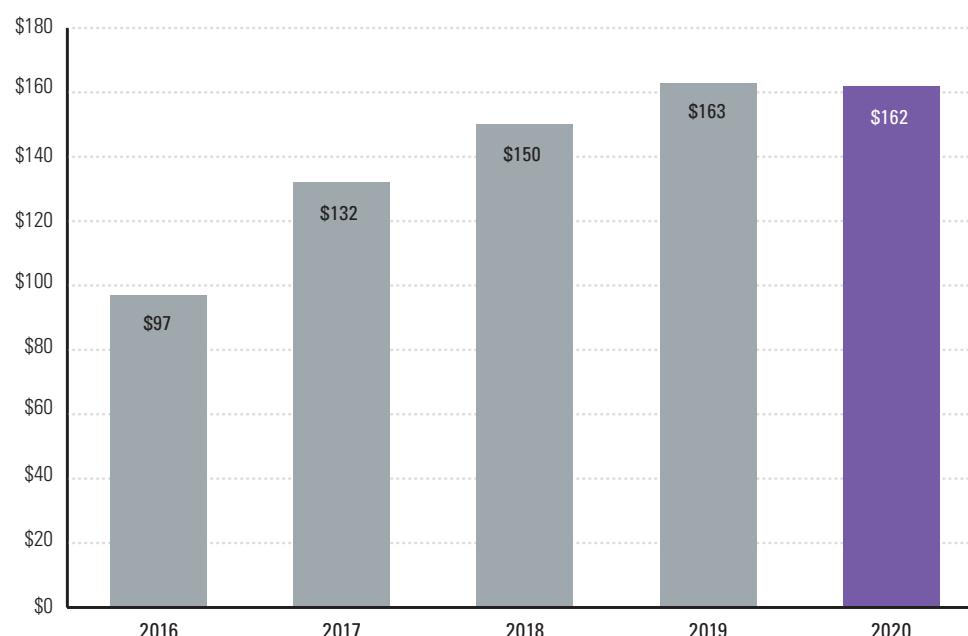
Source: City of Surrey Finance Department

	2016	2017	2018	2019	2020
<b>Taxable Assessment (in thousands)</b>	\$ 96,956,178	\$ 131,669,363	\$ 150,039,107	\$ 163,008,550	\$ <b>162,045,304</b>
Total Number of Assessed Properties	153,874	157,784	157,594	160,831	<b>163,360</b>
Population	539,630	549,440	557,390	571,610	<b>580,360</b>
Taxable Assessment Per Capita	\$ 179,672	\$ 239,643	\$ 269,182	\$ 285,174	\$ <b>279,215</b>
Percentage of Taxable Assessment Represented by:					
Residential	86.2%	87.8%	87.5%	86.9%	<b>84.9%</b>
Utilities	0.1%	0.1%	0.1%	0.1%	<b>0.1%</b>
Major Industrial	0.1%	0.1%	0.1%	0.1%	<b>0.1%</b>
Light Industrial	2.0%	1.8%	1.9%	2.0%	<b>2.3%</b>
Business / Other	11.4%	10.1%	10.3%	10.8%	<b>12.4%</b>
Non-Profit Recreation	0.1%	0.1%	0.1%	0.1%	<b>0.1%</b>
Farm	0.0%	0.0%	0.0%	0.0%	<b>0.0%</b>
	100.0%	100.0%	100.0%	100.0%	<b>100.0%</b>
<b>Gross Taxes Collected (in thousands)*</b>					
Current Year's Levy	\$ 671,038	\$ 716,595	\$ 761,023	\$ 807,429	\$ <b>801,021</b>
Current Taxes Collected	659,284	703,856	746,634	791,112	<b>784,283</b>
Current Taxes Outstanding	\$ 11,754	\$ 12,739	\$ 14,389	\$ 16,317	\$ <b>16,738</b>
Percentage of Taxes Collected	98.2%	98.2%	98.1%	98.0%	<b>97.9%</b>
Levy per Capita	\$ 1,244	\$ 1,304	\$ 1,365	\$ 1,413	\$ <b>1,380</b>

\* Gross Taxes Collected includes all items on the Property Tax Notices: City taxes, garbage and secondary suite levies plus collections for other authorities, such as School, TransLink and Metro Vancouver Regional District.

## Assessment for Taxation (in billions)

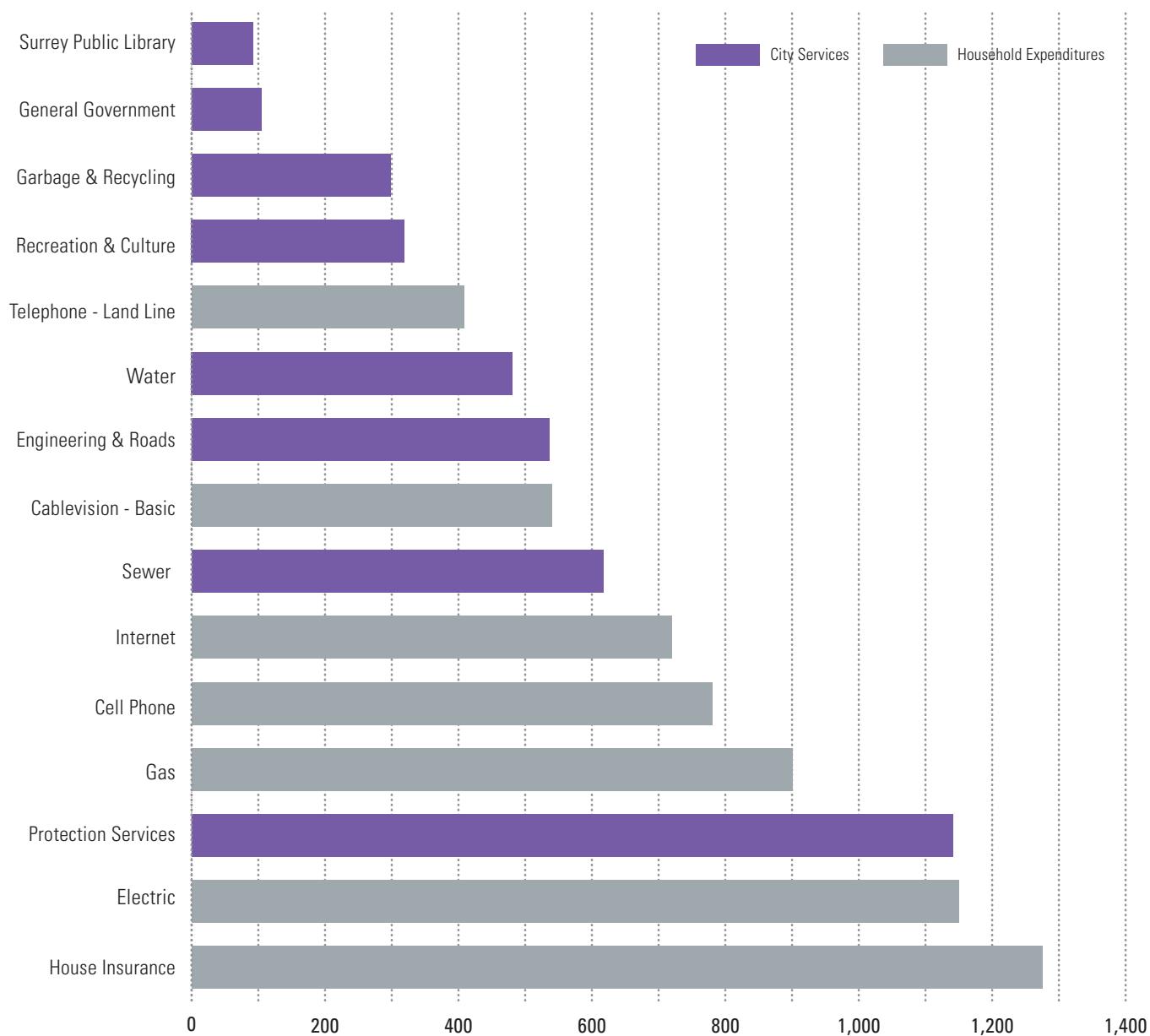
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

## 2020 Household Expenditures versus City Services

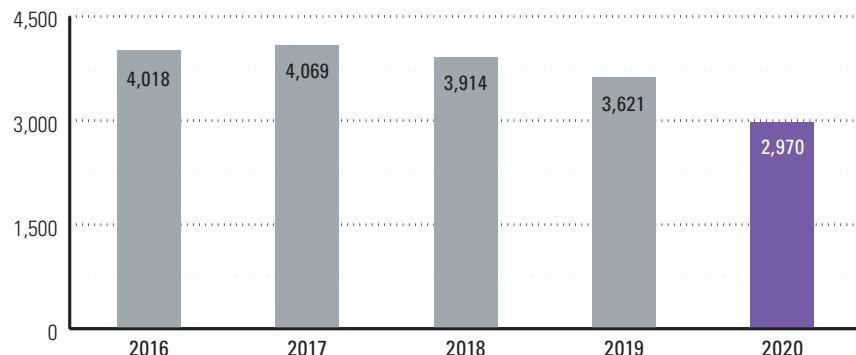
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

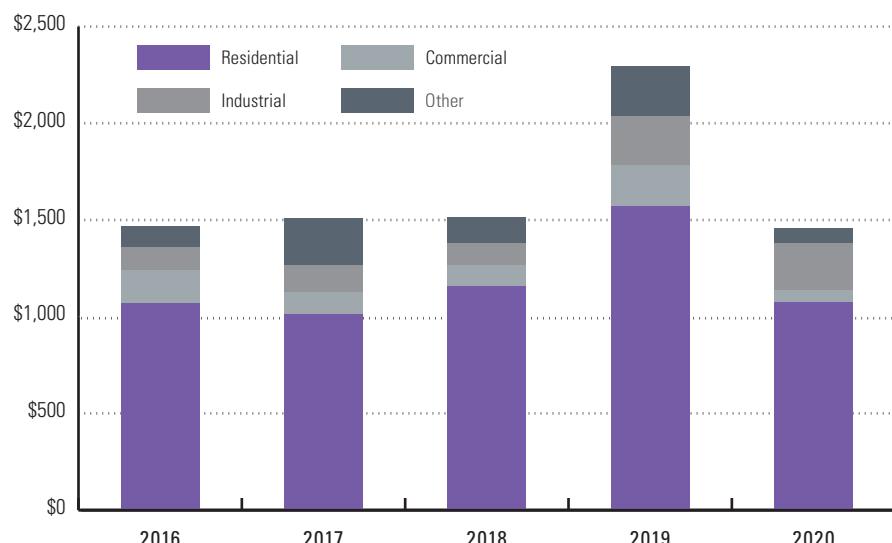
## Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



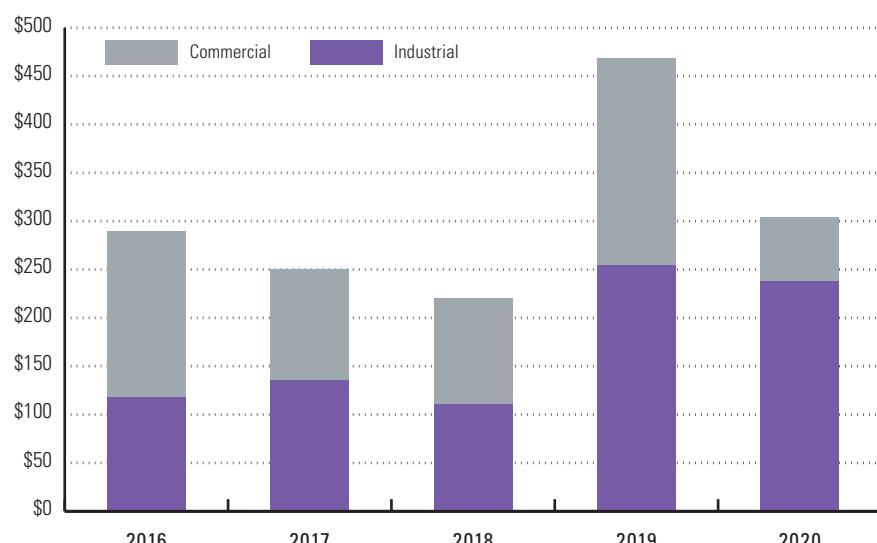
## Construction Value of Building Permits Issued (in millions)

Source: City of Surrey Planning & Development Department



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

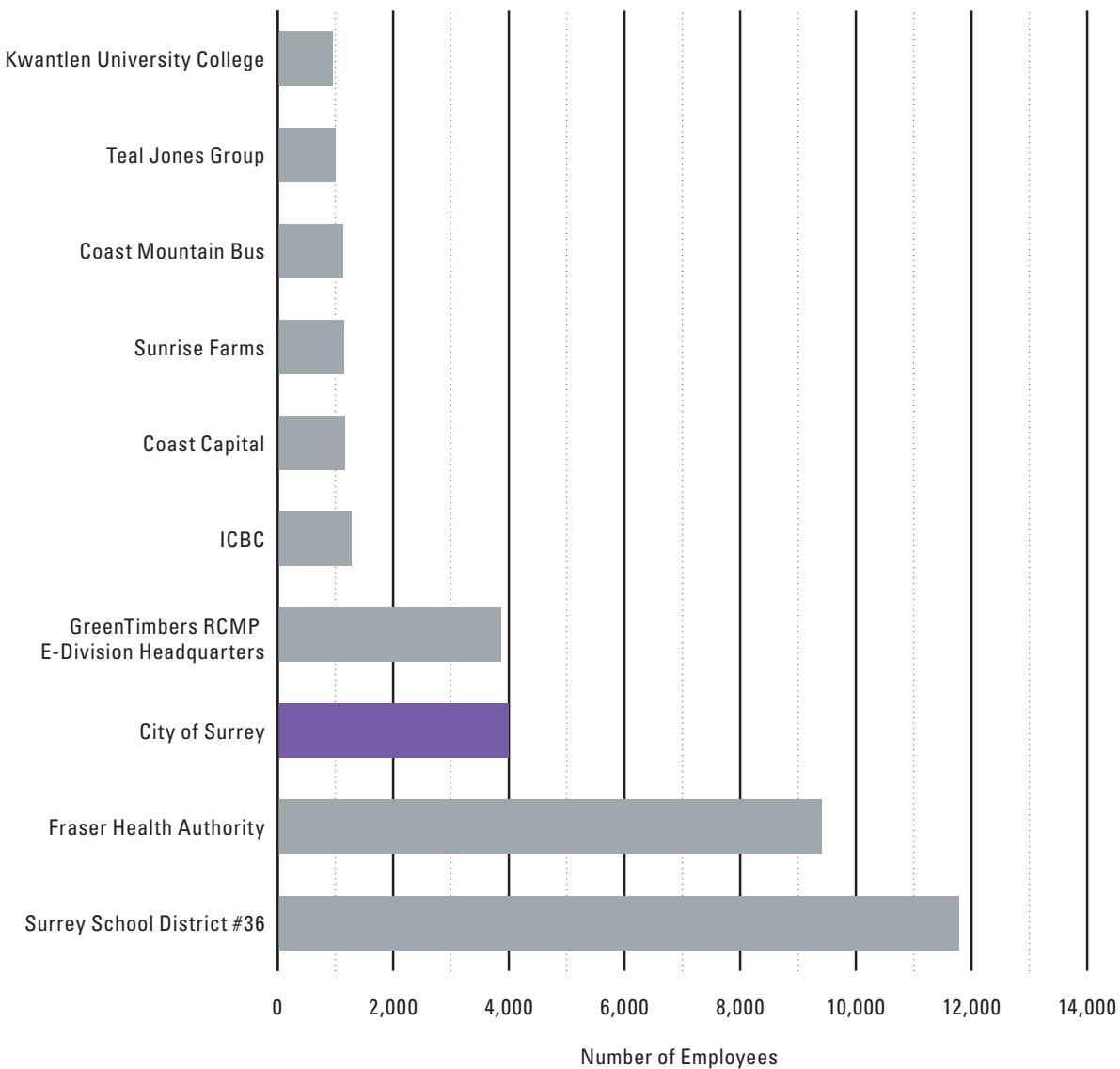
Source: City of Surrey Planning & Development Department



# STATISTICAL REVIEW

## Top 10 Employers in Surrey in 2020

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.

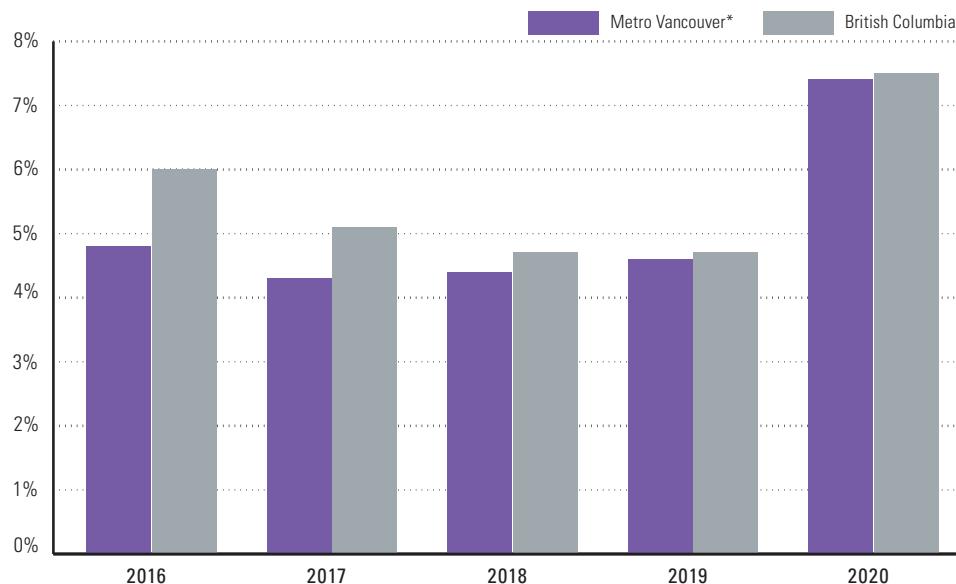
Note: These numbers depict only the employees who are employed at the Surrey locations of the above organizations.

Note: These numbers are updated every two years, next update will be in 2022.

# STATISTICAL REVIEW

## Unemployment Rates (as of December 2020)

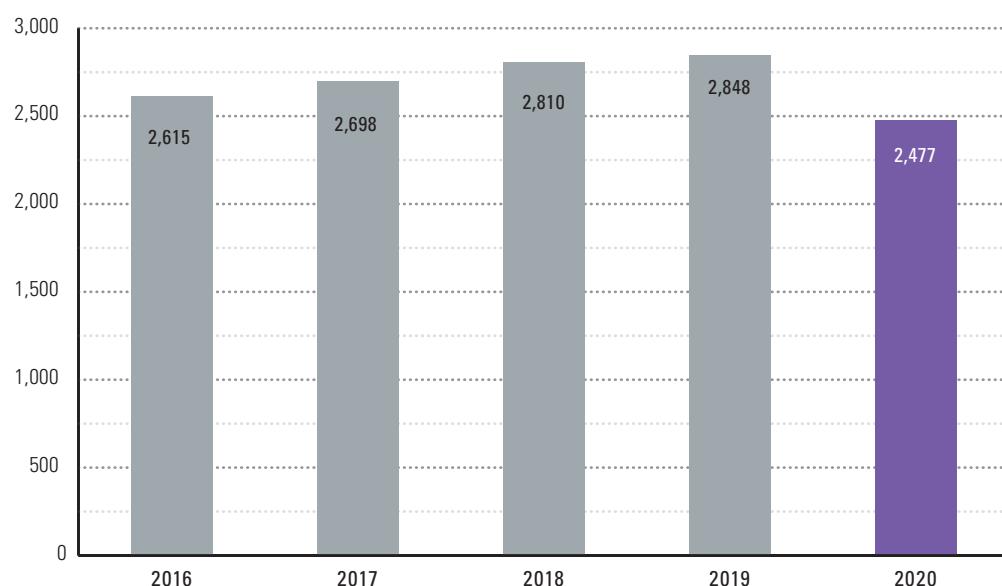
Source: BC Stats



\*Metro Vancouver includes Anmore, Belcarra, Bowen Island, Burnaby, Coquitlam, Delta, Langley (City and District), Lions Bay, Maple Ridge, New Westminster, 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, 2020)

Source: Corporate Services Department

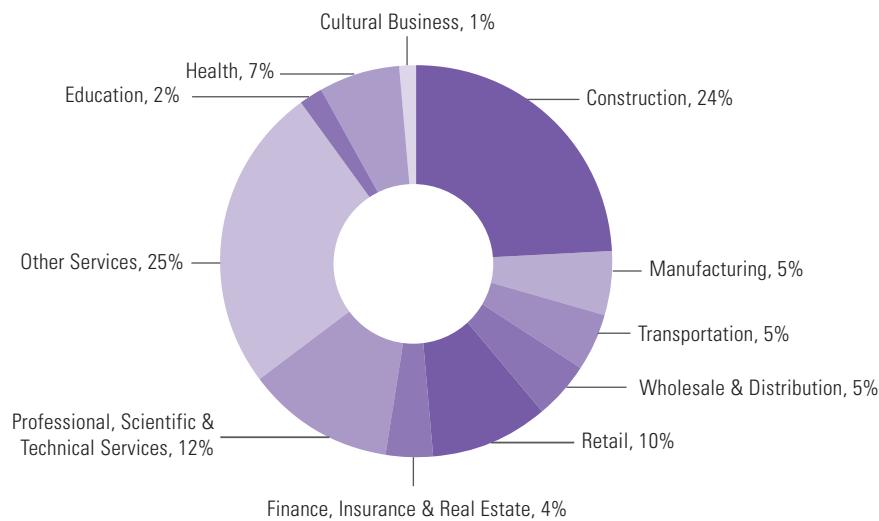


\*Full-time equivalent (FTE)—A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid either 1,820 or 1,950 hours in a year, depending on their staffing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

# STATISTICAL REVIEW

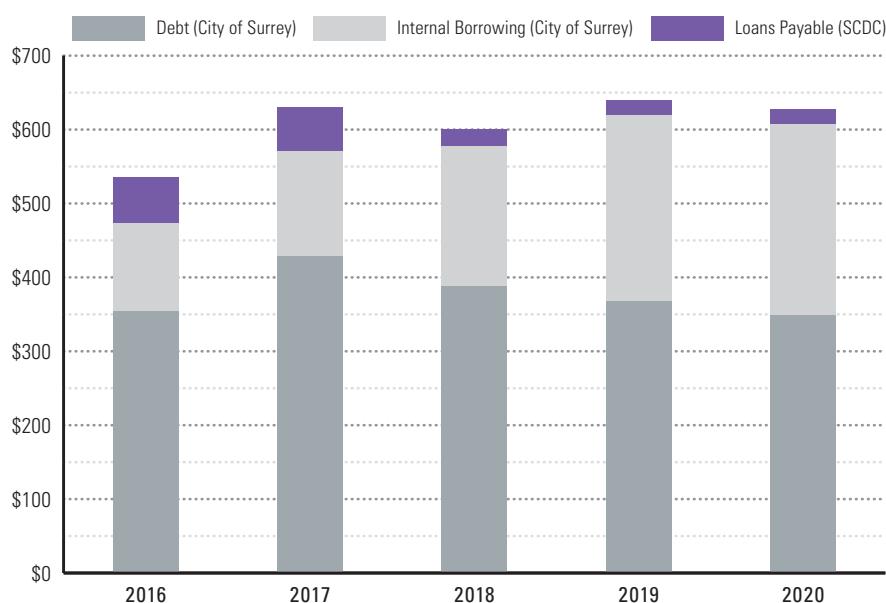
## Surrey's Business Distribution by Sector

Source: City of Surrey Economic Development Division



## Consolidated Debt per Capita

Source: City of Surrey Finance Department



# STATISTICAL REVIEW

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

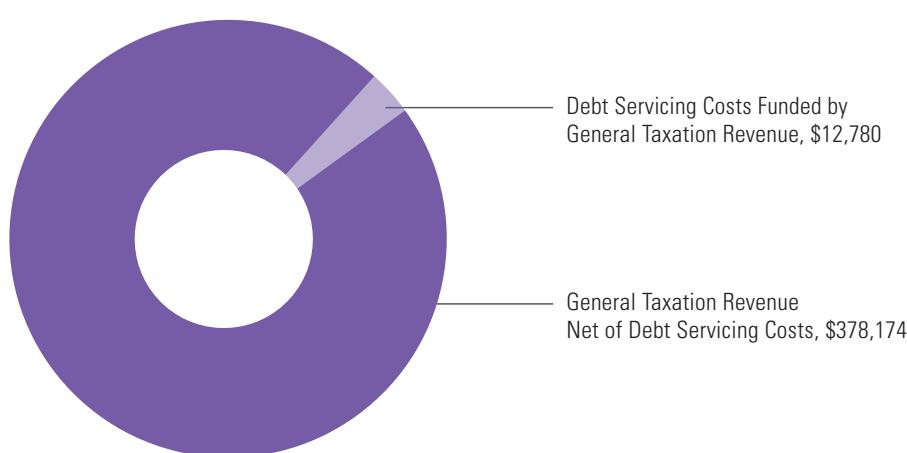
Source: City of Surrey Finance Department



*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 \$2,375 in 2020 (2019: \$2,213).*

## 2020 Debt Servicing Costs Compared to General Taxation Revenue (in thousands)

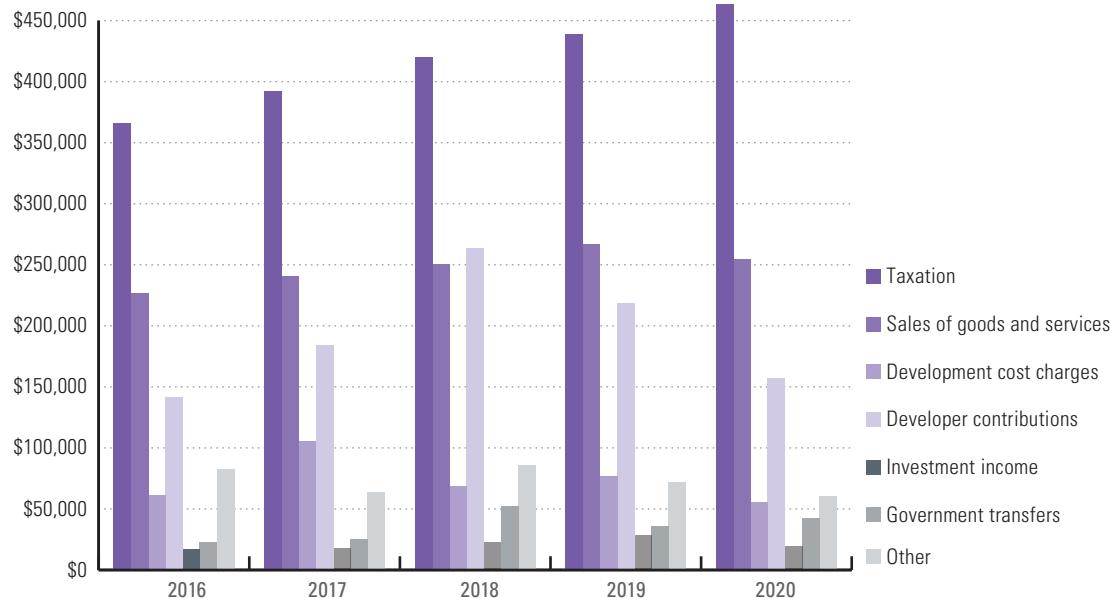
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

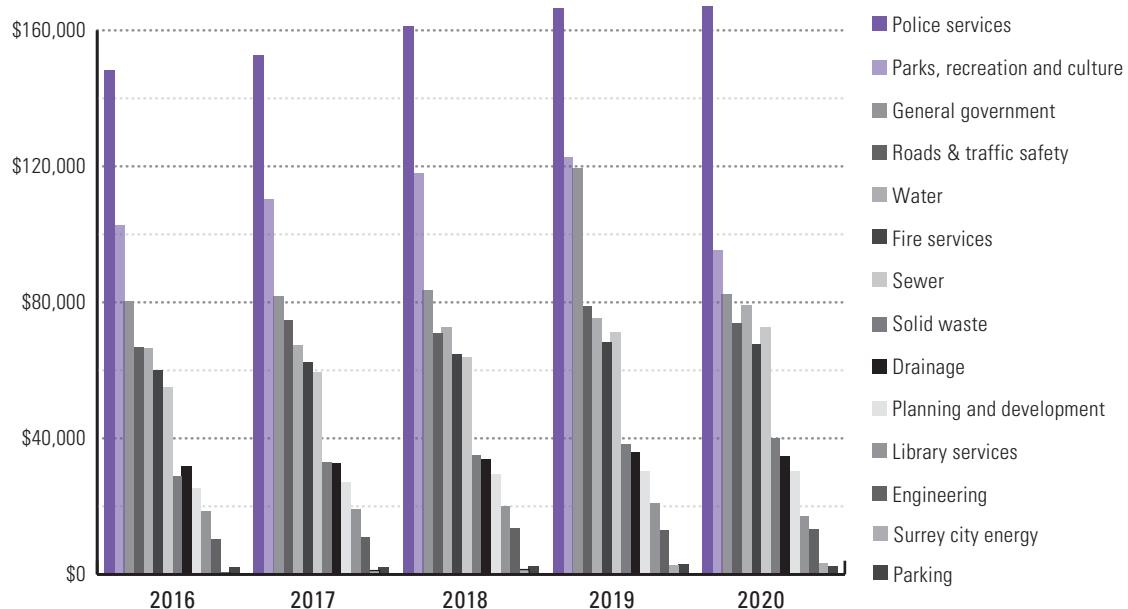
**Revenue Trend by Source of Revenue** (in thousands)

Source: City of Surrey Finance Department



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

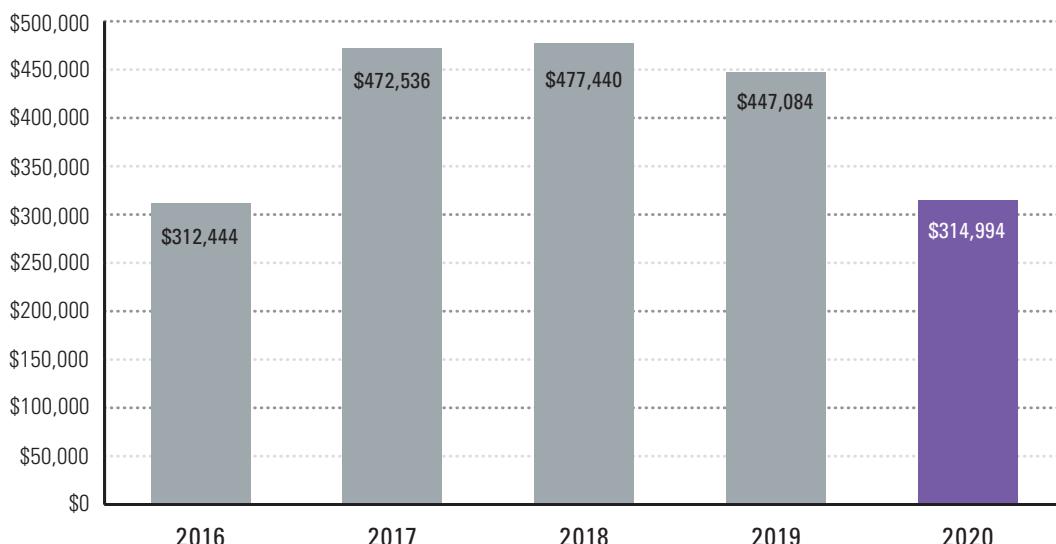
Source: City of Surrey Finance Department



# STATISTICAL REVIEW

## Net Tangible Capital Asset Acquisitions (in thousands)

Source: City of Surrey Finance Department



## Financial Statistics (in thousands)

Source: City of Surrey Finance Department

	2016	2017	2018	2019	2020
Contribution to/(from) capital from equity	\$ 355,883	\$ 525,979	\$ 633,786	\$ 557,278	\$ 391,452
Contribution to/(from) reserves	(139,980)	(238,864)	(247,607)	(267,158)	(118,966)
Transfer to/(from) appropriated surplus	-	-	-	-	-
<b>Annual Surplus</b>	<b>\$ 215,903</b>	<b>\$ 287,115</b>	<b>\$ 386,179</b>	<b>\$ 289,520</b>	<b>\$ 272,486</b>
Financial Assets	\$ 979,742	\$ 1,028,281	\$ 1,111,559	\$ 1,163,280	\$ 1,447,305
Liabilities (excluding Debt)	(696,503)	(738,023)	(819,761)	(902,746)	(1,101,386)
Debt	(224,562)	(267,219)	(229,024)	(221,777)	(214,230)
<b>Net Financial Assets/(Debt)</b>	<b>\$ 58,677</b>	<b>\$ 23,039</b>	<b>\$ 62,774</b>	<b>\$ 38,757</b>	<b>\$ 131,689</b>
Restricted Reserves/Appropriated Surplus	\$ 195,736	\$ 186,740	\$ 208,821	\$ 228,755	\$ 247,337
Internal Borrowing	(64,806)	(78,695)	(105,365)	(144,237)	(149,909)
Unappropriated Surplus/Committed Funds	143,962	173,482	179,057	166,991	240,162
Tangible Capital Assets (net of debt)	8,102,145	8,382,625	8,767,818	9,088,342	9,274,747
<b>Accumulated Surplus</b>	<b>\$ 8,377,037</b>	<b>\$ 8,664,152</b>	<b>\$ 9,050,331</b>	<b>\$ 9,339,851</b>	<b>\$ 9,612,337</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

	2016	2017	2018	2019	2020
<b>Taxation Revenue</b>					
Property taxes	\$ 297,206	\$ 320,990	\$ 348,065	\$ 363,342	\$ 384,807
Drainage parcel taxes	51,569	53,629	55,138	56,426	57,815
Grants-in-lieu of taxes	16,446	16,596	16,626	18,539	19,500
Other	642	480	316	498	959
Collections for other authorities					
Province of BC - School taxes	215,746	230,932	241,267	262,525	220,026
Greater Vancouver Regional District	6,059	6,541	7,676	8,083	10,012
BC Assessment Authority	6,786	7,362	7,766	7,975	8,702
Greater Vancouver Transportation Authority	41,375	43,692	46,500	50,333	56,236
Other	14,759	13,979	14,262	28,939	23,728
	650,588	694,201	737,616	796,660	781,785
Collections for other authorities	(284,725)	(302,506)	(317,471)	(357,855)	(318,704)
	\$ 365,863	\$ 391,695	\$ 420,145	\$ 438,805	\$ 463,081
<b>Sale of Goods and Services</b>					
Application fees	\$ 3,537	\$ 3,525	\$ 5,012	\$ 4,844	\$ 4,519
Recreation and culture	24,727	26,049	27,513	27,310	7,641
Utility rates and fees	153,449	159,347	168,067	181,123	187,242
Other	44,529	51,116	49,689	53,428	55,151
	\$ 226,242	\$ 240,037	\$ 250,281	\$ 266,705	\$ 254,553
<b>Development Cost Charges</b>					
	\$ 61,260	\$ 104,963	\$ 68,353	\$ 76,830	\$ 55,377
<b>Developer Contributions</b>					
	\$ 141,214	\$ 183,736	\$ 263,556	\$ 218,080	\$ 156,812
<b>Investment Income</b>					
	\$ 16,500	\$ 17,533	\$ 22,633	\$ 28,643	\$ 19,407
<b>Transfers from Other Governments</b>					
Provincial government and other	\$ 22,074	\$ 21,152	\$ 37,445	\$ 33,798	\$ 40,025
Federal government	710	3,525	14,277	1,669	2,262
	\$ 22,784	\$ 24,677	\$ 51,722	\$ 35,467	\$ 42,287
<b>Other</b>					
Licenses and permits	\$ 27,575	\$ 30,040	\$ 33,713	\$ 36,898	\$ 38,976
Leases and rentals	10,589	11,830	13,286	13,399	12,474
Penalties and interest on taxes	4,776	4,812	5,365	6,402	5,390
Miscellaneous	6,363	7,378	10,052	5,898	3,780
Gain on sale of assets	32,634	9,511	15,709	4,659	(686)
Gain on sales of development properties	-	-	-	4,780	178
Gain on sale of partnership interest	-	-	7,338	-	-
	\$ 81,937	\$ 63,571	\$ 85,463	\$ 72,036	\$ 60,112
<b>TOTAL REVENUES</b>					
	\$ 915,800	\$ 1,026,212	\$ 1,162,153	\$ 1,136,566	\$ 1,051,629

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

# STATISTICAL REVIEW

## Consolidated Expenses (in thousands)

Source: City of Surrey Finance Department

	2016	2017	2018	2019	2020
<b>By Function</b>					
Police services	\$ 148,379	\$ 152,798	\$ 161,096	\$ 166,653	\$ 167,134
Parks, recreation and culture	102,612	110,435	118,111	122,626	95,424
General government	80,213	81,896	83,646	119,527	82,385
Roads and traffic safety	66,927	74,849	70,858	79,006	73,879
Water	66,451	67,272	72,573	75,329	79,191
Fire services	60,178	62,262	64,664	68,304	67,666
Sewer	55,088	59,401	63,095	71,229	72,826
Solid waste	28,999	33,117	35,147	38,308	40,084
Drainage	31,907	32,592	33,914	36,030	34,079
Planning and development	25,449	27,241	29,524	30,401	30,369
Library services	18,532	19,051	20,157	20,867	17,206
Engineering	10,326	11,050	13,561	13,073	13,362
Surrey city energy	395	1,105	1,399	2,695	3,196
Parking	2,243	2,244	2,385	2,998	2,342
	\$ 697,699	\$ 735,313	\$ 770,130	\$ 847,046	\$ 779,143
<b>By Object</b>					
Salaries and benefits	\$ 244,856	\$ 257,820	\$ 272,388	\$ 286,195	\$ 265,163
RCMP contracted services	121,149	123,407	129,972	133,335	129,999
Consulting and professional services	17,713	18,857	19,009	19,310	14,500
Telephone and communications	2,239	2,259	2,417	2,471	2,259
Regional district utility charges	77,070	81,356	86,868	96,475	102,676
Utilities	13,064	14,383	15,363	15,173	12,094
Garbage collection and disposal	20,295	23,033	23,097	23,795	26,668
Maintenance and small equipment	15,871	18,536	20,145	21,263	21,094
Insurance and claims	3,916	3,410	3,307	3,442	4,986
Leases and rentals	5,016	9,304	9,768	10,282	7,845
Supplies and materials	29,737	34,931	32,804	32,064	25,714
Advertising and media	2,083	2,172	2,123	2,079	2,609
Grants and sponsorships	4,170	3,086	4,363	3,048	2,594
Contract payments	21,156	23,570	22,481	26,375	21,481
Other	10,457	10,388	12,671	52,133	13,152
Cost recoveries, net	(22,144)	(24,934)	(29,819)	(26,149)	(21,334)
Interest on debt	8,097	8,615	10,493	10,436	10,376
Interest, fiscal services and other	2,116	798	2,031	1,303	913
	576,861	610,991	639,481	713,030	642,789
Amortization expense	120,838	124,322	130,649	134,016	136,354
	\$ 697,699	\$ 735,313	\$ 770,130	\$ 847,046	\$ 779,143

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

# STATISTICAL REVIEW

## Reserves, Committed Funds and Surplus (in thousands)

Source: City of Surrey Finance Department

	2016	2017	2018	2019	2020
<b>Reserve Funds (before internal borrowing)</b>					
Capital legacy	\$ 46,120	\$ 46,534	\$ 47,329	\$ 47,847	\$ <b>48,981</b>
Municipal land	19,284	22,649	39,002	53,947	<b>63,463</b>
Equipment and building replacement	34,325	35,659	32,611	25,714	<b>29,067</b>
Neighbourhood concept plans	22,648	23,775	22,521	28,003	<b>31,227</b>
Park land acquisition	18,687	26,309	22,372	17,408	<b>4,651</b>
Local improvement financing	16,143	16,591	17,015	17,417	<b>17,803</b>
Environmental stewardship	6,559	6,661	6,749	6,809	<b>6,855</b>
Parking space	1,586	2,618	2,629	2,651	<b>3,089</b>
Water claims	1,338	1,345	1,351	1,362	<b>1,378</b>
Affordable housing	23	23	23	591	<b>1,058</b>
Capital Projects	-	-	-	-	<b>1,108</b>
	\$ 166,713	\$ 182,164	\$ 191,602	\$ 201,749	\$ <b>208,680</b>
<b>Internal Borrowing</b>	\$ (64,806)	\$ (78,695)	\$ (105,365)	\$ (144,237)	\$ <b>(149,909)</b>
<b>Committed Funds</b>					
General operating	\$ 44,727	\$ 62,960	\$ 82,374	\$ 82,084	\$ <b>172,593</b>
Roads operating and capital	39,157	38,032	14,559	17,020	<b>25,360</b>
Water operating and capital	38,872	38,131	31,728	29,096	<b>21,379</b>
Sewer operating and capital	24,965	17,921	18,908	18,382	<b>15,820</b>
Drainage operating and capital	12,629	12,162	11,922	8,918	<b>10,608</b>
Surrey City Energy operating and capital	3,233	5,777	(79)	3,762	<b>3,168</b>
Library Services	238	240	235	322	<b>223</b>
	\$ 163,821	\$ 175,223	\$ 159,647	\$ 159,584	\$ <b>249,151</b>
<b>Appropriated Surplus (before allocations)</b>					
Infrastructure replacement	\$ (22,278)	\$ (45,811)	\$ (28,318)	\$ (20,546)	\$ <b>(9,687)</b>
Revenue stabilization	16,589	16,593	13,490	13,490	<b>13,490</b>
Self insurance	13,113	12,288	11,732	13,253	<b>12,825</b>
Operating contingency and emergencies	8,782	8,782	8,276	8,276	<b>8,607</b>
Environmental emergencies	7,420	7,420	7,082	7,082	<b>7,082</b>
Prepaid expenses	4,517	4,375	4,197	4,577	<b>5,352</b>
Inventories of supplies	880	929	760	874	<b>988</b>
	\$ 29,023	\$ 4,576	\$ 17,219	\$ 27,006	\$ <b>38,657</b>

# STATISTICAL REVIEW

## **Reserves, Committed Funds and Surplus** (in thousands) *continued*

*Source: City of Surrey Finance Department*

	2016	2017	2018	2019	2020
<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	(324)	(324)	(324)	(324)	<b>(324)</b>
	6,509	6,509	6,509	6,509	<b>6,509</b>
Other funds:					
Surrey City Development Corp	(34,247)	(15,910)	6,834	(4,841)	<b>(19,213)</b>
Surrey Homelessness and Housing Society	7,879	7,451	6,019	5,748	<b>3,710</b>
Innovation Boulevard	-	209	48	(9)	<b>5</b>
	\$ (19,859)	\$ (1,741)	\$ 19,410	\$ 7,407	<b>\$ (8,989)</b>
<b>Tangible Capital Assets</b>					
Debt funded assets	\$ 8,312,963	\$ 8,635,809	\$ 8,982,600	\$ 9,295,668	<b>\$ 9,474,308</b>
<b>Total Equity in Tangible Capital Assets</b>	<b>\$ 8,102,145</b>	<b>\$ 8,382,625</b>	<b>\$ 8,767,818</b>	<b>\$ 9,088,342</b>	<b>\$ 9,274,747</b>
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 8,377,037</b>	<b>\$ 8,664,152</b>	<b>\$ 9,050,331</b>	<b>\$ 9,339,851</b>	<b>\$ 9,612,337</b>



Design, layout, production and photos provided by the City of Surrey – Corporate Marketing & Communications ©

CITY OF SURREY | 13450 - 104 AVENUE | SURREY | BRITISH COLUMBIA | V3T 1V8

**PREPARED BY THE CITY OF SURREY FINANCE DEPARTMENT**

**SURREY.CA**