

2015 ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015



SURREY, BRITISH COLUMBIA, CANADA

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2015 ANNUAL REPORT



FOR THE YEAR ENDED DECEMBER 31, 2015

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**Prepared by the City of Surrey Finance & Technology Department
Surrey, British Columbia, Canada**

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MESSAGE FROM THE MAYOR



On behalf of Surrey City Council, it is my distinct pleasure to present the 2015 Annual Report for the City of Surrey.

Each year, Surrey continues to maintain its positive financial status as a result of comprehensive management and meticulous planning. Through the practice of transparency and accountability, the city's financial procedures and control systems have ensured that our assets and interests remain secure investments for residents and businesses alike, who continue to benefit from sound financial stewardship.

As a city of over 500,000 residents that come from a wide array of diverse backgrounds, Surrey is British Columbia's second largest metropolitan centre. Our city's population growth has been strategically accompanied by crucial infrastructure investments stemming from our City Centre and spreading outwards through calculated city planning.

In addition, the City of Surrey is taking progressive steps to ensure sustainable growth and intensification through an expanded transit system. This system will play a vital role in connecting our Town Centres with the City Centre through Light Rail Transit.

The city's commitment to safeguarding our financial integrity in recent years has continuously garnered national and international recognition. In fact, our Finance and Technology Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association of the United States and Canada for the eighteenth consecutive year.

With the constant hard work and support of our citizens, businesses, community leaders and administration, Surrey is destined for a prosperous future. City Council takes tremendous pride in our desirable financial position and remains committed to preserving healthy capital, while laying the foundation for a progressive and sustainable city.

Sincerely,

A handwritten signature in black ink that reads "Linda Hepner". The signature is written in a cursive, flowing style.

Linda Hepner
Mayor



CITY COUNCIL & SURREY OFFICERS

Surrey Officers

- City Manager V. Lalonde
- Chief Librarian, Director of Library Services M. Houlden
- City Solicitor..... C. MacFarlane
- Fire Chief..... Chief L. Garis
- General Manager, Engineering Department F. Smith
- General Manager, Finance & Technology Department..... V. Wilke
- General Manager, Human Resources Department N. Webb
- General Manager, Parks, Recreation & Culture Department.....L. Cavan
- General Manager, Planning & Development Department J. Lamontagne
- Officer in Charge, Surrey RCMP Detachment.....Asst. Comm. Bill Fordy

Auditors – KPMG LLP
Bankers – Royal Bank of Canada

City Council

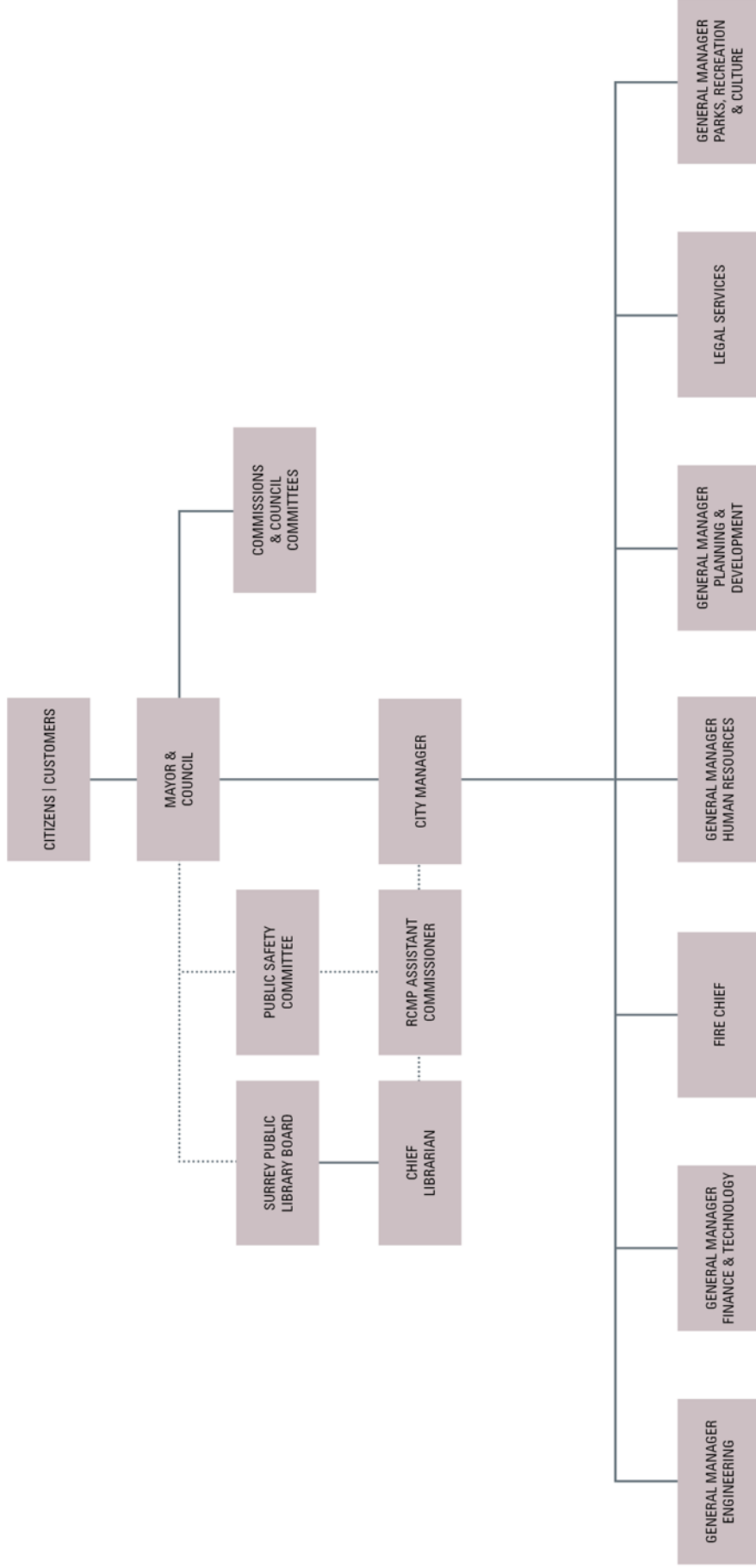
BACK

Mary Martin
 Tom Gill
 Mike Starchuk
 Judy Villeneuve

FRONT

Bruce Hayne
 Vera LeFranc
 Mayor Linda Hepner
 Barbara Steele
 Dave Woods

ORGANIZATIONAL CHART





Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

**City of Surrey
British Columbia**

For its Annual
Financial Report
for the Year Ended

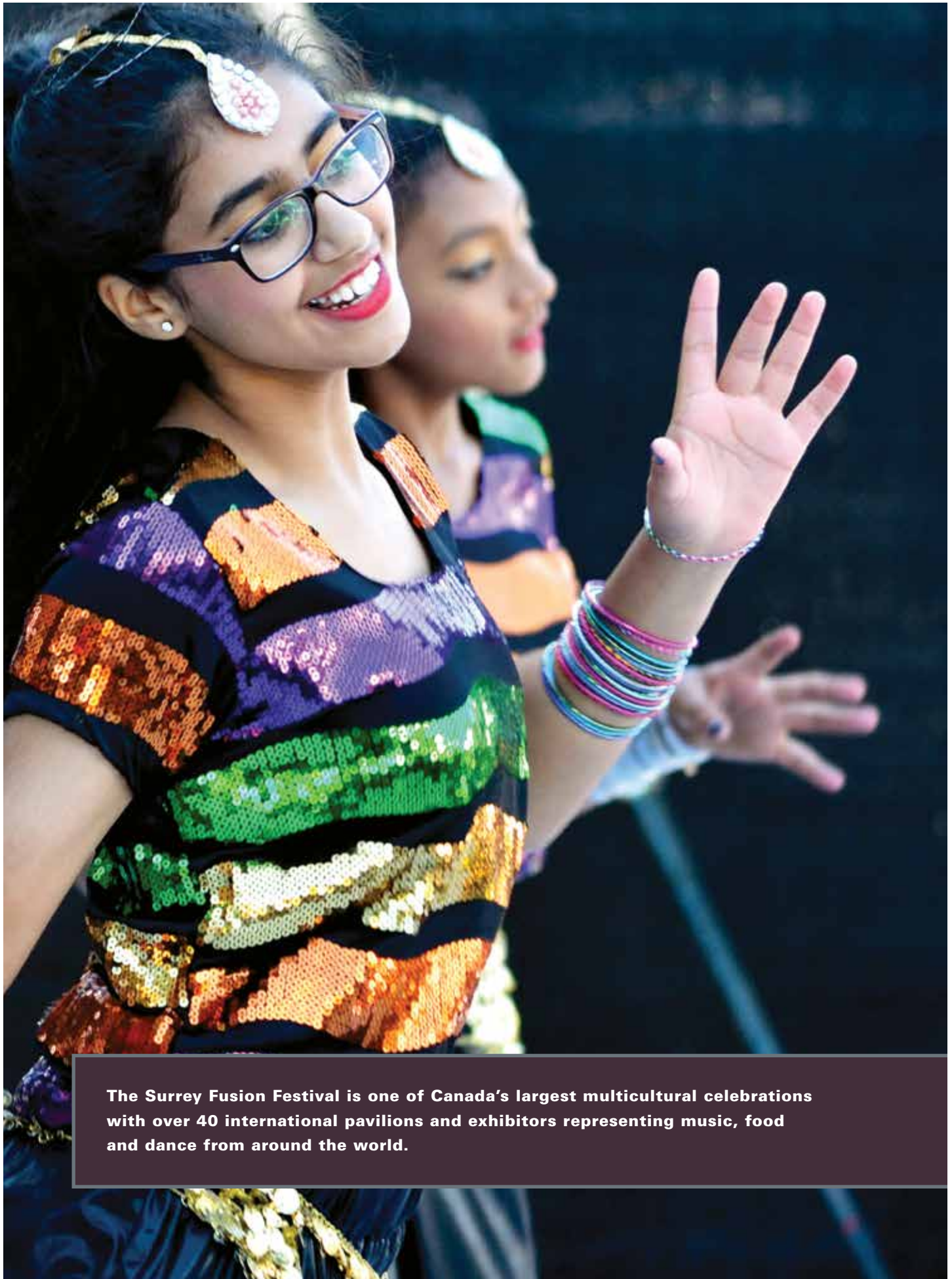
December 31, 2014

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, 2014. 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.



The Surrey Fusion Festival is one of Canada's largest multicultural celebrations with over 40 international pavilions and exhibitors representing music, food and dance from around the world.

CITY OF SURREY OVERVIEWS

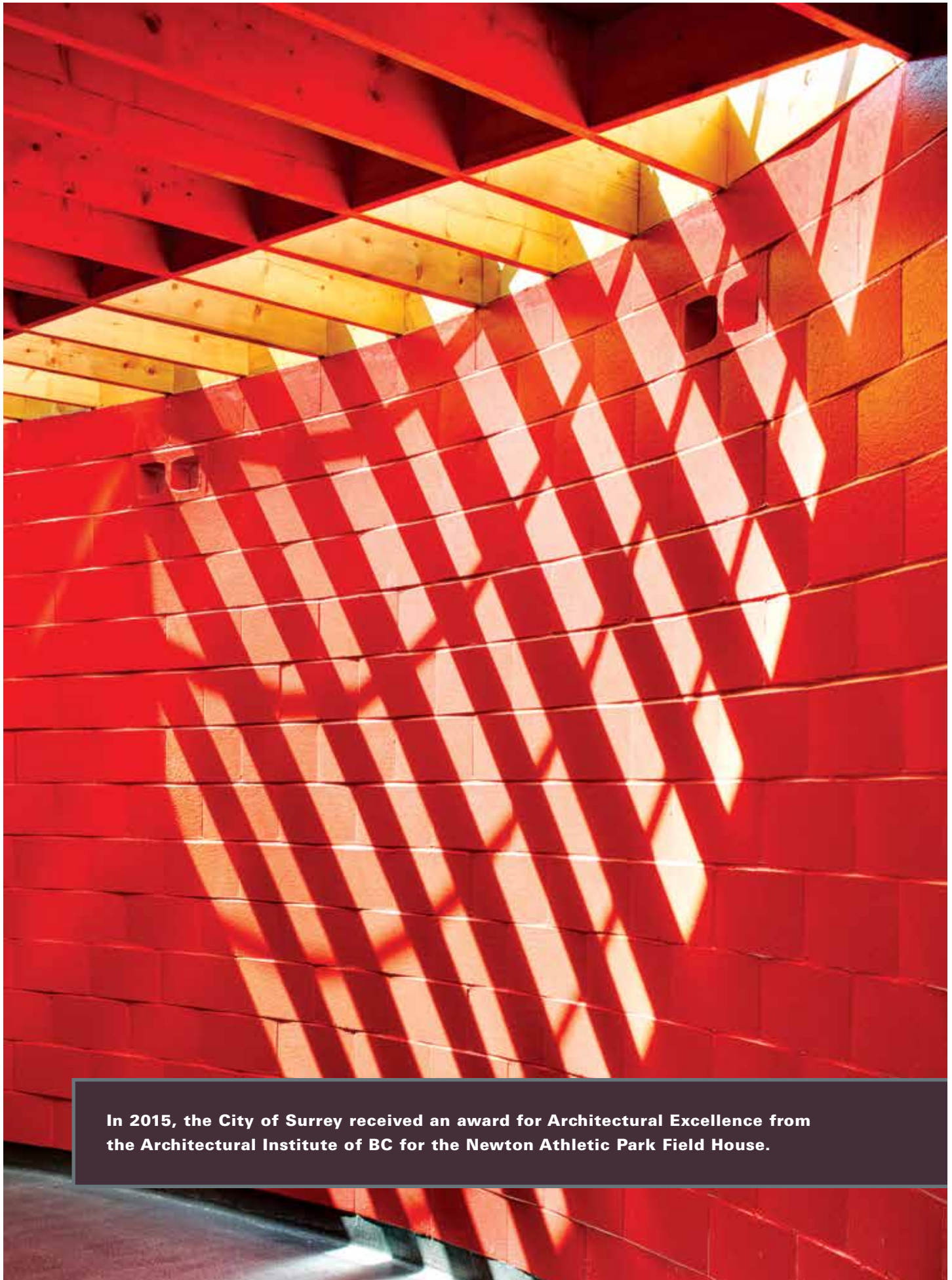
CITY OF SURREY

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

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

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





In 2015, the City of Surrey received an award for Architectural Excellence from the Architectural Institute of BC for the Newton Athletic Park Field House.

CITY OF SURREY OVERVIEWS

AWARDS

The City of Surrey continues to be recognized for its excellence and innovation; honoured in 2015 with the following awards:

ARCHITECTURAL EXCELLENCE

Architectural Institute of BC (AIBC)

Awarded to the City for the construction of the Newton Athletic Field House.

BC'S TOP EMPLOYER

CANADA'S BEST DIVERSITY EMPLOYER

CANADA'S TOP EMPLOYER FOR YOUNG PEOPLE

Canada's Top 100

Canada's Top 100 Employers is an annual editorial competition to recognize the nation's best places to work. The City placed as one of the top 100 in the above-noted three categories.

CANADIAN AWARD FOR FINANCIAL REPORTING

Government Finance Officers Association (GFOA)

The City's 2014 Annual Report won the Canadian Award for Financial Reporting from the GFOA of the United States and Canada for the 18th consecutive year.

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association (GFOA)

Awarded to the City for the 2015 – 2019 Financial Plan.

FINANCIAL REPORTING HIGHLIGHTS AWARD

Government Finance Officers Association (GFOA)

Awarded to the City for the 2014 Annual Report Highlights.

CITY OF EXCELLENCE AWARD

BC Municipal Safe Association

BEST PRACTICES, COMMUNITY CONNECTIONS

BEST PRACTICES, EXCELLENCE IN ACTION

Union of BC Municipalities

Awarded to the City for its best practices in community engagement with its MySurrey and Surrey Request Apps and its best practices with replacing copper wire used in street lights.

COMMUNITY RECREATIONAL EXCELLENCE AWARD

Fraser Valley Real Estate Board

CTAC INNOVATION AWARD

CSDC Systems

Awarded to the City for its Traffic Obstruction Permit Road Booking System.

INNOVATION IN A PARKING OPERATION OR PROGRAM

International Parking Institute

INNOVATIVE EMPLOYER AWARD

INNOVATIVE EMPLOYER AWARDS LARGE BUSINESS CATEGORY OVER 500

Innovative Labour Solutions Awards

Awarded to the City for its Inclusive Employment Practices and its Cemetery Services.

MOST SMALL BUSINESS FRIENDLY COMMUNITY

Small Business Roundtable

PROGRAM EXCELLENCE – THE RE-ENACTORS: SURREY'S TRUE STORIES, HERITAGE PROGRAM

British Columbia Recreation and Parks Association

Awarded to the City for its Heritage Program.

STAN ROGERS MEMORIAL AWARD

Economic Development Association of BC

Awarded to the City for its Innovation Boulevard.

TOP DESTINATION TO START A NEW BUSINESS

Vancity

WORLD'S TOP 7 INTELLIGENT COMMUNITIES

Intelligent Community Forum (ICF) - New York-based think tank

Awarded to the City for best practices in adapting to the demands and seizing the opportunities presented by information and communications technology.



In 2015, the City of Surrey transitioned from a contractor managed Surrey Animal Resource Centre to City Staff, in collaboration with CUPE Local 402.

CITY OF SURREY OVERVIEWS

CITY MANAGER'S DEPARTMENT

The City Manager's Department provides advice and recommendations to City Council-related policies and emerging issues. The department assists in guiding the work of other City Departments, thus ensuring a coordinated and balanced implementation of Council policy. The City Manager's office provides effective financial management by monitoring the annual budget and the 5-year Financial Plan and has the responsibility for the following operational divisions/sections:

LEGAL SERVICES

The Legal Services Division provides legal services to City Council and all of the City's Departments. City 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.

BYLAW ENFORCEMENT & LICENSING SERVICES

The Bylaw & Licensing Division is responsible for the enforcement of regulatory bylaws, the issuance of business licenses, animal control functions, operation of the Surrey Animal Resource Centre and parking enforcement. Using both complaints from the public and a proactive approach, enforcement staff focus on working with property owners to gain compliance for safety, maintenance, beautification and livability issues within the community.

PUBLIC SAFETY STRATEGY OFFICE

The Public Safety Strategy Office is responsible for developing, implementing and monitoring the City of Surrey Public Safety Strategy, an evidence-based approach aligned with the vision and strategic goals of Council. The Public Safety Strategy fosters integration across all public safety portfolios in the City and is linked with the RCMP Strategic Framework, other strategic approaches in the City and the mandate of Provincial agencies and service providers in the City of Surrey. The Public Safety Strategy provides oversight and support to RCMP Support Services.

LEGISLATIVE SERVICES

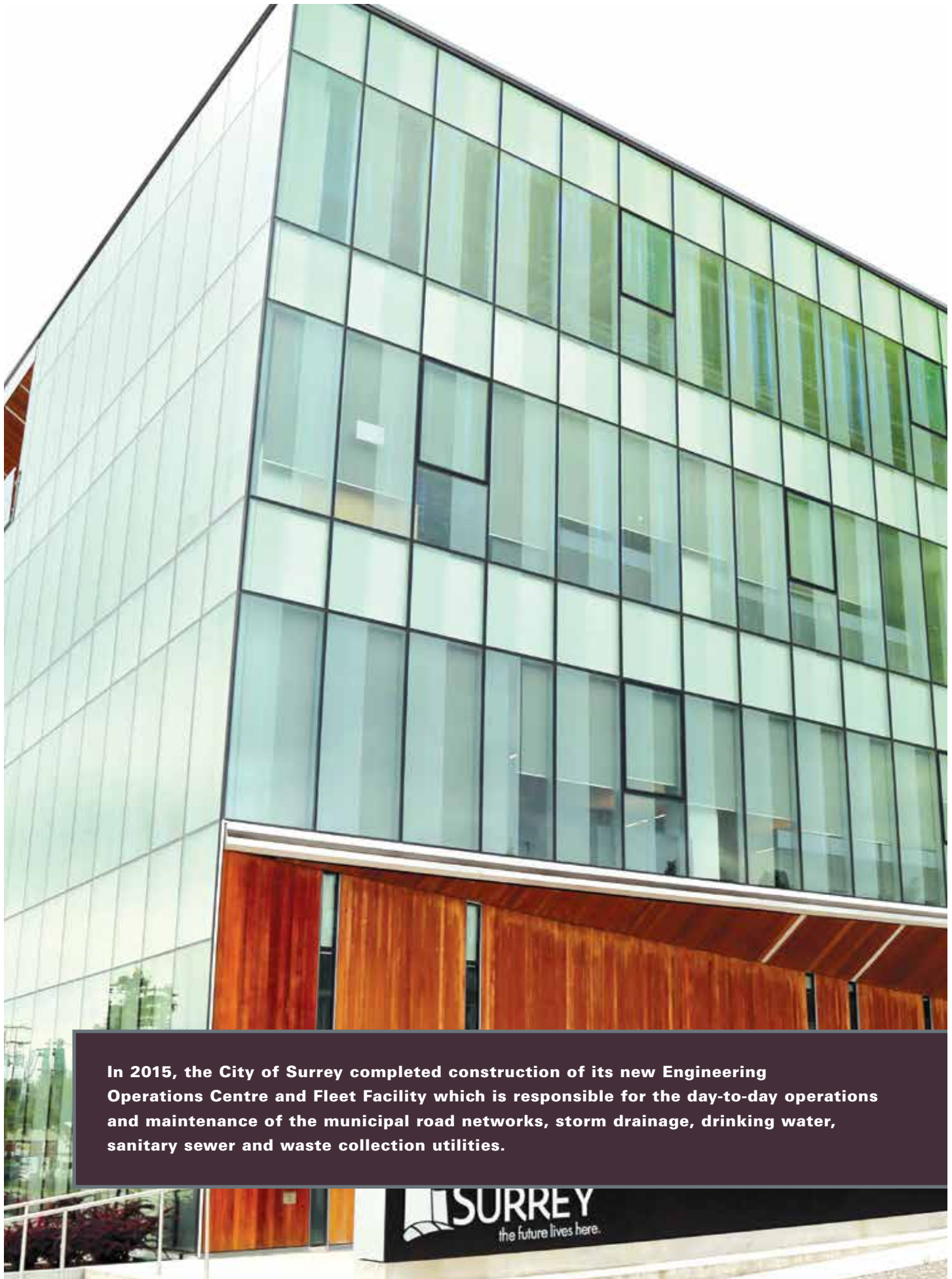
The Legislative Services Division carries out the statutory responsibilities of the Corporate Officer as legislated under the Community Charter. Legislative Services provides services to City Council, City Departments and the public, and is responsible for ensuring City business is undertaken in accordance with all levels of government legislation. Legislative Services is also responsible for managing the City's compliance with the Freedom of Information and Protection of Privacy legislation which includes management of the Corporate Records program, privacy training, impact assessments, and responding to requests for information under the Freedom of Information and Protection of Privacy Act (FIPPA).

INVESTMENT & INTERGOVERNMENTAL RELATIONS

Investment and Intergovernmental Relations drives economic diversification and investment attraction by developing strategies, partnerships and programming in key sectors to enable sustainable economic growth. Investment & Intergovernmental Relations also ensures the City's interests are effectively communicated to all levels of government and seeks to identify and maximize partnership opportunities with other orders of government, educational institutions along with the public and private sectors.

2015 ACCOMPLISHMENTS

- Expanded community outreach and public awareness in the area of drug and alcohol addiction in 2015 through the work of the multi-agency Substance Use Awareness Team (SUAT).
- Supported the Foresight Cleantech Accelerator Centre in establishing the Advanced Resource Clean Technology Innovation Centre, a \$2.6 million federally funded initiative to stimulate clean tech innovation for Canada's resource industry.
- Changed the law as it relates to railway crossings in both the federal and provincial schemes through three 2015 Canadian Transportation Agency decisions.
- Transitioned from a contractor managed Surrey Animal Resource Centre to City Staff, in collaboration with CUPE Local 402.
- Implemented the Community Safety Patrol Pilot Project in the Newton Town Centre, addressing public safety in the community.
- Co-hosted an open house to showcase the work done in both the Councillors Office and the Office of the City Clerk.
- Drafted a Canadian Anti-Spam Legislation which the City approved on April 27, 2015 to minimize unsolicited commercial electronic messages (CEM) as well as to reduce electronic threats like phishing, malware and spyware.
- Conducted ten Open Privacy Training Sessions to provide staff with education and guidance to stimulate thinking and increase awareness about privacy and security concepts.
- Developed and implemented the Emerging Leaders Program (ELP), investing in the development and growth of leaders within the City of Surrey.
- Mayor and Council committed to support the development of the next phase of the Crime Reduction Strategy through the development of a new, broader portfolio.



In 2015, the City of Surrey completed construction of its new Engineering Operations Centre and Fleet Facility which is responsible for the day-to-day operations and maintenance of the municipal road networks, storm drainage, drinking water, sanitary sewer and waste collection utilities.

SURREY
the future lives here.

CITY OF SURREY OVERVIEWS

ENGINEERING DEPARTMENT

The Engineering Department provides City services relating to transportation systems, garbage, recycling, water, sewer, drainage, district energy, land development, geographic information services, surveying and the management of real estate assets. The department has the responsibility for the following divisions/sections:

LAND DEVELOPMENT

Land Development includes the Development Services section which prescribes required servicing of land and building development and the Inspection Services section which ensures that municipal engineering services are constructed to meet Council-adopted standards and requirements. The Counter Services section issues permits for miscellaneous construction to the public/contractors and manages engineering enquiries from the public. The File Registry section manages the department's records.

REALTY SERVICES

Realty Services manages the acquisitions, dispositions, and development of the City's real estate portfolio. It includes the Land Acquisition Section which is responsible for the timely acquisition of land and rights-of-way for capital projects and park purposes including land assemblies for civic purpose projects. Asset Management manages the City's real estate inventory, which includes land inventory management, leasing and property sales. Realty Services also manages the City's land appraisal and conveyancing duties.

OPERATIONS

Operations' maintains the City's engineering infrastructure including roads, drainage, sewer and water operations. This division is also responsible for Surrey's residential waste management and maintaining the City's fleet of vehicles.

UTILITIES

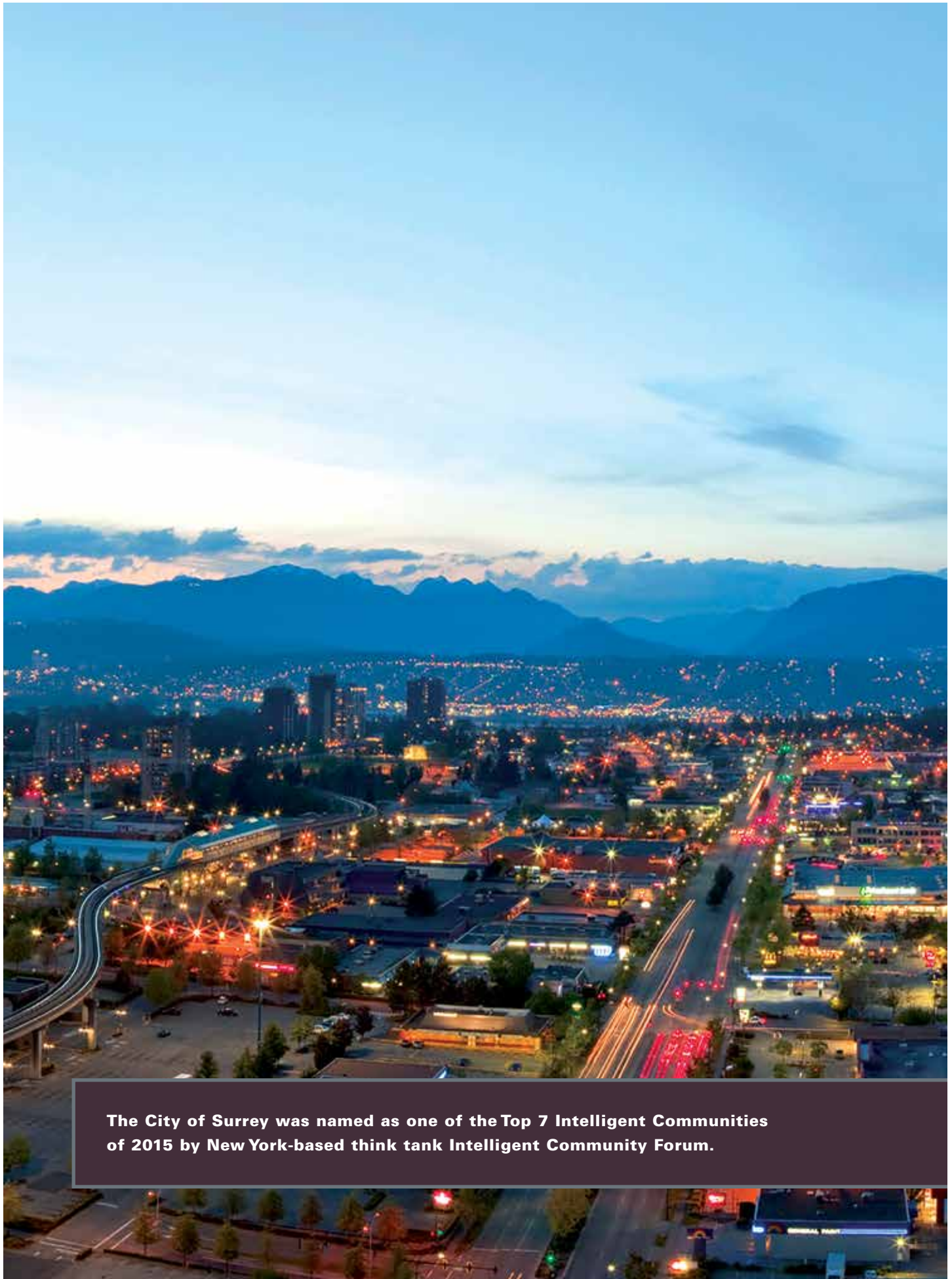
Utilities plans for the current and future sewer, water and drainage needs for the City and assists the Design & Construction group in the delivery of sewer, water and drainage construction projects. They also lead the development and delivery of district energy, biodiversity conservation, cross connection control and erosion & sediment control.

TRANSPORTATION | DESIGN & CONSTRUCTION

Transportation and planning needs are delivered through the Transportation Planning and Rapid Transit & Strategic Projects Sections. The Traffic operations and Parking Services Sections manage all aspects of the road network including traffic signals as well as off-street civic parking facilities. Design and Construction services are provided to both Utilities and Transportation Divisions.

2015 ACCOMPLISHMENTS

- Commenced operation of the City's district energy utility, 'Surrey City Energy', to provide service to its first two customers; designed and built new District Energy infrastructure to serve new development in the Surrey Central, King George and Gateway areas, including distribution piping, energy centre and energy transfer stations within the buildings.
- Completed, with TransLink, design and costing work for business case development required for Federal and Provincial funding of 27 km of LRT in Surrey and Langley; the LRT project was successfully screened into Round 7 of PPP Canada's P3 funding program.
- Purchased \$17.3 million in Parkland acquisitions, which resulted in 54 acres being added to the City's park inventory during 2015.
- Completed construction and moved into the new Engineering Operations Centre and Fleet Facility.
- Finalized the agreement to construct the Biofuel Facility and commenced construction. Finalized the financial agreement with P3 Canada to receive 25% federal funding for the Biofuel Facility. Finalized the agreement with Fortis BC to sell and purchase biomethane produced at the Biofuel Facility.
- Effectively assessed and remodelled the City's approach to illegal dumping operations which will result in a 24% decrease in costs (\$240,000) over a one-year period. Further refinements are being made which will achieve a cost reduction between 40%-50% on an annual basis.
- Completed the Serpentine & Nicomekl Rivers Climate Change Floodplain Review (Phase 2) and identified and prioritized the future phases of the review in support of the Climate Adaptation Strategy.
- Engineering delivered the construction of over \$68 Million of infrastructure investment, spanning 185 capital projects that ranged from road widening, to traffic and pedestrian mobility and safety improvements, water and sanitary improvements, and flood protection works.
- Enhanced the operation of the new Traffic Management Centre with development of operating procedures and expanded infrastructure, such as CCTV cameras at 75 new locations, for a total of 400 CCTV cameras.
- The Engineering Department was the recipient of two project awards: the Province's top award – Premier's Award for Innovation and Excellence for Roberts Bank Rail Corridor; and UBCM Community Excellence Award for Best Practices, Excellence in Action for the Street Light Wire Replacement project.



The City of Surrey was named as one of the Top 7 Intelligent Communities of 2015 by New York-based think tank Intelligent Community Forum.

CITY OF SURREY OVERVIEWS

FINANCE & TECHNOLOGY DEPARTMENT

The Finance & Technology Department delivers financial expertise, risk management, information technology services, advice and guidance to support all City operations. The Department provides responsive services and innovative solutions required to streamline City processes, facilitating gains in efficiencies. The Department leads process improvements and sets, as well as maintains, financial and information technology practices, policies and standards. The department has the responsibility for the following divisions/sections:

FINANCIAL REPORTING

Financial Reporting includes long-term financial planning, annual budget development, accounting, procurement and statutory financial reporting; responsible for presenting an annual five-year financial plan which establishes financial and programming priorities. The Financial Reporting Division also 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. In addition, this Division coordinates the procurement of high quality, cost-effective goods and services, while ensuring all policies are followed and best practices implemented. The Procurement section follows applicable legislation and ensures appropriate public and competitive processes are applied.

FINANCIAL SERVICES

Financial Services includes payroll, investments, treasury, cash management, accounts payable, and taxation. Staff calculate, levy, and collect property taxes, water and sewer billing and other payments, to ensure completeness and accuracy, as well as monitor cash flow and invest funds for maximum return while minimizing risk and adhering to the City's Investment Policy. Staff also ensure that all employees are paid correctly on a bi-weekly basis and that external vendor invoices are paid in a timely and cost effective manner.

INFORMATION TECHNOLOGY (IT)

Information Technology (IT) works to implement and support innovative technological best practices to maximize efficiencies in City service delivery, and improve customer service; as a corporate service, this includes providing all City departments with consulting, technology research, analysis, development, maintenance and support.

RISK MANAGEMENT

Risk Management provides service and expertise in risk management, insurance, claims, litigation and loss control. By incorporating Enterprise Wide Risk Management practices, they are able to identify, manage and reduce the overall cost of risk.

INTERNAL AUDIT

Internal Audit is responsible for reviewing business processes, policies and procedures for efficiency, control and compliance. It also investigates internal and external breaches of control, conducts specialized projects, investigates breaches related to the City's Code of Conduct Bylaw, provides commodity tax services to the City and develops the annual Corporate Audit Plan.

2015 ACCOMPLISHMENTS

- Completed review of the Property tax section to evaluate and ensure that controls and processes in place provide confidence that all taxes, levies and charges are being appropriately applied and collected.
- Received the Canadian Award for Financial Reporting for the 2014 Annual Report and the Distinguished Budget Presentation Award for the 2015–2019 Financial Plan.
- Continued to develop the City's new Financial System, upgrading the processes, adding Accounts Receivable functionality and continuing with overall process efficiencies.
- Continued to advance E-Finance services such as e-billing, invoice submission, electronic fund transfers.
- Through the City's energy efficient printer fleet, along with sustainable practices like duplex printing and scanning, annual print volume decreased by 27%, energy use and GHG emissions reduced by 47% (84,000 kWh and 0.76t CO₂e respectively), paper use reduced by 10.2 tonnes (duplexing saved 1.12M sheets of 20lb paper), and toner waste reduced by 7.2 tonnes through the use of environmentally friendly resin-based ink.
- Implemented annual stewardship replacement actions to proactively safeguard the stability, security, supportability and performance of the City's mission critical computing platforms, enabling the City to be agile and highly responsive to opportunities offered by rapidly evolving technological advancements.
- City of Surrey was named as one of the Top 7 Intelligent Communities of 2015 by New York-based think tank Intelligent Community Forum.
- Improved compliance with legislation and the City's ability to identify and mitigate cyber security risks through enhancements to the City's Cyber Security Risk Assessment Process including the implementation of an Advanced Threat Detection system.
- Enabled organizers of special events to submit applications online via a user friendly web application. The entire application and approval can be performed online on a single platform.
- Created the Canadian Anti-Spam Legislation (CASL) assessment process and aligned it with the current PIA/ Security review process.



In 2015, HomeSafe program resources were successfully redeployed to focus on targeted Community Safety initiatives reaching 29,000 residents.

CITY OF SURREY OVERVIEWS

FIRE DEPARTMENT

The Fire Department helps to make the City a safer place to live and has responsibility for the following divisions/sections:

OPERATIONS DIVISION

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 activities handled by the Suppression Branch, the Operations Division is also responsible for the Prevention and Training Branches.

Prevention: Prevention minimizes the risk of life and property loss, which is accomplished through Bylaws, the Fire Service Act and Fire Code Enforcement, public education and fire investigation. Fire Prevention Officers perform fire investigations, life safety inspections in commercial, assembly, and educational occupancies, re-inspections, as well as review plans for new buildings, renovations and construction sites for fire safety, occupancy approval, and business licenses. They also help to educate the public about fire safety.

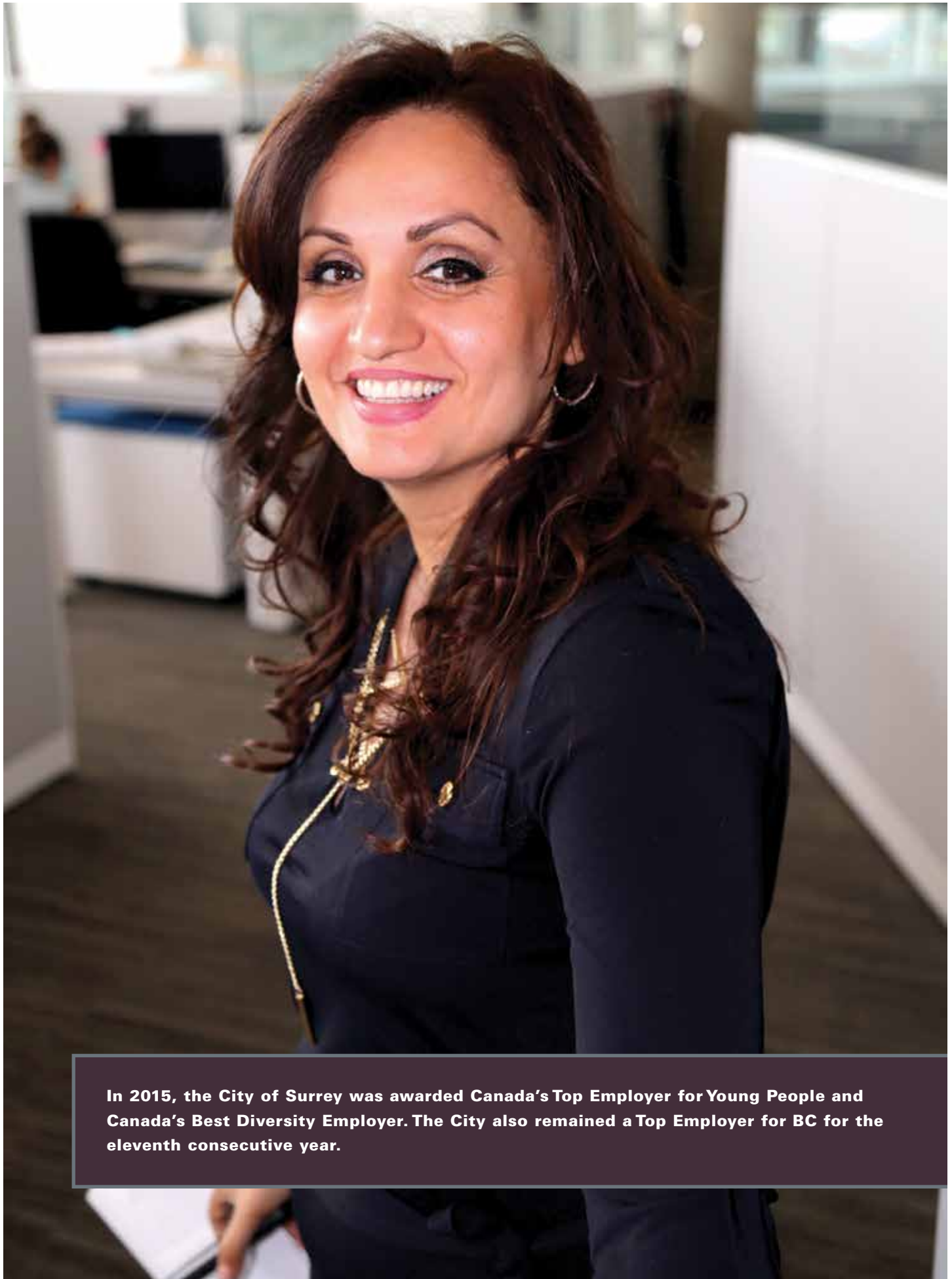
Training: The Training Branch develops and delivers training programs to enhance the skills, increase the competencies and expand the scope of training for Surrey's 500 career and volunteer staff.

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.

2015 ACCOMPLISHMENTS

- Maintained operations based fleet capacity, engines with tenure at or beyond useful life were replaced with several engines providing economic, social and environmental benefits including: four Administration vehicles, two Inspection vehicles, two Engines and one Technical Rescue vehicle.
- Continued to minimize absenteeism related costs through an Attendance Management Program that resulted in achieving a 63% perfect attendance.
- Published 23 research articles and/or papers illustrating the evidence-based decision-making used for strategic planning and emergency services activity.
- Electrical Fire Safety Initiative Team's ongoing contributions to improved environmental conditions included 32 inspections, 13 illegal grow operations detected, and 28 repair notices issued.
- Electrical Fire Safety Initiative Team mandate expanded to include an inspection role with Bylaws and Fire Prevention, regarding problem properties.
- Implemented reporting to enable monthly reviews and reconciliations of fuel consumption.
- Provided employees with regular feedback, resulting in improvements in all areas of measured performance with Performance Metrics Software.
- The Administrative Development Program (ADP) enrolled six staff for development for future exempt positions. A combination of work experience with educational opportunities and work projects was provided to all staff. Two vacant exempt positions were filled by hiring two staff who were in the Administration Development Program.
- HomeSafe program resources were successfully redeployed to focus on targeted Community Safety Initiatives reaching 29,000 residents.
- Developed a plan to restructure the fire inspection process to move from prescriptive inspections to risk-based inspections.



In 2015, the City of Surrey was awarded Canada's Top Employer for Young People and Canada's Best Diversity Employer. The City also remained a Top Employer for BC for the eleventh consecutive year.

CITY OF SURREY OVERVIEWS

HUMAN RESOURCES DEPARTMENT

The Human Resources Department provides a broad range of services to attract, retain and motivate a qualified and diverse workforce, as well as to support open communication and respectful workplace relationships throughout the City. The department has the responsibility of the following divisions/sections:

OCCUPATIONAL HEALTH & SAFETY

The Occupational Health & Safety (OHS) section strives to make the workplace safe and healthy for all employees. The section works with managers, staff, unions and community partners to prevent workplace accidents and illnesses, to keep employees well, and to help employees return to work after an injury or illness.

LABOUR RELATIONS, COMPENSATION & EMPLOYMENT

The Labour Relations, Compensation and Employment team advises staff on collective bargaining, collective agreement interpretation and administration, workplace policies and practices, employee relations, job classification, compensation programs, and benefit and pension administration. The Employment team collaborates with and provides support to management and staff in employee recruitment and administration. The team also partners with community organizations to provide information on employment opportunities, and seeks new and innovative opportunities to source talent.

HUMAN RESOURCES INFORMATION SYSTEMS

Human Resources Information Systems (HRIS) leverages new and emerging HR technologies to streamline workflow, maximize the accuracy, reliability and validity of workforce data, and facilitate the collection of data and key metrics. HRIS also supports the City's intranet.

COMMUNICATIONS

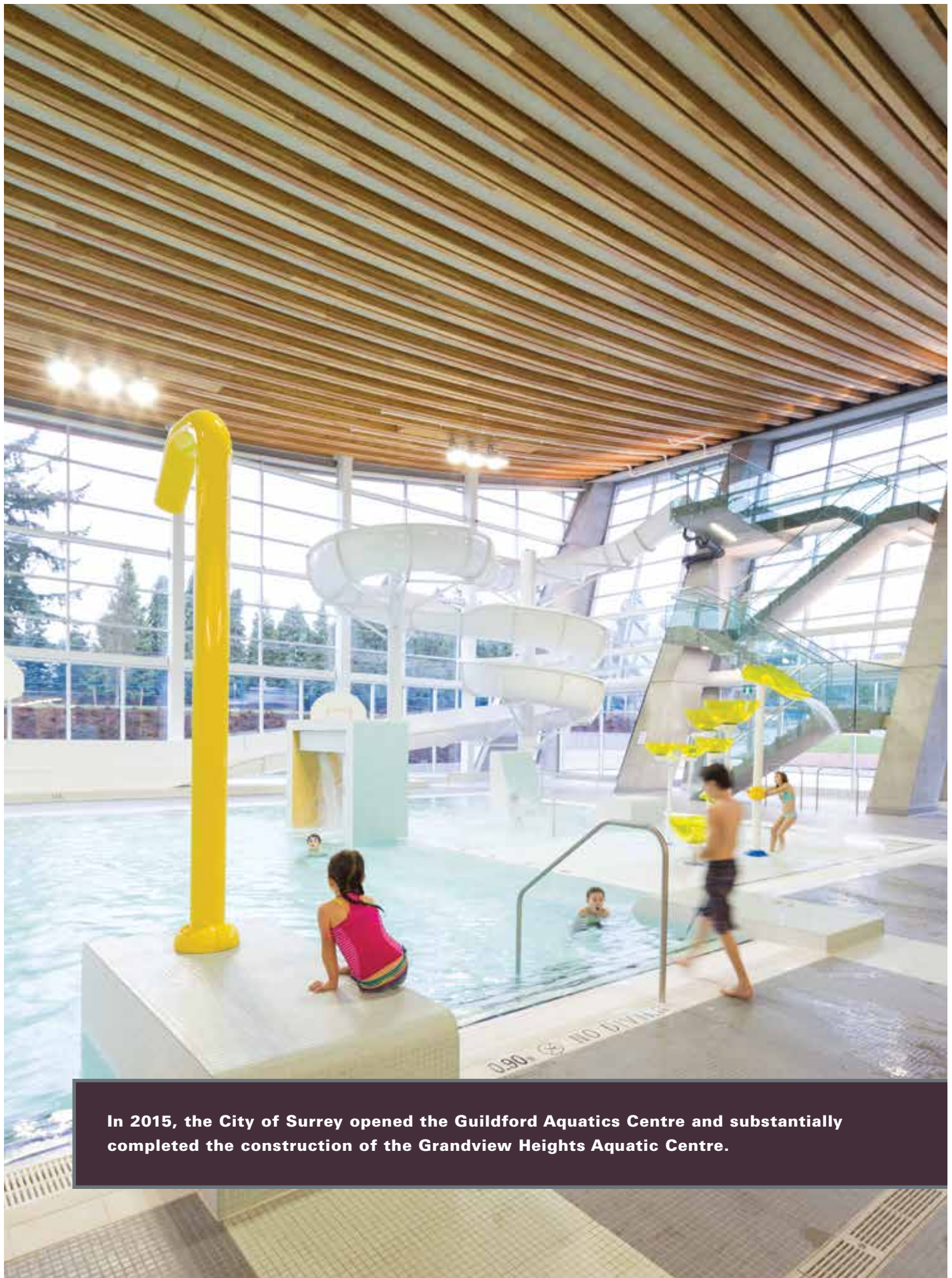
Our Employee Communications Program is aimed at engaging employees by informing, involving and inspiring them to support and achieve our organizational priorities, goals and initiatives. Communications also oversees content on the City's intranet, including governance.

ORGANIZATIONAL DEVELOPMENT

Organizational Development's responsibilities include the design, development and delivery of staff training, and the support of staff with planning and implementing ongoing organizational/business changes.

2015 ACCOMPLISHMENTS

- Continued to optimize the 'onboarding' process for new hires.
- Continued to convert paper communications, records, etc. to electronic files to minimize the environmental impact.
- Continued to support sustainable commuting options for staff.
- Remained a Top Employer in BC for the eleventh consecutive year.
- Awarded 2015 Canada's Top Employer for Young People.
- Awarded 2015 Canada's Best Diversity Employer.
- Achieved a best in class workplace accident frequency rate.
- Continued to offer diversity and inclusion events for City staff.
- Supported the SFU Part-Time MBA Program.
- Partnered with Surrey School Board on the Student Mentorship program.



In 2015, the City of Surrey opened the Guildford Aquatics Centre and substantially completed the construction of the Grandview Heights Aquatic Centre.

CITY OF SURREY OVERVIEWS

PARKS, RECREATION & CULTURE DEPARTMENT

The programs, facilities and services of the Parks, Recreation & Culture Department reflect people working together to improve recreation opportunities and enhance the quality of life for residents of Surrey. The department has the responsibility for the following divisions/sections:

PARKS

The Parks Division is responsible for the planning, development, operation and maintenance of approximately 2,700 hectares of parkland, a civic marina and three cemeteries. It also oversees the stewardship of the natural environment, street trees, and nature-based programs, and the use of outdoor athletic facilities and community gardens. The division hosts major events, provides guidance to community event organizers and is a one-stop agency for filming within the City. Civic Beautification offers initiatives and resources aimed at making public spaces beautiful and inviting.

COMMUNITY & RECREATION

Community & Recreation Services is responsible for the efficient and effective operation of community pools, arenas, recreation and community centres throughout the City, while building healthy communities for all people to be active and engaged for life. This division facilitates and delivers programs and services that are accessible for seniors, youth, children and families. It also engages participation through volunteerism and inclusivity of Surrey's diverse community, including people with disabilities, in all service areas.

MARKETING & COMMUNICATIONS

The Marketing and Communications Section supports the Department and Corporation by providing expertise, strategic guidance and services related to marketing and communications.

ARTS

Arts Services plans and oversees a wide range of facilities and programs within the City to build awareness and appreciation for the benefits of the arts, provides arts education to students and develops new audiences through the presentation of exhibits, public programs and theatre events.

HERITAGE

Heritage Services plans, oversees and operates the Surrey Museum, City Archives, and the Historic Stewart Farm. It supports the City-wide stewardship of documentary and material cultural heritage collections and the presentation of community history. It works to build appreciation for Surrey's history and heritage through the presentation and circulation of exhibits, tours, public programs, curriculum-based school programs and special events.

WEB & NEW MEDIA

Web and New Media supports the Department and Corporation by providing expertise, guidance and services related to enhancing the web presence and ensuring customers receive timely information from the Website and Social Media.

2015 ACCOMPLISHMENTS

- Achieved \$5,881,000 in partnership and sponsorship revenues that helped contribute to operating efficiencies in Parks, Recreation and Culture.
- Acquired 18.6 hectares (32 acres) of new parkland, and planted 66,168 spring bulbs and 26,224 annual summer flowers.
- Planted 4,800 street trees and 1,227 shade trees along with 8,400 native seedlings and small container stock native trees.
- Hosted 3,229,100 user visits to our recreation facilities.
- Hosted 256 events through FEST for the various community events.
- Implemented the Softball City Phase 2 renovation project. Works included a complete infield renovation of the two south ball diamond infields, renovation of the large passive turf and shrub panels on the north, south and west entrances, major upgrade to the sports field and passive turf irrigation system, sports field lighting service renovation and repairs and tree removals and replanting.
- Participated as a key partner in the 2nd phase of United Way of the Lower Mainland Avenues of Change; an innovative and place-based initiative with a primary objective to have more children ready to succeed by the time they start school.
- Hosted a Grand Opening of Guildford Aquatics Centre in May 2015 and substantially completed Grandview Heights Aquatic Centre.
- Surrey Art Gallery celebrated its 40th anniversary with a series of large exhibitions that focused on the region south of the Fraser and local artist.
- Designed and curated Part 1 of the Kids Gallery at the Surrey Museum, an exhibition that teaches children and families about sustainable and responsible energy use.



In 2015, the City of Surrey successfully applied for a 3-year contract from the Federal Government to coordinate and facilitate the Local Immigration Partnership Program in Surrey.

CITY OF SURREY OVERVIEWS

PLANNING & DEVELOPMENT DEPARTMENT

The Planning & Development Department is primarily responsible for preparing land use plans, by-laws and policies for consideration by City Council; and undertaking application reviews and approval processes. The department has the responsibility for the following divisions/sections:

AREA PLANNING & DEVELOPMENT, NORTH & SOUTH

Area Planning & Development implements Council-adopted bylaws 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, as well as preparing reports to Council.

BUILDING

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

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

ADMINISTRATION & SPECIAL PROJECTS

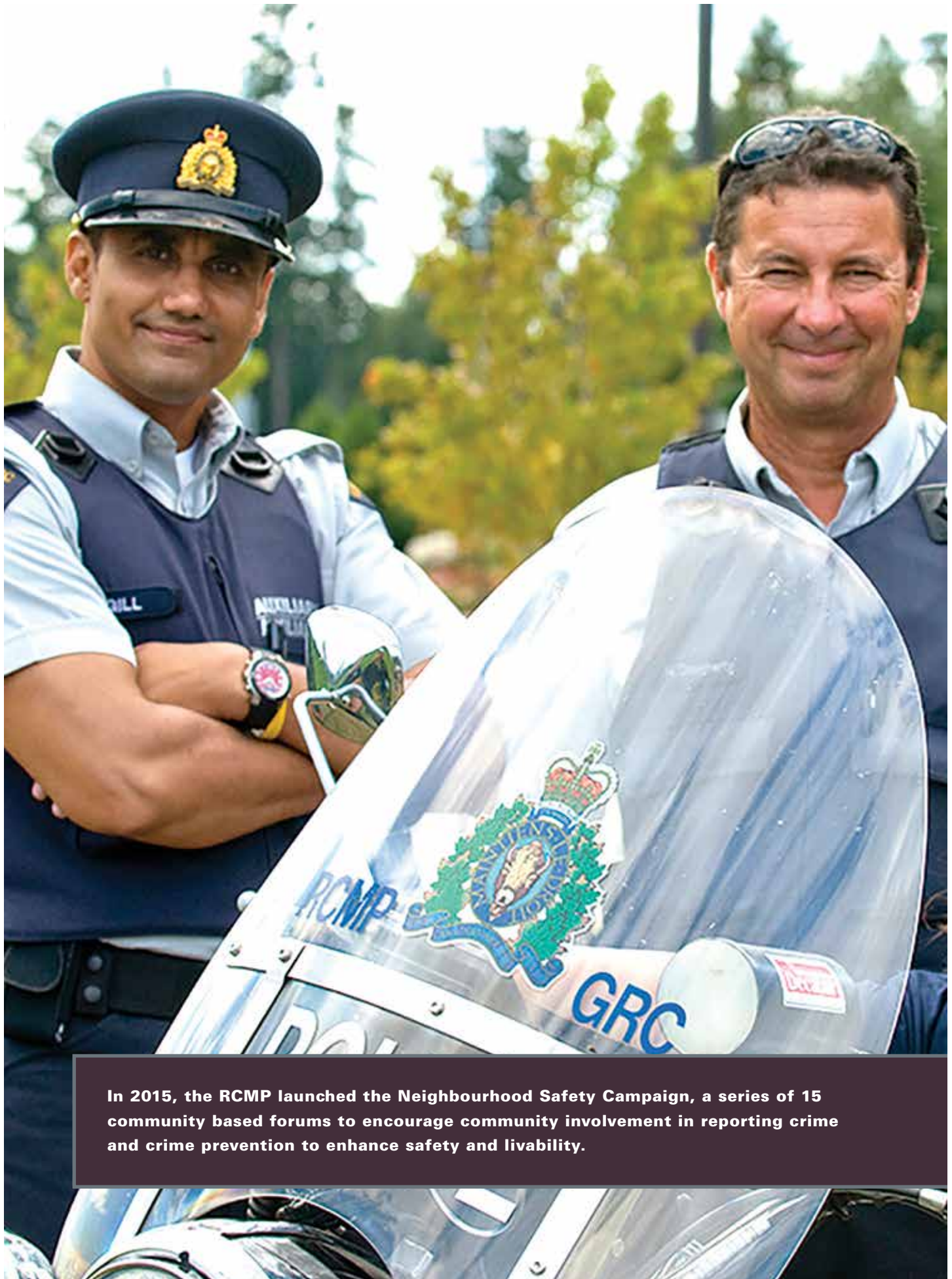
Administration & Special Projects provides general administrative support services, records management, budgeting, information technology deployment and support, Enterprise Content Management implementation and customer service.

SUSTAINABILITY OFFICE

The Sustainability Office is responsible for implementing the recommendations contained in the Surrey Sustainability Charter with the over-riding goal of making meaningful advances in sustainability in the City of Surrey to the benefit of present and future generations.

2015 ACCOMPLISHMENTS

- Completed and received Council approval of a new Official Community Plan for the City.
- Completed and received Metro Vancouver Board approval of the Regional Context Statement.
- Completed and received Council approval of Stage 2 of the West Clayton NCP.
- Developed an on-line Plumbing Permit application/payment process.
- Replaced gas chlorine systems in pools with new liquid chlorine systems.
- Completed the Project Green Suites program in 15 pilot multi-family buildings aimed at behavioural change using an ambassador approach.
- Continued to implement the Corporate Emissions Action Plan, to move towards the corporate greenhouse gas (GHG) reduction goal of 20% by 2020.
- Successfully applied for a 3-year contract from the Federal Government to coordinate and facilitate the Local Immigration Partnership Program in Surrey.
- Completed the Poverty Reduction Plan.
- Supported the Social Planning landlord outreach efforts, integrating building energy efficiency program information.



In 2015, the RCMP launched the Neighbourhood Safety Campaign, a series of 15 community based forums to encourage community involvement in reporting crime and crime prevention to enhance safety and livability.

CITY OF SURREY OVERVIEWS

RCMP

The RCMP provides policing services to the City of Surrey. The Surrey 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 general duty members. They are first responders to emergency and non-emergency calls for service and also conduct community patrols and proactive initiatives. The division also includes several support units, including: the Operations Review Unit, which reviews police investigations to ensure quality, as well as Radio Room and Cellblock Operations.

INVESTIGATIVE SERVICES

Investigative Services consists primarily of plain-clothes members organized into specialized sections such as Serious Crimes, Unsolved Homicides, General Investigation support, Robbery and Economic Crime Units, and also includes Interview and Target teams. The Vulnerable Persons Unit also fall under this division, providing specialized support with respect to Special Victims, Child Abuse, Sexual Offences, Missing Persons, Domestic Violence and Mental Health Intervention.

COMMUNITY SERVICES

Community Services is made up of proactive enforcement teams and community safety and service teams focused on crime reduction and prevention, including Property Crime, Gang and Drug Enforcement teams, uniformed traffic enforcement, School Resource and Youth at Risk units, Bike Patrol, and district based Community Response Units.

OPERATION SUPPORT

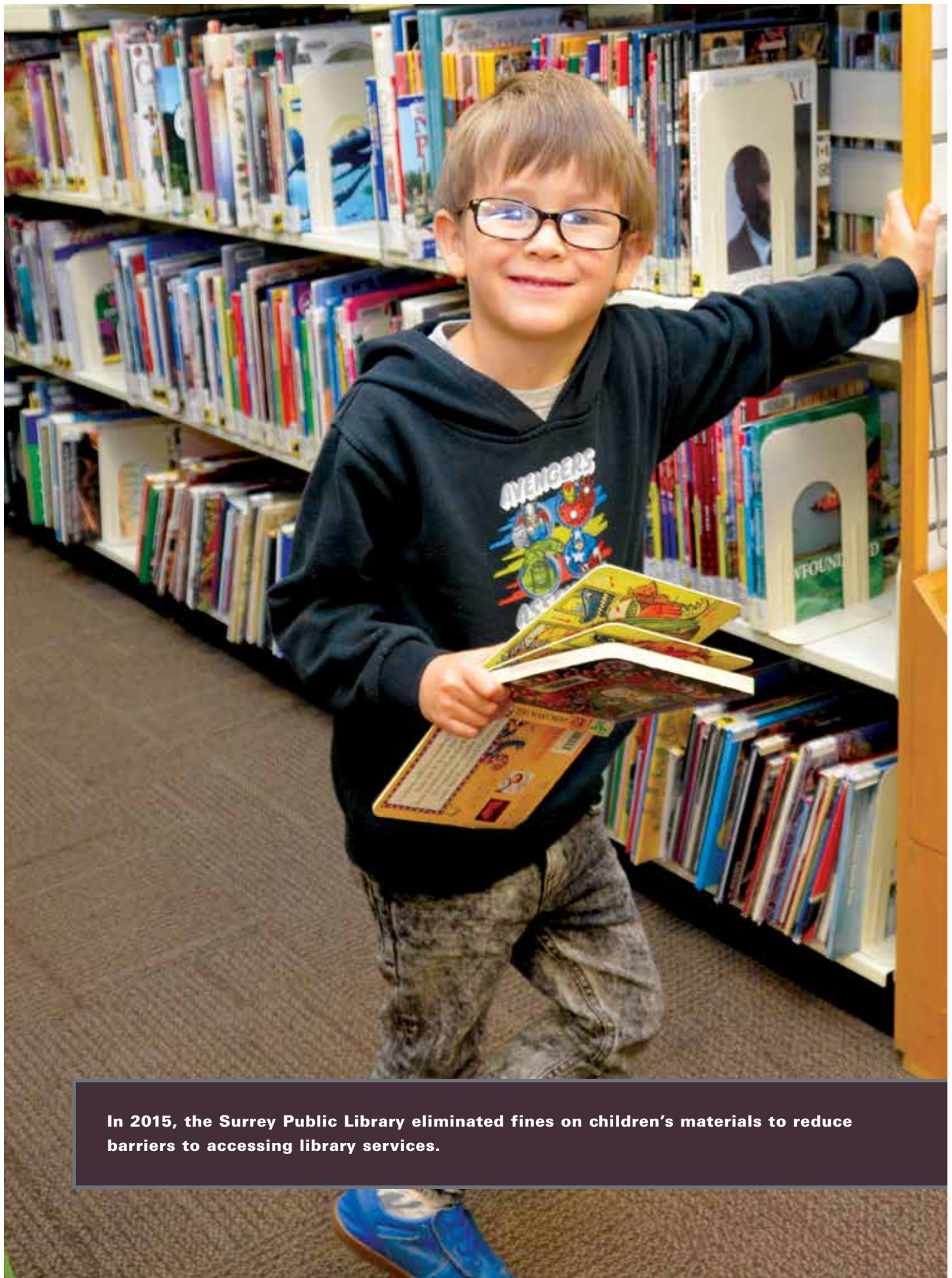
Operations Support includes a number of specialized corporate and client service units, such as Training Section, Member Services, Professional Standards, Strategic Operations, Special Events and Emergency Planning, and Media Relations. The Detachment's Operations and the Telephone Reporting Team round out this division, providing support to walk-in clientele and calls for service where police attendance is not required.

SUPPORT SERVICES

Support Services includes operational communications (emergency 911 and non-emergency call taking and dispatch), records and exhibit management, court liaison, finance, information technology, crime and business analysis, facilities and fleet management, training and development, communications, and cellblock operations. Support Services also delivers various community services and programs including victim services, youth intervention, restorative justice and crime prevention.

2015 ACCOMPLISHMENTS

- Launched the Neighbourhood Safety Campaign, a series of 15 community based forums to encourage community involvement in reporting crime and crime prevention to enhance safety and livability.
- Hosted the second annual Block Watch Symposium to further engage and mobilize community residents around issues of public safety.
- Held a Detachment Open House during Police Week.
- Expanded the Citizens Police Academy, a ten week program designed to give residents an inside look into policing in Surrey, to include both an adult and youth stream.
- Conducted enhanced visibility and enforcement in identified trouble areas to suppress low level gang activity and related shooting conflict between rival groups.
- Championed the development of the Surrey Mobilization and Resiliency Table (SMART), a risk driven response model that works in collaboration with other human service providers to identify those most at risk and seeks collaborative interventions to prevent harm.
- Expanded the Vulnerable Persons Section to include a specialized mental health unit to strengthen outreach activities and assist individuals with mental health, addiction and other issues by connecting them with resources available from community agency partners.
- Restructured business lines to provide for greater alignment of reactive and proactive response units and enhanced overall focus on crime reduction, community engagement, crime prevention and early intervention.
- Conducted a series of Traffic Safety enforcement campaigns, including the "Think of Me" initiative that helps remind both parents and drivers about school zone traffic safety and the hazards of distracted driving.
- Introduced Coffee with a Cop, an initiative designed to strengthen relationships and public trust by providing another opportunity for dialogue between police and the community.



In 2015, the Surrey Public Library eliminated fines on children's materials to reduce barriers to accessing library services.

CITY OF SURREY OVERVIEWS

SURREY PUBLIC LIBRARY

Surrey Public Library has nine branches, located in the six town centres: Guildford, Fleetwood, Newton, City Centre, 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 electronic formats. Information Services staff help customers with collections, online databases, eBooks and eAudio, internet sites and other information.

Customers can ask questions in person, by telephone, or email. The Library's website provides links to community organizations in Surrey and to useful sites on the Internet. The library offers 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 classes, services for new Canadians and support for customers with print disabilities. Partnerships with local community agencies help to extend literacy programs beyond the Library's walls.

The Library 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 department has responsibility for the following divisions/sections:

PUBLIC SERVICES

Public Services manages the borrowing and information services offered through its nine locations, and plans, promotes and delivers a wide variety of programs. This division also acquires and manages the print and electronic collections to meet the needs of Surrey's diverse community.

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 external communications and raises awareness and funds to support and enhance its community services.

2015 ACCOMPLISHMENTS

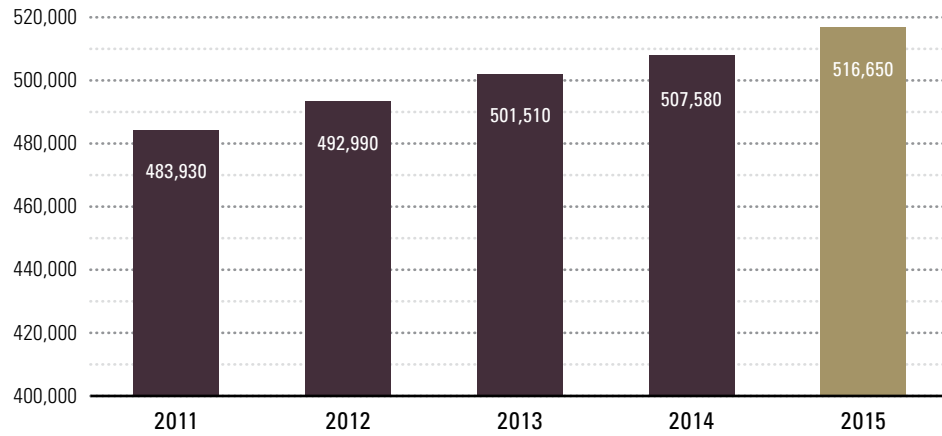
- Prepared the 2015 Literacy Day Report, which highlighted the economic impact of libraries www.surreylibraries.ca/files/LDR15.pdf.
- Supported the creative economy by hosting the Surrey Maker Showcase, which featured 3D printing.
- Created a pilot seed lending library.
- Reduced printing by piloting scan to USB services for the public at the City Centre Library.
- Worked to improve early literacy skills, for example over 15,500 children participated in Summer Reading Club in 2015.
- Piloted new partnerships with agencies that assist people with mental health and other issues.
- Eliminated fines on children's materials to reduce barriers to accessing library services.
- Hosted an event for homeschooler families, to inform them of services and collections available.
- Continued to help reduce the 'digital divide' by making iPads available for families with young children, through 'Curiosity Corners' at City Centre and Strawberry Hill libraries.
- Hosted the Surrey Soiree, a signature event designed to highlight the work being done by libraries and raise the awareness of the Library as a charitable organization.

STATISTICAL REVIEW

STATISTICAL REVIEW

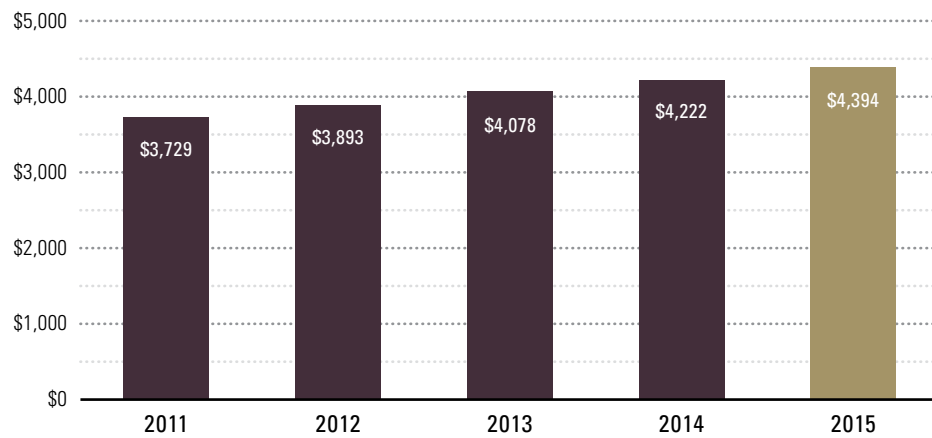
Population

Source: City of Surrey Planning & Development Department



Average Residential Tax and Utilities Bill

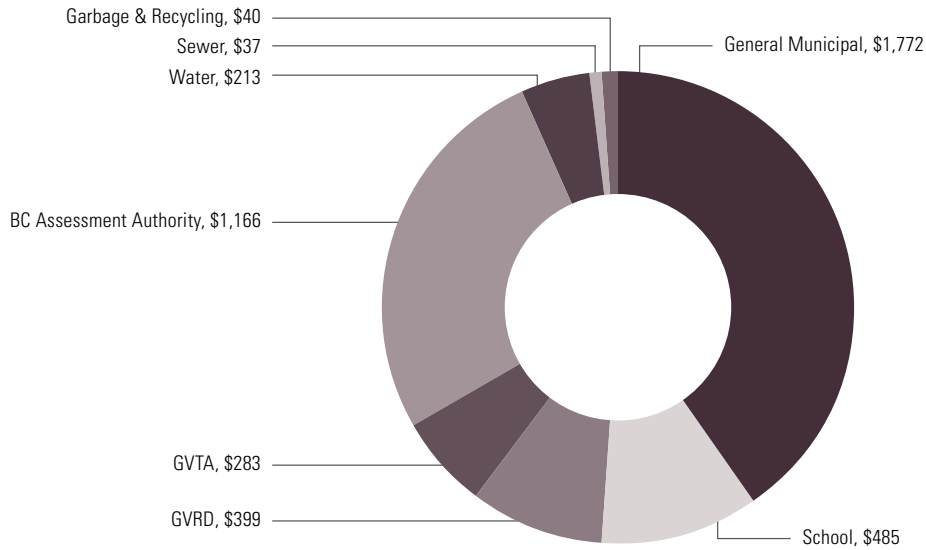
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

2015 Average Residential Tax and Utilities Bill*

Source: City of Surrey Financial Services Division

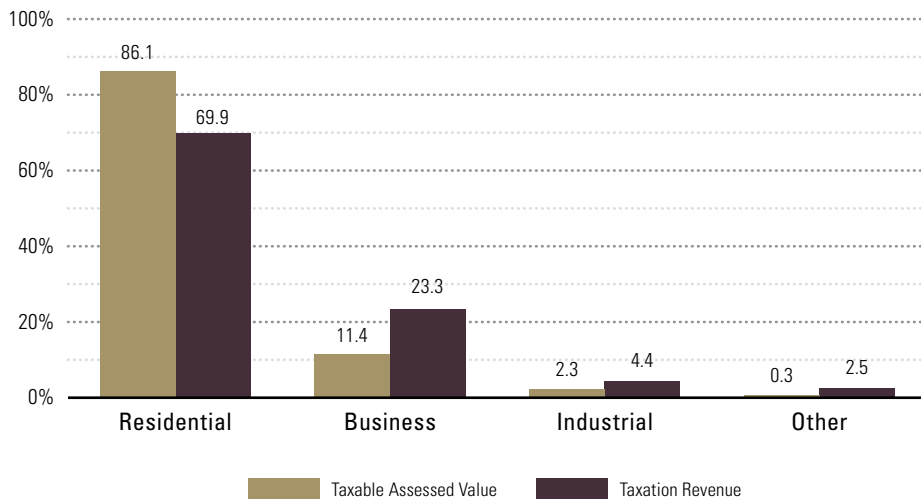


* Based on an Average Residential Dwelling with Assessed Value of \$671,187.

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

2015 General Revenue Fund Assessment and Taxation by Property Class

Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

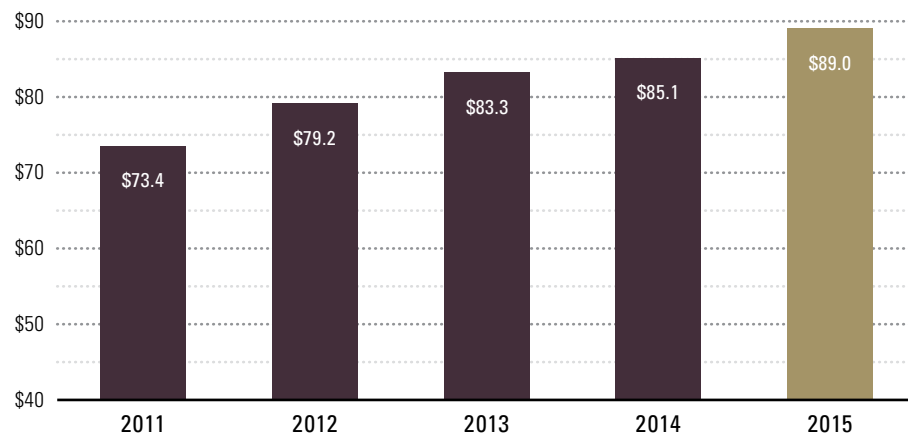
General Assessment and Taxation Statistics

Source: City of Surrey Financial Services Division

	2011	2012	2013	2014	2015
General Assessment (in thousands)	\$ 73,438,438	\$ 79,194,334	\$ 83,274,864	\$ 85,098,327	\$ 88,997,764
Total Number of Assessed Properties	138,932	141,905	144,175	147,038	149,592
Population	484,150	493,430	501,960	508,040	516,650
General Assessment Per Capita	\$ 151,685	\$ 160,498	\$ 165,899	\$ 167,503	\$ 172,259
Percentage of General Assessment Represented by:					
Residential	87.1%	86.8%	86.7%	86.2%	86.1%
Utilities	0.1%	0.1%	0.1%	0.1%	0.1%
Major Industrial	0.2%	0.1%	0.1%	0.1%	0.1%
Light Industrial	1.7%	1.9%	2.0%	2.1%	2.1%
Business / Other	10.7%	10.9%	10.9%	11.3%	11.4%
Non-Profit Recreation	0.2%	0.2%	0.2%	0.2%	0.2%
Farm	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%
Taxes Collected (in thousands)					
Current Year's Levy	\$ 512,194	\$ 541,461	\$ 575,771	\$ 605,328	\$ 644,878
Current Taxes Collected	499,768	462,922	487,844	591,506	631,661
Current Taxes Outstanding	\$ 12,577	\$ 13,066	\$ 13,632	\$ 13,822	\$ 13,217
Percentage of Taxes Collected	97.5%	97.3%	97.3%	97.7%	97.6%
Levy per Capita	\$ 1,058	\$ 1,098	\$ 1,148	\$ 1,193	\$ 1,248

Assessment for General Taxation (in billions)

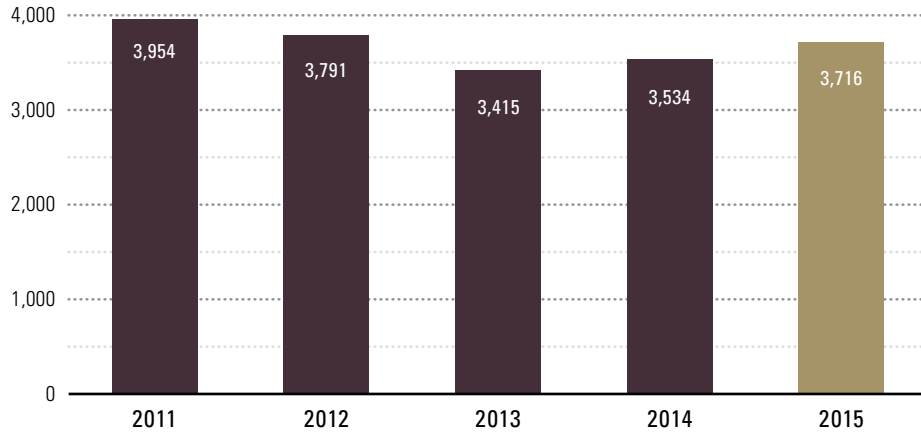
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

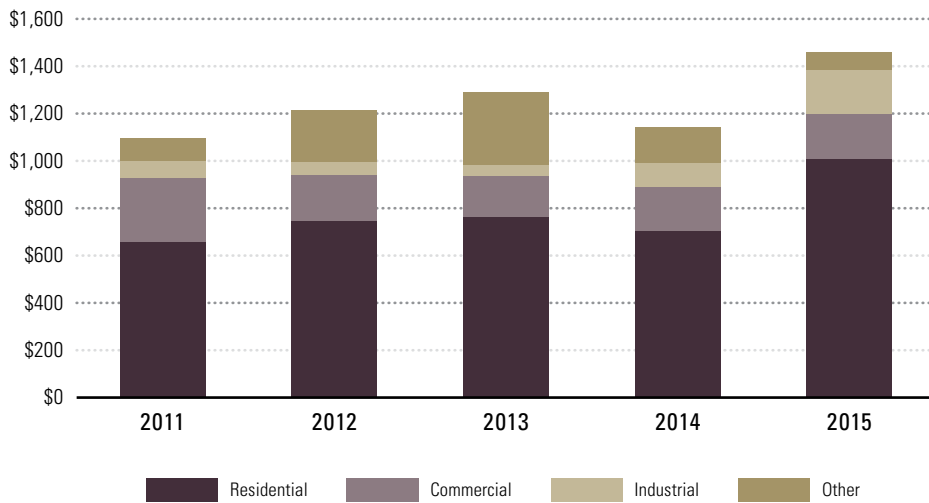
Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



Construction Value of Building Permits Issued (in millions)

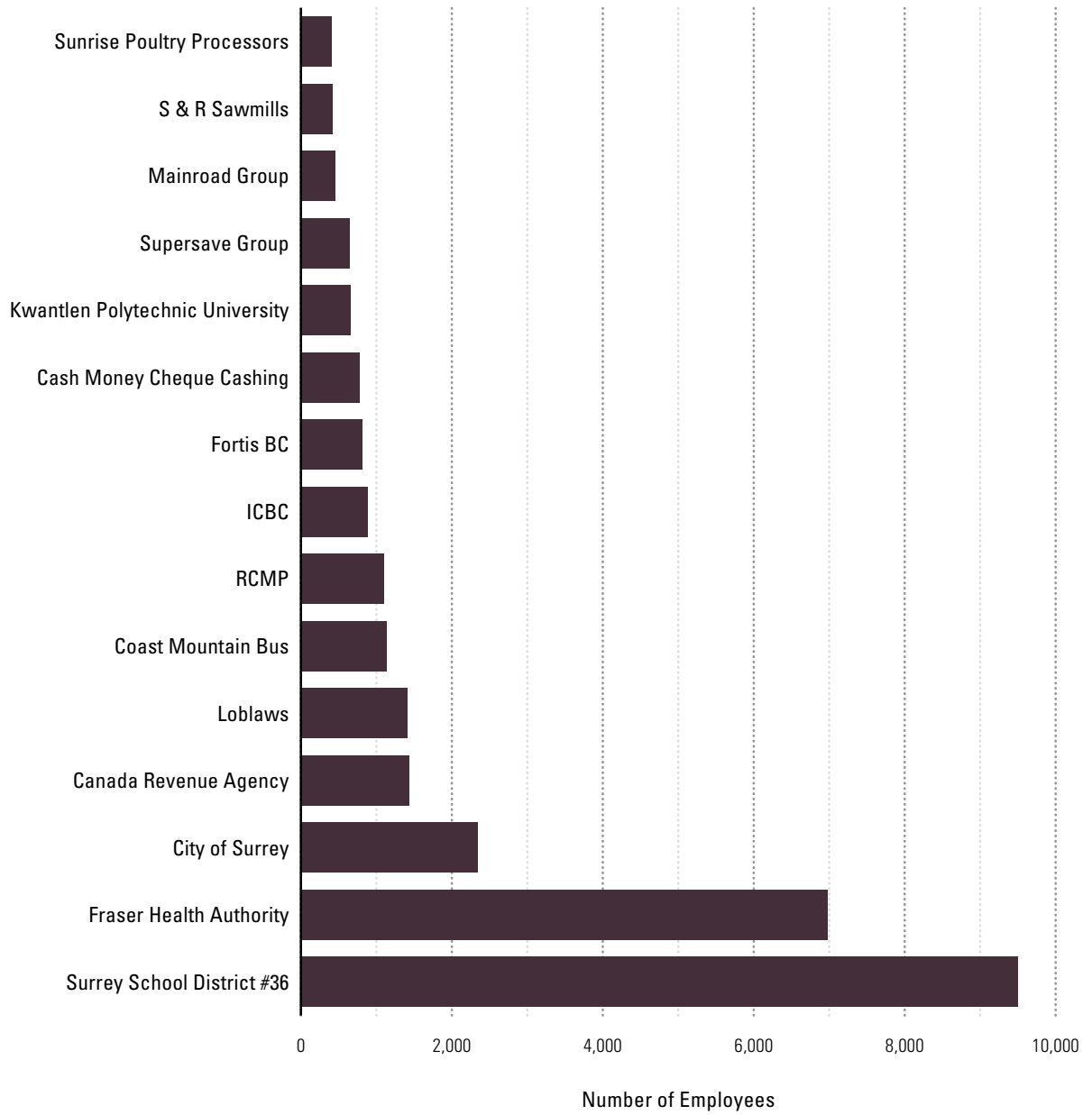
Source: City of Surrey Planning & Development Department



STATISTICAL REVIEW

Largest Employers in Surrey (as of 2015)

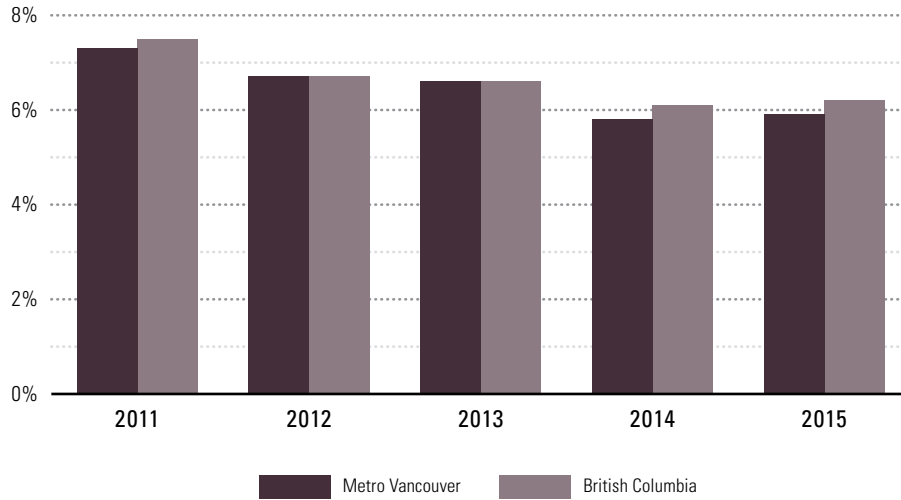
Source: City of Surrey Economic Development Division



STATISTICAL REVIEW

Unemployment Rates*

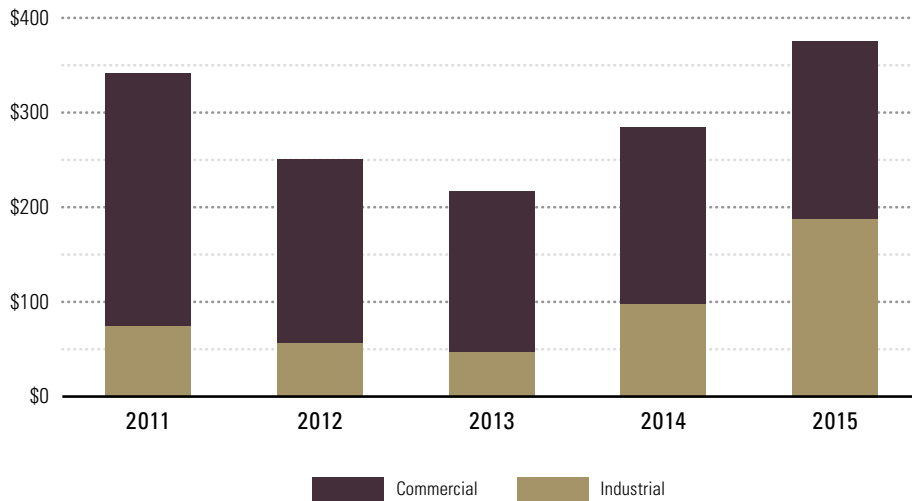
Source: BC Stats



*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.

Commercial and Industrial Development Approved in Surrey (in millions)

Source: City of Surrey Planning & Development Department



STATISTICAL REVIEW

Financial Statistics (in thousands)

Source: City of Surrey Financial Services Division

	2011	2012	2013	2014	2015
Contribution to/(from) capital from equity	\$ 200,199	\$ 274,766	\$ 368,451	\$ 490,458	\$ 305,794
Contribution to/(from) reserves	(87,183)	(124,650)	(152,382)	(299,820)	(122,827)
Transfer to/(from) appropriated surplus	(1,911)	(2,449)	-	-	-
Annual Surplus	\$ 111,105	\$ 147,667	\$ 216,069	\$ 190,638	\$ 182,967
Accumulated Surplus	\$ 7,430,302	\$ 7,578,751	\$ 7,794,820	\$ 7,985,458	\$ 8,168,425
Net Financial Assets	\$ 288,362	\$ 172,692	\$ 86,791	\$ (9,492)	\$ 33,131

DEFINITIONS

Annual Surplus/(Deficit)

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

Accumulated Surplus/(Deficit)

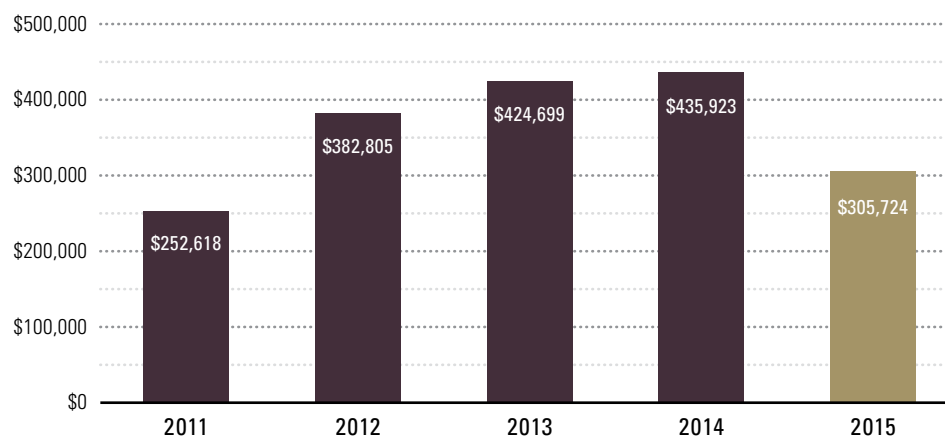
Financial assets can be used to discharge liabilities or provide services, while non-financial assets can normally be used only for service provision to accomplish its future objectives. Non-financial assets are added to net financial assets (or net debt) to calculate the accumulated surplus or deficit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

Net Tangible Capital Asset Acquisitions (in thousands)

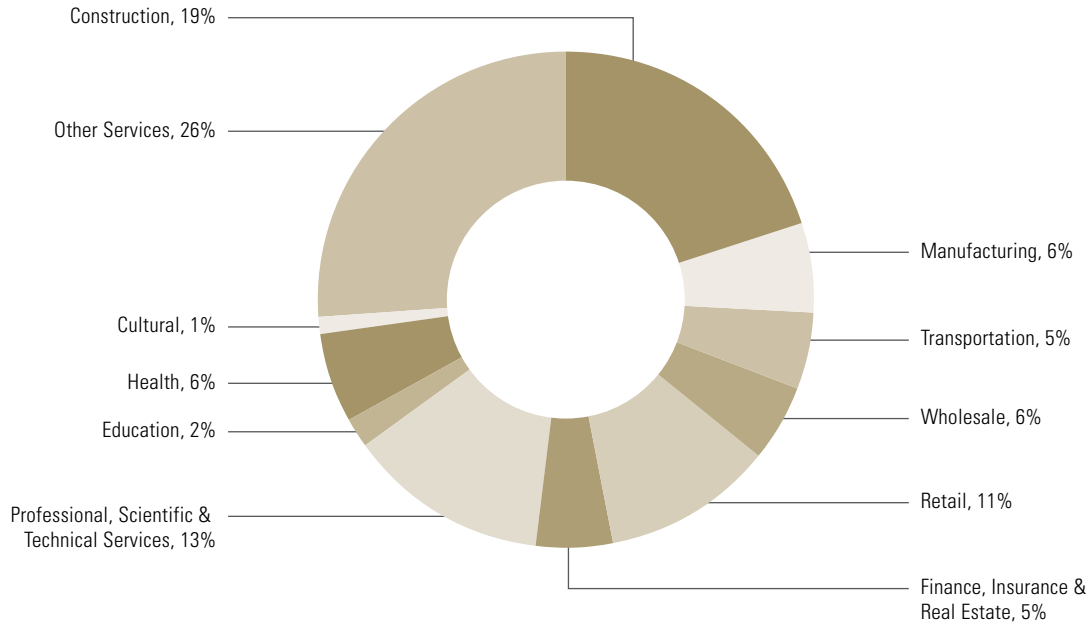
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

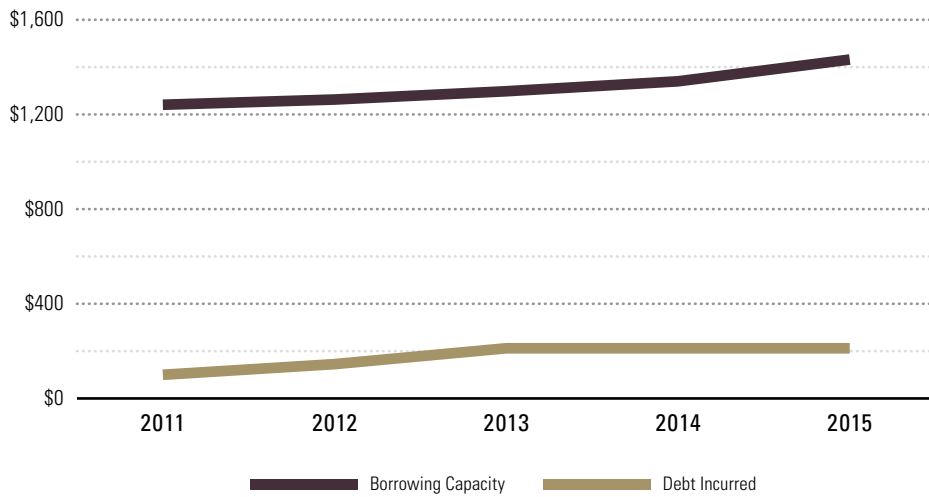
Surrey's Business Distribution by Sector

Source: City of Surrey Economic Development Division



Potential Borrowing Capacity versus Debt Incurred (in millions)

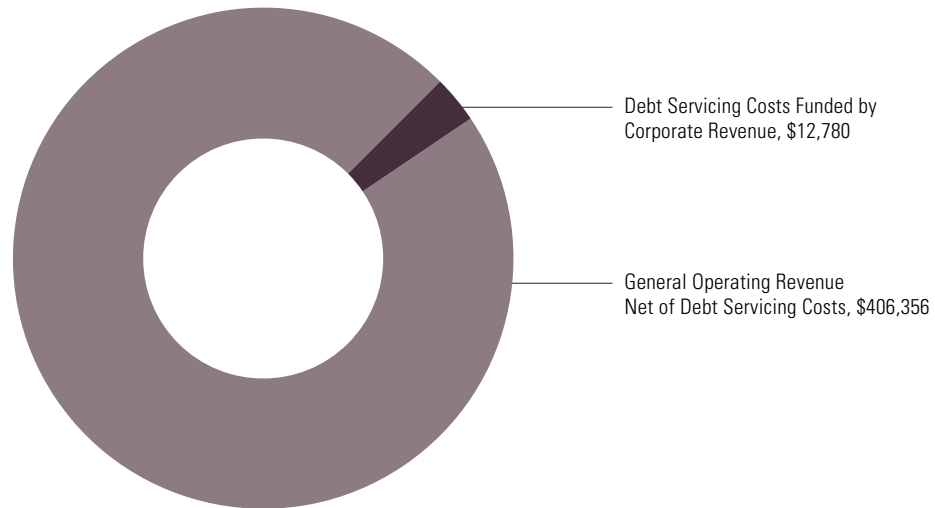
Source: City of Surrey Financial Services Division



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 \$1,956 in 2015 (2014: \$2,026).

STATISTICAL REVIEW

2015 Debt Servicing Costs Compared to General Operating Revenue (in thousands) *Source: City of Surrey Financial Services Division*



City of Surrey Debt per Capita

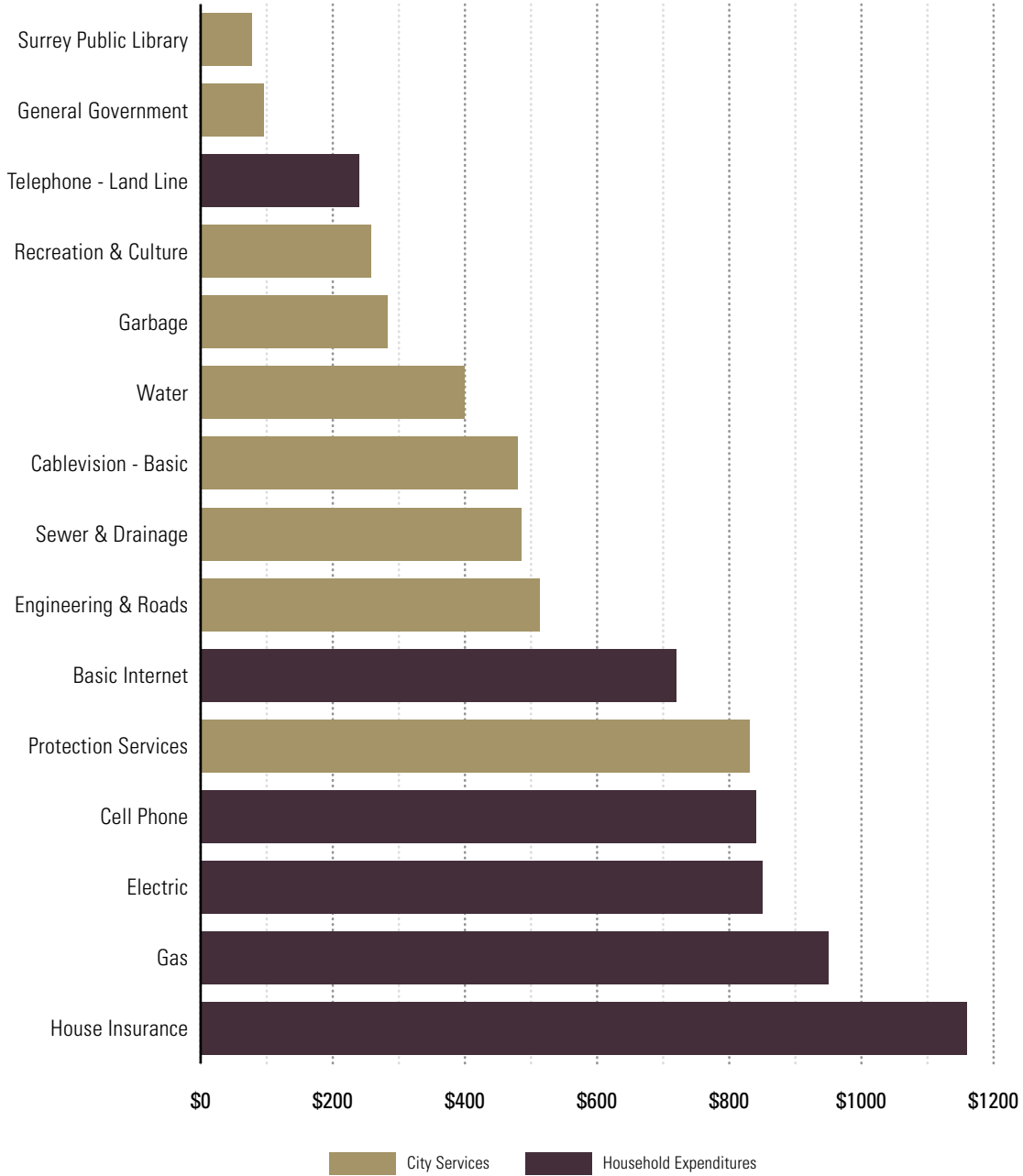
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

2015 Household Expenditures versus City Services

Source: City of Surrey Financial Services Division



PERFORMANCE MEASURES

PERFORMANCE MEASURES

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

1. Providing current and long-range planning that fosters both growth and economic development for Surrey's culturally diverse community while preserving the City's rich environment and quality of life, within the parameters set by Council in the Official Community Plan;
2. Enhancing community and individual well-being by providing a safe environment that protects residents and visitors to the City through the provision of Police, Fire and By-law 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 and services that encourage participation from citizens of all ages and backgrounds, living in and visiting the City;
5. Providing open and responsive government through public participation and 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 co-operative 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 support the City's overall objectives.

PERFORMANCE MEASURES

CITY MANAGER

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
LEGAL SERVICES	Prosecution fine revenue (Socio-Cultural)	\$57,750	\$30,000	\$60,000	\$62,500	\$65,000	\$67,500	\$70,000
	Voluntary Compliance Goals ¹ (Socio-Cultural)	97%	97%	97%	97%	97%	96%	96%
LEGISLATIVE SERVICES	% of Freedom of Information Requests processed and completed within requested due date ¹ (Socio-Cultural)	95%	95%	95%	95%	95%	95%	95%
	% of council Minutes published on web by noon day after Council meeting (Socio-Cultural)	100%	100%	100%	100%	100%	100%	100%
PUBLIC SAFETY STRATEGIES	% of Public Safety Strategy recommendations achieved (Socio-Cultural)	N/A	N/A	30%	50%	75%	90%	100%
	% of Public Safety Strategy performance indicators reported annually (Socio-Cultural)	N/A	N/A	100%	100%	100%	100%	100%
INVESTMENT AND INTERGOVERNMENTAL RELATIONS	Existing Clean Technology Businesses Located in Surrey (Economic)	40	7	42	44	46	48	50
	Business visitations (Economic)	125	125	135	145	155	165	165

¹ New performance measure in 2015.

PERFORMANCE MEASURES

ENGINEERING

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
LAND DEVELOPMENT	% of Engineering Requirements and Review documents processed within six weeks of referral by Area Planning based on complete and quality submission from applicants' consultants (Economic)	38%	38%	50%	60%	70%	80%	90%
REALTY SERVICES	Expenses as a % of lease/rental revenues (Economic)	41%	48%	47%	46%	45%	45%	45%
OPERATIONS	% reduction in illegal dumping cleanup costs (2014 is base-line year) (Economic)	24%	24%	40%	50%	50%	50%	50%
	Reduce Preventable Employee Injuries by 90% over 5 years (2014 is base year) (Socio-Cultural)	50%	50%	60%	70%	80%	90%	90%
SOLID WASTE	Kitchen Waste Program total # of residences to date (Environmental Pillar)	101,600	103,300	103,300	104,500	106,000	107,500	109,000
	Solid waste diversion rate from disposal (Environmental/Socio-Cultural)	70%	70%	72%	74%	76%	78%	80%
DRAINAGE UTILITY	Length of Drainage Mains Renewed or Replaced (Economic)	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Number of Soil Site Inspections (Environmental)	150	150	200	220	240	260	300
SEWER UTILITY	% of sewer mains video inspected (Economic)	45%	51%	51%	53%	55%	57%	59%
	% of sewer manholes inspected (Economic)	13.3%	13.3%	16.2%	17.5%	18.7%	20.0%	22.4%
WATER UTILITY	% of single family homes on water meters (Environmental)	68%	68%	70%	71%	72%	73%	74%
	Average winter residential water consumption (litres per capita per day) (Environmental)	267	288	265	263	261	259	257
TRANSPORTATION	Total # of marked pedestrian crossings (Socio-cultural)	995	980	1,010	1,040	1,070	1,100	1,130
	Total # of new high quality bus shelters installed to date (Socio-cultural)	261	261	276	291	306	321	336
	Safer Schools Education and Improvement Program (total #) (Environmental and Socio-cultural)	27	26	30	33	36	39	42
	Total # of kilometers of cycling routes (on-street and off-street) (Environmental)	545	535	560	575	590	605	620
PARKING AUTHORITY UTILITY	Pay Station reliability—% of time machines operating properly (Socio-cultural)	91%	91%	92%	93%	94%	95%	96%
	Total # of managed parking spaces—time/user restricted and pay parking (Economic)	2,080	2,000	2,150	2,250	2,450	2,600	2,700
SURREY CITY ENERGY UTILITY	Connected Floor Area (m ²) (Economic)	37,625	37,625	110,000	195,000	315,000	395,000	540,000
	Ratio of hours in service to total hours since operating commenced (Socio-cultural)	100%	100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURES

FINANCE & TECHNOLOGY

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
FINANCIAL REPORTING	# of quarterly reports submitted to Council (Socio-Cultural)	3	3	3	3	3	3	3
FINANCIAL PROCESSING	# of invoices processed by Accounts Payable ¹ (Economic)	77,769	77,663	79,324	80,911	82,529	84,080	85,863
	# of invoices created by Accounts Receivable ² (Economic)	6,610	4,588	6,742	6,877	7,014	7,155	7,298
	# of electronic invoices received by Accounts Payable (Environmental)	25,234	10,038	26,786	27,322	27,869	28,426	28,994
	% of staff receiving electronic pay stubs (Environmental)	99.99%	80%	100%	100%	100%	100%	100%
	% of Homeowner Grants claimed online (Environmental)	65%	53%	66%	66%	66%	66%	66%
INFORMATION TECHNOLOGY	First Tier Resolution (Socio-Cultural)	62%	60%	61%	62%	63%	64%	65%
RISK MANAGEMENT	Average # of days a non-litigated claim is open (Socio-Cultural)	128	128	100	95	90	85	80
	Total Cost of Risk per Capita (Economic)	\$3.73	\$3.73	\$3.72	\$3.70	\$3.68	\$3.66	\$3.65
INTERNAL AUDIT	% of scheduled audits completed as per Corporate Audit Plan (Economic)	100%	80%	85%	85%	85%	85%	90%
	% of completed audit reports that result in recommendation for change (Economic)	100%	80%	90%	90%	90%	90%	90%

¹ Accounts payable invoices processed are variable due to timing of receiving invoices as well as the variation of capital projects year over year.

² Accounts receivable invoices created are variable due to variation in cost sharing agreements and activity levels in various City departments.

PERFORMANCE MEASURES

FIRE DEPARTMENT

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
OPERATIONS	Perfect Attendance Rate (Sustainability Pillar)	62.5%	60%	60%	60%	60%	60%	60%
	Annualized Proficiency Standard Training (Sustainability Pillar)	329	345	354	354	354	354	354
EMERGENCY PREPAREDNESS	Smoke Alarm verifications (Sustainability Pillar)	3,845	3,300	3,300	3,480	3,480	3,480	3,480
	Hydrant Maintenance (Sustainability Pillar)	8,585	8,885	8,885	8,885	8,885	8,885	7,744
	Increase the public contact to Surrey Emergency Preparedness Programs (NEPP, BEPP): Neighbourhood and Business (Sustainability Pillar)	8,346	5,000	5,000	5,000	5,000	5,000	5,000
	# of Inspection Pamphlets delivered (Sustainability Pillar)	7,009	7,200	7,200	7,200	7,200	7,200	7,200
	# of inspections completed (Sustainability Pillar)	7,905	7,339	7,339	7,339	7,339	7,339	7,339

PERFORMANCE MEASURES

HUMAN RESOURCES DEPARTMENT

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
OCCUPATIONAL HEALTH & SAFETY	Incidence frequency rate of lost time claims per 100 person years (Socio-Cultural)	2.6	4.2	3.8	3.7	3.6	3.5	3.4
	# of diversity events held (Socio-Cultural)	10	10	10	10	10	10	10
RECRUITMENT	Average # of days to fill a position vacancy—EXEMPT (Socio-Cultural)	87	83	83	82	81	80	79
	Average # of days to fill a position vacancy—CUPE RFT (Socio-Cultural)	63	57	57	56	55	54	53
	# of probationary reports completed on time (Socio-Cultural)	96%	90%	90%	90%	90%	90%	90%
LABOUR RELATIONS & TOTAL COMPENSATIONS	% increase in grievances (Socio-Cultural/Economic)	0	0	0	0	0	0	0
	# of staff with perfect attendance (Socio-Cultural)	550	520	520	525	530	535	540
HUMAN RESOURCES INFORMATION SYSTEMS	# of automated HR processes (Economic)	6	6	6	6	6	6	6
	# of paper reducing initiatives (Environmental)	5	5	5	5	6	6	6

PERFORMANCE MEASURES

PARKS, CULTURE & RECREATION

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
PARKS SERVICES	Increase street tree inventory (Environmental)	4.7%	3%	3%	3%	3%	3%	3%
	Increase the length of trail system (Socio-Cultural)	1.4%	1%	1%	1%	1%	1%	1%
	Increase capacity for drop-in use of outdoor facilities (Environmental/ Socio-Cultural)	3.9%	2%	2%	2%	2%	2%	1%
COMMUNITY & RECREATION SERVICES	Increase the attendance at community centres (Socio-Cultural)	3.5%	3%	3%	3%	3%	3%	3%
	Increase Leisure Access participation (Socio-Cultural)	-9% ¹	1%	1%	1%	1%	1%	1%
	Increase volunteer placements (Socio-Cultural)	24%	1%	1%	1%	1%	1%	1%
ART SERVICES	Increase the # of on-line tickets sold through Surrey Arts Centre Box Office (Environmental)	18% ²	2%	2%	2%	2%	2%	2%
	Increase school programs attendance at the Surrey Arts Gallery (Socio-Cultural)	11.9% ³	1%	0%	0%	0%	0%	0%
	Increase overall attendance of the Surrey Children's Festival (Environmental/Socio-Cultural)	1.5%	1%	1%	1%	1%	1%	1%
HERITAGE SERVICES	Catalogue and expand web searchable heritage collections (Socio-Cultural)	22.5%	5%	5%	5%	5%	5%	5%
	Increase participation in heritage extension programs (Socio-Cultural)	4.5%	1%	1%	1%	1%	1%	1%
	Increase participation in heritage public programs (Socio-Cultural)	-5.6% ⁴	2%	2%	2%	2%	2%	2%

¹ Decline in LAP participation is dependent on economic factors that vary year over year

² Added subscription sales to on-line ticketing

³ Teachers job action in 2014 impacted participation, now numbers have improved to 2013 levels. No potential for further growth without increased funding.

⁴ Cloverdale Blueberry Festival and the Halloween Costume Parade were cancelled in 2015.

PERFORMANCE MEASURES

PLANNING & DEVELOPMENT

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
AREA PLANNING & DEVELOPMENT NORTH/SOUTH	Council acceptance of positive planning reports (Economic)	95%	85%	85%	85%	85%	85%	85%
	Council acceptance of negative planning reports (Economic/Socio-Cultural)	60%	50%	50%	50%	50%	50%	50%
	Complete planning reports for a minimum of 65% of rezoning and development proposal projects received in the calendar year (Economic)	87%	65%	65%	65%	65%	65%	65%
COMMUNITY PLANNING	# of dwelling units in completed Neighbourhood Concept Plans (Economic/Socio-Cultural)	1,541	1,500	1,500	1,500	1,500	1,500	1,500
	# of policy reports submitted to Council (Economic)	21	40	40	40	40	40	40
	3 of public meetings held (Socio-cultural)	10	5	5	5	5	5	5
BUILDING	# of issued single family dwelling permits (Economic)	493 ¹	500	500	500	500	500	500
	Total annual construction value (Economic)	\$1.02B	\$1.1B	\$1.1B	\$1.2B	\$1.25B	\$1.25B	\$1.25B
	# of inspections (Economic)	60,750 ²	62,500	62,500	62,000	62,250	63,000	63,000
CIVIC FACILITIES	# of after hours calls (Economic)	204	135	160	160	160	160	160
	# of unscheduled facility closures (Economic)	3	2	2	2	2	2	2
ADMINISTRATION & SPECIAL PROJECTS	# of file set-ups (physical/digital) (Economic)	3,534 ³	5,000	3,500	3,500	3,500	3,500	3,500
	# of request for historical building data (Economic)	3,250 ⁴	5,000	3,100	3,100	3,100	3,100	3,100
SUSTAINABILITY OFFICE	Corporate Greenhouse Gas Emissions (based on Corporate Emissions Action Plan target) (Environmental)	493 ¹	4%	2%	4%	15%	18%	20%
	City wide Greenhouse Gas Emissions (based on Community Energy & Emissions Plan target) (Environmental)	Data unavailable	4% per capita	4% per capita	4% per capita	4% per capita	4% per capita	4% per capita
	% of sustainability performance indicators reported annually (Environmental)	100%	100%	100%	100%	100%	100%	100%

¹ Budget revised due to current trend of multi-family developments

² Budget revised due to a general decrease in development due to economic conditions

³ Decrease expected in future years due to the increase in quantity of information available online and via self service

⁴ Decrease expected over time as this is now a user-pay service

PERFORMANCE MEASURES

RCMP

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016	2017	2018	2019	2020
PUBLIC SAFETY	% Reduction in violent crime (per 1000 population) (Socio-Cultural)	-36% ¹	2%	2%	2%	TBD	TBD	TBD
	% Reduction in property crime (per 1000 population) (Socio-Cultural)	14%	5%	5%	5%	TBD	TBD	TBD
	% Reduction in collisions causing death or injury (per 1000 population) (Socio-Cultural)	11%	5%	2%	2%	TBD	TBD	TBD
	Average Response time to Emergency Calls (Socio-Cultural)	7.8 mins	<8.5 mins	<8 mins	<7 mins	<7 mins	<7 mins	<7 mins
COMMUNITY ENGAGEMENT	Number of community dialogue forums (Socio-Cultural)	17	15	15	15	15	15	15
	% Increase in internet traffic (total page views) (Socio-Cultural)	10%	5%	5%	5%	5%	5%	5%
	Increase volunteer placements (Socio-Cultural)	341	260	260	260	260	260	260
ORGANIZATIONAL DEVELOPMENT	% Increase in the number of reports received online (Economic)	55%	5%	5%	5%	5%	5%	5%
	% Increase in average number of calls handled by Telephone Reporting Team each month (Economic)	-26% ²	5%	5%	5%	5%	5%	5%

¹ Despite a 40% decrease in homicides, there was a 36% increase in violent crime overall in 2015. This increase was driven by increases in sexual assault, assault, robbery and harassment offences. Similar trends were experienced across the Lower Mainland.

² The continued operation of the Telephone Reporting Team relies on the use of members who are temporarily placed on restricted duties, such as officers who have been injured and unable to perform their regular duties. During 2015, some officers who normally would have been placed into a TRT position were placed into the radio room or other positions in support of front line policing.

PERFORMANCE MEASURES

SURREY PUBLIC LIBRARY

Division	Performance Measures (Sustainability Pillar)	Actual 2015	Budget					
			2015	2016 ¹	2017	2018	2019	2020
PUBLIC SERVICES	# of transactions completed using the Library's materials collection (Socio-Cultural)	4.86 M	5.00 M	4.90 M	4.95 M	5.00 M	5.05 M	5.10 M
	# of enrolments in Summer Reading Club and other literacy programs (Socio-Cultural)	112.75 K	105 K	120 K	130 K	142 K	155 K	169 K
ADMINISTRATIVE SERVICES	# of online access points available on library premises (Economic)	233	233	234	234	236	238	240
	% of new customers signed up on email notification (Environmental)	60.5%	58%	62%	64%	66%	68%	70%

¹ Budget figures from 2016 to 2020 have been revised to more accurately reflect current data and trends.



FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015





AUDIT COMMITTEE



Councillor T.S. Gill, Chair



Councillor B. Hayne,
Member



Councillor V. LeFranc,
Member



Councillor D. Woods,
Member

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

REPORT *from the General Manager,* Finance & Technology

May 9, 2016

To Mayor Linda Hepner and Members of City Council

It is my pleasure to submit the Annual Financial Report for the year ended December 31, 2015. The purpose of this report is to publish the consolidated Financial Statements and the Auditor's Report for the City of Surrey pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). In addition to the City of Surrey, the reporting entity comprises all organizations, boards and enterprises financially accountable to the City of Surrey, including the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm KPMG LLP, which was appointed by City Council as the external auditor, has given the City an unqualified audit opinion on the City's Consolidated Financial Statements, stating that in their professional opinion, the Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2015 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. KPMG LLP has also stated that the City maintains a system of internal accounting controls designed to provide reasonable assurance for safeguarding the City's assets and the reliability of financial records and documents.

FINANCIAL OVERVIEW

2015 in Review

The construction of new facilities under the 'Build Surrey' Program continued to facilitate development activity throughout the City during 2015. Of particular significance was the opening of the Guildford Indoor Pool and the near completion of the Grandview Heights Indoor Pool, both of which will serve growing communities. In the residential development community, the shift toward the construction of multi-family dwellings has continued into 2015, although the City still continues to offer excellent value in the single family residential sector relative to the rest of the Greater Vancouver area. Another healthy sign of development was the significant activity in the commercial sector; this was particularly evident in the City Centre and in the Grandview Heights area. In addition, industrial development continues to show growth in the Campbell Heights area.

The City's revenues in 2015 totaled \$854.6 million, which is an increase in comparison to revenues of \$846.9 million collected in 2014. This increase was attributable primarily to additional property taxes, utility fees and secondary suite fees, although lower government transfers and developer contributions were recorded. The additional revenue generated from the increased property related fees and taxes was required to support a \$14.2 million budgeted increase in Public Safety along with a \$6.6 million budgeted increase in support for new Civic Facilities opening in 2015 and necessary labour and inflationary cost increases.

The City's expenses totaled \$671.7 million in 2015, which was an increase in comparison to expenses of \$656.2 million in 2014. This increase was primarily attributable to increase in the RCMP contract, reflecting the cost of new members, and increases in Parks, Recreation and Culture programming. These increases have been offset by savings in Engineering Services. While annual costs have increased, all services were able to be delivered within budget.

Investments

The City's investment policy, which complies with Community Charter requirements, outlines how City funds are to be invested to achieve reasonable returns and with investment security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2015 was \$643.7 million (\$620.6 million in 2014), which earned \$16.4 million in interest in 2015; of which \$1.6 million was allocated to deferred development cost charges. The average rate of return during 2015 on the City's investment portfolio was 2.38%.

Reserve Funds

The City's statutory reserve funds amount to \$111.0 million at the end of 2015 compared to a balance of \$95.7 million at the end of 2014. This increase is mainly due to the sale of lands in Campbell Heights. The deferred development cost charge balance at the end of 2015 was \$239.6 million, which is an increase over the balance of \$229.6 million at the end of 2014. This is a reflection of the City's steady development activity. These funds will be used to fund capital projects that are listed in the City's Five-Year (2016-2020) Financial Plan.

Financial Position

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 2015, the City's financial position improved by \$43.0 million resulting in a Net Financial Asset position of \$33.1 million mainly due to the City's annual consolidated surplus (revenues exceeding expenses) of \$183 million offset by net capital acquisitions.

The City's non-financial assets increased in 2015 by \$140.3 million, bringing the total to \$8.1 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 the increase in financial position and non-financial assets was accumulated surplus increasing in 2015 to \$8.2 billion (2014 - \$8.0 billion). Overall, the City continues to maintain a strong financial position.

THE FUTURE

The City's future financial, social and environmental health holds promise and opportunity. The significant growth and transformation we have experienced in the last several years continues as over 1,000 new residents per month make Surrey their home. With this level of growth expected to sustain for the next two decades, the City needs to continue to expand its infrastructure and service levels to ensure that both current and future residents and business needs are adequately met. 2015 marked the official opening of the New Guildford Indoor Pool, the near completion of the Grandview Heights Indoor Pool and the City's New Worksyard facility. The City also began construction on the public/private partnership of one of the largest Organics Biofuel Facilities in Canada and an expansion on the City's District Energy System, allowing for the introduction of cost and environmentally effective energy to more residential and commercial customers. Planning has also started on some significant community projects to support our growing population, these include the relocation of the North Surrey Arenas, the addition of a Multi-use facility in Clayton and expansion of the Surrey Museum and additional ice surfaces in Cloverdale.

In light of the fiscal and operational pressures that come with such significant expansion and growth, City staff will endeavor to ensure that property owners continue to have competitive property tax rates relative to other cities of a similar size both in the local region and across Canada. The continued effective use of City resources will play a critical role in ensuring fiscal prudence, and effective and efficient utilization of resources will certainly be driven by the use of technology and the implementation of innovative solutions. The City continues to introduce technology that improves customer service as well as enhancing and expanding our online service delivery.

Staff is staying abreast with financial statement changes that are being considered by the Public Sector Accounting Board (PSAB) with a view to ensuring that the City implements changes in a timely and efficient manner. Staff are currently studying the potential impact and developing policies to implement the upcoming guidelines related to Inter-Equity Transactions; Related Party Disclosures; Asset Disclosure Contingent Assets, and Contractual Rights. These new standards will be required to be adopted by January 1, 2018. Other areas of potential change include possible changes to revenue recognition and asset retirement obligation. Staff will monitor potential impacts of these areas as they evolve.

Under the direction and guidance of City Council, the City of Surrey is well positioned to continue to deliver a high quality of services for its current and future residents and businesses in support of a continued high quality of life. The City's tag line, "The Future Lives Here", aptly characterizes the growing, exciting, youthful city that Surrey has become.

Respectfully submitted,



Vivienne Wilke, CPA, CGA
General Manager, Finance & Technology

CITY OF SURREY



KPMG LLP
Metro Tower I
4710 Kingsway, Suite 2400
Burnaby BC V5H 4M2
Canada
Telephone (604) 527-3600
Fax (604) 527-3636

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Surrey

We have audited the accompanying consolidated financial statements of the City of Surrey, which comprise the consolidated statement of financial position as at December 31, 2015 and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2015, and its consolidated results of operations, its changes in net consolidated financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

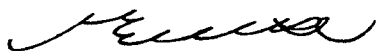
Chartered Professional Accountants
May 2, 2016
Burnaby, Canada

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

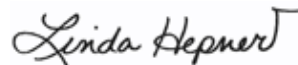
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015	2014
		<i>(recast - note 3)</i>
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 20,129	\$ 55,135
Accounts receivable <i>(note 4)</i>	109,251	144,673
Properties held-for-sale <i>(note 5)</i>	42,506	31,115
Investments <i>(note 6)</i>	698,709	582,457
	870,595	813,380
LIABILITIES		
Accounts payable and accrued liabilities <i>(note 7)</i>	143,826	154,334
Deposits and prepayments <i>(note 8)</i>	194,784	170,524
Deferred revenue <i>(note 9)</i>	31,305	26,443
Deferred development cost charges <i>(note 10)</i>	239,631	229,595
Debt <i>(note 11)</i>	227,918	241,976
	837,464	822,872
NET FINANCIAL ASSETS (DEBT)	33,131	(9,492)
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(note 13)</i>	8,130,440	7,989,977
Inventories of supplies	857	1,011
Prepaid expenses	3,997	3,962
	8,135,294	7,994,950
ACCUMULATED SURPLUS <i>(note 14)</i>	\$ 8,168,425	\$ 7,985,458
Commitments and contingencies <i>(note 15)</i>		



Vivienne Wilke, CPA, CGA
General Manager
Finance & Technology Department



Linda Hepner
Mayor, City of Surrey

City of Surrey
CONSOLIDATED STATEMENT OF OPERATIONS

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015 Budget <i>(note 24)</i>	2015	2014 <i>(recast - note 3)</i>
REVENUES			
Taxation revenue <i>(note 17)</i>	\$ 349,723	\$ 344,656	\$ 311,024
Sales of goods and services	211,280	211,925	195,356
Development cost charges <i>(note 10)</i>	147,580	58,598	56,611
Developer contributions	157,158	143,004	170,536
Investment income	20,150	16,437	18,454
Transfers from other governments <i>(note 23)</i>	46,189	22,000	46,129
Other	53,718	58,016	48,764
TOTAL REVENUES	985,798	854,636	846,874
EXPENSES			
Police services	134,026	133,003	120,938
Parks, recreation and culture	97,655	93,830	84,583
General government	80,117	65,306	69,393
Water	73,069	70,229	67,490
Fire services	59,966	58,858	61,114
Sewer	58,042	54,884	61,797
Engineering	5,599	9,717	12,061
Drainage	39,229	35,421	42,600
Solid waste	31,934	30,627	29,540
Roads and traffic safety	72,347	75,269	64,790
Planning and development	27,593	24,003	24,383
Parking	349	1,982	1,457
Surrey City Energy	590	257	310
Library services	19,008	18,283	15,780
TOTAL EXPENSES	699,524	671,669	656,236
ANNUAL SURPLUS	286,274	182,967	190,638
Accumulated Surplus, beginning of year	7,985,458	7,985,458	7,794,820
Accumulated Surplus, end of year	\$ 8,271,732	\$ 8,168,425	\$ 7,985,458

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

As at December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015 Budget <i>(note 24)</i>	2015	2014 <i>(recast - note 3)</i>
ANNUAL SURPLUS	\$ 286,274	\$ 182,967	\$ 190,638
Acquisition of tangible capital assets	(451,745)	(338,776)	(456,855)
Amortization of tangible capital assets	127,894	116,837	108,440
Loss on disposal of tangible capital assets	-	10,134	15,265
Proceeds on disposal of tangible capital assets	-	7,506	5,887
	(37,577)	(21,332)	(136,625)
Acquisition of inventories of supplies	-	(857)	(1,011)
Consumption of inventories of supplies	-	1,011	1,010
Acquisition of prepaid expenses	-	(3,997)	(3,962)
Use of prepaid expenses	-	3,962	3,299
Transfer to properties held-for-sale	-	63,836	41,006
	-	63,955	40,342
CHANGE IN NET FINANCIAL ASSETS (DEBT)	(37,577)	42,623	(96,283)
Net financial assets (debt), beginning of year	(9,492)	(9,492)	86,791
Net financial assets (debt) , end of year	\$ (47,069)	\$33,131	\$ (9,492)

City of Surrey
CONSOLIDATED STATEMENT OF CASH FLOWS

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015	2014
		<i>(recast - note 3)</i>
Cash provided by (used in):		
OPERATING TRANSACTIONS		
Annual Surplus	\$ 182,967	\$ 190,638
Non-Cash charges to operations:		
Amortization expense	116,837	108,440
Loss on disposal of tangible capital assets	10,134	15,265
Developer contributions of tangible capital assets <i>(note 13(b))</i>	(129,608)	(146,796)
Change in non-cash operating working capital:		
Accounts receivable	35,422	(5,427)
Inventories of supplies	154	(1)
Prepaid expenses	(35)	(663)
Accounts payable and accrued liabilities	(10,508)	(6,260)
Deposits and prepayments	24,260	16,646
Deferred revenue	4,862	(319)
Deferred development cost charges	10,036	4,188
Net change in cash from operating transactions	244,521	175,711
FINANCING TRANSACTIONS		
Repayment of debt	(5,119)	(4,922)
Proceeds from issuance of loan payable	2,910	2,665
Repayment on loan payable	(11,849)	(1,346)
Cash provided (used) by financing transactions	(14,058)	(3,603)
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(209,168)	(310,059)
Acquisition of properties held-for-sale	(9,272)	(4,321)
Disposal of properties held-for-sale	61,717	29,449
Proceeds on disposal of tangible capital assets	7,506	5,887
Cash provided (used) by capital transactions	(149,217)	(279,044)
INVESTING TRANSACTIONS		
Decrease (increase) in investments	(116,252)	91,669
Cash provided (used) by investing transactions	(116,252)	91,669
Increase (decrease) in cash and cash equivalents	(35,006)	(15,267)
Cash and cash equivalents, beginning of year	55,135	70,402
Cash and cash equivalents, end of year	\$ 20,129	\$ 55,135

*For the year ended December 31, 2015
[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, water, sewer, and drainage services.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the City are 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.

a) **Basis of consolidation**

The consolidated financial statements are comprised of the City's Operating, Capital and Reserve Funds plus the Surrey Public Library (the "Library"), Surrey City Development Corporation ("SCDC") and Surrey Homelessness and Housing Society ("SHHS"). The Library, SHHS and SCDC are consolidated as they are controlled by the City by virtue of their Board being appointed by the City. Inter-fund transactions, fund balances and activities are eliminated on consolidation.

i) **Operating Funds**

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

ii) **Capital Funds**

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

iii) **Reserve Funds**

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

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) **Basis of consolidation (continued)**

iv) **Surrey City Development Corporation**

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of Surrey City Development Corporation ("SCDC"). All inter-departmental and inter-entity accounts and transactions between SCDC and the City are eliminated upon consolidation. SCDC has the following wholly owned subsidiaries and government partnerships, which are accounted for as follows:

i) **Surrey City Investment Corporation ("SCIC") - (100% owned and fully consolidated)**

SCIC has a 29.9% ownership in the following entities (proportionately consolidated), referred to as the "Surrey Centre Limited Partnerships":

- Surrey Centre Office Limited Partnership
- Surrey Centre Hotel Limited Partnership
- Surrey Centre Residential Limited Partnership

SCIC has a 50% ownership in nine holding companies (proportionately consolidated) referred to as the "Surrey Centre Tower Holdings".

SCIC held a 50% ownership in the Croydon Drive Development Limited Liability Partnership ("Croydon") - (proportionately consolidated prior to date of disposition, March 27, 2015)

SCIC has a 50% ownership in 0918387 BC Ltd., the General Partner of Croydon - (proportionately consolidated prior to date of disposition, March 27, 2015)

On March 27, 2015, SCIC disposed of its ownership in Croydon and 0918387 BC Ltd. The disposition resulted in a \$2.3 million gain.

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

iii) **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") - (50% owned and proportionately consolidated)

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) G.P. Ltd., the General Partner of Beedie LP - (50% owned and proportionately consolidated)

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) **Basis of consolidation (continued)**

v) **Surrey Homelessness and Housing Society**

The consolidated financial statements include the assets, liabilities, revenues and expenses of Surrey Homelessness and Housing Society ("SHHS"). All inter-departmental and inter-entity accounts and transactions between SHHS and the City are eliminated upon consolidation.

The City provided seed money to the Surrey Homelessness and Housing Society and oversees its operations.

vi) **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.

b) **Revenue recognition**

Revenues are recognized in the period in which the transaction or event occurs that give rise to the revenues. 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.

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.

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. Consulting revenue is recorded at the time when services are provided.

Restricted transfers from 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.

c) **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.

d) **Investment income**

Investment income is reported as revenue in the period earned.

e) **Expenses**

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

f) **Properties held-for-sale**

Properties held for sale include real estate properties which are ready and available to be sold and for which there is an available market. They are valued at the lower of cost or expected net realizable value. No amortization is recorded for properties held-for-sale. Properties held-for-sale is presented in note 5.

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

g) Cash and cash equivalents

Cash and cash equivalents includes 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 which are subject to an insignificant risk of change in value.

h) Investments

Investments consist of demand deposits, short-term investments, bonds and debentures, which are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments on a straight line basis.

i) Employee future benefits

The City and its employees participate in a 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 after the event occurs. The expense is recognized in the year the event occurs.

j) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2015 – 2019 Consolidated Financial Plan and was adopted through By-law #18380 on February 2, 2015.

k) Non-financial assets

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

i) Tangible capital assets

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

ASSET	USEFUL LIFE - YEARS
Land improvements	12 - 60
Buildings and improvements	10 - 50
Infrastructure	10 - 100
Machinery and equipment	5 - 40

Annual amortization is charged commencing on the date the asset is acquired or available for use. Work-in-progress amounts are not amortized until the asset is put into service.

ii) Interest capitalization

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset except for development properties of SCDC.

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

k) Non-financial assets (continued)

iii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue. These assets include some land, road infrastructure, water and wastewater infrastructure, machinery and equipment assets.

iv) Intangible assets

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

v) Leases

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

vi) Inventories of supplies

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

l) 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 in performing actuarial valuations of employee future benefits.

Actual results could differ from these estimates.

m) 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 22).

n) 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 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.

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

2. ADOPTION OF NEW ACCOUNTING POLICY

Effective January 1, 2015 the City adopted Public Sector Accounting Handbook Standard PS 3260, Liability for Contaminated Sites. This standard was applied on a retroactive basis to January 1, 2014 and did not result in any adjustments to liabilities, tangible capital assets or accumulated surplus of the City.

3. RECAST OF COMPARATIVE FIGURES

During the year, the City determined that certain immaterial adjustments were required to be made to its comparative figures.

The City adjusted prior year balances to correct prior year amortization of Tangible Capital Assets overstated.

The effects of the adjustments on the comparative figures are summarized below in thousands of dollars:

ACCUMULATED SURPLUS AT JANUARY 1:

	2015	2014
Opening accumulated surplus, as previously reported	\$ 7,983,641	\$ 7,794,820
Amortization of TCA overstatement	1,817	-
Opening accumulated surplus, as recast	\$ 7,985,458	\$ 7,794,820

TANGIBLE CAPITAL ASSETS AT DECEMBER 31:

	2014
Tangible Capital Assets, as previously reported	\$ 7,988,160
Adjustment for Amortization	1,817
Net financial assets, as recast	\$ 7,989,977

ANNUAL SURPLUS:

	2014
As previously reported	\$ 188,821
Adjustment for Amortization	1,817
Annual surplus, as recast	\$ 190,638

4. ACCOUNTS RECEIVABLE

	2015	2014
General accounts receivable	\$ 31,819	\$ 55,797
Development Cost Charges	36,842	42,867
Property taxes	20,386	21,514
Utility rates	12,887	12,108
Due from joint venture partners	1,460	3,233
Due from other authorities	3,170	6,560
Debenture debt guarantee	2,400	2,340
Tax sale properties	287	254
	\$ 109,251	\$ 144,673

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

5. PROPERTIES HELD-FOR-SALE

	2015	2014
Opening balance	\$ 31,115	\$ 15,237
Transfer from tangible capital assets	63,836	41,006
Disposal on sale	(61,717)	(29,449)
Additions	9,272	4,321
	\$ 42,506	\$ 31,115

6. INVESTMENTS

	2015	2014
Investments maturing within one year	\$ 390,812	\$ 344,598
Investments maturing within two years	91,421	65,519
Investments maturing within ten years	216,172	172,036
Investment in partnership	304	304
	\$ 698,709	\$ 582,457

Average portfolio yield 2.38% (2014 – 2.61%). All investments can be liquidated on demand, but may have associated penalties on liquidation.

During 2013, SCDC invested \$700,000 for a 20% ownership of Bosa Properties (Bright A.1) Limited Partnership (“Bosa”). During 2014 SCDC received a \$396,502 distribution from Bosa LP. Accordingly, SCDC’s investment in the partnership was reduced to \$303,498 at December 31, 2014. SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2015	2014
Trade accounts payable	\$ 55,187	\$ 62,346
Due to Federal Government	34,585	29,575
Employee future benefits <i>(note 12)</i>	25,655	24,520
Due to joint venture partners	1,340	3,140
Contractors’ holdbacks	11,768	15,811
Due to Regional Districts	7,324	9,695
Due to Province of British Columbia	4,351	5,386
Due to other government entities	1,607	1,852
Interest on debt	2,009	2,009
	\$ 143,826	\$ 154,334

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

8. DEPOSITS AND PREPAYMENTS

	2015	2014
Deposits:		
Future works	\$ 39,474	\$ 37,687
Planning and permits	48,607	42,901
Engineering	42,333	33,673
Capital deposits	9,740	7,753
Pavement cuts	3,967	3,535
Boulevard trees	2,333	2,669
Latecomer	929	763
Tenant deposits	641	397
Other deposits	4,161	2,790
Developer works agreement	140	95
Amenities	315	288
Total deposits	\$ 152,640	\$ 132,551
Prepayments:		
Taxes	\$ 38,811	\$ 34,676
Utilities	2,029	1,813
Tax sale private purchase payment	1,294	1,449
Other prepayments	10	35
Total prepayments	42,144	37,973
Total deposits and prepayments	\$ 194,784	\$ 170,524

9. DEFERRED REVENUE

	2015	2014
Development/building permits	\$ 19,471	\$ 16,269
Deferred gains on land sales to joint ventures	3,958	4,764
Deferred lease revenue	5,924	3,873
Other	1,952	1,537
	\$ 31,305	\$ 26,443

For the year ended December 31, 2015
 [tabular amounts in thousands of dollars]

10. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCC's) are collected to pay for 95% of the general capital costs due to development and 90% of utility capital costs on specified projects. In accordance with the Local Government Act, these funds must be recorded in a separate reserve fund. DCC's are deferred and recognized as revenue when the related costs are incurred.

	2015	2014
Deferred DCC's:		
Arterial roads	\$ 55,763	\$ 55,196
Parkland	43,324	46,200
Drainage/storm water detention	39,685	39,856
Sanitary sewer	27,273	24,308
Collector roads	15,008	12,038
Water	12,021	14,719
Area specific	43,486	34,118
Park development	3,071	3,160
	\$ 239,631	\$ 229,595
Deferred DCC's, beginning of year	\$ 229,595	\$ 225,407
DCC's levied for the year	66,798	58,543
Investment income	1,836	2,256
Total DCC's deferred	68,634	60,799
Revenue recognized for General Capital	(43,547)	(48,078)
Revenue recognized for Water Capital	(6,945)	(2,631)
Revenue recognized for Sewer & Drainage Capital	(8,106)	(5,902)
Total DCC's recognized as revenue	(58,598)	(56,611)
Net increase for the year	10,036	4,188
Deferred DCC's, end of year	\$ 239,631	\$ 229,595

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

11. DEBT

	2015	2014
Debenture debt (i)	\$ 196,316	\$ 201,435
Loans payable (ii)	31,602	40,541
	\$ 227,918	\$ 241,976

i) **Debenture 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:

	Gross debt	Sinking fund installments and actuarial adjustments	Net debt 2015	Net debt 2014
General Capital Fund	\$ 212,335	\$ 16,019	\$ 196,316	\$ 201,435

Current borrowing includes:

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

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

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

11. DEBT (CONTINUED)

ii) Loans payable

Loans payable by Surrey City Development Corporation are as follows:

	2015	2014
Demand loan, Grove LP, in the form of bankers' acceptances bearing a stamping fee of 2.25% plus interest at the monthly bankers' acceptance rate, secured by the underlying property and repayable on the sale of the development	\$ -	\$ 2,998
Croydon Drive Development LLP Loan payable, RBC, bearing interest at RBP plus 0.75% per annum, secured by the underlying property and repayable on the earlier of the receipt of commercial financing and May 31, 2015	-	5,059
Murray Latta loan payable, Bank of Montreal, 7-year term maturing May 1, 2020, payable in monthly payments of \$22,942, including interest calculated at a rate of 3.86% per annum, secured by a mortgage on the commercial property	4,138	4,253
Boundary Park loan payable, Citizen's Bank of Canada, 10-year term maturing January 1, 2023, payable in monthly payments of \$77,625, including interest calculated at a rate of 4.05% per annum, secured by a mortgage on the commercial property	13,624	14,000
Cedar Hills loan payable, Citizen's Bank of Canada, 10-year term maturing November 1, 2022, payable in monthly payments of \$78,497, including interest calculated at a rate of 3.95% per annum, secured by a mortgage on the commercial property	13,840	14,231
	\$ 31,602	\$ 40,541

Sinking fund installments and mortgage payments on net outstanding debenture debt and loans payable over the next five years and thereafter are as follows:

	Sinking fund installments and actuarial adjustments	Loan payments	Total
2016	\$ 5,323	\$ 917	\$ 6,240
2017	5,536	954	6,490
2018	5,757	993	6,750
2019	5,988	1,033	7,021
2020	6,227	1,074	7,301
2021 and thereafter	167,485	26,631	194,116
Total	\$ 196,316	\$ 31,602	\$ 227,918

Interest charges on debt are as follows:

	2015	2014
Cash for interest payments	\$ 8,097	\$ 8,097
Change in interest accrued	-	(5)
Total interest expense	\$ 8,097	\$ 8,092

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

12. EMPLOYEE FUTURE BENEFITS

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

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2015. The difference between the actuarially determined accrued benefit obligation of \$23.7 million and the accrued benefit liability of \$25.7 million as at December 31, 2015 is an unamortized actuarial gain of \$2.0 million. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 11 years.

Accrued benefit obligation:	2015	2014
Balance, beginning of year	\$ 23,107	\$ 21,128
Current service cost	1,803	1,610
Interest cost	766	865
Actuarial loss (gain)	(480)	1,280
Benefits paid	(1,509)	(1,776)
Accrued benefit obligation, end of year	\$ 23,687	\$ 23,107

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2015	2014
Actuarial benefit obligation, end of year	\$ 23,687	\$ 23,107
Unamortized actuarial gain	1,968	1,413
Accrued benefit liability, end of year	\$ 25,655	\$ 24,520

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

	2015	2014
Discount rate	3.20%	3.20%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	11.0

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

13. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2014	Additions	Disposals / WIP Allocations	Balance at December 31, 2015
Land and land improvements	\$ 1,748,642	\$ 46,070	\$ 19,166	\$ 1,775,546
Buildings	501,420	75,053	12,252	564,221
Infrastructure	4,200,253	216,562	6,450	4,410,365
Machinery and equipment	217,833	31,582	8,410	241,005
Land under road	2,628,397	95,094	-	2,723,491
Work-in-Progress	400,957	353,272	527,282	226,947
Total	\$ 9,697,502	\$ 817,633	\$ 573,560	\$ 9,941,575

Accumulated Amortization	Balance at December 31, 2014	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2015
	<i>(recast – note 3)</i>			
Land and land improvements	\$ 71,524	\$ 4,160	\$ 255	\$ 75,429
Buildings	183,880	16,713	1,208	199,385
Infrastructure	1,345,354	77,339	3,449	1,419,244
Machinery and equipment	106,767	18,625	8,315	117,077
Total	\$ 1,707,525	\$ 116,837	\$ 13,227	\$ 1,811,135

Net Book Value by category	December 31, 2014	December 31, 2015
	<i>(recast – note 3)</i>	
Land and land improvements	\$ 1,677,118	\$ 1,700,117
Buildings	317,540	364,836
Infrastructure	2,854,899	2,991,121
Machinery and equipment	111,066	123,928
Land under road	2,628,397	2,723,491
Work-in-Progress	400,957	226,947
Total	\$ 7,989,977	\$ 8,130,440

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

13. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by fund	December 31, 2014 <i>(recast – note 3)</i>	December 31, 2015
General capital	\$ 2,150,169	\$ 2,216,087
Transportation capital	3,525,417	3,603,485
Water capital	592,103	605,333
Sewer capital	541,931	540,766
Drainage capital	1,059,186	1,071,231
Library capital	5,673	5,418
Surrey City Development Corp.	115,498	88,120
Total	\$ 7,989,977	\$ 8,130,440

a) Work-in-progress

Work-in-progress is comprised of costs related to projects currently under planning, development or construction that will result in a finished asset at a future date. Such costs are capitalized until such time as the property is ready for use or sale.

Work-in-progress having a value of \$226.9 million (2014 - \$401.0 million) has not been amortized. Amortization of these assets will commence when each specific asset is put into service.

b) 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 is \$129.6 million (2014 - \$146.8 million) comprised of roads infrastructure in the amount of \$95.5 million (2014 - \$92.4 million), water and wastewater infrastructure in the amount of \$19.7 million (2014 - \$45.7 million) and land in the amount of \$14.4 million (2014 - \$8.7 million), including improvements.

c) Tangible Capital Assets Disclosed at Nominal Values

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

d) Works of Art and Historical Cultural Assets

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

e) Write-down of Tangible Capital Assets

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services. Any impairment is accounted for as an expense in the consolidated statement of operations. No impairments were identified or recorded during the year ended December 31, 2015 and 2014.

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

14. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves. Operating surplus for the City is as follows:

	2015	2014
		<i>(recast – note 3)</i>
Accumulated Surplus per Statement of Financial Position	\$ 8,168,425	\$ 7,985,458
Less Restricted Funds:		
Tangible capital assets	8,130,440	7,989,977
Debt funded assets	(182,656)	(171,734)
	7,947,784	7,818,243
Reserves set aside by Council		
Equipment and Building Replacement	33,670	35,888
Capital Legacy	19,486	2,854
Neighborhood Concept Plans	22,783	23,836
Local Improvement financing	15,689	15,173
Environmental Stewardship	6,536	6,448
Park Land Acquisition	9,948	8,876
Water Claims	1,328	1,315
Parking Space	1,535	1,260
Affordable Housing	23	8
	110,998	95,658
Internal borrowing	(23,213)	(25,536)
Restricted Reserves		
Infrastructure Replacement	(5,058)	6,103
Self-Insurance	15,053	15,982
Revenue Stabilization	13,989	13,250
Operating Emergencies	8,782	8,758
Environmental Emergencies	7,420	5,346
Prepaid expenses	3,997	3,962
Inventories of supplies	857	1,011
Committed funds	147,662	133,226
	192,702	187,638
Other Entities		
Surrey City Development Corporation	(74,366)	(105,265)
Surrey Homelessness and Housing Society	8,012	8,212
	(66,354)	(97,053)
Total Restricted Funds	8,161,917	7,978,950
Unappropriated Surplus	\$ 6,508	\$ 6,508

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

15. 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 tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see note 14). 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 has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and Greater Vancouver Regional District, to the extent provided in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.
- c) The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 28 Class "A" and 23 Class "B" shares issued and outstanding as at December 31, 2015). As a Class "A" shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. As a Class "B" shareholder, the City is obligated to share in funding of the ongoing operating costs. In accordance with the members' agreement, upon withdrawal from E-Comm, class A shareholders shall be obligated to pay to the withdrawal date as requested by E-Comm their share of the class A shareholders' obligation to any long-term capital obligations, including any lease obligations. This includes any lease obligations or repayments thereof committed to by E-Comm up to the withdrawal date.
- d) The City entered into an agreement with the YMCA of Greater Vancouver for the joint development of a facility in Surrey. The City contributed \$5.5 million towards the completion of the project, which was matched by the YMCA. The City has also provided a guarantee through an \$8.0 million pledge agreement in connection with a non-recourse first collateral mortgage expiring October 15, 2017, in favour of the Royal Bank of Canada that is registered against the land and facility, which can be renewed annually. The City does not expect to make any payments on the guarantee and no amounts have been accrued in the financial statements.
- e) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation included in surplus (note 14). Based on estimates, this appropriation reasonably provides for all outstanding claims.
- f) 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.

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

g) 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 through:

- i) MFA Debenture Issue No. 116 April 4, 2011;
- ii) MFA Debenture Issue No. 121 October 4, 2012; and
- iii) MFA Debenture Issue No. 126 September 26, 2013.

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

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

h) Policing services

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

i) Surrey Organics Biofuel Processing facility

The City has entered into a 25 year agreement with Orgaworld Surrey Limited Partnership to design, build, finance, operate, and maintain the Surrey Organics Biofuel Processing facility. The City contributed the land and 25% of the construction costs up to \$16 million (received through a P3 Canada Infrastructure Grant). Under the agreement, the City has guaranteed to provide the operator with a minimum of 54,449 tonnage of City Organic Waste for processing in year 1, increasing annually over the life of the agreement to a minimum of 69,975 tonnage in year 25. In return the City will accept 100% of the Biomethane that is produced at the facility and will share surplus Industrial, Commercial and Institutional (ICI) revenue and Digestate Product revenue.

*For the year ended December 31, 2015
[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 provided are based on a formula. As at December 31, 2015, the Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local government.

The most recent valuation for the Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available in 2016.

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

The City paid \$16.8 million (2014 - \$16.0 million) for employer contributions while employees contributed \$14.0 million (2014 - \$13.2 million) to the Plan in Fiscal 2015.

17. TAXATION REVENUE

	2015	2014
Tax collected:		
Property taxes	\$ 276,588	\$ 262,365
Collections for other authorities	281,012	276,085
Drainage Parcel taxes	50,108	31,918
Grants-in-lieu of taxes	17,440	16,266
Other	520	475
	625,668	587,109
Less transfers to other authorities:		
Province of BC - School Taxes	212,851	211,600
Greater Vancouver Regional District	6,022	6,151
BC Assessment Authority	6,764	6,792
Greater Vancouver Transportation Authority	42,055	42,765
Other	13,320	8,777
	281,012	276,085
Taxation revenue	\$ 344,656	\$ 311,024

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

18. SIGNIFICANT TAXPAYERS

The City is not reliant upon the revenue from any specific large property taxpayers or businesses. Tax revenues received from the seven largest properties amount to less than three percent of the City's annual gross taxation revenues.

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:

			2015	2014
Assets				
Cash and short term investments			\$ 3,321	\$ 3,171
Equity				
	Employee Benefits Fund	Cemetery Perpetual Care Fund	2015	2014
Balance, beginning of year	\$ 632	\$ 2,539	\$ 3,171	\$ 3,067
Employment insurance rebate	73	-	73	82
Contributions	-	164	164	122
Interest revenue	6	-	6	8
Benefits purchased	(15)	-	(15)	(29)
Refunded to employees	(78)	-	(78)	(79)
Balance, end of year	\$ 618	\$ 2,703	\$ 3,321	\$ 3,171

20. SURREY HOMELESSNESS AND HOUSING SOCIETY

On June 22, 2007, the City of Surrey incorporated the Surrey Homelessness and Housing Society. The purposes of the Society are to raise funds for financing programs and projects that address homelessness in Surrey; conduct and provide financial assistance to homelessness housing initiatives; manage the disbursements of grants for projects and programs that address homelessness in Surrey and act to raise funds for these purposes. As the City appoints the majority of members in the Society, who then appoint the Society's Board, the City is considered to have control over the Society's functions and the Society's financial information is fully consolidated within the City's financial statements.

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

21. SURREY CITY DEVELOPMENT CORPORATION

On April 24, 2007 the City of Surrey incorporated the Surrey City Development Corporation ("SCDC") with broad powers to advance the commercial, industrial, institutional and residential development of the City. The City is the sole shareholder of the Development Corporation and has provided financing to sustain operations and the development. As a controlled other government organization, the Corporation's financial information is fully consolidated within the City's financial statements.

As at December 31, 2015, SCDC has entered into Government Partnerships as follows:

a) The Grove Limited Partnership

The Grove Limited Partnership ("Grove") is a partnership for the development of 141 three-level townhomes located in the East Clayton area of Surrey. SCDC mutually contributed a beneficial interest in lands valued at \$2,844,000 and cash consideration of \$1,341,597, for a 50% interest in the Grove. The proportionate amounts included in the consolidated financial statements at December 31, 2015 are as follows:

Assets	\$	663
Liabilities		(49)
Tangible capital assets		62
Prepays		-
Accumulated surplus	\$	676

b) Croydon Drive Limited Partnership

Croydon Drive Limited Partnership ("Croydon") was a partnership for the development of two office buildings. SCDC was an equal partner in Croydon prior to the disposition of their interest in the partnership on March 27, 2015. Croydon's financial results were proportionately consolidated with SCDC based upon the 50% share of total contributions up to the date of disposition. No proportionate amounts were included in the financial statements at December 31, 2015.

c) Surrey Centre Limited Partnerships

Surrey Centre Limited Partnerships ("SCLPs") are various partnerships for the development of mixed-use real estate developments in the City. The SCLPs financial results are proportionately consolidated with those of the Corporation based upon the Corporation's partnership interest of 29.9%. The liability of SCDC is limited to the cash and land which it will contribute to the SCLP through SCIC. The proportionate amounts included in the financial statements at December 31, 2015 are as follows:

Assets	\$	303
Liabilities:		
Payable to partners		(1,267)
Deferred gain		(3,519)
Accounts payable		(1,485)
		(6,271)
Tangible capital assets		19,765
Accumulated surplus	\$	13,797

For the year ended December 31, 2015
[tabular amounts in thousands of dollars]

21. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

d) Beedie Limited Partnership

Beedie Limited Partnership ("Beedie LP") is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City. SCDC is an equal partner and will provide contributions of cash and land to fund development. Beedie LP financial results are proportionately consolidated with SCDC based upon the 50% share of total contributions. The liability of the Corporation is limited to the cash and land which it will contribute to Beedie LP. The proportionate amounts included in the financial statements at December 31, 2015 are as follows:

Assets	\$	146
Liabilities		(1,491)
Tangible capital assets		3,117
Prepays		159
Accumulated surplus	\$	1,931

22. SEGMENTED INFORMATION

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

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

Police Services

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

Parks, Recreation and Culture Services – Parks, Recreation and Culture Department

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

General Government Services – Mayor & Councillor's Department, City Manager's Department, Finance & Technology Department, Human Resources 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.

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

22. SEGMENTED INFORMATION (CONTINUED)

Water Services – Water Department

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 – Sewer Department

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.

Engineering Services – Engineering Department

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

Drainage Services – Drainage Department

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.

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.

Roads & 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.

Planning and Development Services – Planning and Development Department

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.

Parking

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

Surrey City Energy

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

Surrey Public Library Services

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

For the year ended December 31, 2015, with comparative figures for 2014 [in thousands of dollars]

NOTE	Police Services	Parks, Recreation and Culture	General Government	Water	Fire Services	Sewer	Engineering
22 SEGMENTED INFORMATION							
REVENUES							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 571,723	\$ 166	\$ -	\$ 2,533	\$ -
Collections for other authorities	-	-	(281,012)	-	-	-	-
Taxation revenue	-	-	290,711	166	-	2,533	-
Sales of goods and services	1,229	23,752	22,086	67,518	1,815	46,128	4,547
Development cost charges	-	-	58,611	-	-	-	-
Developer contributions	-	247	22,571	5,217	-	5,849	-
Investment income	-	25	14,927	801	-	496	-
Transfers from other governments	6,952	556	5,625	-	-	-	-
Other	93	2,410	32,660	901	6	451	2,417
	8,274	26,990	447,191	74,603	1,821	55,457	6,964
EXPENSES							
Salaries and benefits	21,363	48,215	32,797	-	53,027	-	34,076
Consulting and professional services	621	4,214	3,726	473	310	722	265
RCMP contracted services	107,732	-	-	-	-	-	-
Telephone and communications	398	267	878	11	166	19	148
Regional district utility charges	-	-	-	41,999	-	32,241	-
Utilities	416	3,260	36	450	336	1,528	548
Garbage collection and disposal	9	141	25	-	13	-	13
Maintenance and small equipment	64	8,029	3,846	76	864	174	1,014
Insurance and claims	-	1	2,962	-	12	1	58
Leases and rentals	866	796	331	78	7	79	244
Supplies and materials	330	8,051	2,389	915	1,944	1,398	5,153
Advertising and media	3	490	476	-	8	-	21
Grants and sponsorships	-	314	2,280	-	-	-	-
Contract payments	-	2,623	1,477	4,660	213	3,078	1,298
Other	834	2,868	2,684	929	800	753	548
Cost recoveries, net	(810)	400	(13,502)	11,783	(576)	3,921	(37,463)
Interest on debt	-	-	8,097	-	-	-	-
Other interests and fiscal services	-	334	1,587	32	-	5	-
Amortization expense	1,177	13,827	15,217	8,823	1,734	10,965	3,794
	133,003	93,830	65,306	70,229	58,858	54,884	9,717
Excess (deficiency) of revenues over expenses	(124,729)	(66,840)	381,885	4,374	(57,037)	573	(2,753)
Transfer from (to) operating funds	-	-	(43,511)	4,716	-	2,045	2,742
Transfer from (to) reserve funds	-	273	(37,264)	6,671	(2,039)	1,587	(1,616)
Transfer from (to) capital funds	-	749	34,181	(4,703)	35	(626)	2
Annual surplus (deficit)	\$ (124,729)	\$ (65,818)	\$ 335,291	\$ 11,058	\$ (59,041)	\$ 3,579	\$ (1,625)

For the year ended December 31, 2015, with comparative figures for 2014 [in thousands of dollars]

							CONSOLIDATED	
Drainage	Solid Waste Management	Roads & Traffic Safety	Planning and Development	Parking	Surrey City Energy	Library Services	2015	2014
<i>(recast - note 3)</i>								
\$ 32,050	\$ -	\$ 19,196	\$ -	\$ -	\$ -	\$ -	\$ 625,668	\$ 587,109
-	-	-	-	-	-	-	(281,012)	(276,085)
32,050	-	19,196	-	-	-	-	344,656	311,024
-	39,011	1,130	2,973	1,315	165	256	211,925	195,356
(13)	-	-	-	-	-	-	58,598	56,611
9,813	-	99,043	-	-	151	113	143,004	170,536
188	-	-	-	-	-	-	16,437	18,454
14	-	7,882	-	-	-	971	22,000	46,129
92	147	479	17,848	-	-	512	58,016	48,764
42,144	39,158	127,730	20,821	1,315	316	1,852	854,636	846,874
-	-	5,491	18,538	150	352	12,969	226,978	216,917
2,964	1,718	2,843	937	49	-	158	19,000	20,983
-	-	-	-	-	-	-	107,732	97,766
17	15	41	64	18	1	32	2,075	2,217
-	-	-	-	-	-	-	74,240	71,955
6	-	3,942	619	-	42	391	11,574	11,551
1	18,712	5	9	-	-	6	18,934	19,205
168	-	238	2,019	158	9	199	16,858	17,768
-	274	1	-	-	-	-	3,309	2,705
849	155	820	9	-	1	77	4,312	3,574
340	2,011	4,242	1,259	24	-	491	28,547	39,962
3	12	35	12	8	-	998	2,066	2,099
-	-	-	90	-	-	-	2,684	2,341
2,205	639	16,301	120	192	17	2	32,825	23,641
1,709	2	180	1,323	3	-	619	13,252	23,591
7,897	5,424	3,659	(1,000)	268	(201)	302	(19,898)	(18,315)
-	-	-	-	-	-	-	8,097	8,092
-	145	-	-	102	36	6	2,247	1,744
19,262	1,520	37,471	4	1,010	-	2,033	116,837	108,440
35,421	30,627	75,269	24,003	1,982	257	18,283	671,669	656,236
6,723	8,531	52,461	(3,182)	(667)	59	(16,431)	182,967	190,638
5,851	(4,353)	17,799	(1)	(1,359)	-	16,071	-	-
6,388	-	26,347	199	(699)	-	153	-	-
(9,739)	(73)	(17,361)	281	-	(2,743)	(3)	-	-
\$ 9,223	\$ 4,105	\$ 79,246	\$ (2,703)	\$ (2,725)	\$ (2,684)	\$ (210)	\$ 182,967	\$ 190,638

For the year ended December 31, 2015
 [tabular amounts in thousands of dollars]

23 TRANSFERS FROM OTHER GOVERNMENTS

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

	2015	2014
Revenue		
BC Provincial government grants:		
Roads	\$ 188	\$ 6,302
Traffic fine revenue sharing	6,583	4,080
Casino revenue sharing	3,072	3,055
Library operating	939	900
Welcoming communities program	-	282
Sewer replacement	14	103
Child care and seniors	273	112
Victim services	168	167
Arts	82	97
BC One Card	32	33
Subtotal BC Provincial government grants	11,351	15,131
Federal government grants:		
Roads	-	17,773
Parks development	119	83
Keep of prisoners	201	171
Summer students	13	7
Child care	59	68
Subtotal federal government grants	392	18,102
TransLink:		
Arterial widening and intersection improvements	3,162	3,049
Arterial paving	2,515	4,300
Arterial bridges	301	3,518
Traffic signals, signs and markings	469	414
Bicycle street network and other transit projects	993	1,615
Subtotal TransLink grants	7,440	12,896
UBCM Community Works Fund:	2,817	-
Total transfers from other government revenues	\$ 22,000	\$ 46,129

*For the year ended December 31, 2015
[tabular amounts in thousands of dollars]*

24. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2015 – 2019 Consolidated Financial Plan and was adopted through By-law #18380 on February 2, 2015. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenues:	
Approved Consolidated budget	\$ 996,398
Less:	
Borrowing proceeds	(10,600)
Total Revenues:	985,798
Expenses:	
Approved Consolidated budget	1,196,526
Transfers between funds	(200,128)
	996,398
Less:	
Capital expenditures	(497,002)
Add:	
Transfers between funds	200,128
Total Expenses:	699,524
Annual surplus per statement of operations	\$ 286,274

25 COMPARATIVE FIGURES

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

CITY OF SURREY
SUPPLEMENTARY FINANCIAL
INFORMATION



As at December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
FINANCIAL ASSETS									
Cash and cash equivalents	\$ 11,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (note 4)	135,112	-	-	-	-	-	-	-	-
Properties held-for-sale (note 5)	-	-	-	-	-	-	-	-	-
Investments (note 6)	707,001	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	28,608	-	79,165	54,482	15,957	1,812
	853,661	-	-	28,608	-	79,165	54,482	15,957	1,812
LIABILITIES									
Accounts payable and accrued liabilities (note 7)	141,581	-	-	-	-	56	7	-	1,909
Deposits and prepayments (note 8)	190,815	-	-	-	-	1,067	981	-	-
Due to other funds	448,082	6,268	12,241	-	8,965	-	-	-	-
Deferred revenue (note 9)	27,311	-	-	-	-	-	-	-	46
Deferred development cost charges (note 10)	-	-	-	-	-	-	-	-	-
Debt (note 11)	-	-	-	-	-	-	-	-	-
	807,789	6,268	12,241	-	8,965	1,123	988	-	1,955
Net Financial Assets (Debt)	45,872	(6,268)	(12,241)	28,608	(8,965)	78,042	53,494	15,957	(143)
NON-FINANCIAL ASSETS									
Tangible capital assets (note 13)	-	-	-	-	-	-	-	-	-
Inventories of supplies	450	-	-	-	-	368	39	-	-
Prepaid expenses	3,177	-	-	-	-	-	330	-	95
	3,627	-	-	-	-	368	369	-	95
Accumulated Surplus (Deficit)	\$ 49,499	\$ (6,268)	\$ (12,241)	\$ 28,608	\$ (8,965)	\$ 78,410	\$ 53,863	\$ 15,957	\$ (48)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2015	2014
							<i>(recast - note 3)</i>
\$ -	\$ -	\$ 486	\$ 8,095	\$ -	\$ -	\$ 20,129	\$ 55,135
360	-	2,623	-	50,298	(79,142)	109,251	144,673
-	-	43,983	-	-	(1,477)	42,506	31,115
-	-	303	-	-	(8,595)	698,709	582,457
13,300	-	-	-	278,870	(472,194)	-	-
13,660	-	47,395	8,095	329,168	(561,408)	870,595	813,380
-	-	84,670	83	-	(84,480)	143,826	154,334
-	-	641	-	1,752	(472)	194,784	170,524
-	-	-	-	-	(475,556)	-	-
-	-	3,958	-	-	(10)	31,305	26,443
-	-	-	-	216,418	23,213	239,631	229,595
196,316	-	31,602	-	-	-	227,918	241,976
196,316	-	120,871	83	218,170	(537,305)	837,464	822,872
(182,656)	-	(73,476)	8,012	110,998	(24,103)	33,131	(9,492)
8,058,482	5,418	91,234	-	-	(24,694)	8,130,440	7,989,977
-	-	-	-	-	-	857	1,011
-	-	358	-	-	37	3,997	3,962
8,058,482	5,418	91,592	-	-	(24,657)	8,135,294	7,994,950
\$ 7,875,826	\$ 5,418	\$ 18,116	\$ 8,012	\$ 110,998	\$ (48,760)	\$ 8,168,425	\$ 7,985,458

Schedule 2 UNAUDITED STATEMENT OF OPERATIONS - BY FUND

For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
REVENUES									
Taxation revenue (note 17)	\$ 290,752	\$ -	\$ -	\$ 19,197	\$ -	\$ 166	\$ 2,533	\$ 32,050	\$ -
Sales of goods and services	56,572	166	716	1,727	39,011	67,518	46,129	-	255
Development cost charges (note 10)	-	-	-	-	-	-	-	(14)	-
Developer contributions	247	151	-	963	-	-	8	153	-
Investment income	20,037	-	-	-	-	801	496	188	-
Transfers from other governments (note 23)	13,118	-	-	565	-	-	-	-	971
Other	38,410	-	-	479	147	901	451	92	513
	419,136	317	716	22,931	39,158	69,386	49,617	32,469	1,739
EXPENSES									
Police services	131,826	-	-	-	-	-	-	-	-
Parks, recreation and culture	80,004	-	-	-	-	-	-	-	-
General government	49,984	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	60,650	-	-	-
Fire services	57,124	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	43,436	-	-
Engineering	5,923	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	14,560	-
Solid waste	-	-	-	-	29,107	-	-	-	-
Roads and traffic safety	-	-	-	37,997	-	-	-	-	-
Planning and development	23,999	-	-	-	-	-	-	-	-
Parking	-	-	693	279	-	-	-	-	-
Surrey City Energy	-	257	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	16,250
	348,860	257	693	38,276	29,107	60,650	43,436	14,560	16,250
Excess (Deficiency) of Revenues over Exp.	70,276	60	23	(15,345)	10,051	8,736	6,181	17,909	(14,511)
Transfer from (to) operating funds	(14,912)	-	(1,359)	16,680	(4,426)	(2,977)	260	(7,821)	14,556
Transfer from (to) reserve funds	(30,374)	-	(699)	272	-	(236)	141	763	-
Transfer from (to) capital funds	(20,968)	(2,743)	-	(1,118)	(73)	(7,694)	(1,838)	(13,673)	-
ANNUAL SURPLUS (DEFICIT)	4,022	(2,683)	(2,035)	489	5,552	(2,171)	4,744	(2,822)	45
Accumulated Surplus (Deficit), beginning of year	45,477	(3,585)	(10,206)	28,119	(14,517)	80,581	49,119	18,779	(93)
Accumulated Surplus (Deficit), end of year	\$ 49,499	\$ (6,268)	\$ (12,241)	\$ 28,608	\$ (8,965)	\$ 78,410	\$ 53,863	\$ 15,957	\$ (48)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2015	2014
							<i>(recast - note 3)</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42)	\$ 344,656	\$ 311,024
-	-	2	-	26	(197)	211,925	195,356
-	-	-	-	56,289	2,323	58,598	56,611
134,129	113	-	-	7,535	(295)	143,004	170,536
540	-	22	262	887	(6,796)	16,437	18,454
7,346	-	-	-	-	-	22,000	46,129
66	-	16,466	131	-	360	58,016	48,764
142,081	113	16,490	393	64,737	(4,647)	854,636	846,874
1,177	-	-	-	-	-	133,003	120,938
15,427	-	-	-	-	(1,601)	93,830	84,583
8,705	-	11,300	593	(5,667)	391	65,306	69,393
9,579	-	-	-	-	-	70,229	67,490
1,779	-	-	-	-	(45)	58,858	61,114
11,448	-	-	-	-	-	54,884	61,797
6,042	-	-	-	-	(2,248)	9,717	12,061
20,861	-	-	-	-	-	35,421	42,600
1,520	-	-	-	-	-	30,627	29,540
37,272	-	-	-	-	-	75,269	64,790
4	-	-	-	-	-	24,003	24,383
1,010	-	-	-	-	-	1,982	1,457
-	-	-	-	-	-	257	310
-	2,033	-	-	-	-	18,283	15,780
114,824	2,033	11,300	593	(5,667)	(3,503)	671,669	656,236
27,257	(1,920)	5,190	(200)	70,404	(1,144)	182,967	190,638
46,514	1,515	-	-	30,134	-	78,164	76,825
85,044	153	-	-	-	-	55,064	112,325
-	(3)	80	-	(85,198)	-	(133,228)	(189,150)
158,815	(255)	5,270	(200)	15,340	(1,144)	182,967	190,638
7,717,011	5,673	12,846	8,212	95,658	(47,616)	7,985,458	7,794,820
\$ 7,875,826	\$ 5,418	\$ 18,116	\$ 8,012	\$ 110,998	\$ (48,760)	\$ 8,168,425	\$ 7,985,458

For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015 Budget	2015 (Schedule 2)	2014
REVENUES			
Taxation revenue	\$ 294,514	\$ 290,752	\$ 263,512
Sales of goods and services	66,440	56,572	49,476
Developer contributions	-	247	130
Investment income	14,112	20,037	20,354
Transfers from other governments	11,030	13,118	8,121
Other	31,406	38,410	33,753
	417,502	419,136	375,346
EXPENSES			
Police services	132,490	131,826	119,765
Parks, recreation and culture	81,881	80,004	69,138
General government	55,322	49,984	50,676
Fire services	57,558	57,124	59,265
Engineering	5,599	5,923	6,198
Planning and development	27,589	23,999	24,379
	360,439	348,860	329,421
Excess of Revenues over Expenses	57,063	70,276	45,925
Transfers to other funds and reserves	(57,063)	(66,254)	(46,016)
ANNUAL SURPLUS (DEFICIT)	-	4,022	(91)
Accumulated Surplus, beginning of year	-	45,477	45,568
Accumulated Surplus, end of year	\$ -	\$ 49,499	\$ 45,477

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

City of Surrey
UNAUDITED SOLID WASTE OPERATING FUND Schedule 4

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015 Budget	2015 (Schedule 2)	2014
REVENUES			
Sales of goods and services	\$ 39,000	\$ 39,011	\$ 35,950
Other	205	147	120
	39,205	39,158	36,070
EXPENSES			
Solid waste	30,173	29,107	28,043
	30,173	29,107	28,043
Excess of Revenues over Expenses	9,032	10,051	8,027
Transfers to other funds and reserves	(9,032)	(4,499)	(10,357)
ANNUAL SURPLUS (DEFICIT)	-	5,552	(2,330)
Accumulated Surplus (Deficit), beginning of year	-	(14,517)	(12,187)
Accumulated Surplus (Deficit), end of year	\$ -	\$ (8,965)	\$ (14,517)

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015 Budget	2015 (Schedule 2)	2014
REVENUES			
Taxation revenue	\$ 19,236	\$ 19,197	\$ 16,224
Sales of goods and services	3,858	1,727	758
Developer contributions	-	963	24
Transfers from other governments	-	565	1,038
Other	-	479	439
	23,094	22,931	18,483
EXPENSES			
Roads and traffic safety	34,080	37,997	31,909
Parking	-	279	-
	34,080	38,276	31,909
Excess (Deficiency) of Revenues over Exp.	(10,986)	(15,345)	(13,426)
Transfers from other funds and reserves	10,986	15,834	9,299
ANNUAL SURPLUS	-	489	(4,127)
Accumulated Surplus, beginning of year	-	28,119	32,246
Accumulated Surplus, end of year	\$ -	\$ 28,608	\$ 28,119

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015 Utility Rates Budget	2015	2014
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 119	\$ 166	\$ 190
Sales of goods and services	66,410	67,518	64,712
Developer contributions	-	-	10
Investment income	1,006	801	1,082
Other	657	901	900
	68,192	69,386	66,894
EXPENSES			
Water	61,999	60,650	57,681
Engineering	-	-	16
	61,999	60,650	57,697
Excess of Revenues over Expenses	6,193	8,736	9,197
Transfers to other funds and reserves	(6,193)	(10,907)	(14,782)
ANNUAL SURPLUS (DEFICIT)	-	(2,171)	(5,585)
Accumulated Surplus, beginning of year	-	80,581	86,166
Accumulated Surplus, end of year	\$ -	\$ 78,410	\$ 80,581

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015 Utility Rates Budget	2015	2014
		(Schedule 2)	
REVENUES			
Taxation revenue	\$ 2,441	\$ 2,533	\$ 2,954
Sales of goods and services	44,947	46,129	43,515
Developer contributions	-	8	-
Investment income	652	496	788
Other	225	451	447
	48,265	49,617	47,704
EXPENSES			
Sewer	43,965	43,436	49,240
	43,965	43,436	49,240
Excess of Revenues over Expenses	4,300	6,181	(1,536)
Transfers from (to) other funds and reserves	(4,300)	(1,437)	(11,673)
ANNUAL SURPLUS	-	4,744	(13,209)
Accumulated Surplus, beginning of year	-	49,119	62,328
Accumulated Surplus, end of year	\$ -	\$ 53,863	\$ 49,119

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

City of Surrey
UNAUDITED DRAINAGE OPERATING FUND *Schedule 8*

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015 Utility Rates Budget	2015	2014
		<i>(Schedule 2)</i>	
REVENUES			
Taxation revenue	\$ 33,413	\$ 32,050	\$ 28,996
Development cost charges	-	(14)	-
Developer contributions	-	153	49
Investment income	-	188	184
Other	117	92	67
	33,530	32,469	29,296
EXPENSES			
Drainage	15,021	14,560	20,867
	15,021	14,560	20,867
Excess of Revenues over Expenses	18,509	17,909	8,429
Transfers to other funds and reserves	(18,509)	(20,731)	(4,280)
ANNUAL SURPLUS	-	(2,822)	4,149
Accumulated Surplus, beginning of year	-	18,779	14,630
Accumulated Surplus, end of year	\$ -	\$ 15,957	\$ 18,779

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]

	2015 Budget	2015 (Schedule 2)	2014
REVENUES			
Sales of goods and services	\$ 584	\$ 716	\$ 540
	584	716	540
EXPENSES			
Parking	349	693	594
	349	693	594
Excess (Deficiency) of Revenues over Exp.	235	23	(54)
Transfers from other funds and reserves	(235)	(2,058)	(10,060)
ANNUAL SURPLUS	-	(2,035)	(10,114)
Accumulated Surplus, beginning of year	-	(10,206)	(92)
Accumulated Surplus, end of year	\$ -	\$ (12,241)	\$ (10,206)

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

City of Surrey
UNAUDITED SURREY CITY ENERGY OPERATING FUND *Schedule 10*

*For the year ended December 31, 2015, with comparative figures for 2014
[in thousands of dollars]*

	2015 Budget	2015	2014
		<i>(Schedule 2)</i>	
REVENUES			
Sales of goods and services	\$ 121	\$ 166	\$ -
Developer contributions	-	151	104
	121	317	104
EXPENSES			
Surrey City Energy	590	257	310
	590	257	310
Excess (Deficiency) of Revenues over Exp.	(469)	60	(206)
Transfers from other funds and reserves	469	(2,743)	(1,757)
ANNUAL SURPLUS	-	(2,683)	(1,963)
Accumulated Surplus, beginning of year	-	(3,585)	(1,622)
Accumulated Surplus, end of year	\$ -	\$ (6,268)	\$ (3,585)

The 2015 Tax Levy Budget was used to determine 2015 taxation rates.

City of Surrey
Schedule 11 UNAUDITED RESERVE FUNDS

As at December 31, 2015, [in thousands of dollars]

	Equipment and Building Replacement	*** Municipal Land	Park Land Acquisition	*Capital Legacy	Neighborhood Concept Plans
Balance, beginning of year	\$ 35,888	\$ -	\$ 8,876	\$ 2,854	\$ 23,836
DCC's levied for the year					
Investment income	359	17	88	28	241
Other revenue	-	26	4,167	-	3,104
Other expenditures	164	5,490	-	-	-
	523	5,533	4,255	28	3,345
Transfers from (to)					
Operating funds	(12,667)	360	-	(20,677)	842
Capital funds	15,408	28,386	3,183	4,073	3,556
Internal borrowing	-	(23,213)	-	-	-
	2,741	5,533	3,183	(16,604)	4,398
Balance, end of year	\$ 33,670	\$ -	\$ 9,948	\$ 19,486	\$ 22,783

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	\$ 45,530
Principal Repayable, Guildford Pool Loan	(25,105)
Principal Repayable, RCMP Facility Loan	(926)
Principal Repayable, East Clayton Fitness Facility Loan	(13)
Funds on Hand for Financing Projects	\$ 19,486

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

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

Funds on Hand For Financing Projects	\$ 7,386
Receivable From Property Owners	8,303
Equity, December 31, 2015	\$ 15,689

Environmental Stewardship	**Local Improvement Financing	Water Claims	Affordable Housing	Parking Space	Reserves Subtotal	****Deferred Development Charges	Future Commitments
\$ 6,448	\$ 15,173	\$ 1,315	\$ 8	\$ 1,260	\$ 95,658	\$ 229,595	\$ 110,343
					-	66,798	-
65	64	13	-	12	887	1,836	-
-	-	-	-	263	7,560	-	-
-	-	-	15	-	5,669	-	-
65	64	13	15	275	14,116	68,634	-
(23)	(452)	-	-	-	(32,617)	-	-
-	-	-	-	-	54,606	(58,598)	73,889
-	-	-	-	-	(23,213)	(23,213)	-
(23)	(452)	-	-	-	(1,224)	(81,811)	73,889
\$ 6,536	\$ 15,689	\$ 1,328	\$ 23	\$ 1,535	\$ 110,998	\$216,418	\$ 184,232

***** 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	\$ 5,665
Internal Borrowing from Reserves	22,958
Principal Repayable, City Centre Land Loan	(3,759)
Principal Repayable, City Centre Social Lands Loan	(3,454)
Principal Repayable, City Centre Development Loan	(2,442)
Principal Repayable, University Drive	(981)
Principal Repayable, City Parkway	(1,124)
Principal Repayable, Social Housing Loan	(1,433)
Principal Repayable, Bridgeview Ind. Land Loan	(54)
Principal Repayable, Green Timbers	(15,376)
Funds on Hand for Financing Projects	\$ -

****** Deferred Development Charges:**

The City borrowed from this Fund to resolve revolving fund shortfall. Principal and interest to be repaid.

Deferred Development Cost Charges per note 10	\$ 239,631
Less: Internal borrowings	(23,213)
Funds on Hand for Financing Projects	\$ 216,418

Schedule 12 UNAUDITED RESERVES, CONTINGENCIES AND SURPLUS

For the year ended December 31, 2015, with comparative figures for 2014, 2013, 2012 and 2011
[in thousands of dollars]

	2015	2014	2013	2012	2011
	<i>(recast - note 3)</i>				
RESERVE FUNDS					
Equipment and building replacement	\$ 33,670	\$ 35,888	\$ 34,836	\$ 36,653	\$ 38,157
Capital legacy	19,486	2,854	23,998	12,757	28,417
Neighborhood Concept Plans	22,783	23,836	23,545	21,439	20,657
Local improvement financing	15,689	15,173	14,654	14,273	14,435
Municipal land	-	-	(1,378)	(8,205)	1,665
Environmental stewardship	6,536	6,448	6,558	6,580	6,359
Park land acquisition	9,948	8,876	5,186	2,984	9,040
Water claims	1,328	1,315	1,299	1,280	1,255
Parking space	1,535	1,260	1,244	1,226	1,202
Affordable housing	23	8	33	18	67
	110,998	95,658	109,975	89,005	121,254
INTERNAL BORROWING	(23,213)	(25,536)	-	-	-
UNAPPROPRIATED SURPLUS					
General operating fund	7,831	7,831	7,831	6,348	8,793
Employee future benefits	(6,998)	(6,998)	(6,998)	(6,998)	(6,998)
Water operating fund	3,000	3,000	3,000	3,000	3,000
Sewer operating fund	3,000	3,000	3,000	3,000	3,000
Library Services	(325)	(325)	(324)	(324)	(324)
	6,508	6,508	6,509	5,026	7,471
Other Entities:					
Surrey City Development Corp	(74,366)	(105,265)	(96,505)	(58,707)	(18,472)
Surrey Homelessness and Housing Society	8,012	8,212	8,380	8,692	8,720
	(59,846)	(90,545)	(81,616)	(44,989)	(2,281)
APPROPRIATED SURPLUS					
Infrastructure replacement	(5,058)	6,103	49,376	46,154	58,018
Self insurance	15,053	15,982	16,138	14,755	14,442
Revenue stabilization	13,989	13,250	12,661	12,661	9,723
Operating contingency and emergencies	8,782	8,758	7,042	7,042	7,042
Environmental emergencies	7,420	5,346	2,852	5,928	5,771
Prepaid expenses	3,997	3,962	3,299	2,941	1,725
Inventories of supplies	857	1,011	1,010	1,030	1,012
	45,040	54,412	92,378	90,511	97,733
COMMITTED FUNDS					
General operating	64,416	51,611	50,786	47,921	43,784
Library Services	182	198	219	250	608
Sewer operating and capital	28,188	24,232	27,378	29,251	20,862
Drainage operating and capital	15,957	18,779	14,630	13,413	11,129
Water operating and capital	38,919	38,406	35,549	37,345	33,731
	147,662	133,226	128,562	128,180	110,114
TANGIBLE CAPITAL ASSETS <i>(note 13)</i>	8,130,440	7,989,977	7,703,720	7,402,088	7,139,203
Debt funded assets	(182,656)	(171,734)	(158,199)	(86,044)	(35,721)
Total Equity in Tangible Capital Assets	7,947,784	7,818,243	7,545,521	7,316,044	7,103,482
TOTAL ACCUMULATED SURPLUS	\$ 8,168,425	\$ 7,985,458	\$ 7,794,820	\$ 7,578,751	\$ 7,430,302

City of Surrey
UNAUDITED CONSOLIDATED REVENUES *Schedule 13*

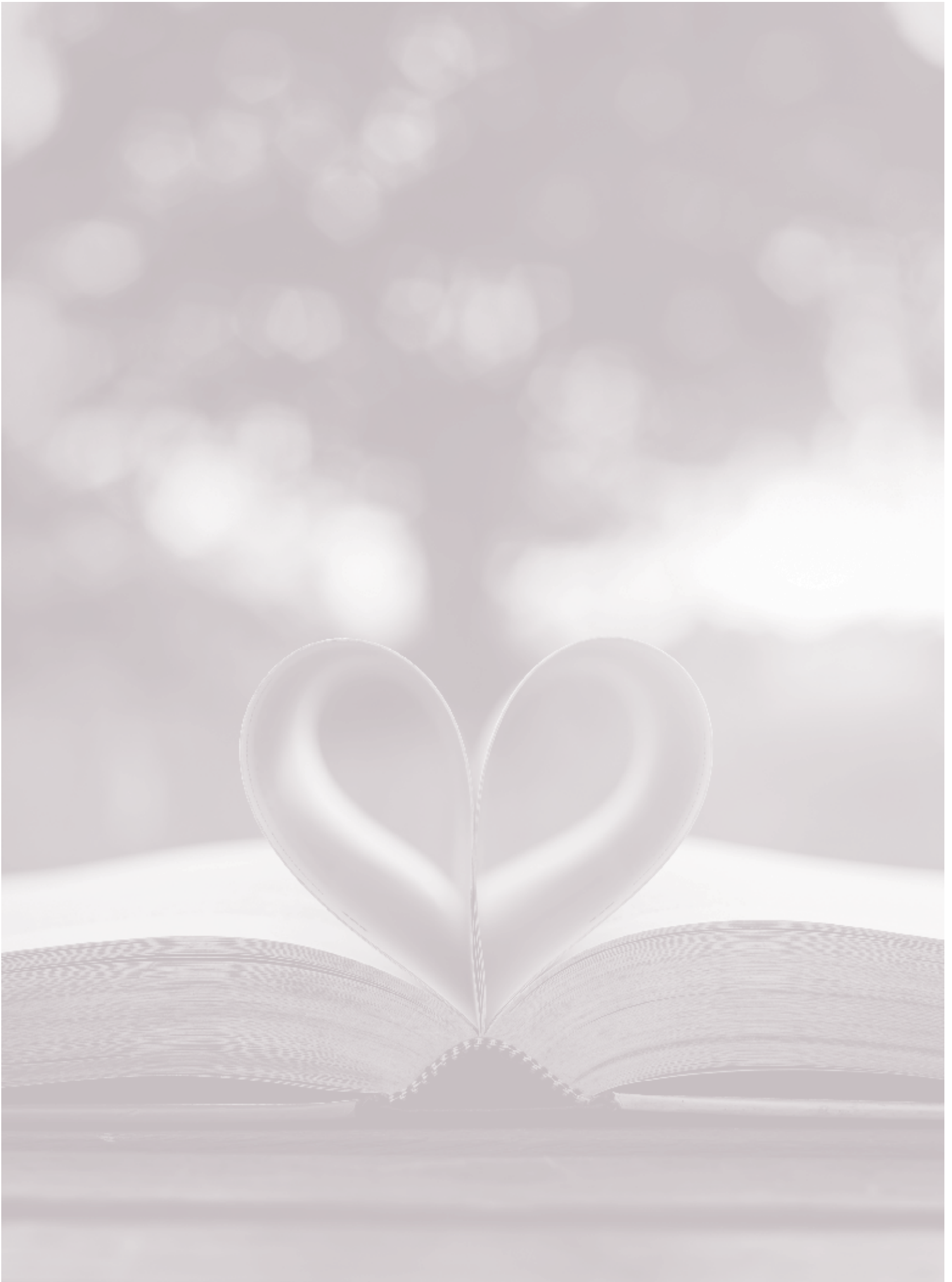
*For the year ended December 31, 2015, with comparative figures for 2014, 2013, 2012 and 2011
[in thousands of dollars]*

	2015	2014	2013	2012	2011
	<i>(recast - note 3)</i>				
TAXATION REVENUE					
Property taxes	\$ 276,588	\$ 262,365	\$ 248,683	\$ 235,146	\$ 222,172
Drainage parcel taxes	50,108	31,918	29,116	25,390	24,352
Grants-in-lieu of taxes	17,440	16,266	15,219	13,240	12,768
Other	520	475	274	225	234
Collections for other authorities					
Province of BC - School taxes	215,134	211,600	203,664	192,665	182,591
Greater Vancouver Regional District	6,140	6,151	6,180	10,893	10,726
BC Assessment Authority	6,832	6,792	6,593	6,201	5,918
Greater Vancouver Transportation Authority	42,579	42,765	41,413	39,760	38,714
Other	10,327	8,777	10,758	3,625	3,200
	625,668	587,109	561,900	527,145	500,675
Collections for other authorities	(281,012)	(276,085)	(268,608)	(253,144)	(241,149)
	344,656	311,024	293,292	274,001	259,526
SALE OF GOODS AND SERVICES					
Application fees	2,831	1,993	2,165	2,422	2,127
Recreation and culture	21,520	20,048	19,092	18,850	17,815
Utility rates and fees	147,107	141,495	133,197	129,046	121,747
Other	40,467	31,820	25,348	21,034	17,780
	211,925	195,356	179,802	171,352	159,469
DEVELOPMENT COST CHARGES	58,598	56,611	68,383	36,405	57,045
DEVELOPER CONTRIBUTIONS	143,004	170,536	123,067	104,181	83,111
INVESTMENT INCOME	16,437	18,454	20,189	19,410	20,890
TRANSFERS FROM OTHER GOVERNMENTS					
Provincial government and other	21,608	28,027	30,580	42,585	29,910
Federal government	392	18,102	21,922	12,839	4,785
	22,000	46,129	52,502	55,424	34,695
OTHER					
Licenses and permits	24,126	21,620	21,280	22,415	19,978
Leases and rentals	11,954	11,129	9,844	6,447	4,942
Penalties and interest on taxes	4,901	5,096	4,819	4,352	4,184
Miscellaneous	5,214	3,937	3,378	3,286	3,898
Asset disposals	11,821	6,982	14,073	6,099	-
	58,016	48,764	53,394	42,599	33,002
TOTAL REVENUES	\$ 854,636	\$ 846,874	\$ 790,629	\$ 703,372	\$ 647,738

Schedule 14 UNAUDITED CONSOLIDATED EXPENSES

For the year ended December 31, 2015, with comparative figures for 2014, 2013, 2012 and 2011
[in thousands of dollars]

	2015	2014	2013	2012	2011
	<i>(recast - note 3)</i>				
BY FUNCTION					
Police services	\$ 133,003	\$ 120,938	\$ 116,146	\$ 113,211	\$ 107,127
Parks, recreation and culture	93,830	84,583	79,552	72,781	72,198
General government	65,306	69,393	59,271	52,497	45,996
Surrey City Energy	257	310	420	431	-
Parking	1,982	1,457	22	-	-
Water	70,229	67,490	63,216	61,810	60,192
Fire services	58,858	61,114	53,969	52,681	52,073
Sewer	54,884	61,797	49,638	49,574	50,625
Engineering	9,717	12,061	8,970	5,751	7,639
Drainage	35,421	42,600	28,812	28,798	30,690
Solid waste	30,627	29,540	26,727	27,590	25,582
Roads and traffic safety	75,269	64,790	50,576	51,636	47,802
Planning and development	24,003	24,383	22,651	22,363	20,638
Library services	18,283	15,780	14,590	15,800	14,874
	\$ 671,669	\$ 656,236	\$ 574,560	\$ 554,923	\$ 535,436
BY OBJECT					
Salaries and benefits	\$ 226,978	\$ 216,917	\$ 208,324	\$ 192,699	\$ 186,185
Consulting and professional services	19,000	20,983	15,259	18,494	18,211
RCMP contracted services	107,732	97,766	93,583	92,173	86,193
Telephone and communications	2,075	2,217	2,944	2,454	2,676
Regional district utility charges	74,240	71,955	70,845	69,047	63,860
Utilities	11,574	11,551	10,044	9,499	9,118
Garbage collection and disposal	18,934	19,205	18,336	19,535	18,445
Maintenance and small equipment	16,858	17,768	13,694	12,934	14,893
Insurance and claims	3,309	2,705	2,063	1,516	1,992
Leases and rentals	4,312	3,574	3,496	3,328	2,528
Supplies and materials	28,547	39,962	23,011	24,343	23,419
Advertising and media	2,066	2,099	1,853	2,425	1,570
Grants and sponsorships	2,684	2,341	1,937	2,415	1,651
Contract payments	32,825	23,641	20,355	19,616	28,611
Other	13,252	23,591	7,997	4,887	(700)
Cost recoveries, net	(19,898)	(18,315)	(21,234)	(19,871)	(15,510)
Interest on debt <i>(note 9)</i>	8,097	8,092	5,505	4,696	3,113
Interest, fiscal services and other	2,247	1,744	2,350	1,409	1,584
	554,832	547,796	480,362	461,599	447,839
Amortization expense	116,837	108,440	94,198	93,324	87,597
	\$ 671,669	\$ 656,236	\$ 574,560	\$ 554,923	\$ 535,436



SURREY PUBLIC LIBRARY



KPMG LLP
Metro Tower I
4710 Kingsway, Suite 2400
Burnaby BC V5H 4M2
Canada
Telephone (604) 527-3600
Fax (604) 527-3636

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the Surrey Public Library

We have audited the accompanying financial statements of the Surrey Public Library, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes and other explanatory information, including Schedules 1 and 2, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Surrey Public Library as at December 31, 2015 and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants
April 14, 2016
Burnaby, Canada

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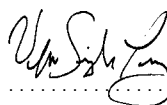
Surrey Public Library
STATEMENT OF FINANCIAL POSITION

As at December 31, 2015, with comparative figures for 2014

	2015	2014
FINANCIAL ASSETS		
Due from the City of Surrey (note 2)	\$ 1,811,571	\$ 1,689,350
	1,811,571	1,689,350
LIABILITIES		
Employee future benefits (note 3)	1,908,872	1,732,277
Deferred revenue (note 4)	45,507	83,831
	1,954,379	1,816,108
NET DEBT	(142,808)	(126,758)
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5)	5,418,102	5,672,972
Prepaid expenses	95,086	33,758
	5,513,188	5,706,730
ACCUMULATED SURPLUS (note 7)	\$ 5,370,380	\$ 5,579,972



Melanie Houlden
Chief Librarian



Upkar Tatlay
Chairperson

Surrey Public Library
STATEMENT OF OPERATIONS

For the year ended December 31, 2015, with comparative figures for 2014

	2015 Budget <i>(note 9)</i>	2015	2014
REVENUES			
City of Surrey grant	\$ 16,806,000	\$ 16,074,834	\$ 15,059,681
Provincial and federal grants <i>(note 6)</i>	933,500	970,516	933,231
Neighborhood community plan contributions	-	152,965	667,400
Fines and fees	580,000	544,273	567,382
Other	47,250	337,613	164,326
	18,366,750	18,080,201	17,392,020
EXPENSES			
Salaries and benefits	13,213,360	12,969,416	12,411,105
Site operations	1,485,721	1,556,868	1,482,872
Library materials collection	744,000	844,376	795,110
Supplies and materials	279,669	295,880	296,047
Inter-library services	148,000	135,092	141,658
Professional services	202,000	262,811	226,088
Other	194,000	192,251	187,709
Amortization	2,741,000	2,033,099	2,035,991
	19,007,750	18,289,793	17,576,580
ANNUAL DEFICIT	\$ (641,000)	\$ (209,592)	\$ (184,560)
Accumulated Surplus, beginning of year	-	5,579,972	5,764,532
Accumulated Surplus, end of year <i>(note 7)</i>	-	\$ 5,370,380	\$ 5,579,972

Surrey Public Library
STATEMENT OF CHANGE IN NET DEBT

As at December 31, 2015, with comparative figures for 2014

	2015 Budget <i>(note 9)</i>	2015	2014
ANNUAL DEFICIT	\$ (641,000)	\$ (209,592)	\$ (184,560)
Acquisition of tangible capital assets	(2,100,000)	(1,778,229)	(1,874,224)
Amortization of tangible capital assets	2,741,000	2,033,099	2,035,991
	-	45,278	(22,793)
Acquisition of prepaid expenses	-	(95,086)	(33,758)
Use of prepaid expenses	-	33,758	34,665
	-	(61,328)	907
CHANGE IN NET DEBT	\$ -	\$ (16,050)	\$ (21,886)
Net Debt, beginning of year	(126,758)	(126,758)	(104,872)
Net Debt, end of year	\$ (126,758)	\$ (142,808)	\$ (126,758)

To be read in conjunction with the Notes and Schedules to the Financial Statements

For the year ended December 31, 2015, with comparative figures for 2014

	2015	2014
CASH PROVIDED BY (USED IN):		
OPERATIONAL ACTIVITY		
Annual Deficit	\$ (209,592)	\$ (184,560)
Items not involving cash		
Amortization expense	2,033,099	2,035,991
Employee future benefits expense <i>(note 3)</i>	246,995	221,667
Change in non-cash assets and liabilities		
Decrease(Increase) in prepaid expenses	(61,328)	907
Increase(Decrease) in deferred revenue	(38,324)	(9,867)
Increase in Due from the City of Surrey	(122,221)	(79,914)
Employee Future Benefits paid by the City of Surrey <i>(note 3)</i>	(70,400)	(110,000)
Net change in cash from operating activities	1,778,229	1,874,224
CAPITAL ACTIVITY		
Cash used to acquire tangible capital assets	(1,778,229)	(1,874,224)
Net change in cash from capital activity	(1,778,229)	(1,874,224)
Net change in cash	\$ -	\$ -
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

For the year ended December 31, 2015

The Surrey Public Library, which is funded and supported primarily by the City of Surrey, was established in 1983 pursuant to the Library Act of British Columbia (Part 2) as a Municipal Public Library. The Library Board, on behalf of the residents and taxpayers of the City of Surrey, oversees the management and operation of the Surrey Public Library and further serves as a policy making body for the organization. The Library Board is appointed by the Council of the City of Surrey.

The Library is economically dependent on the City to provide certain services on behalf of the Library and to provide sufficient operating grants to cover any expenses incurred directly by the Library.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Surrey Public Library are prepared by management in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants Canada. These financial statements are included in the Consolidated Financial Statements of the City of Surrey. The significant accounting policies are as follows:

a) **Basis of accounting**

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. 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.

b) **Budget information**

The budget data presented in these Financial Statements was included in the City of Surrey's 2015 – 2019 Consolidated Financial Plan and was adopted through By-law #18381 on February 2, 2015.

c) **Non-financial assets**

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

i) **Tangible capital assets**

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

Books and publications	5 years
Machinery and equipment	5 to 10 years

Amortization commences when the asset is put into use.

Land and buildings acquired for Library purposes and funded by the City are recorded in the City's financial statements and are not included in these financial statements. The Library uses the land and buildings at no charge.

Contributed tangible capital assets received are recorded at their fair value at the date of receipt and recorded as revenue.

For the year ended December 31, 2015

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) **Employee future benefits**

The Library and its employees make contributions to the Municipal Pension Plan, a defined benefit multi-employer plan. These contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to the Surrey Public Library's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

e) **Government transfers**

Restricted transfers from governments are deferred and recognized as revenue in the year in which the stipulations are met. Unrestricted transfers are recognized as revenue when received.

f) **Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates relate to the determination of accrued employee future benefits and useful lives of tangible capital assets.

Actual results could differ from these estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

g) **Segment disclosure**

The operations of the Surrey Public Library are comprised of a single function. As a result, the expenses of the Library are presented by object in the statement of operations.

h) **Fines and Fees**

The Library recognizes fines and fees as revenue upon receipt.

2. DUE FROM THE CITY OF SURREY

All cash transactions of the Surrey Public Library are handled by the City of Surrey, including payroll and accounts payable processing. The amount shown as due from City of Surrey represents the net cash balance held by the City of Surrey owed to the Surrey Public Library.

During the year, certain employees of the City of Surrey performed administrative services for the Library, including legal, human resources, payroll and financial services. The Library was not charged by the City of Surrey for these services for the year ended December 31, 2015 (2014 – nil). Printing, marketing, risk management and information technology services along with facility and grounds maintenance costs related to the Library of \$315,161 (2014 - \$296,945) were charged from the City of Surrey and are shown as expenses in the financial statements.

For the year ended December 31, 2015

3. EMPLOYEE FUTURE BENEFITS

The Surrey Public Library 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-employment top-ups for dental, life insurance and accidental death and dismemberment insurance.

An actuarial valuation for these benefits was performed to determine the Library's accrued benefit obligation as at December 31, 2015. The difference between the actuarially determined accrued benefit obligation of \$1,959,499 and the accrued benefit liability of \$1,908,871 as at December 31, 2015 is an unamortized actuarial loss of \$50,628. The actuarial loss is amortized over a period equal to the employees' average remaining service lifetime.

	2015	2014
Accrued benefit obligation		
Balance at beginning of year	\$ 1,914,900	\$ 1,689,300
Interest cost	63,500	69,800
Current service cost	142,200	126,000
Actuarial loss (gain)	(90,700)	139,800
Benefits paid	(70,400)	(110,000)
Accrued benefit obligation, end of year	\$ 1,959,500	\$ 1,914,900

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2015	2014
Accrued benefit obligation, end of year	\$ 1,959,500	\$ 1,914,900
Unamortized actuarial loss	(50,628)	(182,623)
Accrued benefit liability, end of year	\$ 1,908,872	\$ 1,732,277

The total expenses recorded in the financial statements in respect of obligations under these plans amounts to \$246,995 (2014 - \$221,667)

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

	2015	2014
Discount rate	3.20%	3.20%
Expected future inflation rate	2.50%	2.50%
Expected wage and salary inflation	2.50%	2.50%
Expected wage and salary range increases	0.50%	0.50%
Expected average remaining service life (years)	11	11

For the year ended December 31, 2015

4. DEFERRED REVENUE

	2015	2014
Balance, beginning of year	\$ 83,831	\$ 93,698
Amounts received for grants, sponsorships and other	132,807	151,786
Amounts recognized as Provincial and Federal grants revenue	(171,131)	(161,653)
Balance, end of year	\$ 45,507	\$ 83,831

5. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2014	Additions	Disposals / Write-downs/ Allocations	Balance at December 31, 2015
Books and publications	\$ 9,477,354	\$ 1,658,087	\$ 2,006,486	\$ 9,128,955
Machinery and equipment	1,914,758	120,142	118,388	1,916,512
Total	\$ 11,392,112	\$ 1,778,229	\$ 2,124,874	\$ 11,045,467

Accumulated Amortization	Balance at December 31, 2014	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2015
Books and publications	\$ 4,883,818	\$ 1,860,646	\$ 2,006,486	\$ 4,737,978
Machinery and equipment	835,322	172,453	118,388	889,387
Total	\$ 5,719,140	\$ 2,033,099	\$ 2,124,874	\$ 5,627,365

Net Book Value	Balance at December 31, 2014	Balance at December 31, 2015
Books and publications	\$ 4,593,536	\$ 4,390,977
Machinery and equipment	1,079,436	1,027,125
Total	\$ 5,672,972	\$ 5,418,102

Surrey Public Library
 NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2015

6. GOVERNMENT TRANSFERS

The Government transfers reported on the Statement of Operations are:

	2015	2014
Provincial grants:		
Operating	\$ 898,491	\$ 859,445
BC One Card	31,688	32,696
Resource Sharing	28,689	12,401
Literacy and Equity	11,648	28,689
Total revenues	\$ 970,516	\$ 933,231

7. ACCUMULATED SURPLUS

	2015	2014
Tangible Capital Assets	\$ 5,418,102	\$ 5,672,972
Appropriated for Materials on Order	276,465	231,187
Unappropriated Surplus	173,338	173,338
Unfunded Employee Future Benefits	(497,525)	(497,525)
Total surplus	\$ 5,370,380	\$ 5,579,972

For the year ended December 31, 2015

8. PENSION PLAN

The Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2015, the Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local government.

The most recent valuation for the Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available in 2016.

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

The Library paid \$866,000 (2014 - \$797,000) for employer contributions while employees contributed \$788,000 (2014 - \$718,000) to the Plan in fiscal 2015.

9. BUDGET FIGURES

The budget data presented in these financial statements is based on the 2015-2019 Financial Plan of the City of Surrey. A reconciliation of budgeted results to reported results is as follows:

		2015 Budget
Budgeted operating surplus as approved	\$	-
Less: Amortization		(2,741,000)
Add: Budgeted acquisitions of tangible capital assets		2,100,000
Budgeted deficit as presented	\$	(641,000)

SURREY PUBLIC LIBRARY
SUPPLEMENTARY FINANCIAL
INFORMATION

Surrey Public Library
STATEMENT OF FINANCIAL POSITION BY FUND *Schedule 1*

As at December 31, 2015, with comparative figures for 2014

	Operating Fund	Capital Fund	2015	2014
FINANCIAL ASSETS				
Due from the City of Surrey <i>(note 2)</i>	\$ 1,811,571	\$ -	\$ 1,811,571	\$ 1,689,350
	1,811,571	-	1,811,571	1,689,350
LIABILITIES				
Employee future benefits <i>(note 3)</i>	1,908,872	-	1,908,872	1,732,277
Deferred revenue <i>(note 4)</i>	45,507	-	45,507	83,831
	1,954,379	-	1,954,379	1,816,108
NET DEBT	(142,808)	-	(142,808)	(126,758)
NON-FINANCIAL ASSETS				
Tangible capital assets <i>(note 5)</i>	-	5,418,102	5,418,102	5,672,972
Prepaid expenses	95,086	-	95,086	33,758
	95,086	5,418,102	5,513,188	5,706,730
Accumulated Surplus (Deficit)	\$ (47,722)	\$ 5,418,102	\$ 5,370,380	\$ 5,579,972

Surrey Public Library
Schedule 2 STATEMENT OF OPERATIONS BY FUND

For the year ended December 31, 2015, with comparative figures for 2014

	Operating Fund	Capital Fund	2015	2014
REVENUES				
City of Surrey operating grant	\$ 14,562,579	\$ -	\$ 14,562,579	\$ 13,852,913
City of Surrey capital grant	-	1,512,255	1,512,255	1,206,768
Provincial and federal grants <i>(note 6)</i>	970,516	-	970,516	933,231
Neighborhood community plan contributions	-	152,965	152,965	667,400
Fines and fees	544,273	-	544,273	567,382
Other	224,568	113,045	337,613	164,326
	16,301,936	1,778,265	18,080,201	17,392,020
EXPENSES				
Salaries and benefits	12,969,416	-	12,969,416	12,411,105
Site operations	1,556,868	-	1,556,868	1,482,872
Library materials collection	844,376	-	844,376	795,110
Supplies and materials	295,880	-	295,880	296,047
Inter-library services	135,092	-	135,092	141,658
Professional services	262,811	-	262,811	226,088
Other	192,215	36	192,251	187,709
Amortization	-	2,033,099	2,033,099	2,035,991
	16,256,658	2,033,135	18,289,793	17,576,580
ANNUAL DEFICIT	45,278	(254,870)	(209,592)	(184,560)
Accumulated Surplus (Deficit), beginning of year	(93,000)	5,672,972	5,579,972	5,764,532
Accumulated Surplus (Deficit), end of year	\$ (47,722)	\$ 5,418,102	\$ 5,370,380	\$ 5,579,972

PERMISSIVE EXEMPTIONS

STATEMENT OF 2015 PERMISSIVE EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAXES
				Total Exemption \$ 963,282
LOT 1 SECTION 14 RANGE 1 PLAN LMP19036 NWD SECTION 224(2)(A)		16321 108 AVE	Bethesda Christian Association	1,577
LOT 152 SECTION 18 RANGE 1 PLAN 62582 NWD		14625 108 AVE	Connecting Community Church	1,732
LOT 16 BLOCK 5N SECTION 18 RANGE 1W PLAN 15179 NWD EXCEPT PLAN PART ROAD PLAN BCP11170.		14589 108 AVE	Fraser Region Aboriginal Friendship Centre Association	1,338
LOT 4 SECTION 19 RANGE 1 PLAN 17705 NWD		14557 105A AVE	Howe Sound Rehabilitation Services Society	1,766
LOT 147 BLOCK 5N SECTION 19 RANGE 1W PLAN 48517 NWD SECTION 224(2)(A).		14668 106 AVE	OPTIONS: Community Services Society	1,614
LOT A BLOCK 5 SECTION 19 RANGE 1W PLAN LMP48242 NWD		14568 104A AVE	Guildford Seniors Village Ventures Ltd.	19,318
LOT 52 SECTION 28 RANGE 1 PLAN 58484 NWD SECTION 224(2)(G).		15290 103A AVE	Guildford Islamic Cultural Centre	1,037
LOT 52 SECTION 28 RANGE 1 PLAN 58484 NWD SECTION 224(2)(G).		15290 103A AVE	Praise International Church	1,558
LOT 53 SECTION 28 RANGE 1 PLAN 58484 NWD SECTION 224(2)(G).		10304 152A ST	Praise International Church	1,393
LOT 7 BLOCK 1 SECTION 34 RANGE 1 PLAN 2583 NWD EXCEPT PLAN BCP45742, SECTION 341(2)(C).		15659 96 AVE	Community Living Society	1,481
LOT C BLOCK 5N SECTION 13 RANGE 2W PLAN LMP20120 NWD		14337 108 AVE	Elizabeth Fry Society of Greater Vancouver	1,479
LOT F BLOCK 5N SECTION 14 RANGE 2W PLAN 15734 NWD		13630 GROSVENOR RD	Canadian Islamic Education Society of BC	997
LOT 1 SECTION 15 RANGE 2 PLAN BCP13629 NWD		13525 HILTON RD	Hilton Villa Care Centre	32,947
LOT 1 BLOCK 5N SECTION 15 RANGE 2 PLAN BCP24583 NWD		13453 111A AVE	Cherington Intercare Inc.	12,150
LOT 3 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	3	12332 PATTULLO PL	Celebration Christian Fellowship International	79
LOT 4 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	4	12332 PATTULLO PL	Celebration Christian Fellowship International	299
LOT 5 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	5	12332 PATTULLO PL	Celebration Christian Fellowship International	26
LOT 6 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	6	12332 PATTULLO PL	Celebration Christian Fellowship International	815
LOT C BLOCK 5N SECTION 18 RANGE 2W PLAN 69522 NWD EXCEPT PLAN EPP507, (BH1 10375).		11125 124 ST	Calvary Worship Centre	961
LOT 1 BLOCK 5N SECTION 20 RANGE 2W PLAN 1587 NWD		10668 125B ST	Creighton House	2,160
LOT 1 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.		12817 104 AVE	John Howard Society of the Lower Mainland of BC	847
LOT 2 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.		12819 104 AVE	John Howard Society of the Lower Mainland of BC	849
LOT 3 SECTION 22 RANGE 2 PLAN 12614 NWD		10630 CITY PKY	Royal Canadian Legion	1,305
LOT 18 BLOCK 5N SECTION 22 RANGE 2W PLAN 12614 NWD		10635 KING GEORGE BLVD	Nightshift Ministries Society	1,211
LOT 49 SECTION 22 RANGE 2 PLAN 9117 NWD SECTION 224(2)(A)MA.		10734 CITY PKY	Surrey Food Bank Foundation	2,987
LOT 63 BLOCK 5N SECTION 22 RANGE 2W PLAN 9117 NWD		10689 135A ST	Keys: Housing and Health Solutions (Surrey HIV/AIDS Ctr)	1,589
LOT 66 BLOCK 5N SECTION 22 RANGE 2W PLAN 9117 NWD		10667 135A ST	Keys: Housing and Health Solutions	3,328

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LOT 153 SECTION 22 RANGE 2 PLAN 25098 NWD EXCEPT PLAN B/L PL 73255 & BCP434.	13525	106 AVE	Royal Canadian Legion	20,779
LOT A BLOCK 5N SECTION 23 RANGE 2W PLAN 11670 NWD	10776	KING GEORGE BLVD	Surrey Urban Mission Society	2,896
LOT 1 SECTION 24 RANGE 2 PLAN 16807 NWD EXCEPT PLAN A 14399, SECTION 224(2)(G) LGA.	14069	104 AVE	Hahn Seok Buddhist Foundation	1,390
BLOCK 5N SECTION 35 RANGE 2W PLAN 13113 NWD PARCEL 1 OF LOT A, EXCEPT PLAN BCP8341 (ROAD), EXPL PL 14541 OF PLAN 13113. SECTION 224(2)(A).	9803	140 ST	OPTIONS: Community Services Society	1,126
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP25702 NWD	9688	137A ST	Laurel Place Holdings Ltd.	64,332
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP43477 NWD	9650	137A ST	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge)	56,932
LOT 3 SECTION 35 RANGE 2 PLAN 14725 NWD EXCEPT PLAN N 70', B/L PL 50570 & R/W PL 62493, (SURREY EXTENDED CARE - OLD KING GEORGE PRIVATE HOSPITAL) SECTION 341(2)(G).	9634	KING GEORGE BLVD	Shirly Dean Pavilion (C/O Fraser Health Authority)	15,789
LOT A SECTION 35 RANGE 2 PLAN 13113 NWD EXCEPT PLAN EXP 14541 & REF LMP14905 & ROAD BCP40077, (WO 7652 CEREBRAL PALSY ASSOC) SEC 341(2)(C)&(N).	9815	140 ST	OPTIONS: Community Services Society	9,562
LOT 3 BLOCK 5N SECTION 36 RANGE 3W PLAN BCP42131 NWD	11927	96A AVE	Arthur Hedley House	988
LOT 8 PLAN 72600 NWD	11187	ELLENDALE DR	Elizabeth Fry Society	4,451
TOWNSHIP 1 PLAN 4431 NWD PARCEL A&B, SECTION 1 & 2, PORTION OF BLK 8, & LOT 3 OF BLK 8 PLAN 58146 & LOTS 1-3 OF BLK 8 SEMIAHMOO 000 PORTION SECTION 224(2)(A), MANUFACTURED HOME REG. # 32624.	16323	BEACH RD	Royal Canadian Legion	2,336
LOT 17 BLOCK 15 SECTION 7 TOWNSHIP 1 PLAN 2834 NWD PART NE1/4.	12645	14B AVE	John Horner House	1,436
LOT C BLOCK 12 SECTION 7 TOWNSHIP 1 PLAN 2834 NWD PORTION (BF437078), SECTION 224(2)(A).	1577	128 ST	Ocean Park Community Association	3,611
LOT 80 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3366	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	126
LOT 81 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3368	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	118
LOT 84 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3373	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 85 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3374	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 86 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3302	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 88 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3306	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 89 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3308	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 90 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3310	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 92 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3314	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 93 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3316	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121

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LOT 94 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3363	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 95 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3319	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	126
LOT 96 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3320	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	128
LOT 97 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3321	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 98 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3322	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	116
LOT 99 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3323	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 100 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3324	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 101 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3359	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 102 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3328	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 103 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3330	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 105 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3334	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 106 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3325	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	144
LOT 107 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3338	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 108 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3340	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 109 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3342	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 110 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3344	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	115
LOT 111 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3311	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 118 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3347	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	182
LOT 121 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3350	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	126

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LOT 122 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3352	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	117
LOT 123 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3354	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	117
LOT 125 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3309	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	118
LOT 132 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3355	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	122
LOT 136 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3343	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	107
LOT 137 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3341	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	139
LOT 138 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3339	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 139 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3337	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	109
LOT 141 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3333	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 142 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3331	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	110
LOT 143 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3357	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 144 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3327	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	121
LOT 146 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3317	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	111
LOT 147 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3315	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 148 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3348	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 151 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3307	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 152 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3305	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	112
LOT 154 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3301	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	113

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LOT 157 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3367	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	124
LOT 158 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3365	1222 KING GEORGE BLVD	CPAC – Crescent Gardens Inc.	123
LOT 11 SECTION 12 TOWNSHIP 1 PLAN 16055 NWD EXCEPT PLAN EPP22394.		16017 8 AVE	White Rock Seventh Day Adventist Church	5,286
LOT 4 SECTION 12 TOWNSHIP 1 PLAN 9013 NWD PART NW1/4, SECTION 224(2)(A).		1290 160 ST	Sources Community Resources Society	2,697
LOT B & 3 SECTION 13 TOWNSHIP 1 PLAN 12326 NWD PART NE 1/4, EXCEPT PLAN 18260, SECTION 224(2)(B).		2284 165 ST	Sunnyside Saddle Club	30,243
SECTION 14 TOWNSHIP 1 PLAN LMP52718 NWD PARCEL 1, SECTION 341(2)(C).		15306 24 AVE	Semiahmoo Foundation	7,430
SECTION 14 TOWNSHIP 1 PLAN 8492 NWD LOT N1/2 16, LEGAL SUBDIVISION 13.		2365 153A ST	Semiahmoo House Society	1,375
SECTION 14 TOWNSHIP 1 PLAN 8492 NWD LOT S1/2 27.		2360 153 ST	Semiahmoo Foundation	1,325
LOT A SECTION 14 TOWNSHIP 1 PLAN 11601 NWD LEASED PORTION (170302F) EXEMPT SECTION 224(2)(B) JMA PENINSULA CHILD CARE SOCIETY. PARENT FOLIO: 5140-90003-8.		2124 154 ST	Semiahmoo House Society	1,904
LOT A SECTION 14 TOWNSHIP 1 PLAN 12865 NWD		2343 156 ST	Sources Community Resources Society	2,304
LOT A SECTION 14 TOWNSHIP 1 PLAN 13327 NWD PART NW 1/4, EXCEPT PLAN 62659.		2290 152 ST	Royal Canadian Legion	2,682
LOT 1 SECTION 14 TOWNSHIP 1 PLAN 20734 NWD PART SE 1/4, SECTION 224(2)(A).		1951 KING GEORGE BLVD	Sources Community Resources Society	1,771
LOT 1 SECTION 14 TOWNSHIP 1 PLAN 71395 NWD PART SW1/4, SECTION 224(2)(A).		15318 20 AVE	Sources Community Resources Society	2,002
SECTION 14 TOWNSHIP 1 NWD PCL "ONE", REF PL 73654.		15441 16 AVE	Peace Portal Lodge	5,377
LOT 8 BLOCK 31 SECTION 15 TOWNSHIP 1 PLAN 16927 NWD PART SW1/4, (EX B/L 62967).		14523 16 AVE	Atira Women's Resource Society	1,923
LOT 209 SECTION 15 TOWNSHIP 1 PLAN 54061 NWD PART SW1/4, SECTION 224(2)(A).		14482 16A AVE	Atira Women's Resource Society	1,702
LOT 3 SECTION 15 TOWNSHIP 1 PLAN 83184 NWD PART NW 1/4, EXCEPT PLAN LMP36078, (LEASEHOLD PORTION ONLY-- BY-LAW PL 83539) (PARENT FOLIO - 5153-02004-6) SECTION 224(2)(I).		2203 148 ST	BC Amateur Softball Association (Softball City)	26,788
LOT 3 SECTION 15 TOWNSHIP 1 PLAN 83184 NWD PART NW 1/4, EXCEPT PLAN LMP36078, LEASED PORTION FOR FIELD HOUSE SEE 5153-02004-6 FOR PARENT SECTION 224(2)(I).		2197 148 ST	South Surrey Field House Society	2,725
LOT 1 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	32	1653 140 ST	Westminster House – HRC Care Society	161
LOT 2 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	33	1653 140 ST	Westminster House – HRC Care Society	162
LOT 3 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	31	1653 140 ST	Westminster House – HRC Care Society	152
LOT 4 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	30	1653 140 ST	Westminster House – HRC Care Society	152
LOT 5 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	28	1653 140 ST	Westminster House – HRC Care Society	134
LOT 6 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	29	1653 140 ST	Westminster House – HRC Care Society	134
LOT 8 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	26	1653 140 ST	Westminster House – HRC Care Society	172

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LOT 9 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	24	1653 140 ST	Westminster House – HRC Care Society	154
LOT 10 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	25	1653 140 ST	Westminster House – HRC Care Society	140
LOT 12 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	22	1653 140 ST	Westminster House – HRC Care Society	151
LOT 13 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	20	1653 140 ST	Westminster House – HRC Care Society	134
LOT 14 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	21	1653 140 ST	Westminster House – HRC Care Society	134
LOT 15 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	19	1653 140 ST	Westminster House – HRC Care Society	171
LOT 16 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	18	1653 140 ST	Westminster House – HRC Care Society	175
LOT 17 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	16	1653 140 ST	Westminster House – HRC Care Society	174
LOT 18 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	17	1653 140 ST	Westminster House – HRC Care Society	129
LOT 19 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	15	1653 140 ST	Westminster House – HRC Care Society	142
LOT 20 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	14	1653 140 ST	Westminster House – HRC Care Society	142
LOT 21 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	12	1653 140 ST	Westminster House – HRC Care Society	142
LOT 22 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	13	1653 140 ST	Westminster House – HRC Care Society	144
LOT 23 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	9	1653 140 ST	Westminster House – HRC Care Society	187
LOT 26 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	7	1653 140 ST	Westminster House – HRC Care Society	134
LOT 27 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	5	1653 140 ST	Westminster House – HRC Care Society	152
LOT 29 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	4	1653 140 ST	Westminster House – HRC Care Society	134
LOT 30 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	3	1653 140 ST	Westminster House – HRC Care Society	166
LOT 31 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1	1653 140 ST	Westminster House – HRC Care Society	172
LOT 36 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115	1653 140 ST	Westminster House – HRC Care Society	365

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LOT 44 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	107	1653 140 ST	Westminster House – HRC Care Society	353
LOT 47 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	120	1653 140 ST	Westminster House – HRC Care Society	288
LOT 49 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	104	1653 140 ST	Westminster House – HRC Care Society	365
LOT 57 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	125	1653 140 ST	Westminster House – HRC Care Society	277
LOT 61 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	129	1653 140 ST	Westminster House – HRC Care Society	276
LOT 62 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	131	1653 140 ST	Westminster House – HRC Care Society	277
LOT 68 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211	1653 140 ST	Westminster House – HRC Care Society	368
LOT 71 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209	1653 140 ST	Westminster House – HRC Care Society	370
LOT 75 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205	1653 140 ST	Westminster House – HRC Care Society	356
LOT 81 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	203	1653 140 ST	Westminster House – HRC Care Society	352
LOT 82 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	202	1653 140 ST	Westminster House – HRC Care Society	370
LOT 83 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	200	1653 140 ST	Westminster House – HRC Care Society	368
LOT 85 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	34	1653 140 ST	Westminster House – HRC Care Society	2,603
LOT 86 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	36	1653 140 ST	Westminster House – HRC Care Society	372
LOT 88 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	38	1653 140 ST	Westminster House – HRC Care Society	376
LOT 89 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	39	1653 140 ST	Westminster House – HRC Care Society	372
LOT 90 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	40	1653 140 ST	Westminster House – HRC Care Society	376
LOT 91 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	41	1653 140 ST	Westminster House – HRC Care Society	376
LOT 92 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	42	1653 140 ST	Westminster House – HRC Care Society	380
LOT 93 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	43	1653 140 ST	Westminster House – HRC Care Society	376

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LOT 103 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	142	1653 140 ST	Westminster House – HRC Care Society	379
LOT 108 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	219	1653 140 ST	Westminster House – HRC Care Society	507
LOT 109 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	221	1653 140 ST	Westminster House – HRC Care Society	487
LOT 113 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	226	1653 140 ST	Westminster House – HRC Care Society	747
LOT 114 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	222	1653 140 ST	Westminster House – HRC Care Society	611
LOT 115 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	220	1653 140 ST	Westminster House – HRC Care Society	655
LOT 116 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	35	1653 140 ST	Westminster House – HRC Care Society	3,357
LOT 117 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	228	1653 140 ST	Westminster House – HRC Care Society	575
LOT A SECTION 19 TOWNSHIP 1 PLAN 71424 NWD PART SE 1/4, SECTION 224(2)(A).		12698 25 AVE	Semiahmoo House Society	2,344
SECTION 19 TOWNSHIP 1 PLAN 8545 NWD PARCEL A, PART SE1/4, PCL A (REF PL 49172).		2643 128 ST	Royal Canadian Legion	8,342
LOT 2 SECTION 20 TOWNSHIP 1 PLAN 73190 NWD PART NW 1/4, SECTION 224(2)(A) UPC84.		12969 CRESCENT RD	Imitating Christ Ministries	20,534
LOT 2 SECTION 21 TOWNSHIP 1 PLAN BCP21101 NWD		14040 32 AVE	Feedham House	2,839
LOT 4 SECTION 22 TOWNSHIP 1 PLAN NWS2669 NWD PART NE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	30	3033 KING GEORGE BLVD	White Rock South Surrey Jewish Community Centre	547
LOT 1 SECTION 23 TOWNSHIP 1 PLAN BCP31682 NWD		15955 27 AVE	Morgan Heights Care Ltd.	32,010
LOT 4 SECTION 25 TOWNSHIP 1 PLAN 26296 NWD PART NE 1/4, HISTORIC SITE LGA (HISTORIC COLLISHAW FARM) SECTION 225(2)(B).		16520 40 AVE	Historic Collishaw Farm	437
LOT 2 SECTION 26 TOWNSHIP 1 PLAN LMP47440 NWD		3288 156A ST	Morgan Place Holdings	42,315
LOT 1 SECTION 26 TOWNSHIP 1 PLAN EPP33231 NWD		15240 34 AVE	Rosemary Heights Seniors Village	28,942
LOT 1 DISTRICT LOT 244 PLAN 6233 NWD EXCEPT PLAN EXP PL 9870 & B/L 61031, SECTION 224(2)(A) LGA .		3690 152 ST	Roman Catholic Archbishop of Vancouver (Rosemary Heights Retreat Centre)	34,389
LOT 4 DISTRICT LOT 52 PLAN 3340 NWD GROUP 2.		12159 SULLIVAN ST	PLEA Community Services Society of BC	1,233
LOT 24 DISTRICT LOT 52 BLOCK 4 PLAN 2200 NWD		2590 OHARA LANE	Willard Kitchen Heritage House	4,516
LOT 25 DISTRICT LOT 52 BLOCK 4 PLAN 2200 NWD		2598 OHARA LANE	Rothwell House	5,268
LOT E DISTRICT LOT 52 PLAN 3675 NWD SECTION 224(2)(A).		2916 MCBRIDE AVE	Association of the Neighbourhood (Alexandra Neighbourhood House)	8,777
DISTRICT LOT 52 BLOCK G PLAN 6706 NWD PORTION SECTION 224(2)(A).		12210 AGAR ST	Association of the Neighbourhood (Alexandra Neighbourhood House)	4,177
NWD DISTRICT LOT 231&491, EXCEPT PLAN 050AC PTN, .50AC PTN DL 231&491 SECTION 341(2)(B) & (N) SEE 5700-90017-8 (MAIN FOLIO) .		3138 MCBRIDE AVE	Crescent Beach Swimming Club	2,547
LOT 1 NWD DISTRICT LOT 231&491, EXCEPT PLAN 1AC PTN, LT 1 AC PT DL'S 231&491 SECTION 224(2)(A) SEE 5700-90017-8 (MAIN FOLIO) .		3136 MCBRIDE AVE	Crescent Beach Swimming Club	3,721
LOT A SECTION 19 TOWNSHIP 1 PLAN LMP38916 NWD PART NE 1/4, GROUP 2, PORTION 52, & DL 231, DL491.		3140 MCBRIDE AVE	Surrey Sailing Club	2,549
SECTION 6 TOWNSHIP 2 PLAN 8568 NWD PARCEL A, EXCEPT PLAN BCP12927, LEASED PORTION - SEE 6063-90015-9 FOR PARENT FOLIO.		5435 123 ST	Panorama Ridge Riding Club	3,641
LOT 1 SECTION 9 TOWNSHIP 2 PLAN BCP51929 NWD		13687 62 AVE	Suncreek Village	37,485

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SECTION 11 TOWNSHIP 2 NWD PARCEL 5, PART NW 1/4, REF PL 6696 & EXCEPT; PCL "ONE" (EXPL PL 10684), PCL "C" (BYLAW PLAN 62479), PART DEDICATED ROAD ON PLAN LMP32970.	6306	152 ST	Sullivan Community Hall	8,359
LOT 1 SECTION 15 TOWNSHIP 2 PLAN LMP51687 NWD SECTION 224(2)(G).	15177	68 AVE	Ismaili Jamatkhana Prayer Facility	8,373
LOT 493 SECTION 17 TOWNSHIP 2 PLAN 62718 NWD SECTION 224(2)(A) .	13582	68 AVE	OPTIONS: Community Services Society	1,127
LOT 4 SECTION 18 TOWNSHIP 2 PLAN 83719 NWD PART NW1/4, SECTION 224(2)(A) .	6999	124 ST	Satnam Education Society of BC (Preschool & Daycare)	1,572
LOT 3 SECTION 19 TOWNSHIP 2 PLAN LMP5880 NWD PART SW1/4.	7566	120A ST	Progressive Intercultural Community Services Society	991
SECTION 19 TOWNSHIP 2 PLAN 1022 NWD PARCEL B OF LOT13, PCL B (REF 2880) OF LOT 13 SECTION 224(2)(A) .	12152	75 AVE	Strawberry Hill Farmer's Institute	2,921
LOT 5 SECTION 20 TOWNSHIP 2 PLAN LMS1022 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	105	7533 135 ST	Celebration Life Ministries	910
LOT 41 SECTION 20 TOWNSHIP 2 PLAN NWS3244 NWD PART NW 1/4, STRATA SECTION 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	211	12837 76 AVE	BC Genealogical Society	946
LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	208	7750 128 ST	The Muslim Youth Centre	760
LOT 9 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	209	7750 128 ST	The Muslim Youth Centre	769
LOT 203 SECTION 20 TOWNSHIP 2 PLAN 62200 NWD SECTION 224(2)(G).	13570	78 AVE	Grace Baptist Church	2,574
LOT 204 SECTION 20 TOWNSHIP 2 PLAN 62200 NWD	13520	78 AVE	OPTIONS: Community Services Society	18,664
LOT 3 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3	13550 77 AVE	Semiahmoo Foundation	1,022
LOT 5 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	5	13550 77 AVE	Semiahmoo Foundation	893
LOT 6 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	6	13550 77 AVE	Semiahmoo Foundation	854
LOT 18 SECTION 20 TOWNSHIP 2 PLAN NWS3116 NWD PART NE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	18	13478 78 AVE	Somali Islamic Society of BC	1,744
LOT 30 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	102	13771 72A AVE	Sources Community Resources Society	1,265
LOT 31 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	104	13771 72A AVE	Sources Community Resources Society	626
LOT 32 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	105	13771 72A AVE	Sources Community Resources Society	535
LOT 33 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	110	13771 72A AVE	Sources Community Resources Society	556
LOT 34 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	106	13771 72A AVE	Sources Community Resources Society	838

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LOT 35 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	107	13771 72A AVE	Sources Community Resources Society	960
LOT A SECTION 25 TOWNSHIP 2 PLAN BCP7288 NWD (FLEETWOOD PLACE).		16011 83 AVE	Fleetwood Place Holdings	31,941
LOT 1 SECTION 26 TOWNSHIP 2 PLAN LMP27235 NWD PART SE 1/4, EXCEPT PLAN PT ON ROAD PLAN BCP29639, SECTION 341 (2) G.		15660 84 AVE	Evergreen Cottages	15,769
LOT 27 SECTION 27 TOWNSHIP 2 PLAN 48043 NWD		14756 88 AVE	Fraser Region Aboriginal Friendship Centre Association	1,103
LOT 41 SECTION 28 TOWNSHIP 2 PLAN LMP13196 NWD PART SE 1/4, SECTION 224(2)(A).		8041 COOPERSHAWK CRT	Community Living Society	1,679
LOT 1 SECTION 29 TOWNSHIP 2 PLAN LMS795 NWD PART SW 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	1	12988 84 AVE	Faith Dominion Ministry	479
LOT 14 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SECTION 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	114	12975 84 AVE	Greater Vancouver Youth for Christ	1,035
LOT 15 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SECTION 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	115	12975 84 AVE	Greater Vancouver Youth for Christ	1,016
LOT 99 SECTION 29 TOWNSHIP 2 PLAN LMS4521 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115	13045 84 AVE	On the Water Rich Media Ministry	1,066
LOT B SECTION 29 TOWNSHIP 2 PLAN LMP48694 NWD SECTION 224(2)(A).		8580 132 ST	Bear Creek Punjab Cultural Society	463
LOT 15 SECTION 30 TOWNSHIP 2 PLAN NWS3424 NWD PART SE 1/4, STRATA SECTION 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	15	12484 82 AVE	Surrey Crime Prevention Society	720
LOT 44 SECTION 30 TOWNSHIP 2 PLAN BCS15 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	204	12639 80 AVE	Akal Academy Society	499
LOT 3 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211	12725 80 AVE	Progressive Intercultural Community Services Society	1,471
LOT 9 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205	12725 80 AVE	Progressive Intercultural Community Services Society	362
LOT 10 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	206	12725 80 AVE	Progressive Intercultural Community Services Society	365
LOT 11 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	207	12725 80 AVE	Progressive Intercultural Community Services Society	401
LOT 12 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	208	12725 80 AVE	Progressive Intercultural Community Services Society	413
LOT 13 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209	12725 80 AVE	Progressive Intercultural Community Services Society	651
LOT B SECTION 31 TOWNSHIP 2 PLAN 6922 NWD EXCEPT PLAN 37396 & S/R/W PL 53885, SECTION 224(2)(A).		8870 120 ST	Kennedy Community Hall Association	2,724
LOT C SECTION 31 TOWNSHIP 2 PLAN 16969 NWD		12057 88 AVE	Great Light healing Ministries International	2,545
LOT 3 SECTION 33 TOWNSHIP 2 PLAN 52522 NWD EXCEPT PLAN PT RD BCP433, PT RD BCP8561, SECTION 224(2)(A).		9460 140 ST	The Centre for Child Development of Lower Mainland	12,884
LOT 297 SECTION 34 TOWNSHIP 2 PLAN 62353 NWD PART SE1/4.		8911 152 ST	St. John Ambulance Society	4,763
LOT 2 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD		9067 160 ST	Elim Housing Society	29,009

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LOT 14 SECTION 35 TOWNSHIP 2 PLAN 71026 NWD PART NW1/4, SECTION 224(2)(A) UPC84 .		15293 95 AVE	Community Living Society	1,278
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP53173 NWD SEC 224(2)(A) .		15220 92 AVE	BC Family Hearing Resource Society	5,210
LOT 1 SECTION 36 TOWNSHIP 2 PLAN 73579 NWD PART NE 1/4, EXCEPT PLAN ROAD PL BCP48074.		16590 96 AVE	PLEA Community Services Society of BC	2,124
SECTION 27 TOWNSHIP 7 NWD PART E 1/2 OF NW 1/4, EXCEPT PLAN 64907,64908.		19495 36 AVE	Lower Mainland German Shepherd Dog Club	3,205
LOT 22 SECTION 4 TOWNSHIP 8 PLAN 58597 NWD PART NW 1/4, HISTORIC SITE SECTION 342 MA (ROBERT DOUGAL MACKENZIE HERITAGE HOUSE) SECTION 225(2)(B).		5418 184 ST	Robert Dougal MacKenzie Heritage House	1,506
LOT 23 SECTION 5 TOWNSHIP 8 PLAN 46717 NWD PART NW1/4, SECTION 224(2)(A) .		17949 ROAN PL	Surrey Association for Community Living	3,064
SECTION 5 TOWNSHIP 8 PLAN BCP32766 NWD PARCEL 77, EXCEPT PLAN ROAD BCP47956.		5554 176 ST	Fraser Valley Heritage Railway Society	3,321
LOT 2 SECTION 7 TOWNSHIP 8 PLAN EPP24658 NWD		17567 57 AVE	Royal Canadian Legion	10,109
LOT 1 SECTION 7 TOWNSHIP 8 PLAN LMP46989 NWD		16940 FRIESIAN DR	Richardson Heritage House	726
LOT 1 SECTION 7 TOWNSHIP 8 PLAN BCP11903 NWD		16811 60 AVE	Boothroyd Heritage House	1,720
LOT 22 SECTION 8 TOWNSHIP 8 PLAN 76430 NWD PART SE1/4.		5818 182 ST	Cecil Heppell House	1,096
LOT 22 BLOCK 14 SECTION 8 TOWNSHIP 8 PLAN 2107 NWD PART SW1/4.		17677 56A AVE	Surrey Association for Community Living	889
LOT 40 SECTION 8 TOWNSHIP 8 PLAN 5067 NWD PART SW1/4.		17567 57 AVE	Buddhist Compassion Relief Tze Chi Foundation of Canada	4,749
LOT A SECTION 8 TOWNSHIP 8 PLAN 8731 NWD PART SW1/4.		17655 57 AVE	Lighthouse Spiritual Centre	450
LOT 1 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	101	17687 56A AVE	Surrey Association for Community Living	449
LOT 2 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	102	17687 56A AVE	Surrey Association for Community Living	447
LOT 4 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	202	17687 56A AVE	Surrey Association for Community Living	335
LOT 1 SECTION 8 TOWNSHIP 8 PLAN BCP10244 NWD CLOVERDALE PARK SECTION 224(2)(A), STETSON BOWL(LEASED PORTION ONLY) SEE 8083-00014-0 FOR RACETRACK & 8083-03009-0 FOR CASINO & GRANDSTAND.		17890 62 AVE	Lower Fraser Valley Exhibition Association	4,643
LOT 11 SECTION 9 TOWNSHIP 8 PLAN LMP18689 NWD		18919 62A AVE	Surrey Association for Community Living	1,726
LOT 1 SECTION 10 TOWNSHIP 8 PLAN BCP34902 NWD		19550 Fraser HWY	Baltic Properties (Brookside) Ltd.	36,083
LOT 2 SECTION 16 TOWNSHIP 8 PLAN BCP46146 NWD		18788 71 AVE	Clayton Heights Care Holdings	45,789
LOT 3 SECTION 17 TOWNSHIP 8 PLAN 3420 NWD PART NE 1/4, NE 80' X 100' SECTION 224(2)(A).		7027 184 ST	Surrey Little Theatre	1,207
SECTION 31 TOWNSHIP 8 NWD PARCEL B, PART NW 1/4, (PL WITH FEE DEPOSITED NO.15329F).		9568 168 ST	Tynehead Community Hall	3,368
LOT 1 DISTRICT LOT 365 BLOCK 4 PLAN 1143 NWD		16748 50 AVE	BC SPCA	1,432
LOT 1 SECTION 4 TOWNSHIP 9 PLAN LMS2076 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 .	101	9706 188 ST	The BC Wildlife Federation	1,026
LOT 16 SECTION 7 TOWNSHIP 9 PLAN LMP47179 NWD		17215 104 AVE	TLC The Land Conservancy of BC	79
LOT 4 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD		17055 106 AVE	TLC The Land Conservancy of BC	2,233
LOT 23 SECTION 7 TOWNSHIP 9 PLAN 1799 NWD		17122 106 AVE	TLC The Land Conservancy of BC	1,527
LOT 24 SECTION 7 TOWNSHIP 9 PLAN 1799 NWD		17174 106 AVE	TLC The Land Conservancy of BC	1,527

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

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