



FOR THE YEAR ENDED DECEMBER 31, 2016

2016 ANNUAL REPORT

BRITISH COLUMBIA, CANADA

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Prepared by the City of Surrey Finance & Technology Department

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MESSAGE FROM THE MAYOR



On behalf of City Council, it is my pleasure to present the 2016 Annual Report for the City of Surrey.

The City of Surrey continues to maintain a healthy financial status as a result of its strong commitment to transparency and accountability. Prudently managed financial procedures and control systems have ensured that our assets and interests remain secure investments, which results in sound financial stewardship, and steady delivery of city operations and service delivery.

As a growing city with over 500,000 residents, Surrey is British Columbia's second largest metropolitan centre. A definite sign of economic confidence in Surrey is the continued strong interest in commercial and residential investment. In 2016, the value of building permits topped \$1.46 billion. That number is the highest since the economic downturn of 2008 and marks the sixth year in a row Surrey has hit the billion plus dollar mark. As Surrey continues to flourish, we continue to invest back into our city with infrastructure improvements such as the full conversion of street lamps to energy efficient LED. Once completed, the LED conversion will result in \$2 million in annual savings in reduced power consumption and maintenance costs. Other 2016 accomplishments include an updated Sustainability Charter, to guide city growth with a viable sustainable vision and consideration of long-term impacts. We continue to move forward in bringing Light Rail Transit (LRT) to Surrey. The 27-km network of high-quality, street-level transit infrastructure will further shape the growth of Surrey's vibrant, accessible, and sustainable communities.

I am pleased to report that our Finance & Technology Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association of the United States and Canada for the nineteenth consecutive year. This commitment to steadfast financial stewardship ensures that our assets and interests remain secure investments for residents and businesses as we move into the future.

City Council remains committed to ensuring that Surrey's strong financial state is meticulously maintained, while continuing to foster a progressive, livable 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	S. Bhogal
City Solicitor.....	C. MacFarlane
Fire Chief.....	Chief L. Garis
General Manager, Engineering Department	F. Smith
General Manager, Finance & Technology Department	V. Wilke
General Manager, Investment & Intergovernmental Relations Department.....	D. Jones
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	Chief Supt. D. McDonald

Auditors – KPMG LLP

Bankers – Royal Bank of Canada

City Council

BACK

Mary Martin

Tom Gill

Mike Starchuk

Judy Villeneuve

FRONT

Bruce Hayne

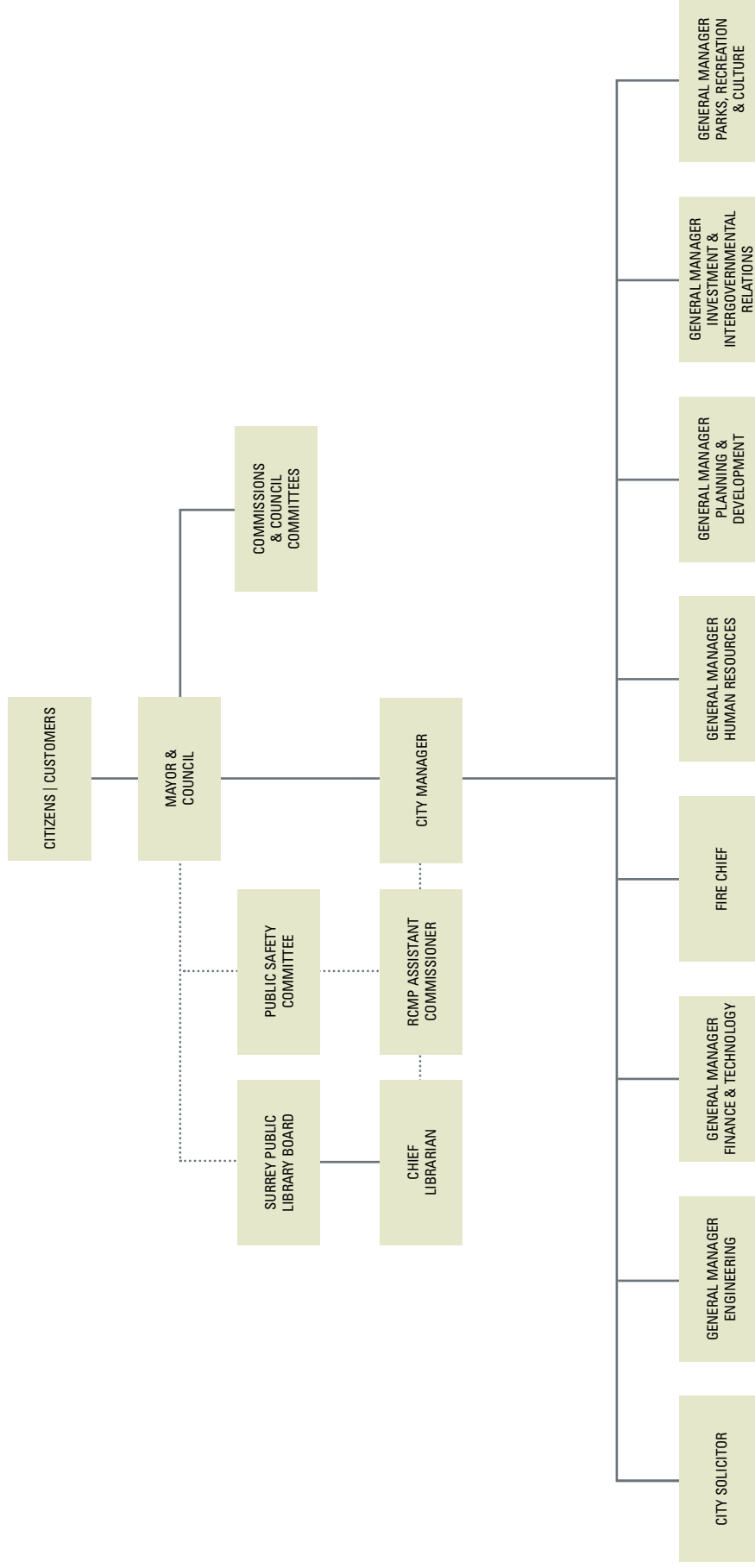
Vera LeFranc

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, 2015

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, 2015. 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.

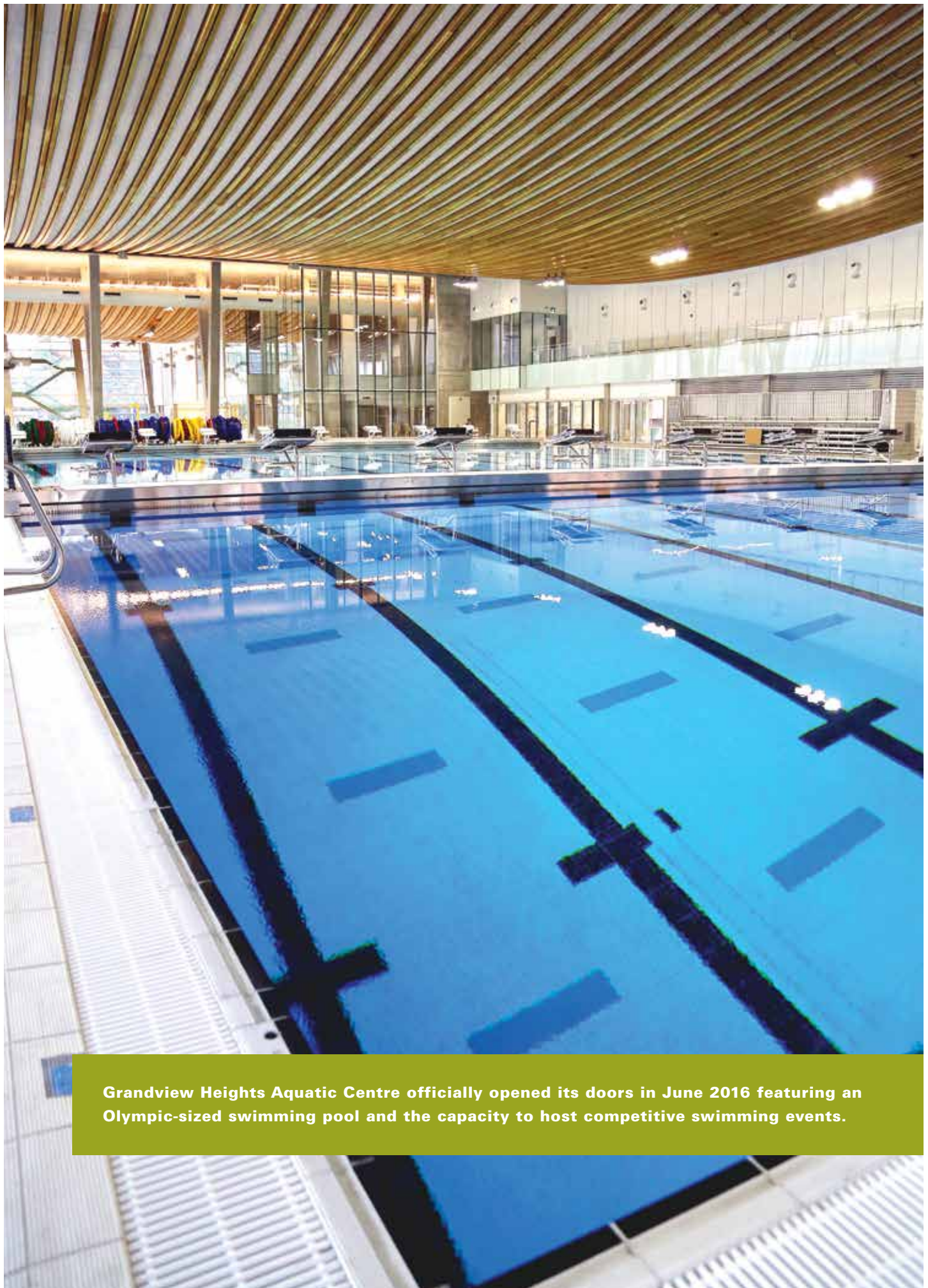


The Surrey Fusion Festival is one of Canada's largest multicultural celebrations with over 40 international pavilions and exhibitors representing music, food and dance from around the world.

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.



Grandview Heights Aquatic Centre officially opened its doors in June 2016 featuring an Olympic-sized swimming pool and the capacity to host competitive swimming events.

DEPARTMENT	AWARDS
FINANCE & TECHNOLOGY	Top 7 Intelligent Communities of the Year from Intelligent Communities Forum (ICF) 2016
	Government Finance Officers Association Distinguished Budget Award 2016
	Government Finance Officers Association Canadian Award for Financial Reporting 1996-2015
	Government Finance Officers Association, Popular Annual Financial Reporting Award 2016
INVESTMENT & INTERGOVERNMENTAL RELATIONS	Union Of BC Municipalities, BC Agriculture Council, Ministry of Agriculture award for Leadership and Innovation in Agriculture, UFV Biopod Partnership
	Public Sector Leadership Awards, Deloitte, Finalist, Biopod Initiative
LIBRARIES	Merit Award - Advocacy or Marketing, BC Libraries Association
	Strategic Partner of the Year Awards, Self Employment and Entrepreneur Development Society (SEEDS)
PARKS RECREATION & CULTURE	
<i>Guildford Aquatic Centre</i>	Lieutenant Governor's Award in Architecture from AIBC – Medal – Bing Thom Architects and SHAPE Architects
	Fraser Valley Commercial Building Award of Excellence in the Community Recreational Category
<i>Grandview Heights Aquatic Centre</i>	Lieutenant Governor's Award in Architecture – Merit
	World Architecture Festival, World's Top Completed Sport Building
	Institution of Structural Engineers, World's Top Structural Engineering Project
	Association of Consulting Engineering Companies of Canada, Schreyer Award
HUMAN RESOURCES	Association of Consulting Engineering Companies of British Columbia, Lieutenant Governor Award for Engineering Excellence
	Awarded 2016 Canada's Top Employer for Young People Recognized as a Metro Vancouver Dream Employer
ENGINEERING	Public Works Association of British Columbia Award for best Community Celebration for Public Works Week
	Architectural Institute of BC (AIBC) Innovation Award, Operations Centre
PLANNING & DEVELOPMENT	
<i>Sustainability</i>	ISO 37120 Platinum Certification from World Council on City Data
	Honourable Mention: Climate and Energy Action awards, UBCM, for Surrey's Empower Me Program
FIRE SERVICES	Canadian Collaborating Centre Injury Prevention, 2016 Award for Collaborative Excellence, Submission: BC Working Smoke Alarm Campaign
	Canadian Association of Municipal Administrators (CAMA), 2016 Professional Development Award (for municipalities with a population over 100,000), Submission: The Right Decision: Evidence Based Decision Making for Government Professionals"
SURREY RCMP	Surrey RCMP, 170 Officer In Charge Awards, Commendations or Certificates of Appreciation
	Governor General's Caring Canadian Award, Sovereign Medal for Volunteers, received by auxillary constable
	Surrey Board of Trade, Police Officer of the Year, 7 Awards to Surrey RCMP members

PUBLIC SAFETY
STRATEGY SAFER AND ACTIVER TOGETHER

CITY OF
SURREY



I CARE ABOUT
SURREY

ICBC's Karen Klein and Surrey RCMP's Inspector Andy LeClair were two of many community partners in attendance at the Public Safety Strategy launch event.

#SAFERTOGETHER

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.

PUBLIC SAFETY OFFICE

The Public Safety 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 Office provides oversight and support to RCMP Support Services.

BYLAW ENFORCEMENT & LICENSING SERVICES

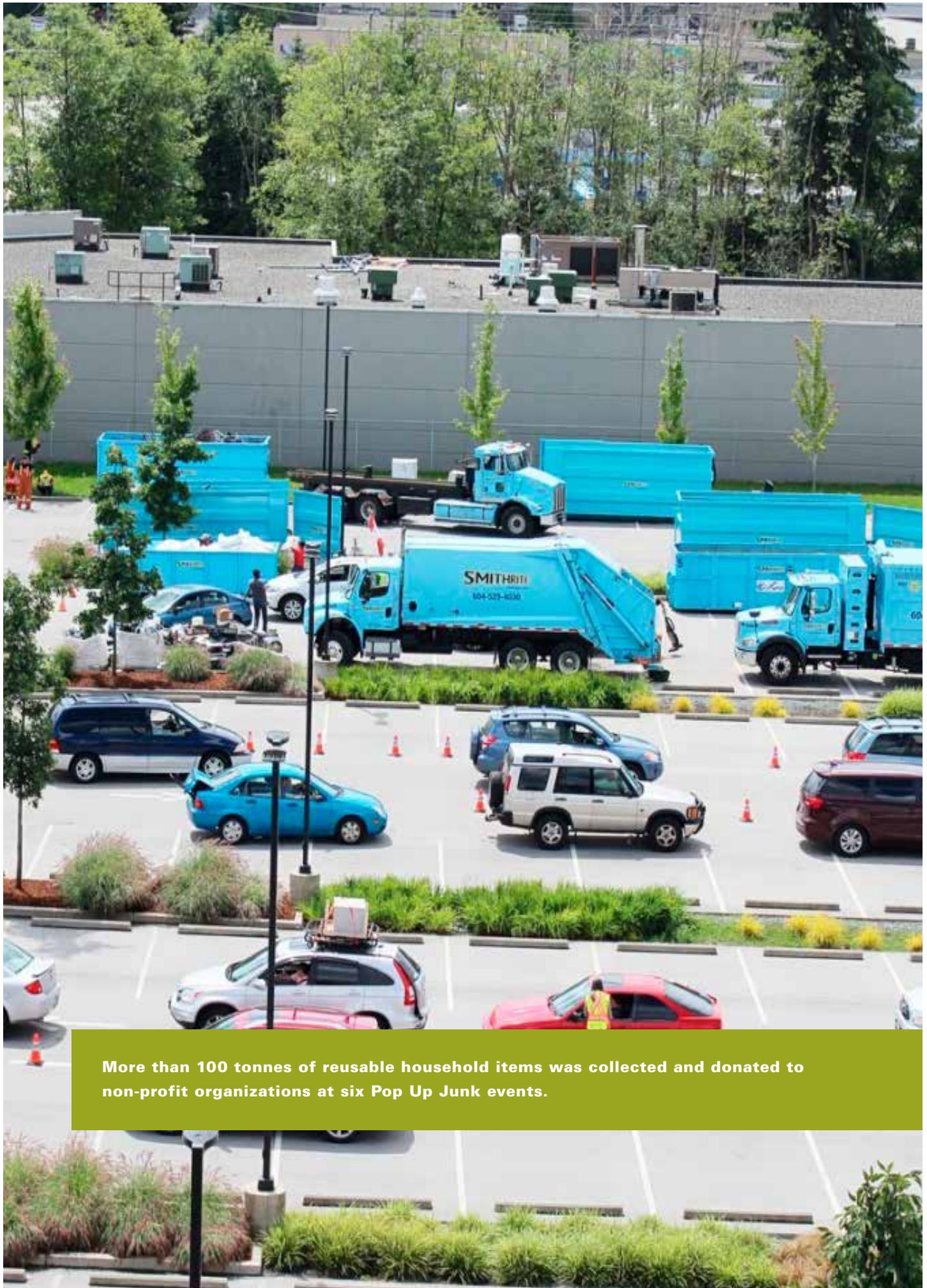
The Bylaw & Licensing Division is responsible for the enforcement of regulatory bylaws, the issuance of business licenses, animal control functions, operation of the Surrey Animal Resource Centre and parking enforcement. Using both complaints from the public and a proactive approach, enforcement staff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

LEGISLATIVE SERVICES

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

2016 ACCOMPLISHMENTS

- After broad citizen consultation, developed and launched a new Public Safety Strategy which brings together all of the City's responses to crime, emergency preparedness, personal safety, transportation safety, and persistent social challenges, within 35 strategic initiatives.
- Launched the City Centre Response Plan to ensure integrated responses for our most vulnerable residents impacted by homelessness, mental health and addictions. This three-phased plan includes The Surrey Outreach Team which brings together RCMP, City staff as well as government partners and social service agencies to ensure comprehensive and timely supports.
- Completed 50% on the Land Use Contract (LUC) Termination project, and successfully completed the "grace period" on the LUCs from 2015, which means that the underlying zoning is currently in effect.
- Developed a new model for an Integrated Services Network, in partnership with the Provincial Government. The model seeks to enhance court efficiencies while reducing recidivism among offenders facing multiple social challenges. A business case is in development for provincial funding.
- Launched the Freedom of Information (FOI) Portal to provide easier access for the public, and enhance internal handling and processing efficiency. The portal tracks both formal FOI and routine information requests.
- Launched Project IRIS, an online database where residents and businesses can register the location of their security cameras. City staff manage the database to assist Surrey RCMP to more quickly identify potential camera resources should an incident occur. Project IRIS was developed from projects undertaken by two Emerging Leaders Program (ELP) teams.
- Developed a new civic engagement model for Surrey to inform, engage and empower citizens. An ELP team reviewed best practices and outlined a new approach. This project is moving to implementation through a second ELP team tasked with executing recommendations.
- Implemented the Community Patrol Program in Newton, where Community Patrol Officers work alongside Surrey RCMP, Surrey Crime Prevention Society, and the Newton Business Improvement Association (BIA) Commissionaires, to address crime and nuisance activity.
- Obtained Council approval for a new streamlined screening and licensing process for recovery homes to improve the overall management from both a regulatory and customer service perspective. The goal is to reduce both complaints and the operation of illegal recovery homes.
- Established the Impact Investment Committee within the Surrey Homelessness & Housing Society to facilitate structured equity and financing of affordable rental housing in partnership with the City and existing non-profit operators.



More than 100 tonnes of reusable household items was collected and donated to non-profit organizations at six Pop Up Junk events.

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

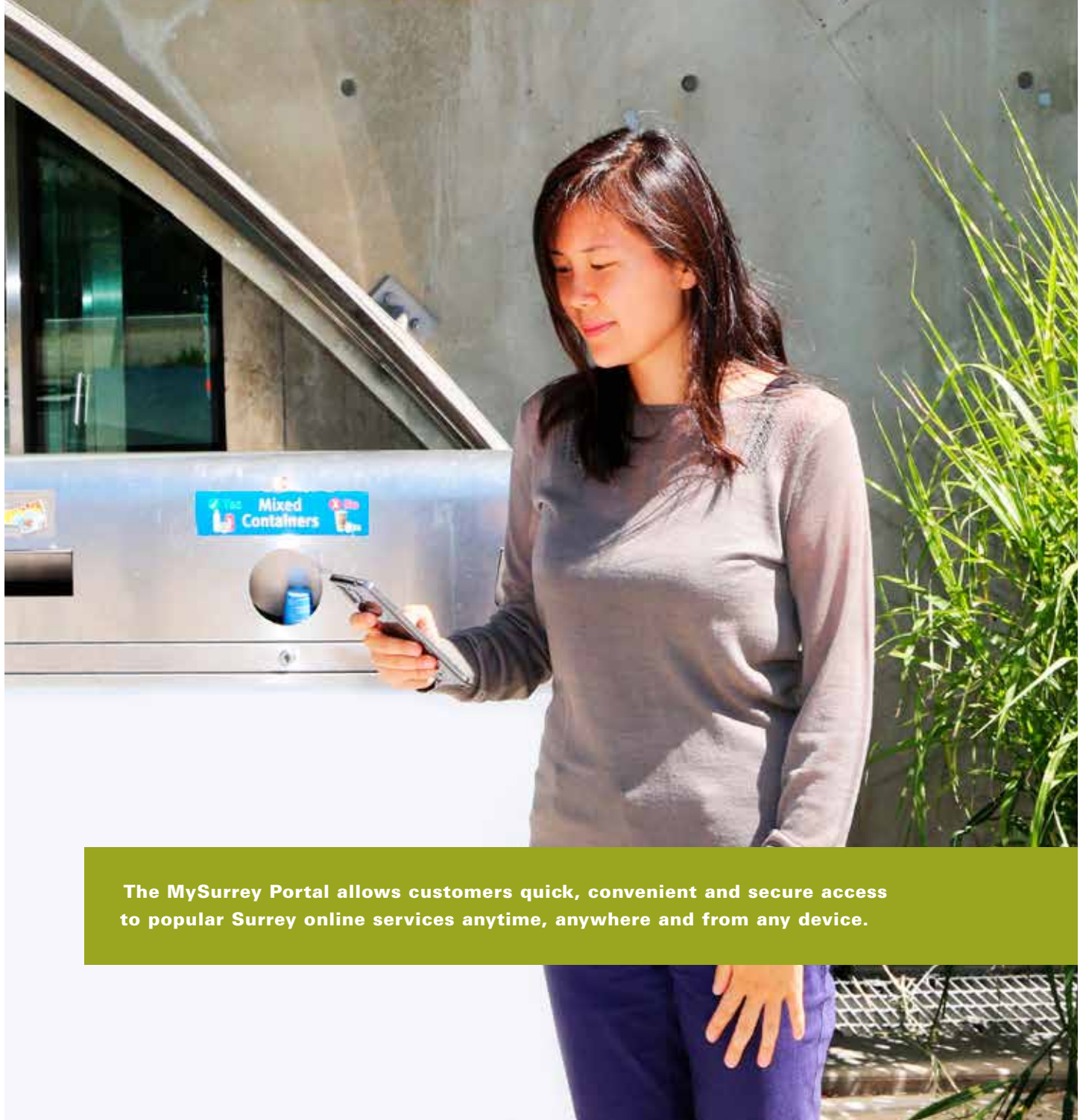
Transportation and planning needs are delivered through the Transportation Planning and Rapid Transit & Strategic Projects Sections. The Traffic operations and Parking Services Sections manage all aspects of the road network including traffic signals as well as off-street civic parking facilities. Design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

2016 ACCOMPLISHMENTS

- Activated six public Pop Up Junk Events between July and October resulting in over 1,250 tonnes of waste collected, with over 68% of this waste diverted from landfill, and over 100 tonnes of reusable household items donated to non-profit organizations.
- Acquired a property in Guildford for the purpose of a Guildford Shelter in support of homelessness.
- With Translink, obtained Phase 1 funding for the KGB/104 Avenue LRT line and submitted business case to the Federal Government for full funding of the project.
- Connected over one million square feet of new development to the City Centre district energy system.
- Commissioned five new digital billboard / panels, providing expanded public service announcement capability and incremental revenue.
- Constructed \$40 million in transportation improvements, including road widening and rehabilitation, traffic calming and safety measures, cycling and pedestrian mobility improvements.
- Implemented Sensitive Ecosystem Development Permit Areas.
- Completed construction of the Halls Prairie and Panorama low flow drainage pump stations.
- Received Canadian Open Data Summit Open Data for Democracy Award and Canadian Open Data Excellence Award 2016.
- Streamlined approach to carrying out illegal dumping clean-up resulting in a savings of over \$400,000/year.

City Centre

10350



The MySurrey Portal allows customers quick, convenient and secure access to popular Surrey online services anytime, anywhere and from any device.

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.

2016 ACCOMPLISHMENTS

- Provided superior customer service and expert advice to internal and external customers along with assistance and financial advice to Surrey associations and non-profit organizations.
- Performed identification and due diligence procedures to decrease the City's historical deposit liabilities.
- Corporate Procurement revamped the Purchasing and Payment Manual, incorporating changes to reflect our FMS financial system and process changes.
- For the second consecutive year, Surrey was named one of the Top 7 Intelligent Communities in the world by the New York-based think tank Intelligent Community Forum. Surrey was selected from over 400 City applicants worldwide.
- Water meter requests were transitioned from paper filing to digital storage, resulting in savings for offsite storage costs.
- As part of the Public Safety Strategy, cyber security outreach program, "Be Safe Online," was launched to provide reliable and actionable education and resources to Surrey residents and small-to-medium-sized businesses with a goal to reduce incidences of cyber crime.
- Designed and developed a web application to support 'IRIS' which registers camera locations owned and provided by residents and businesses in Surrey. This video camera registry initiative is a partnership between the City of Surrey, Surrey RCMP, businesses, and the community.
- Successfully transitioned to a new collection agency to ensure efficient revenue collection and the reduction of bad debts.
- Launched MySurrey Portal which allows customers quick, convenient and secure access to popular Surrey online services anytime, anywhere and from any device. MySurrey portal currently comprises more than two dozen services including the following new services: Freedom of Information Request, Community Care license inspection, Building Records Search, Parking Tickets, IRIS and Fire Safety Plan Review. More services will be added as they become available with single sign-on capability.
- Developed and received Council endorsement for the Smart Surrey Broadband Strategy to serve as a road map for equipping the City to meet its current and future broadband (high-speed internet connection) needs.



Residential fire rates have decreased markedly in the past decade with the help of innovative prevention programs such as Homesafe.

The Fire Department helps to make the City a safe 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.

2016 ACCOMPLISHMENTS

- Reduced the number of non-compliant properties through inspection education strategy for commercial and multi-residential properties; the compliancy inspection rate has been maintained from 91% in 2015 to 90% in 2016.
- With the help of a sustained focus on Homesafe fire prevention initiatives, there has been a marked reduction in both the residential fire rate per 1,000 dwellings (49% reduction), and the fire related death and injuries in residential properties (88% reduction) over the last decade.
- Completed a comprehensive audit review of Technical Specifications for a major apparatus to better align with updated corporate procurement guidelines.
- Jointly with the City, received the 2016 Award for Collaborative Excellence by the Canadian Collaborating Centre for Injury Prevention in recognition of the BC Working Smoke Alarm Campaign; and the 2016 Professional Development Award by the Canadian Association of Municipal Administrators for the publication: The Right Decision: Evidence Based Decision Making for Government Professionals.
- Continued to refine the Attendance Management Program that resulted in achieving a 62% perfect attendance.
- Engaged in an evaluation of predictive analysis software to maintain the effectiveness of the program in optimally deploying resources to City's service demands.
- Inspected 7,525 business properties and provided 7,063 safety educational inspection pamphlets to the business proprietors. This ongoing initiative bolsters the City's efforts to improve the resiliency of businesses in the event of a disaster or major incident. The Business Emergency Preparedness Program included delivery of 6,966 targeted disaster recovery educational pamphlets.



20 City of Surrey employees made up the first cohort to complete the City's Emerging Leaders Program.

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.

2016 ACCOMPLISHMENTS

- Launched a new Occupational Health and Safety (OHS) Policy and conducted a Workplace OHS Responsibilities Survey.
- Achieved an accident frequency rate 8% lower than the Local Government sector average.
- Awarded 2016 Canada's Top Employer for Young People.
- Recognized as a Metro Vancouver Dream Employer.
- Successfully concluded the first cohort of the Emerging Leaders Program, a model in leadership development.
- Anchored all developmental initiatives to a competency-based learning model.
- Expanded our organizational course selection, ensuring skill development is aligned with excellent customer service.
- Developed and launched new intranet to drive employee engagement, streamline communications and promote collaboration within the workplace.
- Completed a major upgrade of Human Resource Information System (HRIS) to support future goals.
- Reached a 5-year collective bargaining agreement with CUPE 402.



In partnership with the BC Agriculture Centre of Excellence and the John Volken Academy, Surrey opened the BioPod, BC's only research and demonstration greenhouse.

Investment & 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.

INTERGOVERNMENTAL RELATIONS

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

ECONOMIC DEVELOPMENT

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

2016 ACCOMPLISHMENTS

- Worked in partnership with Simon Fraser University (SFU) to formally incorporate Innovation Boulevard as an equal partnership between the City and SFU, including joint commitment of close to \$1M of funding over three years.
- Helped attract \$45 million in grant funding, new companies and the creation of 17,000 square feet of embedded lab space over the next three years. Three new health technology products have also been taken to market.
- In partnership with SFU and the Province, hosted the national Applications for 3D and Additive Manufacturing Conference that brought together over 200 researchers, industrial designers and 3D printer manufacturing companies to discuss the future of Additive Manufacturing in Canada.
- Recruited Dr. Peter Payne as President and CEO of the Health Tech Innovation Foundation.
- Recruited Skydance Studios to Surrey. Skydance will bring \$100 million a year for the next eight years in production spending to Surrey and the region and create over 400 new jobs in Surrey.
- Hosted the 2nd annual Greater Vancouver Clean Technology Expo & Championship that saw over 500 participants witness 32 clean technology companies compete for a \$10,000 prize. This was ultimately won by Surrey-based company Stem Shock. The event brought North America's largest clean technology angel investor network, Element 8, to Surrey to meet with over 40 clean technology companies and organizations over two days.
- Won the inaugural Union of BC Municipalities (UBCM) Leadership & Innovation Award in Agriculture for the BioPod Initiative.
- Awarded the 2nd highest granting amount in BC for 2016 through the Invest Canada, Community Initiatives fund to create Surrey's first Foreign Direct Investment Strategy.
- Secured Federal, Provincial and partnership funding to conduct Surrey's first Labour Market Insight Study on the Advanced Manufacturing & Innovation Economy.
- Planned and facilitated Prime Minister Trudeau's visit with Mayor Hepner at Surrey City Hall in March 2016.



A team from Taipei, China, takes to the field during the opening ceremonies of the 2016 Women's World Softball Championship held in Surrey.

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, nature programs, and the use of outdoor athletic facilities and community gardens. The division hosts major events, provides guidance to community event organizers and manages filming within the City. Civic Beautification works to make public spaces beautiful and inviting.

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.

MARKETING & COMMUNICATIONS

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

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

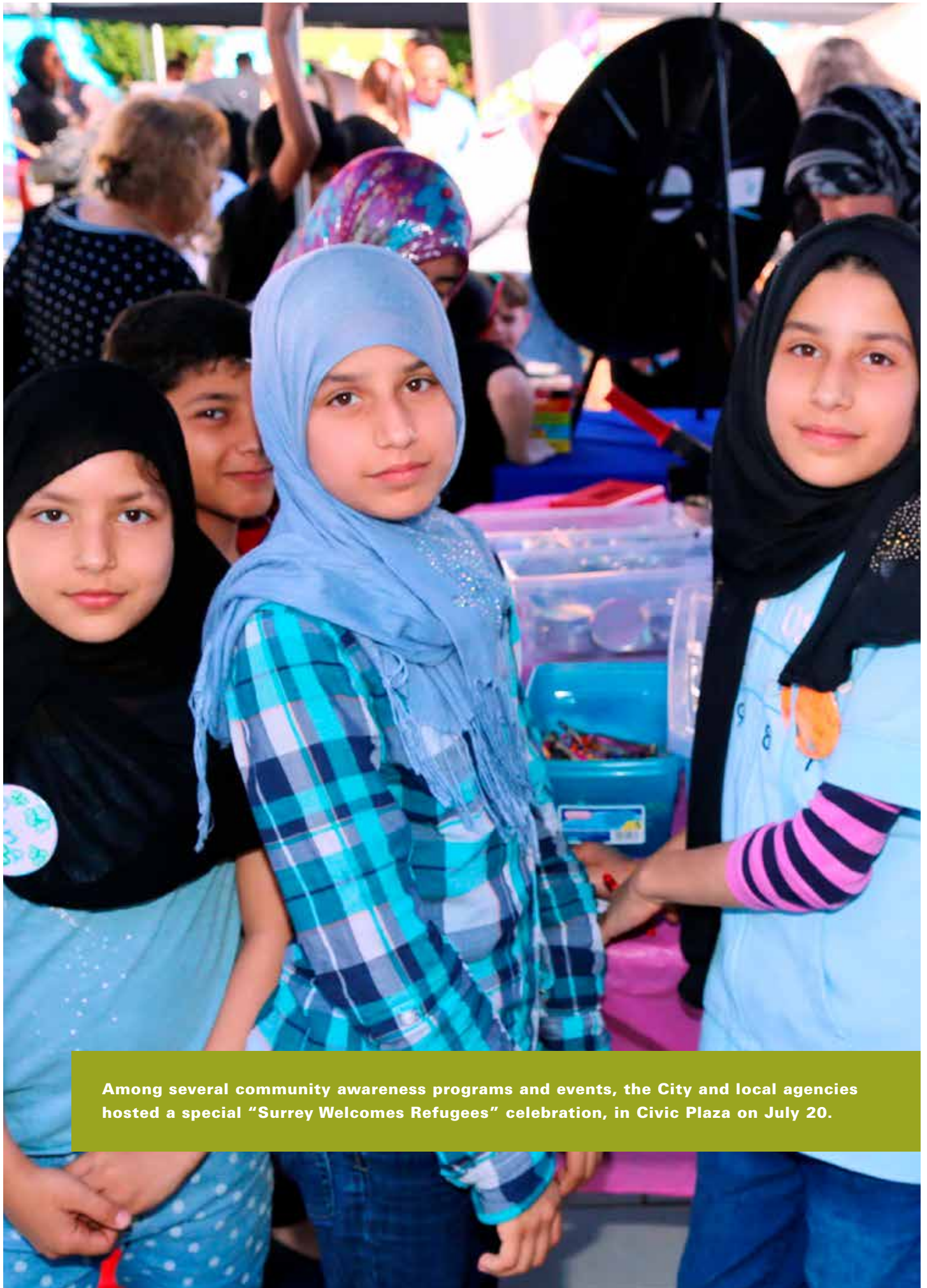
Web and New Media supports the Department and Corporation by providing expertise, guidance and services related to enhancing the web presence and ensuring customers receive timely information from the Website and Social Media.

COMMUNITY & RECREATION

Community & Recreation Services is responsible for the operation of community pools, arenas, recreation and community centres, while building healthy communities for all people to be active and engaged for life. This division 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.

2016 ACCOMPLISHMENTS

- As part of the City's 'Age-friendly Strategy for Seniors', over 1,100 seniors participated in City forums and community outreach sessions focused on health, safety, connectedness and transportation.
- Opened Grandview Heights Aquatic Centre, a 94,180 square foot facility featuring a 10 lane 50-metre Olympic-size main pool, leisure and lifestyle pool, as well as the capacity to host competitive swimming events. The Centre received five awards for its design and construction.
- Council adopted the Shade Tree Management Plan. New park openings included Hazelgrove Park in June, and Surrey Bend Regional Park opened in April in partnership with Metro Vancouver.
- The 2016 Women's World Softball Championship successfully hosted 30 nations in July 2016 with an estimated attendance of 120,000 over 10 days.
- Planning is underway to deliver on the adopted 2017-2021 Capital Plan for Parks & Recreation Capital Projects which includes the North Surrey Triple Ice Surface Replacement, Cloverdale Twin Ice Surface, Clayton Recreation & Culture Facilities, two Artificial Turf Fields, Surrey Museum Phase 2, Newton Athletic Park Master Plan and 10660 City Parkway Creative Cluster Arts Hub.
- The Public Art Program celebrated the unveiling of several new artworks including: Four Season Drums by Brandon Gabriel at the Chuck Bailey Recreation Centre; a pair of iconic sculptures titled Circulation by Cooke Sasseville at the Grandview Aquatic Centre; and Water Guardians, by Salish artist, Susan Point at the Hazelgrove Park.
- Guildford Aquatic Centre received the Lieutenant Governor's Award in Architecture Medal; and a Fraser Valley Commercial Building Award of Excellence in the Community Recreational Category.
- The Surrey Filming Office continues to welcome large productions to our community, issuing over 178 film permits accounting for more than 264 days of filming this year, including titles such as Prison Break, Why We're Killing Gunther, Supergirl, The Flash, and The 100.
- Surrey hosted the 2016 edition of the prestigious Creative City Summit. The sold out conference (216 delegates) for municipal cultural workers, planners and educators from across Canada featured keynote speakers, panels, peer-to-peer sessions and local study tours showcasing Surrey's arts and heritage facilities, public art and special events.
- The Kids Gallery at the Surrey Museum produced two exhibitions in 2016: Water & Food. These new interactive displays help kids learn about sustainability and caring for the future in fun and active ways. The Surrey Museum offered free admission through a sponsorship from the Friends of the Surrey Museum and Archives Society.



Among several community awareness programs and events, the City and local agencies hosted a special "Surrey Welcomes Refugees" celebration, in Civic Plaza on July 20.

The Planning & Development Department is primarily responsible for preparing land use plans, by-laws and policies for consideration by City Council; and undertakes 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

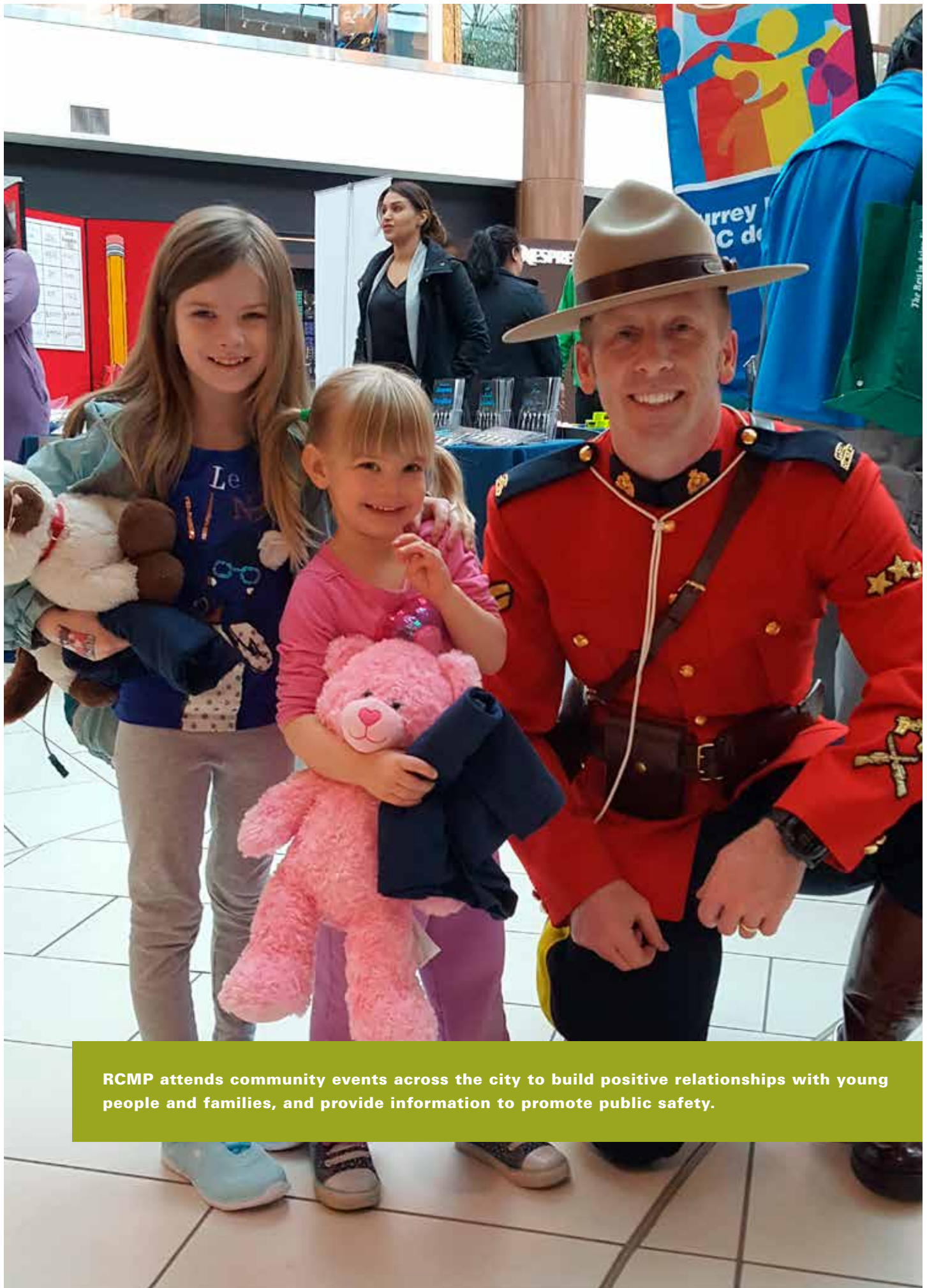
Administration & Special Projects provides general administrative support services, records management, budgeting, information technology deployment and support, Enterprise Content Management implementation and customer service.

SUSTAINABILITY OFFICE

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

2016 ACCOMPLISHMENTS

- Released an updated Sustainability Charter 2.0 to continue to grow the City with a viable sustainable vision with a focus and sensitivity to long-term impacts.
- Completed Phase 1 of the Urban Aboriginal Partnering Strategy, in collaboration with numerous community partners.
- Led the policy and community partnership in responding to the Syrian Refugee Re-settlement in Surrey, including coordination of community partners and organizing welcoming and community awareness program and events.
- Commenced the Land Use Contract (LUC) termination process, presented 159 LUC termination reports to Council.
- Completed and received Council approval of the Surrey City Centre Plan.
- Supported RCMP growth with construction of new and renovated space in former City Hall building.
- Completed and received Council approval for Streamside Protection Measures, including changes to the Zoning Bylaw to define riparian protection areas and new Environmental Development Permit guidelines in the OCP.
- Completed construction of new arts space in City Centre (10660 City Parkway).
- Planned and delivered Agriculture Week, including farm tours, a lecture series and public event highlighting agriculture in Surrey.
- Received recognition and awards for the design/construction of the Grandview Heights swimming pool complex.
- Completed citywide conversion from chlorine gas to liquid in all pools, reducing risk.



RCMP attends community events across the city to build positive relationships with young people and families, and provide information to promote public safety.

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

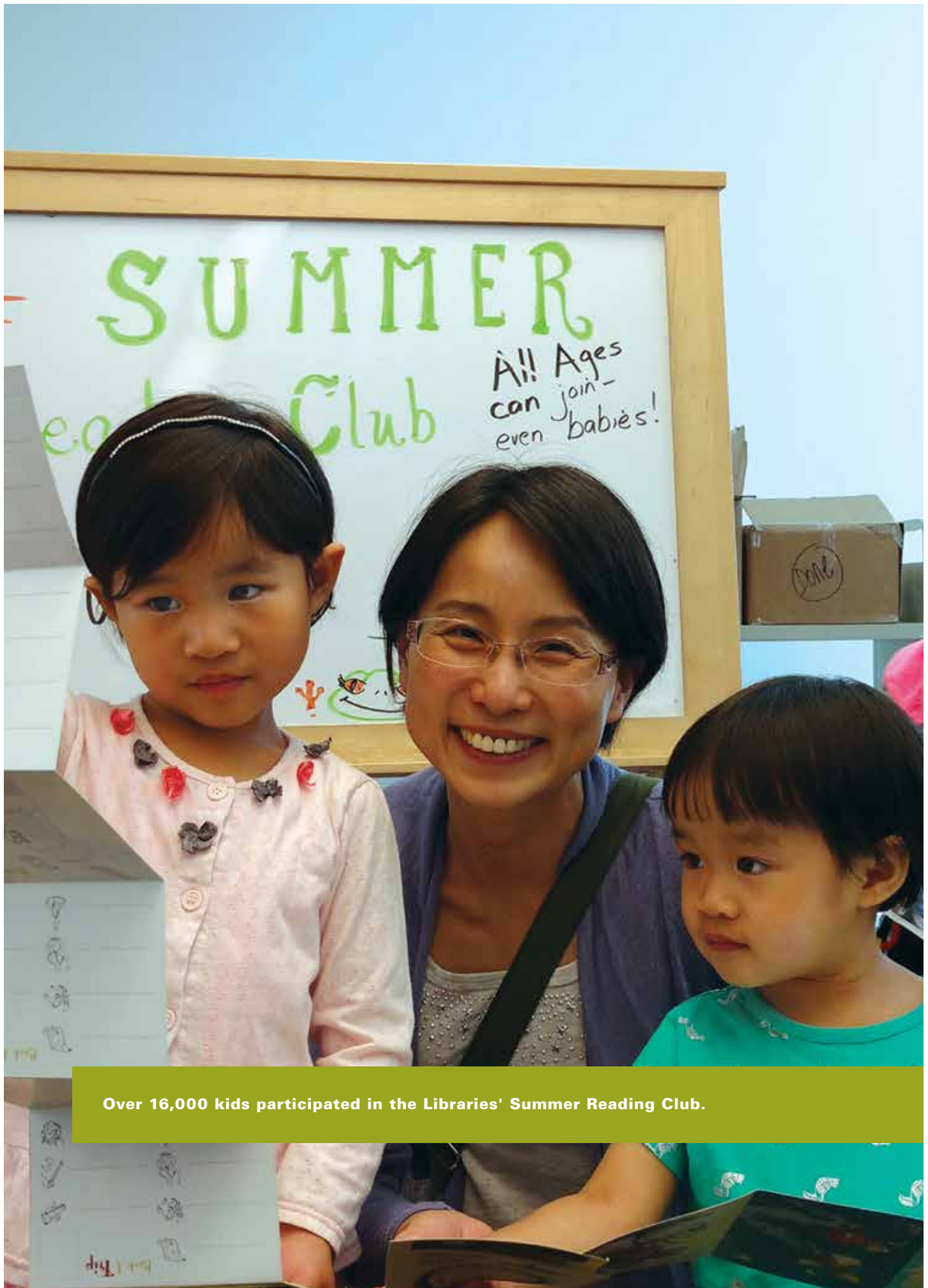
Operations Support includes a number of specialized corporate and client service units, such as Training Section, Member Services, Professional Standards, Strategic Operations, Special Events and Emergency Planning, and Media Relations. The Detachment's Operations and the Telephone Reporting Team round 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.

2016 ACCOMPLISHMENTS

- Launched two new communication technology tools (email fan-out system and mobile police app) to provide the community with more convenient ways to receive information about local crime, public safety, and crime prevention.
- Implemented Project IRIS, a voluntary security camera registry, in partnership with the Public Safety office, to assist police with criminal investigations by quickly connecting them to existing CCTV resources in the community.
- Hosted safety forums to provide community members with information on how to help address crime and emerging public safety issues, including seven Neighbourhood Safety Campaign meetings, the annual Block Watch Symposium and two other events on internet safety, and youth, drugs and violence.
- Introduced Community Outreach teams who attended community events to: build positive relationships with young people and families, provide access to police in a non-threatening environment, listen to concerns of local residents, and provide information to promote public safety.
- Created the first RCMP Diversity & Community Engagement Unit to enhance the Surrey RCMP's relationships with the City's diverse communities and raise awareness around diversity issues both within and outside of the police department.
- Conducted a review of the Surrey RCMP volunteer program in an effort to standardize this service across the five Districts, and deployed new technology to enhance existing community policing programs such as Speed Watch and Lock Out Auto Crime.
- Set up iPad kiosk terminals in the front counter area of Main Detachment to provide clients the ability to access key information from the City of Surrey and RCMP, also implemented a new free public Wifi access service.
- Implemented a new Medical Services program in the Cellblock area providing 24/7 coverage by a registered nurse to provide in-patient care to prisoners as they are brought in and during their stay.
- Introduced Naloxone nasal spray into every police officers first response kit to address overdose and exposure concerns related to the emerging opioid crisis.
- Initiated a Parent Help Line to provide personalized support to parents who believe their kids may be involved or at risk of becoming involved in criminal activity.



Over 16,000 kids participated in the Libraries' Summer Reading Club.

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.

2016 ACCOMPLISHMENTS

- Improved literacy and learning opportunities for children – over 16,000 kids participated in Summer Reading Club.
- Offered life-long skills learning through technology training, story times, reading clubs and a variety of programs to many Surrey residents.
- Promoted general health through an array of programs & speakers, such as substance use author Michael Pond and financial literacy speakers from the Credit Counselling Society.
- Completed renovations of Guildford Library to provide a more welcoming fireplace lounge and digital community art display, and refurbished Semiahmoo Library to include improved access for youth.
- Improved services for people with visual and perceptual disabilities by promoting access to CELA (Centre for Equitable Library Access).
- Supported social & economic integration of newcomers through active participation in Local Immigration Partnership, e.g. hosted Human Library and provided library cards and tours to refugees and newcomers.
- Strengthened relationship with the Surrey Pre-trial Centre to provide books & resources to inmates.
- Promoted & supported growth of ‘Little Free Libraries’ to improve a sense of community well-being in local neighbourhoods.
- Launched Lynda.com, an online software to support skills development within the workforce.
- Partnered with Self Employment and Entrepreneur Development Society (SEEDS) to improve information and networking opportunities for budding entrepreneurs.

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 draw upon the broad set of organizational objectives listed above to support the City's overall goals as defined by the Sustainability Charter policy document as approved by Council.

PERFORMANCE MEASURES

CITY MANAGER

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
LEGAL SERVICES	Prosecution fine revenue (Public Safety)	\$50,000 ¹	\$60,000	\$62,500	\$65,000	\$67,500	\$70,000	\$75,000
	Voluntary Compliance Goals (Infrastructure)	97%	97%	97%	97%	96%	96%	96%
LEGISLATIVE SERVICES	% of Freedom of Information Requests processed and completed within requested due date ¹ (Infrastructure)	95%	95%	95%	95%	95%	95%	95%
	% of Council Minutes published on web by noon day after Council meeting (Inclusion)	100%	100%	100%	100%	100%	100%	100%
PUBLIC SAFETY STRATEGIES	% of Public Safety Strategy recommendations achieved (Public Safety)	N/A	N/A	50%	75%	90%	100%	100%
	% of Public Safety Strategy performance indicators reported annually (Public Safety)	N/A	N/A	100%	100%	100%	100%	100%

¹ as of November 9, 2016

PERFORMANCE MEASURES

ENGINEERING

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
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 Prosperity and Livelihoods)	36%	50%	50%	55%	60%	70%	75%
REALTY SERVICES	Expenses as a % of lease/rental revenues (Infrastructure)	42%	47%	46%	45%	45%	45%	45%
OPERATIONS	% reduction in illegal dumping cleanup costs (Built Environments)	42%	40%	50%	50%	50%	50%	50%
	Reduce Preventable Employee Injuries by 90% over 5 years (Health & Wellness)	0%	60%	70%	80%	90%	90%	90%
	Solid waste diversion rate from disposal (Ecosystems)	72%	72%	74%	76%	78%	80%	80%
DRAINAGE UTILITY	Length of Drainage Mains Renewed or Replaced (Infrastructure)	4,330	2,000	2,000	2,000	2,000	2,000	2,000
	Number of Soil Site Inspections (Infrastructure)	194	200	220	240	260	300	300
PARKING AUTHORITY UTILITY	Pay Station reliability—% of time machines operating properly (Infrastructure)	92%	92%	93%	94%	95%	96%	96%
	Total # of managed parking spaces—time/user restricted and pay parking (Infrastructure)	2,104	2,150	2,250	2,450	2,600	2,700	2,800
ROADS & TRAFFIC UTILITY	Total # of marked pedestrian crossings (Public Safety)	1,020	1,010	1,040	1,070	1,100	1,130	1,150
	Streetlight energy savings - LED replacement program (KWh) (Built Environments)	NA	NA	1,168,328	2,336,656	3,504,985	4,673,313	5,841,641
	Safer Schools Education and Improvement Program (total #) (Education & Cultural)	29	30	33	36	39	42	45
	Total # of kilometers of cycling routes (on-street and off-street) (Built Environments)	565	560	575	590	605	620	635
SEWER UTILITY	% of sewer mains video inspected (Built Environments/Infrastructure)	51%	51%	56.2%	55%	63%	66%	69%
	% of sewer manholes inspected (Built Environments/Infrastructure)	12.2%	12.2%	16.2%	19.7%	23.3%	26.6%	29.9%
SOLID WASTE	Kitchen Waste Program total # of residences to date (Ecosystems)	102,700	103,300	104,500	106,000	107,500	109,000	110,500
	Solid waste diversion rate from disposal (Ecosystems)	72%	72%	74%	76%	78%	80%	80%
SURREY CITY ENERGY UTILITY	Connected Floor Area (m ²) (Build Environments)	69,754	110,000	178,000	245,000	314,000	411,000	525,000
	Ratio of hours in service to total hours since operating commenced (Build Environments)	100%	100%	100%	100%	100%	100%	100%
WATER UTILITY	% of single family homes on water meters (Built Environments)	72%	70%	72%	74%	75%	76%	77%
	Average winter residential water consumption (litres per capita per day) (Built Environments)	257	265	263	261	259	257	255

PERFORMANCE MEASURES

FINANCE & TECHNOLOGY

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
FINANCIAL REPORTING	# of quarterly reports submitted to Council (Infrastructure)	3	3	3	3	3	3	3
FINANCIAL PROCESSING	# of invoices processed by Accounts Payable ¹ (Infrastructure)	82,259	79,324	83,904	85,582	87,294	89,040	90,821
	# of invoices created by Accounts Receivable ² (Infrastructure)	7,725	6,742	7,980	8,037	8,198	8,362	8,529
	# of electronic invoices received by Accounts Payable (Infrastructure)	41,459	26,786	42,288	43,134	43,997	44,877	45,774
	% of staff receiving electronic pay stubs (Infrastructure)	100%	100%	100%	100%	100%	100%	100%
	% of Homeowner Grants claimed online (Infrastructure)	70%	66%	70%	70%	70%	70%	70%
INFORMATION TECHNOLOGY	First Tier Resolution (Infrastructure)	59%	61%	61%	62%	62%	62%	62%
RISK MANAGEMENT	Average # of days a non-litigated claim is open (Infrastructure)	163	100	95	90	85	80	75
	Total Cost of Risk per Capita (Economic Prosperity)	\$3.72	\$3.72	\$3.70	\$3.68	\$3.66	\$3.65	\$3.63
INTERNAL AUDIT	% of scheduled audits completed as per Corporate Audit Plan (Infrastructure)	93%	85%	85%	85%	85%	90%	90%
	% of completed audit reports that result in recommendation for change (Infrastructure)	93%	90%	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 Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
OPERATIONS	Perfect Attendance Rate (Health & Wellness)	62%	60%	60%	60%	60%	60%	60%
	Annualized Proficiency Standard Training (Education & Culture)	335	354	354	354	354	354	354
EMERGENCY PREPAREDNESS	Smoke Alarm verifications (Public Safety)	5,765	3,300	3,480	3,650	3,830	4,020	4,220
	Hydrant Maintenance (Public Safety)	8,930	8,855	8,855	8,855	8,855	8,855	8,855
	Increase the public contact to Surrey Emergency Preparedness Programs (NEPP, BEPP): Neighbourhood and Business (Public Safety)	10,264	5,000	5,000	5,000	5,000	5,000	5,000
	# of Inspection Pamphlets delivered (Public Safety)	7,063	7,200	7,220	7,250	7,290	7,340	7,400
	# of inspections completed (Public Safety)	7,520	7,339	7,350	7,400	7,450	7,500	7,500

PERFORMANCE MEASURES

HUMAN RESOURCES DEPARTMENT

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
OCCUPATIONAL HEALTH & SAFETY	Incidence frequency rate of lost time claims per 100 person years (Health & Wellness)	3.5	3.8	3.7	3.6	3.5	3.4	3.3
	# of diversity events held (Education & Culture)	10	10	10	10	10	10	10
RECRUITMENT	Average # of days to fill a position vacancy—EXEMPT (Economic Prosperity)	110	83	82	81	80	79	78
	Average # of days to fill a position vacancy—CUPE RFT (Economic Prosperity)	74	57	56	55	54	53	52
	# of probationary reports completed on time (Economic Prosperity)	93%	90%	90%	90%	90%	90%	90%
LABOUR RELATIONS & TOTAL COMPENSATIONS	% increase in grievances (Inclusion)	0	0	0	0	0	0	0
	# of staff with perfect attendance (Economic Prosperity)	566	520	525	530	535	540	545
HUMAN RESOURCES INFORMATION SYSTEMS	# of automated HR processes (Economic Prosperity)	6	6	6	6	6	6	6
	# of paper reducing initiatives (Ecosystems)	5	5	5	6	6	6	6

PERFORMANCE MEASURES

INVESTMENT & INTERGOVERNMENTAL RELATIONS

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
INVESTMENT AND INTERGOVERNMENTAL RELATIONS	Existing Clean Technology Businesses Located in Surrey (Built Environments and Neighbourhoods)	42	42	44	46	48	50	52
	Business visitations (Economic Prosperity and Livelihood)	140	135	145	155	165	165	165
	External Intergovernmental Meetings (Infrastructure)	32	30	33	36	39	41	44

PERFORMANCE MEASURES

PARKS, RECREATION & CULTURE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
PARKS SERVICES	Increase street tree inventory (Ecosystems)	4.9%	3%	3%	3%	3%	3%	3%
	Increase the length of trail system (Ecosystems)	2.1%	1%	1%	1%	1%	1%	1%
	Increase capacity for drop-in use of outdoor facilities (Inclusion)	1%	2%	2%	2%	2%	2%	1%
COMMUNITY & RECREATION SERVICES	Increase the attendance at community centres (Inclusion/Health & Wellness)	13% ¹	3%	3%	3%	5%	3%	3%
	Increase Leisure Access participation (Inclusion/Health & Wellness)	-2% ²	1%	1%	1%	1%	1%	1%
	Increase volunteer placements (Inclusion)	20% ³	1%	1%	1%	1%	1%	1%
ART SERVICES	Increase the # of on-line tickets sold through Surrey Arts Centre Box Office (Infrastructure)	5.5%	2%	1%	1%	1%	1%	1%
	Increase school programs attendance at the Surrey Arts Gallery (Education & Culture)	2%	2%	2%	2%	2%	2%	2%
	Increase overall attendance of the Surrey Children's Festival (Education & Culture)	-18% ⁵	1%	1%	1%	1%	1%	1%
HERITAGE SERVICES	Catalogue and expand web searchable heritage collections (Education & Culture)	30% ⁴	5%	5%	5%	5%	5%	5%
	Increase participation in heritage extension programs (Education & Culture)	78% ⁶	2%	2%	2%	1%	3%	2%
	Increase participation in heritage public programs (Education & Culture)	5%	2%	1% ⁷	1%	2%	2%	2%

¹ A new facility opened in 2016 causing a significant increase in the number of visits/participation.

² This is due to economic factors and closure of the Newton Wave Pool due to roof replacement.

³ This is a new measure for 2016 therefore the target increased significantly as we were measuring overall volunteerism previously.

⁴ Internship funded (50%) by Federal Government at Surrey Archives enabled staff to enhance this number substantially.

⁵ Significant weather event – record rainfall on Saturday, May 28 affected overall attendance,

⁶ Far more extension programs/services were offered in 2016 compared to 2015, and a new position was created in Heritage Administration to lead outreach events.

⁷ Museum expansion underway .

PERFORMANCE MEASURES

PLANNING & DEVELOPMENT

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
AREA PLANNING & DEVELOPMENT NORTH/SOUTH	Council acceptance of positive planning reports (Infrastructure)	96%	85%	85%	85%	85%	85%	85%
	Council acceptance of negative planning reports (Infrastructure)	50%	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 (Infrastructure)	95%	65%	65%	65%	65%	65%	65%
COMMUNITY PLANNING	# of dwelling units in completed Neighbourhood Concept Plans (Built Environments & Neighbourhoods)	1,510	1,500	1,500	1,500	1,500	1,500	1,500
	# of policy reports submitted to Council (Infrastructure)	40	40	40	40	40	40	40
	# of public meetings held (Infrastructure)	5	5	5	5	5	5	5
BUILDING	# of issued single family dwelling permits (Built Environments)	1,145	500	500	500	500	500	500
	Total annual construction value (Built Environments)	\$1.3B	\$1.1B	\$1.2B	\$1.25B	\$1.25B	\$1.25B	\$1.25B
	# of inspections (Built Environments)	62,500	62,500	62,000	62,250	63,000	63,000	63,000
CIVIC FACILITIES	# of after hours calls (Infrastructure)	302	300	300	300	300	300	300
	# of unscheduled facility closures (Infrastructure)	0	2	2	2	2	2	2
ADMINISTRATION & SPECIAL PROJECTS	# of file set-ups (physical/digital) (Infrastructure)	4,130	3,500	3,500	3,500	3,500	3,500	3,500
	# of request for historical building data (Infrastructure)	3,865	3,100	3,100	3,100	3,100	3,100	3,100
SUSTAINABILITY OFFICE	Corporate Greenhouse Gas Emissions (based on Corporate Emissions Action Plan target) (Infrastructure)	-1.4%	-2%	-4%	-15%	-18%	-20%	-20%
	City wide Greenhouse Gas Emissions (based on Community Energy & Emissions Plan target) (Infrastructure/Built Environment)	-10% per capita	-2% per capita	-2% per capita	-2% per capita	-2% per capita	-2% per capita	-2% per capita
	% of sustainability performance indicators reported annually (Ecosystems)	100%	100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURES

RCMP

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2016	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY	% Reduction in violent crime (per 1000 population) (Public Safety)	16.5%	2%	2%	TBD	TBD	TBD	TBD
	% Reduction in property crime (per 1000 population) (Public Safety)	1.3%	5%	5%	5%	TBD	TBD	TBD
	% Reduction in collisions causing death or injury (per 1000 population) (Public Safety)	(6.7%)	5%	5%	5%	TBD	TBD	TBD
	Average Response time to Emergency Calls (Public Safety)	7.52 mins	<8 mins	<7 mins	<7 mins	<7 mins	<7 mins	<7 mins
COMMUNITY ENGAGEMENT	Number of community dialogue forums (Inclusion)	12	15	15	15	15	15	15
	% Increase in internet traffic (total page views) (Infrastructure)	(4.5%)	5%	5%	5%	5%	5%	5%
	Number of published news releases (Inclusion)	302	260	260	260	260	260	260
ORGANIZATIONAL DEVELOPMENT	% Increase in the number of reports received online (Public Safety/ Infrastructure)	7.8%	5%	5%	5%	5%	5%	5%
	% Increase in average number of calls handled by Telephone Reporting Team each month (Infrastructure)	11%	5%	5%	5%	5%	5%	5%

PERFORMANCE MEASURES

SURREY PUBLIC LIBRARY

Division	Performance Measures (Sustainability Pillar)	Actual	Budget					
		2016	2016	2017 ¹	2018	2019	2020	2021
PUBLIC SERVICES	# of transactions completed using the Library's materials collection (Inclusion/Health & Wellness)	4.17 M	4.19 M	4.16 M	4.20 M	4.22 M	4.24 M	4.26 M
	# of enrolments in Summer Reading Club and other literacy programs (Education & Culture)	127,718 K	120 K	139 K	151 K	165 K	180 K	196 K
	# of transactions completed using the Library's materials collection (Education & Culture)	4.78M	4.9M	5M	5.05M	5.10M	5.15M	5.20M
ADMINISTRATIVE SERVICES	# of online access points available on library premises (Inclusion)	234	234	236	238	240	242	245
	% of new customers signed up on email notification (Ecosystems)	61.4%	62%	63%	64%	66%	68%	70%

¹ Budget figures from 2017 to 2021 have been revised to more accurately reflect current data and trends.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016



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.

MAY 8, 2017

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, 2016. The purpose of this report is to publish the consolidated Financial Statements and the Auditors' 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, 2016 including its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

FINANCIAL OVERVIEW

2016 in Review

The construction of new facilities under the 'Build Surrey' Program continued to facilitate development activity throughout the City during 2016. Of particular significance was the opening of the Grandview Heights Indoor Pool, serving the growing community of South Surrey. Design work also began on the new Clayton Hub, which will incorporate integrated arts, library, recreation and outdoor space in a single facility to serve the communities of East and West Clayton. In the residential development community, the shift toward the construction of multi-family dwellings has continued into 2016, 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 strong commercial and institutional sector activity, which has been particularly evident in the City Centre. In addition, industrial development in the Campbell Heights area remains steady.

The City's revenues in 2016 totaled \$914.7 million, which is an increase in comparison to revenues of \$853.4 million collected in 2015. This increase was attributable primarily to additional property taxes, utility fees, license, permits and one-time land sale proceeds. The additional revenue generated from the increased property related fees and taxes was required to support a \$12.5 million budgeted increase in Public Safety along with a \$8.8 million budgeted increase in support for new Civic Facilities opening in 2016 and necessary labour and inflationary cost increases.

The City's expenses totaled \$698.8 million in 2016, which was an increase in comparison to expenses of \$670.5 million in 2015. This increase was primarily attributable to increase in the RCMP contract, increases in Parks, Recreation and Culture programming and a reclassification of utility overhead cost recoveries.

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 2016 was \$747.2 million (\$643.7 million in 2015), which earned \$16.5 million in interest in 2016; plus an additional \$1.2 million was earned specifically for deferred development cost charges. The average rate of return during 2016 on the City's investment portfolio was 2.05%.

Reserve Funds

The City's statutory reserve funds amount to \$116.9 million at the end of 2016 compared to a balance of \$111.0 million at the end of 2015. This increase is mainly due to the sale of lands in Campbell Heights. The deferred development cost charge balance at the end of 2016 was \$267.0 million, which is an increase over the balance of \$239.6 million at the end of 2015. 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 (2017-2021) 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 2016, the City's the financial position improved by \$25.5 million resulting in a Net Financial Asset position of \$58.7 million mainly due to the City's annual consolidated surplus (revenues exceeding expenses) of \$215.9 million offset by net capital acquisitions.

The City's non-financial assets increased in 2016 by \$190.4 million, bringing the total to \$8.3 billion. The increase is the net result of capital additions of physical assets in the year offset by disposals and amortization expense.

The result of the increase in financial position and non-financial assets was accumulated surplus increasing in 2016 to \$8.4 billion (2015 - \$8.2 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. 2016 marked the official opening of New Grandview Heights Pool and the City's New Works Yard facility. An additional gas boiler plant and distribution system to support the City's District Energy System was completed in 2016 and construction continued on the public/private partnership of one of the largest Organics Biofuel Facilities in Canada, allowing for the introduction of cost and environmentally effective energy to more residential 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; Assets, Contingent Assets, and Contractual Rights. These new standards will be required to be adopted by January 1, 2018. Effective January 1, 2019 and January 1, 2020 respectively, staff will also be required to adopt new standards related to Restructuring and Financial Instruments. Other areas of potential change include possible changes to asset retirement obligations, revenue recognition, public private partnerships, employee future benefit obligations and the conceptual framework for financial performance. 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 Department

CITY OF SURREY



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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, 2016 and the consolidated statements of operations, changes in net financial assets 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, 2016, and 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.

Chartered Professional Accountants

May 8, 2017
Burnaby, Canada

CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

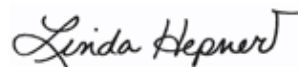
As at December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016	2015
		<i>(recast - note 2)</i>
FINANCIAL ASSETS		
Cash	\$ 32,794	\$ 12,121
Accounts receivable <i>(note 3)</i>	120,753	109,251
Properties held-for-sale <i>(note 4)</i>	-	42,506
Investments <i>(note 5)</i>	826,195	706,717
	979,742	870,595
LIABILITIES		
Accounts payable and accrued liabilities <i>(note 6)</i>	157,779	143,826
Deposits and prepayments <i>(note 7)</i>	236,442	194,784
Deferred revenue <i>(note 8)</i>	35,314	31,305
Deferred development cost charges <i>(note 9)</i>	266,968	239,631
Debt <i>(note 10)</i>	224,562	227,918
	921,065	837,464
NET FINANCIAL ASSETS	58,677	33,131
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(note 12)</i>	8,312,963	8,123,149
Inventories of supplies	880	857
Prepaid expenses	4,517	3,997
	8,318,360	8,128,003
ACCUMULATED SURPLUS <i>(note 13)</i>	\$ 8,377,037	\$ 8,161,134

Commitments and contingencies *(note 14)*



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



Linda Hepner
Mayor, City of Surrey

CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]*

	2016 Budget <i>(note 24)</i>	2016	2015 <i>(recast - note 2)</i>
REVENUES			
Taxation revenue <i>(note 16)</i>	\$ 368,277	\$ 365,863	\$ 343,460
Sales of goods and services	219,533	226,242	211,520
Development cost charges <i>(note 9)</i>	133,486	61,260	58,598
Developer contributions	132,901	141,214	143,004
Investment income	17,160	16,500	16,437
Transfers from other governments <i>(note 23)</i>	52,783	22,784	22,405
Other	66,904	80,838	58,016
TOTAL REVENUES	991,044	914,701	853,440
EXPENSES			
Police services	148,154	148,379	133,003
Parks, recreation and culture	102,500	102,710	93,830
General government	82,796	80,232	75,323
Roads and traffic safety	72,659	66,936	75,269
Water	69,458	67,147	65,281
Fire services	59,600	60,183	58,858
Sewer	56,499	55,096	52,471
Solid waste	32,884	28,999	28,690
Drainage	32,868	32,171	33,790
Planning and development	29,319	25,449	24,003
Library services	18,476	18,532	18,283
Engineering	5,686	10,326	9,717
Surrey City Energy	1,289	395	231
Parking	859	2,243	1,724
TOTAL EXPENSES	713,047	698,798	670,473
ANNUAL SURPLUS	277,997	215,903	182,967
Accumulated Surplus, beginning of year	8,161,134	8,161,134	7,978,167
Accumulated Surplus, end of year	\$ 8,439,131	\$ 8,377,037	\$ 8,161,134

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

As at December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Budget	2016	2015
	(note 24)		
ANNUAL SURPLUS	\$ 277,997	\$ 215,903	\$ 182,967
Acquisition of tangible capital assets	(534,708)	(335,442)	(338,776)
Amortization of tangible capital assets	116,775	120,838	116,837
Loss (gain) on disposal of tangible capital assets	-	(5,460)	10,134
Proceeds on disposal of tangible capital assets	-	14,622	7,506
	(139,936)	10,461	(21,332)
Acquisition of inventories of supplies	-	(880)	(857)
Consumption of inventories of supplies	-	857	1,011
Acquisition of prepaid expenses	-	(4,517)	(3,997)
Use of prepaid expenses	-	3,997	3,962
Transfer to properties held-for-sale	-	15,628	63,836
	-	15,085	63,955
CHANGE IN NET FINANCIAL ASSETS (DEBT)	(139,936)	25,546	42,623
Net financial assets (debt), beginning of year	33,131	33,131	(9,492)
Net financial assets (debt) , end of year	\$ (106,805)	\$ 58,677	\$ 33,131

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

CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

*For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]*

	2016	2015
Cash provided by (used in):		
OPERATING TRANSACTIONS		
Annual Surplus	\$ 215,903	\$ 182,967
Non-Cash charges to operations:		
Amortization expense	120,838	116,837
Loss (gain) on disposal of tangible capital assets	(5,460)	10,134
Developer contributions of tangible capital assets <i>(note 12(b))</i>	(114,215)	(129,608)
Change in non-cash operating working capital:		
Accounts receivable	(11,502)	35,422
Inventories of supplies	(23)	154
Prepaid expenses	(520)	(35)
Accounts payable and accrued liabilities	13,953	(10,508)
Deposits and prepayments	41,658	24,260
Deferred revenue	4,009	4,862
Deferred development cost charges	27,337	10,036
Net change in cash from operating transactions	291,978	244,521
FINANCING TRANSACTIONS		
Repayment of debt	(5,323)	(5,119)
Proceeds from issuance of loan payable	27,703	2,910
Repayment on loan payable	(25,736)	(11,849)
Cash used by financing transactions	(3,356)	(14,058)
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(221,227)	(209,168)
Acquisition of properties held-for-sale	(6,955)	(9,272)
Disposal of properties held-for-sale	65,089	61,717
Proceeds on disposal of tangible capital assets	14,622	7,506
Cash used by capital transactions	(148,471)	(149,217)
INVESTING TRANSACTIONS		
Increase in investments	(119,478)	(116,252)
Cash used by investing transactions	(119,478)	(116,252)
Increase (decrease) in cash	20,673	(35,006)
Cash, beginning of year	12,121	47,127
Cash, end of year	\$ 32,794	\$ 12,121

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[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.

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".

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) Basis of consolidation (continued)

iv) Surrey City Development Corporation (continued)

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)

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-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) Innovation Boulevard Corporation

The City has a 50% ownership in the Innovation Boulevard Corporation ("IBC"), a government partnership. The consolidated financial statements include the City's 50% proportional share of the assets, liabilities, revenues and expenses of IBC. There was no impact to the City's financial statements for 2016. All inter-entity accounts and transactions between IBC and the City are eliminated proportionally upon consolidation.

vii) Trust Funds

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

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 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.

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 4.

g) Investments

City 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.

h) Employee future benefits

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

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

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

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

i) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2016 – 2020 Consolidated Financial Plan and was adopted through By-law #18563 on March 7, 2016.

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j) 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.

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.

k) 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

l) 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 (note 1(a)) as well as presented financial information in segmented format (note 22).

m) 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.

2. RECAST OF COMPARATIVE FIGURES

During the year, the City determined that certain parcels of land were inaccurately valued in the prior year's asset registers. The prior years' comparative figures have been recast for these immaterial items.

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

ACCUMULATED SURPLUS AT JANUARY 1:

	2015
Opening accumulated surplus, as previously reported	\$ 7,985,458
Adjustment for land values	(7,291)
Opening accumulated surplus, as recast	\$ 7,978,167

TANGIBLE CAPITAL ASSETS AT DECEMBER 31:

	2015
Tangible Capital Assets, as previously reported	\$ 8,130,440
Adjustment for land values	(7,291)
Tangible Capital Assets, as recast	\$ 8,123,149

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

3. ACCOUNTS RECEIVABLE

	2016	2015
General accounts receivable	\$ 31,982	\$ 31,819
Development Cost Charges	51,438	36,842
Property taxes	17,688	20,386
Utility rates	13,059	12,887
Due from joint venture partners	82	1,460
Due from other authorities	3,721	3,170
Debt guarantee	2,467	2,400
Tax sale properties	316	287
	\$ 120,753	\$ 109,251

4. PROPERTIES HELD-FOR-SALE

	2016	2015
Opening balance	\$ 42,506	\$ 31,115
Transfer from tangible capital assets	15,628	63,836
Disposal on sale	(65,089)	(61,717)
Additions	6,955	9,272
	\$ -	\$ 42,506

5. INVESTMENTS

	2016	2015
Investments maturing within one year	\$ 444,108	\$ 390,812
Investments maturing within two years	98,021	91,421
Investments maturing within ten years	275,834	216,172
	817,963	698,405
Other investments	7,928	8,008
Investment in partnership	304	304
	\$ 826,195	\$ 706,717

City investments had an average portfolio yield of 2.05% (2015 – 2.38%). All City investments can be liquidated on demand, but may have associated penalties on liquidation.

Other investments include a diversified portfolio of fixed income and equity securities held by the Surrey Homelessness and Housing Society for the purpose of supporting programs and projects related to reducing homelessness and increasing access to safe and affordable housing in Surrey.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2016	2015
Trade accounts payable	\$ 59,057	\$ 55,187
Due to Federal Government	40,961	34,585
Employee future benefits (note 11)	26,903	25,655
Due to joint venture partners	4,121	1,340
Contractors' holdbacks	11,048	11,768
Due to Regional Districts	7,489	7,324
Due to Province of British Columbia	3,550	4,351
Due to other government entities	2,641	1,607
Interest on debt	2,009	2,009
	\$ 157,779	\$ 143,826

7. DEPOSITS AND PREPAYMENTS

	2016	2015
Deposits:		
Future works	\$ 46,429	\$ 39,474
Planning and permits	55,621	48,607
Engineering	49,583	42,333
Capital deposits	28,970	9,740
Pavement cuts	4,386	3,967
Boulevard trees	2,527	2,333
Latecomer	965	929
Tenant deposits	1,070	641
Other deposits	3,077	4,161
Developer works agreement	609	140
Amenities	373	315
Total deposits	\$ 193,610	\$ 152,640
Prepayments:		
Taxes	\$ 38,167	\$ 38,811
Utilities	2,352	2,029
Tax sale private purchase payment	2,303	1,294
Other prepayments	10	10
Total prepayments	42,832	42,144
Total deposits and prepayments	\$ 236,442	\$ 194,784

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

8. DEFERRED REVENUE

	2016	2015
Development/building permits	\$ 21,371	\$ 19,471
Deferred gains on land sales to joint ventures	3,957	3,958
Deferred lease revenue	7,688	5,924
Other	2,298	1,952
	\$ 35,314	\$ 31,305

9. 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.

	2016	2015
Deferred DCC’s:		
Arterial roads	\$ 67,446	\$ 55,763
Parkland	51,638	43,324
Drainage/storm water detention	38,561	39,685
Sanitary sewer	26,474	27,273
Collector roads	17,431	15,008
Water	13,156	12,021
Area specific	49,757	43,486
Park development	2,505	3,071
	\$ 266,968	\$ 239,631
Deferred DCC’s, beginning of year	\$ 239,631	\$ 229,595
DCC’s levied for the year	87,398	66,798
Investment income	1,199	1,836
Total DCC’s deferred	88,597	68,634
Revenue recognized for General Capital	(41,464)	(43,547)
Revenue recognized for Water Capital	(4,063)	(6,945)
Revenue recognized for Sewer & Drainage Capital	(15,733)	(8,106)
Total DCC’s recognized as revenue	(61,260)	(58,598)
Net increase for the year	27,337	10,036
Deferred DCC’s, end of year	\$ 266,968	\$ 239,631

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

10. DEBT

	2016	2015
Debt (i)	\$ 190,993	\$ 196,316
Loans payable (ii)	33,569	31,602
	\$ 224,562	\$ 227,918

i) 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 2016	Net debt 2015
General Capital Fund	\$ 212,335	\$ 21,342	\$ 190,993	\$ 196,316

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, 2016
[tabular amounts in thousands of dollars]*

10. DEBT (CONTINUED)

ii) Loans payable

Loans payable by Surrey City Development Corporation are as follows:

	2016	2015
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
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
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	13,433	13,840
Term loan, Beedie LP, 5-year term maturing November 1, 2021, payable in monthly payments of \$90,473, including interest calculated at the BA Swap Rate plus 1.60% per annum, secured by a mortgage on the commercial property	9,727	-
Construction loan, Surrey Centre LPs, in the form of bankers' acceptances, bearing interest at the bank's prime lending rate, secured by the underlying property, and repayable upon the earlier of the receipt of the net proceeds from sales, take-out financing, lease prepayments, or upon the maturity date of October 31, 2017	10,409	-
	\$ 33,569	\$ 31,602

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

	Sinking fund installments and actuarial adjustments	Loan payments	Total
2017	\$ 5,536	\$ 11,106	\$ 16,642
2018	5,757	720	6,477
2019	5,988	748	6,736
2020	6,227	774	7,001
2021	6,476	750	7,226
2022 and thereafter	161,009	19,471	180,480
Total	\$ 190,993	\$ 33,569	\$ 224,562

Interest charges on debt are as follows:

	2016	2015
Cash for interest payments	\$ 8,097	\$ 8,097
Total interest expense	\$ 8,097	\$ 8,097

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

11. 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, 2016. The difference between the actuarially determined accrued benefit obligation of \$25.4 million and the accrued benefit liability of \$26.9 million as at December 31, 2016 is an unamortized actuarial gain of \$1.5 million. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 11 years.

	2016	2015
Accrued benefit obligation:		
Balance, beginning of year	\$ 23,687	\$ 23,107
Current service cost	1,901	1,803
Interest cost	789	766
Actuarial loss (gain)	304	(480)
Benefits paid	(1,317)	(1,509)
Accrued benefit obligation, end of year	\$ 25,364	\$ 23,687

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2016	2015
Actuarial benefit obligation, end of year	\$ 25,364	\$ 23,687
Unamortized actuarial gain	1,539	1,968
Accrued benefit liability, end of year	\$ 26,903	\$ 25,655

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

	2016	2015
Discount rate	3.20%	3.20%
Expected future inflation rate	1.80%	2.50%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	11.0

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

12. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2015	Additions	Disposals / WIP Allocations	Balance at December 31, 2016
	<i>(recast – note 2)</i>			
Land and land improvements	\$ 1,768,255	\$ 51,029	\$ 7,467	\$ 1,811,817
Buildings	564,221	49,098	18,325	594,994
Infrastructure	4,410,365	73,875	2,517	4,481,723
Machinery and equipment	241,005	27,409	9,648	258,766
Land under road	2,723,491	84,120	-	2,807,611
Work-in-Progress	226,947	335,363	287,244	275,066
Total	\$ 9,934,284	\$ 620,894	\$ 325,201	\$ 10,229,977

Accumulated Amortization	Balance at December 31, 2015	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2016
Land and land improvements	\$ 75,429	\$ 4,201	\$ 230	\$ 79,400
Buildings	199,385	17,827	3,759	213,453
Infrastructure	1,419,244	78,319	1,540	1,496,023
Machinery and equipment	117,077	20,491	9,430	128,138
Total	\$ 1,811,135	\$ 120,838	\$ 14,959	\$ 1,917,014

Net Book Value by category	December 31, 2015	December 31, 2016
	<i>(recast – note 2)</i>	
Land and land improvements	\$ 1,692,826	\$ 1,732,417
Buildings	364,836	381,541
Infrastructure	2,991,121	2,985,700
Machinery and equipment	123,928	130,628
Land under road	2,723,491	2,807,611
Work-in-Progress	226,947	275,066
Total	\$ 8,123,149	\$ 8,312,963

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

12. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by fund	December 31, 2015	December 31, 2016
	<i>(recast – note 2)</i>	
General capital	\$ 2,208,796	\$ 2,263,673
Transportation capital	3,603,485	3,706,381
Water capital	605,333	612,464
Sewer capital	540,766	555,403
Drainage capital	1,071,231	1,074,279
Library capital	5,418	5,300
Surrey City Development Corp.	88,120	95,463
Total	\$ 8,123,149	\$ 8,312,963

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 tangible capital 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 \$275.1 million (2015 - \$226.9 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 \$114.2 million (2015 - \$129.6 million) comprised of roads infrastructure in the amount of \$92.4 million (2015 - \$95.5 million), water and wastewater infrastructure in the amount of \$12.6 million (2015 - \$19.7 million) and land in the amount of \$9.2 million (2015 - \$14.4 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, 2016 and 2015.

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

13. ACCUMULATED SURPLUS

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

	2016	2015
		<i>(recast – note 2)</i>
Accumulated Surplus per Statement of Financial Position	\$ 8,377,037	\$ 8,161,134
Less Restricted Funds:		
Tangible capital assets	8,312,963	8,123,149
Debt funded assets	(177,249)	(182,656)
	8,135,714	7,940,493
Reserves set aside by Council		
Equipment and Building Replacement	34,325	33,670
Neighborhood Concept Plans	22,648	22,783
Park Land Acquisition	18,687	9,948
Local Improvement financing	16,143	15,689
Capital Legacy	15,638	19,486
Environmental Stewardship	6,559	6,536
Parking Space	1,586	1,535
Water Claims	1,338	1,328
Affordable Housing	23	23
	116,947	110,998
Internal borrowing	(15,040)	(23,213)
Restricted Reserves		
Infrastructure Replacement	(22,278)	(5,058)
Revenue Stabilization	16,589	13,989
Self-Insurance	13,113	15,053
Operating Emergencies	8,782	8,782
Environmental Emergencies	7,420	7,420
Prepaid expenses	4,517	3,997
Inventories of supplies	880	857
Committed funds	163,821	147,662
	192,844	192,702
Other Entities		
Surrey City Development Corporation	(67,816)	(74,366)
Surrey Homelessness and Housing Society	7,879	8,012
	(59,937)	(66,354)
Total Restricted Funds	8,370,528	8,154,626
Unappropriated Surplus	\$ 6,509	\$ 6,508

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

14. COMMITMENTS AND CONTINGENCIES

- a) The City has significant future contractual commitments for incomplete capital acquisitions and capital construction projects in progress. The City records the capital costs incurred to the end of the year on these projects as work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see note 13). 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, 2016). 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 favor 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 13). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable.
- 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, 2016
[tabular amounts in thousands of dollars]*

14. 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.

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

14. COMMITMENTS AND CONTINGENCIES (CONTINUED)

i) Surrey Organics Biofuel Processing facility

The City has entered into a 25-year agreement with Orgaworld Surrey Limited Partnership (the "Operator") to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. The City has provided the land upon which the facility is being constructed and will fund 25% of the construction costs up to a maximum of \$16 million, to be received through a P3 Canada Infrastructure Grant. The construction costs, as at December 31, 2016, were \$45 million. Under the agreement, the City has guaranteed to deliver to the Operator a minimum tonnage of City Organic Waste (as defined in the Agreement) for processing. The City will make payments to the Operator for acceptance of City Organic Waste in accordance with a specified formula. The Operator will also have the right to earn revenue from the delivery/acceptance of organic waste from third parties. In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility. Upon expiry of the lease term the facility will become the asset of the City.

The facility is expected to be completed and to commence operation in 2017. At the time of completion, the City will receive the grant revenue from P3 Canada and remit the funds to the Operator. The City will record the facility on its financial statements as a tangible capital asset in the amount of its cost of construction, estimated to be approximately \$60 million. The City will also record a liability representing future obligations to the Operator in an amount equal to the difference between the construction cost of the facility and the P3 Canada Infrastructure Grant. The liability and deferred revenue will be reduced over the term of the agreement as payments are made to the Operator.

15. PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The most recent valuation for the Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available in 2019.

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 \$17.6 million (2015 - \$16.8 million) for employer contributions while employees contributed \$14.7 million (2015 - \$14.0 million) to the Plan in 2016.

*For the year ended December 31, 2016
[tabular amounts in thousands of dollars]*

16. TAXATION REVENUE

	2016	2015
Tax collected:		
Property taxes	\$ 297,206	\$ 275,392
Collections for other authorities	284,725	281,012
Drainage Parcel taxes	51,569	50,108
Grants-in-lieu of taxes	16,446	17,440
Other	642	520
	650,588	624,472
Less transfers to other authorities:		
Province of BC - School Taxes	215,746	212,851
Greater Vancouver Regional District	6,059	6,022
BC Assessment Authority	6,786	6,764
Greater Vancouver Transportation Authority	41,375	42,055
Other	14,759	13,320
	284,725	281,012
Taxation revenue	\$ 365,863	\$ 343,460

17. SIGNIFICANT TAXPAYERS

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

18. TRUST FUNDS

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

			2016	2015
Assets				
Cash and short term investments			\$ 3,515	\$ 3,321
Equity				
	Employee Benefits Fund	Cemetery Perpetual Care Fund	2016	2015
Balance, beginning of year	\$ 618	\$ 2,703	\$ 3,321	\$ 3,171
Employment insurance rebate	79	-	79	73
Contributions	-	189	189	164
Interest revenue	4	-	4	6
Benefits purchased	(5)	-	(5)	(15)
Refunded to employees	(73)	-	(73)	(78)
Balance, end of year	\$ 623	\$ 2,892	\$ 3,515	\$ 3,321

19. 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.

20. INNOVATION BOULEVARD CORPORATION

On October 28, 2016, the City of Surrey and Simon Fraser University ("SFU") incorporated the Innovation Boulevard Corporation ("IBC"), a government partnership. SFU and the City are the only shareholders of IBC with each having a 50% interest. The purposes of this company is the development of an integrated innovation and technology hub in Surrey that coordinates and facilitates the efforts of private industry, investors, the City, SFU, Fraser Health Authority, other levels of government, local universities and colleges, healthcare and other service providers, not-for-profit stakeholders, researchers, and leaders to build a dynamic infrastructure to support innovation, research, community engagement, private and public investment, job creation and oversight to improve the lives of the people of Surrey and beyond. As the City jointly controls IBC, the City proportionately consolidates IBC's statements with the City's financial statements. As at December 31, 2016, IBC had no assets or liabilities.

*For the year ended December 31, 2016
[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 the purpose of advancing 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, 2016, 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, 2016 are as follows:

Assets	\$	124
Liabilities		(27)
Accumulated surplus	\$	97

Revenues and expenditures for the year ended were \$436 thousand (2015 – \$895 thousand) and \$103 thousand (2015 - \$175 thousand), respectively.

b) 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, 2016 are as follows:

Assets	\$	364
Liabilities:		
Accounts payable		(61)
Loans payable		(10,409)
Deposits payable		(4,482)
Payable to partners		(4,120)
Deferred gain		(3,519)
		(22,591)
Tangible capital assets		35,989
Accumulated surplus	\$	13,762

Revenues and expenditures for the year ended were \$29 thousand (2015 – \$117 thousand) and \$6 thousand (2015 – \$0), respectively.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[tabular amounts in thousands of dollars]

21. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

- c) **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, 2016 are as follows:

Assets	\$	97
Liabilities		(10,213)
Tangible capital assets		9,679
Prepays		305
Accumulated deficit	\$	(132)

Revenues and expenditures for the year ended were \$332 thousand (2015 – \$0) and \$612 thousand (2015 – \$0), respectively.

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

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, 2016
[tabular amounts in thousands of dollars]*

22. SEGMENTED INFORMATION (CONTINUED)

Water Services

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

Fire Services

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

Sewer Services

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

Engineering Services

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

Drainage Services

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

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 and Traffic Safety Services

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

Planning and Development Services

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

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015 [in thousands of dollars]

22. SEGMENTED INFORMATION (CONTINUED)

	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer
REVENUES							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 591,684	\$ 22,801	\$ 113	\$ -	\$ 2,244
Collections for other authorities	-	-	(284,725)	-	-	-	-
Taxation revenue	-	-	306,959	22,801	113	-	2,244
Sales of goods and services	1,318	27,116	24,228	97	71,091	1,987	48,015
Development cost charges	-	-	61,260	-	-	-	-
Developer contributions	-	138	26,894	95,055	2,780	-	9,841
Investment income	-	19	15,452	-	544	-	375
Transfers from other governments	6,438	389	6,143	8,596	-	-	-
Other	100	2,298	52,725	-	1,016	20	464
	7,856	29,960	493,661	126,549	75,544	2,007	60,939
EXPENSES							
Salaries and benefits	23,591	54,491	36,169	5,081	-	54,293	-
RCMP contracted services	121,149	-	-	-	-	-	-
Consulting and professional services	948	4,380	3,936	2,524	490	86	592
Telephone and communications	390	262	1,070	36	12	162	25
Regional district utility charges	-	-	-	-	43,555	-	33,515
Utilities	438	3,832	34	4,325	561	342	1,926
Garbage collection and disposal	9	162	23	104	-	17	-
Maintenance and small equipment	62	6,984	4,441	227	213	760	117
Insurance and claims	-	3	3,841	-	-	12	-
Leases and rentals	881	915	311	962	153	5	318
Supplies and materials	419	7,883	2,763	3,781	936	1,992	1,545
Advertising and media	3	517	353	34	5	13	-
Grants and sponsorships	-	483	3,607	-	-	-	-
Contract payments	-	3,875	591	7,227	2,764	376	2,866
Other	694	2,228	3,308	205	727	805	193
Cost recoveries, net	(1,441)	108	(4,469)	5,534	8,194	(518)	2,388
Interest on debt	-	-	8,097	-	-	-	-
Other interests and fiscal services	12	338	1,506	-	(22)	-	2
Amortization expense	1,224	16,249	14,651	36,896	9,559	1,838	11,609
	148,379	102,710	80,232	66,936	67,147	60,183	55,096
Excess (deficiency) of revenues over expenses	(140,523)	(72,750)	413,429	59,613	8,397	(58,176)	5,843
Transfer from (to) operating funds	-	150	(59,671)	32,782	3,614	-	9,280
Transfer from (to) reserve funds	-	269	(41,026)	24,238	3,572	(1,297)	8,448
Transfer from (to) capital funds	-	(1,342)	63,734	(22,130)	(10,178)	-	(8,506)
Annual surplus (deficit)	\$ (140,523)	\$ (73,673)	\$ 376,466	\$ 94,503	\$ 5,405	\$ (59,473)	\$ 15,065

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2016, with comparative figures for 2015 [in thousands of dollars]

							CONSOLIDATED	
Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2016	2015
\$ -	\$ 33,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,588	\$ 624,472
-	-	-	-	-	-	-	(284,725)	(281,012)
-	33,746	-	-	-	-	-	365,863	343,460
39,744	-	3,697	256	5,644	283	2,766	226,242	211,520
-	-	-	-	-	-	-	61,260	58,598
-	6,481	-	25	-	-	-	141,214	143,004
-	110	-	-	-	-	-	16,500	16,437
-	245	-	973	-	-	-	22,784	22,405
139	99	20,715	395	2,252	-	615	80,838	58,016
39,883	40,681	24,412	1,649	7,896	283	3,381	914,701	853,440
-	-	20,121	13,282	36,830	372	626	244,856	227,643
-	-	-	-	-	-	-	121,149	107,732
834	2,676	729	84	388	37	9	17,713	19,000
8	11	69	30	122	1	41	2,239	2,075
-	-	-	-	-	-	-	77,070	74,240
-	8	478	373	597	150	-	13,064	11,574
19,923	2	9	9	37	-	-	20,295	18,934
18	182	1,533	194	985	10	145	15,871	16,858
2	-	-	-	58	-	-	3,916	3,309
264	747	8	47	405	-	-	5,016	4,312
2,312	874	1,651	441	5,106	5	29	29,737	28,547
24	4	17	1,095	18	-	-	2,083	2,066
-	-	80	-	-	-	-	4,170	2,684
596	1,286	14	20	1,244	8	289	21,156	31,629
75	638	1,224	691	760	-	8	11,556	12,587
3,361	6,241	(575)	272	(40,947)	(231)	(61)	(22,144)	(19,898)
-	-	-	-	-	-	-	8,097	8,097
62	-	26	5	1	43	143	2,116	2,247
1,520	19,502	65	1,989	4,722	-	1,014	120,838	116,837
28,999	32,171	25,449	18,532	10,326	395	2,243	698,798	670,473
10,884	8,510	(1,037)	(16,883)	(2,430)	(112)	1,138	215,903	182,967
(6,133)	1,220	-	16,258	4,206	(215)	(1,491)	-	-
-	7,668	(166)	509	(2,215)	-	-	-	-
(13)	(17,677)	202	(5)	58	(4,206)	63	-	-
\$ 4,738	\$ (279)	\$ (1,001)	\$ (121)	\$ (381)	\$ (4,533)	\$ (290)	\$ 215,903	\$ 182,967

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016
[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:

	2016	2015
Revenue		
BC Provincial government grants:		
Roads	\$ 936	\$ 188
Traffic fines revenue sharing	6,099	6,583
Casino revenue sharing	4,167	3,072
Library operating	941	939
Climate Action Revenue Incentive Program	520	405
Sewer replacement	245	14
Child care and seniors	231	273
Victim services	168	168
Arts	55	82
BC One Card	32	32
Subtotal BC Provincial government grants	13,394	11,756
Federal government grants:		
Roads	435	-
Parks development	46	119
Keep of prisoners	171	201
Summer students	7	13
Child care	51	59
Subtotal Federal government grants	710	392
TransLink:		
Arterial widening and intersection improvements	4,130	3,162
Arterial paving	1,801	2,515
Arterial bridges	1	301
Traffic signals, signs and markings	441	469
Bicycle street network and other transit projects	851	993
Subtotal TransLink grants	7,224	7,440
UBCM Community Works Fund:	1,456	2,817
Total transfers from other government revenues	\$ 22,784	\$ 22,405

*For the year ended December 31, 2016
[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 2016 – 2020 Consolidated Financial Plan and was adopted through By-law #18563 on March 7, 2016. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenues:	
Approved Consolidated budget	\$ 991,044
Total Revenues:	991,044
Expenses:	
Approved Consolidated budget	1,321,784
Transfers between funds	(330,740)
	991,044
Less:	
Capital expenditures	(598,308)
Municipal Debt	(10,429)
Add:	
Transfers between funds	330,740
Total Expenses:	713,047
Annual surplus per statement of operations	\$ 277,997

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**



SCHEDULE 1 UNAUDITED STATEMENT OF FINANCIAL POSITION - BY FUND CITY OF SURREY

As at December 31, 2016, with comparative figures for 2015
[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	\$ 28,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (note 3)	81,875	-	-	-	-	-	-	-	-
Properties held-for-sale (note 4)	-	-	-	-	-	-	-	-	-
Investments (note 5)	825,323	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	19,324	-	77,659	55,124	12,629	2,053
	936,003	-	-	19,324	-	77,659	55,124	12,629	2,053
LIABILITIES									
Accounts payable and accrued liabilities (note 6)	147,412	-	-	-	-	66	12	-	2,080
Deposits and prepayments (note 7)	232,484	-	-	-	-	1,243	1,121	-	-
Due to other funds	467,611	10,802	11,641	-	2,718	-	-	-	-
Deferred revenue (note 8)	31,587	-	-	-	-	-	-	-	59
Deferred development cost charges (note 9)	-	-	-	-	-	-	-	-	-
Debt (note 10)	-	-	-	-	-	-	-	-	-
	879,094	10,802	11,641	-	2,718	1,309	1,133	-	2,139
Net Financial Assets (Debt)	56,909	(10,802)	(11,641)	19,324	(2,718)	76,350	53,991	12,629	(86)
NON-FINANCIAL ASSETS									
Tangible capital assets (note 12)	-	-	-	-	-	-	-	-	-
Inventories of supplies	507	-	-	-	-	334	39	-	-
Prepaid expenses	3,800	-	-	-	-	-	259	-	35
	4,307	-	-	-	-	334	298	-	35
Accumulated Surplus (Deficit)	\$ 61,216	\$ (10,802)	\$ (11,641)	\$ 19,324	\$ (2,718)	\$ 76,684	\$ 54,289	\$ 12,629	\$ (51)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2016	2015
							<i>(recast - note 2)</i>
\$ -	\$ -	\$ 3,827	\$ 162	\$ -	\$ -	\$ 32,794	\$ 12,121
470	-	1,023	-	60,349	(22,964)	120,753	109,251
-	-	-	-	-	-	-	42,506
-	-	303	7,928	-	(7,359)	826,195	706,717
13,274	-	-	-	309,175	(489,238)	-	-
13,744	-	5,153	8,090	369,524	(519,561)	979,742	870,595
-	-	34,786	211	-	(26,788)	157,779	143,826
-	-	1,070	-	649	(125)	236,442	194,784
-	-	-	-	-	(492,772)	-	-
-	-	3,957	-	-	(289)	35,314	31,305
-	-	-	-	251,928	15,040	266,968	239,631
190,993	-	33,569	-	-	-	224,562	227,918
190,993	-	73,382	211	252,577	(504,934)	921,065	837,464
(177,249)	-	(68,229)	7,879	116,947	(14,627)	58,677	33,131
8,225,179	5,300	98,614	-	-	(16,130)	8,312,963	8,123,149
-	-	-	-	-	-	880	857
-	-	539	-	-	(116)	4,517	3,997
8,225,179	5,300	99,153	-	-	(16,246)	8,318,360	8,128,003
\$ 8,047,930	\$ 5,300	\$ 30,924	\$ 7,879	\$ 116,947	\$ (30,873)	\$ 8,377,037	\$ 8,161,134

SCHEDULE 2 UNAUDITED STATEMENT OF OPERATIONS - BY FUND CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015
[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 16)	\$ 307,079	\$ -	\$ -	\$ 22,801	\$ -	\$ 113	\$ 2,244	\$ 33,746	\$ -
Sales of goods and services	64,503	283	2,766	97	39,745	71,091	48,015	-	255
Development cost charges (note 9)	-	-	-	-	-	-	-	-	-
Developer contributions	140	-	-	414	-	-	-	180	-
Investment income	19,360	-	-	-	-	544	375	110	-
Transfers from other governments (note 23)	12,970	-	-	246	-	-	-	-	973
Other	42,918	-	615	-	139	1,016	464	99	395
	446,970	283	3,381	23,558	39,884	72,764	51,098	34,135	1,623
EXPENSES									
Police services	147,155	-	-	-	-	-	-	-	-
Parks, recreation and culture	86,363	-	-	-	-	-	-	-	-
General government	63,513	-	-	-	-	-	-	-	-
Roads and traffic safety	-	-	-	30,032	-	-	-	-	-
Water	-	-	-	-	-	56,892	-	-	-
Fire services	58,340	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	43,480	-	-
Solid waste	-	-	-	-	27,479	-	-	-	-
Drainage	-	-	-	-	-	-	-	12,405	-
Planning and development	25,384	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	16,542
Engineering	5,603	-	-	-	-	-	-	-	-
Surrey City Energy	-	395	-	-	-	-	-	-	-
Parking	-	-	1,229	-	-	-	-	-	-
	386,358	395	1,229	30,032	27,479	56,892	43,480	12,405	16,542
Excess (Deficiency) of Revenues over Exp.	60,612	(112)	2,152	(6,474)	12,405	15,872	7,618	21,730	(14,919)
Transfer from (to) operating funds	(3,318)	(216)	(1,524)	14,469	(6,145)	(6,862)	931	(12,252)	14,916
Transfer from (to) reserve funds	(20,346)	-	-	(257)	-	(260)	223	666	-
Transfer from (to) capital funds	(25,231)	(4,206)	(28)	(17,022)	(13)	(10,476)	(8,346)	(13,472)	-
ANNUAL SURPLUS (DEFICIT)	11,717	(4,534)	600	(9,284)	6,247	(1,726)	426	(3,328)	(3)
Accumulated Surplus (Deficit), beginning of year	49,499	(6,268)	(12,241)	28,608	(8,965)	78,410	53,863	15,957	(48)
Accumulated Surplus (Deficit), end of year	\$ 61,216	\$ (10,802)	\$ (11,641)	\$ 19,324	\$ (2,718)	\$ 76,684	\$ 54,289	\$ 12,629	\$ (51)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2016	2015
							<i>(recast - note 2)</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120)	\$ 365,863	\$ 343,460
-	-	39	-	40	(592)	226,242	211,520
-	-	-	-	53,087	8,173	61,260	58,598
125,288	25	-	-	15,167	-	141,214	143,004
751	-	22	270	719	(5,651)	16,500	16,437
8,595	-	-	-	-	-	22,784	22,405
8	-	24,068	106	284	10,726	80,838	58,016
134,642	25	24,129	376	69,297	12,536	914,701	853,440
1,224	-	-	-	-	-	148,379	133,003
17,657	-	-	-	-	(1,310)	102,710	93,830
9,360	-	11,321	509	(14,545)	10,074	80,232	75,323
36,904	-	-	-	-	-	66,936	75,269
10,255	-	-	-	-	-	67,147	65,281
1,847	-	-	-	-	(4)	60,183	58,858
11,616	-	-	-	-	-	55,096	52,471
1,520	-	-	-	-	-	28,999	28,690
19,766	-	-	-	-	-	32,171	33,790
65	-	-	-	-	-	25,449	24,003
-	1,990	-	-	-	-	18,532	18,283
18,834	-	-	-	-	(14,111)	10,326	9,717
-	-	-	-	-	-	395	231
1,014	-	-	-	-	-	2,243	1,724
130,062	1,990	11,321	509	(14,545)	(5,351)	698,798	670,473
4,580	(1,965)	12,808	(133)	83,842	17,887	215,903	182,967
77,455	1,343	-	-	19,976	-	98,773	78,164
97,360	509	-	-	-	-	77,895	55,064
-	(5)	-	-	(97,869)	-	(176,668)	(133,228)
179,395	(118)	12,808	(133)	5,949	17,887	215,903	182,967
7,868,535	5,418	18,116	8,012	110,998	(48,760)	8,161,134	7,978,167
\$ 8,047,930	\$ 5,300	\$ 30,924	\$ 7,879	\$ 116,947	\$ (30,873)	\$ 8,377,037	\$ 8,161,134

SCHEDULE 3 UNAUDITED GENERAL OPERATING FUND CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
REVENUES			
Taxation revenue	\$ 309,642	\$ 307,079	\$ 289,556
Sales of goods and services	71,275	64,503	56,167
Developer contributions	-	140	247
Investment income	13,769	19,360	20,037
Transfers from other governments	11,329	12,970	13,523
Other	33,622	42,918	38,410
	439,637	446,970	417,940
EXPENSES			
Police services	146,850	147,155	131,826
Parks, recreation and culture	88,606	86,363	80,004
General government	58,551	63,513	60,001
Fire services	57,996	58,340	57,124
Planning and development	29,315	25,384	23,999
Engineering	5,329	5,603	5,923
	386,647	386,358	358,877
Excess of Revenues over Expenses	52,990	60,612	59,063
Transfers to other funds and reserves	(52,990)	(48,895)	(55,041)
ANNUAL SURPLUS			
Accumulated Surplus, beginning of year	-	11,717	4,022
Accumulated Surplus, end of year	\$ -	\$ 61,216	\$ 49,499

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 4 UNAUDITED SOLID WASTE
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
REVENUES			
Sales of goods and services	\$ 40,014	\$ 39,745	\$ 39,011
Other	125	139	147
	40,139	39,884	39,158
EXPENSES			
Solid waste	31,364	27,479	27,170
	31,364	27,479	27,170
Excess of Revenues over Expenses	8,775	12,405	11,988
Transfers to other funds and reserves	(8,775)	(6,158)	(6,436)
ANNUAL SURPLUS	-	6,247	5,552
Accumulated Deficit, beginning of year	-	(8,965)	(14,517)
Accumulated Deficit, end of year	\$ -	\$ (2,718)	\$ (8,965)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

SCHEDULE 5 UNAUDITED ROADS & TRAFFIC SAFETY
OPERATING FUND CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
REVENUES			
Taxation revenue	\$ 22,615	\$ 22,801	\$ 19,197
Sales of goods and services	219	97	1,727
Developer contributions	-	414	963
Transfers from other governments	-	246	565
Other	-	-	479
	22,834	23,558	22,931
EXPENSES			
Roads and traffic safety	33,762	30,032	37,997
Parking	-	-	279
	33,762	30,032	38,276
Deficiency of Revenues over Expenses	(10,928)	(6,474)	(15,345)
Transfers from (to) other funds and reserves	10,928	(2,810)	15,834
ANNUAL SURPLUS (DEFICIT)	-	(9,284)	489
Accumulated Surplus, beginning of year	-	28,608	28,119
Accumulated Surplus, end of year	\$ -	\$ 19,324	\$ 28,608

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 6 UNAUDITED WATER
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
REVENUES			
Taxation revenue	\$ 92	\$ 113	\$ 166
Sales of goods and services	68,635	71,091	67,518
Investment income	727	544	801
Other	679	1,016	901
	70,133	72,764	69,386
EXPENSES			
Water	60,453	56,892	55,702
	60,453	56,892	55,702
Excess of Revenues over Expenses	9,680	15,872	13,684
Transfers to other funds and reserves	(9,680)	(17,598)	(15,855)
ANNUAL DEFICIT	-	(1,726)	(2,171)
Accumulated Surplus, beginning of year	-	78,410	80,581
Accumulated Surplus, end of year	\$ -	\$ 76,684	\$ 78,410

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 7 UNAUDITED SEWER
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
REVENUES			
Taxation revenue	\$ 1,935	\$ 2,244	\$ 2,533
Sales of goods and services	45,894	48,015	46,129
Developer contributions	-	-	8
Investment income	528	375	496
Other	240	464	451
	48,597	51,098	49,617
EXPENSES			
Sewer	45,048	43,480	41,023
	45,048	43,480	41,023
Excess of Revenues over Expenses	3,549	7,618	8,594
Transfers to other funds and reserves	(3,549)	(7,192)	(3,850)
ANNUAL SURPLUS			
Accumulated Surplus, beginning of year	-	53,863	49,119
Accumulated Surplus, end of year	\$ -	\$ 54,289	\$ 53,863

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 8 UNAUDITED DRAINAGE
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
REVENUES			
Taxation revenue	\$ 33,993	\$ 33,746	\$ 32,050
Development cost charges	-	-	(14)
Developer contributions	-	180	153
Investment income	-	110	188
Other	207	99	92
	34,200	34,135	32,469
EXPENSES			
Drainage	13,176	12,405	12,929
	13,176	12,405	12,929
Excess of Revenues over Expenses	21,024	21,730	19,540
Transfers to other funds and reserves	(21,024)	(25,058)	(22,362)
ANNUAL DEFICIT	-	(3,328)	(2,822)
Accumulated Surplus, beginning of year	-	15,957	18,779
Accumulated Surplus, end of year	\$ -	\$ 12,629	\$ 15,957

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

SCHEDULE 9 UNAUDITED PARKING
OPERATING FUND CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
REVENUES			
Sales of goods and services	\$ 2,763	\$ 2,766	\$ 716
Other	-	615	-
	2,763	3,381	716
EXPENSES			
Parking	859	1,229	435
	859	1,229	435
Excess of Revenues over Expenses	1,904	2,152	281
Transfers to other funds and reserves	(1,904)	(1,552)	(2,316)
ANNUAL SURPLUS (DEFICIT)	-	600	(2,035)
Accumulated Deficit, beginning of year	-	(12,241)	(10,206)
Accumulated Deficit, end of year	\$ -	\$ (11,641)	\$ (12,241)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 10 UNAUDITED SURREY CITY ENERGY
OPERATING FUND CITY OF SURREY**

*For the year ended December 31, 2016, with comparative figures for 2015
[in thousands of dollars]*

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
REVENUES			
Sales of goods and services	\$ 1,086	\$ 283	\$ 166
Developer contributions	-	-	151
	1,086	283	317
EXPENSES			
Surrey City Energy	1,289	395	231
	1,289	395	231
Excess (Deficiency) of Revenues over Expenses	(203)	(112)	86
Transfers from (to) other funds and reserves	203	(4,422)	(2,769)
ANNUAL DEFICIT	-	(4,534)	(2,683)
Accumulated Deficit, beginning of year	-	(6,268)	(3,585)
Accumulated Deficit, end of year	\$ -	\$ (10,802)	\$ (6,268)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 11 UNAUDITED
RESERVE FUNDS CITY OF SURREY**

As at December 31, 2016, [in thousands of dollars]

	Equipment and Building Replacement	*** Municipal Land	Park Land Acquisition	*Capital Legacy	Neighborhood Concept Plans
Balance, beginning of year	\$ 33,670	\$ -	\$ 9,948	\$ 19,486	\$ 22,783
DCC's levied for the year	-	-	-	-	-
Investment income	233	12	69	134	157
Other revenue	-	324	9,931	-	5,196
Other Contributions	345	14,200	-	-	-
	578	14,536	10,000	134	5,353
Transfers from (to)					
Operating funds	(11,006)	(138)	-	(10,982)	220
Capital funds	10,929	29,714	1,261	14,964	5,268
Internal borrowing	-	(15,040)	-	-	-
	(77)	14,536	1,261	3,982	5,488
Balance, end of year	\$ 34,325	\$ -	\$ 18,687	\$ 15,638	\$ 22,648

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	\$ 46,120
Principal Repayable, Guildford Pool Loan	(14,349)
Principal Repayable, East Clayton Fitness Facility Loan	(5,219)
Principal Repayable, RCMP Facility Loan	(4,577)
Principal Repayable, Newton Fitness Facility Loan	(4,220)
Principal Repayable, Grandview Heights Pool Loan	(1,156)
Principal Repayable, Other Facility, Parks and Culture Loans	\$ (961)
Funds on Hand for Financing Projects	\$ 15,638

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

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

Funds on Hand For Financing Projects	\$ 8,042
Receivable From Property Owners	8,101
Equity, December 31, 2016	\$ 16,143

Environmental Stewardship	**Local Improvement Financing	Water Claims	Affordable Housing	Parking Space	Reserves Subtotal	****Deferred Development Charges	Future Commitments
\$ 6,536	\$ 15,689	\$ 1,328	\$ 23	\$ 1,535	\$ 110,998	\$ 239,631	\$ 184,232
-	-	-	-	-	-	87,398	-
45	51	10	-	11	722	1,199	-
-	-	-	-	40	15,491	-	-
-	-	-	-	-	14,545	-	-
45	51	10	-	51	30,758	88,597	-
22	(403)	-	-	-	(22,287)	-	-
-	-	-	-	-	62,136	(61,260)	(9,006)
-	-	-	-	-	(15,040)	(15,040)	-
22	(403)	-	-	-	24,809	(76,300)	(9,006)
\$ 6,559	\$ 16,143	\$ 1,338	\$ 23	\$ 1,586	\$ 116,947	\$ 251,928	\$ 175,226

***** 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	\$ 19,284
Internal Borrowing from Reserves	14,611
Principal Repayable, City Centre Land Loan	(8,555)
Principal Repayable, City Centre Social Lands Loan	(3,371)
Principal Repayable, City Centre Development Loan	(2,485)
Principal Repayable, University Drive	(1,008)
Principal Repayable, City Parkway	(1,155)
Principal Repayable, Social Housing Loan	(1,458)
Principal Repayable, Bridgeview Ind. Land Loan	(54)
Principal Repayable, Green Timbers	(15,809)
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 9	\$ 266,968
Less: Internal borrowings	(15,040)
Funds on Hand for Financing Projects	\$ 251,928

SCHEDULE 13 UNAUDITED CONSOLIDATED REVENUES CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015, 2014, 2013 and 2012
[in thousands of dollars]

	2016	2015	2014	2013	2012
TAXATION REVENUE					
Property taxes	\$ 297,206	\$ 276,588	\$ 262,365	\$ 248,683	\$ 235,146
Drainage parcel taxes	51,569	50,108	31,918	29,116	25,390
Grants-in-lieu of taxes	16,446	16,244	15,190	14,217	12,299
Other	642	520	475	274	225
Collections for other authorities					
Province of BC - School taxes	215,746	215,134	211,600	203,664	192,665
Greater Vancouver Regional District	6,059	6,140	6,151	6,180	10,893
BC Assessment Authority	6,786	6,832	6,792	6,593	6,201
Greater Vancouver Transportation Authority	41,375	42,579	42,765	41,413	39,760
Other	14,759	10,327	8,777	10,758	3,625
	650,588	624,472	586,033	560,898	526,204
Collections for other authorities	(284,725)	(281,012)	(276,085)	(268,608)	(253,144)
	\$ 365,863	\$ 343,460	\$ 309,948	\$ 292,290	\$ 273,060
SALE OF GOODS AND SERVICES					
Application fees	\$ 3,537	\$ 2,831	\$ 1,993	\$ 2,165	\$ 2,422
Recreation and culture	24,727	21,520	20,048	19,092	18,850
Utility rates and fees	153,449	147,107	141,495	133,197	129,046
Other	44,529	40,062	31,820	25,348	21,034
	\$ 226,242	\$ 211,520	\$ 195,356	\$ 179,802	\$ 171,352
DEVELOPMENT COST CHARGES	\$ 61,260	\$ 58,598	\$ 56,611	\$ 68,383	\$ 36,405
DEVELOPER CONTRIBUTIONS	\$ 141,214	\$ 143,004	\$ 170,536	\$ 123,067	\$ 104,181
INVESTMENT INCOME	\$ 16,500	\$ 16,437	\$ 18,454	\$ 20,189	\$ 19,410
TRANSFERS FROM OTHER GOVERNMENTS					
Provincial government and other	\$ 22,074	\$ 22,013	\$ 28,027	\$ 30,580	\$ 42,585
Federal government	710	392	18,102	21,922	12,839
	\$ 22,784	\$ 22,405	\$ 46,129	\$ 52,502	\$ 55,424
OTHER					
Licenses and permits	\$ 27,575	\$ 24,126	\$ 21,620	\$ 21,280	\$ 22,415
Leases and rentals	10,589	11,954	11,129	9,844	6,447
Penalties and interest on taxes	4,776	4,901	5,096	4,819	4,352
Miscellaneous	5,264	5,214	3,937	3,378	3,286
Asset disposals	32,634	11,821	6,982	14,073	6,099
	\$ 80,838	\$ 58,016	\$ 48,764	\$ 53,394	\$ 42,599
TOTAL REVENUES	\$ 914,701	\$ 853,440	\$ 845,798	\$ 789,627	\$ 702,431

SCHEDULE 14 UNAUDITED CONSOLIDATED EXPENSES CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015, 2014, 2013 and 2012
[in thousands of dollars]

	2016	2015	2014	2013	2012
BY FUNCTION					
Police services	\$ 148,379	\$ 133,003	\$ 120,938	\$ 116,146	\$ 113,211
Parks, recreation and culture	102,710	93,830	84,583	79,552	72,781
General government	80,232	75,323	79,567	64,227	56,977
Roads and traffic safety	66,936	75,269	63,650	49,707	51,100
Water	67,147	65,281	63,126	61,000	59,497
Fire services	60,183	58,858	61,114	53,969	52,681
Sewer	55,096	52,471	59,861	48,140	48,069
Solid waste	28,999	28,690	27,605	25,776	26,956
Drainage	32,171	33,790	40,969	28,411	28,365
Planning and development	25,449	24,003	24,383	22,651	22,363
Library services	18,532	18,283	15,780	14,590	15,800
Engineering	10,326	9,717	12,061	8,970	5,751
Surrey City Energy	395	231	284	397	431
Parking	2,243	1,724	1,239	22	-
	\$ 698,798	\$ 670,473	\$ 655,160	\$ 573,558	\$ 553,982
BY OBJECT					
Salaries and benefits	\$ 244,856	\$ 227,643	\$ 217,515	\$ 208,975	\$ 193,319
RCMP contracted services	121,149	107,732	97,766	93,583	92,173
Consulting and professional services	17,713	19,000	20,983	15,259	18,494
Telephone and communications	2,239	2,075	2,217	2,944	2,454
Regional district utility charges	77,070	74,240	71,955	70,845	69,047
Utilities	13,064	11,574	11,551	10,044	9,499
Garbage collection and disposal	20,295	18,934	19,205	18,336	19,535
Maintenance and small equipment	15,871	16,858	17,768	13,694	12,934
Insurance and claims	3,916	3,309	2,705	2,063	1,516
Leases and rentals	5,016	4,312	3,574	3,496	3,328
Supplies and materials	29,737	28,547	39,962	23,011	24,343
Advertising and media	2,083	2,066	2,099	1,853	2,425
Grants and sponsorships	4,170	2,684	2,341	1,937	2,415
Contract payments	21,156	31,629	22,565	19,353	18,675
Other	11,556	12,587	22,993	7,346	4,267
Cost recoveries, net	(22,144)	(19,898)	(18,315)	(21,234)	(19,871)
Interest on debt (note 9)	8,097	8,097	8,092	5,505	4,696
Interest, fiscal services and other	2,116	2,247	1,744	2,350	1,409
	577,960	553,636	546,720	479,360	460,658
Amortization expense	120,838	116,837	108,440	94,198	93,324
	\$ 698,798	\$ 670,473	\$ 655,160	\$ 573,558	\$ 553,982



SURREY PUBLIC LIBRARY



KPMG Enterprise™
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, 2016, 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

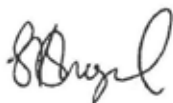
In our opinion, the financial statements present fairly, in all material respects, the financial position of the Surrey Public Library as at December 31, 2016 and its results of operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants
April 13, 2017
Burnaby, Canada

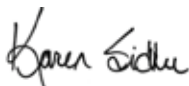
STATEMENT OF FINANCIAL POSITION SURREY PUBLIC LIBRARY

As at December 31, 2016, with comparative figures for 2015

	2016	2015
FINANCIAL ASSETS		
Due from the City of Surrey <i>(Note 2)</i>	\$ 2,052,772	\$ 1,811,571
	2,052,772	1,811,571
LIABILITIES		
Employee future benefits <i>(Note 3)</i>	2,080,093	1,908,872
Deferred revenue <i>(Note 4)</i>	58,943	45,507
	2,139,036	1,954,379
NET DEBT	(86,264)	(142,808)
NON FINANCIAL ASSETS		
Tangible capital assets <i>(Note 5)</i>	5,299,890	5,418,102
Prepaid expenses	34,799	95,086
	5,334,689	5,513,188
ACCUMULATED SURPLUS <i>(Note 7)</i>	\$ 5,248,425	\$ 5,370,380



Surinder Bhogal
Chief Librarian



Karen Reid Sidhu
Chairperson

STATEMENT OF SURREY PUBLIC LIBRARY OPERATIONS

For the year ended December 31, 2016, with comparative figures for 2015

	2016 Budget	2016	2015
	<i>(Note 9)</i>		
REVENUES			
City of Surrey grant	\$ 16,909,000	\$ 16,270,240	\$ 16,074,834
Provincial and federal grants <i>(Note 6)</i>	970,500	972,843	970,516
Neighborhood community plan	-	508,720	152,965
Fines and fees	495,000	536,313	544,273
Other	47,500	138,305	337,613
	18,422,000	18,426,421	18,080,201
EXPENSES			
Salaries and benefits	13,368,333	13,281,634	12,969,416
Site operations	1,528,174	1,577,399	1,556,868
Library materials collection	744,000	942,159	844,376
Supplies and materials	307,163	236,438	295,880
Inter-library services	140,000	134,283	135,092
Professional services	192,000	226,099	262,811
Other	42,330	161,351	192,251
Amortization	2,154,000	1,989,013	2,033,099
	18,476,000	18,548,376	18,289,793
ANNUAL DEFICIT	\$ (54,000)	\$ (121,955)	\$ (209,592)
Accumulated Surplus, beginning of year	5,370,380	5,370,380	5,579,972
Accumulated Surplus, end of year <i>(Note 7)</i>	5,316,380	\$ 5,248,425	\$ 5,370,380

STATEMENT OF SURREY PUBLIC LIBRARY CASH FLOWS

For the year ended December 31, 2016, with comparative figures for 2015

	2016	2015
CASH PROVIDED BY (USED IN):		
OPERATIONAL ACTIVITY		
Annual Deficit	\$ (121,955)	\$ (209,592)
Items not involving cash		
Amortization expense	1,989,013	2,033,099
Employee future benefits expense (Note 3)	260,321	246,995
Change in non-cash assets and liabilities		
Decrease(Increase) in prepaid expenses	60,287	(61,328)
Increase(Decrease) in deferred revenue	13,436	(38,324)
Increase in Due from the City of Surrey	(241,201)	(122,221)
Employee Future Benefits paid by the City of Surrey (Note 3)	(89,100)	(70,400)
Net change in cash from operating activities	1,870,801	1,778,229
CAPITAL ACTIVITY		
Cash used to acquire tangible capital assets	(1,870,801)	(1,778,229)
Net change in cash from capital activity	(1,870,801)	(1,778,229)
Net change in cash	-	\$ -
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

For the year ended December 31, 2016

The Surrey Public Library ("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 ("City"), 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 City.

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 Library 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 2016 – 2020 Consolidated Financial Plan and was adopted through By-law #18572 on March 7, 2016.

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.

The cost of electronic resources, including books, magazines and other periodicals is expensed as they are generally licensed on an annual basis.

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, 2016

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) **Functional reporting**

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. No interest is earned or paid on the balance shown as due from City of Surrey.

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, 2016 (2015 – nil). Printing, marketing, risk management and information technology services along with facility and grounds maintenance costs related to the Library of \$334,155 (2015 - \$315,161) were charged from the City of Surrey and are shown as expenses in the financial statements.

For the year ended December 31, 2016

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, 2016. The difference between the actuarially determined accrued benefit obligation of \$1,566,700 and the accrued benefit liability of \$2,080,093 as at December 31, 2016 is an unamortized actuarial gain of \$513,393. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime.

	2016	2015
Accrued benefit obligation		
Balance at beginning of year	\$ 1,959,500	\$ 1,914,900
Interest cost	65,100	63,500
Current service cost	151,600	142,200
Actuarial gain	(520,400)	(90,700)
Benefits paid	(89,100)	(70,400)
Accrued benefit obligation, end of year	\$ 1,566,700	\$ 1,959,500

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2016	2015
Accrued benefit obligation, end of year	\$ 1,566,700	\$ 1,959,500
Unamortized actuarial (loss) gain	513,393	(50,628)
Accrued benefit liability, end of year	\$ 2,080,093	\$ 1,908,872

The total expenses recorded in the financial statements in respect of obligations under these plans amounts to \$260,321 (2015 - \$246,995)

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

	2016	2015
Discount rate	3.20%	3.20%
Expected future inflation rate	1.80%	2.50%
Expected wage and salary inflation	1.80%	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, 2016

4. DEFERRED REVENUE

	2016		2015
Balance, beginning of year	\$ 45,507	\$	83,831
Amounts received for grants, sponsorships and other	132,895		132,807
Amounts recognized as Provincial and Federal grants revenue	(119,459)		(171,131)
Balance, end of year	\$ 58,943	\$	45,507

5. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2015	Additions	Disposals / Write-downs/ Allocations	Balance at December 31, 2016
Books and publications	\$ 9,128,955	\$ 1,744,697	\$ 1,966,262	\$ 8,907,390
Machinery and equipment	1,916,512	126,104	23,471	2,019,145
Total	\$ 11,045,467	\$ 1,870,801	\$ 1,989,733	\$ 10,926,535

Accumulated Amortization	Balance at December 31, 2015	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2016
Books and publications	\$ 4,737,978	\$ 1,803,366	\$ 1,966,262	\$ 4,575,082
Machinery and equipment	889,387	185,647	23,471	1,051,563
Total	\$ 5,627,365	\$ 1,989,013	\$ 1,989,733	\$ 5,626,645

Net Book Value	Balance at December 31, 2015	Balance at December 31, 2016
Books and publications	\$ 4,390,977	\$ 4,322,308
Machinery and equipment	1,027,125	967,582
Total	\$ 5,418,102	\$ 5,299,890

For the year ended December 31, 2016

6. GOVERNMENT TRANSFERS

The Government transfers reported on the Statement of Operations are:

	2016	2015
Provincial grants:		
Operating	\$ 898,491	\$ 898,491
BC One Card	31,688	31,688
Resource Sharing	28,689	28,689
Literacy and Equity	13,975	11,648
Total revenues	\$ 972,843	\$ 970,516

7. ACCUMULATED SURPLUS

	2016	2015
Tangible Capital Assets	\$ 5,299,890	\$ 5,418,102
Appropriated for Materials on Order	272,722	276,465
Unappropriated Surplus	173,338	173,338
Unfunded Employee Future Benefits	(497,525)	(497,525)
Total surplus	\$ 5,248,425	\$ 5,370,380

For the year ended December 31, 2016

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, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

The most recent valuation for the Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available in 2019.

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 \$872,000 (2015 - \$866,000) for employer contributions while employees contributed \$797,000 (2015 - \$788,000) to the Plan in fiscal 2016.

9. BUDGET FIGURES

The budget data presented in these financial statements is based on the 2016- 2020 Financial Plan of the City of Surrey. A reconciliation of budgeted results to reported results is as follows:

	2016 Budget
Budgeted operating surplus as approved	\$ -
Less: Amortization	(2,154,000)
Add: Budgeted acquisitions of tangible capital assets	2,100,000
Budgeted deficit as presented	\$ (54,000)

SURREY PUBLIC LIBRARY
**SUPPLEMENTARY
FINANCIAL INFORMATION**

SCHEDULE 1 STATEMENT OF FINANCIAL POSITION BY FUND SURREY PUBLIC LIBRARY

As at December 31, 2016, with comparative figures for 2015

	Operating Fund	Capital Fund	2016	2015
FINANCIAL ASSETS				
Due from the City of Surrey (Note 2)	\$ 2,052,772	\$ -	\$ 2,052,772	\$ 1,811,571
	2,052,772	-	2,052,772	1,811,571
LIABILITIES				
Employee future benefits (Note 3)	2,080,093	-	2,080,093	1,908,872
Deferred revenue (Note 4)	58,943	-	58,943	45,507
	2,139,036	-	2,139,036	1,954,379
NET DEBT	(86,264)	-	(86,264)	(142,808)
NON-FINANCIAL ASSETS				
Tangible capital assets (Note 5)	-	5,299,890	5,299,890	5,418,102
Prepaid expenses	34,799	-	34,799	95,086
	34,799	5,299,890	5,334,689	5,513,188
Accumulated Surplus (Deficit) (Note 7)	\$ (51,465)	\$ 5,299,890	\$ 5,248,425	\$ 5,370,380

SCHEDULE 2 STATEMENT OF OPERATIONS
BY FUND SURREY PUBLIC LIBRARY

For the year ended December 31, 2016, with comparative figures for 2015

	Operating Fund	Capital Fund	2016	2015
REVENUES				
City of Surrey operating grant	\$ 14,932,712	\$ -	\$ 14,932,712	\$ 14,562,579
City of Surrey capital grant	-	1,337,528	1,337,528	1,512,255
Provincial and federal grants (Note 6)	972,843	-	972,843	970,516
Neighborhood community plan	-	508,720	508,720	152,965
Fines and fees	536,313	-	536,313	544,273
Other	113,752	24,553	138,305	337,613
	16,555,620	1,870,801	18,426,421	18,080,201
EXPENSES				
Salaries and benefits	13,281,634	-	13,281,634	12,969,416
Site operations	1,577,399	-	1,577,399	1,556,868
Library materials collection	942,159	-	942,159	844,376
Supplies and materials	236,438	-	236,438	295,880
Inter-library services	134,283	-	134,283	135,092
Professional services	226,099	-	226,099	262,811
Other	161,351	-	161,351	192,251
Amortization	-	1,989,013	1,989,013	2,033,099
	16,559,363	1,989,013	18,548,376	18,289,793
ANNUAL DEFICIT	(3,743)	(118,212)	(121,955)	(209,592)
Accumulated Surplus (Deficit), beginning of year	(47,722)	5,418,102	5,370,380	5,579,972
Accumulated Surplus (Deficit), end of year	\$ (51,465)	\$ 5,299,890	\$ 5,248,425	\$ 5,370,380

PERMISSIVE EXEMPTIONS

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
				Total Exemption \$ 1,034,219
LOT 1 SECTION 14 RANGE 1 PLAN LMP19036 NWD SECTION 224(2)(A).		16321 108 AVE	Bethesda Christian Association	1,642
LOT 152 SECTION 18 RANGE 1 PLAN 62582 NWD		14625 108 AVE	Connecting Community Church	1,819
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	1,409
LOT 4 SECTION 19 RANGE 1 PLAN 17705 NWD		14557 105A AVE	Strive Living Society	1,744
LOT 147 BLOCK 5N SECTION 19 RANGE 1W PLAN 48517 NWD SECTION 224(2)(A).		14668 106 AVE	OPTIONS: Community Services Society	1,493
LOT A BLOCK 5 SECTION 19 RANGE 1W PLAN LMP48242 NWD		14568 104A AVE	Guildford Seniors Village Ventures Ltd.	16,720
LOT 52 SECTION 28 RANGE 1 PLAN 58484 NWD SECTION 224(2)(G).		15290 103A AVE	Guildford Islamic Cultural Centre / Praise International Church	2,808
LOT 53 SECTION 28 RANGE 1 PLAN 58484 NWD SECTION 224(2)(G).		10304 152A ST	Praise International Church	1,562
LOT 7 BLOCK 1 SECTION 34 RANGE 1 PLAN 2583 NWD EXCEPT PLAN BCP45742, SECTION 341(2)(C).		15659 96 AVE	Community Living Society	1,471
LOT C BLOCK 5N SECTION 13 RANGE 2W PLAN LMP20120 NWD		14337 108 AVE	Elizabeth Fry Society of Greater Vancouver	1,443
LOT 1 SECTION 15 RANGE 2 PLAN BCP13629 NWD		13525 HILTON RD	Hilton Villa Care Centre	35,335
LOT 1 BLOCK 5N SECTION 15 RANGE 2 PLAN BCP24583 NWD		13453 111A AVE	Cherington Intercare Inc.	12,977
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	80
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	306
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	830
LOT C BLOCK 5N SECTION 18 RANGE 2W PLAN 69522 NWD EXCEPT PLAN EPP507, (BH110375).		11125 124 ST	Calvary Worship Centre	4,492
LOT 1 BLOCK 5N SECTION 20 RANGE 2W PLAN 1587 NWD		10668 125B ST	Creighton House	1,941
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	885
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	887
LOT 3 SECTION 22 RANGE 2 PLAN 12614 NWD		10630 CITY PKY	Royal Canadian Legion	1,587
LOT 3 BLOCK 2 SECTION 22 RANGE 2 PLAN 13930 NWD		13551 105A AVE	Love Family Christian Assembly	863
LOT 18 BLOCK 5N SECTION 22 RANGE 2W PLAN 12614 NWD		10635 KING GEORGE BLVD	Nightshift Ministries Society	1,382
LOT 49 SECTION 22 RANGE 2 PLAN 9117 NWD SECTION 224(2)(A) MA.		10734 CITY PKY	Surrey Food Bank Foundation	3,100
LOT 63 BLOCK 5N SECTION 22 RANGE 2W PLAN 9117 NWD		10689 135A ST	Lookout Emergency Aid Society	1,683

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 66 BLOCK 5N SECTION 22 RANGE 2W PLAN 9117 NWD		10667 135A ST	Lookout Emergency Aid Society	3,509
LOT 153 SECTION 22 RANGE 2 PLAN 25098 NWD EXCEPT PLAN B/L PL 73255 & BCP434.		13525 106 AVE	Royal Canadian Legion	21,743
LOT A BLOCK 5N SECTION 23 RANGE 2W PLAN 11670 NWD		10776 KING GEORGE BLVD	Surrey Urban Mission Society	3,398
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	1,464
LOT 13 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	112	13979 100 AVE	Phoenix Drug & Alcohol	467
LOT 26 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	214	13979 100 AVE	Phoenix Drug & Alcohol	475
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	1,104
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP25702 NWD		9688 137A ST	Laurel Place Holdings Ltd.	68,878
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP43477 NWD		9650 137A ST	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge)	60,880
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)	15,639
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	10,074
LOT 3 BLOCK 5N SECTION 36 RANGE 3W PLAN BCP42131 NWD		11927 96A AVE	Arthur Hedley House	1,095
LOT 6 BLOCK 136 PLAN 2546 NWD EXCEPT PLAN BCP49645.		14042 GROSVENOR RD	Masonic Building Society of North Surrey	1,922
LOT 8 PLAN 72600 NWD		11187 ELLENDALE DR	Elizabeth Fry Society	4,581
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	2,351
LOT 17 BLOCK 15 SECTION 7 TOWNSHIP 1 PLAN 2834 NWD PART NE1/4.		12645 14B AVE	John Horner House	1,563
LOT C BLOCK 12 SECTION 7 TOWNSHIP 1 PLAN 2834 NWD PORTION (BF437078), SECTION 224(2)(A).		1577 128 ST	Ocean Park Community Association	3,753
LOT 79 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.	3364 A&B	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	187
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	CSH (Care) Holdings Ltd	133
LOT 82 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.	3370	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	143
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	CSH (Care) Holdings Ltd	136

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	CSC (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	136
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	CSH (Care) Holdings Ltd	124
LOT 91 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.	3312	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	135
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	CSH (Care) Holdings Ltd	144
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	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	130
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	CSH (Care) Holdings Ltd	138
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	CSH (Care) Holdings Ltd	138
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.	3326	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	126
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	CSH (Care) Holdings Ltd	138
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	CSH (Care) Holdings Ltd	126

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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.	3336	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	162
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	CSH (Care) Holdings Ltd	138
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	CSH (Care) Holdings Ltd	138
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	CSH (Care) Holdings Ltd	126
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.	3346	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	205
LOT 120 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.	3349	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	132
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	CSH (Care) Holdings Ltd	141
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	CSH (Care) Holdings Ltd	131
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	CSH (Care) Holdings Ltd	131
LOT 124 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.	3356	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	143
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.	3358	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	133
LOT 131 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	CSH (Care) Holdings Ltd	136
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	CSH (Care) Holdings Ltd	136
LOT 134 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.	3351	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	127

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	CSH (Care) Holdings Ltd	120
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	CSH (Care) Holdings Ltd	156
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	CSH (Care) Holdings Ltd	136
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	CSH (Care) Holdings Ltd	123
LOT 140 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.	3335	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	136
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	CSH (Care) Holdings Ltd	124
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.	3329	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	136
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	CSH (Care) Holdings Ltd	136
LOT 145 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	CSH (Care) Holdings Ltd	124
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	CSH (Care) Holdings Ltd	125
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.	3313	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	138
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	CSH (Care) Holdings Ltd	125
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	CSH (Care) Holdings Ltd	125
LOT 153 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.	3303	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	138

STATE OF 2016 CITY OF SURREY PERMISSIVE EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	CSH (Care) Holdings Ltd	127
LOT 156 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.	3369	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	126
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	CSH (Care) Holdings Ltd	139
LOT 11 SECTION 12 TOWNSHIP 1 PLAN 16055 NWD EXCEPT PLAN EPP22394.		16017 8 AVE	White Rock Seventh Day Adventist Church	5,679
LOT 4 SECTION 12 TOWNSHIP 1 PLAN 9013 NWD PART NW1/4, SECTION 224(2)(A) .		1290 160 ST	Sources Community Resources Society	2,405
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	31,769
SECTION 14 TOWNSHIP 1 PLAN LMP52718 NWD PARCEL 1, SECTION 341(2)(C) .		15306 24 AVE	Semiahmoo Foundation	7,450
LOT A SECTION 14 TOWNSHIP 1 PLAN 11601 NWD LEASED PORTION (170302F)EXEMPT SECTION 224(2)(B)MA PENISULA CHILD CARE SOCIETY. PARENT FOLIO: 5140-90003-8 .		2124 154 ST	Semiahmoo House Society	1,987
LOT A SECTION 14 TOWNSHIP 1 PLAN 12865 NWD		2343 156 ST	Sources Community Resources Society	2,385
LOT A SECTION 14 TOWNSHIP 1 PLAN 13327 NWD PART NW 1/4, EXCEPT PLAN 62659.		2290 152 ST	Royal Canadian Legion	2,657
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	1,878
LOT 1 SECTION 14 TOWNSHIP 1 PLAN 71395 NWD PART SW1/4, SECTION 224(2)(A) .		15318 20 AVE	Sources Community Resources Society	2,072
SECTION 14 TOWNSHIP 1 NWD PCL "ONE", REF PL 73654.		15441 16 AVE	Peace Portal Lodge	5,758
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	2,149
LOT 209 SECTION 15 TOWNSHIP 1 PLAN 54061 NWD PART SW1/4, SECTION 224(2)(A) .		14482 16A AVE	Atira Women's Resource Society	1,863
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)	27,260
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	2,743
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	111
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	111
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	105
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	105

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	92
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	92
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	119
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	106
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	96
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	104
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	92
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	92
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	118
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	121
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	119
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	88
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	97
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	98
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	98
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	99
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	128
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	92
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	105

STATE OF 2016
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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	92
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	114
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	118
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	251
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	243
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	198
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	251
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	190
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	190
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	190
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	253
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	254
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	245
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	242
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	254
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	253
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	1,790
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	256
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	258

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	256
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	259
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	259
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	262
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	258
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	261
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	349
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	336
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	514
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	421
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	451
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	2,308
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	396
LOT A SECTION 19 TOWNSHIP 1 PLAN 71424 NWD PART SE 1/4, SECTION 224(2)(A).		12698 25 AVE	Semiahmoo House Society	2,505
SECTION 19 TOWNSHIP 1 PLAN 8545 NWD PARCEL A, PART SE1/4, PCL A (REF PL 49172) .		2643 128 ST	Royal Canadian Legion	8696
LOT 2 SECTION 20 TOWNSHIP 1 PLAN 73190 NWD PART NW 1/4, SECTION 224(2)(A) UPC84.		12969 CRESCENT RD	Imitating Christ Ministries	22,382
LOT 2 SECTION 21 TOWNSHIP 1 PLAN BCP21101 NWD		14040 32 AVE	Feedham House	3,157
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	568
LOT 1 SECTION 23 TOWNSHIP 1 PLAN BCP31682 NWD		15955 27 AVE	Morgan Heights Care Ltd.	34,270
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	524
LOT 2 SECTION 26 TOWNSHIP 1 PLAN LMP47440 NWD		3288 156A ST	Morgan Place Holdings	45,357
LOT 1 SECTION 26 TOWNSHIP 1 PLAN EPP3231 NWD		15240 34 AVE	Rosemary Heights Seniors Village	30,942

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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)	39,318
LOT 4 DISTRICT LOT 52 PLAN 3340 NWD GROUP 2.	12159 SULLIVAN ST		PLEA Community Services Society of BC	1,309
LOT 24 DISTRICT LOT 52 BLOCK 4 PLAN 2200 NWD	2590 OHARA LANE		Willard Kitchen Heritage House	4,885
LOT 25 DISTRICT LOT 52 BLOCK 4 PLAN 2200 NWD	2598 OHARA LANE		Rothwell House	5,648
LOT E DISTRICT LOT 52 PLAN 3675 NWD SECTION 224(2)(A).	2916 MCBRIDE AVE		Association of the Neighbourhood (Alexandra Neighbourhood House)	9,416
DISTRICT LOT 52 BLOCK G PLAN 6706 NWD PORTION SECTION 224(2)(A).	12210 AGAR ST		Association of the Neighbourhood (Alexandra Neighbourhood House)	4,553
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	2,733
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	3,992
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	2,728
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	3,752
LOT 1 SECTION 9 TOWNSHIP 2 PLAN BCP51929 NWD	13687 62 AVE		Suncreek Village	40,133
LOT 5 SECTION 10 TOWNSHIP 2 PLAN LMP49644 NWD	14805 57 AVE		George Rankin House	1,326
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	8,561
LOT 1 SECTION 15 TOWNSHIP 2 PLAN LMP51687 NWD SECTION 224(2)(G).	15177 68 AVE		Ismaili Jamatkhana Prayer Facility	8,660
LOT 493 SECTION 17 TOWNSHIP 2 PLAN 62718 NWD SECTION 224(2)(A) .	13582 68 AVE		OPTIONS: Community Services Society	1,206
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)	1,574
SECTION 18 TOWNSHIP 2 PLAN 1155 NWD PARCEL C, PCL C (BYLAW PL LMP12030).	6975 123 ST		Satnam Education Society	1,375
LOT 3 SECTION 19 TOWNSHIP 2 PLAN LMP5880 NWD PART SW1/4.	7566 120A ST		Progressive Intercultural Community Services Society	907
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	3,077
LOT 2 SECTION 20 TOWNSHIP 2 PLAN LMP47344 NWD	7400 132 ST		Celebration Life Ministries	1,331
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	968
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	1,022
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	785
LOT 4 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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 7938 128 ST		Khalsa Diwan Society of Surrey BC	1,540

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 5 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	104	7938 128 ST	Khalsa Diwan Society of Surrey BC	705
LOT 6 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	103	7938 128 ST	Khalsa Diwan Society of Surrey BC	577
LOT 7 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	107	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,131
LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	108	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,518
LOT 13 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,030
LOT 14 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	201	7938 128 ST	Khalsa Diwan Society of Surrey BC	527
LOT 15 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	215	7938 128 ST	Khalsa Diwan Society of Surrey BC	2,191
LOT 16 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 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.	212	7938 128 ST	Khalsa Diwan Society of Surrey BC	584
LOT 1 SECTION 20 TOWNSHIP 2 PLAN EPP31770 NWD		13455 76 AVE	DIVERSEcity Community Resources	11,428
LOT 8 SECTION 20 TOWNSHIP 2 PLAN 13102 NWD		13516 80 AVE	Realistic Success Recovery Society	1,643
LOT 203 SECTION 20 TOWNSHIP 2 PLAN 62200 NWD SECTION 224(2)(G).		13570 78 AVE	Grace Baptist Church	3,006
LOT 204 SECTION 20 TOWNSHIP 2 PLAN 62200 NWD		13520 78 AVE	OPTIONS: Community Services Society	19,504
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	1,045
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	913
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	874
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	1,291
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	641
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	546
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	568

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	855
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	981
LOT A SECTION 25 TOWNSHIP 2 PLAN BCP7288 NWD (FLEETWOOD PLACE).		16011 83 AVE	Fleetwood Place Holdings	34,283
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	16,837
LOT 27 SECTION 27 TOWNSHIP 2 PLAN 48043 NWD		14756 88 AVE	Fraser Region Aboriginal Friendship Centre Association	1,119
LOT 41 SECTION 28 TOWNSHIP 2 PLAN LMP13196 NWD PART SE 1/4, SECTION 224(2)(A).		8041 COOPERSHAWK CRT	Community Living Society	1,778
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	488
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	759
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	693
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	1,087
LOT B SECTION 29 TOWNSHIP 2 PLAN LMP48694 NWD SECTION 224(2)(A).		8580 132 ST	Bear Creek Punjab Cultural Society	453
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	735
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	506
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	1,560
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	384
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	387
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	426
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	439
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	670

STATE OF 2016 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
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	2,698
LOT C SECTION 31 TOWNSHIP 2 PLAN 16969 NWD		12057 88 AVE	Great Light Healing Ministries International	2,982
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	12,876
LOT 297 SECTION 34 TOWNSHIP 2 PLAN 62353 NWD PART SE1/4.		8911 152 ST	St. John Ambulance Society	5,008
LOT 2 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD		9067 160 ST	Elim Housing Society	38,777
LOT 14 SECTION 35 TOWNSHIP 2 PLAN 71026 NWD PART NW1/4, SECTION 224(2)(A) UPC84 .		15293 95 AVE	Community Living Society	1,370
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP53173 NWD SEC 224(2)(A) .		15220 92 AVE	BC Family Hearing Resource Society	5,478
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	2,112
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	3,327
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	1,540
SECTION 5 TOWNSHIP 8 PLAN BCP32766 NWD PARCEL 77, EXCEPT PLAN ROAD BCP47956.		5554 176 ST	Fraser Valley Heritage Railway Society	3,438
LOT 2 SECTION 7 TOWNSHIP 8 PLAN EPP24658 NWD		17567 57 AVE	Royal Canadian Legion	10,525
LOT 1 SECTION 7 TOWNSHIP 8 PLAN LMP46989 NWD		16940 FRIESIAN DR	Richardson Heritage House	779
LOT 1 SECTION 7 TOWNSHIP 8 PLAN BCP11903 NWD		16811 60 AVE	Boothroyd Heritage House	1,792
LOT 22 SECTION 8 TOWNSHIP 8 PLAN 76430 NWD PART SE1/4.		5818 182 ST	Cecil Heppell House	1,191
LOT 40 SECTION 8 TOWNSHIP 8 PLAN 5067 NWD PART SW1/4.		17567 57 AVE	Buddhist Compassion Relief Tze Chi Foundation of Canada	5,163
LOT A SECTION 8 TOWNSHIP 8 PLAN 8731 NWD PART SW1/4.		17655 57 AVE	Lighthouse Spiritual Centre	520
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	4,525
LOT 11 SECTION 9 TOWNSHIP 8 PLAN LMP18689 NWD		18919 62A AVE	Surrey Association for Community Living	1,788
LOT 1 SECTION 10 TOWNSHIP 8 PLAN BCP34902 NWD		19550 Fraser HWY	Baltic Properties (Brookside) Ltd.	35,377
LOT 2 SECTION 16 TOWNSHIP 8 PLAN BCP46146 NWD		18788 71 AVE	Clayton Heights Care Holdings	44,893
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	1,380
SECTION 31 TOWNSHIP 8 NWD PARCEL B, PART NW 1/4, (PL WITH FEE DEPOSITED NO.15329F).		9568 168 ST	Tynehead Community Hall	3,530
LOT 1 DISTRICT LOT 365 BLOCK 4 PLAN 1143 NWD		16748 50 AVE	BC SPCA	1,675
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	1,048
LOT 16 SECTION 7 TOWNSHIP 9 PLAN LMP47179 NWD		17215 104 AVE	Nature Conservancy of Canada	451
LOT 3 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD		17179 106 AVE	The Nature Trust of BC	398
LOT 4 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD		17055 106 AVE	Nature Conservancy of Canada	2,295
LOT 23 SECTION 7 TOWNSHIP 9 PLAN 1799 NWD		17122 106 AVE	Nature Conservancy of Canada	1,553
LOT 24 SECTION 7 TOWNSHIP 9 PLAN 1799 NWD		17174 106 AVE	Nature Conservancy of Canada	1,553

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million, and the number of people aged 75 and over has increased from 4.5 million to 6.5 million (Office for National Statistics 2002). The number of people aged 65 and over is projected to increase to 16.5 million by 2020, and the number of people aged 75 and over to 8.5 million (Office for National Statistics 2002).

There is a growing awareness of the need to address the needs of older people, and the need to ensure that they are able to live independently and actively in their own homes. The Department of Health (2001) has set out a vision for a new approach to health care for older people, and the Department of Health (2002) has set out a strategy for the NHS to meet the needs of older people. The strategy is based on the following principles:

- Older people should be able to live independently and actively in their own homes.
- Older people should be able to access the services they need when and where they need them.
- Older people should be able to participate in decisions about their care and services.
- Older people should be able to live in a safe and secure environment.

The strategy is based on the following principles: older people should be able to live independently and actively in their own homes; older people should be able to access the services they need when and where they need them; older people should be able to participate in decisions about their care and services; older people should be able to live in a safe and secure environment.

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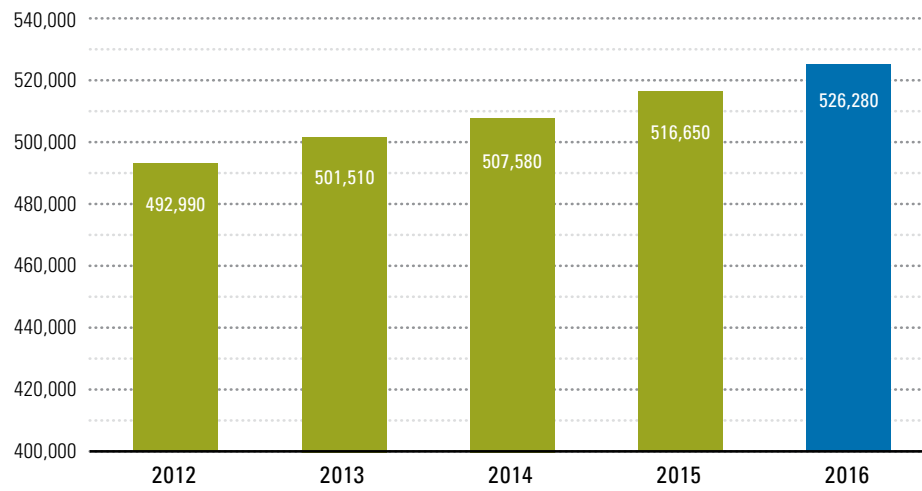
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STATISTICAL REVIEW

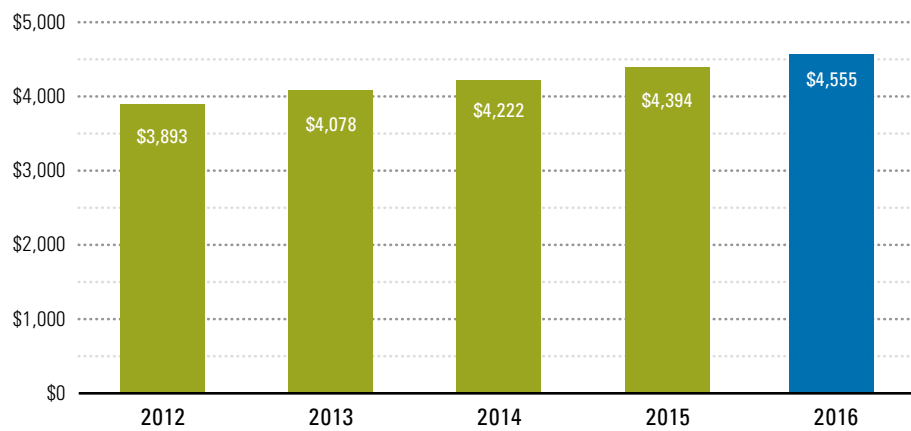
Population

Source: City of Surrey Planning & Development Department



Average Residential Tax and Utilities Bill

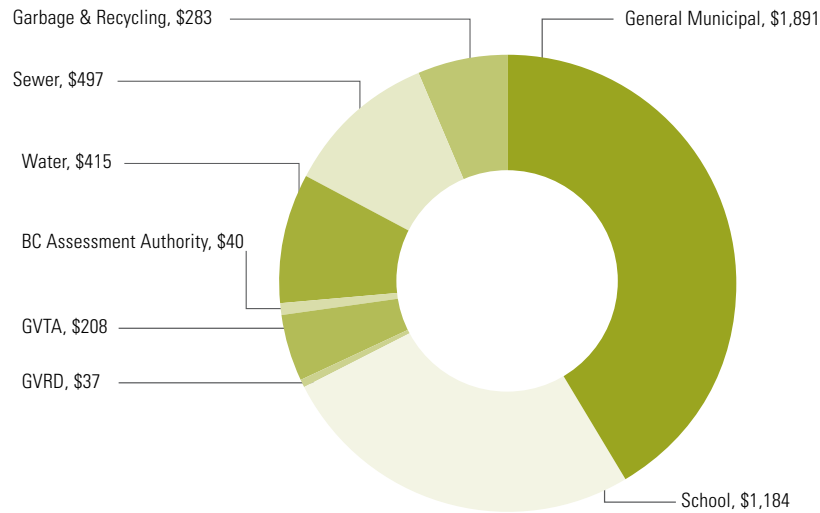
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

2016 Average Residential Tax and Utilities Bill*

Source: City of Surrey Financial Services Division

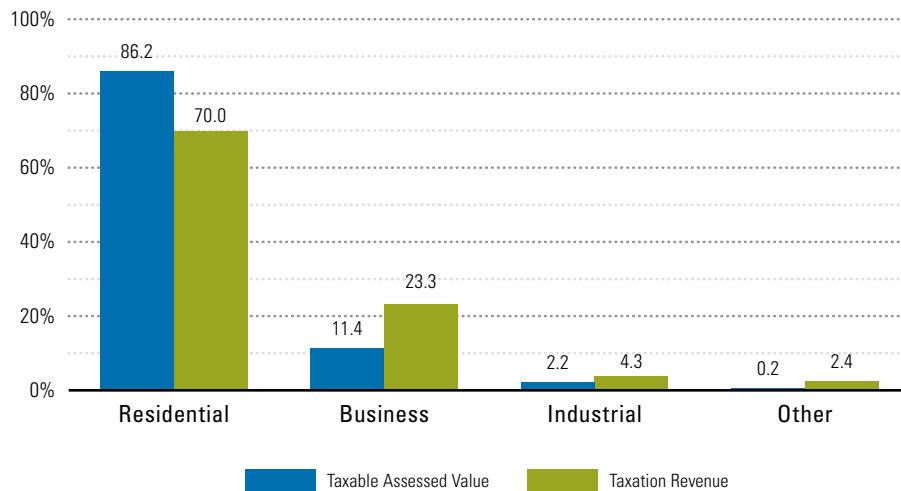


* Based on an Average Residential Dwelling with Assessed Value of \$733,407.

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

2016 Taxable Assessment and Taxation by Property Class

Source: City of Surrey Financial Services Division



Taxable Assessment and Taxation Statistics

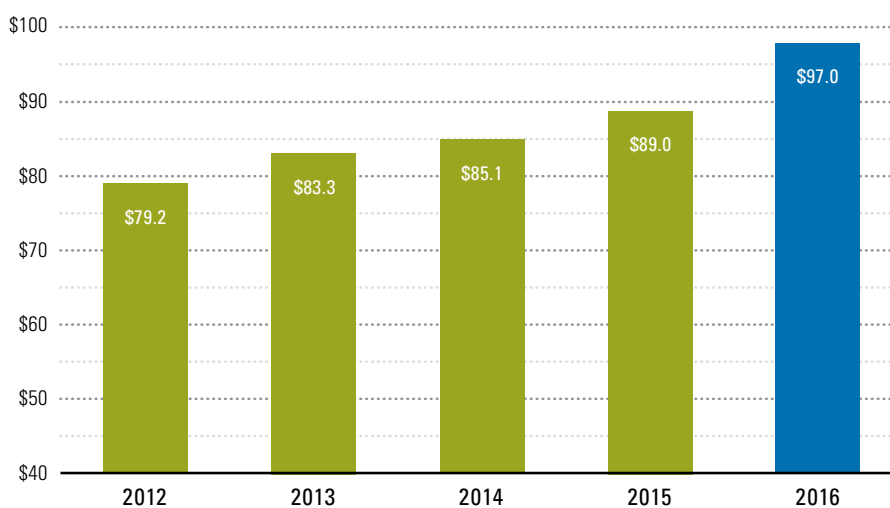
Source: City of Surrey Financial Services Division

	2012	2013	2014	2015	2016
Taxable Assessment (in thousands)	\$ 79,194,334	\$ 83,274,864	\$ 85,098,327	\$ 88,997,764	\$96,956,178
Total Number of Assessed Properties	141,905	144,175	147,038	149,592	153,874
Population	493,430	501,960	508,040	516,650	526,280
Taxable Assessment Per Capita	\$ 160,498	\$ 165,899	\$ 167,503	\$ 172,259	\$184,229
Percentage of Taxable Assessment Represented by:					
Residential	86.8%	86.7%	86.2%	86.1%	86.2%
Utilities	0.1%	0.1%	0.1%	0.1%	0.1%
Major Industrial	0.1%	0.1%	0.1%	0.1%	0.1%
Light Industrial	1.9%	2.0%	2.1%	2.1%	2.0%
Business / Other	10.9%	10.9%	11.3%	11.4%	11.4%
Non-Profit Recreation	0.2%	0.2%	0.2%	0.2%	0.1%
Farm	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%
Gross Taxes Collected (in thousands)					
Current Year's Levy	\$ 541,461	\$ 575,771	\$ 605,328	\$ 644,878	\$671,038
Current Taxes Collected	462,922	487,844	591,506	631,661	659,284
Current Taxes Outstanding	\$ 13,066	\$ 13,632	\$ 13,822	\$ 13,217	\$11,754
Percentage of Taxes Collected	97.3%	97.3%	97.7%	97.6%	98.2%
Levy per Capita	\$ 1,098	\$ 1,148	\$ 1,193	\$ 1,248	\$1,275

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

Assessment for Taxation (in billions)

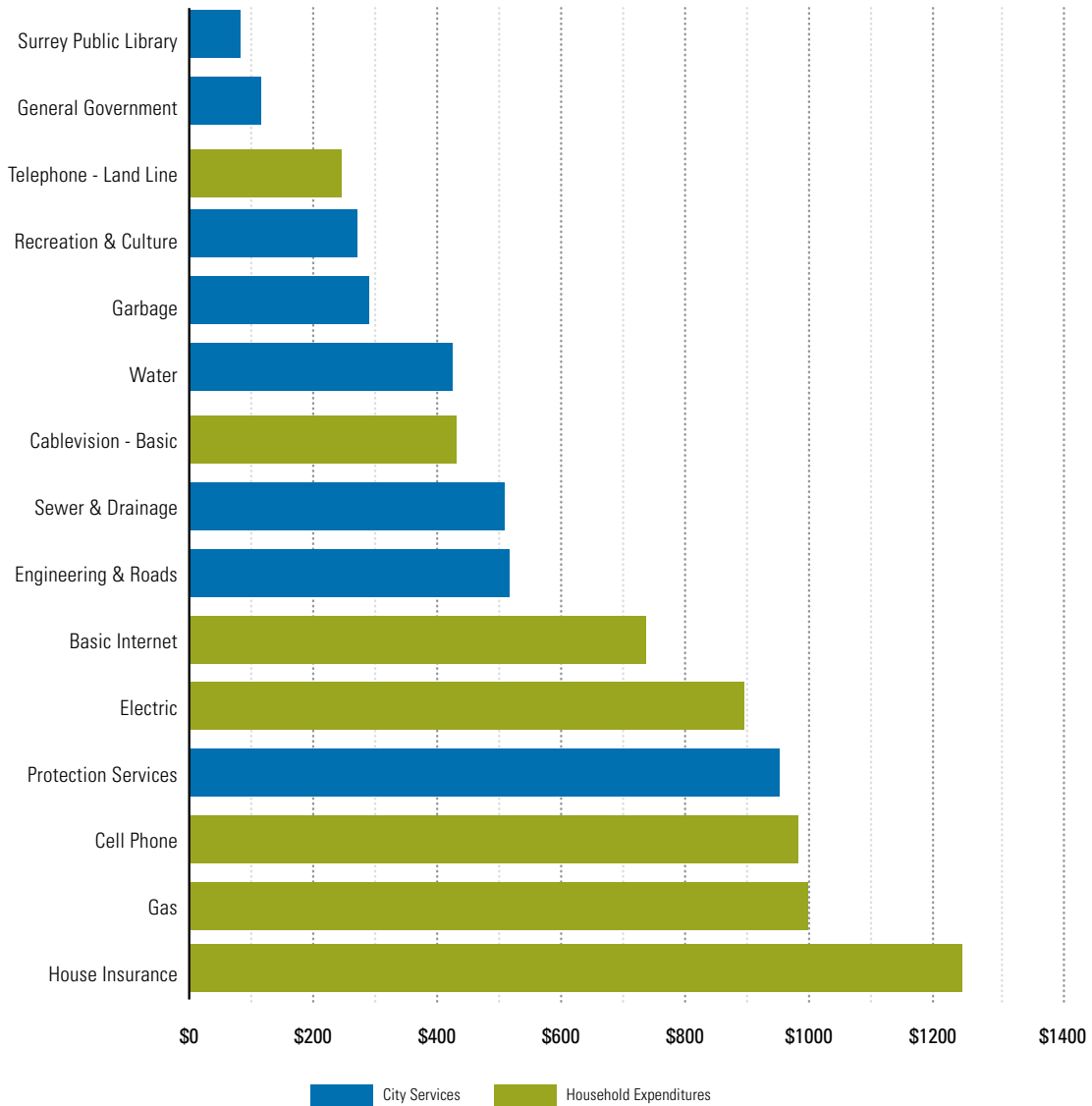
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

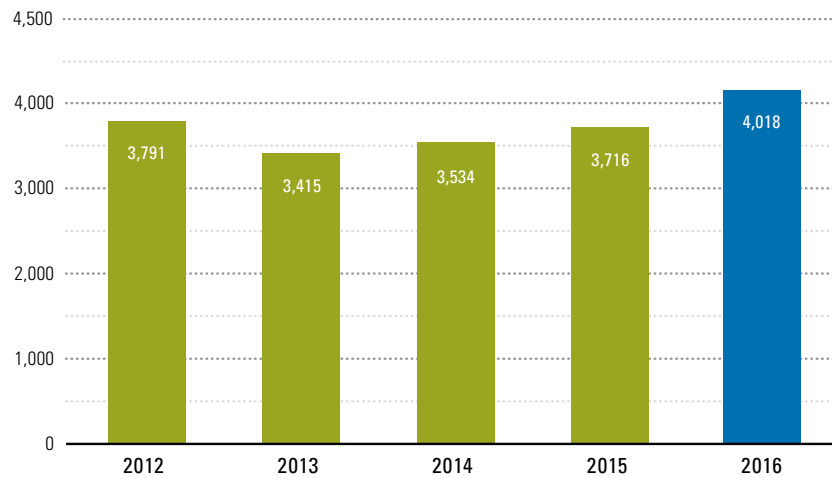
2016 Household Expenditures versus City Services

Source: City of Surrey Financial Services Division



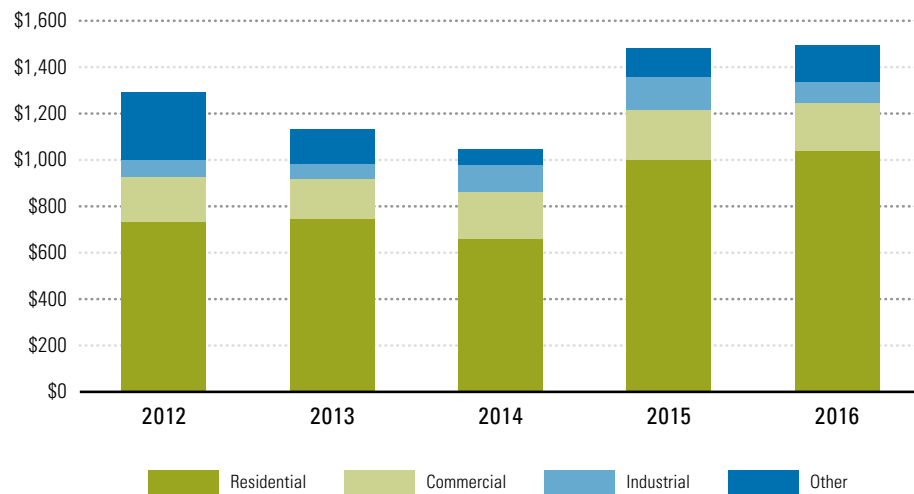
Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



Construction Value of Building Permits Issued (in millions)

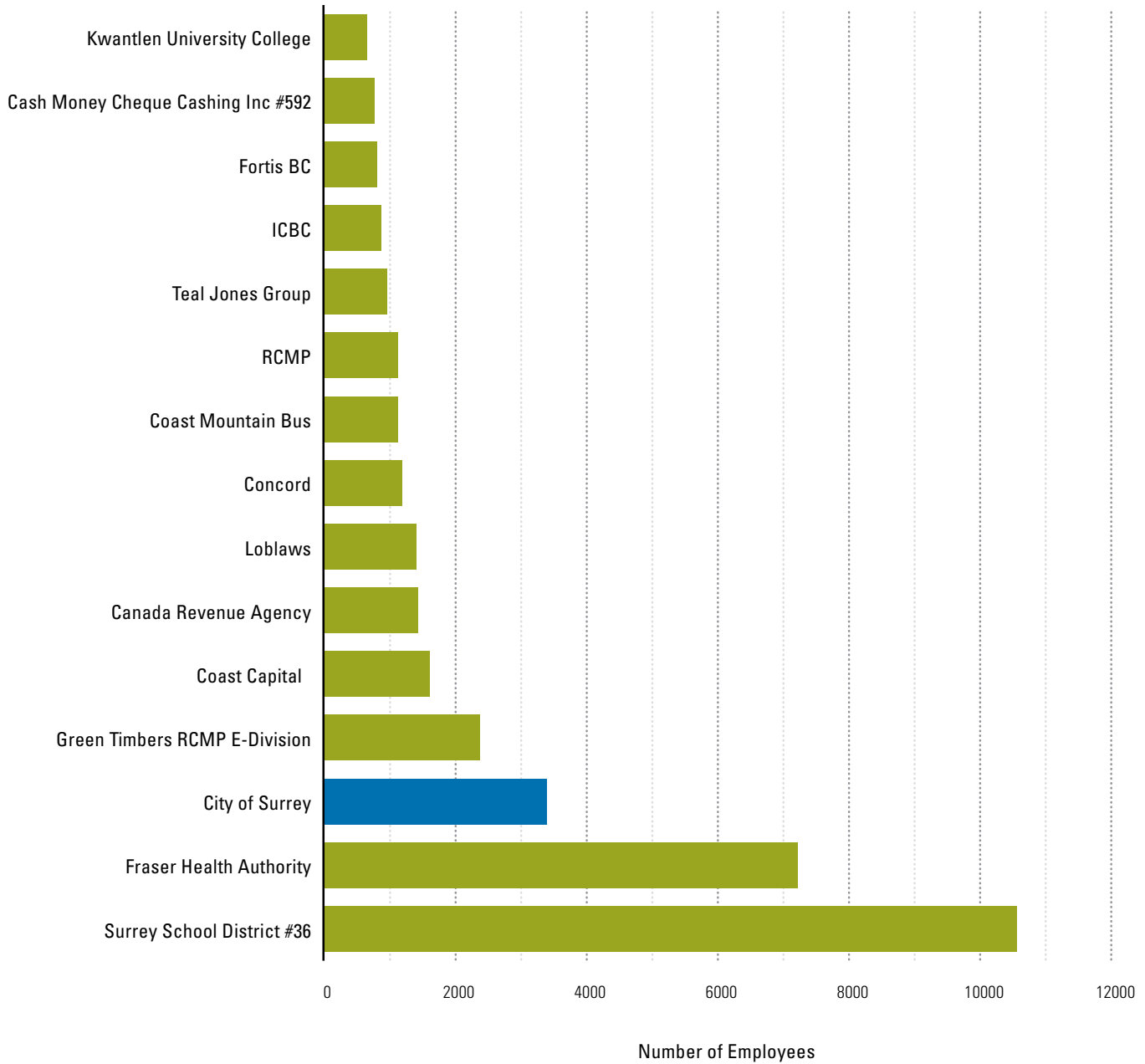
Source: City of Surrey Planning & Development Department



STATISTICAL REVIEW

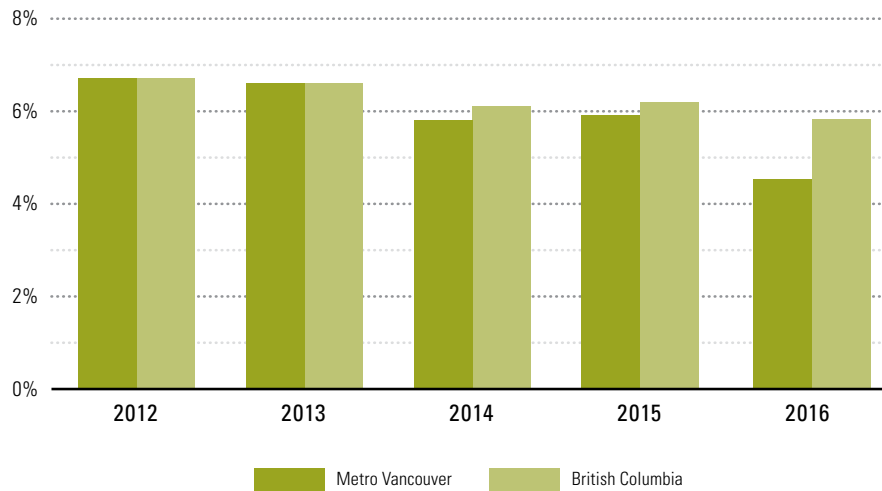
Largest Employers in Surrey (as of 2016)

Source: City of Surrey Economic Development Division



Unemployment Rates*

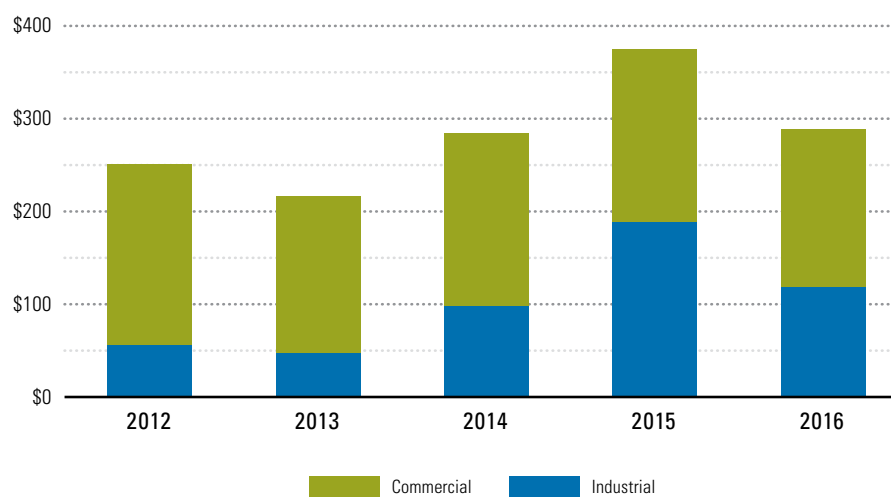
Source: BC Stats



*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)

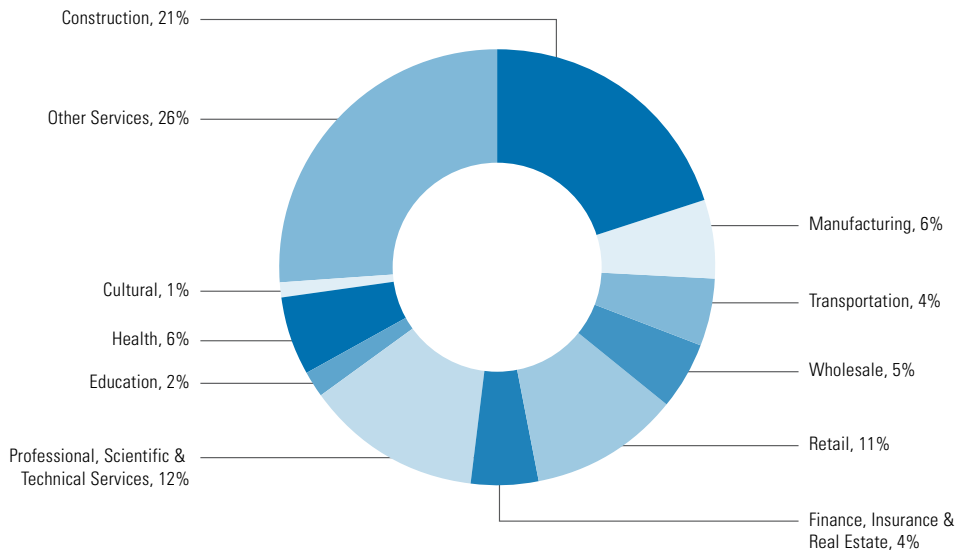
Source: City of Surrey Planning & Development Department



STATISTICAL REVIEW

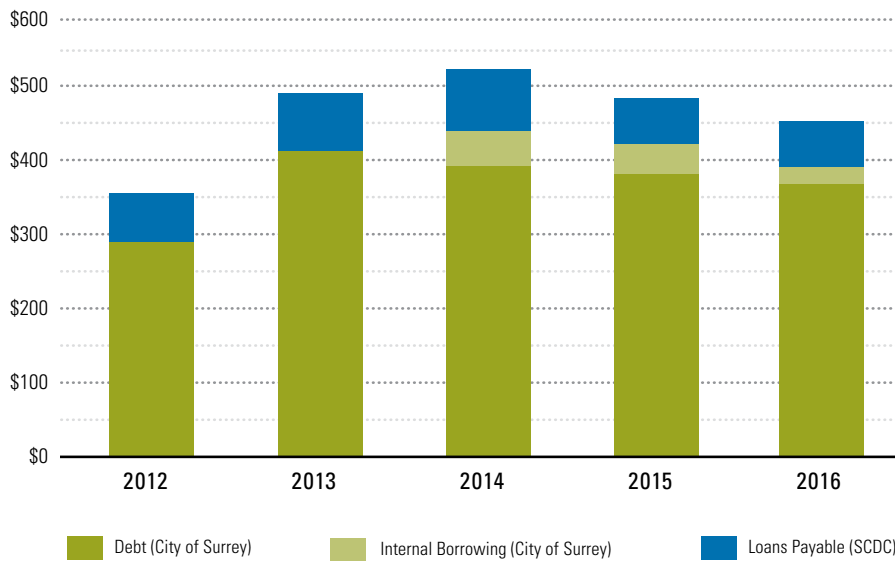
Surrey's Distribution by Sector

Source: City of Surrey Economic Development Division



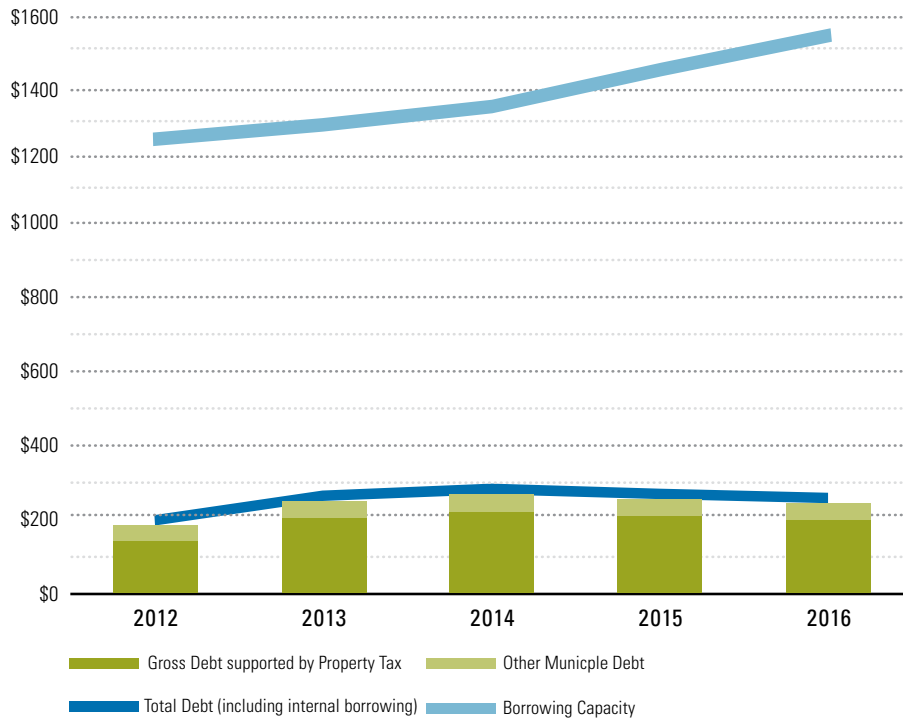
Consolidated Debt per Capita

Source: City of Surrey Financial Services Division



Gross Debt supported by Property Tax versus Total Debt (in millions)

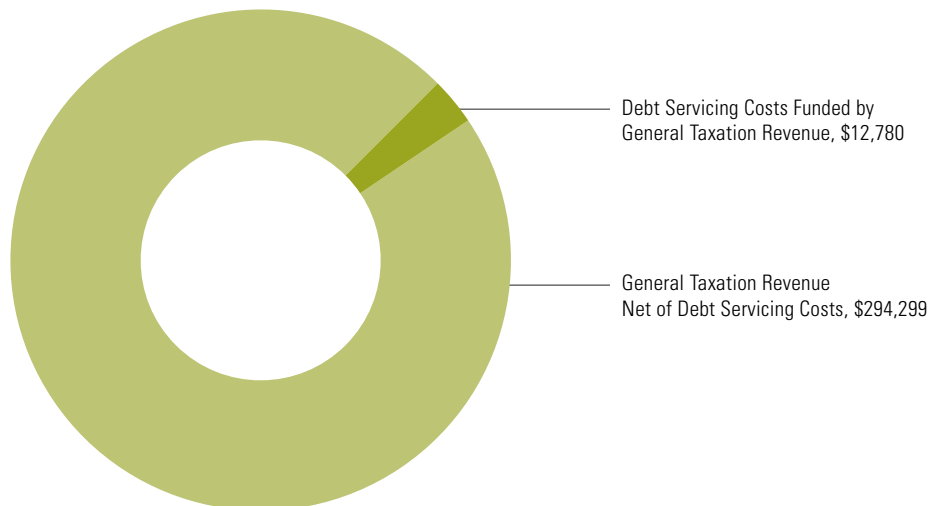
Source: City of Surrey Financial Services Division



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 \$1,960 in 2016 (2015: \$1,956).

2016 Debt Servicing Costs Compared to General Taxation Revenue (in thousands)

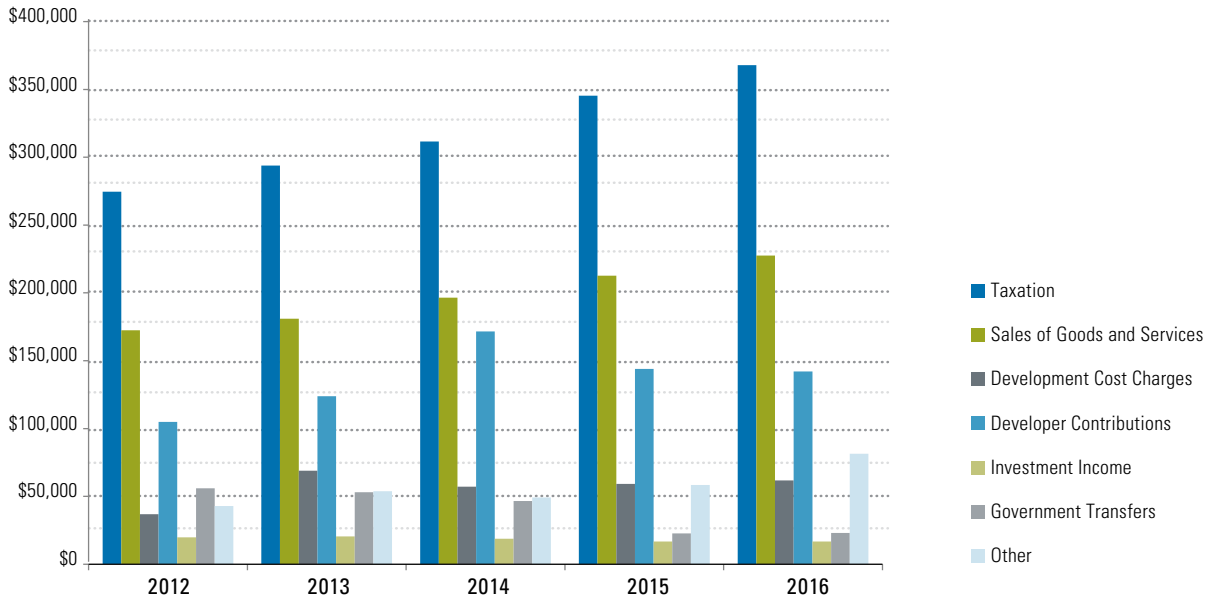
Source: City of Surrey Financial Services Division



STATISTICAL REVIEW

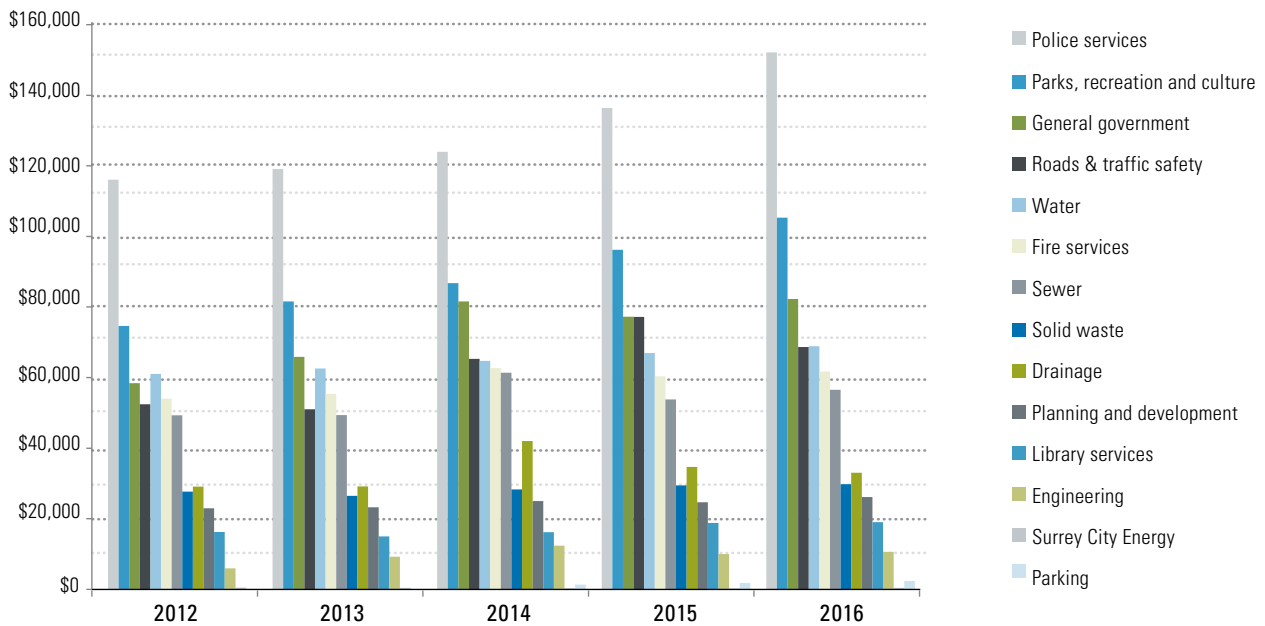
Revenue Trend by Source of Revenue (in thousands)

Source: City of Surrey Financial Services Division



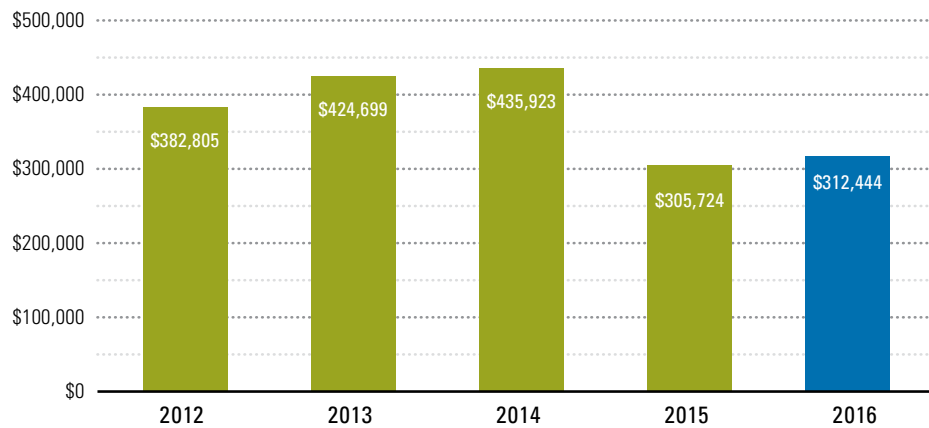
Expenses Trend by Function (in thousands)

Source: City of Surrey Financial Services Division



Net Tangible Capital Asset Acquisitions (in thousands)

Source: City of Surrey Financial Services Division



Financial Statistics (in thousands)

Source: City of Surrey Financial Services Division

	2012	2013	2014	2015	2016
	Restated	Restated	Restated	Restated	
Contribution to/(from) capital from equity	\$ 274,766	\$ 368,451	\$ 490,458	\$ 305,795	\$ 355,883
Contribution to/(from) reserves	(124,650)	(152,382)	(299,820)	(122,827)	(139,980)
Transfer to/(from) appropriated surplus	(2,449)	-	-	-	-
Annual Surplus	\$ 147,667	\$ 216,069	\$ 190,638	\$ 182,968	\$ 215,903
Financial Assets	\$ 901,138	\$ 899,011	\$ 813,380	\$ 870,595	\$ 979,742
Liabilities (excluding Debt)	(552,968)	(566,641)	(580,896)	(609,546)	(696,503)
Debt	(175,478)	(245,579)	(241,976)	(227,918)	(224,562)
Net Financial Assets/(Debt)	\$ 172,692	\$ 86,791	\$ (9,492)	\$ 33,131	\$ 58,677
Restricted Reserves/Appropriated Surplus	\$ 179,516	\$ 202,353	\$ 150,070	\$ 156,038	\$ 145,970
Internal Borrowing	-	-	(25,536)	(23,213)	(15,040)
Unappropriated Surplus/Committed Funds	83,191	46,946	42,681	87,816	110,393
Tangible Capital Assets (net of debt)	7,308,753	7,538,230	7,810,952	7,940,493	8,135,714
Accumulated Surplus	\$ 7,571,460	\$ 7,787,529	\$ 7,978,167	\$ 8,161,134	\$ 8,377,037

DEFINITIONS

Annual Surplus/(Deficit)

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

Net Financial Assets/(Net Debt)

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

Accumulated Surplus/(Deficit)

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

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