


City of Burnaby

BRITISH COLUMBIA, CANADA

2017 Annual Municipal Report

For the fiscal year ended December 31, 2017





Produced by the Finance
Department at the City
of Burnaby in cooperation
with all civic departments.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to City of Burnaby for its annual financial report for the fiscal year ended December 31, 2016. 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 GFOA.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Burnaby
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2016

Christopher P. Morrell

Executive Director/CEO



Table of Contents

6 Introduction

8 City Council

10 Message from the Mayor

14 Message from the City Manager

17 Organizational Chart

18 City Officials

19 Boards, Committees & Commissions

20 Corporate Strategic Plan and Service Highlights

48 Financial Section

50 Audit Committee

51 Treasurer's Report

56 Auditor's Report

58 Consolidated Financial Statements

58 Consolidated Statement of Financial Position

59 Consolidated Statement of Operations and Accumulated Surplus

60 Consolidated Statement of Changes in Net Financial Assets

61 Consolidated Statement of Cash Flows

62 Notes to the Consolidated Financial Statements

84 Statistical Section

92 Permissive Exemptions

INTRODUCTION

City Council

Message from the Mayor

Message from the City Manager

Organizational Chart

City Officials

Boards, Committees & Commissions

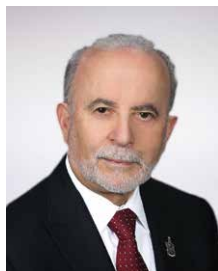




City Council



Mayor Derek Corrigan



Councillor
Pietro Calendino



Councillor
Sav Dhaliwal



Councillor
Dan Johnston



Councillor
Colleen Jordan



Councillor
Paul McDonell



Councillor
Nick Volkow



Councillor
James Wang



Mayor's Message



Mayor's Message

On behalf of Burnaby City Council, I am proud to present the City's 2017 Annual Municipal Report.

Twenty-seventeen was a year that saw our 125th Birthday celebrations – along with Canada's 150th – and a year in which the City realized significant achievements, including the development of a new Corporate Strategic Plan that articulates a vision, goals and objectives that will help to ensure the views and aspirations of our citizens, non-profits and businesses continue to shape our City.

This report recognizes Burnaby's major accomplishments and the City's perpetual focus on efficient delivery of services.

Our town centres – Metrotown, Edmonds, Brentwood and Lougheed – continued to take shape in 2017, according to longstanding, community-driven plans designed to help protect parkland and green space while accommodating the thousands of new citizens choosing to call Burnaby home. At 1.05 billion, building permit values for 2017 were the highest ever, with the next highest in 2015 at 879 million.

We welcome this development because it accommodates thousands of new residents adds valuable community amenities, protects parkland and single-family neighbourhoods, supports rapid transit, and creates the sustainable communities we planned more than 20 years ago.

Work is also advancing on the Transportation Plan update, which will explore creative and sustainable ways to manage the City's transportation needs while contributing to our social, economic and environmental objectives. Meanwhile, work continues on initiatives that have already been identified to enhance transportation corridors throughout the City, often focused on enabling alternative, sustainable modes of transportation. In 2017, our focus on accessibility saw improvements made in and around five facilities, including lifts, wheelchair access ramps, automated doors, and renovations to change rooms.

Having completed our trilogy of sustainability strategies, in 2017 Council created the Sustainable City Advisory Committee to advise Council on policy issues related to these plans. After looking at our goals on greenhouse gas reduction, for example, the Committee recommended that advancing an electric vehicle policy could help us to meet those objectives. Work on that strategy is now under way.

As we continue to focus on providing exceptional recreation opportunities, we're nearing completion of two unique outdoor spaces – the Willingdon Linear Park, a beautiful multi-use green space linking the new Brentwood to the Heights, and Phase 2 (of three phases) of the Central Park Perimeter Trail. At the same time, we are working toward development of new ice rinks in the Edmonds area, complementing the array of recreational facilities now available at the new Edmonds Community Centre.

Council's commitment to environmental sustainability and pursuing initiatives that reduce both energy consumption and operating costs is being demonstrated throughout Burnaby. The LED Streetlight Conversion project, for example, saw phase-three conversions completed in 2017, and will result in average annual cost savings of over 620,000 for the first three phases.

Burnaby will be the first large city in the province to achieve full LED conversion.

Housing costs in Burnaby and throughout Metro Vancouver remain high. We know that providing significant additional market housing can help to decrease upward pressure on housing prices, and we remain focused on also creating additional special housing opportunities that can immediately address the need for low-cost housing. This has led to many new proposals and partnerships that will help thousands of people in our City.

One of our most recent successes is the partnership that will see a new, 14-storey apartment built in Metrotown that will have 125 non-market units. The project is a partnership between New Vista, B.C. Housing and Thind Properties, with B.C. Housing committing up to 9.1 million and the City offering 5.6 million of density bonus funding received from developers. We're very excited about this project and hope that it will be a model for other development. Burnaby has the third largest supply of non-market and cooperative housing in the region. All City activities respect Burnaby's commitment to sustainability, and are guided by our official community plan and our award-winning Economic Development and Social Sustainability strategies and our new Environmental Sustainability Strategy. In September, we adopted a draft Dementia-Friendly Community Action Plan, which will help to meet the Social Sustainability Strategy's broad goals of community inclusion, community livability and community resilience.

The City also took additional steps in its waste reduction strategy, introducing bi-weekly garbage collection, for single family curbside residents, with recyclable and compostable material still collected weekly. This is part of the City's overall waste reduction strategy that will help us reach our regional goal of 80% diversion by 2020. It will also allow us to enhance other services, such as large item collection and abandoned waste.

The Beta Sanitary Pump Station, which is being built in the growing Brentwood Town Centre, features a design inspired by Burnaby's determination to revitalize streams and creeks. The building is to be constructed from wood, and its roof design enables the collection of rainwater, which flows into a rain garden and can be used to help green the park.

Throughout the City and inside City Hall, work is under way to optimize technological opportunities to streamline interactions for citizens and businesses – for everything from taxes, to bidding, to licensing and permitting processes. We know that this saves time, reduces waste and enables us to be more responsive. With this in mind, we recently launched our new online Open Data portal, offering access to a wide range of operations data. This gives citizens, businesses and researchers direct access to City data.

Our focus on efficiency, partnerships and innovation continues to ensure that the City's fiscal position remains strong. The investment portfolio totaled 1.3 billion for the year and will provide investment income of more than 45.1 million to City revenues; an annualized return of just over 3.22%. For 2018, 44.5 million in investment income is expected. This income helps to reduce city taxes and provides funding for the city's capital investment in infrastructure replacement.

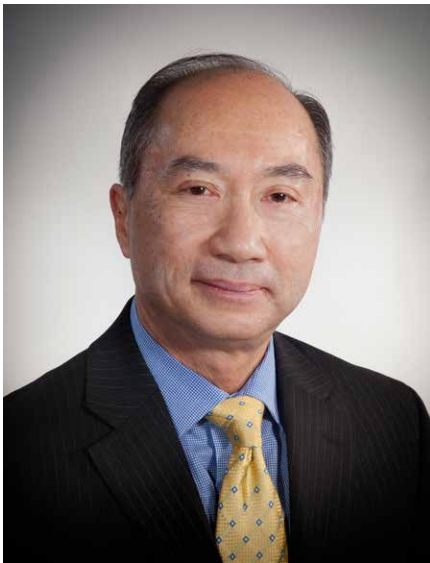
As we reflect on our many achievements of 2017 – and those of our first 125 years – it is clear that our success is the result of our strong history of planning and partnerships. Thank you to all of our citizens, business leaders and non-profit organizations for the exceptional contributions you make to the development of Burnaby every day. Thank you to city staff for your unfailing commitment to excellence on behalf of the City and our citizens. Together with all of you, Burnaby Council looks forward to ensuring that Burnaby exceeds our high expectations for the city's future.

A handwritten signature in black ink, reading "Derek Corrigan". The signature is fluid and cursive, with the first name "Derek" and last name "Corrigan" clearly distinguishable.

Mayor Derek Corrigan



Message from the City Manager



Message from the City Manager

In 2017, the City adopted the Corporate Strategic Plan, a plan that was built on the foundation of Council plans and policies and developed in consultation with Council, staff and the community. This strategic plan outlines the City's vision as a world class city committed to creating and sustaining the best quality of life for our entire community. While honoring the City's tradition of excellence, this plan also guides the City and its organization to meet emerging needs of our community and to create a bright future for Burnaby citizens and businesses.

The City celebrated its 125th birthday throughout 2017 and hosted 140,000 guests at our Burnaby 125/Canada 150 celebrations. The celebrations marked a significant milestone for the City and celebrated the diversity and values of the City of Burnaby and the nation of Canada. In addition to this year's special community celebrations, a major focus of the year was the advancement of the City's capital program and service improvement initiatives.

Also in 2017, the City processed over 1 billion in building permits, received approximately 22,000 licence, rezoning/subdivision and building permit applications and conducted 50,000 inspections. These processes were streamlined further as of October 2017, when the new and innovative Licence, Inspection and Permit System (LIPS) project was successfully implemented. This new integrated computer system replaced the legacy Permit Plan system to enhance service delivery to Burnaby residents and businesses and to reduce business and technical risks associated with the aging legacy system. By enhancing financial visibility and control of the permitting process, LIPS enables staff to more efficiently process and approve permit and licence applications, and to more readily provide customers with current information on review and approval status.

Community and citizen health continues to be a major focus for the City. The construction of the Willingdon Linear Park started in the summer of 2017 and is now nearing completion. This linear park, linking Brentwood mall to the bustling Burnaby Heights neighbourhood, provides a great place for area residents to walk, ride bicycles, play and connect with their neighbours. This project is another significant addition to the many City amenities that ensure a safe, connected and healthy community for all citizens.

Transportation improvements also advanced in 2017. One exciting improvement was completion of the first phase of Rumble Street reconstruction between Boundary Road and McKay Avenue. Improvements included curbs and gutters, separated sidewalks, an urban trail, street lighting, fibre optics and utility upgrades. In addition to its visual appeal, this road project provides safer movements for motorists, cyclists and pedestrians and lays the foundation for a more digitally, socially and geographically connected community.

As our City administration continues to thrive, we have put further emphasis on integration, efficiency and communication. New centralized Marketing and Communication divisions were formed by reallocating existing staff resources to create more open and effective communication between the City and the citizens and businesses and to provide better access to City information, programs and services.

As things change in Burnaby, we remain very proud of progress made through Council, staff and the community collaboration. We will continue to lead with growing confidence and strength to ensure a bright and sustainable future for the City and its citizens and businesses.

A handwritten signature in black ink, appearing to read 'Lambert S.H. Chu', with a stylized flourish at the end.

Lambert S.H. Chu
City Manager



Top row, left to right: Councillor Nick Volkow, Councillor Pietro Calendino, Mayor Derek Corrigan, and Councillor James Wang
Bottom row, left to right: Councillor Sav Dhaliwal, Councillor Colleen Jordan, Councillor Paul McDonell, and Councillor Dan Johnston

Organizational Chart

CITIZENS OF BURNABY

COUNCIL MEMBERS

Mayor D. Corrigan

COUNCILLORS

P. Calendino | S. Dhaliwal | D. Johnston | C. Jordan
P. McDonell | N. Volkow | J. Wang | Vacant

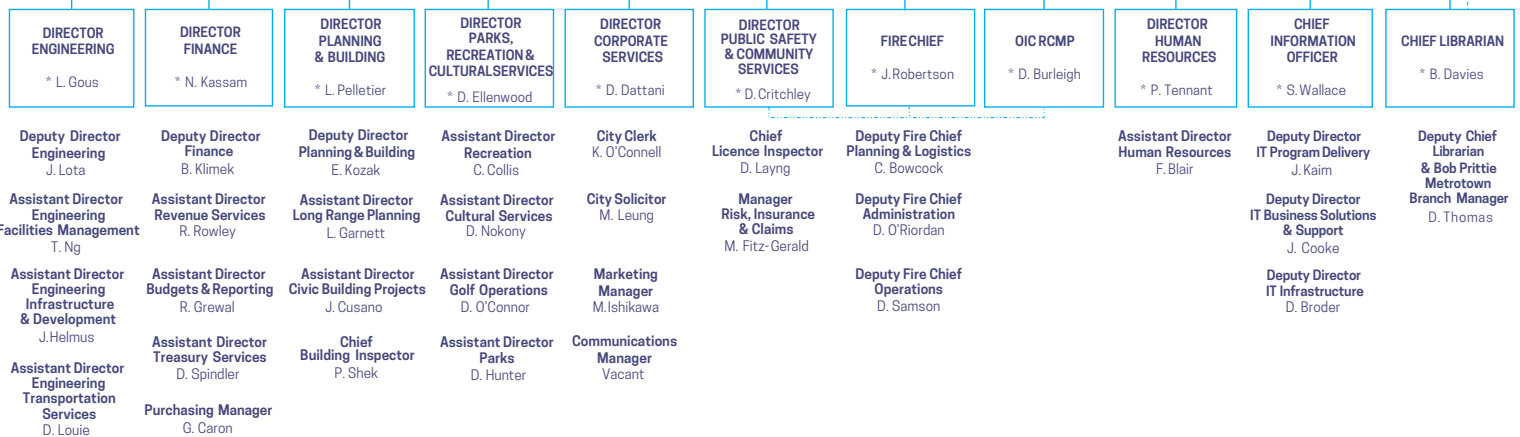
ADVISORY BODIES APPOINTED BY COUNCIL

Audit Committee
Community Heritage Commission
Financial Management Committee
International Relations & Friendship Cities Committee
Planning and Development Committee
Public Safety Committee
Simon Fraser Liaison Committee
Sustainable City Advisory Committee

OFFICE OF THE CITY MANAGER CITY MANAGER * L. Chu

EXECUTIVE BODIES APPOINTED BY COUNCIL

Board of Variance
Public Library Board
Parks, Recreation & Culture Commission



*Members of the Management Committee
This organization chart shows reporting relationships only
and does not necessarily reflect levels of responsibility

Current as of 2018 February 13

CITY OFFICIALS

As the Chief Administrative Officer, the City Manager makes recommendations to Council on a broad range of policy and administrative issues. The City Manager's Office directs the operations of the City and is responsible for implementing City policies.

City Manager

L.S. Chu

Director Corporate Services

D. Dattani

Director Engineering

L. Gous

Director Finance

N. Kassam

Director Parks, Recreation & Cultural Services

D. Ellenwood

Director Planning & Building

L. Pelletier

Director Public Safety & Community Services

D. Critchley

BOARDS, COMMITTEES & COMMISSIONS

Current as of 2018 March 16

Board of Variance

R. Dhatt

B. Felker

S. Nemeth

W. Peppard

B. Pound

Public Library Board

L. Shore (Chair)

K. Alkins-Jang (Vice Chair)

Councillor P. Calendino

C. Dong

M. Foley

A. Hockin

E. Kashima

J. Yu

School Board

School Trustee R. Burton (Chair)

School Trustee B. Narang
(Vice Chair)

School Trustee M. Chia

School Trustee L. Hayes

School Trustee H. Pandher

School Trustee G. Wong

Community Heritage Commission

Councillor C. Jordan (Chair)

Councillor S. Dhaliwal (Vice Chair)

Councillor N. Volkow

Commissioner K. Alzner

Commissioner S. Dayment (alternate)

D. Gillis

R. Johnson (Honorary Member Emeritus)

R. Liu

L. Loftus

T. Marchioni

H. Pride

R. Whitehouse

Parks, Recreation & Culture Commission

Councillor P. McDonell (Chair)

Commissioner L. Matricardi
(Deputy Chairperson)

Councillor D. Johnston

Commissioner K. Alzner

Commissioner G. Clark

Commissioner S. Dayment

Commissioner J. Jang

Commissioner B. Larkin

School Board Rep B. Narang

Commissioner D. Staschuk

BOARDS, COMMITTEES & COMMISSIONS

Current as of 2018 March 16

Audit Committee

Councillor D. Johnston (Chair)
Councillor C. Jordan (Vice Chair)
Mayor D. Corrigan
Councillor P. Calendino
Councillor P. McDonell

Financial Management Committee

Councillor D. Johnston (Chair)
Councillor C. Jordan (Vice Chair)
Councillor P. Calendino
Councillor P. McDonell

International Relations & Friendship Cities Committee

Councillor P. Calendino (Chair)
Councillor J. Wang (Vice Chair)
Councillor P. McDonell

Planning and Development Committee

Councillor C. Jordan (Chair)
Councillor D. Johnston (Vice Chair)
Councillor S. Dhaliwal
Councillor P. McDonell
Councillor J. Wang

Public Safety Committee

Councillor P. Calendino (Chair)
Councillor S. Dhaliwal (Vice Chair)
Councillor N. Volkow
Councillor J. Wang
School Trustee L. Hayes
S. Baron
D. Dawson
(Crime Prevention Society)
A. Ediriweera
M. Gates
P. Holden (BBOT)
M. Li
S. Mawani
B. McGoldrick
T. Nisha Ali
L. Paul
D. Pereira
D. Reid
T. Wong

No Voting Rights

J. Mezei
(District Parent Advisory Council)
T. Webster (ICBC)

K. Robb (HUB)

Simon Fraser Liaison Committee

Mayor D. Corrigan
Councillor P. Calendino
Councillor S. Dhaliwal
Councillor D. Johnston
Councillor C. Jordan
Councillor P. McDonell
Councillor N. Volkow
Councillor J. Wang

Sustainable City Advisory Committee

Councillor S. Dhaliwal (Chair)
Vacant (Vice Chair)
Councillor P. Calendino
Councillor N. Volkow
Councillor J. Wang
School Trustee B. Narang
L. Abdelrahman
B. Brassington Jr.
P. Cech
F. Huang
M. Lumby
W. Tsai
T. Vanderkop (BBOT)
F. Zhao

Corporate Strategic Plan

Corporate Strategic Plan

The City of Burnaby's **Vision** is to be **"A World-Class City Committed to Creating and Sustaining the Best Quality of Life for Our Entire Community"**. In Burnaby the path to achieving our vision rests on our core values as outlined in the Corporate Strategic Plan (CSP). The CSP is founded upon and guided by the goals that the City has established through a series of forward-thinking, long term plans including the Council adopted trilogy of sustainability strategies (social, environmental and economic), the Official Community Plan and other City policies which establish the planning and resource context of our work.

Through the CSP, the City has articulated its core **Values** of **Community, Integrity, Respect, Innovation and Passion**, which describe how we do our work, and are the principles that guide our actions and decisions.

Key Results Areas

The CSP outlines six key results areas or goals which describe the focus areas of our work, and which help us prioritize our efforts and resources. Our goals include:

1. A SAFE COMMUNITY
2. A CONNECTED COMMUNITY
3. AN INCLUSIVE COMMUNITY
4. A HEALTHY COMMUNITY
5. A DYNAMIC COMMUNITY
6. A THRIVING ORGANIZATION

Departments have outlined their achievements in 2017, within the framework of the CSP goals, in the following section.



STRATEGIC GOAL 1: A SAFE COMMUNITY

Our goal of a **Safe Community** is grounded in five key focus areas:

- **CRIME PREVENTION & REDUCTION:** Ensure citizens and businesses feel safe in our community,
- **EMERGENCY PREPAREDNESS:** Enhance plans, procedures and services so that we are better prepared to respond to emergencies and are able to maintain City services,
- **EMERGENCY SERVICES:** Provide responsive emergency services,
- **TRANSPORTATION SAFETY:** Make City streets, pathways, trails and sidewalks safer, and
- **COMMUNITY AMENITY SAFETY:** Maintain a high level of safety in City buildings and facilities for the public and City Staff.

Service Highlights

CRIME PREVENTION & REDUCTION

2017 Achievements

- » **Opioid Crisis Response:** Distribution of Naloxone kits to all Burnaby RCMP Members ensuring the safety of members and the public during the current opioid crisis.

Responsible Department: Public Safety & Community Services Department

- » **Safe Community Series:** Burnaby RCMP continued this program, facilitating a number of forums and events in support of public safety and education.

Responsible Department: Public Safety & Community Services Department

- » **Property Use Coordination (PUC):** The PUC team in the Burnaby Licence Office works with property owners to ensure that Burnaby properties are kept clean and free of debris, maintained to enhance the visual appeal of Burnaby neighbourhoods and provide surrounding property owners with peace of mind through the Burnaby Unsightly Premises Bylaw.

Responsible Department: Public Safety & Community Services Department

EMERGENCY PREPAREDNESS

2017 Achievements

- » **Backup Power:** The City increased power provisions and added a backup uninterrupted power supply (UPS) unit to its Data Centre.

Responsible Department: Office of the City Manager, Information Technology Department

- » **Hazard, Risk, Impact, Vulnerability Assessment (HRIVA):** Completion of HRIVA which identifies the potential hazards in Burnaby, assesses the risk exposure, and evaluates potential impacts and vulnerabilities.

Responsible Department: Public Safety & Community Services Department

- » **Disaster Debris Management (DDM) Guideline and Flood Management Guideline:** Developed the DDM guideline and reviewed and updated the Flood Management guideline which outlines numerous strategies and considerations for the sorting, storage and removal of disaster-generated debris and presenting the planning and operational framework for freshet flood response, as part of the City's Emergency Plan.

Responsible Department: Public Safety & Community Services Department

- » **Digital Fire Training System:** Acquisition of a digital fire training simulator comprised of waterproof panel using five thermal sensors along with self-generating digital flames and sound effects to provide firefighters with an interactive training experience.

Responsible Department: Public Safety & Community Services Department

- » **Emergency Medical Care Training Simulator:** Acquisition of Emergency Medical Care Training Simulators to replace aging medical injury simulation tools with more advanced models.

Responsible Department: Public Safety & Community Services Department

EMERGENCY SERVICES

2017 Achievements

- » **Group Lodging Supplies Trailer:** A trailer was purchased to enhance the capacity of the City's Emergency Support Services Team and included a 50-bed barrack-style temporary lodging facility.

Responsible Department: Public Safety & Community Services Department

TRANSPORTATION SAFETY

2017 Achievements

- » **Safety Improvements at Canada Way and Rayside St:** In response to the high incidence of speed related crashes near this intersection, traffic safety improvements were installed.

Responsible Department: Engineering Department

- » **Median Fencing along Willingdon Ave between Kingsway and Kingsborough:** To prevent jaywalking and reduce the number of pedestrian related incidences along Willingdon Ave, a decorative fence was installed.

Responsible Department: Engineering Department

- » **Traffic Signal at Marine and Nelson:** Traffic controls were upgraded from a 4-way stop control to a full traffic signal.

Responsible Department: Engineering Department

Service Highlights

- » **Stabilization of Localized Landslide/Slump near 5500 Block of Penzance Drive:** Increased the stability of the slope by installing drainage to reduce build-up of pore water pressures in the soil due to ground water seepage, surface water run-off, and potential rainwater and/or snowmelt infiltration.

Responsible Department: Engineering Department

- » **Winter Storm Response:** A strategy was developed in response to the 44 day period spanning December 4, 2016 to January 16, 2017 where temperatures were below 0 degrees Celsius.

Responsible Department: Engineering Department

COMMUNITY AMENITY SAFETY

2017 Achievements

- » **Certificate of Recognition:** This achievement was received for going above and beyond compliance with Occupational Health & Safety regulations and Return to Work programs.

Responsible Department: Office of the City Manager, Human Resources Department, Burnaby Public Library

- » **Video Monitoring Systems:** Completion of the design, installation, and upgrades to new and existing video monitoring systems at various City facilities including Willingdon Community Centre, Confederation Spray Park, Swangard Stadium, and Bob Prittie Metrotown Library.

Responsible Department: Public Safety & Community Services Department

- » **Community Response Team:** Coordinated and assisted stakeholders with a number of protests at Kinder-Morgan through traffic control ensuring peace and public safety among attendees.

Responsible Department: Public Safety & Community Services Department



STRATEGIC GOAL 2: A CONNECTED COMMUNITY

Our goal of a **Connected Community** is grounded in four key focus areas:

- **DIGITAL CONNECTION:** Provide online access to core City services and information;
- **SOCIAL CONNECTION:** Enhance social connections throughout Burnaby;
- **PARTNERSHIP:** Work collaboratively with businesses, associations, other communities and governments, and
- **GEOGRAPHIC CONNECTIONS:** Ensure that people can move easily through all areas of Burnaby using any form of transportation.

Service Highlights

DIGITAL CONNECTION

2017 Achievements

- » **BurnabyMap LITE:** New web application for the public that provides spatial information across the entire City (properties, infrastructure, parks, zoning, etc.).

Responsible Department: Office of the City Manager, Information Technology Department

- » **Pay-By-Phone for Parking Meters:** Implemented as an alternative form of payment for on-street parking meters.

Responsible Departments: Office of the City Manager, Information Technology Department and Engineering Department

- » **City Fibre Optic Network:** City Council approved a multi-year program to provision a City-owned and operated fibre network that will enable access and delivery of City services and information.

Responsible Department: Office of the City Manager, Information Technology Department

- » **Burnaby Public Library Social Media Initiative:** Library staff promoted some of the weird and wonderful books through social media initiatives like BookFace Fridays.

Responsible Department: Burnaby Public Library

- » **Licence, Inspection and Permit System (LIPS):** A new system was launched to replace the City's Permit*Plan system and provide a modern solution that will enable the tracking and processing of all licences, permits, inspections and development approvals across multiple departments.

Responsible Departments: Information Technology Department and Planning & Building Department

SOCIAL CONNECTION

2017 Achievements

- » **Burnaby Art Gallery 50th Anniversary:** An exhibition “*The Ornament of a House: Celebrating 50 Years of Collecting*” brought together 50 individuals who have played a part in building the gallery's character –collectors, curators and artist. A commemorative art book featuring all 50 of the selected art works from the exhibition, 50 essays by artists, art historians, collectors, critics and past and present curatorial staff was developed.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Chalk Art Experience:** Key areas in the Bonsor Recreation Complex were transformed into a colourful gallery in June during a free, two-day art event which welcomed some of North America's top chalk artists.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Community Policing Events:** Burnaby RCMP auxiliary members participated in events including the motorcycle safety skills challenge in May, Hats off Day in June, and nine events in July including Canada Day, the RCMP Musical Ride and music festivals.

Responsible Department: Public Safety & Community Services Department

- » **Cops for Cancer:** From September 20th to 28th, Burnaby RCMP members Sgt. Tess Landry, Sgt. Derek Thibodeau and Cpl. Mike Kalanj, along with a number of other first responders rode 803km around BC and raised 600,000 for kids living with cancer.

Responsible Department: Public Safety & Community Services Department

- » **Youth Soccer Camp:** From August 28th until September 1st, Burnaby RCMP Cst. Kwame Amoateng organized a soccer camp for Burnaby youth.

Responsible Department: Public Safety & Community Services Department

- » **RCMP Musical Ride:** On Friday August 18th, the world famous RCMP musical ride came back to Burnaby.

Responsible Department: Public Safety & Community Services Department

- » **Community Block Watch:** Burnaby RCMP expanded the community Block Watch program in 2017 and attended a number of events in support of this effort.

Responsible Department: Public Safety & Community Services Department

- » **Community Outreach Fire Cadet Camp:** Gave high school students from differing backgrounds an understanding of the services the Fire Department provides, and educate students about firefighting as a career choice.

Responsible Department: Public Safety & Community Services Department

Service Highlights

PARTNERSHIP

2017 Achievements

- » **Child Care Facilities on School Lands:** In partnership with the School District, advanced the development of child care facilities on School lands throughout the City.
Responsible Department: Planning & Building Department
- » **Burnaby Better at Home Program:** This program is funded by the Provincial Government and managed by the United Way. The City partnered with MOSAIC, to better assist seniors whose first language is not English, and Burnaby Community Services to provide seniors with rides to medical appointments.
Responsible Department: Office of the City Manager, Citizen Support Services Department
- » **University Student Engagement:** City staff attended mock interview sessions for local University students to assist with their job searching skills and participated in a Municipal working group focused on recruitment and retention.
Responsible Department: Office of the City Manager, Human Resources Department
- » **Burnaby Festival of Learning:** The second successful Burnaby Festival of Learning was held in May. More than 10,000 people attended 72 events bracketed by the Rhododendron Festival at Shadbolt Centre for the Arts and the Science Rendezvous and International Astronomy Day at Simon Fraser University and included events about local history, health, science, natural history, art and literature.
Responsible Departments: Burnaby Public Library and Parks, Recreation & Cultural Services Department
- » **Edmonds Street Fair:** The Edmonds Street Fair and Car Show continues to thrive with leadership from local citizens, businesses and citizen organizations.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Swangard Track Replacement:** Upgrade of Swangard track which will support amateur sport and school athletic competitions.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Burnaby Business Licence Bylaw:** A new Burnaby Business Licence Bylaw took effect in December of 2017.
Responsible Department: Public Safety & Community Services Department

GEOGRAPHIC CONNECTIONS

2017 Achievements

- » **Willingdon Linear Park:** Construction started on the Willingdon Linear Park linking Burnaby Heights and Brentwood neighbourhoods.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Central Park Perimeter Trail:** Completion of the first phase of the Central Park Perimeter Trail involved 800 linear metres of trail at the western edge of Central Park (along Boundary Road) between East 45th and Imperial Avenue. This project was funded through the Canada 150 Infrastructure Program.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Burnaby Mountain:** The perimeter trail linking Pipeline Trail to the numerous other trails that crisscross the south side of the mountain was completed.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Burnaby Transportation Plan Update:** Launched the renewal of the Burnaby Transportation Plan.

Responsible Department: Planning & Building Department

Service Highlights



STRATEGIC GOAL 3: AN INCLUSIVE COMMUNITY

Our goal of an **Inclusive Community** is grounded in four key focus areas:

- **CELEBRATE DIVERSITY:** Create more opportunities for the community to celebrate diversity;
- **SERVE A DIVERSE COMMUNITY:** Ensure City services fully meet the needs of our dynamic community;
- **ENHANCE CITY WORKFORCE DIVERSITY:** Support a diversified City workforce by identifying barriers and implementing proactive strategies, and
- **CREATE A SENSE OF COMMUNITY:** Provide opportunities that encourage and welcome all community members and create a sense of belonging.

CELEBRATE DIVERSITY

2017 Achievements

- » **Second Annual National Aboriginal Day Celebration:** The City worked with the Burnaby School District and other community partners to create a vibrant, varied event that included student workshops, an author reading, traditional dancers, indigenous hip hop music and an Aboriginal storyteller at Civic Square on June 21.

Responsible Departments: Burnaby Public Library and Parks, Recreation & Cultural Services Department

- » **Burnaby Festival of Learning:** The festival showcased performances, lectures, discussions and debates joining Simon Fraser University's strong history of research and dialogue with the City's diversity in community programming.

Responsible Departments: Burnaby Public Library and Parks, Recreation & Cultural Services Department

Service Highlights

SERVE A DIVERSE COMMUNITY

2017 Achievements

- » **Accessibility Improvements:** In concert with the Burnaby Access Advisory Committee, the City developed proposals/actions/initiatives directed towards the improvement of public services and facilities to better accommodate persons with disabilities.

Responsible Department: Office of the City Manager, Citizen Support Services Department

- » **Access Card:** Burnaby Public Library introduced a new kind of library card, the Access card, to provide greater access to library resources for people with no fixed address.

Responsible Department: Burnaby Public Library

- » **Fred Randall Pool ECC:** Won an international award for accessibility at the Edmonds Community Centre.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Police Safety Presentations for International Students:** Conducted presentations with all new international students to introduce them to our Youth Officers and Burnaby School District Safe School Specialists. Topics included basic safety tips, internet safety, drugs, and Canadian laws.

Responsible Department: Public Safety & Community Services Department

- » **Police Homeless Initiative:** Established a full time dedicated Constable position in 2017 to work as a coordinator between the homeless in Burnaby and service providers in the city and residents/business/property owners in the city.

Responsible Department: Public Safety & Community Services Department

ENHANCE CITY WORKFORCE DIVERSITY

2017 Achievements

- » **Workforce Diversity Educational Seminars:** Human Resources representatives attended educational seminars on workforce diversity best practices and participated in local career fairs with attending job seekers.

Responsible Department: Office of the City Manager, Human Resources Department

- » **Fire Department Diversity:** 50% of the ten recruits in 2017 were from diverse backgrounds.

Responsible Department: Public Safety & Community Services Department

CREATE A SENSE OF COMMUNITY

2017 Achievements

- » **Burnaby's 125th Birthday at the Burnaby Public Library:** Burnaby Public Library celebrated the City's 125th Birthday in many different ways. Quiz night pitted Library Board members against School Trustees, CUPE officials, Burnaby Now staff and other community leaders to find out who knows the most about Burnaby. The Library also displayed items from our special collection of Burnaby treasures, including school yearbooks from the 1940s and the original BCIT curriculum from 1962.

Responsible Department: Burnaby Public Library

- » **Youth Leadership:** A conference that was attended by 30 youths and focused on building the leaders of tomorrow.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Youth Citizenship Awards:** 32 youths were recipients of the Youth Citizenship Awards for making a difference in their communities.

Responsible Department: Parks, Recreation & Cultural Services Department.

- » **Culture Days:** Celebrated at Burnaby Village Museum, Shadbolt Centre of the Arts and Burnaby Art Gallery aimed at raising awareness, accessibility, participation and engagement of all Canadians in the arts and culture of their local communities.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Burnaby Rhododendron and Garden Festival:** In collaboration with the Burnaby Rhododendron & Gardens Society, this festival promotes the long-term sustainable, ecological health of our communities for horticulture and arts groups.

Responsible Department: Parks, Recreation & Cultural Services Department

Service Highlights



STRATEGIC GOAL 4: A HEALTHY COMMUNITY

Our goal of a **Healthy Community** is grounded in four key focus areas:

- **HEALTHY LIFE:** Encourage opportunities for healthy living and well-being;
- **HEALTHY ENVIRONMENT:** Enhance our environmental health, resilience and sustainability;
- **LIFELONG LEARNING:** Improve upon and develop programs and services that enable ongoing learning, and
- **COMMUNITY INVOLVEMENT:** Encourage residents and businesses to give back to and invest in the community.

HEALTHY LIFE

2017 Achievements

- » **Citizen Support Services:** Provided numerous programs which promoted a healthy lifestyle for seniors and those in need.
Responsible Department: Office of the City Manager, Citizen Support Services Department
- » **Healthy City Initiatives:** Staff were provided with opportunities to learn, participate and become active in healthy living and wellbeing.
Responsible Department: Office of the City Manager, Human Resources Department
- » **Library Programs:** Programs included author readings, book clubs, a Drag Queen storytime, coding workshops for kids, and information sessions on everything from astronomy to debt.
Responsible Department: Burnaby Public Library
- » **The Vancouver Symphony Orchestra's Annual Symphony in the Park:** This free concert at Burnaby's beautiful Deer Lake Park, features Classical favourites and this year featured two of the most famous and beloved John Williams movie themes.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **The Firefighters Charitable Society:** Hosted pancake breakfasts at many schools in Burnaby and delivered healthy snacks to a number of elementary schools in Burnaby.
Responsible Department: Public Safety & Community Services Department
- » **Bike Routes and Urban Trails:** Advanced implementation and development improvements to sidewalks and road frontages to foster opportunities for healthy mobility.
Responsible Department: Planning & Building Department

Service Highlights

HEALTHY ENVIRONMENT

2017 Achievements

- » **Dike Construction and Habitat Enhancements:** Improved flood protection along the Fraser River, by upgrading the linear dike between Glen-Lyon Creek and Byrne Road.
Responsible Department: Engineering Department
- » **Bi Weekly Garbage Collection:** Implemented bi-weekly garbage collection in April 2017. Approximately 1,900 residents have requested upsizing of their garbage totes.
Responsible Department: Engineering Department
- » **Streetscape Containers:** Staff have completed their survey of all streetscape containers including condition status. Gap analyses of containers have been completed.
Responsible Department: Engineering Department
- » **Bear Proof Bin Pilot Project:** Monitored the bear proof bin pilot project and prepared the logistics for the operational phase.
Responsible Department: Engineering Department.
- » **Chafer Beetle Impact Assessment:** Completed chafer beetle impact assessment on public lands and initiated partnership with Garden Works to provide residents with limited number of subsidized Nematode packages through a Coupon Program.
Responsible Department: Engineering Department
- » **Gray Creek Culvert Upgrade and Fish Passage:** Upgrade of the Gray Creek culvert at Marine Drive from a 1200mm to 1500mm diameter, improvements to inlet and outlet structures and installation of fish baffles to improve fish passage.
Responsible Department: Engineering Department
- » **Central Park Tree Planting Project:** City of Burnaby received a grant as part of the CN EcoConnexions – From the Ground Up program which was used to plant 400 native trees and 600 native shrubs throughout the City's oldest Park – Central Park.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Stormwater Management Plan:** Completion of Confederation Park Stormwater Management Plan.
Responsible Department: Engineering Department

- » **Herbicide Control of Knotweed Species:** Undertaken at various parks throughout the city.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Hazardous Materials Training Simulator:** Hazardous materials simulators acquired in 2017 enabled the Hazardous Materials and Confined Rescue Space teams to prepare for a variety of types of incidents.

Responsible Department: Public Safety & Community Services Department

LIFELONG LEARNING

2017 Achievements

- » **Learning Opportunities:** Support staff with ongoing lifelong learning through the corporate training calendar, conferences and seminars.

Responsible Department: Office of the City Manager, Human Resources Department

- » **Youth Leadership Conference:** Took place and was attended by 30 youth and focused on building the leaders of tomorrow.

Responsible Department: Office of the City Manager, Human Resources Department

Service Highlights

COMMUNITY INVOLVEMENT

2017 Achievements

- » **Burnaby 125th | Canada 150th Celebrations:** 2017 marked two historic occasions – Burnaby’s 125th and Canada’s 150th birthdays bringing residents of Burnaby together to celebrate all things that make Burnaby a spectacular place to live, work, learn and play through a look back at Burnaby’s history through a Then and Now Exhibit at the Burnaby Village Museum, Burnaby Neighbourhood History Series, commemorative outdoor street banners, special Eco-sculptures and flower garden features, Celebrate Burnaby Activation Station at local neighbourhood events, artist participation in signature events including 3 special Canada Day Celebrations and the 125 Weekend of Fun, and a volunteer program.

Responsible Departments: Burnaby Public Library and Parks, Recreation & Cultural Services Department

- » **Fitness Circuit at Burnaby Fraser Foreshore Park:** An outdoor fitness circuit in Burnaby Fraser Foreshore Park officially opened in 2017 commemorating Burnaby’s 125th and Canada’s 150th birthdays thanks to the generous support and fundraising efforts of the Rotary Clubs of Burnaby.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Swangard Stadium Track:** Replacement of the eight-lane 400-metre Olympic regulation oval track with funding support of the federal Canada 150 Community Infrastructure Grant Program, the City of Burnaby and a local non-profit group.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **For Anti-bullying/Pink Shirt Day:** RCMP members participated in a ball hockey game with students at Burnaby Central.

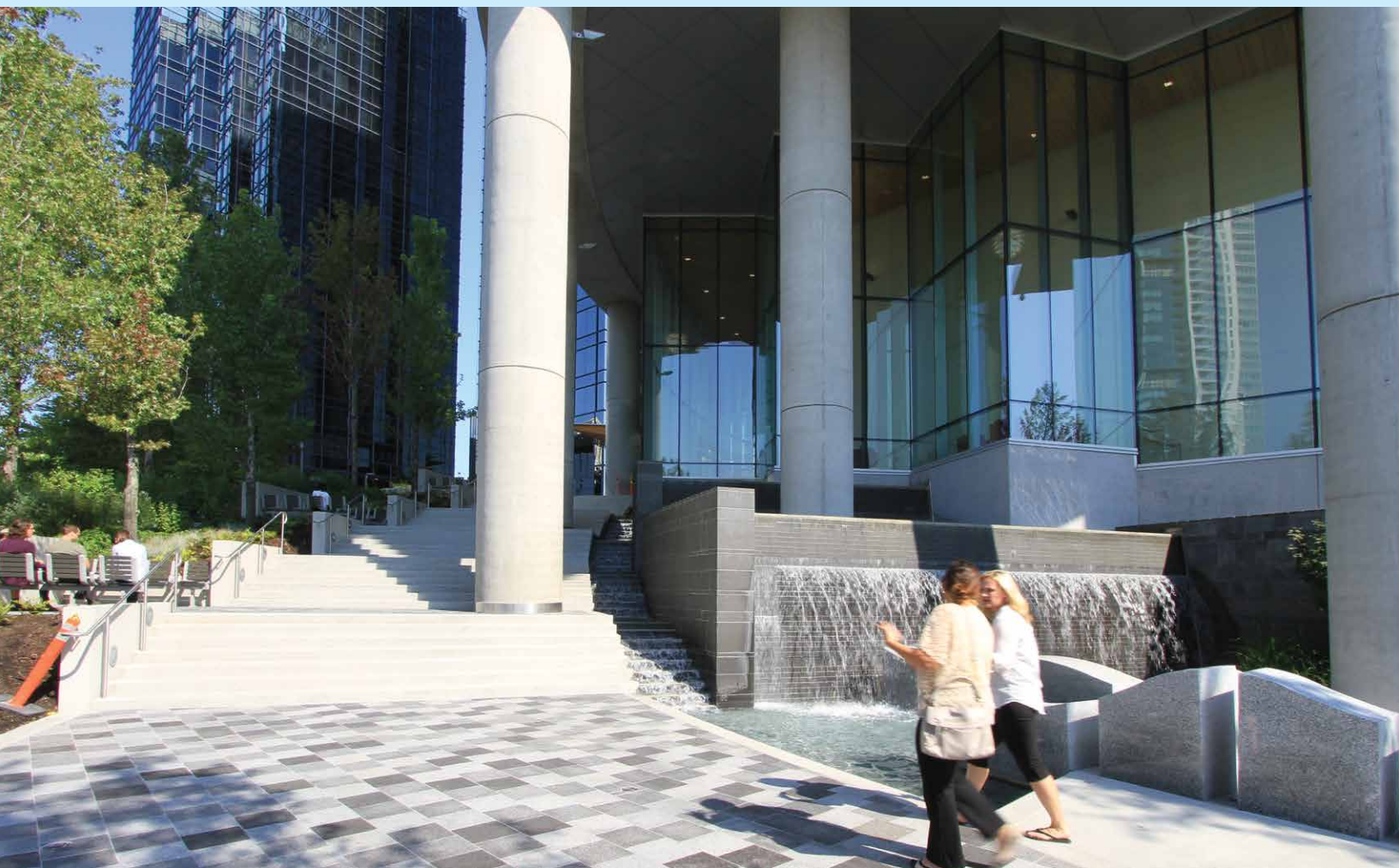
Responsible Department: Public Safety & Community Services Department

- » **New Mental Health Constable:** A new mental health constable position was created which provides support, direction and best practices for the increased number of mental health calls.

Responsible Department: Public Safety & Community Services Department

- » **BC Wildfire State of Emergency Response:** The Burnaby Fire Department played a critical role in supporting the Province of BC and the communities affected by the 2017 Elephant Hill Wildfire.

Responsible Department: Public Safety & Community Services Department



STRATEGIC GOAL 5 : A DYNAMIC COMMUNITY

Our goal of a **Dynamic Community** is grounded in three key focus areas:

- **ECONOMIC OPPORTUNITY:** Foster an environment that attracts new and supports existing jobs, businesses and industries;
- **COMMUNITY DEVELOPMENT:** Manage change by balancing economic development with environmental protection and maintaining a sense of belonging, and
- **CITY FACILITIES AND INFRASTRUCTURE:** Build and maintain infrastructure that meets the needs of our growing community.

Service Highlights

ECONOMIC OPPORTUNITY

2017 Achievements

- » **Public Wi-Fi:** Continued to expand and enhance public Wi-Fi available in City facilities and public libraries across Burnaby in order to connect citizens and businesses.

Responsible Department: Office of the City Manager, Information Technology Department

- » **Mixed-Use Projects:** With Council approval, development of a mix of commercial, office and residential space and industrial, office and high technology projects in the Big Bend and other areas of the City, generating economic benefits to the city and region.

Responsible Department: Planning & Building Department

COMMUNITY DEVELOPMENT

2017 Achievements

- » **Metrotown Downtown Plan:** Advancement of the plan in 2017 provides the opportunity to create a downtown for Burnaby; one that enables the highest order of land use and development supported by social, recreation, entertainment, and cultural amenities important to all of Burnaby's residents, businesses and employees.

Responsible Department: Planning & Building Department

- » **South Burnaby Arena:** Advancement of planning and design of the Arena which is to be funded from the Community Benefit Bonus Reserve.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Early Detection Rapid Response:** Staff training in Early Detection Rapid Response to invasive species was undertaken in 2017 and 4 sessions completed.

Responsible Department: Parks, Recreation & Cultural Services Department

CITY FACILITIES AND INFRASTRUCTURE

2017 Achievements

- » **New Storm Extension Bylaw:** City Council adopted the Storm Sewer Extension Contribution and Fee Bylaw implementing a cost recovery mechanism for the City's costs of extending storm sewer mains to residential lots without this service providing improved drainage performance at an equitable cost.

Responsible Department: Engineering Department

- » **Sustainable Facilities Capital Renewal:** Replaced water cooled AC units with air cooled units to reduce water consumption, and the conversions of parking lot and pathway lighting to LED lighting at Bonsor Recreation Centres and Burnaby Lake Sports Complex West reducing the City's future energy consumption and carbon footprint.

Responsible Department: Engineering Department

- » **Phase 3 LED Streetlight Conversion:** Conversion of all streetlights from high pressure sodium (HPS) to light emitting diode (LED). Phase 3 in the northwest quadrant of the City was completed in 2017 with the conversion of about 4,000 streetlights.

Responsible Department: Engineering Department

- » **Bus Shelters:** 21 new bus shelters were installed by the end of 2017 at various locations throughout the City to replace existing aging bus shelters or provide a new amenity at an existing bus stop.

Responsible Department: Engineering Department

- » **Cameron Library Renovations:** Renovations to the Cameron branch were completed to enhance the magazine reading area and improve access to technology and Renovations to the Bob Prittie Metrotown branch created a multipurpose room on the second floor, additional small meeting rooms, and improved spaces for computer use and staff assistance.

Responsible Department: Burnaby Public Library

- » **Barnet Marine Park Café:** 2017 saw the opening of a newly renovated beachside café at Barnet Marine Park.

Responsible Department: Parks, Recreation & Cultural Services Department

Service Highlights

- » **Bonsor Recreation Complex – 2nd Floor Renovation:** Completion of an upgrade and renovation included an 800 square foot cycling studio featuring 21 high-performance Matrix bikes and state-of-the-art stereo system, two sound proof music studios for musician to hone their skills in private and semi-private classes, a 2,000 square foot active studio which provides much-needed pace for various activities and open floor plan community space.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Playground Replacements:** Playgrounds were replaced at George Green, Parkcrest and Avondale Parks to meet the lifecycle renewal and accessibility was also improved.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Barnet Marine Park:** Installation of Barnet Marine Park boat storage.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Maywood Park:** Installation of two prototype table tennis tables at Maywood Park.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Central Park:** Installation of Central Park Trail of Hope Seating Node #4 at park entry next to Patterson skytrain station.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Property Acquisition:** Acquisition of eight new properties and of those, three had residential improvements worthy of renovation, retention and rental in our residential portfolio.
Responsible Department: Parks, Recreation & Cultural Services Department
- » **Home Owner Grants:** Staff collected home owner grant applications from 98% of our eligible residential tenants, thereby reducing the City's property tax obligation by 67,698.
Responsible Department: Finance Department
- » **Residential Development:** In support of new private residential development, the Licence Office has taken on the management of licence agreements for four new "Sale Centre" locations.
Responsible Department: Public Safety & Community Services Department
- » **Accessibility Improvements to City Infrastructure:** Partnered with the tenants, Fraser Health Authority, to renovate their four washrooms to the building standard.
Responsible Department: Public Safety & Community Services Department
- » **Award Winning Buildings:** Deer Lake I and Deer Lake II were independently audited and were awarded the Building Owners and Managers Association BEST Gold Certification for 2017.
Responsible Department: Public Safety & Community Services Department.
- » **Laurel Street Service Centre:** Advanced the design of the Laurel Street Service Centre redevelopment plan to modernize and improve the delivery of engineering services to a growing city.
Responsible Department: Engineering Department



STRATEGIC GOAL 6 : A THRIVING COMMUNITY

Our goal of a **Thriving Community** is grounded in six key focus areas:

- **ORGANIZATIONAL CULTURE:** Ensure that our core values are reflected in our policies, programs and service delivery;
- **FINANCIAL VIABILITY:** Maintain a financially sustainable City for the provision, renewal and enhancement of City services, facilities and assets;
- **HUMAN RESOURCES:** Foster an environment for teamwork, efficiency and excellence to deliver customer service in alignment with our core values;
- **COMMUNICATION:** Practice open and transparent communication among staff, Council and the community;
- **RELIABLE SERVICES, TECHNOLOGY AND INFORMATION:** Protect the integrity and security of City information, services and assets, and
- **TECHNOLOGY AND INNOVATION:** Support technology development and innovation to empower staff and to advance community objectives.

Service Highlights

ORGANIZATIONAL CULTURE

2017 Achievements

- » **Staff Lunch and Learns:** Burnaby Public Library held a series of diversity lunch and learns this year to enhance staff knowledge and understanding of our community. Speakers in 2017 discussed Indigenous people, people who are homeless, the LGBTQ community, and people who are deaf or hard of hearing.

Responsible Department: Burnaby Public Library

- » **Launch of Finance Portal:** The Finance Department launched an internal portal that provides a central location for all City departments to access information on financial policies, procedures, and forms.

Responsible Department: Finance Department

FINANCIAL VIABILITY

2017 Achievements

- » **Asset Management Plans:** Asset Management Plans were completed for Fire Equipment, Major Civic Facilities and Water Infrastructure in order to efficiently and effectively plan for capital asset replacements.

Responsible Departments: Public Safety & Community Services Department and Engineering Department

- » **Socially Responsible Investing (SRI):** The City invested in our first SRI note; the Bank of Montreal Fossil Fuel Free Principal Protected Deposit Note.

Responsible Department: Finance Department

HUMAN RESOURCES

2017 Achievements

- » **Seasonal Labour:** Continued to enhance and streamline our process in seasonal labourer hiring strategies, which resulted in a significant reduction to recruitment committee hours.

Responsible Department: Office of the City Manager, Human Resources Department

- » **Respectful Workplace Training:** Provided Respectful Workplace training for all employees.

Responsible Department: Office of the City Manager, Human Resources Department

- » **Leadership Training:** All non-commissioned officers (Corporals) received a one day training session which addressed leadership and instruction on core business functions providing the Corporals with an opportunity to network and foster an environment for team work.

Responsible Department: Office of the City Manager, Human Resources Department

COMMUNICATION

2017 Achievements

- » **South Burnaby Arena Open House:** Completed on Sept 14th.

Responsible Department: Parks, Recreation & Cultural Services Department

- » **Social Media:** The Fire Department initiated its own Twitter account which is used to provide periodic updates on department activities to the public.

Responsible Department: Public Safety & Community Services Department

- » **Canadian Award for Financial Reporting:** Awarded to the City of Burnaby for its annual financial report for the year ended December 31, 2016.

Responsible Department: Finance Department

Service Highlights

RELIABLE SERVICES, TECHNOLOGY AND INFORMATION

2017 Achievements

- » **Licence, Inspection and Permit System (LIPS):** The City launched the first phase of the LIPS Implementation Project in October 2017 delivering a new suite of business applications that will streamline internal business processes, enhance cross-departmental collaboration and information transparency and provide mobile access to support field work.

Responsible Departments: Office of the City Manager, Information Technology Department and Planning & Building Department

- » **Point of Sale (POS) System:** Implementation and the roll out of Point of Sale units to a number of City facilities increasing internal efficiency, reducing the risk of error from manual and duplicate data entry and providing an enhanced reconciliation mechanism between point of sale and City's financial systems.

Responsible Departments: Office of the City Manager, Information Technology Department and Finance Department

- » **Fuel Management System:** Completed a pilot phase of a project to better manage fuel inventory and associated accounting processes.

Responsible Departments: Office of the City Manager, Information Technology Department, Engineering Department and Finance Department

- » **CLASS Registration System:** Developed requirements and a strategy for replacement of the business application as it is no longer supported.

Responsible Departments: Office of the City Manager, Information Technology Department and Parks, Recreation and Cultural Services Department

- » **Centralized Digital Reader Boards:** Purchased for the Community Police Offices and installed to assist in sharing important information with staff and continuously updating information for clients.

Responsible Department: Public Safety & Community Services Department

- » **Payment Card Industry (PCI) Attestation:** The City successfully completed our second Payment Card Industry Data Security Standard attestation improving upon security profiles and implementing efficiencies.

Responsible Department: Finance Department

TECHNOLOGY AND INNOVATION

2017 Achievements

- » **Asset Management Training Program:** Completed the first round of detailed technical training to staff.

Responsible Departments: All Departments

- » **Point of Sale:** In 2017 the City deployed the new iPayment Point of Sale (POS) platform for City Hall, all Library branches, the RCMP Burnaby Detachment and Community Policing Offices removing the need for manual rekeying or completion of manual receipts.

Responsible Departments: Office of the City Manager, Information Technology Department, Engineering Department and Finance Department

- » **Energov Billing and Invoicing:** Developed standardized billing and invoicing procedures for use across all departments using the new Energov application.

Responsible Departments: Office of the City Manager, Information Technology Department and Planning & Building Department

- » **Data Centre:** Improved Data Centre capabilities by introducing annual continuous service improvement initiatives that replace aging hardware and expand infrastructure capabilities to meet growth in demand from across the City.

Responsible Department: Office of the City Manager, Information Technology Department

FINANCIAL SECTION

Audit Committee

Treasurer's Report

Auditor's Report

Consolidated Financial Statements

Consolidated Statement of Financial Position

Consolidated Statement of Operations & Accumulated Surplus

Consolidated Statement of Changes in Net Financial Assets

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements





Audit Committee

The Audit Committee was appointed to assist the City Council in fulfilling its oversight responsibilities and as representatives of Burnaby residents, to enhance accountability of the City staff. One of the key roles of the Committee is to review the audited financial statements and present them to City Council.



Councillor
Dan Johnston
(Chair)



Councillor
Colleen Jordan
(Vice Chair)



Mayor
Derek Corrigan



Councillor
Pietro Calendino



Councillor
Paul McDonell



2018 May 7

Mayor Derek Corrigan and Members of Council,

I am pleased to present the 2017 Annual Municipal Report for the City of Burnaby. The purpose of this report is to publish the City of Burnaby's audited Consolidated Financial Statements and provide an update on municipal services and operations for the fiscal year ended December 31, 2017 in accordance with Sections 98 and 167 of the Community Charter.

Preparation of the consolidated financial statements is the responsibility of City Council and Management of the City of Burnaby. The consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards. Management is also responsible for ensuring the City remains fiscally prudent and financially sustainable through the ongoing monitoring of all financial affairs of the City. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

KPMG LLP has been appointed by City Council to independently audit the City's financial statements. They have expressed an opinion that the City's consolidated financial statements present in all material respects, the consolidated financial position of the City of Burnaby as at December 31, 2017, 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. KPMG LLP reports their audit results to City Council through the City's Audit Committee.

2017 proved to be an exciting year with the unveiling of the City's Corporate Strategic Plan which outlines the City's vision to be a world-class city committed to creating and sustaining the best quality of life for our entire community through our core values of community, integrity, respect, innovation and passion. It has also been a record year for growth seeing 1,649 in building permit applications with a total construction value of over \$1.05 billion. The regional growth strategy outlined by Metro Vancouver anticipates continued rapid growth for Burnaby with an increase of 125,000 residents by 2041. This level of growth represents a significant challenge in maintaining and enhancing City services while also dealing with expanding transportation, water and sewer and recreation infrastructure and amenities in an economically and environmentally sustainable manner.

Financial Overview

Financial Position (\$ millions)

Consolidated Statement of Financial Position

	2017 Actual	2016 Annual	Change
Financial Assets	1,553.8	1,317.8	236.0
Financial Liabilities	(288.1)	(249.6)	(38.5)
Net Financial Assets	1,265.7	1,068.2	197.5
Tangible Capital Assets	2,777.2	2,716.4	60.8
Inventory	1.9	3.2	(1.3)
Prepaid Expenses	2.6	2.2	0.4
Non-Financial Assets	2,781.7	2,721.8	59.9
Accumulated Surplus	4,047.4	3,790.0	257.4

The City's financial position continued to be very robust throughout 2017 with an annual surplus of \$257.4 million (2016 – \$188.3 million), bringing Accumulated Surplus to \$4.0 billion. The accumulated surplus on the Consolidated Statement of Financial Position is a key measure of the City of Burnaby's financial strength and long-term sustainability. Accumulated surplus is the amount by which all assets exceed all liabilities and it is represented by Net Financial Assets, which are City reserves fund and reserves, of \$1,265.7 million (2016 – \$1,068.2 million) and Non-Financial Assets of \$2,781.7 million (2016 – \$2,721.8 million), the majority of which are capital assets, such as buildings, recreation centres, parks, roads, water and sewer infrastructure, land and land held for resale, inventory of supplies and prepaid expenses.

Net Financial Assets on the Consolidated Statement of Financial Position represent the City's ability to meet its future obligations. The increase in Net Financial Assets of \$197.5 million over the prior year is mainly due to contributions received by the City from development and investment income earned on funds held in reserve funds and reserves.

Non-Financial Assets on the Consolidated Statement of Financial Position increased by \$59.9 million primarily due to additions to capital equity, consisting of land, building, infrastructure, and vehicles and equipment.

Consolidated Statement of Operations

	2017 Actual	2016 Annual	Change
Revenues	687.9	602.0	85.9
Expenses	(430.5)	(413.7)	(16.8)
Annual Surplus	257.4	188.3	69.1

Operations (\$ millions)

Annual Surplus, which is the excess of revenues less expenditures, is higher in 2017 by \$69.1 million and amounts to \$257.4 million (2016 – \$188.3 million). Revenues increased by \$85.9 million amounting to \$687.9 million (2016 – \$602.0 million) mainly due to additional contributions of \$50.8 million from developers through the Community Benefit Bonus Program as well as gains from the sale of assets due to land sales/exchanges, development permits and program revenues. Expenses increased in 2017 by \$16.8 million amounting to \$430.5 million (2016 – \$413.7 million) primarily due to increases in the collective agreement, Greater Vancouver Sewer & Drainage District and Greater Vancouver Water District charges, contract and inflationary escalations.

Reserve Funds and Reserves

The City's reserve funds and reserves comprise of capital and operating reserve funds and reserves. The total of all reserve funds and reserves at the end of 2017 is \$1,265.7 million (2016 – \$1,068.2 million).

Capital reserve funds and reserves comprise the largest part of the City's financial portfolio at 94.4%. Interest earned on capital reserve funds and reserves are contributed back to the respective reserve funds or reserve. Capital reserve funds and reserves are used to renew and replace City assets as capital investment in new construction and to provide special amenities and social housing through the City's Community Benefit Funds to meet the needs of our growing City.

Burnaby's Community Benefit Bonus program is a key means by which the City achieves necessary and strategically important community benefits, including recreational and cultural amenities, space for non-profit service organizations and affordable and/or special needs housing to serve our growing communities without raising property taxes to do so. As development continues, a number of amenities will be funded from this program and will include an Events Center, Metrotown Station Passarelle, Brentwood Recreation Centre, CG Brown Pool, Willingdon Linear park, Burnaby Lake Rowing Pavilion, Brentwood Community Space, Burnaby Lake Sports Complex, Willingdon Heights Center, Cameron Recreation Centre and Library, and South Burnaby Arena.

The City's strong reserves provide liquidity and flexibility to Council enabling it to advance capital projects and provide new programs and services to support Burnaby citizens. Council's five-year capital investment program is approximately \$942.7 million; capital reserves of \$1.2 billion are in place to fund this investment without incurring external debt. Each year, funding is contributed to the capital replacement reserves equivalent to depreciation expense and interest earnings on the capital reserve funds and reserves ensure the sustainability of the renewal and replacement of capital assets required to maintain and improve City services and programs.

Operating reserves provide Council with the ability to maintain taxation stability and are dedicated to supporting operating needs providing the City with working capital to meet unforeseen events. Forming 5.6% of the City's financial portfolio, they include Allocated General, Water and Sewer Operating Reserves including stabilization, insurance and snow removal. Interest earned on these reserves is contributed to operations to reduce the impact to Burnaby citizens of increases in property taxation while maintaining and improving service standards.

Investments

The City's reserve funds and reserves are invested in short and long-term investments based on the City's projected cash flow needs. During 2017, the investment portfolio earned an average annual yield of 3.22% (2016 – 3.62%) and generating a notable return of \$45.1 million (2016 – \$44.0 million). A portion, \$2.9 million (2016 – \$2.7 million), of investment earnings was allocated to the Development Cost Charges Reserve which is reflected as deferred revenue and included in the consolidated statements as a liability.

In closing, under the direction and guidance of City Council, the City of Burnaby is well on its way to be a world-class city committed to creating and sustaining the best quality of life for our entire community!

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Noreen Kassam', with a stylized, flowing script.

Noreen Kassam, CPA, CGA
Director Finance



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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying consolidated financial statements of the City of Burnaby, which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statements of operations and accumulated surplus, changes in net financial assets, and cash flows, and schedule 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.



City of Burnaby
Page 3

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Burnaby as at December 31, 2017, 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

May 7, 2018
Burnaby, Canada

Consolidated Statement of Financial Position

As at December 31, 2017 with comparative figures for 2016

	2017 Actual	2016 Actual
Financial Assets		
Cash and cash equivalents	12,373,125	49,695,464
Investments (Note 2)	1,314,162,327	1,054,362,037
Accounts receivables:		
Accrued interest	192,977,991	186,725,496
Taxes	7,463,236	7,310,918
Local improvement frontage tax	3,034,542	3,071,140
Other receivables (Note 3)	23,794,251	16,602,630
	227,270,020	213,710,184
Total Financial Assets	1,553,805,472	1,317,767,685
Financial Liabilities		
Accounts payables and accrued liabilities (Note 4):		
Due to other governments	5,177,445	6,666,466
Accounts payable	49,919,185	50,524,370
Accrued liabilities	18,075,162	18,212,392
	73,171,792	75,403,228
Deposits - damages, servicing and other	56,779,256	40,754,863
Deferred revenue (Note 5)	59,539,011	49,310,680
Development cost charges and restricted funds (Note 6)	98,583,114	84,098,750
Total Financial Liabilities	288,073,173	249,567,521
Net Financial Assets	1,265,732,299	1,068,200,164
Non-Financial Assets		
Tangible capital assets (Note 7 and Schedule 1)	2,777,215,567	2,716,439,012
Inventory	1,884,440	3,142,884
Prepaid Expenses	2,574,919	2,223,253
Total Non-Financial Assets	2,781,674,926	2,721,805,149
Accumulated Surplus (Note 8)	4,047,407,225	3,790,005,313

Contingencies and Commitments (Note 11)

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

Approved by:



Noreen Kassam, CPA, CGA
Director Finance, City of Burnaby

Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31, 2017 with comparative figures for 2016

	2017 Budget	2017 Actual	2016 Actual
Revenues	(Note 15)		
Taxation revenue	278,560,200	277,179,817	268,393,843
Sales of goods and services	114,662,700	117,588,096	110,825,212
Return on investments	38,529,200	42,134,853	41,192,168
Other revenue	52,162,100	77,297,021	53,749,029
Community benefit fund	40,000,000	135,803,973	85,028,657
Contributed asset revenue	5,000,000	13,840,903	18,178,300
Transfers from other governments (Note 9)	18,111,000	21,566,750	20,702,897
Transfer from development cost charges and restricted funds (Note 6)	2,000,000	2,536,077	3,899,540
Total Revenue	549,025,200	687,947,490	601,969,646
Expenses			
General government services	73,035,000	67,301,101	65,943,505
Protective services	107,186,500	104,872,748	104,491,893
Transportation services	54,239,600	62,526,693	58,705,303
Environmental services	89,847,800	89,123,980	82,734,624
Development services	6,718,000	6,002,735	6,336,011
Parks, recreation and cultural services	100,703,900	100,718,321	95,458,247
Total Expenses	431,730,800	430,545,578	413,669,583
Annual Surplus	117,294,400	257,401,912	188,300,063
Accumulated surplus, beginning of year	3,790,005,300	3,790,005,313	3,601,705,250
Accumulated surplus, end of year	3,907,299,700	4,047,407,225	3,790,005,313

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

Consolidated Statement of Changes in Net Financial Assets

As at December 31, 2017 with comparative figures for 2016

	2017 Budget	2017 Actual	2016 Actual
ANNUAL SURPLUS	117,294,400	257,401,912	188,300,063
Tangible capital assets			
Acquisition of tangible capital assets	(162,516,500)	(100,089,638)	(82,303,694)
Contributed tangible capital assets	(5,000,000)	(13,840,903)	(18,178,300)
Acquisition from land exchange	-	(4,708,516)	(602,098)
Amortization of tangible capital assets	61,007,700	60,261,075	59,319,103
Loss/(gain) on sale of tangible capital assets	-	(2,450,338)	1,590,535
Proceeds on sale of tangible capital assets	-	9,991,160	728,523
Transfer to/(from) land for resale	-	(739,303)	4,967
Land held for resale			
Acquisition of land held for resale	(5,872,500)	(12,012,216)	(5,978,168)
Gain on sale of land held for resale	(1,000,000)	(3,722,310)	(2,183,737)
Proceeds on sale of land held for resale	5,872,500	5,795,131	2,463,914
Transfer to/(from) tangible capital assets	-	739,303	(4,967)
	(107,508,800)	(60,776,555)	(45,143,922)
Changes in inventory of supplies	-	1,258,444	(1,439,071)
Changes in prepaid expenses	-	(351,666)	(242,527)
	-	906,778	(1,681,598)
Increase in net financial assets	9,785,600	197,532,135	141,474,543
Net financial assets, beginning of year	1,068,200,200	1,068,200,164	926,725,621
Net financial assets, end of year	1,077,985,800	1,265,732,299	1,068,200,164

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

Consolidated Statement of Cash Flows

For year ended December 31, 2017 with comparative figures for 2016

	2017 Actual	2016 Actual
Operating transactions		
Annual surplus	257,401,912	188,300,063
Non-cash items		
Amortization of tangible capital assets	60,261,075	59,319,103
Contributed tangible capital assets	(13,840,903)	(18,178,300)
Gain on sale of tangible capital assets and land inventory held for resale	(6,172,648)	(593,202)
	297,649,436	228,847,664
Changes in non-cash working capital		
Accounts receivables	(13,559,836)	1,546,012
Accounts payables and accrued liabilities	(2,231,436)	213,595
Deposits – damage, servicing and other	16,024,393	16,283,792
Deferred revenue	10,228,331	1,685,654
Development cost charges and restricted funds	14,484,364	11,535,120
Inventory	1,258,444	(1,439,071)
Prepaid expenses	(351,666)	(242,527)
	323,502,030	258,430,239
Capital transactions		
Tangible capital assets acquisitions	(100,089,638)	(82,303,694)
Acquisition of land held for resale	(12,012,216)	(5,978,168)
Proceeds on sale of tangible capital assets and land inventory held for resale	11,077,775	2,590,339
	(101,024,079)	(85,691,523)
Investing transactions		
Investments	(259,800,290)	(137,991,939)
	(259,800,290)	(137,991,939)
Increase (decrease) in cash and cash equivalents	(37,322,339)	34,746,777
Cash and cash equivalents, beginning of year	49,695,464	14,948,687
Cash and cash equivalents, end of year	12,373,125	49,695,464
Cash and cash equivalents, end of year		
Represented by:		
Cash	2,351,426	3,110,088
Cash equivalents	10,021,699	46,585,376
	12,373,125	49,695,464
Non-cash transaction		
Acquisition from land exchange	4,708,516	602,098

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Burnaby was incorporated in 1892 as a district municipality and one hundred years after incorporation, became the City of Burnaby (the “City”). The City is legislated under the Local Government Act of British Columbia and its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, infrastructure, environmental, planning, building, recreational, waterworks, and sanitary sewer services.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the City have been prepared by management in accordance with Canadian generally accepted accounting principles 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 as well as the Burnaby Public Library (the “Library”). The Library is consolidated as it is considered to be controlled by the City, by virtue of their Board being appointed by the City. Inter-fund balances and transactions have been eliminated on consolidation.

I. OPERATING FUNDS

These funds include the General, Waterworks and Sanitary Sewer Operating Funds as well as the Burnaby Public Library. They are used to record the operating costs of services provided by the City.

II. CAPITAL FUNDS

These funds include the General, Waterworks and Sanitary Sewer Capital Funds and Burnaby Public Library Capital. They are used to record the acquisition costs of tangible capital assets. All the Capital Funds are combined on the financial statements.

III. RESERVE FUNDS

Under the Community Charter of British Columbia, City Council may, by bylaw, 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.

B. BUDGET

Budget information reported in the consolidated financial statements represents the 2017 Consolidated Revenues & Expenditures component of the City of Burnaby 2017 – 2021 Financial Plan received by City Council on April 24, 2017 and adopted through Bylaw No. 13748 on May 01, 2017.

C. REVENUE RECOGNITION

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Revenue recognition on sale 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.

Restricted transfers from governments are deferred and recognized as revenue in the year in which the related expenditures are incurred. Unrestricted transfers are recognized as revenue when received.

D. COLLECTION ON BEHALF OF OTHER AUTHORITIES

The City is required to collect and remit taxes on behalf of other tax authorities. Collections for other authorities are excluded from City revenues.

E. PROPERTY TAXES

British Columbia Assessment Authority (BCA) produces independent property assessments based on market value for all property owners in the Province as of July 01 each year. The City of Burnaby establishes property tax rates based on the assessed values provided by BCA to collect revenue needed to fund City services and programs. Taxation revenue is recorded at the time property tax bills are issued. The City is entitled to collect interest and penalties on overdue taxes.

For 2017, the value for taxable land and buildings, (excluding valuations for exempt properties) across all property classes was 93.8 billion (2016 – 72.0 billion).

F. COMMUNITY BENEFIT FUND REVENUE

Community Benefit Fund revenue is a cash contribution received by the City through the land development process and recognized as revenue in the year received. These funds are restricted by Council policy and held in defined capital reserves.

Council's Community Benefit Policy provides a framework through which developments, within a Town Centre area or on a pooled basis within the Civic Centre, provide benefits for future amenities. The program is based on a voluntary density bonus approach provided for through provincial legislation, the Burnaby Zoning Bylaw, and Council's direction.

Council policy directs 80% of undesignated cash contributions to the Town Centre Accounts for community amenities, and 20% to the City-wide Housing Fund for affordable and/or special needs housing. Interest income earned on the Community Benefit Fund is retained within the reserve fund.

As these funds are restricted for capital purposes, they are not available to be used to meet current operating expenditures or obligations. See Note 8 Reserves for Specific Purposes for the balance of the Community Benefit Funds held for future City amenities.

G. CONTRIBUTED ASSET REVENUE

Tangible capital assets from developers are a condition of the development approval process. Public Sector Accounting Board rules require municipalities to recognize as revenue the fair market value of the tangible capital assets when they are made available for use and received by the City.

The delivery of the contributed tangible capital assets is dependent upon the developer. The revenue is recognized on the Consolidated Statement of Operations and Accumulated Surplus with an increase in tangible capital assets on the Consolidated Statement of Financial Position of the same amount. Contributed asset revenue represents the fair market value of assets received. It is not a source of funding available to meet current operating expenditures or obligations.

H. DEFERRED REVENUES

Deferred revenues represent the receipt of funds for which the provision of services occurs in the future, including development cost levies which have been collected in accordance to Council-approved bylaws to finance growth-related projects, other government transfers and amounts received from third parties pursuant to legislation, regulation or agreement. These revenues may only be used in the conduct of certain services, in the completion of specific work, or for the purchase of tangible capital assets. These amounts will be recognized as revenues in the year in which the expenditures are incurred.

I. 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 the obligation is incurred.

J. CASH AND CASH EQUIVALENTS

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

K. INVESTMENTS

Investments are recorded at cost, adjusted for amortization of premiums or discounts over the term of the investments on a straight-line basis. Provisions for losses are recorded when they are considered to be other than temporary. Short-term investments are those that mature within one year. Long-term investments are those that mature in more than one year.

L. EMPLOYEE FUTURE BENEFITS

The City and its employees make contributions to the Municipal Pension Plan (the “Plan”). The Plan is a multi-employer contributory defined benefit pension plan. These contributions are expensed as incurred.

Sick leave and post-employment benefits 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.

M. GOVERNMENT TRANSFERS

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreements are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

N. 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 include all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. Assets under construction are not depreciated until the asset is available for productive use. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset. Contributions of tangible capital assets are reported at fair market value at the time of receipt and are also recorded as revenue. The cost, less residual value, of tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives, commencing the month and year the asset is put into service. Estimated useful lives are as follows:

Asset Land	Useful Life (years)
Land (Under Roads/Civic Use)	Is not depreciated
Land Improvements	10 to 75
Buildings	10 to 50
Infrastructure Water	15 to 60
Infrastructure Sewer	15 to 70
Infrastructure Drainage	15 to 100
Infrastructure Roads	10 to 50
Vehicles & Mobile Equipment	5 to 40
Technology and Telephony	3 to 20
Furniture, Fixtures, and General	2 to 25
Leasehold improvements	Term of Lease

Land is recorded at cost. Works of art, artifacts, cultural, and historical assets are not recorded as assets in the financial statements. The City controls various works of art and historical treasures including artifacts, paintings and sculptures located at City sites and public display areas.

II. INVENTORY

Inventory held for consumption is recorded at the lower of cost and net realizable value.

III. LAND INVENTORY HELD FOR RESALE

Land inventory held for resale is real estate property which is available to be sold in the future. It is valued at the lower of cost or expected net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale on servicing.

O. USE OF ESTIMATES

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amount 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 reporting period.

Significant estimates include assumptions used in estimating provisions for the recoverability of receivables, accrued liabilities, contributed capital assets, and performance of actuarial calculations of employee future benefits at the date of the consolidated financial statements and the associated reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

P. SEGMENT DISCLOSURE

The City provides a wide range of services to its citizens. For management reporting and budget control purposes, the government's operations and activities are organized and reported by City departments. These departments are grouped together for the segment report to give an operational view of the way the City works on a day-to-day basis. This additional reporting is intended to enable users to better understand the government reporting entity and the major activities of the City.

Q. CONTAMINATED SITES

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The City is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. As at December 31, 2017, no liability for contaminated sites was recognized.

2. INVESTMENTS

	2017		2016	
	Cost (\$)	Market Value (\$)	Cost (\$)	Market Value (\$)
Short-term investments	583,323,845	627,151,082	447,050,061	469,867,559
Long-term investments	730,838,482	928,678,646	607,311,976	827,850,398
Total	1,314,162,327	1,555,829,728	1,054,362,037	1,297,717,957

3. ACCOUNTS RECEIVABLES - OTHER

	2017 (\$)	2016 (\$)
Density bonus receivables	6,926,491	191,717
Federal and provincial governments	5,074,626	4,162,713
Other receivables	4,322,314	4,550,796
Third party receivables	3,401,839	2,516,575
Property management receivables	2,041,886	1,340,114
Development Cost Charge levy receivable	2,027,095	3,840,715
Total	23,794,251	16,602,630

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017 (\$)	2016 (\$)
Trade and other liabilities	61,759,792	63,748,228
Employee future benefits (Note 13)	11,412,000	11,655,000
Total	73,171,792	75,403,228

5. DEFERRED REVENUE

	2016 (\$)	Externally Restricted Inflows (\$)	Revenue Earned (\$)	2017 (\$)
Taxes and utilities	22,185,567	20,958,908	(22,185,567)	20,958,908
Parks and recreation fees	3,223,762	6,503,204	(6,172,004)	3,554,961
Future capital works	13,191,512	14,279,768	(9,268,791)	18,202,490
Other deferred revenue	10,709,839	20,963,798	(14,850,985)	16,822,652
Total	49,310,680	62,705,678	(52,477,346)	59,539,012

6. DEVELOPMENT COST CHARGES AND RESTRICTED FUNDS

	2017 (\$)	2016 (\$)
Balance at beginning of year	84,098,750	72,563,630
Contributions	14,135,858	12,691,903
Interest	2,884,583	2,742,757
Revenue recognized	(2,536,077)	(3,899,540)
Total	98,583,114	84,098,750

7. TANGIBLE CAPITAL ASSETS

ASSETS

See Schedule 1 for details.

CONTRIBUTED ASSETS

Infrastructure contributed to the City totaled \$13,499,560 in 2017 (2016 – \$16,834,226) and was capitalized at fair value at the time of receipt; and Land contributed to the City totaled \$341,343 in 2017 (2016 – \$1,344,074).

ASSETS UNDER CONSTRUCTION

Assets under construction having a value of approximately \$70,648,000 in 2017 (2016 – \$76,585,000) have not been depreciated. Depreciation of these assets will commence when the asset are put into service.

WORKS OF ART AND HISTORICAL TREASURES

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. The assets are not recorded as tangible capital assets and are not amortized.

WRITE-DOWN OF TANGIBLE CAPITAL ASSETS

There were no write-downs of tangible capital assets during the year (2016 – \$nil).

8. ACCUMULATED SURPLUS

(a) Accumulated Surplus

	2017 (\$)	2016 (\$)
Accumulated surplus in tangible capital assets, beginning of year	2,608,743,492	2,569,302,528
Add:		
Acquisition from land exchange	4,708,516	602,098
Capital acquisitions	100,089,638	82,303,694
Contributed tangible capital assets	13,840,903	18,178,300
Transfer to land inventory held for resale	739,303	(4,967)
Less:		
Disposals	(7,540,822)	(2,319,058)
Amortization	(60,261,075)	(59,319,103)
Accumulated surplus in tangible capital assets	2,660,319,955	2,608,743,492
Accumulated surplus in land inventory held for resale, beginning of year	107,695,520	101,992,562
Add:		
Capital acquisitions	12,012,216	5,978,168
Less:		
Disposals	(2,072,821)	(280,177)
Transfer from tangible capital assets	(739,303)	4,967
Accumulated surplus in land inventory held for resale	116,895,612	107,695,520
Accumulated surplus in inventory and prepaid expenses		
Inventory	1,884,440	3,142,884
Prepaid expenses	2,574,919	2,223,253
Accumulated surplus in inventory and prepaid expenses	4,459,359	5,366,137
Accumulated surplus in non-financial assets	2,781,674,926	2,721,805,149
Accumulated surplus in net financial assets (b)	1,265,732,299	1,068,200,164
	4,047,407,225	3,790,005,313

	2017 (\$)	2016 (\$)
(b) Accumulated Surplus in Net Financial Assets		
STATUTORY RESERVE FUNDS		
Corporate and Tax Sale Land Reserve Fund	303,541,574	304,593,939
Capital Asset Works Financing Reserve Fund	156,665,303	137,169,405
Equipment Replacement Reserve Fund	61,820,217	59,329,679
Other Statutory Capital Reserve Fund	15,751,288	15,221,839
Local Improvement Reserve Fund	13,765,376	12,740,712
Development Cost Charge Reserve Funds	9,322,809	8,858,985
STATUTORY RESERVE FUNDS Total	560,866,567	537,914,559
NON-STATUTORY CAPITAL RESERVES		
Community Benefit Fund	419,487,733	282,458,188
Gaming Fund	92,385,065	85,037,984
Sanitary Sewer Capital Fund	68,106,955	58,326,688
Waterworks Utility Capital Fund	40,867,849	27,345,203
Other Capital Reserves	12,520,431	14,444,349
NON-STATUTORY CAPITAL RESERVES Total	633,368,033	467,612,412
NON-STATUTORY OPERATING RESERVES		
Other Operating Reserves	19,971,362	14,449,801
Stabilization Reserve	9,314,004	7,396,532
Snow Removal Reserve	4,751,938	164,035
NON-STATUTORY OPERATING RESERVES Total	34,037,304	22,010,368
ALLOCATED OPERATING RESERVES		
Sanitary Sewer Fund - Allocated Operating Reserves	17,765,689	15,902,066
Waterworks Utility Fund - Allocated Operating Reserves	14,888,273	13,403,955
General Revenue Fund - Allocated Operating Reserves	4,806,433	11,356,804
ALLOCATED OPERATING RESERVES Total	37,460,395	40,662,825
TOTAL RESERVES FUNDS & RESERVES	1,265,732,299	1,068,200,164

9. TRANSFERS FROM OTHER GOVERNMENTS

	2017 (\$)	2016 (\$)
Transfers from federal government	1,319,708	790,178
Transfers from provincial government	14,942,967	14,071,499
Transfers from regional and local governments	5,304,075	5,841,220
	21,566,750	20,702,897

10. TAXES COLLECTED

In addition to levying and collecting property taxes for municipal purposes, the City also collects taxes from its citizens on behalf of other governments. The following table illustrates the amounts collected and the amounts transferred to other governments. These amounts collected on behalf of other governments are not reflected on the City's Financial Statements.

	2017 (\$)	2016 (\$)
Tax Collected:		
General Purposes	258,535,331	249,957,170
Collections for Other Governments	211,988,561	203,865,937
Sanitary Sewer Parcel Tax	18,644,486	18,436,673
	<u>489,168,378</u>	<u>472,259,780</u>
Less Transfers to Other Governments:		
Province of BC	166,109,944	159,089,291
Greater Vancouver Regional District	4,856,658	4,705,538
Greater Vancouver Transportation Authority	34,863,862	34,190,314
BC Assessment Authority	5,693,736	5,431,800
Municipal Finance Authority	23,826	18,817
Hastings Street Business Improvement Area	260,000	254,902
North Road Business Improvement Area	180,535	175,275
	<u>211,988,561</u>	<u>203,865,937</u>
Taxation Revenue	277,179,817	268,393,843

11. CONTINGENCIES AND COMMITMENTS

A. At December 31, 2017 the balance of the outstanding contracts for capital and other expenditures is estimated at 43.6 million (2016 - 45.1million). These amounts are not accrued in the financial statements:

	millions
2018	36.7
2019	4.9
2020	1.1
2021	0.9
2022	0.0
	<u>43.6</u>

B. In the ordinary course of business, claims are asserted or made against the City, and the City is currently involved in various legal actions. The outcome of these actions cannot be determined at this time. A provision has been made in the accounts for any possible unfavourable outcome of these actions. The amount of any loss in excess of the provision and insurance coverage will be recorded when determinable.

C. Development cost charges are monies collected from developers for designated purposes, such as future parkland acquisitions. These are comprised of cash and investments of \$96,810,942 (2016 – \$80,550,302) and restricted accounts receivable of \$1,772,172 (2016 – \$3,548,448).

D. The City holds irrevocable letters of credit in the aggregate amount of \$141.2 million (2016 – \$123.7 million) received from depositors to ensure their performance of works to be undertaken within the City. These amounts are not reflected in the consolidated financial statements.

E. The City as a member of Metro Vancouver is directly, jointly and severally liable with the other member municipalities for the net capital liabilities of those authorities.

12. MUNICIPAL PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 2,512 contributors from the City in 2017 (2016 – 2,287 contributors).

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City paid \$15,017,780 for employer contributions to the plan in fiscal 2017 (2016 – \$14,389,724).

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 individual employers participating in the plan.

13. EMPLOYEE FUTURE BENEFIT

The City provides certain post-employment benefits to its employees. These benefits include accumulated vacation deferral, supplementary vacation and retirement gratuity benefits. 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 accrued liabilities.

Accrued Benefit Liability	2017 (\$)	2016 (\$)
Balance, beginning of year	11,655,000	11,159,000
Current service cost	817,000	813,000
Interest cost	388,000	368,000
Benefits paid	(1,380,000)	(678,000)
Amortization of net actuarial gain	(68,000)	(7,000)
Accrued benefit liability, end of year	11,412,000	11,655,000

An actuarial estimate for these benefits was performed to estimate the City's accrued benefit obligation as at December 31, 2017. The difference between the actuarially determined accrued benefit liability estimate of \$11,412,000 and the accrued benefit obligation of \$10,487,000 as at December 31, 2017 is an unamortized actuarial gain of \$925,000.

Accrued Benefit Obligation	2017 (\$)	2016 (\$)
Liability, end of year	11,412,000	11,655,000
Unamortized actuarial gain	(925,000)	(529,000)
Accrued benefit obligation, end of year	10,487,000	11,126,000

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

	2017 (\$)	2016 (\$)
Discount rate	3.00	3.40
Expected wage and salary inflation	1.80	2.50

14. SEGMENTED INFORMATION (\$ THOUSANDS)

The following pages summarize the City's segments by functional expenses and revenue categories.

2017	General Gov't & Administrative Services	Protective Services	Public Works & Others	Solid Waste	Water Works	Sanitary Sewer	Planning & Building Services	Parks, Recreation, Cultural & Library	Other Funds	Total Financial Activities
REVENUES										
Taxation revenue	(258,535)	-	-	-	-	(18,644)	-	-	-	(277,179)
Sales of goods and services	(467)	(550)	(2,968)	(5,169)	(54,765)	(24,928)	(123)	(28,618)	-	(117,588)
Investment income	(5,663)	-	-	-	-	-	-	-	(36,471)	(42,134)
Other revenue from own sources	(19,073)	(1,394)	(2,429)	(2,438)	(10)	(1)	(23,672)	(1,991)	(26,290)	(77,298)
Community benefit bonus fund	-	-	-	-	-	-	-	-	(135,804)	(135,804)
Contributed asset revenue	-	-	-	-	-	-	-	-	(13,841)	(13,841)
Transfers from other governments	(392)	(2,559)	(5,288)	-	-	-	(47)	(597)	(12,684)	(21,567)
Transfer from restricted funds and development cost charges	-	-	-	-	-	-	-	-	(2,536)	(2,536)
	(284,130)	(4,503)	(10,685)	(7,607)	(54,775)	(43,573)	(23,842)	(31,206)	(227,626)	(687,947)
EXPENSES										
Compensation	34,504	47,692	21,839	7,242	3,319	2,561	12,728	65,778	-	195,662
Policing contract	-	43,704	-	-	-	-	-	-	-	43,704
General services	9,919	2,721	8,369	3,060	2,250	3,111	199	6,884	-	36,514
Materials & supplies	1,470	549	4,000	401	381	240	85	7,459	-	14,584
Equipment & related operating costs	4,181	1,568	(1,390)	4,468	703	613	208	2,239	-	12,589
Gas & electricity	122	261	2,068	49	156	113	-	2,700	-	5,470
Greater Vancouver refuse disposal	1	-	-	2,782	-	-	-	33	-	2,816
GVS& DD Levy	-	-	1,259	-	-	21,246	-	-	-	22,504
GVWD - cost of water	-	-	-	-	26,983	-	-	-	-	26,983
Depreciation/loss on disposals	12,704	1,920	30,784	-	6,626	2,697	19	12,881	2,086	69,719
	62,901	98,415	66,929	18,002	40,418	30,581	13,239	97,974	2,086	430,545
	(221,229)	93,911	56,244	10,395	(14,357)	(12,992)	(10,603)	66,768	(225,540)	(257,402)

Financial Statements

2016	General Gov't & Administrative Services	Protective Services	Public Works & Others	Solid Waste	Water Works	Sanitary Sewer	Planning & Building Services	Parks, Recreation, Cultural & Library	Other Funds	Total Financial Activities
REVENUES										
Taxation revenue	(249,945)	-	-	-	-	(18,437)	-	(12)	-	(268,394)
Sales of goods and services	(491)	(587)	(1,891)	(5,007)	(52,164)	(23,014)	(118)	(27,553)	-	(110,825)
Return on investments	(6,076)	-	-	-	-	-	-	-	(35,116)	(41,192)
Other revenue from own sources	(16,843)	(197)	(5,003)	(2,370)	(6)	-	(19,106)	(2,044)	(8,180)	(53,749)
Community benefit bonus fund	-	-	-	-	-	-	-	-	(85,029)	(85,029)
Contributed asset revenue	-	-	-	-	-	-	-	-	(18,178)	(18,178)
Transfers from other governments	(31)	(2,661)	(5,695)	-	-	-	(19)	(532)	(11,765)	(20,703)
Transfer from restricted funds and development cost charges	-	-	-	-	-	-	-	-	(3,900)	(3,900)
	(273,386)	(3,445)	(12,589)	(7,377)	(52,170)	(41,451)	(19,243)	(30,141)	(162,168)	(601,970)
EXPENSES										
Compensation	36,357	43,628	20,712	6,244	3,018	2,501	12,644	63,454	10	188,568
Policing contract	524	44,005	-	-	-	-	-	-	-	44,529
General services	10,026	3,141	5,375	2,469	2,012	3,328	655	6,217	1	33,224
Materials & supplies	1,415	479	3,068	342	336	274	82	6,949	-	12,945
Equipment & related operating costs	4,384	1,278	(1,554)	3,677	650	476	223	2,028	-	11,162
Gas & electricity	113	231	2,070	42	151	112	-	2,527	-	5,246
Greater Vancouver refuse disposal	-	-	-	3,139	-	-	-	25	-	3,164
GVS& DD Levy	-	-	1,235	-	-	19,731	-	-	-	20,966
GVWD - cost of water	-	-	-	-	25,865	-	-	-	-	25,865
Depreciation/loss on disposals	11,575	1,980	28,526	-	5,036	2,546	20	11,829	6,489	68,001
	64,394	94,742	59,432	15,913	37,068	28,968	13,624	93,029	6,500	413,670
	(208,992)	91,297	46,843	8,536	(15,102)	(12,483)	(5,619)	62,888	(155,668)	(188,300)

The City's segments are defined as follows:

A. GENERAL GOVERNMENT & LEGISLATIVE SERVICES

This represents activities that provide for the overall administrative and strategic support of local government operations and capital acquisitions relating to general government functions. This includes general administration of the City Manager's Office and Finance operations (Accounting, Payroll, Purchasing, Treasury services, Internal Audit), Information Technology, Human Resource management, and management of City rental properties and the legislative operations of the Council, Clerk's and Legal Departments.

B. PROTECTIVE SERVICES

Protective Services is comprised of the City's Police and Fire Services. The mandate of the Police Department is to provide for the safety of the lives and property of Burnaby citizens, preserving the peace through law enforcement and working with citizens to prevent crime and maintain order. Support is provided through integrated regional units for homicide and forensic identification. Fire Services provide fire suppression services, fire prevention programs, training and education related to prevention, detection or extinguishment of fires, pre-hospital emergency paramedical care, and the handling of hazardous materials incidents. Both Police and Fire Services supply emergency coordination and response operations and support the mitigation of calamitous incidents including the evacuation of people when necessary.

C. ENGINEERING SERVICES

The City's Engineering Department is a diverse and complex organization that provides many services to the citizens of Burnaby. These include:

PUBLIC WORKS & OTHER SERVICES

Maintenance and management of the transportation infrastructure and related services which encompass administration, the maintenance of roads, sidewalks, street drainage, street lighting and signage, snow removal, and municipal parking facilities. Other services include the Environmental Services program that protects and educates Burnaby citizens about their environment. This program monitors community drinking water quality and surface water for bacteriological and chemical quality; provides response and expertise when chemical related spills occur; and performs inspection and audits to support permit applications when fill or sediment control measures are required. Maintenance services for civic buildings and vehicles & equipment are provided to all City departments.

SOLID WASTE COLLECTION & MITIGATION

The waste collection program is comprised of garbage collection, recycling, composting, street sweeping, and litter pickup.

WATERWORKS

The City receives treated water from three of Metro Vancouver's reservoirs: Capilano, Seymour, and Coquitlam and distributes it through a network of pipes to its consumers. The provision of potable water and the maintenance and repair of infrastructure related to its delivery and disposal are provided by the City's Engineering Department. Crews respond to emergency calls for broken water mains or leaky services and undertake regular maintenance of the valves, hydrants, pump stations, and reservoirs that make up our water system components. The Department is also responsible for the capital replacement of aging water infrastructure.

SANITARY SEWER

The Engineering Department is responsible for operating and maintaining the City's sanitary and combined sewer mains and 20 pump stations. Typical maintenance activities involve cleaning sewers by using sewer flush trucks, inspecting and repairing manholes, and excavating and repairing broken sewer mains and services. The department manages the capital improvement program for the design and construction of the sewer system. This program has made significant improvements toward the elimination of combined sewers that are located within some of the older neighbourhoods of Burnaby.

D. PLANNING & BUILDING SERVICES

The Planning Department develops the Official Community Plan for Burnaby which provides the future vision and lays the foundation for land use in the City including housing, the environment, transportation, economic development, and social policy. Current projects are considered in light of this long-term direction as the department manages development plan areas, rezonings, subdivisions, preliminary plan approvals, urban design, urban trails, and bicycle routes. The City's Building Department supports the development process by ensuring compliance with the established BC Building Code and enforcement of the City's construction related bylaws. In addition, the Building Department provides Project Management services for civic development projects.

E. PARKS, RECREATION, CULTURAL, AND LIBRARY SERVICES

This segment includes programs that provide citizens an opportunity to participate in library, cultural, athletic, and other events. Programs also include the operations, maintenance and provision of parks and recreation, museum, and library facilities that enable the delivery of services. Working with schools, community and business to form partnerships for neighborhood development supportive of a healthy, active and literate environment, programs contribute to the well-being of Burnaby's citizens. The Parks, Recreation and Cultural Services Department manages 5,400 acres of protected beauty. Some parks have manicured lawns and formal gardens, others have lakes, and many are forested, with deep ravines with streams. Community recreation facilities, arenas and outdoor playgrounds, tennis courts, swimming pools, golf courses, and other venues provide the citizens of Burnaby with many choices to enjoy their leisure time. Cultural centres deliver arts programs, festivals and entertainment for all ages. The Burnaby Public Library provides books, newspapers, CDs, DVDs, graphic novels, online databases, and downloadable books offering programs for children and adults alike that encourage learning and information sharing in a community setting.

F. OTHER FUNDS

This segment represents the City's reserves.

15. BUDGET DATA

The Community Charter requires council to adopt an annual financial plan bylaw by May 15 of each fiscal year prior to adoption of the annual property tax bylaw. The City of Burnaby prepares the annual financial plan on a revenue and expenditure basis to meet this requirement and on a consolidated basis to report the City's financial activities in accordance with Public Sector Accounting Board requirements.

The chart below reconciles the annual financial plan approved by Council and adopted on May 1, 2017 (Bylaw #13748) to the budget figures reported in these consolidated financial statements

Operating budget:	Budget Amount (\$)*
Revenue	549,025,200
Expenses	431,730,800
Annual surplus per statement of operations	117,294,400
Less: capital expenditures	(162,516,500)
Add: proposed internal transfers	45,222,100
Approved budget	-

*Budget figures rounded to nearest hundreds

16. COMPARATIVE FIGURES

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

SCHEDULE 1

Consolidated Schedule of Tangible Capital Assets

As at December 31, 2017 (\$ thousands)

Class	Cost Beginning of Year	Additions	Disposals	Cost End of Year	Accumulated Depreciation Beginning of Year	Disposals	Depreciation	Accumulated Depreciation End of Year	Net Book Value End of Year
Land Available for Resale	107,696	11,273	(2,073)	116,896	-	-	-	-	116,896
Land Under Roads	1,113,190	4,593	(35)	1,117,748	-	-	-	-	1,117,748
Land Civic Use	445,416	6,265	-	451,681	-	-	-	-	451,681
Land Improvements	153,151	7,517	-	160,668	(69,999)	-	(4,658)	(74,657)	86,011
Buildings	286,221	4,673	-	290,894	(123,648)	-	(7,625)	(131,273)	159,621
Infrastructure - Drainage	213,707	13,212	(227)	226,692	(86,393)	189	(2,781)	(88,985)	137,707
Infrastructure - Roads	765,686	38,129	(19,186)	784,629	(500,557)	14,269	(22,759)	(509,047)	275,582
Infrastructure - Sewers	144,059	11,427	(2,125)	153,361	(67,138)	1,631	(1,613)	(67,120)	86,241
Infrastructure - Water	261,386	14,565	(6,978)	268,973	(78,186)	5,119	(4,006)	(77,073)	191,900
Vehicles & Mobile Equipment	60,637	7,270	(3,124)	64,783	(39,103)	2,927	(4,820)	(40,996)	23,787
Technology & Telephony	98,826	13,993	-	112,819	(61,384)	-	(8,321)	(69,705)	43,114
Furniture, Fixtures & Equipment	30,572	3,671	-	34,243	(17,919)	-	(3,440)	(21,359)	12,884
Leasehold Improvements	4,693	-	-	4,693	(1,059)	-	(238)	(1,297)	3,396
	3,685,240	136,588	(33,748)	3,788,080	(1,045,386)	24,135	(60,261)	(1,081,512)	2,706,568
Assets Under Construction	76,585	(5,937)	-	70,648	-	-	-	-	70,648
Total	3,761,825	130,651	(33,748)	3,858,728	(1,045,386)	24,135	(60,261)	(1,081,512)	2,777,216

Consolidated Schedule of Tangible Capital Assets

As at December 31, 2016 (\$ thousands)

Class	Cost Beginning of Year	Additions	Disposals	Cost End of Year	Accumulated Depreciation Beginning of Year	Disposals	Depreciation	Accumulated Depreciation End of Year	Net Book Value End of Year
Land Available for Resale	101,993	5,983	(280)	107,696	-	-	-	-	107,696
Land Under Roads	1,111,352	1,922	(84)	1,113,190	-	-	-	-	1,113,190
Land Civic Use	441,388	4,028	-	445,416	-	-	-	-	445,416
Land Improvements	145,087	8,064	-	153,151	(65,704)	-	(4,295)	(69,999)	83,152
Buildings	276,375	9,846	-	286,221	(116,327)	-	(7,321)	(123,648)	162,573
Infrastructure - Drainage	201,823	12,163	(279)	213,707	(82,740)	48	(3,701)	(86,393)	127,314
Infrastructure - Roads	749,528	19,528	(3,370)	765,686	(481,013)	2,176	(21,720)	(500,557)	265,129
Infrastructure - Sewers	139,712	4,641	(294)	144,059	(64,967)	54	(2,225)	(67,138)	76,921
Infrastructure - Water	254,277	8,415	(1,306)	261,386	(74,427)	812	(4,571)	(78,186)	183,200
Vehicles & Mobile Equipment	58,727	3,501	(1,591)	60,637	(36,104)	1,510	(4,509)	(39,103)	21,534
Technology & Telephony	91,425	7,401	-	98,826	(53,501)	-	(7,883)	(61,384)	37,442
Furniture, Fixtures & Equipment	25,536	6,106	(1,070)	30,572	(16,132)	1,070	(2,857)	(17,919)	12,653
Leasehold Improvements	4,666	27	-	4,693	(822)	-	(237)	(1,059)	3,634
	3,601,889	91,625	(8,274)	3,685,240	(991,737)	5,670	(59,319)	(1,045,386)	2,639,854
Assets Under Construction	61,148	15,437	-	76,585	-	-	-	-	76,585
Total	3,663,037	107,062	(8,274)	3,761,825	(991,737)	5,670	(59,319)	(1,045,386)	2,716,439

STATISTICAL SECTION

Miscellaneous Statistics

- Population
- Building Permits
- Infrastructure
- Parks & Playfields

Tax Collections

- Tax Levy and Outstanding Balances
- Assessed Values of Land and Total Improvements
- Property Tax Collections
- Taxes from New Growth
- Taxes Paid to Other Authorities
- Average Residential Assessment
- Flat Rates

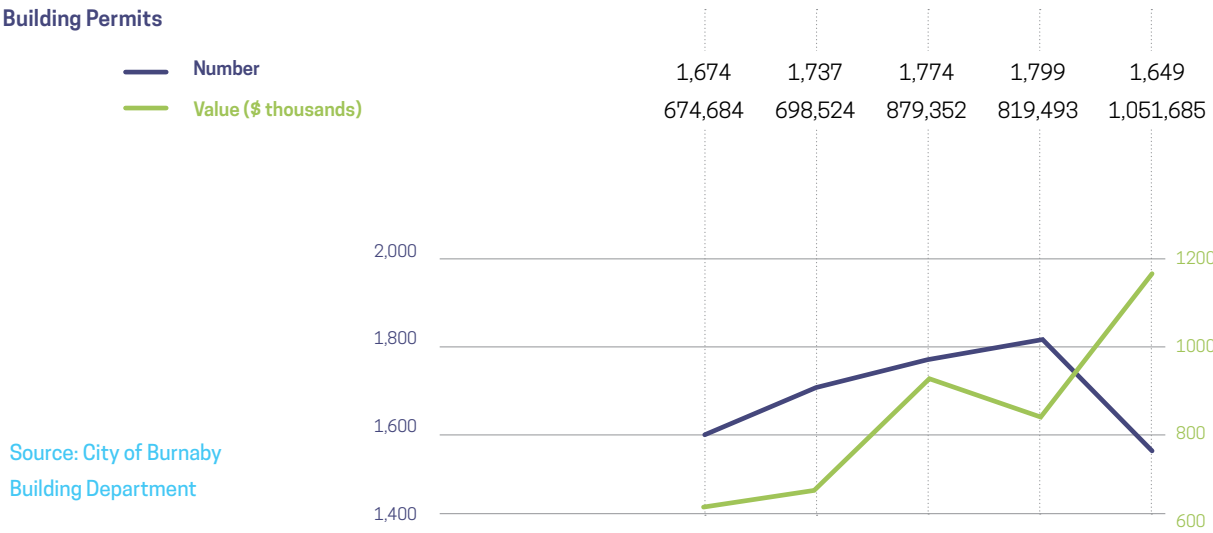
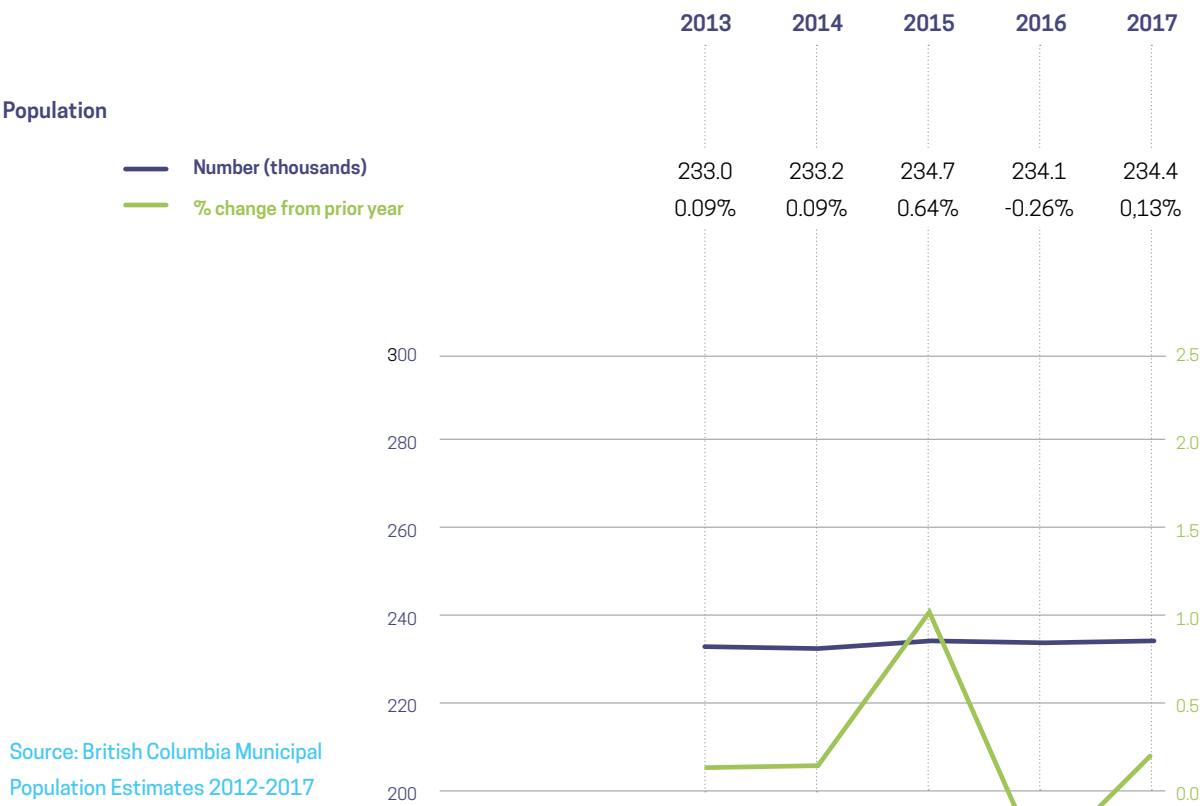
Financial Statistics

- Expenses by Function
- Expenses by Object
- Revenue by Source
- Annual Surplus
- Accumulated Surplus
- Acquisitions of Tangible Capital Assets
- Net Financial Assets
- City of Burnaby Annual Returns





Miscellaneous Statistics

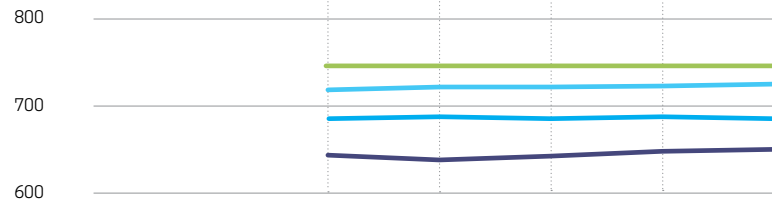


Miscellaneous Statistics

Infrastructure

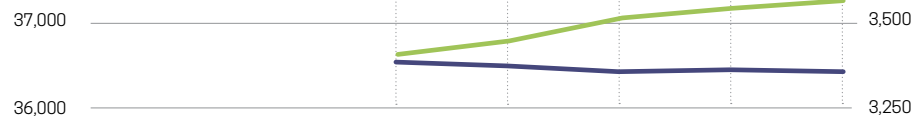
	2013	2014	2015	2016	2017
Water Mains	715	719	719	721	723
Storm Mains	642	637	641	645	649
Sanitary/ Combined Mains	684	685	684	685	684
Paved Roads	743	743	743	743	743

Source: City of Burnaby:
Engineering Department



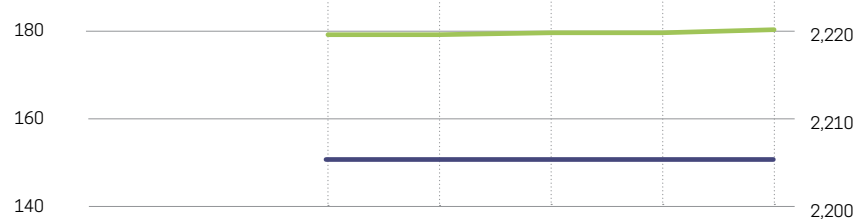
Number

Water Service	36,524	36,469	36,429	36,423	36,427
Hydrants	3,410	3,447	3,513	3,544	3,570



Parks & Playfields

Number	152	152	152	152	152
Area (hectares)	2,218	2,218	2,219	2,219	2,221



Source: City of Burnaby Parks,
Recreation & Cultural Services

Tax Collections

	2013	2014	2015	2016	2017
Tax Levy and Outstanding Balances (\$ thousands)					
Municipal Tax Levy (including parcel taxes)	230,718	240,286	250,609	259,320	268,561
Tax Levy per capita	990	1,030	1,068	1,108	1,146
Current taxes collected	228,239	236,299	249,290	257,007	265,312
Percentage of current taxes collected to tax levy	98.93%	98.34%	99.47%	99.11%	98.79%
Current taxes outstanding as at December 31	2,479	3,987	1,319	2,313	3,249
Total taxes outstanding per capita	10.64	17.10	5.62	9.88	13.86
Assessed Values of Land and Improvements (\$ thousands)					
Land	40,216	39,781	42,909	51,566	72,269
Improvements	16,544	17,465	18,352	20,449	21,603
Total Assessed Value of Land and Improvements	56,760	57,246	61,261	72,015	93,872
Property Tax Collection - All Bodies (\$ thousands)	396,221	409,824	425,070	442,908	461,337
Grants in Lieu of Taxes (\$ thousands)	6,069	6,446	6,278	6,552	6,324
Taxes from New Growth (\$ thousands)	1,876	4,029	3,165	2,473	2,991
Taxes Paid to Other Authorities (\$ thousands)					
School	142,036	146,565	151,369	159,089	166,110
Greater Vancouver Transit Authority	31,926	32,451	32,990	34,190	34,864
Greater Vancouver Regional District	4,451	4,335	4,403	4,706	4,857
British Columbia Assessment Authority	4,893	4,958	5,088	5,432	5,694
Municipal Finance Authority	15	15	16	19	24
Total Taxes Paid to Other Authorities	183,321	188,324	193,866	203,436	211,549

Tax Collections

	2013	2014	2015	2016	2017
Average Residential Assessment - net of new growth (\$ thousands)					
All Residential	679	661	705	827	1,064
Single Family Dwelling	943	914	990	1,210	1,643
Strata	372	369	379	398	497
Flat Rates (\$)					
Flat Water Rates - paid by the due date					
Detached Single Family Dwelling	516	545	561	572	578
Two Family Dwelling Per Unit	387	409	421	429	434
Multiple Family Dwelling Per Unit	297	313	322	329	332
Flat Sewer Parcel Rates - paid by the due date					
Municipal Installed	486	513	528	536	541
Sub-Divider Installed	243	256	264	268	271
Flat Sewer Use Rates - paid by the due date					
Strata Lot (not part of a duplex)	263	278	286	290	293
Multiple family dwelling, including strata, (not part of a duplex) each unit	263	278	286	290	293
Two Family dwelling unit including strata, forming part of a duplex, each unit	122	128	132	134	135

Expenses by Function

Expenses (\$ thousands)	2013 *	2014	2015	2016 *	2017
General government services	52,126	56,611	59,745	65,944	67,301
Protective services	92,414	96,436	100,127	104,492	104,873
Transportation services	48,789	53,355	55,681	58,705	62,527
Environmental services	78,393	78,528	80,652	82,735	89,124
Development services	5,398	5,362	5,601	6,336	6,003
Parks, recreation and cultural services	81,765	85,804	91,469	95,458	100,718
Total Expenses by Function	358,885	376,096	393,275	413,670	430,546

Expenses by Object

Expenses (\$ thousands)	2013	2014	2015	2016 *	2017
Compensation	160,780	168,336	182,721	188,568	195,662
Policing Contract	37,342	39,791	42,155	44,529	43,704
General Services	25,905	28,213	28,085	33,224	36,514
Materials & Supplies	9,899	10,021	11,550	12,945	14,584
Equipment & Related Operating Costs	10,269	16,065	11,048	11,162	12,589
Gas & Electricity	4,339	5,031	5,132	5,246	5,470
Greater Vancouver Refuse Disposal Fees	3,976	3,986	3,357	3,164	2,816
Greater Vancouver Sewerage and Drainage Fees	18,761	19,421	20,075	20,966	22,504
Greater Vancouver Cost of Water	25,821	25,199	26,159	25,865	26,984
Depreciation	61,794	60,033	62,993	68,001	69,719
Total Expense by Object	358,886	376,096	393,275	413,670	430,546

Revenue by Source

Expenses (\$ thousands)	2013 *	2014	2015 *	2016 *	2017
Taxation revenue	239,103	249,091	259,025	268,394	277,180
Sale of goods and services	96,431	102,378	106,838	110,825	117,588
Return on investments	35,827	40,010	39,046	41,192	42,135
Other revenue from own sources	95,225	123,005	91,845	156,956	226,942
Transfer from other governments	19,498	19,132	21,616	20,703	21,567
Transfer from restricted funds and development cost charges	6,182	729	3,104	3,900	2,536
Total Revenue by Source	492,266	534,345	521,474	601,970	687,948

* restated

Annual Surplus

Annual Surplus (\$ thousands)	2013	2014	2015	2016	2017
	133,380	158,249	128,199	188,300	257,402

Accumulated Surplus

Accumulated Surplus (\$ thousands)	2013	2014	2015	2016	2017
	3,315,257	3,473,506	3,601,705	3,790,005	4,047,407

Acquisition of Tangible Capital Assets

Acquisition of tangible capital assets (\$ thousands)	2013	2014	2015	2016	2017
	95,765	64,825	84,709	82,304	100,090

Net Financial Assets

Net Financial Assets (\$ thousands)	2013	2014	2015	2016	2017
	707,951	833,758	926,726	1,068,200	1,265,732

City of Burnaby Annual Returns

Net Financial Assets (\$ thousands)	2013	2014	2015	2016	2017
30-Year Canada's Bond Average	2.82%	2.77%	2.19%	1.92%	2.28%
10-Year Canada's Bond Average	2.25%	2.23%	1.52%	1.25%	1.78%
Prime Rate Average	3.00%	3.00%	2.79%	2.70%	2.90%
City of Burnaby Annual Return	4.64%	4.49%	3.91%	3.62%	3.22%

PERMISSIVE EXEMPTIONS





In accordance with Section 227 of the Community Charter, notice is provided each year regarding the adoption of the City of Burnaby annual taxation exemption bylaw.

Civic Address	Organization	Actual Tax Exemption for 2017		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
7355 Canada Way	Edmonds Community Resource Centre			
	St. Matthews Day Care Society	2,092	1,853	3,945
	Deaf Children's Society of BC	4,513	3,686	8,199
	Burnaby School Board-Adult Learning Centre	2,954	2,412	5,366
	Canadian Mental Health Association	2,963	2,420	5,383
	Burnaby Family Life	1,254	1,111	2,365
	Canadian Red Cross Fraser Region Burnaby Branch	2,954	2,412	5,366
	Immigrant Services Society of BC	2,301	1,879	4,180
	Afghan Women's Support Society	1,700	1,388	3,089
2101 Holdom Ave	Holdom Community Resource Centre			
	Burnaby Family Life Institute	796	650	1,446
	Burnaby Family Life Institute	927	757	1,684
	Burnaby Family Life Institute	829	677	1,506
	Burnaby Family Life Institute	309	252	561
	Community Living Society	404	330	733
	Community Living Society	653	533	1,186
	Community Living Society	263	215	478
	Community Living Society	993	811	1,804
	Community Living Society	551	450	1,001
	Burnaby Volunteer Centre Society	995	812	1,807
	Burnaby Volunteer Centre Society	1,129	922	2,052
	Dixon Transition Society	1,129	922	2,052
	Dixon Transition Society	1,007	822	1,829
	Dixon Transition Society	991	809	1,800
2055 Rosser Ave	Brentwood Community Resource Centre			
	Burnaby Community Services Society	3,408	2,783	6,191
	Meals on Wheels	3,835	3,132	6,967
	YMCA of Greater Vancouver	1,514	1,236	2,750
	MOSAIC Immigrant Services	2,472	2,018	4,490
	Burnaby Seniors Outreach Services Society	357	291	648
4460 Beresford St	Metrotown Community Resource Centre			
	Burnaby Neighbourhood House	36,192	29,555	65,747
	BC Centre for Ability	5,056	4,129	9,184
	YMCA Childcare Resource & Referral Program	3,048	2,489	5,538
	National Congress of Black Women Foundation	1,991	1,626	3,617

Permissive Exemptions

Civic Address	Organization	Actual Tax Exemption for 2017		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
4535 Kingsway	Pioneer Community Resource Centre			
	Burnaby Hospice Society	7,827	6,392	14,219
	Burnaby Family Life	14,538	11,872	26,410
2702 Norland Ave	Burnaby Association for Community Inclusion	31,788	25,958	57,746
6650 Southoaks Cres	Community Centered College for the Retired	20,420	16,675	37,095
6140 McKercher Ave	Burnaby Family Life Institute	2,311	2,047	4,359
6990 Aubrey St	Lochdale Elementary School Site	32,514	26,552	59,066
4600 Parker St	Alpha Secondary School Site	199,833	163,188	363,021
7858 Hilda St	Twelfth Avenue Elementary School Fields	1,468	1,301	2,769
7866 Hilda St	Twelfth Avenue Elementary School Fields	1,468	1,301	2,769
7872 Hilda St	Twelfth Avenue Elementary School Fields	1,468	1,301	2,769
7615 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7625 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7635 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7645 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7655 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7665 Hedge Ave	Twelfth Avenue Elementary School Fields	1,497	1,326	2,823
7675 Hedge Ave	Twelfth Avenue Elementary School Fields	1,916	1,697	3,613
9048 Stormont Ave	Pacific Assistance Dogs Society (Partial Exemption)	4,458	3,641	8,099
8059 Texaco Dr	The Lotus Sailing Club	5,239	4,278	9,516
7564 Barnet Rd	BC Volleyball Association	88,255	72,071	160,325
9080 Avalon Ave	Burnaby Horsemen's Association	9,755	28,394	38,149
3890 Kensington Ave	Burnaby Tennis Club	681	1,387	2,068
518 S. Howard Ave	Boys' & Girls' Clubs of Greater Vancouver	16,987	13,872	30,860
4990 Canada Way	Burnaby Winter Club (Partial Exemption)	17,742	14,489	32,231
4502 CPR R/W	Confederation Park (portion)- leased from Chevron Canada	4,278	13,520	17,798
3877 Eton St	Burnaby Heights Park - leased from GVWD	4,071	12,867	16,938
8301 Forest Grove Dr	Forest Grove Park - leased from GVWD	15,348	48,511	63,859
7085 Burford St	Used for landscaping beautification - leased from BC Hydro	1,072	3,390	4,462
7086 Burford St	Used for landscaping beautification - leased from BC Hydro	559	1,767	2,326
7051 Halligan St	Used for landscaping beautification - leased from BC Hydro	299	946	1,246
7061 Halligan St	Used for landscaping beautification - leased from BC Hydro	396	1,252	1,648
6617 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	301	952	1,254
6637 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	420	1,327	1,746
6647 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	459	1,452	1,912
6667 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	563	1,779	2,341
6687 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	614	1,940	2,554

Civic Address	Organization	Actual Tax Exemption for 2017		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
9181 University Cr	Richard Bolton Park - leased from SFU	22,447	19,884	42,331
Highland Park Line	Cycle and Pedestrian corridor from New Westminster to Vancouver	20,523	64,867	85,389
204-3993 Henning Dr	St. Leonard's Youth & Family Services Society	6,531	5,334	11,865
4543 Canada Way	United Way of the Lower Mainland	60,826	49,672	110,498
7181 Arcola Way	St. Leonard's Youth & Family Services Society	8,658	7,071	15,729
6688 Southoaks Cres	National Nikkei Heritage Centre Society (Partial Exemption)	12,251	13,229	25,480
5024 Rumble St	Burnaby Neighbourhood House Society	8,839	7,218	16,057
3400 Lake City Way	The Canadian Red Cross Society (Partial Exemption)	24,125	19,701	43,827
7451 Sussex Ave	St. Michaels Centre Hospital Society	27,357	24,233	51,590
7557 Sussex Ave	The Fairhaven United Church Homes	23,284	20,625	43,909
3883 Triumph St	Burnaby Pacific Grace Church	3,910	12,358	16,268
3871 Pandora St	St. Helen's Catholic Church	4,404	13,921	18,326
3885 Albert St	Grace New Covenant Pentecostal Church	452	1,427	1,879
3981 Albert St	Burnaby North Baptist Church	483	1,527	2,011
5050 Hastings St	Church of Christian Community in Canada, Vancouver Centre	2,233	7,058	9,291
5209 Hastings St	Burnaby Christian Pentecostal Church	861	2,722	3,583
4304 Parker St	Willingdon Heights United Church	2,422	7,655	10,076
4550 Kitchener St	Parish of Saint Timothy Anglican (Partial Exemption)	4,742	14,987	19,728
6641 Halifax St	Parkcrest Gospel Chapel (Partial Exemption)	2,321	7,337	9,658
6900 Halifax St	Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of B.C.	1,695	5,359	7,054
3905 Norland Ave	Vancouver Korean Full Gospel Church (Partial Exemption)	14,153	44,735	58,888
5170 Norfolk St	The Church in Burnaby	2,363	7,468	9,831
4040 Canada Way	Aga Khan Foundation Canada	13,075	41,328	54,403
6556 Sprott St	Aga Khan Foundation Canada	18,804	59,435	78,238
3466 Curle Ave	Aga Khan Foundation Canada	7,261	22,949	30,210
5060 Canada Way	BC Muslim Association	1,162	3,671	4,833
7837 Canada Way	Serbian Orthodox Church & Cultural Centre (Partial Exemption)	1,793	5,669	7,462
7895 Canada Way	New Westminster Evangelical Free Church	1,613	5,099	6,712
5146 Laurel St	St. Theresa's Catholic Church (Partial Exemption)	3,732	11,795	15,526
9887 Cameron St	St. Stephen the Martyr Anglican Church (Partial Exemption)	895	2,830	3,725
8765 Government St	New Life Community Church	2,492	7,878	10,370
8760 Lougheed Hwy	New Life Community Church	1,029	3,252	4,281
5975 Sunset St	Capitol Hill Congregation of Jehovah's Witnesses (Partial Exemption)	4,986	15,760	20,746
5280 Kincaid St	Church of Jesus Christ of Latter-day Saints	12,312	38,916	51,229
5584 Kincaid St	First United Spiritualist Church of Vancouver	2,299	7,268	9,567
6010 Kincaid St	The Danish Evangelical Lutheran Church	3,499	11,059	14,557

Permissive Exemptions

Civic Address	Organization	Actual Tax Exemption for 2017		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
6580 Thomas St	Burnaby Christ Church of China	1,627	5,144	6,771
3821 Lister St	Korean United Church of Vancouver	3,080	9,734	12,813
4484 Smith Ave	Korean United Church of Vancouver	1,567	4,953	6,520
9387 Holmes St	St. Michael's Catholic Church & School (Partial Exemption)	5,610	17,730	23,340
4045 Kingsway	Kingsway Foursquare Gospel Church of Canada	6,642	20,994	27,637
5855 Imperial St	The Trustees of the Congregation of the Central Christian Assembly	2,683	8,481	11,164
6907 Elwell St	South Burnaby Gospel Hall Society (Partial Exemption)	3,363	10,631	13,995
5600 Dorset St	Sanatan Dharm Cultural Society (Partial Exemption)	672	2,123	2,795
6597 Balmoral St	St. Francis de Sales Catholic Church	5,537	17,500	23,036
6656 Balmoral St	St. Francis de Sales Catholic Church (Partial Exemption)	1,179	3,727	4,906
6627 Arcola St	St. Francis de Sales Catholic Church	1,534	4,848	6,382
6681 Arcola St	St. Francis de Sales Preschool	3,119	2,763	5,882
5535 Short St	Burnaby Unit of New Westminster Jehovah's Witnesses	1,839	5,812	7,651
6112 Rumble St	Burnaby Chinese Evangelical Free Church	966	3,052	4,018
6138 Rumble St	Burnaby Chinese Evangelical Free Church	3,192	2,827	6,019
5060 Marine Dr	Iglesia Ni Cristo Church of Christ (Partial Exemption)	2,668	8,434	11,103
5110 Marine Dr	Evangelical Chinese Bible Church	3,259	10,302	13,561
5122 Marine Dr	Evangelical Chinese Bible Church	199	629	828
5462 Marine Dr	International Society For Krishna Consciousness	2,472	7,813	10,284
7457 Edmonds St	Trustees of Gordon Congregation of Presbyterian Church	2,716	8,586	11,302
7717 19th Ave	St. Alban the Martyr Anglican Church	1,678	5,304	6,981
7772 Graham Ave	Parish of Saints Peter & Paul Anglican (Partial Exemption)	2,256	7,131	9,387
8255 13th Ave	First Christian Reformed Church of New Westminster	2,662	8,415	11,077
8585 Armstrong Ave	Burnaby Alliance Church (Partial Exemption)	950	3,003	3,954
8611 Armstrong Ave	Burnaby Alliance Church	448	1,417	1,865
7926 11th Ave	Westminster Seventh-day Adventist Church	2,093	6,615	8,707
8094 11th Ave	Church of the Nazarene	804	2,541	3,344
7925 10th Ave	Westminster Seventh-day Adventist Church	1,375	4,345	5,720
7103 10th Ave	Tenth Avenue Bible Chapel	3,992	12,619	16,611
7455 10th Ave	Our Lady of Mercy Catholic Church (Partial Exemption)	1,697	5,363	7,060
3410 Boundary Rd	CityLights Church	738	2,334	3,073
4830 Boundary Rd	Iglesia Evangelica Pentecostal Emanuel	5,506	17,402	22,907
140 Esmond Ave	Maktab Tarighat Oveyssi Shahmaghsoudi	790	2,498	3,288
3426 Smith Ave	Chinese Taoism Kuan-Kung Association In Canada	2,357	7,451	9,808
271 Ingleton Ave	Grace Christian Chapel	1,479	4,675	6,154
4950 Barker Cres	Garden Village Apostolic Church	1,691	5,345	7,036

Permissive Exemptions

Civic Address	Organization	Actual Tax Exemption for 2017		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
4812 Willingdon Ave	Willingdon Church	7,815	24,702	32,517
7551 Gray Ave	South Burnaby United Church	2,104	6,651	8,755
7591 Gray Ave	South Burnaby United Church (Partial Exemption)	976	3,084	4,059
5825 Nelson Ave	Nelson Avenue Community Church	6,659	21,048	27,708
6125 Nelson Ave	Governing Council of The Salvation Army In Canada	7,141	22,571	29,712
7283 Nelson Ave	Grace Lutheran Church of South Burnaby	2,618	8,276	10,894
1410 Delta Ave	Brentwood Park Alliance Church	1,551	4,902	6,452
1450 Delta Ave	Holy Cross Catholic Church & School (Partial Exemption)	3,099	9,794	12,893
1640 Delta Ave	Trustees of Brentwood Park Presbyterian Church (Partial Exemption)	2,009	6,349	8,357
380 Hythe Ave	Pacific Grace Mandarin Mennonite Church (Partial Exemption)	1,803	5,700	7,503
7175 Royal Oak Ave	Royal Oak Ministry Centre	4,145	13,101	17,245
7405 Royal Oak Ave	Parish of All Saints South Burnaby	2,155	6,811	8,965
7271 Gilley Ave	Shri Guru Ravidass Sabha (Sikh Temple)	3,257	10,294	13,551
1005 Kensington Ave	Vancouver Chinese Lutheran Church (Partial Exemption)	4,590	14,508	19,098
1030 Sperling Ave	Agape Christian Church	1,429	4,515	5,944
5135 Sperling Ave	Deer Lake United Church (Partial Exemption)	2,553	8,070	10,624
6344 Sperling Ave	Emmaus Lutheran Church	1,976	6,246	8,222
1600 Cliff Ave	Cliff Ave United Church (Partial Exemption)	2,879	9,101	11,980
7485 Salisbury Ave	South Burnaby Church of Christ	1,881	5,945	7,826
7135 Walker Ave	Southside Community Church (Partial Exemption)	2,384	7,537	9,921
7540 6th St	Westminster Bible Chapel	726	2,296	3,023
7716 Cumberland St	Church on the Hill (Partial Exemption)	303	958	1,261
7195 Cariboo Rd	Salvation Army Cariboo Hill Temple	5,682	17,958	23,640
7200 Cariboo Rd	Cariboo Road Christian Fellowship Society	4,652	14,703	19,355
3891 Kingsway	International Full Gospel Fellowship (Partial Exemption)	3,282	10,373	13,655
Total		1,077,555	1,660,782	2,738,337

Photo Credits

Cover	Brentwood Skyline – City of Burnaby
p. 4	Rocky Pond – Yan Ying Wang
p. 7	Burnaby Lake in the Morning – City of Burnaby
p. 8	Burnaby City Council Members – City of Burnaby
p. 9	Totems 2 – Yan Ying Wang
p. 10	Mayor Derek Corrigan – City of Burnaby
p. 13	Barnet Marine Park – James Wheeler
p. 14	City Manager Lambert Chu – City of Burnaby
p. 16	Burnaby City Council – City of Burnaby
p. 21	Edmonds Community Centre – City of Burnaby
p. 25	Central Valley Greenway – Steve Chou
p. 30	Cheongdoong Performing Arts Society – City of Burnaby
p. 34	Outdoor Fitness – City of Burnaby
p. 39	Metrotown Centre – City of Burnaby
p. 43	City Hall – Nick Karanasos
p. 49	Metrotown Pedestrian Overpass – City of Burnaby
p. 51	Audit Committee – City of Burnaby
p. 85	Aerial View – Concord Pacific/Buttjes Architecture Inc
p. 93	Confederation Park – Waferboard

Printed May 16, 2018

