



City of Burnaby

BRITISH COLUMBIA, CANADA

2018 Annual Municipal Report

For the fiscal year ended December 31, 2018



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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, 2017

Christopher P. Morill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Burnaby for its annual financial report for the fiscal year ended December 31, 2017. 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 will be submitting it to the GFOA.

Introduction

City Council

Message from the Mayor

Message from the City Manager

Organizational Chart

City Officials

Boards, Committees & Commissions

Corporate Strategic Plan

Service Highlights



City Council



Mayor Mike Hurley



Councillor
Pietro Calendino



Councillor
Sav Dhaliwal



Councillor
Dan Johnston



Councillor
Colleen Jordan



Councillor
Joe Keithley



Councillor
Paul McDonell



Councillor
Nick Volkow



Councillor
James Wang



Message from the Mayor

I am honoured to present the 2018 Annual Municipal Report on behalf of Burnaby Council.

The City of Burnaby set a course to financial stability almost 90 years ago after a close brush with bankruptcy during the Great Depression of the 1930s. Council passed a policy then to set aside funds every year to build a financial reserve so that Burnaby would never again find itself without the resources to meet the needs of its citizens.

Thanks to the foresight of past Councils, a growing tax base and considerable contributions from density bonus funds, our City is able to build the public amenities our growing population needs. In contrast to the City's growing financial reserves, many Burnaby residents are struggling to meet their housing needs, in part because the growth that has enriched City accounts has resulted in the destruction of affordable rental units. One of my first acts as Mayor was to halt further developments that would displace people from their homes and put them at risk of homelessness. I also directed staff to open four warming centres – the first ever in Burnaby – serving our most vulnerable residents in each of our four town centres, available throughout the coldest months of the year.

Housing needs continue to exceed the supply of affordable homes. That is why I launched the Mayor's Task Force on Community Housing and an extensive public engagement program to feed ideas and experience from residents across the city into the Task Force process. With the energy and ideas of residents, housing specialists and agencies that speak on behalf of seniors, youth, working families and newcomers, I hope to achieve an innovative housing plan that will make it possible for Burnaby residents to live in our city with dignity throughout all life stages.

Burnaby's enviable financial stability allows us to invest in the things we need without large tax increases and without adding to debt. We are delivering on our sustainability goals while developing social and recreational facilities and improving civic infrastructure across the City.

My goal is to make Burnaby the best place in BC for families, and to ensure that all residents benefit from the forethought of past Councils, the growth that is driving our economy, and the natural assets that draw so many people to live, invest, work and play in this wonderful city. We have done a good job of building housing units over the past few decades. Now we must ensure that we build a community that works for everyone, connecting us to one another, and supporting those who need it most.

A handwritten signature in black ink, reading "M Hurley". The signature is stylized, with the first letter "M" being large and the last name "Hurley" written in a cursive script.

Mayor Mike Hurley



Message from the City Manager

Our City's Annual Municipal Report provides a welcome opportunity to reflect on our many accomplishments over the past year. It is my pleasure to be able to share highlights of 2018.

Throughout the year, we continued to make progress on key programs and initiatives. Many significant projects were completed and new ones launched. Our Corporate Strategic Plan – enabled by key Council decisions – guided this work, moving us toward our vision of being a world-class city, committed to creating and sustaining the best quality of life for our entire community.

Working closely with citizens, the City enhanced many core services, including snow clearing, garbage and recycling collection and infrastructure planning and replacements. To further enhance both the delivery of public services and our emergency preparedness, we also commenced the Laurel Street Works Yard Re-development Project.

Taking advantage of technological opportunities, we enhanced public Wi-Fi service at City facilities, open data, and citizens' ability to access City information online. This included replacing our Property Tax and Utilities Billing System with a new business application to improve citizen service and to fulfill business requirements.

Also designed to make payment of taxes more convenient, we initiated a pilot project to offer citizens alternative payment sites, eliminating the need to go to City Hall.

Because it demonstrates our commitment to maximizing the accessibility of services and information, we are very proud to have been recognized with an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association. The award acknowledges our annual financial report's reader appeal and understandability and its success in demonstrating a constructive spirit of full disclosure designed to clearly communicate Burnaby's financial story and encourage readership.

Burnaby's many attractive attributes continue to attract large numbers of new residents and businesses. In 2018, Burnaby processed \$1.7 billion in building permits to meet construction demand from the development community.

To support our growing population, several significant community amenities were completed during the year, including the final phase of the Rumble Street reconstruction between McKay Avenue and Royal Oak Avenue, a street beautification project that now sees wide sidewalks, an urban trail, wheelchair ramps, enhanced streetlights

INTRODUCTION MESSAGE FROM THE CITY MANAGER

and street trees enhancing travel for pedestrians and cyclists between Boundary Road and Royal Oak Avenue. Burnaby's urban trails now total more than 70 kilometres, offering new travel options throughout the City for pedestrians and cyclists.

Also completed was Willingdon Linear Park, a pedestrian and cycling path that includes public arts, play areas, and pocket parks, linking Burnaby Heights to Brentwood.

With a focus on addressing the needs of our most vulnerable citizens during cold weather, the City established four warming centres, operating nightly every day through the winter season. The Centres are one of many new initiatives launched to address the lack of affordable, accessible housing in the City and region.

All of the year's programs and actions respond to the aspirations of Burnaby citizens, businesses and non-profit organizations. In addition, to ensure our City's staff reflect and represent our population, we also reached out through a career fair that featured many City departments, including Fire, RCMP, Parks, Recreation and Cultural Services, Technology and Infrastructure.

We are very proud of our year's many achievements because of the role they have played in responding to our community's needs and aspirations. As we advanced our Strategic Plan goals throughout the year, we did so determined to demonstrate our core values of Community, Integrity, Respect, Innovation and Passion. We look forward to continuing to engage with the citizens of Burnaby to further enhance delivery of our corporate strategies, creating and sustaining the best quality of life for our entire community and building a thriving organization that makes Burnaby a great City in which to live and to work.

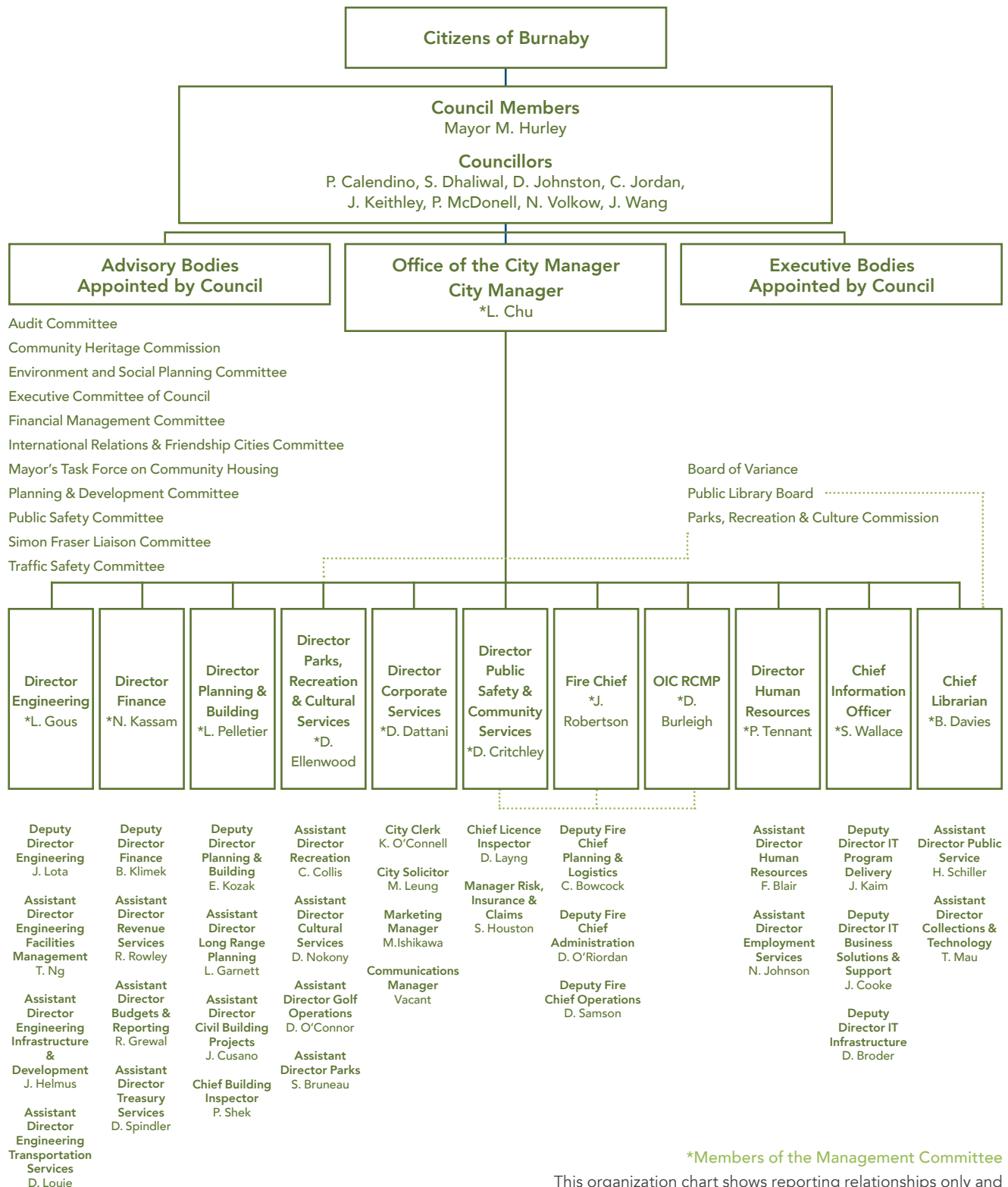


Lambert S.H. Chu
City Manager



Left to right: Councillor Pietro Calendino, Councillor James Wang, Councillor Nick Volkow, Councillor Paul McDonnell, Mayor Mike Hurley, Councillor Joe Keithley, Councillor Colleen Jordan, Councillor Dan Johnston, and Councillor Sav Dhaliwal.

Citizens of Burnaby Organizational Chart



This organization chart shows reporting relationships only and does not necessarily reflect levels of responsibility.

Current as of 2019 January 16

Management Committee

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

Fire Chief

J. Robertson

OIC RCMP

D. Burleigh

Director Human Resources

P. Tennant

Chief Information Officer

S. Wallace

Chief Librarian

B. Davies

Boards, Committees & Commissions

Current as of 2019 March 6

Audit Committee

Mayor M. Hurley (Chair)
Councillor S. Dhaliwal (Vice Chair)
Councillor P. Calendino
Councillor P. McDonell

Board of Variance

S. Nemeth (Chair)
R. Dhatt
J. Dhillon
B. Felker
W. Peppard

Community Heritage Commission

Councillor C. Jordan (Chair)
Councillor P. McDonell (Vice Chair)
Councillor J. Wang
Commissioner K. Alzner
Commissioner S. Dayment (Alternate)
D. Gillis
R. Johnson* (Honorary Member Emeritus)
R. Liu
L. Loftus
T. Marchioni
H. Pride
R. Whitehouse

Environment and Social Planning Committee

Councillor C. Jordan (Chair)
Councillor J. Keithley (Vice Chair)
Councillor J. Wang
J. Gibbs
F. Huang
M. Lumby
3 VACANCIES

Executive Committee of Council

Councillor S. Dhaliwal (Chair)
Mayor M. Hurley (Vice Chair)
Councillor P. Calendino
Councillor P. McDonell
Councillor N. Volkow
Councillor J. Wang

Financial Management Committee

Mayor M. Hurley (Chair)
Councillor S. Dhaliwal (Vice Chair)
Councillor P. Calendino
Councillor P. McDonell

International Relations & Friendship Cities Committee

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

Mayor's Task Force on Community Housing

Councillor P. Calendino (Chair)
Mayor M. Hurley (Vice Chair)
Councillor S. Dhaliwal
Councillor J. Keithley
Councillor J. Wang
T. Armstrong
M. Bosa
P. Buchannon
L. Budd
P. Holden
B. Jarvis
Dr. P. I Kershaw
M. Martin
B. McCauley
A. McMullin
K. Michaels
C. Preston
D. Tetrault

Parcel Tax Roll Review Panel

Mayor M. Hurley (Chair)
Councillor S. Dhaliwal (Vice Chair)
Councillor P. Calendino
Councillor P. McDonell

Parks, Recreation and Culture Commission

Councillor P. McDonell (Chair)
B. Larkin (Vice Chair)
Councillor S. Dhaliwal
K. Alzner
G. Clark
S. Dayment
J. Jang
C. Preston
D. Staschuk

**Planning and Development
Committee**

Councillor P. Calendino (Chair)
Councillor S. Dhaliwal (Vice Chair)
Councillor P. McDonell
Councillor J. Keithley
Councillor J. Wang

Public Safety Committee

Councillor D. Johnston (Chair)
Councillor J. Wang (Vice Chair)
Councillor J. Keithley
Councillor N. Volkow
T. N. Ali
S. Baron
L. Bruschetta
D. Dawson
A. Ediriweera
M. Gates
Trustee L. Hayes
P. Holden
M.D. Li
L. Paul
D. Reid

Public Library Board

L. Shore (Chair)
J. Yu (Vice Chair)
Councillor P. Calendino
K. Alkins-Jang
S. Bains
G. Blishen
C. Dong
M. Foley
E. Kashima

Simon Fraser Liaison Committee

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

Traffic Safety Committee

Councillor D. Johnston (Chair)
Councillor P. McDonell (Vice Chair)
Councillor J. Wang
Trustee C. Cunningham
S. Dayment*
T. Webster*
K. Robb*
5 VACANCIES
*no voting rights

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 2018, 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.

► Crime prevention and reduction

2018 Achievements

- **Bike Patrol Unit:** In May of 2018, the City launched the Burnaby Bike Patrol Unit which consists of four uniformed bylaw staff responsible for patrolling parks and public spaces within the City.
Responsible Department: Public Safety & Community Services Department, Business Licence & Property Management
- **Burnaby Detachment's Youth Investigative Team:** In April, this team in conjunction with Community Response Teams and General Duty members participated in routine foot patrols throughout the City to prevent crime.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- **Illegal Dumping Surveillance Program:** A pilot project was conducted to install high-resolution closed-circuit television (CCTV) camera equipment at various locations throughout the City of Burnaby in order to address illegal dumping activities.
Responsible Department: Engineering Department
- **Tag Tracker:** The GIS team, in cooperation with the City's Anti-Graffiti Coordinator, developed a geospatial application that provides the Anti-Graffiti Coordinator with in field assistance to track new and existing graffiti incidents within the City of Burnaby.
Responsible Department: Engineering Department

► Emergency preparedness

2018 Achievements

- **Communication Plans:** Communications plans for extreme weather, snow conditions, and Fraser River freshet were developed. The Emergency Program section of City website was also revised and enhanced to help improve information for community preparedness.

Responsible Department: Corporate Services Department, Marketing and Communications
- **Fire Ground Survival - Training Conference:** In January, the Fire Department hosted fire service representatives from across the province for a week long Fireground Survival Instructors qualification course. The comprehensive Fire Ground Survival training program applied the lessons learned from Fire Fighter Fatality Investigations conducted by the National Institute for Occupational Safety and Health (NIOSH) and was developed by a committee of subject matter experts.

Responsible Department: Public Safety & Community Services Department, Fire
- **Social Media:** The Burnaby RCMP Media Section has constructed template language for social media to deal with a number of potential serious events ensuring that word on any emergent issues can be communicated quickly to a large number of people.

Responsible Department: Public Safety & Community Services Department, RCMP
- **Disaster Debris Management Program:** Staff completed the release and adoption of the Program as a benchmark template for other Metro Vancouver member municipalities which outlines how to safely and responsibly manage garbage, debris, and other solid waste that would be generated as a result of a natural disaster or other emergency.

Responsible Department: Engineering Department
- **Uninterrupted Power Supply (UPS):** UPS was installed at 16 additional traffic signals to extend their functionality during a power outage, completing the installation of UPS at key intersections throughout the City where the volume of traffic and complexity of signal operations make it difficult to operate under four-way stop procedures in the event of a power outage.

Responsible Department: Engineering Department
- **Snow Control Application:** The GIS Team has created a Snow Control app that combines real-time GPS locations from the Burnaby Engineering and Parks fleet with several data sources from around the City to provide staff with a common operating picture when coordinating snow removal efforts. Information provided includes: Snow clearing priorities, bus stop priorities, City and Provincial cameras, vacant City-owned properties, adult care facilities & medical businesses.

Responsible Department: Engineering Department

► Emergency services

2018 Achievements

- Emergency Radio Building Amplification Bylaw:** Preparation and adoption of the bylaw to require the installation and maintenance of in-building radio amplification systems to provide uninterrupted public safety and emergency response network communications. In-building radio amplification systems help to provide a solid foundation for safe and effective radio communications for emergency response.
 Responsible Departments: Corporate Services Department, Legal; Public Safety and Community Services, Fire; Planning and Building Department
- Office of the Fire Commissioner Wildfire Interface - Training Conference:** On April 4th, the Department hosted fire service representatives from across the province for a Wildland Interface - Structural Protection Instructors qualification course qualifying instructors to certify structure firefighters so that they are able to participate in wildland fire activities under the direction of the BC Wildfire Service.
 Responsible Department: Public Safety & Community Services Department, Fire
- Wildfire Response:** During the 2018 Fire season, Burnaby RCMP deployed 38 members to assist with the wildfire response while maintaining service levels to the city.
 Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment

► Transportation safety

2018 Achievements

- Distracted Driver Enforcement:** The Burnaby RCMP Traffic Section led Lower Mainland Detachments for Distracted Driver enforcement in the months of March and September. The Traffic section increased the number of roadblocks in hotspots.
 Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- Social Media Posts:** The Burnaby RCMP Media team partnered with the Burnaby Traffic team to provide advice to drivers and pedestrians on a regular basis via our website and social media primarily driven by adverse conditions on the roads whereby posts were proactively released either early morning or the evening before to warn drivers of the condition of the roads.
 Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- Winter Storm Response Plan:** The City conducted a review of operational procedures, standards, technology use and resources to identify possible improvements to the City's current Winter Storm Response Plan. The City completed construction of a new salt shed that increased road salt inventory from 2,500 tonnes to 5,500 tonnes. A variety of other initiatives were also completed to enhance transportation safety.
 Responsible Department: Engineering Department
- Willingdon Linear Park:** On July 21st, the City opened the Willingdon Linear Park which links the Burnaby Heights and Brentwood neighbourhoods. This pedestrian and bicycle friendly park runs along the eastern side of Willingdon Avenue and includes two unique pocket parks, plenty of spots to play, rest and relax, and a scenic urban trail with engaging public art.
 Responsible Department: Planning & Building Department

► Community amenity safety

2018 Achievements

- **Safety:** Library staff worked with other City of Burnaby staff, RCMP and community partners to address problematic behaviour issues around the Bob Prittie Metrotown branch during and after library opening hours.
Responsible Department: Office of the City Manager, Burnaby Public Library
- **Certificate of Recognition:** This achievement was received for going above and beyond compliance with Occupational Health and Safety regulations and Return to Work programs.
Responsible Department: Office of the City Manager, Human Resources Department
- **Surveillance Cameras:** New and improved surveillance cameras were installed on RCMP detachment property to improve building security and safety for members and staff.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment



STRATEGIC GOAL 2: A CONNECTED COMMUNITY

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

- **Digital Connections:** Provide online access to core City services and information;
- **Social Connections:** 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.

► Digital connection

2018 Achievements

- **BPL Social Media:** The Burnaby Public Library (BPL) continues to use social media in innovative ways to promote its services. In 2018, individual reading suggestions via social media were provided, and programs and books around key events and celebrations like Burnaby's first ever Pride event, National Indigenous Peoples' Day and Remembrance Day were promoted.

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

- **Online Archives Access Enhancements:** All archival image documents are now available for download online allowing residents and staff to access and use high resolution images without making a request to the City Archives.

Responsible Department: Corporate Services Department, City Clerk

- **Pilot Study – Digital Record Preservation:** The Archives purchased a three-month IntroDPS: Digital Preservation Training Package as its first steps towards obtaining a permanent digital preservation solution. Archives staff have worked with the IT Department to familiarize themselves with the software, create normalized derivatives of all digital content in the Archive holdings, assess the geo-remote storage, and test integration capabilities with the City's existing content and web management systems.

Responsible Department: Corporate Services Department, City Clerk

- **Marketing and Communications Social Media:** Successfully implemented Hootsuite enterprise-wide social, social listening and other social campaigns within the City's existing marketing mix. Utilized social listening to keep up-to-date on social media chatter, and to build on the City's connection and engagement with the community. Generated greater awareness and interest among the public (over 16,000 subscribers) and successfully engaged over 62,000 social media users on a variety of topics across various platforms.

Responsible Department: Corporate Services Department, Marketing and Communications

► Social connection

2018 Achievements

- **Burnaby Public Library's Home Library & Accessible Service:** Delivered materials to seniors and others in group homes and in their own homes, providing personalized reading recommendations, technology help, and valuable social connections. In 2018, BPL expanded services and partnered with Burnaby Community Services Society to visit with seniors at the New Vista Society home. We also signed up our oldest new patron ever – 104 years young.

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

- **Willingdon Linear Park:** Organized the Willingdon Linear Park Grand Opening, connecting City departments with the community in a tangible way. The outdoor, open-house style of event welcomed over 5,000 people.

Responsible Department: Corporate Services Department, Marketing and Communications

- **Community Events:** The following Festivals and Events took place in 2018 bringing the citizens of Burnaby together: Symphony in the Park, Blues and Roots Festival, and the Willingdon Linear Park Grand Opening celebration.

Responsible Department: Parks, Recreation & Cultural Services Department



► Partnership

2018 Achievements

- **Burnaby Festival of Learning:** The third annual Burnaby Festival of Learning saw a significant expansion in diverse and interesting program of learning opportunities for Burnaby residents of all ages. More than 17,000 people attended 46 programs, a 69% increase in attendance and a 32% increase in the number of events offered over the 2017 Festival. Four new partners joined the Steering Committee in 2018: Burnaby Neighbourhood House, Burnaby Family Life, Burnaby Intercultural Planning Table, and BCIT. These partners are helping to expand and diversify not only the events offered and audiences that will attend, but also the pool of available venues for the events.

Responsible Department: Office of the City Manager, Burnaby Public Library
- **Partnership with Burnaby School District, 2018 Local Government Election:** The 2018 Local Government Election saw a partnership between the Burnaby School District and the City. In exchange for the City conducting the election for School Trustees, the School District offered various school locations throughout the City as voting places, and provided IT and custodial support.

Responsible Department: Corporate Services Department, City Clerk
- **Affordable Housing:** Worked with BC Housing on New Vista affordable housing development on Sussex Street.

Responsible Department: Corporate Services Department, Legal; Planning & Building Department
- **Partnerships:** Burnaby Community Services, MOSAIC, Burnaby Seniors' Resources Society, Voices of Burnaby Seniors, Burnaby Fall Prevention Society, Fraser Health – Public Health United Way of the Lower Mainland, were partnered with to provide training and educational programs for seniors. A Dementia Friendly Community and Action Plan was created with the Alzheimer Society of B.C.

Responsible Department: Corporate Services Department, Citizen Support Services
- **Teen Education:** In response to the issue of teen sexting and intimate image distribution, Youth Services Unit, in collaboration with the RCMP YIT, School District 41 and Victim Services formed a committee. This committee's goal is to provide educational workshops with the intention of prevention and intervention of matters pertaining to sexting and image distribution.

Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- **West Coast TAGS Anti-graffiti Symposium:** The City hosted a one day workshop for people from municipalities, law enforcement agencies, public safety organizations, schools, and other community groups and agencies to help prevent and reduce graffiti vandalism.

Responsible Department: Engineering Department
- **Coordinated Construction:** Burnaby has partnered with other utilities such as Fortis and Metro Vancouver, in order to coordinate construction of their utility work with City infrastructure. Coordinated construction reduces overall project cost and minimizes neighbourhood disruption.

Responsible Department: Engineering Department
- **Edmonds Street Fair and Car Show:** In July 2018, the Edmonds Street Fair and Car Show continued to thrive with leadership from local citizens, businesses and citizen organizations.

Responsible Department: Parks, Recreation & Cultural Services Department

► Geographic connections

2018 Achievements

- **Rumble Street, McKay Avenue to Royal Oak Ave:** The final section of Rumble Street received street beautification, improved flow of vehicle traffic, and improved bicycle and pedestrian accessibility and safety. Watermain replacement and storm sewer upgrades were also completed as part of an integrated project.
Responsible Department: Engineering Department
- **Burnaby Transportation Plan:** In 2018, the City launched Phase 2 of the Burnaby Transportation Plan. The second phase will focus on developing the specifics of the Plan; the strategies, policies, actions and networks that bring the Plan to life. These aspects will reflect community feedback and will build on the Vision, Themes and Goals determined in Phase 1.
Responsible Department: Planning & Building Department
- **Central Park Perimeter Trail:** In 2018, the first phase of the Central Park Perimeter Trail was completed. The trail involves an accessible four-metre wide, multi-use trail along Boundary Road to Imperial Street.
Responsible Department: Parks, Recreation & Cultural Services Department



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

2018 Achievements

- **LGBTQ2S+ Pride Street Party:** In the summer of 2018, Burnaby Public Library collaborated with other local service providers in creating Burnaby's first ever LGBTQ2S+ Pride Street Party. The August event illuminated LGBTQ2S+ presence within the city and was attended by more than 800 people representing a broad spectrum of ages and audiences. As a result of the event, a Burnaby Pride Community Advisory Network, composed of Burnaby residents, has developed as a new community entity.

Responsible Departments: Office of the City Manager, Burnaby Public Library & Planning and Building Department

- **Camp Ignite:** Camp Ignite is a four-day camp that educates and inspires young women to follow their dreams. The camp is open to girls in grades 11-12 (ages 16-18), and gives them an introduction to the career of firefighting. Camp Ignite, in partnership with local fire departments, provides strong role models and a venue to empower young women to challenge themselves and learn new skills in a unique team environment that focuses on the firefighting profession.

Responsible Department: Public Safety & Community Services Department, Fire

- **Burnaby Art Gallery Exhibitions:** The Burnaby Art Gallery featured over 70 original artworks by local Chinese-Canadian artist Anna Wong: Traveller on Two Roads. The exhibition includes French/English and Chinese language didactics, activities and tours, as well as youth programming that specifically targeted Burnaby's largest visible minority population.

Responsible Department: Parks, Recreation & Cultural Services Department

► Serve a diverse community

2018 Achievements

- **Books and Materials:** BPL staff continue to work on expanding the number of books and other materials in languages other than English. In 2018, we identified new languages to acquire based on census and other data, and we are also looking to expand collections in key languages.
Responsible Department: Office of the City Manager, Burnaby Public Library
- **Access:** Worked with MOSAIC to assist seniors whose first language is not English and provided outings specifically for clients in wheelchairs and scooters.
Responsible Department: Corporate Services, Citizen Support Services
- **Newcomers to Canada:** RCMP Crime Prevention Unit (CPU) worked with staff from Language Instruction for Newcomers to Canada (LINC) at neighbourhood learning centres to connect with adult newcomers to Canada. Burnaby RCMP Detachment Domestic Violence Unit has also made presentations to newcomers on dating and relationship violence to new students to Canada at Simon Fraser University.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- **Property Tax Collection:** The Property Tax Collection Satellite Office initiative which provided additional locations for the processing of tax payments was implemented in 2018. This included special drop boxes at Edmonds, Eileen Daily, Cameron, and the City Hall Car Park, as well as on-site payment processing at Bonsor, resulting in positive feedback from the City's customers. Given the program's success in 2018, future initiatives include repeating the tax satellite offering in May 2019.
Responsible Department: Finance Department
- **Facility Improvements:** In concert with the Burnaby Access Advisory Committee, the City advanced improvements to public services and facilities to better accommodate persons with disabilities.
Responsible Department: Planning & Building Department
- **Rapid Response to Homelessness Initiative:** The City has partnered with BC Housing to build low-cost supportive housing with a range of supports for individuals in need. The facility at 3986 Norland Avenue includes 52 studio units in a three-storey building with shared amenity space, support services and 24/7 staffing.
Responsible Department: Planning & Building Department

► Enhance city workforce diversity

2018 Achievements

- **Recruitment Staffing and Outreach:** Human Resources representatives facilitated and participated in a variety of career fairs with local organizations.
Responsible Department: Office of the City Manager, Human Resources Department
- **Workforce Diversity Educational Seminars:** Coordinated a workshop for senior staff on workforce inclusion and incorporated new material on diversity and inclusiveness into corporate training programs.
Responsible Department: Office of the City Manager, Human Resources Department
- **Burnaby Fire Department Youth Academy:** The outreach Youth Academy provided high school students from differing backgrounds an understanding of the fire services, and educated students about firefighting as a career choice.
Responsible Department: Public Safety & Community Services Department, Fire



► Create a sense of community

2018 Achievements

- **Connections:** Burnaby Public Library (BPL) continues to be a key gathering space for residents. Comments from book club participants frequently highlight the diversity of participants – both in terms of demographics and in terms of opinions about the books that are discussed.
Responsible Department: Office of the City Manager, Burnaby Public Library
- **Burnaby’s “Good Things” Campaign:** This campaign provided examples of the good things that are happening in our community all in one place on a webpage. It creates a sense of community as it brings together the reasons why Burnaby is a great place to live by highlighting recent initiatives.
Responsible Department: Corporate Services Department, Marketing and Communications
- **Local Government Awareness Week:** As part of Local Government Awareness Week, the City Clerk presented to various immigrant service societies and outreach coordinators on local government, outlining the role of Mayor and Council; reviewed City Committees, Commissions and Boards; and spoke to how newcomers can engage with their local government. Two sessions held in the Council Chamber were well attended.
Responsible Department: Corporate Services Department, City Clerk
- **Volunteering:** Citizen Support Services manages hundreds of volunteers annually. These volunteer opportunities give newcomers to Canada the chance to get connected to their community, feel part of it and form relationships. Student volunteers gain valuable experience for their future career while gaining the fulfillment of caring for others. Retirees are encouraged to keep connected to each other and with their community through volunteering. Working adults are welcomed with a flexible schedule to suit their volunteering needs.
Responsible Department: Corporate Services Department, Citizen Support Services
- **Public Art:** walking map of Metrotown was created in 2018 which highlights the ‘Art Walk’ on Beresford Street, between Willingdon Avenue and Dow Street. The aim of the public art is to create a distinct sense of place that encourages people to linger, eat, shop and explore. This includes sculptures, a digital panel, memorials, and water spheres.
Responsible Department: Planning & Building Department
- **Culture Days:** Culture Days were once again celebrated at Burnaby Village Museum, Shadbolt Centre of the Arts and Burnaby Art Gallery. The event is 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
- **Canada Day:** This year’s annual Canada Day celebration included an outdoor family event at Edmonds Park, a heritage celebration at the Burnaby Village Museum as well as a concert and fireworks event held at Swangard Stadium. These free events on July 1st were a great success with high-level entertainment, activities and exhibits for the entire family.
Responsible Department: Parks, Recreation & Cultural Services Department
- **Vancouver Symphony Orchestra:** The annual Symphony in the Park is a free concert at Burnaby’s Deer Lake Park, featuring Classical favourites and this year featured two of John Williams’ movie themes.
Responsible Department: Parks, Recreation & Cultural Services Department

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

2018 Achievements

- **Healthy City Initiatives:** Staff were provided with opportunities to participate in health and wellness programs and educational opportunities in support of lifelong healthy living and wellbeing.
Responsible Department: Office of the City Manager, Human Resources Department
- **Senior Care:** Citizen Support Services encourages Burnaby residents to volunteer and help those in need, thus ensuring a more caring society. Seniors are kept connected with others through our programs which promote a healthy lifestyle and personal wellbeing.
Responsible Department: Corporate Services Department, Citizen Support Services
- **Outreach and Education:** In support of Metro Vancouver's Drinking Water Conservation Plan and Burnaby's Waterworks bylaw, a dedicated team of Water Conservation Officers and Environmental Services provided public outreach and education and monitored water use during the summer months to ensure safe and adequate supply of drinking water to Burnaby residents and businesses.
Responsible Department: Engineering Department
- **Walk30 Burnaby-New Westminster Walking Challenge:** The Cities of Burnaby and New Westminster were jointly awarded a Fraser Health Active Communities grant to co-host a 5 week walking challenge in the spring 2018.
Responsible Department: Planning & Building Department

► Healthy environment

2018 Achievements

- **Electric Vehicle Initiatives:** In 2018, the City introduced a Bylaw amendment requiring that all parking spaces in new residential developments include an outlet for electric vehicle (EV) charging. An additional two charging stations were added to Deer Lake Centre for a total of four charging stations available for public use.
Responsible Departments: Corporate Services Department, Legal; Public Safety & Community Services Department, Business Licence & Property Management; Planning & Building Department
- **Bear Proof Bins and Streetscape Containers:** Staff successfully completed a pilot program of the bear proof bins at select multi-family locations where bear activity has been observed. Staff also completed procurement and contract negotiation for the addition of over 200 streetscape waste receptacles. The multi-stream designs with advertising space help reduce litter and increase waste diversion to recycling at minimal cost to the city.
Responsible Department: Engineering Department
- **Greenhouse Gas Emissions:** In 2018, Council approved new requirements, to take effect in 2019, for improving energy efficiency and reducing greenhouse gas emissions in new large apartments, offices and stores.
Responsible Department: Planning & Building Department
- **Prevention and Treatment:** 2018 saw the completion of the Confederation Park Stormwater Management Plan, herbicide treatment of invasive plants/species continued in an effort to continue early detection and rapid response, and garbage barrels were replaced by bear proof garbage containers in selected sighting areas.
Responsible Department: Parks, Recreation & Cultural Services Department

► Lifelong learning

2018 Achievements

- **Fire Officer Development Program Qualifications:** During the spring Training Block, the Fire Department qualified nine (9) members to the Fire Officer 2 level involving practical, relevant and interactive in-service training which provides employees with the job performance requirements sufficient for acting in the capacity of a Fire Captain.
Responsible Department: Public Safety & Community Services Department, Fire
- **Leadership Conference:** The youth leadership conference took place and was attended by 30 youth and focused on building the leaders of tomorrow.
Responsible Department: Parks, Recreation & Cultural Services Department

► Community involvement

2018 Achievements

- **Relationships:** Developed strong relationships in Burnaby, both personal and corporate. MulberryPARC, Parkland Refining (BC) Ltd, Burnaby Firefighters Charitable Association, CUPE Local 23, the Keith and Betty Beedie Foundation have all been long time supporters of our programs for seniors. In addition, program participants, local residents, and City employees donate to our Outings for the Elderly Program.

Responsible Department: Corporate Services Department, Citizen Support Services

- **Sponsorships:** The City is grateful to the many local businesses give back and invest in our community through sponsorship. This year, the TD Bank Group came on board as the presenting sponsor for the Burnaby Blues + Roots Festival.

Responsible Department: Parks, Recreation & Cultural 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.

► Economic opportunity

2018 Achievements

- **Rezoning Bylaws:** Facilitated the adoption of Rezoning Bylaws for new industrial developments in Big Bend area and for various mixed residential and commercial developments, including Shape Lougheed Mall Master Plan and Phase 1 developments and Onni Gilmore Place Master Plan and Phase 1 developments.
Responsible Department: Corporate Services, Legal; Planning & Building Department
- **Development:** In 2018, Council gave approval for the continued development of a number of mixed use projects within the Town Centres including a mix of commercial, office and residential development 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
- **North Road Beautification:** The completion of enhancements to the medians on North Road under the Evergreen Line Guideway included landscaping and raingardens under the guideway from Lyndhurst Street to Gatineau Place and enhanced lighting and feature installations on North Road.
Responsible Department: Planning & Building Department

► Community development

2018 Achievements

- **City Plans:** Advanced the review of City Plans and other key policies and programs, and pursued implementation of approved plans and strategies in Town Centres and Urban Villages, to support the opportunity to create communities 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 Project:** Advanced the planning and design for the South Burnaby Arena project, to be achieved through the Community Benefit Bonus Policy.
Responsible Department: Planning & Building Department; Parks, Recreation & Cultural Services Department
- **Public Awareness:** Five training sessions in Early Detection Rapid Response to invasive species were held, six public invasive species removal events were organized, an invasive species nature walk for the public was organized, 18 nature walks were offered to the public, and new signs and information were created about not feeding wildlife.
Responsible Department: Parks, Recreation & Cultural Services Department



► City facilities and infrastructure

2018 Achievements

- **Laurel Street Redevelopment:** In 2018, the City advanced the design and construction of the Laurel Street Service Centre redevelopment plan to modernize and improve the delivery of engineering services to a growing city.

Responsible Department: Planning & Building Department; Engineering Department

- **Planning and Replacement Initiatives:** Playgrounds were replaced at Kisbey, Cariboo Hill and Lou Moro Parks. The Rene Memorial Park's spray park was renewed, and new water services and drinking fountains were added to Ledingham, Beecher, Lou Moro and Cameron Parks. Various improvements were made to Swangard Stadium including the installation of new track curbing, replacement of trench-drain covers and an upgraded sound system. The Chinese Market Garden outside the Love Farm House at Burnaby Village Museum was completed in July, and the main entry gate for Burnaby Village Museum was upgraded. Improvements and overall facility upgrades were made to recreation facilities, including new and replacement equipment for fitness programming, upgrades to City tennis courts, sports field, parking and picnic facilities were continued.

Responsible Department: Parks, Recreation & Cultural Services Department

- **Design and Construction:** Initiated the detailed design, construction and rebuild of C.G. Brown Pool, and the redesign and development of playing areas at Burnaby Mountain Golf Course and Riverway Golf Course to enhance safety and playability. Continued the design and construction to Kensington pitch and putt, and modification and improvements to soil profile and over seeding with drought tolerant turf varieties at Burnaby Mountain Golf Course and Riverway Golf Course were made. Continued the renewal planning and upgrades to James Cowan Theatre to keep up with changing technologies and artist demands and to improve overall customer experience, and continued the planning and development of covered sports boxes at various sites in Burnaby.

Responsible Department: Parks, Recreation & Cultural Services Department



STRATEGIC GOAL 6: A HEALTHY 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.

► Organizational culture

2018 Achievements

- **Launch of Information Technology Department Portal:** In July, the IT department introduced a revamped departmental intranet site on the City's portal. The IT site helps staff feel more connected by: enhancing two-way communication, disseminating and sharing information quickly and easily, and empowering staff with the ability to locate information and source data for themselves.
Responsible Department: Office of the City Manager – Information Technology Department
- **Corporate Communications & Marketing:** Successful creation and restructuring of new Corporate Communications & Marketing Department to better serve and deliver various communications and marketing services/support to other departments, and to support our core values and contribute to making Burnaby a dynamic community and thriving organization.
Responsible Department: Corporate Services Department, Marketing and Communications
- **Fire Station #1 Suitability Upgrades:** This coming project is to provide for the design and construction of gender neutral washroom and dormitory facilities at Fire Stations 1.
Responsible Department: Public Safety & Community Services Department, Fire
- **Communications:** RCMP Burnaby Detachment Media Team ensured detachment staff were well informed on ongoing events and policy changes via engaging visual material posted on reader board screens around the detachment.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment

► Financial viability

2018 Achievements

- **Efficiency Review:** Burnaby RCMP implemented an efficiency review of programs and processes; this will ensure that we are doing the things we need to do, and don't do things that aren't required. This is being done in conjunction with the Differential Call Response study, which is a review of data related to specific call types to enhance future service. Further, there has been a weekly cost mitigation review, to ensure a longer term project was being managed in a fiscally responsible way.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- **Canadian Award for Financial Reporting:** Awarded to the City of Burnaby for its Annual Financial Report for the year ended December 31, 2017.
Responsible Department: Finance Department
- **Award for Outstanding Achievement in Popular Annual Financial Reporting:** Awarded to the City of Burnaby by the Government Finance Officers Association for its Annual Financial Report for the year ended December 31, 2017
Responsible Department: Finance Department
- **Distinguished Budget Presentation Award:** Awarded to the City of Burnaby for its Annual 2018 – 2022 Financial Plan offered by the Government Finance Officers Association of US & Canada.
Responsible Department: Finance Department
- **Payment Card Industry Certification:** Completed and received Payment Card Industry Data Security Standard PCI-DSS attestation in March.
Responsible Department: Finance Department
- **Certificate of Excellence:** Received an Investment Policy award from the Association of Public Treasurers of the United States and Canada.
Responsible Department: Finance Department

► Human resources

2018 Achievements

- **Strategic Sourcing of Job Candidates:** Held a City of Burnaby career fair to encourage job seekers to City positions including seasonal opportunities. Expanded online presence through social media and worked with local organizations to outreach to potential candidates.
Responsible Department: Office of the City Manager, Human Resources Department
- **Develop Internal Candidate Pool:** An internal candidate pool was developed through internal learning and development programs, apprenticeships and the career progression program.
Responsible Department: Office of the City Manager, Human Resources Department
- **Increase in RCMP Members:** Burnaby Detachment received approval from Mayor and Council to increase establishment by 8 members for 2018.
Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment

► Communication

2018 Achievements

- **City Open House:** All City departments set up interactive booths set up at the Opening of the Willingdon Linear Park for the public to learn what the City offers the citizens of Burnaby.
Responsible Departments: All Departments
- **Agendas and Meetings:** The Clerks department facilitated 28 Open Council Meetings, 12 Public Hearings, and 52 Committee Commission and Board meetings. All of the agendas, reports and minutes are available online and web streaming of City Council meetings are also available for public and staff access.
Responsible Department: Corporate Services Department, City Clerk
- **Traffic Asset Collection Mobile Apps and Dashboards:** The GIS Team has developed several business processes for the Traffic Department that allow for mobile GIS asset collection, progress tracking, and reporting. Traffic staff utilize iPad's for asset collection and assessment in the field while managers can track real-time progress and view spatial statistics, attributes, and pictures on dashboards in the office or on their own mobile devices.
Responsible Department: Engineering Department
- **Content Management System:** The project will replace the legacy web content management system (CMS) and update the design of www.Burnaby.ca to provide citizens, businesses and visitors with an enhanced experience when interacting with the City online. The new CMS will support the City's drive to expand its range of online services provided to both personal computers and mobile devices. It will also create internal efficiencies by streamlining processes for content update and web design and development.
Responsible Department: Office of the City Manager, Information Technology Department



► Reliable services, technology and information

2018 Achievements

- **SAP Suite on HANA Implementation:** The HANA project delivered a technical database migration, four major module upgrades and application patches across the City's SAP landscape increasing staff efficiency through enhanced system performance and reduced processing time.

Responsible Department: Office of the City Manager, Information Technology Department
- **Fuel Management System Project:** The City has deployed a new Fuel Management System to better manage fuel inventory and associated accounting processes. The new fuel system uses proven operational controls to build a secure, user-friendly, automated end-to-end process from initial vending through inventory management and reporting, using simple and efficient processes and programs.

Responsible Department: Office of the City Manager, Information Technology Department
- **Windows 10 Upgrade:** Preparation work is underway to replace the Windows 7 operating system with Windows 10 for over 2,000 computers across the city.

Responsible Department: Office of the City Manager, Information Technology Department
- **IT Infrastructure Growth:** The Information Technology department continues to grow its data centre operations to provide the underlying IT infrastructure required to support increased online services and internal operations (e.g., the number of servers increased by 22% since 2016). In addition, over the past year, the City has seen a 20% increase in smart mobile devices to enable efficient field operations.

Responsible Department: Office of the City Manager, Information Technology Department
- **Temporary Works Yard:** Completion of Ledger temporary works yard to ensure reliable continuity of services while a new works yard is built over the next 4 years. As part of the City's re-construction of the Laurel Street Works Yard, a temporary works yard is required to re-locate staff, vehicles, and equipment during the construction period.

Responsible Department: Engineering Department
- **Infrastructure Asset Risk:** Building on a city-wide infrastructure asset criticality study, asset condition is assessed to consider detailed risk. The results are available spatially throughout all of Burnaby for road, water, sewer, and drainage infrastructure, and will support operational and capital planning.

Responsible Department: Engineering Department
- **Purchase Card Platform:** In August, the City in concert with the Bank of Montreal (BMO) transitioned from the Details Online platform to the new Spend Dynamics web-based system.

Responsible Department: Finance Department

► Technology and information

2018 Achievements

- **Fibre Optic Network Installation:** The Information Technology department, in collaboration with the Engineering department, initiated a number of projects to install fibre optic conduits across Burnaby. This is part of a multi-phase program to connect core City sites with a City-owned and operated fibre network that supports the delivery of information and services to residents, businesses, visitors and staff. Installation work is currently concentrated in the Willingdon, Gilmore and Royal Oak areas. Approximately 4.64km has been installed in different locations in 2018.

Responsible Department: Office of the City Manager, Information Technology Department
- **Video and Picture Editing Software:** The Burnaby Senior Management Team approved a business case for professional video and picture editing software and training for staff at the detachment. This has allowed staff in the media section and Crime Prevention Unit to produce better visual and engaging materials.

Responsible Department: Public Safety & Community Services Department, RCMP Burnaby Detachment
- **GIS-Tempest Integration:** The GIS Team, in partnership with IT, Planning, and Finance, have developed a custom integration that will allow City staff to view property and tax information on BurnabyMap.

Responsible Department: Engineering Department
- **Updated BurnabyMap for Staff:** The GIS Team has launched a new version of the Staff version of BurnabyMap. In addition to compatibility with new browsers and mobile devices, the new application offers many benefits to City staff.

Responsible Department: Engineering Department
- **Vulnerable City Assets:** Dashboard allowing for spatial visualization of high, medium, and low risk engineering infrastructure assets in the City. Overall risk is based on consequence and probability of failure.

Responsible Department: Engineering Department
- **Closed-circuit Television (CCTV) Sewer Inspection App:** A web map that allows the user to view sanitary and storm sewers symbolized by CCTV inspection rating values. The users can also view the CCTV videos for sewer mains that have been linked to a video.

Responsible Department: Engineering 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.



Mayor
Mike Hurley (Chair)



Councillor
Sav Dhaliwal (Vice Chair)



Councillor
Pietro Calendino



Councillor
Paul McDonell

Treasurer's Report



2019 April 29

Mayor Mike Hurley and Members of Council,

I am pleased to present the 2018 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, 2018 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 consolidated financial statements. They have expressed an opinion, that the City's consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Burnaby as at December 31, 2018 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.

The focus in 2018 was to continue to build on 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 1,520 in building permit applications with a total construction value of \$1.7 billion.

As the City continues to grow, the challenges of maintaining and enhancing our infrastructure and public programs in a sustainable and timely manner remain at the forefront. City Council is committed to meeting these challenges while at the same time striving to keep property tax increases to a minimum.

Financial Overview

Consolidated Statement of Financial Position

Financial Position (\$ millions)

	2018 Actual	2017 Actual	Change
Financial Assets	1,915.1	1,553.8	361.3
Financial Liabilities	(350.5)	(288.1)	(62.4)
Net Financial Assets	1,564.6	1,265.7	298.9
Tangible Capital Assets	2,844.9	2,777.2	67.7
Inventory	2.3	1.9	0.4
Prepaid Expenses	2.8	2.6	0.2
Non-Financial Assets	2,850.0	2,781.7	68.3
Accumulated Surplus	4,414.6	4,047.4	367.2

The City's financial position continued to be very robust throughout 2018 with an annual surplus of \$367.2 million (2017 – \$257.4 million), bringing Accumulated Surplus to \$4,414.6 million. 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 financial assets exceed all liabilities and it is represented by Net Financial Assets, which are the City's reserve funds and reserves of \$1,564.6 million (2017 – \$1,265.7 million), and Non-Financial Assets of \$2,850.0 million (2017 – \$2,781.7 million), the majority of which are capital assets, such as civic buildings, recreation centres, parks, roads, water and sewer infrastructure, land, 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 \$298.9 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. These contributions are allocated for new amenities to serve the City's growing population.

Non-Financial Assets on the Consolidated Statement of Financial Position increased by \$68.3 million primarily due to additions to capital equity, consisting of land, building, infrastructure, and vehicles and equipment.

Consolidated Statement of Operations

Operations (\$ millions)

	2018 Actual (\$)	2017 Actual (\$)	Change
Revenues	808.2	687.9	120.3
Expenses	(441.0)	(430.5)	(10.5)
Annual Surplus	367.2	257.4	109.8

Annual Surplus, which is the excess of revenues over expenditures, is higher in 2018 by \$109.8 million and amounts to \$367.2 million (2017 – \$257.4 million). Revenues increased by \$120.3 million amounting to \$808.2 million (2017 – \$687.9 million) mainly due to additional contributions of \$85.0 million from developers through the Community Benefit Bonus Program as well as contributed asset revenue, development permits and program revenues. Expenses increased in 2018 by \$10.5 million amounting to \$441.0 million (2017 – \$430.5 million) primarily due to increases in the collective agreements, protective services, Greater Vancouver Sewer & Drainage District and Greater Vancouver Water District charges, and 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 2018 was \$1,564.6 million (2017 – \$1,265.7 million).

Capital reserve funds and reserves account for 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 child care facilities, an events center, CG Brown Pool, Willingdon Heights Center, Confederation Recreation Space, Cameron Recreation Centre and Library, and South Burnaby Ice 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 2019 - 2023 capital investment program is approximately \$1.2 billion; capital reserves of \$1.5 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, Waterworks Utility and Sanitary Sewer Operating Reserves including stabilization, insurance and snow removal. Interest earned on these reserves is used to fund operating costs thereby reducing the impact of property tax increases 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 2018, the investment portfolio earned an average annual yield of 3.16% (2017 – 3.22%) and generated a notable return of \$53.8 million (2017 – \$45.1 million). A portion, \$3.5 million (2017 – \$2.9 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. \$5.4 million earned in investment income went into operations, funding operating costs which would otherwise be required from a further increase in property taxes.

In closing, under the direction and guidance of City Council, the City of Burnaby continues to show strong growth while executing its "no debt" financial strategy and maintaining stabilized tax rates through low property tax increases.

Respectfully submitted,



Noreen Kassam, CPA, CGA
Director Finance



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Burnaby

Opinion

We have audited the consolidated financial statements of the City of Burnaby (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2018, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

DRAFT - March 13, 2019

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

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

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, Canada

[Date]

DRAFT - March 13, 2019

Consolidated Statement of Financial Position

As at December 31, 2018 with comparative figures for 2017

	2018 Actual (\$)	2017 Actual (\$)
Financial Assets		
Cash and cash equivalents	50,207,797	12,373,125
Investments (Note 2)	1,659,166,744	1,314,162,327
Accounts receivables:		
Accrued interest	176,382,661	192,977,991
Taxes	8,060,719	7,463,236
Local improvement frontage tax	2,689,276	3,034,542
Other receivables (Note 3)	18,589,970	23,794,251
	205,722,626	227,270,020
Total Financial Assets	1,915,097,167	1,553,805,472
Financial Liabilities		
Accounts payables and accrued liabilities (Note 4):		
Due to other governments	8,843,976	5,177,445
Accounts payable	54,795,912	49,919,185
Accrued liabilities	18,388,598	18,075,162
	82,028,486	73,171,792
Deposits - damages, servicing and other	54,650,108	56,779,256
Deferred revenue (Note 5)	93,541,823	59,539,011
Development cost charges and restricted funds (Note 6)	120,268,683	98,583,114
Total Financial Liabilities	350,489,100	288,073,173
Net Financial Assets	1,564,608,067	1,265,732,299
Non-Financial Assets		
Tangible capital assets (Note 7 and Schedule 1)	2,844,926,185	2,777,215,567
Inventory of supplies	2,316,952	1,884,440
Prepaid expenses	2,749,537	2,574,919
Total Non-Financial Assets	2,849,992,674	2,781,674,926
Accumulated Surplus (Note 8)	4,414,600,741	4,047,407,225

Contingencies and Commitments (Note 11).
To be read in conjunction with the Notes to the
Consolidated Financial Statements.

Approved by: 

Noreen Kassam, Director Finance, City of Burnaby

Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31, 2018 with comparative figures for 2017

	2018 Budget (\$)	2018 Actual (\$)	2017 Actual (\$)
Revenues	(Note 15)		
Taxation revenue (Note 10)	288,889,800	289,221,800	277,179,817
Sales of goods and services	116,911,700	121,355,669	117,588,096
Investment income	41,389,400	50,343,609	42,134,853
Other revenue	50,567,200	77,467,261	77,297,021
Community benefit fund	95,000,000	220,839,583	135,803,973
Contributed asset revenue	5,000,000	24,160,219	13,840,903
Transfers from other governments (Note 9)	20,295,000	24,824,154	21,566,750
Transfer from restricted funds and development cost charges (Note 6)	14,248,000	-	2,536,077
Total Revenues	632,301,100	808,212,295	687,947,490
Expenses			
General government services	82,680,200	71,602,169	67,301,101
Protective services	113,107,800	112,502,092	104,872,748
Transportation services	53,245,800	51,287,341	60,068,676
Environmental services	94,260,000	92,596,468	89,123,980
Development services	6,752,900	6,046,290	6,002,735
Parks, recreation and cultural services	104,920,700	106,984,419	103,176,338
Total Expenses	454,967,400	441,018,779	430,545,578
Annual Surplus	177,333,700	367,193,516	257,401,912
Accumulated Surplus, Beginning of Year	4,047,407,225	4,047,407,225	3,790,005,313
Accumulated Surplus, End of Year	4,224,740,925	4,414,600,741	4,047,407,225

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

Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31, 2018 with comparative figures for 2017

	2018 Budget (\$)	2018 Actual (\$)	2017 Actual (\$)
	(Note 1(B),15)		
Annual surplus	177,333,700	367,193,516	257,401,912
Tangible capital assets			
Acquisition of tangible capital assets	(205,946,500)	(103,558,672)	(112,101,854)
Contributed tangible capital assets	(5,000,000)	(24,160,219)	(13,840,903)
Acquisition from land exchange	-	(2,589,474)	(4,708,516)
Amortization of tangible capital assets	63,730,800	59,596,630	60,261,075
Gain on sale of tangible capital assets	(1,000,000)	(12,714,922)	(6,172,648)
Proceeds on sale of tangible capital assets	7,200,000	15,633,597	15,786,291
Write-downs of tangible capital assets	-	82,442	-
	(141,015,700)	(67,710,618)	(60,776,555)
Changes in inventory of supplies	-	(432,512)	1,258,444
Changes in prepaid expenses	-	(174,618)	(351,666)
	-	(607,130)	906,778
Increase in net financial assets	36,318,000	298,875,768	197,532,135
Net Financial Assets, Beginning of Year	1,265,732,299	1,265,732,299	1,068,200,164
Net Financial Assets, End of Year	1,302,050,299	1,564,608,067	1,265,732,299

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

Consolidated Statement of Cash Flow

For the year ended December 31, 2018 with comparative figures for 2017

	2018 Actual (\$)	2017 Actual (\$)
Operating Transactions		
Annual surplus	367,193,516	257,401,912
Non-cash items:		
Amortization of tangible capital assets	59,596,630	60,261,075
Contributed tangible capital assets	(24,160,219)	(13,840,903)
Gain on sale of tangible capital assets	(12,714,922)	(6,172,648)
Write-downs of tangible capital assets	82,442	-
	389,997,447	297,649,436
Changes in non-cash working capital:		
Accounts receivables	21,547,394	(13,559,836)
Accounts payables and accrued liabilities	8,856,694	(2,231,436)
Deposits - damage, servicing and other	(2,129,148)	16,024,393
Deferred revenue	34,002,812	10,228,331
Development cost charges and restricted funds	21,685,569	14,484,364
Inventory	(432,512)	1,258,444
Prepaid expenses	(174,618)	(351,666)
	473,353,638	323,502,030
Capital Transactions		
Tangible capital assets acquisitions	(103,558,672)	(112,101,854)
Proceeds on sale of tangible capital assets	13,044,123	11,077,775
	(90,514,549)	(101,024,079)
Investing Transactions		
Net change in investments	(345,004,417)	(259,800,290)
	(345,004,417)	(259,800,290)
Increase (decrease) in cash and cash equivalents	37,834,672	(37,322,339)
Cash and Cash Equivalents, Beginning of Year	12,373,125	49,695,464
Cash and Cash Equivalents, End of Year	50,207,797	12,373,125
Cash and Cash Equivalents, End of Year		
Represented by:		
Cash	13,207,797	2,351,426
Cash equivalents	37,000,000	10,021,699
	50,207,797	12,373,125
Non-Cash Transaction		
Acquisition from land exchange	2,589,474	4,708,516

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. Interfund 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 2018 Consolidated Revenues & Expenditures component of the City of Burnaby 2018 – 2022 Financial Plan received by City Council on April 23, 2018 and adopted through Bylaw No. 13885 on May 14, 2018.

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 straightline 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 2018, the value for taxable land and buildings, (excluding valuations for exempt properties) across all property classes was \$105.1 billion (2017 – \$93.8 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 at the fair market value of the tangible capital assets when they are made available for use and received by the City.

The timing of the City receiving 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 between three months and 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 expenses 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 amortized 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	Useful Life (Years)
Land (Under Roads/Civic Use)	Is not amortized
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 80 (2017 - 10 to 40)
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.

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 tangible capital assets, useful lives of tangible 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, 2018, no liability for contaminated sites was recognized.

2. Investments

	2018		2017	
	Cost (\$)	Market Value (\$)	Cost (\$)	Market Value (\$)
Short-term investments	502,122,829	527,257,270	583,323,845	627,151,082
Long-term investments	1,157,043,915	1,326,792,925	730,838,482	928,678,646
Total	1,659,166,744	1,854,050,195	1,314,162,327	1,555,829,728

3. Accounts Receivables - Other

	2018 (\$)	2017 (\$)
Density bonus receivables	173,881	6,926,491
Federal and provincial governments	4,763,513	5,074,626
Other receivables	5,473,936	4,322,314
Third party receivables	4,010,631	3,401,839
Property management receivables	2,187,653	2,041,886
Development cost charge levy receivable	1,980,356	2,027,095
Total	18,589,970	23,794,251

4. Accounts Payables and Accrued Liabilities

	2018 (\$)	2017 (\$)
Trade and other liabilities	70,846,486	61,759,792
Employee future benefits (Note 13)	11,182,000	11,412,000
Total	82,028,486	73,171,792

5. Deferred Revenue

	2017 (\$)	Externally Restricted Inflows (\$)	Revenue Earned (\$)	2018 (\$)
Taxes and utilities	20,958,909	21,495,832	(20,958,909)	21,495,832
Parks and recreation fees	3,554,960	7,183,442	(7,058,703)	3,679,699
Future capital works	18,202,490	12,484,244	(8,981,840)	21,704,894
Other deferred revenue	16,822,652	47,996,802	(18,158,056)	46,661,398
Total	59,539,011	89,160,320	(55,157,508)	93,541,823

6. Development Cost Charges and Restricted Funds

	2018 (\$)	2017 (\$)
Balance at beginning of year	98,583,114	84,098,750
Contribution	18,238,868	14,135,858
Interest	3,446,701	2,884,583
Revenue recognized	-	(2,536,077)
Total	120,268,683	98,583,114

7. Tangible Capital Assets

Assets

See Schedule 1 for details.

Contributed Assets

Infrastructure contributed to the City totaled \$3,672,316 in 2018 (2017 – \$13,499,560) and was capitalized at its fair value at the time of receipt; and Land contributed to the City totaled \$20,487,903 in 2018 (2017 – \$341,343).

Assets Under Construction

Assets under construction having a value of approximately \$64,218,000 in 2018 (2017 – \$70,648,000) have not been amortized. Amortization of these assets will commence when the assets 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-Downs of Tangible Capital Assets

There was a write-down of tangible capital assets during the year totalling \$82,442 in 2018 (2017 – \$nil).

8. Accumulated Surplus

(a) Accumulated Surplus	2018 (\$)	2017 (\$)
Accumulated surplus in tangible capital assets, beginning of year	2,777,215,567	2,716,439,012
Add:		
Acquisition from land exchange	2,589,474	4,708,516
Capital acquisitions	103,558,672	112,101,854
Contributed tangible capital assets	24,160,219	13,840,903
Less:		
Disposals	(3,001,117)	(9,613,643)
Amortization	(59,596,630)	(60,261,075)
Accumulated surplus in tangible capital assets	2,844,926,185	2,777,215,567
Accumulated surplus in inventory and prepaid expenses		
Inventory	2,316,952	1,884,440
Prepaid expenses	2,749,537	2,574,919
Accumulated surplus in inventory and prepaid expenses	5,066,489	4,459,359
Accumulated surplus in non-financial assets	2,849,992,674	2,781,674,926
Accumulated surplus in net financial assets (b)	1,564,608,067	1,265,732,299
Total accumulated surplus	4,414,600,741	4,047,407,225

8. Accumulated Surplus

(b) Accumulated Surplus in Net Financial Assets	2018 (\$)	2017 (\$)
Statutory Reserve Funds		
Corporate and Tax Sale Land Reserve Fund	306,786,875	303,541,574
Capital Asset Works Financing Reserve Fund	175,004,437	156,665,303
Equipment Replacement Reserve Fund	64,451,825	61,820,217
Other Statutory Capital Reserve Fund	16,590,778	15,751,288
Local Improvement Reserve Fund	14,835,901	13,765,376
Development Cost Charge Reserve Funds	9,316,293	9,322,809
Statutory Reserve Funds Total	586,986,109	560,866,567
Non-Statutory Capital Reserves		
Community Benefit Reserves	649,563,246	419,487,733
Gaming Reserve	90,282,232	92,385,065
Sanitary Sewer Capital Reserve	81,057,629	68,106,955
Waterworks Utility Capital Reserve	53,489,048	40,867,849
Other Capital Reserves	16,262,922	12,520,431
Non-Statutory Capital Reserves Total	890,655,077	633,368,033
Non-Statutory Operating Reserves		
Other Operating Reserves	21,514,668	19,971,362
Stabilization Reserve	12,180,272	9,314,004
Snow Removal Reserve	8,984,532	4,751,938
Non-Statutory Operating Reserves Total	42,679,472	34,037,304
Unappropriated Operating Surplus		
Sanitary Sewer Reserve - Unappropriated Operating Surplus	20,593,773	17,765,689
Waterworks Utility Reserve - Unappropriated Operating Surplus	16,721,512	14,888,273
General Revenue Reserve - Unappropriated Operating Surplus	6,972,124	4,806,433
Unappropriated Operating Surplus Total	44,287,409	37,460,395
Total Reserve Funds & Reserves	1,564,608,067	1,265,732,299

9. Transfers From Other Governments

	2018 (\$)	2017 (\$)
Transfers from federal government	2,051,215	1,319,708
Transfers from provincial government	19,241,497	14,942,967
Transfers from regional and local governments	3,531,442	5,304,075
	24,824,154	21,566,750

10. Taxation Revenue

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.

	2018 (\$)	2017 (\$)
Taxes Collected:		
General Purposes	270,532,072	258,535,331
Collections for Other Governments	226,853,583	211,988,561
Sanitary Sewer Parcel Tax	18,689,728	18,644,486
	516,075,383	489,168,378
Less Transfers to Other Governments:		
Province of BC - School Taxes	177,049,303	166,109,944
Greater Vancouver Regional District	5,720,651	4,856,658
Greater Vancouver Transportation Authority	37,544,747	34,863,862
BC Assessment Authority	6,060,363	5,693,736
Municipal Finance Authority	27,369	23,826
Hastings Street Business Improvement Area	265,200	260,000
North Road Business Improvement Area	185,950	180,535
	226,853,583	211,988,561
Taxation Revenue	289,221,800	277,179,817

11. Contingencies and Commitments

A. At December 31, 2018 the balance of the outstanding contracts for capital and other expenditures is estimated at \$46.3 million (2017 - \$43.6 million). These amounts are not accrued in the financial statements:

	Millions
2019	40.8
2020	3.2
2021	1.8
2022	0.3
2023	0.2
	46.3

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 \$118,782,901 (2017 – \$96,810,942) and restricted accounts receivable of \$1,485,782 (2017 – \$1,772,172).

D. The City holds irrevocable letters of credit in the aggregate amount of \$188.5 million (2017 – \$141.2 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.

F. The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include: regional 911 call centre, Area Wide Radio emergency communications network, dispatch operations and records management. The City holds 1 Class A share. As a Class A shareholder, the City is committed to paying levies for services received under a cost-sharing formula to fund operating and capital costs of the E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost sharing formula, and amounted to \$3.1 million during the year (2017 - \$3.0 million).

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, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 2,406 contributors from the City (2017 - 2,361 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 \$15,856,567 for employer contributions to the plan in fiscal 2018 (2017 – \$15,017,780). Employees paid \$13,502,535 for employee contributions to the plan in fiscal 2018 (2017 – \$12,505,347).

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 Benefits

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	2018 (\$)	2017 (\$)
Balance at Beginning of Year	11,412,000	11,655,000
Current Service Cost	772,000	817,000
Interest Cost	322,000	388,000
Benefits Paid	(1,112,000)	(1,380,000)
Amortization of Net Actuarial Gain	(111,000)	(68,000)
Plan Amendment	(101,000)	-
Accrued Benefit Liability, End of Year	11,182,000	11,412,000

An actuarial estimate for these benefits was performed to estimate the City's accrued benefit obligation as at December 31, 2018. The difference between the actuarially determined accrued benefit liability estimate of \$11,182,000 and the accrued benefit obligation of \$10,226,000 as at December 31, 2018 is an unamortized actuarial gain of \$956,000.

	2018 (\$)	2017 (\$)
Accrued Benefit Liability - End of Year	11,182,000	11,412,000
Unamortized Actuarial Gain	(956,000)	(925,000)
Accrued Benefit Obligation, End of Year	10,226,000	10,487,000

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

	2018	2017
Discount rate (%)	3.25	3.00
Expected wage and salary inflation (%)	1.80	1.80
Estimated average remaining service life of employees (years)	11.00	11.00

14. Segmented Information (\$ Thousands)

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

2018	General Government & Administrative Services	Protective Services	Public Works & Others	Solid Waste	Water Works	Sanitary Sewer	Planning & Building Services	Parks, Recreation & Cultural Services	Library Services	Other Funds	Total Financial Activities
Revenues											
Taxation revenue	(270,532)	-	-	-	-	(18,690)	-	-	-	-	(289,222)
Sales of goods and services	(527)	(654)	(3,372)	(5,233)	(55,119)	(25,712)	(129)	(30,610)	-	-	(121,356)
Investment income	(5,435)	-	-	-	-	-	-	-	(44)	(44,865)	(50,344)
Other revenue	(40,548)	(1,316)	(2,919)	(2,523)	(1)	-	(31,999)	(1,522)	(482)	3,843	(77,467)
Community benefit fund	-	-	-	-	-	-	-	-	-	(220,840)	(220,840)
Contributed asset revenue	-	-	-	-	-	-	-	-	-	(24,160)	(24,160)
Transfers from other governments	(393)	(2,454)	(3,491)	-	-	-	-	(162)	(477)	(17,847)	(24,824)
	(317,435)	(4,424)	(9,782)	(7,756)	(55,120)	(44,402)	(32,128)	(32,294)	(1,003)	(303,869)	(808,213)
Expenses											
Compensation	35,788	49,384	20,214	7,744	3,524	2,680	13,108	58,805	10,716	-	201,963
Policing contract	-	48,664	-	-	-	-	-	-	-	-	48,664
General services	12,386	3,766	5,754	3,569	1,913	3,453	293	7,585	307	-	39,026
Materials & supplies	1,836	602	2,990	302	408	372	60	8,115	621	-	15,306
Equipment & related operating costs	5,924	1,606	(2,385)	5,208	633	582	251	1,960	189	-	13,968
Gas & electricity	113	229	1,933	46	157	114	-	2,484	171	-	5,247
Greater Vancouver refuse disposal	-	-	-	2,749	-	-	-	34	-	-	2,783
GVS & DD Levy	-	-	1,520	-	-	22,477	-	-	-	-	23,997
GVWD - cost of water	-	-	-	-	27,843	-	-	-	-	-	27,843
Amortization/ loss on disposals	10,869	1,944	27,290	-	5,577	2,803	36	12,032	1,671	-	62,222
	66,916	106,195	57,316	19,618	40,055	32,481	13,748	91,015	13,675	-	441,019
	(250,519)	101,771	47,534	11,862	(15,065)	(11,921)	(18,380)	58,721	12,672	(303,869)	(367,194)

FINANCIAL SECTION CONSOLIDATED FINANCIAL STATEMENTS

2017	General Government & Administrative Services	Protective Services	Public Works & Others	Solid Waste	Water Works	Sanitary Sewer	Planning & Building Services	Parks, Recreation & Cultural Services	Library Services	Other Funds	Total Financial Activities
Revenues											
Taxation revenue	(258,536)	-	-	-	-	(18,644)	-	-	-	-	(277,180)
Sales of goods and services	(467)	(550)	(2,968)	(5,169)	(54,765)	(24,928)	(123)	(28,618)	-	-	(117,588)
Investment income	(5,663)	-	-	-	-	-	-	-	(42)	(36,430)	(42,135)
Other revenue	(19,073)	(1,394)	(2,429)	(2,438)	(10)	(1)	(23,672)	(1,492)	(523)	(26,265)	(77,297)
Community benefit fund	-	-	-	-	-	-	-	-	-	(135,804)	(135,804)
Contributed asset revenue	-	-	-	-	-	-	-	-	-	(13,841)	(13,841)
Transfers from other governments	(392)	(2,559)	(5,288)	-	-	-	(47)	(90)	(506)	(12,685)	(21,567)
Transfer from restricted funds and development cost charges	-	-	-	-	-	-	-	-	-	(2,536)	(2,536)
	(284,131)	(4,503)	(10,685)	(7,607)	(54,775)	(43,573)	(23,842)	(30,200)	(1,071)	(227,561)	(687,948)
Expenses											
Compensation	34,351	47,692	20,380	7,242	3,319	2,561	12,728	57,146	10,245	-	195,664
Policing contract	-	43,704	-	-	-	-	-	-	-	-	43,704
General services	9,921	2,721	7,692	3,060	2,250	3,111	199	7,322	237	-	36,513
Materials & supplies	1,470	549	3,883	401	381	240	85	7,097	479	-	14,585
Equipment & related operating costs	4,181	1,568	(1,595)	4,468	703	613	208	2,159	285	-	12,590
Gas & electricity	122	261	2,068	49	156	113	-	2,508	192	-	5,469
Greater Vancouver refuse disposal	1	-	-	2,782	-	-	-	33	-	-	2,816
GVS & DD Levy	-	-	1,259	-	-	21,246	-	-	-	-	22,505
GVWD - cost of water	-	-	-	-	26,983	-	-	-	-	-	26,983
Amortization/ loss on disposals	12,704	1,920	30,784	-	6,626	2,697	19	11,298	1,583	2,086	69,717
	62,750	98,415	64,471	18,002	40,418	30,581	13,239	87,563	13,021	2,086	430,546
	(221,381)	93,912	53,786	10,395	(14,357)	(12,992)	(10,603)	57,363	11,950	(225,475)	(257,402)

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 (Business Advisory Services, Budgets & Reporting, Financial Services, Purchasing, Revenue Services and Treasury Services), 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 medical 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; 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 Services

This segment includes programs that provide citizens an opportunity to participate in cultural, athletic, and other events. Programs also include the operations, maintenance and provision of parks and recreation, and museum facilities that enable the delivery of services. Working with schools, community and business to form partnerships for neighborhood development supportive of a healthy and active 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.

F. Library Services

This segment includes programs that provide citizens an opportunity to participate in library and other events. Programs also include the operations, maintenance and provision of library facilities that enable the delivery of services. Working with schools, community and business to form partnerships for neighborhood development supportive of a literate environment, programs contribute to the well-being of Burnaby's citizens. 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.

G. 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 the 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 of a balanced budget 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 14, 2018 (Bylaw #13885) to the budget figures reported in these consolidated financial statements.

Operating budget:	Budget Amount (\$)
Revenues	632,301,100
Expenses	454,967,400
Annual surplus per statement of operations	177,333,700
Less: capital expenditures	(198,746,500)
Add: proposed internal transfers	21,412,800
Approved budget	-

16. Comparative Figures

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

17. Contractual Rights

The City of Burnaby has entered into contracts or agreements in the normal course of operations that it expects will result in the realization of assets and revenues in future fiscal years. City of Burnaby is the recipient of grants from various government agencies. These funding agreements do not abnormally impact City of Burnaby's financial position and do not guarantee City of Burnaby the right to future funding.

At December 31, 2018, the balance of the outstanding contractual rights is estimated at \$18.7 million. These amounts are not accrued in the financial statements:

	Millions
2019	4.7
2020	7.4
2021	2.6
2022	2.2
2023	1.8
	18.7

Schedule 1

Consolidated Schedule of Tangible Capital Assets

As at December 31, 2018 (\$ thousands)

Class	Cost Beginning of Year	Additions	Disposals	Cost End of Year	Accumulated Amortization Beginning of Year	Disposals	Amortization	Accumulated Amortization End of Year	Net Book Value End of Year
Land Available for Resale	116,896	8,502	(3)	125,395	-	-	-	-	125,395
Land Under Roads	1,117,748	10,837	(1,901)	1,126,684	-	-	-	-	1,126,684
Land Civic Use	451,681	13,038	(71)	464,648	-	-	-	-	464,648
Land Improvements	160,668	13,692	(5,275)	169,085	(74,657)	5,275	(5,073)	(74,455)	94,630
Buildings	290,894	11,290	(221)	301,963	(131,273)	99	(7,814)	(138,988)	162,975
Infrastructure - Drainage	226,692	7,228	(481)	233,439	(88,985)	348	(3,580)	(92,217)	141,222
Infrastructure - Roads	784,629	27,238	(610)	811,257	(509,047)	475	(17,704)	(526,276)	284,981
Infrastructure - Sewers	153,361	3,846	(629)	156,578	(67,120)	461	(2,517)	(69,176)	87,402
Infrastructure - Water	268,973	12,304	(855)	280,422	(77,073)	616	(5,333)	(81,790)	198,632
Vehicles & Mobile Equipment	64,783	9,780	(3,665)	70,898	(40,996)	3,437	(5,365)	(42,924)	27,974
Technology & Telephony	112,819	11,114	(20,803)	103,130	(69,705)	20,803	(8,227)	(57,129)	46,001
Furniture, Fixtures & Equipment	34,243	7,869	(13,310)	28,802	(21,359)	13,309	(3,746)	(11,796)	17,006
Leasehold Improvements	4,693	-	-	4,693	(1,297)	-	(238)	(1,535)	3,158
	3,788,080	136,738	(47,824)	3,876,994	(1,081,512)	44,823	(59,597)	(1,096,286)	2,780,708
Asset Under Construction	70,648	(6,430)	-	64,218	-	-	-	-	64,218
Total	3,858,728	130,308	(47,824)	3,941,212	(1,081,512)	44,823	(59,597)	(1,096,286)	2,844,926

Consolidated Schedule of Tangible Capital Assets

As at December 31, 2017 (\$ thousands)

Class	Cost Beginning of Year	Additions	Disposals	Cost End of Year	Accumulated Amortization Beginning of Year	Disposals	Amortization	Accumulated Amortization 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
Asset 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

Statistical Section

Miscellaneous Statistics

- Population
- Business Distribution by Sector
- Building Permits
- Top Employers

Taxation

- 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

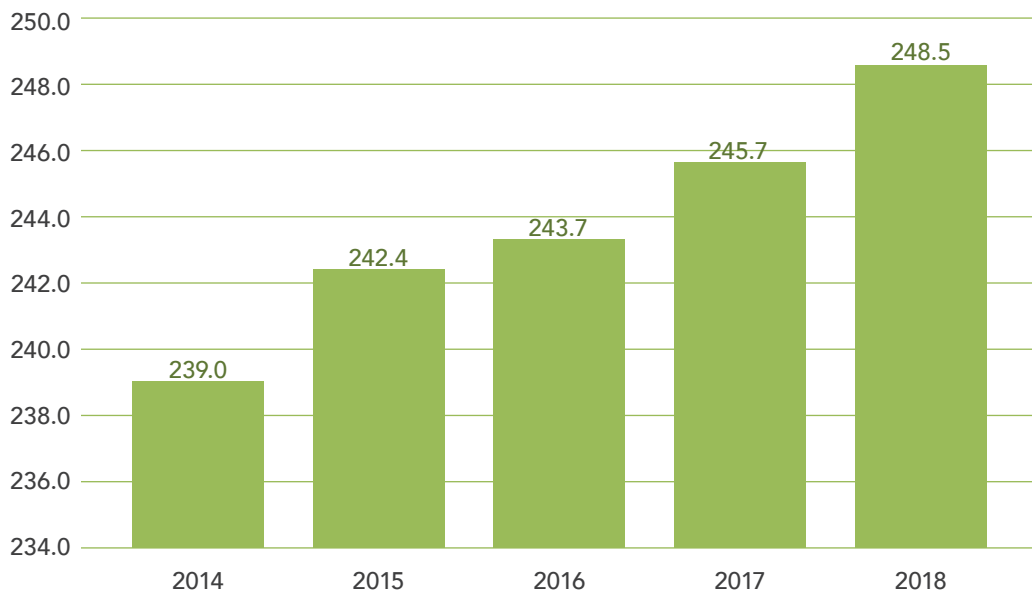
Financial Statistics

- Expenses by Function
- Expenses by Object
- Revenue by Source
- Financial Highlights
- City of Burnaby Annual Returns



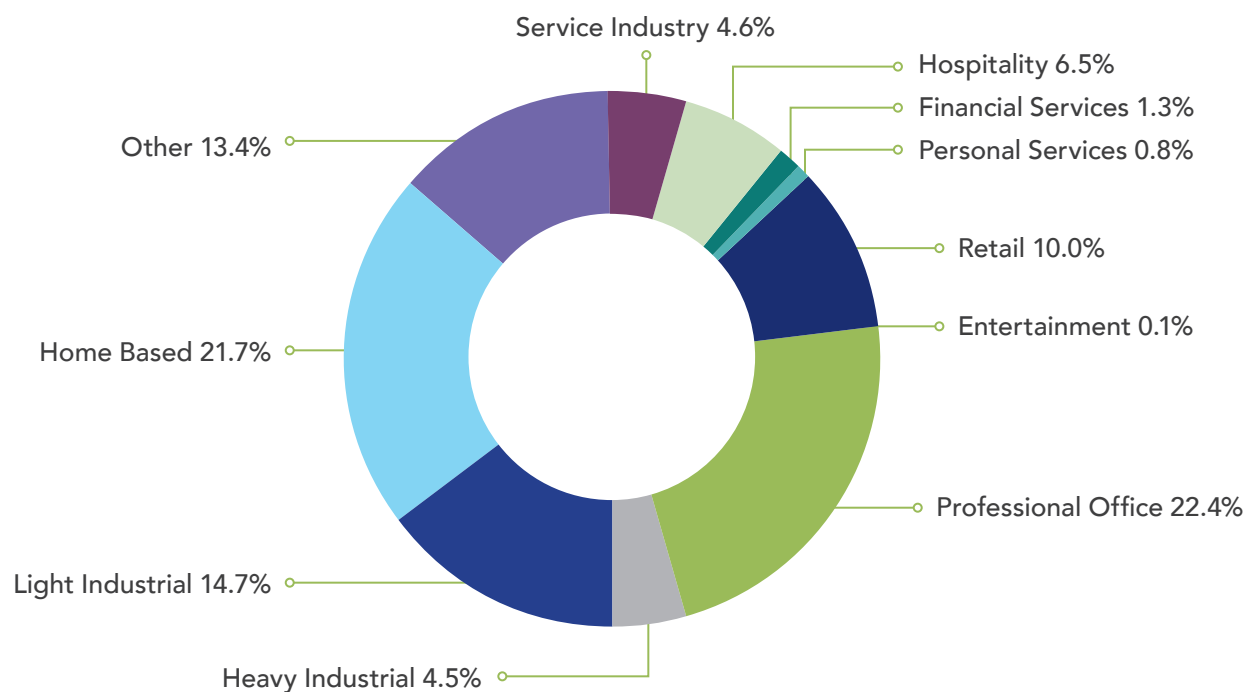
Miscellaneous Statistics

Population (thousands)



Source: British Columbia Municipal Population Estimates 2011-2018

Burnaby's Business Distribution by Sector

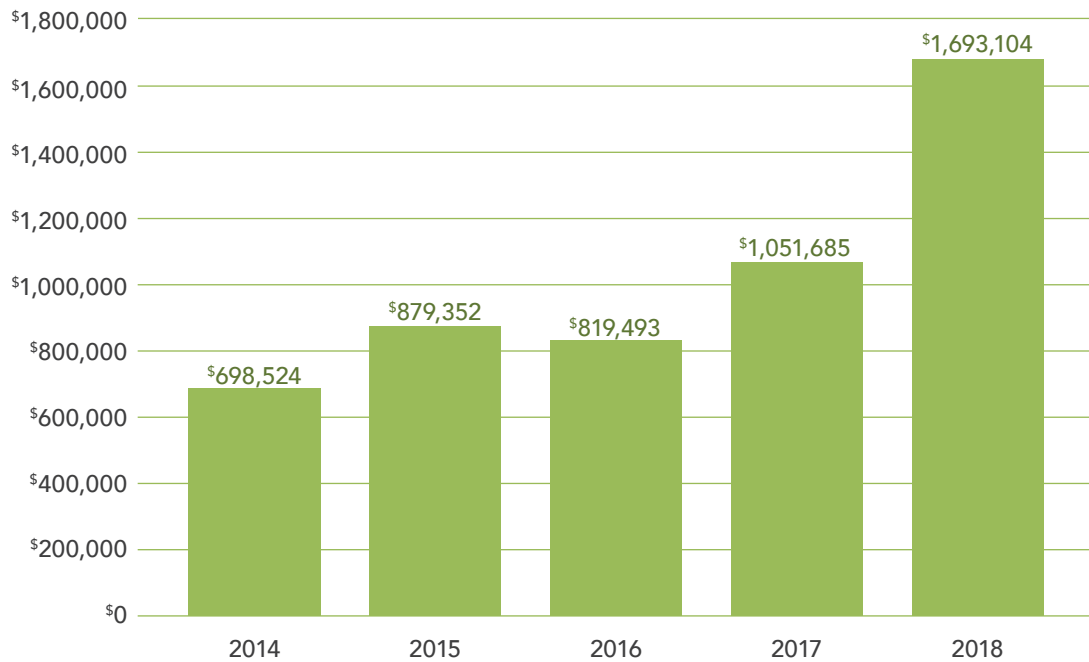


*Based on 2018 business licence listing

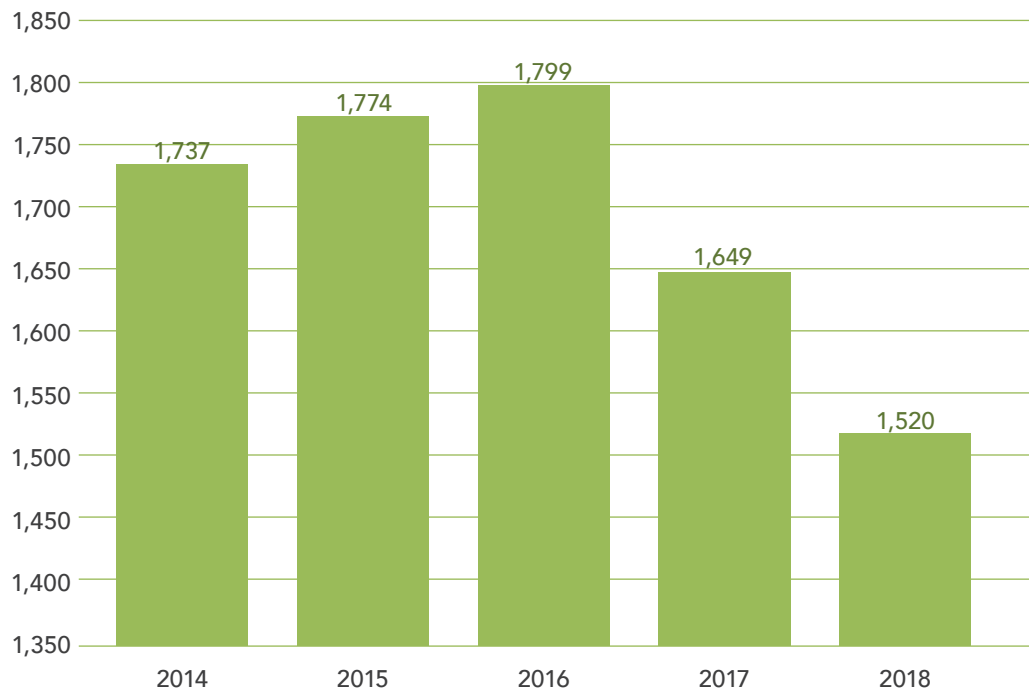
Source: City of Burnaby - Public Safety & Community Services Department

Building Permits

Value of Building Permits Issued (\$ thousands)



Number of Building Permits Issued



Source: City of Burnaby - Planning & Building Department

Burnaby's Top Employers 2018

Company	# of Employees
BC Housing Management Commission	707
Beedie Development Group	230
Best Buy Canada Ltd	5,500
British Columbia Institute of Technology (BCIT)	1870
Clio	194
Fortinet Technologies (Canada) ULC	931
Hemmera Envirochem Inc	192
R.F. Binnie & Associates Ltd	139
Ritchie Bros. Auctioneers (Canada) Ltd	709
Simon Fraser University	2930

Source: 2018 BC's Top Employers

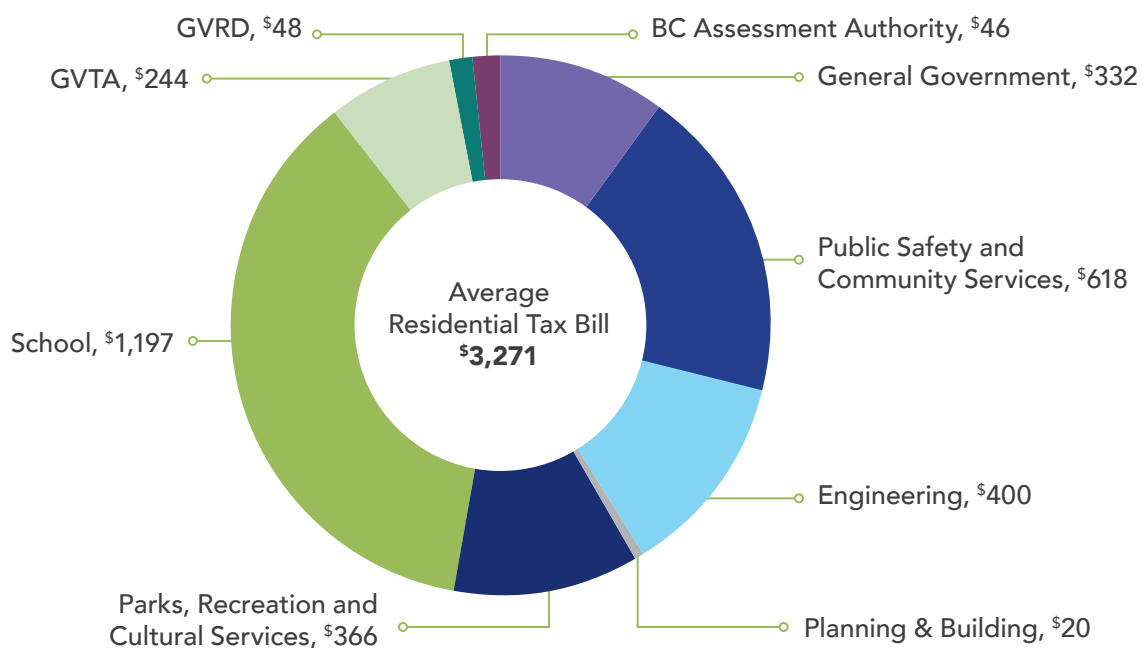
Taxation

Average Residential Property Taxes*



*Figures based on gross residential assessments, including new growth

2018 Average Residential Tax Bill**



**Based on average residential dwelling with an assessed value of \$1,151,909
Source: City of Burnaby - Finance Department

STATISTICAL SECTION

Tax Levy and Outstanding Balances (\$ thousands)	2014	2015	2016	2017	2018
Municipal Tax Levy (including parcel taxes)	240,286	250,609	259,320	268,561	280,517
Tax Levy per Capita*	1,005	1,034	1,064	1,093	1,129
Current Taxes Collected	236,299	249,290	257,007	265,312	276,998
Percentage of Current Taxes Collected to Tax Levy	98.34%	99.47%	99.11%	98.79%	98.75%
Current Taxes Outstanding as at December 31	3,987	1,319	2,313	3,249	3,519
Total Taxes Outstanding per Capita*	16.68	5.44	9.49	13.22	14.16

*Prior year has been restated based on revised population.

Assessed Values of Land and Improvements (\$ thousands)	2014	2015	2016	2017	2018
Land	39,781	42,909	51,566	72,269	83,224
Improvements	17,465	18,352	20,449	21,603	21,941
Total Assessed Value of Land and Improvements	57,246	61,261	72,015	93,872	105,165

Property Tax Collection - All Government Bodies (\$ thousands)	2014	2015	2016	2017	2018
	409,824	425,070	442,908	461,337	487,166

Grants in Lieu of Taxes - All Bodies - (\$ thousands)	2014	2015	2016	2017	2018
	6,446	6,278	6,552	6,324	6,751

Taxes from New Growth (\$ thousands)	2014	2015	2016	2017	2018
	4,029	3,165	2,473	2,991	7,019

Taxes Paid to Other Authorities (\$ thousands)**	2014	2015	2016	2017	2018
Province of BC - School Taxes	146,565	151,369	159,089	166,110	177,049
Greater Vancouver Transit Authority	32,451	32,990	34,190	34,864	37,545
Greater Vancouver Regional District	4,335	4,403	4,706	4,857	5,721
British Columbia Assessment Authority	4,958	5,088	5,432	5,694	6,060
Municipal Finance Authority	15	16	19	24	27
Total Taxes Paid to Other Authorities	188,324	193,866	203,436	211,549	226,402

**includes Grants in Lieu of Taxes

Average Residential Assessment - net of new growth (\$ thousands)	2014	2015	2016	2017	2018
All Residential	661	705	827	1,064	1,152
Single Family Dwelling	914	990	1,210	1,643	1,640
Strata	369	379	398	497	585

Source: City of Burnaby - Finance Department

Flat Rates (\$)

Flat Water Rates - paid by the due date	2014	2015	2016	2017	2018
Detached Single Family Dwelling	545	561	572	578	578
Two Family Dwelling Per Unit	409	421	429	434	434
Multiple Family Dwelling Per Unit	313	322	329	332	332
Flat Sewer Parcel Rates - paid by the due date	2014	2015	2016	2017	2018
Municipal Installed	513	528	536	541	541
Sub-Divider Installed	256	264	268	271	271
Flat Sewer Use Rates - paid by the due date	2014	2015	2016	2017	2018
Strata Lot (not part of a duplex)	278	286	290	293	293
Multiple Family Dwelling Per Unit, including Strata (not part of a duplex)	278	286	290	293	293
Two Family Dwelling Per Unit, including Strata (forming part of a duplex)	128	132	134	135	135

Source: City of Burnaby - Finance Department

Financial Statistics

Expenses by Function

Expenses (\$ thousands)	2014	2015	2016	2017	2018
General Government Services	56,611	59,745	65,944	67,301	71,602
Protective Services	96,436	100,127	104,492	104,873	112,502
Transportation Services	53,355	55,681	58,705	60,069	51,287
Environmental Services	78,528	80,652	82,735	89,124	92,597
Development Services	5,362	5,601	6,336	6,003	6,046
Parks, Recreation and Cultural Services	85,804	91,469	95,458	103,176	106,985
Total Expenses by Function	376,096	393,275	413,670	430,546	441,019

Expenses by Object

Expenses (\$ thousands)	2014	2015	2016	2017	2018
Compensation	168,336	182,721	188,568	195,664	201,963
Policing Contract	39,791	42,155	44,529	43,704	48,664
General Services	28,213	28,085	33,224	36,513	39,026
Materials & Supplies	10,021	11,550	12,945	14,585	15,306
Equipment & Related Operating Costs	16,065	11,048	11,162	12,590	13,968
Gas & Electricity	5,031	5,132	5,246	5,469	5,247
Greater Vancouver Refuse Disposal Fees	3,986	3,357	3,164	2,816	2,783
Greater Vancouver Sewerage and Drainage Fees	19,421	20,075	20,966	22,505	23,997
Greater Vancouver Cost of Water	25,199	26,159	25,865	26,983	27,843
Depreciation	60,033	62,993	68,001	69,717	62,222
Total Expense by Object	376,096	393,275	413,670	430,546	441,019

Source: City of Burnaby - Finance Department

Revenue by Source

Revenue (\$ thousands)	2014	2015	2016	2017	2018
Taxation Revenue	249,091	259,025	268,394	277,180	289,222
Sales of Goods and Services	102,377	106,838	110,825	117,588	121,356
Investment Income	40,010	39,046	41,192	42,135	50,344
Other Revenue	43,655	45,405	53,749	77,297	77,467
Community Benefit Fund	53,638	39,857	85,029	135,804	220,839
Contributed Asset Revenue	25,713	6,583	18,178	13,841	24,160
Transfer from Other Governments	19,132	21,616	20,703	21,567	24,824
Transfer from Restricted Funds and Development Cost Charges	729	3,104	3,900	2,536	-
Total Revenue by Source	534,345	521,474	601,970	687,948	808,212

Financial Highlights

(\$ thousands)	2014	2015	2016	2017	2018
Annual Surplus	158,249	128,199	188,300	257,402	367,193
Accumulated Surplus	3,315,256	3,601,705	3,790,005	4,047,407	4,414,601
Acquisition of Tangible Capital Assets	73,436	90,241	94,770	112,102	103,559
Net Book Value of Tangible Capital Assets	2,636,397	2,671,300	2,716,439	2,777,216	2,844,926
Net Financial Assets	833,758	926,726	1,068,200	1,265,732	1,564,608

City of Burnaby Annual Returns

City of Burnaby Annual Returns (%)	2014	2015	2016	2017	2018
30-Year Canada's Bond Average	2.77%	2.19%	1.92%	2.28%	2.36%
10-Year Canada's Bond Average	2.23%	1.52%	1.25%	1.78%	2.28%
Prime Rate Average	3.00%	2.79%	2.70%	2.90%	3.60%
City of Burnaby Annual Return	4.49%	3.91%	3.62%	3.22%	3.16%

Source: City of Burnaby - Finance Department

Permissive Exemptions



PERMISSIVE EXEMPTIONS

In accordance with Section 227 of the Community Charter, notice is hereby provided regarding the adoption of City of Burnaby Annual Taxation Exemption Bylaws. The purpose of these bylaws is to grant property taxation exemptions to the following properties with land and/or improvements for the period of one year.

		Actual Tax Exemption for 2018		
Civic Address	Organization	General Tax (\$)	School & Others (\$)	Total Tax (\$)
4600 Parker St	Alpha Secondary School Site	182,486	155,175	337,661
6990 Aubrey St	Lochdale Elementary School Site	29,295	24,911	54,206
7355 Canada Way	Edmonds Community Resource Centre			
	St. Matthews Day Care Society	2,186	1,934	4,120
	Deaf Children's Society of BC	4,169	3,545	7,714
	Burnaby School Board-Adult Learning Centre	2,729	2,320	5,049
	Canadian Mental Health Association	2,743	2,332	5,075
	Canadian Red Cross Fraser Region Burnaby Branch	2,729	2,320	5,049
	Immigrant Services Society of BC	2,122	1,804	3,926
	Afghan Women's Support Society	1,571	1,336	2,908
	Burnaby Family Life	1,304	1,154	2,459
9048 Stormont Ave	Pacific Assistance Dogs Society (Partial Exemption)	4,127	3,510	7,637
6650 Southoaks Cres	Community Centered College for the Retired	19,099	16,240	35,339
7858 Hilda St	Twelfth Avenue Elementary School Fields	1,446	1,280	2,726
7866 Hilda St	Twelfth Avenue Elementary School Fields	1,446	1,280	2,726
7872 Hilda St	Twelfth Avenue Elementary School Fields	1,446	1,280	2,726
7615 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7625 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7635 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7645 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7655 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7665 Hedge Ave	Twelfth Avenue Elementary School Fields	733	2,710	3,443
7675 Hedge Ave	Twelfth Avenue Elementary School Fields	938	3,468	4,407
6140 McKercher Ave	Burnaby Family Life Institute	2,397	2,121	4,518
2101 Holdom Ave	Holdom Community Resource Centre			
	Burnaby Family Life Institute	839	714	1,553
	Burnaby Family Life Institute	978	831	1,809
	Burnaby Family Life Institute	872	741	1,613
	Burnaby Family Life Institute	326	277	603
	Community Living Society	426	362	788
	Community Living Society	689	586	1,275
	Community Living Society	278	236	514
	Community Living Society	1,043	887	1,930

PERMISSIVE EXEMPTIONS

		Actual Tax Exemption for 2018		
Civic Address	Organization	General Tax (\$)	School & Others (\$)	Total Tax (\$)
	Community Living Society	582	495	1,078
	Burnaby Volunteer Centre Society	1,050	893	1,943
	Burnaby Volunteer Centre Society	1,188	1,010	2,198
	Dixon Transition Society	1,188	1,010	2,198
	Dixon Transition Society	1,060	901	1,961
	Dixon Transition Society	1,043	887	1,929
2055 Rosser Ave	Brenwood Community Resource Centre			
	Burnaby Community Services Society	3,023	2,571	5,593
	Meals on Wheels	3,402	2,892	6,294
	YMCA of Greater Vancouver	1,342	1,141	2,484
	MOSAIC Immigrant Services	2,190	1,862	4,052
	Burnaby Seniors Outreach Services Society	316	269	585
4460 Beresford St	Metrotown Community Resource Centre			
	Burnaby Neighbourhood House	31,700	26,955	58,655
	BC Centre for Ability	4,430	3,767	8,197
	YMCA Childcare Resource & Referral Program	2,670	2,270	4,939
	National Congress of Black Women Foundation	1,742	1,481	3,223
4535 Kingsway	Pioneer Community Resource Centre			
	Burnaby Hospice Society	6,841	5,817	12,658
	Burnaby Family Life	12,698	10,797	23,495
8059 Texaco Dr	The Lotus Sailing Club	4,823	4,101	8,924
7564 Barnet Rd	BC Volleyball Association	92,013	78,242	170,255
4990 Canada Way	Burnaby Winter Club (Partial Exemption)	20,820	17,704	38,523
9080 Avalon Ave	Burnaby Horsemen's Association	8,635	29,420	38,055
3890 Kensington Ave	Burnaby Tennis Club	619	1,506	2,125
3883 Triumph St	Burnaby Pacific Grace Church	3,458	12,781	16,239
4304 Parker St	Willingdon Heights United Church (Partial Exemption)	1,747	6,456	8,202
4550 Kitchener St	Parish of Saint Timothy Anglican (Partial Exemption)	4,148	15,332	19,480
3905 Norland Ave	Vancouver Korean Full Gospel Church (Partial Exemption)	11,839	43,759	55,599
9887 Cameron St	St. Stephen the Martyr Anglican Church (Partial Exemption)	779	2,879	3,658
5975 Sunset St	Capitol Hill Congregation of Jehovah's Witnesses (Partial Exemption)	4,048	14,961	19,009
9387 Holmes St	St. Michael's Catholic Church & School (Partial Exemption)	4,907	18,136	23,043
6907 Elwell St	South Burnaby Gospel Hall Society	2,989	11,048	14,037
5060 Marine Dr	Iglesia Ni Cristo Church of Christ (Partial Exemption)	2,109	7,796	9,906
7772 Graham Ave	Parish of Saints Peter & Paul Anglican (Partial Exemption)	1,853	6,847	8,700

PERMISSIVE EXEMPTIONS

Civic Address	Organization	Actual Tax Exemption for 2018		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
7455 10th Ave	Our Lady of Mercy Catholic Church (Partial Exemption)	1,489	5,503	6,992
7551 Gray Ave	South Burnaby United Church	1,624	6,001	7,625
7591 Gray Ave	South Burnaby United Church (Partial Exemption)	790	2,920	3,710
7283 Nelson Ave	Grace Lutheran Church of South Burnaby	2,017	7,456	9,473
1640 Delta Ave	Trustees of Brentwood Park Presbyterian Church (Partial Exemption)	1,746	6,452	8,198
380 Hythe Ave	Pacific Grace Mandarin Mennonite Church (Partial Exemption)	1,206	4,458	5,664
5135 Sperling Ave	Deer Lake United Church (Partial Exemption)	2,024	7,479	9,503
1600 Cliff Ave	Cliff Ave United Church (Partial Exemption)	2,346	8,671	11,017
7135 Walker Ave	Southside Community Church (Partial Exemption)	1,477	5,461	6,938
6641 Halifax St	Parkcrest Gospel Chapel (Partial Exemption)	1,815	6,708	8,523
5146 Laurel St	St. Theresa's Catholic Church (Partial Exemption)	3,200	11,828	15,028
5600 Dorset St	Sanatan Dharm Cultural Society (Partial Exemption)	590	2,181	2,772
6597 Balmoral St	St. Francis de Sales Catholic Church	4,128	15,257	19,385
6656 Balmoral St	St. Francis de Sales Catholic Church (Partial Exemption)	1,035	3,825	4,859
6627 Arcola St	St. Francis de Sales Catholic Church	1,143	4,224	5,367
6681 Arcola St	St. Francis de Sales Preschool	3,761	3,329	7,090
8585 Armstrong Ave	Burnaby Alliance Church (Partial Exemption)	748	2,765	3,513
8094 11th Ave	Church of the Nazarene (Partial Exemption)	659	2,437	3,096
1450 Delta Ave	Holy Cross Catholic Church & School (Partial Exemption)	2,721	10,055	12,776
7271 Gilley Ave	Shri Guru Ravidass Sabha (Sikh Temple) (Partial Exemption)	2,745	10,144	12,889
1005 Kensington Ave	Vancouver Chinese Lutheran Church (Partial Exemption)	4,029	14,892	18,921
7716 Cumberland St	Church on the Hill (Partial Exemption)	238	881	1,120
3871 Pandora St	St. Helen's Catholic Church	3,502	12,943	16,445
3981 Albert St	Burnaby North Baptist Church	389	1,437	1,826
5050 Hastings St	Church of Christian Community in Canada, Vancouver Centre	2,216	8,190	10,406
5209 Hastings St	Burnaby Christian Pentecostal Church	747	2,759	3,506
6900 Halifax St	Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of B.C.	1,326	4,901	6,227
5170 Norfolk St	The Church in Burnaby	2,012	7,435	9,447
5060 Canada Way	BC Muslim Association	1,068	3,947	5,015
7895 Canada Way	New Westminster Evangelical Free Church	1,402	5,184	6,586
8765 Government St	New Life Community Church	3,359	9,886	13,244
8760 Lougheed Hwy	New Life Community Church	1,015	3,751	4,766
6556 Sprott St	Aga Khan Foundation Canada	13,935	51,507	65,442
4040 Canada Way	Aga Khan Foundation Canada	11,321	41,844	53,166

PERMISSIVE EXEMPTIONS

Civic Address	Organization	Actual Tax Exemption for 2018		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
3466 Curle Ave	Aga Khan Foundation Canada	6,313	23,333	29,646
5280 Kincaid St	Church of Jesus Christ of Latter-day Saints	10,134	37,457	47,591
5584 Kincaid St	First United Spiritualist Church of Vancouver	1,854	6,854	8,708
6010 Kincaid St	The Danish Evangelical Lutheran Church	2,841	10,499	13,340
6580 Thomas St	Burnaby Christ Church of China	1,259	4,652	5,911
3821 Lister St	Korean United Church of Vancouver	2,316	8,558	10,874
4484 Smith Ave	Korean United Church of Vancouver	1,147	4,238	5,384
4045 Kingsway	Kingsway Foursquare Gospel Church of Canada	21,164	78,224	99,388
5855 Imperial St	The Trustees of the Congregation of the Central Christian Assembly	2,000	7,394	9,394
5535 Short St	Burnaby Unit of New Westminster Jehovah's Witnesses	1,937	7,161	9,098
6112 Rumble St	Burnaby Chinese Evangelical Free Church	678	2,508	3,186
6138 Rumble St	Burnaby Chinese Evangelical Free Church	2,717	2,405	5,121
5110 Marine Dr	Evangelical Chinese Bible Church	2,576	9,522	12,099
5122 Marine Dr	Evangelical Chinese Bible Church	157	581	739
5462 Marine Dr	International Society For Krishna Consciousness	1,954	7,222	9,176
7457 Edmonds St	Trustees of Gordon Congregation of Presbyterian Church	2,263	8,363	10,625
7717 19th Ave	St. Alban the Martyr Anglican Church	1,459	5,392	6,851
8255 13th Ave	First Christian Reformed Church of New Westminster	2,146	7,933	10,079
8611 Armstrong Ave	Burnaby Alliance Church	373	1,379	1,752
7103 10th Ave	Tenth Avenue Bible Chapel	3,413	12,617	16,030
7925 10th Ave	BC Association of Seventh-day Adventist Church	1,146	4,235	5,381
7926 11th Ave	BC Association of Seventh-day Adventist Church	1,830	6,765	8,596
3410 Boundary Rd	CityLights Church	656	2,426	3,083
4830 Boundary Rd	Iglesia Evangelica Pentecostal Emanuel	4,684	17,312	21,995
140 Esmond Ave	Maktab Tarighat Oveyssi Shahmaghsoudi	635	2,348	2,983
3426 Smith Ave	Chinese Taoism Kuan-Kung Association In Canada	2,333	8,623	10,956
271 Ingleton Ave	Grace Christian Chapel	1,467	5,421	6,887
4950 Barker Cres	Garden Village Apostolic Church	1,189	4,396	5,585
4812 Willingdon Ave	Willingdon Church	6,451	23,844	30,295
5825 Nelson Ave	Nelson Avenue Community Church	5,047	18,654	23,700
6125 Nelson Ave	Governing Council of The Salvation Army in Canada	5,801	21,441	27,242
1410 Delta Ave	Brentwood Park Alliance Church	1,361	5,032	6,393
7175 Royal Oak Ave	Royal Oak Ministry Centre	2,927	10,819	13,746
7405 Royal Oak Ave	Parish of All Saints South Burnaby	1,523	5,630	7,153
6344 Sperling Ave	Emmaus Lutheran Church	1,507	5,571	7,078
7485 Salisbury Ave	South Burnaby Church of Christ	1,867	6,901	8,769

PERMISSIVE EXEMPTIONS

Civic Address	Organization	Actual Tax Exemption for 2018		
		General Tax (\$)	School & Others (\$)	Total Tax (\$)
7540 6th St	Westminster Bible Chapel	755	2,792	3,548
7195 Cariboo Rd	Salvation Army Cariboo Hill Temple	4,744	17,533	22,276
7200 Cariboo Rd	Cariboo Road Christian Fellowship Society	6,174	21,465	27,639
3891 Kingsway	International Full Gospel Fellowship (Partial Exemption)	3,258	12,041	15,299
4502 CPR R/W	Confederation Park (portion) - leased from Chevron Canada	3,757	13,887	17,644
3877 Eton St	Burnaby Heights Park - leased from GVWD	3,378	12,484	15,861
8301 Forest Grove Dr	Forest Grove Park - leased from GVWD	13,480	49,824	63,304
7085 Burford St	Used for landscaping beautification - leased from BC Hydro	818	3,023	3,840
7086 Burford St	Used for landscaping beautification - leased from BC Hydro	416	1,539	1,955
7051 Halligan St	Used for landscaping beautification - leased from BC Hydro	223	825	1,048
7061 Halligan St	Used for landscaping beautification - leased from BC Hydro	295	1,091	1,386
6617 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	225	830	1,055
6637 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	313	1,157	1,470
6647 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	342	1,265	1,607
6667 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	419	1,550	1,969
6687 Salisbury Ave	Used for landscaping beautification - leased from BC Hydro	458	1,691	2,149
9181 University Cr	Richard Bolton Park - leased from SFU	21,878	80,862	102,739
Highland Park Line	Cycle and Pedestrian corridor from New Westminster to Vancouver	18,025	66,623	84,648
204-3993 Henning Dr	St. Leonard's Youth & Family Services Society	6,948	5,908	12,857
2702 Norland Ave	Burnaby Association for Community Inclusion	30,658	26,070	56,728
4543 Canada Way	United Way of the Lower Mainland	54,331	46,199	100,530
7181 Arcola Way	St. Leonard's Youth & Family Services Society	9,044	7,690	16,734
6688 Southoaks Cres	National Nikkei Heritage Centre Society (Partial Exemption)	14,555	15,739	30,294
5024 Rumble St	Burnaby Neighbourhood House Society	7,024	5,973	12,997
518 S. Howard Ave	Boys' & Girls' Clubs of Greater Vancouver	15,847	13,475	29,322
3400 Lake City Way	The Canadian Red Cross Society (Partial Exemption)	23,779	20,221	44,000
7837 Canada Way	Serbian Orthodox Church & Cultural Centre (Partial Exemption)	1,471	5,436	6,907
7557 Sussex Ave	The Fairhaven United Church Homes	22,587	19,991	42,578
7451 Sussex Ave	St. Michaels Centre Hospital Society	28,183	24,944	53,127
Total		999,664	1,757,439	2,757,104



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p. 17 – Blues Festival – City of Burnaby
p. 19 – Winding Mountain Trail – City of Burnaby
p. 22 – Burnaby Fire Department Youth Academy - Silvester Law
p. 26 – Burnaby Public Library Gardens – City of Burnaby
p. 28 – South Burnaby Arena – City of Burnaby
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p. 82 – Edmonds Community Centre – City of Burnaby
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CITY OF BURNABY · BRITISH COLUMBIA, CANADA

2018 ANNUAL MUNICIPAL REPORT