

NO: F039

COUNCIL DATE: **November 25, 2013**

FINANCE COMMITTEE

TO: **Mayor & Council**

DATE: **November 15, 2013**

FROM: **City Manager and
General Manager, Finance & Technology**

FILE: **1705-05**

SUBJECT: **2014 Five-Year (2014-2018) Financial Plan – General Operating**

1.0 RECOMMENDATION

It is recommended that the Finance Committee recommend that Council:

- a) Approve the recommendations outlined in Section 3.0 of this report;
- b) Direct staff to prepare the 2014 Five-Year (2014 – 2018) Financial Plan incorporating these recommendations; and
- c) Authorize staff to prepare and forward for Council's consideration a report complete with recommendations on the establishment of a Property Tax Review Task Force including, among other things, recommendations regarding Terms of Reference for the Task Force and proposed membership on the Task Force, as generally described in this report.

2.0 BACKGROUND

Five-Year (2013 – 2017) Financial Plan

Council has identified over the course of time, several key priority areas for the City, each of which has been addressed in the funding recommendations that form the basis of the proposed 2014 Five-Year (2014-2018) Financial Plan. More details are provided in the following sections of this report.

2.1 *“Build Surrey” Program*

At its Regular meeting on March 1, 2010 Council approved the Build Surrey Program that consists of a series of large-scale capital projects across the City to accommodate and support anticipated business and residential growth over the next 10 years. Allocations for the construction of some of these capital projects have been included in the Five Year (2014 – 2018) Financial Plan to be funded from internal sources or through the Municipal Finance Authority.

As each new facility is completed and opened, on-going funding will be required for the maintenance and operation of the facility as well as capital repayment.

To fund the Build Surrey Program, several sustainable revenue sources have been identified. Funds generated through these revenue sources that are not immediately required for capital amortization and facility operations, will be used to fund the capital requirements related to future elements of the Program.

2.1.1 “Build Surrey” Program Revenues

The “Build Surrey” Program is proposed to be funded from the sources and in the amounts identified in the following table:

	2013 Adopted Budget	2014 Proposed Plan	2015 Proposed Plan	2016 Proposed Plan	2017 Proposed Plan	2018 Proposed Plan
REVENUE SUMMARY (\$ 000's)						
Total Secondary Suite Fee	\$ 10,750	\$ 11,730	\$ 12,800	\$ 13,389	\$ 14,120	\$ 15,321
- Transfer to Roads and Traffic Utility	(3,582)	(3,910)	(4,267)	(4,463)	(4,707)	(5,107)
Available for Build Surrey Program	7,168	7,820	8,533	8,926	9,413	10,214
Contribution from SCDC	4,500	4,500	4,500	4,500	4,500	4,500
Gaming Revenue	1,500	700	1,400	1,400	1,500	1,650
Other Sources	225	1,000	1,600	1,600	1,600	1,600
Lease/Fee Revenues (City Hall, Library, Etc)	671	1,156	1,697	1,697	1,697	1,697
TOTAL REVENUES	\$ 14,064	\$ 15,176	\$ 17,730	\$ 18,123	\$ 18,710	\$ 19,661

2.1.1.1 Secondary Suite Fee

There are currently over 23,000 single family residences in Surrey that are paying the Secondary Suite fee. The Secondary Suite Fee addresses the additional costs incurred by the City in satisfying the demands placed on City infrastructure and services by the occupants of secondary suites. Staff is proposing that the Secondary Suite fee be increased from \$395.00 per year to \$410.41 per year in 2014. As noted in the Utilities component of the 2014 Five Year (2014-2018) Financial Plan, it is proposed that one third of the revenues from the Secondary Suite fee be transferred to the Roads and Traffic Utility to assist in offsetting the demands and related costs that the occupants of secondary suites place on the City’s transportation infrastructure.

On September 23, 2013, Council approved the introduction effective February 1, 2014 of a \$1,000 penalty fee related to unauthorized secondary suites that are discovered after that date as a means to encourage property owners to register each secondary suite with the City. Revenues related to this penalty fee cannot be determined at this time and therefore are not included in the Financial Plan revenues for 2014.

2.1.1.2 Contribution from Surrey City Development Corporation

The operation of the Surrey City Development Corporation (SCDC) is generating revenue from the activities of the Corporation. The proposed Plan anticipates dividends to the City from the SCDC operations and directs such dividends to support the projects being constructed under the Build Surrey Program.

2.1.1.3 Gaming Revenue

The City currently receives revenue-sharing funding from the Province related to gaming within the City of Surrey. It is proposed that any revenues over \$3 million in 2014 be directed to assist in funding projects under the Build Surrey Program.

2.1.1.4 Lease and Fee Revenue

Some of the projects included in the Build Surrey Program will generate lease and fee revenue either directly, such as the coffee shop and the leased space on the fourth floor of the City Centre Library, or indirectly such as the re-use of the current City Hall that is to be leased after the relocation of City services to the new City Hall. It is proposed that all of this new lease and fee revenue be used to assist in funding the projects under the Build Surrey Program.

2.1.2 Build Surrey Program Operating Expenditures

The projects being constructed under the Build Surrey Program will also require operating funding as documented in the following table:

	2013 Adopted Budget	2014 Proposed Plan	2015 Proposed Plan	2016 Proposed Plan	2017 Proposed Plan	2018 Proposed Plan
EXPENDITURE SUMMARY (\$ 000's)						
Amortization Payments	\$ 10,133	\$ 11,259	\$ 13,799	\$ 14,136	\$ 14,661	\$ 15,493
Operating Costs of Build Surrey Facilities	3,928	3,915	3,930	3,986	4,047	4,165
Transfer to Capital re: Build Surrey Program	3	2	1	1	2	3
TOTAL EXPENDITURES	\$ 14,064	\$ 15,176	\$ 17,730	\$ 18,123	\$ 18,710	\$ 19,661

2.1.2.1 Amortization Payments

The cost of the capital projects outlined in the Build Surrey Program will be amortized. The annual amortization payment is included as an expense in the Build Surrey Program component of the Operating budget.

2.1.2.2 Transfer to Capital

Any amounts of the above-identified revenues that are not immediately required to fund amortization and operating expenditures will be used to fund the Capital requirements of the Build Surrey Program.

2.2 Public Safety/Crime Prevention

Public safety and crime prevention continue to be priorities for the City. The following describes elements of the proposed 2014 Five Year (2014 – 2018) Financial Plan that address these key priority areas.

2.2.1 Police Services

The current authorized RCMP complement in the Surrey detachment is 673 members (including 10 Community Safety Officers and 8 crime analysts). The Financial Plan includes the introduction of additional members in 2014 that will maintain the current ratio of citizens per RCMP member. In this regard, the Financial Plan proposes that 12 new RCMP member positions be added in 2014. This will increase the Surrey detachment complement to 685 members, which includes Surrey’s pro-rated share of members on the Integrated Service Teams. The additional positions are proposed to be funded beginning October 1, 2014.

Funding is also included in the Plan for new civilian support positions to maintain the ratio of members to civilian staff (2.75 to 1). This will increase the civilian complement to 247 in 2014.

2.2.2 Fire Services

The current complement of fire fighters is satisfactory to meet the City’s demands for 2014. Funding to maintain the current complement of fire fighters is included in the 2014 Financial Plan.

2.2.3 By-Law Enforcement

The current complement of by-law enforcement staff is satisfactory to meet the City's demands for 2014. Funding to maintain the current complement is included in the 2014 Financial Plan.

2.3 Plan for Social Well Being of Surrey Residents

The budget for programs introduced in previous years that support the recommendations in the Plan for the Social Well Being of Surrey Residents, totals \$2,003,500. The 2014 Plan allocates additional funding in this area as follows:

Access and Inclusion initiatives (PRC)	\$ 95,000
Critical Hours After School Program Expansion (PRC)	80,000
Family Days (PRC)	7,000
Youth Services Librarian – Newcomer Family Services (LIB) – half yr	48,000
Youth Services Technician – Guildford (LIB) – half yr	31,000
Youth Librarian, Middle Years Outreach (LIB) – half yr	29,000
Librarian, Social Media & Virtual Services (LIB) – half yr	<u>29,000</u>
Total new initiatives	<u>\$319,000</u>

This will increase the total funding for initiatives related to the Social Well-being Plan to \$2,322,500 per year in 2014. A full list of the programs funded by way of this allocation is contained in **Appendix A**.

2.4 Sustainability

The City sets aside funds for carbon offsets in accordance with the "Climate Action Charter" agreement that was executed by the City with the Province in 2009. It is estimated that these carbon offsets for 2014 will amount to approximately \$400,000 (the same amount as for 2013). This amount will be funded from the annual carbon tax rebates that the City receives from the Provincial Government. Staff is working with Provincial officials with a view to using the City's carbon offset funding on projects within Surrey constructed by the City, that act to reduce greenhouse gas emissions in Surrey. A separate report will be forwarded to Council on this matter as the discussions with the Province progress.

2.5 Staffing Capacity

In addition to other positions previously discussed in this Section, further staff adjustments may be made during the course of 2014 if service delivery demands increase. Typically, new demands for service generate unanticipated revenues that can then be used to offset the costs of the new positions brought on to address the additional unanticipated demand (i.e., development activity, recreation programs, etc.). Additional staffing is also required for the operation of new facilities. These costs have been included in the overall operating budget of each of the new facilities.

Costs related to the CUPE labour contract settlement for the years 2012 through 2015 have been accounted for within the operating costs for each Department.

The retirement of the baby boomers continues to be evident in the Surrey workforce. This trend is expected to accelerate over the next several years. Surrey, like other organizations, is working to ensure that it has effective succession plans in place to allow for continued effective delivery of services. The Human Resources Department is working on several initiatives that will assist in identifying and training current employees to move into more senior positions to mitigate the loss of the experience as older workers retire.

3.0 DISCUSSION OF GENERAL OPERATING

The 2013 Five-Year (2013 – 2017) Financial Plan was adopted by Council in December 2012. Based on the recommendations in this report as well as Council direction received during last year’s financial planning process and during the course of 2013, staff has developed a proposed 2014 Five Year (2014 – 2018) Financial Plan. This includes extending the same assumptions that were used in developing the 2013 Five Year (2013-2017) Financial Plan through to 2018. The following is a summary of the new funding requirements and available funding for the 2014 General Operating component of the proposed 2014 Five Year (2014-2018) Financial Plan.

3.1 New Funding Required in 2014

PUBLIC SAFETY/CRIME REDUCTION (Section 2.2)

RCMP Police Services (Section 2.2.1)

• Annualization of 12 contract member positions added in Oct/13	\$1.305M
• Addition of 12 contract member positions effective Oct/14	0.164M
• Other RCMP contract increases (incl. member salary increases)	1.677M
• Addition of civilian staff	0.250M
• Labour (benefit and step) increases – (civilian staff only)	0.755M
• Other operating increases	<u>0.100M</u>
	\$4.251M

The cost of Police Services in total in 2014 will amount to \$122.845M, which represents 46.7% of the City’s property tax revenue of \$263.015M for 2014.

Fire Services (Section 2.2.2)

• Annualization of 4 fire-fighter positions added in Jul/13	0.170M
• Other labour increases (benefit and step increases)	0.372M
• Other 3 rd party and contract increases	<u>0.104M</u>
	\$0.646M

The cost of Fire Services in total in 2014 will amount to \$53.562M, which represents 20.4% of the City’s property tax revenue of \$263.015M for 2014.

By-Law Services (Section 2.2.3)

• Salaries and other related increases	0.241M
• Other 3 rd party and contract increases	<u>0.100M</u>
	\$0.341M

The cost of By-Law Services in total in 2014 will amount to \$5.968M, which represents 2.3% of the City’s property tax revenue of \$263.015M for 2014.

Sub Total \$5.238M

Total Cost of Public Safety/Protective Services:

In 2014 the cost of providing Public Safety/Protective Services in Surrey will amount to \$182.375M in total, which represents 69.4% of the City’s projected property tax revenues for 2014 of \$263.015M.

OTHER

• Labour increases excluding RCMP and Fire	\$9.005M
• 3 rd Party contract increases	1.806M
• Increased operating contribution to Capital	1.000M
• Part Year Operating Costs for new facilities opening in 2014 (Guildford Pool & Addition to South Surrey Recreation/Cultural Facility)	1.000M
• Social Well Being Plan (Section 2.3)	0.350M
• Electronic Content Management Program	0.500M
• Provision for inventory increases – New Park sites/Street Beautification	0.600M
• Contribution to IT Replacement Reserve	0.500M
• Clayton Heights Augmented Services for Youth	0.200M
• Doors Open Event	<u>0.050M</u>
Sub Total	<u>\$15.011M</u>
Total Additional Funding Required	\$20.249M

3.2 New Funding Available

The following are projected revenue increases for 2014 in comparison to 2013, some of which were approved by Council as part of the 2013 Financial Plan:

• Estimated property tax revenue related to new growth	\$5.054M
• Property tax increase of 1.5% in addition to the rate of inflation (1.4%) (Equivalent to approx. \$44/yr for the average single-family dwelling and \$203/yr for a business with an assessed value of \$1.0 million, i.e., a building area of 8,000 sq. ft. on a 20,000 sq. ft. lot)	6.863M
• Transfer from Utilities	3.724M
• Other revenue (growth & fee increases)	<u>3.607M</u>

Total Additional Funding **\$19.248M**

3.3 Summary of Proposed 2014 General Operating Financial Plan

Total requirements over and above the Adopted 2013 Financial Plan:

• 2013 Budgeted Transfer from Surplus	\$ 3.998M
• Expenditure increases as outlined above	<u>20.249M</u>
	\$24.247M
<u>Less:</u>	
• Revenue increases as outlined above	<u>\$19.248M</u>
Transfer from Surplus	<u>\$ 4.999M</u>

The proposed 2014 General Operating budgeted expenditure increases are offset by revenue increases. This provides for a balanced budget for 2014 but relies on a budgeted transfer from surplus of \$4.999 million. Although the City over the last decade has budgeted annually for the use of surplus, it has not typically had to draw from surplus because of operational efficiencies that are realized during the course of each year.

3.4 ***The Proposed 2014 Five Year (2014 – 2018) General Operating Financial Plan***

To complete the allocations for the remaining years of the 2014 – 2018 Five-Year General Operating Plan (i.e., 2015-2018), the following assumptions were used:

- A 2.9% property tax rate increase which will be used in majority, to offset the expected cost of inflation for each of the remaining years of the Plan;
- Across the board fee increases for each of the years of the Plan;
- RCMP contract member positions added to maintain the current ratio of RCMP members to citizens based on projected growth;
- Civilian staff added for the RCMP to maintain the current ratio of civilian staff to RCMP members;
- Operating costs for new facilities identified in the Capital Plan in the year in which, each such facility is projected to become operational; and
- Allowances for inventory increases and inflation.

The draft 2014 Five-Year (2014 – 2018) General Operating Financial Plan is attached as ***Appendix B***.

The draft Plan includes 'Other Revenue' for the years 2014 and onward. Although the source of this revenue has not yet been specifically identified, it is likely that this will be accomplished through the following means:

1. Continued acceleration of business development in the City that will increase property tax revenues related to new growth;
2. Revenue from the Surrey City Development Corporation (SCDC) that will be generated from an expansion of its activities; and/or
3. Other City initiatives that generate new revenues.

Comparison of Property Taxes

A chart that illustrates the property taxes collected by municipalities within the Region relative to an average single family dwelling is included in ***Appendix C***. It demonstrates that the City of Surrey is favourably positioned within the region in terms of the amount of property taxes it collects from an average homeowner.

Property Tax Review Task Force:

While Surrey property owners continue to benefit from some of the lowest property taxes in the Lower Mainland, a review of the current property tax structure is considered to be timely. Such a review could include an assessment of the merits of the following, among other things:

- Alternate property tax structures that are less linked to property assessments;
- Redistribution of the raising of property tax revenues between Property Assessment Classes;
- Enhanced communication about the collection and use of property tax revenues by the City; and
- Potential revisions to the Provincial Homeowners Grant Program, particularly with respect to the eligibility thresholds.

Subject to the Council's approval of the recommendations of this report, staff will forward a further report to Council on this matter including, among other things, recommendations regarding a Terms of Reference for the Task Force and the membership of the Task Force.

4.0 **SUMMARY**

Based on the above discussion, it is recommended that the Finance Committee recommend that Council:

- Approve the recommendations outlined in Section 3.0 of this report;
- Direct staff to prepare the 2014 Five-Year (2014 – 2018) Financial Plan incorporating these recommendations; and
- Authorize staff to prepare and forward to Council for consideration a report complete with recommendations on the establishment of a Property Tax Review Task Force including, among other things, recommendations regarding Terms of Reference for the Task Force and proposed membership on the Task Force, as generally described in this report.

Murray Dinwoodie,
City Manager

Vivienne Wilke, CGA
General Manager,
Finance & Technology

Appendix “A”: Social Well Being Program Funding Allocations

Appendix “B”: Proposed Five Year Financial Plan – General Operating

Appendix “C”: Comparative Property Tax Information for Lower Mainland Municipalities

APPENDIX A

2014 SOCIAL WELL BEING

Program Agresso	Description		Dep't	Amount
10205	2014 Proposed Budget			Total
7055	Library Sunday Opening	on-going	SPL	207,000
7059	Youth Librarian/Literacy Programs/Early Literary Coordinator/Middle Years Programming/Youth Librarian, Middle Years Outreach/Librarian, Social Media & Virtual Services	on-going	SPL	316,000
7056	Multilingual Library Collection/Service Librarian	on-going	SPL	51,000
7057	Security Services - Various Library Locations	on-going	SPL	31,000
7075	City Centre Library Fri eve & Sunday Opening	on-going	SPL	160,000
7058	Social Planner	on-going	Plan	118,500
7066	Community Outreach	on-going	PRC	7,700
7067	Community School Partnership Coordinator	on-going	PRC	107,400
7064	Youth Engagement Initiatives	on-going	PRC	96,500
7072	Community School Partnership	on-going	PRC	66,400
7061	Diversity Outreach Programs	on-going	PRC	86,700
7069	Newton Programming Increases/Diversity Outreach Programs	on-going	PRC	86,900
7068	Community Development/Outreach & Volunteer Programs	on-going	PRC	107,600
7054	Late Night Recreation Program for Youth	on-going	PRC	49,000
7060	After School Programming - Newton	on-going	PRC	35,800
7062	Everyone Gets to Play - Newton & Guildford CLS	on-going	PRC	35,700
7063	Multilingual Facility Attendant - Newton	on-going	PRC	25,100
7065	Recreation Assistant to Support Youth Week	on-going	PRC	12,000
7070	Youth Engagement / Outreach	on-going	PRC	84,500
7071	First Steps Program - Early Childhood Development	on-going	PRC	26,200
7073	Newton Pre-School Program/Seniors	on-going	PRC	54,800
7074	Pre-school Diversity Programs (North & South)	on-going	PRC	31,200
7045	Volunteer Resources	on-going	PRC	27,800
7046	Guildford Support Staff	on-going	PRC	13,900
7047	One to One Support for Summer Day Camps	on-going	PRC	44,000
7050	Health Promotion & Support Development Coordinator	On-going	PRC	35,000
7052	Volunteer Support Programmer for Special Events	On-going	PRC	18,900
7059	Senior's Forum and Outreach Programmer	On-going	PRC	31,400
7048	Surrey Children's Festival - Make a Memory Program	On-going	PRC	10,400
7049	Arts Volunteer Support	On-going	PRC	9,300
7051	Outreach to New Canadians	On-going	PRC	15,800
NEW	Access and Inclusion	On-going	PRC	95,000
NEW	Critical Hours After School Program - Expansion	On-going	PRC	80,000
NEW	Family Days	On-going	PRC	7,000
NEW	Youth Services Librarian (Newcomer Family Services)	On-going	SPL	48,000
NEW	Youth Services Technician - Guildford	On-going	SPL	31,000
NEW	Youth Librarian, Middle Years Outreach	On-going	SPL	29,000
NEW	Librarian, Social Media & Virtual Services	On-going	SPL	29,000
Recommended Allocations for 2014				<u>2,322,500</u>

2014 - 2018 FINANCIAL PLAN
GENERAL OPERATING - FINANCIAL SUMMARY
(in thousands)

REVENUE SUMMARY	2014 BUDGET	2015 PLAN	2016 PLAN	2017 PLAN	2018 PLAN
Taxation	\$263,015	\$ 275,500	\$ 287,932	\$ 300,616	\$ 313,413
Departmental Revenues	70,054	72,058	74,121	76,245	79,933
Investment Income	15,453	14,947	14,829	14,627	14,286
Build Surrey Program	15,176	17,730	18,123	18,710	19,661
Provincial Revenue Sharing re: Gaming	3,000	3,000	3,000	3,000	3,000
Corporate Lease Revenue	3,067	3,128	3,213	3,302	3,393
Penalties & Interest	3,500	3,600	3,700	3,800	3,900
Other Revenue	8,810	9,667	10,363	11,107	12,007
	\$382,075	\$399,630	\$415,281	\$431,407	\$449,593
EXPENDITURE SUMMARY					
Departmental Expenditures	\$326,244	\$ 338,007	\$ 351,735	\$ 365,304	\$ 378,913
Build Surrey Program	15,176	17,730	18,123	18,710	19,661
Council Priorities	3,308	3,368	3,452	3,527	3,604
Fiscal Services	952	978	1,005	1,032	1,052
Contribution to Capital	13,400	14,500	15,700	17,000	18,400
Net Tsf.To/(From) Surplus & Other Funds	27,994	30,041	30,256	30,820	32,941
	\$387,074	\$404,624	\$420,271	\$436,393	\$454,571
Surplus/(Deficit)	\$ (4,999)	\$ (4,994)	\$ (4,990)	\$ (4,986)	\$ (4,978)
Transfers (To)/From Surplus	4,999	4,994	4,990	4,986	4,978
	\$ -	\$ -	\$ -	\$ -	\$ -

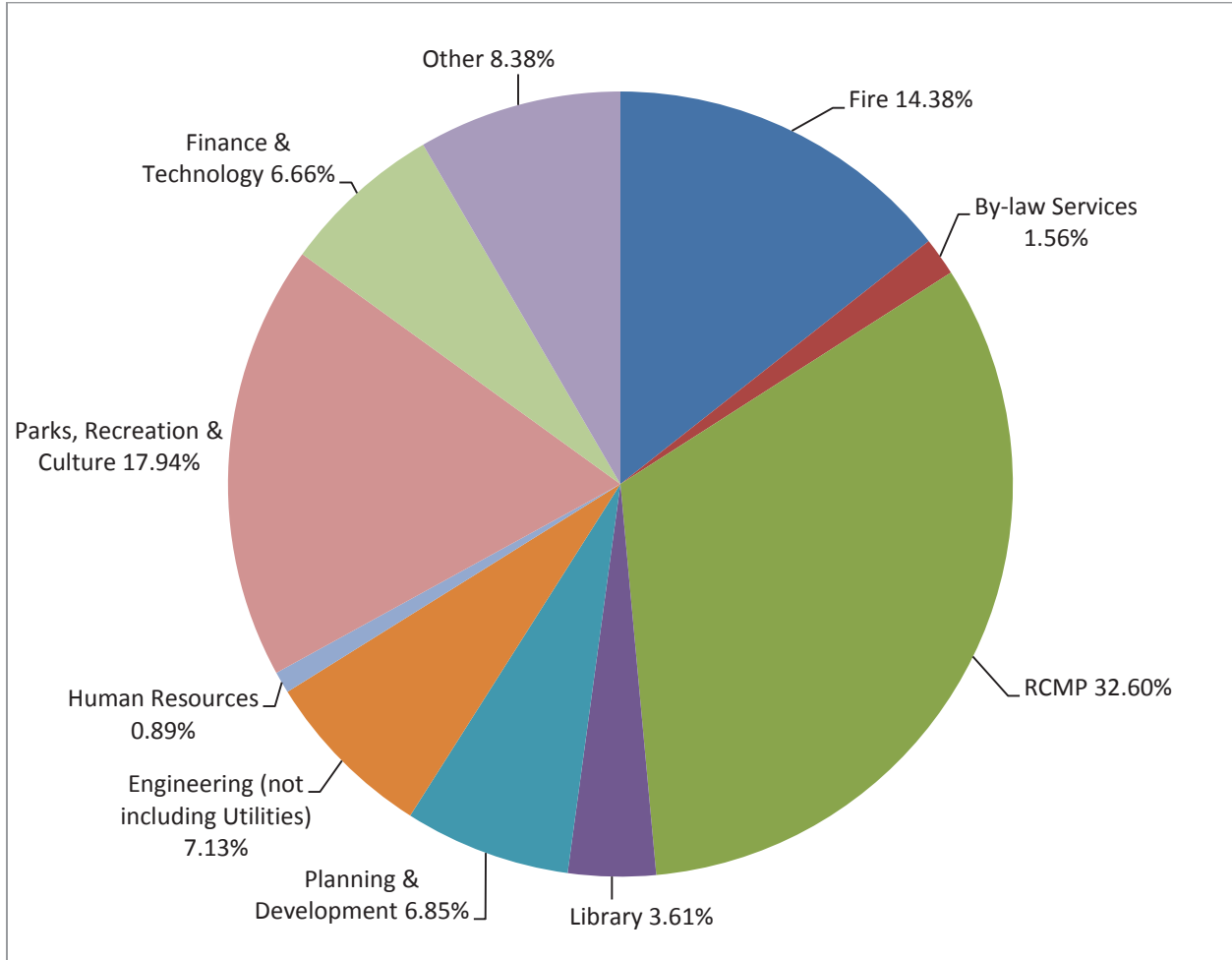
2014 - 2018 FINANCIAL PLAN
GENERAL OPERATING - REVENUE SUMMARY
(in thousands)

REVENUE SUMMARY	2014 BUDGET	2015 PLAN	2016 PLAN	2017 PLAN	2018 PLAN
Taxation					
Base Levy	\$236,080	\$ 248,147	\$ 260,200	\$ 272,189	\$ 284,416
Assessment Growth (City's Portion)	5,054	4,963	4,804	4,844	4,888
Property Tax Rate Increase	7,063	7,140	7,235	7,433	7,489
Provision for Adjustments	(50)	(50)	(50)	(50)	(50)
	248,147	260,200	272,189	284,416	296,743
Grants in Lieu	14,868	15,300	15,743	16,200	16,670
Net Taxation	263,015	275,500	287,932	300,616	313,413
General Government					
City Manager	7,854	8,089	8,331	8,581	8,838
Finance & Technology	1,432	1,464	1,497	1,531	1,567
	9,286	9,553	9,828	10,112	10,405
Protection Services					
Fire	1,600	1,648	1,697	1,747	1,798
RCMP	7,556	7,784	8,017	8,257	8,506
	9,156	9,432	9,714	10,004	10,304
Other					
Engineering Services	5,933	6,110	6,293	6,481	6,675
Parks, Recreation & Culture	25,457	26,182	26,930	27,700	29,991
Surrey Public Library	1,608	1,608	1,608	1,608	1,608
Planning & Development	18,614	19,173	19,748	20,340	20,950
	51,612	53,073	54,579	56,129	59,224
Departmental Revenues	70,054	72,058	74,121	76,245	79,933
Investment Income	15,453	14,947	14,829	14,627	14,286
Build Surrey Program Revenue					
Secondary Suite Infrastructure Fee	7,820	8,533	8,926	9,413	10,214
Contribution from SCDC	4,500	4,500	4,500	4,500	4,500
Gaming Revenue	700	1,400	1,400	1,500	1,650
Lease/Fee Revenue	1,000	1,600	1,600	1,600	1,600
Other Sources	1,156	1,697	1,697	1,697	1,697
	15,176	17,730	18,123	18,710	19,661
Provincial Casino Revenue Sharing	3,000	3,000	3,000	3,000	3,000
Corporate Lease Revenue	3,067	3,128	3,213	3,302	3,393
Penalties & Interest	3,500	3,600	3,700	3,800	3,900
Carbon Tax Rebates	400	400	400	400	400
Other	8,410	9,267	9,963	10,707	11,607
	15,377	16,395	17,276	18,209	19,300
	\$382,075	\$399,630	\$415,281	\$431,407	\$449,593

2014 - 2018 FINANCIAL PLAN
GENERAL OPERATING - EXPENDITURE SUMMARY
(in thousands)

EXPENDITURE SUMMARY	2014 BUDGET	2015 PLAN	2016 PLAN	2017 PLAN	2018 PLAN
General Government					
Mayor, Council & Grants	\$ 2,667	\$ 2,704	\$ 2,753	\$ 2,798	\$ 2,844
City Manager	13,426	13,078	13,532	15,299	14,429
Finance & Technology	24,886	25,579	26,442	27,247	28,071
Human Resources	3,406	3,526	3,680	3,827	3,980
	44,385	44,887	46,407	49,171	49,324
Protection Services					
Fire	53,562	54,865	56,706	58,341	60,020
RCMP	122,845	127,174	131,840	136,389	140,860
	176,407	182,039	188,546	194,730	200,880
Other					
Engineering Services	5,349	5,693	6,049	6,419	6,805
Parks, Recreation & Culture	70,124	74,684	79,237	82,336	87,476
Surrey Public Library	13,783	14,235	14,833	15,383	15,950
Planning & Development	25,473	26,055	26,868	27,606	28,369
Utilities Administrative Recovery	(10,182)	(10,593)	(11,022)	(11,472)	(11,945)
Operating Contingency	905	1,007	817	1,131	2,054
	105,452	111,081	116,782	121,403	128,709
Total Departmental Expenditures	326,244	338,007	351,735	365,304	378,913
Build Surrey					
Annual Debt Repayment	11,260	13,795	14,134	14,655	15,492
Operating Costs for New Facilities	3,916	3,935	3,989	4,055	4,169
	15,176	17,730	18,123	18,710	19,661
Council Priorities					
Council Initiative Fund	250	250	250	250	250
Crime Reduction Strategy	300	300	300	300	300
Social Plan	2,323	2,373	2,447	2,512	2,579
Sustainability	250	260	270	280	290
Clean Energy Program	185	185	185	185	185
	3,308	3,368	3,452	3,527	3,604
Fiscal Services					
Fiscal Charges	419	431	444	456	470
Interest Paid on Prepaid Taxes	300	306	312	318	324
Internal Borrowing	233	241	249	258	258
	952	978	1,005	1,032	1,052
Carbon Emission Offsets	400	400	400	400	400
Contributions to Capital					
Contribution to Capital	10,400	11,500	12,700	14,000	15,400
Contribution Capital re: Gaming	3,000	3,000	3,000	3,000	3,000
	13,400	14,500	15,700	17,000	18,400
Net Tsf. To/(From) Surplus & Other					
Roads & Transportation Fund	16,400	16,400	16,400	16,400	16,400
Secondary Suite Fees to Roads	3,910	4,267	4,463	4,707	5,107
Transfers to Other Sources	7,284	8,974	8,993	9,313	11,034
	27,594	29,641	29,856	30,420	32,541
	\$ 387,074	\$ 404,624	\$ 420,271	\$ 436,393	\$ 454,571

2014 Budgeted General Operating Expenditures



APPENDIX C-1

