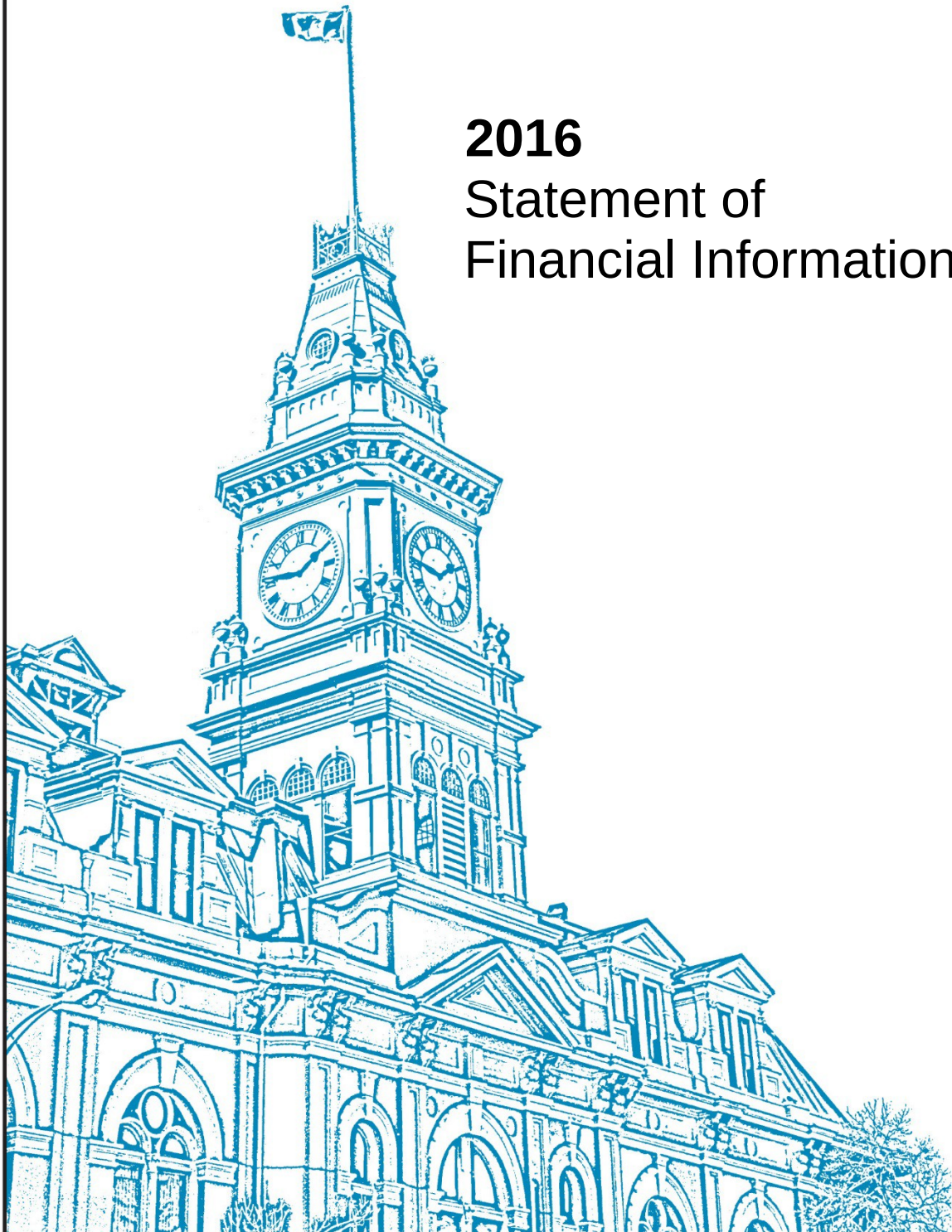


2016

Statement of Financial Information





Statement of Financial Information

FOR THE YEAR ENDED DECEMBER 31, 2016

(FINANCIAL INFORMATION ACT)

The Statement of Financial Information was previously known as the Public Bodies Report.
The information reported on remains the same.

STATEMENT OF FINANCIAL INFORMATION

YEAR ENDED DECEMBER 31, 2016

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STATEMENT OF FINANCIAL INFORMATION

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the ***Financial Information Act***.


(Signature)

Susanne Thompson, BAccS, CPA, CGA

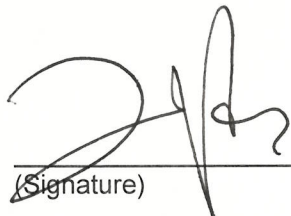
Director of Finance

June 30, 2017



STATEMENT OF FINANCIAL INFORMATION

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the ***Financial Information Act***.


(Signature)

Lisa Helps

Mayor

June 30, 2017

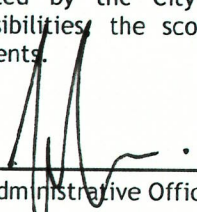
Management's Responsibility for the Financial Statements

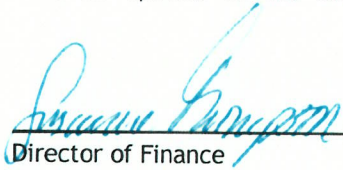
The accompanying financial statements of The Corporation of the City of Victoria (the "City") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the City. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the City's financial statements.



Chief Administrative Officer

Director of Finance

April 27, 2017

Independent Auditor's Report

To the Mayor and Councillors of The Corporation of the City of Victoria

We have audited the accompanying financial statements of The Corporation of the City of Victoria, which comprise the Statement of Financial Position as at December 31, 2016, the Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

BDO Canada LLP

Chartered Professional Accountants
Victoria, British Columbia
April 27, 2017

The Corporation of the City of Victoria
Statement of Financial Position

December 31 **2016** **2015**

Financial Assets

Cash and cash equivalents (Note 2)	\$ 88,214,735	\$ 98,849,674
Accounts receivable		
Property taxes	2,679,561	2,689,705
Other (Note 3)	27,965,007	30,269,322
Portfolio investments (Note 4)	136,900,025	101,700,272
Mortgage receivable (Note 5)	839,007	812,844
Tax sale properties	-	6,922
Other assets	2,264	1,915
Restricted cash (Note 18)	1,124,988	1,040,502
	<u>257,725,587</u>	<u>235,371,156</u>

Liabilities

Accounts payable and accrued liabilities (Note 6)	27,075,850	27,130,216
Deposits and prepayments	13,607,090	12,262,183
Deferred revenue (Note 7)	19,336,948	15,800,475
Long-term debt (Note 8)	67,123,425	64,757,797
Obligations under capital lease (Note 9)	-	137,175
Employee future benefit liability (Note 10)	17,051,123	15,635,995
	<u>144,194,436</u>	<u>135,723,841</u>

Net Financial Assets

113,531,151 99,647,315

Non-Financial Assets

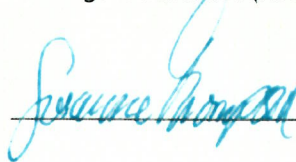
Tangible capital assets (Note 11)	454,762,429	426,567,296
Inventory of supplies	964,213	840,988
Prepaid expenses and deposits	1,179,575	848,782
	<u>456,906,217</u>	<u>428,257,066</u>

Accumulated Surplus (Note 12)

\$ 570,437,368 \$ 527,904,381

Commitments (Note 17)

Contingent liabilities (Note 18)



Director of Finance



Mayor

The Corporation of the City of Victoria

Statement of Operations

For the year ended December 31	Financial Plan 2016 (Note 19)	2016	2015
Revenue			
Taxation (Note 13)	\$ 125,321,377	\$ 126,112,506	\$ 127,687,104
Net grants in lieu of taxes	6,055,300	5,864,539	5,959,046
Sale of goods and services	44,516,418	48,788,424	40,616,789
Sale of water	18,724,745	19,687,181	18,566,652
Licences and permits	3,993,000	5,117,573	4,269,237
Fines	3,190,000	3,393,807	3,203,190
Rentals and leases	1,457,253	1,348,593	1,229,910
Other penalties and interest	1,390,000	738,026	726,885
Investment income	1,700,000	2,743,165	2,823,513
Government transfers (Note 14)	13,762,491	9,845,760	18,181,429
Actuarial adjustment on debt	-	663,669	570,578
Miscellaneous (Note 15)	3,847,811	6,246,349	6,331,989
	<u>223,958,395</u>	<u>230,549,592</u>	<u>230,166,322</u>
Expenses			
General government	17,644,159	19,478,185	19,390,073
Protective services	71,333,283	72,407,533	70,262,797
Transportation services	22,444,196	24,381,515	23,794,331
Environmental and public health services	7,386,962	7,859,118	8,330,785
Social services and housing	677,822	711,508	4,947,545
Planning and development	16,176,908	17,059,341	15,606,659
Parks recreation and culture	29,416,139	29,419,773	27,359,049
Water utility	13,025,351	13,357,085	12,367,641
Sewer utility	2,841,608	3,342,547	3,542,038
	<u>180,946,428</u>	<u>188,016,605</u>	<u>185,600,918</u>
Annual Surplus	43,011,967	42,532,987	44,565,404
Accumulated Surplus, beginning of year	<u>527,904,381</u>	<u>527,904,381</u>	<u>483,338,977</u>
Accumulated Surplus, end of year	<u>\$ 570,916,348</u>	<u>\$ 570,437,368</u>	<u>\$ 527,904,381</u>

The accompanying notes are an integral part of these financial statements

The Corporation of the City of Victoria

Statement of Change in Net Financial Assets

For the year ended December 31	Financial Plan 2016 (Note 19)	2016	2015
Annual Surplus	\$ 43,011,967	\$ 42,532,987	\$ 44,565,404
Net acquisition of tangible capital assets	(77,518,541)	(39,488,467)	(54,492,823)
Amortization of tangible capital assets	8,000,000	11,282,374	10,903,102
Loss (gain) on disposal of tangible capital assets	-	(73,940)	3,860,636
Proceeds on disposal of tangible capital assets	-	84,900	927,021
	(26,506,574)	14,337,854	5,763,340
Net consumption of inventory of supplies	-	(123,225)	4,252
Net purchase of prepaid expenses and deposits	-	(330,793)	64,576
Change in Net Financial Assets	(26,506,574)	13,883,836	5,832,168
Net Financial Assets, beginning of year	99,647,315	99,647,315	93,815,147
Net Financial Assets, end of year	\$ 73,140,741	\$ 113,531,151	\$ 99,647,315

The accompanying notes are an integral part of these financial statements

The Corporation of the City of Victoria

Statement of Cash Flows

For the year ended December 31

2016

2015

Cash provided by (used in):

Operating Transactions

Annual surplus	\$ 42,532,987	\$ 44,565,404
Items not involving cash		
Amortization of tangible capital assets	11,282,374	10,903,102
Loss (gain) on disposal of tangible capital assets	(73,940)	3,860,636
Change in employee benefits and other liabilities	1,415,128	134,203
Actuarial adjustment on debt	(663,669)	(570,578)
Non-cash grant related to Gorge property	-	(4,787,657)
Changes in non-cash operating assets and liabilities		
Accounts receivable other	2,304,315	(4,681,837)
Property taxes receivable	10,144	1,105,989
Mortgage receivable	(26,163)	(812,844)
Other assets	(77,913)	(13,321)
Accounts payable and accrued liabilities	(54,366)	3,509,889
Deposits and prepayments	1,344,907	4,068,346
Deferred revenue	3,536,473	4,065,684
Inventory of supplies	(123,225)	4,252
Prepaid expenses and deposits	(330,793)	64,576
	61,076,259	61,415,844

Capital Transactions

Acquisition of tangible capital assets (net)	(39,488,467)	(49,705,165)
Proceeds on disposal of tangible capital assets	84,900	927,021
	(39,403,567)	(48,778,144)

Investing Transactions

Increase in investments	(35,199,753)	(8,000,206)
-------------------------	--------------	-------------

Financing Transactions

Debt issued	5,500,000	-
Debt repayments	(2,470,703)	(3,025,622)
Capital lease repayments	(137,175)	(147,412)
	2,892,122	(3,173,034)

Increase in Cash and Cash Equivalents

(10,634,939) 1,464,460

Cash and Cash Equivalents, beginning of year

98,849,674 97,385,214

Cash and Cash Equivalents, end of year

\$ 88,214,735 \$ 98,849,674

The accompanying notes are an integral part of these financial statements

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

The Corporation of the City of Victoria (the “City”) is incorporated and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The City provides municipal services such as: protective services, transportation services, environmental and public health services, community planning, parks, recreation and community development, water utility, sewer utility and other general government operations.

The financial statements of The Corporation of the City of Victoria (the “City”) are prepared by management in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants Canada. Significant accounting policies adopted by the City are as follows:

1. Significant Accounting Policies

(a) Reporting Entity

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all of the City’s activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

(i) Funds held in trust

The financial statements exclude trust assets that are administered for the benefit of external parties (Note 16).

(b) Basis of Accounting

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period the transfers are authorized and any eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability are included in deferred revenue and are recognized over the period that the liability is settled.

(d) Deferred Revenue

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services are performed.

(e) Deposits and Prepayments

Receipts restricted by third parties for future services or repayment are deferred and reported as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

1. Significant Accounting Policies (Continued)

(f) Taxation Revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

(g) Investment Income

Investment income is reported as revenue in the period earned. When required by the funding agreement, investment income earned on deferred revenue is deferred and forms part of the deferred revenue balance.

(h) Cash and Cash Equivalents

Cash equivalents include short term highly liquid investments with a term to maturity of 90 days or less at acquisition. Cash equivalents also include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

(i) Long-Term Debt

Long-term debt is recorded net of related sinking fund balances and actuarial earnings.

(j) Employee Future Benefits

- (i) The City and its employees make contributions to the Municipal Pension Plan. As this is a multi-employer pension plan, contributions are expensed as incurred.
- (ii) Sick leave and other retirement benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on years of service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

1. Significant Accounting Policies (Continued)

(k) Non-Financial Assets

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

(i) Tangible Capital Assets

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

	Useful life in years
Land improvements	15-50
Buildings	20-50
Furniture, equipment, technology and motor vehicles	5-25
Roads, bridges and highways	10-80
Water infrastructure	20-125
Sewer infrastructure	50-100
Drainage infrastructure	50-100

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset. Assets under construction are not amortized until the asset is available for service. The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(ii) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Natural Resources

Natural resources are not recognized as assets in the financial statements.

(iv) Works of Art and Cultural and Historic Assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

1. Significant Accounting Policies (Continued)

(k) Non-Financial Assets (Continued)

(v) Leased Tangible Capital Assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(vi) Inventories of Supplies

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

(vii) Tangible Capital Assets Disclosed at Nominal Values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(l) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating useful lives of tangible capital assets, estimating provisions for accrued liabilities, estimates related to contaminated sites and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

(m) Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Authority 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.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

2. Cash and Cash Equivalents

	2016	2015
Cash	\$ 10,227,662	\$ 6,371,175
MFA Money Market Funds	59,987,073	83,478,499
Guaranteed investment certificate	18,000,000	9,000,000
	<u>\$ 88,214,735</u>	<u>\$ 98,849,674</u>

Guaranteed investment certificates have interest rates of 1.25% to 1.45 % (2015-1.27%) and are redeemable after 90 days.

3. Accounts Receivable

	2016	2015
Sewer	\$ 2,936,348	\$ 2,656,369
Water	12,540,291	9,961,380
Grants	4,175,509	8,140,553
GST and carbon tax	628,642	880,329
Investment interest income	986,209	877,683
Parks, recreation and community development	1,980,307	2,371,302
Municipal tickets	1,326,350	1,079,180
Victoria police department	1,024,764	871,676
Business licenses	8,349	244,851
Rental properties	61,172	670,425
Permits	946,014	411,754
Garbage	455,098	446,615
Third party billing	230,066	824,190
Miscellaneous	1,351,474	1,526,273
Valuation allowance	(685,586)	(693,258)
	<u>\$ 27,965,007</u>	<u>\$ 30,269,322</u>

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

4. Portfolio Investments

	Yield	Maturity	2016	2015
Corporate bonds			\$ -	\$ 6,000,000
Term deposits	1.28% to 1.95%	December 22, 2017	<u>136,900,025</u>	<u>95,700,272</u>
			<u>\$ 136,900,025</u>	<u>\$ 101,700,272</u>

Term deposits include Guaranteed Investment Certificates of Canadian Banks and Credit Unions. The City's investments have costs that approximate market values.

5. Mortgage Receivable

	2016	2015
Mortgage receivable	<u>\$ 839,007</u>	<u>\$ 812,844</u>

In 2011, the Federal Government of Canada entered into an agreement with the Capital Regional District to provide a financial contribution for new permanent, safe, transitional and supportive housing. Subsequently, the Capital Regional District entered into a sub project funding agreement in which \$1,200,000 was contributed to the City towards the purchase of two properties within the City. The agreement states that if the properties are not operated for their intended purpose or are sold and the proceeds of disposition are not applied to providing similar services then the City will be required to repay the contribution amount. The amount of the required repayment is dependent on the length of time that the intended purpose of the contribution is met and extends to March 31, 2026 at which point no further repayment is required.

In 2013, one of the properties was purchased by Provincial Rental Housing Corporation. In 2015, the remaining property was purchased by a not-for-profit housing society and a mortgage of \$1,300,000 was issued by the City. The mortgage bears no interest and is secured by the property. Payment is not due until the mortgage matures on September 15, 2029. The balance represents the present value of the payment, using the City's estimated cost of borrowing.

Both purchases include transfer of the funding agreement repayment obligation applicable to each property.

The Corporation of the City of Victoria
Notes to the Financial Statements

December 31, 2016

6. Accounts Payable and Accrued Liabilities

	2016	2015
Trade accounts payable	\$ 11,031,714	\$ 12,320,790
Capital projects	1,945,350	3,434,083
Payroll accounts payable	6,592,566	4,963,724
Contract holdbacks	4,816,003	4,247,566
School authorities	1,056,181	714,716
Capital Regional District	412,995	406,147
Legal settlements	880,762	678,381
Recreation Integration Victoria	79,455	100,077
BC Transit	145,697	147,688
Regional Hospital District	94,842	95,810
BC Assessment Authority	20,285	21,234
	<u>\$ 27,075,850</u>	<u>\$ 27,130,216</u>

7. Deferred Revenue

	2016	2015
Building permit fees	\$ 3,958,073	\$ 2,867,315
Development cost charges	13,534,862	11,337,517
General operating deferred revenue	1,844,013	1,595,643
	<u>\$ 19,336,948</u>	<u>\$ 15,800,475</u>

Building permit fees

	2016	2015
Opening balance of building permit fees	\$ 2,867,315	\$ 1,964,002
Add: fees and contributions received	3,847,440	3,085,134
Less: revenue earned and/or fees refunded	(2,756,682)	(2,181,821)
	<u>\$ 3,958,073</u>	<u>\$ 2,867,315</u>

Development cost charges

	2016	2015
Opening balance of unspent funds	\$ 11,337,517	\$ 8,405,584
Add: development cost charges received during year	2,117,491	2,906,876
Add: interest earned	79,854	78,057
Less: amount spent on projects and recorded as revenue	-	(53,000)
	<u>\$ 13,534,862</u>	<u>\$ 11,337,517</u>

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

7. Deferred Revenue (Continued)

Development cost charges include the following:

	2016	2015
Water and environment	\$ 930,730	\$ 922,057
Streets	20,391	20,201
Transportation	5,257,231	4,390,097
Water	546,774	451,834
Drainage	316,614	266,426
Sewage	2,150,145	1,746,071
Parkland acquisition	3,138,906	2,594,643
Parkland development	1,174,071	946,188
	\$ 13,534,862	\$ 11,337,517

There are no waivers and/or reductions in development cost charges during 2016 or 2015.

8. Long-Term Debt

The City issues debt instruments through the Municipal Finance Authority "MFA", pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures. Sinking fund balances, managed by the MFA, are used to reduce long-term debt. Interest rates on long-term debt range from 2.10% to 4.90%. The weighted average interest rate for 2016 was 3.10% (2015-3.18%).

(a) Gross amount of debt and the repayment and actuarial earnings to retire the debt are as follows:

	Rate	Gross debt	Repayment & actuarial earnings	Net debt 2016	Net debt 2015	Year of Maturity
Issue 79	2.10%	10,000,000	(2,743,118)	7,256,882	7,535,186	2033
Issue 80	2.40%	10,000,000	(2,698,562)	7,301,438	7,575,115	2033
Issue 81	2.40%	10,000,000	(2,478,787)	7,521,213	7,787,768	2034
Issue 102	4.82%	4,509,000	(2,390,916)	2,118,084	2,427,297	2022
Issue 103	4.82%	1,800,000	(851,178)	948,822	1,070,437	2023
Issue 105	4.90%	5,240,015	(2,114,715)	3,125,300	3,464,190	2024
Issue 110	4.50%	5,200,000	(1,772,944)	3,427,056	3,752,370	2025
Issue 115	3.89%	10,200,000	(1,872,427)	8,327,573	8,731,172	2031
Issue 130	3.00%	23,200,000	(1,602,943)	21,597,057	22,414,262	2034
Issue 139	3.00%	5,500,000	-	5,500,000	-	2036
		\$ 85,649,015	\$ (18,525,590)	\$ 67,123,425	\$ 64,757,797	

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

8. Long-Term Debt (Continued)

- (b) Future aggregate payments of net outstanding debenture debt, including sinking fund payments, over the next five years and thereafter are as follows:

2017	\$ 3,425,823
2018	3,568,727
2019	3,717,687
2020	3,872,963
2021	4,034,828
Thereafter	<u>48,503,397</u>
Total	<u>\$ 67,123,425</u>

- (c) Scheduled debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was \$2,470,703 (2015 - \$3,025,622). Interest paid during the year was \$2,528,197 (2015 - \$2,566,962).

9. Obligations Under Capital Lease

The City has financed a fire truck by entering into capital leasing arrangements with the MFA. The City acquired ownership of the equipment at the end of the lease term in 2016.

10. Employee Future Benefit Liability

Information about liabilities for the City's employee obligation is as follows:

	2016	2015
Accrued benefit obligation		
Balance, beginning of year	\$ 17,729,501	\$ 17,272,301
Service cost	1,387,100	1,354,600
Interest cost	571,400	556,800
Benefits payments	(884,600)	(1,826,000)
Immediate recognition loss/(gain) for event driven liabilities	37,400	(131,900)
Actuarial gain (loss)	<u>(747,800)</u>	<u>503,700</u>
Accrued benefit obligation, end of year	18,093,001	17,729,501
Less unamortized net actuarial loss	(1,516,802)	(2,522,346)
Add pension over contributions due to staff	<u>474,924</u>	<u>428,840</u>
Accrued benefit liability, end of year	<u>\$ 17,051,123</u>	<u>\$ 15,635,995</u>

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

10. Employee Future Benefit Liability (Continued)

The accrued benefit obligation and the benefit costs for the year were estimated by an independent actuarial firm using data from December 31, 2014 and extrapolated to December 31, 2016. Key estimates were used in the valuation including the following:

	2016	2015
Discount rates	3.30%	3.10%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	2.33% to 4.38%	2.33% to 4.38%
Estimated average remaining service life of employees	12 years	12 years

The accrued benefit liability includes both vested and non-vested amounts as follows:

	City	Police	2016	2015
Vested benefits	\$ 3,642,390	\$ 7,275,808	\$ 10,918,198	\$ 9,661,954
Non-vested benefits	4,936,525	1,196,400	6,132,925	5,974,041
Total accrued benefit liabilities	8,578,915	8,472,208	17,051,123	15,635,995
Charged to operating funds in current and past years	(4,512,964)	(6,731,241)	(11,244,205)	(10,904,547)
Portion of benefits charged against reserves	\$ 4,065,951	\$ 1,740,967	\$ 5,806,918	\$ 4,731,448

Vested benefits include lump sum payments, death benefits, and certain sick leave and vacation in the year of retirement benefits. Vested benefits are contractually required to be paid to an employee regardless of their future employment. Non-vested benefits include long service leave, personal leave program and certain sick leave programs. Non-vested benefits are conditional upon future employment.

GVLRA - CUPE Long Term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long term disability income benefit plan. The City and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$19,101,700 with an accumulated deficit of \$1,519,598. The total plan provision for approved and unreported claims and net surplus or deficit at December 31, 2016 will be available later in 2017.

The City paid \$585,900 (2015 - \$567,058) for employer contributions and City employees paid \$585,900 (2015 - \$567,058) for employee contributions to the Plan in fiscal 2016.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

10. Employee Future Benefit Liability (continued)

Municipal Pension Plan

The municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustees pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2015, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of the 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2015, indicated a 2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available 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, with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The City of Victoria paid \$10,910,603 (2015 - \$10,676,045) for employer contributions and City of Victoria employees paid \$8,585,600 (2015 - \$8,481,780) for the Plan in fiscal 2016.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

11. Tangible Capital Assets

	Land and land improvements	Buildings	Furniture, equipment, technology, motor vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2016 Total	2015 Total
Cost, beginning of year	\$ 135,832,584	\$ 105,590,104	\$ 65,333,556	\$ 95,842,515	\$ 60,304,187	\$ 20,088,026	\$ 18,128,854	\$ 74,861,105	\$ 575,980,931	\$ 527,266,382
Additions	1,698,256	3,536,274	4,908,818	4,814,040	3,751,657	2,687,582	2,982,573	21,573,476	45,952,676	59,019,911
Disposals/transfers	-	-	(335,227)	-	-	-	-	(6,464,209)	(6,799,436)	(10,305,362)
Cost, end of year	137,530,840	109,126,378	69,907,147	100,656,555	64,055,844	22,775,608	21,111,427	89,970,372	615,134,171	575,980,931
Accumulated amortization, beginning of year	210,867	40,261,967	42,625,538	48,849,485	8,982,900	5,535,424	2,947,454	-	149,413,635	139,501,150
Disposals	-	-	(324,267)	-	-	-	-	-	(324,267)	(990,617)
Amortization	66,979	2,712,612	5,045,527	2,455,487	568,541	235,988	197,240	-	11,282,374	10,903,102
Accumulated amortization, end of year	277,846	42,974,579	47,346,798	51,304,972	9,551,441	5,771,412	3,144,694	-	160,371,742	149,413,635
Net carrying amount, end of year	\$ 137,252,994	\$ 66,151,799	\$ 22,560,349	\$ 49,351,583	\$ 54,504,403	\$ 17,004,196	\$ 17,966,733	\$ 89,970,372	\$ 454,762,429	\$ 426,567,296

a.) Work in Progress - Assets under construction having a value of \$89,970,372 (2015 - 74,861,105) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b.) Contributed Assets - No contributed assets have been recognized in 2016 or 2015.

c.) Write down of Tangible Capital Assets - No write down of tangible capital assets occurred during 2016 or 2015.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

12. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2016	2015
Surplus		
Equity in tangible capital assets	<u>\$ 387,505,952</u>	<u>\$ 361,539,272</u>
Reserves		
Operating Fund	4,032,822	1,818,422
Financial Stability Reserves	48,259,590	42,193,595
Equipment and Infrastructure Replacement Fund	123,129,773	112,327,085
Tax Sale Lands Fund	5,865,775	6,877,431
Parks and Greenways Acquisition Fund	2,346,203	2,324,124
Local Amenities	637,198	595,525
Victoria Housing Fund	2,882,724	2,708,914
Climate Action	765,867	634,467
Art in Public Places	579,639	546,075
Downtown Core Area Public Realm Improvements	151,034	99,261
Downtown Heritage Building Seismic Upgrades	87,709	22,061
Strategic Objectives	-	949,597
Less: Underfunded employee benefit obligation (Note 10)	<u>(5,806,918)</u>	<u>(4,731,448)</u>
Total reserves	<u>182,931,416</u>	<u>166,365,109</u>
	<u>\$ 570,437,368</u>	<u>\$ 527,904,381</u>

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

13. Taxation

Taxation revenue, reported on the Statement of Operations is made up of the following:

	Financial Plan 2016	2016	2015
General taxation	\$ 121,511,377	\$ 121,485,130	\$ 123,007,789
Special assessments	1,410,000	1,488,694	1,527,934
Hotel tax	2,400,000	3,138,682	3,151,381
Collections on behalf of other governments			
Capital Regional District	-	19,149,615	19,009,131
School Authorities	-	49,222,779	50,519,268
Regional Hospital District	-	7,452,081	7,419,988
Municipal Finance Authority	-	5,157	4,969
BC Assessment Authority	-	1,515,385	1,578,496
BC Transit	-	9,065,133	9,073,952
Business Improvement Association	-	1,024,171	1,008,867
	125,321,377	213,546,827	216,301,775
Transfers to other governments			
Capital Regional District	-	(19,149,615)	(19,009,131)
School Authorities	-	(49,222,779)	(50,519,268)
Regional Hospital District	-	(7,452,081)	(7,419,988)
Municipal Finance Authority	-	(5,157)	(4,969)
BC Assessment Authority	-	(1,515,385)	(1,578,496)
BC Transit	-	(9,065,133)	(9,073,952)
Business Improvement Association	-	(1,024,171)	(1,008,867)
	-	(87,434,321)	(88,614,671)
	\$ 125,321,377	\$ 126,112,506	\$ 127,687,104

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

14. Government Transfers

The City recognizes the transfer of government funding as revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the Statement of Operations are:

	Financial Plan 2016	2016	2015
Unconditional transfers			
Traffic fine revenue sharing	\$ 2,183,000	\$ 1,972,324	\$ 2,183,320
Conditional transfers			
Jail	95,000	33,180	38,128
Gas tax	3,428,000	3,427,988	3,316,307
Infrastructure grants:			
General capital	-	-	476,530
Johnson Street Bridge	8,056,491	4,285,926	10,854,533
Cost-sharing agreements:			
General capital	-	126,342	1,312,611
	11,579,491	7,873,436	15,998,109
	\$ 13,762,491	\$ 9,845,760	\$ 18,181,429

Traffic Fine Revenue Sharing program is an unconditional grant provided to municipalities to assist in ensuring community safety and addressing community specific strategic priorities. The program returns 100% of net revenues from traffic violations to municipalities that are directly responsible for paying for policing.

Gas Tax is provided by the Government of Canada. The use of the funding is established by a funding agreement between the City and the Union of British Columbia Municipalities. These funds may be used towards designated infrastructure projects that achieve positive environmental results .

Infrastructure grants related to the Johnson Street Bridge Replacement Project are restricted to eligible expenses as defined by the funding agreement established between the City, Union of British Columbia Municipalities and The Government of Canada's Building Canada Fund Program.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

15. Miscellaneous Revenue

	Financial Plan 2016	2016	2015
Third party billing, cost sharing and recoveries	\$ 1,015,263	\$ 3,103,378	\$ 2,945,262
Arena lease equivalent, share of naming rights and ticket surcharge	621,375	543,958	572,255
CREST levy	400,000	365,632	389,734
Rezoning applications	270,000	396,485	382,079
Dog licences and fines	212,350	233,505	226,652
Bus shelter advertising	150,000	132,283	133,649
Tax certificates	115,000	154,185	126,750
Bonus density	-	100,000	100,000
Traffic and sidewalk permits	89,500	88,569	81,764
Other: administrative fees, lease fees, information sales and asset disposals	974,323	1,128,354	1,373,844
	<u>\$ 3,847,811</u>	<u>\$ 6,246,349</u>	<u>\$ 6,331,989</u>

Third party billing and CREST levy are offset by expenses therefore budget variance has no impact on the City's operating surplus. Ticket surcharge revenue from the arena is impacted by arena annual operational activity. Amounts for bonus density are not determinable in advance, and do not impact operating surplus as balances are transferred to reserves, therefore no budget amount is provided in the Financial Plan.

16. Trust Funds

Trust funds administered by the City have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

	2016	2015
Ross Bay Cemetery	\$ 933,714	\$ 907,645
Nature Interpretation Centre	609,181	603,448
Bastion Square Revitalization	233,520	231,322
	<u>\$ 1,776,415</u>	<u>\$ 1,742,415</u>

The Ross Bay Cemetery Trust is a fund for the non-commercial Ross Bay Cemetery and is used for perpetual maintenance.

The Nature Interpretation Centre is a trust for the construction of a nature interpretation centre in Beacon Hill Park.

The Bastion Square Revitalization Trust is a trust received from the Bastion Square Association Society for the sole purpose of improving Bastion Square.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

17. Commitments

In the normal course of business, the City enters into commitments for both capital and operational expenses. These commitments have been budgeted for within the appropriate annual budget and have been approved by Council.

In 2010, residents authorized the City, by referendum, to borrow up to \$49.2 million for the planning, study, design, and construction of a bridge to replace the Johnson Street Bridge and to decommission the existing bridge. The City has loans totaling \$33.4 million from the CMHC under the Municipal Infrastructure Lending Program in respect of the authorized borrowing for this project (Note 8). The estimated total cost for the Johnson Street Bridge is \$105.6 million and completion is expected by March 2018. At December 31, 2016, major construction contracts of \$61.9 million were in process with estimated costs to complete of \$18.8 million.

On March 23, 2011, the City signed a contribution agreement with the Federal Government agreeing to financial assistance towards the project of \$21 million through the Building Canada Fund. On March 3, 2012, the Federal Government announced an additional commitment of \$16.5 million towards the project through the Federal Gas Tax Fund.

18. Contingent Liabilities

The City is a defendant in various lawsuits. The City records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. Included in reserve funds is an insurance reserve of \$3,855,063 (2015 - \$3,818,785), maintained to offset settlements and insurance coverage is maintained to provide for insurable claims should they exceed the liability deductible of \$1,000,000 in any year. As of November 2008, the City joined the Municipal Insurance Association and all insurable claims from that date forward will be subject to a liability deductible of \$250,000 in any year.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

18. Contingent Liabilities (Continued)

Under borrowing arrangements with the Municipal Finance Authority, the City is required to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits are included in the City's financial assets as restricted cash and are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the City. At December 31, 2016 the balance of the deposits was \$1,124,988 (2015 - \$1,040,502). At December 31, 2016 there were contingent demand notes of \$2,256,949 (2015 - \$2,151,856) which are not included in the financial statements of the City.

Capital Regional District debt, under provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the Capital Regional District, including the City.

The City is reviewing environmental objectives and potential liabilities for its activities and properties including potential site reclamation obligations. The amount of any such obligations is not presently determinable.

The City is a shareholder and member of Capital Regional Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

19. Financial Plan Data

The financial plan data presented in these financial statements is based upon the 2016 operating and capital financial plan approved by Council. The table below reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan bylaw	Financial statement budget
Revenues		
Taxation	\$ 131,376,677	\$ 131,376,677
User fees and other revenue	63,241,163	63,241,163
Other	29,340,555	29,340,555
	<u>223,958,395</u>	<u>223,958,395</u>
Expenses		
General government	16,006,419	17,644,159
Protective services	70,268,757	71,333,283
Transportation services	19,614,043	22,444,196
Environmental and public health services	7,045,604	7,386,962
Social services and housing	677,822	677,822
Community planning	15,724,039	16,176,908
Parks, recreation and cultural services	28,313,253	29,416,139
Water utility	12,622,215	13,025,351
Sewer utility	2,674,276	2,841,608
Amortization	8,000,000	-
	<u>180,946,428</u>	<u>180,946,428</u>
	43,011,967	43,011,967
Less:		
Capital expenditures	(77,518,541)	-
Debt repayment	(2,824,314)	-
Add:		
Interfund transfers	37,330,888	-
Annual surplus	<u>\$ -</u>	<u>\$ 43,011,967</u>

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

20. Segmented Information

The City of Victoria is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. City services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(i) General Government

The General Government operations provide the functions of Corporate Administration, Finance, Human Resources, Legislative Services and any other functions categorized as non-departmental.

(ii) Protective Services

Protective Services is comprised of four different functions, including the City's Emergency Management Agency, Fire, Police and the permits and inspections function of the Sustainable Planning and Community Development department. The Emergency Management Agency prepares the City to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The Fire Department is responsible for providing critical, life saving services in preventing or minimizing the loss of life and property from fire and natural or man made emergencies. The Police Department ensures the safety of the lives and property of Victoria as well as Esquimalt citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order, and the prevention of crime. The Sustainable Planning and Community Development department has a broad range of policy, regulatory and program responsibilities including processing undertakings related to permits and inspections for Building Permits, Plumbing Permits, Electrical Permits, and signs.

(iii) Transportation Services

Transportation Services is responsible for a wide variety of transportation functions such as Parking, Engineering Operations and Streets. As well, providing services around infrastructure, traffic control, transportation planning, review of land development impacts on transportation, traffic management, pedestrian and cycling issues, on-street parking regulations, including street signs and painting as well as traffic signal timing.

(iv) Environmental and Public Health Services

The Environmental and Public Health Services is comprised of three sections in the areas of Solid Waste Services, Storm Drains, Street Cleaning. The Solid Waste Collection and Recycling Operations section is responsible for the collection of household garbage. Storm Drains section provides the design, inspection and technical supervision of civil engineering projects related to the construction and maintenance of the storm drain collection systems to protect public health. The Street cleaning section is responsible for the collection and disposal of litter and debris from streets, sidewalks and squares.

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

20. Segmented Information (Continued)

(v) Social Services and Housing

Social services and housing includes grants to non-profit organizations for the purpose of facilitating social inclusion and community wellness, and to support affordable housing initiatives.

(vi) Parks, Recreation and Cultural Services

Parks is responsible for the maintenance, planning and development of all park facilities such as ornamental gardens, natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment; preserves and enhances green spaces on public lands. Recreation Services facilitates the provision of recreation and wellness programs and services through the Crystal Pool, Save-On Foods Memorial Arena, Royal Athletic Park, and Community and Seniors Centers. The Arts and Culture function supports community vibrancy and economic impact through tourism and visitor attraction.

(vii) Planning and Development

This segment is composed of four departments:

Sustainable Planning and Community Development: Supports quality development and economic health of the City. This function includes regulatory and program responsibilities including: community and city-wide land use planning; urban design; planning applications including zoning, development and variance permits, demographic and other planning information services.

Real Estate: Administers the City's portfolio of commercial properties; in particular, negotiating leases and lease renewals with tenants (lease-outs) and landlords (lease-ins).

Economic Development: This function is guided by six primary "engines" to drive Victoria's businesses, generate jobs, raise household incomes, and increase well-being. The six engines include: advance education and research and development; the ocean and marine sector; experimental tourism; government; technology; and entrepreneurship, start-ups and social enterprise.

Victoria Conference Centre: Responsible for strengthening the City's economy through the implementation of a vision and action plan for economic sustainability and growth in Victoria. Economic development in Victoria focuses on the prospects for the future as a city with high quality of life which supports the building of a vibrant, prosperous, fiscally sound and economically robust community.

The Corporation of the City of Victoria
Notes to the Financial Statements

December 31, 2016

20. Segmented Information (Continued)

(viii) Water and Sewer Utilities

The Sewer Utility protects the environment and human health from the impacts of liquid wastes generated as a result of human occupation and development in the City. The Water Utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the citizens of the City of Victoria and Township of Esquimalt. The water is for the purpose of domestic consumption and firefighting.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. Taxation and payments in lieu of taxes are apportioned to the General Fund services based on budgeted taxation revenue as presented in the 2016-2020 consolidated financial plan.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

The Corporation of the City of Victoria

Notes to the Financial Statements

For the year ended December 31, 2016

20. Segmented Information (Continued)

	General Fund										Water Fund	Sewer Fund
	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Service and Housing	Parks Recreation and Culture	Planning and Development	Water Utility	Sewer Utility	Total		
Revenues												
Taxation	\$ 25,814,908	\$ 60,557,702	\$ 11,404,876	\$ 1,250,000	\$ 564,822	\$ 27,849,065	\$ 3,745,154	\$ -	\$ 790,517	\$131,977,044		
Goods & services	41,978	8,445,837	13,569,183	8,049,930	-	2,407,089	7,956,666	20,420,772	7,584,150	68,475,605		
Government transfers	-	2,005,504	5,848,013	1,801,878	-	190,365	-	-	-	9,845,760		
Other	4,757,187	4,885,511	4,932,373	-	-	1,141,121	3,582,336	558,086	394,569	20,251,183		
	30,614,073	75,894,554	35,754,445	11,101,808	564,822	31,587,640	15,284,156	20,978,858	8,769,236	230,549,592		
Expenses												
Salaries & wages	12,534,719	62,564,396	13,092,970	4,297,428	-	12,891,801	5,041,128	2,438,335	1,650,409	114,511,186		
Materials, supplies, & services	3,346,425	8,197,329	5,481,153	2,458,738	-	11,194,500	10,863,776	10,299,244	859,943	52,701,108		
Interests, & Foreign Exchange	122,222	-	1,457,234	-	-	798,884	168,561	-	-	2,546,901		
Grants	-	-	-	-	711,508	2,002,534	284,295	-	-	2,998,337		
Other	1,135,442	-	-	-	-	-	-	-	-	1,135,442		
Capital expenditure not meeting tangible capital asset criteria	29,677	144,511	358,803	621,536	-	976,657	62,901	50,965	596,207	2,841,257		
Amortization	2,309,700	1,501,297	3,991,355	481,416	-	1,555,397	638,680	568,541	235,988	11,282,374		
	19,478,185	72,407,533	24,381,515	7,859,118	711,508	29,419,773	17,059,341	13,357,085	3,342,547	188,016,605		
Annual surplus	\$ 11,135,888	\$ 3,487,021	\$ 11,372,930	\$ 3,242,690	\$ (146,686)	\$ 2,167,867	\$ (1,775,185)	\$ 7,621,773	\$ 5,426,689	\$ 42,532,987		

The Corporation of the City of Victoria

Notes to the Financial Statements

For the year ended December 31, 2015

20. Segmented Information (Continued)

	General Fund										Water Fund		Sewer Fund		Total
	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Service and Housing	Parks Recreation and Culture	Planning and Development	Water Utility	Sewer Utility						
Revenues															
Taxation	\$ 23,870,929	\$ 59,299,458	\$ 12,590,902	\$ 9,680,971	\$ 448,278	\$ 22,473,826	\$ 4,491,342	\$ -	\$ 790,445	\$ 133,646,151					
Goods & services	37,533	8,177,665	12,192,657	3,287,627	-	2,094,751	7,027,453	19,188,762	7,176,993	59,183,441					
Government transfers	-	2,221,448	14,723,531	936,450	-	300,000	-	-	-	18,181,429					
Other	4,943,675	4,079,345	4,618,017	-	812,844	940,461	3,404,190	235,783	120,986	19,155,301					
	28,852,137	73,777,916	44,125,107	13,905,048	1,261,122	25,809,038	14,922,985	19,424,545	8,088,424	230,166,322					
Expenses															
Salaries & wages	12,419,701	62,516,780	11,853,390	4,624,480	-	11,995,966	4,726,758	1,859,140	1,654,225	111,650,440					
Materials, supplies, & services	3,384,856	6,205,441	5,954,747	2,495,285	-	10,402,316	9,660,830	9,839,889	902,472	48,845,836					
Interests, & Foreign exchange	127,392	46,290	1,444,777	-	-	798,667	168,561	-	-	2,585,687					
Grants	-	-	-	-	1,017,446	1,991,738	215,700	-	-	3,224,884					
Other	1,130,765	-	-	-	-	-	-	-	-	1,130,765					
Loss (gain) on disposition of capital assets	-	-	-	-	3,930,099	-	-	-	-	3,930,099					
Capital expenditure not meeting tangible capital asset criteria	5,555	48,364	672,650	757,414	-	674,406	253,903	136,013	781,800	3,330,105					
Amortization	2,321,804	1,445,922	3,868,767	453,606	-	1,495,956	580,907	532,599	203,541	10,903,102					
	19,390,073	70,262,797	23,794,331	8,330,785	4,947,545	27,359,049	15,606,659	12,367,641	3,542,038	185,600,918					
Annual surplus	\$ 9,462,064	\$ 3,515,119	\$ 20,330,776	\$ 5,574,263	\$ (3,686,423)	\$ (1,550,011)	\$ (683,674)	\$ 7,056,904	\$ 4,546,386	\$ 44,565,404					

The Corporation of the City of Victoria

Notes to the Financial Statements

December 31, 2016

21. Comparative Figures

Certain figures in the comparative information have been reclassified to conform with the current year presentation.

THE CORPORATION OF THE CITY OF VICTORIA, BC
SCHEDULE OF DEBT

Debt Issue	Region SI Bylaw	Outstanding Balance at Dec 31/16	Interest Rate	Maturity Date
79	3026	\$ 7,333,942	2.10%	2033
80	3026	7,333,942	2.40%	2033
81	3026	7,604,244	2.40%	2034
102	3467	2,125,919	4.82%	2022
103	3515	971,696	4.82%	2023
105	3515/3595	3,173,094	4.90%	2024
110	3515	3,477,458	4.50%	2025
115	3770	8,327,573	3.89%	2031
130	3770	21,610,643	3.00%	2034
139	3770	5,500,000	3.00%	2036
Accrued actuarial gains		<u>(335,086)</u>		
		<u><u>\$ 67,123,425</u></u>		

Further information on all long-term debts for this organization is included in Note 8 to the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>Canadian Union of Public Employees (CUPE), Local 50</u>				
Adam, R	Supervisor - Transportation Operations	\$ 82,967.09	\$ 1,827.24	\$ 2,164.17
Allen, R	Utilities Planning Technologist	73,376.76	5,745.64	1,882.39
Amaral, D	Assistant Supervisor - Water and Underground Utilities Maintenance	82,940.75	16,772.97	70.00
Andrews, G	Senior Leadhand - Street Cleaning	84,800.65	4,273.50	-
Ashbaugh, L	Technology Security Specialist	91,197.19	1,785.28	2,392.63
Baldini, P	Supervisor - Parks Operations	101,780.45	1,115.20	2,437.12
Barcelos, G	Senior Buyer	75,940.85	1,791.48	987.15
Bass, C	Assistant Supervisor Parks Infrastructure	82,501.26	1,083.96	775.95
Batallas, R	Senior Planner	97,701.41	427.68	548.14
Bateman, R	Senior Process Planner	86,249.42	1,844.09	6,854.22
Beatty, S	Building Project Administrator	79,037.31	368.52	1,099.99
Beaulac, C	Waterworks Fitter Mechanic	76,953.34	1,754.16	1,050.82
Belanger, G	Mechanical Technician	77,500.81	1,066.80	223.33
Bell, G	Information Technology Support Supervisor	85,184.72	1,066.50	794.60
Bentley, C	Welder Fabricator	75,984.39	1,786.80	415.11
Berkeley, R	Senior Building Inspector and Quality Control Coordinator	80,286.40	1,808.52	727.79
Bonella, D	Infrastructure Administrator	87,115.55	1,724.20	641.67
Bouris, K	Senior Planner	91,057.25	12,931.48	526.23
Braun, G	Senior Geomatics Technologist	83,058.32	1,895.60	4,180.01
Brown, D	Infrastructure Administrator	87,188.56	2,936.72	641.67
Burrows, J	Supervisor - Solid Waste and Recycling	86,083.52	1,718.08	-
Carere, W	Building Project Administrator	79,643.31	2,175.76	-
Cassidy, R	Building Inspector II	75,402.59	1,668.28	1,479.65
Chang, R	Supervisor - Infrastructure Planning	82,912.52	1,827.24	1,208.97
Chatwin, D	Supervisor - Concrete and Sidewalks	86,749.98	1,699.42	191.59
Cittone, M	Senior Planner	90,326.38	1,867.68	914.00
Clark, G	Assistant Supervisor - Roads	80,655.89	363.96	475.00
Cockle, A	Bylaw Officer	79,815.00	618.36	460.00
Correia, J	Parks Maintenance Worker	76,122.09	1,066.80	3,719.35
Crawford, R	Assistant Supervisor - Solid Waste	80,337.53	6,040.17	88.00
Creighton, M	Supervisor - Ornamental Horticulture / Nursery Operations	78,019.77	1,680.76	600.00
Cross, D	Supervisor - Sign and Road Markings	86,007.28	1,234.98	45.28
Curry, S	Supervisor - Ornamental Horticulture / Nursery Operations	90,900.84	1,738.24	-
Daitl, B	Trades Gardener	74,429.44	1,787.36	-
Dalby, A	Equipment Technician	73,664.13	1,726.80	348.34
Day, J	Senior Cultural Planner	79,704.40	6,997.15	1,366.86
De Jong, E	Supervisor - Underground Utilities Construction	90,159.44	421.44	6,697.74
Doiron, M	Facilities Planner	78,891.40	368.52	-
Doyle, K	Assistant Supervisor - Arboriculture	79,235.92	1,620.76	740.08
Elliott, K	Welder Fabricator	74,216.17	1,786.80	-
Enns, C	Utility Operator III	76,251.12	7,526.60	8,877.69
Erickson, B	Arts, Culture, Events Liaison	70,570.04	4,629.41	1,307.78
Ferris, T	Leadhand - Mechanical	84,286.37	2,880.73	555.73
Fisher, G	Risk Management and Insurance Specialist	78,891.40	1,088.52	793.56
Flores, C	Leadhand - Painting	75,945.07	1,803.96	-
Follis, H	Customer Service Advisor	86,920.87	2,237.37	1,780.68
Frewer, B	Correspondence Coordinator	73,480.87	2,039.34	-
Friday, M	Supervisor - Building Maintenance	85,502.10	1,835.04	1,304.99
Girvin, E	Infrastructure Administrator	87,225.02	1,847.40	3,608.81
Gordon, R	Information Access and Privacy Analyst	74,979.40	1,668.28	-
Grayson, D	Leadhand - Nursery	74,245.47	1,806.12	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Green, B	Senior Planner	91,155.78	-	280.00
Handy, J	Senior Planner - Development Agreements	92,417.25	1,867.68	3,127.10
Hansen, P	Assistant Supervisor - Concrete	76,717.21	1,505.76	1,483.66
Harris, M	Strategic Planning and Communications Advisor	100,237.14	1,730.66	2,063.57
Hasilo, O	Arborist Field Technician	74,273.80	3,051.67	432.80
Hickman, C	Senior Irrigation Technician	75,214.23	346.80	1,364.25
Hill, M	Community Development Coordinator	79,159.45	1,356.05	2,634.92
Hittos, J	Street Cleaning Operator	73,625.38	7,508.32	-
Hodge, S	Accounts Receivable Coordinator	75,307.63	2,375.00	-
Hoffmann, H	Leadhand - Mechanical	84,420.97	2,771.02	648.92
Hu, Z	Sewer and Stormwater Quality Technician	71,577.16	4,806.58	979.74
Hughes, R	Supervisor - Parks Operations, Arboriculture and Natural Areas	90,127.60	2,377.20	390.97
Husband, B	Chief Plumbing Inspector	83,094.72	7,940.75	1,484.28
Hutchison, S	Transportation Planner	84,936.87	1,541.52	-
Jalonen, C	Construction Coordinator	76,972.47	1,102.56	-
Jamison, S	Interdisciplinary Planner	83,755.42	1,704.04	-
Johnson, A	Senior Planner - Parks	82,912.42	1,107.24	324.19
Karassev, E	Finance Data Analyst - ERP System	78,891.40	368.52	956.00
Kaur, S	Supervisor - Public Works Support Services	80,657.37	1,096.32	565.00
Kellington, R	Plumbing Inspector	74,261.52	1,668.28	948.05
Kent, D	Leadhand - Thermal Paving	73,471.89	1,630.96	24.20
Kresse, K	Supervisor - Transportation Infrastructure Design	90,389.71	4,177.54	-
Krop, B	Mechanical Technician	76,901.08	346.80	4,589.05
Livelton, T	Archivist	79,064.67	1,808.52	514.64
Luzzi, D	Technologist - Transportation Design	80,018.87	334.32	-
Macpherson, B	Chief Building Inspector	83,920.05	1,773.00	767.00
Madelung, S	Community Recreation Coordinator	74,165.64	5,511.58	664.22
Marsden, M	Leadhand - Parks Operations	76,170.62	1,066.80	23.81
Martin, J	Public Works Service Person	77,181.96	1,718.44	-
McCord, D	Assistant Supervisor - Ornamental Horticulture / Nursery Operations	80,380.20	1,083.96	-
McDonald, D	Utility Operator III	75,165.01	1,786.80	130.56
McKay, M	Supervisor - Solid Waste and Recycling	87,181.32	1,121.28	1,458.86
McMorrان, K	Leadhand - Parks Operations	75,014.90	3,783.51	-
Milton, B	Mechanical Technician	77,360.69	481.33	631.51
Mitchell, L	Supervisor - IT Infrastructure	91,573.16	3,379.55	2,279.94
Monk, L	Accountant - Financial Reporting	79,105.91	2,252.47	686.00
Morrison, D	Business Analyst	82,999.15	1,827.24	466.58
Munson, T	Environmental Technician	77,930.48	1,803.96	993.80
Norman, B	Technologist - Transportation Design	72,994.93	4,507.45	-
O'Hanley, S	Assistant Supervisor - Parks	82,666.28	1,907.64	306.30
O'Keeffe, L	Financial Analyst - Budgets	71,723.24	9,908.32	-
Orton, G	Senior Buyer	76,511.62	1,863.74	1,231.03
Pakos, G	Mechanical Technician - Fire	80,307.06	1,959.52	1,363.53
Parker, J	Supervisor - Tool Depot	88,478.94	401.28	1,155.37
Patterson, J	Coordinator - Engineering Budgets	78,911.16	1,769.44	955.00
Pebernat, T	Zoning Administrator	79,073.79	1,685.32	-
Penz, R	Citizen Engagement Advisor	89,430.84	-	323.81
Pepper, G	Asphalt Plant Operator	82,288.36	4,921.62	587.29
Pierce, S	Payroll Coordinator	77,013.73	11,508.13	986.80
Preston, L	Supervisor - Business Solutions	91,536.69	427.68	1,514.33
Prpich, J	Mechanical Technician	80,485.12	1,795.74	633.83
Reddington, N	Senior Cultural Planner	79,461.32	7,351.25	4,140.21

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Reid, R	Supervisor - Fleet Maintenance	89,915.16	11,245.43	232.42
Richens, W	Milling Machine Operator	74,317.80	2,647.13	24.20
Sandhu, M	Utility Operator III	75,162.86	813.69	1,887.11
Sandhu, H	Supervisor - Waterworks & Underground Utilities Maintenance	85,040.96	4,881.84	2,644.95
Scallion-Pond, P	Land Systems Coordinator	75,125.22	1,954.58	1,479.24
Schmidt, A	Leadhand - Welding and Fabrication	80,323.71	1,699.36	-
Scott, R	Utility Operator II	76,654.42	2,196.60	154.75
Sikstrom, B	Senior Planner - Development Services	102,506.53	1,778.08	3,190.54
Spouse, R	Storekeeper	72,163.46	3,829.47	-
Staples, M	Chief Electrical Inspector	78,209.13	1,743.40	375.27
Steele, A	Stormwater Management Specialist	77,459.21	1,289.96	303.72
Stenberg, C	Supervisor - Land Development	87,115.52	407.40	2,492.18
Stern, S	Land Development Technologist	79,714.24	368.52	-
Stratford, K	Community Recreation / Neighbourhood Development Coordinator	75,198.22	1,534.39	1,259.77
Sue, M	Information Technology Support Supervisor	87,115.67	5,007.22	658.94
Sundher, J	Technologist - Transportation Design	73,566.88	1,774.32	65.00
Swindells, R	Assistant Supervisor - Water and Underground Utilities Construction	86,140.88	1,699.36	70.00
Taylor, L	Senior Planner	91,500.13	1,684.48	1,777.40
Terlesky, K	Infrastructure Administrator	87,188.52	8,626.31	1,289.25
Thornhill, W	Supervisor - Building Services	80,673.84	1,693.12	-
Townsend, B	Supervisor - Street Cleaning	82,116.40	1,718.08	60.56
Turner, N	Property Manager	82,945.35	387.24	3,410.96
Turpin, K	Construction Coordinator	81,582.75	1,822.56	250.00
Wain, C	Senior Planner - Urban Design	92,283.83	427.68	1,233.85
Warren, C	Infrastructure Administrator	87,392.79	4,340.83	641.66
Webster, K	Utility Maintenance Coordinator	77,759.11	1,083.96	-
Wells, K	Utility Operator II	78,050.26	1,630.96	961.37
Wevers, D	Supervisor Infrastructure Design - Underground Utilities	83,771.82	4,004.58	1,672.92
Wilson, A	Plumbing and Building Inspector	75,691.31	1,952.52	496.46
Wilson, K	Business Analyst	82,912.38	3,846.00	3,082.16
Wilson, L	Infrastructure Administrator	87,115.52	1,127.40	1,125.42
Wilson, M	Senior Planner - Urban Design	91,976.66	1,867.68	1,214.95
Wilton, M	Senior Leadhand - Support Services	73,682.78	2,195.52	-
Woodfine, W	Mechanical Technician	77,250.48	2,784.44	223.34
Wylie, B	Mechanical Technician	76,066.80	346.80	4,597.26
Yoon, F	Arborist Field Technician	74,186.14	1,786.80	1,242.41
Young, S	Climate and Environmental Sustainability Specialist	82,545.20	1,815.00	799.49
Zamyslicka, J	Supervisor - Streets and Bridges	77,897.30	1,013.20	550.00
Zapp, R	Equipment Technician	75,486.41	1,086.90	223.33
Subtotal - CUPE		11,548,797.64	356,011.64	148,779.09
Exempt				
Atkinson, D	Deputy Fire Chief - Operations	117,772.70	9,557.72	14,107.76
Belfie, B	Human Resources Advisor	79,482.19	8,460.00	467.35
Botting, D	Human Resources Advisor	80,648.95	7,858.50	-
Brehaut, J	Manager - Recreation Services	92,554.42	9,088.46	271.80
Bruce, P	Fire Chief	178,480.75	17,270.70	11,551.86
Campbell, L	Manager - Parks Planning, Design and Development	96,969.89	8,811.50	1,717.61
Chow, R	Manager - Health and Safety	103,399.80	10,347.71	8,566.12
Coates, C	City Clerk	145,390.04	8,650.50	283.82
Daliran, T	Manager - Waste Management and Cleaning Services	104,964.67	8,040.48	7,781.68

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Dellebuur, B	Assistant Director - Transportation and Parking Services	126,296.93	19,735.13	2,123.08
Frost, M	Manager - Operations and Fleet	103,399.84	9,755.41	1,379.21
Getty, T	Manager - IT Operations	103,399.76	12,059.52	3,035.25
Hamilton, K	Director - Citizen Engagement and Strategic Planning	107,102.06	28,912.12	320.00
Havelka, C	Deputy City Clerk / Manager Legislative Services	76,225.11	6,350.63	462.90
Hayes, L	Event Manager - Victoria Conference Centre	88,105.96	11,444.42	385.00
Hennessey, K	Manager - Supply Management Services	98,701.42	10,453.27	3,998.09
Hudson, A	Assistant Director - Community Planning	124,160.23	10,971.36	4,411.35
Husu, I	Manager - Parking Services	104,516.61	12,513.83	5,266.39
Ippen, M	Acting Manager - Water Works and Underground Utility Operations	105,719.27	5,181.25	3,819.64
Jenkyns, J	Deputy City Manager	192,559.78	35,832.69	19,832.38
Johnson, J	City Manager	223,459.13	51,518.01	8,193.83
Johnston, N	Manager - Bylaw and Licencing Services	99,948.40	5,195.91	60.00
Jones, R	Return to Work Consultant	97,798.60	9,429.12	608.50
Langejan, K	Human Resources Advisor	77,355.98	9,325.92	480.00
Lebedynski, M	Senior Account Executive - Victoria Conference Centre	86,347.95	12,093.36	38,398.26
Lee, D	Manager - Administrative Services	108,957.50	10,797.87	1,680.77
Macleod-Shaw, M	Assistant City Solicitor	76,918.61	16,972.58	2,670.84
Meyer, A	Assistant Director - Development Services	130,248.04	12,554.40	1,321.46
Moore, K	Manager - Strategic Relations and Business Development	103,786.57	7,266.02	6,273.39
Morhart, R	Manager - Permits and Inspections	102,608.85	7,098.79	2,009.83
Mycroft, C	Executive Assistant - City Manager	77,019.88	8,985.04	-
O'Connor, E	Senior Account Executive - Victoria Conference Centre	86,348.00	10,335.12	24,674.60
O'Connor, J	Manager - Financial Planning	111,644.96	17,797.07	2,814.54
O'Halloran, J	HR Consultant - Learning and Development	95,847.00	9,887.78	-
Olak, S	Assistant Director - Human Resources	132,320.40	14,899.70	2,827.21
Palmer, M	Chief Information Officer	132,900.41	13,862.70	5,661.85
Parkinson, T	Event Coordinator - Victoria Conference Centre	74,036.40	9,489.47	-
Patterson, T	Emergency Program Coordinator	79,175.72	3,552.18	3,527.92
Paul, J	Assistant Director - Engineering	127,173.27	15,835.18	1,204.07
Potter, J	Manager - Citizen Engagement	94,230.10	9,362.34	3,495.49
Rantucci, P	Manager - Real Estate	115,417.25	5,985.81	-
Robertson, E	Assistant Director - Public Works	130,247.68	10,766.57	330.47
Royle, C	Deputy Fire Chief - Administration	130,248.03	15,078.65	4,028.57
Sanders, M	Event Manager - Victoria Conference Centre	73,719.09	7,718.14	852.84
Sandhu, M	Manager - Interdisciplinary Project	99,901.15	7,864.63	241.61
Smith, G	Manager - Parks Operations	105,089.91	11,558.05	1,089.09
Soulliere, T	Director - Parks, Recreation and Facilities	179,193.04	11,734.74	974.82
Stark, B	Manager - Parks Construction, Arboriculture and Natural Systems	94,976.30	9,979.34	-
Sutic-Bata, K	Manager - Underground Utilities	96,536.65	6,663.75	3,119.44
Thompson, S	Director of Finance	175,616.46	23,127.09	5,557.42
Tinney, J	Director - Sustainable Planning and Community Development	179,193.03	12,030.97	8,373.88
Villanueva, S	Manager - Facility & Event Operations - Victoria Conference Centre	105,505.19	15,595.71	1,694.77
Westinghouse, L	Manager - Accounting	103,399.78	11,517.85	1,867.34
Whipp, C	Manager - Facilities	99,519.54	10,361.14	518.90
Work, F	Director - Engineering and Public Works	165,692.73	8,969.45	7,707.36
Zworski, T	City Solicitor	206,642.29	31,687.48	2,902.60
	Subtotal Exempt	6,408,874.27	708,193.13	234,942.96

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>International Association of Fire Fighters (IAFF), Local 730</u>				
Anderson, C	Fire Fighter 1st Class (10th yr)	93,705.50	2,011.06	944.96
Atherton, L	Fire Fighter 1st Class	91,923.19	2,725.31	46.88
Ayre, R	Fire Fighter 1st Class	92,564.21	2,622.51	636.98
Batters, G	Captain	116,310.35	3,076.80	499.57
Beattie, C	Fire Fighter 1st Class	92,082.53	1,895.70	46.88
Beckner, M	Fire Fighter 1st Class	90,771.68	2,720.72	46.88
Bellagente, S	Fire Fighter 1st Class (10th yr)	94,056.97	2,773.96	5,992.13
Bicknell, D	Battalion Chief	132,470.67	3,122.09	-
Birtwistle, G	Captain	118,727.49	3,523.31	982.26
Blackwell, D	Fire Fighter 1st Class (15th yr)	97,630.90	2,804.95	65.22
Bourne, M	Fire Fighter 1st Class (15th yr)	100,142.80	2,809.72	-
Bradstock, M	Battalion Chief	132,379.01	3,059.13	-
Bremner, D	Fire Fighter 1st Class (10th yr)	94,325.30	2,044.42	6,105.25
Brown, R	Captain	114,406.59	1,651.20	-
Carey, D	Captain	119,458.54	12,058.32	1,207.00
Carson, S	Alarm Dispatch Operator 1st Class	82,266.92	2,531.12	572.65
Charlton, G	Assistant Chief - Training and Development	130,494.08	7,494.01	964.05
Chunyk, M	Fire Fighter 1st Class (10th yr)	93,521.01	2,677.46	908.12
Corby, K	Fire Fighter 1st Class (10th yr)	96,643.45	5,472.15	6,010.47
Cracknell, I	Captain	116,498.79	1,765.76	350.00
Cullen, V	Platoon Captain	118,104.86	3,274.01	-
De Bruin, K	Fire Fighter 1st Class (15th yr)	101,827.12	2,441.27	-
Dixon, G	Fire Fighter 1st Class (10th yr)	94,653.77	2,783.50	65.22
Dunford, J	Fire Fighter 1st Class	87,001.56	4,669.10	-
Durrance, D	Fire Fighter 1st Class (10th yr)	96,463.18	1,379.01	5,945.25
Elliott, B	Fire Prevention Inspector 1st Class	92,317.99	2,597.52	3,652.97
Ellis, S	Fire Fighter 1st Class (10th yr)	94,665.42	3,663.94	5,945.25
Elvedahl, B	Captain	116,420.24	3,206.98	592.48
Fair, B	Fire Fighter 1st Class (10th yr)	94,325.30	2,764.42	-
Forster, N	Fire Fighter 1st Class	91,447.38	1,997.66	-
Fryer, R	Fire Fighter 1st Class (15th yr)	96,732.02	2,807.52	846.19
Fulton, K	Fire Fighter 1st Class	91,693.50	2,717.66	1,474.26
Griffin, A	Captain	116,104.09	3,051.39	1,092.10
Hanley, T	Fire Fighter 1st Class (15th yr)	94,570.58	2,646.19	65.00
Harris, T	Fire Fighter 1st Class (15th yr)	98,915.64	3,500.10	7,843.21
Hicke, P	Fire Fighter 1st Class	91,681.26	2,736.02	-
Hoepfner, B	Fire Fighter 1st Class (15th yr)	97,615.72	2,866.60	929.96
Horton, G	Fire Fighter 1st Class	92,195.03	1,548.77	-
Humber, G	Fire Fighter 1st Class (10th yr)	94,481.58	2,865.88	-
Hyde, J	Fire Fighter 1st Class (10th yr)	94,798.55	2,767.59	6,010.47
Isherwood, R	Fire Fighter 1st Class (15th yr)	105,061.66	3,940.10	-
Jones, B	Battalion Chief	132,384.88	7,111.57	-
Judge, T	Alarm Dispatch Operator 1st Class	82,760.74	2,422.18	672.64
Kelly, R	Fire Fighter 1st Class (10th yr)	94,576.68	2,049.72	5,945.25
Kelly, C	Fire Prevention Inspector 1st Class	94,621.65	5,488.36	471.00
Kennell, C	Fire Fighter 1st Class (15th yr)	106,738.29	2,901.60	577.25
Kirkendale, J	Fire Fighter 1st Class (15th yr)	97,421.83	2,806.94	46.88
Klatt, R	Platoon Captain	119,875.01	2,397.07	-
Leblanc, A	Fire Fighter 1st Class	93,051.24	4,402.72	46.88
Leblanc, M	Fire Fighter 1st Class	94,469.20	6,382.55	65.22
Lester, S	Fire Fighter 1st Class	94,440.46	2,754.56	714.00
Loewen, T	Fire Fighter 1st Class (15th yr)	101,194.31	3,531.27	2,006.50

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Long, R	Platoon Captain	119,546.02	2,397.07	-
Lund, J	Fire Fighter 1st Class (10th yr)	95,335.53	2,741.68	408.33
MacDonald, B	Fire Fighter 1st Class	91,943.70	2,720.72	-
MacKenzie, J	Fire Fighter 1st Class (10th yr)	92,687.59	2,676.32	-
Mackie, K	Fire Fighter 1st Class	91,621.59	2,722.12	65.22
Mair, S	Fire Fighter 1st Class	91,350.04	2,726.84	-
Major, E	Fire Prevention Inspector	81,478.03	1,744.60	1,673.98
Mastiliak, M	Captain	117,894.72	3,856.14	327.25
McLachlan, K	Alarm Dispatch Operator 1st Class	82,158.92	1,870.20	572.64
McNeill, J	Captain	105,443.62	2,881.73	250.00
McQueen, S	Fire Fighter 1st Class (10th yr)	94,665.42	2,764.42	5,945.25
Meeres, C	Fire Master Mechanic (10th yr)	112,597.37	3,037.65	5,347.41
Meikle, S	Assistant Chief - Fire Prevention	131,120.01	9,057.58	1,238.27
Mitchell, S	Fire Fighter 1st Class (10th yr)	95,261.16	4,064.32	-
Mitchell, L	Platoon Captain	118,777.88	3,072.91	-
Mokosak, J	Fire Fighter 1st Class (15th yr)	105,062.63	2,767.99	-
Mollberg, L	Fire Fighter 2nd Class	74,683.03	2,481.67	-
Montgomery, J	Fire Fighter 1st Class	91,800.24	2,011.94	-
Moody, W	Battalion Chief	124,702.48	3,127.05	296.88
Nanninga, K	Fire Fighter 1st Class	91,929.42	1,416.02	1,712.49
Newberry, J	Fire Fighter 1st Class (15th yr)	100,799.28	2,134.75	85.00
Oliver, D	Fire Fighter 1st Class	91,681.97	1,278.68	995.73
O'Neil, S	Fire Fighter 1st Class	91,275.14	1,996.64	-
Ooms, P	Fire Fighter 1st Class (10th yr)	95,335.43	2,798.88	6,693.22
Pakos, J	Fire Fighter 1st Class	91,980.64	1,282.76	1,410.80
Partlo, T	Fire Fighter 1st Class	85,011.27	1,804.48	12.00
Pepper, G	Fire Fighter 1st Class (15th yr)	99,271.06	2,824.94	100.00
Peterson, D	Fire Fighter 1st Class (15th yr)	100,678.13	2,912.50	65.22
Phillips, M	Fire Fighter 1st Class (10th yr)	94,108.76	2,769.72	667.08
Pierson, N	Fire Fighter 1st Class (15th yr)	101,092.97	3,822.06	259.00
Pohl, O	Captain	115,541.52	5,655.70	1,429.13
Rawlins, M	Fire Fighter 1st Class (10th yr)	93,826.71	2,044.95	65.22
Robertson, M	Platoon Captain	120,308.45	3,135.15	250.00
Rutherford, R	Fire Fighter 1st Class (10th yr)	94,414.05	2,767.60	65.22
Sabell, M	Lieutenant - Fire Prevention	106,365.48	2,258.32	1,384.31
Schrank, M	Captain	115,887.07	3,048.54	250.00
Sharpe, M	Fire Fighter 1st Class	91,800.24	2,743.16	46.80
Shepherd, J	Fire Fighter 1st Class	91,474.12	2,668.88	65.22
Sherman, L	Fire Fighter 1st Class (10th yr)	95,715.64	2,064.56	1,410.79
Sifert, B	Captain - Fire Prevention	114,528.10	2,692.98	494.85
Sims, N	Fire Fighter 1st Class (15th yr)	97,321.48	1,372.66	2,535.13
Spence, G	Fire Fighter 1st Class	92,215.43	2,044.29	-
Stephenson, P	Battalion Chief	77,120.21	71,157.55	65.22
Sulsbury, R	Fire Fighter 1st Class (15th yr)	98,293.23	4,331.89	1,504.60
Taylor, G	Captain	115,644.39	2,851.59	1,089.35
Thom, I	Fire Fighter 1st Class (15th yr)	97,624.78	2,805.44	46.88
Thompson, T	Fire Fighter 1st Class (15th yr)	97,389.68	2,812.91	474.13
Verch, C	Fire Fighter 1st Class (15th yr)	102,991.64	1,754.12	-
Ward, C	Fire Fighter 1st Class (10th yr)	94,527.04	2,649.70	6,742.13
Williams, H	Fire Fighter 1st Class	91,435.14	2,725.82	-
Winkler, B	Fire Fighter 1st Class	92,178.60	2,556.02	-
Subtotal IAFF		10,330,887.77	381,219.68	116,432.03

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>The International Brotherhood of Electrical Workers (IBEW), Local 230</u>				
Galisky, D	Electrical Foreman	89,278.18	416.88	1,744.64
Heagle, B	Sub-Foreman Wireman	90,314.48	2,516.76	525.86
Hearst, M	Sub-Foreman Instrument Technician	86,885.06	5,389.44	293.34
Heuman, C	Traffic Signal Technician	82,910.67	1,813.20	733.60
MacKay, D	Instrumentation Technician	75,698.05	1,093.20	-
Mitchell, B	Sub-Foreman Electronics Technician	88,163.49	5,346.59	622.57
Noseworthy, N	Wireman - Electrician	78,379.61	362.40	639.87
Olsen, C	Wireman - Electrician	78,622.49	2,369.12	460.86
Priddy-Camson, P	Traffic Signal Technician	78,893.02	1,809.60	385.86
Raposo, J	Wireman - Electrician	81,119.14	1,232.00	635.87
	Subtotal IBEW	830,264.19	22,349.19	6,042.47
<u>The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598</u>				
Carvalho, N	Carpenter - Journeyman	78,813.96	1,663.60	-
Clark, K	Carpenter - Journeyman	80,169.75	-	-
Hocking, D	Carpenter - Journeyman	81,108.45	1,663.60	-
Larkey, S	Carpenter - Supervisor	90,537.16	10,842.60	-
Tucker, R	Carpenter - Journeyman	77,641.93	-	-
	Subtotal UBCJ	408,271.25	14,169.80	-
SUBTOTAL REMUNERATION AND EXPENSES OVER \$75,000		29,527,095.12	1,481,943.44	506,196.55
REMUNERATION AND EXPENSES UNDER \$75,000		28,599,970.74	1,123,833.28	138,726.86
TOTAL NOT INCLUDING POLICE		\$ 58,127,065.86	\$ 2,605,776.72	\$ 644,923.41
EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police)		\$ 4,487,400.29		

There were two severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2016.

These agreements represented 15.25 months of compensation.

¹Remuneration includes base salary, senior pay, overtime and allowances.

²Taxable benefits and payouts includes Medical Services Plan, group life insurance and parking as well as one time payments such as retiring allowance, retroactive pay, banked vacation and banked overtime.

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2016
POLICE DEPARTMENT**

The Provincial Government has instructed all organizations covered by the Financial Information Act (FIA) not to publish remuneration and expenses for employees of municipal police boards.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF COUNCIL REMUNERATION AND EXPENSES PAID - 2016

COUNCIL MEMBER		REMUNERATION	EXPENSES
Alto-Bond, Marianne	Councillor	\$ 41,203.01	\$ 4,013.55
Coleman, Christopher	Councillor	40,921.01	1,206.36
Helps, Lisa	Mayor	102,302.57	10,805.62
Isitt, Benjamin	Councillor	40,921.01	4,694.96
Loveday, Jeremy	Councillor	40,921.01	3,960.70
Lucas, Margaret	Councillor	40,921.01	6,688.71
Madoff, Pamela	Councillor	40,921.01	-
Thornton-Joe, Charlayne	Councillor	40,921.01	3,838.83
Young, Geoffrey	Councillor	40,921.01	551.25
TOTAL		\$ 429,952.65	\$ 35,759.98

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
5th (BC) Field Regiment, RCA	\$	\$ 85	\$	\$ 85
AIDS Vancouver Island			29,608	29,608
Anawim Companions Society			4,454	4,454
Anglican Synod Diocese of BC			79,073	79,073
Art Gallery of Greater Victoria	8,000	8,081	83,732	99,813
Arthritis Society of BC and Yukon	2,100		20,592	22,692
ArtsREACH	1,000			1,000
Attractions Victoria	11,250			11,250
Bayanihan Cultural and Housing Society			3,136	3,136
BC Accordion Society	3,000			3,000
BC Association of Aboriginal Friendship Centres		55		55
BC Dom Operations Canadian Forces		421		421
BC Muslim Association			16,250	16,250
BC Society for the Prevention of Cruelty to Animals			28,994	28,994
Beacon Community Services	37,440		27,114	64,554
Belfry Theatre Society	3,115		29,347	32,462
Beshano Bike Trials Club		144		144
Bipolar Disorder Society of British Columbia	7,125			7,125
Bishop of Victoria			14,924	14,924
Black Hat Building (Heritage)			57,453	57,453
Blue Bridge Theatre Society			11,475	11,475
Boys' and Girls' Club of Greater Victoria			26,225	26,225
Bridges for Women Society	13,500			13,500
British Columbia Healthy Communities Society	11,387			11,387
British Columbia Healthy Communities Society -City of Victoria Youth Council	26,000			26,000
Burnside Gorge Community Association	99,655	281	27,524	127,460
Canada Tibet Committee		81		81
Canadian Cancer Society BC and Yukon Division		619	46,435	47,054
Canadian Red Cross Society			47,754	47,754
Capital Mental Health Association			28,929	28,929
Carter, Peter (Ship Point Design Award)	2,500			2,500
Casa Maria Emergency Housing Society			2,731	2,731
Centennial United Church			12,094	12,094
Central Baptist Church			15,024	15,024
Central Middle School PAC	5,000			5,000
Cerebral Palsy Association of BC	4,000			4,000
CFUV 101.9 Radio Campus Community Radio		345		345
Chabad of Vancouver Island		138	2,072	2,210
Chinese Consolidated Benevolent Association		2,136		2,136
Chinese Empire Reform Association Building (Heritage)			10,672	10,672

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Church of Jesus Christ of Latter Day Saints			13,400	13,400
Church of Our Lord			12,666	12,666
CineVic Society of Independent Filmmakers	4,500			4,500
Cleverley, William and Hilary (Secondary Suite)	5,000			5,000
Clover Point Anglers' Association			2,543	2,543
Community of Christ Inc			2,498	2,498
Community Social Planning Council of Greater Victoria	16,704	324		17,028
Congregation Emanu-El			1,118	1,118
Cook Street Village Activity Centre Society (New Horizons)	50,600			50,600
Cornerstone Christian Fellowship			1,855	1,855
Craigdarroch Castle Historical Museum Society			79,879	79,879
Cridge Centre for the Family			26,533	26,533
Crisis Intervention and Public Information Society of Greater Victoria	21,000			21,000
Dart Coon Club of Canada		173		173
Deuces Northwest		11,134		11,134
Dockside Green Limited			18,038	18,038
Dogwood Building (Heritage)			142,661	142,661
Douglas, Kaela (Mayor's School Entrepreneur Award)	250			250
Downtown Residents' Association	12,204	87		12,291
Downtown Victoria Business Association		14,443		14,443
Earth Walk Committee		714		714
Ecole George Jay Elementary School	5,000			5,000
Fairfield Community Place	110,290			110,290
Fairfield Gonzales Community Association	27,269			27,269
Fairfield United Church			3,718	3,718
Fairway Gorge Paddling Club		193		193
Fares, Marie-Claude (Ship Point Design Award)	2,500			2,500
FED Restaurant Society	5,500			5,500
Fernwood Community Association	6,535		6,997	13,532
Fernwood Community Association (Heritage)			1,557	1,557
Fernwood Neighbourhood Resource Group Society	77,795	1,211		79,006
Firefighters' Burn Fund of Greater Victoria			2,065	2,065
First Baptist Church			2,330	2,330
First Church of Christ Scientist			8,824	8,824
First Church of the Truth			3,398	3,398
First Metropolitan United Church			19,476	19,476
First Open Heart Society of BC			2,851	2,851
Flemenco de la Isla Society	5,000			5,000
Foursquare Gospel Church of Canada			1,333	1,333
Franciscan Friars of Western Canada			4,698	4,698
Freshwater Fisheries Society of BC			9,961	9,961

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Friends Uniting for Nature Society	1,613			1,613
Fung Loy Kok Institute of Taoism			6,806	6,806
Girl Guides of Canada Southern Vancouver Island			6,632	6,632
Glad Tidings Pentecostal Church			59,775	59,775
Go Rowing and Paddling Association of Canada		198		198
Good Shepherd Lutheran Church			2,480	2,480
Gorge Swim Fest Society	1,500			1,500
Governing Council of the Salvation Army in Canada			73,143	73,143
Grace Evangelical Lutheran Church			15,132	15,132
Greater Victoria Bike to Work Society	7,500	110		7,610
Greater Victoria Citizens' Counselling Centre			8,916	8,916
Greater Victoria Coalition to End Homelessness	100,000			100,000
Greater Victoria Festival Society	12,600	14,506		27,106
Greater Victoria Housing Society			4,766	4,766
Greater Victoria Performing Arts	500			500
Greater Victoria Rental Development Society			15,547	15,547
Greater Victoria Visitors and Convention Bureau	25,000			25,000
Gurdwara Singh Sabha Society of Victoria			13,546	13,546
Holdstock, Pauline (Butler Book Prize)	5,000			5,000
Hook Sin Tong Building (Heritage)			23,543	23,543
Hotel Rialto Building (Heritage)			99,776	99,776
Hudson Building (Heritage)			154,671	154,671
India Canada Cultural Association	2,400	3,000		5,400
InnovativeCommunities.Org Foundation			4,685	4,685
Integrate Arts Society	2,500	86		2,586
InterArts Centre for Makers	15,000			15,000
Intrepid Theatre Company	16,000	886		16,886
Island Corridor Foundation			23,889	23,889
Island Equipment Owners Association		7,154		7,154
Island Sexual Health Society	5,706			5,706
James Bay Anglers Association			3,633	3,633
James Bay Community Project	10,000			10,000
James Bay Community School Centre	63,683			63,683
James Bay Health and Community Services Society			31,010	31,010
James Bay Neighbourhood Association	17,757			17,757
James Bay New Horizons Society	81,948			81,948
James Bay United Church			11,639	11,639
John Howard Society of Victoria			5,275	5,275
Jubilee Congregation of Jehovah's Witnesses			4,401	4,401
Kaleidoscope Theatre Productions Society	4,500	1,500	6,501	12,501
Kalghidhar Shromani Society			2,394	2,394

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Keystone Victoria Christian Ministries Inc			2,358	2,358
Khalsa Diwan Society of Victoria			12,745	12,745
Kiwanis Club of Victoria			9,195	9,195
Knights of Columbus		55		55
Laren Society			4,715	4,715
Lathrop, Michael and Thompson, Julie (Secondary Suite)	5,000			5,000
Lawrence, Toby		57		57
Leadership Victoria Society	3,750			3,750
Leiser Building (Heritage)			49,821	49,821
Lewis and Humphrey Block (Heritage)			59,972	59,972
Lifecycles Project Society	15,000			15,000
Lockyer, Heather and Darren (Secondary Suite)	5,000			5,000
Maplewood Gospel Hall			4,752	4,752
Maritime Museum	31,000			31,000
Maximus BC Health Inc (Victoria Urbacity Challenge)		85		85
Ministry of Casual Living	6,000			6,000
Morley's Soda Factory Building (Heritage)			10,854	10,854
Multiple Sclerosis Society of Canada			35,065	35,065
Mustard Seed Street Church			10,888	10,888
New England Hotel Building (Heritage)			23,991	23,991
North Jubilee Neighbourhood Association	7,288			7,288
North Park Neighbourhood Association	2,588			2,588
North Saanich, District of	2,500			2,500
Oak Bay Gospel Assembly			5,046	5,046
Oaklands Chapel		55	2,622	2,677
Oaklands Community Association	85,149	311	2,569	88,029
Open Door Spiritualist Church			1,219	1,219
Open Space Arts Society	3,500	113	9,073	12,686
Oriental Hotel Building (Heritage)			54,521	54,521
Our Place Society	50,000			50,000
Pacific Montessori Society		192		192
Pacific Peoples' Partnership	3,000			3,000
Pacifica Housing Advisory Association			47,933	47,933
Palladian (Heritage)			44,545	44,545
Parkdale Evangelical Free Church			2,453	2,453
Peers Victoria Resource Society	14,625			14,625
Pentecostal Assemblies of Canada			3,178	3,178
Phoenix Human Services Association			12,833	12,833
Portland Hotel (Heritage)			54,302	54,302
Prior Building (Heritage)			66,522	66,522
Quadra Village Community Centre	70,194	170		70,364

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Recreation Integration Victoria	30,758			30,758
Redeemed Christian Church of God			1,469	1,469
Religious Society of Friends			5,591	5,591
Rockland Community Association	2,618			2,618
Ross Bay Villa Society	7,500			7,500
Royal and McPherson Theatre Society			106,878	106,878
Royal Victoria Yacht Club		85		85
Ryder Hesjdal's Tour de Victoria		16,708		16,708
Saint Germain Foundation of Canada (Victoria Branch)			2,652	2,652
Saint Sophia Parish of the Russian Orthodox Church			2,674	2,674
Scouts Canada 2nd Fort Victoria Group			9,634	9,634
Seventh-Day Adventist Church			2,086	2,086
Shekinah Homes Society			4,155	4,155
Silver Threads Service	182,989			182,989
Societe Francophone de Victoria	6,000	3,000		9,000
Society of Saint Vincent de Paul of Vancouver Island	172,000		38,602	210,602
South Island Prosperity Project	129,545			129,545
South Jubilee Neighbourhood Association	6,643			6,643
SportHost Victoria	10,000			10,000
St Andrew's Presbyterian Church			19,089	19,089
St John Ambulance (Volunteer Brigade)	3,000			3,000
Stokes, Tobin and Isabella, Judith (Secondary Suite)	5,000			5,000
Suddenly Dance Theatre Society	6,000			6,000
Surfrider Foundation Vancouver Island Chapter	5,000			5,000
Szirmay-Corrales, Josh (Mayor's School Entrepreneur Award)	250			250
Terry Fox Foundation		1,727		1,727
Theatre SKAM Association	13,125	1,363		14,488
Thomas Earle Warehouse (Heritage)			22,812	22,812
Threshold Housing Society	12,500		3,257	15,757
Times Colonist Cycling Festival		2,076		2,076
TLC (The Land Conservancy) of BC			18,938	18,938
Together Against Poverty Society	11,250			11,250
Tweed Ride Victoria		855		855
Ukrainian Catholic Eparchy of the New Westminster			3,032	3,032
United Church of Victoria			23,091	23,091
United Way of Greater Victoria		140	17,671	17,811
Unity Church of Victoria			3,241	3,241
University of Victoria - Native Student Union		945		945
University of Victoria - Students Society		83		83
Vancouver Island Addiction Recovery Society			1,979	1,979
Vancouver Island Shakespeare Association	3,000	57		3,057

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Vancouver Island South Film and Media Commissions	45,000			45,000
Victoria Association for Community Living			5,660	5,660
Victoria BC SKA Society	8,000	562		8,562
Victoria Brain Injury Society	7,500			7,500
Victoria Chinese Alliance Church			2,796	2,796
Victoria Chinese Presbyterian Church			7,512	7,512
Victoria Civic Heritage Trust	527,661			527,661
Victoria Community Association	900			900
Victoria Compost and Conservation Education Society	4,875	256		5,131
Victoria Conservatory of Music	8,625		81,043	89,668
Victoria Cool Aid Society	50,600		2,667	53,267
Victoria Cycling Series		2,000		2,000
Victoria Dragon Boat Festival Society	8,800	2,880		11,680
Victoria Heritage Foundation	205,000			205,000
Victoria Highland Games Association	7,000	2,820		9,820
Victoria Hospice Foundation		85		85
Victoria Human Exchange Society	3,000			3,000
Victoria Independent Film and Video Festival	12,000	1,788		13,788
Victoria Innovation, Advanced Technology and Entrepreneurship Council (ViaTEC)	25,000			25,000
Victoria International Buskers Festival Society	9,000	1,629		10,629
Victoria International Chalk Art Society	2,000	1,203		3,203
Victoria International Kite Festival Society	3,000	110		3,110
Victoria International Running Society		5,882		5,882
Victoria Jazz Society	19,000	4,632		23,632
Victoria Judo Club			3,017	3,017
Victoria Marathon Society		27,673		27,673
Victoria Native Friendship Centre	20,000		24,690	44,690
Victoria Pretty Good Society	5,000			5,000
Victoria Pride Society	6,000	9,549		15,549
Victoria Shambhala Centre			2,322	2,322
Victoria Single Parent Resource Centre Society			8,433	8,433
Victoria Symphony Society	12,000	10,561		22,561
Victoria Theatre Guild and Dramatic School			21,331	21,331
Victoria Truth Centre Inc			36,823	36,823
Victoria West Community Association	103,879			103,879
Victoria Women in Need Community Cooperative			10,156	10,156
Victoria Women's Sexual Assault Centre	25,000		7,402	32,402
Victoria Women's Transition House Society			14,114	14,114
Victoria Youth Empowerment Society	7,500		6,788	14,288
We Rage, We Weep Alzheimer Foundation	800			800

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2016

GRANTS 2016	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Wilson Dalby/Mc and Mc Building (Heritage)			153,606	153,606
Wood Buffalo, Regional Municipality of (Fort McMurray)	1,000			1,000
YM/YWCA of Greater Victoria			75,222	75,222
TOTAL	\$2,998,337	\$ 167,813	\$ 2,853,781	\$6,019,931

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2016
IN EXCESS OF \$25,000

NAME	AMOUNT
Aardvark Pavement Marking Services	\$ 159,704.54
Access Records and Media Management Ltd	93,936.37
Achinback Industries	38,959.59
Acklands Grainger Inc	50,579.42
Acme Supplies Ltd	233,124.74
Action Motorcycles Inc	38,988.39
Active Network	25,600.09
Aecom Canada Ltd	186,110.18
AJ Forsyth	30,010.91
AK Murphy Architect Ltd	35,055.48
All Ways Towing	43,410.51
Allteck Line Contractors Inc	30,305.66
Alpha Paint and Auto Body Ltd	41,569.45
Andrew Sheret Ltd	72,015.35
Anisoft	41,485.18
Anixter Canada Inc	34,914.88
Aon Reed Stenhouse Inc	378,804.00
Applied Geologies Inc	115,433.62
Ball Superior	29,975.47
BC Hydro	2,128,156.66
BDO Canada Llp	59,564.43
Bee Clean Building Maintenance	165,457.80
Bell Mobility	271,068.73
Bidgood and Co	45,949.31
BMT Group Services Ltd	32,575.45
Brunnell Construction Ltd	955,377.05
Budget Rent A Car	43,915.72
Bullet Security Cameras	26,809.01
Butler Brothers Supplies Ltd	503,695.15
Canada Ticket Inc	77,478.39
Canadian Corps of Commissionaires	268,497.22
Canadian Induracoat Corp	59,583.04
Canadian Linen and Uniform Service	34,918.93
Canadian Police College	29,720.92
Canadian Recreation Solutions	143,416.00
Canem Systems Ltd	35,159.37
Cansel Survey Equipment	25,540.36
Capital Project Management Inc	78,789.00
Capital Regional District	586,460.91
Capital Regional District Water Supply	9,345,416.61
Capital Tree Service Inc	31,496.87
CGI Information Systems	32,846.82
Charles Bates	28,350.00
Charter Telecom Inc	100,401.02
Chevron	840,345.55
Christopher Passero	57,670.03
City of Vancouver	120,899.64
Cloverdale Paint and Paper	35,930.18
Coast Salish Arts	90,000.00
Coast VI Environmental Ltd	82,465.60

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2016
IN EXCESS OF \$25,000

NAME	AMOUNT
Colliers International Realty Advisors	26,417.50
Columbia Fire and Safety Ltd	210,475.56
Columbia Fuels	64,375.49
Commercial Lighting Products Ltd	28,355.44
Connect Landscape Architecture	56,937.77
Convergent Information Systems	26,312.66
Coriolis Consulting Group	45,311.04
Corix Water Products	552,368.46
Corporation of the District of Saanich	411,344.28
CREST	589,277.10
David G Butcher Law Corporation	54,229.51
Davinci Plumbing	46,816.99
Dentons Canada Llp	740,058.56
Derek Chow	25,900.00
Devencore Realty Victoria Ltd	43,835.90
Domcor Traffic Control Intl Inc	606,718.35
Don Friesen	56,903.45
Don Mann Excavating Ltd	383,725.25
Dyplex Communications Ltd	34,732.53
E H Emery Electric Ltd	27,639.07
E Lees and Associates Consulting Ltd	108,381.93
Econolite Canada Inc	67,155.32
Eecol Electric Ltd	533,606.85
Ellice Recycle Ltd	117,814.93
EMCO Corporation Water Works	184,779.64
Emterra Environmental Victoria	208,192.23
Envirosmart Biodegradables	45,961.21
ERB Technical Contracting Ltd	74,955.32
Esri Canada	33,638.21
EST Environmental Technologies	165,071.90
Executive Network Inc	25,460.97
Fairmont Empress	3,566,892.64
Farris Vaughan Wills and Murphy	40,843.71
FCA Canada Inc	142,745.12
FDM Software Ltd	30,621.02
Fineline Road Marking Ltd	42,613.82
Fireworks Consulting Inc	45,034.50
Flight Centre	31,593.48
Flocor Inc	25,488.56
Footprints Security Patrol Inc	1,068,853.70
Fortis BC	248,627.58
Fortran Traffic Systems Ltd	31,178.12
Four Seasons Fire Prevention Services Ltd	46,185.57
Four Star Waterworks	51,263.37
Frank Ducote Urban Design	48,481.18
Fred Surridge Ltd	94,471.11
Freeman Audio Visual Canada	633,054.05
Frontline Outfitters	28,641.49
Full Swing Excavating Ltd	263,966.34
Gall Legge Grant and Munroe Llp	54,672.90

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2016
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NAME	AMOUNT
Geoadvice Engineering Inc	51,349.20
Glen Oak Ford Sales Ltd	38,505.98
Golder Associates Ltd	41,591.76
Graphic Office Interiors Ltd	119,177.50
Greater Victoria Labour Relations Association	108,535.91
Greater Victoria Public Library	4,713,573.96
Greater Victoria School Board	41,255.26
Greater Victoria Spirit Committee	274,700.30
Guillevin International	37,634.73
Gunn Consultants Inc	46,743.54
GWG Rentals Vancouver Island	52,549.65
H Two X Contracting Ltd	92,935.01
Hammertime Bobcat Services Ltd	155,991.86
Hardesty and Hanover	224,370.93
HCMA Architecture and Design	145,007.69
Hewlett Packard Financial Services	61,124.16
Houle Electric Limited	249,774.00
Hub Parking Technology	99,216.32
Husky Oil Marketing Co	27,117.58
Hydro Force Excavating	26,611.48
IBM Global Financing Canada Corp	116,736.72
IGI Resources	69,260.29
Individual Dry Cleaners	101,590.25
Indro Robotics	34,167.00
Innovative Traffic Solutions Inc	120,568.38
Insituform Technologies Ltd	1,133,091.33
Insurance Corporation of BC	117,890.30
Integrity Sales and Distributors	55,814.30
Integro Canada Ltd	547,624.25
Inter-Mountain Testing Ltd	51,975.00
Interprovincial Traffic Services Ltd	37,776.60
Intime Services Inc	25,940.25
IPI Tech Inc	241,821.34
Island Asphalt Ltd	1,422,579.33
Island Business Print Group Ltd	30,948.32
Island Key Computer Ltd	150,819.35
Island Tents and Events	28,262.95
Island West Coast Developments Ltd	325,836.00
Jacob Brothers Construction Inc	1,740,819.13
JE Electric	39,769.80
Jim Pattison Toyota Victoria	209,320.38
Johnson Doyle Sugarman and Freguson	37,025.70
JR Huggett Co	303,087.05
Justice Institute of BC	116,757.64
K Bro Linen Systems Inc	30,783.64
Kal Tire	55,072.26
Kerr Controls Inc	115,971.28
Kerr Wood Leidal	337,091.49
Lafrentz Road Marking	54,861.96
Lawson Products	29,555.59

THE CORPORATION OF THE CITY OF VICTORIA, BC
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IN EXCESS OF \$25,000

NAME	AMOUNT
Lloyd Libke Law Enforcement Sales Inc	56,694.47
Lombard Precast Inc	89,153.16
Longview Systems	286,893.70
Lordco Parts Ltd	31,168.86
Low Hammond Rowe Architects Inc	33,783.75
Macs Heating	38,597.07
Maritime Institute of Technology	109,135.46
Matthews Store Fixtures and Shelving	49,612.64
Maximum Express	37,417.88
Mcraes Environmental Services Ltd	278,010.54
MD Charlton Co Ltd	168,802.68
Megson Fitzpatrick	345,037.00
Mental Health Commission of Canada	38,850.00
Metro Motors Ltd	93,038.40
Michael Bryan Auto Brokers Inc	47,880.00
Michell Excavating Ltd	33,609.41
Microserve	98,080.68
Microsoft Corporation	404,506.13
Minister of Finance	278,974.04
Mitsubishi Motor Sales of Canada Inc	27,083.35
MMM Group Limited	1,077,517.85
Monk Office Supply Ltd	293,651.59
Morrison Hershfield Ltd	391,051.56
Motion Industries (Canada) Ltd	83,817.47
Multiguide Technologies Inc	199,592.58
Municipal Insurance Association	337,206.00
Napa Auto Parts	69,372.38
National Concrete Accessories	88,077.18
NCIX Business Center	39,917.17
Neilson Welch Consulting Inc	143,955.00
Newline Skateparks Ltd	278,904.40
North West Environmental Group Ltd	37,938.65
Northland Chipper Sales Ltd	43,680.00
Northridge Excavating Ltd	625,280.65
Nova Pole International Inc	101,469.04
Novacom Construction Ltd	370,741.92
Novax Industries Corp	30,551.50
Novus Plants	31,405.66
NSPS Services Ltd	67,799.82
Oak Bay Police Department	52,770.09
Odell Slinger Service	35,976.21
OK Tire Auto Service	36,772.01
Oracle Canada ULC	150,686.12
Organized Crime Agency of BC	143,514.34
Out of the Blue Designs	27,093.26
P&R Western Star Trucks	110,333.94
Pacific Audio Works	127,064.12
Paladin Security Systems Ltd	39,992.80
Parker Johnston Ltd	898,840.01
Passport Parking Inc	110,929.95

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2016
IN EXCESS OF \$25,000

NAME	AMOUNT
Patricia Huntsman Culture and Communication	26,185.14
PBX Engineering Ltd	49,313.07
PCL Constructors Westcoast Inc	12,504,260.25
Perma Construction Ltd	114,745.08
Peter Carter	36,225.00
Peterson Commercial Property Management	97,097.49
PitneyWorks	280,000.00
PJA Consult	37,697.81
Playsted Sheet Metal Ltd	34,360.23
POSI Plus Technologies	313,705.14
PRIME Corp	278,115.71
Protex Fence Services	51,555.01
PW Trenchless Construction Inc	1,397,771.14
PWL Partnership Landscape Architects Inc	95,365.10
Queens Printer	45,925.92
Questica Inc	38,370.92
QV Cafe and Bakery	26,932.14
Radio Works	56,947.20
Ralmax Contracting	25,416.30
RCAP Leasing Inc	47,978.49
RG Facilities (Victoria) Ltd	248,799.72
Richmond Elevator	173,853.99
RJ Maritime Associates Llc	38,746.65
Robert Suranyi	25,200.00
Rollins Machinery Ltd	49,278.15
Royal Canadian Mounted Police	26,631.88
RTB Safe Traffic Inc	271,910.19
Russels Crane and Cartage	48,775.27
Ryzuk Geotechnical	94,141.84
Scansa Construction Ltd	160,984.76
Seismic 2000 Construction Ltd	441,699.51
Shaw Cable	87,857.48
Sherwin Williams	34,689.32
Sigma Safety Corp	30,931.10
Simpson Controls Ltd	60,137.44
Slegg Limited Partnership	112,331.75
South Island Sign Services	63,080.96
Southern Railway of Vancouver Island Ltd	25,730.76
Southwest Contracting Ltd	223,929.79
Spinnakers Brew Pub Inc	55,607.72
Stanley Security Solutions	44,692.20
Stantec Consulting Ltd	151,822.49
Stewart Mcdannold Stuart	96,639.56
Suburban Motors	251,612.08
Summa Inc	31,432.09
Sustainability Solutions Group	27,798.75
Swift Plumbing and Water Heaters Inc	33,522.30
Tacel Ltd	64,003.80
Taiji Communications	27,682.52
Techno Feu Inc	30,932.71

THE CORPORATION OF THE CITY OF VICTORIA, BC
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IN EXCESS OF \$25,000

NAME	AMOUNT
Tedford Overhead Doors Ltd	29,565.35
Telus	406,713.23
Tempest Development Group	232,411.03
Tennant Sales and Service	28,290.70
TG Glass	29,082.52
The Lawnmower Hospital	38,669.46
Think Communications Inc	192,661.45
Times Colonist	78,757.74
Tourism Victoria	99,268.72
Township of Esquimalt	89,105.93
Toyota Credit Canada Inc	35,007.92
Trane Canada	40,986.57
Tyee Aquatic Club	54,470.25
Union of BC Municipalities	84,933.75
Urban Systems	432,247.54
Valley Traffic Systems Inc	28,084.68
Vancouver Island Psychological Services	40,724.00
VC Structural Dynamics Ltd	147,000.00
Vector Corrosion Technologies Ltd	27,314.70
Victoria Animal Control Services Ltd	486,800.13
Victoria Fish and Game	33,285.00
Victoria Landscape Gravel Ltd	52,283.20
Victoria Materials Depot	825,611.87
Victoria Restorative Justice Society	40,000.00
Vintage Woodworks Inc	131,799.48
Waste Management	37,764.64
Watt Consulting Group	339,818.21
Web Express Printing Inc	37,756.32
Wee Bee Hauling and Services Ltd	42,840.00
Wesco Distribution	26,662.22
Western Equipment	70,130.39
Western Turf Farms Ltd	86,005.59
Westvac Industrial Ltd	136,207.48
Wheaton Chevrolet Buick Cadillac GMC	45,193.64
Wille Dodge Chrysler Ltd	40,809.79
Winteringham Mackay Law Corp	127,207.98
Workers Compensation Board	2,303,954.60
WSP Canada Inc	152,718.49
Xentrax Inc	37,461.86
Young Anderson	89,155.05
42nd Street Consulting	31,426.50
Total \$25,000 or More	78,875,350.37
Total Under \$25,000	7,717,484.33
Grand Total	\$ 86,592,834.70