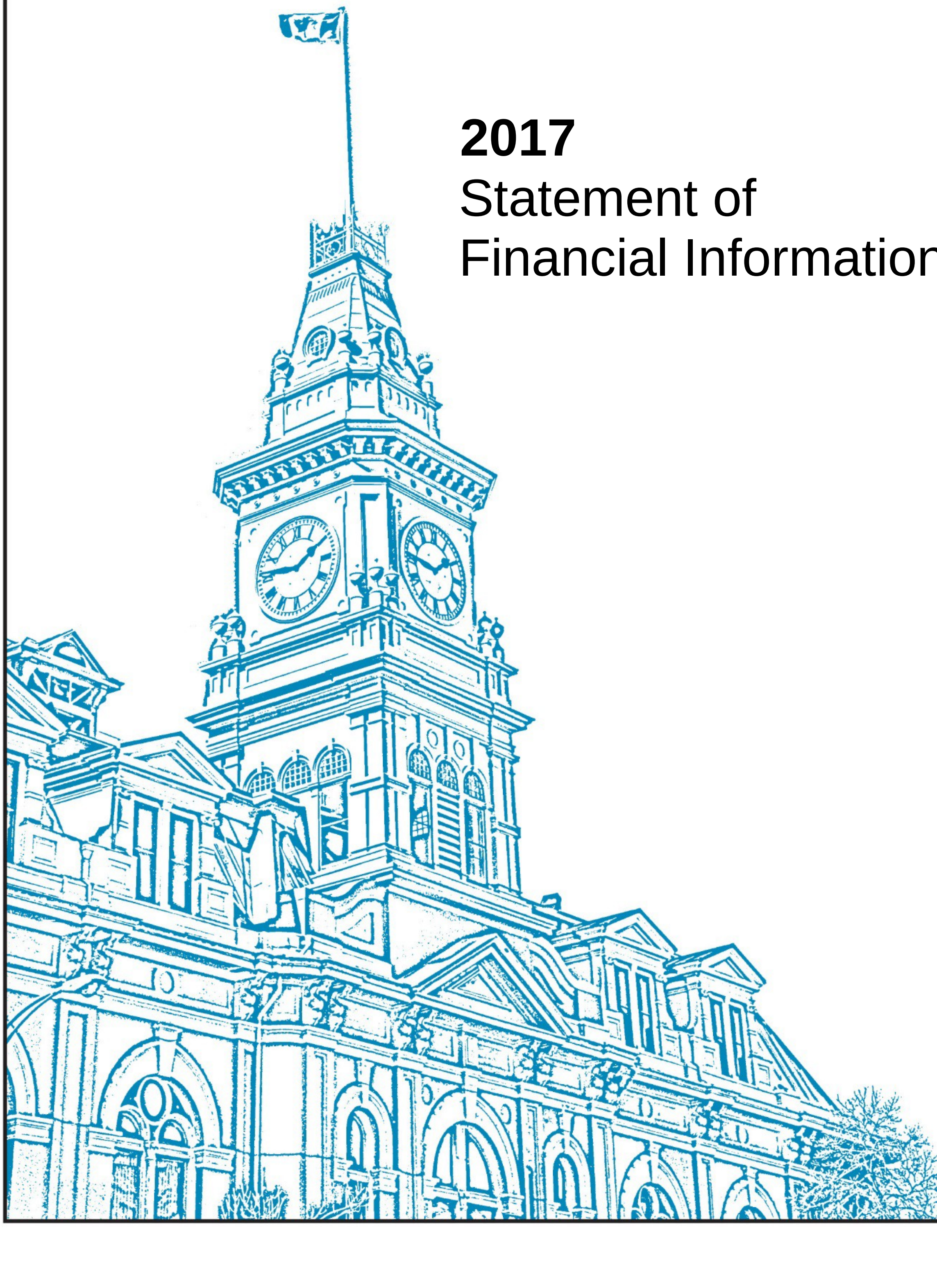
CITY OF VICTORIA

2017
Statement of Financial Information



CITY OF VICTORIA

Statement of Financial Information

FOR THE YEAR ENDED DECEMBER 31, 2017

(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, 2017

INDEX

CITY OF
VICTORIA

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, 2018

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, 2018

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.

City Manager

Director of Finance

May 3, 2018

BDO

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BDO Canada LLP
Suite 500
1803 Douglas Street
Victoria BC V8T 5C3 Canada

Independent Auditor's Report

To the Mayor and Council 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, 2017, and the Statements of Operations, Changes in Net Financial Assets and Cash Flow 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 consolidated 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 consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the 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, 2017 and its results of operations, cash flows and changes in net financial assets for the year then ended, in accordance with the Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants

Victoria, British Columbia
May 3, 2018

The Corporation of the City of Victoria
Statement of Financial Position

December 31	2017	2016
Financial Assets		
Cash and cash equivalents (Note 2)	**$ 110,003,479**	$ 88,214,735
Accounts receivable		
Property taxes	**1,816,637**	2,679,561
Other (Note 3)	**31,000,807**	27,965,007
Portfolio investments (Note 4)	**137,900,025**	136,900,025
Mortgage receivable (Note 5)	**865,687**	839,007
Other assets	**1,798**	2,264
Restricted cash (Note 17)	**1,243,414**	1,124,988
	282,831,847	257,725,587
Liabilities		
Accounts payable and accrued liabilities (Note 6)	**29,406,143**	27,075,850
Deposits and prepayments	**15,664,116**	13,607,090
Deferred revenue (Note 7)	**24,876,181**	19,336,948
Long-term debt (Note 8)	**73,250,606**	67,123,425
Employee future benefit liability (Note 9)	**17,688,187**	17,051,123
	160,885,233	144,194,436
Net Financial Assets	**121,946,614**	113,531,151
Non-Financial Assets		
Tangible capital assets (Note 10)	**495,784,736**	454,762,429
Inventory of supplies	**1,045,591**	964,213
Prepaid expenses and deposits	**1,145,524**	1,179,575
	497,975,851	456,906,217
Accumulated Surplus (Note 11)	**$ 619,922,465**	$570,437,368

Commitments (Note 16)
Contingent liabilities (Note 17)

Susanne Thompson Director of Finance

Mayor

The accompanying notes are an integral part of these financial statements

The Corporation of the City of Victoria
Statement of Operations

For the year ended December 31	Financial Plan 2017 (Note 18)	**2017**	2016
Revenue			
Taxation (Note 12)	$127,667,268	**$ 127,697,471**	$126,112,506
Net grants in lieu of taxes	5,984,140	**6,328,534**	5,864,539
Sale of goods and services	46,372,942	**51,152,653**	48,788,424
Sale of water	19,158,507	**20,516,753**	19,687,181
Licences and permits	4,123,000	**4,417,980**	5,117,573
Fines	3,295,000	**3,399,598**	3,393,807
Rentals and leases	1,470,000	**1,489,176**	1,348,593
Other penalties and interest	1,790,000	**658,474**	738,026
Investment income	1,700,000	**3,493,023**	2,743,165
Government transfers (Note 13)	15,651,000	**10,464,097**	9,845,760
Actuarial adjustment on debt	-	**781,729**	663,669
Miscellaneous (Note 14)	4,522,218	**8,337,747**	6,246,349
	231,734,075	**238,737,235**	230,549,592
Expenses			
General government	17,536,822	**16,868,104**	17,476,596
Protective services	74,857,124	**75,128,184**	72,407,533
Transportation services	24,798,238	**25,980,557**	24,381,515
Environmental and public health services	8,152,793	**7,614,739**	8,050,402
Social Services and housing	1,566,802	**1,550,606**	711,508
Planning and development	15,625,106	**15,353,385**	17,059,341
Parks recreation and culture	27,121,857	**28,937,509**	29,419,773
Water utility	14,205,822	**14,257,562**	14,405,615
Sewer utility	4,179,886	**3,561,492**	4,104,322
	188,044,450	**189,252,138**	188,016,605
Annual Surplus	43,689,625	**49,485,097**	42,532,987
Accumulated Surplus, beginning of year	570,437,368	**570,437,368**	527,904,381
Accumulated Surplus, end of year	$614,126,993	**$ 619,922,465**	$570,437,368

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 2017 (Note 18)	**2017**	2016
Annual Surplus	$ 43,689,625	**$ 49,485,097**	$ 42,532,987
Net acquisition of tangible capital assets	(95,744,000)	**(52,894,881)**	(39,488,467)
Amortization of tangible capital assets	10,000,000	**11,872,574**	11,282,374
Gain on disposal of tangible capital assets	-	**(112,225)**	(73,940)
Proceeds on disposal of tangible capital assets	-	**112,225**	84,900
	(42,054,375)	**8,462,790**	14,337,854
Net consumption of inventory of supplies	-	**(81,378)**	(123,225)
Net aquisition (use) of prepaid expenses and deposits	-	**34,051**	(330,793)
Change in Net Financial Assets	(42,054,375)	**8,415,463**	13,883,836
Net Financial Assets, beginning of year	113,531,151	**113,531,151**	99,647,315
Net Financial Assets, end of year	$ 71,476,776	**$ 121,946,614**	$113,531,151

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	2017	2016
Cash provided by (used in):		
Operating Transactions		
Annual surplus	$ 49,485,097	$ 42,532,987
Items not involving cash		
Amortization of tangible capital assets	11,872,574	11,282,374
Gain on disposal of tangible capital assets	(112,225)	(73,940)
Change in future employee benefits and other liability	637,064	1,415,128
Actuarial adjustment on debt	(781,729)	(663,669)
Changes in non-cash operating assets and liabilities		
Accounts receivable other	(3,035,800)	2,304,315
Property taxes receivable	862,924	10,144
Mortgage receivable	(26,680)	(26,163)
Other assets	466	(349)
Restricted cash	(118,426)	(77,564)
Accounts payable and accrued liabilities	2,330,293	(54,366)
Deposits and prepayments	2,057,026	1,344,907
Deferred revenue	5,539,233	3,536,473
Inventory of supplies	(81,378)	(123,225)
Prepaid expenses and deposits	34,051	(330,793)
	68,662,490	61,076,259
Capital Transactions		
Acquisition of tangible capital assets	(52,894,881)	(39,488,467)
Proceeds on disposal of tangible capital assets	112,225	84,900
	(52,782,656)	(39,403,567)
Investing Transactions		
Net increase in portfolio investments	(1,000,000)	(35,199,753)
Financing Transactions		
Debt issued	9,600,000	5,500,000
Debt repayments	(2,691,090)	(2,470,703)
Capital lease repayments	-	(137,175)
	6,908,910	2,892,122
Increase (decrease) in Cash and Cash Equivalents	21,788,744	(10,634,939)
Cash and Cash Equivalents, beginning of year	88,214,735	98,849,674
Cash and Cash Equivalents, end of year	$ 110,003,479	$ 88,214,735

The accompanying notes are an integral part of these financial statements

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.

The financial statements exclude trust assets that are administered for the benefit of external parties (Note 15).

(b) Basis of Accounting

The City follows the accrual method of accounting for revenues and expenses. Revenues are accounted for 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.

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 GVLRA- CUPE Long Term Disability Trust and Municipal Pension Plan. As these are multi-employer pension plans, 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.

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.

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 upon adoption of accounting standard PSAS 3150 - Tangible Capital Assets, 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 mediation strategy for a contaminated site. No liability for contaminated sites exists as at December 31, 2016 or 2017.

2. Cash and Cash Equivalents

	2017	2016
Cash	**$ 25,475,696**	$ 10,227,662
MFA Money Market Funds	**69,527,783**	59,987,073
Guaranteed investment certificate	**15,000,000**	18,000,000
	$ 110,003,479	$ 88,214,735

Guaranteed investment certificates have interest rates of 1.70% to 1.80% (2016 - 1.25% to 1.45%) and are redeemable after 90 days.

3. Accounts Receivable

	2017	2016
Sewer	**$ 3,468,768**	$ 2,936,348
Water	**14,800,754**	12,540,291
Grants	**4,741,274**	4,175,509
GST and carbon tax	**772,560**	628,642
Investment interest income	**923,120**	986,209
Parks, recreation and community development	**2,304,463**	1,980,307
Municipal tickets	**1,411,054**	1,326,350
Victoria police department	**875,504**	1,024,764
Rental properties	**69,053**	61,172
Permits	**334,811**	946,014
Garbage	**505,837**	455,098
Third party billing	**406,507**	230,066
Miscellaneous	**1,182,507**	1,359,823
Valuation allowance	**(795,405)**	(685,586)
	$ 31,000,807	$ 27,965,007

4. Portfolio Investments

Portfolio investments are comprised of Guranteed Investment Certificates of Canadian Banks and Credit Unions with yields of 1.88% to 2.25% (2016 - 1.28% to 1.95%), and maturity date of December 17, 2018.

5. Mortgage Receivable

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.

6. Accounts Payable and Accrued Liabilities

	2017	2016
Trade account payable	$ 10,800,926	$ 11,031,714
Capital projects	3,366,062	1,945,350
Payroll accounts payable	6,572,255	6,592,566
Contract holdbacks	6,192,934	4,816,003
School authorities	686,706	1,056,181
Capital Regional District	445,004	412,995
Legal settlements	1,003,683	880,762
Integrated recreation	81,830	79,455
BC Transit	140,112	145,697
Regional Hospital District	96,469	94,842
BC Assessment Authority	20,162	20,285
	$ 29,406,143	$ 27,075,850

7. Deferred Revenue

	2017	2016
Building permit fees	$ 5,612,043	$ 3,958,073
Development cost charges	15,973,761	13,534,862
General operating deferred revenue	3,290,377	1,844,013
	$ 24,876,181	$ 19,336,948

Building permit fees

	2017	2016
Opening balance of building permit fees	$ 3,958,073	$ 2,867,315
Add: fees and contributions received	3,666,196	3,847,440
Less: revenue earned and/or fees refunded	(2,012,226)	(2,756,682)
	$ 5,612,043	$ 3,958,073

Development cost charges

	2017	2016
Opening balance of unspent funds	$ 13,534,862	$ 11,337,517
Add: development cost charges received during year	2,474,357	2,117,491
Add: interest earned	216,357	79,854
Less: amount spent on projects and recorded as revenue	(251,815)	-
	$ 15,973,761	$ 13,534,862

7. Deferred Revenue (Continued)

Development cost charges include the following:

	2017	2016
Water and environment	$ **748,809**	$ 930,730
Streets	**-**	20,391
Transportation	**6,614,537**	5,257,231
Water	**676,462**	546,774
Drainage	**393,136**	316,614
Sewage	**2,720,171**	2,150,145
Parkland acquisition	**3,396,524**	3,138,906
Parkland development	**1,424,122**	1,174,071
	$ 15,973,761	$ 13,534,862

There are no waivers and/or reductions in development cost charges during 2017 or 2016.

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 2017 was 3.03% (2016 - 3.10%).

(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 2017**	Net debt 2016	Year of Maturity
Issue 79	2.10%	10,000,000	(3,035,139)	**6,964,861**	7,256,882	2033
Issue 80	2.40%	10,000,000	(2,985,840)	**7,014,160**	7,301,438	2033
Issue 81	2.40%	10,000,000	(2,758,457)	**7,241,543**	7,521,213	2034
Issue 102	2.25%	4,509,000	(2,712,477)	**1,796,523**	2,118,084	2022
Issue 103	4.65%	1,800,000	(977,602)	**822,398**	948,822	2023
Issue 105	4.90%	5,240,015	(2,467,047)	**2,772,968**	3,125,300	2024
Issue 110	4.50%	5,200,000	(2,111,154)	**3,088,846**	3,427,056	2025
Issue 115	3.89%	10,200,000	(2,291,726)	**7,908,274**	8,327,573	2031
Issue 130	3.00%	23,200,000	(2,452,817)	**20,747,183**	21,597,057	2034
Issue 139	2.10%	5,500,000	(206,150)	**5,293,850**	5,500,000	2036
Issue 142	3.15%	9,600,000	-	**9,600,000**	-	2037
		$ 95,249,015	$ (21,998,409)	**$ 73,250,606**	$ 67,123,425	

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:

2018	$ 3,936,716
2019	4,096,716
2020	4,263,363
2021	4,436,940
2022	4,617,740
Thereafter	51,899,131
Total	$ 73,250,606

(c) Scheduled debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was $2,691,090 (2016 - $2,470,703). Interest paid during the year was $2,668,366 (2016 - $2,528,197).

9. Employee Future Benefit Liability

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

	2017	2016
Accrued benefit obligation		
Balance, beginning of year	**$ 18,093,001**	$ 17,729,501
Service cost	**1,389,300**	1,387,100
Interest cost	**618,700**	571,400
Benefits payments	**(1,364,400)**	(884,600)
Immediate recognition loss/(gain) for event driven liabilities	**(167,700)**	37,400
Actuarial gain (loss)	**(298,800)**	(747,800)
Accrued benefit obligation, end of year	**18,270,101**	18,093,001
Less unamortized net actuarial loss	**(1,022,577)**	(1,516,802)
Add pension over contributions due to staff	**440,663**	474,924
Accrued benefit liability, end of year	**$ 17,688,187**	$ 17,051,123

9. Employee Future Benefit Liability (Continued)

The accrued benefit obligation and the benefit costs for the year were estimated by actuarial valuation as of December 31, 2017 by an independent actuarial firm. Key estimates were used in the valuation including the following:

	2017	2016
Discount rates	**2.90%**	3.30%
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	**11 years**	12 years

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

	City	Police	2017	2016
Vested benefits	**$ 4,340,418**	**$ 7,844,705**	**$ 12,185,123**	$ 10,918,198
Non-vested benefits	**4,429,577**	**1,073,487**	**5,503,064**	6,132,925
Total accrued benefit liabilities	**8,769,995**	**8,918,192**	**17,688,187**	17,051,123
Charged to operating fund surplus in current and past years	**(4,593,334)**	**(7,129,432)**	**(11,722,766)**	(11,244,205)
Portion of benefits charged against reserves	**$ 4,176,661**	**$ 1,788,760**	**$ 5,965,421**	$ 5,806,918

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, 2016, the total plan provision for approved and unreported claims was $18,937,267 with an accumulated surplus of $392,313. The total plan provision for approved and unreported claims and net surplus or deficit at December 31, 2017 will be available later in 2018.

The City paid $584,709 (2016 - $585,900) for employer contributions and City employees paid $584,709 (2016 - $585,900) for employee contributions to the Plan in fiscal 2017.

9. Employee Future Benefit Liability (continued)

Municipal Pension Plan

The municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed 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, 2016, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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 $11,428,849 (2016 - $10,910,603) for employer contributions and City of Victoria employees paid $8,964,286 (2016 - $8,585,600) for the Plan in fiscal 2017.

10. Tangible Capital Assets

	Land & land improvements	Buildings	Furniture, equipment, technology, motor vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	**2017 Total**	2016 Total
Cost, beginning of year	$ 137,530,840	$ 109,126,378	$ 69,887,575	$ 100,656,555	$ 64,055,844	$ 22,775,608	$ 21,111,427	$ 89,970,372	**$ 615,114,599**	$ 575,980,931
Additions	852,132	2,970,575	6,615,545	8,481,209	4,588,876	1,434,448	2,614,032	30,831,888	**58,388,705**	45,952,676
Disposals/transfers	-	-	(1,088,730)	-	-	-	-	(5,493,824)	**(6,582,554)**	(6,799,436)
Cost, end of year	138,382,972	112,096,953	75,414,390	109,137,764	68,644,720	24,210,056	23,725,459	115,308,436	**666,920,750**	615,134,171
Accumulated amortization, beginning of year	277,846	42,974,579	47,327,226	51,304,972	9,551,441	5,771,412	3,144,694	-	**160,352,170**	149,413,635
Disposals	-	-	(1,088,730)	-	-	-	-	-	**(1,088,730)**	(324,267)
Amortization	87,000	2,850,276	5,151,777	2,685,383	605,238	267,677	225,223	-	**11,872,574**	11,282,374
Accumulated amortization,end of year	364,846	45,824,855	51,390,273	53,990,355	10,156,679	6,039,089	3,369,917	-	**171,136,014**	160,371,742
Net carrying amount, end of year	$ 138,018,126	$ 66,272,098	$ 24,024,117	$ 55,147,409	$ 58,488,041	$ 18,170,967	$ 20,355,542	$115,308,436	**$ 495,784,736**	$ 454,762,429

a.) Work in Progress - Assets under construction having a value of $115,308,436 (2016 - 89,970,371) 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 2017 or 2016

c.) Write down of Tangible Capital Assets - No write down of tangible capital assets occurred during 2017 or 2016.

11. Accumulated Surplus

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

	2017	2016
Surplus		
Equity in tangible capital assets	**$ 422,401,080**	$ 387,505,952
Non-Statutory Reserve Accounts		
Development Stabilization Reserve Account	**327,846**	-
Reserves		
Operating Fund	**4,026,427**	4,032,822
Financial Stability Reserves	**54,794,382**	48,259,590
Equipment and Infrastructure Replacement Fund	**131,429,908**	123,129,773
Tax Sale Lands Fund	**5,789,588**	5,865,775
Parks and Greenways Acquisition Fund	**2,724,295**	2,346,203
Local Amenities	**754,439**	637,198
Victoria Housing Fund	**1,950,332**	2,882,724
Climate Action	**850,691**	765,867
Art in Public Places	**596,335**	579,639
Downtown Core Area Public Realm Improvements	**153,451**	151,034
Downtown Heritage Building Seismic Upgrades	**89,112**	87,709
Less:		
Underfunded employee benefit obligation (Note 9)	**(5,965,421)**	(5,806,918)
Total reserves	**197,521,385**	182,931,416
	$ 619,922,465	$ 570,437,368

12. Taxation

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

	Financial Plan 2017	**2017**	2016
General taxation			
General municipal purposes	$ 124,911,268	**$ 124,916,051**	$120,139,530
Utility 1% tax	1,351,000	**1,300,830**	1,345,600
Collections for other governments			
Capital Regional District	-	**21,072,574**	19,149,615
School Authorities	-	**48,471,680**	49,222,779
Regional Hospital District	-	**7,681,732**	7,452,081
Municipal Finance Authority	-	**5,971**	5,157
BC Assessment Authority	-	**1,463,498**	1,515,385
BC Transit	-	**8,673,719**	9,065,133
Business Improvement Association	-	**1,035,314**	1,024,171
Special assessments			
Boulevard frontage	535,000	**538,235**	539,330
Specified area improvement	81,000	**150,370**	158,847
Sewer frontage	789,000	**791,985**	790,517
Hotel tax			
Tourism Victoria	-	**-**	2,542,861
Victoria Conference Centre	-	**-**	595,821
	127,667,268	**216,101,959**	213,546,827
Less taxes levied for other authorities			
Capital Regional District	-	**21,072,574**	19,149,615
School Authorities	-	**48,471,680**	49,222,779
Regional Hospital District	-	**7,681,732**	7,452,081
Municipal Finance Authority	-	**5,971**	5,157
BC Assessment Authority	-	**1,463,498**	1,515,385
BC Transit	-	**8,673,719**	9,065,133
Business Improvement Association	-	**1,035,314**	1,024,171
	-	**88,404,488**	87,434,321
Net taxes available for municipal purposes	$ 127,667,268	**$ 127,697,471**	$126,112,506

13. 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 2017	**2017**	2016
Unconditional transfers			
Traffic fine revenue sharing	$ 1,973,000	**$ 1,755,723**	$ 1,972,322
Conditional transfers			
Jail	34,000	**38,884**	33,180
Gas tax	3,428,000	**3,474,900**	3,427,988
Infrastructure grants:			
General capital	2,292,000	**1,019,492**	-
Johnson Street Bridge	4,229,000	**3,550,355**	4,285,926
Cost-sharing agreements:			
General capital	3,695,000	**624,743**	126,344
	13,678,000	**8,708,374**	7,873,438
	$ 15,651,000	**$ 10,464,097**	$ 9,845,760

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.

14. Miscellaneous Revenue

	Financial Plan 2017	**2017**	2016
Third party billing, cost sharing and recoveries	$ 1,062,645	**$ 3,658,808**	$ 3,103,378
Arena lease equivalent, share of naming rights and ticket surcharge	622,500	**504,133**	543,958
CREST levy	400,000	**338,395**	365,632
Rezoning applications	367,500	**984,657**	396,485
Dog licences and fines	212,350	**355,476**	233,505
Bus shelter advertising	150,000	**188,264**	132,283
Tax certificates	125,000	**145,585**	154,185
Bonus density	-	**-**	100,000
Traffic and sidewalk permits	135,900	**118,203**	88,569
Fortis franchise fee	500,000	**542,359**	-
Development cost charges	55,000	**251,815**	-
Other: administrative fees, lease fees, information sales and asset disposals	891,323	**1,250,052**	1,128,354
	$ 4,522,218	**$ 8,337,747**	$ 6,246,349

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.

15. 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 .

	2017	2016
Ross Bay Cemetery	**$ 972,181**	$ 933,714
Nature Interpretation Centre	**618,928**	609,181
Bastion Square Revitalization	**237,256**	233,520
	$ 1,828,365	$ 1,776,415

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.

16. 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 MFA 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 June 2018. At December 31, 2017, major construction contracts of $63.5 million were in process with estimated costs to complete of $4.5 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.

17. 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 $3,916,744 (2016 – $3,855,063), 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.

17. 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, 2017 the balance of the deposits was $1,243,414 (2016 – $1,124,988). At December 31, 2017 there were contingent demand notes of $2,490,784 (2016 – $2,256,949) 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.

18. Financial Plan Data

The financial plan data presented in these financial statements is based upon the 2017 operating and capital financial plan approved by Council on April 27, 2017. 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	$ 133,651,408	$ 133,651,408
User fees and other revenue	65,531,449	65,531,449
Other	32,551,218	32,551,218
	231,734,075	231,734,075
Expenses		
General government	15,833,678	17,536,822
Protective services	73,457,050	74,857,124
Transportation services	21,015,426	24,798,238
Environmental and public health services	7,724,007	8,152,793
Social services and housing	1,566,802	1,566,802
Community planning	15,034,615	15,625,106
Parks, recreation and cultural services	25,762,872	27,121,857
Water utility	13,980,506	14,205,822
Sewer utility	3,669,494	4,179,886
Amortization	10,000,000	-
	188,044,450	188,044,450
	43,689,625	43,689,625
Less:		
Capital expenditures	(95,744,000)	-
Debt repayment	(2,691,090)	-
Add:		
Interfund transfers	54,745,465	-
Annual surplus	$ -	$ 43,689,625

19. 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, and Street Cleaning. The Solid Waste Collection and Recycling Operations section is responsible for the collection of household garbage. The 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.

19. 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.

19. 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 2017-2021 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.

For the year ended December 31, 2017

19. Segmented Information (Continued)

2017	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Services and Housing	Parks Recreation Cultural Services	Planning and Development	Water Utility	Sewer Utility	Total
	General Fund							Water Fund	Sewer Fund	
Revenues										
Taxation	$ 24,610,419	$ 61,848,820	$ 10,676,307	$ 2,389,623	$ 1,593,061	$ 27,223,195	$ 4,892,595	$ -	$ 791,985	$134,026,005
Goods & services	41,494	8,567,115	14,185,281	8,437,761	-	2,258,821	9,123,463	21,290,240	7,765,231	71,669,406
Government transfers	-	1,794,608	7,117,460	1,220,657	-	331,372	-	-	-	10,464,097
Other	5,746,429	4,400,195	5,319,295	47,778	-	1,498,809	4,396,100	719,181	449,940	22,577,727
	30,398,342	76,610,738	37,298,343	12,095,819	1,593,061	31,312,197	18,412,158	22,009,421	9,007,156	238,737,235
Expenses										
Salaries & wages	10,338,994	64,787,852	13,579,528	4,470,817	-	13,009,336	5,496,687	3,430,490	2,357,179	117,470,883
Materials, supplies, & services	4,681,704	8,508,105	6,125,816	2,359,011	53,106	11,082,294	8,478,953	10,210,006	798,938	52,297,933
Interests, & Foreign Exchange	127,146	-	1,601,996	-	-	794,112	168,561	-	-	2,691,815
Grants	-	-	-	-	1,497,500	1,978,055	319,031	-	-	3,794,586
Other	(315,285)	-	-	-	-	27,059	-	-	-	(288,226)
Capital expenditure not meeting tangible capital asset criteria	19,475	168,933	179,219	275,511	-	432,372	188,647	10,718	137,698	1,412,573
Amortization	2,016,070	1,663,294	4,493,998	509,400	-	1,614,281	701,506	606,348	267,677	11,872,574
	16,868,104	75,128,184	25,980,557	7,614,739	1,550,606	28,937,509	15,353,385	14,257,562	3,561,492	189,252,138
Annual surplus	$ 13,530,238	$ 1,482,554	$ 11,317,786	$ 4,481,080	$ 42,455	$ 2,374,688	$ 3,058,773	$ 7,751,859	$ 5,445,664	$ 49,485,097

19. Segmented Information (Continued)

2016	General Fund							Water Fund	Sewer Fund	
	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Services and Housing	Parks Recreation Cultural Services	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	10,533,130	62,564,396	13,092,970	4,488,712	-	12,891,801	5,041,128	3,486,865	2,412,184	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
Loss (gain) on disposition of capital assets	-	-	-	-	-	-	-	-	-	-
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
	17,476,596	72,407,533	24,381,515	8,050,402	711,508	29,419,773	17,059,341	14,405,615	4,104,322	188,016,605
Annual surplus	$ 13,137,477	$ 3,487,021	$ 11,372,930	$ 3,051,406	$ (146,686)	$ 2,167,867	$ (1,775,185)	$ 6,573,243	$ 4,664,914	$ 42,532,987

20. 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 31/17	Interest Rate	Maturity Date
79	3026	$	7,050,125	2.10%	2033
80	3026		7,050,125	2.40%	2033
81	3026		7,333,942	2.40%	2034
102	3467		1,805,412	2.25%	2022
103	3515		848,670	4.65%	2023
105	3515/3595		2,828,725	4.90%	2024
110	3515		3,148,863	4.50%	2025
115	3770		7,908,274	3.89%	2031
130	3770		20,767,972	3.00%	2034
139	3770		5,295,314	2.10%	2036
142	3770		9,600,000	3.15%	2037
Accrued actuarial gains			(386,814)		
		$	73,250,606		

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 - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Canadian Union of Public Employees (CUPE), Local 50				
Adam, R	Supervisor - Transportation Operations	$ 83,200.78	$ 2,811.37	$ 439.38
Amaral, D	Assistant Supervisor - Water and Underground Utilities Maintenance	83,570.46	12,227.72	1,810.71
Andrews, G	Senior Leadhand - Street Cleaning	85,531.77	8,768.74	54.45
Angrove, M	Planner	83,594.36	1,397.34	1,153.86
Armstrong, N	Transportation Technologist	74,801.47	2,644.40	200.99
Ashbaugh, L	Technology Security Specialist	91,774.47	2,268.64	3,396.31
Baldini, P	Supervisor - Parks Operations	95,626.57	1,578.34	349.00
Barcelos, G	Senior Buyer	76,092.07	2,697.55	1,697.81
Bass, C	Assistant Supervisor Parks Infrastructure	90,539.94	2,198.38	25.00
Batallas, R	Senior Planner	100,862.63	1,679.77	2,936.42
Bateman, R	Senior Process Planner	91,737.92	2,958.71	2,327.28
Beatty, S	Building Project Administrator	79,243.12	1,366.51	767.51
Belanger, G	Mechanical Technician	78,230.18	1,957.70	2,067.72
Bell, G	Information Technology Support Supervisor	88,836.66	2,220.85	5.95
Bentley, C	Welder Fabricator	76,745.93	2,670.34	200.00
Berkeley, R	Senior Building Inspector and Quality Control Coordinator	82,865.53	2,820.49	2,078.25
Blazey, S	Senior GIS Specialist	79,123.04	2,056.51	50.00
Bonella, D	Infrastructure Administrator	87,415.23	2,893.68	8,610.00
Bouris, K	Senior Planner	100,019.27	9,906.99	2,488.83
Braun, G	Senior Geomatics Technologist	83,273.68	3,960.22	496.19
Brown, D	Infrastructure Administrator	87,416.56	2,892.48	840.53
Bunyan, P	Technologist - Underground Design	72,101.23	6,165.21	949.48
Burrows, J	Supervisor - Solid Waste and Recycling	86,336.96	2,844.23	-
Callan, P	Leadhand - Cemetary Operations	70,681.14	5,524.26	75.23
Carere, W	Building Project Administrator	81,448.19	4,023.93	812.41
Chang, R	Supervisor - Infrastructure Planning	83,127.86	2,811.23	1,157.21
Chudley, M	Engagement Coordinator	72,598.59	4,064.56	187.82
Cittone, M	Senior Planner	91,737.90	2,958.73	2,193.38
Clark, G	Assistant Supervisor - Roads and Bridges	73,427.80	8,700.63	-
Cockle, A	Bylaw Officer	79,022.62	1,703.49	600.00
Conley, M	Senior Planner - Heritage	91,737.83	4,911.07	127.70
Crawford, R	Assistant Supervisor - Solid Waste	81,379.63	2,769.04	399.00
Creighton, M	Supervisor - Ornamental Horticulture / Nursery Operations	90,165.50	2,914.40	350.00
Cross, D	Supervisor - Sign and Road Markings	86,264.00	2,110.17	-
Dalby, A	Equipment Technician	74,882.05	1,948.09	3,341.12
Daughtry, J	Street Cleaning Operator	72,519.86	3,876.97	-
Day, J	Senior Cultural Planner	83,200.68	3,420.99	2,626.13
De Jong, E	Supervisor - Underground Utilities Construction	90,433.13	1,535.95	3,537.04
Doiron, M	Facilities Planner	79,097.19	1,366.52	-
Doyle, K	Assistant Supervisor - Arboriculture	78,735.52	2,019.08	318.70
Ellard, M	Mechanical Technician - Fire	74,481.66	6,645.81	-
Enns, C	Utility Operator III	77,219.42	5,252.50	2,063.60
Erickson, B	Arts, Culture, Events Liaison	71,764.06	8,044.18	2,061.50
Ferris, T	Leadhand - Mechanical	84,553.36	6,336.17	1.43
Fisher, G	Risk Management and Insurance Specialist	79,104.79	2,817.97	3,485.94
Flores, C	Leadhand - Painting	76,743.40	2,704.22	-
Follis, H	Customer Service Advisor	87,581.57	8,376.40	3,287.91
Friday, M	Supervisor - Building Maintenance	90,395.48	2,929.68	344.79
Girvin, E	Infrastructure Administrator	87,452.99	2,892.54	1,710.36
Gordon, R	Information Access and Privacy Analyst	75,321.48	2,683.05	272.36
Gortan, J	Senior Leadhand - Concrete	72,093.25	3,127.86	54.45
Goulet, N	Financial Analyst - Budgets	71,727.60	3,494.43	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Gravelle, G	Utility Operator II	67,134.02	10,698.36	1,320.38
Grayson, D	Leadhand - Nursery	74,493.49	2,635.45	-
Green, T	Leadhand - Parks Operations	75,876.05	2,636.92	751.94
Handy, J	Senior Planner - Development Agreements	92,762.86	2,974.24	2,230.81
Hansen, P	Assistant Supervisor - Concrete	78,517.16	4,174.48	54.45
Harris, M	Strategic Planning and Communications Advisor	104,266.84	7,255.94	3,147.64
Hewett, T	Interdisciplinary Planner	83,492.28	2,816.85	1,420.98
Hickman, C	Senior Irrigation Technician	79,240.94	2,620.27	508.28
Hill, M	Community Development Coordinator	79,170.18	2,056.53	2,750.16
Hittos, J	Street Cleaning Operator	84,776.45	5,309.01	-
Hodder, M	Business Coordinator - Fleet Equipment Management Program	66,167.21	10,900.48	1,926.44
Hodge, S	Accounts Receivable Coordinator	75,503.85	3,873.58	16.90
Hughes, R	Supervisor - Parks Operations, Arboriculture and Natural Areas	90,537.72	2,227.96	449.81
Hutchison, S	Transportation Planner	84,927.14	2,811.41	335.48
Ibbitson, L	Graphic Designer	73,244.34	1,936.32	285.71
Jalonen, C	Works Technologist	82,298.11	2,726.11	54.45
Jamison, S	Grant Specialist	77,103.08	2,608.25	2,374.25
Johnson, A	Senior Planner - Parks	83,127.75	2,139.84	3,354.79
Johnston, J	Senior Planner	95,269.19	3,051.02	1,048.12
Jokinen, M	Mechanical Technician	77,316.30	1,254.59	4,295.24
Karakas, J	Senior Urban Designer	92,434.31	2,969.80	3,610.81
Karassev, E	Finance Data Analyst - ERP System	79,097.22	1,366.51	979.17
Kaur, S	Supervisor - Public Works Support Services	80,774.77	2,085.90	1,422.71
Kellington, R	Plumbing Inspector	77,785.40	2,709.07	80.00
Kent, D	Leadhand - Thermal Paving	72,124.89	3,156.12	50.00
Kresse, K	Supervisor - Transportation Infrastructure Design	84,086.77	2,918.70	1,037.00
Krop, B	Leadhand - Mechanical	78,385.66	1,529.51	1,795.00
Livelton, T	Archivist	79,279.15	2,769.27	129.29
Luzzi, D	Technologist - Transportation Design	72,884.22	3,771.57	751.28
Matanowitsch, D	Asset Management Specialist	85,261.14	2,887.66	125.00
McDonald, D	Utility Operator III	75,194.13	4,093.01	1,043.15
McKay, M	Supervisor - Solid Waste and Recycling	87,209.54	2,168.48	574.98
McMorran, K	Assistant Supervisor - Parks	75,965.90	4,281.63	1,483.25
Milburn, L	Senior Planner, Housing Policy	91,974.29	4,106.71	2,570.23
Miller, D	Community Energy Specialist	80,148.01	2,959.54	1,848.54
Milton, B	Mechanical Technician	77,772.01	1,270.07	390.72
Mitchell, L	Supervisor - IT Infrastructure	91,841.31	4,061.72	1,189.44
Monk, L	Accountant - Financial Reporting	79,133.67	3,155.81	930.00
Morrical, D	Business Analyst	83,237.14	2,811.40	-
Munson, T	Environmental Technician	78,175.12	2,705.48	39.77
Norman, B	Technologist - Transportation Design	71,998.47	3,235.93	59.40
O'Hanley, S	Assistant Supervisor - Parks	80,100.02	2,125.87	250.00
O'Keeffe, L	Financial Analyst - Budgets	71,910.00	11,001.10	-
Orton, G	Senior Buyer	75,536.47	2,682.93	-
Parker, J	Supervisor - Tool Depot	87,607.03	1,465.87	907.99
Pebernat, T	Zoning Administrator	83,413.34	2,782.91	-
Penz, R	Engagement Advisor	107,928.38	2,713.79	-
Pepper, G	Assistant Supervisor - Roads & Bridges	83,878.55	4,794.04	125.20
Pierce, S	Payroll Coordinator	75,643.19	6,882.17	757.95
Preston, L	Supervisor - Business Solutions	91,774.37	1,578.74	180.11
Prpich, J	Leadhand - Mechanical	81,275.21	2,700.72	-
Reddington, N	Senior Cultural Planner	83,164.22	4,307.68	4,420.79
Reid, R	Supervisor - Fleet Maintenance	91,945.23	2,915.84	175.23

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Richens, W	Asphalt Plant Operator	74,529.45	8,031.54	113.98
Sandher, O	Utility Operator II	71,660.97	4,532.90	753.45
Sandhu, H	Supervisor - Waterworks & Underground Utilities Maintenance	95,344.79	4,014.70	1,565.53
Sandhu, M	Utility Operator III	75,617.23	6,111.43	863.36
Scallion-Pond, P	Land Systems Coordinator	75,321.46	2,683.07	2,014.76
Schmidt, A	Leadhand - Welding and Fabrication	81,272.12	2,764.76	12.38
Schumann, K	Welder Fabricator	74,362.59	2,636.81	1,317.53
Scott, R	Utility Operator II	79,317.89	1,972.54	200.00
Scovill, A	Building Inspector II	82,148.11	2,717.22	3,384.01
Shotton, R	Engagement Coordinator	74,018.23	1,830.91	3,138.73
Soepboer, J	Fleet Asset Management Project Coordinator	95,003.20	3,243.62	1,644.00
Sparks, C	Tractor Trailer Operator	77,388.63	2,433.54	-
Spouse, R	Storekeeper	72,573.52	2,664.34	600.00
Staniforth, G	Tree Preservation Coordinator	75,695.68	2,802.38	284.89
Staples, M	Chief Electrical Inspector	83,419.49	2,121.38	1,152.71
Steele, A	Sewer and Stormwater Quality Technologist	79,420.22	2,295.53	3,560.64
Stenberg, C	Supervisor - Land Development	87,343.45	1,512.61	1,537.90
Stern, S	Land Development Technologist	79,731.09	1,374.14	710.81
Stratford, K	Community Recreation / Neighbourhood Development Coordinator	75,394.45	1,993.04	2,065.78
Sue, M	Information Technology Support Supervisor	87,346.46	2,951.94	37.47
Sundher, J	Technologist - Transportation Design	73,490.56	2,620.00	335.48
Swindells, R	Assistant Supervisor - Water and Underground Utilities Construction	84,137.71	11,749.19	295.85
Taylor, L	Senior Planner	92,504.53	2,276.82	2,563.31
Terlesky, K	Infrastructure Administrator	87,416.44	4,239.71	516.02
Thornhill, W	Supervisor - Building Services	80,920.75	2,775.88	329.60
Townsend, B	Supervisor - Street Cleaning	86,336.98	2,844.21	-
Turner, N	Property Manager	69,755.33	8,397.59	2,391.38
Turpin, K	Works Technologist	80,881.99	2,770.04	1,033.00
Wain, C	Senior Planner - Urban Design	93,007.75	1,597.78	4,537.27
Waters, J	Senior Planner - Parks	83,317.46	2,138.97	-
Webster, K	Utility Maintenance Coordinator	77,207.30	2,014.22	-
Wells, K	Utility Operator III	77,722.55	2,676.72	688.00
Wevers, D	Supervisor Infrastructure Design - Underground Utilities	83,912.03	2,811.17	1,260.51
Whitney, J	Supervisor - Pool & Building Operations	74,345.77	1,309.41	2,903.05
Wilson, A	Plumbing and Building Inspector	78,257.36	2,718.51	3,173.72
Wilson, K	Business Analyst	83,141.48	2,121.30	173.21
Wilson, L	Infrastructure Administrator	87,343.43	2,740.67	31.25
Wilton, M	Senior Leadhand - Support Services	77,313.32	1,966.38	-
Woodfine, W	Mechanical Technician	74,656.50	4,036.39	-
Wylie, B	Mechanical Technician	76,483.71	1,257.26	1,795.00
Yoon, F	Arborist Field Technician	74,325.17	2,635.62	450.37
Young, S	Climate and Environmental Sustainability Specialist	87,306.96	2,892.62	851.29
Zapp, R	Equipment Technician	75,843.22	1,947.13	1,795.00
	Subtotal - CUPE	**12,078,539.80**	**511,849.24**	**165,287.83**
Exempt				
Atkinson, D	Deputy Fire Chief - Operations	134,134.55	20,481.36	14,946.11
Banton, P	Manager - Streets Operations	106,045.12	6,062.41	4,524.57
Belfie, B	HR Systems & Records Specialist	81,475.04	5,235.25	-
Brehaut, J	Manager - Recreation Services	100,287.55	11,410.21	-
Bruce, P	Fire Chief	183,049.08	16,041.91	10,007.41
Campbell, L	Manager - Parks Planning, Design and Development	100,832.52	5,452.45	229.00
Chow, R	Manager - Health and Safety	68,273.39	12,309.38	500.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Coates, C	City Clerk	149,007.31	22,265.65	245.00
Daliran, T	Manager - Waste Management and Cleaning Services	108,129.69	5,686.50	8,283.39
Dellebuur, B	Assistant Director - Transportation	121,441.88	6,412.03	698.23
Frost, M	Manager - Operations and Fleet	105,990.50	6,895.34	5,729.63
Gauld, N	Event Manager - Victoria Conference Centre	82,195.73	1,891.08	4,937.21
Getty, T	Manager - IT Operations	105,990.48	9,101.92	2,707.31
Havelka, C	Deputy City Clerk / Manager Legislative Services	89,055.78	6,887.95	2,394.02
Hayes, L	Event Manager - Victoria Conference Centre	90,298.45	6,609.97	-
Heinz, M	Manager - Surface Infrastructure	93,858.19	4,406.13	589.52
Hennessey, K	Manager - Supply Management Services	104,679.99	7,094.08	5,489.60
Hudson, A	Assistant Director - Community Planning	131,684.99	5,849.76	3,483.37
Husu, I	Manager - Parking Services	105,990.57	8,652.67	2,522.01
Jenkyns, J	Acting City Manager	214,475.82	27,761.54	11,826.90
Jensen, J	Head of Human Resources	77,662.42	2,208.26	348.58
Johnson, J	City Manager	166,777.93	35,369.25	12,934.31
Johnston, N	Manager - Bylaw and Licencing Services	109,899.70	6,378.48	583.24
Lebedynska, M	Senior Account Executive - Victoria Conference Centre	88,512.20	8,648.55	306.79
Lee, D	Manager - Administrative Services	109,819.44	5,804.33	3,091.20
Meyer, A	Assistant Director - Development Services	133,511.96	6,681.98	4,605.60
Mitchell, L	Human Resources Advisor	87,362.29	5,179.77	1,137.42
Moffatt, C	Assistant City Solicitor	86,404.02	2,347.93	4,240.68
Moore, K	Manager - Strategic Relations and Business Development	116,820.57	9,583.19	10,602.86
Morhart, R	Manager - Permits and Inspections	108,129.63	7,032.51	602.53
Mycroft, C	Manager - Executive Operations	89,527.30	9,192.62	3,447.97
Newman, D	Manager - Construction & Parks Infrastructure	95,682.60	3,496.74	965.71
O'Connor, E	Senior Account Executive - Victoria Conference Centre	87,834.49	6,556.69	-
O'Connor, J	Manager - Financial Planning	133,988.29	7,160.84	1,854.33
O'Halloran, J	HR Consultant - Learning and Development	98,249.68	6,292.81	1,879.63
Olak, S	Manager - Human Resources	138,373.89	10,672.68	555.00
Palmer, M	Chief Information Officer	136,206.73	12,468.91	814.40
Patterson, T	Emergency Program Coordinator	100,921.28	4,494.45	10,115.01
Parkinson, T	Event Coordinator - Victoria Conference Centre	75,945.50	4,662.45	8.15
Paul, J	Assistant Director - Engineering	132,177.31	11,262.88	2,764.91
Potter, J	Manager - Citizen Engagement	102,504.52	12,051.37	1,414.38
Rantucci, P	Head of Strategic Real Estate	136,206.74	12,700.23	389.61
Robertson, E	Assistant Director - Public Works	133,512.15	4,957.65	863.52
Royle, C	Deputy Fire Chief - Administration	136,206.77	12,437.45	11,358.05
Sanders, M	Event Manager - Victoria Conference Centre	74,295.74	6,207.31	-
Sandhu, M	Manager - Interdisciplinary Project	107,122.13	7,170.52	1,355.93
Sidhu, N	Assistant Director - Parks, Recreation & Facilities	121,957.22	6,393.37	1,800.00
Soulliere, T	Director - Parks, Recreation and Facilities	183,650.71	16,239.37	7,422.08
Sutic-Bata, K	Manager - Underground Utilities	102,373.91	7,049.48	3,440.84
Thompson, S	Director of Finance	180,016.91	22,428.19	2,185.31
Tinney, J	Director - Sustainable Planning and Community Development	183,650.69	20,379.53	11,603.17
Van Den Dolder, L	Assistant City Solicitor	85,333.87	3,688.11	3,488.43
Villanueva, S	Manager - Facility & Event Operations - Victoria Conference Centre	108,129.61	10,475.10	59.19
Webb, S	Manager - Sustainable Transportation Planning & Development	98,633.88	1,637.09	440.98
Westinghouse, L	Manager - Accounting	105,990.51	6,418.24	2,251.95
Weston, J	Assistant Director - Transportation	70,300.92	9,261.19	5,765.78
Whipp, C	Manager - Facilities	105,595.95	14,011.30	1,284.79
Wong, J	Emergency Program Specialist	81,743.54	3,339.73	10,190.68
Work, F	Director - Engineering and Public Works	179,939.18	14,928.96	10,839.08
Zworski, T	City Solicitor	211,781.81	20,466.15	2,519.87
	Subtotal Exempt	**6,959,650.62**	**574,243.25**	**218,645.24**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
International Association of Fire Fighters (IAFF), Local 730				
Anderson, C	Fire Fighter 1st Class (10th yr)	102,689.25	1,006.87	925.00
Atherton, L	Fire Fighter 1st Class	96,629.42	1,687.14	-
Ayre, R	Fire Fighter 1st Class	94,693.82	1,687.14	2,204.43
Batters, G	Platoon Captain	125,443.86	1,747.68	951.35
Beattie, C	Fire Fighter 1st Class	99,956.63	1,772.20	206.88
Beckner, M	Fire Fighter 1st Class (10th yr)	97,348.69	1,692.18	637.25
Bellagente, S	Fire Fighter 1st Class (10th yr)	98,476.71	1,696.87	39.48
Bicknell, D	Battalion Chief	36,790.37	73,926.35	-
Birtwistle, G	Captain	121,875.40	1,961.07	-
Blackwell, D	Fire Fighter 1st Class (15th yr)	101,801.28	1,705.09	180.62
Bourne, M	Fire Fighter 1st Class (15th yr)	109,032.00	1,705.09	202.92
Bradstock, M	Battalion Chief	136,938.07	1,064.76	-
Bremner, D	Fire Fighter 1st Class (15th yr)	97,915.62	1,007.58	418.12
Brown, R	Captain	120,570.38	367.32	4,106.88
Carey, D	Battalion Chief	130,618.70	1,018.37	1,236.92
Carson, S	Alarm Dispatch Operator 1st Class	86,444.79	966.03	39.47
Charlton, G	Assistant Chief - Training and Development	135,185.18	9,347.03	8,389.68
Chunyk, M	Fire Fighter 1st Class (10th yr)	100,592.54	1,696.87	180.63
Cole, C	Fire Fighter 1st Class	83,661.71	1,422.77	-
Corby, K	Fire Fighter 1st Class (10th yr)	103,293.49	1,696.87	202.92
Cracknell, I	Captain	119,156.31	367.32	348.02
Cullen, V	Acting Battalion Chief	132,350.71	1,749.70	39.47
De Bruin, K	Fire Fighter 1st Class (15th yr)	111,995.34	1,015.09	440.43
Dixon, G	Fire Fighter 1st Class (10th yr)	98,809.56	1,696.87	-
Dolcetti, M	Fire Fighter 3rd Class	77,858.74	1,611.25	220.09
Dunford, J	Fire Fighter 1st Class	94,945.76	1,687.14	712.16
Durrance, D	Fire Fighter 1st Class (15th yr)	99,120.28	317.58	39.47
Elliott, B	Fire Fighter 1st Class	93,867.49	1,759.53	2,112.80
Ellis, S	Fire Fighter 1st Class (10th yr)	97,312.41	2,517.90	-
Elvedahl, B	Captain	121,922.51	367.32	1,002.35
Elvedahl, J	Fire Fighter 2nd Class	80,828.57	941.73	456.92
Fair, B	Fire Fighter 1st Class (10th yr)	98,257.80	1,696.87	809.43
Forster, N	Fire Fighter 1st Class	95,996.57	997.14	189.47
Fryer, R	Fire Fighter 1st Class (15th yr)	100,677.18	1,705.09	179.94
Fulton, K	Fire Fighter 1st Class (10th yr)	96,555.80	1,694.56	1,277.81
Gidney, C	Fire Fighter 1st Class (10th yr)	100,435.42	1,696.87	-
Griffin, A	Captain	120,762.93	1,747.32	3,447.56
Hanley, T	Fire Fighter 1st Class (15th yr)	100,165.05	1,703.79	-
Hardman, J	Fire Prevention Insp Prob RC	80,118.90	1,634.26	-
Harris, T	Fire Fighter 1st Class (15th yr)	103,412.92	3,372.41	150.00
Hicke, P	Fire Fighter 1st Class (10th yr)	102,533.91	1,694.56	925.00
Hoeppner, B	Fire Fighter 1st Class (15th yr)	101,432.59	1,705.09	409.79
Horton, G	Fire Fighter 1st Class	94,734.51	307.14	400.00
Humber, G	Fire Fighter 1st Class (10th yr)	97,614.51	1,696.87	179.94
Huva, E	Fire Fighter 2nd Class	81,514.99	941.73	180.63
Hyde, J	Fire Fighter 1st Class (10th yr)	104,177.93	1,696.87	180.63
Isherwood, R	Fire Fighter 1st Class (15th yr)	112,760.27	3,522.69	39.47
Jones, B	Battalion Chief	116,676.09	83,485.02	-
Judge, T	Alarm Dispatch Operator 1st Class	86,013.69	966.03	39.48
Kelly, C	Lieutenant - Fire Prevention	100,468.59	2,804.84	2,326.51
Kelly, R	Fire Fighter 1st Class (10th yr)	97,445.55	1,006.87	-
Kennell, C	Captain	112,279.13	1,716.64	5,057.45

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Kirkendale, J	Fire Fighter 1st Class (15th yr)	107,448.42	1,705.09	1,318.90
Kowalyk, K	Fire Fighter 2nd Class	82,082.17	954.72	242.39
Leblanc, A	Fire Fighter 1st Class (10th yr)	101,986.44	1,694.56	2,115.84
Leblanc, M	Fire Fighter 1st Class	96,983.04	2,074.95	580.63
Lester, S	Fire Fighter 1st Class	95,409.20	1,687.14	237.50
Loewen, T	Captain	112,899.30	2,184.73	4,446.15
Long, R	Platoon Captain	123,208.15	1,059.48	-
Lund, J	Fire Fighter 1st Class (10th yr)	98,095.17	1,696.87	-
MacDonald, B	Fire Fighter 1st Class	95,617.47	1,687.14	370.09
MacKenzie, J	Fire Fighter 1st Class (10th yr)	103,125.52	1,486.87	39.48
Mackie, K	Fire Fighter 1st Class	96,503.31	1,687.14	180.63
Mair, S	Fire Fighter 1st Class	100,559.01	1,687.14	-
Mastiliak, M	Captain	116,492.60	1,057.32	-
McLachlan, K	Alarm Dispatch Operator 1st Class	84,912.52	966.03	39.47
McLean, C	Fire Prevention Inspector 2nd Class	78,433.36	971.11	375.27
McNeill, J	Captain	119,729.44	1,747.32	4,046.12
McQueen, S	Fire Fighter 1st Class (15th yr)	98,965.65	1,697.58	180.63
Meeres, C	Fire Master Mechanic (10th yr)	116,672.17	1,746.96	5,160.68
Meikle, S	Assistant Chief - Fire Prevention	127,035.18	76,789.85	331.57
Mitchell, L	Acting Battalion Chief	125,218.42	1,717.54	1,137.42
Mitchell, S	Fire Fighter 1st Class (10th yr)	102,194.21	1,696.87	219.41
Mokosak, J	Captain	115,873.35	1,736.64	4,463.50
Mollberg, L	Fire Fighter 1st Class	88,098.56	1,661.39	180.62
Montgomery, J	Fire Fighter 1st Class	94,905.82	1,687.14	1,144.41
Moody, W	Battalion Chief	137,387.51	1,754.76	167.40
Nanninga, K	Fire Fighter 1st Class	95,484.43	307.14	2,090.00
Newberry, J	Fire Fighter 1st Class (15th yr)	109,801.39	1,015.09	39.47
Oliver, D	Fire Fighter 1st Class	95,343.32	307.14	1,429.54
Ooms, P	Fire Fighter 1st Class (15th yr)	97,499.44	1,697.58	-
Pakos, J	Fire Fighter 1st Class	95,598.41	307.14	220.11
Partlo, T	Fire Fighter 1st Class	96,312.28	997.14	1,140.05
Pepper, G	Fire Fighter 1st Class (15th yr)	109,399.67	1,705.09	846.16
Peterson, D	Fire Fighter 1st Class (15th yr)	108,204.55	2,435.97	-
Phillips, M	Fire Fighter 1st Class (10th yr)	97,882.34	1,696.87	1,279.42
Pierson, N	Fire Fighter 1st Class (15th yr)	105,441.63	1,581.29	348.02
Pohl, O	Captain	121,294.36	1,909.77	3,900.22
Rawlins, M	Fire Fighter 1st Class (10th yr)	97,623.07	1,006.87	-
Robertson, M	Battalion Chief	102,678.38	71,424.22	220.10
Rudd, P	Fire Fighter 2nd Class	81,175.22	264.38	418.12
Rutherford, R	Fire Fighter 1st Class (10th yr)	100,146.09	1,696.87	959.42
Sabell, M	Captain - Fire Prevention	111,258.17	1,371.93	7,203.83
Schrank, M	Captain	119,277.26	1,537.32	39.47
Sharpe, M	Fire Fighter 1st Class	95,862.21	1,687.14	400.00
Shepherd, J	Fire Fighter 1st Class	94,569.51	997.14	1,527.92
Sherman, L	Fire Fighter 1st Class (10th yr)	98,150.28	1,006.87	128.68
Sifert, B	Assistant Chief - Fire Prevention	121,569.22	2,190.67	5,377.28
Sims, N	Fire Fighter 1st Class (15th yr)	101,565.37	325.09	138.10
Spence, G	Fire Fighter 1st Class	97,327.26	997.14	580.62
Sulsbury, R	Fire Fighter 1st Class (15th yr)	103,186.75	3,372.41	703.57
Taylor, G	Captain	123,067.33	3,209.37	1,516.48
Thom, I	Fire Fighter 1st Class (15th yr)	103,581.30	1,705.09	-
Thompson, T	Fire Fighter 1st Class (15th yr)	103,585.59	1,705.09	809.42

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2017
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Verch, C	Captain	110,151.45	332.79	4,142.41
Ward, C	Fire Fighter 1st Class (10th yr)	97,853.35	1,696.87	179.94
Williams, H	Fire Fighter 1st Class	96,238.46	1,687.14	925.00
Winkler, B	Fire Fighter 1st Class (10th yr)	99,852.82	1,689.66	645.98
	Subtotal IAFF	**11,122,976.82**	**469,699.99**	**105,274.81**
The International Brotherhood of Electrical Workers (IBEW), Local 230				
Galisky, D	Electrical Foreman	89,832.14	534.43	6,330.01
Heagle, B	Sub-Foreman Wireman	88,068.01	3,067.08	-
Hearst, M	Sub-Foreman Instrument Technician	86,944.02	1,429.84	1,766.59
Heuman, C	Sub-Foreman Electronics Technician	85,655.56	1,786.83	3,176.12
MacKay, D	Instrumentation Technician	75,768.31	1,082.03	-
Noseworthy, N	Wireman - Electrician	77,577.50	380.67	54.45
Olsten, C	Wireman - Electrician	77,157.73	1,760.67	-
Owen, C	Wireman - Electrician	77,759.85	1,760.67	447.86
Priddy-Camson, P	Traffic Signal Technician	76,342.84	1,772.03	-
Raposo, J	Traffic Signal Technician	78,861.31	1,765.57	283.72
	Subtotal IBEW	**813,967.27**	**15,339.82**	**12,058.75**
The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598				
Carson, H	Carpenter - Journeyman	75,794.49	211.39	-
Carvalho, N	Carpenter - Journeyman	81,054.28	1,744.23	254.45
Hocking, D	Carpenter - Journeyman	80,757.27	1,744.23	200.00
Larkey, S	Carpenter - Supervisor	90,506.55	3,134.36	-
Tucker, R	Carpenter - Journeyman	81,732.96	31.39	400.00
	Subtotal UBCJ	**409,845.55**	**6,865.60**	**854.45**
SUBTOTAL REMUNERATION AND EXPENSES OVER $75,000		**31,384,980.06**	**1,577,997.90**	**502,121.08**
REMUNERATION AND EXPENSES UNDER $75,000		**28,209,659.92**	**1,433,534.80**	**163,832.54**
TOTAL NOT INCLUDING POLICE		**$ 59,594,639.98**	**$ 3,011,532.70**	**$ 665,953.62**
EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police)		$ 4,327,224.17		

There were three severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2017.

These agreements represented 47.6 months of compensation.

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

[2]Taxable 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 - 2017
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 - 2017

COUNCIL MEMBER		REMUNERATION	EXPENSES
Alto-Bond, Marianne	Councillor	$ 41,692.42	$ 2,016.63
Coleman, Christopher	Councillor	41,692.42	12,572.28
Helps, Lisa	Mayor	104,231.19	22,949.97
Isitt, Benjamin	Councillor	41,692.42	5,505.69
Loveday, Jeremy	Councillor	41,692.42	3,545.32
Lucas, Margaret	Councillor	41,692.42	7,196.35
Madoff, Pamela	Councillor	41,692.42	330.00
Thornton-Joe, Charlayne	Councillor	41,692.42	3,496.14
Young, Geoffrey	Councillor	41,692.42	585.00
TOTAL		**$ 437,770.55**	**$ 58,197.38**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
5th (BC) Field Regiment, RCA	$	$ 105	$	$ 105
Aboriginal Tourism Association of BC	7,000			7,000
AIDS Vancouver Island			31,393	31,393
Anawim Companions Society	4,000		4,229	8,229
Anglican Synod Diocese of BC			101,286	101,286
Art Gallery of Greater Victoria	8,000	8,712	89,421	106,133
Arthritis Society of BC and Yukon	2,000		11,702	13,702
ArtsREACH	1,000			1,000
Banks, Breyn (Mayor's School Entrepreneur Award)	250			250
Bateman Foundation	5,000			5,000
Bayanihan Cultural and Housing Society			3,237	3,237
BC Accordion Society	1,500			1,500
BC Dom Operations Canadian Forces		693		693
BC Law Enforcement		615		615
BC Muslim Association			18,107	18,107
BC Professional Firefighters Association		389		389
BC Society for the Prevention of Cruelty to Animals			28,615	28,615
Beacon Community Services	37,500		29,251	66,751
Belfry Theatre Society			29,051	29,051
Beshano Bike Trials Club		80		80
Bishop of Victoria			15,602	15,602
Black Hat Building (Heritage)			62,189	62,189
Blue Bridge Theatre Society			11,349	11,349
Boys' and Girls' Club of Greater Victoria			27,010	27,010
Bridges for Women Society	15,000			15,000
British Columbia Healthy Communities Society - City of Victoria Youth Council	26,000			26,000
British Motor Car Club		105		105
Burnside Gorge Community Association	113,640	206		113,846
Canada Tibet Committee		55		55
Canadian Cancer Society BC and Yukon Division			50,778	50,778
Canadian Red Cross Society			52,210	52,210
Canadian Scottish Regiment		687		687
Capital Region Food and Agriculture Initiative Roundtable Society	5,000			5,000
Caravan Stage Company	9,000			9,000
Casa Maria Emergency Housing Society			3,046	3,046
Centennial United Church			18,725	18,725
Central Baptist Church			16,627	16,627
Cerebral Palsy Association of BC	2,500			2,500
Chabad of Vancouver Island			3,552	3,552
Chinese Consolidated Benevolent Association		1,825		1,825

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Chinese Empire Reform Association Building (Heritage)			10,515	10,515
Church of Jesus Christ of Latter Day Saints			17,864	17,864
Church of Our Lord			15,170	15,170
Clover Point Anglers' Association			3,243	3,243
Community of Christ Inc			3,263	3,263
Community Social Planning Council of Greater Victoria	5,000	284		5,284
Compass Group Canada		53		53
Congregation Emanu-El		94	1,339	1,433
Cook Street Village Activity Centre Society (New Horizons)	55,612			55,612
Cook Street Village Business Association	4,000			4,000
Cornerstone Christian Fellowship			2,199	2,199
Council of Canadians		1,899		1,899
Craigdarroch Castle Historical Museum Society			88,686	88,686
Cridge Centre for the Family			19,556	19,556
Crisis Intervention and Public information Society of Greater Victoria	21,000			21,000
Dart Coon Club of Canada		523		523
Disaster Aid Canada	5,000			5,000
Dockside Green Limited			17,998	17,998
Dogwood Building (Heritage)			154,102	154,102
Downtown Residents' Association	26,854	52		26,906
Downtown Victoria Business Association	12,500	11,889		24,389
Esquimalt Lantern Festival Society		228		228
Fairfield Gonzales Community Association	143,106			143,106
Fairway Gorge Paddling Club		184		184
FED Restaurant Society	500			500
Fernwood Community Association	16,285		4,768	21,053
Fernwood Neighbourhood Resource Group	72,770	987		73,757
Fire Fighters' Burn Fund of Greater Victoria			2,203	2,203
First Baptist Church			2,790	2,790
First Church Of Christ Scientist			10,560	10,560
First Church of the Truth			4,432	4,432
First Metropolitan United Church			24,619	24,619
First Open Heart Society of BC			2,903	2,903
Flemenco de la Isla Society	5,000			5,000
Foursquare Gospel Church of Canada			1,783	1,783
Franciscan Friars of Western Canada			5,424	5,424
Freshwater Fisheries Society of BC			19,147	19,147
Fung Loy Kok Institute of Taoism			8,144	8,144
Girl Guides of Canada Southern Vancouver Island			7,774	7,774
Glad Tidings Pentecostal Church			71,578	71,578
Glidden, Lia (Mayor's School Entrepreneur Award)	250			250

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Go Rowing and Paddling Association of Canada		180		180
Good Shepherd Lutheran Church			2,967	2,967
Governing Council of the Salvation Army in Canada			56,656	56,656
Grace Evangelical Lutheran Church			18,130	18,130
Greater Victoria Bike to Work Society	3,000	79		3,079
Greater Victoria Citizens' Counselling Centre			9,804	9,804
Greater Victoria Cycling Coalition	930			930
Greater Victoria Festival Society	6,400	20,101		26,501
Greater Victoria Housing Society			4,533	4,533
Greater Victoria Lifetime Networks	15,000			15,000
Greater Victoria Placemaking Network	9,975			9,975
Greater Victoria Rental Development Society			14,858	14,858
Greater Victoria Spirit Committee	1,980			1,980
Gurdwara Singh Sabha Society of Victoria			13,338	13,338
Heart and Stroke Foundation		78		78
HeroWork Program		103		103
Hook Sin Tong Building (Heritage)			24,486	24,486
Hope in Shadows	8,000			8,000
Hotel Rialto Building (Heritage)			107,610	107,610
Hudson Building (Heritage)			153,840	153,840
India Canada Cultural Association	3,000			3,000
InnovativeCommunities.Org Foundation			4,387	4,387
Integrate Arts Society	2,500	102		2,602
Intrepid Theatre Company	14,000			14,000
Island Community Mental Health			31,393	31,393
Island Corridor Foundation			23,858	23,858
Island Equipment Owners Association		6,617		6,617
James Bay Anglers' Association			3,623	3,623
James Bay Community School Centre	64,858			64,858
James Bay Health and Community Services Society			41,069	41,069
James Bay Neighbourhood Association	10,257			10,257
James Bay New Horizons Society	78,487			78,487
James Bay United Church			13,533	13,533
John Howard Society of Victoria			7,825	7,825
Jubilee Congregation of Jehovah's Witnesses			5,735	5,735
Kaleidoscope Theatre Productions Society	3,500			3,500
Kalghidhar Shromani Society			3,145	3,145
Keystone Victoria Christian Ministries Inc			3,204	3,204
Khalsa Diwan Society of Victoria			16,776	16,776
Kiwanis Club of Victoria			8,858	8,858

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Knights of Columbus		87		87
Laren Society			5,193	5,193
Leadership Victoria Society	3,000			3,000
Leiser Building (Heritage)			49,315	49,315
Lewis and Humphrey Block (Heritage)			40,883	40,883
Lifecycles Project Society	15,500			15,500
Living Edge Community	5,000			5,000
Loo Chew Fan Building/Ning Yung Building (Heritage)			33,066	33,066
Maplewood Gospel Hall			8,451	8,451
Maritime Museum	20,000	158		20,158
Maximus BC Health Inc. (Victoria UrbaCity Challenge)		49		49
Military Music Festival Society		49		49
Morley's Soda Factory Building (Heritage)			11,623	11,623
Move Adapted Fitness		54		54
Multiple Sclerosis Society of Canada			32,677	32,677
Mustard Seed Street Church			4,610	4,610
New England Hotel Building (Heritage)			24,357	24,357
North Jubilee Neighbourhood Association	2,288			2,288
North Park Neighbourhood Association	5,588	272		5,860
Oak Bay Gospel Assembly			6,038	6,038
Oaklands Chapel		210	3,399	3,609
Oaklands Community Association	86,649	306	2,778	89,733
Open Door Spiritualist Church			1,621	1,621
Open Space Arts Society	1,000		9,393	10,393
Oriental Hotel Building (Heritage)			55,107	55,107
Our Place Society	50,000			50,000
Pacific Montessori Society		156		156
Pacific Peoples' Partnership	2,500			2,500
Pacifica Housing Advisory Association	855,000		30,660	885,660
Palladian (Heritage)			44,995	44,995
Pandora Arts Collective	1,000			1,000
Parkdale Evangelical Free Church			3,266	3,266
Peers Victoria Resource Society	13,000			13,000
Pentecostal Assemblies of Canada			4,303	4,303
Phoenix Human Services Association			14,650	14,650
Polish White Eagle Association	5,000			5,000
Portland Hotel (Heritage)			53,061	53,061
Prior Building (Heritage)			66,048	66,048
Promis Block/Warner Building (Heritage)			69,601	69,601
Quadra Village Community Centre	72,369	250		72,619
Ready to Rent BC	9,000			9,000

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Recreation Integration Victoria	30,758			30,758
Religious Society of Friends			7,703	7,703
Rockland Community Association	2,618			2,618
Ross Bay Villa Society			3,654	3,654
Royal and McPherson Theatre Society			104,545	104,545
Royal Victoria Yacht Club		52		52
Ryder Hesjdal's Tour de Victoria		15,307		15,307
Saint Germain Foundation of Canada (Victoria Branch)			3,678	3,678
Saint Sophia Parish of the Russian Orthodox Church			3,693	3,693
Scouts Canada 2nd Fort Victoria Group			10,900	10,900
Seventh-Day Adventist Church			2,494	2,494
Shekinah Homes Society			4,402	4,402
Silver Threads Service	183,001			183,001
Societe Francophone de Victoria	6,200	3,000		9,200
Society of Living Intravenous Drug Users	9,000			9,000
Society of Saint Vincent de Paul of Vancouver Island	125,000		38,370	163,370
South Island Centre for Counselling and Training	15,000			15,000
South Island Prosperity Project	218,916			218,916
South Jubilee Neighbourhood Association	7,643			7,643
South Park School PAC		78		78
SportHost Victoria	5,000			5,000
Spray, Kristin (Orange Shirt Day)	4,500			4,500
St Andrew's Presbyterian Church			27,268	27,268
Stigma Free Society	5,000			5,000
Suddenly Dance Theatre Society	3,200			3,200
Terry Fox Foundation		1,143		1,143
Thanh, Yasuko (Butler Book Prize)	5,000			5,000
Theatre Inconnu	2,500	102		2,602
Theatre SKAM Association	9,000	850		9,850
Thomas Earle Warehouse (Heritage)			23,702	23,702
Threshold Housing Society	20,000	162	3,236	23,398
Times Colonist Cycling Festival		1,732		1,732
TLC (The Land Conservancy) of BC			24,660	24,660
Tourism Victoria	20,000			20,000
Trans Canada Trail		53		53
Tweed Ride Victoria		772		772
Ukrainian Catholic Eparchy of the New Westminster			4,114	4,114
United Church Of Victoria			15,766	15,766
Unity Church Of Victoria			3,540	3,540
University of Victoria - Faculty Association		784		784
University of Victoria - Native Student Union		1,142		1,142

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Vancouver Island Addiction Recovery Society			1,957	1,957
Vancouver Island Shakespeare Association	3,000	50		3,050
Vancouver Island South Film and Media Commissions	35,000			35,000
Victoria Association For Community Living			6,113	6,113
Victoria BC SKA Society	7,000	1,515		8,515
Victoria Brain Injury Society	7,000			7,000
Victoria Chinese Alliance Church			3,567	3,567
Victoria Chinese Presbyterian Church			8,998	8,998
Victoria Civic Heritage Trust	529,814			529,814
Victoria Community Association	1,115			1,115
Victoria Compost And Conservation Education Society	5,000	240		5,240
Victoria Conservatory of Music	7,000		84,002	91,002
Victoria Cool Aid Society	51,612		7,773	59,385
Victoria Cycling Series		1,645		1,645
Victoria Dragon Boat Festival Society	8,000	3,434		11,434
Victoria Heritage Foundation	210,125			210,125
Victoria Highland Games Association	6,000	2,908		8,908
Victoria Hospice Foundation		103		103
Victoria Immigrant and Refugee Centre Society	10,000			10,000
Victoria Independent Film and Video Festival	11,000	1,485		12,485
Victoria Innovation, Advanced Technology and Entrepreneurship Council (ViaTEC)	15,000			15,000
Victoria International Running Society		6,833		6,833
Victoria Jazz Society	16,000	2,574		18,574
Victoria Marathon Society		32,107		32,107
Victoria Native Friendship Centre			24,709	24,709
Victoria Pretty Good Society	3,000			3,000
Victoria Pride Society	6,000	10,160		16,160
Victoria Shambhala Centre			3,204	3,204
Victoria Single Parent Resource Centre Society	1,000		8,882	9,882
Victoria Symphony Society	10,000	14,592		24,592
Victoria Theatre Guild and Dramatic School			21,166	21,166
Victoria West Community Association	114,989	101		115,090
Victoria West Elementary School PAC	5,000			5,000
Victoria Women in Need Community Cooperative			10,078	10,078
Victoria Women's Sexual Assault Centre	40,000		7,064	47,064
Victoria Women's Transition House Society	8,000		14,202	22,202
Victoria Youth Empowerment Society	13,000		6,901	19,901
Volunteer Victoria	5,500			5,500
Voyer, Richard Jacques and Nheng, Zhi Mei (Secondary Suite)	5,000			5,000
Waymark Architecture (Centennial Square Pop-Up)	1,000			1,000

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2017

GRANTS 2017	GRANTS	CITY IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES	TOTAL
Wholesale Woolens Building (Heritage)			20,307	20,307
WildVision Edutainment Inc (Centennial Square Pop-Up)	5,000			5,000
World Fisheries Trust	5,500			5,500
YM/YWCA of Greater Victoria			75,647	75,647
Young Life of Canada		55		55
TOTAL	**$ 3,792,038**	**$ 161,495**	**$ 2,838,459**	**$ 6,791,992**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2017
IN EXCESS OF $25,000

NAME		AMOUNT
1051735 BC Ltd	$	36,486.45
Aardvark Pavement Marking Services		107,776.26
Access Records and Media Management Ltd		98,054.08
Acklands Grainger Inc		43,962.92
Acme Supplies Ltd		234,486.86
Action Motorcycles Inc		49,774.72
Adoxio Business Solutions		57,552.08
Advicas Group Consultants Inc		25,504.33
Aecom Canada Ltd		297,892.58
Air Liquid Canada Inc		54,756.89
Airmark Inc		25,012.08
AK Murphy Architect Ltd		29,456.53
All Ways Towing		53,830.60
Alpha Roofing and Cladding Inc		190,249.93
Amazon		32,910.03
Amstep Products		30,727.81
Andrew Sheret Ltd		196,399.25
Anisoft		208,261.76
Anixter Canada Inc		59,318.25
Aon Reed Stenhouse Inc		115,370.00
Applied Geologics Inc		211,237.75
Aral Construction Ltd		301,511.57
Archie Johnstone Plumbing & Heating Ltd		40,307.55
Associated Fire Safety Equipment		1,791,719.65
AT Maintenance Plus Contracting Ltd		339,563.03
Atech Doors		35,370.85
Atomic Crayon Web Development Ltd		40,334.68
ATS Traffic		53,109.11
BC Hydro		1,739,886.55
BDO Canada Llp		53,585.31
Bee Clean Building Maintenance		167,254.91
Bell Mobility		345,699.56
Best Western Plus Coquitlam Inn		41,560.90
Bidgood and Co		61,820.70
British Columbia Institute of Technology		48,375.70
Brunnell Construction Ltd		3,747,959.14
Butler Brothers Supplies Ltd		584,759.78
Canada Ticket Inc		42,425.27
Canadian Linen and Uniform Service		39,907.27
Capital Regional District		518,782.14
Capital Regional District Water Supply		9,298,618.38
Capital Regional Hospital District		32,297.46
Capital Tree Service Inc		98,666.76
Care Pest and Wildlife Control		25,561.01
Cellebrite USA Inc		31,171.40
CGI Information Systems		87,571.05

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2017
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NAME	AMOUNT
Charles Bates	29,250.00
Charter Telecom Inc	101,133.22
City Innovate Foundation	35,000.00
City of Vancouver	312,388.78
Cloverdale Paint and Paper	43,799.90
Coast VI Environmental Ltd	73,868.39
Colliers Project Leaders	134,872.88
Columbia Fire and Safety Ltd	190,403.25
Columbia Fuels	55,828.15
Commercial Aquatic Supplies	25,993.58
Compugen Systems Ltd	62,000.18
Connect Landscape Architecture	27,446.43
Cora Hallsworth Consulting	35,246.93
Corix Water Products	528,553.54
Corporation of the District of Saanich	401,245.39
CREST	637,277.21
Crop Production Services Canada	119,885.60
Davey Tree Services Ltd	54,192.75
David G Butcher Law Corporation	49,835.82
Davinci Plumbing	36,203.43
Debbie B. Parhar Communications and Public Relations	33,741.80
Del Equipment	45,864.00
Delta Victoria Ocean Pointe Resort	30,431.10
Denbow	44,912.20
Dentons Canada Llp	174,795.74
Derek Chow	29,025.00
Domcor Traffic Control Intl Inc	600,759.61
Don Friesen	53,806.49
Don Mann Excavating Ltd	572,863.93
E H Emery Electric Ltd	56,130.76
Econolite Canada Inc	196,079.74
Eecol Electric Ltd	1,710,737.94
Electromega Ltd	44,197.89
Ellice Recycle Ltd	111,561.45
EMCO Corporation Water Works	224,149.44
Emterra Environmental Victoria	283,788.86
Envirosmart Biodegradables	41,036.80
Escribe Software Inc	44,128.00
Esri Canada	61,773.90
EST Environmental Technologies	63,639.63
Fairmont Empress	4,714,339.61
FCA Canada Inc	255,062.08
FDM Software Ltd	49,324.22
Fineline Road Marking Ltd	34,738.44
First Truck Centre	368,755.82
Footprints Security Patrol Inc	1,161,553.23

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NAME	AMOUNT
Fortis BC	271,268.94
Foster Air Conditioning Ltd	26,822.49
Four Seasons Fire Prevention Services Ltd	58,970.07
Four Star Waterworks	46,869.38
Fred Surridge Ltd	135,206.37
Freeman Audio Visual Canada	633,522.34
Frontline Outfitters	30,997.16
Full Swing Excavating Ltd	209,170.66
Gall Legge Grant and Munroe Llp	105,959.25
Gibson Waterworks Supply Inc	38,823.13
Glen Oak Ford Sales Ltd	53,439.05
Golder Associates Ltd	98,214.93
Graphic Office Interiors Ltd	197,556.34
Great West Equipment	99,120.00
Greater Victoria Labour Relations Assiciation	82,132.50
Greater Victoria Public Library	5,062,438.54
Greater Victoria School Board	39,104.54
Greater Victoria Spirit Committee	424,480.00
Green Line Hose and Fittings Ltd	35,505.54
Guillevin International	53,183.27
Gunn Consultants Inc	66,714.77
GWG Rentals Vancouver Island	63,330.34
H Two X Contracting Ltd	70,559.50
Hammertime Bobcat Services Ltd	129,305.62
Hardesty and Hanover	542,781.15
HCMA Architecture and Design	251,507.23
Houle Electric Limited	193,181.72
HUB International Insurance Brokers	609,176.12
Hub Parking Technology	113,387.72
Hydro Force Excavating	147,011.07
IBM Global Financing Canada Corp	146,100.53
IGI Resources	84,869.52
Individual Dry Cleaners	100,913.42
Indro Robotics	47,342.40
Info Tech Research Group Inc	50,742.91
Infosense Inc	36,622.30
Inland Kenworth Parker Pacific	34,760.14
Insight Production Company Ltd	60,000.00
Insituform Technologies Ltd	2,297,057.65
Insurance Corporation of BC	28,404.00
Integra Strategic Solutions Inc	46,725.00
Integrity Sales and Distributors	37,896.85
Intime Services Inc	27,123.63
IPI Tech Inc	179,161.11
Island Asphalt Ltd	1,050,931.27
Island Blue Print Co Ltd	36,302.27

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Island Business Print Group Ltd	41,607.45
Island Key Computer Ltd	208,016.26
itgroove Professional Services Ltd	38,449.72
J Cote and Son Excavating Ltd	1,461,048.22
Jawl Investment Corp	52,500.00
JE Electric	132,510.86
Jenner Chevrolet Oldsmobile Ltd	163,953.44
John Riboni	25,434.54
Johnson Doyle Sugarman and Freguson	51,997.18
JR Huggett Co	308,299.37
JS Foster Corporation	34,272.00
Justice Institute of BC	115,474.21
K Bro Linen Systems Inc	34,040.72
Kal Tire	46,646.80
Kerr Controls Inc	95,204.76
Key Tracer Asset Management Solutions	47,880.00
Keynote Consulting Ltd	28,849.20
KI Canada Corporation	84,665.85
Lawson Products	31,921.26
Len Hollingsworth	30,531.94
LexisNexis Canada	25,270.58
Lindsay Delaronde	58,725.00
Lloyd Libke Law Enforcement Sales Inc	31,427.55
Lombard Precast Inc	84,530.89
Longview Systems	132,492.34
Lordco Parts Ltd	34,367.23
Luke Ramsey	47,813.75
Macs Heating	50,746.46
Mainroad Maintenance Products Ltd	80,107.55
Marathon Surfaces Inc	51,833.25
Maximum Express	37,508.29
McElhanney Consulting Services Ltd	356,780.24
Mcraes Environmental Services Ltd	144,112.50
MD Charlton Co Ltd	97,202.79
Mega Power Installations Ltd	199,675.77
Mega Tech	54,544.00
Megson Fitzpatrick	362,515.00
Microserve	29,053.55
Microsoft Corporation	423,466.32
Minister of Finance	306,376.14
MNP Llp	138,569.24
Monk Office Supply Ltd	277,923.11
Morrison Hershfield Ltd	91,285.04
Motion Industries (Canada) Ltd	44,648.47
Municipal Insurance Association	329,956.00
Nadar Holdings Ltd	133,036.90

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NAME	AMOUNT
Napa Auto Parts	60,650.53
National Concrete Accessories	106,274.84
Neilson Welch Consulting Inc	170,289.00
Newline Skateparks Ltd	228,560.63
North Star Parking Services Ltd	42,320.41
Northridge Excavating Ltd	405,439.73
Nova Pole International Inc	188,278.78
Novax Industries Corp	26,421.93
Novus Plants	31,587.95
Oakcreek Golf and Turf Inc	85,189.48
Odell Slinger Service	56,912.38
OK Tire Auto Service	58,816.02
Oracle Canada ULC	150,686.00
Organized Crime Agency of BC	80,641.12
P&R Western Star Trucks	99,639.58
Pacific Audio Works	56,781.79
Paladin Security Group Ltd	188,061.23
Parkland Refining (BC) Ltd	900,441.98
PBX Engineering Ltd	141,119.52
PCL Constructors Westcoast Inc	14,125,324.69
Perfectmind Inc	100,715.04
Peterson Commercial Property Management	99,588.48
PFM Executive Search	44,325.95
Pitney Bowes Inc	34,374.84
Pitneyworks	240,000.00
Polecom Manufacturing Inc	41,980.96
Prairiecoast Equipment Ltd	53,748.80
Pricewaterhouse Coopers Llp	93,541.86
Primecorp	286,279.90
Protex Fence Services	68,428.51
PW Trenchless Construction Inc	549,914.81
PWL Partnership Landscape Architects Inc	138,202.04
Quattro Lighting Inc	80,724.00
Queens Printer	84,012.83
Questica Inc	32,792.76
QV Cafe and Bakery	39,557.78
Radio Works	45,808.02
Raider Hansen	27,571.08
Ralmax Contracting	303,812.36
Ralmax Group Holdings Ltd	152,095.59
Raylec Power Ltd	30,108.72
RCAP Leasing Inc	30,492.00
RDH Building Science Inc	42,300.41
RG Facilities (Victoria) Ltd	68,945.14
Richmond Elevator	290,701.10
Robert Irish	46,686.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Rollins Machinery Ltd	51,754.64
Royal Canadian Mounted Police	85,549.04
RTB Safe Traffic Inc	479,718.60
Russels Crane and Cartage	58,107.22
Ryzuk Geotechnical	77,718.30
Saanichton Development Ltd	400,348.79
Scansa Construction Ltd	1,777,684.27
Shaw Business	25,451.88
Shaw Cable	38,136.10
Sheen Arnold McNeil Llp	90,612.18
Sherwin Williams	37,703.02
Sierra Systems	107,875.71
Sigma Safety Corp	114,948.32
Slegg Limited Partnership	128,264.47
SLR Consulting Canada Ltd	243,829.84
Smiths Detection	40,488.00
SMS Equipment Inc	258,088.59
South Island Sign Services	59,834.78
Spatial Technologies	47,528.32
Specimen Trees Wholesale Nurseries Ltd	28,181.52
Spinnakers Brew Pub Inc	52,357.98
Stak Fitness	28,022.40
Stanley Security Solutions	43,618.65
Stantec Consulting Ltd	249,629.95
Stewart Mcdannold Stuart	41,122.27
Story Construction Ltd	978,406.69
Suburban Motors	743,612.30
Summit Mechanical Systems Ltd	71,085.40
Suttle Recreation Inc	97,996.01
Swift Plumbing and Water Heaters Inc	27,970.56
Sybertech Waste Reduction Ltd	30,293.73
Tacel Ltd	37,401.00
Team Sales	30,141.85
Tedford Overhead Doors Ltd	38,652.73
Telflex Technologie Inc	37,822.40
Telus	437,843.65
Tempest Development Group	135,046.65
Temple Scott Associates	29,835.29
Tenor Tile Ltd	68,981.81
Tetra Tech	28,268.30
Think Communications Inc	337,439.80
Thinktel	39,042.22
Times Colonist	105,916.66
Total Power Ltd	31,762.93
Township of Esquimalt	91,211.23
Toyota Credit Canada Inc	32,437.55

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NAME	AMOUNT
Trane Canada	41,374.43
Turnbull Construction Services Ltd	59,367.31
Tyee Aquatic Club	37,824.99
Union of BC Municipalities	84,840.25
United Engineering Ltd	126,969.10
Urban Systems	328,026.41
Valley Traffic Systems Inc	35,279.17
Vancouver Island Psychological Services	47,423.00
Victoria Animal Control Services Ltd	513,884.93
Victoria Landscape Gravel Ltd	55,050.72
Victoria Materials Depot	668,922.37
Vimar Equipment Ltd	37,958.74
Vintage Woodworks Inc	43,568.38
Waddell Raponi Llp	50,421.12
Waste Management	34,546.07
Watt Consulting Group	72,571.35
Web Express Printing Inc	32,922.40
Wee Bee Hauling and Services Ltd	162,894.75
Wesco Distribution	47,567.36
West Coast Elevator Services Ltd	146,342.70
Westburne Electric	31,830.02
Western Equipment Ltd	92,205.23
Western Turf Farms Ltd	33,503.77
Westerra Equipment Lp	108,356.81
Westvac Industrial Ltd	38,077.55
Wheaton Chevrolet Buick Cadillac GMC	34,632.26
Wildvision Edutainment Inc	56,094.42
Wille Dodge Chrysler Ltd	30,477.25
Winteringham Mackay Law Corp	137,063.82
Workers Compensation Board	2,059,300.85
WSP Canada Group Ltd	1,047,417.06
WSP Canada Inc	177,594.17
Young Anderson	131,805.50
Total $25,000 or More	**91,334,432.91**
Total Under $25,000	7,889,932.24
Grand Total	**$ 99,224,365.15**

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