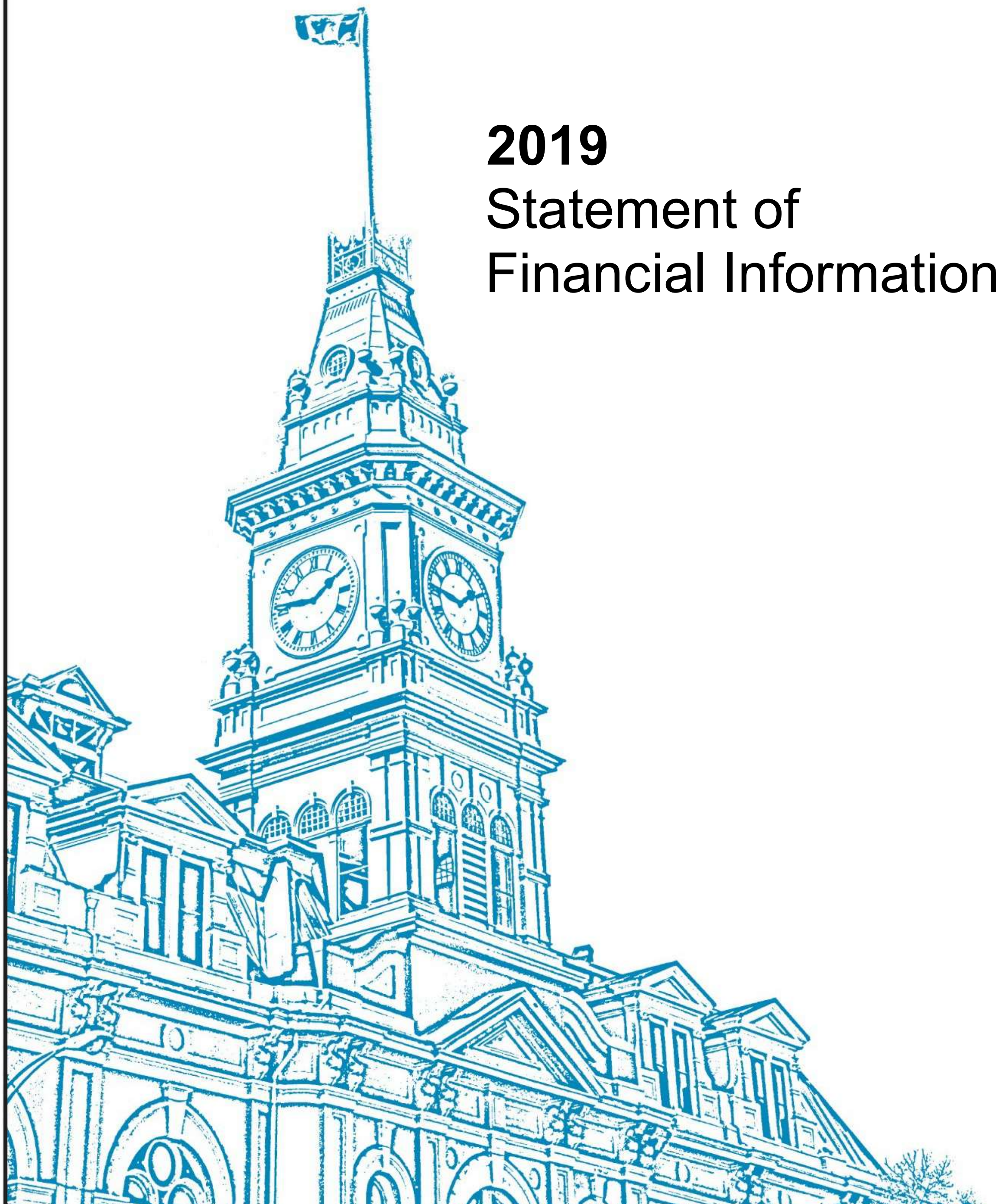
2019
Statement of Financial Information



Statement of Financial Information

For the year ended December 31, 2019

(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, 2019

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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)	(Signature)
Susanne Thompson, BAccS, CPA, CGA	Lisa Helps
Deputy City Manager / CFO	Mayor
August 31, 2020	August 31, 2020

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.

Jocelyn Jenkyns
City Manager

Susanne Thompson
Deputy City Manager/CFO

May 15, 2020

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1803 Douglas Street
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Independent Auditor's Report

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

Opinion

We have audited the financial statements of The Corporation of the City of Victoria (the "City"), which comprise the Statement of Financial Position as at December 31, 2019, the Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019, and its results of operations, its changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Victoria, British Columbia
May 15, 2020

The Corporation of the City of Victoria
Statement of Financial Position

December 31	2019	2018
		(Restated - Note 19)
Financial Assets		
Cash and cash equivalents (Note 2)	**$ 144,975,587**	$ 104,955,258
Accounts receivable		
Property taxes	**2,003,093**	1,652,910
Other (Note 3)	**28,574,624**	31,117,781
Portfolio investments (Note 4)	**173,000,000**	171,000,025
Mortgage receivable (Note 5)	**921,620**	893,216
Other assets	**35,605**	56,774
MFA debt reserve fund (Note 16)	**1,300,059**	1,270,467
	350,810,588	310,946,431
Liabilities		
Accounts payable and accrued liabilities (Note 6)	**34,516,702**	28,578,753
Deposits and prepayments	**20,400,100**	17,638,717
Deferred revenue (Note 7)	**26,749,918**	27,994,107
Long-term debt (Note 8)	**65,134,749**	69,272,953
Employee future benefit liability (Note 9)	**18,032,614**	17,896,700
	164,834,083	161,381,230
Net Financial Assets	**185,976,505**	149,565,201
Non-Financial Assets		
Tangible capital assets (Note 10)	**552,503,905**	525,021,658
Inventory of supplies	**1,389,253**	1,147,765
Prepaid expenses and deposits	**1,885,761**	2,153,337
	555,778,919	528,322,760
Accumulated Surplus (Note 11)	**$ 741,755,424**	$ 677,887,961

Contingent liabilities (Note 16)

Susanne Thompson Deputy City Manager/CFO

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 2019 (Note 17)	2019	2018 (Restated - Note 19)
Revenue			
Taxation (Note 12)	$ 142,444,110	**$ 142,529,242**	$ 133,547,760
Net grants in lieu of taxes	6,205,500	**6,682,618**	6,249,533
Sale of goods and services	54,102,721	**56,445,829**	54,890,533
Sale of water	20,105,291	**21,763,787**	21,040,252
Licences and permits	5,043,728	**6,810,402**	6,487,320
Fines	3,695,000	**3,596,484**	3,767,054
Rentals and leases	1,537,633	**1,637,015**	1,536,055
Other penalties and interest	790,000	**742,009**	656,745
Investment income	2,700,000	**6,864,447**	5,418,758
Unconditional transfers (Note 13)	1,855,000	**1,883,160**	1,861,494
Conditional transfers (Note 13)	11,354,900	**10,557,458**	5,002,380
Actuarial adjustment on debt	-	**1,056,589**	912,982
Miscellaneous (Note 14)	12,293,832	**11,800,762**	14,114,047
	262,127,715	**272,369,802**	255,484,913
Expenses			
General government	23,969,696	**19,276,236**	18,096,703
Protective services	80,359,326	**80,288,014**	76,001,095
Transportation services	29,299,907	**32,150,670**	29,112,312
Environmental and public health services	8,437,637	**8,773,861**	7,835,510
Social services and housing	1,311,812	**1,067,375**	1,250,590
Planning and development	16,389,295	**16,662,835**	17,381,621
Parks, recreation and cultural services	32,646,087	**29,946,279**	30,273,382
Water utility	14,985,989	**15,969,619**	15,106,478
Sewer utility	4,052,513	**4,367,450**	3,856,503
	211,452,262	**208,502,339**	198,914,194
Annual Surplus	50,675,453	**63,867,463**	56,570,719
Accumulated Surplus, beginning of year	677,887,961	**677,887,961**	621,317,242
Accumulated Surplus, end of year	$ 728,563,414	**$ 741,755,424**	$ 677,887,961

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 2019 (Note 17)	2019	2018 (Restated - Note 19)
Annual Surplus	$ 50,675,453	**$ 63,867,463**	$ 56,570,719
Net acquisition of tangible capital assets	(97,177,000)	**(42,192,705)**	(42,634,040)
Amortization of tangible capital assets	10,000,000	**14,676,748**	13,334,709
Non-cash disposal of tangible capital assets	-	**-**	-
Discounted mortgage receivable on disposal of assets	-	**-**	-
Loss (Gain) on disposal of tangible capital assets	-	**(106,015)**	(8,651)
Proceeds on disposal of tangible capital assets	-	**139,725**	71,060
	(87,177,000)	**(27,482,247)**	(29,236,922)
Net consumption of inventory of supplies	-	**(241,488)**	(102,173)
Net acquisition (use) of prepaid expenses and deposits	-	**267,576**	(1,007,813)
	-	**26,088**	(1,109,986)
Change in **Net Financial Assets** (net debt)	(36,501,547)	**36,411,304**	26,223,811
Net Financial Assets, beginning of year	149,565,201	**149,565,201**	123,341,390
Net Financial Assets, end of year	$113,063,654	**$ 185,976,505**	$ 149,565,201

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	2019	2018
		(Restated - Note 19)
Cash provided by (used in):		
Operating Transactions		
Annual surplus	$ 63,867,463	$ 56,570,719
Items not involving cash		
Amortization of tangible capital assets	14,676,748	13,334,710
Gain on disposal of tangible capital assets	(106,015)	(8,651)
Change in future employee benefits and other liability	135,914	208,513
Actuarial adjustment on debt	(1,056,588)	(912,982)
Changes in non-cash operating assets and liabilities		
Accounts receivable other	2,543,157	(116,975)
Property taxes receivable	(350,183)	163,727
Mortgage receivable	(28,404)	(27,529)
Other assets	21,169	(54,975)
Restricted cash	(29,592)	(27,053)
Accounts payable and accrued liabilities	5,937,949	(827,391)
Deposits and prepayments	2,761,383	1,974,601
Deferred revenue	(1,244,189)	4,512,703
Inventory of supplies	(241,488)	(102,173)
Prepaid expenses and deposits	267,576	(1,007,813)
	87,154,900	73,679,431
Capital Transactions		
Acquisition of tangible capital assets	(42,192,705)	(42,634,040)
Proceeds on disposal of tangible capital assets	139,725	71,060
	(42,052,980)	(42,562,980)
Investing Transactions		
Net increase in portfolio investments	(1,999,975)	(33,100,000)
Financing Transactions		
Debt repayments	(3,081,616)	(3,064,671)
Increase (decrease) in Cash and Cash Equivalents	40,020,329	(5,048,220)
Cash and Cash Equivalents, beginning of year	104,955,258	110,003,478
Cash and Cash Equivalents, end of year	$ 144,975,587	$ 104,955,258

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 public sector accounting standards 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 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. Building permit fees are recognized individually as inspections 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 certain 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 that 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.

(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

A Contaminated site is defined as a site at which contamination occurs in concentrations that exceed acceptable amounts permitted under an environmental standard.

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. 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 City is directly responsible or accepts responsibility;

(iv) it is expected that future economic benefits will be given up; and

(v) a reasonable estimate of the amount can be made.

1. Significant Accounting Policies (Continued)

(m) Contaminated Sites (Continued)

The liability is recognized as management's best estimate of the cost of 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, 2018 or 2019.

A review of City sites identified one property that was no longer in productive use, at which substances exceeded environmental standards. The City is not directly responsible for the contamination, and has not accepted responsibility for the contamination. As the property was involuntarily acquired by the City through tax sale, Provincial legislation exempts the City from being held liable for the remediation.

2. Cash and Cash Equivalents

	2019	2018
Cash	$ 34,295,362	$ 31,423,204
MFA Money Market Funds	110,680,225	73,532,054
	$144,975,587	$104,955,258

3. Accounts Receivable

	2019	2018
Sewer	$ 4,286,749	$ 3,850,910
Water	13,233,361	14,885,088
Grants	1,407,493	2,466,218
GST and carbon tax	740,560	455,020
Investment interest income	1,070,372	1,461,091
Parks, recreation and community development	1,418,408	2,571,827
Municipal tickets	1,484,857	1,585,811
Victoria police department	1,028,355	1,160,651
Rental properties	128,584	64,334
Permits	236,894	475,856
Garbage	546,155	532,044
Third party billing	386,426	544,892
Miscellaneous	3,544,295	2,099,374
Valuation allowance	(937,885)	(1,035,335)
	$ 28,574,624	$ 31,117,781

4. Portfolio Investments

	Yield	Maturity	2019	2018
Schedule 1 bank bonds			$ -	$ 9,000,000
Term deposits	2.35% to 3.07%	December 29, 2020	173,000,000	162,000,025
			$ 173,000,000	$ 171,000,025

Portfolio investments are comprised of Guaranteed Investment Certificates of Canadian Banks and Credit Unions with yields of 2.15% to 3.04% (2018 - 2.35% to 3.07%), and maturity dates to December 29, 2020. The City's investments are carried at cost which approximates market values.

5. Mortgage Receivable

	2019	2018
Mortgage receivable	$ 921,620	$ 893,216

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 mortgage is guaranteed by BC Housing Management Commission, therefore if the not-for-profit organization defaults on the terms of the loan, BC Housing Management Commission assumes responsibility for the loan repayment. The balance represents the present value of the payment, using the City's estimated cost of borrowing. As at December 31, 2019, the City's estimated cost of borrowing was 3.18% (2018 - 3.18%)

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

6. Accounts Payable and Accrued Liabilities

	2019	2018
Trade accounts payable and other liabilities	$ 15,177,283	$ 11,055,700
Capital projects	3,541,649	3,156,782
Payroll accounts payable	8,834,997	7,940,805
Contract holdbacks	1,103,882	717,393
School authorities	629,083	651,689
Capital Regional District	457,957	437,644
Capital Regional District sewer	3,069,209	2,374,072
Legal settlements	1,432,748	1,916,051
Recreation Integration Victoria	11,221	86,472
BC Transit	147,954	130,151
Regional Hospital District	91,973	92,429
BC Assessment Authority	18,746	19,565
	$ 34,516,702	$ 28,578,753

7. Deferred Revenue

	2018	Fees Received	Interest Earned	Recognized as Revenue	2019
	(Restated - Note 19)				
General Operating Deferred Revenue	$ 4,031,691	$ 7,705,486	$ -	$ (8,880,864)	$ 2,856,313
Building Permit Fees	4,573,628	3,555,130	-	(3,563,901)	4,564,857
Development Cost Charges:					
Water and environment	715,316	-	20,530	(137,306)	598,540
Streets	-	-	-	-	-
Water and environment	7,844,455	603,104	225,136	(966,010)	7,706,685
Water	883,940	191,486	25,369	-	1,100,795
Drainage	522,365	138,676	14,992	(18,718)	657,315
Sewage	3,301,083	233,956	94,741	(1,272,614)	2,357,166
Parkland acquisition and development	6,121,628	680,319	175,691	(69,391)	6,908,247
	19,388,787	1,847,541	556,459	(2,464,039)	19,328,748
	$ 27,994,106	$ 13,108,157	$ 556,459	$ (14,908,804)	$26,749,918

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 2019 was 2.87% (2018 - 2.91%).

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

	Year of Maturity	Rate	Gross debt	Repayments & actuarial earnings	Net debt 2019	Net debt 2018
Issue 79	2033	2.25%	10,000,000	(3,663,432)	6,336,568	6,658,239
Issue 80	2033	2.85%	10,000,000	(3,604,086)	6,395,914	6,712,519
Issue 81	2034	2.85%	10,000,000	(3,360,140)	6,639,860	6,947,889
Issue 102	2022	2.25%	4,509,000	(3,394,671)	1,114,329	1,462,099
Issue 103	2023	2.65%	1,800,000	(1,245,731)	554,269	690,917
Issue 105	2024	2.25%	5,240,015	(3,214,356)	2,025,659	2,406,543
Issue 110	2025	4.50%	5,200,000	(2,828,481)	2,371,519	2,737,107
Issue 115	2031	3.89%	10,200,000	(3,179,890)	7,020,110	7,472,664
Issue 130	2034	3.00%	23,200,000	(4,255,811)	18,944,189	19,863,314
Issue 139	2036	2.10%	5,500,000	(637,177)	4,862,823	5,081,515
Issue 142	2037	3.15%	9,600,000	(730,491)	8,869,509	9,240,145
			$ 95,249,015	$ (30,114,266)	$ 65,134,749	$ 69,272,953

(b) Future aggregate sinking fund payments over the next five years and thereafter are as follows:

	General Capital Fund	Actuarial Earnings	Total
2020	3,099,220	1,147,449	$ 4,246,669
2021	3,117,510	1,302,182	4,419,692
2022	3,136,510	1,463,410	4,599,920
2023	2,931,066	1,451,049	4,382,115
2024	2,861,679	1,537,890	4,399,569
Thereafter	19,874,497	23,212,287	43,086,784
Total	$ 35,020,482	$ 30,114,267	$ 65,134,749

(c) Scheduled debt repayments may be suspended at the MFA's option in the event of excess sinking fund earnings. Principal paid during the year was $3,081,616 (2018 - $3,064,671). Interest paid during the year was $2,732,187 (2018 - $2,769,203).

9. Employee Future Benefit Liability

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

	2019	2018
Accrued benefit obligation		
Balance, beginning of year	$ 17,575,200	$ 18,270,100
Service cost	1,257,600	1,298,000
Interest cost	593,300	537,300
Benefits payments	(1,736,900)	(1,801,600)
Immediate recognition loss/(gain) for event driven liabilities	(77,300)	90,000
Actuarial (gain)/loss	958,100	(818,600)
Accrued benefit obligation, end of year	18,570,000	17,575,200
Less unamortized net actuarial loss	(901,736)	(72,059)
Add pension over contributions due to staff	364,350	393,559
Benefit liability, end of year	$ 18,032,614	$ 17,896,700

The accrued benefit obligation and the benefit costs for the year were estimated by actuarial valuation as of November 30, 2017 and extrapolated to December 31, 2019 by an independent actuarial firm. Key estimates were used in the valuation including the following:

	2019	2018
Discount rates	**2.70%**	**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**	11 years

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

	City	Police	2019	2018
Vested benefits	**$ 4,517,211**	**$ 8,299,153**	**$ 12,816,364**	$ 12,881,041
Non-vested benefits	**4,231,088**	**985,163**	**5,216,250**	5,015,659
Total benefit liabilities	**8,748,299**	**9,284,316**	**18,032,614**	17,896,700
Charged to operating fund surplus in current and past years	**(4,974,166)**	**(8,314,887)**	**(13,289,052)**	(12,505,358)
Portion of benefits charged against reserves	**$ 3,774,133**	**$ 969,429**	**$ 4,743,562**	$ 5,391,342

9. Employee Future Benefit Liability (Continued)

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, 2017 with an extrapolation prepared by the actuary as at December 31, 2018. At December 31, 2018, the total plan provision for approved claim was $16,827,700 and the provision for unreported claims was $1,332,400 with an accumulated surplus of $3,016,917. The total plan provision for approved and unreported claims and net surplus or deficit at December 31, 2019 will be available later in 2020.

The City paid $514,924 (2018 - $561,314) for employer contributions and City employees paid $514,924 (2018 - $561,314) for employee contributions to the Plan in fiscal 2018.

Municipal Pension Plan

The City of Victoria and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan) (the "Plan"). The Board of Trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

9. Employee Future Benefit Liability (continued)

Municipal Pension Plan (continued)

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a $2,866 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, $1,927 million was transferred to the rate stabilization account and $297 million of the surplus ensured the required contribution rates remained unchanged.

The next valuation will be as at December 31, 2021, with results available later in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and costs to individual employers participating in the Plan.

The City of Victoria paid $11,474,017 (2018 - $11,515,427) for employer contributions and City of Victoria employees paid $9,130,892 (2018 - $9,089,467) for the Plan in fiscal 2019.

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	2019 Total	2018 Total
Cost, beginning of year	$ 138,460,093	$ 114,660,197	$ 79,497,660	$ 222,495,284	$ 72,927,515	$ 28,089,393	$ 25,079,575	$ 27,772,870	$ 708,982,587	$ 66,920,750
Additions	4,425,345	2,244,480	5,281,690	17,097,880	3,763,044	2,907,517	10,053,404	16,856,204	62,629,564	147,544,971
Disposals/transfers	-	-	(828,993)	-	-	-	-	(20,436,859)	(21,265,852)	(105,483,134)
Cost, end of year	142,885,438	116,904,677	83,950,357	239,593,164	76,690,559	30,996,910	35,132,979	24,192,215	750,346,299	708,982,587
Accumulated amortization, beginning of year	(467,359)	(48,764,712)	(56,271,209)	(57,700,231)	(10,801,848)	(6,338,824)	(3,616,746)	-	(183,960,929)	171,136,015
Disposals	-	-	795,283	-	-	-	-	-	795,283	(509,795)
Amortization	(134,642)	(3,016,143)	(5,299,993)	(4,904,285)	(682,245)	(333,809)	(305,631)	-	(14,676,748)	13,334,709
Accumulated amortization, end of year	(602,001)	(51,780,855)	(60,775,919)	(62,604,516)	(11,484,093)	(6,672,633)	(3,922,377)	-	(197,842,394)	183,960,929
Net carrying amount, end of year	$ 142,283,437	$ 65,123,822	$ 23,174,438	$ 176,988,648	$ 65,206,466	$ 24,324,277	$ 31,210,602	$ 24,192,215	$ 552,503,905	$ 525,021,658

a.) Work in Progress - Assets under construction having a value of $24,192,215 (2018 - $27,772,870) 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 received in 2019 or 2018.

c.) Tangible Capital Assets Disclosed at Nominal Values - Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

d.) Works of Art and Historical Treasures - The City manages and controls various works of art and non-operational historical cultural assets. These assets are not recorded as tangible capital assets are not amortized.

e.) Write down of Tangible Capital Assets - No write down of tangible capital assets occurred during 2019 or 2018.

f.) Leased Tangible Capital Assets - Leases that 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.

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11. Accumulated Surplus

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

	2019	2018
Surplus		
Equity in tangible capital assets	$ 487,236,106	$ 455,615,655
Operating Fund	3,329,825	4,544,048
Underfunded employee benefit obligation (Note 9)	(4,743,562)	(5,391,342)
	485,822,369	454,768,361
Non-Statutory Reserve Accounts		
Development Stabilization Reserve Account	7,229,992	4,489,164
Reserves		
Financial Stability Reserves	67,494,934	60,145,602
Equipment and Infrastructure Replacement Fund	167,712,765	146,796,907
Tax Sale Lands Fund	3,953,316	3,975,956
Parks and Greenways Acquisition Fund	2,183,453	2,886,917
Local Amenities	766,246	965,636
Victoria Housing Fund	4,264,942	2,230,915
Climate Action	1,164,075	794,445
Art in Public Places	772,180	467,467
Downtown Core Area Public Realm Improvements	222,384	216,180
Downtown Heritage Building Seismic Upgrades	154,728	150,411
Park Furnishing Dedication Program	14,040	-
Total reserves	248,703,063	218,630,436
	$ 741,755,424	$ 677,887,961

12. Taxation

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

	Financial Plan 2019	2019	2018
General taxation			
General municipal purposes	$139,700,261	**$139,700,938**	$130,751,326
Utility 1% tax	1,338,000	**1,354,559**	1,329,555
Special assessments			
Boulevard frontage	535,200	**534,785**	535,042
Specified area improvement	81,649	**145,088**	138,852
Sewer frontage	789,000	**793,872**	792,985
Collections for other governments			
Capital Regional District	-	**25,144,105**	23,152,530
School Authorities	-	**51,807,049**	49,533,747
Regional Hospital District	-	**8,031,019**	7,792,266
Municipal Finance Authority	-	**7,670**	6,857
BC Assessment Authority	-	**1,583,469**	1,530,969
BC Transit	-	**9,789,846**	8,520,191
Business Improvement Association	-	**1,081,030**	1,066,050
	142,444,110	**239,973,430**	225,150,370
Less taxes levied for other authorities			
Capital Regional District	-	**25,144,105**	23,152,530
School Authorities	-	**51,807,049**	49,533,747
Regional Hospital District	-	**8,031,019**	7,792,266
Municipal Finance Authority	-	**7,670**	6,857
BC Assessment Authority	-	**1,583,469**	1,530,969
BC Transit	-	**9,789,846**	8,520,191
Business Improvement Association	-	**1,081,030**	1,066,050
	-	**97,444,188**	91,602,610
Net taxes available for municipal purposes	$142,444,110	**$142,529,242**	$133,547,760

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 2019	2019	2018
Unconditional transfers			
Traffic fine revenue sharing	$ 1,855,000	**$ 1,883,160**	$ 1,861,494
Conditional transfers			
Climate Action Revenue Incentive Program	-	**142,479**	-
Jail	37,900	**29,294**	28,947
Gas tax	7,257,000	**7,257,119**	3,590,746
Infrastructure grants:			
Bicycle Master Plan Implementation	1,645,000	**895,000**	-
Point Ellice Bridge Rehabilitation/Painting	2,415,000	**2,233,566**	-
Johnson Street Bridge	-	**-**	1,382,687
	11,354,900	**10,557,458**	5,002,380
	$ 13,209,900	**$12,440,618**	$ 6,863,874

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 2019	2019	2018
Third party billing, cost sharing and recoveries	$ 2,542,359	$ **4,519,779**	$ 8,853,770
Arena lease equivalent, share of naming rights and ticket surcharge	634,000	**513,634**	738,040
CREST levy	400,000	**325,539**	341,672
Rezoning applications	307,500	**919,128**	1,237,618
Dog licences and fines	210,000	**218,731**	384,722
Bus shelter advertising	150,000	**153,936**	171,765
Tax certificates	125,000	**129,738**	127,060
Bonus density	-	**1,000,000**	280,341
Traffic and sidewalk permits	113,350	**143,152**	126,487
Fortis franchise fee	450,000	**459,016**	573,805
Development cost charges	6,753,000	**2,464,041**	105,147
Other: administrative fees, lease fees, information sales and asset disposals	608,623	**954,068**	1,173,620
	$ 12,293,832	$ **11,800,762**	$ 14,114,047

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 .

	2019	2018
Ross Bay Cemetery	$ **1,079,912**	$ 1,024,932
Nature Interpretation Centre	**650,826**	632,668
Bastion Square Revitalization	**249,484**	242,524
	$ **1,980,222**	$ 1,900,124

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. 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. In addition to the amounts accrued as liabilities, included in reserve funds is an insurance reserve of $4,118,601 (2018 - $4,003,695), 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.

Change orders for significant additional construction costs have been presented to the City by the contractor responsible for the construction of the Johnson Street Bridge. A smaller amount has been claimed to be owing by the City for additional fees by the designer of the Bridge. The City disputes that it owes any amount to either party. Litigation has been commenced by both parties and no further action has occurred this year. The City is represented by legal counsel and any settlement is subject to approval by City Council. The City is not able to determine the likelihood of any amounts to be paid out and, accordingly, no amounts have been recorded.

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, 2019 the balance of the deposits was $1,300,059 (2018 - $1,270,467). At December 31, 2019 there were contingent demand notes of $2,490,784 (2018 - $2,490,784) 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 of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria (the "Board") in 1922 under the Municipal Cemeteries Act. The Board is a not-for profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of $3 million with the City and the District of Saanich providing equal guarantee. At December 31, 2019 the Board had an outstanding demand loan of $1,094,259 (2018 - $1,196,655) with the Bank of Montreal and long-term debt of $756,476 (2018 - $821,814) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2019 is $925,369 (2018 - $1,009,235).

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.

16. Contingent Liabilities (Continued)

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.

17. Financial Plan Data

The financial plan data presented in these financial statements is based upon the 2019 operating and capital financial plan approved by Council on April 25, 2019. 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	$148,649,610	$148,649,610
User fees and other revenue	74,208,012	74,208,012
Other	39,270,093	39,270,093
	262,127,715	262,127,715
Expenses		
General government	22,653,359	23,969,696
Protective services	79,189,810	80,359,326
Transportation services	24,571,515	29,299,907
Environmental and public health services	8,032,280	8,437,637
Social services and housing	1,311,812	1,311,812
Planning and development	15,898,389	16,389,295
Parks, recreation and cultural services	31,448,658	32,646,087
Water utility	14,521,293	14,985,989
Sewer utility	3,825,146	4,052,513
Amortization	10,000,000	-
	211,452,262	211,452,262
	50,675,453	50,675,453
Less:		
Capital expenditures	(97,177,000)	-
Debt repayment	(3,107,667)	-
Add:		
Interfund transfers	49,609,214	-
Annual surplus	$ -	$ 50,675,453

18. 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.

18. Segmented Information (Continued)

(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.

(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 Centre, Royal Athletic Park, and Community and Seniors Centres. 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.

Strategic Real Estate: Manages all aspects of the City's real estate holdings based on an established real estate strategy and a triple bottom line (economic, social and environmental) perspective of returns. The real estate office provides a wide range of services including strategic advice and partnership development; as well as planning and leading transactions for the acquisition, sale, leasing or licensing of lands to meet the City's operational requirements and strategic goals.

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.

18. Segmented Information (Continued)

(vii) Planning and Development (Continued)

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.

(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 2019-2023 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.

18. Segmented Information (Continued)

	General Fund							Water Fund	Sewer Fund	
2019	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Services and Housing	Planning and Development	Parks Recreation and Cultural Services	Water Utility	Sewer Utility	Total
Revenues										
Taxation	$ 28,863,185	$ 65,887,908	$ 14,084,056	$ 2,710,484	$ 1,520,293	$ 5,025,413	$ 30,326,649	$ -	$ 793,872	$149,211,860
Goods & services	40,677	9,227,194	16,060,464	9,350,617	-	10,371,629	2,370,423	22,814,540	7,974,071	78,209,615
Government transfers	3,277,315	1,912,454	5,720,195	1,388,175	-	142,479	-	-	-	12,440,618
Other	9,276,187	6,797,771	6,871,938	120,561	1,031,737	4,868,482	1,246,654	639,105	1,655,274	32,507,709
	41,457,364	83,825,327	42,736,653	13,569,837	2,552,030	20,408,003	33,943,726	23,453,645	10,423,217	272,369,802
Expenses										
Salaries & wages	10,148,333	65,615,814	15,181,234	5,017,979	232,249	6,179,431	13,981,561	3,979,864	2,720,535	123,057,000
Materials, supplies, & services	4,309,938	12,930,570	7,465,518	2,961,390	131,775	9,186,364	10,714,549	11,156,726	901,340	59,758,170
Interests, & Foreign Exchange	127,100	-	1,735,254	-	-	122,981	823,226	-	-	2,808,561
Grants	-	-	-	-	703,351	387,376	2,552,596	-	-	3,643,323
Other	2,758,283	-	-	-	-	-	-	-	-	2,758,283
Capital expenditure not meeting tangible capital asset criteria	-	24,602	831,437	199,367	-	65,959	116,339	150,784	411,766	1,800,254
Amortization	1,932,582	1,717,028	6,937,227	595,125	-	720,724	1,758,008	682,245	333,809	14,676,748
	19,276,236	80,288,014	32,150,670	8,773,861	1,067,375	16,662,835	29,946,279	15,969,619	4,367,450	208,502,339
Annual surplus	$ 22,181,128	$ 3,537,313	$ 10,585,983	$ 4,795,976	$ 1,484,655	$ 3,745,168	$ 3,997,447	$ 7,484,026	$ 6,055,767	$ 63,867,463

For the year ended December 31, 2018

18. Segmented Information (Continued)

	General Fund							Water Fund	Sewer Fund	
2018	General Government	Protective Services	Transportation Services	Environmental and Public Health Services	Social Services and Housing	Planning and Development	Parks Recreation and Cultural Services	Water Utility	Sewer Utility	Total
Revenues										
Taxation	$ 25,851,501	$ 63,554,732	$ 13,166,712	$ 2,504,177	$ 756,697	$ 4,844,987	$ 28,325,502	$	$ 792,985	$139,797,293
Goods & services	39,587	8,982,645	15,040,559	8,964,781	-	11,429,033	2,373,612	21,609,781	7,490,787	75,930,785
Government transfers	-	1,890,441	3,162,772	1,810,661	-	-	-		-	6,863,874
Other	7,437,985	5,064,432	10,268,887	37,083	87,529	6,492,868	2,075,484	867,054	561,639	32,892,961
	33,329,073	79,492,250	41,638,930	13,316,702	844,226	22,766,888	32,774,598	22,476,835	8,845,411	255,484,913
Expenses										
Salaries & wages	10,430,000	65,693,042	14,087,336	4,722,293	84,722	6,142,292	13,802,468	3,589,786	2,534,742	121,086,681
Materials, supplies, & services	5,005,373	8,564,234	7,169,537	2,417,907	320,143	10,034,415	11,641,395	10,813,005	763,238	56,729,247
Interests, & Foreign Exchange	72,995	-	1,801,690	-	-	168,561	748,226	-	-	2,791,472
Grants	-	-	-	-	845,725	314,416	2,313,669	-	-	3,473,810
Other	632,401	-	-	-	-	-	-	-	-	632,401
Capital expenditure not meeting tangible capital asset criteria	1,600	32,880	254,662	163,194	-	6,723	89,508	58,518	258,788	865,873
Amortization	1,954,333	1,710,939	5,799,087	532,116	-	715,214	1,678,116	645,169	299,735	13,334,709
	18,096,702	76,001,095	29,112,312	7,835,510	1,250,590	17,381,621	30,273,382	15,106,478	3,856,503	198,914,193
Annual surplus	$ 15,232,371	$ 3,491,155	$ 12,526,618	$ 5,481,192	$ (406,364)	$ 5,385,267	$ 2,501,216	$ 7,370,357	$ 4,988,908	$ 56,570,720

19. Prior Period Restatement

During the year, an error was identified in the process for determining deferred revenue. The result was an error in the timing of revenue recognized, which was corrected and resulted in a restatement of prior year comparative figures as previously reported as follows:

December 31, 2018	As Previously Stated	Adjustment	Restated
Statement of Financial Position			
Deferred revenue	$ 30,602,821	$ (2,608,714)	$ 27,994,107
Accumulated surplus	$675,279,247	$ 2,608,714	$ 677,887,961
Statement of Operations			
Licenses and permits	$ 5,273,383	$ 1,213,937	$ 6,487,320
Accumulated surplus, beginning of year	$619,922,465	$ 1,394,777	$ 621,317,242

20. Comparative Figures

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

21. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be specific impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering services and employ related staff will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and, if necessary, leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT DEC 31/19	INTEREST RATE	MATURITY DATE
79	3026	$ 6,439,208	2.10%	2033
80	3026	6,439,208	2.40%	2033
81	3026	6,752,117	2.40%	2034
102	3467	1,125,423	2.25%	2022
103	3515	587,658	4.65%	2023
105	3515/3595	2,098,112	4.90%	2024
110	3515	2,451,715	4.50%	2025
115	3770	7,020,110	3.89%	2031
130	3770	18,980,161	3.00%	2034
139	3770	4,867,335	2.10%	2036
142	3770	8,874,740	3.15%	2037
Accrued actuarial gains		(501,037)		
		$ 65,134,749		

Further information on all long-term debt is included in Note 8 to the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS - 2019

The City of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria (the "Board") in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. Together the City of Victoria and the District of Saanich guarantee the debt of the Board. The City's guarantee portion of the outstanding debt at December 31, 2019 is $925,368. Further information is included in Note 18 of the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
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	$ 87,611.74	$ 747.90	$ -
Albert, B	Utility Locator	74,127.06	1,190.67	70.00
Allen, R	UtilitiesPlanning Technologist	75,714.88	3,341.16	599.00
Alton, M	Bylaw Officer	74,514.51	819.90	-
Amaral, D	Assistant Supervisor - Water and Underground Utilities Maintenanc	88,540.11	20,458.89	364.00
Andrews, G	Senior Leadhand - Street Cleaning	84,828.00	9,335.26	-
Anglin, Q	Business Ambassador	80,729.65	2,285.00	5,939.78
Angrove, M	Planner	88,236.03	7,585.42	3,038.20
Antrobus, S	Financial Analyst - Utility Billing Coordinator	77,397.20	8,892.29	-
Armishaw, D	Leadhand - Refuse Collection	72,819.66	2,442.58	200.00
Armstrong, N	Transportation Technologist	76,884.21	1,332.09	136.08
Ashbaugh, L	Technology Security Specialist	96,671.35	790.71	4,673.98
Babicz, A	Urban Designer	87,538.88	1,077.90	-
Bains, G	Catch Basin Cleaner Operator	79,942.37	2,442.25	364.00
Baldini, P	Supervisor - Parks Operations	107,173.83	1,553.31	1,549.90
Baptiste, D	Leadhand - Thermal Paving	75,075.66	653.01	70.00
Barath, R	Leadhand - Painting	81,098.91	4,292.07	-
Barcelos, G	Senior Buyer	79,843.07	679.77	2,913.95
Bass, C	Assistant Supervisor - Parks Infrastructure	84,696.31	1,196.91	-
Batallas, R	Senior Planner	100,649.18	460.71	5,014.08
Bateman, R	Senior Process Planner	96,418.72	1,120.71	1,978.14
Beatty, S	Building Project Administrator	83,446.01	398.79	-
Beaulac, C	Waterworks Fitter Mechanic	79,229.17	4,749.46	70.00
Becelaere, D	Land Development Technologist	81,511.33	723.86	5,046.80
Bell, G	Information Technology Support Supervisor	95,640.69	972.57	-
Bentley, C	Welder Fabricator	80,090.57	1,033.41	-
Berkeley, R	Senior Building Inspector and Quality Control Coordinator	86,154.83	1,058.79	655.82
Betanzo, D	Senior Planner - Urban Design	94,243.51	460.71	2,437.69
Blazey, S	Senior GIS Specialist	83,336.50	728.79	661.92
Bloomfield, D	Utility Operator 2	76,233.78	1,698.77	899.00
Bonella, D	Infrastructure Administrator	94,699.72	1,098.51	1,379.36
Bourk, Z	Supervisor - Roads and Bridges	90,633.18	10,379.72	1,166.95
Braun, G	Senior Geomatics Technologist	87,684.77	1,586.50	23.81
Brown, D	Infrastructure Administrator	92,050.82	1,260.97	1,086.28
Bunyan, P	Technologist - Underground Design	75,714.92	4,420.79	99.00
Burrows, J	Supervisor - Solid Waste and Recycling	90,888.48	1,085.87	-
Callan, P	Leadhand - Cemetery Operations	74,720.27	1,015.89	150.00
Carere, W	Building Project Administrator	83,373.04	1,729.53	-
Chudley, M	Engagement Coordinator	76,082.47	1,362.65	10.95
Cittone, M	Senior Planner	98,041.98	2,657.42	660.48
Correia, J	Mechanical Technician	81,807.13	1,033.41	440.00
Crawford, R	Assistant Supervisor - Solid Waste	88,401.64	1,052.43	589.00
Creighton, M	Supervisor - Ornamental Horticulture / Nursery Operations	95,644.84	1,114.35	2,055.00
Czypyha, B	Stormwater Management Specialist	87,575.32	1,077.90	2,037.38
Daitl, B	Leadhand - Parks Operations	78,498.88	1,033.41	1,339.80
Dalby, A	Equipment Technician	81,787.59	703.41	-
Davie, C	Active Transportation Project Coordinator	92,857.69	1,642.19	2,986.76
Day, J	Senior Cultural Planner	87,611.79	1,077.90	390.91
De Amaral, L	Correspondence Coordinator	73,017.39	2,029.74	-
De Frias, J	Technical Support Analyst	75,245.95	1,020.69	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Desautels, K	Mechanical Technician	79,819.43	703.41	4,410.83
Doerksen, C	Jet Rodder Operator	74,450.98	712.53	70.00
Doiron, M	Facilities Planner	78,499.74	933.43	-
Dolan, A	Supervisor - Bylaw Enforcement	75,641.98	1,245.31	333.34
Dolsen, A	Building Inspector I	75,605.48	1,020.69	2,217.83
Doyle, K	Assistant Supervisor - Arboriculture	84,041.80	722.43	1,477.26
Drozd, G	Mechanical Technician	81,508.46	1,371.99	10,089.41
Duke, G	Leadhand - Concrete	75,618.23	838.96	2,949.74
Ellard, M	Mechanical Technician - Fire	78,646.46	1,033.41	3,477.79
Enns, C	Assistant Supervisor - Water and Underground Utilities Constructio	93,299.86	514.71	215.17
Fawcett, T	Land Systems Coordinator	79,334.14	1,039.77	1,764.93
Fawdrey, B	Supervisor - Construction Projects	86,006.63	2,007.87	3,233.32
Fedyczkowska, M	Legislation and Policy Analyst	85,114.53	1,058.79	888.57
Ferris, T	Leadhand - Mechanical	91,475.44	1,073.13	428.98
Fisher, G	Risk Management and Insurance Specialist	83,336.57	398.79	750.51
Follis, H	Customer Service Advisor	92,988.27	1,098.51	394.00
Frewer, B	Engagement Advisor	93,420.47	1,593.81	816.61
Friday, M	Supervisor - Building Maintenance	89,680.58	1,085.88	1,895.46
Furtado, C	Senior Leadhand - Roads	75,145.00	20,336.35	2,050.18
Gill, N	Occupational Health and Safety Advisor	83,120.55	788.79	1,691.45
Girvin, E	Infrastructure Administrator	92,109.74	1,098.51	-
Godbeer, J	Technical Support Analyst	75,568.95	1,020.69	-
Gordon, R	Information Access and Privacy Analyst	79,370.64	1,039.77	750.00
Gortan, J	Senior Leadhand - Concrete	78,344.10	2,002.33	75.00
Gravelle, G	Utility Operator II	71,351.52	11,398.96	1,255.86
Gray, C	Chief Building and Plumbing Inspector	91,904.87	1,098.51	2,289.86
Grayson, D	Leadhand - Nursery	78,747.95	2,504.08	85.98
Green, T	Leadhand - Parks Operations	77,291.42	2,237.25	250.00
Haines, C	Financial Analyst - Budgets	75,532.43	1,020.69	-
Handy, J	Senior Planner - Development Agreements	81,172.61	1,120.71	3,540.65
Hansen, P	Assistant Supervisor - Concrete	83,223.73	1,052.43	-
Harper, D	Utility Operator III	83,447.68	1,455.81	798.05
Harris, M	Strategic Plan and Communications Advisor	103,142.60	2,474.19	367.62
Harvey, J	Supervisor - Street Cleaning	101,049.47	1,791.47	619.14
Hewett, T	Interdisciplinary Planner	87,538.87	1,077.90	2,323.33
Hill, M	Community Development Coordinator	88,537.70	2,347.52	5,818.59
Hittos, J	Street Cleaning Operator	79,873.04	3,154.05	75.00
Ho, J	Community Energy Specialist	86,239.73	32.53	-
Hodge, S	Accounts Receivable Coordinator	79,542.57	1,211.29	-
Holmes, S	Utility Operator II	77,290.44	5,725.56	1,225.38
Hu, Z	Sewer and Stormwater Quality Technician	76,352.87	3,790.92	1,310.51
Hughes, R	Supervisor - Parks Operations, Arboriculture and Natural Areas	95,171.63	2,615.95	1,650.00
Hutchison, S	Transportation Planner	89,338.22	1,675.20	625.00
Ibbitson, L	Graphic Designer	75,721.94	1,083.22	300.00
Imbery, B	Survey Coordinator	75,568.93	360.69	-
Jalonen, C	Works Technologist	86,326.85	2,487.39	-
Jedynak, M	Supervisor Infrastructure Planning - Underground Utilities	85,380.31	1,062.72	1,721.29
Johnston, J	Senior Planner	96,633.04	1,120.71	3,414.78
Jokinen, M	Mechanical Technician	79,167.23	364.67	1,568.57
Jolly, A	UtilitiesPlanning Technologist	76,957.24	720.69	599.00
Kadar, I	Utility Arborist	74,303.39	1,221.91	1,087.58
Karakas, J	Senior Urban Designer	96,597.34	1,120.71	3,512.45

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Karassev, E	Financial Data Analyst - ERP System	83,921.69	758.79	950.00
Kaur, S	Supervisor - Public Works Support Services	85,469.40	1,405.85	9.52
Kellington, R	Plumbing Inspector	79,334.15	1,039.77	641.53
Kent, D	Senior Leadhand - Milling	76,878.83	8,074.40	-
Kozlik, M	Building Inspector II	74,451.61	3,657.35	901.53
Kresse, K	Supervisor - Transportation Infrastructure Design	87,740.34	1,386.46	-
Krop, B	Supervisor - Fleet and Power Equipment Maintenance	99,564.99	1,126.09	6,593.63
Kruse, N	Financial Analyst - Accounting Services	75,532.38	4,155.36	-
Lazaro, L	Senior Bridge Operator	65,996.73	23,516.42	184.95
Livelton, T	Archivist	83,482.54	1,034.01	308.00
Luzzi, D	Technologist - Transportation Design	75,735.38	3,523.04	135.00
Lynka, J	Supervisor - Parks Construction, Irrigation and Capital Projects	95,169.82	2,540.99	2,900.00
MacLean, M	Community Planner	87,538.83	747.90	902.48
Mann, J	Financial Analyst - Budgets	75,532.43	3,394.90	-
Martinez, J	Parks Equipment Serviceperson	70,133.50	5,135.29	250.00
Marynaik, P	Technologist - Undgrd Design	75,714.91	690.69	1,205.23
McDonald, D	Utility Operator III	80,918.15	2,538.21	254.88
McKay, M	Supervisor - Solid Waste and Recycling	91,644.11	4,042.74	638.00
McKeil, H	Housing Planner	87,659.15	2,362.14	2,425.64
McMorran, K	Assistant Supervisor - Parks	84,462.23	2,791.05	75.00
Medd, C	Planner	87,538.86	1,077.90	534.48
Milburn, L	Senior Planner, Housing Policy	96,598.35	1,120.71	2,541.38
Milton, B	Mechanical Technician	87,538.93	402.57	2,008.59
Mitchell, L	Supervisor - IT Infrastructure	96,707.33	6,985.86	3,638.98
Monk, L	Accountant - Fincl Reporting	75,358.06	1,058.09	2,149.00
Morrical, D	Business Analyst	87,648.28	1,077.90	2,064.12
Nichols, J	Leadhand - Refuse Collection	74,722.31	1,238.24	-
Norman, B	Technologist - Transportation Design	75,751.32	2,065.31	-
Ollech, D	Supervisor - Sidewalks and Concrete	90,137.20	1,079.93	-
O'Reilly, J	Senior Planner - Heritage	92,554.17	1,095.35	900.35
Orton, G	Senior Buyer	80,316.37	1,039.77	-
Paine, P	Financial Analyst - Budgets	75,546.12	1,020.69	1,690.72
Parker, J	Supervisor - Tool Depot	92,042.61	433.71	-
Pebernat, T	Zoning Administrator	83,519.08	1,058.79	-
Pederson, S	PRV and Pump Inspector	75,757.23	17,027.12	524.00
Pepper, G	Assistant Supervisor - Roads and Bridges	84,454.90	13,689.63	28.00
Pierce, S	Payroll Coordinator	79,712.75	9,040.16	1,413.01
Prpich, J	Leadhand - Mechanical	89,122.41	1,073.13	440.00
Ralph, L	Tree Preservation Coordinator	86,687.18	224.07	1,403.84
Rees, N	Utility Operator 2	74,761.26	998.46	769.00
Reddington, N	Senior Cultural Planner	87,588.98	1,295.40	3,421.88
Richens, W	Asphalt Plant Operator	76,875.30	16,572.67	-
Rodgers, A	Active Transport Project Coord	88,062.19	747.90	1,172.24
Sandher, O	Utility Operator II	78,010.35	2,941.65	80.41
Sandhu, H	Supervisor - Water Works and Underground Utilities Maintenance	96,468.31	1,114.35	589.61
Sandhu, M	Supervisor - Undground Utilities Construction	87,048.97	1,108.53	363.98
Scallion-Pond, P	Business Analyst	87,575.34	1,077.90	4,134.49
Schmidt, A	Leadhand - Welding and Fabrication	87,648.66	1,073.13	-
Schumann, K	Welder Fabricator	78,620.55	1,033.41	356.25
Scott, R	Utility Operator II	76,889.68	4,729.21	788.76
Senechal, R	Technical Field Arborist	79,987.59	1,959.66	2,697.85
Shorting, A	Public Works Service Person	65,881.54	16,078.23	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Shotton, R	Engagement Coordinator	78,271.50	4,771.99	11.97
Smith, L	Utility Arborist	74,609.85	1,015.89	1,054.09
Smith, M	Sustainability Specialist - Zero Waste	85,902.76	-	1,214.88
Soepboer, J	Fleet Asset Management Project Coordinator	100,125.95	806.86	1,232.98
Sparks, C	Tractor Trailer Operator	84,984.53	4,164.53	-
Spouse, R	Storekeeper	76,530.95	1,024.85	-
Staniforth, G	Tree Preservation Coordinator	83,860.02	1,052.43	709.75
Staples, M	Chief Electrical Inspector	87,575.32	747.90	1,148.98
Steele, A	Stormwater Quality and Environmental Specialist	75,568.96	690.69	564.92
Stenberg, C	Property Officer	92,014.35	438.51	5,164.60
Stern, S	Supervisor - Land Development	92,087.31	438.51	1,666.15
Sue, M	Information Technology Support Supervisor	92,014.37	768.51	18.86
Sundher, J	Technologist - Transportation Design	77,295.55	1,020.69	-
Taylor, L	Senior Planner	97,169.59	790.71	3,384.22
Terlesky, K	Infrastructure Administrator	92,087.32	2,854.58	1,806.96
Tunis, C	Planner	77,025.20	366.78	-
Turpin, K	Works Technologist	86,254.91	1,073.13	378.60
Tytgat, D	Leadhand - Thermal Paving	75,659.83	13,027.24	-
Vander Laan, M	Transportation Planner	84,170.48	1,169.43	-
Walker Collins, A	Secretary - Planning	79,480.42	-	325.00
Warren, C	Infrastructure Administrator	91,941.39	2,986.59	-
Watson, A	Leadhand - Thermal Paving	73,863.04	17,109.56	160.00
Watts, D	Supr-Srfce Infr, Const & Maint	85,475.60	763.71	1,162.73
Webster, K	Utility Maint Coordinator	80,949.21	722.43	-
Welle, K	Leadhand - Parks Operations	76,619.37	703.41	147.11
Wells, K	Utility Operator III	84,093.25	2,291.99	133.14
Wevers, D	Supervisor Infrastructure Design - Underground Utilities	87,715.50	2,978.32	1,743.08
Wheatley, H	Business Solutions Analyst	76,828.99	1,006.89	950.00
Wilson, L	Infrastructure Administrator	91,977.86	768.51	383.33
Wilson, M	Senior Planner - Parks	98,508.25	34.09	561.29
Wilton, M	Senior Leadhand - Support Services	78,522.09	677.37	-
Woodfine, W	Mechanical Technician	82,970.30	3,459.90	-
Wylie, B	Mechanical Technician	80,149.05	373.41	-
Young, S	Climate and Environmental Sustainability Specialist	91,941.38	1,603.71	3,583.81
Zapp, R	Equipment Technician	82,039.41	703.41	1,009.51
	Subtotal - CUPE	**15,842,586.45**	**483,841.94**	**206,119.33**
Exempt				
Atkinson, D	Deputy Chief - Operations	141,122.46	13,856.61	12,397.65
Banton, P	Manager - Streets Operations	83,515.35	4,849.63	1,474.03
Belfie, B	HR Systems and Records Specialist	81,974.50	3,307.26	-
Bellefontaine, P	Asst Director - Transportation	144,016.90	4,570.20	-
Brehaut, J	Manager - Recreation Services	111,237.37	5,804.19	518.56
Bruce, P	Fire Chief	185,900.56	15,242.19	6,020.22
Carroll, R	Manager - Real Estate	113,619.95	10,233.19	2,399.75
Churchill, D	Manager - Facilities (Eng)	92,322.24	3,252.93	452.00
Coates, C	City Clerk	154,386.39	20,279.29	1,776.83
Cockle, B	Leader - Bylaw Services	122,512.64	1,639.41	-
Daliran, T	Manager - Civic Services	109,814.10	6,516.39	7,915.82
Eisenhauer, W	Head of Engagement	153,986.16	28,943.88	918.45
Frost, M	Manager - Operations and Fleet	94,690.77	5,408.71	1,987.25
Gauld, N	Event Manager - Victoria Conference Centre	84,414.70	4,409.13	4,660.73

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Havelka, C	Deputy City Clerk / Manager Legislative Services	100,370.85	11,856.45	560.00
Hayes, L	Event Manager - Victoria Conference Centre	93,557.27	6,194.47	-
Hayward, S	Assistant - City Solicitor	78,718.35	1,458.68	2,260.17
Heinz, M	Manager - Surface Infrastructure	105,558.33	5,073.13	8,385.26
Hennessey, K	Manager - Supply Management Services	112,031.19	7,374.24	3,550.84
Hudson, A	Acting Director - Sustainable Planning and Community Developmer	166,728.94	6,541.57	6,197.85
Husu, I	Manager - Parking Services	112,032.46	6,357.20	1,515.00
Jenkyns, J	City Manager	232,559.34	38,183.34	4,287.36
Jensen, J	Head of Human Resources	153,986.20	9,207.06	2,088.01
Johnson, S	Manager - Citizen Engagement	81,596.73	3,681.44	-
Kenny, R	Manager - Transportation Operations & Construction	109,814.09	3,840.56	265.81
Koziatek, O	Deputy Emergency Program Coord	88,601.54	2,885.58	8,660.49
Lebedynski, M	Senior Account Executive - Victoria Conference Centre	67,564.05	9,839.62	-
Lee, D	Manager - Administrative Services	113,722.60	5,443.18	259.00
Lockhart, J	Manager - Revenue	109,814.09	6,423.69	1,630.00
Matanowitsch, D	Information Manager	97,392.26	2,548.73	5,489.14
Meyer, A	Assistant Director - Development Services	138,327.85	7,152.47	3,719.34
Mitchell, L	Human Resources Advisor	91,704.90	6,975.58	3,125.12
Moffatt, C	Assistant City Solicitor	110,684.41	5,413.68	3,549.36
Moore, K	Manager - Strategic Relations / Business Development	135,187.22	7,062.09	2,564.71
Morhart, R	Manager - Permits and Inspections	109,814.06	7,124.22	4,168.71
Murphy, B	Assistant Director - Public Works	89,259.01	1,497.90	7,754.37
Mycroft, C	Manager - Executive Operations	102,510.76	9,932.57	-
Newman, D	Manager - Construction and Parks Infrastructure	125,928.19	7,555.87	1,742.00
O'Connor, E	Senior Account Executive - Victoria Conference Centre	70,489.71	5,796.75	-
O'Connor, J	Deputy Director of Finance	157,735.25	33,198.87	2,145.74
O'Halloran, J	HR Consultant - Learning and Development	101,793.81	10,735.35	-
Palmer, M	Chief Information Officer	141,122.49	9,197.62	2,344.29
Parkinson, T	Event Coordinator - Victoria Conference Centre	78,687.21	4,072.98	-
Patterson, T	Emergency Program Coordinator	104,320.31	5,144.95	8,944.65
Paul, J	Assistant Director - Engineering	141,123.00	17,510.81	5,839.69
Rantucci, P	Head - Strategic Real Estate	147,187.29	17,631.18	1,778.01
Robertson, E	Assistant Director - Public Works	84,404.86	31,315.92	9.52
Royle, C	Deputy Chief - Administration	141,122.47	18,044.74	7,477.56
Sanders, M	Event Manager (VCC)	84,414.67	4,678.76	1,492.78
Sandhu, M	Head - Service Improvement and Innovation	132,478.45	7,874.71	3,259.06
Schoen, A	Manager - WW & Undgrd Util Ops	107,221.29	3,453.31	1,651.31
Sidhu, N	Assistant Director - Parks, Recreation and Facilities	138,018.46	12,313.68	5,147.79
Soulliere, T	Director - Parks, Recreation and Facilities	190,278.53	9,929.63	7,270.39
St. Jacques, D	Executive Coordinator	77,623.14	5,452.97	70.00
Stark, B	Manager - Parks Construction, Arboriculture and Natural Systems	109,814.08	6,826.15	69.56
Sutic-Bata, K	Manager - Underground Utilities	113,267.51	13,194.24	3,507.93
Thompson, S	Deputy City Manager / Chief Financial Officer	215,079.15	27,510.44	2,970.75
Tooke, T	Manager - Sustainability, Asset and Support Services	105,676.85	4,986.46	3,450.18
Villanueva, S	Manager - Facility and Event Operations Victoria Conference Centr	112,032.45	13,304.62	13.01
Webb, S	Manager - Sustainable Transportation, Planning and Development	107,841.88	7,499.53	2,921.88
Westinghouse, L	Manager - Accounting	109,814.05	6,913.33	2,125.73
Williams, J	Manager - Health and Safety	109,814.08	7,265.15	9,311.93
Work, F	Director - Engineering and Public Works	186,510.18	17,768.93	6,297.32
Yaremko, B	Human Resources Advisor	82,535.46	6,082.15	522.50
Zworski, T	City Solicitor	219,424.88	19,063.60	3,217.39
	Subtotal - Exempt	**7,770,810.29**	**634,703.16**	**194,132.80**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
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)	103,069.46	652.53	583.18
Atherton, L	Fire Fighter 1st Class (10th yr)	102,235.81	982.53	548.18
Ayre, R	Fire Fighter 1st Class (10th yr)	104,154.37	981.82	1,094.18
Baker, G	Fire Fighter 2nd Class	95,743.88	1,499.30	1,135.00
Batters, G	Battalion Chief	144,114.19	1,030.20	-
Beattie, C	Fire Fighter 1st Class (10th yr)	104,410.56	415.79	548.18
Beckner, M	Fire Fighter 1st Class (10th yr)	102,375.72	982.53	678.18
Bellagente, S	Fire Fighter 1st Class (15th yr)	106,911.14	992.10	265.00
Birtwistle, G	Platoon Captain	132,102.67	1,548.84	-
Blackwell, D	Fire Fighter 1st Class (15th yr)	111,515.72	992.10	70.00
Bosworth-Rumm, G	Fire Fighter 2nd Class	91,613.99	2,190.19	226.68
Bourne, M	Fire Fighter 1st Class (15th yr)	119,290.44	1,006.92	-
Bremner, D	Fire Fighter 1st Class (15th yr)	107,538.58	662.10	100.00
Brown, R	Captain	86,276.43	373.42	-
Carey, D	Battalion Chief	145,441.12	1,030.20	100.00
Carson, S	Alarm Dispatch Operator 1st Class	91,245.51	612.81	-
Chiasson, J	Fire Fighter 1st Class	100,600.33	1,563.06	-
Chunyk, M	Fire Fighter 1st Class (10th yr)	102,926.14	982.53	548.18
Cole, C	Fire Fighter 1st Class	83,955.11	864.01	136.50
Corby, K	Fire Fighter 1st Class (15th yr)	108,075.75	992.10	-
Cracknell, I	Captain	127,208.48	362.82	70.00
Cullen, J	Fire Fighter 2nd Class	96,842.97	633.53	135.00
De Bruin, K	Captain	125,473.49	692.28	70.00
Dixon, G	Fire Fighter 1st Class (10th yr)	102,888.65	982.53	2,975.00
Dolcetti, M	Fire Fighter 2nd Class	98,036.11	966.12	165.00
Dunford, J	Fire Fighter 1st Class	100,079.73	1,359.35	-
Durrance, D	Fire Fighter 1st Class (15th yr)	109,147.08	332.10	-
Elliott, B	Fire Fighter 1st Class	99,678.90	974.55	472.06
Ellis, S	Fire Fighter 1st Class (15th yr)	109,778.78	992.10	806.05
Elvedahl, B	Battalion Chief	144,239.97	3,560.19	-
Elvedahl, J	Fire Fighter 1st Class	100,103.15	938.81	-
Fair, B	Fire Fighter 1st Class (10th yr)	103,454.17	982.53	3,094.00
Falkiner, T	Fire Fighter 3rd Class	78,288.03	576.81	-
Forster, N	Fire Fighter 1st Class	103,057.71	808.20	105.00
Fryer, R	Fire Fighter 1st Class (15th yr)	119,002.50	1,002.08	1,181.05
Fulton, K	Fire Fighter 1st Class (10th yr)	102,316.54	982.53	578.18
Griffin, A	Platoon Captain	132,878.35	1,024.44	200.00
Hanley, T	Fire Fighter 1st Class (15th yr)	109,081.11	992.10	70.00
Hardman, J	Fire Prevention Inspector 2nd Class	88,651.11	942.81	1,822.85
Harris, T	Fire Fighter 1st Class (15th yr)	115,931.80	992.10	(184.15)
Hicke, P	Fire Fighter 1st Class (10th yr)	101,746.20	982.53	548.19
Hoeppner, B	Fire Fighter 1st Class (15th yr)	109,547.13	1,052.09	195.02
Horton, G	Fire Fighter 1st Class	99,649.66	495.63	371.34
Humber, G	Fire Fighter 1st Class (10th yr)	102,992.68	982.53	2,875.00
Huva, E	Fire Fighter 1st Class	100,875.25	644.55	30.00
Hyde, J	Fire Fighter 1st Class (15th yr)	107,795.54	992.10	170.00
Isherwood, R	Captain	126,149.67	362.28	-
Judge, T	Alarm Dispatch Operator 1st Cl	90,348.43	612.81	-
Kelly, C	Lieutenant - Fire Prevention	116,866.47	3,379.91	990.81
Kelly, R	Fire Fighter 1st Class (15th yr)	107,108.52	662.10	200.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Kennell, C	Captain	125,733.18	1,022.28	878.01
Kirkendale, J	Fire Fighter 1st Class (15th yr)	115,350.50	992.10	759.00
Kowalyk, K	Fire Fighter 1st Class	99,933.38	644.55	235.82
Lajoie, N	Fire Prevent Inspector 4th Class	76,918.41	604.21	1,885.72
Lampard, L	Fire Prevention Inspector / Fire Fighter 3rd Class	79,794.46	913.66	1,009.52
Lang, D	Fire Fighter 1st Class	88,468.95	928.81	-
Lawson, B	Alarm Dispatch Operator 1st Class	92,446.63	942.81	-
Leblanc, A	Fire Fighter 1st Class (10th yr)	102,562.40	982.53	3,710.56
Leblanc, M	Fire Fighter 1st Class	101,961.73	2,377.92	371.34
Lester, S	Fire Fighter 1st Class (10th yr)	102,441.01	982.53	-
Loewen, T	Captain	126,999.16	1,022.28	70.00
Long, R	Platoon Captain	139,166.51	1,017.29	-
Lund, J	Fire Fighter 1st Class (10th yr)	102,527.27	982.53	-
MacDonald, B	Fire Fighter 1st Class	97,433.49	1,504.59	-
MacKenzie, J	Fire Fighter 1st Class (10th yr)	103,483.73	654.87	2,905.00
Mackie, K	Fire Fighter 1st Class	100,205.03	974.55	-
Mair, S	Fire Fighter 1st Class	99,978.65	974.55	35.00
Major, E	Fire Prevention Insptr 1st Cl	99,897.45	311.74	2,465.56
McLachlan, K	Alarm Dispatch Operator 1st Cl	90,268.11	942.81	-
McLean, C	Fire Prevention Inspector 1st Cl	99,533.97	701.85	1,129.53
McNeill, J	Captain	126,617.51	1,022.28	1,264.93
McQueen, S	Fire Fighter 1st Class (15th yr)	107,231.19	992.10	-
Meeres, C	Fire Master Mechanic (10th yr)	122,452.94	691.92	100.00
Mitchell, S	Fire Fighter 1st Class (10th yr)	102,406.61	984.09	2,980.00
Mokosak, J	Captain	127,701.46	1,022.28	1,333.98
Mollberg, C	Fire Fighter 3rd Class	82,742.91	921.43	-
Mollberg, L	Fire Fighter 1st Class	99,752.30	974.55	-
Montgomery, J	Fire Fighter 1st Class	100,328.73	974.55	371.34
Moody, W	Battalion Chief	111,898.19	79,840.07	-
Nanninga, K	Fire Fighter 1st Class	101,135.87	703.25	1,146.00
Oliver, D	Fire Fighter 1st Class	99,794.35	314.55	1,591.34
Ooms, P	Fire Fighter 1st Class (15th yr)	107,122.30	992.10	-
Pakos, J	Fire Fighter 1st Class (10th yr)	103,718.85	322.53	548.18
Partlo, T	Fire Fighter 1st Class	101,654.52	938.81	30.00
Pepper, G	Captain	125,826.46	1,016.98	70.00
Peterson, D	Captain	125,298.19	1,989.41	675.10
Phillips, M	Fire Fighter 1st Class (10th yr)	102,926.14	982.53	3,634.00
Pierson, N	Fire Fighter 1st Class (15th yr)	121,330.31	346.92	70.00
Pohl, O	Captain	130,110.42	1,023.36	546.00
Rosenbloom, J	Fire Fighter 2nd Class	95,117.30	1,214.05	-
Rudd, P	Fire Fighter 1st Class	99,927.90	974.55	-
Rutherford, R	Fire Fighter 1st Class (10th yr)	104,083.30	4,409.84	2,975.00
Sabell, M	Captain - Fire Prevention	128,959.60	2,603.88	3,676.16
Schrank, M	Captain	132,621.10	11,599.35	200.00
Sharpe, M	Fire Fighter 1st Class	100,743.38	978.45	105.00
Shepherd, J	Fire Fighter 1st Class	99,616.50	644.55	70.00
Sherman, L	Fire Fighter 1st Class (10th yr)	103,477.72	652.53	2,905.00
Sifert, B	Assistant Chief - Fire Prevention	145,301.01	3,955.00	890.14
Sims, N	Fire Fighter 1st Class (15th yr)	113,313.26	332.10	-
Spence, G	Fire Fighter 1st Class	99,826.02	870.90	30.00
Sulsbury, R	Fire Fighter 1st Class (15th yr)	115,001.24	992.10	195.02
Tai, A	Fire Fighter 2nd Class	85,829.99	750.12	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2019
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Taylor, G	Platoon Captain	134,396.52	1,025.88	-
Thom, I	Fire Fighter 1st Class (15th yr)	112,128.35	992.10	-
Thompson, T	Fire Fighter 1st Class (15th yr)	117,047.01	999.51	700.10
Verch, C	Captain	125,570.58	433.39	30.00
Ward, C	Fire Fighter 1st Class (15th yr)	106,987.10	3,463.59	270.00
Williams, F	Fire Fighter 3rd Class	78,243.97	906.81	-
Williams, H	Fire Fighter 1st Class (10th yr)	102,515.61	982.53	548.19
Wilson, J	Fire Fighter 1st Class (15th yr)	109,231.85	662.10	-
Winkler, B	Fire Fighter 1st Class (10th yr)	102,643.83	982.53	578.18
	Subtotal - IAFF	**11,930,551.51**	**206,577.62**	**65,962.38**
The International Brotherhood of Electrical Workers (IBEW), Local 230				
Galisky, D	Electrical Foreman	93,611.85	994.29	1,008.42
Hagen, C	Wireman (Facilities)	80,816.88	1,046.16	-
Heagle, B	Sub-Foreman Wireman	92,050.33	4,516.69	117.09
Hearst, M	Sub-Foreman Instrument Technician	90,384.32	2,180.31	864.23
Heuman, C	Sub-Foreman Electronics Technician	92,426.20	1,092.15	4,329.22
Lange, A	Sub-Foreman Wireman	89,043.47	1,084.17	-
Leneveu, J	Wireman (Electrician)	81,314.33	386.16	250.00
Noseworthy, N	Wireman - Electrician	81,159.96	386.16	117.09
Olsten, C	Wireman - Electrician	79,279.42	1,046.16	387.09
Owen, C	Wireman - Electrician	75,565.40	1,046.16	-
Priddy-Camson, P	Traffic Signal Technician	83,268.62	1,057.20	117.09
Raposo, J	Traffic Signal Technician	83,811.30	1,057.20	387.09
Siebring, P	Wireman (Electrician)	81,810.57	-	-
Smith, K	Wireman (Electrician)	77,378.06	-	416.67
Wright, G	Instrumentation Technician	84,053.81	291.60	852.09
	Subtotal - IBEW	**1,265,974.52**	**16,184.41**	**8,846.08**
The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598				
Hocking, D	Carpenter - Journeyman	80,392.26	1,033.41	197.95
Larkey, S	Carpenter - Supervisor	95,492.37	2,317.25	-
Roach, T	Carpenter - Journeyman	80,655.10	1,043.97	-
Storey, J	Carpenter - Journeyman	82,782.65	1,033.41	1,654.06
Tucker, R	Carpenter - Journeyman	85,334.73	373.41	1,389.43
	Subtotal - UBCJ	**424,657.11**	**5,801.45**	**3,241.44**
SUBTOTAL REMUNERATION AND EXPENSES OVER $75,000		**37,234,579.88**	**1,347,108.58**	**478,302.03**
REMUNERATION AND EXPENSES UNDER $75,000		**28,658,347.81**	**508,503.89**	**289,066.67**
TOTAL NOT INCLUDING POLICE		**$ 65,892,927.69**	**$ 1,855,612.47**	**$ 767,368.70**

EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police) $ 4,641,585.07

There were six severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2019. These agreements represented 39.6 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 - 2019
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 - 2019

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	$ 45,199.20	$ -	$ 3,464.19
Collins, Laurel	28,499.04	437.70	14.83
Dubow, Sharmarke	45,199.20	624.00	6,950.48
Helps, Lisa	112,998.26	808.80	19,988.64
Isitt, Ben	45,199.20	838.20	11,381.71
Loveday, Jeremy	45,199.20	1,289.00	7,095.86
Potts, Sarah	45,199.20	624.00	1,681.50
Thornton-Joe, Charlayne	45,199.20	-	4,913.89
Young, Geoff	45,199.20	-	1,219.06
TOTAL	**$ 457,891.70**	**$ 4,621.70**	**$ 56,710.16**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
1Up Victoria Single Parent Resource Centre Society	$ 10,000	$	$ 9,456	$ 19,456
5th BC Field Regiment, RCA		109		109
Aboriginal Tourism Association of BC	1,800			1,800
Afro Latin Cultural Exchange	3,500			3,500
Anawim Companions Society			5,296	5,296
Anglican Synod Diocese Of BC			162,272	162,272
Art Gallery of Greater Victoria	15,000	11,918	93,524	120,442
Arthritis Society of BC and Yukon			12,860	12,860
Ballet Victoria Society	6,500			6,500
Bayanihan Cultural and Housing Society			5,411	5,411
BC Accordion and Tango Society	7,680			7,680
BC Dom Operations Canadian Forces		418		418
BC Healthy Communities	5,000			5,000
BC Law Enforcement Memorial		845		845
BC Muslim Association			4,553	4,553
BC Professional Firefighters Association		249		249
BC Society for the Prevention of Cruelty to Animals			31,739	31,739
Beacon Community Services			31,596	31,596
Belfry Theatre Society	11,000	550	31,837	43,387
Bishop of Victoria			17,160	17,160
Black Hat Building (Heritage)			65,047	65,047
Blue Bridge Theatre Society			10,389	10,389
Bridges for Women Society	30,000			30,000
British Motor Car Club		76		76
Building Owners & Managers Association	25,000			25,000
Burnside Gorge Community Association	137,314	198		137,512
Canada Tibet Committee		53		53
Canadian Cancer Society BC and Yukon Division			53,900	53,900
Canadian Red Cross Society			65,234	65,234
CanAssist @ Uvic - Teen Work Youth Employment	7,000			7,000
Casa Maria Emergency Housing Society			3,213	3,213
Centennial United Church			19,325	19,325
Central Baptist Church			17,516	17,516
Cerebral Palsy Association of BC	3,500			3,500
CFB Esquimalt/Department of National Defense		1,896		1,896
Chabad of Vancouver Island			4,184	4,184
Chinese Community Services Centre	1,000	53		1,053
Chinese Consolidated Benevolent Association		3,523		3,523
Chinese Empire Reform Association Building (Heritage)			10,357	10,357
Church of Jesus Christ of Latter Day Saints			21,047	21,047
Church of Our Lord			17,261	17,261
Church of Truth - Community of Conscious Livng			5,384	5,384
Clover Point Anglers' Association			3,283	3,283
Community of Christ Inc			8,289	8,289
Community Social Planning Council of Greater Victoria		187		187
Compass Group Canada		103		103
Congregation Emanu-El			1,470	1,470
Cook Street Business Association		3,329		3,329

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Cook Street Village Activity Centre Society (New Horizons)	75,000			75,000
Cornerstone Christian Fellowship			2,681	2,681
Council of Canadians		2,244		2,244
Craigdarroch Castle Historical Museum Society			113,318	113,318
Cridge Centre for the Family			7,279	7,279
Crisis Intervention and Public Information Society of Greater Victoria	18,000			18,000
Deuces Northwest		12,109		12,109
Dogwood Building (Heritage)			176,241	176,241
Downtown Blanshard Advisory	750			750
Downtown Residents' Association	18,723			18,723
Downtown Victoria Business Association	36,000	19,861		55,861
Easter Seals / BC Lions Society		185		185
Fairfield Gonzales Community Association	177,056			177,056
Fairway Gorge Paddling Club	14,000	112		14,112
FED Restaurant Society	10,000			10,000
Fernwood Community Association	11,409		5,042	16,451
Fernwood Neighbourhood Resource Group	99,471	1,211		100,682
Fire Fighters' Burn Fund of Greater Victoria			2,380	2,380
First Baptist Church			3,843	3,843
First Church Of Christ Scientist			11,521	11,521
First Metropolitan United Church			32,625	32,625
First Open Heart Society of BC			3,084	3,084
Flamenco de la Isla Society	8,800	1,500		10,300
Foursquare Gospel Church of Canada			2,195	2,195
Franciscan Friars of Western Canada			4,586	4,586
Freshwater Fisheries Society of BC			9,554	9,554
Friends of Bowker Creek	1,000			1,000
Friends of Learning & Living Through Loss - Youth	10,000			10,000
Fung Loy Kok Institute of Taoism			10,055	10,055
Garden City Electronic Music Society	4,000			4,000
Geronimo Canoe Club	1,000			1,000
Girl Guides of Canada Southern Vancouver Island			8,335	8,335
Glad Tidings Pentecostal Church			81,899	81,899
Gonzales Community Network Association	4,000			4,000
Go Rowing & Paddling		203		203
Gorge Swim Fest Society		53		53
Governing Council of the Salvation Army in Canada			62,630	62,630
Grace Evangelical Lutheran Church			28,455	28,455
Greater Victoria Bike to Work Society	4,500	603		5,103
Greater Victoria Citizens' Counselling Centre			10,444	10,444
Greater Victoria Crossing Guards Association	94,000			94,000
Greater Victoria Cycling Coalition		324		324
Greater Victoria Festival Society	15,400	35,580		50,980
Greater Victoria Folk Festival Society	1,160	1,700		2,860
Greater Victoria Housing Society			7,907	7,907
Greater Victoria Placemaking Network	7,000			7,000
Greater Victoria Rental Development Society			12,976	12,976
Greater Victoria School District #61	1,820			1,820

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Greater Victoria Sport Tourism Commission	2,500			2,500
Greater Victoria Visitors and Convention Bureau	18,760			18,760
Gurdwara Singh Sabha Society of Victoria	5,500	6,584	16,723	28,807
Heart and Stroke Foundation		105		105
Hillside Quadra Neighbourhood Action Committee	750			750
Hockey Canada (World Junior Championships)	15,000			15,000
Hook Sin Tong Building (Heritage)			27,064	27,064
Hotel Rialto (Heritage)			109,195	109,195
Hudson Building (Heritage)			163,864	163,864
Impulse Theatre Society	1,790			1,790
InnovativeCommunities.Org Foundation			5,009	5,009
Intrepid Theatre Company	25,500	1,918		27,418
Island Community Mental Health			33,254	33,254
Island Corridor Foundation			26,854	26,854
Island Equipment Owners Association		9,985		9,985
James Bay Anglers' Association			4,328	4,328
James Bay Community School Centre	88,934			88,934
James Bay Health and Community Services Society			23,322	23,322
James Bay Neighbourhood Association	17,407	80		17,487
James Bay New Horizons Society	102,961			102,961
James Bay United Church			16,793	16,793
Janion Hotel Building (Heritage)			66,079	66,079
Jeux FC Victoria 2020 -Francophone Games Victoria 2020	25,000			25,000
John Howard Society of Victoria			8,001	8,001
Jubilee Congregation of Jehovah's Witnesses			7,231	7,231
Kaleidoscope Theatre Productions Society	4,000			4,000
Kalghidhar Shromani Society			3,715	3,715
Keystone Victoria Christian Ministries Inc			4,070	4,070
Khalsa Diwan Society of Victoria			19,378	19,378
KidSport Victoria	15,000			15,000
Kindle Arts Society	1,000	403		1,403
Kiwanis Club of Victoria			8,898	8,898
Knights of Columbus		27		27
Langley Street Rehab Law Chambers (Heritage)			39,371	39,371
Laren Society			8,434	8,434
Lewis and Humphrey Block (Heritage)			44,736	44,736
Lifecycles Project Society	12,000			12,000
Loo Chew Fan Building/Ning Yung Building (Heritage)			34,789	34,789
Lum Sam Building/Lee Chong Tenement Building (Heritage)			70,426	70,426
Make-A-Wish BC and Yukon		158		158
Maplewood Gospel Hall			9,745	9,745
Maritime Museum	10,000			10,000
Maximus BC Health Inc (Victoria UrbaCity Challenge)		57		57
Mexican Canadian Community Association of Victoria	1,349	1,426		2,775
Mitraniketan Housing Co-op	1,750			1,750
Morley's Soda Factory Building (Heritage)			12,915	12,915
Mustard Seed Street Church	4,500		5,313	9,813
New England Hotel Building (Heritage)			25,919	25,919

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
North Jubilee Neighbourhood Association	2,418			2,418
North Park Manor Society	30,000			30,000
North Park Neighbourhood Association	13,430	1,008		14,438
Oak Bay Gospel Assembly			6,869	6,869
Oaklands Chapel		53	4,257	4,309
Oaklands Community Association	132,860	326	3,144	136,330
One Small World Community Society	6,110			6,110
Open Door Spiritualist Church			1,996	1,996
Open Space Arts Society	8,118	53	9,807	17,978
Oriental Hotel Building (Heritage)			65,229	65,229
Our Place Society	80,000	1,493		81,493
Pacific Montessori Society		334		334
Pacific Peoples' Partnership	6,000	510		6,510
Pacific Training Centre for the Blind	13,000			13,000
Pacifica Housing Advisory Association	15,000		30,286	45,286
Page, Kathy ("Dear Evelyn" Butler Book Prize)	5,000			5,000
Pandora Arts Collective	8,265			8,265
Parkdale Evangelical Free Church			3,852	3,852
Peers Victoria Resource Society	12,000			12,000
Pentecostal Assemblies Of Canada			5,457	5,457
Phoenix Human Services Association			16,133	16,133
Pollinator Partnership Canada	9,975			9,975
Portland Hotel (Heritage)			56,355	56,355
Promis Block/Warner Building (Heritage)			82,058	82,058
Proulx Global Education & Community Foundation - Art Hive	14,180			14,180
Quadra Village Community Centre	101,793	488		102,281
Rainbow Health Cooperative		142		142
Recreation Integration Victoria	18,153			18,153
Religious Society of Friends			9,078	9,078
Restorative Justice	34,120			34,120
Rockland Community Association	2,755			2,755
Rockland Neighbourhood Association	3,240			3,240
Ross Bay Villa Society			3,409	3,409
Royal and McPherson Theatre Society			91,140	91,140
Royal Canadian Legion	36,481			36,481
Royal Victoria Yacht Club		292		292
Run Sport Society		1,353		1,353
Ryder Hesjdal's Tour de Victoria		19,492		19,492
Saint Germain Foundation Of Canada (Victoria Branch)			4,091	4,091
Saint Sophia Parish Of The Russian Orthodox Church			3,708	3,708
Sanctuary Youth Centre	26,000			26,000
Scouts Canada 2nd Fort Victoria Group			10,883	10,883
Seventh-Day Adventist Church			4,525	4,525
Shekinah Homes Society			4,589	4,589
Silver Threads Service	228,389			228,389
Societe Francophone de Victoria	10,000	120		10,120
Society for Kids at Tennis (KATS)	8,000			8,000
Society of Saint Vincent de Paul of Vancouver Island			41,205	41,205

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
South Island Centre for Counselling & Training	7,650			7,650
South Jubilee Neighbourhood Association	3,234			3,234
South Island Prosperity Partnership	218,916			218,916
Spinal Cord Injury BC	9,000			9,000
Spray, Kristin (Orange Shirt Day)	4,804	1,196		6,000
St Andrew's Presbyterian Church			26,381	26,381
Stigma-Free Society - Women's Peer Support Group	5,100			5,100
Story Studio Writing Society	2,250			2,250
Terry Fox Foundation		3,388		3,388
Theatre SKAM Association	10,000	354		10,354
Threshold Housing Society		79	3,352	3,431
Tides Canada Initiatives Society	5,000			5,000
Times Colonist Cycling Festival		10,014		10,014
TLC (The Land Conservancy) of BC			30,256	30,256
Together Against Povery Society - Victoria ID Clinics	8,000			8,000
Trinity, Elizabeth (Vic High - Mayor's Entrepreneur Award '19)	250			250
Troost, Claire (Vic High - Mayor's Entrepreneur Award '19)	250			250
Ukrainian Catholic Eparchy of the New Westminster			15,819	15,819
United Church Of Canada			8,038	8,038
Unity Church Of Victoria			3,242	3,242
Unity Urban Properties Ltd/Fairfield United Church	6,000		4,957	10,957
University of British Columbia - Industry Liaison Office	2,500			2,500
University of Victoria - Native Student Union		3,279		3,279
University of Victoria - Music Radio Society		51		51
Urban Food Table	6,000			6,000
Vancouver Island Addiction Recovery Society			2,254	2,254
Vancouver Island Metal Festival Society	7,000	1,984		8,984
Vancouver Island South Film and Media Commissions	45,000			45,000
Victoria Association For Community Living			6,568	6,568
Victoria BC SKA Society	18,200	2,157		20,357
Victoria Beer Week Society		418		418
Victoria Chinese Alliance Church			4,348	4,348
Victoria Chinese Presbyterian Church			10,946	10,946
Victoria Civic Heritage Trust	534,250			534,250
Victoria Community Association		915		915
Victoria Community Micro Lending Society	9,000			9,000
Victoria Compost And Conservation Education Society	8,000	338		8,338
Victoria Conservatory of Music	5,500		104,407	109,907
Victoria Cool Aid Society	79,990		74,403	154,393
Victoria Cycling Series		3,732		3,732
Victoria Disability Resource Centre	9,000			9,000
Victoria Dragon Boat Festival Society		4,323		4,323
Victoria Edelweiss Club	5,750			5,750
Victoria Festival of Authors Society	5,500			5,500
Victoria Film Festival	1,000			1,000
Victoria Heritage Foundation	220,841			220,841
Victoria Highland Games Association	12,000	4,224		16,224
Victoria Hospice Foundation		100		100

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2019

GRANTS 2019	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Victoria Hospitality Award Program	950			950
Victoria Immigrant and Refugee Centre Society	9,500			9,500
Victoria Independent Film and Video Festival	15,300	1,633		16,933
Victoria International Running Society		6,333		6,333
Victoria Jazz Society	23,500	12,505		36,005
Victoria Literacy Connection	7,000			7,000
Victoria Marathon Society		39,084		39,084
Victoria Military Sports Society	20,000			20,000
Victoria Native Friendship Centre			33,957	33,957
Victoria Philipino Canadian Association	1,292	850		2,142
Victoria Pride Society	10,000	21,748		31,748
Victoria Rainbow Kitchen Society	7,500			7,500
Victoria Remembrance Day Committee		12,602		12,602
Victoria Sexual Assault Centre	40,000			40,000
Victoria Shambhala Centre			3,779	3,779
Victoria Social Innovation Centre Society			34,242	34,242
Victoria Symphony Society	17,000	20,136		37,136
Victoria Theatre Guild and Dramatic School			19,438	19,438
Victoria Truth Centre Inc			3,779	3,779
Victoria West Community Association	136,483	346		136,829
Victoria Women in Need Community Cooperative			10,740	10,740
Victoria Women's Sexual Assault Centre			7,018	7,018
Victoria Women's Transition House Society	40,000		16,920	56,920
Victoria Youth Empowerment Society	10,000		8,006	18,006
Wholesale Woolens Building (Heritage)			20,061	20,061
Winners Chapel Victoria			6,239	6,239
Wounded Warriors of Canada		1,828		1,828
YM/YWCA of Greater Victoria			135,645	135,645
TOTAL	**$ 3,644,881**	**$ 299,213**	**$ 3,156,940**	**$ 7,101,034**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME		AMOUNT
Aardvark Pavement Marking Services	$	64,681.65
Access Records and Media Management Ltd		101,062.72
Achinback Industries		45,495.10
Acklands Grainger Inc		32,375.85
Acme Supplies Ltd		256,128.72
AECOM Canada Ltd		333,875.36
Airmark Corporation		28,588.07
All Graphic Supplies		29,103.33
All Ways Towing		44,620.75
Allied Glass and Aluminum Products Ltd		40,701.46
Alpha Roofing and Cladding Inc		135,337.75
Andrew Sheret Ltd		154,999.97
Anisoft Group Inc		31,516.80
Anixter Canada Inc		36,374.03
Applied Geologics Inc		148,275.05
Arbutus Excavating Ltd		101,844.55
Associated Fire Safety Equipment		145,536.26
Associated Sheet Metal		27,510.00
Astrographic Industries Ltd		55,924.28
Atomique Productions		219,766.93
Authorize.Net		27,871.10
BC Hydro		1,205,401.43
BC Life and Casualty Company		293,265.21
BC Liquor		26,013.92
BC Municipal Safety Association		61,156.75
BDO Canada LLP		57,524.25
Bee Clean Building Maintenance		260,177.26
Bell Mobility		365,794.35
Boyden Executive Search		26,821.06
Brunnell Construction Ltd		8,166,460.71
Bullet Security Cameras		55,393.64
Butler Concrete and Aggregate Ltd		608,351.05
Calian Ltd		51,645.83
Canada Life		486,531.53
Canada Ticket Inc		27,979.13
Canadian Association Police Governance		30,000.00
Canadian Linen and Uniform Service		37,831.68
Canadian Police College		28,674.54
Canadian Recreation Solutions		64,582.45
Canadian Red Cross		35,963.62
Canem Systems Ltd		78,393.45
Capital Regional District		1,579,440.54
Capital Regional District Water Supply		10,093,917.96

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
Capital Tree Service Inc	72,641.15
Central Square Technologies	203,109.56
Charles Bates	28,700.00
Charter Telecom Inc	50,897.49
Christine Lintott Architects Inc	87,672.68
CIS Street Furniture	63,193.00
City Of Vancouver	77,243.37
Cleartech Industries Inc	34,173.91
Cloverdale Paint and Paper	93,606.96
Columbia Fire and Safety Ltd	218,412.66
Columbia Fuels	63,675.50
Commercial Aquatic Supplies	26,247.56
Commercial Lighting Products Ltd	45,214.17
Compugen Systems Ltd	95,060.96
Concert Realty Services Ltd	241,515.81
Connect Rocket Communications Inc	26,752.21
Convergent Information Systems	64,994.50
Coriolis Consulting Group	41,425.39
Corporation of the District of Saanich	431,582.01
CREST	766,120.90
Cubex Limited	752,189.47
Danjou Martin	32,340.00
Davey Tree Services Ltd	169,533.44
David G Butcher Law Corporation	39,550.64
Davinci Plumbing	52,056.13
Dentons Canada LLP	127,268.73
Dinesen Nurseries Ltd	31,565.80
District of Central Saanich	62,250.42
Don Mann Excavating Ltd	407,021.84
Drive Products Inc	33,453.96
DS Tactical Supply Ltd	26,339.00
Duncan Electric Motor Ltd	46,899.76
E H Emery Electric Ltd	27,271.75
Eco Counter	41,030.85
ECOMM Emergency Communications	3,286,334.85
Econolite Canada Inc	31,481.18
Eecol Electric Ltd	136,192.23
Electromega Ltd	27,424.00
Emco Corporation Water Works	323,093.51
Emterra Environmental Victoria	57,823.38
Envirosmart Biodegradables	40,214.44
Escribe Software Ltd	55,972.00
Esri Canada	81,343.13

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
EST Environmental Technologies	67,896.50
Express Custom Trailer Mfg Inc	42,152.28
Fairmont Empress	5,484,856.97
FCA Canada Inc.	217,602.56
FCAPX Ltd.	236,192.25
FDM Software Ltd	35,450.04
Fineline Road Marking Ltd	62,026.86
Finning Ltd	111,355.92
Fireworks Consulting Inc	32,418.75
Fisher Road Recycling Centre	286,234.45
Footprints Security Patrol Inc	1,554,782.92
Fortis BC	228,356.46
Fortran Traffic Systems Ltd	73,404.71
Four Seasons Fire Prevention Serv Ltd	55,934.59
Four Star Waterworks	89,412.15
Fred Surridge Ltd	137,286.47
Freeman Audio Visual Canada	1,013,033.19
Friesen Don	31,699.50
Frontline Outfitters	29,330.05
Full Swing Excavating Ltd	265,182.82
Gall Legge Grant & Zwack LLP	60,286.97
GFL Environmental	29,692.37
Glen Oak Ford Sales Ltd	46,082.17
Global Convention Services Ltd	29,253.28
Graphic Office Interiors Ltd	128,188.21
Greater Victoria Harobur Authority	38,000.00
Greater Victoria Labour Relations Association	55,975.52
Greater Victoria Public Library	4,967,053.83
Green Line Hose	29,952.04
Gregg Distributors Ltd	34,289.11
Guillevin International	64,623.64
Gunn Consultants Inc	57,182.83
GVLRA/CUPE Long Term Disability Trust	509,990.28
H Two X Contracting Ltd	81,445.54
Hammertime Bobcat Services Ltd	160,366.77
HCMA Architecture & Design	404,133.93
Heightsafe Fall Protection Systsems Ltd	46,236.23
Hewlett Packard Financial Services	81,042.38
Homewood Health	47,256.30
Host Compliance LLC	81,937.90
Houle Electric Limited	102,118.74
Husky Oil Marketing Co	42,251.25
Hydro Force Excavating	535,446.31

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
IBM Canada Ltd	79,811.56
ICLEI Canada	61,859.47
Iconix Waterworks	398,623.24
IGI Resources	177,862.80
IMS Infrastructure Management Services	88,664.90
Individual Dry Cleaners	103,116.89
Info Tech Research Group Inc	45,133.20
Inland Kenworth Nanaimo	25,543.96
Innov8 Digital Solutions	27,150.11
Insituform Technologies Ltd	44,089.98
Interprovincial Traffic Services Ltd	32,048.71
Intime Services Inc	29,163.75
Island Asphalt Ltd	1,599,014.24
Island Business Print Group Ltd	39,736.50
Island Key Computer Ltd	289,715.45
J Cote and Son Excavating Ltd	1,723,449.02
Jenner Chevrolet Oldsmobile Ltd	96,673.92
Johnston Davidson Architecture	143,431.60
JR Huggett Co	149,179.81
Justice Institute of BC	180,980.37
K Bro Linen System Inc	31,074.15
Kal Tire	52,467.55
Kerr Controls Inc	127,898.30
Knappet Projects Inc	467,705.57
KPMG LLP	61,562.63
KTI Limited	38,296.36
Lawson Products Inc	30,703.50
Liesch Interiors Ltd	146,648.25
Lloyd Libke Law Enforcement Sales Inc	154,691.25
Lodge Excavating Ltd	62,538.44
Lombard Precast Inc	144,027.15
Longview Systems	47,793.45
Lordco Parts Ltd	28,115.56
Low Hammond Rowe Architects Inc	49,357.18
M D Charlton Co Ltd	45,980.56
Macnutt Enterprises Limited	49,287.23
Maglin Site Furniture Inc	44,066.40
Mainroad Maintenance Products Ltd	128,265.48
Mammoth Landscaping and Masonry Ltd	260,400.00
Marcon Metalfab	63,152.25
Masters Digital	47,852.76
Maximum Express	35,072.27
McElhanney Consulting Services Ltd	439,177.08

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
McGregor and Thompson Hardware Ltd	33,140.76
McRae's Environmental Services Ltd	153,678.00
MD Charlton Co Ltd	26,950.61
Mega Power Installations Ltd	96,974.77
Microserve	171,038.52
Microsoft Corporation	603,133.50
Mile Zero Motorsports Ltd	246,407.81
Millennia Research Ltd	44,020.47
Minister of Finance	2,672,032.51
MNP LLP	130,574.96
Monk Office Supply Ltd	192,002.50
Morfco Supplies ltd	35,998.94
Morrison Hershfield	65,809.77
Mortimers Monumental Works 1977 Ltd	26,936.00
Municipal Insurance Association	306,756.00
Municipal Pension Plan	11,474,016.79
Nancy Beckman and Chris Jones	30,058.00
Napa Auto Parts	68,175.95
National Concrete Accessories	54,053.44
Nelson Nygaard	208,860.12
North Star Parking Services Ltd	45,528.73
North West Environmental Group Ltd	35,325.06
Northridge Excavating Ltd	64,618.37
Nova Pole International Inc	228,652.48
Novus Plants	50,130.13
NSPS Services Ltd	79,532.15
Nutrien AG Solutions (Canada)	108,189.35
Oakcreek Golf and Turf Inc	66,137.28
Odell Slinger Service	38,721.56
OK Tire Auto Service	41,117.98
Oracle Canada ULC	159,862.80
Origin Sustainable Design and Planning	36,750.00
Our Place Society	29,512.39
P and R Truck Centre	82,485.67
Pacific Audio Works	33,040.73
Pacific Blue Cross	2,920,173.79
Paladin Security Group Ltd	251,496.57
Parkland Refining (BC) Ltd	1,087,520.35
Parsons Inc	370,337.93
Passport Labs Inc	44,500.00
PBX Engineering Ltd	60,156.22
PCL Constructors Westcoast Inc	459,729.12
Perma Construction Ltd	269,562.50

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
Peterson Commercial Property Management	103,731.72
Petro Canada Lubricants Inc	29,793.90
PFM Executive Search	63,284.50
PICA Pipeline Inspection	51,450.00
Pitneyworks	300,000.00
Playspace Adventures	101,787.00
Primecorp	307,525.98
Protec Vertical Solutions Ltd	30,240.00
Pure Technologies Ltd	72,998.10
PW Trechless Construction Inc	1,667,908.69
Queens Printer	45,715.59
Questica Inc	42,487.58
QV Cafe and Bakery	34,671.19
Ralmax Contracting Ltd	778,260.91
Rampart International Corporation	42,831.03
Ramsey Luke	33,037.50
Randstad Technologies	70,366.02
RCAP Leasing Inc	40,656.00
Red Arrow Brewing Company	44,808.93
Regroove Solutions Inc	135,712.54
Responsible Hospitality Institute	33,891.41
Richmond Elevator	430,831.28
Rocky Mountain Phoenix	32,755.65
Rollins Machinery Ltd	36,878.46
Royal Canadian Mounted Police	88,872.51
RTB Safe Traffic Inc	510,572.15
Russels Crane and Cartage	52,300.21
Ryzuk Geotechnical	109,524.73
Salish Sea Industrial Services	807,379.01
Save-on-Foods Memorial Centre	369,368.57
Scale Enterprises	129,380.54
Schoolhouse Products Inc	34,272.00
Seismic 2000 Construction Ltd	4,626,899.89
Shaw Cable	102,248.02
Sherwin Williams	35,969.10
Sierra Systems	51,888.44
Sigma Safety Corporation	94,491.67
Silver Fern Stainless Ltd	39,796.40
Slegg Limited Partnership	120,504.95
SLR Consulting Canada Ltd	131,421.05
SMS Equipment Inc	38,651.90
Softchoice Corporation	35,394.97
South Island Sign Services	64,398.48

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
Specimen Trees Wholesale Nurseries Ltd	26,127.48
Stantec Consulting Ltd	392,995.64
Stewart McDannold Stuart	48,919.77
Story Construction Ltd	508,565.12
Suburban Motors	189,403.84
Summit Mechanical Systems Ltd	189,828.89
Sunbelt Rentals	171,101.86
Tacel Ltd	80,317.99
Tedford Overhead Doors Ltd	75,820.58
TELUS	469,390.40
The Delphi Group	51,321.90
Think Communications Inc	313,978.15
Thinktel	31,993.75
Three M Canada Inc	27,268.33
Times Colonist	112,014.50
Tomko Sports Systems	82,889.49
Total Power Limited	28,558.22
Township of Esquimalt	136,314.07
Toyota Credit Canada Inc	28,809.92
Trane Canada	41,459.75
Trio Ready Mix Victoria Ltd	27,646.75
Turnbull Construction Project Managers	36,112.15
Tycrop Specialty Trailers	28,817.12
Tyee Aquatic Club	27,967.84
Ungerboeck Systems Inc	26,587.40
Union Of BC Municipalities	85,869.89
United Engineering Ltd	48,253.22
United Rentals	102,773.48
Universal Sheet Metal Ltd	60,805.63
University Of Victoria	46,333.31
Urban Matters	82,759.92
Urban Sign	37,101.24
Urban Systems	188,257.35
Valley Traffic Systems Inc	33,787.72
Van Isle Water Services Ltd	37,288.72
Vancouver Island Psychological Services	77,782.00
Vecima Networks	118,070.34
Victoria Animal Control Services Ltd	555,768.13
Victoria Drain Services Ltd	216,164.58
Victoria Fish and Game	38,692.50
Victoria Integration Society	53,100.72
Victoria Landscape Gravel Ltd	66,948.06
Victoria Materials Depot	799,701.16

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2019
IN EXCESS OF $25,000

NAME	AMOUNT
Waddington Strata Plan VIS4516	214,881.95
Web Express Printing Inc	29,079.68
Wee Bee Hauling and Services Ltd	368,069.68
Wesco Distribution	72,809.92
Western Equipment Ltd	116,266.89
Western Traffic Ltd	1,188,024.11
Western Turf Farms Ltd	26,868.49
Westerra Equipment LP	52,664.83
Westvac Industrial Ltd	51,891.54
Woeller Chris	27,068.35
Wolverine Supplies	51,092.92
Workers Compensation Board	2,073,897.95
WSP Canada Inc	227,293.89
Young Anderson	48,388.62
Zoho Corporation	33,659.63
Total $25,000 or More	**105,466,884.76**
Total Under $25,000	8,005,276.60
Grand Total	**$ 113,472,161.36**