# City of Victoria | Annual Report

BRITISH COLUMBIA | YEAR ENDED DECEMBER 31, 2009

CITY OF VICTORIA

City of Victoria | Annual Report 2009

This document was prepared by Corporate Communications,
Corporate Planning and Policy, and the Finance Department of the City of Victoria.

# Welcome to Victoria

MILE 'O'
VICTORIA B.C.
CAA

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MILE "0" MARKER AT DALLAS ROAD, IN BEACON HILL PARK (left)

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# In Your Neighbourhood

Victoria is a city of neighbourhoods, each with distinctive character and charm. Millions visit our city every year and envy the natural beauty, temperate climate, and heritage charm Victoria offers its citizens everyday. And it is our neighbourhoods that make Victoria a unique and a desirable place to live. Most citizens live within walking distance to parks or the scenic waterfront that surrounds our beautiful city. The downtown is a short walk, bike, transit or car ride away, making it easily accessible for those who like to live close to where they work and play.

City staff are in neighbourhoods every day working hard to keep the community healthy and moving. Whether it is parks and recreation programming, street cleaning, road improvements, garbage collection, social planning, land development or emergency services, City staff are there to help make it a place for everyone to enjoy.

Events and cultural activities take place just steps from our front doors. People travel from all over the world to participate in the sporting events and marathons that run throughout our scenic city. Our streets are buzzing with artists during paint-ins and locally produced food is abundant in our outdoor community markets. Neighbours come together to celebrate and enjoy the many wonderful features of our vibrant community.

Whether you are a resident of Victoria, work here during the day or come here to enjoy the city's nightlife, we are all privileged to be in this incredibly beautiful and unique city. City staff take great pride in keeping Victoria running and supporting the diverse array of activity, culture and business that takes place in our neighbourhoods.

## Victoria at a Glance

- Population: 78,000
- Capital City of British Columbia
- Incorporated in 1862
- Downtown Victoria boasts 1,400 businesses
- Over 3 million visitors annually
- Nearly 2,100 hours of sunshine each year
- Average rainfall is 66.5 centimetres per year
- 40 kilometres of streets cleaned, and 660 garbage bins emptied every day
- Johnson Street Bridge raised, on average, three times daily
- Daily visits to Crystal Pool: approximately 900
- 1,600 signature hanging baskets displayed each summer

# Message from

CLOCKWISE LEFT TO RIGHT: Emperor and Empress of Japan visit Victoria, Mayor Dean Fortin at City Hall, Bike to Work Week, Remembrance Day Ceremony, Cheque presentation to Community Living at Team Canada Women's Hockey Game at Save-On-Foods Memorial Centre, Lighting of the Torch – start of the Olympic Torch Relay, Victoria Pride Parade.

# the Mayor

## Dear Fellow Victorians,

On behalf of Victoria City Council, I am proud to share the City of Victoria's key initiatives and accomplishments of the past year.

2009 was a remarkable year for the City of Victoria. While maintaining the high quality services and programs our community is built upon, we also made significant advances on some of the key challenges facing our community. I encourage you to read through this year's Annual Report – it outlines all the work Council and our dedicated staff have undertaken to ensure Victoria remains a healthy, vibrant and sustainable city.

In 2009, Victoria Council laid out our top priorities, and have been working diligently towards these goals. They include addressing homelessness and affordable housing, downtown vitality, governance, public engagement and communication, and addressing our ageing infrastructure.

We continue to take important steps forward on homelessness and housing. In 2009, Council committed more than $2 million from our Housing Trust Fund, leveraging more than $80 million in housing projects. This investment was spread across an array of vital housing projects, including an incentive program for the creation of secondary suites, supportive housing projects and affordable housing for families. We are starting to see the positive impact of these projects in our community – a reminder that while we have more to do, we can make a difference.

We continue to invest in our downtown, ensuring that our city is welcoming for everyone. This past year, we specifically focused on our late night economy, bringing forward initiatives to keep our streets vibrant and safe including the introduction of four more police officers dedicated to the downtown on weekends.

In an effort to make sure all citizens are informed on the programs and services available around the City, we have launched the Connect newsletter, delivered to all Victoria households three times each year and we also initiated the redevelopment of the City's website.

In the coming year, we will be working towards a referendum on the future of the ageing Johnson Street Bridge. We have done a lot of work on this project to date and now we have some big decisions ahead of us. As a community, we will need to work together so that we can move forward in a way that is fiscally and socially sustainable, and meets the transportation needs of future generations.

The update of the Official Community Plan has been launched. This is an exciting project that lets us, as a community, create the vision of what Victoria can be in 30 years – it is our chance to think big and be inspired.

There is no doubt that 2009 was a year of growth and progress – and 2010 is set to continue that trend. We are moving Victoria from a provincial capital to a world-class city.

I am confident that by working together Victoria will remain an outstanding city to live, work and play.

Dean Fortin
Mayor

# Mayor and City Council
## 2008 – 2011

Dean Fortin, Mayor

The Mayor and Council of the City of Victoria were each elected for a three-year term in the municipal election held in November 2008. Each member is appointed to standing portfolios, City and regional committees and a liaison to a particular Victoria neighbourhood.

Portfolio

- CRD Board of Directors/Committee of the Whole
- CRD Core Area Liquid Waste Management
- CRD Hospital District Board
- CRD Planning and Transportation Committee – Vice Chair
- Greater Victoria Coalition to End Homelessness – Co Chair
- Greater Victoria Labour Relations Association Board
- Victoria Conference Centre Advisory Board
- Victoria Police Board
- Victoria Regional Transit Commission (ex officio member)

### Sonya Chandler

**Neighbourhood:** North Park, Hillside/Quadra

- Board of Cemetery Trustees
- CRD Board – 4th Alternate Municipal Director
- CRD Water Supply Commission – Alternate
- City of Victoria Youth Council
- Greater Victoria Family Court and Youth Justice
- Greater Victoria Harbour Authority

### Chris Coleman

**Neighbourhood:** Rockland, North and South Jubilee

- CRD Board – 2nd Alternate Municipal Director
- CRD Housing Corporation Board – 2nd Alternate
- CRD Water Supply Commission
- Capital Region Emergency Service Telecommunications (CREST)
- FCM (Federation of Canadian Municipalities) Board: a) Standing Committee on Economic & Social Development; b) Standing Committee on International Relations; c) BC Caucus
- Provincial Capital Commission
- Victoria Athletic Commission

### Lynn Hunter

**Neighbourhood:** Fairfield/ Gonzales

- CRD Board – 1st Alternate Municipal Director
- CRD Housing Corporation Board – 1st Alternate
- CRD Regional Housing Trust Fund Commission
- CRD Water Supply Commission
- Greater Victoria Spirit Committee
- Provincial Capital Commission Tourism Victoria Board of Directors
- Tourism Victoria Destination Marketing Commission
- Victoria Conference Centre Advisory Board
- Victoria Parks & Recreation Foundation Society

### Philippe Lucas

**Neighbourhood:** Fernwood

- CRD Board of Directors/ Committee of the Whole
- CRD Core Area Liquid Waste Management
- CRD Environment Committee
- CRD Hospital District Board
- CRD Housing Corporation Board
- CRD Solid Waste Advisory
- CRD Water Supply Commission – Alternate
- Roundtable on the Environment

## John Luton

Neighbourhood: Victoria West

- CRD Board – 3rd Alternate Municipal Director
- CRD Climate Action Steering Committee
- CRD Housing Corporation Board – 3rd Alternate
- CRD Water Supply Commission
- Greater Victoria Labour Relations Association Board

## Pamela Madoff

Neighbourhood: James Bay

- CRD Arts
- CRD Housing Corporation Board – 4th Alternate
- CRD Water Supply Commission – Alternate
- Greater Victoria Public Library Board
- Public Art Project Advisory
- Royal and McPherson Theatres Society Board
- Victoria Civic Heritage Trust
- Victoria Conference Centre Advisory Board
- Victoria Heritage Foundation

## Charlayne Thornton-Joe

Neighbourhood: Burnside Gorge, Downtown/Harris Green

- CRD Board of Directors/ Committee of the Whole
- CRD Core Area Liquid Waste Management
- CRD Hospital District Board
- CRD Housing Corporation – Chair
- CRD Parks
- CRD Water Supply Commission – Alternate
- Downtown Victoria Business Association
- Greater Victoria Coalition to End Homelessness
- Honorary Citizens Committee

## Geoff Young

Neighbourhood: Oaklands

- CRD Chair – Board of Directors/Committee of the Whole
- CRD Core Area Liquid Waste Management
- CRD Environment (ex-officio)
- CRD Finance Corporate and Protective Services (ex-officio)
- CRD Hospital District Board
- CRD Parks (ex-officio)
- CRD Planning and Transportation (ex-officio)
- CRD Water Supply Commission
- Municipal Finance Authority

# Message from the City Manager

In my first year at the City of Victoria I have been extremely impressed with the pride and professionalism demonstrated by our employees day in and day out to keep BC's Capital City moving.

2009 was a busy year as we saw, among many other initiatives, the exciting revitalization of our civic square, the kick-off of the Olympic torch relays, tireless work on the Johnson Street Bridge project, and we began working with our community to develop a civic engagement strategy to guide how we engage and involve our community in City activities and decisions.

We have learned through the civic engagement work that our citizens are looking for improved access to information and services. I believe there is great potential for the City of Victoria to become a leader in the area of "citizen-centric" local government as we strive to be more responsive to the needs and expectations of the community.

The relationship an organization has with its customers is essential to organizational performance and employee engagement. It also provides greater value for dollar in terms of the level of service taxpayers receive from their local government.

In 2010, we will start a journey to develop a customer service strategy that will build on the good work already underway to serve the nearly 200,000 people that are in our city at any given time.

We will also develop a corporate strategic plan that celebrates our proud history and reflects a shared vision for what we're working towards, reaffirms our organizational values and our service commitment to our citizens.

This plan will refocus our efforts on shared goals and values to support a strong team approach to how we do business as an organization.

Building a consistent, positive organizational approach to how we meet our objectives and how we work with our customers will support stronger relationships with the community and foster a more engaged community for the long term.

I am extremely proud to work with a talented team of professionals and City Council and look forward to an exciting year ahead.

Best Regards,

Gail Stephens
City Manager

# Message from the Director of Finance

I am pleased to present the City of Victoria's audited consolidated financial statements for the year ended December 31, 2009. The financial statements are the responsibility of the City of Victoria's management and have been prepared in compliance with Section 167 of the Community Charter and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board (PSAB). The financial statements have been audited by KMPG LLP who have expressed in their opinion that these statements present fairly, in all material aspects, the financial position of the City as at December 31, 2009. The City maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information.

The Public Sector Accounting Board approved changes to accounting principles that impact the City's 2009 financial statements, the most significant being the addition of new statements and the requirement to record and amortize tangible capital assets. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction, and amortization was not recorded.

## Results of Operations

At December 31, 2009, the City had an accumulated surplus of $313 million, mainly composed of equity in capital assets ($230 million) and reserves ($78 million).

The City's revenues increased by $8.7 million mainly from increased property tax revenues of $6.1 million ($4.2 million from a property tax increase and $1.9 million in assessment growth), increased water revenues ($1.9 million) and increased government transfers ($2 million). The largest expense increases were $3.4 million in General Government, principally due to the amortization of capital assets; $3 million in Water and Sewer Utilities mainly due to increased water purchases and capital program expenses and amortization of capital assets; and $2.7 million in Protective Services, mainly due to contractual wage and benefit increases for police and fire.

## Highlights

The annual surplus for the year was $30.5 million; reserves increased by $7.7 million and the year end cash and investments grew by $14.7 million.

The City's financial statements continue to comply with all aspects of PSAB and CICA standards for accounting and financial reporting. This was one of the contributing factors in the City's 2008 Annual Report being awarded the GFOA Canadian Award for Financial Reporting Excellence for the fifth consecutive year.

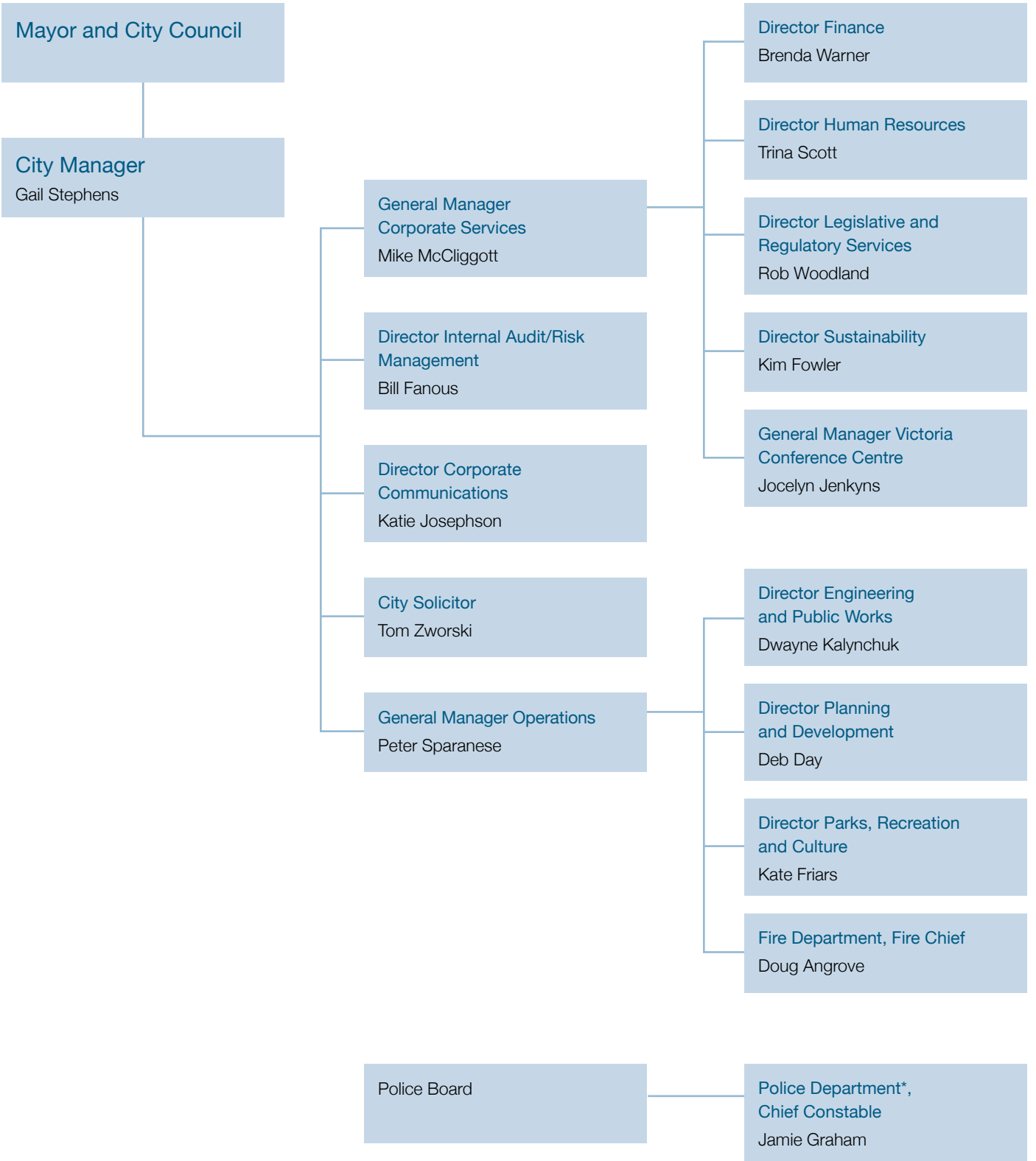
In closing, I would like to thank all those who contributed to a successful year in 2009 and in helping to make Victoria the most livable City in Canada. I would like to acknowledge City Council, Directors and staff in all City departments, but in particular the staff in the Finance Department who continued to demonstrate a high level of professionalism and dedication.

Sincerely,

Brenda Warner
Director of Finance

# Corporate Organizational Chart

## 2010 CITY OF VICTORIA




*The Police Department reports to the Police Board which is chaired by the Mayor.

# Eco Audit

This Annual Report is printed with Neenah Environment 100% post-consumer recycled paper. The paper is Forest Stewardship Council (FSC) certified, and is made with process chlorine free 100% post-consumer waste fibre. It is produced carbon neutral and is Green-e certified. The report is printed using vegetable based inks.

For more information about enviromentally responsible printing:

- fsccanada.org
- green-e.org
- neenahpaper.com

The environmental savings below were achieved by printing the Annual Report using post-consumer recycled fibre in place of virgin fibre:

- 1,765 lbs wood: A total of six trees that supply enough oxygen for three people annually.
- 2,577 gallons water: Enough water to take 150 eight-minute showers
- 2 mln BTUs energy: Enough energy to power an average American household for seven days.
- 535 lbs emissions: Carbon sequestered by six tree seedlings grown for 10 years.
- 156 lbs solid waste: Trash thrown away by 34 people in a single day

How we treat our environment today has a direct impact on what we have tomorrow. Whether it is through regulations to reduce pesticide use, incentives to encourage heritage preservation or operational changes to reduce waste within the City itself, protecting our natural and built environment is top of mind in everything we do.

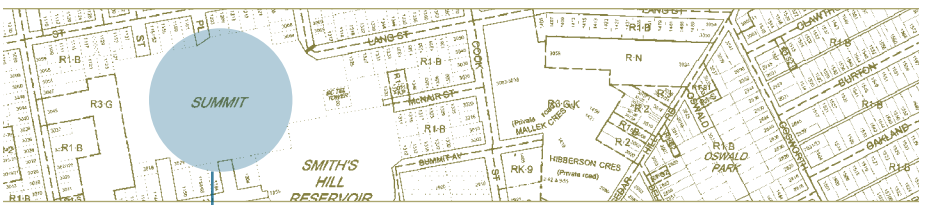
# Environmental Sustainability

## Planning for the Future

- The department of Sustainability signalled the organization's focused commitment to a new way of addressing social, economic and environmental sustainability. The Department will spearhead new initiatives and every department within the City of Victoria and will play an important role in implementing them. The focus on environment is just one pillar of a triple bottom line lens the department will apply to both corporate and community initiatives.
- The City continued its work to develop an Urban Forest Master plan, planted 400 news trees, and became the first municipality in BC to partner with BC Hydro to increase proactive maintenance of street trees, including inspections for overall health and safety. The program was made possible by a five-year, $400,000 funding agreement that the City matches from the urban forest capital fund.

## Enhancing our Infrastructure

- In April 2009, an independant engineering assessment concluded the 85 year old Johnson Street Bridge that crosses the harbour from downtown to Victoria West required significant investment to address ailing mechanical, electrical and structural systems by 2012 or risks closure.
- The largest ever senior government funding contribution of $21 million was secured from the Government of Canada towards the bridge improvement project.
- Traffic signal timings at over 60 intersections were improved, reducing wait times, vehicle emissions and fuel consumption on Victoria roads. This will result in an annual savings of 1.6 million litres of fuel, 43,000 kilograms of greenhouse gas emissions, and 270,000 hours of vehicle delays.>>




SUMMIT PARK IS LOCATED IN THE HILLSIDE/QUADRA NEIGHBOURHOOD (left)

# Environmental Sustainability (CONTINUED)

| Community infrastructure is well preserved, maintained and planned for future generations | Heritage is preserved |
|---|---|
| • 400 new trees planted and Victoria is first city in BC to partner with BC Hydro on proactive street tree maintenance program. Matching grants of $400,000<br>• In 2009, a condition assessment was completed on 85 year old Johnson Street Bridge<br>• Largest ever senior government funding contribution of $21 million received | • 15 new heritage designations<br>• 52 Victoria Heritage Foundation grants totalling $140,000 leveraging $620,000 in private investment<br>• Victoria Civic Heritage Trust Building Incentive program grants totalling $435,000 leveraged $12.1 in private investment<br>• Heritage BC Award of Honour for rehabilitation of historic Crystal Garden in partnership with Provincial Capital Commission |

## Preserving Our Environment

- In January 2008, the City of Victoria became the first municipality in the Capital Region to adopt a bylaw to regulate pesticide use on public and residential property. Enforcement of Victoria's Pesticide Use Reduction Bylaw began January 2009. Organic gardening workshops were offered to educate about alternatives.

## Celebrating our History

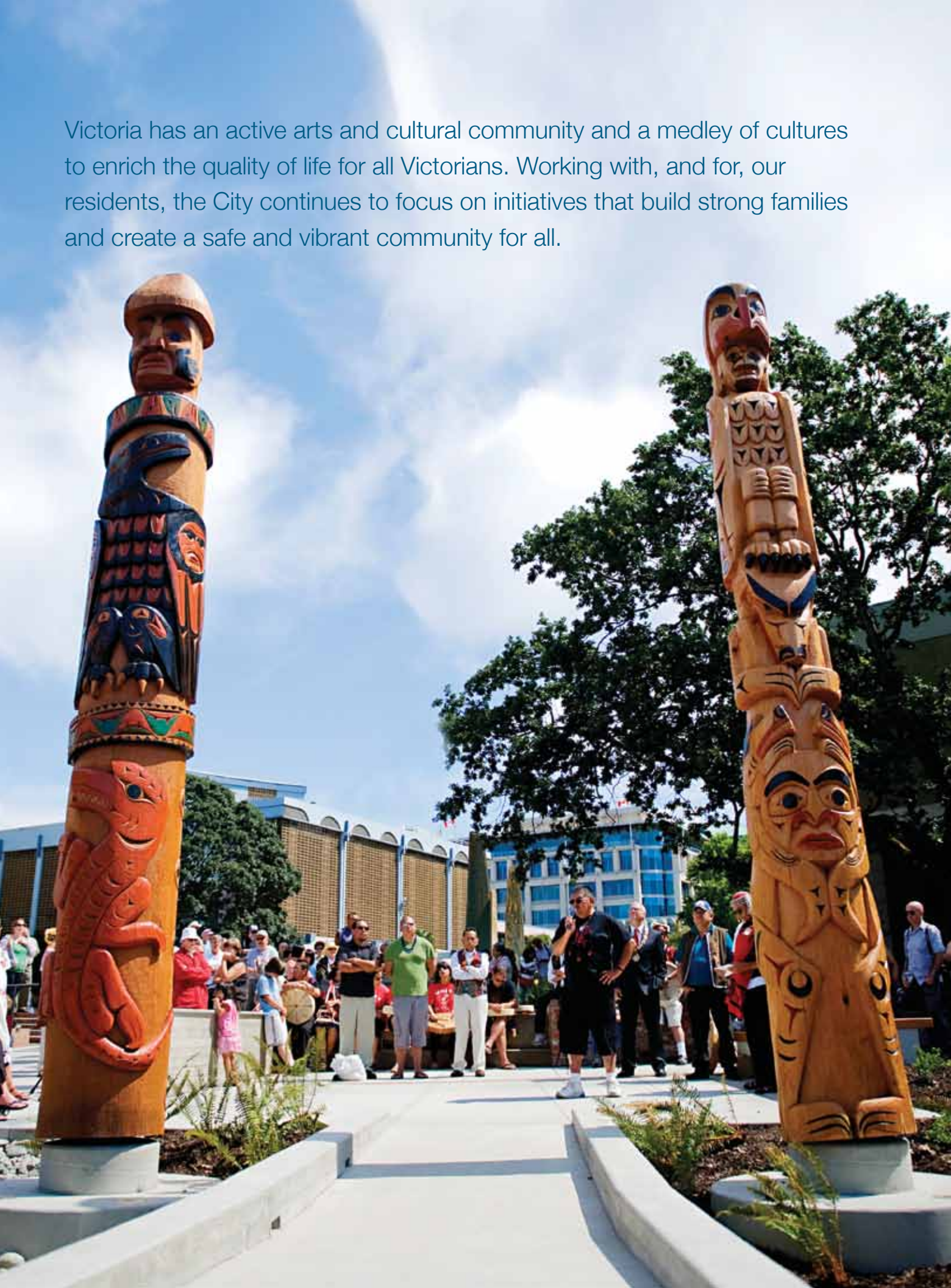
- Heritage grants totalling approximately $435,000 leveraged $12.1 million in private investment through the Victoria Civic Heritage Trust
- Fifty-two house grants totalling approximately $140,000, leveraged over $620,000 in private investment through the Victoria Heritage Foundation
- The very successful heritage designation program expanded with 15 additions to the list of 895 buildings including houses designated in Victoria
- The City installed 27 reproduction historic streetlights along Government Street in the city's Old Town district

## Leadership in Action

- The City introduced its first "Edible Landscape" on City property, an edible, perennial demonstration garden growing close to 30 Mediterranean and Portuguese plants including a variety of herbs, figs and blueberries. The First Steps Garden demonstrates how easy it is to grow food in our own backyards and raise awareness about the benefits of sustainable urban gardening.
- In 2009, the City celebrated the 10th anniversary of Public Works Day, an annual opportunity for nearly 400 school children to learn how City crews keep the city clean and healthy. The anniversary was celebrated with the unveiling of a mural titled "Public Works through the Years" demonstrating the City's proud history of public service.
- Victoria's leadership in green development was recognized with awards from the Canadian Urban Institute for the BC Brownfield Renewal Strategy, the Green Roofs for Healthy Cities award for the City's own Burnside Gorge Community Centre and the LiveSmart BC Green Cities Award for Partnerships for the world-renowned Dockside Green partnership. The Victoria Conference Centre was recognized by Building and Owner's Management Association Go Green Best accreditation for achievements in waste reduction, energy conservation and reduced emissions.
- The City's commitment to heritage preservation continued to be recognized with awards for the Leiser Building, Redstone Building, BMS Integrated Services Building and the Hotel Rialto, among others.
- Heritage BC gave the Award of Honour to the City and the Province of BC for the rehabilitation of the historic Crystal Garden at the Victoria Conference Centre.
- Over 3,600 construction permits were issued with an estimated construction value of $3 million.

| New high quality developments, renovations and re-investments are fostered | Convenient, integrated and multi-modal transportation systems are provided | The environment is sustained and enhanced through sound leadership and stewardship or natural resources |
|---|---|---|
| • Burnside Gorge Community Centre received Green Roofs for Healthy Cities Award of Excellence<br>• Canadian Urban Institute recognized BC Brownfield Renewal Strategy in the area of Legislation and policy development and Excellence in Neighbourhood Development for E & N Roundhouse | • Rehabilitated close to 5 km of 80 year old water main using innovative trenchless technology<br>• Introduced 0.7 km of new sidewalks and 1.075 km of new greenways<br>• 3 kms of new bike lanes, 1.8 kms more than year prior | • 1,773 tonnes of recycled asphalt was used and 7,000 tonnes of leaves were collected and reused in City parks<br>• Over 3,000 tonnes of solid waste was diverted from City buildings as a result of an innovative recycling and composting program<br>• A process to develop an urban forest master plan commenced to determine how to address aging trees in the city<br>• Victoria Conference Centre received Go Green BEST accreditation |

Victoria has an active arts and cultural community and a medley of cultures to enrich the quality of life for all Victorians. Working with, and for, our residents, the City continues to focus on initiatives that build strong families and create a safe and vibrant community for all.



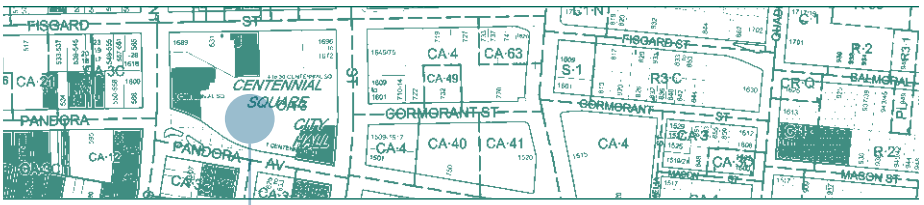
# Social and Cultural Development

## Enhancing Housing Affordability and Diversity

- In 2009, over $2 million dollars from the Housing Trust Fund helped secure more than $80 million in housing projects. This investment translates into the creation of 284 housing units and 83 shelter spaces, providing shelter for at least 367 people.
- The City enhanced the secondary suite policy and introduced a grant incentive program of up to $5,000 for homeowners looking to create suites in their homes. 44 secondary suites were created in 2009, with 15 homeowners taking advantage of the grant program.

## A Safe and Healthy City for Everyone

- The Victoria Emergency Management Agency continued to build community awareness of how to be "emergency prepared." The launch of the Recipe for Disaster awareness campaign focused on educational tools for residents and businesses.
- Over 700 people attended emergency preparedness workshops at over 35 locations, Emergency Social Services responded to 22 incidents, supporting 135 individuals with information or emotional or physical support.
- A comprehensive Downtown Late Night Strategy was developed through a task force involving the City, police and downtown stakeholders recommending measures to enhance the safety and vitality of downtown at night. Recommendations included a taxi stand pilot for early morning hours on weekends, increased liquor training and compliance, increased police and greater diversity of late night programming including markets and festivals.
- A new custom designed public urinal was installed at the corner of Government Street and Pandora Avenue. The urinal is available 24 hours per day, seven days a week, and uses low flow technology and low voltage interior LED lighting controlled by a photo cell to only come on after dark.




THE SPIRIT SQUARE IS LOCATED DOWNTOWN, NEXT TO CITY HALL (left)

# Social and Cultural Development (CONTINUED)

**What we said we would do**

**What we achieved**

| Public and personal safety exists and people feel safe | Affordability and diversity in housing stock are enhanced |
|---|---|
| The Victoria Fire Department (VFD) attended 486 fires in 2009. 33 fires were contained to the room of origin, down from 34 in 2008. VFD response time for emergency incidents remained at six minutes or less, for nearly 90% of all calls. | In 2009, the following units of housing stock were approved and/or built:<br>• In 2009, $2 million dollars from the Housing Trust Fund helped secure more than $80 million in housing projects. This investment translates into the creation of 284 housing units and 83 shelter spaces, providing shelter for at least 367 people<br>• The City enhanced the secondary suite policy and introduced a grant incentive program of up to $5,000 for homeowners looking to create suites in their homes. 44 suites were created in 2009, with 15 homeowners taking advantage of the grant program |

## Active Communities

Victoria continues to be one of the most active cities in the country with easy access to walking, cycling and fitness amenities. Over 300,000 people visited the City's Crystal Pool and Fitness Centre again in 2009.

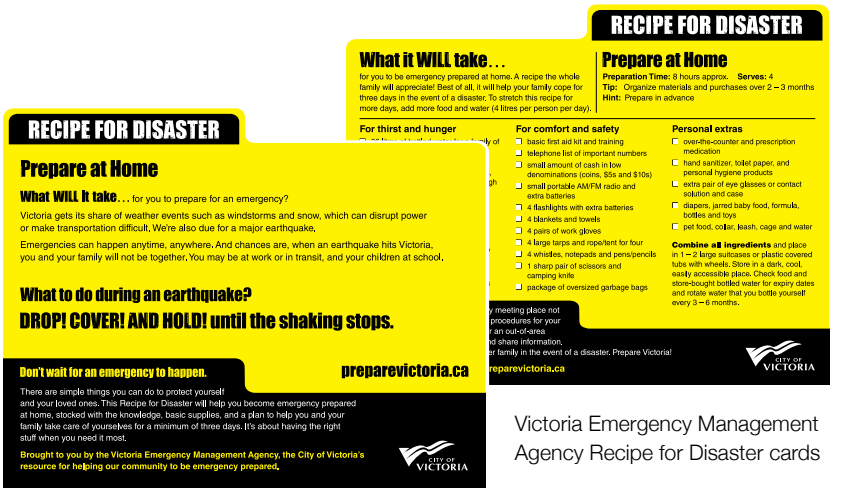
Amateur and professional sporting events continued to be a big draw for community spectators and avid athletes, with the Save-On-Foods Memorial Centre playing host for the ECHL Salmon Kings Hockey season and a Team Canada vs. USA Women's hockey fundraising game.

The eyes of the world were watching when Victoria kicked off the official start of the Torch Relay for the 2010 Olympic and Paralympic Games.

Professional baseball returned to Victoria in 2009 with Royal Athletic Park playing home to the Victoria Seals of the Golden baseball league.

## Beautifying our Community

A new public performance area known as Spirit Square will bring thousands of people and new opportunities for Victoria's historic city square. Designed to increase opportunities for festivals and events in Centennial Square, the renovation to the square's west end features a canopied turn-key performance stage; a restful garden to experience two First Nations Spirit Poles and a sculptured ladle water feature; and a plaza area enhanced by improved lighting, landscaping and outdoor furnishings.



RECIPE FOR DISASTER

Prepare at Home

What WILL It take... for you to prepare for an emergency?

Victoria gets its share of weather events such as windstorms and snow, which can disrupt power or make transportation difficult. We're also due for a major earthquake,

Emergencies can happen anytime, anywhere. And chances are, when an earthquake hits Victoria, you and your family will not be together. You may be at work or in transit, and your children at school.

What to do during an earthquake?

DROP! COVER! AND HOLD! until the shaking stops.

Don't wait for an emergency to happen.

preparevictoria.ca

There are simple things you can do to protect yourself and your loved ones. This Recipe for Disaster will help you become emergency prepared at home, stocked with the knowledge, basic supplies, and a plan to help you and your family take care of yourselves for a minimum of three days. It's about having the right stuff when you need it most.

Brought to you by the Victoria Emergency Management Agency, the City of Victoria's resource for helping our community to be emergency prepared.

CITY OF VICTORIA

RECIPE FOR DISASTER

What it WILL take...

for you to be emergency prepared at home. A recipe the whole family will appreciate! Best of all, it will help your family cope for three days in the event of a disaster. To stretch this recipe for more days, add more food and water (4 litres per person per day).

Prepare at Home

Preparation Time: 8 hours approx. Serves: 4
Tip: Organize materials and purchases over 2 – 3 months
Hint: Prepare in advance

For thirst and hunger

For comfort and safety
- basic first aid kit and training
- telephone list of important numbers
- small amount of cash in low denominations (coins, $5s and $10s)
- small portable AM/FM radio and extra batteries
- 4 flashlights with extra batteries
- 4 blankets and towels
- 4 pairs of work gloves
- 4 large tarps and rope/tent for four
- 4 whistles, notepads and pens/pencils
- 1 sharp pair of scissors and camping knife
- package of oversized garbage bags

Personal extras
- over-the-counter and prescription medication
- hand sanitizer, toilet paper, and personal hygiene products
- extra pair of eye glasses or contact solution and case
- diapers, jarred baby food, formula, bottles and toys
- pet food, collar, leash, cage and water

Combine all ingredients and place in 1 – 2 large suitcases or plastic covered tubs with wheels. Store in a dark, cool, easily accessible place. Check food and store-bought bottled water for expiry dates and rotate water that you bottle yourself every 3 – 6 months.

meeting place not
procedures for your
an out-of-area
d share information,
r family in the event of a disaster. Prepare Victoria!

reparevictoria.ca

CITY OF VICTORIA

Victoria Emergency Management Agency Recipe for Disaster cards

| Availability of housing and support services for those at risk are enhanced | Arts and cultural opportunities are developed and supported | Active living is stimulated and supported | Community engagement and connections are enabled |
|---|---|---|---|
| • 83 new shelter beds were created in 2009, and 284 supportive housing units | • 156 special event permits issued<br>• Landmark art website launched<br>• Spirit Square opened, revitalizing civic square with new programming opportunities | • Over 300,000 visits to Crystal Pool and Fitness Centre<br>• Annual Regional Recreation pass program, a partnership between all Capital Region municipalities, was implemented | • Initiated development of civic engagement strategy in consultation with community stakeholders<br>• Commenced redevelopment of City website www.victoria.ca<br>• Piloted use of social media tools. Had 4,500 Facebook "friends" in first four months |

THE EMPRESS
IMAX

# Economic Vitality

Technology, tourism, marine, health and service industries are all thriving sectors in Greater Victoria, and the region has become a world leader in environmental services and technologies, with world-class research activities in the field. Whether it's activities day or night, the City supports Victoria in being an economic leader and the economic hub for the region.

## Making Downtown Even More Accessible

Ongoing investment is making downtown Victoria more inviting and desirable to locals and visitors. City staff continued to implement a new parking strategy in 2009, including parkade safety and security improvements, structural repairs, and selection of and preparation for a new downtown parking system.

In 2009, the City introduced a new parking technology to replace 1900 traditional parking meters with 257 parking machines making parking easier for downtown visitors.

The new pay stations allow you to Pay 'N Go. Once you've paid for parking, there's no need to return to your car. You simply pay and go.

Victoria's new Pay 'N Go on-street parking is convenient and easy to use, allowing downtown visitors to enter their parking space number and purchase time from any pay station downtown, pay by coin, credit card or the new City parking card and receive a parking receipt.

## Make Late Night a Great Night

A Task Force was struck in 2009 to focus on Downtown Late Night issues with the goal of creating a comprehensive and cohesive strategy to ensure the City of Victoria maintains a vibrant downtown core that balances the needs of local businesses, residents, visitors, and late night entertainment users.

Over the years, there has been discussion about the increase in downtown late night public disorder. As downtown business and residential populations have grown, these issues have become more acute.

Issues including lack of late night transportation, public urination, street crowding after bars close, fighting, vandalism, street noise, and community nuisance caused by excessive drinking were identified. While many issues have been identified and potential solutions canvassed, historically, work had been done in absence of a larger strategy to ensure efforts work together in finding a healthy and vibrant balance for our downtown. >>

VICTORIA'S VIBRANT INNER HARBOUR (left)

# Economic Vitality (CONTINUED)

| Victoria is recognized as the BC capital, both as a destination and gateway to Vancouver Island | Businesses are retained and expanded |
|---|---|
| • The Victoria Conference Centre hosted 130,600 delegate days in 2009, the second best year on record<br>• A complete overhaul of the on-street parking system commenced in 2009 replacing 1,900 meters with 257 “pay and go” machines | • 9,482 business licences were issued or renewed in 2009, up over 800 from 2008 |

The task force undertook extensive dialogue with the community and recommended the implementation of a pilot strategy that increased late night police presence, more liquor inspections and more variety and vitality in terms of downtown activities late at night.

## Quick Stats for 2009:

- 9,482 business licences issued or renewed. Of those, 2,008 were new licences, up almost 600 from the year before.
- 21 rezoning applications
- 40 sub-division and strata conversion reviews and approvals
- 300 utility permit applications
- 3,609 permits were issued by Inspection Services for building, plumbing, electrical, blasting and signage, for a total dollar value of $319 million
- 22 new sidewalk cafes, up four from the year prior
- 156 special event permits were issued and 40 film companies used Victoria as a backdrop

## Victoria Conference Centre

A centre of activity, and often the first place convention visitors see when they come to Victoria, the Victoria Conference Centre is a warm and welcoming state-of-the-art facility. Growth in the number of delegate days in 2009 was accommodated by the recently restored Crystal Garden. 2009 drew the second highest number of delegate days, at 130,600, in the conference centre's history. The economic impact of Victoria conference spending is estimated at $60 million.

Originally opened as a salt water swimming pool and tea room in 1925, the Crystal Garden has undergone many transformations over its life, and is a landmark heritage building in downtown Victoria. In 2009, the City of Victoria won numerous awards for the investment and rehabilitation of this historic downtown building.

The addition of the Crystal Garden space made the Victoria Conference Centre the second largest conference facility in British Columbia. 2009 was the first full year of programming the new space.

## Investing in our Partners

The City of Victoria partnered with several organizations to bring people together and boost the local economy, including SportHost Victoria, the Greater Victoria Film Commission, Vancouver Island Advanced Technology Centre and Tourism Victoria.

These partnerships provide great dividends for the community. Sport tourism for the region results in $50 million in economic activity annually. Victoria has become the second largest film destination outside the Lower Mainland. The regional technology sector has grown to over 900 known technology companies, generating $1.7 billion in annual revenues, while tourism continues to provide approximately 34,000 jobs and generate $1.15 billion in annual revenues.

| Businesses in the downtown core are vital | New business investment is attracted |
|---|---|
| The economic impact to businesses in the downtown core from conference spending was approximately $60 million in 2009 | • The City of Victoria saw $390 million in new assessment growth, up $142 million from 2008<br>• 2,008 new business licences were issued, up from 1,459 in 2008 |

Connect
Opportunities Across Sussexes
In Your City

# Staff and Service Excellence

The City is committed to building a strong and engaged community; a community that has a voice in the matters that affect them and has the information needed to access City services and provide input. We continually strive to deliver quality services and exemplary customer service.

## Keeping Citizens Informed

The City of Victoria took steps towards becoming one of the few municipalities in Canada to develop a civic engagement policy and tool kit to guide how the organization engages the community in decision-making. In the fall, the City worked with the community to identify how best to communicate and connect with citizens to make information for citizens easier to access and offer more opportunities for citizens to have input in City matters.

In May, Victoria residents received their first issue of Connect, a newsletter introduced to improve the way the City communicates with Victoria citizens. Connect is delivered to every household in Victoria three times each year, in January, May and September. The newsletter is printed on Forest Stewardship Certified 100% post-consumer paper using vegetable inks.

In 2009, the City began working on a new website and piloted social media tools including Facebook, Twitter, and Idea Scale.

CONNECT NEWSLETTER REACHES MORE THAN 30,000 HOUSEHOLDS IN VICTORIA

# Staff and Service Excellence (CONTINUED)

| Civic Services meet public and Council requirements for timeliness, professionalism and responsiveness | Effective public consultation and information models are used to ensure information and services are properly provided | Sound financial management is practised |
|---|---|---|
| • The number of online banking payments increased in 2009 to 32,133 from 29,641 in 2008 | • 171 media releases or advisories<br>• 36 meetings of City Council<br>• 57 public hearings<br>• 67 Freedom of Information and Protection of Privacy requests<br>• City piloted social media tools including Facebook, Twitter, and began work on a new website<br>• Nearly 2,500 media inquiries | Received the Government Finance Officers Association Award for Excellence in Financial Reporting for the fifth consecutive year |

## Proud Public Service

Often the first point of contact for citizens, the Public Service Centre assisted 64,283 individuals in person.

Protocol activities for 2009 included:

- Facilitating a Peace Mural project with Victoria's first Twin City, Napier, New Zealand through the Creative Peace Mural Society. The mural will be exhibited at the Royal Gallery of the House of Lords, Palace of Westminister in London during the 2012 Olympic Games.
- Hosting 185 visitors, students and dignitaries to City Hall, including groups from China, Japan, and Myanmar.

## Serving our Citizens

- Public works staff collected 5,000 tonnes of waste from over 14,000 homes, increased the amount of yard waste collected by 19%, and collected 1,500 tonnes of litter, 1,455 tonnes of leaves, 500 tonnes of dirt, and 60 tonnes of discarded furniture.
- The annual Public Works Day in May welcomed more than 400 students and parents from 11 area schools to learn about Public Works services in Victoria through 18 interactive activities and displays, as well as enjoy a barbecue lunch.
- In November, crews began work to improve and beautify the road network in Victoria West. These improvements include the addition of bike lanes, turn lanes, planted boulevards and medians along Esquimalt Road from Dominion Road to Tyee Road.
- For the tenth year in a row, Public Works crews collected donated non-perishable food items from Victoria households to support the Mustard Seed Food Bank. In 10 years, the annual food drive has collected close to $300,000 worth of food to help support the largest food bank on Vancouver Island.
- In 2009, a total of 67 kilometres of cracks were sealed, 620 square metres of pot holes repaired, and 8,711 square metres of sidewalk improvements were completed.
- New on-street parking pay stations were introduced in 2009 to replace the existing parking meters making parking easier and more inviting for downtown visitors. The new technology makes short-term parking more convenient, allowing the public to purchase time from any pay station by noting their space number; pay by coin, credit card or the new City parking card; and receive a parking receipt.

| An innovative, responsive, diverse and highly performing workforce is sustained | Staff are properly equipped to maximize productivity | Staff are supported to be creative, flexible and empowered to take new approaches. A safe and healthy workplace is provided. | Staff and Council act with integrity consistent with the corporate values |
|---|---|---|---|
| In 2009, 146 positions were posted and filled, a 100% success rate | 59% of staff felt satisfied with the available tools and equipment<br>(2008 results) | The average sick leave time of staff decreased by 3.5% in 2009 | 57% of employees were satisfied with the level of conduct that supports the corporate values<br>(2008 results) |

FIREBOAT 1

# Victoria Fire Department

The Victoria Fire Department is 127 people strong and has three fire stations to provide exceptional fire, rescue and emergency services, in addition to fire prevention education.

Providing exemplary emergency response services to British Columbia's Capital City, the Victoria Fire Department's professional staff deliver a wide variety of safety-based programs that serve children, seniors, businesses and the community at large.

The Victoria Fire Department responded to 5,193 incidents in 2009. Of these, 81 were confirmed structure fires. The Department successfully contained 33 of these fires to the room of origin. The Victoria Fire Department has changed the method by which it measures the impact to the community from fires. Rather than focusing on the dollar value lost, the Department is now tracking the dollar value saved because of the quick response and actions of the Department.

In 2009, the total assessed value saved from the 81 structure fires was $120 million.

## In addition

In 2009 the Department met the six minute or less response criteria for 87% of all emergency incidents. Industry benchmark is six minutes or less for 90% of the emergency incidents.

## Fire Prevention

Fire Prevention staff performed 4,459 inspections and re-inspections in 2009, as well as 47 fire cause determination investigations. Fire Prevention staff were also active in the community through the delivery of Fire Safety and Fire Prevention Education sessions throughout the year.

The Victoria Fire Department is committed to working with elementary schools to engage students and raise awareness about fire safety, as well as explain the role of a fire fighter and the equipment used to deliver this essential service. In addition to offering its traditional fire station tours, the Victoria Fire Department continued with the Victoria Fire Fighter Forum launched in 2008 to educate elementary school kids.

## Victoria Emergency Management Agency (VEMA)

VEMA is the City of Victoria's resource for helping our community prepare for an emergency. Responsible for training City staff and coordinating an emergency response in the event of a disaster, VEMA also educates and empowers Victoria citizens on how to be "emergency prepared." VEMA accomplishes this through emergency preparedness activities such as training events, exercises, and public education.

In 2009, the Victoria Emergency Management Agency:

- Introduced a new social marketing campaign entitled "Recipe for Disaster" that focussed on personal preparedness at home and in businesses
- Developed a comprehensive web presence, earned media strategy and a variety of collateral materials to educate on how to be "emergency prepared"
- Had approximately 100 active and 120 passive volunteers contributing over 4,500 hours of volunteer support equal to 642 days of work or a contribution of over $99,000 a year in volunteer labour
- Delivered 36 public workshops on emergency preparedness, directly reaching 700 people
- Participated in 10 public community display events
- Included 85 staff with active Emergency Operation Centre roles
- Assisted with 22 incidents through the Emergency Social Services (ESS) Evacuee Assistance Team, directly assisting 135 evacuees and providing on-scene information and comfort to countless additional individuals due to fire and other residential disasters. The team is comprised of volunteers who respond at any time of the day or night. ESS can assist evacuated residents with food, clothing, and incidentals for a 72 hour period after an emergency evacuation (fire, police standoff, etc.)

# Victoria Police Department

The Victoria Police Department is the oldest police department west of the Great Lakes and our 241 sworn members and over 100 civilian staff and volunteers have been proudly serving the City of Victoria since 1858 and the Township of Esquimalt since 2003.

Even though approximately 95,000 people live in the City of Victoria and the Township of Esquimalt, Victoria Police also serve the 340,000 people who live on the lower island. Downtown is a world-class destination and the centre of business, commerce and entertainment for the entire region. We believe downtown social issues affect the entire Capital Region.

In 2009, VicPD renewed its commitment to those less fortunate in our community by working alongside our community partners in assisting those individuals battling drug addiction, mental illness and homelessness. VicPD and other stakeholders advocated for the early morning opening of Our Place to provide a location of warmth and safety for Victoria's street population.

In 2009, we continued to focus on our strategic priorities which include; suppressing violent crime, reducing property crime, reducing street disorder and investing in our people. Our continued proactive enforcement and our officers' commitment to creating a safe community contributed to a 17% reduction in street disorder, a 35% decrease in break and enters and an overall 4% reduction in all property crime.

VicPD's Major Crime Section handled several serious crimes including assisting the Vancouver Island Integrated Major Crime Unit as it investigated the fatal shooting of a student outside a downtown nightclub in the summer of 2009. VicPD patrol officers immediately arrested the individuals involved and the evidence gathered by Major Crime Detectives and Forensic Identification members led to the successful prosecution and finding of guilt against those responsible.

VicPD's Strikeforce and Street Crime Units launched several high-level and complex drug investigations in 2009. In February and then in May, two separate investigations and multiple search warrants led to the seizure of almost $40,000 in cash, seven vehicles and over $500,000 worth of cocaine, heroin and marijuana. In late September, the Strikeforce and Street Crime Units made the largest drug seizure in the history of the department. Early morning raids on several residences around the region led to the seizure of over 22 kilos of cocaine and other drugs valued at almost $2.5 million, loaded firearms, body armour, stolen property and over $420,000 cash.

October 2009 saw the successful beginning of the 2010 Olympics in Victoria with the arrival of the Olympic flame. VicPD's year-long planning for the event ensured a safe and memorable experience for many international guests, athletes, children and families. VicPD's Olympic commitment extended to Vancouver as over 50 officers assisted in security for the duration of the games while two others escorted the torch on its journey through Canada.

VicPD continues to work closely with the City of Victoria in addressing our late night issues and detailed four extra officers to patrol the downtown each weekend to ensure everyone safely enjoys the many fine restaurants and entertainment locations and celebrations Victoria offers.

VicPD prides itself on continuing to be a world leader in law enforcement and employee satisfaction. This reputation was further recognized in 2009 as our applications for employment continued to increase and our retention rate for civilian and police officers held steady at 98%.

In 2010, VicPD will continue to engage our community partners in addressing our pressing social issues while focusing on our core values of law enforcement and public service.

Consolidated Financial Statements of

# THE CORPORATION OF THE CITY OF VICTORIA

Year Ended December 31, 2009

# Management's Responsibility for the Consolidated 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 compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the consolidated 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 consolidated financial statements. These systems are monitored and evaluated by management.

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

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

Chief Administrative Officer

Director of Finance

Canadian Award for Financial Reporting

Presented to

City of Victoria
British Columbia

For its Annual Financial Report for the Year Ended

December 31, 2008

A Canadian Award for Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units whose annual financial reports achieve the highest program standards for Canadian Government accounting and financial reporting.

President

Executive Director

# Auditor's Report

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

We have audited the consolidated statement of financial position of The Corporation of the City of Victoria as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Victoria, Canada
March 19, 2010

KPMG LLP

Chartered Accountants

St. Andrew's Square II
800–730 View Street
Victoria, BC V8W 3Y7

Telephone 250.480.3500
Fax 250.480.3539
www.kpmg.ca

# Consolidated Statement of Financial Position

December 31, 2009, with comparative figures for 2008

| | 2009 | 2008 |
|---|---|---|
| | | (RESTATED – NOTE 2) |
| **Financial assets:** | | |
| Cash and short term investments (NOTE 3) | $ 85,514,725 | $ 74,991,910 |
| Accounts receivable (NOTE 4) | | |
| Taxes | 3,954,250 | 4,712,146 |
| Other | 18,518,206 | 17,237,540 |
| Long term investments (NOTE 3) | 18,152,053 | 19,846,125 |
| Tax sale properties | 522,588 | – |
| Other assets | 8,952 | 8,309 |
| Restricted cash | 1,111,632 | – |
| | 127,782,406 | 116,796,030 |
| **Financial liabilities:** | | |
| Accounts payable and accrued liabilities (NOTE 5) | 19,425,678 | 18,780,843 |
| Deposits | 5,985,242 | 6,728,620 |
| Deferred revenue (NOTE 6) | 10,041,357 | 5,963,093 |
| Long term debt (NOTE 7) | 49,386,444 | 43,634,742 |
| Employee future benefit obligations (NOTE 8) | 11,756,021 | 11,167,280 |
| | 96,594,742 | 86,274,578 |
| Net financial assets | 31,187,664 | 30,521,452 |
| **Non financial assets:** | | |
| Tangible capital assets (NOTE 9) | 279,483,153 | 250,955,959 |
| Inventory of supplies | 857,157 | 769,811 |
| Prepaid expenses and deposits | 1,424,897 | 239,229 |
| | 281,765,207 | 251,964,999 |
| **Accumulated surplus (note 10)** | **$ 312,952,871** | **$ 282,486,451** |

The accompanying notes are an integral part of these consolidated financial statements.

Director of Finance

# Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2009, with comparative figures for 2008

| | Budget | 2009 | 2008 |
|---|---|---|---|
| | (UNAUDITED – NOTE 16) | | (RESTATED – NOTE 2) |
| **Revenue:** | | | |
| Net taxes available for municipal purposes (NOTE 11) | $ 98,663,318 | $ 98,147,106 | $ 92,392,760 |
| Net grants in lieu of taxes available for municipal purposes | 4,727,400 | 5,065,787 | 4,804,778 |
| Sale of goods and services | 34,813,086 | 36,326,041 | 35,296,902 |
| Sale of water | 15,943,760 | 14,592,045 | 12,714,597 |
| Licences and permits | 4,022,500 | 5,145,331 | 5,216,077 |
| Fines | 4,875,000 | 5,198,949 | 5,205,671 |
| Rentals and leases | 980,000 | 971,485 | 978,624 |
| Other penalties and interest | 1,839,000 | 3,071,717 | 4,489,264 |
| Unconditional government transfers (NOTE 12) | 2,670,000 | 4,058,206 | 2,576,210 |
| Conditional government transfers (NOTE 12) | 40,325,026 | 4,329,210 | 3,856,632 |
| Actuarial adjustment on debt | – | 1,584,008 | 1,181,063 |
| Miscellaneous | 4,732,494 | 6,037,003 | 7,071,507 |
| Total revenue | 213,591,584 | 184,526,888 | 175,784,085 |
| **Expenses:** | | | |
| General government | 28,069,934 | 28,612,628 | 25,178,481 |
| Protective services | 55,358,571 | 56,736,369 | 54,006,818 |
| Transportation services | 15,985,609 | 17,723,687 | 17,134,227 |
| Environmental and public health services | 5,849,484 | 6,122,125 | 6,159,347 |
| Community planning | 2,901,782 | 2,267,280 | 2,165,871 |
| Parks recreation and community development | 25,134,220 | 28,405,355 | 28,280,602 |
| Water utility | 11,541,801 | 11,215,971 | 9,487,539 |
| Sewer utility | 1,998,935 | 2,977,053 | 1,721,791 |
| Total expenses | 146,840,336 | 154,060,468 | 144,134,676 |
| Annual surplus | 66,751,248 | 30,466,420 | 31,649,409 |
| Accumulated surplus, beginning of year | 282,486,451 | 282,486,451 | 250,837,042 |
| **Accumulated surplus, end of year** | **$ 349,237,699** | **$ 312,952,871** | **$ 282,486,451** |

The accompanying notes are an integral part of these consolidated financial statements.

# Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2009, with comparative figures for 2008

| | Budget | 2009 | 2008 |
|---|---|---|---|
| | (UNAUDITED – NOTE 16) | | (RESTATED – NOTE 2) |
| Annual surplus | $ 66,751,248 | $ 30,466,420 | $ 31,649,409 |
| Acquisition of tangible capital assets | (106,464,927) | (34,321,901) | (28,906,335) |
| Amortization of tangible capital assets | – | 5,784,632 | 5,270,578 |
| Gain on sale of tangible capital assets | – | 10,075 | – |
| | (106,464,927) | (28,527,194) | (23,635,757) |
| Consumption of inventory of supplies | – | (87,346) | (35,845) |
| Use of prepaid expenses | – | (1,185,668) | – |
| | – | (1,273,014) | (35,845) |
| Change in net financial assets (net debt) | (39,713,679) | 666,212 | 7,977,807 |
| Net financial assets, beginning of year | 30,521,452 | 30,521,452 | 22,543,645 |
| **Net financial assets (net debt), end of year** | **$ (9,192,227)** | **$ 31,187,664** | **$ 30,521,452** |

The accompanying notes are an integral part of these consolidated financial statements.

# Consolidated Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

| | 2009 | 2008 |
|---|---|---|
| | | (RESTATED– NOTE 2) |
| Cash provided by (used in): | | |
| **Operating activities:** | | |
| Annual surplus | $ 30,466,420 | $ 31,649,409 |
| Items not involving cash: | | |
| Amortization of tangible capital assets | 5,784,632 | 5,270,578 |
| Loss on disposal of tangible capital assets | 10,075 | – |
| Change in employee benefits and other liabilities | 588,741 | 1,163,258 |
| Actuarial adjustment on debt | (1,584,008) | (1,181,063) |
| Change in non cash operating assets and liabilities: | | |
| Accounts receivable | 757,896 | 663,418 |
| Property taxes receivable | (1,280,666) | (2,116,212) |
| Tax sale properties | (522,588) | – |
| Other financial assets | (643) | 10,245 |
| Restricted cash | (1,111,632) | – |
| Accounts payable and accrued liabilities | 644,835 | 3,143,057 |
| Deposits | (743,378) | 1,069,945 |
| Deferred revenue | 4,078,264 | (873,694) |
| Inventory of supplies | (87,346) | (35,845) |
| Prepaid expenses and deposits | (1,185,668) | – |
| | 35,814,934 | 38,763,096 |
| **Capital activities:** | | |
| Acquisition of tangible capital assets | (34,321,901) | (28,906,335) |
| **Investing activities:** | | |
| Investments | 1,694,072 | (4,217,602) |
| **Financing activities:** | | |
| Debt issued and assumed | 10,321,245 | 1,800,000 |
| Debt repaid | (2,985,535) | (2,185,196) |
| | 7,335,710 | (385,196) |
| Increase in cash and short term investments | 10,522,815 | 5,253,963 |
| Cash and short term investments, beginning of year | 74,991,910 | 69,737,947 |
| **Cash and short term investments, end of year** | **$ 85,514,725** | **$ 74,991,910** |

The accompanying notes are an integral part of these consolidated financial statements.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

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 police, fire, public works, engineering, planning, parks, recreation, community development, conference facilities and other general government operations.

## 1. Significant accounting policies:

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

### (a) Reporting entity:

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

#### (i) Consolidated entities

The City does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

#### (ii) Funds held in trust

The financial statements exclude trust assets that are administered for the benefit of external parties (NOTE 13).

### (b) Basis of accounting:

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

### (c) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for which expenses are not yet incurred are included in deferred revenue.

### (d) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, 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, services performed, or the tangible capital assets are acquired.

### (e) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

### (f) Investments:

Investments are recorded at cost. Investments in the Municipal Finance Authority of British Columbia ("MFA") Bond, Intermediate and Money Market Funds are recorded at cost plus earnings reinvested in the funds.

### (g) Long term debt:

Long term debt is recorded net of related sinking fund balances.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 1. Significant accounting policies (CONTINUED):

### (h) Employee future benefits:

(i) The City and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave and other retirement benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on 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.

(ii) The costs of multi employer defined contribution pension plan benefits, such as the Municipal Pension Plan, are the employer's contributions due to the plan in the period.

### (i) Non financial capital 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 cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

| Asset | Useful life – years |
|---|---:|
| Buildings | 20–50 |
| Furniture, equipment, technology and motor vehicle | 5–25 |
| Roads, bridges and highways | 10–80 |
| Water infrastructure | 35–100 |
| Sewer infrastructure | 50–100 |
| Drainage infrastructure | 50–100 |

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(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 that have not been purchased 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.

(v) Interest capitalization

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(vi) Leased tangible capital assets

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

(vii) Inventories of supplies

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

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 1. Significant accounting policies (CONTINUED):

### (j) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 provisions for accrued liabilities and in performing actuarial valuations of employee future benefits.

In addition, the City's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

### (k) Foreign currency:

Monetary items denominated in U.S. dollars are converted to Canadian dollars for financial statement purposes at exchange rates in effect at the reporting date. Non monetary items are translated at rates of exchange in effect when the assets were acquired or obligations incurred. Revenues and expenses are translated at rates in effect at the time of the transactions. Gains and losses on foreign currency translations are included as revenue (expenses).

## 2. Change in accounting policy:

The City has implemented Public Sector Accounting Board ("PSAB") sections 1200 Financial Statement Presentation and 3150 Tangible Capital Assets. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

Methods used for determining the cost of each major category of tangible capital assets

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The City applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. After defining replacement or reproduction cost, indices including the consumer price index were used as a resource for determining appropriate indices in order to deflate the replacement or reproduction cost to an estimated historical cost at the year of acquisition.

During the analysis of tangible capital assets, it was identified that certain future payments receivable for a disposition of property in prior years met the criteria for recognition as a financial asset. The comparative financial statements have been restated to record the present value of the these future payments as a receivable effective January 1, 2008.

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

| **Accumulated surplus at January 1, 2008:** | |
|---|---|
| Operating fund balance | $ 2,340,501 |
| Capital fund balance | – |
| Reserves | 64,668,599 |
| Unfunded employee benefit obligations | (4,543,150) |
| Accumulated surplus, as previously reported | 62,465,950 |
| Equity in tangible capital assets | 182,119,201 |
| Inventory of supplies | 733,968 |
| Prepaid expenses | 239,229 |
| Proceeds receivable | 5,278,694 |
| **Accumulated surplus, as restated** | **$ 250,837,042** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 2. Change in accounting policy (CONTINUED):

**Annual surplus for 2008:**

| | |
|---|---|
| Net revenues, as previously reported | $ 8,714,814 |
| Assets capitalized but previously expensed | 28,906,335 |
| Amortization expense not previously recorded | (5,270,578) |
| Use of inventory of supplies previously expensed | 35,843 |
| Adjustment for proceeds received | (737,005) |
| **Annual surplus, as restated** | **$ 31,649,409** |

## 3. Cash and investments:

Investments reported on the consolidated statement of financial position have cost and market values as follows:

| | 2009 | | 2008 | |
|---|---|---|---|---|
| | **Cost** | **Market** | **Cost** | **Market** |
| Cash and short term investments: | | | | |
| Notes and deposits | $ 85,514,725 | $ 86,901,716 | $ 74,991,910 | $ 71,330,154 |
| Long term investments: | | | | |
| Government and government guaranteed investments | 18,152,053 | 18,181,675 | 19,846,125 | 19,104,470 |
| **Total** | **$ 103,666,778** | **$ 105,083,391** | **$ 94,838,035** | **$ 90,434,624** |

Short term notes and deposits have stated interest rates of 0.53% to 2.05% (2008 – 3.12% – 4.21%) with maturity dates to July 10, 2010. Government and government guaranteed investments have stated interest rates of 2.05% to 5.69% (2008 – 4.25% to 5.8%) with various maturity dates to June 3, 2018.

## 4. Accounts receivable:

Other accounts receivable are reported net of a valuation allowance of $1,316,472 (2008 – $1,130,496).

## 5. Accounts payable and accrued liabilities:

| | **2009** | **2008** |
|---|---|---|
| Trade accounts payable | $ 12,708,979 | $ 10,705,465 |
| Payroll accounts payable | 1,870,136 | 5,014,278 |
| Contract holdbacks | 1,313,134 | 850,445 |
| School authorities | 862,041 | 819,497 |
| Capital Regional District | 524,320 | 607,021 |
| Legal settlements | 1,845,000 | 500,000 |
| Integrated recreation | 102,484 | 104,993 |
| BC Transit | 98,250 | 86,476 |
| Regional Hospital District | 75,695 | 67,733 |
| BC Assessment Authority | 25,639 | 24,935 |
| | **$ 19,425,678** | **$ 18,780,843** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 6. Deferred revenue:

Deferred revenue, reported on the consolidated statement of financial position, is made up of the following:

| | 2009 | 2008 |
|---|---|---|
| Miscellaneous | $ 1,525,739 | $ 1,326,209 |
| Building permit fees | 2,208,723 | 1,269,250 |
| Federal Gas Tax funds | 2,017,789 | 370,192 |
| Conference Centre deposits | 118,213 | 175,868 |
| Development cost charges | 2,859,180 | 1,532,281 |
| RG Properties leasing and naming rights | 1,223,150 | 1,216,216 |
| Unearned recreation fees | 88,563 | 73,077 |
| **Total deferred revenue** | **$ 10,041,357** | **$ 5,963,093** |

**Schedule of Receipts and Disbursements of Gas Tax Agreement Funds**

| | 2009 | 2008 |
|---|---|---|
| Opening balance of unspent funds | $ 370,192 | $ 513,425 |
| Add: | | |
| Amounts received during the year | 5,039,042 | 1,059,577 |
| Interest income restricted for projects | 4,627 | 47,190 |
| | 5,043,669 | 1,106,767 |
| Less amount spent on projects and recorded as revenue | (3,396,072) | (1,250,000) |
| | **$ 2,017,789** | **$ 370,192** |

**Schedule of Development Cost Charges**

| | 2009 | 2008 |
|---|---|---|
| Opening balance of unspent funds | $ 1,532,281 | $ 962,179 |
| Add: | | |
| Development cost charges received during year | 1,317,601 | 541,237 |
| Interest earned | 19,155 | 28,865 |
| | 1,336,756 | 570,102 |
| Less amount spent on projects and recorded as revenue | (9,857) | – |
| | **$ 2,859,180** | **$ 1,532,281** |

There were no waivers and/or reductions in development cost charges during 2009 or 2008.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 7. Long term debt:

The City issues debt instruments through the 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 4.17% to 7.38%. The weighted average interest rate for 2009 was 5.16%.

(a) Gross amount of debt and the amount of the sinking fund assets available to retire the debt are as follows:

| | Gross debt | Sinking Fund Assets | Net debt 2009 | Net debt 2008 |
|---|---|---|---|---|
| General Capital Fund | $ 89,174,904 | $ 39,895,908 | $ 49,278,996 | $ 43,456,739 |
| Sewer Utility Capital Fund | 1,593,940 | 1,486,492 | 107,448 | 178,003 |
| | **$ 90,768,844** | **$ 41,382,400** | **$ 49,386,444** | **$ 43,634,742** |

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

| | General Capital Fund | Sewer Utility Capital Fund | Total |
|---|---|---|---|
| 2010 | $ 2,403,275 | $ 43,953 | $ 2,447,228 |
| 2011 | 1,555,519 | 6,571 | 6,571 |
| 2012 | 1,555,519 | 6,571 | 1,562,090 |
| 2013 | 1,413,099 | – | 1,413,099 |
| 2014 | 1,413,099 | – | 1,413,099 |

Scheduled debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was $2,985,535 (2008 – $2,185,196). Interest paid during the year was $4,170,120 (2008 – $3,997,777).

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 8. Employee future benefit obligations:

The City provides sick leave and certain benefits to its employees. These amounts will require funding in future periods and are recorded as follows:

| | Fire and other 2009 | Police 2009 | Total 2009 | Total 2008 |
|---|---|---|---|---|
| Employee benefit obligations: | | | | |
| Vested benefits | $ 3,282,601 | $ 4,135,642 | $ 7,418,243 | $ 6,912,320 |
| Non vested benefits | 3,314,496 | 1,023,282 | 4,337,778 | 4,254,960 |
| Accrued employee benefit obligation | 6,597,097 | 5,158,924 | 11,756,021 | 11,167,280 |
| Less funded amount | (4,018,065) | (1,964,280) | (5,982,345) | (5,612,926) |
| Unfunded employee benefit obligation | 2,579,032 | 3,194,644 | 5,773,676 | 5,554,354 |
| Less non vested sick leave | (3,314,496) | (1,023,282) | (4,337,778) | (4,254,961) |
| **Vested benefits to be funded from future revenue** | **$ (735,464)** | **$ 2,171,362** | **$ 1,435,898** | **$ 1,299,393** |

Vested benefits represent the City's liability for future employee benefits including sick leave banks and various benefits upon retirement including lump sum retirement payments, death benefits, and certain vacation entitlements in the year of retirement which are contractually required to be paid to an employee independent of his or her future employment. Non vested benefits represent the City's estimated liability for future costs related to benefits for employees that are conditional on his or her future employment.

Information about the City's benefit plans is as follows:

| | 2009 | 2008 |
|---|---|---|
| Accrued benefit obligation: | | |
| Balance, beginning of year | $ 11,167,280 | $ 10,004,022 |
| Service cost | 836,300 | 832,100 |
| Interest cost | 567,600 | 467,100 |
| Benefits payments | (707,000) | (1,064,800) |
| Past service cost | – | 989,400 |
| Actuarial gain | (184,577) | (55,877) |
| Pension over (under) contributions | 76,418 | (4,665) |
| **Accrued benefit liability, end of year** | **$ 11,756,021** | **$ 11,167,280** |

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2007. At December 31, 2009, the valuation was updated to reflect specific changes in the assumptions adopted in measuring the City's accrued employee benefit obligations.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 8. Employee future benefit obligations (CONTINUED):

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligations are as follows:

| | 2009 | 2008 |
|---|---|---|
| Discount rates | 5.00% | 5.25% |
| Expected future inflation rates | 2.50% | 2.50% |
| Expected wage and salary increases | 2.58 to 4.63% | 2.58% to 4.63% |

The difference between the actuarially determined accrued benefit obligation as at December 31, 2009 of $11,608,343 and the accrued benefit liability of $11,756,021 is pension over contributions of $147,678. There is an unamortized actuarial gain of $587,343 at December 31, 2009 that is being amortized over a period equal to the employee's average remaining service lifetime of 11 years.

### Other pension plans

The municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of $438 million for basic pension benefits. The next valuation will be as at December 31, 2009, with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The City of Victoria paid $7,755,552 (2008 – $6,511,501) for employer contributions and City of Victoria employees paid $5,833,106 (2008 – $4,859,825) for employee contributions to the plan in fiscal 2009.

### 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, 2006. At December 31, 2009, the total plan provision for approved and unreported claims was $10,410,807 with a net surplus of $1,452,478. The City paid $226,962 (2008 – $138,515) for employer contributions and City employees paid $226,962 (2008 – $138,515) for employee contributions to the plan in fiscal 2009.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 9. Tangible capital assets:

| 2009 | Land and land improvements | Buildings | Furniture, equipment, technology and motor vehicles | Roads, bridges and highways | Water infrastructure | Sewer infrastructure | Drainage infrastructure | Assets under construction | Total 2009 | Total 2008 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Cost:** | | | | | | | | | | |
| Balance, beginning of year | $ 125,503,426 | 77,731,444 | 21,996,346 | 69,717,081 | 26,225,234 | 9,652,041 | 5,601,637 | 6,711,944 | $ 343,139,153 | $ 314,232,818 |
| Additions | 2,106,400 | 988,869 | 9,274,641 | 3,164,513 | 5,757,916 | 1,491,800 | 2,982,211 | 8,555,551 | 34,321,901 | 28,906,335 |
| Disposals | – | – | (403,021) | (117,369) | – | – | – | – | (520,390) | – |
| Balance, end of year | 127,609,826 | 78,720,313 | 30,867,966 | 72,764,225 | 31,983,150 | 11,143,841 | 8,583,848 | 15,267,495 | 376,940,664 | 343,139,153 |
| **Accumulated amortization:** | | | | | | | | | | |
| Balance, beginning of year | – | 26,079,960 | 17,742,517 | 36,151,133 | 5,637,490 | 4,448,386 | 2,123,708 | – | 92,183,194 | 86,912,616 |
| Disposals | – | – | (403,021) | (107,294) | – | – | – | – | (510,315) | – |
| Amortization | 4,702 | 1,777,143 | 1,742,024 | 1,727,757 | 341,151 | 115,678 | 76,177 | – | 5,784,632 | 5,270,578 |
| Balance, end of year | 4,702 | 27,857,103 | 19,081,520 | 37,771,596 | 5,978,641 | 4,564,064 | 2,199,885 | – | 97,457,511 | 92,183,194 |
| **Net book value, end of year** | **$ 127,605,124** | **50,863,210** | **11,786,446** | **34,992,629** | **26,004,509** | **6,579,777** | **6,383,963** | **15,267,495** | **$ 279,483,153** | **$ 250,955,959** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 9. Tangible capital assets (CONTINUED):

### (a) Assets under construction

Assets under construction having a value of $15,627,495 (2008 – $6,711,944) have not been amortized. Amortization of these assets will commence when the asset is put into service.

### (b) Contributed tangible capital assets

There were no contributed assets recognized during the year.

### (c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset has been 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 including buildings, artifacts, paintings and sculptures located at City sites and public display areas. Thee assets are not recorded as tangible capital assets and are not amortized.

### (e) Write down of tangible capital assets

No write down of tangible capital assets occurred during the year.

## 10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves as follows:

| | 2009 | 2008 |
|---|---|---|
| **Surplus:** | | |
| Equity in tangible capital assets | $ 230,096,709 | $ 207,321,217 |
| Operating Fund | 10,660,819 | 10,420,793 |
| Unfunded employee benefit obligations | (5,773,676) | (5,554,354) |
| Total surplus | 234,983,852 | 212,187,656 |
| **Reserves:** | | |
| Financial Stability Reserves | 723,206 | 714,278 |
| Equipment and Infrastructure Replacement Fund | 34,569,485 | 30,139,637 |
| Economic Development | 703,235 | 694,553 |
| Debt Reduction | 8,693,830 | 7,937,716 |
| Self Insurance | 4,507,232 | 4,451,587 |
| Working Capital Fund | 3,674,021 | 3,628,663 |
| Tax Sale Lands Fund | 8,996,033 | 8,195,872 |
| Parks and Greenways Acquisition Fund | 1,849,518 | 1,629,154 |
| Local Amenities | 49,000 | – |
| Affordable Housing | 3,643,186 | 1,655,726 |
| Fringe Benefit Rate Stabilization | 683,879 | 576,671 |
| Water Utility | 2,992,970 | 7,211,230 |
| Sewer Utility | 5,771,792 | 3,463,708 |
| Restricted cash | 1,111,632 | – |
| Total reserves | 77,969,019 | 70,298,795 |
| | **$ 312,952,871** | **$ 282,486,451** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 11. Taxation:

Taxation revenue, reported on the consolidated statement of operations, is made up of the following:

| | 2009 | 2008 |
|---|---|---|
| General taxation: | | |
| Property and business taxes | $ 166,825,253 | $ 157,358,046 |
| Utility 1% tax | 1,236,802 | 1,218,172 |
| Special assessments: | | |
| Boulevard frontage | 588,508 | 597,077 |
| Local improvement | 1,071 | 1,071 |
| Specified area improvement | 149,644 | 170,164 |
| Sewer frontage | 578,111 | 577,228 |
| Hotel tax: | | |
| Tourism Victoria – Destination Marketing Commission | 1,887,436 | 2,261,693 |
| Victoria Conference Centre | 541,234 | 526,492 |
| | 171,808,059 | 162,709,943 |
| Less taxes levied for other authorities: | | |
| Capital Regional District | 11,183,154 | 10,991,213 |
| School Authorities | 49,782,093 | 48,106,200 |
| Regional Hospital District | 5,112,335 | 4,459,262 |
| Municipal Finance Authority | 4,405 | 2,873 |
| BC Assessment Authority | 1,583,430 | 1,502,615 |
| BC Transit | 5,133,457 | 4,412,342 |
| Business Improvement Association | 862,079 | 842,678 |
| | 73,660,953 | 70,317,183 |
| | **$ 98,147,106** | **$ 92,392,760** |

## 12. Government transfers:

The City recognizes the transfer of government funding as expenses or revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the consolidated stament of operations and accumulated surplus are:

| | 2009 | 2008 |
|---|---|---|
| Unconditional transfers from provincial government: | | |
| Traffic fine revenue sharing | $ 4,058,206 | $ 2,576,210 |
| Conditional transfers: | | |
| Jail | 103,638 | 96,688 |
| Gas Tax | 3,396,072 | 1,250,000 |
| Infrastructure grants: | | |
| General capital | 522,500 | 2,226,837 |
| Sewer | 10,000 | 142,303 |
| Water: | | |
| Cost sharing | – | 10,000 |
| General capital | 297,000 | 130,804 |
| | 4,329,210 | 3,856,632 |
| **Total revenue** | **$ 8,387,416** | **$ 6,432,842** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 13. Trust funds:

Trust funds administered by the City have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations and accumulated surplus.

| | 2009 | 2008 |
|---|---|---|
| Ross Bay Cemetery | $ 804,127 | $ 780,543 |
| Nature Interpretation Centre | 564,923 | 557,949 |
| Bastion Square Revitalization | 223,040 | 232,255 |
| | **$ 1,592,090** | **$ 1,570,747** |

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 center 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.

## 14. Commitments:

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

### (a) Municipal Finance Authority debt reserve fund deposits:

Under borrowing arrangements with the MFA, 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, 2009 there were contingent demand notes of $2,861,078 (2008 – $2,445,409) which are not included in the financial statements of the City.

## 15. Contingent liabilities:

The City is a defendant in various lawsuits. The City records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. Included in reserve funds is an insurance reserve of $4,507,232 (2008 – $4,451,587) which is 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 1, 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.

New condominium construction in British Columbia over the last 15 years has resulted in significant construction deficiencies. Liability for these deficiencies is presently being addressed by the courts. The full impact of the courts' decisions and their effect on the City are unknown at this time. The City has received various statements of claim with respect to alleged construction deficiencies. Statements of defense have been made on behalf of the City by the City's solicitors and certain of the claims have been settled or dropped. For a number of these claims, no determination of the City's liability, if any, has been made and no estimate of potential loss can be made or recorded at this time. Any liability will be recorded when a settlement is likely and the amounts are determinable.

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

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

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

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 16. Budget data:

The unaudited budget data presented in these consolidated financial statements is based upon the 2009 operating and capital budgets approved by Council on May 7, 2009. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

| | **Budget amount** |
|---|---|
| Revenues: | |
| Operating budget | $ 256,320,106 |
| Capital budget | 106,464,927 |
| | 362,785,033 |
| Less: | |
| Transfers from other funds | (77,262,249) |
| Collections for other Governments | (71,931,200) |
| Total revenue | 213,591,584 |
| Expenses: | |
| Operating budget | 256,320,106 |
| Capital budget | 106,464,927 |
| | 362,785,033 |
| Less: | |
| Capital expenses | (106,464,927) |
| Transfer to other funds | (33,755,682) |
| Debt principal payments | (3,792,888) |
| Collections for other Governments | (71,931,200) |
| Total expenses | 146,840,336 |
| **Annual surplus** | **$ 66,751,248** |

## 17. 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 Building Services and Maintenance, 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 Regulatory and Development Services. 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 mandate of the Regulatory and Development services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and provide a full range of planning services related to zoning, development permits, variance permits, and current regulatory issues.

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 17. Segmented information (CONTINUED):

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

(iv) Environmental and Public Health Services:
The Environmental and Public Health Services is comprised of three sections in the areas of Solid Waste Services, Storm Drains as well as Street Cleaning. The Solid Waste Collection and Recycling Operations Section is responsible for the collection of household garbage. Storm Drains section provides the design, inspection and technical supervision of civil engineering projects related to the construction and maintenance of the storm drain collection systems to protect public health. The Street Cleaning Section is responsible for the collection and disposal of litter and debris from streets, sidewalks and squares. The Public Works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of parks and open space, and street lighting.

(v) Community Planning:
Community Planning works to achieve the City's community planning goals through the official community plan, neighbourhood plans, special sector and precinct plans urban design and other policy initiatives. The division is also responsible for the heritage program, downtown vitality and public use of space.

(vi) Parks, Recreation and Community Development:
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 City's pool, arena, Royal Athletic Park, Community and Seniors' Centres. Community Development co ordinates and leads efforts to enhance our neighbourhoods, foster arts and culture, and work to create a City that is vibrant and people centred. This function also includes the Victoria Conference Centre which is the second largest conference facility in BC and plays a significant economic impact on the local economy.

(vii) 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 fire fighting.

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 2009 – 2013 consolidated financial plan.

The allocation to other expenses includes the interdepartmental recoveries of asset charges which results in negative expense balances for certain departments.

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

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 17. Segmented information (continued):

| 2009 | General Government | Protective Services | Transportation Services | Environmental and Public Health Services | Community Planning | Parks Recreation and Community Development | Water Utility | Sewer Utility | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | | | | |
| Taxation | $ 29,170,444 | $ 45,057,287 | $ 4,919,057 | $ 7,596,973 | $ 2,446,380 | $ 13,444,641 | $ – | $ 578,111 | $ 103,212,893 |
| Goods and services | 359,202 | 6,283,984 | 9,705,610 | 2,482,927 | 137 | 10,102,413 | 15,414,289 | 6,569,524 | 50,918,086 |
| Government transfers | 2,849,024 | 2,670,000 | – | – | – | – | – | 2,868,392 | 8,387,416 |
| Other | 12,211,765 | 215,666 | 9,029,756 | – | 224,097 | 141,356 | 159,259 | 26,594 | 22,008,493 |
| Total revenue | 44,590,435 | 54,226,937 | 23,654,423 | 10,079,900 | 2,670,614 | 23,688,410 | 15,573,548 | 10,042,621 | 184,526,888 |
| **Expenses:** | | | | | | | | | |
| Salaries and wages | 10,861,572 | 49,454,714 | 9,514,725 | 3,590,506 | 2,023,188 | 11,106,606 | 1,604,826 | 1,103,026 | 89,259,163 |
| Materials, supplies and services | 5,087,450 | 4,635,015 | 7,321,541 | 2,036,176 | 184,385 | 8,676,667 | 8,378,427 | 490,168 | 36,809,829 |
| Interest and other | 9,778,289 | 2,561,486 | (1,126,212) | 395,030 | 59,707 | 8,378,796 | 891,567 | 1,268,181 | 22,206,844 |
| Amortization | 2,885,317 | 85,154 | 2,013,633 | 100,413 | – | 243,286 | 341,151 | 115,678 | 5,784,632 |
| Total expenses | 28,612,628 | 56,736,369 | 17,723,687 | 6,122,125 | 2,267,280 | 28,405,355 | 11,215,971 | 2,977,053 | 154,060,468 |
| **Annual surplus (deficit)** | **$ 15,977,807** | **$ (2,509,432)** | **$ 5,930,736** | **$ 3,957,775** | **$ 403,334** | **$ (4,716,945)** | **$ 4,357,577** | **$ 7,065,568** | **$ 30,466,420** |

# Notes to Consolidated Financial Statements

Year ended December 31, 2009

## 17. Segmented information (CONTINUED):

| 2008 | General Government | Protective Services | Transportation Services | Environmental and Public Health Services | Community Planning | Parks Recreation and Community Development | Water Utility | Sewer Utility | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | | | | |
| Taxation | $ 28,000,008 | $ 42,745,662 | $ 3,258,981 | $ 6,511,141 | $ 2,250,724 | $ 13,853,794 | $ – | $ 577,228 | $ 97,197,538 |
| Goods and services | 659,658 | 5,800,816 | 10,634,988 | 2,242,524 | – | 10,342,699 | 13,399,776 | 4,931,038 | 48,011,499 |
| Government transfers | 3,704,329 | 2,576,210 | – | – | – | – | 10,000 | 142,303 | 6,432,842 |
| Other | 14,018,585 | 200,960 | 9,161,566 | – | 389,432 | 205,220 | 129,116 | 37,327 | 24,142,206 |
| Total revenue | 46,382,580 | 51,323,648 | 23,055,535 | 8,753,665 | 2,640,156 | 24,401,713 | 13,538,892 | 5,687,896 | 175,784,085 |
| **Expenses:** | | | | | | | | | |
| Salaries and wages | 11,155,156 | 46,263,842 | 10,893,106 | 4,109,299 | 1,777,771 | 11,631,271 | 1,947,887 | 1,557,146 | 89,335,478 |
| Materials, supplies and services | 8,330,595 | 5,153,235 | 2,085,569 | 1,531,260 | 336,208 | 8,173,402 | 6,830,170 | (26,608) | 32,413,831 |
| Interest and other | 4,064,202 | 2,589,741 | 2,402,238 | 452,272 | 51,892 | 7,096,689 | 378,996 | 78,759 | 17,114,789 |
| Amortization | 1,628,528 | – | 1,753,314 | 66,516 | – | 1,379,240 | 330,486 | 112,494 | 5,270,578 |
| Total expenses | 25,178,481 | 54,006,818 | 17,134,227 | 6,159,347 | 2,165,871 | 28,280,602 | 9,487,539 | 1,721,791 | 144,134,676 |
| **Annual surplus (deficit)** | **$ 21,204,099** | **$ (2,683,170)** | **$ 5,921,308** | **$ 2,594,318** | **$ 474,285** | **$ (3,878,889)** | **$ 4,051,353** | **$ 3,966,105** | **$ 31,649,40** |

## Statistical Information

# THE CORPORATION OF THE CITY OF VICTORIA

Year Ended December 31, 2009

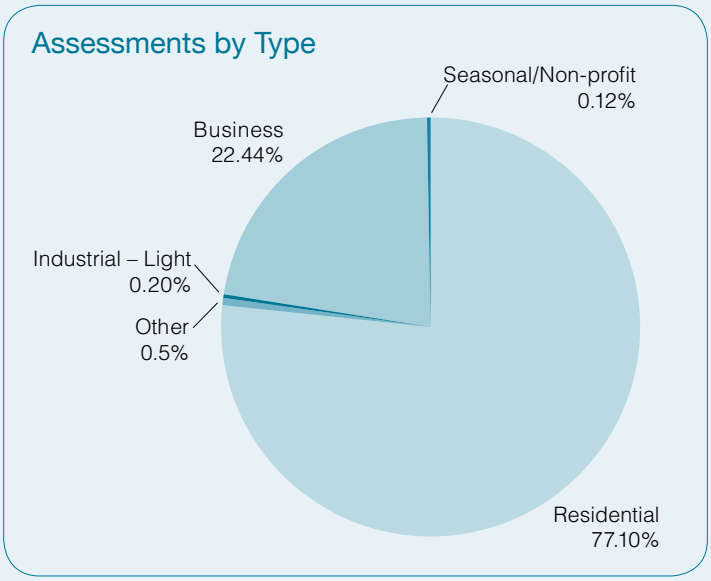
# STATISTICAL INFORMATION

## As per BC Assessment Roll Tax Base Report

Taxable Assessments of Land and Improvements 2005–2009 (IN MILLIONS)

| PROPERTY CLASS | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| Residential | $ 7,728 | $ 9,174 | $ 10,863 | $ 12,269 | $ 12,524 |
| Utilities | 15 | 16 | 20 | 19 | 19 |
| Industrial – Major | – | – | – | 4 | 4 |
| Industrial – Light | 24 | 27 | 31 | 33 | 33 |
| Business | 2,537 | 2,773 | 3,208 | 3,636 | 3,645 |
| Seasonal/Non-profit | 17 | 17 | 19 | 21 | 19 |
| | **$ 10,321** | **$ 12,007** | **$ 14,141** | **$ 15,982** | **$ 16,244** |

SOURCE: BC ASSESSMENT



# STATISTICAL INFORMATION

## Property Tax Rates 2005–2009

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| **Municipal** ($ PER 1000 ASSESSMENT) | | | | | |
| Residential | 4.3830 | 3.8864 | 3.5150 | 3.3428 | 3.5519 |
| Utilities | 28.5047 | 28.3141 | 32.4770 | 30.6915 | 33.0061 |
| Supportive Housing | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 3.5519 |
| Industrial – Major | 0.0000 | 0.0000 | 0.0000 | 15.8396 | 13.0021 |
| Industrial – Light | 19.2588 | 18.4155 | 16.7611 | 15.8396 | 13.0021 |
| Business | 14.6242 | 14.2730 | 12.9908 | 12.2766 | 13.0021 |
| Seasonal | 9.7403 | 10.0077 | 9.5011 | 8.7390 | 9.6101 |
| **Total – Including School, Region, etc.** ($ PER 1000 ASSESSMENT) | | | | | |
| Residential | 7.9853 | 7.0836 | 6.2885 | 5.9398 | 6.1859 |
| Utilities | 49.0118 | 48.7058 | 53.1079 | 50.6841 | 53.0236 |
| Supportive Housing | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 4.3143 |
| Industrial – Major | 0.0000 | 0.0000 | 0.0000 | 29.0352 | 23.4468 |
| Industrial – Light | 33.1056 | 31.6671 | 28.3957 | 26.2509 | 23.1543 |
| Business | 27.6737 | 26.8227 | 23.9719 | 22.0409 | 22.9316 |
| Seasonal | 15.8820 | 15.8245 | 14.9719 | 13.8540 | 14.7573 |
| **Municipal Tax Billings by Property Class** (IN THOUSANDS) | | | | | |
| Residential | $ 33,872 | $ 35,654 | $ 38,186 | $ 41,012 | $ 44,482 |
| Utilities | 451 | 466 | 634 | 578 | 623 |
| Industrial – Major | – | – | – | 69 | 48 |
| Industrial – Light | 462 | 493 | 516 | 519 | 431 |
| Business | 37,149 | 39,574 | 41,671 | 44,644 | 47,394 |
| Seasonal | 163 | 169 | 177 | 181 | 185 |
| **Total** | **$ 72,097** | **$ 76,356** | **$ 81,184** | **$ 87,003** | **$ 93,164** |

## New Construction 2005–2009

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| Construction Permits | 3,244 | 3,626 | 3,381 | 3,412 | 3,608 |
| Construction Value ($ Million) | $ 206 | $ 230 | $ 281 | $ 178 | $ 319 |
| Taxes Generated from New Growth | $ 902,586 | $ 1,737,335 | $ 2,012,722 | $ 1,376,419 | $ 1,958,701 |

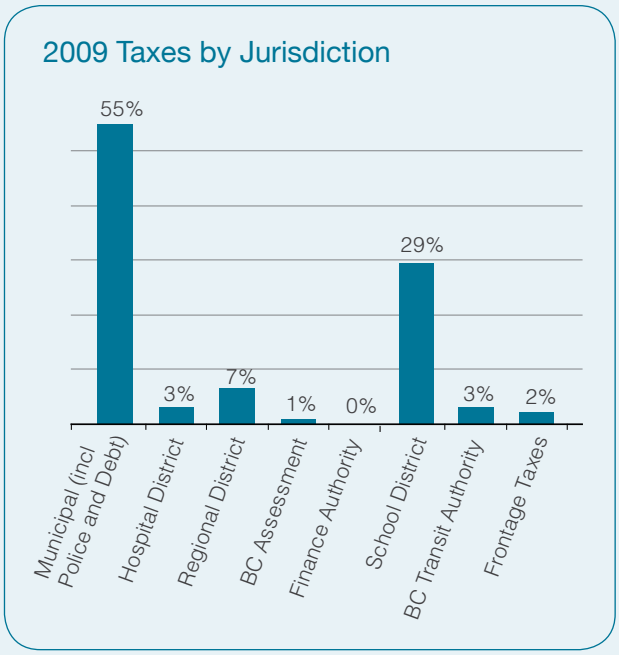
Source: City of Victoria Finance Department

# STATISTICAL INFORMATION

## Property Tax Levied and Collected 2005–2009 (IN THOUSANDS)

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| Municipal (incl Police and Debt) | $ 72,097 | $ 76,356 | $ 81,184 | $ 87,001 | $ 93,164 |
| Hospital District | 3,714 | 3,649 | 3,904 | 4,459 | 5,112 |
| Regional District | 8,549 | 9,008 | 9,907 | 10,991 | 11,183 |
| BC Assessment | 1,478 | 1,523 | 1,490 | 1,503 | 1,583 |
| Finance Authority | 3 | 3 | 3 | 3 | 4 |
| School District | 46,109 | 48,285 | 48,122 | 48,106 | 49,782 |
| BC Transit Authority | 3,116 | 3,635 | 4,034 | 4,412 | 5,133 |
| Frontage Taxes | 2,072 | 2,093 | 2,130 | 2,159 | 3,416 |
| | $ 137,138 | $ 144,552 | $ 150,774 | $ 158,634 | $ 169,379 |
| Total Current Taxes Levied | $ 137,138 | $ 144,552 | $ 150,774 | $ 158,634 | $ 169,379 |
| Current Taxes Collected | 133,091 | 139,734 | 143,887 | 151,752 | 165,443 |
| Percentage | 97.05% | 96.67% | 95.43% | 95.66% | 97.68% |
| Outstanding at Beginning of Year | $ 4,048 | $ 4,386 | $ 5,701 | $ 5,320 | $ 7,892 |
| Arrears Collected | $ 3,708 | $ 3,503 | $ 5,138 | $ 4,311 | $ 6,790 |
| Percentage | 91.60% | 79.87% | 90.12% | 81.03% | 86.04% |
| **Total Tax Collections** | **$ 136,799** | **$ 143,237** | **$ 149,025** | **$ 156,063** | **$ 172,233** |

SOURCE: CITY OF VICTORIA FINANCE DEPARTMENT



# STATISTICAL INFORMATION

## 2009 Principal Corporate Tax Payers

| Registered Owner | Primary Property | Taxes Levied (in thousands) |
|---|---|---|
| 4239440 Canada Inc | Shopping Centre | $ 4,005,295 |
| OPB Realty | Shopping Centre | 3,142,142 |
| 527701 BC Ltd/NO 3 Sail View Ventures Ltd | Shopping Centre | 2,167,420 |
| Legacy Empress Title Corp | Hotel | 1,920,623 |
| Pacific Sun Hotel Inc | Hotel | 870,464 |
| Columbus Real Estate Inc | Office Bldg | 843,745 |
| 596961 BC Ltd | Retail/Office Bldg | 794,351 |
| Sussex Place Equities Ltd | Retail/Office Bldg | 770,924 |
| Canadian Imperial Bank of Commerce/Standard Life Assurance Co | Retail/Office Bldg | 742,522 |
| Victoria Downtown Hotel Estates Ltd | Hotel | 693,889 |
| 655 Tyee Property Ltd | Office Bldg | 674,212 |
| S-8129 Holdings Ltd | Commercial/Condo Development | 661,769 |
| Radius Commercial Ltd | Commercial/Condo Development | 642,242 |
| Grampian Holdings Ltd | Retail/Office Bldg | 625,234 |
| Chip Reit No 40 Holdings Ltd | Hotel | 601,957 |
| Greater Victoria Harbour Authority | Waterfront/Retail | 597,763 |
| Telus Communications Inc | Office Bldg | 544,155 |
| Westside Village Shopping Center Ltd | Shopping Centre | 486,086 |
| Pauls Restaurants Ltd | Hotel | 447,381 |
| 0771279 BC Ltd | Commercial Development | 415,530 |
| Ruth Singer Investments Ltd | Shopping Centre | 415,530 |
| Chip Reit No 40 Holdings Ltd | Hotel | 412,889 |
| Congdon Construction (1986) Ltd | Hotel | 411,639 |
| Park Pacific Apartments Ltd | Hotel | 408,848 |
| Kanco James Bay Properties Ltd | Shopping Centre/Retail | 408,184 |
| Standard Life Assurance Company of Canada In Trust | Retail/Office Bldg | 404,512 |
| Jawl Holdings Ltd | Office Bldg | 402,290 |
| Saratoga Investments Ltd | Retail/Office Bldg | 399,405 |
| BC Transit | Bus Depot | 396,177 |
| Bayview Properties Ltd | Condo Development | 384,144 |
| | | **$ 25,691,322** |

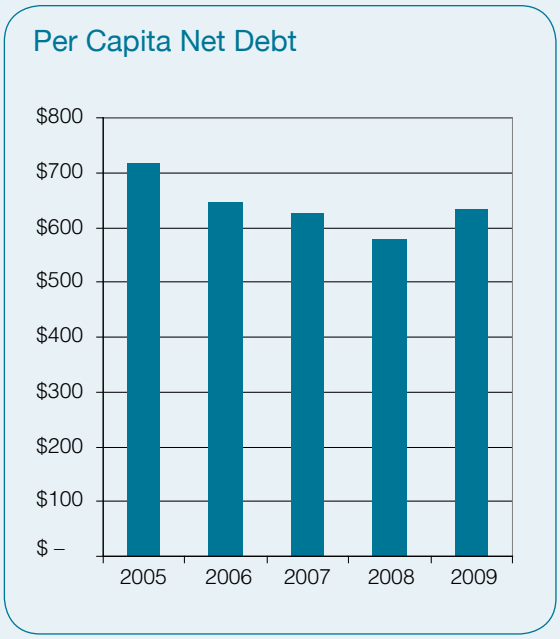
# STATISTICAL INFORMATION

## Debenture Debt 2005–2009 (IN THOUSANDS)

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| Gross Oustanding Debt | $ 88,445 | $ 88,152 | $ 88,729 | $ 82,329 | $ 90,769 |
| Less: Sinking Fund Payments | 37,943 | 39,291 | 43,528 | 38,694 | 41,382 |
| **Net Debt** | **$ 50,502** | **$ 48,861** | **$ 45,201** | **$ 43,635** | **$ 49,386** |
| General | $ 49,920 | $ 48,409 | $ 44,942 | $ 43,457 | $ 49,279 |
| Sewer | 582 | 452 | 259 | 178 | 107 |
| **Net Debt** | **$ 50,502** | **$ 48,861** | **$ 45,201** | **$ 43,635** | **$ 49,386** |
| **Debt Servicing Costs** | | | | | |
| Property Tax Supported | $ 7,338 | $ 7,373 | $ 6,107 | $ 6,071 | $ 7,024 |
| Specified Area and Other | – | – | – | – | – |
| Sewer Utility | 188 | 188 | 135 | 112 | 112 |
| **Total Debt Servicing Costs** | **$ 7,526** | **$ 7,561** | **$ 6,242** | **$ 6,183** | **$ 7,136** |
| Population | 74,125 | 78,057 | 78,057 | 78,057 | 78,057 |
| Net Debt per Capita | $ 681 | $ 626 | $ 579 | $ 559 | $ 633 |
| Debt Servicing per Capita | $ 102 | $ 97 | $ 80 | $ 79 | $ 91 |
| Debt Service as % of Expenses | 5.16% | 5.20% | 4.08% | 3.68% | 4.63% |
| # of Households | 21,564 | 39,595 | 41,722 | 41,722 | 44,783 |
| Gross Debt Servicing Limit | $ 33,943,159 | $ 36,434,863 | $ 39,636,930 | $ 41,839,766 | $ 43,950,778 |
| Debt Capacity Available | $ 26,165,985 | $ 28,495,619 | $ 33,224,450 | $ 34,663,965 | $ 36,116,502 |

SOURCE: MUNICIPAL FINANCE AUTHORITY

SOURCE: POPULATION: STATISTICS CANADA



# STATISTICAL INFORMATION

## Labour Force Activity 2005–2009 (IN THOUSANDS)

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| Unemployment Rate | 4.5% | 3.7% | 3.3% | 3.3% | 6.4% |
| Number of City Employees | 1,123 | 1,131 | 1,150 | 1,190 | 1,207 |

SOURCE: LABOUR FORCE SURVEY: STATISTICS CANADA

## Revenue and Expenses 2005–2009 (IN THOUSANDS)

| **Revenue** | **2005** | **2006** | **2007** | **2008** | **2009** |
|---|---|---|---|---|---|
| Property Taxes | $ 77,324 | $ 81,638 | $ 86,629 | $ 92,393 | $ 98,147 |
| Payment In Lieu of Taxes | 4,601 | $ 4,560 | $ 4,759 | $ 4,805 | $ 5,066 |
| Sales of Services | 34,736 | $ 29,855 | $ 33,062 | $ 36,547 | $ 36,326 |
| Sale of Water | 10,450 | $ 11,781 | $ 11,559 | $ 12,715 | $ 4,592 |
| Licences and Permits | 3,328 | $ 3,396 | $ 5,233 | $ 5,216 | $ 5,145 |
| Fines | 4,913 | $ 4,549 | $ 4,581 | $ 5,206 | $ 5,199 |
| Rentals and Leases | 848 | $ 898 | $ 1,050 | $ 979 | $ 971 |
| Interest and Penalties | 2,433 | $ 3,426 | $ 3,984 | $ 4,489 | $ 3,072 |
| Unconditional Government Transfers | 2,466 | $ 2,314 | $ 2,576 | $ 2,576 | $ 4,058 |
| Other | 5,247 | $ 7,864 | $ 10,914 | $ 8,990 | $ 7,621 |
| Conditional Government Transfers | 1,872 | $ 2,892 | $ 2,630 | $ 2,607 | $ 4,329 |
| Gain on Sale of Capital Assets | – | $ – | $ – | $ – | $ – |
| | **$ 148,218** | **$ 153,173** | **$ 166,979** | **$ 176,521** | **$ 184,527** |
| **Expenses by Function** | | | | | |
| General Government | $ 27,316 | $ 26,171 | $ 22,049 | $ 25,409 | $ 28,613 |
| Protective Services | 46,268 | $ 49,341 | $ 52,903 | $ 55,866 | $ 56,736 |
| Transportation Services | 12,600 | $ 15,426 | $ 21,558 | $ 23,406 | $ 17,724 |
| Enviromental/Public Health | 9,235 | $ 9,247 | $ 8,456 | $ 8,283 | $ 6,122 |
| Community Planning | 1,169 | $ 1,469 | $ 1,830 | $ 2,166 | $ 2,267 |
| Parks Recreation and Cultural | 36,026 | $ 30,246 | $ 32,049 | $ 37,190 | $ 28,405 |
| Water Utility | 9,988 | $ 9,903 | $ 10,396 | $ 11,969 | $ 11,216 |
| Sewer Utility | 3,004 | $ 3,652 | $ 3,641 | $ 3,517 | $ 2,977 |
| | **$ 145,607** | **$ 145,456** | **$ 152,881** | **$ 167,806** | **$ 154,060** |
| **Expenses by Object** | | | | | |
| Salaries Wages and Benefits | $ 75,320 | $ 79,170 | $ 84,016 | $ 89,035 | $ 89,259 |
| Materials Supplies and Services | 59,437 | 48,576 | $ 48,724 | $ 61,656 | $ 36,810 |
| Interest and Other | 10,850 | 17,711 | $ 20,141 | $ 17,115 | $ 22,207 |
| Amortization | – | – | $ – | $ – | $ 5,785 |
| | **$ 145,607** | **$ 145,456** | **$ 152,881** | **$ 167,806** | **$ 154,060** |

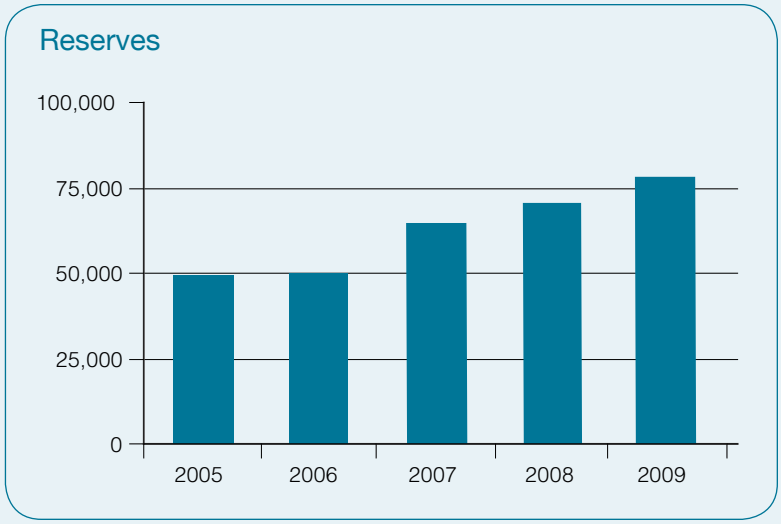
SOURCE: CITY OF VICTORIA FINANCE DEPARTMENT

# STATISTICAL INFORMATION

## Reserve Funds and Statement of Surplus 2005–2009 (IN THOUSANDS)

| Description | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| **Reserve Funds** | | | | | |
| Equipment and Infrastructure | $ 24,132 | $ 22,407 | $ 28,813 | $ 30,140 | $ 34,569 |
| Economic Development | 2,553 | 2,943 | 3,296 | 695 | 703 |
| Financial Stability | 220 | 201 | 208 | 714 | 723 |
| Debt Reduction | 1,742 | 2,587 | 5,278 | 7,938 | 8,694 |
| Self Insurance | 4,131 | 4,176 | 4,322 | 4,452 | 4,507 |
| Working Capital | 3,289 | 3,404 | 3,523 | 3,629 | 3,67 |
| Tax Sale Lands | 8,693 | 8,060 | 7,907 | 8,196 | 8,996 |
| Local Amenities | – | – | – | – | 49 |
| Parks and Greenways Acquisition | 1,364 | 1,413 | 1,462 | 1,629 | 1,850 |
| Affordable Housing | 506 | 674 | 975 | 1,656 | 3,643 |
| Fringe Benefit Rate Stabilization | 242 | 351 | 463 | 577 | 684 |
| Water Utility | 2,607 | 3,147 | 6,403 | 7,211 | 2,993 |
| Sewer Utility | 56 | 657 | 2,020 | 3,464 | 5,772 |
| Restricted Cash | – | – | – | – | 1,112 |
| | **$ 49,534** | **$ 50,020** | **$ 64,669** | **$ 70,299** | **$ 77,969** |
| **Statement of Unappropriated Surplus (Deficit)** | | | | | |
| General Operating Surplus | $ 1,312 | $ 1,668 | $ 2,341 | $ 4,870 | $ 10,661 |
| Water Operating Surplus | 449 | 1,934 | – | – | – |
| Sewer Operating Surplus | 600 | 598 | – | – | – |
| | **$ 2,361** | **$ 4,201** | **$ 2,341** | **$ 4,870** | **$ 10,661** |
| **Reserves Plus Unappropriated Surplus** | **$ 51,895** | **$ 54,221** | **$ 67,009** | **$ 75,169** | **$ 88,630** |

SOURCE: CITY OF VICTORIA FINANCE DEPARTMENT



# STATISTICAL INFORMATION

## Capital Budget Expenditures and Funding Sources 2005–2009 (IN THOUSANDS)

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| Civic Facilities | $ 13,247 | $ 5,416 | $ 7,731 | $ 10,871 | $ 3,828 |
| Equipment | 3,988 | 5,516 | 4,744 | 3,249 | 8,232 |
| Streets | 2,152 | 2,411 | 4,145 | 4,793 | 4,368 |
| Transportation and Development | 1,107 | 1,010 | 694 | 934 | 1,662 |
| Civic Services | 38 | 39 | 42 | 40 | 44 |
| Storm Drains | 1,416 | 2,650 | 1,699 | 1,750 | 2,767 |
| Parks | 1,961 | 1,192 | 900 | 1,253 | 1,291 |
| Planning and Development | – | 43 | 24 | 37 | 138 |
| Shoreline Protection | 20 | 2 | 9 | 0 | 0 |
| Revitalization | – | 33 | 28 | 36 | 237 |
| Downtown Revitalization | 54 | 148 | 149 | 570 | 1,722 |
| Environmental Remediation | 1,704 | 680 | 534 | 436 | 184 |
| Water Utility | 1,741 | 1,913 | 2,106 | 2,812 | 8,509 |
| Sewer Utility | 1,405 | 1,893 | 1,943 | 1,908 | 5,293 |
| Victoria Conference Centre | 214 | 757 | 174 | 217 | 408 |
| | **$ 29,047** | **$ 23,704** | **$ 24,920** | **$ 28,906** | **$ 38,681** |
| **Funding Sources** | | | | | |
| Capital Tax Levy | $ 6,193 | $ 7,385 | $ 7,985 | $ 9,185 | $ 9,885 |
| Connection Fees | 205 | 274 | 259 | 214 | 242 |
| Equipment and Infrastructure | 3,470 | 5,752 | 5,002 | 3,840 | 5,324 |
| Tax Sale Land Reserve | 1,141 | 1,005 | 485 | 1,127 | 1,152 |
| Development Cost Charges | 75 | – | – | – | 10 |
| Economic Development Reserve | – | – | – | 3,000 | – |
| Parks and Recreation Facility Reserve | – | – | – | – | 41 |
| Parking Reserve | – | – | – | – | 4,327 |
| Trust Funds | 10 | 53 | 30 | 103 | 19 |
| Grants and Partnerships | 1,719 | 2,679 | 2,519 | 2,582 | 1,279 |
| Gas Tax | – | – | 1,595 | 1,250 | 3,680 |
| Debt | 12,123 | 633 | 1,626 | 1,338 | 739 |
| Water Utility | 1,741 | 1,913 | 2,106 | 2,812 | 8,509 |
| Sewer Utility | 1,405 | 1,893 | 1,943 | 1,908 | 2,150 |
| Victoria Conference Centre | 281 | 757 | 174 | 217 | 421 |
| Police Equipment and Infrastructure | 683 | 1,358 | 1,197 | 1,329 | 904 |
| | **$ 29,047** | **$ 23,704** | **$ 24,920** | **$ 28,906** | **$ 38,681** |

SOURCE: CITY OF VICTORIA FINANCE DEPARTMENT

# STATISTICAL INFORMATION

## 2009 Grants

| Organization | Grants | City In-Kind Services | Exemption from Property Taxes | Total |
|---|---|---|---|---|
| 5TH (BC) Field Regiment, RCA | $ | $ | $ 92 | $ 92 |
| African Heritage Association of Vancouver Island (AHAVI) | 3,000 | | | 3,000 |
| Aids Vancouver Island | 4,500 | | | 4,500 |
| Anawim Companions Society | | | 2,884 | 2,884 |
| Anglican Synod of the Diocese of BC, The | | | 26,566 | 26,566 |
| Apostolic Trustees of Friars Minor or Franciscans of Western Canada | | | 3,335 | 3,335 |
| Art Gallery of Greater Victoria | 5,000 | 4,386 | 51,579 | 60,965 |
| Attractions Victoria | 15,000 | | | 15,000 |
| B Wilson Building | | | 10,191 | 10,191 |
| Ballet Victoria Society | 3,000 | | | 3,000 |
| Bastion Sq Revitalization Society | | 137 | | 137 |
| BC Association of Seventh Day Adventists | | | 2,739 | 2,739 |
| BC Black History Awareness Society | 2,000 | | | 2,000 |
| BC Governing Council of the Salvation Army in Canada | | | 4,901 | 4,901 |
| BC Hydro | | 115 | | 115 |
| BC Lions Society For Children | | 113 | | 113 |
| BC Muslim Association | | | 3,629 | 3,629 |
| BC Produce Building | | | 10,116 | 10,116 |
| BC SPCA | | | 24,704 | 24,704 |
| Beacon Community Services | 30,000 | | 16,252 | 46,252 |
| Belfry Theatre Society | | | 24,912 | 24,912 |
| Big Brothers Big Sisters of Victoria | 7,500 | | | 7,500 |
| Biggerstaff Studios Building | | | 37,639 | 37,639 |
| Bioregional Education Association | | | 3,732 | 3,732 |
| Bishop of Victoria | | | 80,538 | 80,538 |
| Blanshard Community Centre | 49,978 | 145 | | 50,123 |
| Blue Bridge Repertory Theatre | 2,500 | | | 2,500 |
| Boys' and Girls' Club of Greater Victoria | | | 23,885 | 23,885 |
| Brand Live | | 540 | | 540 |
| Burnside Gorge Community Association | 65,183 | 89 | | 65,272 |
| Canadian Cancer Society | | | 34,508 | 34,508 |
| Canadian National Institute for the Blind | | | 30,269 | 30,269 |
| Canadian Pacific Lawn Bowling Club | | | 33,666 | 33,666 |
| Canadian Red Cross Society | 1,000 | | 50,981 | 51,981 |
| Capital Mental Health Association | | | 21,310 | 21,310 |
| Capital Region Housing Corporation | 10,000 | | | 10,000 |
| Casa Maria Emergency Housing Society | | | 2,209 | 2,209 |
| Centennial United Church | | | 5,256 | 5,256 |
| Central Baptist Church | | | 28,683 | 28,683 |
| CFB Esquimalt | | 528 | | 528 |
| Chinese Consolidated Benevolent Association | | 1,489 | 22,195 | 23,684 |
| Christian and Missionary Alliance | | | 2,681 | 2,681 |
| Church of Latter Day Saints | | 603 | | 603 |
| Church of St John Divine | | 152 | | 152 |
| City of Victoria Youth Council | 20,000 | | | 20,000 |

# STATISTICAL INFORMATION

## 2009 Grants

| Organization | Grants | City In-Kind Services | Exemption from Property Taxes | Total |
|---|---|---|---|---|
| Clover Point Anglers' Association | $ | $ | $ 2,314 | $ 2,314 |
| Community of Christ Inc | | | 2,777 | 2,777 |
| Community Social Planning Council of Greater Victoria | 21,426 | | | 21,426 |
| Compass Group Canada | | 164 | | 164 |
| Cornerstone Christian Fellowship | | | 2,263 | 2,263 |
| Craigdarroch Castle Historical Museum Society | | | 44,649 | 44,649 |
| Cridge Centre for the Family Society | 80,000 | | 27,740 | 107,740 |
| Cross' Meats Building | | | 14,240 | 14,240 |
| CTVI Building | | | 59,953 | 59,953 |
| Dart Coon Club | | 187 | | 187 |
| Discovery School Society | | | 4,365 | 4,365 |
| Downtown Residents' Association | 2,310 | | | 2,310 |
| Downtown Victoria Business Association | | 1,264 | | 1,264 |
| Earth Walk Committee | | 898 | | 898 |
| Emanuel of Victoria V I | | | 1,413 | 1,413 |
| Fairfield Activity Centre Society (New Horizons) | 35,948 | | | 35,948 |
| Fairfield Community Association | 90,279 | | | 90,279 |
| Fairfield Gonzales Community Association | 10,225 | | | 10,225 |
| Fairfield Neighbourhood Resource Group | 3,013 | | | 3,013 |
| Fernwood Community Association | 3,013 | | | 3,013 |
| Fernwood Neighbourhood Resource Group Society | 43,853 | 232 | 2,623 | 46,708 |
| Fire Fighters Burn Fund Victoria | | | 1,446 | 1,446 |
| First Baptist Church, The | | | 2,941 | 2,941 |
| First Church of Christ Scientist | | | 9,697 | 9,697 |
| First Church of the Truth | | | 3,210 | 3,210 |
| First Open Heart Society of BC Inc | | | 1,897 | 1,897 |
| Foursquare Gospel Church of Canada | | | 1,470 | 1,470 |
| Francophone Society | | 842 | | 842 |
| Girl Guides of Canada | | | 4,067 | 4,067 |
| Glad Tidings Pentecostal Church | | | 69,913 | 69,913 |
| Glenlyon-Norfolk School Society | | | 45,410 | 45,410 |
| Go Rowing and Paddling Association of Canada | | 470 | 23,469 | 23,939 |
| Good Shepherd Lutheran Church | | | 1,326 | 1,326 |
| Governing Council of the Salvation Army in Canada | | | 48,852 | 48,852 |
| Grace Evangelical Lutheran Church | | | 12,262 | 12,262 |
| Grant Street Block Party | | 67 | | 67 |
| Great Canadian Beer Festival Society | | 134 | | 134 |
| Greater Victoria Bike to Work Society | 2,500 | 141 | | 2,641 |
| Greater Victoria Chamber of Commerce | 50,000 | | | 50,000 |
| Greater Victoria Citizens Conselling Centre, The | | | 9,973 | 9,973 |
| Greater Victoria Coalition to End Homelessness | 100,000 | | | 100,000 |
| Greater Victoria Compost Education Centre | 13,530 | 91 | | 13,621 |
| Greater Victoria Cycling Coalition | 1,000 | | | 1,000 |
| Greater Victoria Festival Society | 16,500 | 11,812 | | 28,312 |
| Greater Victoria Film Commission | 45,000 | | | 45,000 |
| Greater Victoria Spirit Committee Society | 150,000 | | | 150,000 |
| Greater Victoria Women's Shelter Society | | | 6,422 | 6,422 |
| Gurdwara Singh Sabha Society of Victoria | | | 4,276 | 4,276 |

# STATISTICAL INFORMATION

## 2009 Grants

| Organization | Grants | City In-Kind Services | Exemption from Property Taxes | Total |
|---|---|---|---|---|
| Hart Block | $ | $ | $ 17,928 | $ 17,928 |
| Haultain Corners Project | | 231 | | 231 |
| Help Fill a Dream Foundation of Canada | | | 564 | 564 |
| Heritage BC | 5,000 | | | 5,000 |
| Hero Search Legacy Program | | 97 | | 97 |
| Innovative Communities Org Foundation | | | 9,519 | 9,519 |
| Inter-Cultural Association of Greater Victoria | 12,500 | 6,754 | | 19,254 |
| Intrepid Theatre (Performance Creation Canada) | 23,000 | 1,189 | | 24,189 |
| Island Corridor Foundation | | | 882 | 882 |
| Island Equipment Owners' Association | | 5,268 | | 5,268 |
| Island Sexual Health Society | 2,000 | | | 2,000 |
| James Bay Anglers' Association | | | 603 | 603 |
| James Bay Community Project | 10,000 | | | 10,000 |
| James Bay Community School Centre | 51,393 | 114 | | 51,507 |
| James Bay Health and Community Services Society | | | 21,126 | 21,126 |
| James Bay New Horizons | 55,207 | | | 55,207 |
| Jewish Historical Society of British Columbia, The | 2,000 | | | 2,000 |
| John Howard Society of Victoria | | | 2,330 | 2,330 |
| Khalsa Diwan Society of Victoria | | | 4,047 | 4,047 |
| Kiwanis Club of Victoria | | | 6,131 | 6,131 |
| Knights of Columbus | | 147 | | 147 |
| Laren House Society | | | 3,442 | 3,442 |
| Leiser Building | | | 60,914 | 60,914 |
| Lifecycles Project Society | 10,000 | | | 10,000 |
| Maharishi Age of Enlightenment School Society | | | 5,957 | 5,957 |
| Maritime Museum | 20,000 | | | 20,000 |
| McPherson Playhouse Foundation | | | 146,534 | 146,534 |
| Multiple Sclerosis Society of Canada | | | 27,486 | 27,486 |
| Mustard Seed Street Church | | | 6,286 | 6,286 |
| NEED – Crisis and Information Line | 19,904 | | | 19,904 |
| North Jubilee Neighbourhood Association | 12,005 | | | 12,005 |
| North Park Neighbourhood Association | 6,590 | | | 6,590 |
| Northwest Entertainment Foundation | 4,500 | | | 4,500 |
| Oak Bay Gospel Assembly | | | 3,758 | 3,758 |
| Oaklands Chapel | | 45 | 4,007 | 4,052 |
| Oaklands Community Association | 89,285 | 113 | | 89,398 |
| Oaklands Elementary | | 89 | | 89 |
| Old Carriage House Parking Ltd, The | | | 9,869 | 9,869 |
| Open Space Arts Society | 10,000 | | 13,275 | 23,275 |
| Our Place Society | 25,000 | | 14,311 | 39,311 |
| Pacific Montessori Society | | 89 | | 89 |
| Palladian, The | | | 37,502 | 37,502 |
| Parent Support Services Society of BC | 2,450 | | | 2,450 |
| Parkdale Evangelical Free Church | | | 2,776 | 2,776 |
| Passion for Tango Society | 2,000 | | | 2,000 |
| Pattullo, Jason and Alesha Peters | 5,000 | | | 5,000 |
| PEERS | | 70 | | 70 |

# STATISTICAL INFORMATION

## 2009 Grants

| Organization | Grants | City In-Kind Services | Exemption from Property Taxes | Total |
|---|---|---|---|---|
| Pentecostal Assemblies of Canada | $ | $ | $ 3,421 | $ 3,421 |
| Powell and Co Building | | | 18,144 | 18,144 |
| President of Lethbridge Stake | | | 6,737 | 6,737 |
| Prior Building | | | 60,632 | 60,632 |
| Provincial Rental Housing Corp | 300,354 | | | 300,354 |
| Recreation Integration Victoria | 28,260 | | | 28,260 |
| Rockland Community Association | 3,220 | | | 3,220 |
| Royal Roads University | | 134 | | 134 |
| Royal United Services Institute | | 179 | | 179 |
| Royal Victoria Yacht Club | | 4,334 | | 4,334 |
| Saint Sophia Parish of the Russian Orthodox Church | | | 2,787 | 2,787 |
| Scout Properties (BC/Yukon) Ltd. | | | 7,502 | 7,502 |
| Seventh-Day Adventist Church (BC Conference) | | | 2,739 | 2,739 |
| Shekinah Homes Society Inc | | | 2,376 | 2,376 |
| Sierra Club BC Foundation | 3,500 | | | 3,500 |
| Societe Francophone de Victoria, La | 4,000 | | | 4,000 |
| South Jubilee Neighbourhood Association | 6,358 | 112 | | 6,470 |
| South Park School PAC | | 91 | | 91 |
| Southside Christian Fellowship | | | 1,701 | 1,701 |
| Sporthost | 7,500 | | | 7,500 |
| St Johns Court Society | | | 8,255 | 8,255 |
| St Joseph's Hospital X Wing | | | 23,027 | 23,027 |
| St Vincent De Paul Society of Victoria | | | 31,283 | 31,283 |
| St John Ambulance | 2,199 | | | 2,199 |
| Suddenly Dance Theatre Society | 3,500 | | | 3,500 |
| Sundance School | 8,000 | | | 8,000 |
| Terry Fox Foundation | | 968 | | 968 |
| TLC The Land Conservancy of BC | | | 23,062 | 23,062 |
| Tourism Victoria | 47,500 | | | 47,500 |
| Trustees of James Bay United Church | | | 7,640 | 7,640 |
| Trustees of Our Lords Church | | | 17,106 | 17,106 |
| Trustees of the Chinese Presbyterian Church | | | 11,344 | 11,344 |
| Trustees of the Congregation of Fairfield United Church | | | 2,931 | 2,931 |
| Trustees of the Congregation of Kingdom Hall of Jehovah's Witnesses | | | 1,423 | 1,423 |
| Trustees of the Congregation of St Andrew's Presbyterian Church | | | 8,149 | 8,149 |
| Trustees of the Congregation of the Jubilee Congregation of Jehovah's Witnesses | | | 3,979 | 3,979 |
| Trustees of the Congregation of the Open Door Spiritualist Church | | | 1,201 | 1,201 |
| Trustees of the Religious Society of Friends | | | 4,978 | 4,978 |
| Tumbleweeds Theatre | 2,000 | | | 2,000 |
| Ukrainian Catholic Eparchy of the New Westminster | | | 910 | 910 |
| United Church of Canada | | | 15,404 | 15,404 |
| United Way of Greater Victoria, The | | | 14,167 | 14,167 |
| Unity Church of Victoria | | | 2,634 | 2,634 |
| University of Victoria Native Student Union | | 1,124 | | 1,124 |
| Vancouver Island Addiction Recovery Society | | | 1,311 | 1,311 |
| Vancouver Island Association for the Physically Disabled | | | 2,650 | 2,650 |
| Vancouver Island Health Authority | | | 60,578 | 60,578 |

# STATISTICAL INFORMATION

## 2009 Grants

| Organization | Grants | City In-Kind Services | Exemption from Property Taxes | Total |
|---|---|---|---|---|
| Veselka Ukrainian Dance Association | $ 3,500 | $ | $ | $ 3,500 |
| VI Ride for Dad Society | | 119 | | 119 |
| Vic West Community Association | | 89 | | 89 |
| Victoria A.M. Association | 2,000 | | | 2,000 |
| Victoria Advanced Technology Council (Formerly Viatec) | 22,500 | | | 22,500 |
| Victoria Arts Connection | 4,500 | 238 | | 4,738 |
| Victoria Association for Community Living | | | 4,578 | 4,578 |
| Victoria BC SKA Society | 6,500 | 1,071 | | 7,571 |
| Victoria Brain Injury Society | 5,089 | | | 5,089 |
| Victoria Christian Centre Association | | | 2,518 | 2,518 |
| Victoria Civic Heritage Trust | 521,440 | | | 521,440 |
| Victoria Conservatory of Music | | | 74,411 | 74,411 |
| Victoria Cool Aid Society | | | 36,986 | 36,986 |
| Victoria Cool Aid Society and Aids Vancouver Island (Re Access Health) | 49,980 | | 8,633 | 58,613 |
| Victoria Curling Club, The | | | 48,069 | 48,069 |
| Victoria Dragon Boat Festival Society | 10,000 | 4,675 | | 14,675 |
| Victoria Heritage Foundation | 190,655 | | | 190,655 |
| Victoria Highland Games Society | 6,000 | 1,651 | | 7,651 |
| Victoria Immigrant and Refugee Centre Society | 5,000 | | | 5,000 |
| Victoria Independent Film and Video Festival Society | 13,000 | | | 13,000 |
| Victoria International Running Society | | 4,992 | | 4,992 |
| Victoria Jazz Society | 18,500 | 3,216 | | 21,716 |
| Victoria Junior Chess Society | 2,500 | 250 | | 2,750 |
| Victoria Marathon Society | | 14,494 | | 14,494 |
| Victoria Meeting Room Holdings Society | | | 5,122 | 5,122 |
| Victoria Multicultural Society | 4,000 | | | 4,000 |
| Victoria Native Friendship Centre | | | 5,509 | 5,509 |
| Victoria Pride Society | 2,000 | 3,180 | | 5,180 |
| Victoria Silver Threads | 36,448 | | | 36,448 |
| Victoria Single Parent Resource Centre Society | | | 7,775 | 7,775 |
| Victoria Symphony Society | 11,500 | 8,826 | | 20,326 |
| Victoria Theatre Guild and Dramatic School | | | 17,826 | 17,826 |
| Victoria Truth Centre Inc | | | 18,269 | 18,269 |
| Victoria Volunteer Bureau | 11,326 | | | 11,326 |
| Victoria West Community Association | 8,680 | | | 8,680 |
| Victoria West Community Y | 10,000 | | | 10,000 |
| Victoria Women In Need Community Co-Op | | | 8,620 | 8,620 |
| Victoria Women's Transition House Society | 2,000 | | 9,824 | 11,824 |
| Victoria Youth Empowerment Society | 17,000 | | 15,303 | 32,303 |
| Volunteer Victoria | 6,000 | | | 6,000 |
| Western Canada Wilderness | | 330 | | 330 |
| Wilson Dalby/Mc and Mc Building | | | 156,908 | 156,908 |
| YESBC (Youth for Environment Stewardship) | 2,200 | | | 2,200 |
| YM-YWCA of Greater Victoria | 86,322 | | 111,246 | 197,568 |
| **Total** | **$ 2,730,122** | **$ 88,971** | **$ 2,247,242** | **$ 5,066,335** |

# Looking Forward

## The Role of the 2007–2009 Corporate Strategic Plan

The 2007–2009 Corporate Strategic Plan for the City of Victoria will be used to demonstrate our accountability to citizens and to guide our operations.

It outlines how we will fulfill our vision and mission, using the principles contained in our value statements. In so doing, it builds upon the direction of previous strategic plans and incorporates the priorities from Council and the community.

The City's overall role as described in our vision and mission are supported by the goals, objectives and strategies presented in this plan. The success of the City will be measured by tracking our results towards achieving our objectives and goals.

## Developing the Corporate Strategic Plan

The 2007–2009 Corporate Strategic Plan was prepared by City staff in accordance with strategic goals provided by Council.

The City's vision and mission remain unchanged from previous years; however the consultative process involved revisiting the objectives and strategies to align them with community feedback, the goals of Council, and management priorities. The extent of these consultations included a series of facilitated meetings with City staff and the surveying of citizens. This resulted in new goals being developed along with objectives, strategies and performance measures.

## Monitoring and Reporting on the Corporate Strategic Plan

The progress made by the City in achieving its goals and objectives, including the status of the various strategies, will be reviewed with Council on an annual basis. Every year, the City will produce a report for citizens that highlights results for each of the performance measures in relation to the goals and objectives. This process will build on the work of City departments that are tasked with implementing the strategies within assigned timeframes as well as collecting the information that supports the various performance measures. The Corporate Strategic Plan will be updated every three years to reflect the priorities of Council.

## Vision

To be the most livable city in Canada

## Mission

To enhance the vitality of our region through exceptional leadership and stewardship of our cultural, social, economic and environmental assets

## Values

**Respect:** We respect each other and the citizens we serve

**Accountability:** We are accountable and take responsibility for our actions

**Honesty:** We are open, honest and encourage trusting relationships, both within and outside of the City

**Caring:** We care about what we do, and appreciate who we do it for. Victoria is a welcoming city that embraces diversity

## Council Goals

**Environmental Sustainability:** to protect and enhance our natural and built environment

**Social and Cultural Development:** to enhance the quality of life for all present and future Victorians through social means such as safety, diversity, inclusivity and partnerships

**Economic Vitality:** to be a leader in the economy and the economic hub of the region

**Service and Staff Excellence:** to promote an effective, responsive and high performing workforce

## Measuring Our Performance

The City's progress in achieving these goals will be monitored through a series of benchmarks and measured by a variety of tools and methods, including, but not limited to:

- Environmental impacts and improvements
- Bi-Annual citizen surveys
- Employee surveys
- Operational achievements – bike lanes introduced, sidewalks replaced, roads paved etc.
- Infrastructure condition assessments
- Financial results
- Transportation patterns and trends
- Public input

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