



**2016**  
**STATEMENT OF**  
**FINANCIAL**  
**INFORMATION**  
*(Pursuant to the Financial Information Act)*

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***“Serving the People”***



# THE CORPORATION OF THE DISTRICT OF SAANICH

2016 Statement of Financial Information

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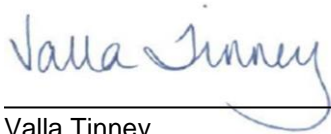
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# THE CORPORATION OF THE DISTRICT OF SAANICH

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## STATEMENT OF FINANCIAL INFORMATION APPROVAL

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



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Valla Tinney  
Director of Finance

June 13, 2017

# THE CORPORATION OF THE DISTRICT OF SAANICH

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the District of Saanich (the "Corporation") are the responsibility of the Corporation's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

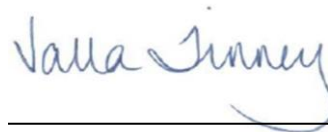
The Municipal Council meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

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



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Paul Thorkelsson  
Chief Administrative Officer



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Valla Tinney  
Director of Finance

June 13, 2017



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## **INDEPENDENT AUDITORS' REPORT**

*To the Mayor and Councillors of the Corporation of the District of Saanich*

We have audited the accompanying financial statements of The Corporation of the District of Saanich, which comprise the statement of financial position as at December 31, 2016, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

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

### *Opinion*

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

Chartered Professional Accountants

June 13, 2017  
Victoria, Canada

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

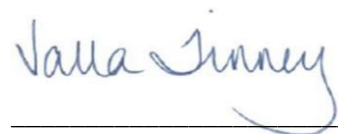
# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF FINANCIAL POSITION

December 31, 2016, with comparative information for 2015

	2016	2015
Financial assets:		
Cash and cash equivalents (note 2)	\$ 78,309,537	\$ 41,033,917
Investments (note 2)	87,129,024	109,432,089
Receivables:		
Property taxes	2,281,782	2,730,430
Board of Cemetery Trustees of Greater Victoria (note 3b)	943,304	999,746
Accounts receivable	13,769,471	9,728,217
MFA cash deposit (note 4)	537,986	457,666
Other assets	6,797	6,797
	<hr/> 182,977,901	<hr/> 164,388,862
Financial liabilities:		
Accounts payable and accrued liabilities	14,497,148	13,071,603
Accrued employee benefit obligations (note 5)	15,798,957	15,637,727
Capital lease obligations	3,587	6,297
Debt (note 3)	32,004,879	23,048,539
Deferred revenue (note 6)	22,637,843	23,050,569
Deposits and prepayments	11,285,156	9,869,373
	<hr/> 96,227,570	<hr/> 84,684,108
Net financial assets	<hr/> 86,750,331	<hr/> 79,704,754
Non-financial assets:		
Inventories of supplies	1,825,362	1,455,107
Prepaid expenses	787,835	710,825
Tangible capital assets (note 9)	841,048,556	823,209,687
	<hr/> 843,661,753	<hr/> 825,375,619
Contingent liabilities and commitments (notes 4, 11 and 12)		
Accumulated surplus (note 10)	<hr/> \$ 930,412,084	<hr/> \$ 905,080,373

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

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# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 13)	2016	2015
<b>Revenue:</b>			
Taxes (note 7)	\$ 112,674,350	\$ 112,480,997	\$ 108,248,863
Grants in lieu of taxes	2,168,400	2,307,301	2,251,524
Sales of services	18,423,790	19,584,292	18,785,980
Revenue from own sources	8,826,510	11,462,753	11,206,385
Transfers from other governments (note 8)	1,515,880	1,690,725	1,739,137
Sale of water	18,799,170	19,660,606	18,898,264
Water service charges	1,653,000	1,684,983	1,661,741
Sewer user charges	17,624,140	17,586,782	15,944,230
Grants and contributions	7,244,600	8,554,246	5,576,170
Developer contributions (note 9b)	-	2,255,373	1,907,488
Development cost charges (note 6)	3,100,300	2,045,324	439,689
Sub-regional park reserve (note 6)	-	212,613	212,613
Other	340,930	764,311	1,201,203
<b>Total revenue</b>	<b>192,371,070</b>	<b>200,290,306</b>	<b>188,073,287</b>
<b>Expenses:</b>			
General government services	19,226,151	16,951,813	14,589,225
Protective services	52,897,123	53,881,430	53,274,526
Engineering and public works	21,377,442	24,389,313	22,824,334
Refuse collection	6,507,570	6,421,907	6,193,436
Community planning	2,847,460	2,545,823	2,483,844
Recreation, parks and cultural	37,470,114	39,820,666	38,635,385
Water utility	15,625,170	16,706,350	15,089,974
Sewer utility	15,196,490	14,174,196	13,931,938
Other fiscal services	91,460	67,097	469,571
<b>Total expenses</b>	<b>171,308,980</b>	<b>174,958,595</b>	<b>167,492,233</b>
Annual surplus	21,062,090	25,331,711	20,581,054
Accumulated surplus, beginning of year	905,080,373	905,080,373	884,499,319
<b>Accumulated surplus, end of year</b>	<b>\$ 926,142,463</b>	<b>\$ 930,412,084</b>	<b>\$ 905,080,373</b>

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 13)	2016	2015
Annual surplus	\$ 21,062,090	\$ 25,331,711	\$ 20,581,054
Acquisition of tangible capital assets	(90,101,100)	(36,855,627)	(31,129,125)
Developer contributions of tangible capital assets	-	(2,255,373)	(1,907,488)
Amortization of tangible capital assets	18,994,500	20,851,718	18,649,209
Loss on disposal of tangible capital assets	-	420,413	245,876
	(71,106,600)	(17,838,869)	(14,141,528)
Purchase of inventories of supplies	-	(370,255)	(121,020)
Purchase of prepaid expenses	-	(77,010)	(426,278)
	-	(447,265)	(547,298)
Change in net financial assets	(50,044,510)	7,045,577	5,892,228
Net financial assets, beginning of year	79,704,754	79,704,754	73,812,526
Net financial assets, end of year	\$ 29,660,244	\$ 86,750,331	\$ 79,704,754

The accompanying notes are an integral part of these financial statements



# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF CASH FLOWS

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 25,331,711	\$ 20,581,054
Items not involving cash:		
Amortization	20,851,718	18,649,209
Developer contributions of tangible capital assets	(2,255,373)	(1,907,488)
Actuarial adjustment on debt	(403,695)	(426,327)
Accrued employee benefit obligations	161,230	405,485
Loss on disposal of tangible capital assets	420,413	245,876
Change in non-cash assets and liabilities:		
Property taxes receivable	448,648	45,721
Board of Cemetery Trustees receivable	56,442	53,754
Accounts receivable	(4,041,254)	(707,965)
Accounts payable and accrued liabilities	1,425,546	(4,695,702)
Deferred revenue	(412,726)	640,873
Deposits and prepayments	1,415,783	927,865
Inventories of supplies	(370,255)	(121,020)
Prepaid expenses	(77,010)	(426,278)
Net change in cash from operating activities	42,551,178	33,265,057
Capital Activities:		
Cash used to acquire tangible capital assets	(36,855,627)	(31,129,125)
Investing Activities:		
Net decrease (increase) in investments	22,303,065	(41,953,279)
Financing Activities:		
MFA cash deposit	(80,320)	19,429
Debt issued	11,307,230	-
Capital lease repaid	(2,710)	(11,140)
Debt repaid	(1,890,754)	(1,973,890)
Debt repaid (Board of Cemetery Trustees)	(56,442)	(53,754)
Net change in cash from financing activities	9,277,004	(2,019,355)
Increase (decrease) in cash and cash equivalents	37,275,620	(41,836,702)
Cash and cash equivalents, beginning of year	41,033,917	82,870,619
Cash and cash equivalents, end of year	\$ 78,309,537	\$ 41,033,917

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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The Corporation of the District of Saanich (the "Corporation") is incorporated and operates under the provisions of the British Columbia Local Government Act and the Community Charter of British Columbia. The Corporation's principle activities include the provision of local government services to residents of the incorporated area. These include protective, parks, recreation, transportation, drainage, water and sewer.

### 1. Significant accounting policies:

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

a) Reporting entity:

The financial statements include the combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all the activities and funds of the Corporation. The Corporation does not control any significant external entities and accordingly, no entities have been consolidated in the financial statements. Inter-departmental balances and significant organizational transactions have been eliminated. The Corporation does not administer any trust activities on behalf of external parties.

b) Basis of accounting:

The Corporation follows the accrual method of accounting for revenues and expenses. Revenues are 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) Cash and cash equivalents:

Cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term highly liquid investments with a maturity date of less than 3 months subsequent to year end that are readily converted to known amounts of cash and which are subject to an insignificant risk of change in value. Cash equivalents also include investments in Municipal Finance Authority of British Columbia Money Market Funds which are recorded at cost plus earnings reinvested in the fund.

d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond and Intermediate Funds which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of bankers' acceptances, guaranteed investment certificates (GIC's), deposit notes and debentures with a maturity date of 3 months to 1 year, while investments with a maturity date greater than 1 year are classified as long-term.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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### 1. Significant accounting policies (continued):

d) Investments (continued):

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.

e) 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.

f) Deposits and prepayments:

Receipts restricted by third parties are deferred as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

h) Employee future benefits:

The Corporation and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. 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.

Sick leave and other retirement benefits are also available to the Corporation'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 obligation under these benefit plans is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

i) 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, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability. Transfers received for which expenses are not yet incurred are included in deferred revenue.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 1. Significant accounting policies (continued):

j) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year.

k) Non-financial assets:

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

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The 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:

<b>Asset</b>	<b>Useful Life - Years</b>
Vehicles, machinery and equipment	2 - 25
Buildings and building improvements	20 - 75
Parks infrastructure	15 - 50
Drainage, water and sewer infrastructure	40 - 100
Roads infrastructure	15 - 100

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Corporation's ability to provide goods and services or when the value of the future economic benefits associated with the asset is less than the book value of the asset. Amortization is charged upon the asset becoming available for productive use in the year of acquisition. Assets under construction are not amortized until the year after 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) 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.

iv) Interest capitalization

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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### 1. Significant accounting policies (continued):

Non-financial assets (continued):

v) Leased tangible capital assets

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

vi) Inventories of supplies

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

l) Liability for Contaminated Sites:

Contaminated sites are defined as contamination of ground or water of a chemical, organic, or radioactive material that exceeds an environmental standard. A liability for remediation of a contaminated site is recognized when a District owned site not in productive use, or another site, meets all of the following criteria:

- (i) an environmental standard exists
- (ii) ground or water contamination exceeds the environmental standard
- (iii) the District is directly responsible or accepts responsibility for a liability
- (iv) it is expected that future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

m) Use of estimates:

- l) The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, the determination of employee benefit obligations, provision for contingencies, and accrued liabilities. Actual results could differ from those estimates.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 2. Cash and cash equivalents and investments:

	2016	2015
Cash and cash equivalents:		
Cash	\$ 69,762,579	\$ 22,554,920
Bankers' acceptances, deposit notes, and Municipal Finance Authority money market funds	8,546,958	18,478,997
	<u>78,309,537</u>	<u>41,033,917</u>
Short-term investments:		
Bankers' acceptances, GIC's and deposit notes	12,500,000	2,500,000
Long-term investments:		
Deposit notes and debentures	21,877,285	26,877,284
Municipal Finance Authority bond, and intermediate and bond funds	52,751,739	80,054,805
	<u>74,629,024</u>	<u>106,932,089</u>
Total investments	87,129,024	109,432,089
Total cash, cash equivalents and investments	\$ 165,438,561	\$ 150,466,006

Bankers' acceptances, deposit notes, bonds and GIC's have effective interest rates of 1.20% to 2.82% (2015 – 1.45% to 2.82%) and mature from 2017 to 2026. The Municipal Finance Authority Funds earn interest based on current market conditions and do not have set maturity dates. Funds can be withdrawn with three days notice.

The Corporation's investments have market values that approximate costs.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 3. Debt:

	2016	2015
Debt principal:		
Short term	\$ 3,242,630	\$ -
Long term	28,762,249	23,048,539
	<u>\$ 32,004,879</u>	<u>\$ 23,048,539</u>

- a) While the gross debenture debt issued as at December 31, 2016 was \$43,858,900 (2015 - \$37,624,300), the debt principal reported is net of repayments and actuarial gains or losses (per above).

Short term debt consists of MFA short term financing in the amount of \$2,322,630 and MFA 5-year equipment financing in the amount of \$920,000, both bearing interest at 1.44%.

The loan agreements with the Capital Regional District and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Corporation.

- b) In 2003 the Corporation borrowed \$1,500,000 on behalf of the Board of Cemetery Trustees of Greater Victoria. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2016 the debt and the receivable balance recorded in the financial statements is \$943,304.
- c) Principal payments on debt for the next five years are as follows:

	General	Sewer	Total
2017	4,337,233	457,669	4,794,902
2018	2,039,824	411,327	2,451,151
2019	2,065,838	411,327	2,477,165
2020	2,092,718	374,253	2,466,971
2021	1,829,436	374,253	2,203,689

Interest on debt ranges from 1.44% to 4.82% with maturity dates from April 12, 2017 to April 19, 2031. Interest expense on debt during the year was \$1,122,212 (2015 - \$1,197,814).

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

#### 4. Municipal Finance Authority debt reserve fund:

The Corporation issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of the borrowing, the Corporation is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the Corporation's financial statements as MFA cash deposits. If the debt is repaid without default, the deposits are refunded to the Corporation. The notes, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default and are not recorded in the financial statements. Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the Corporation. As at December 31, 2016, there were contingent demand notes of \$1,549,286 (2015 - \$1,350,596) which are not included in the financial statements of the Corporation.

#### 5. Accrued employee benefit obligations and pension plan:

The Corporation provides sick leave and certain other benefits to its employees. These amounts and other employee related liabilities will require funding in future periods and are set out below:

	2016	2015	Increase (Decrease)
Vacation pay and banked overtime	\$ 1,962,650	\$ 2,043,564	\$ (80,914)
Accumulated sick leave and retirement benefit payments	13,836,307	13,594,163	242,144
Total employee benefit obligations	15,798,957	15,637,727	161,230
Less funded amount	(8,845,248)	(8,771,554)	(73,694)
Total unfunded employee benefit obligations	\$ 6,953,709	\$ 6,866,173	\$ 87,536

Accrued vacation pay and banked overtime are the calculated value of entitlement carried forward into the next year. Accumulated sick leave represents the liability for sick leave banks accumulated for estimated drawdowns at future dates and/or for payout either on an approved retirement, or upon termination or death. Retirement benefit payments represent the Corporation's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, and certain vacation entitlements in the year of retirement. The accrued benefit obligations and the net periodic benefit cost are estimated actuarially using a projected cost method.



# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 5. Accrued employee benefit obligations and pension plan (continued):

Information about obligations for employee sick leave and retirement benefit plan is as follows:

	2016	2015
Balance, beginning of year	\$ 13,594,163	\$ 13,217,326
Current service cost	1,108,459	1,089,810
Interest cost	477,099	730,495
Benefits paid	(886,688)	(605,547)
Actuarial gain	(456,726)	(837,921)
Balance, end of year	\$ 13,836,307	\$ 13,594,163

The Corporation has performed its own actuarial valuation for 2016 and prior year obligations.

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

	2016	2015
Discount rates	3.15%	3.15%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	2.58% to 4.50%	2.58% to 4.50%

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The Corporation paid \$9,071,289 (2015 - \$9,618,253) for employer contributions while employees contributed \$7,146,233 (2015 - \$7,610,374) to the Plan in fiscal 2016.

The next valuation will be as at December 31, 2018 with results available later in 2019.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 5. Accrued employee benefit obligations and pension plan (continued):

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

#### GVLRA – CUPE Long-Term Disability Trust

The health and welfare 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. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$17,582,101 with a net deficit of \$1,519,599. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$472,009 (2015 - \$485,165) for employer contributions and the Corporation's employees paid \$472,915 (2015 - \$485,655) for employee contributions to the plan in 2016.

### 6. Deferred revenue:

Development Cost Charges and Sub-regional Parks Reserve represent funds received from developers restricted for capital expenditures.

	2016	2015
Development cost charges:		
Balance, beginning of year	\$ 18,942,266	\$ 18,502,134
Investment income	297,163	297,662
Fees and contributions	808,677	582,159
Amounts spent on projects and recorded as revenue	(2,045,324)	(439,689)
Balance, end of year	18,002,782	18,942,266
Sub-regional parks reserve:		
Balance, beginning of year	969,747	1,067,878
Investment income	15,979	10,227
Fees and contributions	388,900	104,255
Amounts spent on projects and recorded as revenue	(212,613)	(212,613)
Balance, end of year	1,162,013	969,747
General operating fund deferred revenue	3,473,048	3,138,556
Total deferred revenue	\$ 22,637,843	\$ 23,050,569

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 7. Taxation:

#### a) Taxes

	2016	2015
General Purpose:		
Property Tax	\$ 110,908,342	\$ 106,691,616
Utility 1% Tax	1,379,686	1,398,795
	112,288,028	108,090,411
Special Assessments:		
Local Improvement Frontage Tax	1,437	1,733
Cadboro Bay Village Business Improvement Area	20,000	20,000
	21,437	21,733
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	171,532	136,719
	\$ 112,480,997	\$ 108,248,863

#### b) Taxes levied for other Authorities

In addition to taxes levied for municipal purposes, the Corporation is legally obligated to collect and remit taxes levied for the following authorities. These collections and remittances are not recorded as revenue and expenses.

	2016	2015
Provincial Government - school taxes	\$ 48,412,050	\$ 49,257,297
Capital Regional District	8,603,412	8,267,852
Capital Regional Hospital District	7,870,464	7,752,092
Municipal Finance Authority	5,423	5,175
B.C. Assessment Authority	1,536,285	1,596,751
B.C. Transit Authority	7,893,933	7,862,005
	\$ 74,321,567	\$ 74,741,172

### 8. Government transfers:

	2016	2015
Operating transfers:		
Federal	\$ 11,298	\$ 9,842
Provincial	1,679,427	1,729,295
	\$ 1,690,725	\$ 1,739,137

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 9. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals and transfers	Balance at December 31, 2016
Land	\$ 287,140,802	\$ 3,446,158	\$ -	\$ 290,586,960
Vehicles, machinery and equipment	48,901,215	3,724,277	1,934,335	50,691,157
Buildings and building improvements	115,555,004	13,072,975	198,926	128,429,053
Park infrastructure	46,511,051	1,074,649	536,837	47,048,863
Drainage infrastructure	190,467,206	4,858,764	-	195,325,970
Roads infrastructure	185,979,330	5,834,827	12,046	191,802,111
Water infrastructure	131,787,708	4,386,532	-	136,174,240
Sewer infrastructure	147,926,476	5,481,457	-	153,407,933
Assets under construction	24,211,071	21,462,432	24,211,071	21,462,432
<b>Total</b>	<b>\$ 1,178,479,863</b>	<b>\$ 63,342,071</b>	<b>\$ 26,893,215</b>	<b>\$ 1,214,928,719</b>

Accumulated amortization	Balance at December 31, 2015	Disposals	Amortization expense	Balance at December 31, 2016
Vehicles, machinery and equipment	\$ 23,276,342	\$ 1,585,861	\$ 6,298,618	\$ 27,989,099
Buildings and building improvements	37,694,171	172,241	2,298,536	39,820,466
Park infrastructure	28,190,188	473,821	1,787,849	29,504,216
Drainage infrastructure	77,882,742	-	2,499,901	80,382,643
Roads infrastructure	76,790,663	9,808	4,302,302	81,083,157
Water infrastructure	48,677,433	-	1,838,407	50,515,840
Sewer infrastructure	62,758,637	-	1,826,105	64,584,742
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 355,270,176</b>	<b>\$ 2,241,731</b>	<b>\$ 20,851,718</b>	<b>\$ 373,880,163</b>

	Net book value December 31, 2015	Net book value December 31, 2016
Land	\$ 287,140,802	\$ 290,586,960
Vehicles, machinery and equipment	25,624,873	22,702,058
Buildings and building improvements	77,860,833	88,608,587
Park infrastructure	18,320,863	17,544,647
Drainage infrastructure	112,584,464	114,943,327
Roads infrastructure	109,188,667	110,718,954
Water infrastructure	83,110,275	85,658,400
Sewer infrastructure	85,167,839	88,823,191
Assets under construction	24,211,071	21,462,432
<b>Total</b>	<b>\$ 823,209,687</b>	<b>\$ 841,048,556</b>

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 9. Tangible capital assets (continued):

Cost	Balance at December 31, 2014	Additions	Disposals and transfers	Balance at December 31, 2015
Land	\$ 286,737,432	\$ 441,106	\$ 37,736	\$ 287,140,802
Vehicles, machinery and equipment	48,130,265	3,462,164	2,691,214	48,901,215
Buildings and building improvements	114,315,189	1,644,986	405,171	115,555,004
Park infrastructure	45,534,616	1,334,865	358,430	46,511,051
Drainage infrastructure	186,907,101	3,616,179	56,074	190,467,206
Roads infrastructure	178,559,872	47,419,458	-	185,979,330
Water infrastructure	128,568,458	3,219,250	-	131,797,708
Sewer infrastructure	145,815,184	2,122,069	10,777	147,926,476
Assets under construction	14,294,838	24,211,071	14,294,838	24,211,071
<b>Total</b>	<b>\$ 1,148,862,955</b>	<b>\$ 47,471,148</b>	<b>\$ 17,854,240</b>	<b>\$ 1,178,479,863</b>

Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Vehicles, machinery and equipment	\$ 21,127,849	\$ 2,687,478	\$ 4,535,971	\$ 23,276,342
Buildings and building improvements	35,849,710	373,130	2,217,591	37,694,171
Park infrastructure	26,808,200	358,431	1,740,419	28,190,188
Drainage infrastructure	75,466,938	47,419	2,463,223	77,882,742
Roads infrastructure	72,707,019	-	4,083,644	76,790,663
Water infrastructure	46,886,061	-	1,791,372	48,677,433
Sewer infrastructure	60,949,019	7,371	1,816,989	62,758,637
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 339,794,796</b>	<b>\$ 3,173,829</b>	<b>\$ 18,649,209</b>	<b>\$ 355,270,176</b>

	Net book value December 31, 2014	Net book value December 31, 2015
Land	\$ 286,737,432	\$ 287,140,802
Vehicles, machinery and equipment	27,002,416	25,624,873
Buildings and building improvements	78,465,479	77,860,833
Park infrastructure	18,726,416	18,320,863
Drainage infrastructure	111,440,163	112,584,464
Roads infrastructure	105,852,853	109,188,667
Water infrastructure	81,682,397	83,110,275
Sewer infrastructure	84,866,165	85,167,839
Assets under construction	14,294,838	24,211,071
<b>Total</b>	<b>\$ 809,068,159</b>	<b>\$ 823,209,687</b>

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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### 9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$21,462,432 (2015 - \$24,211,071) have not been amortized. Amortization of these assets will commence the year after the asset is put into service.

b) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$2,255,373 (2015 - \$1,907,488) comprised of land in the amount of \$1,362,482 (2015 - \$441,105), drainage and transportation infrastructure \$278,725 (2015 - \$1,101,906), and water and sewer infrastructure in the amount of \$614,166 (2015 - \$364,477).

c) Tangible capital assets disclosed at nominal values

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

d) Works of art and historical treasures

The Corporation manages and controls various works of art and non-operational historical cultural assets including buildings, artefacts, paintings and sculptures located at municipal sites and public display areas. These 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 2016 or 2015.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 10. Accumulated surplus:

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

	2016	2015
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 809,983,394	\$ 801,154,597
Operating funds	25,522,813	24,526,554
Capital funds	38,569,961	31,499,629
Unfunded employee benefit obligations	(6,953,709)	(6,866,173)
Total surplus	867,122,459	850,314,607
<b>Appropriated surplus set aside for:</b>		
Insurance	2,315,300	2,315,300
Future expenses	4,837,883	3,664,758
Working capital	4,450,000	4,450,000
Total appropriated surplus	11,603,183	10,430,058
<b>Reserve funds set aside for specific purpose by Council:</b>		
Land sales fund	2,358,164	2,974,060
Public safety and security fund	2,105,389	2,208,776
Carbon neutral fund	721,067	733,503
Equipment depreciation fund	5,870,002	5,972,046
Capital works fund	26,573,054	24,086,088
Commonwealth pool operating fund	734,510	973,018
Commonwealth pool high performance repair and replacement fund	215,467	165,892
Facility replacement fund	5,709,076	3,377,522
Computer hardware and software fund	4,577,235	1,756,544
Sayward gravel pit fund	1,859,307	1,838,259
Sewer capital fund	963,171	250,000
Total reserve funds	51,686,442	44,335,708
	\$ 930,412,084	\$ 905,080,373

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 11. Contingent liabilities:

- a) Capital Regional District debt, under the provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the District, including The Corporation of the District of Saanich.
- b) The Corporation is a shareholder and member of the Capital Region 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.
- c) In the normal course of a year, claims for alleged damages are made against the Corporation and are recorded when a liability is likely and reasonably determinable. The Corporation maintains an insurance reserve in its accumulated surplus of \$2,315,300 (2015 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.

### 12. Commitments:

At December 31, 2016, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 898,069	\$ -
Consulting and Parks and Public Works projects	23,836,612	17,267,807
Facilities projects	2,483,124	1,818,280

The Corporation has a liability to the Capital Regional District of \$637,839 for the Haro Wood property purchase. The payment term remaining is three years, ending September 2019, at \$212,613 per annum.

The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023, at \$197,120 for the first five years and \$213,646 for subsequent five years.

The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024 at an average of \$179,400 per annum.



# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 13. Budget data:

The budget data presented in these financial statements is based upon the 2016-2020 Financial Plan adopted by Council May 9, 2016. The following chart reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Total General revenues per Financial Plan	\$ 152,069,500
Total Water Utility revenues per Financial Plan	20,954,400
Total Sewer Utility revenues per Financial Plan	17,747,900
Add:	
Net Fleet revenues recorded as gross per PSAB	759,050
Reserve transfers recognized as revenues per PSAB	2,882,700
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,042,480)
Total revenue	192,371,070
Expenses:	
Total General expenses per Financial Plan	143,450,400
Total Water Utility expenses per Financial Plan	15,749,000
Total Sewer Utility expenses per Financial Plan	14,524,180
Less:	
Reserve expenditure recognized as transfers per PSAB	(372,120)
Inter departmental revenues netted against expenses per PSAB	(2,042,480)
Total expenses	171,308,980
Annual surplus	\$ 21,062,090

### 14. Comparative figures:

Certain comparative information has been reclassified to conform with the financial statement presentation for the current year.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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### 15. Segmented information:

The Corporation is a diversified municipal government organization that provides a wide range of services to its citizens, including General Government, Protective, Parks, Recreation and Culture, Engineering and Public Works, Planning and Development, and Water and Sewer Services. For management reporting purposes, the Corporation'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.

Municipal 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:

#### **General Government**

The General Government Operations provide the functions of Corporate Services and Administration, Finance, Human Resources, Tax Collection, Civic Center Maintenance, and other functions categorized as non-departmental.

#### **Protective Services**

Protective services comprise three different functions, Police, Fire, and Emergency Preparedness. The mission of the Police Department is to provide quality police service and keep Saanich safe. The Fire Department's mandate is to protect citizens and property, provide all proper measures to prevent, control, and extinguish fires and provide assistance to medical emergencies, land and marine rescue operations, requests from other fire services, and hazardous materials incidents and requests for public service. The Emergency Program's mandate is to provide continuity in government and the preservation of life and property through a coordinated response by elected officials, municipal departments, volunteer services, and such outside agencies as may be able to assist during a major emergency or disaster.

#### **Engineering and Public Works**

The Engineering and Public Works Department is responsible for all municipal infrastructures, which includes roads, drains and street and traffic lights.

#### **Planning and Development**

The Planning Department is comprised of four Divisions: Community Planning, Environmental Services, Subdivision and Inspections/Bylaw Enforcement. These Divisions manage all activities and applications relating to long range and current planning, subdivision review, building construction, environmental protection and bylaw enforcement.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

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### **15. Segmented information (continued):**

#### **Parks, Recreation and Culture**

The Parks and Recreation Department promotes active, healthy living through the effective provision of a wide range of programs, services and facilities. It also promotes the engagement of community members in a variety of arts, special events, cultural and social activities to encourage strong community connections. The Department is comprised of three Divisions that plan and manage a number of municipal services. Their mission is to work in partnership with the community to create a quality of life that fosters and supports healthy citizens and community environments.

#### **Water and Sewer**

The Water and Sewer Utilities operate and distribute water and network sewer mains, storm sewers and pump stations.

#### **Statement of segmented information**

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2016 - 2020 Financial Plan. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 15. Segmented information (continued):

2016	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 16,709,697	\$ 47,141,828	\$ 20,312,165	\$ 2,355,167	\$ 25,962,140	\$ -	\$ -	\$ 112,480,997
Grants in lieu of taxes	342,763	967,011	416,660	48,311	532,556	-	-	2,307,301
Sales of services	-	891,573	5,894,832	-	12,797,887	-	-	19,584,292
Other revenue from own sources	3,529,914	2,628,365	1,271,449	3,284,510	26,162	-	722,353	11,462,753
Transfers from other governments	-	1,615,885	-	63,542	11,298	-	-	1,690,725
Sale of water and charges	-	-	-	-	-	21,345,589	-	21,345,589
Sewer user charge	-	-	-	-	-	17,586,782	-	17,586,782
Grants and contributions	-	80,152	2,443,539	-	82,871	-	5,947,684	8,554,246
Development cost charges	-	-	678,680	-	1,326,644	40,000	-	2,045,324
Developer contribution	-	-	1,641,207	-	-	614,166	-	2,255,373
Sub-regional park fund	212,613	-	-	-	-	-	-	212,613
Other	31,500	-	285,052	-	-	447,759	-	764,311
	20,826,487	53,324,814	32,943,584	5,751,530	40,739,558	40,034,296	6,670,037	200,290,306
Expenses:								
Salaries, wages and benefits	12,113,714	46,677,193	12,857,589	2,393,851	21,021,558	4,393,975	-	99,457,880
Goods and services	1,013,709	5,517,697	5,804,485	139,595	7,782,639	20,183,958	-	40,442,083
Interest and financial charges	36,126	7,753	533,574	-	326,156	254,200	-	1,157,809
Other	929,932	-	-	-	6,044,710	-	-	6,974,642
Capital expenditures	70,349	368,943	3,266,397	-	765,256	1,603,518	-	6,074,463
Amortization	2,855,080	1,309,844	8,349,175	12,377	3,880,347	4,444,895	-	20,851,718
	17,018,910	53,881,430	30,811,220	2,545,823	39,820,666	30,880,546	-	174,958,595
Annual surplus (deficit)	3,807,577	(556,616)	2,132,364	3,205,707	918,892	9,153,750	6,670,037	25,331,711
Accumulated surplus, beginning of year								905,080,373
Accumulated surplus, end of year								\$ 930,412,084

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2016

### 15. Segmented information (continued):

2015	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 14,708,452	\$ 44,088,689	\$ 21,525,040	\$ 3,248,145	\$ 24,678,537	\$ -	\$ -	\$ 108,248,863
Grants in lieu of taxes	305,929	917,023	447,710	67,560	513,302	-	-	2,251,524
Sales of services	-	849,426	5,731,019	-	12,205,535	-	-	18,785,980
Other revenue from own sources	3,925,312	3,169,187	1,205,187	2,434,471	29,158	-	443,070	11,206,385
Transfers from other governments	-	1,669,295	-	69,842	-	-	-	1,739,137
Sale of water and charges	-	-	-	-	-	20,560,005	-	20,560,005
Sewer user charge	-	-	-	-	-	15,944,230	-	15,944,230
Grants and contributions	-	-	203,602	-	57,088	-	5,315,480	5,576,170
Development cost charges	-	-	279,689	-	120,000	40,000	-	439,689
Developer contribution	-	-	1,101,906	-	441,105	364,477	-	1,907,488
Sub-regional park fund	212,613	-	-	-	-	-	-	212,613
Other	31,500	-	667,718	-	-	501,985	-	1,201,203
	19,183,806	50,693,620	31,161,871	5,820,018	38,044,725	37,410,697	5,758,550	188,073,287
Expenses:								
Salaries, wages and benefits	11,032,633	45,457,488	12,548,319	2,350,337	19,859,195	4,533,283	-	95,781,255
Goods and services	1,106,097	6,449,009	5,526,577	120,973	7,558,442	19,355,761	-	40,116,859
Interest and financial charges	34,548	7,753	525,708	-	374,853	289,500	-	1,232,362
Other	1,226,104	-	-	-	5,885,070	-	-	7,111,174
Capital expenditures	409,423	114,960	2,378,536	-	1,159,226	539,229	-	4,601,374
Amortization	1,249,991	1,245,316	8,038,630	12,534	3,798,599	4,304,139	-	18,649,209
	15,058,796	53,274,526	29,017,770	2,483,844	38,635,385	29,021,912	-	167,492,233
Annual surplus (deficit)	4,125,010	(2,580,906)	2,144,101	3,336,174	(590,660)	8,388,785	5,758,550	20,581,054
Accumulated surplus, beginning of year								884,499,319
Accumulated surplus, end of year								\$ 905,080,373

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF DEBTS**  
For the year ended December 31, 2016

BY-LAW NUMBER	GENERAL	SEWER	TOTAL	INTEREST RATE	MATURITY DATE
	\$	\$	\$		Year
8293		36,702	36,702	3.05%	2017
8344		55,053	55,053	2.10%	2017
9405	659,640		659,640	1.44%	2017
9406	826,360		826,360	1.44%	2017
9407	836,630		836,630	1.44%	2017
3197		209,892	209,892	2.00%	2019
3257	1,090,759		1,090,759	1.55%	2020
3292	755,703		755,703	1.80%	2020
3363	1,803,810		1,803,810	1.75%	2021
Resolution	920,000		920,000	1.44%	2021
3466	804,492	282,890	1,087,382	4.82%	2022
3968	1,992,208		1,992,208	3.00%	2024
3726	1,182,522		1,182,522	3.35%	2025
3726		769,053	769,053	3.73%	2025
3771	6,084,352		6,084,352	3.65%	2026
3853		590,945	590,945	2.90%	2027
8409	943,304		943,304	2.10%	2028
3968	2,335,112	1,908,505	4,243,617	3.00%	2029
4061	5,300,000	2,764,600	8,064,600	2.60%	2031
	(124,601)	(23,052)	(147,653)	Accrued Actuarial Gains	
TOTAL	25,410,291	6,594,588	32,004,879		

**THE CORPORATION OF THE DISTRICT OF SAANICH  
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS  
For the year ended December 31, 2016**

No guarantee and indemnity agreements in 2016.

**THE CORPORATION OF THE DISTRICT OF SAANICH  
SCHEDULE OF COUNCIL REMUNERATION AND EXPENSES  
For the year ended December 31, 2016**

<b>ELECTED OFFICIAL</b>		<b>REMUNERATION</b>	<b>EXPENSE * ALLOWANCE</b>	<b>TOTAL</b>	<b>EXPENSES INCURRED FOR MEETINGS, COURSES &amp; CONFERENCES</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Atwell, Richard	Mayor	66,243	33,120	99,363	3,864
Brice, Susan	Councillor	26,328	13,164	39,492	1,267
Brownoff, Judy	Councillor	26,328	13,164	39,492	5,211
Derman, Vic	Councillor	26,328	13,164	39,492	3,853
Haynes, Fred	Councillor	26,328	13,164	39,492	4,417
Murdock, Dean	Councillor	26,328	13,164	39,492	1,123
Plant, Colin	Councillor	26,328	13,164	39,492	4,309
Sanders, Vicki	Councillor	26,328	13,164	39,492	4,433
Wergeland, Leif	Councillor	26,328	13,164	39,492	1,207
		276,867	138,432	415,299	29,684

\* Tax exempt expense allowance as per Subsection 81(3) of the Income Tax Act



**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
For the year ended December 31, 2016

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
<b>Canadian Union of Public Employees (CUPE), Local 2011</b>			
Bains, Jagtar	Development Co-ordinator	\$82,720	\$335
Beaudoin ,Sharon	Supervisor - Revenue Collection	77,445	-
Bedwell, Colin	Tradesperson III - Certified - S&WW	86,930	75
Bendall, Henry	Supervisor - Public Works	82,498	-
Brown, Dave	Chargehand I - Roads	78,863	150
Brown, Brian	Chargehand II - Public Works	77,311	-
Brown, Steven	Assistant Supervisor - S&WW	75,631	-
Butler, Richard	Property Officer	81,862	75
Campbell, Brian	Supervisor - Public Works	99,685	-
Campbell, Craig	Supervisor - Public Works	78,906	414
Chura, Daniel	Supervisor - Public Works	100,731	-
Clarke, Jason	Assistant Supervisor - Parks	75,466	301
Coates, Steve	Supervisor - Public Works	88,461	-
Coates, Karen	Accountant	79,168	1,113
Cunningham, Neil	Supervisor - Public Works	81,540	250
Delli Carri, John	Supervisor - Public Works	97,268	-
Dojack, Donald	Supervisor - Parks	83,123	309
Dyrda, Robert	Senior Building Official	76,995	1,600
Findlow, Neil	Senior Planner	82,332	524
Gagnon, Yann	Act Urban Forestry, Hort and Natural Areas Mgr	91,939	518
Grygierowski, Slav	Supervisor - Parks	87,310	507
Gudavicius, Elizabeth	Subdivision Co-ordinator	81,810	221
Hamer, David	Technical and Building Service Supervisor	78,902	1,570
Hamilton, Glenn	Supervisor - Public Works	83,063	-
Hawes, Barbara	Accountant	79,348	1,138
Holmes-Saltzman, Shari	Senior Planner	81,866	1,259
Holroyd, Steven	Engineering Planner/Designer	81,435	345
Huckin, Raymond	Supervisor - Public Works	91,270	-
James, Andre	Senior Building Official	76,284	490
Jennings, Ryan	Senior Instrumentation Technician	80,567	3,060
Jerrard, Heather	Supervisor - Public Works	89,282	225
Kiss, Erwin	Service Maintenance Technician	80,819	40
LeBoutillier, Curtis	Systems Analyst III Team Lead	85,062	671
McLellan, Errol	Supervisor - Public Works	82,593	-
Medeiros, Michael	Service Maintenance Technician	77,553	113
Muzyka, Chris	Senior Tradesperson III - Certified Mechanic PM	79,013	40
Panter, Richard	Senior Plumbing Official	76,464	530
Parfett, Nicola	GIS Coordinator	77,867	100
Partridge, Jason	Systems Analyst III Team Lead	82,175	1,101
Paula, Jerry	Supervisor - Public Works	97,862	-
Ritson, Brent	Parks Development Review Coordinator	80,486	246
Roberts, Douglas	Senior Bylaw Enforcement Officer	76,734	60
Rowan, Dale	Supervisor - Public Works	85,447	-

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2016**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Skippen, Jeff	Systems Analyst II	78,345	-
Smith, Ian	Superintendent - CHGC	80,403	653
Thorne, David	Chargehand II - Public Works	82,581	-
Warhurst, Michael	Supervisor - Public Works	81,891	-
<b>Subtotal - CUPE</b>		<b>3,895,306</b>	<b>18,033</b>
<b>Exempt</b>			
Armstrong, Kelli-Ann	Senior Manager, Recreation Services	136,933	667
Arslan, Paul	Senior Manager, Financial Services	134,155	3,118
Barbour, Graham	Manager of Inspection Services	133,964	2,543
Bowker, Benjamin	Manager of Storm and Waste Water Systems	118,340	-
Broughton, Scott	Risk Manager	106,003	2,650
Bryce, Tom	Manager - SCP	113,962	814
Burgess, Michael	Fire Chief	189,546	4,539
Ciarniello, Laura	Director, Corporate Services	181,255	3,187
Coshan, Rita	Manager of Occupational Health and Safety	110,878	2,741
Darrah, Gary	Manager, Park Planning and Development	115,963	1,312
Dupas, Donna	Legislative Manager - Municipal Clerk	133,987	320
Froud, Sharon	Deputy Legislative Manager	91,844	1,570
Giles, Andrew	Parks Construction and Maintenance Manager	100,410	-
Gondor, Guy	Manager of IT Service Delivery	107,384	100
Halldorson, Dwayne	Manager of Underground Services	117,844	-
Hanna, Stephen	Deputy Fire Chief	150,634	2,877
Harris, Debby	Corporate Projects Coordinator	92,576	1,636
Henson, Brock	Assistant Deputy Fire Chief	131,021	6,434
Hinde, D.Bobbie	Manager of Labour and Employee Relations	99,170	4,776
Howard, Jeffrey	Manager of Underground Services	123,960	1,951
Hvozdanski, Sharon	Director, Planning	180,355	524
Ireland, Carole	Recreation Centre Manager	109,978	1,958
Keiser, Alan	Manager, Waterworks (R/C)	116,465	244
Kelly, Kristine	Manager of Support Services	101,444	160
Kuzyk, Lorraine	Manager of Purchasing Services	103,942	3,184
Kvemshagen, Forrest	Manager of Information Technology	133,410	1,406
Laye, Shane	Manager of Facility Operations	114,732	1,129
Macdonald, Frank	Deputy Fire Chief	152,551	7,226
MacDonald, Joanne	Manager, Human Resources	133,957	1,439
Machielse, J. Harley	Director, Engineering	172,309	245
MacPhee, Carolyn	Director of Legislative Services	183,687	1,250
Masters, Sheryl	Deputy Legislative Manager	86,210	1,320
Matanowitsch, Jarret	Manager of Current Planning	135,207	5,492
McAra, David	Manager, Solid Waste Services & Fleet Centre	125,766	-
McGhee, Stacy	Program Manager - Strategic Facilities Planning	123,541	1,312
McLeod, Kelsie	Communications Manager	93,727	562
Meikle, Steve	Recreation Centre Manager	111,778	275
Minchin, Shari	Administrative Coordinator - Public Works	77,069	271
Mohoruk, Catherine	Manager, Transportation & Development Services	99,968	-
Murray, Paul	Former Chief Administrative Officer	124,019	-
Pallan, Nicole	HR Classification and Research Analyst	85,863	716
Parker, Charlene	Recreation Centre Manager	111,778	1,799
Pearson, Sandra	Manager of Community Services	111,394	25
Pollard, Adriane	Manager of Environmental Services	134,155	909
Proc, John	Manager of IT Operations	106,600	828

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2016**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Rempel, Michele	Administrative Coordinator - Fire	84,182	-
Riccus, Eva	Senior Manager, Parks	127,088	110
Roberge, Helene	Manager - Project/Quality Management	105,715	2,207
Samborski, Suzanne	Director, Parks and Recreation	119,206	2,605
Scott, Cameron	Manager of Community Planning	134,470	1,371
Seitz, Consuelo	HR Specialist, Wellness & Disability Management	80,828	250
Shaw, Christina	Manager of IT Business Systems	105,293	1,420
Sparanese, David	Manager of Public Works	139,562	959
Tarnowski, Sue-Lin	Manager of Revenue Services	103,363	2,092
Thorkelsson, Paul	Chief Administrative Officer	249,828	7,517
Tinney, Valla	Director of Finance	181,587	4,361
Wood, J. Dan	Deputy Fire Chief	130,389	5,047
Ziegler, Troy	Manager of Accounting Services	101,701	2,424
Ziegler, Tera	RTW & Occupational Health & Safety Coordinator	86,450	1,225
<b>Subtotal - Exempt</b>		<b>7,269,396</b>	<b>105,097</b>
<b>Fire (IAFF Local No. 967)</b>			
Abbott, Russell	Suppression Lieutenant (117 rate)	115,458	-
Adam, Christopher	Firefighter Eleventh Year	96,889	1,339
Anthony, Joel	Firefighter – Fourth Year – 1st Class	98,413	75
Ashmead, Matthew	Firefighter - Fourth Year - 1st Class	94,233	-
Baillie, Arlin	Firefighter - Fourth Year - 1st Class	96,818	2,348
Ball, David	Firefighter Eleventh Year	96,286	523
Barker, Jared	Firefighter - Fourth Year - 1st Class	95,754	2,531
Beddington, Lauren	Firefighter - Fifteenth Year (Qualified)	99,994	-
Benedict, Ronald	Firefighter - Fifteenth Year (Qualified)	113,047	158
Bennie, Mark	Senior Fire Mechanic (10 years or less)	118,004	1,674
Bradford, Craig	Firefighter Eleventh Year	96,130	1,900
Brice, Brent	Firefighter Eleventh Year	99,931	321
Carnell, Randall	Firefighter - Fifteenth Year (Qualified)	104,800	-
Catinus, Brian	Firefighter - Fourth Year - 1st Class	99,724	1,020
Cave, Todd	Fire Prevention Assistant Chief	134,475	70
Charlton, Aaron	Firefighter - Fifteenth Year (Qualified)	99,012	956
Cleaver, Kevin	Fire Captain (Suppression)	117,982	250
Crawford, Jesse	Firefighter - Fourth Year - 1st Class	102,497	1,383
Crighton, James	Fire Sr. Captain (Battalion Chief Qualified)	126,288	-
Curtis, Gregory	Fire Captain (Suppression)	90,206	-
Dainard, Joel	Firefighter - Fourth Year - 1st Class	97,975	-
Dalzell, Amanda	Alarm Dispatcher	85,847	-
Devlin, Kraig	Fire Captain (Suppression)	118,631	-
Duckworth, Kelly	Firefighter Eleventh Year	97,127	382
Dupuis, Tianna	Alarm Dispatcher	83,879	-
Eely, Jennifer	Alarm Dispatcher	84,884	-
Elam, Noah	Staff Development Officer - Lieutenant	116,646	2,904
Elder, David	Fire Captain (Suppression)	131,696	310

**THE CORPORATION OF THE DISTRICT OF SAANICH  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2016**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Farrally, Michael	Firefighter - Fourth Year - 1st Class	93,604	-
Ferguson, Dean	Firefighter - Fourth Year - 1st Class	95,586	647
Fiala, Bonnie	Firefighter - Third Year	78,654	-
Fiddick, Gregory	Firefighter - Third Year	79,271	-
Ford, Craig	Firefighter Eleventh Year	101,114	2,319
Fowler, James	Firefighter - Third Year	85,396	-
Franklyn, Bradley	Firefighter - Fifteenth Year (Qualified)	99,719	703
Game, Michael	Battalion Chief (Suppression)	108,071	-
Gaw, Colin	Fire Captain (Suppression)	118,788	-
Grace, Michael	Firefighter Eleventh Year	95,400	1,423
Gunn, Mike	Firefighter - Fourth Year - 1st Class	102,765	-
Hamilton, Zay	Firefighter – Fourth Year - 1st Class	100,502	72
Hanford, Brook	Alarm Dispatcher	85,397	-
Hanley, Cory	Firefighter Eleventh Year	107,806	1,915
Harper, Lindsay	Alarm Dispatcher	85,974	160
Harris, Wolfe	Firefighter - Fourth Year - 1st Class	96,658	379
Heppell, Robert	Fire Sr. Captain (Battalion Chief Qualified)	125,131	-
Hoffmann, Stuart	Firefighter Eleventh Year	95,989	1,037
Horne, Neal	Firefighter Eleventh Year	96,627	1,870
Hyde, Ronnie	Fire Captain (Suppression)	119,152	-
Iverson, Eric	Battalion Chief (Suppression)	138,381	-
Jackson, Joel	Firefighter - Fourth Year - 1st Class	101,141	419
Janicki, Graydon	Firefighter - Fourth Year - 1st Class	96,423	-
Jaques, Heather	Firefighter - Third Year	76,603	-
Jones, Robert	Suppression Lieutenant (117 rate)	116,298	-
Kaye, Michael	Communications Officer	134,917	1,765
Kerr, Russell	Firefighter Eleventh Year	96,921	841
Knoop, Jon	Firefighter - Fourth Year - 1st Class	97,088	1,287
Kollmar, Andrew	Firefighter Eleventh Year	95,379	422
Larson, Douglas	Suppression Lieutenant (117 rate)	118,031	1,583
Law, Randal	Battalion Chief (Suppression)	141,986	-
Letelier, Luis	Firefighter - Fourth Year - 1st Class	95,532	1,174
Lillis, Sean	Lieutenant Inspector Fire Prevention	124,561	140
Loyer, Ryan	Firefighter Eleventh Year	99,389	1,030
Manhas, Jeevan	Firefighter - Fifteenth Year (Qualified)	103,941	-
McConnell, Thomas	Firefighter Eleventh Year	98,651	842
McKay, Chris	Firefighter - Fourth Year - 1st Class	94,408	1,287
McKenzie, Neil	Firefighter - Fifteenth Year (Qualified)	98,801	382
McLaughlin, Daniel	Firefighter - Fourth Year - 1st Class	100,090	-
Meechan, Neil	Firefighter - Fourth Year - 1st Class	95,796	-
Mickelson, Kevin	Firefighter - Fifteenth Year (Qualified)	98,543	709
Miguel, Domingo	Firefighter - Fourth Year - 1st Class	93,470	-
Musgrave, John	Firefighter Eleventh Year	96,889	663
Niketas, K. Gus	Firefighter - Fifteenth Year (Qualified)	108,513	-
Norris, Scott	Fire Captain (Suppression)	121,341	-
Northrup, Matthew	Firefighter - Third Year	78,663	-

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES**  
**For the year ended December 31, 2016**

<b>EMPLOYEE NAME</b>	<b>JOB TITLE</b>	<b>REMUNERATION</b>	<b>EXPENSES</b>
Packford, Kevin	Firefighter - Fifteenth Year (Qualified)	105,570	-
Pala, Richard	Assistant Chief Fire Prevention	138,151	2,344
Paton, Robert	Fire Sr. Captain (Battalion Chief Qualified)	127,212	-
Peebles, Dale	Fire Sr. Captain (Battalion Chief Qualified)	129,718	-
Phillips, Bryce	Firefighter - Fourth Year - 1st Class	95,059	379
Pilon, Clayton	Firefighter - Fourth Year - 1st Class	96,526	454
Poillievre, David	Firefighter - Fourth Year - 1st Class	96,550	379
Radley, Curtis	Firefighter Eleventh Year	97,344	-
Rainforth, David	Firefighter - Fourth Year - 1st Class	97,507	729
Rangel, Gregory	Suppression Lieutenant (117 rate)	115,611	-
Reaume, Phillip	Firefighter - Third Year	79,148	-
Rivers, Charles	Firefighter - Fifteenth Year (Qualified)	100,420	-
Ruff, Erin	Alarm Dispatcher	86,139	-
Saari, Megyn	Alarm Dispatcher	86,741	283
Schaddelee, Troy	Firefighter Eleventh Year	98,182	858
Schellenberg, Darwin	Fire Captain (Suppression)	123,910	55
Scherer, Tony	Firefighter - Fifteenth Year (Qualified)	103,585	1,339
Schuttinga, Bob	Fire Captain (Suppression)	120,742	-
Shields, Chris	Firefighter - Fourth Year - 1st Class	96,539	1,135
Shumka, Travis	Firefighter - Fifteenth Year (Qualified)	102,655	-
Sidhu, Rodney	Firefighter Eleventh Year	102,558	327
Simpson, Michael	Captain Inspector Fire Prevention	130,413	3,217
Stafford, Krysta	Alarm Dispatcher	85,277	-
Stobart, Thomas	Firefighter - Fourth Year - 1st Class	94,664	131
Stubbings, Trevor	Firefighter Eleventh Year	100,696	1,366
Swan, Ian	Firefighter Eleventh Year	99,433	-
Swanson, Brian	Firefighter - Third Year	79,505	-
Symes, Gavin	Firefighter - Third Year	86,429	379
Taylor, Bart	Firefighter Eleventh Year	98,318	-
Thiessen, Curtis	Firefighter - Fourth Year - 1st Class	95,617	337
Thompson, Maegan	Emergency Program Officer	114,143	1,654
Tomljenovic, Jerry	Captain Pre-fire Planning/Public Education	117,809	49
Trepels, Carl	Lieutenant Inspector Fire Prevention	122,854	3,793
Visscher, Mark	Firefighter - Fifteenth Year (Qualified)	110,282	-
Wakelin, Robert	Firefighter Eleventh Year	97,906	382
Ward, Joshua	Firefighter - Third Year	79,538	-
Wells, Ryan	Firefighter - Fourth Year - 1st Class	95,123	379
Wells, Aaron	Firefighter - Fourth Year - 1st Class	94,145	-
Westhaver, Norm	Firefighter - Fifteenth Year (Qualified)	107,404	-
Whelan, Ross	Firefighter - Third Year	79,280	-
Williams, Mitchell	Staff Development Officer - Captain	122,563	3,146
Williams, Jocelyn	Alarm Dispatcher	85,845	161
<b>Subtotal - Fire</b>		<b>11,903,097</b>	<b>64,489</b>
<b>TOTAL \$75,000 OR MORE</b>		<b>23,067,799</b>	<b>187,619</b>
<b>TOTAL UNDER \$75,000</b>		<b>36,284,807</b>	<b>106,920</b>
<b>GRAND TOTAL</b>		<b>\$59,352,606</b>	<b>\$294,539</b>

**THE CORPORATION OF THE DISTRICT OF SAANICH  
SCHEDULE OF EMPLOYEE REMUNERATION AND EXPENSES  
For the year ended December 31, 2016**

**STATEMENT OF SEVERANCE AGREEMENTS**

There was one severance agreement under which payments commenced between the Corporation of the District of Saanich and its non-unionized employees during the fiscal year 2016.

The agreement represents twelve months of compensation.\*

\* "Compensation",

Agreement was based on salary and benefits. These benefits include extended health, dental, and employer portion of municipal pension.

Note: 1. Agreements noted above do not include employees of the Saanich Police Board

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
For the year ended December 31, 2016

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
	\$
A R MOWER & SUPPLY LTD	62,991
ACCENT REFRIGERATION SYSTEMS LTD	92,280
ACCESS RECORDS & MEDIA	39,139
ACKLANDS GRAINGER INC	107,786
ACME SUPPLIES	245,648
ACTIVE NETWORK LIMITED	89,470
ADVICAS	36,986
AECOM CANADA LTD	501,257
ALLTERRA CONSTRUCTION LTD.	1,258,198
ALTEC INDUSTRIES LTD	241,942
ANDREW SHERET LIMITED	74,778
APEX STEEL & GAS LTD	1,491,808
AQUA LUNG CANADA	33,962
ARAL CONSTRUCTION (2014) LTD	100,062
ARBUTUS EXCAVATING LTD	329,752
ARMTEC LIMITED PARTNERSHIP	46,181
ASSOCIATE SHEET METAL	30,317
ATOMIC CRAYON	61,443
B & C FOOD DISTRIBUTOR	47,631
BC PENSION CORPORATION	9,071,289
BARTLE & GIBSON CO LTD	28,979
BARTLETT TREE EXPERTS	33,519
BC HYDRO	2,043,008
BEACON COMMUNITY SERVICES	60,025
BELL CANADA	74,153
BLACK PRESS GROUP LTD	97,091
BRANDT TRACTOR LTD	34,456
BREWERS DISTRIBUTOR LTD	37,105
BUTLER BROTHERS SUPPLIES LTD	113,545
BYTE CAMP EDUCATION SOCIETY	37,432
C&K CONSULTING	64,446
CANADA POST CORP	28,988
CANADIAN CORPS OF COMMISSIONAIRES	289,182
CANADIAN FITNESS	25,291
CANADIAN LINEN & UNIFORM SERVICE	86,474
CANSEL SURVEY EQUIPMENT INC	113,132
CAPITAL CITY PAVING LTD	2,893,479
CAPITAL REGIONAL DISTRICT	1,273,716
CAPITAL REGIONAL DISTRICT WATER SERVICES	8,308,372
CAPITAL TREE SERVICE INC	35,472
CARFRA & LAWTON LLP	48,891
CDN TIRE STORE	25,692
CDW CANADA	32,023
CHASE OFFICE INTERIORS	44,674
CHEUNG CARMEN	34,650

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2016**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
CHEVRON CANADA LTD	1,038,821
CHEW EXCAVATING LTD	1,455,027
CIBC COMMERCIAL BANKING (CUPE 2011, Long Term Disability Plan)	945,500
CITY OF VANCOUVER	59,269
CITY OF VICTORIA	88,436
COAST ENVIRONMENTAL	57,497
COAST INDUSTRIAL PARTS LTD	28,554
COLUMBIA FIRE & SAFETY LTD	62,937
COMMERCIAL AQUATIC SUPPLIES	43,213
COMMERCIAL LIGHTING PRODUCTS LTD	120,778
COMPUGEN INC	33,767
CORIX WATER PRODUCTS INC	326,471
CORPORATE EXPRESS (Staples)	154,477
CORPORATION OF DELTA	36,220
CORPORATION OF THE DISTRICT OF OAK BAY	38,759
CPS (CANADA) INC	46,376
CREST	505,089
CRIMESCENE EVIDENCE LTD	42,517
CROP PROD SERV CA #180	47,679
CURT T. GRIFFITHS LTD.	43,534
D.L. BINS LTD.	998,042
D.R. CLOUGH CONSULTING	33,591
DANSKO STUDIOS (2007) INC.	40,662
DELL CANADA	72,989
DENBOW TRANSPORT LTD	33,486
DESJARDINS FINANCIAL SECURITY	3,357,451
DON MANN EXCAVATING LTD	4,182,503
DUNCAN ELECTRIC MOTOR LTD	79,313
EASTMAN, JENNIFER	29,311
EAVES MOTOR SALES LTD.	55,509
ECOMM 911	29,364
E-COMM EMERGENCY COMM FOR BC INC	333,307
ECONOLITE CANADA INC	103,045
EDGES ON ICE	93,404
EECOL ELECTRIC	356,203
ELI PASQUALE GROUP INC	68,124
ELISE HOLDINGS LTD INC & CAMASSA LAND CORPORATION INC	1,270,509
EMCO CORPORATION	743,165
EMCO WATERWORKS VICTORIA	39,457
EQUINOX ENVIRONMENTAL PRODUCTS	33,565
ERP-ONE CONSULTING INC.	1,252,963
ESRI CANADA	67,133
EVERFITT MOVEMENT INC	99,247
EVOLVE ENGINEERING INC	49,455
EXPRESS CUSTOM TRAILER	79,024



**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2016**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
FALCON GYMNASTICS	60,334
FINNING CANADA	141,540
FLOCOR INC	34,511
FORD CREDIT CANADA LEASING	26,159
FORTIS BC	408,409
FOTOPRINT LTD	27,529
FOUR STAR WATERWORKS LTD	76,886
FRANK PLANNING COLLABORATIVE	97,809
FRED SURRIDGE LTD	169,094
FRONTLINE OUTFITTERS LTD	46,333
G & E CONTRACTING LTD	73,472
G WILLIAMS PLUMBING & HEATING LTD	51,438
GEOADVICE ENGINEERING INC.	25,374
GEVERS ENGINEERING LTD	72,060
GRAPHIC OFFICE INTERIORS	229,328
GREATER VICTORIA PUBLIC LIBRARY	5,395,089
GREATER VICTORIA SCHOOL BOARD	48,400
GUILLEVIN INTERNATIONAL	139,292
H2X CONTRACTING LTD	117,629
HABITAT SYSTEMS INC	105,502
HARRIS & COMPANY LLP	52,680
HASTE WORKERS COOPERATIVE	39,281
HCMA ARCHITECTURE + DESIGN	100,637
HENDERSON RECREATION EQUIPMENT LTD	80,349
HEROLD ENGINEERING LIMITED	84,191
HIGH LINE CORPORATION	39,142
HUGHES CONDON MARLER ARCHITECTS	114,713
HYDRO-FORCE EXCAVATING LTD.	396,501
ICBC	317,035
INFO TECH RESEARCH GROUP	27,563
INPROTECT SYSTEMS INC	161,412
INSITUFORM TECHNOLOGIES LIMITED	2,250,799
INTEGRITY EXTERIORS LTD	618,399
INTERPROVINCIAL TRAFFIC	58,425
IPI TECH INC.	136,174
ISLAND ASPHALT COMPANY	1,124,066
ISLAND KEY COMPUTER LTD	275,165
ISLAND TRACTOR & SUPPLY LTD	36,852
ISLAND VIEW NURSERY	30,386
ISLAND WEST COAST DEVELOPMENT LIMITED	1,027,026
ITZIAR MANAGEMENT LTD	126,027
JACOB BROS CONSTRUCTION INC	250,231
JENNER CHEVROLET BUICK GMC	212,011
JIM PATTISON TOYOTA VICTORIA	31,057
JOHNSON CONTROLS CANADA	56,132
JONES EMERY HARGREAVES & SWAN	25,176

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2016**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
JUSTICE INSTITUTE OF BC	151,181
KAL TIRE	103,746
KARDUM, JOSIANA, BRANKO & MARIJA, & DUBROVIC, RADOJKA	651,051
KERR WOOD LEIDAL ASSOCIATES LTD	513,428
KGC FIRE RESCUE INC	71,635
KIRBY PHYSIOTHERAPY (MKC)	142,465
KPMG LLP	34,545
LAFRENTZ ROAD MARKING	119,042
LAWSON PRODUCTS INC	31,150
LEFT COAST HEALTH	167,455
LEHIGH MATERIALS	902,181
LOCAL HAULING & CLEANUPS LTD	84,969
LOMBARD PRECAST INC	157,235
LONG VIEW SYSTEMS	86,850
LORDCO AUTO PARTS	65,849
LUMBERWORLD	70,729
MACNUTT ENTERPRISES LIMITED	300,080
MCELHANNEY CONSULTING SERVICES LTD	41,940
MCRAES ENVIRONMENTAL SERVICES LTD	89,625
MD CHARLTON LIMITED	87,118
MEGSON FITZPATRICK INC	42,878
METRO MOTORS LTD	44,380
MFR RESOLUTIONS CONSULTING CORP	28,377
MHPM PROJECT LEADERS	49,012
MICROSERVE	43,092
MINISTRY OF TRANSPORTATION	37,952
MONK OFFICE SUPPLY LTD	29,238
MUSIC TOGETHER VICTORIA	32,457
MYRA SYSTEMS	1,317,436
NATION CHRIS	63,386
ND GRAPHICS LIMITED	47,394
NOLAN RIDING	25,820
NOVA POLE INTERNATIONAL	66,717
NOVELL CANADA LTD	85,292
NOVUS PLANTS LTD	95,639
OAKCREEK GOLF & TURF INC	164,178
OCABC	55,940
OEI RAFAEL	52,888
ONE HOUR CLEANERS	34,939
OPUS DAYTON & KNIGHT LTD	56,324
ORACLE CANADA ULC	733,101
P&R TRUCK CENTRE LTD	240,539
PACIFIC COAST FIRE EQUIPMENT	34,139
PACIFIC COAST SWIMMING	27,097

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
For the year ended December 31, 2016

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
PACIFIC INDUSTRIAL & MARINE INSTALLATION	104,700
PACIFIC INSTITUTE FOR SPORT EXCELLENCE	27,480
PACIFIC SPORT REGIONAL BADMINTON CENTRE	26,332
PARKER JOHNSTON INDUSTRIES LTD	480,717
PARSONS INC	596,521
PAW PACIFIC AUDIO WORKS	45,516
PBX ENGINEERING LTD	54,573
PEDRE CONTRACTORS LTD	166,487
PENINSULA BULLDOZING LTD	25,825
PITNEYWORKS	179,418
POWELL FABRICATION	40,536
PRAIRIE COAST EQUIPMENT INC	170,495
PRICE'S ALARM SYSTEMS LTD	45,720
PRIMECORP	187,105
PRINTERS PLUS	59,629
PROFIRE EMERGENCY EQUIPMENT	36,065
RADA RESURFACING INC	28,483
RADIO WORKS COMMUNICATIONS INC	28,354
RANDSTAD INTERIM INC	322,831
RAVINE EQUITIES C/O MORGUARD INVEST	219,441
RAYLEC POWER LTD	36,176
READ JONES CHRISTOFFERSEN CONSULTING ENG	48,746
RECEIVER GENERAL (employer's EI & CPP contribution only)	4,068,504
RECEIVER GENERAL FOR CANADA	145,255
RENCHER GOLF SERVICES INC	78,815
RICHLOCK RENTALS LTD	246,102
ROCKY MOUNTAIN PHOENIX	36,712
ROCKY POINT ENGINEERING LTD.	80,047
ROGERS WIRELESS	38,787
ROLLINS MACHINERY LTD	44,304
ROPER GREYELL LLP	80,973
RYZUK GEOTECHNICAL	91,859
SAFETEK EMERGENCY VEHICLES LIMITED	32,948
SCHOOL DISTRICT #63	65,689
SENSORS & SOFTWARE	34,440
SHELBOURNE PHYSICAL THERAPY	120,284
SHERINE INDUSTRIES LTD	27,002
SHERWIN-WILLIAMS	52,591
SIGMA SAFETY CORP	207,462
SMEAL FIRE APPARATUS CO	365,290
SOFTCHOICE LP	30,485
SOUTH ISLAND POWER SWEEPING	35,510
SOUTHERN LISA	37,854

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2016**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
SPECIMEN TREES WHOLESAL NURSERIES LTD	49,739
SQUARE ONE PAVING LIMITED	27,872
STANLEY CONVERGENT SECURITY	127,108
STANTEC CONSULTING LTD	31,074
STEWART MCDANNOLD STUART	85,983
STUDIO VZF	43,196
SUBURBAN MOTORS LTD	202,097
SWICH SERVICES INC.	36,154
SYSCO VICTORIA (OLM)	139,835
SYSTEMTEK CONSULTING	27,510
TC PUBLICATION LIMITED PARTNERSHIP	48,281
TECH MECHANICAL SYSTEMS LTD	35,046
TELUS	689,629
TENOR TILE AND CARPETS LTD.	35,543
THE HOME DEPOT	47,527
THE UNIFORMS EXPERTS NORTH AMERICA INC	25,492
THINK COMMUNICATIONS INC	139,444
TOMKO SPORTS SYSTEMS	69,433
TOURISM VICTORIA – DESTINATION MARKETING COMMISSION (Hotel Tax)	171,531
TOWER FENCE PRODUCTS	77,431
TRITECH GROUP LIMITED	1,426,609
TYR SPORT	27,898
UNITED ENGINEERING LTD	83,323
URBAN SYSTEMS	73,750
VAN ISLE WATER SERVICE	31,223
VFA CANADA CORPORATION	44,870
VICTORIA LANDSCAPE-GRAVEL MART LTD	48,746
VICTORIA MOBILE RADIO LTD	31,060
VIMAR EQUIPMENT LTD	225,751
WARNACO SWIMWEAR GROUP dba PVH CANADA	34,762
WASTE MANAGEMENT	51,662
WEE BEE HAULING AND SERVICES LTD	589,463
WESCO DISTRIBUTION CANADA INC	26,163
WESTERN EQUIPMENT	27,177
WESTERN GRATER CONTRACTING LTD	33,005
WESTERN ONE RENTALS & SALES	60,875
WESTERN TRAFFIC LTD	193,020
WHITewater WEST INDUSTRIES LTD	56,292
WILLE DODGE CHRYSLER	38,682
WOODGROVE CHRYSLER	188,860
WORKSAFEBC	1,652,306

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF PAYMENTS TO SUPPLIERS OF GOODS AND SERVICES**  
**For the year ended December 31, 2016**

<b>SUPPLIER NAME</b>	<b>AMOUNT PAID</b>
WSP CANADA INC	55,758
X10 NETWORKS	48,320
XEROX CANADA LTD	72,518
YOUNG ANDERSON BARRISTER & SOLICITORS	105,446
ZEIDLER PARTNERSHIP ARCHITECTS	28,230
<hr/>	
<b>TOTAL \$25,000 OR MORE</b>	87,018,322
<b>TOTAL UNDER \$25,000</b>	<u>6,417,064</u>
<b>GRAND TOTAL</b>	<u><u>\$93,435,386</u></u>

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF GRANTS**  
**For the year ended December 31, 2016**

<b>RECIPIENT</b>	<b>AMOUNT</b>
	\$
ATKINS MANUELA	250
AYRE ANNE M *	1,000
BC SUSTAINABLE ENERGY ASSOCIATION	7,974
BIKE TO WORK VICTORIA	4,500
BLENKINSOP VALLEY COMM ASSOCIATION	1,600
BROADMEAD AREA RESIDENTS ASSOCIATION	1,600
CADBORO BAY RESIDENTS ASSOCIATION	1,600
CAMOSUN COMMUNITY ASSOCIATION	1,100
CAPITAL REGION FOOD & AGRICULTURE	9,400
CEDAR HILL GOLF CLUB LADIES DIVISION	5,000
CITY OF VICTORIA	1,000
CLAREMONT DRY GRAD COMMITTEE	1,250
COMMUNITY SOCIAL PLANNING COUNCIL	20,900
CORDOVA BAY ASSOCIATION FOR COMMUNITY AFFAIRS	1,600
CREATIVELY UNITED FOR THE PLAN	2,000
CRIDGE CENTRE FOR THE FAMILY	8,000
FALAISE COMMUNITY ASSOCIATION	1,600
FRIENDS OF BECKWITH PARK	500
FRIENDS OF MT DOUGLAS PARK SOCIETY	1,600
FRIENDS WITH CEDAR HILL PARK SOCIETY	500
GORDON HEAD RESIDENTS ASSOCIATION	2,650
GORGE TILlicum COMMUNITY ASSOCIATION	9,150
GOWARD HOUSE SOCIETY	25,200
GREATER VICTORIA CYCLING COALITION	4,400
GRIFFIN VIRGINIA *	360
HALIBURTON COMMUNITY ORGANIC FARM SOCIETY	12,000
HORTICULTURE CENTRE OF THE PACIFIC	130,000
KNOX CHRISTINE L *	338
LIFECYCLES PROJECT SOCIETY	10,000
MARITIME MUSEUM OF BRITISH COLUMBIA	15,000
MOMS LIKE US	1,650
MT TOLMIE COMMUNITY ASSOCIATION	5,504
MT VIEW COLQUITZ COMMUNITY ASSOCIATION	1,600
NEED 2: SUICIDE PREVENTION EDUCATION	10,000
NORTH QUADRA LAND USE PROTECTION	1,600
PENINSULA STREAMS SOCIETY	10,000
PINO ANNAMARIA *	260
PORTAGE INLET SANCTUARY COLQUITZ ESTUARY	1,100
PROSPECT LAKE AND DISTRICT COMMUNITY ASSOCIATION	2,100
PULLING TOGETHER PROGRAM - BAXTER PARK	300
PULLING TOGETHER PROGRAM - MARIGOLD PARK	350
QUADRA CEDAR HILL COMMUNITY ASSOCIATION	2150

**THE CORPORATION OF THE DISTRICT OF SAANICH**  
**SCHEDULE OF GRANTS**  
For the year ended December 31, 2016

<b>RECIPIENT</b>	<b>AMOUNT</b>
	\$
RESIDENTS ASSOCIATION OF STRAWBERRY VALE	2,150
RITHET'S BOG CONSERVATION SOCIETY	1,100
ROYAL OAK COMMUNITY ASSOCIATION	1,600
SAANICH HERITAGE FOUNDATION	42,000
SAANICH MARINE RESCUE SOCIETY	3,000
SAANICH NEIGHBOURHOOD PLACE	14,591
SAANICH VOLUNTEER SERVICES SOCIETY	58,368
SHELBOURNE COMMUNITY KITCHEN SOCIETY	5,000
SILVER THREADS SERVICE	59,225
SOUTH ISLAND PROSPERITY PROJEC	109,157
SPECTRUM COMMUNITY SCHOOL	1,635
SPORTHOST VICTORIA	2,500
ST ANDREWS HIGH SCHOOL	320
ST JOHN AMBULANCE	4,000
TILLICUM COMMUNITY SCHOOL	3,000
TOURISM VICTORIA	24,000
VANCOUVER ISLAND SOUTH FILM & MEDIA COMMISSION	35,700
VICTORIA & VANCOUVER ISLAND GREEK COMMUNITY	2,000
VICTORIA ADVANCED TECHNOLOGY COUNCIL	5,000
VOLUNTEER VICTORIA	12,040
	<u>\$705,072</u>

\*Significant tree pruning grant

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