

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2016

Financial Statements

Schedule of Guarantee and Indemnity Agreements

Schedule of Remuneration and Expenses

Schedule of Suppliers of Goods or Services

Approval of Financial Information

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER MANAGEMENT REPORT FOR 2016

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Municipal Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee. The Audit Committee is a committee comprised of Council members, pursuant to the *Community Charter* section 170, which provides oversight of the annual audited financial statements, internal controls and the external auditors. Meetings are held with the external auditors annually or as determined by the Committee.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee and meet with it on a regular basis.

On behalf of the Corporation of the District of West Vancouver,



Isabel Gordon
Director of Financial Services
June 19, 2017

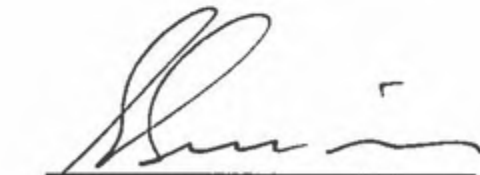
**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	2016	2015
FINANCIAL ASSETS		
Cash	60,072,476	1,428,327
Investments (Note 3)	66,447,198	76,291,378
Accounts Receivable		
Property Taxes	1,468,336	1,604,410
Other (Note 4)	19,296,886	27,175,808
Due from Other Governments	2,305,255	3,151,597
Other Assets	21,243	23,341
	<u>149,611,394</u>	<u>109,674,861</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	19,315,757	15,370,380
Employee Future Benefits Payable (Note 5)	5,063,844	4,754,579
Deferred Revenue and Deposits (Note 6)	47,333,895	40,462,140
Deferred Development Cost Charges (Note 7)	22,775,305	22,394,482
Debt (Note 8)	29,677,716	7,322,009
	<u>124,166,517</u>	<u>90,303,591</u>
NET FINANCIAL ASSETS	<u>25,444,877</u>	<u>19,371,270</u>
NON-FINANCIAL ASSETS		
Inventories	668,989	719,838
Prepaid Expenses	1,022,185	894,455
Tangible Capital Assets (Schedules 2 and 3)	469,061,864	459,509,876
	<u>470,753,038</u>	<u>461,124,168</u>
ACCUMULATED SURPLUS (Note 9)	<u>496,197,915</u>	<u>480,495,438</u>

See accompanying notes to the Financial Statements.
Commitments and Contingencies (Note 11).
Long Term Leases (Note 12).



Isabel Gordon, MBA, CPA, CA
Director of Financial Services



Michael Smith
Mayor

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016 Budget (See Note 16)	2016 Actual	2015 Actual
REVENUE			
General Taxation (Note 13)	64,874,334	64,868,171	59,221,604
Fees & Charges	50,396,488	50,124,702	46,007,740
Licenses & Permits	7,176,821	9,312,062	8,887,084
Other Revenue	4,135,734	4,378,753	4,042,606
Government Grants	1,002,835	1,108,528	1,281,357
Transit Reimbursements	16,472,900	15,570,825	16,031,315
Development Cost Charges	1,298,716	818,130	579,149
Other Contributions for Capital	2,473,336	2,459,432	3,228,905
Third Party Works	2,175,400	2,541,705	1,677,302
Interest Earned on Investments	1,500,000	1,205,907	1,340,879
	151,506,563	152,388,215	142,297,942
Community Amenities Received from Developers (Note 15)	-	8,501,550	-
Gain on Sale of Land	150,000	50,154	21,637,168
	151,656,563	160,939,919	163,935,110
EXPENSES			
General Government	19,623,946	19,912,619	17,643,373
Public Safety	33,070,185	33,034,754	31,602,139
Engineering & Transportation	9,416,581	9,909,288	9,559,970
Planning, Lands & Permits	4,366,331	4,607,403	4,411,504
Recreation & Library	29,530,405	29,559,576	27,605,251
Water Utility	10,659,996	11,678,390	11,653,132
Sewer Utility	13,061,648	13,059,933	12,963,786
Solid Waste	6,476,300	6,170,277	3,811,984
Cemetery	760,046	731,747	718,439
Golf	1,019,933	1,002,154	981,676
Transit	16,472,900	15,571,302	16,031,316
	144,458,271	145,237,442	136,982,570
ANNUAL SURPLUS	7,198,292	15,702,477	26,952,540
Accumulated Surplus, Beginning of Year	480,495,438	480,495,438	453,542,898
ACCUMULATED SURPLUS, END OF YEAR	487,693,730	496,197,915	480,495,438

See accompanying notes to the Financial Statements.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016 Budget (See Note 16)	2016 Actual	2015 Actual
ANNUAL SURPLUS	7,198,292	15,702,477	26,952,541
CHANGES IN TANGIBLE CAPITAL ASSETS			
Acquisitions of Tangible Capital Assets	(30,905,940)	(26,361,512)	(26,709,994)
Contributed Tangible Capital Assets	-	(624,000)	(518,263)
Amortization Expense	13,439,106	13,439,106	13,647,136
Loss on Disposal of Tangible Capital Assets	3,994,416	3,994,416	1,077,445
	(13,472,418)	(9,551,989)	(12,503,676)
CHANGES IN OTHER NON-FINANCIAL ASSETS			
Acquisition of Inventories	-	(668,989)	(719,838)
Acquisition of Prepaid Expenses	-	(1,022,185)	(894,455)
Use of Inventories	-	719,838	802,325
Use of Prepaid Expenses	-	894,455	488,468
	-	(76,882)	(323,500)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(6,274,126)	6,073,607	14,125,365
Net Financial Assets, Beginning of Year	19,371,270	19,371,270	5,245,905
NET FINANCIAL ASSETS, END OF YEAR	13,097,144	25,444,877	19,371,270

See accompanying notes to the Financial Statements.

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	2016	2015
OPERATING TRANSACTIONS		
Annual Surplus	15,702,477	26,952,541
Non-Cash Items Included in Annual Surplus		
Amortization Expense	13,439,106	13,647,136
Loss on Disposal of Tangible Capital Assets	3,994,416	1,077,445
Development Cost Charge Revenue Recognized	(818,130)	(579,149)
Contributed Tangible Capital Assets	(624,000)	(518,263)
Actuarial Adjustment Recognized on Debt	(174,991)	(153,423)
Changes in Other Non-Cash Working Capital	19,912,952	(17,762,485)
	<u>51,431,831</u>	<u>22,663,802</u>
CAPITAL TRANSACTIONS		
Acquisitions of Tangible Capital Assets	(26,361,512)	(26,709,994)
	<u>(26,361,512)</u>	<u>(26,709,994)</u>
FINANCING TRANSACTIONS		
Development Cost Charges Received, including Interest	1,198,952	1,578,355
Debt Proceeds Received	23,022,377	-
Debt Principal Repaid	(491,677)	(484,365)
	<u>23,729,652</u>	<u>1,093,990</u>
INVESTING TRANSACTIONS		
Net decrease in investments	9,844,180	2,155,575
	<u>9,844,180</u>	<u>2,155,575</u>
INCREASE/(DECREASE) IN CASH	58,644,151	(796,627)
Cash, Beginning of Year	1,428,327	2,224,954
CASH, END OF YEAR	60,072,476	1,428,327

See accompanying notes to the Financial Statements.

1. OPERATIONS

The District of West Vancouver (the "District") was incorporated in 1912 under the Local Government Act of British Columbia. The District's principal activity is the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and sanitary services.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with Canadian public sector accounting standards, as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

The significant accounting policies are summarized below:

(a) Basis of Presentation

The financial statements include the assets, liabilities, revenues, expenses and changes in the financial position of the District, including the West Vancouver Memorial Library and the West Vancouver Police Department.

(b) Basis of Accounting

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

(c) Revenue Recognition

(i) Taxation

Annual levies for non-optional District services and general administrative services are recorded as General Taxation in the year to which they relate. Levies imposed by other taxing authorities are not included in these financial statements.

(ii) Long-Term Prepaid Lease

Prepaid lease payments received by the District are included on the Statement of Financial Position as Deferred Revenue and Deposits. Revenue is recognized on a straight line basis over the term of the lease.

(iii) Deferred Revenue and Deposits

Deferred revenue consists of prepaid property taxes, prepaid business licenses and fees. The District recognizes these revenues in the year the related services are performed and earned.

(d) Non-Financial Assets

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

Intangible assets, such as water rights and mineral resources, are not recorded in the financial statements.

(i) Tangible Capital Assets (Schedule 2 and 3)

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

Type	Major Asset Category	Useful Life Range (Years)
general	land	n/a
	land improvements	10 - 50
	buildings	30 - 100
	machinery, furniture & equipment	4 - 15
	vehicles	5 - 15
infrastructure	streets	10 - 100
	water	10 - 100
	sewer	10 - 100

Amortization is charged over the asset's useful life, commencing when the asset is put into use. Assets under construction are not amortized until the asset is available for use.

The District owns a number of works of art and historical treasures including sculptures, paintings and reproductions, mosaics, totem poles and monuments. These works of art have an approximate market value of \$2.5 million. These assets are not included as part of the tangible capital assets.

Contributed tangible capital assets are recognized at fair market value at the date of contribution and are also recognized as revenue. Where an estimate of fair market value cannot be made, the tangible capital asset is recognized at nominal value. Land is the only category where nominal values are assigned.

(ii) Inventory

Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average cost basis.

(e) Employee Future Benefits

The District and its employees make contributions to the Municipal Pension Plan ("Plan"). The District's contributions are considered expenses as incurred.

Post-employment benefits also accrue to the District's employees. The liabilities related to these benefits are actuarially determined, based on services and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(f) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the recorded amounts of assets, liabilities, revenues, expenses and contingent liabilities. Significant areas requiring the use of estimates include: 1) employee future benefits payable 2) provisions for contingencies and 3) the useful lives of Tangible Capital Assets. If actual results differ, adjustments are reflected on subsequent financial statements.

(g) Debt

Debt is recorded net of principal repayments and actuarial adjustments.

(h) Investments

Investments in the Municipal Finance Authority (MFA) Money Market Fund and Short Term Bond Fund are recorded at market value, which approximates cost.

(i) Development Cost Charge Revenue

Development cost charges are restricted by legislation or by agreement with external parties to expenditures on capital infrastructure. These amounts are deferred upon receipt and are recognized as revenue when the expenditures are incurred in accordance with the restrictions.

(j) Government Transfers

Unrestricted government transfers are recognized as revenue in the year in which the transfer is authorized by the issuing government, and when any eligibility criteria has been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which any stipulation liabilities are met.

(k) Segment Disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. The District has provided definitions of segments used by the District as well as financial information in segment format (Schedule 1).

(I) Contaminated Sites

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard, and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

3. INVESTMENTS

	2016	2015
Municipal Finance Authority		
Money Market Fund	4,048,019	4,422,853
Bond Fund	55,449,386	64,524,259
Intermediate Fund	7,692,350	8,118,659
	<u>67,189,755</u>	<u>77,065,771</u>
Cemetery Care Fund	5,428,668	5,098,903
Less: Trust funds (Note 17)	(6,171,225)	(5,873,296)
	<u>66,447,198</u>	<u>76,291,378</u>

Interest earned by investments for the year ended December 31, 2016, totalled \$1,378,473 (2015 - \$1,918,805).

Working capital was not invested with the Municipal Finance Authority in 2016 due to projected low investment earnings.

4. ACCOUNTS RECEIVABLE – OTHER

Includes \$4,623,871 receivable from the sale of the 1300 block of Marine Drive for \$21,036,796. The balance is due December 31, 2017. In 2015, the receivable balance relating to this sale was \$15,073,871.

5. EMPLOYEE FUTURE BENEFITS PAYABLE

Employees are entitled to earned benefits related to non-vested sick leave, vacation at retirement and retirement allowances. Employees may also defer sick leave gratuity payments.

The liabilities reported in the financial statements are based on an actuarial valuation as at December 31, 2016. The significant actuarial valuation assumptions adopted in measuring the District's accrued benefit liabilities for post-employment benefits are as follows:

	2016	2015
Discount rate	3.40%	3.20%
Expected future inflation rate	2.50%	2.50%
Expected wage increases	2.58% to 4.63%	2.58% to 4.63%
Estimated average remaining service life	11 years	11 years

Employee future benefits payable, as at December 31, are as follows:

	2016	2015
Non-vested Sick Leave	1,958,000	2,010,600
Vacation at Retirement	746,600	757,800
Retirement Allowance	1,975,400	1,073,200
Sick Leave Gratuity Pay	886,800	1,001,500
	<u>5,566,800</u>	<u>4,843,100</u>
Unamortized Actuarial (Loss)/Gain	(502,956)	(88,521)
	<u>5,063,844</u>	<u>4,754,579</u>

The continuity of the District's employee future benefits payable is as follows:

	2016	2015
Accrued Benefit Obligation, Beginning of Year	4,843,100	4,724,600
Current Service Costs	430,500	423,000
Interest Costs	162,300	153,100
Actual Benefits Paid	(290,520)	(514,084)
Actuarial Loss/(Gain) Arising in the Period	421,420	56,484
Accrued Benefit Obligation, End of Year	5,566,800	4,843,100
Unamortized Actuarial (Loss)/Gain	(502,956)	(88,521)
	5,063,844	4,754,579

6. DEFERRED REVENUE AND DEPOSITS

	2016	2015
Long-Term Prepaid Lease	13,908,241	14,024,241
Prepaid Taxes	6,670,988	6,617,628
Deposits	21,367,401	15,019,096
Memberships, Fees & Other Revenues	5,387,265	4,801,177
	47,333,895	40,462,140

Deferred Revenue and Deposits are short term in nature, with the exception of the Long-Term Prepaid Lease, which will be recognized as revenue over the 125-year term of the lease (Note 12 (d)).

7. DEFERRED DEVELOPMENT COST CHARGES

These funds are restricted by bylaw to the purposes for which they were collected from developers. Separate accounts hold funds that are to be used for underground wiring, waterworks infrastructure, drainage, roads and parks and open space projects in specific areas. Expenditures require budgetary authorization within the purposes authorized in the establishing bylaws. The deferred development cost charges are the District's only restricted revenues. There were no developments for which deferred development charges were waived or reduced in 2016.

Continuity of Deferred Development Cost Charges:

	Opening Balances	Current Year Receipts	Interest Earned	Amounts Spent	Closing Balance
General Fund					
Highways	5,878,823	49,250	77,926	-	6,005,999
Underground Wiring	1,490,010	18,620	19,791	-	1,528,421
Parks and Open Space	10,294,323	632,784	134,662	(818,130)	10,243,639
	17,663,156	700,654	232,379	(818,130)	17,778,059
Water Utility Fund	903,293	103,618	12,607	-	1,019,518
Sewer Utility Fund	3,828,033	98,515	51,180	-	3,977,728
	22,394,482	902,787	296,166	(818,130)	22,775,305

8. DEBT

The rates of interest on the principal amount of the Municipal Finance Authority debentures vary between 2.10% and 5.85% per annum.

The District issues debt instruments through the Municipal Finance Authority, pursuant to security-issuing bylaws under authority of the *Community Charter*, to finance certain capital expenditures.

Outstanding Debt

	2016	2015
Various Infrastructure Loans*	34,622,377	11,600,000
Repayments and Actuarial Adjustments	(4,944,661)	(4,277,991)
	<u>29,677,716</u>	<u>7,322,009</u>

*Includes borrowing proceeds for Police Services Municipal Hall Building construction.

Repayments of debt required in the next five years and thereafter are as follows:

	Interest	Principal & Actuarial	Total
2017	1,163,192	1,139,454	2,302,646
2018	1,114,992	1,102,718	2,217,710
2019	1,114,992	1,143,892	2,258,884
2020	1,114,992	1,186,611	2,301,602
2021	1,114,992	1,230,931	2,345,923
2022 - 2046	16,684,344	23,874,110	40,558,454
	<u>22,307,503</u>	<u>29,677,716</u>	<u>51,985,219</u>

9. ACCUMULATED SURPLUS

Accumulated surplus is represented by:

	2016	2015
Unappropriated Deficit	(19,059,603)	(21,756,355)
Reserve Funds - (Note 10)	74,182,196	48,449,633
Investment in Non-Financial Assets	441,075,322	453,802,160
	<u>496,197,915</u>	<u>480,495,438</u>

The unappropriated deficit is the amount of accumulated surplus remaining after deducting the various appropriated surplus balances and the investment in non-financial assets.

Reserve funds represent a portion of the accumulated surplus that has been set aside by Council for specified purposes. In the normal course of operations, these funds will be used to finance the services or the capital projects for which they have been appropriated.

Investment in non-financial assets represents the net book value of the District's non-financial assets, less any related debt. In the normal course of operations, non-financial assets will be used to provide services, and debt will be repaid by future tax revenues.

10. RESERVE FUNDS

Individual statutory and non-statutory reserve funds have restrictions and conditions as follows:

Statutory Reserves

(a) **Endowment Fund**

The Endowment Fund is subject to a minimum threshold as established in the District's Endowment Fund Bylaw and adjusted annually for inflation using the annual Provincial Consumer Price Index. The amount of the threshold at December 31, 2016 is \$22,947,141 (2015 - \$22,119,056). The balance in the fund at December 31, 2016, is \$31,880,819 (2015 - \$32,592,989). Net proceeds from the disposition of surplus lands are transferred into the reserve. The reserve can be used for capital projects, the acquisition of real property or to reduce outstanding debt. Currently, the reserve is earmarked for major projects in the District's Long-Term Capital Plan. Expenses related to the development, servicing and marketing of surplus lands and proceeds from the disposition of surplus lands are transferred to the Endowment Fund.

(b) **Youth Activity Reserve Fund**

This fund is subject to a minimum threshold as established in the District Youth Activity Fund Bylaw and adjusted annually for inflation using the annual Provincial Consumer Price Index. This fund is used for capital projects or programs undertaken by the District or Community Groups for the benefit of youth in the community. The amount of the threshold at December 31, 2016 was \$521,329 (2015 - \$500,127). The balance in the fund December 31, 2016 is \$550,329 (2015 - \$543,160).

(c) **Public Arts Reserve Fund**

This fund was established in 2016 and is used for the purpose of creation, maintenance, and preservation of public art in the District of West Vancouver and furthering the goals of the District's public art program.

(d) **Capital Facilities Reserve**

The Capital Facilities Reserve is to be used for creation and maintenance of facilities to deliver municipal services; planning works for designing or enhancing District owned/occupied buildings; and acquisition of land and improvements for use in delivering services in the District.

(e) **Capital Infrastructure Reserve**

This fund is designated for ongoing maintenance and replacement of existing infrastructure.

(f) **Capital Equipment Reserve**

This fund is to be used for heavy equipment, general equipment and information technology and communications equipment.

(g) **Water Reserve Fund**

This fund may be used to finance the acquisition or construction of water system works, repay debt and interest and contribute to the stabilization of District water rates.

(h) **Sewer & Drainage Reserve Fund**

This fund is intended to be used for infrastructure capital expenditures related to sewer and drainage, or to reduce outstanding debt.

Non-Statutory Reserves

(a) **Amenity Contributions Fund**

Developer contributions received by the District, for the purpose of improving the quality of life in the community, accumulate in the Amenity Contributions Reserve. The funds may be secured under the *Local Government Act*, as a term of the sale of District-owned land or by other means, and fall within a broad range of categories.

(b) **Operating Reserves**

Operating reserves are intended for one-time operating expenditures that may occur from time to time, and may be expended within general budgetary authority.

(c) **Capital Reserves**

These reserves are designated for the periodic replacement of specified assets or retirement of debt.

(d) **Borrowed Funds – Police Services Municipal Hall Building**

This fund holds unused Municipal Finance Authority debt proceeds for the Police Services Municipal Hall Building. The building is expected to be completed in 2017.

(e) **Operational Reserve**

The operational reserve is to be used for items that may not be capital in nature but still require replacement on a periodic basis.

(f) **Solid Waste Reserve**

Net revenues/expenses from solid waste operations are transferred to/from this fund annually. This reserve is used as a contingency for landfill remediation and rate stabilization should solid waste collection costs increase.

(g) **Golf Development Reserve**

Net revenues/expenses from golf operations are transferred to/from this fund annually. These funds are designated for golf course development generally, and may be expended within general budgetary authority.

(h) **Cemetery Development Reserve**

Net revenues/expenses from cemetery operations are transferred to/from this fund annually. These funds are for cemetery development generally, and may be expended within general budgetary authority.

Continuity of Reserve Funds is as follows:

	Opening Balance	Revenues & Transfers	Interest Earned	Expenditures & Transfers	Closing Balance
General Fund					
Endowment Fund *	32,592,989	10,836,079	378,536	(11,926,786)	31,880,818
Youth Activity Reserve Fund *	543,160	-	7,170	-	550,330
Public Arts Reserve Fund *	-	25,454	-	-	25,454
Amenity Contributions Fund	6,541,251	8,501,550	135,078	(1,117,704)	14,060,175
Operating Reserves	2,175,223	2,497,720	7,170	(798,581)	3,881,532
Capital Reserves	838,948	314,879	7,108	(50,543)	1,110,392
Borrowed Funds - Police Services Municipal Hall Building	-	23,022,377	-	(10,625,911)	12,396,466
<u>Asset Reserves</u>					
Capital Facilities Reserve *	518,615	2,366,000	11,546	(1,653,797)	1,242,364
Capital Infrastructure Reserve *	1,077,212	4,756,538	24,749	(3,161,181)	2,697,318
Capital Equipment Reserve*	0	2,578,000	3,763	(2,007,880)	573,883
Operational Reserve	600,000	850,000	10,190	(506,075)	954,115
Total General Fund	44,887,398	55,748,597	585,310	(31,848,458)	69,372,847
Water Reserve Fund *	200,000	-	2,640	-	202,640
Sewer & Drainage Reserve Fund*	445,922	-	5,886	-	451,808
Solid Waste Reserve Fund	1,608,945	869,591	-	-	2,478,536
Golf Development Reserve	6,517	-	86	-	6,603
Cemetery Development Reserve	1,300,851	351,740	17,171	-	1,669,762
Total Reserve Funds	48,449,633	56,969,928	611,093	(31,848,458)	74,182,196

* Statutory Reserve

11. COMMITMENTS AND CONTINGENCIES

(a) Legal Actions

The District is currently involved in certain legal actions. Financial implications of potential claims against the District, resulting from such litigation, and that are not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are recognized in the year in which a definitive obligation is determined.

One such action is that CN Acquisition Limited has commenced legal proceedings against the District claiming that use of the Centennial Seawalk constitutes illegal trespassing. The District is opposing CN's legal action, the outcome of this action is not determinable, and no reasonable estimate of potential liability can be made.

(b) Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan, a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2016, the Plan has about 309,478 active, inactive and retired members. During the fiscal year, 6,193 members retired, bringing the total of retired members to 84,777. Active members include approximately 842 contributors from the District.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available in 2019.

The District paid \$6,586,828 (2015 - \$6,471,647) for employer contributions while employees contributed \$5,313,631 (2015 - \$5,239,627) for employee contributions to the Plan.

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 individual employers participating in the Plan.

12. LONG-TERM LEASES

The District has entered into agreements related to the lease of District property, for periods from 30 to 125 years. Lease proceeds are recognized based on the terms of the specific leases which are as follows:

(a) 14th Street - Duchess to Esquimalt, Ambleview Place Housing Co-Operative

Included in Other Trust Funds (Note 17) are lease payments received related to District-owned land. These amounts will not be available to the District until the end of the lease period, February 28, 2047. Upon expiration of the lease, the District has committed to pay to the lessee an amount equal to the sum of the then value of the principal shares held by the members of the co-operative. This payment is anticipated to be less than the cumulative deferred proceeds at the termination of the lease.

The premises will revert to the District upon the expiration of the term.

Proceeds are to be received in annual amounts varying from \$5,040 to \$20,160 (currently \$7,560) until the year 2047. At December 31, 2016, the cumulative amount deferred totalled \$349,589 (2015 - \$338,994).

(b) 320 Taylor Way

The District receives annual lease proceeds of \$125,000 (plus an adjustment for inflation starting in 1999) to the year 2087. The net proceeds are transferred to the Endowment Fund.

(c) Community Centre

The District leases 19,529 square feet of custom designed space at the West Vancouver Community Centre under a long-term lease agreement to Vancouver Coastal Health Authority. The lease commenced May 1, 2009 with the following terms:

Term – 30 years, with one 10 year renewal option

Annual rentals are as follows:

Years 1 to 10 - \$629,810 or \$32.25 per square foot

Years 11 – 20 - \$744,250 or \$38.11 per square foot

Years 21 – 30 - \$995,002 or \$50.95 per square foot

plus a proportionate share of defined operating and maintenance costs.

Certain other spaces in the West Vancouver Community Centre are covered by commercial third party rental and leasing agreements with varying terms.

(d) Wetmore Lands

In 2011, the District entered into an agreement with Pacific Arbour Retirement Communities to develop land at the northwest corner of Marine Drive and 22nd Street, known as the Wetmore Lands. Under the agreement, Pacific Arbour prepaid \$14.5 million for a 125-year lease of the property and paid the District \$500,000 towards the development of the park adjacent to the property. The lease proceeds were received in 2011, at the conclusion of a public consultation process, and after rezoning and development approvals had been obtained.

13. TAXATION AND UTILITY USER FEE REVENUES

	2016	2016	2015
	Budget	Actual	Actual
Collection for District Purposes			
General Taxation	63,461,561	63,453,955	58,308,592
Payments in Lieu of Taxes	884,773	884,831	883,567
Specified Area Levies	528,000	529,385	29,444
	64,874,334	64,868,171	59,221,604
Recycling Fees & Charges	3,458,150	3,620,552	2,213,953
Solid Waste Disposal Fees	3,416,100	3,469,416	2,540,879
Water Utility Fees	12,789,500	12,066,952	12,421,591
Sewer Utility Fees	14,217,700	13,278,604	11,847,944
	98,755,784	97,303,695	88,245,970

Collection for Other Agencies

The following amounts collected on behalf of other taxing authorities are not included on the District's Statement of Operations:

Province of BC School Taxes		
Residential	38,933,048	36,261,889
Non-residential	6,145,096	6,234,792
	45,078,144	42,496,671
Regional Transit	11,674,194	11,489,386
BC Assessment Authority	2,232,486	2,079,350
Regional District	2,103,209	1,920,637
Municipal Finance Authority	8,100	6,884
	61,096,133	57,992,928

14. SEGMENTED REPORTING

The District is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the activities are organized and reported by Fund. These Funds include General, Water, Sewer, Solid Waste, Cemetery and Golf. The Funds were created to attain certain objectives in accordance with special regulations, restrictions or limitations.

The following are the activities/services provided by each of the segments reported on:

GENERAL FUND

General Government

Finance and administration functions of the District include: support to Council, Legislative Services, Communications, Emergency Program, Human Resources, Payroll Services, Taxes and Utilities, Information Technology, Purchasing and Risk Management and Facilities and Asset Management.

Public Safety

Bylaws and law enforcement and protection of persons and property by Police, Fire & Rescue and Bylaw Services.

Engineering, Environment & Transportation

Maintenance of streets, roads and sidewalks; street and traffic signs; signals and lighting; snow removal and sanding; environmental services; foreshore protection; climate change initiatives; community energy planning.

Planning, Lands & Permits

Community and land use planning; development issues, including the processing of rezoning applications, development permits and development variances; building permit review and inspections.

Recreation & Library

Development and maintenance of the District's open spaces, parks, and other landscaped areas; maintenance and operation of recreational facilities; development and provision of recreational programs and operation of the West Vancouver Memorial Library; cultural programs and special events.

WATER UTILITY FUND

Operation of the local membrane filtration facilities at Eagle Lake and at Montizambert Creek, and distribution of water from both Eagle Lake and Metro Vancouver to residents.

SEWER UTILITY FUND

Provision of sanitary sewer collection and storm drainage management includes the provision of, and maintenance of: pipes, manholes, culverts and sewage lift stations. Sewage treatment is provided by Metro Vancouver.

SOLID WASTE FUND

Administration of contracted services for the collection and disposal of the following: household garbage, yard trimmings and recyclables.

CEMETERY FUND

Operation of the Capilano View Cemetery.

GOLF FUND

Operation of the Ambleside Par 3 Golf Course and of the Gleneagles Golf Course.

TRANSIT BLUE BUS

Operation of the Blue Bus transit services are contracted to the District, and are completely funded by TransLink.

Schedule 1, "Segment Information - Revenues by Type and Expenses by Object," presents revenues and expenses for each of the segments noted above. Only direct revenues and expenses are reflected within individual segments. Other revenues (notably property taxation) and expenses not directly arising within specific segments have been shown separately as "Unallocated."

15. COMMUNITY AMENITY CONTRIBUTIONS

During 2016, two amenity contribution payments were received. These funds will be used for provision of affordable housing, community assets, and improvements and streetscape enhancements in Horseshoe Bay.

Bylaw & Description	Amount
Bylaw 4899, 2016 - Horseshoe Bay	8,403,300
Bylaw 4821, 2014 - 6475 Pitt Street	98,250
	<u>8,501,550</u>

16. 2016 BUDGET ADJUSTMENTS

The budget amounts presented throughout these financial statements are based on the Budget (referred to as the Financial Plan in the legislation) approved by Council on April 4, 2016, with the exception of the budgets for tangible capital asset related expenses (maintenance, amortization, write-downs and loss on disposal). The budgets for the tangible capital asset expenses are deemed to be equal to actual expenses. This exception was made in order to improve the comparability of the budget amounts with the actual amounts given that these items are non-cash and accordingly are not required to be funded under the legislation. The table below shows the adjustments made to the 2016 Budget values with the addition of the budgets for tangible capital asset expenses. The Adjusted Budget values are then comparable to the 2016 actual values, and are the budget values shown in the Statement of Operations and the Statement of Net Debt.

	Financial Plan	2016 Budget Adjustment for TCA ¹	As Presented on Financial Statements
Statement of Operations			
Revenues	151,656,563	-	151,656,563
Expenses			
General Government	18,191,668	1,432,278	19,623,946
Public Safety	31,146,835	1,923,350	33,070,185
Engineering & Transportation	6,687,076	2,729,505	9,416,581
Planning, Lands & Permits	4,343,484	22,847	4,366,331
Recreation & Library	23,465,775	6,064,630	29,530,405
Water Utility	7,283,000	3,376,996	10,659,996
Sewer Utility	8,026,900	5,034,748	13,061,648
Solid Waste	6,476,300	-	6,476,300
Cemetery	667,814	92,232	760,046
Golf	875,979	143,954	1,019,933
Transit	16,472,900	-	16,472,900
	<u>123,637,731</u>	<u>20,820,540</u>	<u>144,458,271</u>
Annual Surplus	<u>28,018,832</u>	<u>(20,820,540)</u>	<u>7,198,292</u>

¹ Tangible Capital Asset expenses including maintenance, amortization, write-downs and loss on disposals.

17. TRUST FUNDS

The Cemetery Care Trust Fund is restricted by legislation as to principal amount; interest earnings are available for ongoing maintenance of cemetery grounds as required. Other Trust Funds include funds for various seniors' clubs, community projects and library bequests. The District excludes trusts it administers from consolidated financial statements.

	2016	2015
Cemetery Care Trust Fund		
Balance, Opening	5,098,903	4,849,943
Additions During Year		
Contributions Received	329,765	248,960
Interest Earned	37,821	114,909
	5,466,489	5,213,812
Transfer to Cemetery Operations	(37,821)	(114,909)
Balance, Closing	5,428,668	5,098,903
Other Trust Funds	742,557	774,393
	6,171,225	5,873,296

18. MEMBERSHIP IN EMERGENCY COMMUNICATIONS FOR BRITISH COLUMBIA INCORPORATED (E-Comm)

The District is a member of E-Comm, an organization comprised predominantly of member municipalities, for the purpose of providing emergency and dispatch services. The District is represented on the Board and, as a Class A shareholder, with voting rights should the organization want to incur debt.

The E-Comm facility was constructed using debt as a financing mechanism. Members are liable for their proportionate share of that debt with debt being repaid by members through annual fees charged by E-Comm. Should E-Comm dissolve, members would be liable for a proportionate share of any residual debt. Alternatively, should a member choose to opt out of E-Comm, they would be liable for a proportionate share of the debt at the time of withdrawal. The District holds two Class A shares, and one Class B share.

19. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE 1 - SEGMENT INFORMATION - revenues by type and expenses by object
FOR THE YEAR ENDED DECEMBER 31, 2016

	GENERAL FUND					
	General Government	Public Safety	Engineering, Environment and Transportation	Planning and Development Services	Recreation and Library	Unallocated
REVENUE						
General Taxation (Note 12)	(0)	-	-	-	-	64,868,171
Fees and Charges	105,461	746,179	522,237	-	11,591,649	2,539,927
Licenses and Permits	-	1,414,007	86,759	7,756,396	54,900	-
Other Revenue	2,064,720	165,241	169,462	148,754	170,335	1,622,420
Government Grants	(1,153)	727,678	60	-	201,468	180,475
Transit Reimbursements	-	-	-	-	-	-
Development Cost Charges	-	-	-	-	818,130	-
Other Contributions for Capital	-	18,830	294,437	-	1,085,670	-
Third Party Works	-	-	2,491,634	-	50,071	-
Interest Earned on Investments	5,184	-	-	-	-	1,037,669
Community Amenities Received from Developer	-	-	-	-	-	8,501,550
Gain on Sale of Land	-	-	-	-	-	50,154
	2,174,212	3,071,935	3,564,588	7,905,150	13,972,223	78,800,366
EXPENSES						
Salaries and Benefits	10,059,652	28,626,028	2,870,874	4,146,403	17,945,354	-
Supplies and Other Expenses	4,993,493	3,901,039	1,438,985	376,234	4,953,222	-
Professional and Consulting	574,033	173,194	16,711	-	18,296	-
Recoveries and Allocations	(99,554)	(1,624,842)	361,315	1,694	199,610	-
Legal	491,024	35,986	5,261	60,225	-	-
Grants in Aid	500,000	-	-	-	378,463	-
Property and Liability Insurance	1,069,705	-	-	-	-	-
Tangible Capital Asset Maintenance	408,744	188,926	140,891	-	1,096,179	-
Tangible Capital Asset Amortization	421,291	683,662	2,290,981	22,785	3,679,485	-
Net Loss on Sale of Tangible Capital Asset	602,243	1,050,762	297,633	63	1,288,966	-
Interest and Other Bank Charges	472,981	-	-	-	-	-
Interest on Long Term Debt	419,007	-	-	-	-	-
Third Party Works	-	-	2,486,637	-	-	-
	19,912,619	33,034,754	9,909,288	4,607,403	29,559,576	-
ANNUAL SURPLUS/(DEFICIT)	(17,738,406)	(29,962,818)	(6,344,700)	3,297,747	(15,587,353)	78,800,366

SCHEDULE 1

Total	WATER UTILITY FUND	SEWER UTILITY FUND	SOLID WASTE FUND	CEMETERY FUND	GOLF FUND	TRANSIT BLUE BUS	2016	2015
64,868,171	-	-	-	-	-	-	64,868,171	59,221,604
15,505,452	12,066,952	13,278,604	7,089,968	1,203,443	980,283	-	50,124,702	46,007,740
9,312,062	-	-	-	-	-	-	9,312,062	8,887,084
4,340,932	-	-	-	37,821	-	-	4,378,753	4,042,606
1,108,528	-	-	-	-	-	-	1,108,528	1,281,357
-	-	-	-	-	-	15,570,825	15,570,825	16,031,315
818,130	-	-	-	-	-	-	818,130	579,149
1,398,937	545,584	514,911	-	-	-	-	2,459,432	3,228,905
2,541,705	-	-	-	-	-	-	2,541,705	1,677,302
1,042,853	163,054	-	-	-	-	-	1,205,907	1,340,879
8,501,550	-	-	-	-	-	-	8,501,550	-
50,154	-	-	-	-	-	-	50,154	21,637,168
109,488,474	12,775,591	13,793,515	7,089,968	1,241,264	980,283	15,570,825	160,939,919	163,935,110
63,648,312	1,813,318	1,411,649	283,294	428,264	373,163	11,636,709	79,594,709	77,501,643
15,662,974	5,679,914	6,462,699	5,293,371	168,476	377,624	3,751,506	37,396,565	35,310,520
782,233	-	-	20,000	2,920	-	1,253	806,406	724,608
(1,161,778)	417,701	143,362	573,612	39,183	107,413	158,810	278,302	1,173,577
592,495	842	7,474	-	673	-	23,025	624,508	374,359
878,463	-	-	-	-	-	-	878,463	380,096
1,069,705	-	-	-	-	-	-	1,069,705	1,078,050
1,834,740	422,785	1,114,581	-	14,912	-	-	3,387,018	3,234,329
7,098,204	2,757,554	3,393,163	-	77,320	112,864	-	13,439,106	13,647,136
3,239,667	196,656	527,004	-	-	31,090	-	3,994,416	1,077,445
472,981	-	-	-	-	-	-	472,981	426,541
419,007	389,619	-	-	-	-	-	808,626	411,187
2,486,637	-	-	-	-	-	-	2,486,637	1,643,078
97,023,639	11,678,390	13,059,933	6,170,277	731,747	1,002,154	15,571,302	145,237,442	136,982,569
12,464,835	1,097,201	733,582	919,691	509,517	(21,871)	(477)	15,702,477	26,952,541

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE 2: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment
COST				
Opening Balance (Note 2)	137,049,172	27,752,942	85,614,514	15,103,225
Add: Additions	1,082,493	1,397,001	1,202,574	592,172
Less: Disposals	(63)	(417,755)	(522,472)	(7,926,245)
Closing Balance	138,131,603	28,732,188	86,294,616	7,769,152
ACCUMULATED AMORTIZATION				
Opening Balance	-	15,177,033	28,272,133	8,149,445
Add: Amortization	-	1,000,281	2,256,846	1,173,077
Less: Accumulated Amortization on Disposals	-	(331,236)	(213,451)	(5,272,223)
Closing Balance	-	15,846,078	30,315,528	4,050,300
NET BOOK VALUE, YEAR END 2016	138,131,603	12,886,110	55,979,088	3,718,852

¹ Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories. Contributed tangible capital assets of \$624,000 (2015 - \$518,263) have been recognized during the year. These assets are comprised of developer contributed land and water & sewer infrastructure.

SCHEDULE 2

Vehicles	Infrastructure			Assets Under Construction	2016 Total
	Transportation Infrastructure	Water	Sanitary Sewer		
14,555,304	90,893,081	143,754,947	222,547,037	9,338,311	746,608,533
1,067,614	3,135,493	3,983,115	1,901,558	12,623,492	26,985,512
(839,881)	(590,569)	(619,378)	(714,036)	-	(11,630,399)
<u>14,783,036</u>	<u>93,438,005</u>	<u>147,118,684</u>	<u>223,734,559</u>	<u>21,961,803</u>	<u>761,963,646</u>
9,062,082	34,781,376	58,441,910	133,214,681	-	287,098,660
1,050,602	1,921,148	2,707,237	3,329,915	-	13,439,106
(737,982)	(458,627)	(430,366)	(192,099)	-	(7,635,984)
<u>9,374,702</u>	<u>36,243,897</u>	<u>60,718,781</u>	<u>136,352,496</u>	<u>-</u>	<u>292,901,782</u>
<u>5,408,334</u>	<u>57,194,108</u>	<u>86,399,903</u>	<u>87,382,063</u>	<u>21,961,803</u>	<u>469,061,864</u>

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

SCHEDULE 3: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE (Prior Year)

FOR THE YEAR ENDED DECEMBER 31, 2015

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment
COST				
Opening Balance (Note 2)	130,394,827	26,275,315	85,492,495	14,356,201
Add: Additions	6,709,757	1,713,990	1,265,810	2,334,109
Less: Disposals	(55,410)	(236,363)	(1,143,791)	(1,587,085)
Closing Balance	137,049,173	27,752,942	85,614,514	15,103,225
ACCUMULATED AMORTIZATION				
Opening Balance	-	14,429,425	27,089,981	8,163,275
Add: Amortization	-	941,202	2,188,855	1,451,376
Less: Accumulated Amortization on Disposals	-	(193,596)	(1,006,703)	(1,465,206)
Closing Balance	-	15,177,032	28,272,133	8,149,445
NET BOOK VALUE, YEAR END 2015	137,049,173	12,575,910	57,342,382	6,953,780

¹ Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories.

Contributed tangible capital assets of \$518,263 (2014 - \$4,059,390) have been recognized during the year. These assets are comprised of developer contributed land and water & sewer infrastructure.

SCHEDULE 3

Vehicles	Infrastructure			Assets Under Construction	2015 Total
	Transportation Infrastructure	Water	Sanitary Sewer		
14,265,794	86,235,880	141,005,477	220,888,581	6,283,455	725,198,025
1,371,244	5,385,009	3,366,331	2,027,152	3,054,856	27,228,257
(1,081,734)	(727,808)	(616,861)	(368,695)	-	(5,817,747)
<u>14,555,304</u>	<u>90,893,081</u>	<u>143,754,947</u>	<u>222,547,037</u>	<u>9,338,311</u>	<u>746,608,535</u>
8,967,291	33,468,175	56,271,930	129,801,748	-	278,191,825
1,148,860	1,817,112	2,561,639	3,538,093	-	13,647,136
<u>(1,054,068)</u>	<u>(503,911)</u>	<u>(391,659)</u>	<u>(125,159)</u>	<u>-</u>	<u>(4,740,302)</u>
<u>9,062,082</u>	<u>34,781,376</u>	<u>58,441,910</u>	<u>133,214,681</u>	<u>-</u>	<u>287,098,659</u>
<u>5,493,222</u>	<u>56,111,705</u>	<u>85,313,037</u>	<u>89,332,356</u>	<u>9,338,311</u>	<u>459,509,876</u>

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF LONG TERM DEBT
FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Bylaw No.</u>	<u>Purpose</u>	<u>Maturity</u>	<u>Interest Rate %</u>	<u>Balance Owing Dec. 31, 2016</u>	<u>Balance Owing Dec. 31, 2015</u>
4053-4067-66	Waterworks	2017	4.82	76,421	149,204
4053-4303-95	Waterworks	2025	4.17	1,255,664	1,372,672
4407-105	Waterworks	2024	4.90	3,633,303	4,012,451
4053-4303-105	Waterworks	2029	4.90	1,689,951	1,787,682
4845-137	Police Services Municipal Hall Building	2049	2.60	23,022,377	-
Total Long Term Debt				29,677,716	7,322,009

Prepared pursuant to Financial Information Regulation, Schedule 1, section 4

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
SCHEDULE OF GUARANTEE & INDEMNITY AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared pursuant to Financial Information Regulation, Schedule 1, section 5

Mayor and Council

Name	Position	Base Salary	Taxable Benefits	Total Remuneration	Expenses
Smith, Michael	Mayor	83,230.68	1,632.00	84,862.68	2,609.65
Booth, Mary-Ann	Councillor	37,453.98	1,947.12	39,401.10	1,240.18
Cameron, Richard	Councillor	36,715.62	147.12	36,862.74	1,614.12
Cassidy, Christine	Councillor	37,453.98	147.12	37,601.10	1,494.11
Gambioli, Nora	Councillor	37,453.98	147.12	37,601.10	1,009.55
Lambur, Peter	Councillor	2,774.37	136.00	2,910.37	0.00
Lewis, Michael	Councillor	34,679.61	0.00	34,679.61	0.00
Soprovich, William	Councillor	38,192.34	1,632.00	39,824.34	0.00
Total For Mayor and Council		307,954.56	5,788.48	313,743.04	7,967.61

Note:

Taxable benefits include premium payments for medical and life insurance.

Employees

Name	Position	Base Salary	Other	Total Remuneration	Expenses
Adamo, Jeffrey	Firefighter	81,282.34	3,849.94	85,132.28	0.00
Aguilar, David	Senior Network Administrator	95,372.95	3,396.81	98,769.76	683.46
Allan, James	Senior Community Planner	101,602.65	3,424.25	105,026.90	631.83
Almas, Sarah	Manager, Bylaw Services	98,650.83	2,333.32	100,984.15	3,529.61
Ambor, Corinne	Manager, Park Programs	109,354.99	5,165.54	114,520.53	1,706.46
An, Yong Wei	Mechanic	73,849.38	10,334.41	84,183.79	289.28
Anton, Damian	Firefighter	92,597.00	7,704.68	100,301.68	400.00
Attieh, Thomas	Captain, Fire	114,932.54	8,730.08	123,662.62	0.00
Awan, Tahir	IT Project Coordinator	87,627.80	1,934.11	89,561.91	2,679.34
Badaraco, Adriano	Building Inspector	79,975.77	8,443.92	88,419.69	1,838.57
Bahia, Harjit	Mechanic	76,580.31	15,590.87	92,171.18	243.05
Bailey, Richard	Director, Planning & Dev. Services	165,985.58	17,336.33	183,321.91	1,605.62
Bailie, William	Development Engineer	110,738.94	5,280.99	116,019.93	1,728.82
Banks, Andrew	Senior Manager, Parks	138,619.17	6,877.67	145,496.84	1,375.00
Barden, Blaine	Capital Asset Analyst	80,558.90	619.85	81,178.75	1,062.71
Bates, Phil	Manager, Engineering Services	138,338.29	5,336.04	143,674.33	120.91
Batistini, Fabio	Captain, Fire	113,568.69	14,555.73	128,124.42	1,256.21
Beatty, Gerald	Supervisor, Golf & Sports Fields	80,734.25	211.06	80,945.31	90.00
Beckett, Arleta	Manager, Community Development	109,543.13	2,302.66	111,845.79	1,043.89
Benedict, Janet	Director of Library Services	153,765.18	11,052.60	164,817.78	4,924.34
Benson, Theodore	Librarian	109,196.09	2,109.66	111,305.75	123.63
Berg, Lisa	Senior Community Planner	109,196.08	2,277.66	111,473.74	526.23
Best, Martin	Firefighter	94,244.56	5,276.58	99,521.14	597.36
Bird, Antony	Assistant Fire Chief	50,300.13	56,372.32	106,672.45	0.00
Bishop, Chris	Manager, Development Planning	123,917.52	3,851.00	127,768.52	526.23
Black, Leonard	Supervisor, Utilities Construction	80,927.58	2,174.69	83,102.27	310.00
Blank, Eric	Lieutenant, Fire	109,112.05	4,611.21	113,723.26	0.00
Blatta, Scott	Utility Worker	68,413.93	20,855.44	89,269.37	170.00
Boy, Crystal	Manager, Financial Planning	110,006.82	2,109.66	112,116.48	1,212.74
Boylan, Scott	Transit Supervisor	82,671.99	4,403.02	87,075.01	2,831.61
Brockington, Lynn	Library Services Coordinator	75,223.60	1,543.24	76,766.84	457.43
Brownlee, Jay	Assistant Fire Chief	134,139.20	10,637.27	144,776.47	404.10
Buffie, Leanna	Recreation Supervisor	76,152.04	824.65	76,976.69	1,141.52
Buhler, Dorian	Firefighter	94,516.23	8,160.86	102,677.09	1,880.92
Burnham, Rick	Supervisor, Parks	80,617.07	1,561.06	82,178.13	50.00
Burton, Tyler	Firefighter	88,476.63	3,826.34	92,302.97	0.00
Bush, Jeffrey	Assistant Fire Chief	133,948.33	2,381.94	136,330.27	484.08
Calder, Jeremy	Captain, Fire	113,614.85	3,770.21	117,385.06	0.00
Calimente, John	Transportation Planner	77,265.77	4,613.95	81,879.72	3,262.80
Calogeros, Athena	Firefighter	94,207.53	8,422.55	102,630.08	2,247.66
Cannell, Keith	Mechanic	77,014.40	7,312.61	84,327.01	99.99
Capuano, Tino	Utility Worker	60,301.81	17,956.26	78,258.07	692.05

Employees

Name	Position	Base Salary	Other	Total	
				Remuneration	Expenses
Caravatta, Giulio	Lieutenant, Fire	110,439.46	4,857.02	115,296.48	0.00
Carter, Bryan	Firefighter	75,809.96	4,069.07	79,879.03	0.00
Chan, Mark	Director, Corporate Services	180,392.98	11,157.20	191,550.18	2,104.52
Chandi, Harvinder	Bus Operator	73,026.44	14,648.56	87,675.00	338.00
Charanin, Alexander	Supervisor, Forestry, Trails, Wildfire Control	80,685.08	261.01	80,946.09	884.00
Cheung, Thomas	Superintendent of Maintenance	116,664.17	8,821.54	125,485.71	890.00
Chorley, Robert A	Captain, Fire	114,967.60	8,505.25	123,472.85	0.00
Christie, Chris	Firefighter	98,120.16	3,917.82	102,037.98	0.00
Churchill, Geoff	Foreman	71,480.38	8,833.61	80,313.99	421.72
Clark, David	Assistant Fire Chief	125,780.59	8,314.52	134,095.11	0.00
Clark, Janet	Business Systems Analyst	87,607.81	2,444.58	90,052.39	621.00
Clements, Aaron	Lieutenant, Fire	103,470.62	6,902.21	110,372.83	3,663.59
Coad, Polly	Supervisor, Horticulture	80,322.14	1,784.05	82,106.19	1,924.70
Coles, Peter	Equipment Superintendent	109,196.07	2,109.66	111,305.73	2,335.49
Corobotiuc, Scott	Buyer	74,805.06	2,141.02	76,946.08	0.00
Cresswell, Donna	Manager, Information Technology Services	92,567.34	13,736.37	106,303.71	924.12
Cumming, Patricia	Librarian	106,992.06	1,667.61	108,659.67	619.28
Curran, Sabia	Executive Asst. to CAO & Mayor	83,273.80	4,469.16	87,742.96	0.00
Cusano, Mariano	Supervisor, Utilities	83,061.63	3,139.17	86,200.80	110.00
Dalton, James	Firefighter	95,940.73	7,443.80	103,384.53	0.00
D'Angelo, Tony	Deputy Fire Chief	156,258.15	10,880.65	167,138.80	368.10
Dixon, Len	Operations Support Coordinator	93,419.38	2,260.13	95,679.51	172.80
Dove, Alan	Utilityworker	72,936.22	20,374.29	93,310.51	162.50
Durig, Bruno	Mechanic	76,736.91	4,008.74	80,745.65	322.50
Edgett, Doreen	Payroll Coordinator	94,447.71	900.00	95,347.71	575.00
Elgar, Bruce	Foreman	74,116.22	3,603.61	77,719.83	90.00
Eng, Patricia	Land and Property Agent	105,087.88	2,205.56	107,293.44	2,027.62
Fan, Celia	Facilities Capital Project Coordinator	77,597.29	1,808.42	79,405.71	1,313.86
Fichtner, Ken	Firefighter	94,358.74	3,377.57	97,736.31	0.00
Fitzgerald, Darcy L.	Inspector, Electrical	77,685.93	12,767.97	90,453.90	125.00
Fitzgerald, Jim	Foreman	74,138.92	8,708.05	82,846.97	360.28
Fonseca, Mark	Captain, Fire	114,982.63	3,382.49	118,365.12	0.00
Fraser, Michael	Firefighter	91,421.68	5,725.87	97,147.55	0.00
Freire, Claudia S.	Community Planner Development	93,134.33	2,050.38	95,184.71	710.78
Fretz, Pamela	Business Manager, Community Services	109,196.09	2,209.66	111,405.75	113.65
Fung, Raymond	Dir. Eng. & Transportation Services	180,392.98	14,024.00	194,416.98	706.67
Furlot, Matthew	Firefighter	94,997.81	7,076.45	102,074.26	1,100.00
Gall, Bryan	Utilityworker	60,325.25	21,026.57	81,351.82	509.50
Garrett, Vanessa	Manager, Roads & Transportation	120,041.40	4,425.68	124,467.08	11.69
Gelz, Alison	Community Recreation Manager	88,487.47	2,182.11	90,669.58	195.71
Germerscheid, Barret	Captain, Fire	116,338.58	11,739.11	128,077.69	1,713.63
Gerson, Roman	Bus Operator	65,810.61	15,200.28	81,010.89	338.00
Gill, Amrit	Firefighter	92,016.49	4,567.34	96,583.83	0.00
Gill, Mukhtiar	Inspector, Plumbing	69,059.77	8,733.95	77,793.72	146.19
Glickman, Eva	Manager, Human Resources	121,580.64	4,224.64	125,805.28	3,585.49
Goetsch, Martin W.	Firefighter	78,206.88	3,115.70	81,322.58	0.00
Gordon, Ian	Firefighter	92,066.72	2,834.00	94,900.72	0.00
Gordon, Isabel	Director of Financial Services	180,392.99	9,047.13	189,440.12	4,582.26
Grant, Gregory	Firefighter	92,453.68	9,900.34	102,354.02	110.00
Grewal, Joe	Firefighter	94,681.38	9,321.78	104,003.16	400.00
Grieves, Rob	Firefighter	94,659.00	7,173.74	101,832.74	2,130.92
Guillemette, Jean-Paul	Firefighter	79,028.13	3,965.72	82,993.85	0.00
Haras, Ian	Manager, Park Operation & Construction	109,482.55	8,398.88	117,881.43	805.00
Harman, Gary	Inspector, Plumbing	80,554.82	7,562.79	88,117.61	487.14
Harrington, Andrew	Utilityworker	68,382.50	17,485.64	85,868.14	1,300.00
Harrington, Robert	Equipment Operator	63,280.05	11,983.96	75,264.01	337.50
Harvey, Jocelyn	Firefighter	94,457.86	4,277.17	98,735.03	0.00

Employees

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Other</u>	<u>Total Remuneration</u>	<u>Expenses</u>
Hawkins, David	Manager, Community Planning	121,080.64	3,277.83	124,358.47	526.23
Hayre, Balraj	Financial Controller	134,044.23	3,124.85	137,169.08	4,850.97
Heath, Randall	Fire Chief	188,917.41	2,611.72	191,529.13	1,876.93
Henegar, Dan	Manager, Parks Arbor. & Hort.	109,513.87	9,897.74	119,411.61	2,360.05
Hickson, Ron	Firefighter	97,080.00	5,128.97	102,208.97	0.00
Hodges, Mike	Lieutenant, Fire	110,609.58	4,582.25	115,191.83	0.00
Holmes, Marcus	Firefighter	95,042.28	9,187.80	104,230.08	110.00
Howard, Gordon	Captain, Fire	115,276.99	15,199.57	130,476.56	3,146.74
Howard, Lea S.	Recreation Supervisor	74,202.24	1,541.27	75,743.51	1,228.49
Howie, Steven	Firefighter	72,448.07	3,682.45	76,130.52	0.00
Howie, Thomas	Supervisor, Water Distribution	81,080.52	12,186.94	93,267.46	116.10
Hughes, Lauren	Director, HR\Payroll Services	180,392.98	11,151.20	191,544.18	1,107.86
Hutchinson, Steven	Firefighter	94,762.57	11,644.94	106,407.51	2,668.96
Iantorno, Claudia	Sign Maker	72,846.65	9,742.73	82,589.38	318.30
Isaac, Donald	Supervisor, Cemetery	80,942.10	2,355.51	83,297.61	533.21
Jakobsen, Penny	Business Systems Analyst	87,593.59	2,104.88	89,698.47	2,136.52
James, Marcia	Captain, Fire	116,578.25	3,569.53	120,147.78	83.00
Jensen, Nathan	Firefighter	91,431.92	4,048.09	95,480.01	0.00
Jenvey, Scott	Mapping Technician	77,280.94	2,980.24	80,261.18	3.12
Jin, Vicki W.	Land Development Technician	77,256.96	5,325.84	82,582.80	399.57
Johnson, Scott	Captain, Fire	113,084.39	3,770.67	116,855.06	3,186.21
Jones, Mike	Firefighter	91,421.70	2,887.40	94,309.10	0.00
Kallberg, Jeff	Firefighter	91,615.15	5,799.39	97,414.54	0.00
Karimabadi, Nima	Plans Examiner	65,746.62	14,788.23	80,534.85	2,424.10
Kedziora, Clark	Firefighter	91,435.98	3,199.63	94,635.61	0.00
Kellock, Steve	Community Recreation Manager	105,152.89	6,621.47	111,774.36	2,418.48
Kenny, Michael	Superintendent of Operations	103,127.51	1,416.57	104,544.08	0.96
Kerstlens, Frances	Health and Safety Advisor	95,074.27	1,316.73	96,391.00	1,118.22
Ketler, Susan	Senior Manager, Community Services	138,667.57	7,699.98	146,367.55	2,124.04
Klinksgaard, Todd	Bus Operator	60,835.64	14,420.15	75,255.79	338.00
Koep, Deborah	Deputy Director, Library	123,696.41	2,389.10	126,085.51	4,397.54
Kouba, George	Firefighter	91,486.19	10,494.15	101,980.34	0.00
Kramar, Igor	Bus Operator	60,490.40	14,687.55	75,177.95	338.00
Krogel, Gord	Lieutenant, Fire	99,457.67	5,151.89	104,609.56	0.00
Krupa, Karen	Transit Supervisor	82,667.20	2,552.37	85,219.57	3,121.23
Kuester, Christopher	Captain, Fire	114,957.72	3,883.34	118,841.06	0.00
Kwan, Andy	Manager of Utilities	138,243.71	8,351.87	146,595.58	2,711.14
Kwan, Michael	Bus Operator	66,122.03	10,902.42	77,024.45	338.00
Lang, Barney	Captain, Fire	115,019.96	5,743.46	120,763.42	0.00
Laurita, Brent	Mechanic	71,701.60	8,439.54	80,141.14	300.68
Lawlor, Jillian	Community Recreation Manager	109,600.17	3,789.56	113,389.73	401.56
LeBlanc, Sheryl	Bylaw Senior Compliance Officer	73,771.13	3,565.26	77,336.39	395.77
Leduc, Jason Andre	Firefighter	99,326.52	4,953.47	104,279.99	100.00
Leduc, Martin	Assistant Fire Chief	134,665.93	3,247.78	137,913.71	663.57
Lee, Adrian	Facilities Maintenance Manager	110,018.57	6,093.68	116,112.25	1,226.44
Lee, Anna	Business Manager, Finance	95,790.56	2,218.38	98,008.94	2,590.10
Leemhuis, Nina	Chief Administrative Officer	247,207.28	31,263.96	278,471.24	8,129.37
Leipscher, Christine	Firefighter	94,185.85	7,223.44	101,409.29	2,132.65
Lidstrom, Shawn	Mechanic	75,917.54	2,368.74	78,286.28	145.00
Lin, MinJun	Bus Operator	73,446.79	12,609.24	86,056.03	338.00
Lobb, Matthew	Mechanic	63,529.26	15,578.24	79,107.50	316.36
Lockhart, Jennifer	Manager, Accounting & Fin. Reporting	93,082.91	408.27	93,491.18	3,122.44
Lofthaug, Torin	Firefighter	91,431.90	2,853.79	94,285.69	0.00
Lupaccino, Mario	Mechanic	76,331.82	4,520.98	80,852.80	126.27
Luscombe, Glen	Captain, Fire	115,939.06	58,356.23	174,295.29	0.00
Ma, Sherman W	Bus Operator	69,768.09	20,822.58	90,590.67	338.00
MacDonald, Donald	Captain, Fire	114,914.49	4,348.67	119,263.16	0.00

Employees

Name	Position	Base Salary	Other	Total Remuneration	Expenses
Mahood, Brent	Superintendent, Utilities	109,196.08	0.00	109,196.08	0.00
Manarovici, Pierre	Library Operations Manager	84,995.18	1,275.69	86,270.87	2,252.43
Manns, Cary	Captain, Fire	115,140.82	2,759.77	117,900.59	0.00
Marcha, Archie	Fire Mechanic	110,292.04	5,224.46	115,516.50	0.00
Marineau, Jennifer	Firefighter	94,616.63	12,306.42	106,923.05	1,217.36
Maros, Jason	Lieutenant, Fire	113,559.84	9,566.58	123,126.42	1,256.21
Marr, Kyle	Firefighter	78,969.45	4,662.86	83,632.31	0.00
Martin, Shane	Firefighter	94,224.37	5,488.92	99,713.29	0.00
Marton, Peter	Utilityworker	68,189.45	27,964.54	96,153.99	1,471.48
Masigan, Jeffrey	Business Systems Analyst	87,589.95	1,694.20	89,284.15	5,294.92
Mayne, Carlan	Firefighter	94,461.65	6,160.56	100,622.21	0.00
McCandlish, Miles	Foreman	71,420.76	7,697.74	79,118.50	197.50
McCorkell, Shawne	Transit Service Coordinator	75,220.17	5,664.04	80,884.21	1,580.41
McCormick, Dale	Mechanic	72,906.06	10,221.25	83,127.31	664.62
McDonald, Jeff	Director of Communications	137,081.68	598.78	137,680.46	1,151.17
McGrath, Peter	Network Administrator	82,237.65	19,957.26	102,194.91	4,346.78
McKee, David	Energy Manager	90,989.11	1,717.46	92,706.57	281.67
McSherry, Stacy D.	Plans Examiners Supervisor	68,546.18	8,057.28	76,603.46	3,065.24
Mercer, Harley	Mechanic	76,712.12	2,794.49	79,506.61	132.50
Merilees, Kristi	Manager, Community Relations	100,026.58	10,833.77	110,860.35	1,006.49
Michael, Garrith	Lieutenant, Fire	110,823.65	5,099.87	115,923.52	110.00
Mikicich, Stephen	Manager, Economic Development	124,214.34	7,887.00	132,101.34	2,803.59
Miller, Chris	Water Treatment Operator	56,468.55	39,612.40	96,080.95	185.00
Miller-Tait, Margaret	Payroll Manager	109,251.98	13,059.03	122,311.01	0.00
Mills, Christie	Assistant Manager, Permits & Inspections	86,495.93	15,303.76	101,799.69	1,695.00
Moller, Jennifer	Utilities Engineer	112,556.01	11,831.58	124,387.59	306.00
Mooi, Anne	Director Parks, Culture & Comm. Services	180,392.98	10,989.20	191,382.18	2,816.16
Moore, David	Firefighter	95,104.14	4,188.86	99,293.00	0.00
Moore, Luke	Mechanic	76,668.97	2,845.94	79,514.91	130.00
Morrison, Darrin	Director & Curator	109,010.23	477.66	109,487.89	479.34
Morrison, Shannon	Recreation Supervisor	76,395.14	874.18	77,269.32	140.75
Mullin, Michael	Captain, Fire	108,452.95	12,034.48	120,487.43	1,783.71
Munich, Doug	Business Systems Analyst	87,633.37	4,081.61	91,714.98	0.00
Munro, Gary	Manager, Application & Web Services	85,430.49	1,881.37	87,311.86	989.09
Nannery, Sarah A.	Senior Human Resources Advisor	83,630.80	3,487.47	87,118.27	3,027.50
Nattress, Brock	Foreman	74,140.29	5,422.70	79,562.99	57.50
Needham, Rob	Exec. Dir. WVCCS	74,325.38	2,181.77	76,507.15	0.00
Neff, Ryan	Firefighter	94,192.77	3,507.42	97,700.19	0.00
Nelson, Clay	Purchasing Manager	123,353.02	5,171.24	128,524.26	1,783.52
Nesseth, Jason	Firefighter	96,545.37	3,869.08	100,414.45	0.00
Niedermayer, Doti	Senior Manager, Cultural Development	91,881.59	5,177.15	97,058.74	2,649.04
Obre, Shawn	Firefighter	91,689.90	5,703.85	97,393.75	0.00
Ozirny, Shannon	Librarian	109,196.11	1,402.66	110,598.77	424.50
Panneton, John Mark	Deputy Municipal Clerk	92,362.03	6,288.43	98,650.46	115.71
Pare, Matthew	Maintenance Chargehand	81,772.20	13,794.54	95,566.74	817.79
Pearce, Craig	Firefighter	94,088.68	4,401.56	98,490.24	0.00
Perry, Tim	Firefighter	81,324.02	3,042.98	84,367.00	0.00
Pollock, Clare E.	Senior Human Resources Advisor	95,033.96	2,047.08	97,081.04	2,674.23
Popoff, Andrew	Equipment Maint. Supervisor	86,002.82	2,912.83	88,915.65	125.00
Port, John	Captain, Fire	114,985.21	5,807.34	120,792.55	0.00
Postle, Chris	Firefighter	91,937.68	5,735.46	97,673.14	0.00
Potts, Tylor	Mechanic	74,117.44	13,135.24	87,252.68	621.25
Powers, Donna	Manager of Communications	104,149.86	2,082.55	106,232.41	66.50
Pozsonyi, Steve	Mechanic	76,152.66	11,955.31	88,107.97	439.94
Rai, Hardev	Bus Operator	64,226.16	12,708.95	76,935.11	338.00
Ray, Fraser Martin	Firefighter	102,039.04	4,951.51	106,990.55	0.00
Reece, Paul C.	Bylaw Senior Compliance Officer	74,919.99	443.30	75,363.29	1,727.52

Employees

Name	Position	Base Salary	Other	Total Remuneration	Expenses
Riley, Ben	Firefighter	95,746.45	6,295.72	102,042.17	0.00
Roberts, Michael	Supervisor, Sewer Collections	77,965.88	19,329.65	97,295.53	240.46
Roddis, Matthew	Manager of Urban Design	109,114.98	6,384.16	115,499.14	0.00
Rogers, Toby	Land Development Technician	77,256.94	6,398.06	83,655.00	549.00
Romadinova, Marina	Transit Service Coordinator	74,634.74	5,967.59	80,602.33	483.39
Rosta, Christie	Events and Festivals Manager	86,856.62	3,581.31	90,437.93	166.14
Rousseau, Sean	Firefighter	91,421.68	4,207.42	95,629.10	0.00
Rowlands, Gareth	Transit Manager	147,543.39	3,068.52	150,611.91	1,000.65
Rubin, Leon	Bus Operator	65,522.63	15,865.60	81,388.23	338.00
Rucci, John N	Mechanic	72,903.89	7,100.87	80,004.76	289.26
Ruffalls, Peter	Firefighter	94,513.95	6,141.18	100,655.13	1,730.93
Ryan, Jesse	Firefighter	75,709.43	4,076.28	79,785.71	0.00
Sabiston, Dave	Mechanic	76,472.03	2,463.29	78,935.32	50.00
Sachithanandan, Naresh	Bus Operator	58,377.30	19,892.88	78,270.18	338.00
Sanders, Stuart	Captain, Fire	114,914.53	3,513.81	118,428.34	0.00
Saunier, Dustin	Firefighter	91,421.68	3,262.58	94,684.26	0.00
Scambler, Gregory	Firefighter	94,721.28	8,876.41	103,597.69	2,132.70
Scholes, Sheila	Manager Legislative Ser & Muni Clrk	138,197.17	19,815.67	158,012.84	606.11
Schulz, Frank	Land Development Technician	77,256.93	5,908.10	83,165.03	0.00
Scorda, Domenic	Firefighter	94,116.16	3,901.23	98,017.39	0.00
Scully, Stephen	Mechanic	76,510.55	3,188.35	79,698.90	50.00
Sept, Raymond W.	Building Inspector	80,554.28	6,981.07	87,535.35	1,370.00
Singh, Amarpal	Bus Operator	70,607.35	15,453.06	86,060.41	338.00
Skeath, Simon	Building Maintenance Technician	74,783.65	2,378.03	77,161.68	20.00
Skolsky, Ted	Captain, Fire	115,057.58	5,117.04	120,174.62	0.00
Small, Geoff	Lieutenant, Fire	106,594.72	8,856.47	115,451.19	0.00
Smith, Chad	Lieutenant, Fire	113,756.21	6,271.20	120,027.41	0.00
Solaimani, Nader	Bus Operator	80,777.78	12,788.20	93,565.98	338.00
Spooner, Kevin	Manager, Permits & Inspections	121,309.26	8,425.80	129,735.06	1,267.33
Staschuk, Rob	Transit Maintenance Supervisor	91,916.89	2,178.17	94,095.06	729.52
Stein, Daniel	Firefighter	92,145.49	8,822.85	100,968.34	0.00
Stockford, Robert	Captain, Fire	114,927.41	2,987.33	117,914.74	0.00
Stopfer, Brian E.G.	Fire Prevention Officer	91,761.04	2,494.90	94,255.94	75.00
Studer, Derrick	Bus Operator	75,206.87	7,340.92	82,547.79	338.00
Suarez, Mercedes	Traffic Technologist	77,280.09	3,482.35	80,762.44	2,376.73
Subramaniam, Mohan	Bus Operator	68,045.56	11,923.52	79,969.08	338.00
Tartaglio, Andrea	Systems & Acquisitions Librarian	82,773.65	1,942.92	84,716.57	2,558.21
Taylor, Wesley	Firefighter	91,421.69	4,085.81	95,507.50	0.00
Thompson, Christopher	Firefighter	94,192.75	6,636.00	100,828.75	2,132.65
Tompkins, Brian	Supervisor, Parks Utilities	81,863.72	9,286.94	91,150.66	1,247.55
Tridico, Nigel	Electrician	80,444.70	15,922.46	96,367.16	1,083.95
Tse, Tony	Manager Development Engineering	156,435.63	6,129.38	162,565.01	380.00
Turner, Jeff	Maintenance Chargehand	84,023.10	9,137.17	93,160.27	909.53
Van Duin, Robert	Firefighter	91,433.94	3,254.33	94,688.27	110.00
Vander Helm, Andrew	Environmental Protection Officer	71,090.67	14,378.78	85,469.45	310.49
Vito, Norman	SCADA Technologist	79,391.60	32,365.43	111,757.03	782.15
Voelker, Christopher	Firefighter	95,400.62	14,476.77	109,877.39	510.00
Walker, Stephen	Technical Support Specialist	76,402.22	4,894.59	81,296.81	3,521.92
Weiderick, Ryan	Firefighter	94,617.68	11,104.17	105,721.85	400.00
Weis, Douglas	Firefighter	96,841.48	8,803.97	105,645.45	1,100.00
Weller, Duncan	Firefighter	72,372.64	4,523.39	76,896.03	0.00
Wild, Stephen	Transit Service	73,780.45	6,562.47	80,342.92	0.00
Wilkinson, Mark	Coordinator Captain, Fire	114,914.53	9,362.89	124,277.42	1,783.69
Williams, Kevin	Firefighter	90,499.94	3,222.59	93,722.53	0.00
Williams, Simon	Firefighter	94,425.84	14,759.93	109,185.77	0.00
Williamson, Brenda	Senior Buyer	84,725.26	1,445.51	86,170.77	0.00
Wilson, Kelsey	Firefighter	91,435.99	4,535.51	95,971.50	0.00

Employees

Name	Position	Base Salary	Other	Total	
				Remuneration	Expenses
Windsor, Thomas	Supervisor, Roads	80,944.57	2,351.87	83,296.44	328.20
Witala, Davida L.	Recreation Supervisor	76,354.58	199.18	76,553.76	336.63
Wong, John	Manager, Facilities and Assets	138,328.27	8,614.77	146,943.04	5,231.40
Wong, Norm	Transportation Engineer	116,664.71	7,492.83	124,157.54	3,377.63
Woodward, Ian	Foreman	74,368.76	2,400.90	76,769.66	90.00
Wrench, Joseph H.	Utilityworker	73,891.54	34,182.49	108,074.03	355.22
Yee, Terry	Building Inspector	80,748.03	21,051.48	101,799.51	1,635.00
Young, Ian	Firefighter	86,263.94	9,726.58	95,990.52	0.00
Young, Jeffrey	Firefighter	91,431.88	4,189.95	95,621.83	325.00
Yuen, Gary	Firefighter	91,421.66	5,253.36	96,675.02	126.87
Zepedeo, Chris	Superintendent, Utilities	103,557.62	9,708.65	113,266.27	60.00
Zivkovic, Milos	Firefighter	72,369.58	4,288.22	76,657.80	0.00
Total For Employees Over \$75,000 (Excluding Police)		26,959,354.00	2,104,443.48	29,063,797.48	240,260.57
Total For Employees Under \$75,000 (Excluding Police)				29,349,457.49	168,084.04
Total For Police				10,384,807.62	132,694.74
Total for Mayor and Council and all Employees				69,111,805.63	549,006.96
Grand Total of Remuneration and Expenses					<u>69,660,812.59</u>

Notes:

Base salary does not include anything payable under a severance agreement.

Other - includes retroactive pay, prior year overtime, taxable benefits and other forms of remuneration which is not considered a part of employee base salary.

Expenses - includes travel expenses, memberships, tuition, car allowances, registration fees and have not been included in remuneration.

The statement of remuneration and expenses paid to employees during the year ended December 31, 2016, lists gross remuneration, which includes regular salaries as well as payment for taxable benefits, overtime, other allowances and payout of entitlements that may have been earned in previous years.

Based on Provincial instructions, reporting of Police remuneration details has been indefinitely suspended.

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF SEVERANCE AGREEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

There were four severance agreements under which payment commenced between the District of West Vancouver and its non-unionized employees during fiscal year 2016.

These agreements represent from six weeks to 5 months of compensation.*

* "Compensation" means salary and in some cases benefits. Where benefits are paid, they include employer's share of extended medical and dental premiums.

Prepared pursuant to Financial Information Regulation, Schedule 1, section 6(7)

<u>Supplier Name</u>	<u>Amount</u>
0892230 BC Ltd. (Soilfinders)	422,262.04
3D Basketball Academy Inc.	33,304.92
A C Paving Co Ltd.	31,345.95
ABC Transmission Ltd.	28,730.30
Abell Pest Control Inc.	28,202.14
Acer Tree Services Ltd.	80,587.50
Action Athletic Wear & Crest	66,638.86
Action Data Communications Ltd.	85,093.28
Active Network Ltd.	316,586.27
ADS LLC	69,209.53
AECOM Canada Ltd.	35,464.06
AES Engineering Ltd.	28,090.24
Alexander Construction Ltd.	122,392.03
Allweld Mobile Welding Ltd.	29,405.67
AME Consulting Group Ltd.	43,935.55
Andrew Sheret Ltd.	327,144.21
Ansan Industries Ltd.	474,259.12
Applied Electronics Ltd.	29,502.39
Armtec Limited Partnership	90,370.45
Arrow Equipment Ltd.	38,417.44
Artemisia Garden & Design Services	35,050.00
BA Blacktop Ltd.	2,708,444.21
Balanced Environmental Service	44,457.00
Barrett Group Custom Builders	77,496.49
Bartle & Gibson Co. Ltd.	62,691.49
BC Comfort Air Conditioning Ltd.	42,719.13
BC Electrical Services Ltd.	41,403.20
BC Hydro	1,719,725.85
BC Libraries Cooperative	70,237.26
BC Liquor Distribution Branch	29,269.39
Belzona Molecular (B.C.) Ltd.	74,581.50
Black Press Group Ltd.	25,222.73
Blackbear Excavating Ltd.	66,168.38
Bloomingfields Garden Care & Design	29,812.65
Blue Max Lighting & Emergency	26,939.59
BMS Integrated Services Inc.	41,944.22
Boardwalk Communications	174,355.40
Boston Consulting	91,792.68
Boulder Mechanical Ltd.	62,671.22
Burgess Cawley Sullivan & Associates	47,802.08
Burley Boys Tree Service Ltd.	126,668.86
Canadian Linen And Uniform Services	48,122.22
Canadian National	95,089.35
Canwest Cutting & Coring Ltd.	29,572.13
Capilano Highway Services Co.	90,699.01

<u>Supplier Name</u>	<u>Amount</u>
Carter GM	107,504.30
Cascadia CMMS Inc.	36,273.33
Cat Rental Store, The	55,114.76
CBS Parts Ltd.	100,658.42
Chevron Canada	2,364,445.41
Christensen Excavating	445,023.66
City of North Vancouver	72,706.66
City of Surrey	230,847.42
City of Vancouver	186,466.34
Clean And Cleaners Dry Cleaning	32,575.18
Clartech Industries Inc.	172,339.28
Coast Mountain Bus Company Ltd.	27,500.00
Cobra Electric Ltd.	177,522.09
Concerta Consulting Inc.	119,735.57
Contech Concrete Ltd.	100,836.75
Corix Water Products LP	255,688.96
Corvee Consulting	69,374.67
Counterpart Technologies Inc.	95,602.50
CPS (Canada) Inc.	56,684.70
Crag's End Construction Management Ltd.	244,518.75
Creative Transportation Solutions	46,587.98
CTE Moving & Installations	34,304.59
Cullen Diesel Power Ltd.	92,433.49
Cummins Western Canada	444,867.60
CVS Midwest Tape LLC	98,346.26
Dekra-Lite Industries Inc.	39,325.25
Del Equipment Ltd.	180,365.48
Desjardins Financial Security	2,137,859.66
Dialog BC Inc.	222,791.61
District Of North Vancouver	645,720.00
DKB Consulting	59,209.11
D'N'A Fire Doctors Inc.	39,761.30
DNA Wellness	26,699.68
DS Tactical	44,730.44
Dynamic Specialty Vehicles Ltd.	71,849.73
Eagle West Truck & Crane Inc.	31,930.63
Earls Cafe Fish Ltd.	31,734.30
Earthco Underground Ltd.	426,914.15
E-Comm	1,268,520.08
Econolite Canada Inc.	48,401.81
Ecstatic Design & Communications	31,909.47
Elk Fitness Repair	52,147.44
Emterra Environmental	1,231,394.45
Encompass Solutions Group Ltd.	46,741.75
Engineered Air	170,240.00

<u>Supplier Name</u>	<u>Amount</u>
ESC Automation	77,608.13
Esri Canada Ltd.	30,480.80
Everyday Allstar Cleaning	184,484.71
Exp Services Inc.	64,283.80
Financial Consulting Solutions	79,293.67
Finning	257,514.86
First West Leasing	84,251.21
Fitness Town Commercial	72,381.12
Flocor Inc.	44,139.91
FortisBC-Natural Gas	129,101.42
Fred Surridge Ltd.	425,126.65
Gail Maida, In Trust	53,962.15
Gardaworld Cash Services	38,939.40
GE Intelligent Platforms Canada	27,307.85
Geopacific Consultants Ltd.	27,339.78
Gordon Food Services Can Ltd.	79,131.68
Great West Life	45,095.56
Greater Vancouver Sewerage & Drainage	710,400.57
Greater Vancouver Water District	4,010,865.64
Green Admiral Nature Restoration	50,904.01
Grimco Canada Inc.	27,480.64
Guillevin International Co	109,344.09
Metro Vancouver	1,356,960.08
Hach Sales & Service Canada Ltd.	33,480.30
Hazmasters Environmental Contractors	27,882.45
Headwater Management Ltd.	110,748.44
Heritage Office Furnishings	39,522.15
Hollyburn Sailing Club	79,600.52
Howe Sound Chrysler Dodge	111,697.60
Hub Engineering Inc.	32,432.54
Hub International	696,220.68
IDRS	56,685.86
Innovative Interfaces Global Ltd.	66,796.60
Innovative Signage Inc.	38,344.54
Insightsoftware.Com, Inc.	51,597.01
Intercontinental Truck Body	125,927.46
Interpave Precast Systems Ltd.	93,358.65
ISL Engineering And Land Services	224,744.50
Kal Tire	31,319.61
Keith Plumbing & Heating Co.	141,277.55
Kerr Wood Leidal Associates	391,819.47
Kerr, Sean (Coast Arborist)	55,177.50
Keystone Environmental Ltd.	74,153.03
KGC Fire Rescue Inc.	34,820.92
King Kubota Services Ltd.	181,135.97

<u>Supplier Name</u>	<u>Amount</u>
Korth Group Ltd.	34,651.29
KPMG	57,844.50
Lafarge Asphalt Technologies	359,962.80
Lidstone & Company	244,370.65
Lidstone & Company - In Trust	50,000.00
Lifesaving Society	26,254.70
Lifestyle Equipment (2002) Ltd.	25,838.40
Lisa Southern Barrister And Solicitors	34,333.60
Lofty Perch Inc.	58,087.53
Long View Systems	172,376.51
Mancorp Industrial Sales Ltd.	35,743.22
Mar-Tech Underground Services	1,053,537.77
Maximizer Services Inc.	64,001.00
MceElhanney Consulting Services	43,132.79
Mcraes Environmental Services	179,873.12
Meadowlands Horticultural Inc.	33,103.68
Medisys Corporate Health Lp	36,245.09
Mercer (Canada) Ltd.	55,291.30
Merletti Construction Ltd.	201,224.64
Metro Motors Ltd.	380,977.50
Michelin North America	78,985.31
Micro Com Systems Ltd.	37,383.61
Microserve	144,277.43
Microsoft Corporation	198,700.37
Mid-Range Software Services Inc.	42,000.00
Mills Printing Products	160,176.57
Minister Of Finance	695,665.19
Minister Of Finance-Queen'S Printer	68,518.67
MMM Group Ltd.	33,211.50
Monaghan Golf Inc.	356,435.16
Moneris Solutions	249,010.75
Morrison Hershfield	25,997.24
Municipal Insurance Association	1,178,178.54
Municipal Pension Plan	6,665,875.48
National Process Equipment Inc.	63,924.22
NATSCO (North American Transit Supply Corporation)	77,595.20
Neptune Technology Group	394,293.86
Netpersist Solutions Group	28,375.20
New Flyer Parts	228,270.30
New Line Skateparks Inc.	319,054.72
North Construction Ltd.	74,145.75
North Shore News	128,856.08
North Shore Parts & Industrial	77,547.84
Nutech Facilities Services Ltd.	156,950.11
Open Text Corporation	66,732.55

<u>Supplier Name</u>	<u>Amount</u>
Optum Health Services (Canada)	34,162.67
Opus Daytonknight Consultants	137,954.98
Oracle Canada ULC	155,090.01
Organized Crime Agency of BC	48,948.61
Overdrive, Inc.	52,868.07
Oxley Electric Ltd.	25,303.22
Pacific Coastcom Communication	56,824.31
Paolo BoBCat Service Ltd.	66,383.62
Parkwood Construction Ltd.	225,025.23
Pax Construction Ltd.	851,150.88
PBX Engineering Ltd.	41,474.52
Peake Of Catering Ltd.	42,875.65
Petro-Canada Lubricants Inc.	39,816.24
PH5 Architecture Inc.	54,423.95
Pika Pump & Compressor Service	65,915.23
Pivotal Projects Inc.	176,107.85
Prevost Car Inc.	153,179.39
Primecorp	75,881.68
Printerworks Imaging Solutions	51,223.11
Public Library Interlink	35,344.71
PW Trenchless Construction Inc.	218,255.07
QCA Systems Ltd.	44,898.30
Raybern Erectors Ltd.	59,844.16
Read Jones Christoffersen Ltd.	57,443.88
Receiver General	3,775,259.82
Re-Flow Solutions	36,896.11
Robson, Marni (ICanDance!)	40,404.38
Rocky Mountain Phoenix	129,501.58
Rocky Point Engineering Ltd.	31,494.25
Rollins Machinery Ltd.	58,987.19
Roofix Services Inc.	40,640.43
Roote Management Inc.	39,964.60
Roper Greyell LLP	88,335.89
Ross Morrison Electrical Ltd.	60,903.03
Royal Bank	29,455.51
Salmon'S Rentals Ltd.	56,183.89
Scene Ideas	28,771.66
Scottish Line Painting Ltd.	59,345.41
Securiguard Services Ltd.	69,636.06
Shangri-La Landscaping	257,396.96
Shaw Cablesystems GP	33,710.06
Shell Energy North America	103,753.74
Sherine Industries Ltd.	56,161.76
Smith Bros. & Wilson (BC) Ltd.	9,842,310.07
Smithrite Disposal Ltd.	2,666,460.84

<u>Supplier Name</u>	<u>Amount</u>
SNS Group	125,076.01
Softchoice Corporation	43,539.45
Spartan Controls	45,437.28
SPCA BC - Vancouver Regional	170,694.99
The Spirit Of Tennis Inc.	42,136.99
Sportball Vancouver	107,033.20
Super Save Disposal Inc.	60,499.58
Sysco Canada Inc.	40,245.05
Tamponato Corporate Gifts	26,920.54
Target Products Ltd.	27,426.93
Taylor's Turf Care Products Ltd.	27,319.31
Tech Logic	39,148.72
Telus Communications (BC) Inc.	829,588.63
Tempest Development Group Inc.	90,962.71
Terralink Horticulture Inc.	32,340.83
Terrillon Holdings Inc.	30,447.28
Transtar Sanitation	59,972.30
T-Rex Indust/Factors West	33,566.40
Turf Drainage Systems	238,323.75
TVL Inc.	37,542.19
Twin Island Excavating Ltd.	95,196.89
Under Pressure Property Maintenance	74,403.00
Unisource Canada	57,218.20
Universal Flagging	70,462.90
Urban Systems Ltd.	27,263.05
URP Event Production & Creative Services	151,684.29
Valley Traffic Systems Inc.	70,626.92
Vancouver Officespace Ltd.	38,232.98
Vanguard Painting Ltd.	26,969.25
VFA Canada Corporation	30,160.87
West Vancouver Chamber Of Commerce	45,507.00
West Vancouver Taekwondo Inc.	185,606.96
Westburne West	28,522.59
Western Bus Parts & Service	88,410.64
Western Star & Sterling Trucks	38,631.50
Westvac Industrial Ltd.	28,686.38
WFR Wholesale Fire & Rescue Ltd.	778,762.04
Whitehots Inc.	168,871.31
Winvan Paving Ltd.	35,002.11
Wolseley Waterworks Group	79,130.29
Worksafe BC	1,345,044.78
WPCG	204,629.25
Wurth Canada Ltd.	56,013.87
WV Arts Centre Trust	150,000.00
WV Community Services Society	96,510.65

<u>Supplier Name</u>	<u>Amount</u>
Xerox Canada Inc.	257,794.54
Xylem Canada Co.	37,718.92
Yen Bros. Food Service Ltd.	113,925.61
Young Anderson	237,446.77
Zeemac Vehicle Leasing Ltd.	63,409.03
Total For Suppliers Over \$25,000	73,168,269.13
Other Payments	7,385,555.84
Grand Total	<u><u>80,553,824.97</u></u>

Note:

Beginning in 2007, in keeping with the definition of "Suppliers of Goods and Services," the following payments have been excluded from this report: remittances of employee deductions, remittances to other taxing authorities and various categories of other refunds.

**THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Organization	Amount
Air Cadets of Canada	1,500.00
Autism Society of BC	1,000.00
Avalon Recovery Society	2,500.00
BC Pets and Friends	3,000.00
Big Sisters of BC	500.00
Blomberg, Peter	200.00
Canadian Mental Health Association	3,000.00
Capilano Community Services Society	2,000.00
Cerebral Palsy Association of BC	700.00
Change the World Foundation: Harvest	3,500.00
Chor Leoni Men's Choir	1,500.00
COHO Society of the North Shore	5,000.00
Crisis Intervention & Suicide	1,000.00
Cypress Bowl Recreation	200,000.00
Deep Cove Chamber Soloists Society	750.00
District of North Vancouver	1,710.20
Dundarave Festival of Lights	1,000.00
Family Services of the North Shore	12,000.00
Friend 2 Friend Social Learning	1,000.00
Gleneagles Golf Club Society	500.00
Gleneagles Scottish Country Dance Club	500.00
Green Teams of Canada	500.00
Harmony Training and Performance Society	1,000.00
Hollyburn Family Services Society	27,000.00
Hollyburn Heritage Society	750.00
Iyer, Tushya	200.00
Laudate Singers Society	1,500.00
Lighthouse Park Preservation Society	500.00
Lionsview Seniors Planning Society	5,000.00
Lookout Emergency Aid Society	4,500.00
Metro Vancouver Crime Stoppers	5,500.00
North Shore Advocacy Group	1,000.00
North Shore Chamber Music Society	1,000.00
North Shore Community Resource	12,000.00
North Shore ConneXions Society	2,000.00
North Shore Crisis Services Society	11,500.00
North Shore Disability Resources	6,500.00
North Shore Hospice Society	1,500.00
North Shore Keep Well Society	2,000.00
North Shore Light Opera Society	1,800.00
North Shore Meals On Wheels	1,500.00
North Shore Multicultural Society	4,700.00

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER
STATEMENT OF GRANTS OR CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Organization	Amount
North Shore Music Academy Society	500.00
North Shore Neighbourhood House	4,900.00
North Shore Polish Association	500.00
North Shore Restorative Justice	18,000.00
North Shore Safety Council	1,000.00
North Shore Schizophrenia Society	2,000.00
North Shore Stroke Recovery Centre	3,000.00
North Shore Volunteers for Seniors	4,000.00
North Shore Women's Centre Society	5,000.00
North Vancouver Community Arts Council	2,500.00
Pacific Spirit Choir	1,250.00
Presentation House Theatre	1,500.00
Rotary Club of West Vancouver	500.00
Rotary Clubs of the North Shore	1,000.00
Salvation Army North Shore	2,500.00
Seacoast Theatre Centre Society	1,000.00
Senior Citizens Special Service	4,000.00
Sharing Abundance Association	3,600.00
Sinfonia Orchestra of the North Shore	2,000.00
Special Olympics BC	2,000.00
Spinal Cord Injury BC	500.00
Third West Vancouver Scout Group	400.00
Vancouver Adaptive Snow Sports	500.00
West Vancouver Adult Community Band	500.00
West Vancouver Community Arts	25,000.00
West Vancouver Historical Society	1,500.00
West Vancouver Marine Rescue Society	5,000.00
West Vancouver Shoreline Protection Society	30,000.00
West Vancouver Track & Field Club	500.00
West Vancouver Youth Band Society	7,500.00
WV Fire Service Museum & Archives	1,350.00
WV Little Theatre Guild-Theatre	3,500.00
Total	471,810.20

THE CORPORATION OF THE DISTRICT OF WEST VANCOUVER

APPROVAL OF FINANCIAL INFORMATION

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

The Council of the District of West Vancouver, at its regular meeting on May 1, 2017, approved by resolution the schedules and statements included in this Statement of Financial Information, produced under the *Financial Information Act*.



Isabel Gordon, MBA, CPA, CA
Director of Financial Services
June 20, 2017



Michael Smith
Mayor on behalf of Council
June 20, 2017