

**CITY OF FORT ST. JOHN**  
**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 the Statement of Financial Information, produced under the *Financial Information Act*.**

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Shirley Collington  
Director of Finance  
24-Jun-20

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Lori Ackerman  
Mayor (on behalf of Council)  
24-Jun-20

**CITY OF FORT ST. JOHN  
SCHEDULE OF REMUNERATION AND EXPENSES**

<i>for the year ended December 31, 2019</i>		(1) REMUNERATION	(2) EXPENSES	TOTAL
<b>ELECTED OFFICIALS</b>	<b>POSITION</b>			
Ackerman, Lori	Mayor	\$ 90,992.10	\$ 33,468.04	\$ 124,460.14
Bolin, Trevor	Councillor	35,448.27	2,489.70	37,937.97
Grimsrud, Rebecca	Councillor	35,836.31	4,651.78	40,488.09
Hansen, Lilia	Councillor	36,748.27	19,797.19	56,545.46
Klassen, Gordon	Councillor	36,748.27	18,858.11	55,606.38
Stewart, Byron	Councillor	35,848.27	9,531.94	45,380.21
Zabinsky, Anthony	Councillor	36,736.31	13,782.24	50,518.55
<b>Subtotal - Elected Officials</b>		<b>\$ 308,357.80</b>	<b>\$ 102,579.00</b>	<b>\$ 410,936.80</b>
<b>EMPLOYEES</b>	<b>POSITION</b>			
Amaechina, Damian	Network Support Technician	\$ 77,528.76	\$ -	\$ 77,528.76
Amstutz, Christopher	PW Labourer	77,254.10	-	77,254.10
Anstiss, Lee	Mechanic II	103,521.26	-	103,521.26
Armstrong, Graeme	Water Sewer Plant Operator I	80,493.69	-	80,493.69
Arnold, Craig	Grounds Labourer	75,631.71	-	75,631.71
Audette, Daniel	Network Support Technician	78,627.61	-	78,627.61
Austin, Christophe	Fire Fighter	131,744.61	-	131,744.61
Avanthay, Raymond	Parks Manager	110,084.65	2,753.89	112,838.54
Babiy, Austin	Utilities Superintendent	119,241.53	-	119,241.53
Beard, Stephen	Fire Fighter	139,560.24	-	139,560.24
Bes, Jamie	Equipment Operator I	75,254.92	3,175.99	78,430.91
Blades, Darrell	Fire Chief / Director of Public Safety	165,216.82	7,130.86	172,347.68
Bookham, Jessica	Human Resources Advisor	111,918.63	2,646.93	114,565.56
Bowie, Ryan	Fire Fighter	142,946.37	5,482.07	148,428.44
Bruvold, Iyan	Equipment Operator III	108,498.57	-	108,498.57
Bruvold, Scott	Equipment Operator I	78,827.38	-	78,827.38
Bryde, Kylah	Parks Manager	105,848.60	3,925.10	109,773.70
Burrows, Fredrick	Fire Chief	187,601.09	14,585.90	202,186.99
Callison, Corey	Facilities Manager	103,895.81	-	103,895.81
Carlson, Karin	Director of Recreation and Leisure Services	131,644.34	8,969.21	140,613.55
Caughill, Simon	Fire Captain	153,968.61	-	153,968.61
Cazes, Matthew	Labourer	81,875.08	-	81,875.08
Chand, Ronald	Electrician I	115,182.13	5,300.45	120,482.58
Chorney, Darrel	Roads Superintendent	125,540.14	4,442.67	129,982.81
Clarke, Kevin	Groundskeeper	92,197.28	-	92,197.28
Collington, Shirley	Director of Finance	139,767.31	6,897.16	146,664.47
Comeau, David	Equipment Operator III	76,927.90	-	76,927.90
Corbett, Robert	Facility Maintenance Supervisor	93,506.97	2,717.81	96,224.78
Corriveau, Marcel	Equipment Operator II	82,462.65	-	82,462.65
Crompton, Matthew	Fire Lieutenant	124,186.53	-	124,186.53
Dagostino, Marco	Fire Captain	132,518.86	7,350.31	139,869.17
Darling, Carson	Utility Maintenance Worker II	91,608.95	-	91,608.95
Dawes, Matthew	Fire Fighter	133,676.13	-	133,676.13
Decker, Jennifer	Manager of Economic Development	109,138.66	13,538.00	122,676.66
Demers, David	Utility Maintenance Worker III	146,041.48	780.00	146,821.48
Donszelmann, Jasen	Fire Fighter	136,294.23	3,237.91	139,532.14
Durnford, Garland	Water/Sewer Plant Operator III	121,870.96	-	121,870.96
Ehlert, Kevin	Equipment Operator III	100,407.86	-	100,407.86
Faulkner, Craig	Fire Fighter	135,862.93	-	135,862.93
Fenney, Robert	Water Sewer Plant Operator II	95,641.64	330.00	95,971.64
Forbes, Ryan	Fire Fighter	102,883.45	-	102,883.45
Page Subtotal:		<b>\$ 4,596,900.44</b>	<b>\$ 93,264.26</b>	<b>\$ 4,690,164.70</b>

**CITY OF FORT ST. JOHN  
SCHEDULE OF REMUNERATION AND EXPENSES**

<i>for the year ended December 31, 2019</i>		(1) REMUNERATION	(2) EXPENSES	TOTAL
EMPLOYEES	POSITION			
Fornelli, Josephine	Detention Facility Supervisor	78,591.18	-	78,591.18
Frisch, Ellen	Executive Assistant	75,988.72	3,747.51	79,736.23
Fugere, Sylvain	Equipment Operator I	89,506.40	-	89,506.40
Gallant, Naomi	Community Development Coordinator	84,425.66	3,753.44	88,179.10
Garner, Jeremy	Director of Public Works and Utilities	149,632.45	2,851.18	152,483.63
Gauvreau, Richard	Facility Maintenance Supervisor	88,584.64	-	88,584.64
Glenn, Dwayne	Roads Supervisor	84,032.93	-	84,032.93
Gold, Kanda	Mechanic I	91,321.17	-	91,321.17
Golob, Daniel	Deputy Fire Chief	147,721.30	8,906.81	156,628.11
Grant, James	Fire Lieutenant	140,860.99	-	140,860.99
Green, Moira	General Manager of Community Services	186,100.25	10,177.79	196,278.04
Hammond, Jennifer	Court Liaison Clerk	79,402.47	55.00	79,457.47
Hartford, Darsey	Facility Maintenance Supervisor	96,853.96	-	96,853.96
Harvey, Ryan	Communications Coordinator	106,758.62	1,955.65	108,714.27
Hasan, Syed	Director of Human Resources	151,532.01	5,526.32	157,058.33
Horst, Adam	Fire Fighter	124,560.80	385.00	124,945.80
Hunter, Dianne	City Manager	241,223.07	7,235.86	248,458.93
Hunter, Glen	Equipment Operator III	88,304.79	-	88,304.79
Isenberg, Bonnie	Bylaw Supervisor	96,232.69	2,046.01	98,278.70
Jackson, Charlene	Planning Technologist	79,497.74	-	79,497.74
Jamurat, Renee	Planning Manager	109,016.94	5,873.61	114,890.55
Jensen, Laurie	Equipment Operator III	78,611.76	-	78,611.76
Jordan, Marissa	Recreation Manager	77,089.54	3,484.80	80,574.34
Joy, David	General Manager of Corporate Services	156,064.80	5,807.01	161,871.81
Koebel, Keith	IT Systems Analyst	96,541.73	2,372.90	98,914.63
Konashuk, Tracy	Human Resources Administrative Assistant	82,768.31	-	82,768.31
Kyllo, Donna	RCMP Municipal Support Manager	102,373.61	3,554.42	105,928.03
Langdon, Kurt	Equipment Operator II	84,343.90	-	84,343.90
Langille, Robin	Director of Facilities and Grounds	176,849.52	-	176,849.52
Macgillivray, John	Equipment Operator I	76,576.99	-	76,576.99
Matsalla, Daniel	GIS Technologist	83,715.71	1,241.52	84,957.23
Mccartney, Kurtis	Equipment Operator I	82,663.16	-	82,663.16
Mccue, Bonnie	Deputy Clerk	79,541.54	3,167.14	82,708.68
Mcguire, Robert	Engineering Technologist	83,481.76	-	83,481.76
Mcguire, Teriney	Aquatic Supervisor	83,447.23	1,721.95	85,169.18
Mckinley, Keith	Civic Properties Technician	75,437.50	-	75,437.50
Medina, Alma	Engineer	87,549.55	-	87,549.55
Moore, Brandon	Fire Fighter	127,594.10	1,763.69	129,357.79
Morgan, Amilo	Equipment Operator I	83,517.64	-	83,517.64
Morgan, Brent	Fire Captain	161,668.40	-	161,668.40
Murphey, Ashley	Planner I	85,654.24	5,463.75	91,117.99
Nadeau, Roger	Equipment Operator II	88,294.28	-	88,294.28
Naraina, Jagdish	Engineer	103,657.83	9,610.77	113,268.60
Negrin, Sara	Manager of Health and Safety	113,156.06	2,146.15	115,302.21
Novak, Bryce	Building Inspector I	92,668.25	2,218.85	94,887.10
Ockenden, Jayden	Fire Fighter	124,341.48	-	124,341.48
O'Hanley, Annette	Groundskeeper	75,690.06	-	75,690.06
Prestley, Janet	Dir of Legislative and Administrative Services	151,617.62	3,083.85	154,701.47
Rempel, Kyle	Fire Fighter	108,525.70	1,763.69	110,289.39
Ristau, Tyler	Fire Captain	141,711.61	-	141,711.61
Page Subtotal:		\$ 5,355,302.66	\$ 99,914.67	\$ 5,455,217.33

**CITY OF FORT ST. JOHN  
SCHEDULE OF REMUNERATION AND EXPENSES**

<i>for the year ended December 31, 2019</i>		(1) REMUNERATION	(2) EXPENSES	TOTAL
EMPLOYEES	POSITION			
Robinson, Jess	Fire Fighter	90,543.05	-	90,543.05
Robinson, Kyle	Utility Maintenance Worker I	83,521.75	-	83,521.75
Roe, Paul	Fire Fighter	129,825.28	1,763.69	131,588.97
Romine, Julie	Human Resources Manager	124,306.57	1,905.95	126,212.52
Sagert, Patricia	IT Manager	122,047.02	7,125.43	129,172.45
Sampson, Ralph	Equipment Operator III	109,792.89	-	109,792.89
Scott, David	Roads Supervisor	106,065.81	2,900.12	108,965.93
Shopland, Victor	General Manager of Integrated Services	164,468.87	2,091.26	166,560.13
Simpson, Daniel	Deputy Fire Chief	170,370.93	8,465.28	178,836.21
Simpson, Jennifer	Health and Safety Assistant	77,839.76	2,038.82	79,878.58
Smith, Michael	Guard	83,359.28	-	83,359.28
Steiner, Tyrell	Equipment Operator II	126,864.98	-	126,864.98
Stewart, James	Engineering Manager	126,177.46	-	126,177.46
Stobbe, Alyn	Fire Inspector	132,782.55	7,164.78	139,947.33
Sullivan, Leo	Fire Fighter	120,641.60	-	120,641.60
Tancock, Ryan	Fire Captain	162,606.40	5,762.86	168,369.26
Teichroeb, Alex	Fire Fighter	100,123.65	-	100,123.65
Thomson, Darren	Equipment Operator II	86,852.37	-	86,852.37
Titley, Kyle	Facility Maintenance Technician	87,822.22	-	87,822.22
Tjepkema, Aaron	Fire Lieutenant	143,702.45	3,263.74	146,966.19
Travis, Scott	Grounds Supervisor	93,398.07	-	93,398.07
Troiano, Matthew	Fire Captain	166,494.91	13,959.20	180,454.11
Ummat, Ramesh	Director of Planning and Engineering	97,474.57	-	97,474.57
Ward, Kim	Building Inspector II	101,818.65	7,834.84	109,653.49
Wilson, Douglas	Equipment Operator II	85,323.55	-	85,323.55
Wilson, Walter	Shop Foreman	101,971.69	-	101,971.69
Winn, Adam	Fire Fighter	130,116.98	-	130,116.98
Page Subtotal:		\$ 3,126,313.31	\$ 64,275.97	\$ 3,100,046.23
<b>Subtotal - employees with remuneration exceeding \$75,000</b>		<b>\$ 13,078,516.41</b>	<b>\$ 257,454.90</b>	<b>\$ 13,245,428.26</b>
<b>Consolidated Total - employees whose remuneration is \$75,000 or less</b>		<b>\$ 7,237,746.88</b>	<b>\$ 22,029.17</b>	<b>\$ 7,259,776.05</b>
<b>Subtotal - Employees</b>		<b>\$ 20,316,263.29</b>	<b>\$ 279,484.07</b>	<b>\$ 20,505,204.31</b>
<b>Grand Total - Elected Officials and Employees</b>		<b>\$ 20,624,621.09</b>	<b>\$ 382,063.07</b>	<b>\$ 20,916,141.11</b>

(1) Includes any form of salary, wage, taxable benefits, including applicable allowances paid to the employee or on behalf of an employee.

(2) Includes travel expenses, memberships, tuition, relocation, vehicle reimbursements, and registration fees paid directly to an employee or to a third party on behalf of an employee.

The variance between the remuneration schedule and the salaries and benefits report in the Financial Statements of the City of Fort St John are attributable to a number of factors, including that the remuneration schedule is based on actual payments made during the year, while the financial statements are prepared on an accrual basis.

**CITY OF FORT ST. JOHN  
STATEMENT OF SEVERANCE AGREEMENTS**

*for the year ended December 31, 2019*

There was one (1) severance agreement made between City of Fort St John  
and its non-unionized employees during fiscal year 2019

This agreement represented nine (9) months of salary and benefits.

**CITY OF FORT ST. JOHN  
SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<i>for the year ended December 31, 2019</i>	<b>AMOUNT PAID TO SUPPLIER</b>
<b>AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	
0993609 BC Ltd.	25,708.00
523364 BC Ltd.	79,586.74
555559 BC Ltd dba Service on Site	174,706.27
AAA-Safety	48,564.21
Acklands-Grainger Inc.	142,295.91
Aeroquest Mapcon Inc.	120,657.60
Aggressive Pump & Supply Inc.	28,997.92
Air Canada	51,053.13
Alaska Highway News	46,902.22
All North Trucking Ltd	26,512.19
Alpha Controls Ltd.	206,821.49
Alpine Glass Windows & Doors Ltd.	48,033.28
Arctech Welding & Machining Ltd.	28,223.10
Automated Aquatics Canada Ltd.	38,704.63
Barker's Building Maintenance	37,868.98
BC Assessment	240,519.50
BC Government & Service Employees'	237,933.93
BC Hydro & Power Authority	2,107,000.98
BC Transit	1,551,563.46
BGC Engineering Inc.	138,888.92
Big League Utilities Corp	652,980.03
BIS Trainer	30,007.15
Bold Promotions	53,110.00
Bracton Contracting	26,583.13
Brainchild Strategies	53,771.56
Brandt Tractor Ltd	1,026,393.80
Brenntag Canada Inc.	36,991.01
Brogan Safety Supply Ltd	31,808.63
Bustedknuckle Services Ltd	92,662.54
C & V Trailer Sales	28,111.90
Canadian Tire	32,895.37
Can-Traffic Services Ltd	29,027.83
CapriCMW Insurance Services Ltd.	393,470.00
Carbon Mountain Drilling & Water Services Ltd.	40,913.25
CDW Canada Inc.	38,978.81
Chapman Industries Ltd.	869,986.19
City Employee Staff Fund	27,634.08
Civic Legal LLP	33,225.20
Cleartech Industries Inc	41,560.74
Colteran Developments Corp.	25,536.00
Community Bridge	45,000.00
Corelogic Facility Services	109,166.23
Coupled Energy Ltd	42,292.32
D & T Disposals Ltd	314,924.53
D Bauer Mechanical Ltd	130,474.52
Dangerous Curves Transport	35,027.58
DB Perks & Associates Ltd	98,310.43
Diamond Municipal Solutions	61,558.68
District of Taylor	225,405.10
Doig River First Nations	99,626.50
E.S. Williams & Associates Inc.	130,604.49
Econolite Canada Inc.	37,667.84
EDS Group Inc.	317,116.66
Page Subtotal:	<u>\$ 10,593,364.56</u>

**CITY OF FORT ST. JOHN  
SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<i>for the year ended December 31, 2019</i>	<b>AMOUNT PAID TO SUPPLIER</b>
<b>AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	
EECOL Electric Corp.	68,100.54
Energetic Traffic Control Ltd	63,054.27
Epscan Industries Ltd.	54,983.83
ESRI Canada Limited	163,448.27
Esteem Cleaning Industries Ltd.	39,291.41
Evangel Chapel	28,204.95
Fire Facilities Inc.	427,112.88
Flocor Inc.	210,082.63
Fort City Chrysler	47,429.13
Fort St John Community Arts Council	27,074.65
Fort St. John 2020 Northern BC Games Society	50,000.00
Fred Surridge Ltd.	172,349.06
Green Image Enterprise Inc	41,798.40
Gregg Distributors (Fort St. John) Ltd.	72,622.36
G-T-Xcavating Ltd.	126,009.89
Haab Homes	39,108.00
Hamisco Industrial Sales Inc.	27,981.00
HCL Industries Ltd.	42,088.59
Hegge Construction Ltd.	274,480.09
High Country Contract Services	105,096.87
Home Hardware Building Centre	44,355.00
Houle Electric Limited	36,372.73
I A F F Union Local 2143	102,338.34
IBI Group	199,143.49
IceBuilders Supply, Inc.	97,424.17
Ideal Office Solutions	47,884.44
Industrial Machine Inc.	28,453.60
Inland Concrete	95,492.11
Interoute Construction Ltd	547,107.13
J.S. Home Investments Ltd.	80,167.56
James Western Star (FSJ) Ltd.	36,070.34
JK Gas Compression Services Inc.	27,005.71
Jordan Enterprises Ltd.	65,364.76
Justice Institute of British Columbia	36,406.56
KEA Canada Ltd.	84,112.90
KMBR Architects Planners Inc.	77,952.33
Knappett Industries (2006) Ltd	13,091,544.78
Knox	38,200.10
Krater Contrating Panel & Gate	107,828.30
L.B. Chapman Construction Ltd	2,457,495.48
Lens Tree Service Ltd.	64,762.50
LMNTS Project Services Inc.	25,501.80
Magnum Wear Parts Ltd.	40,563.53
Mazzei Electric	33,258.75
Microsoft Corporation	375,518.00
Mills.ca Office Productivity	51,019.89
Ministry of Transportation	40,806.81
Modus	446,355.03
Moose FM	30,404.96
Municipal Insurance Association of BC	332,047.60
Murray GM	349,532.32
Myanna Consulting	209,630.46
NAPP Enterprises	248,520.84
Page Subtotal:	<u>\$ 21,628,959.14</u>

**CITY OF FORT ST. JOHN  
SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<i>for the year ended December 31, 2019</i>	<b>AMOUNT PAID TO SUPPLIER</b>
<b>AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	
North Ridge Ventures Ltd.	47,633.25
Northern Legendary Construction	4,843,539.91
Northern Lights Investments	51,386.98
Northern Metallic Sales (Fsj)	77,218.92
Northern Peace Petroleum	419,689.60
Northwest Properties	63,023.91
NSC Minerals	110,785.85
Off The Rock Trucking Corporation	130,492.40
Olio's Pizza	32,971.53
Organized Crime Agency of BC (OCABC)	25,457.91
Oscar's Disposal Ltd.	230,859.54
Pacific Bentonite Ltd	48,604.50
Pacific Northern Gas	395,919.16
PCL Constructors	42,166.70
Peace Country Rentals & Sales Inc.	27,101.52
Peace Glass	38,885.92
Peace River Building Products Ltd.	30,048.74
Peace River Regional District	6,176,647.12
Peace River Regional Hospital District	3,248,647.00
Peak Play Consulting Corp.	70,709.10
Peterson Commercial Property Management Inc	230,502.42
Petrogas Logistics Corp.	32,742.50
Petron Communications Ltd	72,119.36
Pimm's Production Equipment Ltd.	48,714.13
Pineview Management Ltd	51,209.24
PJS Systems Inc.	50,125.44
PMH Insights Inc.	65,939.02
Pomeroy Lodging LP	134,553.90
Postage by Phone	68,250.00
PPP-I Business Consulting Inc	25,798.50
PR Oilfield Services Ltd.	25,966.50
Pro North Heating	50,721.03
Ram Excavating Limited	271,350.48
RC Heavy Truck & Trailer Repair	53,785.53
Receiver General For Canada - RCMP Manpower	6,574,344.64
Recreation Facilities Association of BC	25,629.75
Rentco Equipment Ltd.	175,832.58
Revenue Services of British Columbia	130,687.50
RICOH Canada Inc.	31,786.81
Road Sense Traffic Control Ltd.	47,202.29
Rocky Mountain Phoenix	45,715.80
Rod Steiner Contracting Ltd.	38,027.99
Rosebrook Flooring And Paints Ltd.	41,858.62
Russell Eggleston Creative Services	38,483.95
S. Young Enterprises Ltd.	437,131.52
Safetek Emergency Vehicles Ltd.	1,035,189.12
SAIT	59,346.85
Salvation Army - Fort St. John	76,115.00
Sander Rose Bone Grindle LLP	28,113.75
Schmidt, Cordell	31,030.00
School District No. 60	66,751.30
Scotia Mortgage Corporation	76,139.67
SCS Steel Container Systems Inc.	31,706.73
Page Subtotal:	<u>\$ 26,284,661.48</u>



**CITY OF FORT ST. JOHN  
SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES**

<i>for the year ended December 31, 2019</i>	<b>AMOUNT PAID TO SUPPLIER</b>
<b>AGGREGATE PAYMENTS EXCEEDING \$25,000</b>	
Seal Tec Industries Ltd.	103,069.36
Sharp Instruments	92,758.55
Smith Brownlee & Associates Inc.	37,351.83
Solarium Industries Ltd.	39,260.00
Spotless Uniform Ltd.	29,811.70
Staples Business Depot Store 303	29,992.76
StarGarden Corporation	30,526.58
Status Electrical Corporation	144,182.97
Sudden Fun Recreation Equipment Ltd.	39,837.00
Sun Life Assurance Company of Canada	1,347,144.60
Swing Time Distributors	61,826.08
Technical Safety BC	25,045.08
Telus Communications (BC) Inc	47,781.36
Telus Communications Inc.	183,598.25
Telus Mobility	59,083.59
Telus Services Inc.	273,548.80
Terus Construction Ltd.	8,994,913.90
Think Communications Inc.	95,527.61
Tiger Calcium Inc.	43,131.51
Trimtek Custom Signs And Auto Designs	54,717.04
Troyer Ventures Ltd.	54,694.65
Unitech Construction Management Ltd.	363,634.39
University of Northern British Columbia	316,000.00
Urban Systems Ltd	3,107,516.93
US Bank Canada	712,682.27
Valley Traffic Systems	87,405.44
Vimar Equipment Ltd.	468,167.76
Vliet, Tiffany	32,511.86
Walter Allen Homes Ltd.	82,060.00
Walter, Viktor	51,446.71
Westedge Engineering Ltd	36,304.73
WL Construction Ltd	32,124.84
WSP Canada Inc.	35,027.47
Yellowhead Line Painting	133,614.50
Yeti Refrigeration Inc.	325,190.41
Page Subtotal:	<u>\$ 17,571,490.53</u>
<b>Grand Total - Aggregate Payments exceeding \$25,000</b>	<b><u>\$ 76,078,475.71</u></b>
<b>Consolidated Total - Suppliers who received aggregate payments of \$25,000 or less</b>	<b><u>\$ 4,322,561.51</u></b>
<b>Consolidated Total paid to suppliers for Grants and Contributions</b>	<b><u>\$ 857,647.29</u></b>
<b>Total Payments made for the Provision of Goods or Services</b>	<b><u>\$ 81,258,684.51</u></b>

The City of Fort St John prepares the Schedule of Suppliers of Goods or Services based on actual disbursements through the accounts payable system, which is on a cash basis. Therefore, this figure will differ significantly from the expenses reported on an accrual basis in the the consolidated Financial Statements.

## HR Cost Comparative Analysis

### HR Costs as a % of Total Expenditures 2018

	Population	Salaries & Benefits	Operating Expenses	Percentage	Capital Expenditures	Total Expenditures	Percentage
1 Oak Bay	18,717	22,700,400	35,284,192	<b>64.34%</b>	4,736,422	40,020,614	<b>56.72%</b>
2 Central Saanich	16,814	12,197,275	21,946,953	<b>55.58%</b>	2,615,392	24,562,345	<b>49.66%</b>
3 Port Alberni	15,788	15,870,742	30,223,470	<b>52.51%</b>	3,992,303	34,215,773	<b>46.38%</b>
4 Esquimalt	16,899	15,007,742	30,829,843	<b>48.68%</b>	2,882,159	33,712,002	<b>44.52%</b>
5 Colwood	17,952	7,944,047	19,570,006	<b>40.59%</b>	937,064	20,507,070	<b>38.74%</b>
6 Cranbrook	19,771	15,576,680	37,474,337	<b>41.57%</b>	10,768,553	48,242,890	<b>32.29%</b>
7 Squamish	19,852	17,662,044	39,965,884	<b>44.19%</b>	17,557,470	57,523,354	<b>30.70%</b>
8 Courtenay	26,185	15,984,693	44,032,346	<b>36.30%</b>	8,778,512	52,810,858	<b>30.27%</b>
9 Dawson Creek	11,840	15,597,088	39,305,357	<b>39.68%</b>	12,873,373	52,178,730	<b>29.89%</b>
10 Salmon Arm	19,661	9,208,314	24,864,144	<b>37.03%</b>	8,016,289	32,880,433	<b>28.01%</b>
11 <b>Fort St. John</b>	<b>20,363</b>	<b>21,836,816</b>	<b>59,182,855</b>	<b>36.90%</b>	<b>27,282,953</b>	<b>86,465,808</b>	<b>25.25%</b>
12 Pitt Meadows	19,580	9,139,776	28,794,699	<b>31.74%</b>	9,886,680	38,681,379	<b>23.63%</b>
13 White Rock	19,187	16,171,235	36,862,487	<b>43.87%</b>	40,110,852	76,973,339	<b>21.01%</b>

*White Rock had \$40.1 million in capital projects, 3 to 4 times their usual amount; "an unprecedented level of infrastructure improvements and replacements".*

*(Excludes Depreciation, adds in debt payments)*