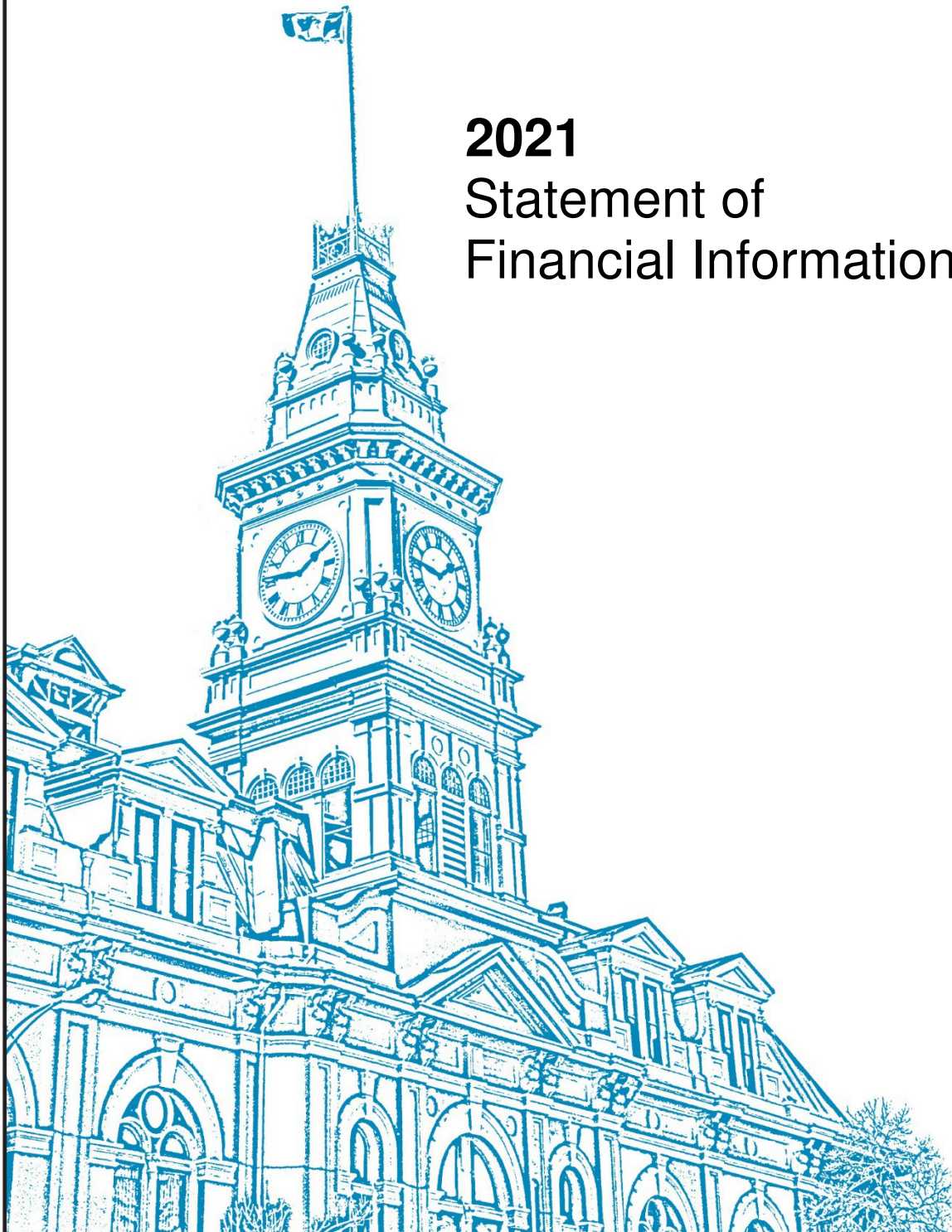


2021 Statement of Financial Information





Statement of Financial Information

For the Year Ended December 31, 2021

(Financial Information Act)

The Statement of Financial Information was previously known as the Public Bodies Report.
The information reported on remains the same.

Statement of Financial Information

Year Ended December 31, 2021

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STATEMENT OF FINANCIAL INFORMATION

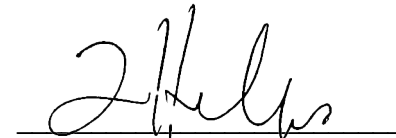
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the ***Financial Information Act***.


(Signature)

Susanne Thompson, BAccS, CPA, CGA

Deputy City Manager / CFO

June 30, 2022


(Signature)

Lisa Helps

Mayor

June 30, 2022

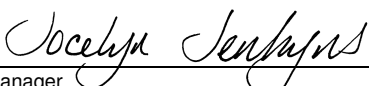
THE CORPORATION OF THE CITY OF VICTORIA
MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the City of Victoria (the "City") are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

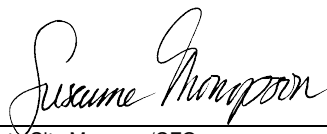
The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely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

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

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



City Manager



Deputy City Manager/CFO



Government Finance Officers Association

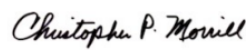
**Canadian Award
for
Financial Reporting**

Presented to

**City of Victoria
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2020



Executive Director/CEO

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of The Corporation of the City of Victoria (the "City"), which comprise the Statement of Financial Position as at December 31, 2021, the Statement of Operations, and the Statements of Changes in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021, and the results of its operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of 'Schedule A - Statement of Canada - BC Restart Grant (unaudited)', that is included in these financial statements.

BDO Canada LLP

Chartered Professional Accountants

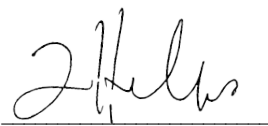
Victoria, British Columbia
May 5, 2022

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF FINANCIAL POSITION

December 31	2021	2020
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 136,557,283	\$ 156,464,722
Accounts receivable		
Property taxes	2,166,692	2,879,392
Other (Note 3)	25,535,871	24,717,750
Portfolio investments (Note 4)	218,548,303	170,844,995
Mortgage receivable (Note 5)	981,257	950,928
Other assets	21,705	10,852
MFA debt reserve fund (Note 16)	1,349,379	1,326,811
	385,160,490	357,195,450
Liabilities		
Accounts payable and accrued liabilities (Note 6)	30,313,137	29,203,958
Deposits and prepayments	23,503,410	20,702,720
Deferred revenue (Note 7)	29,385,444	27,839,138
Long-term debt (Note 8)	59,482,153	62,515,520
Employee future benefit liability (Note 9)	19,191,232	18,524,182
	161,875,376	158,785,518
Net Financial Assets	223,285,114	198,409,932
Non-Financial Assets		
Tangible capital assets (Note 10)	616,148,752	585,057,216
Inventories of supplies	1,916,103	1,732,227
Deposits towards acquisition of tangible capital assets (Note 10(d))	3,400,000	3,400,000
Prepaid expenses and deposits	1,733,186	894,998
	623,198,041	591,084,441
Accumulated Surplus (Note 11)	\$ 846,483,155	\$ 789,494,373
Contingent liabilities (Note 16)		

On behalf of the City:


Deputy City Manager/CFO


Mayor

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF OPERATIONS

For the year ended December 31	Financial Plan 2021 (Note 17)	2021	2020
Revenues			
Taxation (Note 12)	150,405,180	150,472,908	146,123,205
Net grants in lieu of taxes	6,474,100	7,070,215	6,700,530
Sale of goods and services	50,443,741	42,935,512	40,517,396
Sale of water	22,032,710	23,605,956	21,690,065
Licences and permits	5,089,500	8,907,429	7,580,102
Fines	3,255,000	3,936,150	2,720,546
Rentals and leases	1,454,290	2,225,954	1,029,500
Investment income	2,800,000	2,817,461	4,859,652
Other interest and penalties	490,000	743,632	591,959
Unconditional transfers (Note 13)	1,855,000	2,205,321	8,719,363
Conditional transfers (Note 13)	7,823,500	13,728,304	5,338,941
Actuarial adjustment on debt	-	1,349,518	1,198,989
Miscellaneous (Note 14)	13,665,380	13,683,184	11,645,108
	<u>265,788,401</u>	<u>273,681,544</u>	<u>258,715,356</u>
Expenses			
General government	28,888,773	21,463,939	18,542,374
Protective services	85,695,285	84,632,209	83,796,359
Transportation services	31,552,987	32,138,455	31,951,453
Environmental and public health services	8,955,557	9,021,660	9,549,602
Social services and housing	1,101,410	1,882,801	1,815,665
Planning and development	8,981,958	10,934,173	12,129,222
Parks, recreation and cultural services	32,344,240	34,212,476	31,646,073
Water utility	17,381,332	17,653,870	16,617,009
Sewer utility	4,428,648	4,753,179	4,928,650
	<u>219,330,190</u>	<u>216,692,762</u>	<u>210,976,407</u>
Annual Surplus	46,458,211	56,988,782	47,738,949
Accumulated surplus, beginning of year	789,494,372	789,494,373	741,755,424
Accumulated Surplus, end of year	<u>\$ 835,952,583</u>	<u>\$ 846,483,155</u>	<u>\$ 789,494,373</u>

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31	Financial Plan 2021 (Note 17)	2021	2020
Annual Surplus	\$ 46,458,211	\$ 56,988,782	\$ 47,738,949
Acquisition of tangible capital assets	(104,259,000)	(47,790,883)	(48,167,900)
Amortization of tangible capital assets	14,500,000	16,658,986	15,550,162
Gain on disposal of tangible capital assets		(50,138)	(82,503)
Proceeds on disposal of tangible capital assets		90,499	146,930
	(89,759,000)	(31,091,536)	(32,553,311)
 Purchase of inventory of supplies	-	(183,875)	(342,974)
Deposits	-	-	(2,400,000)
Net use of prepaid expenses and deposits	-	(838,189)	(9,237)
	-	(1,022,064)	(2,752,211)
 Change in Net Financial Assets	(43,300,789)	24,875,182	12,433,427
 Net Financial Assets, Beginning of Year	198,409,932	198,409,932	185,976,505
Net Financial Assets, End of Year	\$ 155,109,143	\$ 223,285,114	\$ 198,409,932

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF CASH FLOWS

For the year ended December 31	2021	2020
Cash provided by (used in):		
Operating Transactions:		
Annual Surplus	\$ 56,988,782	\$ 47,738,949
Items not involving cash:		
Amortization of tangible capital assets	16,658,986	15,550,162
Gain on disposal of tangible capital assets	(50,138)	(82,503)
Change in employee benefits and other liabilities	667,050	491,567
Actuarial adjustment on debt	(1,349,518)	(1,198,988)
Change in non-cash operating assets and liabilities:		
Accounts receivable other	(818,121)	3,856,874
Property taxes receivable	712,700	(876,299)
Mortgage receivable	(30,329)	(29,308)
Other assets	(10,853)	24,753
Restricted cash	(22,568)	(26,752)
Accounts payable and accrued liabilities	1,109,179	(5,312,744)
Deposits and prepayments	2,800,690	302,620
Deferred revenue	1,546,306	1,089,220
Inventory of supplies	(183,875)	(342,974)
Prepaid expenses and deposits	(838,188)	(9,237)
	<u>77,180,100</u>	<u>61,175,340</u>
Capital Transactions:		
Acquisition of tangible capital assets	(47,790,883)	(48,167,900)
Deposits towards future asset purchase	-	(2,400,000)
Proceeds on disposal of tangible capital assets	90,499	146,930
	<u>(47,700,384)</u>	<u>(50,420,970)</u>
Investing Transactions:		
Net (increase) decrease in portfolio investments	<u>(47,703,308)</u>	<u>2,155,005</u>
Financing Transactions:		
Debt issued	2,140,000	1,860,000
Debt repayments	(3,823,847)	(3,280,240)
	<u>(1,683,847)</u>	<u>(1,420,240)</u>
(Decrease) increase in Cash and Cash Equivalents	(19,907,439)	11,489,135
Cash and Cash Equivalents, beginning of year	156,464,722	144,975,587
Cash and Cash Equivalents, end of year	\$ 136,557,283	\$ 156,464,722

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

The Corporation of the City of Victoria (the "City") is incorporated and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The City provides municipal services such as: protective services, transportation services, environmental and public health services, community planning, parks, recreation and community development, water utility, sewer utility and other general government operations.

The financial statements of The Corporation of the City of Victoria (the "City") are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants Canada. Significant accounting policies adopted by the City are as follows:

1. Significant Accounting Policies

(a) Reporting Entity

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

The financial statements exclude trust assets that are administered for the benefit of external parties (Note 15).

(b) Basis of Accounting

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

(c) Government Transfers

Government transfers are recognized in the financial statements as revenues in the period the transfers are authorized and any eligibility criteria have been met, except when and to the extent that stipulations exist that gives rise to an obligation that meets the definition of a liability for the City. Transfers received that meet the definition of a liability are included in deferred revenue and are recognized in the periods that the stipulations that give rise to a liability are settled.

(d) Deferred Revenue

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services are performed. Building permit fees are recognized individually as inspections are performed.

(e) Deposits and Prepayments

Receipts restricted by third parties for future services or repayment are deferred and reported as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

(f) Taxation Revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

(g) Investment Income

Investment income is reported as revenue in the period earned. When required by the funding agreement, investment income earned on deferred revenue is deferred and forms part of the deferred revenue balance.

(h) Cash and Cash Equivalents

Cash equivalents include short term highly liquid investments with a term to maturity of 90 days or less at acquisition. Cash equivalents also include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. Significant Accounting Policies (continued)

(i) Debt

Long-term debt is recorded net of related sinking fund balances and actuarial earnings.

(j) Employee Future Benefits

- (i) The City and its employees make contributions to the GVLRA-CUPE Long Term Disability Trust and Municipal Pension Plan. As these are multi-employer pension plans, contributions are expensed as incurred.
- (ii) Sick leave and certain retirement benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on years of service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(k) Non-Financial Assets

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

(i) Tangible Capital Assets

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

	Useful life in years
Land improvements	15-20
Buildings	20-50
Furniture, equipment, technology and motor vehicles	5-25
Roads, bridges, and highways	10-80
Water infrastructure	20-125
Sewer infrastructure	50-100
Drainage infrastructure	50-100

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset. Assets under construction are not amortized until the asset is available for service. The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(ii) Contribution of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue. Where an estimate of fair value can not be made, the tangible capital asset is recorded at a nominal value.

(iii) Natural Resources

Natural resources are not recognized as assets in the financial statements.

(iv) Works of Art and Cultural and Historic Assets

Works of art and cultural and historical assets are not recognized as assets in the financial statements.

(v) Leased Tangible Capital Assets

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. Significant Accounting Policies (continued)

(vi) Inventories of Supplies

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

(l) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating useful lives of tangible capital assets, estimating provisions for accrued liabilities, and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

(m) Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the City is directly responsible or accepts responsibility;
- (iv) it is expected future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's best estimate of the cost of remediation including operation, maintenance and monitoring that are an integral part of the mediation strategy for a contaminated site. No liability for contaminated sites exists as at December 31, 2020 or 2021.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

2. Cash & Cash Equivalents

	2021	2020
Cash	\$ 74,500,729	\$ 74,273,573
MFA Money Market Funds	62,056,554	82,191,149
	<u>\$ 136,557,283</u>	<u>\$ 156,464,722</u>

3. Accounts Receivable

	2021	2020
Sewer	\$ 4,473,847	\$ 4,062,570
Water	13,781,497	13,719,384
Grants	762,885	496,597
GST and Carbon Tax	809,480	924,212
Investment interest income	365,465	206,261
Parks, recreation and community development	551,394	620,031
Municipal tickets	1,672,906	1,275,291
Victoria police department	1,263,018	1,053,199
Rental properties	527,657	457,103
Permits	191,712	125
Garbage	571,873	566,203
Third party billing	49,653	68,184
Miscellaneous	1,321,146	1,907,107
Valuation allowance	(806,662)	(638,517)
	<u>\$ 25,535,871</u>	<u>\$ 24,717,750</u>

4. Portfolio Investments:

	2021	2020
MFA Pooled Bond Funds	\$ 66,548,303	\$ 36,844,995
Term deposits	152,000,000	134,000,000
	<u>\$ 218,548,303</u>	<u>\$ 170,844,995</u>

The Term Deposits held at December 31, 2021 have yields of 0.50% to 1.25% (2020 - 0.76% to 1.06%) and maturity dates to December 29, 2022. The MFA pooled bond funds have varying returns and yields, and are intended to be held for two to five years. The City's investments are carried at cost which approximates market values.

5. Mortgage Receivable

	2021	2020
Mortgage receivable	\$ 981,257	\$ 950,928

In 2011, the Federal Government of Canada entered into an agreement with the Capital Regional District to provide a financial contribution for new permanent, safe, transitional and supportive housing. Subsequently, the Capital Regional District entered into a sub project funding agreement in which \$1,200,000 was contributed to the City towards the purchase of two properties within the City. The agreement states that if the properties are not operated for their intended purpose or are sold and the proceeds of disposition are not applied to providing similar services then the City will be required to repay the contribution amount. The amount of the required repayment is dependent on the length of time that the intended purpose of the contribution is met and extends to March 31, 2026 at which point no further repayment is required.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

5. Mortgage Receivable (continued)

In 2013, one of the properties was purchased by Provincial Rental Housing Corporation. In 2015, the remaining property was purchased by a not-for-profit housing society and a mortgage of \$1,300,000 was issued by the City. The mortgage bears no interest and is secured by the property. Payment is not due until the mortgage matures on September 15, 2029.

The mortgage organization is guaranteed by BC Housing Management Commission, therefore if the not-for-profit defaults on the terms of the loan, BC Housing Management Commission assumes responsibility for the loan repayment. The balance represents the present value of the payment, using the City's estimated cost of borrowing.

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

6. Accounts Payable & Accrued Liabilities

	2021	2020
Trade accounts payable and other liabilities	\$ 10,158,451	\$ 12,668,501
Capital projects	3,906,792	2,606,937
Payroll accounts payable	7,959,409	8,382,956
Contract holdbacks	1,250,339	668,490
School authorities	1,453,497	842,016
Capital Regional District	515,384	496,413
Capital Regional District sewer	3,768,680	2,336,153
Capital Regional Hospital District	92,440	93,340
BC Transit	174,260	170,308
BC Assessment Authority	22,936	21,107
Legal settlements	999,204	906,516
Recreation Integration Victoria	11,745	11,221
	\$ 30,313,137	\$ 29,203,958

7. Deferred Revenue

	2020	Fees Received	Interest Earned	Recognized as Revenue	2021
General Operating Deferred Revenue	\$ 1,931,236	\$ 7,426,533		\$ (6,739,029)	\$ 2,618,740
Building Permit Fees	5,654,536	5,497,977		(5,547,885)	5,604,628
Development Cost Charges					
Water and Environment	582,936		5,717	(336,679)	251,974
Streets	-	-			-
Transportation	7,444,218	1,568,884	73,009	(2,801,076)	6,285,035
Water	1,311,734	491,946	12,865		1,816,545
Drainage	808,308	243,217	7,927	(157,949)	901,503
Sewer	2,549,841	366,937	25,007	(235,048)	2,706,737
Parkland acquisition and development	7,556,329	1,713,723	74,108	(143,879)	9,200,281
	20,253,366	4,384,707	198,633	(3,674,631)	21,162,074
	\$ 27,839,138	\$ 17,309,218	\$ 198,633	\$ (15,961,546)	\$ 29,385,443

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

8. Long-Term Debt

	2021	2020
Equipment financing loans (a)	\$ 3,132,092	\$ 1,678,979
Long term borrowing (b)	56,350,061	60,836,541
	\$ 59,482,153	\$ 62,515,520

(a) Equipment financing Loans

The MFA has established an equipment financing program that replaced the former leasing program. Loans under the equipment financing program are available to both regional districts and municipalities under section 175 of the Community Charter, and are direct obligations of the entity requesting funding. In the case of a municipality, it does not have to seek consent of its regional district to obtain an equipment financing loan. The maximum length of an equipment financing loan agreement is five years. Interest rates are based on the Canadian Dollar Offered Rate and the loans have fixed monthly payments with the interest portion calculated on the last day of the month.

As part of the City's 2019 - 2023 Financial Plan approval process, a Council resolution, dated February 28, 2019, authorized up to \$4 million to be borrowed from the MFA Equipment Financing program for the purpose of vehicle fleet funding. The City borrowed \$1,860,000 in June 2020 to fund fleet equipment purchases. In March 2021, the City borrowed the remaining \$2,140,000.

(i) Equipment financing loans are as follows:

MFA Loan No. - Council Resolution	Gross debt	Principal repaid	Equipment loan payable 2021	Equipment loan payable 2020
0001-0 - 2/28/2019	\$ 1,860,000	\$ 553,556	\$ 1,306,444	\$ 1,678,979
0002-0 - 2/28/2019	2,140,000	314,352	1,825,648	-
	\$ 4,000,000	\$ 867,908	\$ 3,132,092	\$ 1,678,979

(ii) Future estimated payments over the next five years are as follows:

	General Capital Fund	Interest payment	Total
2022	\$ 797,748	\$ 26,824	\$ 824,572
2023	805,521	19,052	824,573
2024	813,331	11,241	824,572
2025	603,246	3,790	607,036
2026	112,246	181	112,427
	\$ 3,132,092	\$ 61,088	\$ 3,193,180

(iii) Principal paid during the year was \$686,887 (2020 - \$181,021). Interest paid during the year was \$28,192 (2020 - \$12,667).

(b) Long-term Borrowing

The City issues debt instruments through the MFA, pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenditures. Sinking fund balances, managed by the MFA, are used to reduce long-term debt. Interest rates on long-term debt range from 1.28% to 3.89%. The weighted average interest rate for 2021 was 2.86% (2020 - 2.84%).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

8. Long-Term Debt (continued)

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

	Year of Maturity	Rate	Gross debt	Repayment & actuarial earnings	Net debt 2021	Net debt 2020
Issue 79	2033	2.25%	10,000,000	4,356,717	5,643,283	5,998,236
Issue 80	2033	2.85%	10,000,000	4,285,952	5,714,048	6,063,236
Issue 81	2034	2.85%	10,000,000	4,024,141	5,975,859	6,315,800
Issue 102	2022	2.25%	4,509,000	4,132,595	376,405	752,586
Issue 103	2023	2.65%	1,800,000	1,535,930	264,070	411,968
Issue 105	2024	2.25%	5,240,015	4,023,059	1,216,956	1,629,135
Issue 110	2025	4.50%	5,200,000	3,595,949	1,604,051	2,002,262
Issue 115	2031	3.89%	10,200,000	4,138,498	6,061,502	6,549,950
Issue 130	2034	3.00%	23,200,000	6,206,135	16,993,865	17,988,098
Issue 139	2036	2.10%	5,500,000	1,094,479	4,405,521	4,637,545
Issue 142	2037	3.15%	9,600,000	1,505,499	8,094,501	8,487,725
			\$ 95,249,015	\$ 38,898,954	\$ 56,350,061	\$ 60,836,541

(ii) Future aggregate payments of net outstanding debenture debt, including sinking fund payments, over the next five years and thereafter are as follows:

	General Capital Fund	Actuarial Earnings	Total
2022	3,155,961	1,446,033	4,601,994
2023	2,950,516	1,431,746	4,382,262
2024	2,881,130	1,516,513	4,397,643
2025	2,640,743	1,463,765	4,104,508
2026	2,383,733	1,426,351	3,810,084
Thereafter	18,839,958	16,213,612	35,053,570
	\$ 32,852,041	\$ 23,498,020	\$ 56,350,060

(iii) Scheduled debt repayments may be suspended at the MFAs option in the event of excess sinking fund earnings. Principal paid during the year was \$3,136,960 (2020 - \$3,099,220). Interest paid during the year was \$2,497,306 (2020 - \$2,546,901).

9. Employee Future Benefit Liability

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

	2021	2020
Accrued benefit obligation		
Balance, beginning of year	\$ 20,764,900	\$ 18,570,000
Service cost	1,616,200	1,410,600
Interest cost	387,400	515,200
Benefit payments	(1,970,900)	(1,746,700)
Immediate recognition loss (gain) for event driven liabilities	75,800	75,100
Actuarial loss (gain)	(749,200)	1,940,700
Plan amendment	(648,500)	-
Accrued benefit obligation, end of year	19,475,700	20,764,900
Less: unamortized net actuarial loss	(829,079)	(2,614,513)
Add: pension over contributions due to staff	544,611	373,795
Accrued benefit liability, end of year	\$ 19,191,232	\$ 18,524,182

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

9. Employee Future Benefit Liability (continued)

The accrued benefit obligations and the benefit costs for the year were estimated by actuarial valuation as of December 31, 2021 by an independent actuarial firm. Key estimates used in the valuation include the following:

	2021	2020
Discount rates	2.40%	1.80%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	2.33 to 4.38%	2.33 to 4.38%
Estimated average remaining service life of employees	13 years	13 years

The benefit liabilities include both vested and non-vested amounts as follows:

	City		Police		2021	2020
Vested benefits	\$	4,757,138	\$	9,087,494	\$ 13,844,632	\$ 12,701,887
Non-vested benefits		4,410,008		936,592	5,346,600	5,822,295
Total accrued benefits liability	\$	9,167,146	\$	10,024,086	\$ 19,191,232	\$ 18,524,182

Vested benefits include lump sum retirement payments, death benefits, and certain sick leave and vacation in year of retirement benefits. Vested benefits are contractually required to be paid to an employee regardless of their future employment. Non-vested benefits include long-service leave, personal leave program and certain leave programs. Non-vested benefits are conditional upon future employment.

GVLRA - CUPE Long term Disability Trust

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers and the Canadian Union of Public Employees representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The City and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2017 with an extrapolation prepared by the actuary as at December 31, 2019. At December 31, 2020, the total plan provision for approved claim was \$20,054,200 and the provision for unreported claims was \$1,607,400 with an accumulated surplus of \$4,450,361. The total plan provision for approved and unreported claims and net surplus/deficit at December 31, 2021 will be available later in 2022. The City paid \$601,501 (2020 – \$580,104) for employer contributions and City employees paid \$580,966 (2020 – \$558,096) for employee contributions to the plan in fiscal 2021.

Municipal Pension Plan

The City 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 administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 41,000 contributors from local governments.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

9. Employee Future Benefit Liability - Municipal Pension Plan (continued)

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

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

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

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

The City paid \$12,797,539 (2020 - \$12,412,388) for employer contributions while City of Victoria employees paid \$10,123,697 (2020 – \$9,930,919) for the Plan in fiscal 2021.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

10. Tangible Capital Assets

	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2021 Total	2020 Total
Cost beginning of year	\$ 154,584,052	\$ 118,247,260	\$ 90,002,673	\$ 251,889,685	\$ 81,479,460	\$ 38,472,289	\$ 37,991,916	\$ 24,845,477	\$ 797,512,812	\$ 750,346,296
Additions	5,115,064	3,030,424	5,651,059	10,731,059	6,145,774	6,382,842	2,134,709	9,664,997	48,855,928	48,565,903
Disposals, transfers	-	-	(541,463)	-	-	-	-	(1,065,045)	(1,606,508)	(1,399,391)
Cost end of year	159,699,116	121,277,684	95,112,269	262,620,744	87,625,234	44,855,131	40,126,625	33,445,429	844,762,232	797,512,808
Accumulated amortization beginning of year	(787,383)	(54,872,172)	(65,203,455)	(67,953,380)	(12,277,248)	(7,068,534)	(4,293,424)	-	(212,455,596)	(197,842,395)
Disposals	-	-	501,102	-	-	-	-	-	501,102	936,965
Amortization	(216,721)	(3,163,766)	(5,715,844)	(5,778,105)	(915,236)	(472,447)	(396,867)	-	(16,658,986)	(15,550,162)
Accumulated amortization end of year	(1,004,104)	(58,035,938)	(70,418,197)	(73,731,485)	(13,192,484)	(7,540,981)	(4,690,291)	-	(228,613,480)	(212,455,592)
Net Book Value, end of year	\$ 158,695,012	\$ 63,241,746	\$ 24,694,072	\$ 188,889,259	\$ 74,432,750	\$ 37,314,150	\$ 35,436,334	\$ 33,445,429	\$ 616,148,752	\$ 585,057,216

a) Work in Progress

Assets under construction having a value of \$33,445,425 (2020 - \$24,845,475) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b) Contributed Assets

No contributed assets have been recognized during 2021 or 2020.

c) Write-down of Tangible Capital Assets

No write-down of tangible capital assets occurred during 2021 or 2020.

d) Deposits towards acquisition of tangible capital assets

The City has entered into a contractual arrangement for future acquisition of a building. The total cost to the City of this arrangement is \$33,727,000, towards which the City has paid a deposit of \$3,400,000. The remaining obligation to the City is \$30,327,000 and is expected to be paid by 2023 when the acquisition is scheduled to complete.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

11. Accumulated Surplus

Accumulated surplus consists of individual fund surplus as follows:

	2021	2020
Surplus		
Equity in tangible capital assets	\$ 556,533,549	\$ 522,408,647
Operating Fund	4,838,270	-
Unfunded employee benefit obligation (Note 9)	(4,857,893)	(4,930,977)
	556,513,926	517,477,670
Non-Statutory Reserve Accounts		
Development Stabilization Reserve	14,718,402	10,395,604
COVID-19 Safe Restart Grant Reserve Account	1,740,000	6,435,480
Reserves		
Financial Stability Reserves	77,984,249	72,435,041
Equipment & Infrastructure Replacement Fund	179,329,833	168,511,403
Tax Sale Lands Fund	3,302,195	4,002,995
Parks and Greenways Acquisition Fund	1,465,128	1,496,630
Local Amenities	1,237,520	1,062,202
Victoria Housing Fund	6,925,668	5,145,799
Climate Action	2,108,457	1,443,208
Art in Public Places	896,028	835,956
Downtown Core and Public Realm Improvements	228,428	226,209
Park Furnishing Dedication Program	33,323	26,176
	273,510,829	255,185,619
Total Accumulated Surplus	\$ 846,483,155	\$ 789,494,373

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

12. Taxation

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

	Financial Plan 2021	2021	2020
General taxation:			
General municipal purposes	\$ 147,670,980	\$ 147,670,463	\$ 143,327,322
Utility 1% tax	1,329,000	1,330,490	1,323,581
Special assessments:			
Boulevard frontage	535,200	533,319	535,280
Specified area improvement	81,000	143,152	142,865
Sewer frontage	789,000	795,484	794,157
Total taxes available for municipal purposes	\$ 150,405,180	\$ 150,472,909	\$ 146,123,205

13. Government Transfers

The City recognizes the transfer of government funding as revenues in the period that the events giving rise to the transfer occurred. The Government transfers reported on the Statement of Operations are:

	Financial Plan 2021	2021	2020
Unconditional Transfers:			
COVID-19 Safe Restart Grant	\$ -	\$ -	\$ 6,522,000
Traffic fine revenue sharing	1,855,000	2,205,321	2,197,363
	1,855,000	2,205,321	8,719,363
Conditional Transfers:			
Climate Action Revenue Incentive Program	140,000	-	141,941
Jail	28,500	53,647	42,481
MRDT OAP	-	1,339,402	-
Strengthening Communities Grant	-	2,402,077	-
Coastal Communities Social Procurement Initiative	-	205,439	-
Gas Tax	3,832,000	7,501,751	3,667,997
Police grants	-	133,918	-
Infrastructure grants:			
Bicycle Master Plan Implementation	-	-	1,011,480
Point Ellice Bridge Rehabilitation/Painting	-	-	181,100
Cost sharing agreements:			
General Capital	422,000	35,342	-
Storm Drain	-	604,745	32,672
Sewer	1,731,000	661,506	147,614
Water	1,670,000	790,477	113,656
	\$ 7,823,500	\$ 13,728,304	\$ 5,338,941

The Traffic Fine Revenue Sharing program is an unconditional grant provided to municipalities to assist in ensuring community safety and addressing community specific strategic priorities. The program returns 100% of net revenues from traffic violations to municipalities that are directly responsible for paying for policing.

Gas Tax is provided by the Government of Canada. The use of the funding is established by a funding agreement between the City and the Union of British Columbia Municipalities. These funds may be used towards designated infrastructure projects that achieve positive environmental results.

Municipal and Regional District Tax Online Accommodation Platform (MRDT OAP) tax is applicable to designated accommodation areas in the municipality or regional district. Funds received are transferred into the City's housing reserve.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

14. Miscellaneous Revenue

	Financial Plan 2021	2021	2020
Third party billing, cost sharing and recoveries	\$ 1,951,580	\$ 6,378,791	\$ 5,811,210
Arena lease equivalent, share of naming rights and ticket surcharge	520,000	361,172	411,044
CREST levy	400,000	261,953	301,162
Rezoning applications	534,500	673,239	877,987
Dog licenses and fines	225,000	258,826	242,752
Bus shelter advertising	150,000	130,530	154,786
Tax certificates	125,000	156,680	132,540
Bonus density	-	-	288,563
Traffic and sidewalk permits	113,350	149,772	132,127
Fortis franchise fee	500,000	536,523	497,801
Development cost charges	8,537,000	3,674,631	1,254,921
Other: administrative fees, lease fees, information sales and asset disposals	608,950	1,101,067	1,540,215
	\$ 13,665,380	\$ 13,683,184	\$ 11,645,108

15. Trust Funds

Trust funds administered by the City are as follows, and have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations.

	2021	2020
Ross Bay Cemetery	\$ 1,186,966	\$ 1,150,885
Nature Interpretive Centre	668,513	662,020
Bastion Square Revitalization	139,639	230,380
	\$ 1,995,118	\$ 2,043,285

The Ross Bay Cemetery Trust is a fund for the non-commercial Ross Bay Cemetery and is used for perpetual maintenance.

The Nature Interpretive Centre is a trust for the construction of a Nature/Interpretive center in Beacon Hill Park.

The Bastion Square Revitalization Trust is a trust received from the Bastion Square Association Society for the sole purpose of improving Bastion Square.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

16. Contingent Liabilities

(a) The City is defendant in various lawsuits. The City records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. Management does not believe any outstanding claims are likely to result in a material loss to the City. Included in reserve funds is an insurance reserve of \$4,230,529 (2020 - \$4,189,441) maintained to offset settlements, and insurance coverage is maintained to provide for insurable claims should they exceed the liability deductible of \$1,000,000 in any year. As of November 1, 2008, the City joined the Municipal Insurance Association and all insurable claims from that date forward will be subject to a liability deductible of \$250,000 in any year.

(b) Under borrowing arrangements with the Municipal Finance Authority, the City is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as debt reserve fund. These deposits are included in the City's financial assets as restricted cash and are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the City. At December 31, 2021 the balance of the deposits was \$1,349,379 (2020 - \$1,326,811). At December 31, 2021 there were contingent demand notes of \$2,490,784 (2020 - \$2,490,784) which are not included in the financial statements of the City.

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

(d) The City of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria in 1922 under the Municipal Cemeteries Act. The Board is a not-for profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of \$3 million with the City and the District of Saanich providing equal guarantee. At December 31, 2021 the Board had an outstanding demand loan of \$939,096 (2020 - \$1,091,966) with the Bank of Montreal and long-term debt of \$615,836 (2020 - \$687,871) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2021 is \$777,466 (2020 - \$889,919).

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

17. Financial Plan Data

The financial plan data presented in these financial statements is based on the 2021 operating and capital financial plan approved Council on April 22, 2021. The below table reconciles the approved financial plan to the financial plan figures reported in these financial statements.

Revenues

Net taxes available for municipal purposes (note 12)	\$ 150,405,180
Net grants in lieu of taxes available for municipal purposes	6,474,100
Sale of goods and services	50,443,741
Sale of water	22,032,710
Licences and permits	5,089,500
Fines	3,255,000
Rentals and leases	1,454,290
Investment income	2,800,000
Other interest and penalties	490,000
Unconditional transfers (note 13)	1,855,000
Conditional transfers (note 13)	7,823,500
Actuarial adjustment on debt	
Miscellaneous revenue (note 14)	13,665,380
	<u>265,788,401</u>

Expenses

General government	28,888,773
Protective services	85,695,285
Transportation services	31,552,987
Environmental and public health services	8,955,557
Social services and housing	1,101,410
Planning and development	8,981,958
Parks, recreation and cultural services	32,344,240
Water utility	17,381,332
Sewer utility	4,428,648
	<u>219,330,190</u>

Annual Surplus, per the Statement of Operations	46,458,211
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Less:

Capital expenditures	(104,259,000)
Debt repayments	(3,136,960)

Add:

Interfund transfers	60,937,749
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Annual Surplus, per the financial plan bylaw	<u>\$ -</u>
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THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

18. Segmented Information

The City of Victoria is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. City services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General Government

The General Government Operations provide the functions of Corporate Administration, Finance, Human Resources, Legislative Services and any other functions categorized as non-departmental.

(b) Protective Services

Protective Services is comprised of five different functions, including the City's Emergency Management Agency, Fire, Police Bylaw Services and the permits and inspections function of the Sustainable Planning and Community Development department. The Emergency Management Agency prepares the City to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The Fire Department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. The Police Department ensures the safety of the lives and property of Victoria as well as Esquimalt citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order; and the prevention of crime. The goal of Bylaw Services is to achieve voluntary compliance of City Bylaws through education and information. The Sustainable Planning and Community Development department has a board range of policy, regulatory and program responsibilities including processing undertakings related to permits and inspections for Building Permits, Plumbing Permits, Electrical Permits and signs.

(c) Transportation Services

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

(d) Environmental and Public Health Services

The Environmental and Public Health Services is comprised of three sections in the areas of Solid Waste Services, Storm Drains as well as Street Cleaning. The Solid Waste Collection and Recycling Operations Section is responsible for the collection of household garbage. Storm Drains section provides the design, inspection and technical supervision of civil engineering projects related to the construction and maintenance of the storm drain collection systems to protect public health. The Street Cleaning Section is responsible for the collection and disposal of litter and debris from streets, sidewalks, squares.

(e) Social Services and Housing

Social services and housing includes grants to non-profit organizations for the purpose of facilitating social inclusion and community wellness, and to support affordable housing initiatives.

(f) Parks, Recreation and Cultural Services

Parks is responsible for the maintenance, planning and development of all park facilities such as ornamental gardens, natural ecosystems, sport and entertainment venues and playgrounds for recreational and cultural enjoyment in a beautiful and safe environment. Recreation services facilitates the provision of recreation and wellness programs and services through the City's pool, arena, Royal Athletic Park, Community and Seniors' Centres. The Arts and Cultural function supports community vibrancy and economic impact through tourism and visitor attraction. This function also includes the Victoria Conference Centre which is the second largest conference facility in BC and plays a significant economic impact on the local economy.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

18. Segmented Information (continued)

(vii) Planning and Development

This segment is composed of four departments:

(i) Sustainable Planning and Community Development: Supports quality development and economic health of the City. This function includes regularity and program responsibilities including: community and city-wide land use planning; urban design; planning applications including zoning, development and variance permits, demographic and other planning information services.

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

(iii) Economic Development: This function is guided by six primary "engines" to drive Victoria's businesses, generate jobs, raise household incomes, and increase well-being. The six engines include: advance education and research and development; the ocean and marine sector; experimental tourism; government; technology; and entrepreneurship, start-ups, and social enterprise. Economic development in Victoria focuses on the prospects for the future as a city with high quality of life which supports the building of a vibrant, prosperous, fiscally sound and economically robust community.

(iv) Victoria Conference Centre: Responsible for strengthening the City's economy through the implementation of a vision and action plan for economic sustainability and growth in Victoria.

Water and Sewer Utilities

The Sewer Utility protects the environment and human health from the impacts of liquid wastes generated as a result of human occupation and development in the City. The Water Utility delivers clean, safe and aesthetically pleasing potable water, in accordance with the Provincial Drinking Water Protection Act, to the citizens of the City of Victoria and Township of Esquimalt. The water is for the purpose of domestic consumption and fire fighting.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. Taxation and payments-in-lieu of taxes are apportioned to the General Fund services based on budgeted taxation revenue as presented in the 2021-2025 consolidated financial plan.

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

18. Segmented Information (continued)

2021	General Fund							Water Fund	Sewer Fund	Total
	General Government	Protective Services	Transportation Services	Environ& Public Health Services	Social Services & Housing	Planning and Development	Parks, Recreation and Cultural	Water Utility	Sewer Utility	
Revenues										
Taxation	24,235,367	71,109,400	19,934,512	1,739,302	368,074	4,085,083	35,275,902	-	795,484	157,543,124
Goods and services	247,707	9,084,450	12,451,065	9,268,825	-	-	3,275,316	24,302,096	7,912,008	66,541,467
Government transfers	10,162,914	2,339,239	-	640,087	1,339,400	-	-	790,477	661,506	15,933,623
Other	14,744,806	2,479,048	7,059,173	119,184	5,650	7,126,069	267,179	1,183,911	678,310	33,663,330
	49,390,794	85,012,137	39,444,750	11,767,398	1,713,124	11,211,152	38,818,397	26,276,484	10,047,308	273,681,544
								-		
Expenses										
Salaries and wages	18,282,990	72,484,229	16,395,316	4,538,935	370,614	6,329,009	14,634,038	2,242,513	1,861,730	137,139,374
Materials, supplies and services	1,319,301	10,094,339	5,682,516	3,279,124	276,755	3,428,085	11,843,200	14,317,821	1,797,816	52,038,957
Interest and foreign exchange	155,962	-	1,586,434	-	-	-	795,000	-	-	2,537,396
Grants	-	-	-	-	1,170,096	492,742	4,193,146	-	-	5,855,984
Capital maintenance	33,779	39,035	848,925	523,837	65,336	-	856,871	178,300	621,186	3,167,269
Amortization	2,377,112	2,014,606	7,625,264	679,764	-	684,337	1,890,220	915,236	472,447	16,658,986
Other	(705,204)	-	-	-	-	-	-	-	-	(705,204)
	21,463,939	84,632,209	32,138,455	9,021,660	1,882,801	10,934,173	34,212,476	17,653,870	4,753,179	216,692,762
Annual surplus	\$ 27,926,855	\$ 379,928	\$ 7,306,295	\$ 2,745,738	\$ (169,677)	\$ 276,979	\$ 4,605,924	\$ 8,622,614	\$ 5,294,129	\$ 56,988,782

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

18. Segmented Information (continued)

2020	General Fund							Water Fund	Sewer Fund	Total
	General Government	Protective Services	Transportation Services	Environ& Public Health Services	Social Services & Housing	Planning and Development	Parks, Recreation and Cultural	Water Utility	Sewer Utility	
Revenues										
Taxation	31,023,483	67,809,780	15,918,192	2,410,107	367,463	4,666,444	29,834,106	-	794,160	152,823,735
Goods and services	40,374	8,866,495	10,023,933	9,459,661	-	2,778,022	808,388	22,650,926	7,579,662	62,207,461
Government transfers	6,522,000	2,239,844	3,297,596	1,084,128	-	141,941	511,525	113,656	147,614	14,058,304
Other	8,060,453	7,738,935	6,497,614	38,892	324,563	4,257,819	1,736,682	631,632	339,266	29,625,856
	45,646,310	86,655,054	35,737,335	12,992,788	692,026	11,844,226	32,890,701	23,396,214	8,860,702	258,715,356
Expenses										
Salaries and wages	11,785,670	68,050,214	15,452,034	5,212,001	255,530	6,911,007	14,219,465	4,056,027	1,984,373	127,926,321
Materials, supplies and services	4,836,761	13,742,858	6,534,085	3,111,277	140,574	3,778,354	10,716,045	11,614,121	1,798,941	56,273,016
Interest and foreign exchange	146,196	-	1,573,048	-	-	77,400	845,726	-	-	2,642,370
Grants	-	-	-	-	1,419,561	536,011	3,744,643	-	-	5,700,215
Capital maintenance	17,938	112,221	1,138,683	574,942	-	122,324	289,470	153,706	749,435	3,158,719
Amortization	2,030,205	1,891,066	7,253,603	651,382	-	704,126	1,830,724	793,155	395,901	15,550,162
Other	(274,396)	-	-	-	-	-	-	-	-	(274,396)
	18,542,374	83,796,359	31,951,453	9,549,602	1,815,665	12,129,222	31,646,073	16,617,009	4,928,650	210,976,407
Annual surplus	\$ 27,103,936	\$ 2,858,695	\$ 3,785,882	\$ 3,443,185	\$ (1,123,639)	\$ (284,996)	\$ 1,244,628	\$ 6,779,206	\$ 3,932,052	\$ 47,738,949

SUPPLEMENTARY FINANCIAL INFORMATION

The Corporation
of the City of Victoria

The following schedule is unaudited

Year Ended December 31, 2021

THE CORPORATION OF THE CITY OF VICTORIA

SUPPLEMENTARY FINANCIAL INFORMATION

For the year ended December 31, 2021

Schedule A - Statement of Canada - BC Restart Grant (Unaudited)

	2021	2020
Balance, January	\$ 6,435,480	\$ -
Safe Restart Grant received November 2020	-	6,522,000
Eligible Costs incurred:		
Salvation Army - grants for mobile showers	-	(86,520)
Revenue losses - parking, Victoria Conference Centre and leases	(4,666,580)	-
Community care tent grant	(6,500)	-
Food service and outreach grant	(22,400)	-
Balance, December 31, 2021	\$ 1,740,000	\$ 6,435,480

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT		INTEREST RATE	MATURITY DATE
		DEC 31/21			
79	3026	\$	5,643,283	2.25%	2033
80	3026		5,714,048	2.85%	2033
81	3026		5,975,859	2.85%	2034
102	3467		376,405	2.25%	2022
103	3515		264,070	2.65%	2023
105	3515/3595		1,216,956	2.25%	2024
110	3515		1,604,051	4.50%	2025
115	3770		6,061,502	3.89%	2031
130	3770		16,933,865	3.00%	2034
139	3770		4,405,521	2.10%	2036
142	3770		8,094,501	3.15%	2037

Debenture Debt

\$ 56,290,061

Non-Debenture Debt

MFA Loan 001-0	1,306,444	2025
MFA Loan 002-0	1,825,648	2026
MFA Equipment Financing Loan	\$ 3,132,092	

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

THE CORPORATION OF THE CITY OF VICTORIA, BC
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS - 2021

The City of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria (the "Board") in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. Together the City of Victoria and the District of Saanich guarantee the debt of the Board. The City's guarantee portion of the outstanding debt at December 31, 2021 is \$777,466. Further information is included in Note 16 of the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>Canadian Union of Public Employees (CUPE), Local 50</u>				
Adam, R	Supervisor - Transportation Operations	91,919.84	426.12	499.74
Allen, R	Utilities Planning Technologist	78,812.42	4,945.00	399.00
Alton, M	Senior Bylaw Officer	80,396.89	4,190.20	-
Anderson, S	Accountant - Financial Reporting	86,711.31	405.84	3,582.50
Andrews, G	Assistant Supervisor - Street Cleaning	89,031.10	4,333.62	-
Anglin, Q	Business Ambassador	82,616.11	385.68	-
Angrove, M	Senior Planner - Development Agreements	101,676.83	466.56	494.93
Antrobus, S	Financial Analyst - Utility Billing Coordinator	82,835.03	3,556.21	-
Armishaw, D	Lead hand - Refuse Collection	75,847.92	290.76	-
Armstrong, N	Transportation Technologist	81,273.37	7,876.37	613.92
Ashbaugh, L	Technology Security Specialist	100,617.35	466.56	350.00
Bains, G	Catch Basin Cleaner Operator	80,861.45	8,304.76	219.00
Baldini, P	Supervisor - Parks Operations	104,164.15	6,153.31	191.00
Baptiste, D	Lead hand - Thermal Paving	77,724.60	493.51	28.00
Barath, R	Lead hand - Painting	87,276.86	451.03	848.53
Bass, C	Assistant Supervisor - Parks Infrastructure	86,803.11	439.93	180.00
Batallas, R	Senior Planner - Communication Planning	104,017.11	466.56	652.77
Bateman, R	Senior Process Planner	100,580.90	466.56	639.20
Beatty, S	Project Administrator	86,893.72	843.98	-
Beaulac, C	Waterworks Fitter Mechanic	88,559.58	345.24	99.00
Becelaere, D	Senior Land Development Technician	86,711.31	1,371.80	-
Bell, G	Info Technology Support Supervisor	97,808.93	2,458.01	239.05
Bentley, C	Welder Fabricator	82,313.76	381.00	423.53
Berkeley, R	Sr Building & Plumbing Inspector & Quality Control	89,310.86	7,136.34	1,193.61
Betanzo, D	Senior Planner - Urban Design	100,544.41	466.56	-
Billingham, F	Transportation Coordinator	80,220.44	441.11	-
Blazey, S	Senior GIS Specialist	86,890.71	7,926.15	-
Bloomfield, D	Assistant Supervisor - Water & Underground Utility	89,585.42	1,798.64	99.00
Bonella, D	Infrastructure Administrator	95,775.47	446.28	-
Bourk, Z	Supervisor - Roads & Bridges	94,341.25	25,820.79	1,998.08
Braun, G	Senior Geomatics Technologist	91,298.52	3,768.40	399.00
Bronee, A	Engagement Coordinator	91,108.84	7,840.67	1,025.00
Brown, D	Infrastructure Administrator	95,848.87	4,637.92	-
Buhler, T	Asset Management Specialist	95,666.44	595.20	510.00
Bunyan, P	Technologist - Underground Design	78,812.44	848.90	279.83
Burrows, J	Supervisor - Solid Waste & Recycling	94,596.48	1,571.00	-
Butler, C	Occupational Health & Safety Advisor	85,037.40	405.84	1,094.01
Cabeca, A	Lead hand - Roads	75,514.89	345.24	150.00
Callan, P	Lead hand - Cemetery Operations	77,774.40	2,029.42	196.50
Carere, W	Project Administrator	86,784.28	4,828.66	-
Carvalho, T	Utility Operator 2	84,337.55	345.24	99.00
Cittone, M	Senior Planner - Communication Planning	102,512.79	916.56	621.77
Cleef, W	Technical Field Arborist	82,778.55	381.00	416.67
Crawford, R	Assistant Supervisor - Solid Waste	96,227.65	399.60	-
Creighton, M	Supervisor - Parks Operations	99,097.92	463.44	50.00
Czypya, B	Stormwater Management Specialist	91,152.58	426.12	674.04
Daitl, B	Lead hand - Parks Operations	82,747.47	381.00	267.00
Daitl, K	Senior Buyer	77,550.12	1,082.94	504.90
Dalby, A	Equipment Technician	82,059.78	381.00	-
Davie, C	Active Transport Project Coordinator	98,411.29	686.24	1,079.00
Day, J	Senior Cultural Planner	91,192.14	1,683.55	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
De Amaral, L	Correspondence Coordinator	76,017.05	1,116.19	-
De Frias, J	Technical Support Analyst	78,666.08	366.96	-
Dillon, D	Telestaff Office Coordinator - Fire	70,995.36	16,554.32	24.15
Doerksen, C	Jet Rodder Operator	84,329.67	328.08	522.53
Doiron, M	Facilities Planner	86,747.79	405.84	-
Dolan, A	Supervisor - Bylaw Enforcement	87,715.89	2,780.22	167.78
Dolsen, A	Building & Plumbing Inspector I	80,981.44	6,869.38	972.61
Doyle, K	Assistant Supervisor - Arborist & Natural Areas	88,051.95	399.60	478.32
Drozd, G	Mechanical Technician	82,311.16	381.00	384.26
Duke, G	Lead hand - Concrete	78,196.41	3,317.23	-
Ebarb, E	Active Transport Project Coordinator	81,068.95	375.40	189.00
Eeley, J	Mechanical Technician	83,340.54	2,455.42	1,179.25
Ellard, M	Mechanical Technician - Fire	85,023.27	611.11	307.65
Enns, C	Supervisor - Underground Utilities Construction	99,103.84	1,452.45	1,546.93
Erskine, K	Mechanical Technician	85,052.14	694.12	361.58
Fawcett, T	Land Systems Coordinator	82,579.66	517.34	-
Fawdrey, B	Supervisor - Construction Projects	95,824.11	446.28	400.50
Fedyczkowska, M	Legislation and Policy Analyst	85,833.67	2,532.02	267.00
Ferris, T	Lead hand - Mechanical	94,523.63	4,048.68	1,397.67
Fisher, G	Risk Management & Insurance Specialist	86,747.80	405.84	383.08
Follis, H	Customer Service Advisor	96,030.74	446.28	-
Foreman, K	Sustainability Analyst - Zero Waste	78,630.01	1,063.44	1,354.30
Friday, M	Supervisor - Building Maintenance	93,883.05	433.92	413.20
Furtado, C	Senior Lead hand - Road Operations	80,750.34	23,613.47	-
Galiev, A	EDI Lead	86,809.66	921.66	186.00
Garrow, T	Lead hand - Concrete	74,788.37	345.24	170.00
Gilbert, J	Utility Operator 2	80,165.93	345.24	99.00
Girvin, E	Infrastructure Administrator	95,885.42	446.28	-
Glew, S	Supervisor - Building Services	88,677.55	1,899.51	-
Godbeer, J	Technical Support Analyst	78,666.54	366.96	-
Goldsmith, C	Bylaw Officer	81,078.40	233.28	-
Gordon, R	Information Access & Privacy Analyst	87,337.43	14,257.72	-
Gortan, J	Assistant Supervisor - Concrete	88,609.08	399.60	-
Goulden, S	Grant Writer & Project Coordinator	86,711.31	405.84	250.00
Graham, B	Senior Lead hand - Concrete	76,690.51	362.40	-
Graham, K	Aquatic Coordinator	74,916.95	349.92	204.75
Grandy, J	Occupational Health and Safety Advisor	79,945.78	372.02	645.00
Gray, C	Chief Building & Plumbing Inspector	95,906.97	896.28	1,580.52
Grayson, D	Lead hand - Nursery	81,605.47	566.41	-
Green, T	Lead hand - Parks Operations	80,280.87	381.00	184.00
Haines, C	Financial Analyst - Budgets	78,630.00	1,188.55	-
Hansen, P	Assistant Supervisor - Concrete	87,454.36	399.60	-
Harned, A	Food Systems Coordinator	86,469.67	61.16	145.95
Harper, D	Utility Operator 3	92,431.54	3,818.27	298.00
Harris, M	Strategic Planning & Communications Advisor	107,536.58	2,672.38	615.00
Hart, K	Online Engagement Strategist	77,417.26	1,882.24	1,023.72
Harvey, J	Supervisor - Street Cleaning	101,895.28	4,934.20	-
Hearnden, B	Mechanical Technician	82,664.48	381.00	384.29
Hewett, T	Interdisciplinary Planner	91,152.61	426.12	299.00
Hickman, C	Senior Irrigation Technician	81,613.42	381.00	159.00
Hill, G	Trades Gardener	76,124.91	345.24	155.00
Hill, G	Utility Maintenance Coordinator	83,112.06	399.60	1,084.21
Hill, M	Community Development Coordinator	87,270.42	1,374.61	260.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Hiscock, D	Utility Operator 2	75,001.42	345.24	249.00
Ho, J	Community Energy Specialist	86,711.31	405.84	-
Hodson, G	Bylaw Officer	86,207.87	14.65	-
Holmes, S	Utility Operator 2	77,860.66	3,314.36	99.00
Hu, Z	Sewer & Stormwater Quality Technician	80,392.94	6,314.59	549.51
Hubbard, S	Supervisor - Facility & Event Operations	70,408.64	10,300.35	-
Hughes, R	Supervisor - Parks Operations (Arborist)	99,693.42	8,581.30	-
Hutchison, S	Transportation Planner	92,952.09	1,571.49	399.00
Ibbitson, L	Graphic Designer	78,413.19	3,077.84	1,020.30
Jackson, C	Road Maintenance Worker	73,320.58	5,144.88	-
Jalonen, C	Works Technologist	89,865.28	4,103.11	399.00
Jedynak, M	Supervisor Infrastructure Planning - Underground	91,281.50	426.12	399.00
Johnson, A	Senior Planner - Parks	85,188.60	2,197.42	888.80
Johnston, J	Senior Planner	102,245.05	466.56	67.57
Jokinen, M	Mechanical Technician	85,544.73	381.00	415.20
Jolley, M	Engagement Coordinator	87,095.65	3,067.49	295.01
Jolly, A	Utilities - Planning Technologist	78,629.98	2,697.06	279.83
Kadar, I	Urban Forest Technician	76,904.35	1,742.74	854.23
Kapusta, A	Urban Designer	91,115.07	426.12	407.62
Karakas, J	Senior Urban Designer	100,574.81	491.42	613.77
Kaur, S	Supervisor - Public Works Support Services	90,572.50	11,966.81	100.00
Kayal, P	Traffic Markings Painter 3	91,936.38	328.36	722.79
Kelner, G	Lead hand - Sign Fabrication	76,424.73	1,165.11	-
Kent, D	Senior Lead hand - Milling	78,421.72	2,403.48	28.00
Kitson, J	Bylaw Officer	75,161.34	695.55	-
Klose, L	Senior Planner - Communications Planning	100,544.42	916.56	621.77
Konopaki, A	Project Administrator	90,081.84	405.84	-
Krop, B	Supervisor - Fleet & Power Equipment Maint	100,397.92	1,404.33	705.82
Lafrance, A	Public Works Service Person	66,453.50	12,070.46	100.00
Lafrance, T	Public Works Service Person	69,390.09	6,040.45	-
Lapierre, D	Utility Operator 2	76,730.70	345.24	824.00
Lazaro, L	Senior Bridge Operator	71,666.77	60,035.81	-
Liverton, T	Archivist	86,922.62	7,931.10	550.00
Lloyd, P	Technologist - Transportation Design	75,061.99	349.92	279.83
Lockhart, T	Bylaw Officer	77,031.74	2,828.61	1,371.23
Long, B	Supervisor - Parking Services	74,834.68	349.92	1,235.31
Love, G	Bylaw Officer	77,587.67	349.92	-
Lundin, D	Bylaw Officer	79,634.50	349.92	-
Lussier, R	Senior Planner - Parks	91,108.49	426.12	893.00
Luzzi, D	Technologist - Trans Design	78,848.53	2,064.35	554.80
Lynka, J	Supervisor - Parks Construction, Irrigation	99,061.44	1,058.94	228.90
Macedo, L	Lead hand - Concrete	69,348.73	8,970.99	-
Maclean, M	Community Planner	91,115.62	545.26	867.77
Macpherson, S	Building & Plumbing Inspector II	88,409.04	1,914.31	4,150.18
Madelung, S	Supervisor - Recreational Programs & Services	85,926.75	1,503.53	-
Mahimwalla, A	Arts, Culture and Events Liaison	78,624.00	366.96	-
Malcomson, K	Admin Supervisor - Parks, Recreation & Facilities	76,973.51	753.22	-
Maralag, M	Financial Analyst - Property Tax	74,989.52	349.92	-
Marier, C	Land Development Technologist	77,080.01	6,617.65	-
Martignago, R	Utility Operator 2	78,963.87	345.24	649.00
Marynaik, P	Technologist - Underground Design	79,201.23	384.75	2,657.46
Matusicky, C	Graphic Designer	75,806.12	349.92	1,020.30
Mcdonald, D	Utility Operator 3	84,794.51	381.00	727.53

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Mckay, M	Utility Operator 3	75,436.89	400.19	769.45
Mckay, M	Supervisor - Solid Waste & Recycling	96,372.12	2,047.45	130.00
Mcmorran, K	Assistant Supervisor - Parks Operations	87,493.98	436.21	405.00
Medd, C	Planner	91,116.13	968.39	600.20
Meechan, P	Lead hand - Parks Operations	81,879.45	381.00	-
Milton, B	Lead hand - Mechanical	92,518.27	419.88	-
Mitchell, L	Senior Network Engineer	100,632.03	6,040.28	648.88
Molyneux, P	Technical Field Arborist	85,735.05	222.25	416.67
Monk, L	Accounts Receivable Coordinator	82,637.39	3,572.23	337.50
Moore, R	Outreach Coordinator - Zero Waste	83,317.55	385.68	773.81
Morrical, D	Business Analyst	91,240.77	426.12	-
Myles, R	Utility Operator 3	82,961.36	345.24	99.00
Norman, B	Technologist - Transportation Design	79,043.27	5,739.48	554.80
O'Reilly, J	Senior Planner - Heritage	102,954.22	466.56	604.91
Parker, J	Supervisor - Tool Depot	95,787.04	441.72	-
Patterson, M	Building & Plumbing Inspector II	87,627.98	5,422.52	641.53
Patterson, N	Trades Gardener	76,346.88	345.24	50.00
Pebernat, T	Zoning Administrator	86,930.20	405.84	-
Pederson, S	PRV and Pump Inspector	82,665.45	4,198.98	980.53
Pemberton, G	Neighbourhood Liaison	82,652.61	5,121.83	-
Pepper, G	Assistant Supervisor - Roads & Bridges	88,006.53	15,580.26	19.95
Prpich, J	Lead hand - Mechanical	92,636.37	419.88	311.54
Ramsay, M	Jet Rodder Operator	75,249.54	742.01	423.53
Reddington, N	Senior Cultural Planner	91,189.14	3,088.71	2,404.59
Rees, N	Utility Operator 2	77,205.00	345.24	99.00
Richens, W	Assistant Supervisor - Roads & Bridges	87,872.36	30,055.70	200.00
Ridsdale, D	Transportation Technician	74,880.47	349.92	962.92
Rodermond, A	Lead hand - Parks Operations	82,837.16	2,327.31	625.00
Saidi, M	Technical Support Analyst	79,780.17	737.52	-
Salholm, K	Business Analyst	78,578.85	595.49	2,722.94
San Buenaventura, R	Technologist - Underground Design	79,277.94	816.96	1,234.03
Sandher, O	Assistant Supervisor - Water & Underground Utility	82,066.62	9,451.08	522.52
Sandhu, H	Supervisor - Wastewater & Underground Utility	102,218.16	5,251.22	2,855.86
Sandhu, M	Supervisor - Underground Utilities Construction	99,134.46	8,169.20	1,196.48
Sangha, J	Milling Machine Operator	71,131.83	7,673.71	-
Saydak, L	Occupational Health & Safety Advisor	85,180.32	855.84	1,576.10
Scallion-Pond, P	Business Analyst	91,152.10	426.12	-
Schmidt, A	Lead hand - Welding & Fabrication	91,493.63	419.88	-
Schumann, K	Welder Fabricator	84,024.71	381.00	2,079.00
Scott, R	Utility Operator 3	91,588.26	1,604.13	522.53
Shaw, D	Mechanical Technician	83,214.58	527.78	384.26
Sheffield, A	Supervisor - Bylaw Enforcement	87,890.02	858.93	-
Sherbo, T	Assistant Supervisor - Parks Operations	92,760.13	850.00	-
Shields, B	Building & Plumbing Inspector II	85,038.49	7,163.80	673.61
Signer, K	Outreach Coordinator - Climate Action	82,775.02	559.15	1,316.27
Sleightholme, T	Bylaw Officer	77,608.79	349.92	-
Smith, C	Financial Analyst - Accounting	74,792.72	893.85	-
Smith, L	Utility Arborist	77,675.89	362.40	1,342.79
Smith, M	Sustainability Specialist - Zero Waste	91,116.09	426.12	3,773.30
Smith, R	Utility Operator 2	77,488.67	777.95	423.53
Smitten, K	Land Development Technologist	77,090.66	6,524.48	-
Soepboer, J	Fleet Asset Management Project Coordinator	104,835.79	564.72	2,613.48
Sparks, C	Tractor Trailer Operator	88,534.74	4,303.68	160.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Spouse, R	Storekeeper	77,962.24	1,229.16	-
Staniforth, G	Tree Preservation Coordinator	91,613.61	399.60	1,278.93
Staples, M	Chief Electrical Inspector	91,189.08	426.12	577.81
Stead, T	Building & Plumbing Inspector II	84,963.13	7,163.80	799.44
Steele, A	Stormwater Qlty/Environmental Mgmnt Specialist	91,166.27	426.12	242.98
Stenberg, C	Property Officer	95,775.88	855.94	380.00
Stern, S	Supervisor - Land Development	95,848.90	815.23	87.31
Stratford, K	Neighbourhood Liaison	82,689.11	1,248.45	225.00
Sue, M	Business Analyst	95,775.91	1,420.20	995.00
Sullivan, N	Technologist - Transportation Design	79,234.52	366.96	557.06
Sundher, J	Technologist - Transportation Design	79,053.85	717.62	399.00
Taitinger, M	PRV and Pump Inspector	79,811.18	350.96	522.53
Taylor, D	Supervisor - Sidewalks & Concrete	78,432.63	441.72	-
Taylor, J	Supervisor - Recreational Programs & Services	86,782.41	405.84	-
Taylor, L	Senior Planner	101,354.50	466.56	714.20
Tennant, L	Engagement Coordinator	89,101.11	2,218.30	177.53
Terlesky, K	Infrastructure Administrator	96,650.45	9,508.12	709.31
Tishenko, A	Video Inspection Operator	81,591.11	362.40	522.53
Tschritter, S	Senior Bylaw Officer	81,053.95	366.96	-
Tunis, C	Planner - Tenant Assistance	78,851.43	733.68	-
Turner, D	Application Developer	74,916.95	1,980.06	-
Turpin, K	Works Technologist	89,487.33	419.88	399.00
Tytgat, D	Lead hand - Thermal Paving	75,733.60	8,218.50	60.00
Upadhyay, R	Corporate Energy Specialist	86,711.31	405.84	-
Van Den Boomen, P	Lead hand - Refuse Collection	76,582.47	4,104.30	-
Vander Laan, M	Transportation Planner	91,266.30	426.12	274.00
Verganova, E	Financial Data Analyst - ERP System	80,671.67	855.84	1,762.38
Vye, D	Survey Coordinator	75,219.03	796.55	-
Wain, C	Senior Planner - Urban Design	100,751.50	1,229.13	649.37
Walker Collins, A	Arts, Culture & Events Liaison	78,856.80	366.96	332.98
Warren, C	Infrastructure Administrator	95,730.30	2,308.70	-
Watson, A	Senior Lead hand - Milling	77,917.96	5,349.59	-
Watt, J	Traffic Markings Painter	79,229.51	286.20	-
Watts, D	Supervisor - Surface Infrastructure, Construction	95,248.54	441.72	107.79
Weaver, J	Utility Operator 2	75,735.60	5,608.05	279.00
Welle, K	Lead hand - Parks Operations	82,592.09	381.00	-
Wells, K	Utility Operator 3	96,260.32	2,515.61	522.53
Wevers, D	Supervisor Infrastructure Design - Underground	92,697.36	7,094.12	3,123.48
Wheatley, H	Business Solutions Analyst	91,206.41	1,926.72	950.00
Whitney, J	Assistant Supervisor - Building Maintenance	77,697.66	15,627.13	109.20
Wideman, S	Supervisor - Recreation Admin & Customer Service	74,989.91	627.79	-
Wieser, M	Cloud Solutions Specialist	91,741.85	426.12	-
Wilkin, L	Asset Systems Coordinator	74,224.30	8,736.72	644.86
Wilson, L	Infrastructure Administrator	95,775.91	930.66	-
Wilson, M	Senior Planner - Parks	91,116.10	426.12	-
Woodfine, W	Mechanical Technician	85,753.02	3,590.48	384.26
Woodhouse, C	Senior Sustainability Specialist	91,770.53	9,226.24	927.83
Woods, C	Bylaw Officer	75,146.46	349.92	-
Woods, S	Environmental Technician	85,490.10	399.60	350.00
Wylie, B	Mechanical Technician	83,427.93	381.00	454.26
Wylie, M	Emergency Management Community Liaison	79,998.33	4,679.77	1,287.18

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Young, B	Trades Gardener	75,869.96	702.88	-
Young, S	Climate & Environmental Sustainability Specialist	100,617.40	466.56	-
Zapp, R	Equipment Technician	84,321.06	381.00	-
Subtotal - CUPE		22,620,730.30	703,871.14	110,665.02
Exempt				
Adair, J	Public Works Manager	112,158.06	3,650.87	310.80
Atkinson, D	Acting Fire Chief	160,084.38	20,960.83	1,799.35
Belfie, B	HR Systems Specialist	87,842.42	2,698.02	400.00
Bellefontaine, P	Director of Eng & Public Works	182,755.45	11,308.03	-
Berndt, L	Manager - Energy & Climate Action	106,856.69	5,359.03	157.90
Biem, J	Assistant City Solicitor	93,177.79	1,362.75	1,309.58
Brehaut, J	Manager - Recreation Services	117,203.08	9,142.23	-
Bruce, P	Fire Chief	157,737.45	5,999.45	2,664.67
Carroll, R	Manager - Real Estate Operations	117,203.12	9,809.15	-
Churchill, D	Manager - Facilities	107,628.06	7,160.27	-
Coates, C	City Clerk	51,473.13	29,270.46	-
Crawford, J	Manager - Health & Safety	75,581.13	2,286.96	497.67
Dykstra, J	Manager - Park Planning, Design & Development	114,891.47	5,095.85	428.00
Eisenhauer, W	Head of Engagement	164,345.39	10,024.80	20.00
Gauld, N	Senior Manager of Events	98,234.27	3,409.20	614.40
Handy, J	Manager, Planning & Regulatory Services	102,507.38	733.08	568.77
Havelka, C	Deputy City Clerk / Manager - Legislative Services	108,642.20	7,671.49	267.00
Heinz, M	Manager - Administrative Services	114,891.62	4,183.07	310.80
Hoesse, K	Director Sustain Planning & Com Dev	195,082.92	10,326.08	950.77
Hudson, A	Assistant Director - Community Planning	147,634.15	5,299.80	767.77
Husu, I	Manager - Parking Services	117,203.09	10,945.96	1,500.00
Jenkyns, J	City Manager	247,175.59	35,805.73	428.25
Jensen, J	Director, People and Culture	167,077.74	5,745.30	-
Johnson, S	Manager - Engagement	110,424.87	6,257.03	-
Kandiral, V	Manager - Supply Management Services	117,203.15	4,070.18	504.90
Kenny, R	Assistant Director - Transportation	122,186.45	5,328.72	1,917.90
Kingsley, C	City Clerk	129,354.16	3,003.80	267.00
Kinloch, N	Manager - Utilities Operations	112,887.08	2,660.96	1,664.20
Koziatek, O	Deputy Emergency Program Coordinator	71,461.17	3,592.30	1,821.33
Lee, D	Acting Assistant Director - Public Works	130,665.94	8,715.06	419.35
Lockhart, J	Manager - Revenue	120,637.40	5,311.74	1,267.50
Lombardo, S	Manager - Human Resources	130,423.27	7,320.85	1,627.80
Matanowitsch, D	Information Manager	115,291.43	4,547.90	186.06
Mcara, D	Manager - Streets Operations	114,891.46	4,208.75	310.80
Meyer, A	Assistant Director - Development Services	144,722.07	5,861.84	604.91
Mitchell, L	Human Resources Advisor	95,944.46	3,535.73	555.00
Moffatt, C	Assistant City Solicitor	127,669.03	4,445.31	3,210.00
Moore, K	Head - Business & Community Relations	144,722.11	10,072.30	1,189.00
Moreira, D	IT Operations Manager	127,850.83	6,810.39	629.10
Morhart, R	Manager - Permits & Inspections	114,891.47	6,888.53	3,368.05
Mycroft, C	Manager - Executive Operations	108,642.19	9,572.78	-
Neal, S	Talent Specialist	77,339.13	5,856.75	-
Newman, D	Assistant Director - Construction & Facility Mgmt	138,479.91	6,452.02	-
O'Connor, J	Deputy Director of Finance	164,345.38	39,076.72	1,087.50
O'Halloran, J	Human Resources Consultant - Learning & Dev	106,499.52	5,520.00	-
Palmer, M	Chief Information Officer	147,634.19	9,170.90	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Patterson, T	Emergency Program Coordinator	114,891.44	19,313.54	1,660.98
Paul, J	Assistant Director - Engineering	147,634.74	12,448.06	2,235.11
Perkins, S	Manager - Bylaw & Licensing	127,850.75	10,021.20	-
Pierce, S	Manager - Payroll and Benefits	100,198.32	13,750.59	-
Piowar, P	Manager of Facility Development	108,033.86	3,995.90	-
Rantucci, P	Head of Strategic Real Estate	164,345.37	13,844.49	750.00
Riley, E	Internal Communications & Engagement Specialist	79,684.11	1,123.05	-
Royle, C	Deputy Chief Administration	144,722.12	13,675.29	2,453.87
Sandhu, M	Head - Service Improvement & Innovation	146,336.21	7,016.48	425.50
Sidhu, N	Assistant Director - Parks, Rec & Facilities	83,888.87	22,673.37	-
Soulliere, T	Director - Parks, Rec & Facilities	199,057.73	23,033.08	-
St. Jacques, D	Executive Coordinator	78,048.78	4,967.59	-
Stark, B	Manager - Urban Forest Services	114,891.48	4,318.57	-
Sutic-Bata, K	Manager - Underground Utilities	117,202.97	8,691.11	2,081.38
Thompson, S	Deputy City Manager / CFO	225,019.48	22,216.13	1,791.60
Thompson, T	Manager - Bridges and Structures	110,546.33	3,753.16	541.91
Tooke, T	Manager - Sustainability, Asset & Support	114,891.78	4,219.69	5,296.82
Van Den Dolder, L	Assistant City Solicitor	127,757.13	4,596.05	2,939.16
Warder, N	Business Solutions Manager	95,886.12	2,571.08	-
Webb, S	Mgr - Sustainable Transportation Planning & Dev	114,891.50	8,060.36	1,624.25
Westinghouse, L	Manager - Accounting	114,891.46	7,823.02	2,971.72
Wyman, J	Manager - Parks Operations	117,203.06	3,391.83	155.00
Yaremko, B	Human Resources Advisor	68,904.28	8,370.77	555.00
Zworski, T	City Solicitor	229,547.94	29,731.28	3,009.16
Subtotal - Exempt		8,767,879.08	630,134.66	62,117.59
<u>International Association of Fire Fighters (IAFF), Local 730</u>				
Adkins, B	Fire Fighter 1st Class	96,260.30	2,677.54	-
Anderson, C	Fire Fighter 1st Class (15th yr)	109,526.51	3,342.31	1,922.18
Andrew, S	Fire Prevention Inspector/Fire Fighter 3rd Class	81,060.04	1,892.89	2,000.00
Atherton, D	Fire Fighter 2nd Class	85,256.78	2,714.63	-
Atherton, L	Fire Fighter 1st Class (10th yr)	107,357.25	3,353.08	1,350.54
Atkins, E	Fire Prevention Inspector 1st Class	105,888.31	3,514.93	2,850.34
Ayre, R	Fire Fighter 1st Class (10th yr)	107,418.04	3,340.80	1,250.48
Baker, G	Fire Fighter 1st Class	109,751.49	4,449.83	12.75
Batters, G	Battalion Chief	11,156.16	88,191.61	-
Beattie, C	Fire Fighter 1st Class (10th yr)	113,757.72	7,062.33	1,671.52
Beckner, M	Fire Fighter 1st Class (10th yr)	110,103.05	3,358.35	1,971.10
Bellagente, S	Fire Fighter 1st Class (15th yr)	113,249.18	3,483.28	656.49
Blackwell, D	Captain	131,550.74	3,892.45	1,563.20
Bosworth-Rumm, G	Fire Fighter 1st Class	106,280.98	3,374.42	1,660.25
Bourne, M	Captain	133,676.64	4,049.73	-
Bremner, D	Fire Fighter 1st Class (15th yr)	118,728.33	3,491.27	540.69
Carey, D	Battalion Chief	152,402.92	5,393.97	-
Chiasson, J	Fire Fighter 1st Class	103,922.56	3,244.23	386.32
Chunyk, M	Fire Fighter 1st Class (15th yr)	109,201.51	3,354.01	1,892.18
Connolly, A	Fire Fighter 2nd Class	85,689.90	2,444.39	71.97
Corby, K	Fire Fighter 1st Class (15th yr)	107,662.71	31,484.65	1,445.21
Cracknell, I	Platoon Captain	10,007.30	76,968.77	-
Cullen, J	Fire Fighter 1st Class	106,632.54	3,319.53	711.32
De Bruin, K	Captain	133,413.30	4,085.89	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Dixon, G	Fire Fighter 1st Class (15th yr)	112,498.52	3,458.24	30.00
Dolcetti, M	Fire Fighter 1st Class	105,814.65	3,288.22	1,046.27
Dunford, J	Fire Fighter 1st Class	104,802.62	3,254.49	-
Durrance, D	Fire Fighter 1st Class (15th yr)	122,310.94	3,624.44	1,111.38
Elliott, B	Fire Fighter 1st Class (10th yr)	106,239.19	3,980.09	-
Ellis, S	Fire Fighter 1st Class (15th yr)	112,821.67	3,458.61	-
Elvedahl, B	Battalion Chief	150,806.27	5,999.01	-
Elvedahl, J	Fire Fighter 1st Class	105,326.66	3,350.25	192.75
Fair, B	Fire Fighter 1st Class (15th yr)	113,066.27	3,450.50	30.00
Falkiner, T	Fire Fighter 1st Class	101,746.63	2,928.84	-
Forster, N	Fire Fighter 1st Class (10th yr)	108,322.53	3,571.28	1,671.52
Fryer, R	Assistant Chief - Training & Development	148,746.64	4,857.93	2,771.62
Fulton, K	Fire Fighter 1st Class (10th yr)	107,467.03	3,334.95	2,101.16
Granlund, J	Fire Fighter 3rd Class	78,767.49	1,038.25	41.97
Griffin, A	Platoon Captain	136,878.72	4,171.60	-
Hagen, C	Fire Fighter 3rd Class	78,001.03	1,037.31	-
Hanley, T	Fire Fighter 1st Class (15th yr)	122,427.10	3,606.18	30.00
Hardman, J	Fire Prevention Inspector 1st Class	103,147.66	3,110.67	3,271.86
Harris, T	Captain	133,543.03	4,064.23	30.00
Hicke, P	Fire Fighter 1st Class (10th yr)	107,492.42	3,354.84	1,721.81
Hobbs, C	Fire Fighter 1st Class	93,367.82	2,662.55	60.00
Hoepfner, B	Captain	119,763.75	10,308.13	1,021.06
Horton, G	Fire Fighter 1st Class (10th yr)	108,400.87	3,267.63	1,020.42
Humber, G	Fire Fighter 1st Class (15th yr)	111,147.90	3,435.66	30.00
Huva, E	Fire Fighter 1st Class	105,999.54	8,085.83	365.42
Hyde, J	Fire Fighter 1st Class (15th yr)	119,073.30	4,153.10	1,878.74
Isherwood, R	Platoon Captain	135,877.63	4,142.06	-
Judge, T	Alarm Dispatch Operator 1st Class	21,366.87	74,710.96	-
Kelly, C	Lieutenant - Fire Prevention	120,152.63	6,053.25	1,828.76
Kelly, R	Fire Fighter 1st Class (15th yr)	113,544.64	3,470.96	775.76
Kennell, C	Platoon Captain	140,319.79	4,154.19	-
Kirkendale, J	Captain	131,881.78	4,011.42	1,095.15
Kowalyk, K	Fire Fighter 1st Class	104,871.30	3,263.64	617.98
Lajoie, N	Fire Prevention Inspector 1st Class	98,963.27	2,872.66	1,997.95
Lampard, L	Fire Fighter 1st Class	106,522.98	3,073.27	428.29
Lang, D	Fire Fighter 1st Class	106,950.94	3,267.09	41.97
Lawson, B	Fire Prevention Inspector 2nd Class	95,172.48	3,046.34	2,000.00
Leblanc, A	Fire Fighter 1st Class (10th yr)	114,845.15	7,253.63	3,014.40
Leblanc, M	Fire Fighter 1st Class (10th yr)	110,950.29	8,606.73	-
Lester, S	Fire Fighter 1st Class (10th yr)	107,688.38	3,373.29	1,292.50
Loewen, T	Battalion Chief	150,176.43	4,097.67	-
Lund, J	Fire Fighter 1st Class (15th yr)	110,733.39	8,184.88	1,922.18
Lupa, J	Fire Fighter 1st Class	107,607.72	3,356.02	41.97
Macdonald, B	Fire Fighter 1st Class	105,334.43	3,273.97	1,252.98
Mackenzie, J	Fire Fighter 1st Class (15th yr)	112,202.56	3,467.56	-
Mackie, K	Fire Fighter 1st Class	104,375.30	3,273.20	993.40
Mair, S	Fire Fighter 1st Class	104,255.55	3,835.02	425.42
McLean, C	Fire Prevention Inspector 1st Class	103,411.89	3,603.24	2,124.79
McNeill, J	Battalion Chief	149,715.81	4,207.16	30.00
McQueen, S	Fire Fighter 1st Class (15th yr)	115,933.87	3,526.58	570.69
Meeres, C	Fire Master Mechanic (10th yr)	128,375.63	3,973.97	156.21
Mitchell, S	Fire Fighter 1st Class (15th yr)	109,108.22	12,108.94	-

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Mokosak, J	Platoon Captain	137,158.85	4,127.79	975.45
Mollberg, C	Fire Fighter 1st Class	104,017.70	3,071.37	-
Mollberg, L	Fire Fighter 1st Class	104,848.66	3,272.79	990.42
Montgomery, J	Fire Fighter 1st Class (10th yr)	98,208.27	3,274.41	30.00
Nanninga, K	Fire Fighter 1st Class (10th yr)	108,325.25	3,368.29	854.25
Oliver, D	Fire Fighter 1st Class (10th yr)	110,708.30	3,631.58	1,424.31
O'Neil, S	Fire Fighter 1st Class (10th yr)	107,467.05	3,336.12	2,033.62
Ooms, P	Fire Fighter 1st Class (15th yr)	121,194.10	3,544.54	-
Pakos, J	Fire Fighter 1st Class (10th yr)	109,939.56	3,361.92	1,671.52
Partlo, T	Fire Fighter 1st Class	107,809.03	3,345.16	625.00
Pepper, G	Captain	133,730.78	6,021.16	-
Peterson, D	Captain	133,325.30	8,236.91	1,273.81
Phillips, M	Fire Fighter 1st Class (15th yr)	112,352.89	3,491.95	-
Rawlins, M	Fire Fighter 1st Class (15th yr)	111,575.73	2,300.47	538.31
Robinson, N	Fire Fighter 1st Class	95,177.40	8,853.08	30.00
Rosenbloom, J	Fire Fighter 1st Class	77,022.44	3,417.04	30.00
Rudd, P	Fire Fighter 1st Class	97,051.86	3,265.61	655.00
Rutherford, R	Fire Fighter 1st Class (15th yr)	115,223.24	15,500.46	694.57
Sabell, M	Captain - Fire Prevention	131,471.79	4,212.51	1,632.54
Sharpe, M	Fire Fighter 1st Class (10th yr)	107,858.95	3,353.08	365.42
Sheinberg, M	Fire Fighter 3rd Class	78,062.36	743.82	41.97
Sherman, L	Fire Fighter 1st Class (15th yr)	112,237.13	12,013.60	627.98
Sifert, B	Assistant Chief - Fire Prevention	148,746.64	4,543.16	308.79
Sims, N	Captain	129,796.30	3,651.89	1,593.20
Spence, G	Fire Fighter 1st Class (10th yr)	109,391.23	3,368.07	990.41
Stelck, E	Fire Fighter 2nd Class	92,301.69	2,569.06	-
Sulsbury, R	Captain	133,159.46	3,976.50	543.66
Tai, A	Fire Fighter 1st Class	107,155.81	3,917.91	386.32
Takasaki, T	Fire Fighter 2nd Class	84,306.54	4,829.96	41.97
Taylor, G	Battalion Chief	11,291.16	86,085.80	-
Thom, I	Captain	133,522.71	3,752.79	1,563.20
Thompson, T	Captain	132,069.87	4,236.63	-
Verch, C	Platoon Captain	137,344.75	4,106.74	30.00
Ward, C	Fire Fighter 1st Class (15th yr)	113,516.70	4,485.25	1,095.21
Williams, F	Fire Fighter 1st Class	102,143.06	3,325.44	416.32
Williams, H	Fire Fighter 1st Class (10th yr)	108,582.03	3,374.15	971.52
Wilson, J	Captain	122,814.60	3,657.20	2,144.75
Winkler, B	Fire Fighter 1st Class (10th yr)	107,406.24	3,337.39	1,343.12
Subtotal - IAFF		12,466,588.87	810,507.02	86,915.56

The International Brotherhood of Electrical Workers (IBEW), Local 230

Galisky, D	Supervisor - Electrical	96,722.30	1,128.31	643.84
Heagle, B	Sub-Foreman Wireman	94,466.87	494.92	104.13
Hearst, M	Assistant Supervisor - Instrumentation	94,520.64	1,254.68	-
Heuman, C	Sub-Foreman Electronics Technician	94,059.25	553.30	104.13
Lange, A	Sub-Foreman Wireman	92,605.76	576.26	244.13
Leneveu, J	Journey Level Electrician	84,046.93	493.95	654.13
Nanos, D	Journey Electrical Locator	74,522.98	490.83	550.00
Noseworthy, N	Journey Level Electrician	90,505.50	496.51	654.13
Olsten, C	Journey Electrical Locator	83,560.66	493.17	654.13
Priddy-Camson, P	Traffic Signal Technician	86,871.75	508.71	104.13
Scott, T	Wireman (Facilities)	83,638.63	330.65	308.20

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Siebring, P	Journey Level Electrician	82,344.01	97.18	104.13
Slinn, R	Journey Level Electrician	75,850.66	-	-
Wong, M	Wireman (Facilities)	83,981.05	301.11	-
Wright, G	Instrumentation Technician	87,823.32	510.97	603.37
	Subtotal - IBEW	1,305,520.31	7,730.55	4,728.45
The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598				
Allen, E	Carpenter - Supervisor	96,411.46	538.06	891.53
Blasetti, C	Carpenter - Journeyman	82,677.52	106.86	-
Clark, K	Carpenter - Journeyman	83,515.66	481.91	-
Hocking, D	Carpenter - Journeyman	82,013.69	1,265.50	-
Roach, T	Carpenter - Journeyman	91,224.82	447.44	749.00
Storey, J	Carpenter - Journeyman	86,437.87	2,441.00	250.00
Tucker, R	Carpenter - Journeyman	82,179.09	2,333.87	-
	Subtotal - UBCJ	604,460.11	7,614.64	999.00
SUBTOTAL REMUNERATION AND EXPENSES OVER \$75,000		45,765,178.67	2,159,858.01	275,349.75
REMUNERATION AND EXPENSES UNDER \$75,000		72,248,787.57	2,966,715.42	66,301.16
TOTAL NOT INCLUDING POLICE		\$ 118,013,966.24	\$ 5,126,573.43	\$ 341,650.91

EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP \$ 5,336,527.52
(City and Police)

There was one severance agreement under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2021. This agreement represented 21.8 weeks of compensation.

¹Remuneration includes base salary, senior pay, overtime and allowances.

²Taxable benefits and payouts includes Medical Services Plan, group life insurance and parking as well as one time payments such as retiring allowance, retroactive pay, banked vacation, banked overtime, and EOC overtime.

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2021
POLICE DEPARTMENT**

The Provincial Government has instructed all organizations covered by the Financial Information Act (FIA) not to publish remuneration and expenses for employees of municipal police boards.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF COUNCIL REMUNERATION AND EXPENSES PAID - 2021

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	\$ 46,134.14	\$ -	\$ -
Andrew, Stephen	47,731.09	-	-
Dubow, Sharmarke	46,134.14	132.00	2,964.66
Helps, Lisa	115,335.74	408.60	2,184.78
Isitt, Ben	46,134.14	417.60	1,039.17
Loveday, Jeremy	46,134.14	468.00	1,025.00
Potts, Sarah	46,134.14	132.00	-
Thornton-Joe, Charlayne	46,134.14	-	70.00
Young, Geoff	46,134.14	-	80.00
TOTAL	\$ 486,005.81	\$ 1,558.20	\$ 7,363.61

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
1Up Victoria Single Parent Resource Centre Society	\$ -	\$ -	\$ 8,653	\$ 8,653
Aboriginal Coalition to End Homelessness Society	287,630			287,630
African Art and Cultural Community Centre	24,500			24,500
Afro Latin Cultural Exchange	700			700
Alter Arts Society	11,500			11,500
Anawim Companions Society			5,575	5,575
Anglican Synod Diocese Of BC			138,196	138,196
ARC.HIVE Arts Society	650			650
Art Gallery of Greater Victoria	9,000		98,314	107,314
Arthritis Society of BC and Yukon			14,394	14,394
Atomic Vaudeville	1,000			1,000
Bateman Foundation	900			900
Bayanihan Cultural and Housing Society	17,000		6,222	23,222
BC Accordion and Tango Society	3,200			3,200
BC Muslim Association			4,740	4,740
BC Society for the Prevention of Cruelty to Animals			35,310	35,310
Beacon Community Services			30,297	30,297
Belfry Theatre Society			29,323	29,323
Belfry Theatre Society & Fernwood Neighbourhood Group	8,800			8,800
Big Brothers Big Sisters of Victoria and Area	4,500			4,500
Bike Victoria Society	10,000			10,000
Bishop of Victoria			21,080	21,080
Blue Bridge Theatre Society	600		10,152	10,752
Bridges for Women Society	24,000			24,000
Building Owners & Managers Association	25,000			25,000
Building Resilient Neighbourhoods	5,300			5,300
Burnside Gorge Community Association	199,353			199,353
Camas Educational Society	2,000			2,000
Canadian Cancer Society			51,299	51,299
Canadian Orca Rescue Society	5,000			5,000
Canadian Paraplegic Assoc. (BC), operating as Spinal Cord Injury BC	2,635			2,635
Canadian Parents for French	5,000			5,000
Canadian Red Cross Society			67,578	67,578
Capital Region Food and Agriculture Initiative Roundtable	23,580			23,580
Caravan Stage Society	9,600			9,600
Casa Maria Emergency Housing Society			3,337	3,337
Catalyst Community	2,500			2,500
Centennial United Church			25,669	25,669
Central Baptist Church			21,275	21,275
Chabad of Vancouver Island			4,330	4,330
Chinese Community Services Centre of Victoria	2,663			2,663
Chinese Presbyterian Church (Victoria)			13,992	13,992
Christ Church Cathedral	6,160			6,160

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Church of Jesus Christ of Latter Day Saints			21,775	21,775
Church of Our Lord			16,719	16,719
Church of Truth - Community of Conscious Living			5,467	5,467
Circles for Reconciliation Inc	7,100			7,100
Clover Point Anglers' Association			2,770	2,770
Coastal Research Education and Advocacy Network	9,387			9,387
Community of Christ Inc			9,232	9,232
Community Social Planning Council of Greater Victoria	29,625			29,625
Congregation Emanu-El			2,091	2,091
Conway, Carson (Mayor's Entrepreneur Award)	500			500
Cook Street Village Activity Centre Society (New Horizons)	101,774			101,774
Cornerstone Christian Fellowship			3,001	3,001
Craigdarroch Castle Historical Museum Society			111,365	111,365
Cridge Centre for the Family			9,025	9,025
Crisis Intervention and Public Information Society of Greater Victoria	11,200			11,200
Dance Victoria	11,390			11,390
Diverter's Foundation	2,500			2,500
Dogwood Building (Heritage)			165,870	165,870
Downtown Blanshard Advisory Committee	3,500			3,500
Downtown Residents' Association	44,521			44,521
Downtown Victoria Business Association	90,000			90,000
Embrace Arts Foundation	930			930
Fairfield Gonzales Community Association	175,430			175,430
Fairway Gorge Paddling Club	3,320			3,320
Farm to School BC	1,500			1,500
Fernwood Community Association	10,578		5,813	16,391
Fernwood Neighbourhood Resource Group	126,163			126,163
Fire Fighters' Burn Fund of Greater Victoria			2,557	2,557
First Baptist Church			4,598	4,598
First Church Of Christ Scientist			12,170	12,170
First Metropolitan United Church			31,652	31,652
First Open Heart Society of BC			3,282	3,282
Flamenco de la Isla Society	7,900			7,900
Food Eco-District Restaurant Society	1,000			1,000
Foursquare Gospel Church of Canada			2,282	2,282
Franciscan Friars of Western Canada			4,596	4,596
Freshwater Fisheries Society of BC			10,881	10,881
Friends of Learning & Living Through Loss	2,832			2,832
Friends of Victoria Basketball	90,000			90,000
Fung Loy Kok Institute of Taoism			6,115	6,115
Garden City Electronic Music Society	5,000			5,000
Gentile, Leslie (Butler Book Prize - Children)	5,000			5,000
Glad Tidings Pentecostal Church			120,885	120,885

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Gorge View Society	152,500			152,500
Governing Council of the Salvation Army in Canada			77,950	77,950
Grace Evangelical Lutheran Church			30,062	30,062
Greater Victoria Citizens' Counselling Centre			8,953	8,953
Greater Victoria Coalitioin to End Homelessness	126,661			126,661
Greater Victoria Crossing Guards Association	27,297			27,297
Greater Victoria Festival Society	19,000			19,000
Greater Victoria Folk Festival Society	408			408
Greater Victoria Housing Society			10,983	10,983
Greater Victoria Performing Arts Festival	500			500
Greater Victoria Placemaking Network	29,750			29,750
Greater Victoria School District #61	21,212			21,212
Greater Victoria School District #61 - Oaklands Elementary	1,000			1,000
Gurdwara Singh Sabha Society of Victoria			8,462	8,462
Harvest and Share Food Relief Society	6,000			6,000
Hook Sin Tong Building (Heritage)			27,121	27,121
Human Nature Counselling Society	1,000			1,000
Impulse Theatre Society	3,000			3,000
Independent Media Producers Network Society (formerly MediaNet)	3,200			3,200
InnovativeCommunities.Org Foundation			5,247	5,247
Intrepid Theatre Company	41,500			41,500
Island Community Mental Health Association			35,342	35,342
Island Corridor Foundation			30,997	30,997
Island String Players Society	360			360
James Bay Anglers' Association			3,203	3,203
James Bay Community School Centre	89,882			89,882
James Bay Health and Community Services Society			25,130	25,130
James Bay Neighbourhood Association	56,042			56,042
James Bay New Horizons Society	109,770			109,770
James Bay United Church			17,370	17,370
Janion Hotel Building (Heritage)			71,594	71,594
John Howard Society of Victoria	140,000		8,542	148,542
Jubilee Congregation of Jehovah's Witnesses			7,445	7,445
Kaleidoscope Theatre	1,000			1,000
Kalghidhar Sharomani Society of Victoria			3,850	3,850
Keystone Victoria Christian Ministries Inc			4,238	4,238
Khalsa Diwan Society of Victoria			20,507	20,507
KidSport Victoria	3,000			3,000
Kindle Arts Society	1,650			1,650
Kiwanis Club of Victoria			12,938	12,938
Langley Street Rehab Law Chambers (Heritage)			47,294	47,294
Laren Society			9,128	9,128
LifeCycles Project Society	14,500			14,500

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Lifetime Networks	4,000			4,000
Living Edge Community	7,650			7,650
Loo Chew Fan Building/Ning Yung Building (Heritage)			40,014	40,014
Lum Sam Building/Lee Chong Tenement Building (Heritage)			59,048	59,048
MakeWay Charitable Society	3,750			3,750
Martlet Publishing Society	426			426
Mexican Canadian Community Association of Victoria	2,400			2,400
MOVE Adapted Fitness & Rehabilitation Society of BC	5,000			5,000
Muslim Youth Victoria	4,000			4,000
Mustard Seed Church	10,200		5,566	15,766
Network of Homes Affordable Housing Society	400			400
New England Hotel Building (Heritage)			27,756	27,756
North Jubilee Neighbourhood Association	5,980			5,980
North Park Neighbourhood Association	34,884	9,405		44,289
Oak Bay Gospel Assembly			7,403	7,403
Oak Bay Kiwanis	5,000			5,000
Oaklands Chapel			4,824	4,824
Oaklands Community Association	156,355		3,166	159,521
Oasis Society for the Spiritual Health of Victoria	6,400			6,400
Open Door Spiritualist Church			2,190	2,190
Open Space Arts Society	1,060		11,117	12,177
Oriental Hotel Building (Heritage)			62,803	62,803
Our Place Society	105,000			105,000
Pacific Peoples' Partnership	6,000			6,000
Pacific Transfer Building (Heritage)			18,764	18,764
Pacifica Housing Advisory Association	18,525		4,277	22,802
Pandora Arts Collective	2,828			2,828
Parkdale Evangelical Free Church			3,987	3,987
Peers Victoria Resource Society	9,670			9,670
Peninsula Streams Society	2,500			2,500
Penn, Briony (Butler Book Prize - Adult)	5,000			5,000
Phoenix Human Services Association			15,079	15,079
Pioneer Co-op Housing Association	1,000			1,000
Planet Earth Poetry	690			690
Pollinator Partnership Canada	4,860			4,860
Portland Hotel (Heritage)			72,013	72,013
Power to Be Adventure Therapy Society	3,700			3,700
Pro Art Alliance of Greater Victoria	10,000			10,000
Promis Block/Warner Building (Heritage)			68,274	68,274
Proulx Global Education & Community Foundation - Art Hive	12,300			12,300
Quadra Village Community Centre	201,633			201,633
Red Cedar Café		10,845		10,845
Religious Society of Friends			9,161	9,161

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Restorative Justice	34,120			34,120
Rockland Community Association	6,301			6,301
Rockland Neighbourhood Association	10,220			10,220
Ross Bay Villa Society			3,358	3,358
Roth, Noah (Mayor's Entrepreneur Award)	500			500
Royal and McPherson Theatre Society			105,522	105,522
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292			20,793	20,793
Saint Germain Foundation Of Canada (Victoria Branch)			3,807	3,807
Saint Sophia Parish Of The Russian Orthodox Church			3,687	3,687
Scouts Canada 2nd Fort Victoria Group			13,041	13,041
Seedlings Forest Education	800			800
Shekinah Homes Society			4,683	4,683
Silver Threads Service	231,270			231,270
Soap for Hope Canada Society	6,000			6,000
Societe Francophone de Victoria	15,000			15,000
Society of Saint Vincent de Paul of Vancouver Island			20,263	20,263
South Island Centre for Counselling and Training	7,000			7,000
South Island Prosperity Partnership	228,142			228,142
South Jubilee Neighbourhood Association	21,681			21,681
St. Andrew's Presbyterian Church			33,149	33,149
St. Mathias Anglican Church	5,000			5,000
Stigma-Free Society - Women's Peer Support Group	2,700			2,700
Story Studio Writing Society	750			750
Story Theatre	820			820
Strata 3380 Lexington Park c/o Proline Management	5,000			5,000
Supply Victoria	4,946			4,946
Support Network for Indigenous Women and Women of Colour	6,790			6,790
Synergy Sustainability Institute	3,800			3,800
Tah'lum Indigenous Artists	940			940
Theatre SKAM Association	94,090			94,090
Threshold Housing Society			3,833	3,833
TLC (The Land Conservancy) of BC			29,470	29,470
Together Against Poverty Society	20,232			20,232
Ukrainian Catholic Church of St. Nick			17,977	17,977
Umbrella Society for Addiction Services	22,400		2,303	24,703
Vancouver Island Counselling Centre for Immigrants and Refugees	16,000			16,000
Vancouver Island Human Rights Coalition	6,000			6,000
Vancouver Island South Film and Media Commissions	45,000			45,000
Victoria Arts Council	8,000			8,000
Victoria Arts Promotion and Preservation Society	780			780
Victoria Association For Community Living			6,735	6,735
Victoria BC Ska & Reggae Society	20,400			20,400
Victoria Brain Injury Society	3,238			3,238

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2021

GRANTS 2021	GRANTS	IN-KIND SERVICES	EXEMPTION FROM MUNICIPAL PORTION OF PROPERTY TAXES	TOTAL
Victoria Chinese Alliance Church			4,390	4,390
Victoria Chinese Pentecostal Church			5,682	5,682
Victoria Chinese Presbyterian Church			13,329	13,329
Victoria Civic Heritage Trust	1,193,578			1,193,578
Victoria Community Food Hub Society	454,795			454,795
Victoria Community Micro Lending Society	4,000			4,000
Victoria Compost And Conservation Education Society	19,620			19,620
Victoria Conservatory of Music	8,850		139,750	148,600
Victoria Cool Aid Society	75,750		87,247	162,997
Victoria Dragon Boat Festival Society	9,600			9,600
Victoria Event Centre	10,000			10,000
Victoria Festival of Authors Society	1,100			1,100
Victoria Filipino Canadian Association	2,000			2,000
Victoria Heritage Foundation	230,212			230,212
Victoria Highland Games Association	15,000			15,000
Victoria Immigrant and Refugee Centre Society	10,720			10,720
Victoria Independent Film and Video Festival	14,000			14,000
Victoria Jazz Society	22,500			22,500
Victoria Literacy Connection	2,500			2,500
Victoria Native Friendship Centre	11,600		38,061	49,661
Victoria Pride Society	10,000			10,000
Victoria Rainbow Kitchen Society	5,400			5,400
Victoria Sexual Assault Centre	22,400			22,400
Victoria Shambhala Centre			3,814	3,814
Victoria Social Innovation Centre Society			34,646	34,646
Victoria Symphony Society	19,800			19,800
Victoria Theatre Guild and Dramataic School			17,275	17,275
Victoria Truth Centre Inc			3,991	3,991
Victoria West Community Association	143,446			143,446
Victoria West Elementary School	5,000			5,000
Victoria Women in Need Community Cooperative			9,810	9,810
Victoria Women's Sexual Assault Centre			7,818	7,818
Victoria Women's Transition House Society	27,920		18,159	46,079
Victoria Youth Empowerment Society	9,750		7,154	16,904
Voices in Motion Choral Society	900			900
Wholesale Woolens Building (Heritage)			22,378	22,378
Winners Chapel Victoria			7,125	7,125
Worker Solidarity Network	11,250			11,250
Xchanges Artists' Gallery and Studios	6,240			6,240
	\$ 6,090,216	\$ 20,251	\$ 2,712,930	\$ 8,823,397

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2021
IN EXCESS OF \$25,000

NAME	AMOUNT
Aardvark Pavement Marking Services	\$ 60,653.52
Access Information Management Of Canada	97,696.99
Acciona Facility Services Canada Ltd	172,354.28
Achinback Industries	36,338.76
ACI Argyle Communications Inc	34,834.97
Acklands Grainger Inc	41,003.34
Acoustics West Contracting Ltd	50,806.35
Adastra Corporation	45,570.00
Advantage Tree Care	159,767.91
Aecom Canada Ltd	839,206.90
AJ Forsyth	30,345.47
AK Murphy Architect Ltd	69,715.24
All Ways Towing	61,483.22
Alpha Paint And Auto Body Ltd	47,846.35
Andrew Sheret Ltd	333,074.19
Anisoft Group Inc	54,060.16
Anixter Canada Inc	66,727.31
Apex Steel And Gas Ltd	35,589.97
Applied Geologics Inc	124,699.68
Aragon Properties	589,790.08
Arbutus Excavating Ltd	113,967.55
Armedia Llc	71,831.30
Associated Fire Safety Equipment	114,172.85
Atech Doors	29,340.68
Atomic Crayon Web Development Ltd	26,552.56
Ball Superior	32,911.31
Bang The Table	26,320.00
Bastion Square Revitalization Association	93,000.00
Bates Charles	42,420.00
BC Hall Constructors Group	934,077.47
BC Hydro	1,464,514.02
BC Life and Casualty Company	313,874.69
BC Transit	599,631.75
BDO Canada LLP	58,747.50
Bell Mobility	392,052.10
Berks Intertruck Ltd	293,317.01
Bgd Contracting Ltd	32,062.80
Brandt Tractor Ltd	54,324.48
Brown Rob	53,562.08
Budget Rent-A-Car	200,522.69
Bunzl Canada Inc (P 95876)	286,371.31

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2021
IN EXCESS OF \$25,000

NAME	AMOUNT
Butler Concrete And Aggregate Ltd	466,947.15
Calder Kathryn	48,860.15
Canada Life	546,189.10
Canada Ticket Inc	46,138.13
Canadian Linen And Uniform Service	51,803.74
Canadian Police College	69,732.48
Canadian Red Cross	35,597.32
Canadian Tire	59,577.58
Cansel Survey Equipment	25,847.36
Capital City Paving Ltd	26,692.70
Capital Regional District	1,637,128.45
Capital Regional District Water Supply	11,243,312.25
Capital Tree Service Inc	58,728.95
Cascadia Partners	90,588.76
CC Equipment	25,648.00
CDW Canada Corp	51,218.47
CEGID Inc	67,108.23
Cellebrite Inc	105,248.98
Central Square Technologies	211,161.31
Charter Telecom Inc	91,894.33
CIS Street Furniture	52,700.00
City Of Surrey	27,771.00
City Of Vancouver	119,139.99
Cloverdale Paint And Paper	96,100.74
Coast Utility Contracting Ltd	766,223.48
Colliers International Inc	40,009.42
Colliers Project Leaders	41,042.93
Columbia Fire And Safety Ltd	274,023.06
Columbia Fuels	1,313,227.59
Commercial Aquatic Supplies	30,736.09
Commercial Lighting Products Ltd	97,908.22
Commercial Truck Equipment	315,488.27
Complete Utility Contractors Ltd	3,124,574.50
Compugen Systems Ltd	301,729.42
Concert Realty Services Ltd	238,420.92
Convergent Information Systems	69,518.40
Copcan Civil Ltd	1,043,068.76
Core Group Civil Consultant Ltd	146,722.28
Coriolis Consulting Group	54,128.02
Cornerstone Planning Group	66,672.59
Corporation Of The District Of Saanich	305,655.86
CREST	560,378.17

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2021
IN EXCESS OF \$25,000

NAME	AMOUNT
Cubex Limited	58,582.37
Dams Ford Lincoln Sales Ltd	256,715.20
Danjou Martin	31,762.50
Davey Tree Services Ltd	36,559.08
Davinci Plumbing	74,300.88
Denbow	26,245.80
Dhir Vishal and Lisa	27,000.00
Dialog BC Architecture Engineering Int	85,192.16
Dinesen Nurseries Ltd	52,646.16
District Of Central Saanich	71,149.47
Docebo Inc	33,579.00
Don Mann Excavating Ltd	1,811,591.01
DS Tactical Supply Ltd	86,726.19
Duncan Electric Motor Ltd	93,415.45
Dyplex Communications Ltd	32,476.77
E H Emery Electric Ltd	34,851.70
EB HORSMAN AND SON	35,490.93
Ecomm Emergency Communications	3,536,492.87
Econolite Canada Inc	43,886.95
Edwards Byron	37,695.00
Ecol Electric Ltd	136,958.13
Emco Corporation Water Works	320,988.36
Emersons Lock Ltd	28,073.55
Emterra Environmental Victoria	97,033.41
Encore Canada	27,063.13
Envirosmart Biodegradables	38,117.60
Escribe Software Ltd	44,072.00
Esri Canada	102,168.68
Express Custom Trailer Mfg Inc	154,979.24
Fairmont Empress	103,634.09
Fastener Force One Res	25,027.02
Fineline Road Marking Ltd	98,598.18
Finning Ltd	75,485.02
Fisher Road Recycling Centre	396,360.60
Fitness Experience	84,698.88
Flocor Inc	28,948.15
Flynn Group Of Companies	192,224.29
Footprints Security Patrol Inc	1,646,599.11
Fortis BC	376,149.66
Fortran Traffic Systems Ltd	98,438.00
Four Seasons Fire Prevention Serv Ltd	49,484.14

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2021
IN EXCESS OF \$25,000

NAME	AMOUNT
Four Star Waterworks	72,809.07
Fred Surridge Ltd	192,295.04
Frontline Outfitters	27,450.53
Full Swing Excavating Ltd	656,900.19
Geoadvice Engineering Inc	31,500.00
Gesslein Mini Excavating Ltd	79,267.39
GFL Environmental	57,919.83
GGI Road and Traffic	198,475.20
Gibson Waterworks Supply Inc	38,303.91
Glave Strategies	28,108.50
Glen Oak Ford Sales Ltd	27,250.36
Golder Associates Ltd	31,180.20
Goodbye Graffiti	32,823.77
Graphic Office Interiors Ltd	101,342.74
Greater Victoria Public Library	5,329,027.00
Greater Victoria School Board	43,041.01
Gregg Distributors Ltd	54,135.42
Grimco Sign Supplies	36,705.48
GVLRA/CUPE Long Term Disability Trust	589,171.91
H L Demolition And Waste Management Ltd	219,845.29
H Two X Contracting Ltd	307,918.30
Hammertime Bobcat Services Ltd	221,093.08
Hapa Collaborative	30,880.50
Hazmasters Inc	35,987.98
Hemmera Envirochem Inc	51,358.39
Hewlett Packard Financial Services	63,278.12
Homewood Health	48,077.51
Houle Electric Limited	1,576,236.37
HTWO Accelerator	57,521.10
Hub International Insurance Brokers	2,396,085.00
Hydro Force Excavating	472,775.26
ICBC	306,407.35
ICLEI Canada	57,750.00
Iconix Waterworks	513,810.48
Individual Dry Cleaner	111,884.36
Info Tech Research Group Inc	52,859.10
Innovyze Inc	25,128.44
Insituform Technologies Ltd	3,041,985.19
Integrity Sales And Distributors	27,304.67
Intercontinental Truck	117,919.82
Interprovincial Traffic Services Ltd	76,878.62

THE CORPORATION OF THE CITY OF VICTORIA, BC
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IN EXCESS OF \$25,000

NAME	AMOUNT
ISL Engineering and Land Services Ltd	960,054.38
Island Asphalt Ltd	2,169,301.13
Island Floor Centre	31,160.32
Island Key Computer Ltd	498,979.29
Island Tractor And Supply Ltd	59,454.23
J E Anderson And Associates	99,671.11
Jack Van Klaveren Ltd	47,589.97
JIBC Student Services	50,768.97
Jim Pattison	33,069.26
John Dam And Associates	30,325.46
JP Maintenance Solutions	52,214.83
JS Foster Corporation DBA JSF Technology	55,412.00
Just Moss Canada	31,222.69
Justice Institute Of BC	208,702.70
K Bro Linen System Inc	31,532.36
Kal Tire	68,219.32
Kerr Controls Inc	87,888.95
Key West Ford Sales Ltd	47,600.00
Kifinti Solutions Inc	67,140.29
King Bros Ltd	30,572.39
KMS Tools	48,276.23
Lawson Products Inc	35,551.39
Licker Geospatial Consulting Co	49,419.58
Lidstone And Company	41,221.76
Living Stones Interlocking Brick Inc	125,339.66
Lloyd Libke Law Enforcement Sales Inc	135,959.25
Lodge Excavating Ltd	92,906.92
Lombard Precast Inc	163,622.47
Longview Systems	57,236.60
Lordco Parts Ltd	31,157.41
Mackay Precast	40,194.00
Macnutt Enterprises Limited	113,683.09
Mainroad Maintenance Products Ltd	75,619.62
Manufacturers Life Insurance Company	138,013.90
Matthews Store Fixtures Ltd	26,994.23
Maximum Express	35,833.49
McConnan Bion O'Connor and Peterson	60,711.80
McElhanney Consulting Services Ltd	246,308.10
McRae's Environmental Services Ltd	200,771.55
MD Charlton Co Ltd	45,673.44
Michelin North America Canada Inc	49,060.10

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NAME	AMOUNT
Microserve	114,840.22
Microsoft Corporation	820,581.93
Millennia Research Ltd	130,484.89
Minister Of Finance	2,221,665.51
Monk Office Supply Ltd	201,342.69
Municipal Insurance Association	371,173.00
Municipal Pension Plan	12,708,856.18
Murdoch De Greeff Inc	127,065.41
Nancy Beckman And Chris Jones	28,800.00
Napa Auto Parts	90,571.87
National Car And Truck Rental	26,300.88
National Concrete Accessories	56,496.29
Neighbour Lab Cooperative	37,800.00
Neuquinn Consulting	42,252.00
Newline Skateparks Ltd	452,551.76
North West Environmental Group Ltd	30,055.20
Northridge Excavating Ltd	25,210.29
Nova Pole International Inc	118,362.72
Novus Plants	30,335.53
Nutrien AG Solutions (Canada)	67,320.09
Oakcreek Golf And Turf Inc	181,701.76
OK Tire Auto Service	29,493.62
Oracle Canada ULC	172,907.43
Organized Crime Agency of BC	81,570.92
Our Place Society	54,900.00
P And R Truck Centre	88,377.30
Pacific Blue Cross	2,321,242.22
Paladin Security Group Ltd	912,801.98
Paladin Technologies	57,687.42
Passport Labs Inc	66,750.00
Pepler Group	27,300.00
Peterson Commercial Property Management	49,268.19
Petro Canada Lubricants Inc	30,622.44
Pitneyworks	280,000.00
Playsted Sheet Metal Ltd	296,316.89
Prairiecoast Equipment	45,092.20
Prices Alarm Systems Ltd	27,942.96
Primecorp	325,999.85
Profire Emergency Equipment Inc	30,458.30
PW Trechless Construction Inc	51,895.03
Queens Printer	111,670.45
Questica Inc	42,910.56

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NAME	AMOUNT
Raider Hansen Victoria	34,257.06
Ralmax Contracting Ltd	4,124,454.39
Rampart International Corporation	101,305.00
Randstad Technologies	201,604.64
RCAP Leasing Inc	36,372.00
Recon Robotics	43,406.70
Reganit Juliet And Florante	42,400.00
Reimair Consulting	51,442.05
Resilience Planning	48,810.47
Richmond Elevator	81,906.30
Roadmasters Safety Group	28,410.00
Robbins Parking Service Ltd	61,062.75
Rocky Point Engineering Ltd	40,372.52
Rollins Machinery Ltd	431,364.91
Roper Greyell Llp	31,184.54
Royal Canadian Mounted Police	123,891.97
RTB Safe Traffic Inc	578,238.24
Russels Crane And Cartage	58,779.22
Ryzuk Geotechnical	131,778.86
Salish Sea Industrial Services	360,957.06
Sasco Contractors Ltd	225,486.23
Save-On-Foods Memorial Centre	134,984.84
Sawmill Sales Direct	26,395.83
Scale Enterprises	191,874.59
Shaw Cable	76,790.01
Shaw'S Enterprises	27,921.60
Sherwin Williams	55,911.40
Sigma Safety Corporation	213,075.82
Siteone Landscape Supply	27,343.68
Slegg Limited Partnership	160,241.14
SLR Consulting Canada Ltd	147,262.52
Softchoice Corporation	372,985.71
Softlanding Solutions Inc.	41,922.57
Solidcad	26,600.00
South Island Prosperity Partnership	31,500.00
Southern Railway Of Vancouver Island Ltd	26,513.50
Spatial Technologies	35,550.04
Specimen Trees Wholesale Nurseries Ltd	47,361.65
Stantec Consulting Ltd	57,621.29
Steel Container Systems Inc	85,651.69
Steve Marshall Ford Sales	109,444.16
Stewart Mcdannold Stuart	311,223.94

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NAME	AMOUNT
Suburban Motors	311,948.18
Summit Mechanical Systems Ltd	259,955.32
Sunbelt Rentals	43,659.73
Sybertech Waste Reduction Ltd	35,395.77
Tacel Ltd	26,880.00
Tatras Group	38,036.25
Tedford Overhead Doors Ltd	28,856.29
Telus	434,045.42
Temple Scott Associates	43,392.75
The Home Depot	32,385.71
The Lawnmower Hospital	59,351.92
Think Communications Inc	89,032.16
Thomas Dylan	36,750.00
Three M Canada Inc	41,527.52
Times Colonist	119,215.91
Top Quality Coatings Ltd	319,987.50
Total Power Limited	35,328.93
Tower Fence Products	67,641.05
Township Of Esquimalt	113,173.25
Toyota Credit Canada Inc	30,118.24
Tran Sign 2019 Ltd	35,464.02
Trane Canada	49,381.67
Trenchless Solutions Inc	236,149.72
Trio Ready Mix Victoria Ltd	58,447.08
Uline	35,647.22
Ungerboeck Systems Inc	30,832.84
United Engineering Ltd	125,631.89
United Rentals	72,229.20
Urban Systems	258,018.73
Valley Traffic Systems Inc	58,357.86
Van Isle Water Services Ltd	33,647.90
Vancouver Island Psychological Services	33,328.00
Vecima Networks	61,242.32
Victoria Animal Control Services Ltd	620,999.49
Victoria Drain Services Ltd	1,262,841.13
Victoria Fish And Game	33,363.75
Victoria Materials Depot	706,310.69
Victoria Playco	93,611.98
Victoria Powder Coating	27,819.71
Vimar Equipment Ltd	458,250.79
Waddington Strata Plan Vis4516	186,715.66
Walker's Saw Shop	26,970.38

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NAME	AMOUNT
Watson Inc	34,166.48
Wee Bee Hauling And Services Ltd	488,370.20
Wesco Distribution	46,141.91
Western Equipment Ltd	107,127.67
Western Traffic Ltd	1,155,720.85
Westerra Equipment LP	177,198.41
Westvac Industrial Ltd	90,525.77
WM Canada	34,665.77
Woeller Chris	36,353.50
Worksafe BC	3,415,080.05
WSP Canada Inc	168,521.28
Total \$25,000 or More	111,196,842.13
Total Under \$25,000	7,250,927.65
Grand Total	\$ 118,447,769.78



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