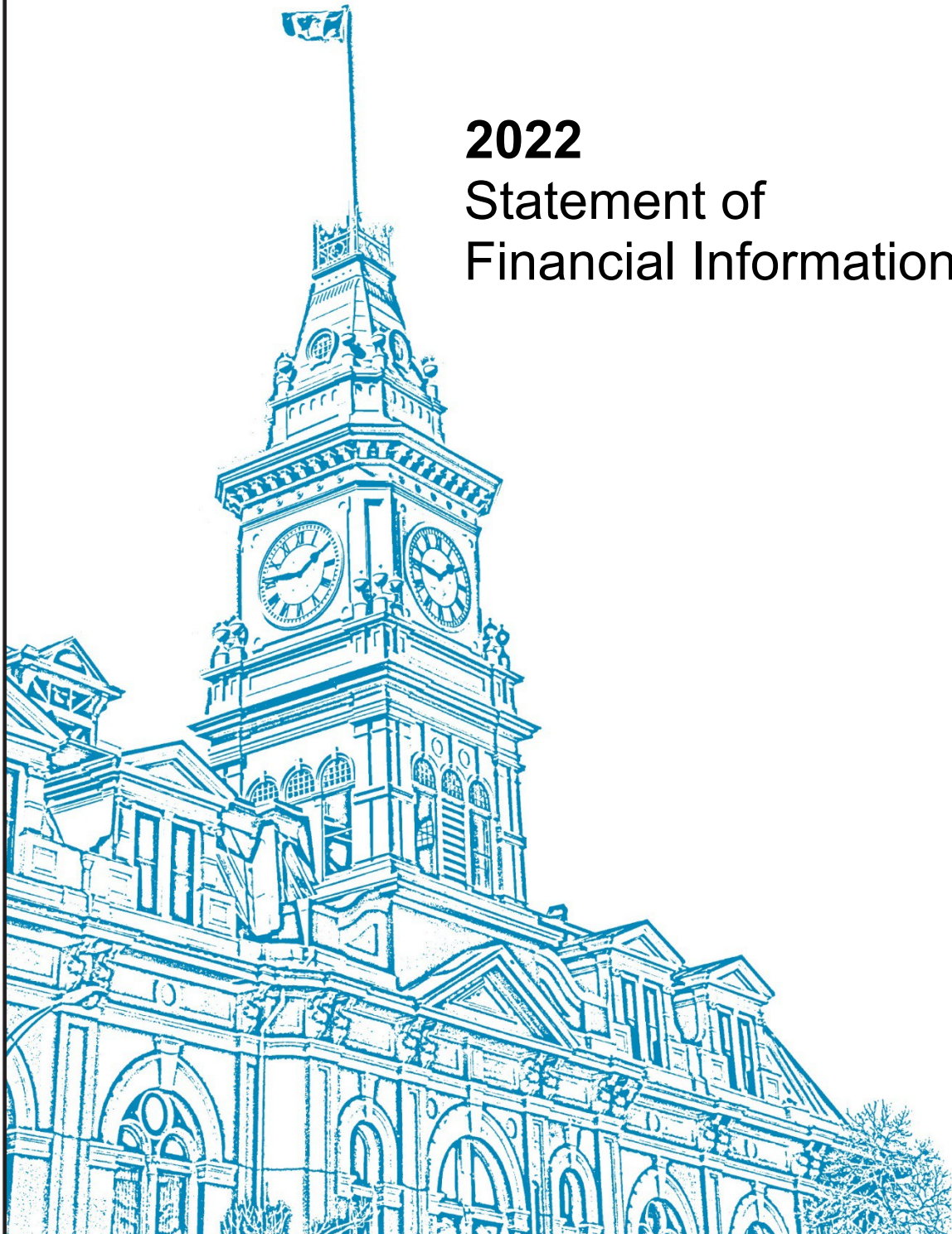


2022

Statement of Financial Information





Statement of Financial Information

For the Year Ended December 31, 2022

(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, 2022

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STATEMENT OF FINANCIAL INFORMATION

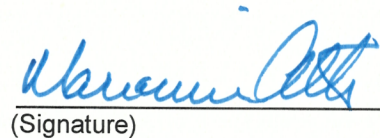
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the ***Financial Information Act***.


(Signature)

Susanne Thompson, BAccS, CPA, CGA

Deputy City Manager / CFO

June 23, 2023


(Signature)

Marianne Alto

Mayor

June 23, 2023

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. 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, 2021


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, 2022, and the Statements of Operations, 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, 2022, 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

Vancouver, British Columbia

May 1, 2023

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF FINANCIAL POSITION

December 31	2022	2021
Financial Assets		
Cash and cash equivalents (Note 2)	\$ 128,244,048	\$ 136,557,283
Accounts receivable		
Property taxes	3,047,594	2,166,692
Other	35,679,762	25,535,871
Portfolio investments (Note 3)	248,043,341	218,548,303
Mortgage receivable (Note 4)	1,012,458	981,257
Other assets	2,216	21,705
MFA debt reserve fund (Note 14)	1,310,667	1,349,379
	<u>417,340,086</u>	<u>385,160,490</u>
Liabilities		
Accounts payable and accrued liabilities	30,069,020	30,313,137
Deposits and prepayments	26,658,204	23,503,410
Deferred revenue (Note 5)	29,359,819	29,385,444
Long-term debt (Note 6)	54,066,383	59,482,153
Employee future benefit liability (Note 7)	19,423,527	19,191,232
	<u>159,576,952</u>	<u>161,875,376</u>
Net Financial Assets	<u>257,763,134</u>	<u>223,285,114</u>
Non-Financial Assets		
Tangible capital assets (Note 8)	641,709,643	616,148,752
Inventories of supplies	2,434,168	1,916,103
Deposits towards acquisition of tangible capital assets (Note 8(d))	3,400,000	3,400,000
Prepaid expenses and deposits	687,035	1,733,186
	<u>648,230,847</u>	<u>623,198,041</u>
Accumulated Surplus (Note 9)	<u>\$ 905,993,980</u>	<u>\$ 846,483,155</u>
Contingent liabilities (Note 14)		

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 2022	2022	2021
	(Note 15)		
Revenues			
Taxation (Note 10)	157,896,270	157,914,112	150,472,908
Grants in lieu of taxes	7,071,800	7,359,111	7,070,215
Sale of goods and services	47,501,020	58,259,637	44,805,331
Sale of water	22,685,950	23,990,399	23,605,956
Licences and permits	7,056,020	9,705,751	11,124,413
Fines	3,660,000	4,559,778	3,950,315
Rentals and leases	1,877,750	2,038,200	2,225,954
Investment income	3,000,000	7,344,892	2,817,461
Other interest and penalties	668,460	1,084,725	1,080,814
Unconditional transfers (Note 11)	1,855,000	2,003,713	2,205,321
Conditional transfers (Note 11)	8,176,790	12,866,256	14,224,121
Actuarial adjustment on debt	-	1,496,813	1,349,519
Development Cost Charges	9,968,000	4,888,598	3,674,631
Miscellaneous (Note 12)	2,775,660	10,204,102	5,074,585
	274,192,720	303,716,088	273,681,544
Expenses			
General government	27,866,760	33,600,836	27,706,058
Protective services	84,993,360	88,214,747	81,829,648
Engineering and transportation services	24,858,180	34,041,014	31,325,197
Environmental and public health services	8,529,160	9,818,872	9,136,720
Social services and housing	3,189,660	4,013,771	3,441,119
Planning and development	16,866,690	20,889,134	12,869,026
Parks, recreation and cultural services	27,324,740	30,128,710	27,986,540
Water utility	16,795,950	17,840,908	17,645,275
Sewer utility	4,106,510	5,657,271	4,753,179
	214,531,010	244,205,263	216,692,762
Annual Surplus	59,661,710	59,510,825	56,988,782
Accumulated surplus, beginning of year	846,483,155	846,483,155	789,494,373
Accumulated Surplus, end of year	\$ 906,144,865	\$ 905,993,980	\$ 846,483,155

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 2022 (Note 15)	2022	2021
Annual Surplus	\$ 59,661,710	\$ 59,510,825	\$ 56,988,782
Acquisition of tangible capital assets	(153,980,000)	(44,201,751)	(47,790,883)
Amortization of tangible capital assets	14,500,000	17,809,743	16,658,986
Gain on disposal of tangible capital assets		(5,672,482)	(50,138)
Proceeds on disposal of tangible capital assets		6,503,600	90,499
	(139,480,000)	(25,560,890)	(31,091,536)
 Purchase of inventory of supplies	-	(518,065)	(183,875)
Net use of prepaid expenses and deposits	-	1,046,151	(838,189)
	-	528,085	(1,022,064)
 Change in Net Financial Assets	(79,818,290)	34,478,020	24,875,182
 Net Financial Assets, Beginning of Year	223,285,114	223,285,114	198,409,932
Net Financial Assets, End of Year	\$ 143,466,824	\$ 257,763,134	\$ 223,285,114

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	2022	2021
Cash provided by (used in):		
Operating Transactions:		
Annual Surplus	\$ 59,510,825	\$ 56,988,782
Items not involving cash:		
Amortization of tangible capital assets	17,809,743	16,658,986
Gain on disposal of tangible capital assets	(5,672,482)	(50,138)
Change in employee benefits and other liabilities	232,295	667,050
Actuarial adjustment on debt	(1,496,813)	(1,349,518)
Change in non-cash operating assets and liabilities:		
Accounts receivable other	(10,143,891)	(818,121)
Property taxes receivable	(880,902)	712,700
Mortgage receivable	(31,201)	(30,329)
Other assets	19,489	(10,853)
MFA debt reserve fund	38,712	(22,568)
Accounts payable and accrued liabilities	(244,117)	1,109,179
Deposits and prepayments	3,154,794	2,800,690
Deferred revenue	(25,625)	1,546,306
Inventory of supplies	(518,065)	(183,875)
Prepaid expenses and deposits	1,046,151	(838,188)
	<u>62,798,908</u>	<u>77,180,100</u>
Capital Transactions:		
Acquisition of tangible capital assets	(44,201,751)	(47,790,883)
Deposits towards future asset purchase	-	-
Proceeds on disposal of tangible capital assets	6,503,600	90,499
	<u>(37,698,151)</u>	<u>(47,700,384)</u>
Investing Transactions:		
Net increase in portfolio investments	<u>(29,495,038)</u>	<u>(47,703,308)</u>
Financing Transactions:		
Debt issued	-	2,140,000
Debt repayments	(3,918,954)	(3,823,847)
	<u>(3,918,954)</u>	<u>(1,683,847)</u>
Decrease in Cash and Cash Equivalents	(8,313,235)	(19,907,439)
Cash and Cash Equivalents, beginning of year	136,557,283	156,464,722
Cash and Cash Equivalents, end of year	\$ 128,244,048	\$ 136,557,283

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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, social services and housing, planning and development, parks, recreation and cultural services, water utility, sewer utility and other general government operations.

The financial statements of the City are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board. 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 13).

(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 give rise to an obligation that meets the definition of a liability for the City. Transfers received that meet the definition of a liability are initially recorded as deferred revenue and subsequently 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 Authority'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, 2022

1. Significant Accounting Policies (continued)

(i) Debt

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

(j) Employee Future Benefits

- (i) The City and its employees make contributions to the Greater Victoria Labour Relations Association and Canadian Union of Public Employees (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 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, 2022

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, 2021 or 2022.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

2. Cash & Cash Equivalents

	2022	2021
Cash	\$ 106,734,187	\$ 74,500,729
MFA Money Market Funds	21,509,861	62,056,554
	\$ 128,244,048	\$ 136,557,283

3. Portfolio Investments:

	2022	2021
MFA Pooled Bond Funds	\$ 87,028,547	\$ 66,548,303
Term deposits	161,014,795	152,000,000
	\$ 248,043,341	\$ 218,548,303

The Term Deposits held at December 31, 2022 have yields of 0.86% to 5.65% (2021 - 0.50% to 1.25%) and maturity dates to December 29, 2023. 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.

4. Mortgage Receivable

	2022	2021
Mortgage receivable	\$ 1,012,458	\$ 981,257

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. The term over which the repayment requirement is met 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, 2022

4. 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 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 of these purchase arrangements transferred the funding repayment obligations to the purchaser for each respective property.

5. Deferred Revenue

	2021	Amounts Received	Interest Earned	Recognized as Revenue	2022
Deferred Revenue	\$ 2,618,740	\$ 5,507,513	\$ -	\$ (5,652,511)	\$ 2,473,743
Building Permit Fees	5,604,628	5,354,101	-	(3,966,929)	6,991,801
Development Cost Charges	21,162,074	3,130,073	490,729	(4,888,598)	19,894,275
	<u>\$ 29,385,443</u>	<u>\$ 13,991,686</u>	<u>\$ 490,729</u>	<u>\$ (14,508,039)</u>	<u>\$ 29,359,819</u>

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

6. Long-Term Debt

	2022	2021
Equipment financing loans (a)	\$ 2,369,094	\$ 3,132,092
Long term borrowing (b)	51,697,289	56,350,061
	\$ 54,066,383	\$ 59,482,153

(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.

(i) Equipment financing loans are as follows:

MFA Loan No. - Council Resolution	Gross debt	Principal repaid	Equipment loan payable 2022	Equipment loan payable 2021
0001-0 - 2/28/2019	\$ 1,860,000	\$ 915,082	\$ 944,918	\$ 1,306,444
0002-0 - 2/28/2019	2,140,000	715,823	1,424,177	1,825,648
	\$ 4,000,000	\$ 1,630,905	\$ 2,369,095	\$ 3,132,092

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

	Principal repayment from the General Capital Fund	Interest payment	Total
2023	\$ 724,229	\$ 100,343	\$ 824,572
2024	760,246	64,326	824,573
2025	646,826	26,635	673,461
2026	237,795	2,463	240,258
	\$ 2,369,095	\$ 193,767	\$ 2,562,864

(iii) Principal paid during the year was \$762,997 (2021 - \$686,887). Interest paid during the year was \$61,575 (2021 - \$28,192).

(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 2022 was 2.70% (2021 - 2.86%).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

6. 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 2022	Net debt 2021
Issue 79	2033	2.25%	\$ 10,000,000	\$ 4,729,418	\$ 5,270,582	\$ 5,643,283
Issue 80	2033	2.85%	10,000,000	4,652,599	5,347,401	5,714,048
Issue 81	2034	2.85%	10,000,000	4,381,079	5,618,921	5,975,859
Issue 102	2022	2.25%	4,509,000	4,509,000	-	376,405
Issue 103	2023	2.65%	1,800,000	1,689,743	110,257	264,070
Issue 105	2024	2.25%	5,240,015	4,451,724	788,291	1,216,956
Issue 110	2025	4.50%	5,200,000	4,008,098	1,191,902	1,604,051
Issue 115	2031	3.89%	10,200,000	4,645,947	5,554,053	6,061,502
Issue 130	2034	3.00%	23,200,000	7,240,136	15,959,864	16,993,865
Issue 139	2036	2.10%	5,500,000	1,333,462	4,166,538	4,405,521
Issue 142	2037	3.15%	9,600,000	1,910,517	7,689,483	8,094,501
			\$ 95,249,015	\$ 43,551,726	\$ 51,697,289	\$ 56,350,061

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

	Principal repayment from the General Capital Fund	Actuarial Earnings	Total
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
2027	2,406,728	1,560,911	3,967,639
Thereafter	16,433,232	14,601,921	31,035,153
	\$ 29,696,082	\$ 22,001,207	\$ 51,697,289

(iii) Scheduled debt repayments may be suspended at the MFA's option in the event of excess sinking fund earnings. Principal paid during the year was \$3,155,961 (2021 - \$3,136,960). Interest paid during the year was \$2,454,986 (2021 - \$2,497,306).

7. Employee Future Benefit Liability

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

	2022	2021
Accrued benefit obligations:		
Balance, beginning of year	\$ 19,475,700	\$ 20,764,900
Service cost	1,487,300	1,616,200
Interest cost	502,300	387,400
Benefit payments	(1,804,900)	(1,970,900)
Immediate recognition loss (gain) for event driven liabilities	(41,700)	75,800
Actuarial gain	(2,841,900)	(749,200)
Plan amendment	2,073,400	(648,500)
Accrued benefit obligation, end of year	18,850,200	19,475,700
Less: unamortized net actuarial gain/(loss)	-	(829,079)
Add: pension over contributions due to staff	573,327	544,611
Employee future benefit liability, end of year	\$ 19,423,527	\$ 19,191,232

The plan amendment is related to the CUPE plan where changes to the post employment benefits offered resulted in an increase to the City's obligations. The main item is the change to Personal, Emergency, and Family Leave where more flexibility in utilization is provided to the employees. The cost of plan amendments related to prior employee service is accounted for as an expense in the period of the amendment. Any unamortized gains or losses are immediately recognized to the maximum of the prior period service cost.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

7. 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, 2022 by an independent actuarial firm. Key estimates used in the valuation include the following:

	2022	2021
Discount rates	4.40%	2.40%
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	2022	2021
Vested benefits	\$ 4,746,525	\$ 8,149,702	\$ 12,896,227	\$ 13,844,632
Non-vested benefits	5,450,307	1,076,993	6,527,300	5,346,600
Total employee future benefit liability	\$ 10,196,832	\$ 9,226,695	\$ 19,423,527	\$ 19,191,232

Vested benefits include lump sum retirement payments, death benefits, and certain sick leave and vacation in year of retirement. 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, 2020 with an extrapolation prepared by the actuary as at December 31, 2021. At December 31, 2021, the total plan provision for approved claims was \$23,012,000 and the provision for unreported claims was \$1,703,000 with an accumulated surplus of \$1,664,646. The total plan provision for approved and unreported claims and net surplus/deficit at December 31, 2022 will be available later in 2023. The City paid \$687,114 (2021 – \$601,501) for employer contributions and City employees paid \$653,474 (2021 – \$580,966) for employee contributions to the plan in fiscal 2022.

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, 2022, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

7. 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 actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$12,411,219 (2021 - \$12,797,539) for employer contributions while City of Victoria employees paid \$10,288,176 (2021 - \$10,123,697) for the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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 CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

8. Tangible Capital Assets

	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2022 Total	2021 Total
Cost beginning 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	\$ 797,512,812
Additions	4,156,636	1,029,010	4,062,032	10,217,704	3,631,769	2,814,442	1,123,822	18,616,741	45,652,157	48,855,928
Disposals	(1,076,429)	-	(110,467)	-	-	-	-	(1,471,197)	(2,658,093)	(1,606,508)
Transfer of completed assets previously under construction	10,448,366	730,062	2,165,467	18,128,582	1,908,277	465,016	4,849,264	(38,695,034)	-	-
Cost end of year	173,227,689	123,036,756	101,229,301	290,967,030	93,165,280	48,134,590	46,099,711	11,895,939	887,756,296	844,762,232
Accumulated amortization beginning 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)	(212,455,596)
Disposals	-	-	110,467	-	-	-	-	-	110,467	501,102
Amortization	(234,376)	(3,251,093)	(5,745,043)	(6,377,778)	(970,523)	(512,588)	(452,240)	-	(17,543,641)	(16,658,986)
Accumulated amortization end of year	(1,238,480)	(61,287,031)	(76,052,773)	(80,109,263)	(14,163,007)	(8,053,569)	(5,142,531)	-	(246,046,653)	(228,613,480)
Net Book Value, end of year	\$ 171,989,209	\$ 61,749,725	\$ 25,176,528	\$ 210,857,767	\$ 79,002,273	\$ 40,081,021	\$ 40,957,180	\$ 11,895,939	\$ 641,709,643	\$ 616,148,752
Net Book Value, beginning 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 \$11,895,939 (2021 - \$33,445,429) 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 2022 or 2021.

c) Write-down of Tangible Capital Assets

No write-down of tangible capital assets occurred during 2022 or 2021.

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 \$35,377,443 towards which the City has paid a deposit of \$3,400,000. The remaining obligation to the City is \$31,977,443 and is expected to be paid in 2023 when the acquisition is scheduled to complete.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

9. Accumulated Surplus

Accumulated surplus consists of individual fund surplus as follows:

	2022	2021
Surplus		
Equity in tangible capital assets	\$ 587,643,259	\$ 556,533,549
Operating Fund	1,673,877	4,838,270
Unfunded employee benefit obligation	(4,604,158)	(4,857,893)
	584,712,979	556,513,926
Non-Statutory Reserve Accounts		
Development Stabilization Reserve	17,374,828	14,718,402
COVID-19 Safe Restart Grant Reserve Account	-	1,740,000
Reserves		
Financial Stability Reserves	84,492,353	77,984,249
Equipment & Infrastructure Replacement Fund	194,292,278	179,329,833
Tax Sale Lands Fund	8,403,007	3,302,195
Parks and Greenways Acquisition Fund	2,238,797	1,465,128
Local Amenities	2,128,550	1,237,520
Victoria Housing Fund	7,599,116	6,925,668
Climate Action	3,001,618	2,108,457
Art in Public Places	1,027,481	896,028
Downtown Core and Public Realm Improvements	661,335	228,428
Park Furnishing Dedication Program	61,636	33,323
	303,906,173	273,510,829
Total Accumulated Surplus	\$ 905,993,980	\$ 846,483,155

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

10. Taxation

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

	Financial Plan 2022	2022	2021
General taxation:			
General municipal purposes	\$ 155,147,070	\$ 155,147,521	\$ 147,670,463
Utility 1% tax	1,344,000	1,294,771	1,330,490
Special assessments:			
Boulevard frontage	535,200	532,241	533,319
Specified area improvement	81,000	143,717	143,152
Sewer frontage	789,000	795,861	795,484
Total taxes available for municipal purposes	\$ 157,896,270	\$ 157,914,112	\$ 150,472,909

11. Government grants and transfers

	Financial Plan 2022	2022	2021
Unconditional Transfers:			
Traffic fine revenue sharing	\$ 1,855,000	\$ 2,003,713	\$ 2,205,321
Conditional Transfers:			
Federal	7,371,790	8,418,689	9,593,821
Provincial	703,500	4,270,620	4,630,300
Other agencies	101,500	176,947	-
	\$ 8,176,790	\$ 12,866,256	\$ 14,224,121

The Traffic Fine Revenue Sharing program is an unconditional grant from the Province of British Columbia 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.

Federal conditional transfers include the Canada Community-Building Fund (formerly the Gas Tax Fund). The use of funding is established by a funding agreement between the City and the Union of British Columbia Municipalities. These funds may be used for projects that achieve positive environmental results. Also included in this category is funding received from Natural Resources towards designated infrastructure Canada for Disaster Mitigation and Adaptation for underground infrastructure as well as electric vehicle charging stations has also been included.

Provincial conditional transfers include the Municipal and Regional District Tax Online Accommodation Platform (MRDT OAP) tax which is applicable to designated accommodation areas in the municipality or regional district. Funds received are transferred into the City's housing reserve. Examples of other transfers include Strengthening Communities grant and funding received from Emergency Management BC.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

12. Miscellaneous Revenue

	Financial Plan 2022	2022	2021
Cost Sharing	\$ 821,810	\$ 1,307,240	\$ 1,099,779
Arena lease equivalent, share of naming rights and ticket surcharge	530,870	625,933	361,172
CREST levy	400,000	290,037	261,953
Bus shelter advertising	150,000	158,749	130,530
Commission	750	1,341	21,944
Misc grants	-	18,451	124,140
Bonus density	535,000	344,488	-
Public Amenity	-	410,110	-
Fortis franchise fee	-	664,861	536,523
Other: administrative fees, lease fees, and information sale	337,230	550,016	595,406
Gain on acquisition and disposal of tangible capital assets	-	5,832,876	1,943,138
	\$ 2,775,660	\$ 10,204,102	\$ 5,074,585

13. 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.

	2022	2021
Ross Bay Cemetery	\$ 1,224,173	\$ 1,186,966
Nature Interpretive Centre	684,015	668,513
Bastion Square Revitalization	142,877	139,639
	\$ 2,051,066	\$ 1,995,118

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, 2022

14. 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 \$4,328,631 (2021 - \$4,230,529) 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 (under the caption of MFA debt reserve fund) 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, 2022 the balance of the deposits was \$1,310,667 (2021 - \$1,349,379). At December 31, 2022 there were contingent demand notes of \$2,314,040 (2021 - \$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, 2022 the Board had an outstanding demand loan of \$795,917 (2021 - \$939,096) with the Bank of Montreal and long-term debt of \$540,199 (2021 - \$615,836) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2022 is \$668,058 (2021 - \$777,466).

(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, 2022

15. Financial Plan Data

The financial plan data presented in these financial statements is based on the 2022 operating and capital financial plan approved Council on April 21, 2022. 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 10)	\$ 157,896,270
Grants in lieu of taxes available for municipal purposes	7,071,800
Sale of goods and services	47,501,020
Sale of water	22,685,950
Licences and permits	7,056,020
Fines	3,660,000
Rentals and leases	1,877,750
Investment income	3,000,000
Other interest and penalties	668,460
Unconditional transfers (note 11)	1,855,000
Conditional transfers (note 11)	8,176,790
Actuarial adjustment on debt	-
Development cost charges	9,968,000
Miscellaneous revenue (note 12)	2,775,660
	<u>274,192,720</u>
Expenses	
General government	27,866,760
Protective services	84,993,360
Transportation services	24,858,180
Environmental and public health services	8,529,160
Social services and housing	3,189,660
Planning and development	16,866,690
Parks, recreation and cultural services	27,324,740
Water utility	16,795,950
Sewer utility	4,106,510
	<u>214,531,010</u>
Annual Surplus, per the Statement of Operations	59,661,710
Less:	
Capital expenditures	(153,980,000)
Debt repayments	(3,155,960)
Add:	
Interfund transfers	97,474,250
Annual Surplus, per the financial plan bylaw	<u>\$ -</u>

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

16. 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 four different functions, including the City's Emergency Management Division, Fire, Police and Bylaw Services. The Emergency Management Division 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.

(c) Engineering and Transportation Services

Engineering and 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. The 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 Facilities

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. Facilities is responsible for the maintenance and repairs for all City facilities.

16. Segmented Information (continued)

(g) Planning and Development

This segment is composed of four areas:

(i) Sustainable Planning and Community Development: Supports quality development and economic health of the City.

This function includes: 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: advanced 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 a high quality of life which supports the building of a vibrant, prosperous, fiscally sound and economically robust community. The Arts and Cultural function supports community vibrancy and economic impact through tourism and visitor attraction.

(iv) Victoria Conference Centre: This function includes the Victoria Conference Centre which is the second largest conference facility in BC and plays a significant economic impact on the local economy. Responsible for strengthening the City's economy through the implementation of a vision and action plan for economic sustainability and growth in Victoria.

(h) 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 2022-2026 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, 2022

16. Segmented Information (continued)

	General Fund							Water Fund	Sewer Fund	
		Protective Services	Engineering & Transportation Services	Environ& Public Health Services	Social Services & Housing	Planning and Development	Parks, Recreation and Cultural	Water Utility	Sewer Utility	Total
2022	General Government									
Revenues										
Taxation	24,877,916	74,839,731	19,375,686	1,615,725	846,950	4,084,204	31,478,039	-	795,861	157,914,112
Grants in lieu of taxes	7,359,111	-	-	-	-	-	-	-	-	7,359,111
Sale of goods and services	2,028,858	9,408,818	14,161,494	9,687,169	-	9,641,299	2,551,239	1,935,614	8,845,146	58,259,637
Sale of water	-	-	-	-	-	-	-	23,990,399	-	23,990,399
Licences and permits	1,399,381	1,090,835	2,166,521	-	-	5,049,015	-	-	-	9,705,751
Fines	-	6,395	4,553,383	-	-	-	-	-	-	4,559,778
Rentals and leases	-	-	-	-	-	2,038,200	-	-	-	2,038,200
Investment income	7,344,892	-	-	-	-	-	-	-	-	7,344,892
Other interest and penalties	796,820	-	-	49,007	-	-	-	237,048	1,850	1,084,725
Unconditional transfers	2,003,713	-	-	-	-	-	-	-	-	2,003,713
Conditional transfers	11,731,732	246,748	117,631	72,200	-	77,000	59,768	429,073	132,106	12,866,256
Actuarial adjustment on debt	1,496,813	-	-	-	-	-	-	-	-	1,496,813
Development Cost Charges	4,752,271	-	-	8,613	-	-	-	112,205	15,509	4,888,598
Miscellaneous	8,418,339	1,276,403	78,328	-	-	355,171	75,862	-	-	10,204,102
	72,209,845	86,868,930	40,453,042	11,432,714	846,950	21,244,889	34,164,908	26,704,338	9,790,472	303,716,088
Expenses										
Salaries and wages	16,313,653	74,578,902	17,033,786	4,940,883	1,748,261	9,144,529	17,640,157	2,161,107	2,127,323	145,688,601
Employee benefit obligation	203,578	-	-	-	-	-	-	-	-	203,578
Materials, supplies and services	6,750,147	11,465,055	7,882,783	3,810,393	914,510	9,721,399	8,328,286	14,452,423	2,247,206	65,572,200
Interest and foreign exchange	2,289,717	-	134,510	-	-	-	-	-	-	2,424,227
Grants	4,150,628	-	-	-	1,351,000	1,340,651	1,613,487	-	-	8,455,766
Amortization	2,831,517	2,103,923	8,088,805	734,118	-	682,556	1,883,925	970,523	514,376	17,809,743
Capital Maintenance	1,061,597	66,867	901,129	333,479	-	-	662,855	256,855	768,366	4,051,148
	33,600,836	88,214,747	34,041,014	9,818,872	4,013,771	20,889,134	30,128,710	17,840,908	5,657,271	244,205,263
Annual surplus	\$ 38,609,009	\$ (1,345,817)	\$ 6,412,028	\$ 1,613,842	\$ (3,166,821)	\$ 355,755	\$ 4,036,198	\$ 8,863,430	\$ 4,133,201	\$ 59,510,825

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

16. Segmented Information (continued)

2021	General Fund							Water Fund	Sewer Fund	Total
	General Government	Protective Services	Engineering & Transportation Services	Environ& Public Health Services	Social Services & Housing	Planning and Development	Parks, Recreation and Cultural	Water Utility	Sewer Utility	
Revenues										
Taxation	17,165,151	71,109,400	19,934,512	1,739,302	368,074	4,085,083	35,275,902	-	795,484	150,472,908
Grants in lieu of taxes	7,070,215	-	-	-	-	-	-	-	-	7,070,215
Sale of goods and services	791,897	8,763,031	12,141,959	9,505,584	2,741	2,724,260	1,232,304	1,290,434	8,353,120	44,805,331
Sale of water	-	-	-	-	-	-	-	23,605,956	-	23,605,956
Licences and permits	1,436,493	900,989	1,972,843	-	-	6,814,089	-	-	-	11,124,413
Fines	-	14,165	3,936,150	-	-	-	-	-	-	3,950,315
Rentals and leases	-	-	-	-	-	2,225,954	-	-	-	2,225,954
Investment income	2,817,461	-	-	-	-	-	-	-	-	2,817,461
Other interest and penalties	743,632	-	-	82,094	-	-	-	252,938	2,150	1,080,814
Unconditional transfers	2,205,321	-	-	-	-	-	-	-	-	2,205,321
Conditional transfers	11,545,620	336,822	155,378	614,745	-	25,000	94,572	790,477	661,506	14,224,121
Actuarial adjustment on debt	1,349,519	-	-	-	-	-	-	-	-	1,349,519
Development cost charges	2,944,956	-	-	157,949	-	-	-	336,679	235,048	3,674,631
Miscellaneous	1,690,788	1,257,615	112,608	-	(7,410)	1,941,683	79,301	-	-	5,074,585
	49,761,052	82,382,022	38,253,450	12,099,674	363,406	17,816,069	36,682,079	26,276,484	10,047,308	273,681,544
Expenses										
Salaries and wages	15,094,094	70,256,217	16,244,578	4,654,205	1,502,548	7,944,862	16,332,942	2,242,513	1,861,730	136,133,688
Employee benefit obligation	496,235	-	-	-	-	-	-	-	-	496,235
Materials, supplies and services	4,237,194	9,519,790	6,426,670	3,278,914	1,595,071	3,444,550	7,529,478	14,309,225	1,797,816	52,138,708
Interest and foreign exchange	2,325,331	-	154,760	-	-	-	-	-	-	2,480,091
Grants	3,142,313	-	25,000	-	343,500	795,277	1,311,693	-	-	5,617,784
Amortization	2,377,112	2,014,606	7,625,264	679,764	-	684,337	1,890,220	915,236	472,447	16,658,986
Capital Maintenance	33,779	39,035	848,925	523,837	-	-	922,207	178,301	621,186	3,167,269
	27,706,058	81,829,648	31,325,197	9,136,720	3,441,119	12,869,026	27,986,540	17,645,275	4,753,179	216,692,762
Annual surplus	\$ 22,054,994	\$ 552,374	\$ 6,928,253	\$ 2,962,953	\$ (3,077,713)	\$ 4,947,043	\$ 8,695,539	\$ 8,631,209	\$ 5,294,129	\$ 56,988,782

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

17. Comparative Information

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

SUPPLEMENTARY FINANCIAL INFORMATION

The Corporation
of the City of Victoria

The following schedule is unaudited

Year Ended December 31, 2022

THE CORPORATION OF THE CITY OF VICTORIA

SUPPLEMENTARY FINANCIAL INFORMATION

For the year ended December 31, 2022

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

	2022	2021
Balance, January	\$ 1,740,000	\$ 6,435,480
Eligible Costs incurred:		
Revenue losses - parking, Victoria Conference Centre and leases	(1,740,000)	(4,666,580)
Community care tent grant		(6,500)
Food service and outreach grant		(22,400)
Balance, December 31, 2022	\$ -	\$ 1,740,000

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT		INTEREST RATE	MATURITY DATE
			DEC 31/22		
79	3026	\$	5,270,582	2.25%	2033
80	3026		5,347,401	2.85%	2033
81	3026		5,618,921	2.85%	2034
103	3515		110,257	2.65%	2023
105	3515/3595		788,291	2.25%	2024
110	3515		1,191,902	4.50%	2025
115	3770		5,554,053	3.89%	2031
130	3770		15,959,864	3.00%	2034
139	3770		4,166,538	2.10%	2036
142	3770		7,689,483	3.15%	2037

Debenture Debt

\$ 51,697,289

Non-Debenture Debt

MFA Loan 001-0 944,918 2025

MFA Loan 002-0 1,424,177 2026

MFA Equipment Financing Loan **\$ 2,369,095**

Further information on all long-term debt is included in Note 6 to the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS - 2022

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, 2022 is \$668,058. Further information is included in Note 14 of the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>Canadian Union of Public Employees (CUPE), Local 50</u>				
ACHESON, A	Bylaw Officer	78,358.95	4,343.31	118.15
ADAM, R	Supr - Transportation Ops	95,051.22	440.58	415.26
ALLEN, R	UtilitiesPlanning Technologist	81,844.74	7,557.35	691.50
ALTON, M	Supervisor - Bylaw Services	91,106.90	5,688.61	1,873.55
ANDERSON, M	Welder Fabricator	84,612.95	635.37	-
ANDERSON, R	Building & Plumbing Insptr II	91,165.70	755.17	691.53
ANDERSON, S	Accountant - Fincl Reporting	89,991.09	419.61	950.00
ANDREWS, G	Asst Supervisor - St. Cleaning	74,920.05	9,660.89	-
ANGROVE, M	Senior Planner	104,316.35	480.91	3,773.52
ANTROBUS, S	Fin Analyst - Util Bill Coord	83,192.14	3,184.39	-
ARMISHAW, D	Catch Basin Cleaner Assistant	74,824.19	2,743.53	378.00
ARMSTRONG, N	Transportation Technologist	85,804.83	1,273.29	573.54
ASHBAUGH, L	Technology Security Specialist	88,442.35	480.91	-
BAINS, G	Catch Basin Cleaner Operator	73,511.99	11,187.52	198.00
BALDINI, P	Supervisor - Parks Operations	102,603.72	7,880.29	947.95
BANISTER, S	Utility Operator 2	77,077.09	4,039.24	646.45
BARATH, R	Leadhand - Painting	89,379.17	4,817.71	-
BASS, C	Asst Sup -Parks Infrastructure	94,539.75	400.90	350.00
BATALLAS, R	Senior Planner - Comm Planning	104,932.85	3,173.77	3,728.01
BATEMAN, R	Senior Planner	104,316.33	480.91	1,381.33
BEATTY, S	Project Administrator	90,173.54	419.61	-
BEAULAC, C	Waterworks Fitter Mechanic	79,780.89	13,272.28	299.00
BECELAERE, D	Bridges & Structures Spec	78,752.86	6,001.89	50.00
BELL, G	Info Tech Support Supervisor	99,342.78	4,129.75	150.00
BENTLEY, C	Welder Fabricator	84,946.93	382.17	-
BERKELEY, R	Sr Bldg&Plumb Insp & Qual Ctrl	94,775.34	457.20	963.53
BETANZO, D	Senior Planner - Urban Design	104,307.22	4,791.98	135.00
BILLINGHAM, F	Transportation Planner	89,119.88	681.59	204.79
BLAZEY, S	GIS Technician	90,053.46	8,379.45	100.00
BLOOMFIELD, D	Asst Sup-Wtr & Undgrd Util Mtc	93,499.50	38,344.93	854.16
BOARDMAN, B	Surveyor-Eng Assets and Infra	74,931.64	344.75	-
BONELLA, D	Infrastructure Administrator	99,347.36	932.69	-
BRAUN, G	Senior Geomatics Technologist	94,724.10	6,112.94	391.50
BROWN, D	Infrastructure Administrator	99,420.31	2,624.78	1,546.46
BUHLER, T	Asset Management Specialist	99,237.87	671.88	1,426.21
BUHR, D	Electrical Inspector	85,919.87	399.09	-
BUNYAN, P	Technologist - Undgrd Design	81,869.03	5,852.67	574.50
BURROWS, J	Supervisor-Solid Waste & Recyc	95,040.16	3,507.40	-
BUTLER, C	Occ Health & Safety Advisor	91,216.82	869.61	5,614.08
CABECA, A	Senior Leadhand - Road Ops	82,015.86	349.39	-
CALLAN, P	Leadhand - Cemetary Operations	80,796.56	3,190.94	154.96
CARERE, W	Project Administrator	90,064.11	3,091.17	-
CARROLL, P	Senior Planner	86,221.48	1,394.84	-
CHAN, C	Tandem Dump Truck Op Utilities	67,247.44	10,770.32	99.00
CITTONI, M	Senior Planner - Comm Planning	104,847.96	480.91	3,083.12
CRAWFORD, R	Asst Sup - Solid Waste	95,262.45	745.06	360.00
CREIGHTON, M	Sup - Orna Hort/Nursery Ops	103,097.33	485.30	180.00
CROWDER, B	Transportation Coordinator	82,697.08	383.21	515.29
CUSACK, A	Senior Planner, Housing Policy	104,279.83	1,328.14	971.53
DAITL, B	Asst Supervisor - Parks Operations	86,219.99	424.37	198.95
DAITL, K	Senior Buyer	85,914.30	3,479.43	288.75
DALBY, A	Equipment Technician	85,097.16	382.17	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
DAY, J	Senior Cultural Planner	94,651.22	581.85	-
DE AMARAL, A	Correspondence Coordinator	78,214.02	5,756.19	-
DE CANDOLE, C	Community Energy Specialist	89,991.14	869.61	389.95
DE FRIAS, F	Technical Support Analyst	84,051.33	399.04	-
DIAMOND, G	Senior Legislative Coordinator	68,547.46	7,183.58	41.61
DILLON, D	Telestaff Office Coord - Fire	74,173.92	6,531.47	558.53
DO, T	Sup - Infra Design - Transport	94,541.67	519.90	2,007.98
DOERKSEN, C	Jet Rodder Operator	76,299.71	3,912.09	112.14
DOIRON, M	Facilities Planner	90,027.61	2,877.77	-
DOLAN, A	Supervisor - Bylaw Services	94,702.22	3,196.73	331.75
DOLSEN, A	Building & Plumbing Insptr I	85,826.13	399.09	864.71
DOYLE, K	Asst Sup - Arb & Natural Areas	90,855.05	400.90	1,055.36
DROZD, G	Mechanical Technician	87,329.85	382.17	668.45
DUKE, G	Senior Leadhand - Concrete	81,146.77	4,393.23	-
DUNCAN, N	Technologist - Undgrd Design	77,640.24	965.40	2,124.72
DUTTON, J	Senior Planner - Social Policy	101,740.75	1,578.09	55.78
EBARB, E	Active Transport Project Coord	94,541.72	1,252.40	326.29
EDNEY, J	Housing Planner	85,441.33	391.91	645.68
EELEY, J	Mechanical Technician	87,585.29	605.86	2,011.91
ELLARD, M	Mechanical Technician - Fire	88,985.14	382.17	5,380.77
ENNS, C	Supr - Undgrd Utilities Const	102,847.67	15,851.90	2,665.20
ERSKINE, K	Bus Coord Fleet Equip Mgmt Pgrm	88,430.66	949.99	129.95
FAWDREY, B	Sr Planner - Capital Programs	92,391.16	2,330.38	596.50
FERRIS, T	Leadhand - Mechanical	95,977.87	1,542.68	79.95
FISHER, G	Risk Mgmt & Insur Specialist	90,780.22	2,807.56	357.01
FOLLIS, H	Digital Service Advisor	99,890.85	461.43	-
FOREMAN, K	Sustain Analyst - Zero Waste	81,654.66	1,966.01	901.04
FOX, W	Road Marker 3	77,206.03	18,457.03	554.00
FRIDAY, M	Supervisor - Building Maint	96,840.80	1,423.53	155.00
FURTADO, B	Leadhand - Roads	75,388.68	9,046.62	217.00
FURTADO, C	Asst Supervisor - Roads & Bridges	87,382.63	15,424.69	200.00
GAGNE, J	Land Development Technologist	81,005.12	374.28	-
GALIEV, A	EDI Lead	104,279.79	23,479.43	-
GARROW, T	Leadhand - Concrete	77,782.85	346.41	-
GILBERT, J	Backhoe Excavator Operator	78,003.65	7,411.80	199.00
GINTER, M	Tree Preservation Coordinator	80,279.04	400.90	66.85
GIRVIN, E	Infrastructure Administrator	100,665.29	461.43	-
GLEW, S	Supervisor - Building Services	92,090.66	2,409.36	310.48
GOLDSMITH, C	Senior Bylaw Officer	81,947.96	4,320.94	169.73
GORDON, R	Info Access & Privacy Analyst	94,578.20	440.58	-
GORTAN, J	Asst Supervisor - Concrete	89,463.59	400.90	180.00
FARLEY, M	Utility Operator 2	78,452.12	2,708.00	249.00
FORMOSA, S	Grant Writer & Proj Coord - CA	89,991.13	419.61	1,110.37
GRAHAM, B	Senior Leadhand - Concrete	80,870.21	363.56	-
GRAY, C	Chief Bldg & Plumbing Insptr	100,192.91	4,168.79	4,526.77
GRAYSON, D	Leadhand - Nursery	84,823.34	351.02	350.00
GUY, M	Senior Buyer	75,384.30	335.07	-
HAINES, C	Financial Analyst - Budgets	82,054.61	1,599.94	-
HALKETT, R	Bylaw Officer	81,461.02	2,569.58	646.89
HANSEN, P	Asst Supervisor - Concrete	76,061.00	18,178.33	-
HARNED, A	Food Systems Coordinator	82,061.53	5,204.09	1,979.58
HARPER, D	Utility Operator 3	92,348.29	3,897.89	149.00
HARRIS, M	Strategic Plan & Comm Advisor	99,579.07	16,506.96	490.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
HART, K	Online Engagement Strategist	78,662.36	878.81	50.16
HARVEY, J	Supervisor - Street Cleaning	99,412.50	13,670.09	2,633.50
HAVELKA, M	Trades Groundskeeper	77,809.75	349.39	103.95
HEWETT, T	Interdisciplinary Planner	94,578.21	440.58	1,708.01
HICKMAN, C	Senior Irrigation Technician	86,336.52	550.97	209.00
HILL, G	Trades Gardener	77,879.93	346.41	350.00
HILL, G	Utility Maint Coordinator	87,713.20	400.90	-
HILL, M	Community Development Coord	89,729.95	4,006.56	1,388.18
HISCOCK, D	Utility Operator 2	77,176.33	346.41	503.06
HITTOS, J	Street Cleaning Operator	66,332.16	10,166.42	-
HO, J	Community Energy Specialist	89,991.09	610.45	-
HOLMES, S	Utility Operator 2	77,361.78	9,782.48	753.06
HOUSE, B	Road Marker 2	67,695.93	7,495.89	765.00
HOWSON, C	Technical Field Arborist	77,865.68	412.58	531.24
HU, Z	Sewer & Stormwater Qual Tech	82,646.93	4,137.22	691.50
HUBBARD, S	Supr - Facility & Event Ops	74,100.86	2,321.27	-
HUGHES, R	Sup-Parks Ops (Arb & Nat Area)	99,867.63	4,307.16	561.00
HUTCHISON, S	Transportation Planner	95,142.91	830.13	391.50
IBBITSON, L	Graphic Designer	77,850.53	9,706.83	-
JACKSON, C	Paver Operator	72,496.46	11,019.84	100.00
JALONEN, C	Works Technologist	93,318.49	4,077.72	491.50
JEDYNAK, M	Supr Infra Plan - Undgrd Util	94,724.01	619.25	428.94
JOKINEN, M	Equipment Technician	74,953.87	1,259.33	90.00
JOLLY, A	UtilitiesPlanning Technologist	81,666.76	379.75	324.50
KADAR, I	Urban Forest Technician	80,800.33	6,010.46	510.29
KAPUSTA, A	Senior Landscape Architect	86,958.45	440.58	809.20
KARAKAS, J	Senior Urban Designer	104,316.39	480.91	3,326.12
KAUR, S	Supr - PW Support Services	92,577.29	1,998.75	-
KAYAL, P	Assistant Supr - Road Markings	89,679.87	26,347.27	-
KELLY, H	Financial Analyst - Budgets	81,339.65	818.13	-
KELNER, G	Leadhand - Sign Fabrication	76,233.64	2,193.64	-
KENT, D	Senior Leadhand - Milling	81,485.13	11,522.14	-
KITSON, J	Bylaw Officer	77,916.43	362.22	136.68
KLOSE, L	Senior Planner - Comm Planning	105,182.19	480.91	3,636.15
KONOPAKI, A	Project Administrator	89,991.13	2,862.34	29.24
KROP, B	Supr - Fleet & Pwr Equip Maint	104,408.29	5,407.70	2,125.84
LAFRAMBOISE, M	Senior Leadhand - Support Serv	83,470.70	359.41	-
LAFRANCE, T	Bridge Operator	73,053.67	13,521.35	50.00
LANCE, R	Supervisor - Rec Programs & Services	87,068.66	402.54	155.00
LAPIERRE, D	Utility Operator 2	77,270.78	675.25	602.06
LAWRENCE, D	Street Cleaning Operator	70,742.70	5,686.51	-
LAZARO, L	Senior Bridge Operator	75,845.86	61,952.24	-
LINDAL, D	Tractor Trailer Operator	76,524.87	5,049.22	-
LLOYD, P	Technologist-Trans Design-BMP	78,564.01	362.22	1,395.89
LONG, B	Supervisor - Parking Services	77,814.05	362.22	3,258.29
LUNDIN, D	Senior Bylaw Officer	84,163.19	1,594.67	309.76
LUZZI, D	Technologist - Trans Design	81,880.95	2,328.02	540.00
MACLEAN, M	Senior Planner - Comm Planning	104,297.06	481.87	4,019.17
MACPHERSON, S	Building & Plumbing Insptr II	89,991.13	419.61	1,466.53
MALCOMSON, K	Supervisor of Admin - PRF	77,592.42	362.22	252.73
MANGUE ALENE, A	EDI Coordinator	94,941.72	440.58	-
MARALAG, M	Financial Analyst-Property Tax	77,886.99	697.23	-
MARIER, C	Land Development Technologist	81,691.13	379.75	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
MARTIGNAGO, R	Utility Operator 2	80,426.16	868.22	130.77
MATUSICKY, C	Graphic Designer	77,798.10	2,637.71	-
MCCONACHIE, D	Arts, Culture & Events Liaison	77,314.53	1,224.17	-
MCDONALD, D	Utility Operator 3	87,971.95	392.50	199.00
MCINNES, S	Leadhand - Concrete	77,572.58	641.53	-
MCINTYRE, H	Correspondence Coordinator	75,625.32	1,546.93	-
MCKAY, J	Financial Analyst - Budgets	81,654.63	1,993.36	2,476.00
MCKAY, M	Utility Operator 3	85,587.16	382.17	99.00
MCLEAN, B	Bylaw Officer	77,704.33	6,352.79	303.02
MCMORRAN, K	Sup - Parks Const, Irr & Cap Proj	95,369.80	3,860.42	-
MEDD, C	Planner	94,444.97	440.58	662.83
MEECHAN, P	Leadhand - Parks Operations	84,904.42	504.18	-
MILTON, B	Leadhand - Mechanical	95,385.53	455.45	-
MITCHELL, L	Senior Network Engineer	104,421.26	7,312.74	848.88
MOLYNEUX, P	Technical Field Arborist	84,706.35	382.17	1,739.13
MOORE, R	Outreach Coord - Zero Waste	86,431.87	918.18	891.07
MORRICAL, D	Business Analyst	94,687.66	1,115.80	247.15
MYLES, R	Utility Operator 3	85,775.72	496.61	99.00
NIELSEN, K	Trades Gardener	76,986.42	696.87	50.00
NORMAN, B	Technologist - Trans Design	81,873.53	7,684.58	-
PANIZ, U	Street Cleaning Operator	76,675.70	1,723.88	-
PARKER, J	Supervisor - Tool Depot	99,356.16	548.99	-
PATTERSON, M	Building & Plumbing Inspr II	90,696.94	419.61	766.53
PATTERSON, N	Trades Gardener	79,233.52	346.41	300.00
PEBERNAT, T	Zoning Administrator	90,210.02	1,545.34	-
PEDERSON, S	PRV and Pump Inspector	85,427.52	694.80	1,423.25
PEEBLES, O	Trades Gardener	76,914.71	1,617.95	250.00
PEIRCE, A	Aquatic Coordinator	76,232.51	402.31	1,126.74
PEMBERTON, G	Neighbourhood Liaison	85,804.84	3,584.94	-
PEPPER, G	Supervisor - Roads & Bridges	98,230.23	21,244.22	-
PRPICH, J	Leadhand - Mechanical	96,144.92	421.18	292.44
RAMSAY, M	Jet Rodder Operator	77,653.04	9,122.44	-
RATHJEN, S	Archivist	90,004.41	417.72	1,474.04
REES, N	PRV and Pump Inspector	80,089.52	354.98	503.06
RIBEIRO, E	Asst Supervisor - Concrete	82,942.24	904.12	-
RICHERS, W	Asst Supr - Roads & Bridges	92,949.97	23,059.37	278.00
RIDSDALE, D	Transportation Technician	77,777.54	362.22	1,691.77
RODERMOND, A	Leadhand - Parks Operations	88,559.32	5,683.36	103.95
ROGERS, N	Leadhand - Street Cleaning	75,024.05	1,485.57	-
RUTLEDGE, R	Leadhand - Concrete	77,079.88	346.41	-
SAIDI, M	Technical Support Analyst	81,654.65	3,783.13	-
SALHOLM, K	Business Analyst	90,644.16	890.58	-
SAN BUENAVENTUR	Technologist - Undgrd Design	81,654.53	2,952.47	594.04
SANDHER, O	Asst Sup-Wtr & Undgrd Util Con	95,593.86	2,709.04	249.00
SANDHU, H	Supr - WW & Undgrd Util Maint	102,993.92	2,400.98	2,044.46
SANDHU, M	Supr - Undgrd Utilities Const	102,848.01	8,127.89	99.00
SANGHA, J	Milling Machine Operator	73,986.74	3,140.45	170.00
SARETSKY, L	Heritage Planner	94,541.68	1,445.82	496.93
SAYDAK, L	Lead, Occ Health and Safety	90,803.63	514.00	2,571.90
SCALLION-POND, P	Business Analyst	94,578.26	440.58	-
SCHMIDT, A	Leadhand - Welding & Fabricat.	93,922.57	11,755.04	433.33
SCHUMANN, K	Welder Fabricator	87,639.98	9,226.81	-
SCOTT, R	Utility Operator 3	89,580.42	11,512.91	379.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
SHAW, D	Mechanical Technician	87,098.91	6,197.98	2,011.91
SHEERE, T	Trades Groundskeeper	75,187.89	338.25	-
SHERBO, T	Sup - Orna Hort/Nursery Ops	94,910.15	2,274.64	353.95
SHIELDS, B	Building & Plumbing Inspr II	90,027.63	1,305.08	714.71
SIGNER, K	Outreach Coord-Climate Action	85,981.85	1,147.88	1,207.76
SMITH, C	Financial Analyst-Accting Serv	81,656.13	2,148.13	50.00
SMITH, K	Accts Receivable Coordinator	80,310.29	368.85	550.00
SMITH, L	Utility Arborist	80,811.31	363.56	891.82
SMITH, M	Sustain Spclst - Zero Waste	94,541.73	440.58	810.03
SMITH, R	Utility Operator 2	81,777.20	14,556.01	434.00
SMITTEN, K	Senior Land Development Tech	84,612.98	392.71	-
SOWARD, R	Senior Planner - Housing Dev	105,470.19	930.91	616.08
SPARKS, C	Truck Driver - Road Maintenance	73,933.72	12,489.68	-
SPOUSE, R	Storekeeper	80,953.19	375.32	-
STANIFORTH, G	Supr - Urban Forest Planning	93,155.73	8,730.42	1,592.02
STAPLES, M	Chief Electrical Inspector	94,614.72	440.58	788.35
STEAD, T	Building & Plumbing Inspr II	89,991.12	419.61	1,101.57
STEELE, A	Stormwater Qual/Env Mgmt Spec	94,614.70	440.58	-
STENBERG, C	Property Officer	99,347.36	461.43	839.00
STEVER, R	Planner-Tenant Assistance	83,520.18	5,879.14	36.45
STRATFORD, K	Neighbourhood Liaison	85,841.31	399.09	-
SUE, M	Business Analyst	99,348.87	1,340.30	200.00
SULLIVAN, N	Technologist - Trans Design	81,679.01	1,739.74	750.00
SUNDHER, J	Technologist - Trans Design	81,764.12	379.75	474.01
TAITINGER, M	PRV and Pump Inspector	82,638.71	2,138.89	398.93
TARDIFF, K	Street Cleaning Operator	81,183.58	2,753.22	-
TAYLOR, D	Supr - Sidewalks & Concrete	93,130.49	2,391.13	50.00
TAYLOR, J	Supr - Rec Programs & Services	90,064.11	419.61	209.17
TAYLOR, L	Senior Planner	81,514.06	5,072.34	1,588.13
TENK, B	Stormwater Mgmt Specialist	94,578.22	919.46	969.95
TENNANT, L	Comms and Engagement Advisor	85,967.97	404.28	995.00
TERLESKY, K	Infrastructure Administrator	99,420.29	3,475.30	739.71
THOMPSON, C	Buyer	77,777.53	362.22	-
TISHENKO, A	Video Inspection Operator	84,134.24	363.56	1,492.44
TSCHITTER, S	Senior Bylaw Officer	87,245.91	3,269.90	1,577.25
TURNER, D	App Developer - Intermediate	90,051.87	17,136.67	-
TURPIN, K	Works Technologist	93,324.56	421.18	1,774.33
TYTGAT, D	Leadhand - Thermal Paving	82,749.43	12,388.31	-
UPADHYAY, R	Corporate Energy Specialist	91,058.22	419.61	424.29
VAN DEN BOOMEN,	Supervisor - Solid Waste & Recyc	84,154.36	5,689.62	200.62
VAN DER LAAN, D	Transportation Planner	92,588.84	678.54	1,473.45
VANDE BURGT, B	Bylaw Officer	86,645.91	4,923.70	312.06
VANELLI, D	Info Access & Privacy Analyst	78,426.82	-	-
VERGANOVA, E	Fin Data Analyst - ERP System	82,266.74	419.61	950.00
VIS, S	Tree Preservation Coordinator	86,813.79	391.60	478.58
VOGT, M	Landscape Architect	94,491.99	440.58	1,162.19
WAIN, C	Senior Planner - Urban Design	103,456.79	480.91	1,240.80
WALTERS, T	Bylaw Officer	88,850.16	4,780.20	1,229.34
WARREN, C	Infrastructure Administrator	99,310.83	4,102.88	-
WATSON, A	Senior Leadhand - Milling	81,432.99	15,669.81	217.00
WATT, J	Road Marker 3	78,148.39	18,365.74	765.00
WATTS, D	Supr-Srfce Infr, Const & Maint	98,114.24	14,275.19	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
WEAVER, J	Utility Operator 2	76,105.89	3,619.68	274.00
WEBB, M	Occ Health & Safety Advisor	90,511.13	869.61	6,558.19
WELLE, K	Asst Supervisor - Parks Operations	85,659.02	382.17	-
WELLS, K	Utility Operator 3	96,032.34	5,486.42	199.00
WENZEL, J	Construction Program Coord BMP	79,126.46	3,510.08	1,569.50
WEVERS, D	Supervisor Infrastructure Design - Underground	94,724.02	11,253.48	1,539.69
WHEATLEY, H	Business Solutions Analyst	94,687.60	426.12	991.90
WHITE, S	Asphalt Plant Operator	75,472.02	10,164.01	100.00
WHITNEY, J	Asst Supr-Building Maintenance	81,863.61	1,961.43	-
WIDEMAN, S	Sup - Rec Admin & Customer Srv	77,887.00	761.10	-
WIESER, M	Cloud Solutions Specialist	99,363.62	3,573.25	-
WILKIN, L	Stormwater Quality Officer	81,656.18	829.75	932.21
WILLIAMS, R	Financial Analyst - Budgets	76,809.70	806.12	33.15
WILLIAMS, S	Outreach Coord-Transportation	84,825.93	4,312.29	-
WILSON, L	Infrastructure Administrator	99,347.37	543.21	-
WILSON, M	Senior Landscape Architect	94,916.19	440.58	665.86
WILSON, P	Leadhand - Street Cleaning	80,359.62	6,125.23	453.00
WOODFINE, W	Mechanical Technician	87,139.68	1,998.81	1,179.95
WOODHOUSE, C	Senior Sustainability Spec	85,828.76	461.43	2,331.23
WYLIE, B	Mechanical Technician	87,492.70	389.82	1,768.45
YOUNG, B	Trades Gardener	77,703.91	355.63	400.00
YOUNG, S	Climate & Env Sustain. Spec	104,352.83	480.91	111.01
Subtotal - CUPE		24,794,324.12	1,063,190.60	176,092.39
Exempt				
ADAIR, J	Manager - Civic Services	120,845.03	3,962.14	1,080.41
ANDERSON, C	Dep City Clk / Mgr - Leg Svcs	96,290.40	1,475.18	400.00
ANGLIN, Q	Manager - Economic Development	107,512.67	2,685.99	11,787.32
ATKINSON, D	Fire Chief	183,280.81	18,716.03	15,485.67
BELFIE, B	HR Systems Specialist	85,447.60	10,590.41	550.00
BELLEFONTAINE, P	Director of Eng & Public Works	199,166.47	13,639.89	8.69
BERNDT, L	Mgr - Energy & Climate Action	116,149.28	5,537.92	604.04
BIEM, J	Assistant - City Solicitor	139,391.38	3,748.14	3,005.00
BOURK, Z	Mgr Surface Infrastructure Ops	114,546.59	12,979.88	849.09
BREHAUT, J	Manager - Recreation Services	123,211.07	8,522.68	380.40
BRONEE, A	Manager - Comms and Engagement	93,204.14	10,005.56	1,700.00
CARROLL, R	Mgr - Real Estate Operations	120,846.13	6,474.51	50.00
CHURCHILL, D	Manager - Facilities	116,979.32	6,946.26	985.01
CRAWFORD, J	Manager - Health & Safety	119,516.19	4,905.57	1,148.57
DU BOIS, B	Mgr - Real Estate Initiatives	123,611.13	3,815.38	2,582.74
DYKSTRA, J	Mgr - Park Plan, Design & Dev	120,846.11	5,313.26	2,149.65
EISENHAUER, W	Head of Engagement	152,349.85	12,979.39	97.53
GAULD, N	Asst Director - Sales & Events	107,937.55	4,481.69	275.00
HANDY, J	Mgr, Planning & Regulatory Srv	113,620.67	2,043.74	676.08
HAVELKA, C	Dep City Clerk/Mgr - Leg Svcs	67,688.92	9,027.35	-
HEINZ, M	Manager - Admin Services	120,846.07	3,957.60	3,409.67
HOESE, K	Dir-Sustain Planning & Com Dev	202,879.40	8,310.26	9,222.50
HOOKS, B	Event Manager (VCC)	79,425.02	1,326.54	-
HUDSON, A	Asst Dir - Community Planning	154,038.44	4,907.46	4,498.95
HUSU, I	Manager - Parking Services	123,211.11	14,138.96	3,422.70
JENKYN, J	City Manager	247,150.24	36,469.21	6,407.74
JENSEN, J	Director, People and Culture	185,402.68	6,239.49	1,504.45

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
JOHNSTON, J	Manager, City Dev Processes	110,483.60	1,978.76	2,923.69
KANDIRAL, V	Manager - Supply Mgmt Srvs	123,211.14	9,878.34	453.75
KENNY, R	Asst Dir - Transportation	115,540.93	6,889.44	4,369.26
KINGSLEY, C	City Clerk	169,402.05	6,285.59	112.52
KINLOCH, N	Manager - Utilities Operations	120,519.84	3,948.26	4,244.14
LEE, D	Acting Assistant Director - PW	140,701.03	8,580.03	293.48
LEWIS, T	Mgr - Trans Ops & Construction	120,846.14	2,486.51	846.84
LIEBEL, M	Abilities Management Advisor	96,587.52	4,950.00	1,387.09
LOCKHART, J	Manager - Accounting	102,156.16	16,520.01	2,626.59
LOMBARDO, S	Manager - Human Resources	137,159.43	7,255.88	1,185.85
LYNKA, J	Manager - Park Operations	116,050.63	5,023.24	760.48
MATANOWITSCH, D	Information Manager	127,277.67	4,090.99	50.00
MCARA, D	Manager - Streets Operations	119,946.25	5,925.10	293.47
MEYER, A	Asst Dir - Development Srvs	151,059.15	4,926.98	579.24
MITCHELL, K	Talent Acquisition Specialist	82,386.44	4,562.33	-
MITCHELL, L	Human Resources Consultant	108,176.77	4,466.43	555.00
MOFFATT, C	Assistant - City Solicitor	141,499.13	4,535.84	3,905.01
MONK, L	Manager - Revenue	108,118.79	4,269.33	1,150.00
MOORE, K	Dir Bus & Community Relations	151,059.05	8,875.26	13.85
MOREIRA, D	IT Operations Manager	134,527.78	6,428.88	1,062.49
MORHART, R	Manager-Permits & Inspections	123,956.15	5,933.80	2,234.97
MYCROFT, C	Manager - Executive Operations	122,107.06	10,768.64	148.96
NEAL, S	Lead, Talent Acquisiton	90,329.04	7,509.31	1,156.62
NEUFELD, J	Mgr - Trans Ops & Construction	107,520.64	2,867.26	1,713.35
NEWMAN, D	Asst Dir - Parks & Open Spaces	150,626.37	6,297.56	356.87
O'CONNOR, J	Deputy Director of Finance	175,701.78	11,196.51	3,132.86
O'HALLORAN, J	Learning & Org Develop Consult	110,669.90	5,175.80	100.00
PALMER, M	Chief Information Officer	162,549.42	14,536.58	800.00
PAUL, J	Asst Director - Engineering	154,038.82	7,920.39	1,773.43
PERKINS, S	Director of Bylaw Services	137,077.96	7,201.24	4,503.96
PIERCE, S	Manager - Payroll and Benefits	111,820.28	12,718.45	-
PIWOWAR, P	Mgr of Facility Development	117,678.02	6,863.70	235.40
RANTUCCI, P	Dir of Strategic Real Estate	175,701.77	13,535.18	47.51
REDDINGTON, N	Mgr, Arts, Culture and Events	96,504.58	2,616.00	1,277.55
RILEY, E	Internal Comm & Engage Speclst	102,475.05	3,457.89	-
ROYLE, C	Deputy Chief Administration	151,041.84	4,926.98	8,192.38
SANDERS, M	Event Manager (VCC)	91,081.57	3,250.53	-
SEAL-JONES, T	Emergency Program Coordinator	120,845.96	20,077.68	4,264.72
SHEFFIELD, A	Acting Mgr - Bylaw & Licensing	105,420.65	4,928.15	1,965.38
SOULLIERE, T	Dir - Parks, Rec & Facilities	209,303.49	15,160.52	8.68
ST. JACQUES, J	Executive Coordinator	81,597.19	4,786.81	-
STARK, B	Mgr, Parks & Urban Forest Plan	120,846.14	3,957.60	1,853.52
SUTIC-BATA, K	Manager-Underground Utilities	123,790.93	5,767.83	3,888.60
THERRIEN, E	Manager - Financial Planning	77,408.22	2,727.43	410.06
THOMPSON, S	Deputy City Mgr / CFO	230,255.74	24,530.08	1,873.11
THOMPSON, T	Mgr - Bridges and Structures	71,525.44	6,974.05	889.42
TOOKE, T	Mgr - Sustain, Asset & Support	120,845.99	5,036.96	3,503.94
UPSHON, S	Manager - Fleet Ops & Maint.	111,908.12	1,617.21	6,446.63
VAN DEN DOLDER, I	Assistant - City Solicitor	141,595.27	4,586.94	2,289.00
VAN DER BOOM, D	Human Resources Consultant	107,849.98	5,595.88	-
WARDER, N	Business Solutions Manager	122,305.32	4,055.27	1,255.38
WEBB, S	Mgr-Sust Transport Plan & Dev	123,211.08	13,576.29	5,260.32

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
ZWORSKI, T	City Solicitor	234,888.81	20,461.96	3,311.30
	Subtotal - Exempt	10,296,582.35	615,694.17	161,987.88
<u>International Association of Fire Fighters (IAFF), Local 730</u>				
ADKINS, B	Fire Fighter 1st Class	105,221.00	2,221.50	-
ANDERSON, C	Fire Fighter 1st CI 15th yr Q	111,987.22	2,611.02	1,965.78
ATHERTON, D	Fire Fighter 1st Class	96,763.39	1,658.06	136.62
ATHERTON, L	Fire Fighter 1st CI 15th yr	92,796.33	2,904.86	213.98
ATKINS, E	Lieutenant - Fire Prevention	115,114.84	785.39	4,148.12
AYRE, R	Fire Fighter 1st CI 10th yr Q	108,971.35	1,802.59	2,548.45
BAKER, G	Fire Fighter 1st Class	106,320.41	4,842.71	756.50
BEATTIE, C	Fire Fighter 1st CI 10th yr Q	112,437.90	8,930.64	2,199.60
BECKNER, M	Fire Fighter 1st CI 15th yr	110,517.18	7,513.85	2,032.35
BELLAGENTE, S	Fire Fighter 1st CI 15th yr Q	113,994.58	2,043.80	-
BLACKWELL, D	Captain	121,176.02	13,051.77	-
BOSWORTH-RUMM, J	Fire Fighter 1st Class	106,899.84	5,698.94	25.00
BREMNER, D	Fire Fighter 1st CI 15th yr Q	122,127.52	621.56	2,397.61
CAREY, D	Battalion Chief	148,581.59	1,584.54	-
CHIASSE, J	Fire Fighter 1st Class	106,020.22	4,010.20	1,052.56
CHUNYK, M	Fire Fighter 1st CI 15th yr Q	112,262.68	342.12	1,858.79
CONNOLLY, A	Fire Fighter 1st Class	97,135.31	1,197.96	-
CORBY, K	Fire Fighter 1st CI 15th yr Q	117,938.90	18,830.48	4,853.92
CULLEN, J	Fire Fighter 1st Class	105,972.63	4,390.76	436.59
DAVIES, P	Fire Fighter 1st Class	83,289.56	1,003.83	408.19
DE BRUIN, B	Captain	135,343.55	1,160.51	206.95
DIXON, G	Fire Fighter 1st CI 15th yr Q	112,491.08	3,688.69	867.50
DOLCETTI, M	Fire Fighter 1st Class	104,594.06	2,202.54	411.59
DUNFORD, J	Fire Fighter 1st Class	105,972.63	3,035.01	-
DURRANCE, D	Captain	122,554.28	7,135.31	686.94
ELLIOTT, B	Fire Fighter 1st CI 10th yr Q	100,590.12	1,186.96	-
ELLIS, S	Asst Chief - Training & Dev	128,398.44	747.43	2,457.79
ELVEDAHL, B	Battalion Chief	152,936.37	3,333.59	413.91
ELVEDAHL, J	Fire Fighter 1st Class	106,210.48	1,393.87	155.48
FAIR, B	Fire Fighter 1st CI 15th yr Q	113,977.04	342.12	-
FALKNER, T	Fire Fighter 1st Class	105,734.78	537.59	1,399.67
FORSTER, N	Fire Fighter 1st CI 10th yr Q	109,763.09	1,067.73	1,472.32
FRYER, R	Captain	144,394.95	618.89	10,201.23
FULTON, K	Fire Fighter 1st CI 15th yr Q	111,483.36	339.04	2,421.99
GRANLUND, J	Fire Fighter 2nd Class	87,973.15	1,065.33	-
GRIFFIN, A	Platoon Captain	140,384.93	3,024.90	556.80
HAGEN, C	Fire Fighter 2nd Class	86,840.91	370.23	29.63
HAMILTON, M	Fire Fighter 3rd Class	78,328.66	2,404.34	80.27
HANLEY, T	Captain	125,448.82	1,653.32	200.00
HARRIS, T	Captain	135,502.49	1,575.21	-
HICKE, P	Fire Fighter 1st CI 15th yr Q	112,423.79	339.04	1,235.73
HOBBS, C	Fire Fighter 1st Class	105,148.85	320.79	416.29
HOEPFNER, B	Captain	134,780.64	5,221.19	995.40
HORTON, G	Fire Fighter 1st CI 10th yr Q	108,939.97	5,966.73	738.76
HUMBER, G	Fire Fighter 1st CI 15th yr Q	114,026.66	1,816.91	75.00
HUVA, E	Fire Fighter 1st Class	106,353.19	3,035.01	237.95
HYDE, J	Fire Fighter 1st CI 15th yr Q	116,636.56	4,117.26	1,594.47
ISHERWOOD, R	Platoon Captain	138,192.24	2,465.29	663.90

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
KELLY, C	Captain - Fire Prevention	127,962.03	638.82	3,243.18
KELLY, R	Fire Fighter 1st Cl 15th yr Q	119,566.84	7,602.60	747.94
KIRKENDALE, J	Captain	136,069.84	6,205.94	29.62
KOWALYK, K	Fire Fighter 1st Class	106,686.18	323.52	261.00
LAJOIE, N	Fire Prevention Insptr 1st Cl	103,595.56	543.26	2,060.68
LAMPARD, L	Fire Fighter 1st Class	106,020.22	1,037.07	436.59
LANG, D	Fire Fighter 1st Class	106,210.48	3,510.71	616.59
LAWSON, B	Fire Prevention Insptr 2nd Cl	93,171.52	518.48	5,043.00
LEBLANC, A	Fire Fighter 1st Cl 15th yr Q	118,294.10	2,191.98	1,653.05
LEBLANC, M	Fire Fighter 1st Cl 10th yr Q	108,303.10	5,268.63	1,265.88
LESTER, S	Fire Fighter 1st Cl 15th yr	109,429.87	626.83	2,191.93
LOEWEN, T	Battalion Chief	153,709.98	1,481.66	331.00
LUND, J	Fire Fighter 1st Cl 15th yr Q	112,220.74	342.12	1,858.80
LUPA, J	Fire Fighter 1st Class	104,760.08	2,226.32	206.95
MACDONALD, B	Fire Fighter 1st Cl 10th yr Q	109,682.64	328.20	129.62
MACKENZIE, J	Fire Fighter 1st Cl 15th yr Q	112,866.18	569.01	75.00
MACKIE, K	Fire Fighter 1st Cl 10th yr Q	109,167.87	4,666.94	306.95
MAIR, S	Fire Fighter 1st Cl 10th yr Q	107,678.44	1,256.60	306.95
MCLEAN, C	Fire Fighter Probationer	104,559.09	723.05	3,311.17
MCNEILL, J	Battalion Chief	151,987.65	1,687.43	-
MCQUEEN, S	Captain	120,598.42	4,007.40	765.58
MEERES, C	Fire Master Mechanic (10th yr)	128,853.98	349.92	3,447.71
MITCHELL, S	Fire Fighter 1st Cl 15th yr Q	114,026.42	5,711.85	1,384.99
MOKOSAK, J	Platoon Captain	137,881.80	349.92	-
MOLLBERG, C	Fire Fighter 1st Class	105,877.49	2,464.18	50.00
MOLLBERG, L	Fire Fighter 1st Class	105,782.35	2,321.46	-
MONTGOMERY, J	Fire Fighter 1st Cl 10th yr Q	108,841.99	1,912.81	-
NANNINGA, K	Fire Fighter 1st Cl 10th yr Q	109,226.12	1,471.90	598.74
OLIVER, D	Fire Fighter 1st Cl 10th yr Q	111,103.55	5,329.86	2,267.45
O'NEIL, S	Fire Fighter 1st Cl 15th yr	108,401.08	1,212.04	1,472.05
OOMS, P	Fire Fighter 1st Cl 15th yr Q	120,741.46	2,604.66	200.00
PAKOS, J	Fire Fighter 1st Cl 15th yr	108,988.96	332.88	1,882.34
PARTLO, T	Fire Fighter 1st Class	106,609.49	3,653.42	31.00
PEPPER, G	Captain	135,674.58	6,610.83	413.91
PETERSON, D	Captain	135,131.01	3,711.98	1,049.73
PHILLIPS, M	Fire Fighter 1st Cl 15th yr Q	112,699.79	392.54	301.00
RAWLINS, M	Fire Fighter 1st Cl 15th yr Q	115,104.40	455.57	1,085.73
ROBINSON, N	Fire Fighter 1st Class	104,739.77	1,034.34	416.30
ROSENBLOOM, J	Fire Fighter 1st Class	105,829.92	412.71	50.00
RUDD, P	Fire Fighter 1st Class	105,401.80	2,036.04	240.00
RUTHERFORD, R	Fire Fighter 1st Cl 15th yr Q	119,375.37	8,104.49	1,686.94
SABELL, M	Asst Chief - Fire Prevention	143,646.02	3,021.47	3,598.53
SHARPE, M	Fire Fighter 1st Cl 10th yr Q	109,527.89	8,716.31	391.79
SHEINBERG, M	Fire Fighter 2nd Class	85,889.65	2,296.52	206.95
SHEPHERD, J	Fire Fighter 1st Cl 10th yr Q	107,176.33	1,484.16	754.21
SHERMAN, L	Fire Fighter 1st Cl 15th yr Q	113,828.94	5,994.48	337.95
SIMS, N	Captain	134,963.83	618.89	1,172.59
SPENCE, G	Fire Fighter 1st Cl 10th yr Q	110,262.71	4,448.04	5.20
STELCK, E	Fire Fighter 1st Class	104,292.85	386.69	447.29
SULSBURY, R	Captain	134,525.30	5,511.92	260.00
TAI, A	Fire Fighter 1st Class	106,638.61	3,082.58	624.60
TAKASAKI, T	Fire Fighter 1st Class	80,590.37	3,622.76	336.99

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
THOM, I	Captain	134,138.27	2,411.99	-
THOMPSON, T	Platoon Captain	136,819.60	3,218.88	300.00
VERCH, C	Platoon Captain	140,311.69	349.92	106.99
WARD, C	Fire Fighter 1st CI 15th yr Q	104,674.01	1,929.71	1,045.03
WILLIAMS, F	Fire Fighter 1st Class	105,687.23	4,355.08	386.59
WILLIAMS, H	Fire Fighter 1st CI 10th yr Q	108,597.04	2,463.95	2,474.58
WILSON, J	Captain	122,398.27	349.92	551.49
WINKLER, B	Fire Fighter 1st CI 15th yr	93,531.17	2,757.89	780.20
Subtotal - IAFF		12,341,285.50	299,462.54	107,753.98
<u>The International Brotherhood of Electrical Workers (IBEW), Local 230</u>				
GALISKY, D	Supervisor - Electrical	96,627.55	2,021.43	933.24
HEAGLE, B	Sub-Foreman Wireman	93,671.31	3,518.67	602.73
HEARST, M	Asst Supr - Instrument. Tech	94,131.37	919.81	-
HEUMAN, C	Supervisor-Technical Services	96,368.03	1,122.69	105.60
LANGE, A	Supervisor - Electrical	95,513.43	709.73	288.93
NOSEWORTHY, N	Sub-Foreman Wireman	89,928.47	949.20	238.93
OLSTEN, C	Journey Electrical Locator	82,521.47	951.62	261.09
PRIDDY-CAMSON, P	Traffic Signal Technician	84,932.12	404.40	205.60
SCOTT, T	Wireman (Facilities)	76,952.99	393.48	-
SIEBRING, P	Instrumentation Technician	84,646.61	398.03	238.95
WONG, M	Wireman (Facilities)	83,162.95	393.48	-
Subtotal - IBEW		978,456.30	11,782.54	2,875.07
<u>The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598</u>				
ALLEN, E	Carpenter - Supervisor	96,501.55	7,162.99	101.85
BLASETTI, C	Carpenter - Journeyman	82,222.22	1,699.79	-
HOCKING, D	Carpenter - Journeyman	82,292.04	381.00	250.00
ROACH, T	Carpenter - Journeyman	90,970.11	406.72	-
STOREY, J	Carpenter - Journeyman	97,113.50	12,249.13	250.00
TUCKER, R	Carpenter - Journeyman	80,861.46	381.00	50.00
Subtotal - UBCJ		529,960.88	22,280.63	651.85
SUBTOTAL REMUNERATION AND EXPENSES OVER \$75,000		48,940,609.15	2,012,410.48	449,361.17
REMUNERATION AND EXPENSES UNDER \$75,000		26,080,766.12	833,074.65	159,577.94
TOTAL NOT INCLUDING POLICE		\$ 75,021,375.27	\$ 2,845,485.13	\$ 608,939.11

EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP \$ 5,870,804.63
(City and Police)

There was no severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2022.

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

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

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2022
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 - 2022

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	\$ 58,803.09	\$ -	\$ 129.84
Andrew, Stephen	40,037.66	-	87.74
Caradonna, Jeremy	7,646.23	-	-
Coleman, Christopher	7,646.23	-	-
Dell, Matt	7,646.23	-	-
Dubow, Sharmarke	40,037.66	110.00	2,577.80
Gardiner, Margaret	7,646.23	-	-
Hammond, Stephen	7,646.23	-	-
Helps, Lisa	100,115.04	366.00	8,235.61
Isitt, Ben	40,037.66	348.00	6,961.96
Kim, Susan	7,646.23	-	-
Loughton, Krista	7,646.23	-	-
Loveday, Jeremy	40,037.66	408.00	2,533.51
Potts, Sarah	40,037.66	110.00	3,301.98
Thompson, David	7,646.23	-	-
Thornton-Joe, Charlayne	40,037.66	-	127.52
Young, Geoff	40,037.66	-	358.69
TOTAL	\$ 500,351.59	\$ 1,342.00	\$ 24,314.65

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
11680943 Canada Foundation dba The Folk Foundation	\$ 2,230	\$ -	\$ -	\$ 2,230
1Up Victoria Single Parent Resource Centre Society			8,931	8,931
55+ Games		30,537		30,537
Aboriginal Coalition to End Homelessness Society	218,915			218,915
African Art and Cultural Community Centre	12,000			12,000
African Heritage Association of Vancouver Island	7,300			7,300
Alter Arts Society	11,720			11,720
Anawim Companions Society			5,794	5,794
Anglican Synod Diocese Of BC			150,895	150,895
Antimatter (Runnymede Enhancement Society)	6,400			6,400
Art Gallery of Greater Victoria	13,000		96,729	109,729
Arthritis Society of BC and Yukon			14,492	14,492
Arts on View Society, The	58,898			58,898
Balfour's Friends Foundation	2,500			2,500
Ballet Victoria Society	45,000			45,000
Bayanihan Cultural and Housing Society	3,720		5,999	9,719
BC Accordion and Tango Society	2,400			2,400
BC Black History Awareness Society	12,000			12,000
BC Muslim Association			5,448	5,448
BC Society for the Prevention of Cruelty to Animals			43,884	43,884
Beacon Community Services			33,282	33,282
Belfry Theatre Society			28,837	28,837
Belfry Theatre Society & Fernwood Neighbourhood Group	13,200			13,200
Bialy Orzel Polish Association White Eagle			14,404	14,404
Big Brothers Big Sisters of Victoria and Area	8,550			8,550
Bike Victoria Society	11,500			11,500
Binkadi Wellness Society	3,100			3,100
Bishop of Victoria			20,596	20,596
Blue Bridge Theatre Society	12,500		10,376	22,876
Bridges for Women Society	24,000			24,000
Burnside Gorge Community Association	205,025			205,025
Canadian Cancer Society			52,851	52,851
Canadian Mental Health Association	326,418			326,418
Canadian Orca Rescue Society	22,300			22,300
Canadian Paraplegic Assoc. (BC), operating as Spinal Cord Injury BC	6,400			6,400
Canadian Red Cross Society			76,012	76,012
Capital Bike	500			500
Capital Region Food and Agriculture Initiative Roundtable	9,000			9,000
Capital Region Housing Corporation	842,500			842,500
Caravan Stage Society	12,000			12,000
Carr House	1,000			1,000
Casa Maria Emergency Housing Society			3,593	3,593
Centennial United Church			28,213	28,213
Central Baptist Church			20,220	20,220

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Central Middle School	5,000			5,000
Chabad of Vancouver Island			5,367	5,367
Chinese Community Services Centre of Victoria	2,500			2,500
Christ Church Cathedral	1,540			1,540
Church of Jesus Christ of Latter Day Saints			26,956	26,956
Church of Our Lord			19,349	19,349
Church of Truth - Community of Conscious Living			6,674	6,674
Cine-Vic Society of Independent Filmmakers	4,000			4,000
Clover Point Anglers' Association			3,059	3,059
Community First Foundation, dba Backpack Buddies	6,000			6,000
Community of Christ Inc			11,442	11,442
Community Options for Children and Families	2,500			2,500
Community Social Planning Council of Greater Victoria	115,700			115,700
Congolese Community of BC	7,300			7,300
Congregation Emanu-El			2,016	2,016
Cook Street Village Activity Centre Society (New Horizons)	116,838			116,838
Cornerstone Christian Fellowship			2,895	2,895
Craigdarroch Castle Historical Museum Society			128,116	128,116
Creating Community Wellness Society	2,900			2,900
Cridge Centre for the Family			9,130	9,130
Crisis Intervention and Public Information Society of Greater Victoria	10,000			10,000
Customs House Building (Heritage)			249,548	249,548
Dance Victoria	18,500			18,500
Downtown Residents' Association	105,410			105,410
Downtown Victoria Business Association	72,836			72,836
Edugyan, Esi (Butler Book Prize)	5,000			5,000
Eidsvold Sons of Norway	8,000		14,073	22,073
Ending Violence Association of BC	50,000			50,000
Esquimalt Community Arts Hub	2,300			2,300
Fairfield Gonzales Community Association	229,162			229,162
Farm to School BC (PHA Public Health Association of British Columbia)	3,600			3,600
Fateh Care Charity Society	16,500			16,500
FED Urban Agriculture Society	5,000			5,000
Fern Fest		268		268
Fernwood Community Association	24,245		5,961	30,206
Fernwood Neighbourhood Resource Group	122,080			122,080
Fire Fighters' Burn Fund of Greater Victoria			2,883	2,883
First Baptist Church			4,434	4,434
First Church Of Christ Scientist			14,425	14,425
First Metropolitan United Church			30,518	30,518
First Open Heart Society of BC			3,469	3,469
Flamenco de la Isla Society	6,400			6,400
Food Eco-District Restaurant Society	8,550			8,550
Foursquare Gospel Church of Canada			2,282	2,282

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Franciscan Friars of Western Canada			4,985	4,985
Free B Film Festival		555		555
Freshwater Fisheries Society of BC			13,039	13,039
Friends of Bowker Creek Society	2,500			2,500
Friends of Government House	1,000			1,000
Function Festival		535		535
Gage Gallery	2,400			2,400
Garden City Electronic Music Society	8,000			8,000
Glad Tidings Pentecostal Church			116,555	116,555
Good Night Out Vancouver Society	10,185			10,185
Governing Council of the Salvation Army in Canada			76,773	76,773
Grace Evangelical Lutheran Church			33,249	33,249
Greater Victoria Citizens' Counselling Centre			9,237	9,237
Greater Victoria Coalitioin to End Homelessness	816,607			816,607
Greater Victoria Festival Society	17,600			17,600
Greater Victoria Folk Festival Society	1,500			1,500
Greater Victoria Housing Society			10,707	10,707
Greater Victoria Performing Arts Festival	500			500
Greater Victoria Placemaking Network	6,500			6,500
Greater Victoria Sport Tourism Commission	60,000			60,000
Greater Victoria Volunteer Society dba Volunteer Victoria	57,000			57,000
Gubby-Hurtig, Matisse	250			250
Gurdwara Singh Sabha Society of Victoria			9,385	9,385
Harris Green Placemaking	891			891
Harvest and Share Food Relief Society	9,630			9,630
Here in Canada	3,600			3,600
HINGA	7,300			7,300
Hook Sin Tong Building (Heritage)			27,548	27,548
Human Nature Counselling Society	4,500			4,500
Hungarian Society of Victoria			5,033	5,033
Impulse Theatre Society	3,500			3,500
Independent Media Producers Network Society (formerly MediaNet)	700			700
InnovativeCommunities.Org Foundation			5,292	5,292
Intrepid Theatre Company	40,400			40,400
Island Community Mental Health Association			36,410	36,410
Island Corridor Foundation			55,331	55,331
James Bay Anglers' Association			3,272	3,272
James Bay Community School Centre	104,847			104,847
James Bay Health and Community Services Society			25,699	25,699
James Bay Neighbourhood Association	53,165			53,165
James Bay New Horizons Society	112,400			112,400
James Bay United Church			17,650	17,650
Janion Hotel Building (Heritage)			72,956	72,956
Jewish Community Centre of Victoria	8,000			8,000

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
John Howard Society of Victoria			9,191	9,191
Jubilee Congregation of Jehovah's Witnesses			9,051	9,051
Junior Achievement BC	2,500			2,500
Kalghidhar Sharomani Society of Victoria			4,291	4,291
Keystone Victoria Christian Ministries Inc			4,876	4,876
Khalsa Diwan Society of Victoria			22,799	22,799
KidSport Victoria	5,000			5,000
Kiwanis Club of Victoria			12,741	12,741
Kiwanis Village Society of Victoria	152,500			152,500
Kulea Society	1,000			1,000
Langham Court Theatre Society			22,589	22,589
Langley Street Rehab Law Chambers (Heritage)			48,828	48,828
Laren Society			10,852	10,852
Leadership Victoria Society	3,750			3,750
Levagood, Madison (Mayor's Entrepreneur Award)	250			250
LifeCycles Project Society (Establishing Strong Connections Program)	13,500			13,500
Lifetime Networks	1,000			1,000
Living Edge Community	2,500			2,500
Loo Chew Fan Building/Ning Yung Building (Heritage)			39,462	39,462
Lum Sam Building/Lee Chong Tenement Building (Heritage)			61,158	61,158
Maplewood Gospel Hall			8,595	8,595
Martitime Museum of British Columbia	4,568			4,568
MaRS Discovery District	22,500			22,500
Mexican Canadian Community Association of Victoria	3,000			3,000
Monoceros Education Society	4,539			4,539
Muslim Youth Victoria	1,000			1,000
Mustard Seed Church	14,000		8,254	22,254
New England Hotel Building (Heritage)			28,229	28,229
North Jubilee Neighbourhood Association	7,120			7,120
North Park Neighbourhood Association	98,120			98,120
Oak Bay Gospel Assembly			7,137	7,137
Oak Bay Health Care Society	5,000			5,000
Oaklands Chapel			5,844	5,844
Oaklands Community Association	150,810		3,301	154,111
Oasis Society for the Spiritual Health of Victoria	1,600			1,600
Ocean Ambassadors Canada	4,855			4,855
Open Door Spiritualist Church			4,052	4,052
Open Space Arts Society	40,000		10,785	50,785
Osteoporosis Canada	4,610			4,610
Our Place Society	178,000			178,000
Out There Arts		446		446
Pacific Opera Victoria	20,000			20,000
Pacific Peoples' Partnership	4,800			4,800
Pacific Training Centre for the Blind Society	10,500			10,500

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Pacifica Housing Advisory Association	5,125		4,159	9,284
Parkdale Evangelical Free Church			4,934	4,934
Paul Phillips Hall	8,201			8,201
Peers Victoria Resource Society	12,000			12,000
Peninsula Streams Society	4,405			4,405
Phoenix Human Services Association			16,862	16,862
Point Ellice House	5,500			5,500
Pro Art Alliance of Greater Victoria	10,000			10,000
Promis Block/Warner Building (Heritage)			65,174	65,174
Proverbs, Wendy (Butler Book Prize)	5,000			5,000
Quadra Village Community Centre	176,477			176,477
Religious Society of Friends			10,808	10,808
REP Here in Canada	7,500			7,500
Restorative Justice Victoria	34,532			34,532
Rockland Community Association	6,460			6,460
Rockland Neighbourhood Association	6,500			6,500
Ross Bay Villa Society			4,196	4,196
Royal and McPherson Theatre Society			99,973	99,973
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292			80,784	80,784
Saint Germain Foundation Of Canada (Victoria Branch)			4,849	4,849
Saint Sophia Parish Of The Russian Orthodox Church			4,781	4,781
Sanctuary Youth Centre	50,000			50,000
School Crossing Guard Program	22,936			22,936
School District #61	36,840			36,840
Scouts Canada 2nd Fort Victoria Group			14,671	14,671
See Spring Mental Wellness Coalition	25,000			25,000
Seniors Serving Seniors Association of BC	2,500			2,500
Ska & Reggae Festival		535		535
Shekinah Homes Society			5,182	5,182
Silver Threads Service	232,910			232,910
Soap for Hope Canada Society	8,000			8,000
Societe Francophone de Victoria	50,000			50,000
Society of Saint Vincent de Paul of Vancouver Island			20,833	20,833
Songhees & Esquimalt Nations	200,000			200,000
South Island Prosperity Partnership	224,436			224,436
South Jubilee Neighbourhood Association	51,530			51,530
St. Andrew's Presbyterian Church			31,948	31,948
Stigma-Free Society - Women's Peer Support Group	2,500			2,500
Story Studio Writing Society	2,500			2,500
Table Missionary Society	2,986			2,986
Theatre SKAM Association	59,800			59,800
Threshold Housing Society			9,540	9,540
TLC (The Land Conservancy) of BC			34,514	34,514
Truth & Reconciliation Day		5,571		5,571

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

GRANTS 2022	GRANTS	IN-KIND SERVICES	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Ukrainian Catholic Church of St. Nick			20,071	20,071
Umbrella Society for Addiction Services			2,545	2,545
United Way Southern Vancouver Island	21,000			21,000
University of Victoria	18,215			18,215
Vancouver Island Counselling Centre for Immigrants and Refugees	10,000			10,000
Vancouver Island School of Art	5,000			5,000
Vancouver Island South Film and Media Commissions	45,000			45,000
Victoria Arts Council	6,000			6,000
Victoria Association For Community Living			7,516	7,516
Victoria BC Ska & Reggae Society	18,700			18,700
Victoria Brain Injury Society	9,000			9,000
Victoria Chinese Alliance Church			5,391	5,391
Victoria Chinese Pentecostal Church			6,527	6,527
Victoria Chinese Presbyterian Church			12,851	12,851
Victoria Civic Heritage Trust	1,041,225			1,041,225
Victoria Community Food Hub Society	336,250			336,250
Victoria Community Health Cooperative	2,500			2,500
Victoria Compost And Conservation Education Society	15,000			15,000
Victoria Conservatory of Music	26,735		137,499	164,234
Victoria Cool Aid Society	378,020		115,570	493,590
Victoria Disability Resource Centre	4,800			4,800
Victoria Dragon Boat Festival Society	12,600	892		13,492
Victoria Edelweiss Club, German Canadian Cultural Society of Victoria			14,248	14,248
Victoria Festival of Authors Society	4,800			4,800
Victoria Filipino Canadian Association	2,900			2,900
Victoria Heritage Foundation	257,789			257,789
Victoria Highland Games Association	15,000	1,740		16,740
Victoria Immigrant and Refugee Centre Society	18,000			18,000
Victoria Independent Film and Video Festival	12,800			12,800
Victoria Innovation, Advanced Technology & Entrepreneurial Council (VI	6,000			6,000
Victoria Italian Assistance Centre			42,963	42,963
Victoria Jazz Society	22,500			22,500
Victoria Literacy Connection Society	2,500			2,500
Victoria Military Music Festival Society	2,000			2,000
Victoria Multi-Cultural Society	41,984			41,984
Victoria Native Friendship Centre			39,554	39,554
Victoria Pride Society	10,400			10,400
Victoria Rainbow Kitchen Society	9,000			9,000
Victoria Sexual Assault Centre	32,000			32,000
Victoria Shambhala Centre			4,502	4,502
Victoria Social Innovation Centre Society			32,759	32,759
Victoria Symphony Society	20,000			20,000

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2022

			EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	
GRANTS 2022	GRANTS	IN-KIND SERVICES		TOTAL
Victoria Truth Centre Inc			4,413	4,413
Victoria West Community Association	148,177			148,177
Victoria Women in Need Community Cooperative			10,111	10,111
Victoria Women's Sexual Assault Centre			8,299	8,299
Victoria Women's Transition House Society			19,835	19,835
Victoria Youth Empowerment Society			7,036	7,036
Voices in Motion Choral Society	7,350			7,350
White Eagle Polish Hall	40,000			40,000
Wholesale Woolens Building (Heritage)			21,890	21,890
World Sikh Organization of Canada	9,500			9,500
Xchanges Artists' Gallery and Studios	1,560			1,560
	\$ 8,803,877	\$ 41,079	\$ 2,935,097	\$ 11,780,053

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2022
IN EXCESS OF \$25,000

NAME	AMOUNT
Aardvark Pavement Marking Services	\$ 184,710.51
Access Information Management Of Canada	100,004.50
Acciona Facility Services Canada Ltd	222,611.14
Acklands Grainger Inc	65,197.80
Adcock Equipment Inc	41,216.00
Advantage Tree Care	50,089.36
Aecom Canada Ltd	860,256.01
Aes Engineering Ltd	45,081.78
All Ways Towing	70,271.71
Allied Glass and Aluminum Products Ltd	34,545.68
Alpha Paint and Auto Body Ltd	71,916.71
Ambit Gender Diversity Consulting	41,223.00
Andrew Sheret Ltd	275,509.32
Anisoft Group Inc	84,851.20
Anixter Canada Inc	106,945.67
Apex Steel and Gas Ltd	27,143.46
Applied Geologics Inc	142,195.20
Arbutus Excavating Ltd	33,216.90
Associated Fire Safety Equipment	312,517.24
Atomic Crayon Web Development Ltd	50,770.67
ATS Traffic	83,072.02
Authorize.Net	63,270.00
Ball Superior	32,504.15
Bang The Table	30,788.80
Bates Charles	41,580.00
BC Hydro	1,512,149.37
BC Liquor	29,417.86
BC Municipal Safety Association	60,904.21
BC Transit	412,695.00
BD Hall Constructors Group	3,884,710.49
BDO Canada LLP	66,150.00
Beckra Contracting Ltd	43,852.50
Bell Mobility	423,476.72
Berks Intertruck Ltd	440,329.62
Berlin Eaton and Associates Ltd	63,105.00
Better Environmental Sound Transportation	145,251.35
Blue Coast Event Group	278,631.15
Brandt Tractor Ltd	48,694.23
Brown Rob	30,714.05
Budget Rent-A-Car	207,002.41
Bullet Security Cameras	45,831.45
Bumper To Bumper	29,898.12
Bunzl Canada Inc (P 95876)	396,197.44

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Butler Concrete And Aggregate Ltd	414,748.08
C One Contractors Ltd	25,251.73
Calta Construction Inc	119,156.39
Campus Acura	25,105.97
Canada Life	757,760.05
Canada Post	67,393.69
Canada Ticket Inc	26,764.62
Canadian Bavarian Millwork and Lumber	41,336.13
Canadian Linen and Uniform Service	47,537.85
Canadian Police College	46,059.29
Canadian Tire	51,589.25
Capital Regional District	767,259.13
Capital Regional District Water Supply	11,483,733.04
Capital Tree Service Inc	26,636.42
Cascade Wear B.C. Ltd	25,191.11
CDW Canada Corp	25,983.65
CEGID Inc	86,726.59
Cellebrite Inc	105,739.20
Central Square Technologies	165,224.13
Charter Telecom Inc	254,028.20
CIS Street Furniture	110,500.00
City of Surrey	430,439.59
City of Vancouver	178,089.12
Cloverdale Paint And Paper	106,615.53
Coast Utility Contracting Ltd	458,965.35
Colliers International Inc	28,783.02
Colliers Strategy & Consulting Group	49,865.61
Columbia Fire and Safety Ltd	302,741.38
Columbia Fuels	1,611,479.30
Commercial Aquatic Supplies	71,861.55
Commercial Lighting Products Ltd	72,908.79
Complete Utility Contractors Ltd	663,159.75
Concert Realty Services Ltd	263,031.47
Convergent Information Systems	84,065.41
Cords Key	29,107.57
Core Group Civil Consultant Ltd	98,137.40
Coriolis Consulting Group	94,189.65
Cornerstone Planning Group	27,732.97
Corporation of the District of Oak Bay	25,263.20
Corporation of the District of Saanich	442,305.15
CREST	509,741.16
Cubex Limited	34,963.59
Curt T Griffiths Ltd	26,250.00

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NAME	AMOUNT
Danjou Martin	31,815.00
Datafix	64,512.00
Davinci Plumbing	76,370.85
Denbow	55,715.13
Dentons Canada Llp	26,694.82
Depend-A-Dor Repairs	92,659.88
Dhir Vishal and Lisa	29,250.00
Dialog BC Architecture Engineering Int	104,465.89
Dinesen Nurseries Ltd	62,730.09
District of Central Saanich	30,721.69
Dobney Foundry Ltd	31,121.36
Docebo Inc	27,664.00
Dominion Voting Systems Corp	29,209.01
Don Mann Excavating Ltd	1,824,461.61
Dpm Consulting Ltd	37,012.50
Driving Force	43,232.00
DS Tactical Supply Ltd	150,690.14
E H Emery Electric Ltd	107,830.14
E-Card Id Products Ltd	44,834.08
Ecomm Emergency Communications	3,773,137.30
Econolite Canada Inc	147,567.62
Edwards Byron	35,490.00
Eecol Electric Ltd	136,218.72
Emco Corporation Water Works	433,714.60
Emersons Lock Ltd	44,953.21
Emterra Environmental Victoria	97,518.40
Encore Canada	576,029.65
Engineering For Kids Vancouver Island	34,158.52
Envirosmart Biodegradables	52,228.00
Erp-One Consulting	86,439.46
Escribe Software Ltd	51,801.51
Esri Canada	78,512.00
Express Custom Trailer Mfg Inc	326,343.16
Fairmont Empress	4,367,111.77
Fc Travel Group	36,089.87
Fca Canada Inc.	116,847.36
Fineline Road Marking Ltd	161,014.37
First Truck Centre	109,126.08
Fisher Road Recycling Centre	483,213.79
Flo Services Inc	516,684.00
Flocor Inc	131,525.75
Fort Fabrication & Welding Ltd	220,980.48
Fortis BC	475,127.09

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NAME	AMOUNT
Fortran Traffic Systems Ltd	102,227.12
Foster Air Conditioning Ltd	65,024.64
Four Seasons Fire Prevention Serv Ltd	60,341.75
Fourfivedrives Manufacturing Co	79,982.70
Fred Surridge Ltd	184,826.63
Frontline Outfitters	32,332.74
Full Swing Excavating Ltd	669,299.48
G and E Contracting Lp	616,728.75
Germaine Koh Studio Ltd	87,838.86
Gesslein Mini Excavating Ltd	78,705.55
GFL Environmental	46,863.54
Gibson Waterworks Supply Inc	70,549.22
Gilmore Doculink	29,756.72
Global Convention Services Ltd	40,019.82
Goodbye Graffiti	29,999.27
Gpm Civil Contracting Inc	3,918,673.98
Graphic Office Interiors	307,927.04
Greater Victoria Public Library	5,761,384.00
Greater Victoria School Board	31,147.82
Green Line Hose	33,935.15
Gregg Distributors Ltd	72,766.03
Grt Environmental Services (Canada) Ltd	134,656.67
Guillevin International	29,634.40
GVLRA/CUPE Long Term Disability Trust	675,555.77
H L Demolition And Waste Management Ltd	210,410.28
H Two X Contracting Ltd	277,627.03
Habitat Systems Inc	77,369.82
Hammertime Bobcat Services Ltd	233,354.63
Hcma Architecture & Design	177,292.38
Heritage Quay Development	627,693.23
Herold Engineering Ltd	26,951.94
Hewlett Packard Financial Services	67,829.17
Homewood Health	46,672.24
Houle Electric Limited	347,922.89
Hydro Force Excavating	383,546.76
ICBC	299,170.00
ICLEI Canada	58,189.06
Iconix Waterworks	840,416.85
Individual Dry Cleaner	123,893.03
Industra Ici Constructors Ltd	246,417.89
Info Tech Research Group Inc	154,765.80
Insituform Technologies Ltd	1,375,844.11
Intercontinental Truck	381,190.94

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Interprovincial Traffic Services Ltd	542,187.41
Intime Services Inc	85,102.50
ISL Engineering and Land Services Ltd	605,993.55
Island Asphalt Ltd	3,060,169.78
Island Business Print Group Ltd	45,619.34
Island Ehs	26,181.94
Island Ford	69,508.95
Island Key Computer Ltd	571,616.68
Island Tractor And Supply Ltd	29,872.47
J E Anderson And Associates	49,715.17
Jack Van Klaveren Ltd	28,827.28
Jarraah Consulting & Services	73,550.14
Jenner Chevrolet Oldsmobile Ltd	116,447.68
JIBC Student Services	48,883.18
Jim Sarah	31,500.00
Just Moss Canada	37,419.25
Justice Institute Of Bc	329,241.54
K Bro Linen System Inc	34,971.45
Kal Tire	78,958.54
Kerr Controls Inc	72,982.87
Key West Ford Sales Ltd	65,343.35
Kinetic Construction	2,532,859.91
KMS Tools	63,543.84
Knight Signs Ltd	77,443.14
KPMG LLP	58,983.75
KTI Limited	56,851.62
Kwela Leadership And Talent Management	37,978.51
Landscape Forms Inc	34,164.48
Lawson Products Inc	42,326.55
Leaders International Executive Search	42,502.95
Liesch Interiors Ltd	160,456.80
Little Piggy Catering	28,394.10
Lloyd Libke Law Enforcement Sales Inc	192,911.25
Lombard Precast Inc	128,839.44
London Life	28,096.25
Longview Systems	99,712.78
Lordco Parts Ltd	31,153.36
M R Crane Service Ltd	25,657.69
Macnutt Enterprises Limited	95,669.40
Madden Fabrication	71,410.07
Mainroad Maintenance Products Ltd	154,446.08
Manufacturers Life Insurance Company	354,328.05
Mark Vu Md Inc	58,100.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Maximum Express	34,951.79
McElhanney Consulting Services Ltd	377,146.16
McRae's Environmental Services Ltd	137,250.76
MD Charlton Co Ltd	81,968.72
Metro Motors Ltd	248,478.72
Michelin North America Canada Inc	48,193.42
Microsoft Corporation	969,058.63
Millennia Research Ltd	69,181.96
Minister of Finance	2,333,090.97
MNP LLP	182,670.40
Monk Office Supply Ltd	231,249.96
Municipal Insurance Association	373,593.00
Municipal Pension Plan	12,364,339.61
Murdoch De Greeff Inc	70,829.49
Nancy Beckman And Chris Jones	32,634.00
Napa Auto Parts	81,259.52
National Concrete Accessories	53,068.10
Nedco	35,236.32
Neighbour Lab Cooperative	115,122.01
Newline Skateparks Ltd	3,120,852.11
Next Environmental Inc	30,240.00
North West Environmental Group Ltd	78,747.50
Nova Pole International Inc	133,941.92
Number Tem Architectural Group	28,645.21
Nutrien AG Solutions (Canada)	125,034.88
O2 Planning And Design Inc	107,527.88
Ocean Concrete Ltd	50,346.24
OK Tire Auto Service	55,346.01
Old Victoria Properties Ltd	984,728.85
Oracle Canada ULC	179,823.83
Organized Crime Agency of BC	81,570.92
Our Place Society	84,500.00
P And R Truck Centre	105,749.38
Pacific Blue Cross	3,141,995.40
Pacific Concrete Cutters Ltd	55,307.54
Paladin Security Group Ltd	2,480,750.44
Parson Inc	324,469.36
Passport Labs Inc	66,750.00
PBX Engineering Ltd	74,101.64
Petro Canada Lubricants Inc	45,551.69
Pitneyworks	320,000.00
Planning Institute	25,171.57
Power Curbers Inc	457,170.50

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NAME	AMOUNT
Power Pros Electrical	84,735.31
Prairiecoast Equipment	50,816.62
Prices Lock and Safe	31,934.50
Primecorp	523,115.44
PW Trechless Construction Inc	296,291.52
PWL Partnership Landscape Architects Inc	45,308.02
Qm Environmental Services	63,636.64
Queens Printer	82,030.32
Questica Inc	41,258.01
Ralmax Contracting Ltd	69,560.24
Rampart International Corporation	138,219.57
Randstad Technologies	499,599.00
Red Arrow Brewing Company	34,833.08
Reganit Juliet And Florante	78,000.00
Reimair Consulting	43,339.96
Reliable Towing Service	36,525.72
Removall Remediation Services Ltd	26,503.23
Richmond Elevator	53,689.07
Roadmasters Safety Group	31,690.00
Rollins Machinery Ltd	139,505.37
Roper Greyell Llp	148,420.30
Routeware	27,187.71
Royal Canadian Mounted Police	44,665.57
RTB Safe Traffic Inc	483,385.65
Russell Hendrix Foodservice Equipment	43,168.15
Russels Crane And Cartage	52,938.17
Ryzuk Geotechnical	159,228.58
S R L Fire Protection Ltd	27,811.37
Sasco Contractors Ltd	95,497.52
Satinflower Nurseries	44,058.97
Save-On-Foods Memorial Centre	49,179.43
Sawmill Sales Direct	44,301.60
Scale Enterprises	290,664.34
Setcan Corporation	27,128.22
Shaw Cable	114,379.75
Sherine Industries	34,945.40
Sie Consultants Ltd	52,569.55
Sigma Safety Corporation	303,173.98
Slegg Limited Partnership	153,698.04
Softchoice Corporation	819,437.88
Softlanding Solutions Inc.	25,211.82
Solidcad	26,600.00
Southern Butler Price	59,745.78

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Sparker Construction Ltd	413,014.51
Specimen Trees Wholesale Nurseries Ltd	44,389.10
Springer Kathi	57,330.00
Stantec Consulting Ltd	122,185.35
Stewart Mcdannold Stuart	65,337.85
Stinson Its	28,218.40
Strata Plan VIS2529	36,459.41
Suburban Motors	100,738.79
Summit Mechanical Systems Ltd	62,494.48
Sunbelt Rentals	84,961.99
Supremex	27,440.23
Tedford Overhead Doors Ltd	53,008.22
Telus	434,271.91
Temple Scott Associates	49,344.54
Tetra Tech Canada Inc	109,098.15
The Home Depot	25,241.71
Think Communications Inc	68,068.00
Thinktel	85,723.40
Three M Canada Inc	33,510.69
Times Colonist	155,070.59
Tip Top Tree Service Ltd	104,703.40
Top Quality Coatings Ltd	50,400.00
Total Power Limited	41,530.51
Township of Esquimalt	111,246.82
Toyota Credit Canada Inc	26,676.96
Trane Canada	25,113.26
Trenchless Solutions Inc	489,391.88
Trio Ready Mix Victoria Ltd	42,574.99
Uline	63,036.13
Ungerboeck Systems Inc	46,889.74
United Engineering Ltd	72,019.24
United Rentals	117,068.58
Urban Systems	50,220.62
Valley Traffic Systems Inc	103,473.28
Van Isle Water Services Ltd	54,730.24
Vancouver Island Psychological Services	82,495.00
Vancouver Police Department	70,515.62
Vecima Networks	59,426.27
Velocity Projects Inc	156,586.55
Versatile Technologies Inc	25,525.37
Victoria Animal Control Services Ltd	551,947.07
Victoria Drain Services Ltd	879,044.59
Victoria Fish and Game	51,292.50

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Victoria Materials Depot	542,940.19
Victoria Powder Coating	32,709.60
Victoria Real Estate Board	45,360.00
Vimar Equipment Ltd	65,316.09
Waddington Strata Plan Vis4516	177,034.77
Wee Bee Hauling and Services Ltd	396,788.01
Western Equipment Ltd	135,401.18
Western Traffic Ltd	1,489,420.42
Westerra Equipment LP	35,316.54
Westvac Industrial Ltd	38,078.47
Wheaton Chevrolet Buick Cadillac Gmc	28,294.90
Wille Dodge Chrysler Ltd	30,987.71
WM Canada	37,383.23
Woeller Chris	39,843.71
Worksafe BC	4,227,306.36
WSP Canada Inc	38,582.04
YMCA-YWCA of Greater Victoria	29,406.74
Total \$25,000 or More	124,551,024.28
Total Under \$25,000	7,982,387.55
Grand Total	\$ 132,533,411.83



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