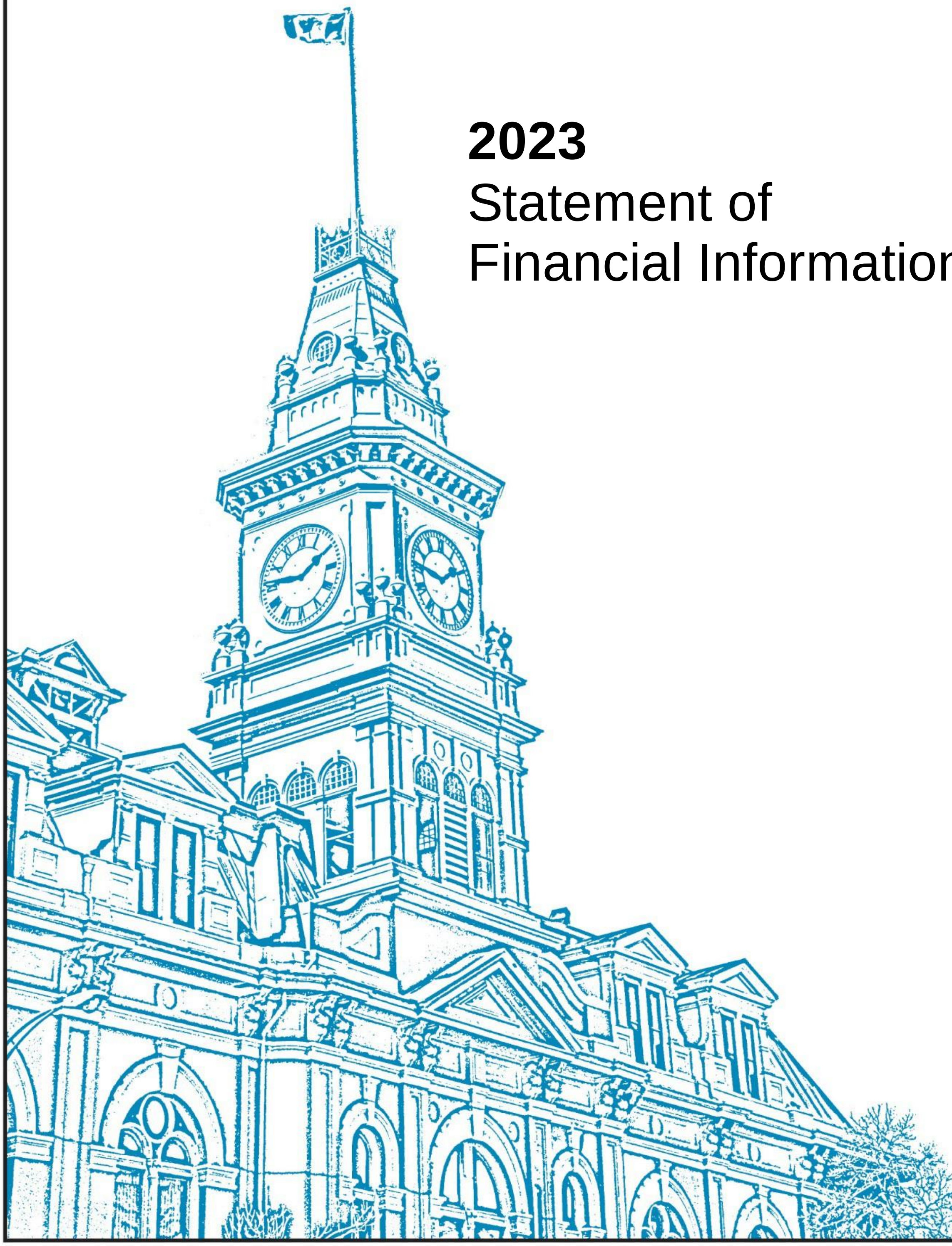
2023
Statement of Financial Information



Statement of Financial Information

For the Year Ended December 31, 2023

(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, 2023

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CITY OF VICTORIA

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)	(Signature)
Susanne Thompson, BAccS, CPA, CGA	Marianne Alto
Deputy City Manager / CFO	Mayor
June 24, 2024	June 24, 2024

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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.

Jocelyn Jenkyns
City Manager

Susanne Thompson
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, 2022

Christopher P. Morrill
Executive Director/CEO

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BDO Canada LLP
Unit 1100 - Royal Centre
1055 West Georgia Street
Vancouver, BC V6E 3P3 Canada

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, 2023, 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, 2023, 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)' and 'Schedule B - Growing Communities Fund (Unaudited)', that are included at the end of these financial statements.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 9, 2024

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF FINANCIAL POSITION

December 31		2023		2022
Financial Assets				
Cash and cash equivalents (Note 3)	$	**97,276,196**	$	128,244,048
Accounts receivable				
Property taxes		**4,189,736**		3,047,594
Other		**37,500,804**		35,679,761
Portfolio investments (Note 4)		**272,967,247**		248,043,341
Mortgage receivable (Note 5)		**1,044,652**		1,012,458
Other assets		**403**		2,216
MFA debt reserve fund (Note 16)		**1,323,540**		1,310,667
		414,302,578		417,340,085
Liabilities				
Accounts payable and accrued liabilities		**35,189,523**		30,069,020
Deposits and prepayments		**28,717,848**		26,658,204
Deferred revenue (Note 6)		**31,127,016**		29,359,819
Long-term debt (Note 7)		**48,962,799**		54,066,383
Employee future benefit liability (Note 8)		**19,987,861**		19,423,526
Asset retirement obligations (Note 10)		**1,706,893**		-
		165,691,940		159,576,952
Net Financial Assets		**248,610,638**		257,763,134
Non-Financial Assets				
Tangible capital assets (Note 9)		**722,459,962**		641,709,643
Inventories of supplies		**2,655,209**		2,434,168
Deposits towards acquisition of tangible capital assets (Note 9(d))		**535,000**		3,400,000
Prepaid expenses and deposits		**2,539,789**		687,035
		728,189,960		648,230,846
Accumulated Surplus (Note 11)	$	**976,800,598**	$	**905,993,980**
Contingent liabilities (Note 16)				

On behalf of the City:

Deputy City Manager/CFO

Mayor

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

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF OPERATIONS

For the year ended December 31	Financial Plan 2023 (Note 17)	**2023**	2022
Revenues			
Taxation (Note 12)	169,000,160	$ **169,084,975**	157,914,112
Grants in lieu of taxes	7,317,500	**7,613,156**	7,359,111
Sale of goods and services	56,818,630	**66,304,108**	58,259,637
Sale of water	24,747,980	**26,734,144**	23,990,399
Licences and permits	9,697,370	**11,371,144**	9,705,751
Fines	5,518,020	**5,438,681**	4,559,778
Rentals and leases	2,012,750	**2,194,456**	2,038,200
Investment income	4,000,000	**16,378,744**	7,344,892
Other interest and penalties	965,960	**1,407,719**	1,084,725
Unconditional transfers (Note 13)	2,000,000	**1,988,000**	2,003,713
Conditional transfers (Note 13)	15,224,990	**26,009,318**	12,884,707
Actuarial adjustment on debt	-	**1,435,132**	1,496,813
Development Cost Charges	7,859,000	**6,134,789**	4,888,598
Miscellaneous (Note 14)	3,146,740	**4,213,705**	10,185,652
	308,309,100	**346,308,071**	303,716,088
Expenses			
General government	33,377,600	**27,707,915**	21,335,160
Protective services	92,521,170	**97,724,786**	88,504,784
Engineering and transportation services	27,534,100	**40,019,766**	35,927,293
Environmental and public health services	8,936,270	**10,387,184**	9,818,872
Social services and housing	2,216,390	**3,272,815**	5,783,790
Planning and development	19,964,120	**22,970,043**	18,181,953
Parks, recreation and cultural services	32,677,700	**48,072,553**	41,155,232
Water utility	18,117,980	**19,444,103**	17,840,908
Sewer utility	4,308,880	**5,902,287**	5,657,271
	239,654,210	**275,501,453**	244,205,263
Annual Surplus	68,654,890	**70,806,618**	59,510,825
Accumulated surplus, beginning of year	905,993,980	**905,993,980**	846,483,155
Accumulated Surplus, end of year	$ 974,648,870	$ **976,800,598**	$ 905,993,980

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 2023 (Note 17)	**2023**	2022
Annual Surplus	$ 68,654,890	**$ 70,806,618**	$ 59,510,825
Acquisition of tangible capital assets	(180,630,000)	**(103,512,059)**	(45,672,948)
Developer contributions of tangible capital assets	-	**(30,000)**	-
Amortization of tangible capital assets	14,500,000	**20,906,966**	17,809,743
Increase in tangible capital assets due to additions to asset retirement obligations	-	**(1,692,989)**	-
Net loss (gain) on disposal of tangible capital assets	-	**3,534,452**	(4,201,285)
Proceeds on disposal of tangible capital assets	-	**43,311**	6,503,600
	(166,130,000)	**(80,750,319)**	(25,560,890)
Purchase of inventories of supplies	-	**(3,710,690)**	(518,065)
Purchase of prepaids expense and deposits	-	**(4,826,149)**	-
Deposits towards acquisition of tangible capital assets	-	**(535,000)**	-
Consumption of deposits towards acquisition of tangible capital assets	-	**3,400,000**	-
Consumption of inventories of supplies	-	**3,489,649**	-
Consumption of prepaid expenses and deposits	-	**2,973,395**	1,046,150
	-	**791,205**	528,085
Change in Net Financial Assets	(97,475,110)	**(9,152,496)**	34,478,020
Net Financial Assets, Beginning of Year	257,763,134	**257,763,134**	223,285,114
Net Financial Assets, End of Year	$ 160,288,024	**$ 248,610,638**	$ 257,763,134

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	**2023**	2022
Cash provided by (used in):		
Operating Transactions:		
Annual Surplus	**$ 70,806,618**	$ 59,510,825
Items not involving cash:		
Amortization of tangible capital assets	**20,906,966**	17,809,743
Net loss (gain) on disposal of tangible capital assets	**3,534,452**	(4,201,285)
Employee future benefits expense	**2,718,000**	2,008,478
Accretion expense	**13,904**	-
Actuarial adjustment on debt	**(1,435,132)**	(1,496,812)
Developer contributions of tangible capital assets	**(30,000)**	-
Change in non-cash operating assets and liabilities:		
Accounts receivable other	**(1,821,043)**	(10,143,891)
Property taxes receivable	**(1,142,142)**	(880,902)
Mortgage receivable	**(32,194)**	(31,201)
Other assets	**1,813**	19,488
MFA debt reserve fund	**(12,873)**	38,712
Accounts payable and accrued liabilities	**5,120,503**	(244,117)
Deposits and prepayments	**2,059,644**	3,154,793
Deferred revenue	**1,767,197**	(25,626)
Inventories of supplies	**(221,041)**	(518,066)
Prepaid expenses and deposits	**(1,852,753)**	1,046,150
Change in employee future benefit liability due to cash payment	**(2,153,665)**	(1,776,184)
	98,228,255	64,270,105
Capital Transactions:		
Acquisition of tangible capital assets	**(103,512,059)**	(45,672,948)
Consumption of deposits towards acquisition of tangible capital assets	**3,400,000**	-
Deposits towards acquisition of tangible capital assets	**(535,000)**	-
Proceeds on disposal of tangible capital assets	**43,311**	6,503,600
	(100,603,748)	(39,169,348)
Investing Transactions:		
Net increase in portfolio investments	**(24,923,906)**	(29,495,038)
Financing Transactions:		
Debt repayments	**(3,668,453)**	(3,918,954)
Decrease in Cash and Cash Equivalents	**(30,967,852)**	(8,313,235)
Cash and Cash Equivalents, beginning of year	**128,244,048**	136,557,283
Cash and Cash Equivalents, end of year	**$ 97,276,196**	$ 128,244,048

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

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, enginnering and 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 15).

(b) Basis of Accounting

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

(c) Government Transfers

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

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) Asset Retirement Obligations

A liability for an asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

(i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
(ii) the past transaction or event giving rise to the liability has occurred;
(iii) it is expected that future economic benefits will be given up; and
(iv) a reasonable estimate of the amount can be made.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate.

Upon the initial measurement the liability, and if the related tangible capital asset is in productive use, an equal amount is added to the carrying value of the related tangible capital asset. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the value of the liability is recorded as an expense.

(l) Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive

(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, 2023 or 2022.

(m) Financial Instruments

Financial instruments are classified into two categories: (i) fair value orand (ii) cost, or amortized cost.

i. Fair value category: derivatives and portfolio investments in equity instruments that are quoted in an active market are required to be assigned to the fair value category. Instruments in this category are carried at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the statement of operations and related balances reversed from the statement of remeasurement gains and losses.

As at December 31, 2023, none of the City's financial instruments have been assigned to the fair value category. As a result, there are no unrealized gains and losses and a statement of remeasurement gains and losses has not been included in these financial statements.

ii. Cost or amortized cost category: other financial instruments are measured at cost or amortized cost. Gains and losses are recognized in the statement of operations when the financial instrument is derecognized due to disposal or impairment. Sales and purchases of portfolio investments are recorded on the trade date. Transaction costs related to the acquisition of financial assets are included in the cost of the related instrument.

Financial instruments assigned to the cost or amortized cost category are cash and cash equivalents, accounts receivable, portfolio investments, mortgage receivable, accounts payable and accrued liabilities, deposits liability, and long-term debt.

Financial assets carried at cost or amortized cost are assessed for impairment on an annual basis. If there is a significant adverse change in the amount or timing of expected future cash flows, the value of the asset is reduced and an impairment loss is recorded in the statement of operations. If events and circumstances reverse in a future period, the impairment loss is reversed to the extent of the improvement, not exceeding the initial carrying value.

1. Significant Accounting Policies (continued)

(n) 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

(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

(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.

(vi) Inventories of Supplies
Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

(o) 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, the amount and timing of costs of retirement 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.

2. Adoption of New Accounting Policies
PS 3280 – *Asset Retirement Obligations:*

On January 1, 2023, the City adopted Public Accounting Standard PS 3280 – Asset Retirement Obligations. This new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. The standard was adopted prospectively, and as such, no adjustment has been made to the previously reported financial results of the organization. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard.

On January 1, 2023,the City recognized a liability and a corresponding increase to the related tangible capital asset's cost base on several buildings owned by the City that contain asbestos.

In accordance with the provisions of this new standard, the City reflected the following adjustments at January 1, 2023:
- An increase of $1,692,989 to buildings capital assets, representing the estimate of the obligation as of the date of adoption, and an accompanying amortization expense of $1,389,430 for buildings that are already assessed as being at the end of their useful lives.

2. Adoption of New Accounting Policies (continued)

PS 3450 – Financial Instruments & PS 2604 - Foreign Currency Translation

On January 1, 2023, the City adopted Public Accounting Standards PS 3450 – Financial Instruments and PS 2601 – Foreign Currency Translation.

PS 2601 addresses the measurement of transactions that are denominated in foreign currencies. The transition to PS 2601 from PS 2600 is required upon adoption of PS 3450, and has had no impact on the City's previously reported financial results. PS 3450 addresses the recognition and measurement of financial instruments. This standard requires all instruments that meet the prescribed definition of a 'financial instrument' to be assigned to one of two measurement categories:

(a) fair value; or
(b) cost or amortized cost

The City has assigned its financial instruments to the measurement categories described in Note 1(m) . This adoption has had no impact on the City's previously reported financial results. As a result of this adoption, the City has included additional disclosures relating to financial instruments in note 19.

3. Cash & Cash Equivalents

	2023	2022
Cash	**$ 85,276,196**	$ 106,734,187
Municipal Finance Authority (MFA) money market funds	**12,000,000**	21,509,861
	$ 97,276,196	$ 128,244,048

4. Portfolio Investments:

	2023	2022
MFA Pooled Bond Funds	**$ 115,967,266**	$ 87,028,546
Term deposits	**156,999,981**	161,014,795
	$ 272,967,247	$ 248,043,341

The Term Deposits held at December 31, 2023 have yields of 5.15% to 6.25% (2022 - 0.86% to 5.65%) and maturity dates to November 15, 2024. The MFA pooled bond funds have varying returns and yields, and are intended to be held for two to five years. The City's investments are carried at cost, which is consistent with the City's adoption of PS 3450.

5. Mortgage Receivable

	2023	2022
Mortgage receivable	**$ 1,044,652**	$ 1,012,458

In 2015, the property that was used for a new permanent, safe, transitional and supportive housing 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 at the time that this balance was recognized.

6. Deferred Revenue

	2022	Amounts Received	Interest Earned	Recognized as Revenue	**2023**
Deferred revenue	$ 2,473,743	$ 10,987,213	$ -	$ (5,777,097)	**$ 7,683,860**
Building permit fees	6,991,801	4,919,573	-	(5,448,851)	**6,462,532**
Development cost charges	19,894,275	2,269,197	951,941	(6,134,789)	**16,980,624**
	$ 29,359,819	$ 18,175,983	$ 951,941	$ (17,360,737)	**$ 31,127,016**

7. Long-Term Debt

	2023	2022
Equipment financing loans (a)	**$ 1,651,159**	$ 2,369,094
Long term borrowing (b)	**47,311,640**	51,697,289
	$ 48,962,799	$ 54,066,383

(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 2023**	Equipment loan payable 2022
0001-0 - 2/28/2019	$ 1,860,000	$ 1,260,614	**$ 599,386**	$ 944,917
0002-0 - 2/28/2019	2,140,000	1,088,227	**1,051,773**	1,424,177
	$ 4,000,000	$ 2,348,841	**$ 1,651,159**	$ 2,369,094

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

	Principal repayment from the General Capital Fund	Interest payment	Total
2024	$ 750,905	$ 73,667	$ 824,572
2025	648,538	31,088	679,626
2026	251,716	2,992	254,708
	$ 1,651,159	$ 107,747	$ 1,758,906

(iii) Principal paid during the year was $717,936 (2022 - $762,997). Interest paid during the year was $106,636 (2022 - $61,575).

(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 3.15%. The weighted average interest rate for 2023 was 2.78% (2022 - 2.70%).

(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 2023**	Net debt 2022
Issue 79	2033	3.08%	$ 10,000,000	$ 5,120,361	**$ 4,879,639**	$ 5,270,582
Issue 80	2033	2.85%	10,000,000	5,025,310	**4,974,690**	5,347,401
Issue 81	2034	2.85%	10,000,000	4,755,428	**5,244,572**	5,618,921
Issue 103	2023	2.65%	1,800,000	1,800,000	**-**	110,256
Issue 105	2024	2.25%	5,240,015	4,897,236	**342,779**	788,290
Issue 110	2025	1.28%	5,200,000	4,434,370	**765,630**	1,191,902
Issue 115	2031	2.12%	10,200,000	5,173,136	**5,026,864**	5,554,053
Issue 130	2034	3.00%	23,200,000	8,315,305	**14,884,695**	15,959,864
Issue 139	2036	2.10%	5,500,000	1,579,586	**3,920,414**	4,166,537
Issue 142	2037	3.15%	9,600,000	2,327,643	**7,272,357**	7,689,482
			$ 90,740,015	$ 43,428,377	**$ 47,311,640**	$ 51,697,289

(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
2024	$ 2,949,917	$ 1,466,743	$ 4,416,660
2025	2,778,320	1,360,994	4,139,314
2026	2,521,310	1,316,785	3,838,095
2027	2,544,305	1,443,870	3,988,175
2028	2,568,195	1,576,042	4,144,237
Thereafter	14,759,286	12,025,873	26,785,159
	$ 28,121,334	$ 19,190,307	$ 47,311,640

(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 $2,950,516 (2022 - $3,155,961). Interest paid during the year was $2,439,196 (2022 - $2,454,986).

8. Employee Future Benefit Liability

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

Accrued benefit obligations:	**2023**	2022
Balance, beginning of year	**$ 18,850,200**	$ 19,475,700
Service cost	**1,435,500**	1,487,300
Interest cost	**856,200**	502,300
Benefit payments	**(2,124,300)**	(1,804,900)
Immediate recognition loss (gain) for event driven liabilities	**350,500**	(41,700)
Actuarial gain	**970,500**	(2,841,900)
Plan amendment	**75,800**	2,073,400
Accrued benefit obligation, end of year	**20,414,400**	18,850,200
Less: unamortized net actuarial gain/(loss)	**(970,500)**	-
Add: pension over contributions due to staff	**543,961**	573,326
Employee future benefit liability, end of year	**$ 19,987,861**	$ 19,423,526

The accrued benefit obligations and the benefit costs for the year were estimated by actuarial valuation as of December 31, 2023 by an independent actuarial firm. Key estimates used in the valuation include the following:

	2023	2022
Discount rates	**4.10%**	4.40%
Expected future inflation rates	**2.50%**	2.25%
Expected wage and salary increases	**2.50%**	2.33 to 4.38%
Estimated average remaining service life of employees	**12 years**	13 years

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

	City	Police	**2023**	2022
Vested benefits	$ 4,757,966	$ 7,647,795	**$ 12,405,761**	$ 12,896,226
Non-vested benefits	7,316,100	266,000	**7,582,100**	6,527,300
Total employee future benefit liability	$ 12,074,066	$ 7,913,795	**$ 19,987,861**	$ 19,423,526

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.

8. **Employee Future Benefit Liability** (continued)

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, 2022. At December 31, 2022, the total plan provision for approved claims was $24,104,700 and the provision for unreported claims was $1,703,000 with an accumulated deficit of $3,026,543. The total plan provision for approved and unreported claims and net surplus/deficit at December 31, 2023 will be available later in 2024. The City paid $849,657 (2022 – $687,114) for employer contributions and City employees paid $813,403 (2022 – $653,474) for employee contributions to the plan in fiscal 2023.

Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2023, the Plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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 $13,294,369 (2022 - $12,411,219) for employer contributions while City of Victoria employees paid $11,104,534 (2022 – $10,288,176) for the Plan in fiscal 2023.

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.

9. Tangible Capital Assets

Cost	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	**2023 Total**	2022 Total
December 31, 2022	$ 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
Asset retirement obligations	-	1,692,989	-	-	-	-	-	-	**1,692,989**	-
Additions	394,258	36,997,911	8,307,011	18,665,248	2,180,779	2,630,454	1,640,519	32,725,879	**103,542,059**	45,652,157
Disposals	-	-	(239,697)	-	-	-	-	(3,546,726)	**(3,786,423)**	(2,658,093)
Transfer of completed assets previously under construction	3,972,957	472,085	2,109,786	3,443,682	591,764	334,924	14,053	(10,939,251)	**-**	-
December 31, 2023	177,594,904	162,199,741	111,406,401	313,075,960	95,937,823	51,099,968	47,754,283	30,135,841	**989,204,921**	887,756,296
Accumulated amortization										
December 31, 2022	(1,238,480)	(61,287,031)	(76,052,773)	(80,109,263)	(14,163,007)	(8,053,569)	(5,142,530)	-	**(246,046,653)**	(228,613,480)
Disposals	-	-	208,660	-	-	-	-	-	**208,660**	110,467
Amortization	(253,291)	(5,142,271)	(6,256,760)	(7,190,403)	(1,008,906)	(550,122)	(505,213)	-	**(20,906,966)**	(17,543,641)
December 31, 2023	(1,491,771)	(66,429,302)	(82,100,873)	(87,299,666)	(15,171,913)	(8,603,691)	(5,647,743)	-	**(266,744,959)**	(246,046,653)
Net Book Value, December 31, 2023	$ 176,103,133	$ 95,770,439	$ 29,305,528	$ 225,776,294	$ 80,765,910	$ 42,496,277	$ 42,106,540	$ 30,135,841	**$ 722,459,962**	$ 641,709,643

9. Tangible Capital Assets

Cost	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	**2022 Total**	2021 Total
December 31, 2021	$ 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)	**-**	-
December 31, 2022	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										
December 31, 2021	(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)
December 31, 2022	(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, December 31, 2022	$ 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

a) Work in Progress
Assets under construction having a value of $29,206,578 (2022 - $11,895,939) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b) Contributed Assets
One contributed asset with a value of $30,000 was recognized in 2023. No contributed assets were recognized during 2022.

c) Write-down of Tangible Capital Assets
No write-down of tangible capital assets occurred during 2023 or 2022.

d) Deposits towards acquisition of tangible capital assets
The City had entered into a contractual arrangement for future acquisition of a building. The total cost of this arrangement was $35,377,443 towards which the City had paid a deposit of $3,400,000 in previous years. The remaining obligation to the City of $31,977,443 was paid in 2023 and the acquisition completed as scheduled.
The City has entered into contractual arrangements for three future acquisitions of real property. In 2023, the City paid total deposits of $535,000 for these future acquisitions.
The deposits are separately presented on the Statement of Financial Position and is not included in the assets under construction figure presented in this note.
The City expects to pay approximately $14,312,037 to complete those three future acquisitions.

10. Asset Retirement Obligations

The City's asset retirement obligations consists of the following obligations:

The City owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. The related asset retirement costs are being amortized on a straight line basis over the remaining expected useful life of the related tangible capital assets in accordance with the amortization policies, as disclosed in note 1(n).

The estimated total future expenditures totaling $1,741,996 have been discounted using a present value calculation with a discount rate of 4.58%. The timing of these expenditures is estimated to occur between 2024 and 2037. No recoveries are expected at this time.

The impact of the adoption of PSAS 3280 Asset Retirement Obligations on January 1, 2023 is described in Note 2.

Changes to the asset retirement obligations in the year are as follows:

Asset Retirement Obligations		
Balance at Janaury 1, 2023	$	1,692,989
Accretion Expense		13,904
Balance at December 31, 2023	**$**	**1,706,893**

11. Accumulated Surplus

Accumulated surplus consists of individual fund surplus as follows:

Surplus	2023	2022
Equity in tangible capital assets	**$ 671,790,270**	$ 587,643,259
Operating Fund	**1,626,299**	1,673,877
Unfunded employee benefit obligation	**(5,557,610)**	(4,604,158)
	667,858,959	584,712,979
Non-Statutory Reserve Accounts		
Development Stabilization Reserve	**19,442,954**	17,374,828
Reserves		
Financial Stability Reserves	**54,616,815**	84,492,353
Equipment & Infrastructure Replacement Fund	**194,097,236**	194,292,278
Tax Sale Lands Fund	**8,751,109**	8,403,007
Parks and Greenways Acquisition Fund	**2,345,923**	2,238,798
Local Amenities & Tree	**2,659,337**	2,128,550
Victoria Housing Fund	**8,895,911**	7,599,116
Climate Action	**3,740,228**	3,001,619
Art in Public Places	**1,131,227**	1,027,481
Downtown Core and Public Realm Improvements	**315,639**	661,335
Park Furnishing Dedication Program	**93,260**	61,636
Growing Communities Fund	**12,852,000**	-
	289,498,685	303,906,173
Total Accumulated Surplus	**$ 976,800,598**	$ 905,993,980

12. Taxation

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

	Financial Plan 2023	**2023**	2022
General taxation:			
General municipal purposes	$ 166,257,960	**$ 166,258,930**	$ 155,147,521
Utility 1% tax	1,347,000	**1,373,350**	1,294,771
Special assessments:			
Boulevard frontage	535,200	**527,602**	532,241
Specified area improvement	71,000	**129,094**	143,717
Sewer frontage	789,000	**795,999**	795,861
Total taxes available for municipal purposes	$ 169,000,160	**$ 169,084,975**	$ 157,914,112

13. Government grants and transfers

	Financial Plan 2023	**2023**	2022
Unconditional Transfers:			
Traffic fine revenue sharing	$ 2,000,000	**$ 1,988,000**	$ 2,003,713
Conditional Transfers:			
Federal	12,984,190	**10,365,315**	8,418,689
Provincial	1,211,800	**15,403,891**	4,242,470
Other agencies	1,029,000	**240,112**	223,548
	$ 15,224,990	**$ 26,009,318**	$ 12,884,707

14. Miscellaneous Revenue

	Financial Plan 2023	**2023**	2022
Cost Sharing	$ 973,700	**$ 1,457,097**	$ 1,307,240
Arena lease equivalent, share of naming rights and ticket surcharge	590,060	**526,650**	625,933
Capital Region Emergency Service Telecommunications levy	400,000	**290,441**	290,037
Bus shelter advertising	150,000	**130,288**	158,749
Commission	750	**37,595**	1,341
Bonus density	-	**19,046**	344,488
Public Amenity	-	**-**	410,110
Fortis franchise fee	665,000	**849,117**	664,861
Other: administrative fees and lease fees	367,230	**859,004**	550,016
Gain on acquistion and disposal of tangible capital assets	-	**44,467**	5,832,876
	$ 3,146,740	**$ 4,213,705**	$ 10,185,652

15. Trust Funds

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

	2023	2022
Ross Bay Cemetery	**$ 1,312,989**	1,224,173
Nature Interpretive Centre	**716,745**	684,015
Bastion Square Revitalization	**149,714**	142,877
	$ 2,179,448	2,051,065

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 for the sole purpose of improving Bastion Square.

16. Contingent Liabilities

(a) The City is a 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 future 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 $4,535,756 (2022 - $4,328,631) 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 are 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, 2023 the balance of the deposits was $1,323,540 (2022 - $1,310,667). At December 31, 2023 there were contingent demand notes of $2,245,243 (2022 - $2,314,040) 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. No liability has been recorded in relation to this. A liability would be recorded if it becomes likely that the Capital Regional District will default on these debt obligations.

(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, 2023 the Board had an outstanding demand loan of $484,305 (2022 - $795,917) with the Bank of Montreal and long-term debt of $460,780 (2022 - $540,199) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2023 is $472,543 (2022 - $668,058). No liability has been recorded in relation to this. A liability would be recorded if it becomes likely that the Board of Cemetary Trustees of Greater Victoria will default on these debt obligations

(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.

17. Financial Plan Data

The financial plan data presented in these financial statements is based on the 2023 operating and capital financial plan approved by Council on May 4, 2023. The below table reconciles the approved financial plan to the financial plan figures reported in these financial statements.

Revenues		
Taxation (Note 12)	$	169,000,160
Grants in lieu of taxes		7,317,500
Sale of goods and services		56,818,630
Sale of water		24,747,980
Licences and permits		9,697,370
Fines		5,518,020
Rentals and leases		2,012,750
Investment income		4,000,000
Other interest and penalties		965,960
Unconditional transfers (Note 13)		2,000,000
Conditional transfers (Note 13)		15,224,990
Actuarial adjustment on debt		-
Development Cost Charges		7,859,000
Miscellaneous (Note 14)		3,146,740
		308,309,100
Expenses		
General government		33,377,600
Protective services		92,521,170
Transportation services		27,534,100
Environmental and public health services		8,936,270
Social services and housing		2,216,390
Planning and development		19,964,120
Parks, recreation and cultural services		32,677,700
Water utility		18,117,980
Sewer utility		4,308,880
		239,654,210
Annual Surplus, per the Statement of Operations		68,654,890
Less:		
Capital expenditures		(180,630,000)
Debt repayments		(2,950,510)
Add:		
Funding and utilizations of reserves		114,925,620
Annual Surplus, per the financial plan bylaw	$	-

18. Segmented Information

The City of Victoria is a diversified municipal organization that provides a wide range of services to its residents. 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 are 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, and traffic signal timing.

(d) Environmental and Public Health Services
The Environmental and Public Health Services is comprised of three 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.

18. Segmented Information (continued)

(g) Planning and Development

This segment is comprised 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 has 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.

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

18. Segmented Information (continued)

	General Fund							Water Fund	Sewer Fund	
2023	**General Government**	**Protective Services**	**Engineering & Transportation Services**	**Environmental & Public Health Services**	**Social Services & Housing**	**Planning and Development**	**Parks, Recreation and Cultural**	**Water Utility**	**Sewer Utility**	**Total**
Revenues										
Taxation	167,761,374	-	-	-	-	-	527,602	-	795,999	169,084,975
Grants in lieu of taxes	7,613,156	-	-	-	-	-	-	-	-	7,613,156
Sale of goods and services	1,461,295	10,009,837	18,401,878	10,449,823	-	11,012,158	3,011,169	1,540,078	10,417,870	66,304,108
Sale of water	-	-	-	-	-	-	-	26,734,144	-	26,734,144
Licences and permits	1,434,495	1,245,098	2,115,822	-	-	6,567,792	7,937	-	-	11,371,144
Fines	-	51,980	5,386,701	-	-	-	-	-	-	5,438,681
Rentals and leases	-	-	-	-	-	2,194,456	-	-	-	2,194,456
Investment income	16,378,744	-	-	-	-	-	-	-	-	16,378,744
Other interest and penalties	1,089,488	-	-	52,438	-	-	-	264,093	1,700	1,407,719
Unconditional transfers	-	1,988,000	-	-	-	-	-	-	-	1,988,000
Conditional transfers	21,265,966	238,544	447,951	13,691	1,500,677	50,000	71,919	1,922,189	498,381	26,009,318
Actuarial adjustment on debt	1,435,132	-	-	-	-	-	-	-	-	1,435,132
Development Cost Charges	5,307,628	-	-	572	-	-	-	513,000	313,588	6,134,789
Miscellaneous	2,166,690	1,329,266	154,996	-	-	461,095	101,658	-	-	4,213,705
	225,913,967	14,862,726	26,507,349	10,516,525	1,500,677	20,285,502	3,720,283	30,973,503	12,027,538	346,308,071
Expenses										
Salaries, wages and benefits	19,235,896	79,686,717	18,424,141	5,361,131	1,137,720	10,340,638	21,219,620	2,382,783	2,411,626	160,200,271
Materials, supplies and services	3,801,965	14,573,628	8,636,581	3,581,592	254,771	11,436,264	15,837,656	15,287,371	2,513,003	75,922,831
Interest and foreign exhange	362,588	-	1,561,696	-	-	-	877,500	-	-	2,801,784
Grants	-	-	-	-	1,880,324	384,627	4,632,774	-	-	6,897,725
Amortization	3,471,527	2,528,294	8,979,304	661,701	-	698,554	3,008,003	1,009,461	550,122	20,906,966
Capital Maintenance	835,938	936,147	2,418,045	782,760	-	109,961	2,497,000	764,489	427,536	8,771,876
	27,707,915	97,724,786	40,019,766	10,387,184	3,272,815	22,970,043	48,072,553	19,444,103	5,902,287	275,501,453
Annual surplus	**$ 198,206,053**	**$ (82,862,060)**	**$ (13,512,418)**	**$ 129,341**	**$ (1,772,137)**	**$ (2,684,542)**	**$ (44,352,270)**	**$ 11,529,400**	**$ 6,125,250**	**$ 70,806,618**

THE CORPORATION OF THE CITY OF VICTORIA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

18. Segmented Information (continued)

	General Fund							Water Fund	Sewer Fund	
2022	**General Government**	**Protective Services**	**Engineering & Transportation Services**	**Environmental & Public Health Services**	**Social Services & Housing**	**Planning and Development**	**Parks, Recreation and Cultural**	**Water Utility**	**Sewer Utility**	**Total**
Revenues										
Taxation	156,586,009	-	-	-	-	-	532,241	-	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	-	9,481,130	2,711,408	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	-	-	5,038,939	10,076	-	-	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	10,401,173	258,699	429,213	72,200	1,020,477	50,000	91,768	429,073	132,106	12,884,707
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	8,418,340	1,264,452	76,828	-	-	353,921	72,112	-	-	10,185,652
	200,583,667	14,032,912	21,387,438	9,816,989	1,020,477	16,962,190	3,417,606	26,704,338	9,790,472	303,716,088
Expenses										
Salaries, wages and benefits	16,517,231	74,578,902	17,045,240	4,940,883	1,736,807	8,204,267	18,580,418	2,161,107	2,127,323	145,892,179
Materials, supplies and services	854,122	11,755,092	8,333,585	3,810,393	463,709	8,895,765	14,759,907	14,452,423	2,247,206	65,572,200
Interest and foreign exhange	70,693	-	1,558,534	-	-	-	795,000	-	-	2,424,227
Grants	-	-	-	-	3,583,274	399,365	4,473,127	-	-	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
	21,335,160	88,504,784	35,927,293	9,818,872	5,783,790	18,181,953	41,155,232	17,840,908	5,657,271	244,205,263
Annual surplus	**$ 179,248,507**	**$ (74,471,872)**	**$ (14,539,855)**	**$ (1,883)**	**$ (4,763,313)**	**$ (1,219,763)**	**$ (37,737,627)**	**$ 8,863,430**	**$ 4,133,201**	**59,510,825**

19. Financial risks and concentration of risk

The City is exposed to credit risk, interest rate risk, liquidity risk, and foreign exchange risk from the City's financial instruments as follows.

(a) Credit Risk
Credit risk arises from the City's cash and cash equivalents, accounts receivable, portfolio investments, and mortgage receivable.

Accounts receivable (excluding property taxes receivable as these are not considered financial instruments under PS 3450) consist primarily of amounts receivable from utilities, and transfers from other governments. To manage the risk, the City regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2023, the amount of allowance for doubtful receivables was $1,020,498 (2022 - $913,511).

The City manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by investing guaranteed investment certificates with major Canadian financial institutions, and with the MFA. These investment meet the investment requirements of Section 183 of the Community Charter of the Province of BC.

There has been no change to the credit risk exposure from prior year.

(b) Interest Rate Risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and its portfolio investments.

The City manages cash flow risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates do not impact future cash flows or results of operations relating to long-term debt prior to maturity. Note 7 provides further information on the City's long term debt.

Investments subject to interest rate risk are the MFA Pooled Bond Funds disclosed in note 4. As interest rates rise, the fair value of these investments decreases; as interest rates fall, the fair value of these investments increases.

There has been no change to the interest rate risk exposure from prior year.

(c) Liquidity Risk
Liquidity risk is the risk that the City will not be able to meet its financial obligations as they become due. The City is exposed to liquidity risk through its accounts payable and accrued liabilities, deposits liability, and long-term debt. The City manages liquidity risk through its planning, budgeting and forecasting process, and by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financing activities to ensure that its financial obligations are met. The City's planning and budgeting process incldues both a 1-year budget and 5-year financial plan, each of which includes operational activities and capital investments. The repayment schedule for long-term debt is disclosed in note 7. Other financial liabilities are generally due within the next fiscal year.

There has been no change to the liquidity risk exposure from prior year.

(d) Foreign Exchange Risk
The City has not entered into any agreements or purchased any foreign currency hedging arrangements to hedge possible currency risks, as management believes that the foreign exchange risk derived from currency conversions is not significant. The foreign currency financial instruments immaterial and are short-term in nature and do not give rise to significant foreign currency risk.

There has been no change to the foreign exchange risk exposure from prior year.

20. Comparative Information

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

SUPPLEMENTARY FINANCIAL INFORMATION

The Corporation of the City of Victoria

The following schedule is unaudited

Year Ended December 31, 2023

THE CORPORATION OF THE CITY OF VICTORIA

SUPPLEMENTARY FINANCIAL INFORMATION

For the year ended December 31, 2023

Schedule A - BC Restart Grant (Unaudited)

	2023	2022
Balance, beginning of the year	**$ -**	$ 1,740,000
Eligible Costs incurred:		
Revenue losses - parking, Victoria Conference Centre and leases	**-**	(1,740,000)
Balance, end of the year	**$ -**	$ -

Schedule B - Growing Communities Fund (Unaudited)

	2023	2022
Balance, beginning of the year	**$ -**	$ -
Grant received March 2023	**12,852,000**	-
Eligible Costs incurred	**-**	-
Balance, end of the year	**$ 12,852,000**	$ -

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT DEC 31/23	INTEREST RATE	MATURITY DATE
79	3026	$ 4,879,639	3.08%	2033
80	3026	4,974,690	2.85%	2033
81	3026	5,244,572	2.85%	2034
103	3515	-	2.65%	2023
105	3515/3595	342,779	2.25%	2024
110	3515	765,630	1.28%	2025
115	3770	5,026,864	2.12%	2031
130	3770	14,884,695	3.00%	2034
139	3770	3,920,414	2.10%	2036
142	3770	7,272,357	3.15%	2037
Debenture Debt		**$ 47,311,640**		
Non-Debenture Debt				
MFA Loan 001-0		599,386		2025
MFA Loan 002-0		1,051,773		2026
MFA Equipment Financing Loan		**$ 1,651,159**		

Further information on all long-term debt is included in Note 7 to the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS - 2023

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 The City's guarantee portion of the outstanding debt at December 31, 2023 is $472,543. Further information is included in Note 16 of the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
Canadian Union of Public Employees (CUPE), Local 50				
ACTON, D	Street Cleaning Operator	70,601.13	6,719.19	344.98
ADAM, R	Supr - Transportation Ops	98,425.97	458.76	373.36
ALTON, M	Supervisor - Bylaw Services	98,495.51	1,111.07	-
ANDERSON, R	Building & Plumbing Insptr II	93,584.44	887.04	2,132.61
ANDERSON, S	Accountant - Fincl Reporting	93,584.43	625.90	1,417.33
ANDREWS, G	Asst Supervisor - St. Cleaning	93,725.15	684.24	-
ANGROVE, M	Senior Planner	108,472.02	2,730.61	4,620.56
ANTROBUS, S	Fin Analyst - Util Bill Coord	89,398.79	1,577.42	-
ARMISHAW, D	Jet Rodder Operator	72,771.48	7,866.74	300.00
ARMSTRONG, N	Supr - Transportation Ops	93,450.16	920.60	5,282.79
ASHBAUGH, L	Technology Security Specialist	108,538.95	616.56	-
ATKIN, T	Leadhand - Concrete	78,487.66	349.14	-
BAINS, B	Trans Tech - Right of Way	80,410.54	1,656.56	771.21
BAINS, G	Catch Basin Cleaner Operator	78,099.60	321.51	99.00
BALDINI, P	Supervisor - Parks Operations	107,117.61	5,921.73	853.92
BANISTER, S	Utility Operator 2	78,020.35	4,062.91	-
BAPTISTE, D	Leadhand - Thermal Paving	84,391.45	8,397.43	-
BARATH, R	Leadhand - Painting	92,546.41	10,007.42	-
BARTOSIK, L	Bylaw Officer	73,345.22	2,654.25	48.25
BASS, C	Asst Sup -Parks Infrastructure	95,897.62	432.36	71.65
BATALLAS, R	Senior Planner - Comm Planning	108,531.33	3,387.05	624.00
BATEMAN, R	Senior Planner	108,475.11	566.56	1,028.17
BEATTY, S	Project Administrator	93,766.83	831.57	-
BEAULAC, C	Waterworks Fitter Mechanic	83,930.12	8,897.23	806.00
BECELAERE, D	Bridges & Structures Spec	88,090.22	6,382.00	2,756.52
BELL, G	Info Tech Support Supervisor	103,303.54	1,317.06	-
BENTLEY, C	Welder Fabricator	88,318.56	560.64	-
BERKELEY, R	Sr Bldg&Plumb Insp & Qual Ctrl	98,815.95	8,653.23	2,573.79
BETANZO, D	Senior Planner - Urban Design	108,472.04	466.56	-
BILLINGHAM, F	Transportation Planner	98,316.45	705.48	1,127.60
BLACK, K	Business Ambassador	89,143.61	416.88	2,425.25
BLAZEY, S	GIS Technician	93,657.38	6,858.31	-
BLOOMFIELD, D	Asst Sup-Wtr & Undgrd Util Mtc	97,904.95	19,317.71	99.00
BOARDMAN, B	Surveyor-Eng Assets and Infra	77,058.85	359.28	84.00
BONELLA, D	Infrastructure Administrator	104,040.74	700.45	-
BOWMAN, C	Backhoe Excavator Operator	74,856.51	356.16	-
BRADFORD, K	Trades Landscaper	74,230.03	3,270.80	200.00
BRAUN, G	Senior Geomatics Technologist	98,498.86	5,553.04	453.68
BRAUN, K	Bylaw Officer	102,354.17	5,121.84	119.99
BROWN, D	Infrastructure Administrator	103,376.49	4,907.76	-
BROWNLEE, M	Senior Bylaw Officer	88,181.18	2,296.00	-
BUHLER, T	Asset Management Specialist	103,194.06	466.56	3,949.06
BUHR, D	Electrical Inspector	89,811.94	416.88	-
BUNYAN, P	Technologist - Undgrd Design	85,121.97	10,796.94	195.37
BURROWS, J	Supervisor-Solid Waste & Recyc	100,745.90	34,765.24	-
BURTON, C	IT Project&Portfolio Mgmt Spec	103,194.13	3,169.06	2,395.00
CABECA, A	Senior Leadhand - Road Ops	88,771.70	1,642.19	-
CAHANDING, J	Mechanical Technician	90,361.21	2,969.79	1,853.95
CALLAN, P	Leadhand - Cemetary Operations	84,017.36	791.92	75.00
CARERE, W	Project Administrator	93,689.30	7,151.81	-
CARROLL, P	Senior Planner	108,435.56	466.56	3,441.36
CARTWRIGHT, G	Painter	83,949.65	794.92	-
CARVALHO, T	Utility Operator 2	69,049.99	8,996.93	254.00
CASE, L	Trades Landscaper	77,070.46	364.68	359.30
CHAN, C	Tandem Dump Truck Op Utilities	69,845.42	11,168.66	99.00
CHRISTENSEN, C	Comms and Engagement Coord	89,543.55	686.27	147.96
CITTONE, M	Senior Planner - Comm Planning	108,490.30	566.56	1,511.78

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
CLARK, K	Active Transport Project Coord	91,148.22	416.88	618.26
CLARKE, D	Emergcy Mgmt Community Liaison	76,448.79	5,315.26	3,660.24
CLEEF, W	Asst Supervisor-Urban Forestry	78,870.62	411.45	2,165.02
COCHRANE, C	Facility Ops Coord - VCC	69,842.52	5,870.72	1,732.67
COLE, S	Planning Technician	81,924.10	2,911.54	-
COLLINSON, J	Sr Planner-Park & Urban Forest	77,156.09	799.92	878.33
COWNDEN, D	Land Systems Coordinator	89,180.02	645.79	-
CRAWFORD, R	Asst Sup - Solid Waste	95,646.10	2,654.32	-
CREIGHTON, M	Sup - Park Operations (Hort)	107,033.08	466.56	750.00
CROWDER, B	Transportation Planner	89,216.43	416.88	657.75
CROZIER-SMITH, C	Sr Parks Maintenance Worker	69,482.11	5,636.68	156.12
CUI, G	EV Infrastructure Coordinator	93,584.42	437.04	1,608.97
CUSACK, A	Senior Planner, Housing Policy	108,435.57	466.56	2,034.24
DAITL, B	Asst Supr - Parks Operations	92,424.75	730.55	318.75
DAITL, K	Senior Buyer	89,325.84	3,481.21	1,873.95
DALBY, A	Equipment Technician	92,388.80	410.64	707.28
DALY, B	Undgrd Facilities Specialist	77,964.15	6,574.41	411.10
DAY, J	Senior Cultural Planner	98,426.00	3,013.69	21.64
DE AMARAL, A	Comms and Engagement Coord	80,917.24	5,915.28	-
DE CANDOLE, C	Community Energy Specialist	93,584.41	437.04	1,785.75
DE FRIAS, F	Technical Support Analyst	85,523.39	796.71	-
DEZORDO, P	Street Cleaning Operator	73,276.40	7,617.99	-
DHOUBHADEL, O	Senior Buyer	89,147.37	416.88	2,412.50
DIAMOND, G	Senior Legislative Coordinator	73,346.00	12,272.98	1,500.00
DILLON, D	Telestaff Office Coord - Fire	77,131.99	6,511.86	2,495.52
DOERKSEN, C	Jet Rodder Operator	87,818.25	3,582.69	99.00
DOIRON, M	Facilities Planner	93,620.92	1,646.84	-
DOLAN, A	Supervisor - Bylaw Services	98,804.01	539.79	275.00
DOLSEN, A	Building & Plumbing Insptr I	89,252.90	416.88	3,716.41
DOYLE, K	Asst Sup - Arb & Natural Areas	93,760.56	432.36	906.20
DROZD, G	Mechanical Technician	93,139.29	925.94	37.09
DUARTE, N	Bylaw Officer	127,947.13	3,555.46	1,125.00
DUKE, G	Senior Leadhand - Concrete	82,262.53	8,121.85	-
DUNCAN, N	Technologist - Undgrd Design	84,976.02	11,248.26	1,783.49
EARL, J	Technical Support Analyst	84,903.05	2,258.63	-
EASTWOOD, B	Utility Operator 2	72,699.55	4,094.28	274.00
EBARB, E	Active Transport Project Coord	98,342.35	1,560.55	1,401.44
EDNEY, J	Housing Planner	98,316.49	755.87	2,066.01
EELEY, J	Mechanical Technician	91,065.85	2,239.19	28.52
ELLARD, M	Mechanical Technician - Fire	93,226.00	410.64	4,434.50
ENNS, C	Supr - Undgrd Utilities Const	106,759.52	14,714.51	990.77
ERSKINE, K	Bus Coord Fleet Eqip Mgmt Pgrm	84,092.32	1,579.48	70.52
FARLEY, M	Utility Operator 2	84,901.80	4,670.65	99.00
FATLA, P	Occ Health & Safety Advisor	95,013.74	887.04	2,541.65
FAWDREY, B	Sr Planner - Capital Programs	107,887.42	466.56	1,349.00
FENTON, Z	Small Engine Technician	78,852.71	1,677.79	-
FERRIS, T	Bus Coord Fleet Eqip Mgmt Pgrm	101,066.67	2,339.28	765.79
FISHER, G	Risk Mgmt & Insur Specialist	93,657.42	2,627.23	4,742.18
FOLLIS, H	Digital Service Advisor	103,290.54	6,562.10	63.38
FOREMAN, K	Sustain Analyst - Zero Waste	84,903.03	396.60	1,410.10
FORMOSA, S	Climate Adaptation Specialist	93,584.42	437.04	3,404.26
FOX, W	Road Marker 3	84,588.99	12,999.16	4,990.92
FRANCIS, K	Painter	83,909.36	391.92	200.00
FRIDAY, M	Supervisor - Building Maint	101,720.59	1,016.49	67.11
FURTADO, B	Leadhand - Roads	79,767.52	13,485.48	-
FURTADO, C	Asst Supr - Roads & Bridges	93,300.29	28,879.86	-
GAGNE, J	Land Development Technologist	84,903.06	642.43	349.76
GALE, K	Senior Bylaw Officer	99,999.10	9,363.48	-

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
GALIEV, A	EDI Lead	108,435.60	40,666.34	2,259.00
GARROW, T	Leadhand - Concrete	81,581.61	779.98	-
GILBERT, J	Backhoe Excavator Operator	80,013.53	6,072.11	99.00
GINTER, M	Senior Urban Forester	98,200.18	449.96	839.19
GLEW, S	Supervisor - Building Services	95,690.78	8,981.45	141.41
GOLDSMITH, C	Supervisor - Bylaw Services	93,829.87	4,289.50	491.40
GORDON, G	Senior Planner	108,435.57	1,553.91	-
GORTAN, J	Asst Supervisor - Concrete	96,601.32	432.36	68.75
GRAHAM, B	Asst Supervisor - Concrete	92,942.37	412.14	-
GRAY, C	Chief Bldg & Plumbing Insptr	104,963.67	466.56	3,405.31
GRAYSON, D	Leadhand - Nursery	88,281.41	1,748.18	-
GREGORY, D	Irrigation Tradesperson	77,365.43	364.68	1,927.83
HAINES, C	Financial Analyst - Budgets	85,220.60	1,910.83	-
HALKETT, R	Bylaw Officer	87,338.21	1,755.64	-
HALLIDAY, K	Senior Payroll Administrator	80,738.62	4,465.44	1,483.18
HAMPEL, S	Leadhand - Parks Operations	85,262.42	398.16	1,489.97
HARDER, D	Utility Arborist	84,104.02	391.92	635.08
HARNED, A	Food Systems Coordinator	84,903.06	8,341.27	2,857.86
HARPER, D	Utility Operator 3	91,591.75	7,776.87	279.00
HARRIS, M	Strategic Plan & Comm Advisor	103,503.51	10,084.41	508.01
HART, K	Digital Comms Strategist	81,280.72	700.19	182.95
HARVEY, J	Supervisor - Street Cleaning	104,447.56	19,526.05	7,075.63
HAVELKA, M	Leadhand - Parks Operations	88,058.72	851.10	1,190.21
HICKMAN, C	Senior Irrigation Technician	88,631.64	860.67	109.00
HILL, G	Trades Gardener	80,438.92	373.20	1,264.22
HILL, G	Utility Maint Coordinator	92,366.80	432.36	400.00
HILL, M	Community Development Coord	85,769.00	2,651.54	543.64
HISCOCK, D	Utility Operator 2	80,119.14	430.76	99.00
HITTOS, J	Street Cleaning Operator	68,658.18	13,247.58	-
HO, J	Community Energy Specialist	84,619.37	681.34	732.38
HOLMES, S	Utility Operator 2	74,088.29	6,515.38	99.00
HOLT, C	Supervisor - Security Services	93,448.34	2,255.97	1,113.65
HOUSE, B	Road Marker 3	76,184.54	11,184.41	310.64
HOWSON, C	Technical Field Arborist	88,072.38	410.64	748.95
HU, Z	Sewer & Stormwater Qual Tech	85,012.51	3,076.54	930.35
HUBBARD, S	Supr - Facility & Event Ops	77,249.31	930.33	798.00
HUTCHISON, S	Transportation Planner	98,462.48	715.34	476.20
IBBITSON, L	Graphic Designer	80,978.03	4,840.34	147.95
JACKSON, C	Paver Operator	77,614.68	4,849.61	-
JALONEN, C	Works Technologist	97,035.72	8,248.51	552.15
JANOTA-BZOWSKA,	Planner	75,628.04	1,145.20	450.00
JARVIS, A	Leadhand - Concrete	80,215.10	629.75	-
JEDYNAK, M	Supr Infra Plan - Undgrd Util	98,498.96	458.76	525.55
JERNSLET, M	Transportation Coordinator	81,587.16	378.00	222.51
JI, J	Senior Payroll Administrator	76,991.56	1,965.87	485.00
JOKINEN, M	Equipment Technician	90,265.42	410.64	28.52
JOKINEN, N	Planning Technician	81,349.76	3,176.38	-
JOLLY, A	UtilitiesPlanning Technologist	84,939.56	889.61	195.37
KADAR, I	Urban Forest Technician	83,942.97	4,656.66	718.90
KAPUSTA, A	Senior Landscape Architect	108,433.12	466.56	166.00
KARAKAS, J	Senior Urban Designer	108,472.04	466.56	4,934.84
KAUR, S	Supr - PW Support Services	95,620.31	559.98	3,065.62
KAYAL, P	Assistant Supr - Road Markings	97,582.73	11,639.93	6,141.64
KELLINGTON, C	Fin Analyst - A/R Business Lic	77,058.92	1,018.13	-
KELNER, G	Leadhand - Sign Fabrication	79,328.42	3,041.62	110.64
KENT, D	Senior Leadhand - Milling	84,750.41	9,483.86	-
KITSON, J	Bylaw Officer	81,328.73	594.66	1,684.36
KONOPAKI, A	Supervisor - Capital Projects	102,434.66	10,337.34	1,820.53

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
KROP, B	Supervisor - Fleet Maintenance	108,210.88	5,188.08	94.55
LAFRAMBOISE, M	Senior Leadhand - Support Serv	87,087.34	391.92	300.00
LAFRANCE, T	Bridge Operator	57,219.51	18,976.32	-
LANCE, R	Supr - Rec Programs & Services	90,054.92	437.04	243.77
LAPIERRE, D	Utility Operator 2	80,518.39	373.20	99.00
LAURISTON, K	Development Process Coord	88,268.65	410.78	-
LAWRENCE, D	Street Cleaning Operator	72,794.65	6,950.96	-
LAZARO, L	Senior Bridge Operator	80,070.56	47,449.81	238.00
LEE, Q	Facilities Maintenance Worker	61,496.33	18,670.25	-
L'HEUREUX, A	Irrigation Tradesperson	79,020.35	364.68	1,624.42
LIANG, P	Technologist - Trans Design	84,071.25	1,155.51	39.11
LINDAL, D	Tractor Trailer Operator	78,020.10	21,934.29	450.00
LLOYD, P	Transportation Technician	97,145.82	597.85	923.58
LONG, B	Supervisor - Parking Services	84,939.64	4,532.76	3,013.12
LUNDIN, D	Bylaw Officer	92,217.30	2,125.86	5,960.74
LUZZI, D	Technologist - Trans Design	87,145.39	396.60	139.76
MACISAAC, L	Payroll Administrator	73,345.99	1,894.77	-
MACKENZIE, S	EDI Coordinator	98,316.45	674.84	1,099.00
MACLEAN, M	Senior Planner - Comm Planning	108,472.04	633.27	4,074.66
MACPHERSON, S	Building & Plumbing Insptr II	93,584.43	437.04	2,384.07
MALCOMSON, K	Supervisor of Admin - PRF	80,900.56	478.00	5,283.83
MANGUE ALENE, A	EDI Coordinator	98,316.51	3,375.71	1,198.00
MARALAG, M	Financial Analyst-Property Tax	80,990.16	378.00	-
MARCELLE, J	Mechanical Technician	86,008.19	2,049.78	2,739.07
MARIER, C	Senior Land Development Tech	89,642.44	516.82	-
MARTIGNAGO, R	Utility Operator 2	82,850.52	373.20	99.00
MARTINEZ, J	Trades Landscaper	80,199.73	6,391.19	515.12
MCCONACHIE, D	Arts, Culture & Events Liaison	77,752.47	396.60	21.64
MCDONALD, D	Utility Operator 3	90,440.78	8,870.64	261.50
MCDONALD, T	Tree Preservation Coordinator	86,002.15	391.92	1,185.90
MCINNES, S	Senior Leadhand - Concrete	84,928.84	385.68	-
MCINTYRE, H	Correspondence Coordinator	80,880.77	1,574.44	147.96
MCKAY, M	President of CUPE 50	89,675.75	415.30	99.00
MCLEAN, B	Bylaw Officer	91,922.77	3,270.84	-
MCLEOD, A	Leadhand Pool and Building Op.	70,870.35	8,023.35	-
MCMORRAN, K	Sup-Prks Const, Irr & Cap Proj	107,153.26	6,740.70	-
MEDD, C	Senior Process Planner	98,352.97	1,144.37	1,289.00
MEECHAN, P	Leadhand - Parks Operations	88,211.74	410.64	147.65
MENDOZA, S	Transportation Technician	78,438.81	576.00	-
MILTON, B	Leadhand - Mechanical	99,724.71	2,125.12	318.30
MITCHELL, L	Senior Network Engineer	108,581.47	7,550.47	-
MOLL, S	Road Marker 2	72,135.26	6,783.77	491.41
MOLNAR, B	Supervisor - Land Development	103,194.07	466.56	6,753.29
MOLYNEUX, P	Technical Field Arborist	88,170.76	410.64	2,412.79
MOORE, C	Senior Energy Specialist	103,194.03	466.56	60.24
MOORE, R	Circular Economy Specialist	89,293.56	1,225.06	2,075.11
MORRICAL, D	Business Analyst	98,462.43	458.76	394.29
MURPHY, L	Construction Program Coord BMP	84,903.03	396.60	19.04
MYLES, R	Utility Operator 3	89,092.15	3,855.97	99.00
NEIMA, C	Fin Analyst - Utility Billing	76,985.94	359.28	-
NICHOLLS, B	Legislation and Policy Analyst	91,784.74	437.04	1,504.69
NIELSEN, K	Trades Gardener	80,070.99	1,977.92	720.00
NORMAN, B	Technologist - Trans Design	85,280.12	4,792.06	19.03
PANIZ, U	Asst Supervisor - St. Cleaning	86,785.64	1,475.49	175.00
PARKER, J	Supervisor - Power Equipment	103,249.12	949.81	119.02
PARKER-FRANCIS, L	Facility and Event Coordinator	73,394.64	6,085.68	-
PATHANIA, A	Planning Analyst	78,234.06	493.99	971.50

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
PATTERSON, M	Building & Plumbing Insptr II	93,584.43	437.04	1,747.15
PATTERSON, N	Leadhand-Park Operations Infra	75,379.46	1,635.94	1,165.90
PEBERNAT, T	Zoning Administrator	93,823.11	738.20	-
PEDERSON, S	PRV and Pump Inspector	87,156.52	5,862.65	99.00
PEEBLES, O	Trades Gardener	80,436.01	491.65	1,048.57
PEIRCE, A	Aquatic Coordinator	80,926.28	1,141.17	1,728.14
PEMBERTON, G	Neighbourhood Liaison	89,216.49	2,870.76	35.25
PEPPER, G	Supervisor - Roads & Bridges	103,001.68	23,183.49	840.00
PICKETT, M	Bylaw Officer	88,601.22	448.32	-
PITTON, R	Leadhand - Refuse Collection	78,659.78	1,266.36	291.40
PLANETA, A	Trades Groundskeeper	78,854.49	359.00	916.52
POTVIN, A	Comms and Engagement Advisor	96,664.81	917.57	182.96
POWNALL, L	Maintenance Planner	74,599.71	801.24	132.79
PRPICH, J	Leadhand - Mechanical	99,747.38	454.08	28.52
PULI, N	Asst Supr - Building Services	74,945.91	464.58	149.97
RAMSAY, M	Jet Rodder Operator	80,188.15	8,047.81	-
RATHJEN, S	Supr - Archives & Records	100,605.97	441.96	5,635.85
REES, N	Utility Operator 2	83,059.09	8,371.96	99.00
REID, M	Trades Gardener	79,193.91	829.90	1,262.50
REID-BURDON, F	Construction Program Coord BMP	84,903.05	1,050.21	-
REIST, S	Project Administrator	93,584.41	591.30	346.10
REYES ANTUAN, A	Inclusion Coordinator	85,746.00	186.60	-
REYNOLDS, T	Buyer	75,496.96	1,448.69	-
RIBEIRO, E	Senior Leadhand - Concrete	90,098.27	2,228.70	72.66
RICHENS, W	Asst Supr - Roads & Bridges	94,050.18	20,191.00	-
RIDSDALE, D	Transportation Technician	84,694.34	394.20	3,662.75
RODER, R	Senior Legislative Coordinator	73,347.21	6,485.58	3,250.00
RODERMOND, A	Leadhand - Parks Operations	88,831.21	3,059.88	286.41
ROGERS, N	Catch Basin Cleaner Assistant	77,635.99	1,505.12	409.41
ROIK, M	Utility Operator 1	71,263.58	7,040.98	287.70
ROSS, N	Landscape Designer	82,286.35	832.14	1,351.34
RUMENOVICH, K	Bylaw Officer	106,950.80	13,604.26	-
RUTLEDGE, R	Leadhand - Concrete	80,274.08	523.20	522.34
SAIDI, M	Technical Support Analyst	84,903.01	3,136.17	-
SALHOLM, K	IT Project&Portfolio Mgmt Spec	98,330.14	2,193.79	2,109.59
SANDHER, O	Asst Sup-Wtr & Undgrd Util Con	99,272.94	1,764.17	1,591.80
SANDHU, H	Supr - WW & Undgrd Util Maint	107,093.30	3,309.36	1,797.64
SANDHU, M	Supr - Undgrd Utilities Const	106,964.17	33,517.89	1,650.50
SANGHA, J	Milling Machine Operator	77,934.64	12,251.41	-
SARETSKY, L	Heritage Planner	98,315.94	458.76	1,282.14
SAYDAK, L	Lead, Occ Health and Safety	103,036.03	461.64	6,257.04
SCALLION-POND, P	Business Analyst	98,382.12	558.76	2,177.96
SCHMIDT, A	Leadhand - Welding & Fabricat.	97,390.33	9,749.10	36.77
SCHMIDT, E	Painter	83,796.50	391.92	-
SCHUMANN, K	Welder Fabricator	92,362.08	19,122.17	103.88
SCOTT, R	Utility Operator 3	91,414.28	7,411.29	1,161.50
SHARMA, S	Data Entry Operator	73,450.42	5,266.14	-
SHAW, D	Leadhand - Mechanical	92,981.78	5,545.23	28.52
SHEERE, T	Trades Groundskeeper	80,145.17	373.20	876.13
SHERBO, T	Sup - Park Operations (Hort)	107,292.19	3,461.78	67.10
SHIELDS, B	Building & Plumbing Insptr II	93,949.55	1,232.04	1,581.11
SIGNER, K	Climate Adaptation Specialist	91,684.85	426.96	3,498.71
SMITH, C	Financial Analyst-Accting Serv	84,939.53	2,188.76	-
SMITH, K	Accts Receivable Coordinator	89,180.01	416.88	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
SMITH, L	Utility Arborist	82,357.56	541.92	169.04
SMITH, M	Clerk - Eng Ops & Dispatch	90,467.45	4,890.41	139.76
SMITH, M	Sustain Spclst - Zero Waste	98,328.62	1,319.06	1,000.00
SMITH, R	Video Inspection Operator	84,539.39	8,050.18	261.50
SMITTEN, K	Senior Land Development Tech	93,903.86	437.04	-
SPARKS, C	Road Maintenance Worker	74,103.50	21,418.37	-
SPENCER, S	Street Cleaning Operator	74,715.28	2,911.94	300.00
SPOUSE, R	Storekeeper	84,165.43	691.92	-
STANBRIDGE, N	Arts, Culture & Events Liaison	84,065.68	-	21.64
STANIFORTH, G	Supr - Urban Forest Planning	108,706.35	10,855.88	311.76
STAPLES, M	Chief Electrical Inspector	98,389.48	458.76	917.99
STEAD, T	Building & Plumbing Insptr II	93,584.45	437.04	1,212.42
STEELE, A	Stormwater Qual/Env Mgmt Spec	98,389.46	458.76	-
STEELE, R	Infrastructure Administrator	91,287.04	877.68	54.58
STEIGER-TANG, H	Transportation Coordinator	89,143.51	456.92	40.07
STENBERG, C	Property Officer	103,305.09	666.56	-
STEVENOT, K	Senior Planner - Heritage	108,434.39	466.56	2,012.40
STEVENSON, D	Tandem Dump Truck Op Utilities	69,874.45	6,847.97	99.00
STRATFORD, K	Neighbourhood Liaison	89,381.44	4,529.95	2,953.41
SUE, M	Business Analyst	103,340.05	859.65	-
SULLIVAN, N	Active Transport Project Coord	85,025.54	396.60	2,353.54
SUNDHER, J	Technologist - Trans Design	85,012.56	396.60	431.42
SWANSON, B	Assistant Archivist	76,985.91	359.28	462.06
TAITINGER, M	PRV and Pump Inspector	86,488.55	2,607.26	99.00
TALLBOY, T	Leadhand - Parks Operations	78,106.02	464.68	1,509.85
TARDIFF, K	Street Cleaning Operator	88,339.28	7,233.68	-
TAYLOR, J	Supr - Rec Programs & Services	93,669.53	587.04	1,878.10
TENK, B	Stormwater Mgmt Specialist	98,363.60	558.76	2,081.44
TENNANT, L	Comms and Engagement Advisor	103,073.85	1,061.91	147.95
TERLESKY, K	Infrastructure Administrator	103,388.65	5,795.48	531.09
THIAGARAJAN, M	Planner	98,316.51	997.92	1,189.43
TICE, C	Community Development Coord	84,939.51	434.73	1,309.30
TISHENKO, A	Video Inspection Operator	88,174.86	4,260.72	99.00
TOVIRAC, S	Street Cleaning Operator	75,903.42	4,822.24	300.00
TSCHRITTER, S	Senior Bylaw Officer	91,276.07	894.44	550.00
TURNER, D	App Developer - Intermediate	93,620.90	3,347.08	-
TURPIN, K	Works Technologist	97,034.06	454.08	3,202.55
TYTGAT, D	Leadhand - Thermal Paving	81,877.35	15,721.20	-
UPADHYAY, R	Project Administrator	93,584.40	437.04	694.71
VAN DEN BOOMEN,	Supervisor-Solid Waste & Recyc	101,876.16	11,066.72	6,778.74
VANDE BURGT, B	Senior Bylaw Officer	96,784.54	3,865.93	1,989.18
VINCE, B	Planning Assistant	76,203.34	684.02	1,526.75
VIS, S	Tree Preservation Coordinator	84,913.59	1,421.85	-
VOGT, M	Landscape Architect	98,316.45	458.76	3,167.08
VYE, D	Survey Coordinator	84,903.05	416.79	200.00
WAIN, C	Senior Planner - Urban Design	108,750.15	466.56	1,795.45
WALZ, J	Trades Landscaper	76,350.72	356.16	995.66
WARREN, C	Infrastructure Administrator	103,267.28	5,822.06	139.76
WATSON, A	Senior Leadhand - Milling	84,759.88	13,876.92	-
WATT, J	Road Marker 3	81,063.05	12,202.91	-
WATTS, D	Supr-Srfce Infr, Const & Maint	107,618.32	15,307.51	2,315.70
WEAVER, J	Backhoe Excavator Operator	72,338.16	8,455.36	436.50
WEBB, M	Occ Health & Safety Advisor	91,177.46	437.04	2,733.29
WELLE, K	Asst Supr - Parks Operations	92,110.54	428.74	501.11

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EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
WELLS, K	Utility Operator 3	101,647.77	8,056.37	99.00
WENTING, D	Trades Gardener	77,748.71	711.79	864.00
WENZEL, J	Sup - Infra Design - Transport	90,651.47	422.50	4,794.72
WEVERS, D	Supr Infra Design-Undgrd Util	98,498.82	12,883.96	2,391.03
WHEATLEY, H	Business Solutions Analyst	100,262.10	917.70	1,161.51
WHITE, D	Supervisor - IT Infrastructure	113,822.79	466.56	-
WHITE, S	Asphalt Plant Operator	84,397.42	13,167.02	-
WHITNEY, J	Asst Supr-Building Maintenance	85,173.58	10,409.78	-
WHITTERS, B	Bylaw Officer	86,988.24	5,488.60	-
WIDEMAN, S	Sup - Rec Admin & Customer Srv	80,990.24	378.00	317.12
WIESER, M	Cloud Solutions Specialist	103,194.04	1,274.54	-
WILKIN, L	Stormwater Quality Officer	84,939.54	396.60	874.71
WILKINSON, R	Sup-Parks Ops (Arb & Nat Area)	93,995.01	435.21	1,082.63
WILLIAMS, R	Financial Analyst - Budgets	84,903.05	1,264.19	-
WILLIAMS, S	Transportation Coordinator	76,459.20	6,000.13	147.96
WILSON, L	Infrastructure Administrator	103,303.55	2,378.03	-
WILSON, M	Natural Areas Field Technician	80,058.47	373.20	300.00
WILSON, M	Senior Landscape Architect	108,222.04	516.56	1,105.61
WILSON, P	Leadhand - Street Cleaning	78,472.45	2,338.87	84.00
WOODFINE, W	Mechanical Technician	90,090.77	6,683.99	28.52
WU, M	Surveyor-Eng Assets and Infra	75,011.37	359.28	-
WYLIE, B	Mechanical Technician	91,355.56	812.49	28.52
YOUNG, B	Trades Gardener	80,682.51	373.20	1,292.57
YOUNG, S	Climate & Env Sustain. Spec	108,508.55	466.56	1,825.90
	Subtotal - CUPE	**32,343,879.73**	**1,399,802.79**	**324,569.83**
Exempt				
ADAIR, J	Manager - Civic Services	138,053.09	15,659.08	8,127.05
ANDERSON, C	Dep City Clk / Mgr - Leg Srvs	108,097.15	14,488.16	984.60
ANGLIN, Q	Manager - Economic Development	131,414.24	12,103.22	16,576.27
ATKINSON, D	Fire Chief	207,985.41	17,792.36	12,138.47
BELFIE, B	HR Systems Specialist	96,423.35	5,754.46	416.00
BELLEFONTAINE, P	Director of Eng & Public Works	156,610.35	13,758.26	-
BERNDT, L	Mgr - Energy & Climate Action	137,312.64	16,493.07	2,000.60
BIEM, J	Assistant City Solicitor	159,128.74	12,792.35	2,720.89
BOURK, Z	Acting Mgr-Streets Operations	135,369.70	14,398.65	3,433.00
BREHAUT, J	Manager - Recreation Services	140,822.44	30,107.49	278.67
BRONEE, A	Manager - Comms and Engagement	125,347.58	4,308.70	147.96
BUTLER, C	Health & Wellness Advisor	95,856.18	1,011.38	5,562.16
CARROLL, R	Mgr - Real Estate Operations	138,052.35	16,750.08	2,467.48
CHURCHILL, D	Manager - Facilities	138,069.95	19,876.24	471.65
CRAWFORD, J	Mgr-Health, Safety & Wellness	140,822.53	19,724.07	1,293.42
DOYLE, W	Acting Director - Eng & PW	175,350.44	3,705.58	1,305.81
DU BOIS, B	Mgr - Real Estate Initiatives	140,822.47	17,802.20	686.55
DYKSTRA, J	Mgr - Park Plan, Design & Dev	138,052.31	17,408.19	3,289.93
FORCIER, L	Manager - Bylaw & Licensing	117,077.05	2,666.76	5,646.89
GAULD, N	Asst Director - Sales & Events	119,423.20	8,568.99	9,711.96
HANDY, J	Mgr, Planning & Regulatory Srv	133,761.23	13,915.46	5,942.53
HARPER, C	Mgr - Bridges and Structures	79,028.25	1,332.27	11,531.04
HEINZ, M	Manager - Admin Services	140,822.62	15,659.08	5,395.15
HEWETT, T	Acting Mgr, Transport Des. & D	103,801.79	1,595.34	177.43
HOESE, K	Dir-Sustain Planning & Com Dev	221,891.84	17,528.81	13,895.58
HOOKS, B	Event Manager (VCC)	85,809.41	2,878.30	1,969.41
HOUSE, K	Mgr - Real Estate Operations	140,822.47	10,011.21	2,970.14

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
HUDSON, A	Asst Dir - Community Planning	171,067.45	16,527.51	1,193.58
HUGHES, R	Acting Mgr-Parks&Urb Frst Plan	111,605.92	543.69	298.50
HUSU, I	Manager - Parking Services	140,822.58	21,722.59	4,394.58
JEKLIN, C	Human Resources Consultant	113,696.77	3,389.88	595.00
JENKYNS, J	City Manager	265,798.72	55,297.54	28,748.98
JENSEN, J	Director, People and Culture	207,838.14	10,125.98	619.85
JOHNSON, S	Director, Comms and Engagement	190,295.23	4,007.11	3,800.74
JOHNSTON, J	Asst Dir - Development Srvs	134,842.47	5,363.32	2,121.17
JONES, K	Advisor to the City Manager	185,570.67	1,990.40	5,461.39
KANDIRAL, V	Manager - Supply Mgmt Srvs	138,052.32	16,853.73	2,524.03
KENNY, R	Asst Dir - Transportation	128,626.93	13,065.64	5,744.56
KINGSLEY, C	City Clerk	173,155.73	6,845.50	474.41
KINLOCH, N	Manager - Utilities Operations	140,822.31	16,177.37	4,322.47
KLOSE, L	Manager of Community Planning	113,098.29	2,505.81	2,156.96
LEWIS, T	Mgr - Trans Ops & Construction	138,052.26	15,659.08	2,881.98
LIEBEL, M	Abilities Management Advisor	107,546.84	8,815.54	1,095.00
LILLIS, L	Event Manager (VCC)	89,804.28	1,703.00	1,958.49
LIN, C	Manager - Accounting	116,502.80	3,288.96	5,560.85
LOMBARDO, S	Manager - Human Resources	156,988.43	23,111.64	1,807.97
LYNKA, J	Manager - Park Operations	138,682.98	13,397.69	3,892.91
MAE, K	Human Resources Consultant	79,610.87	2,802.54	3,875.47
MATANOWITSCH, D	Assistant Director - IT	153,032.47	9,526.23	2,689.41
MATUSICKY, C	Visual Communications Manager	80,880.75	2,406.84	147.95
MCARA, D	Acting Assistant Director - PW	143,445.29	15,895.80	306.72
MCFADDEN, J	Executive Assistant - Mayor	74,704.66	1,925.61	57.77
MEYER, A	Asst Dir - Development Srvs	167,702.24	14,729.28	707.18
MITCHELL, K	Talent Acquisition Specialist	96,423.57	5,725.59	-
MITCHELL, L	Human Resources Consultant	120,753.78	8,595.07	-
MOFFATT, C	Assistant City Solicitor	161,899.64	12,035.89	3,722.70
MONK, L	Manager - Revenue	129,126.83	19,096.63	1,517.34
MOORE, K	Dir Bus & Community Relations	167,702.20	14,883.20	5,709.71
MOREIRA, D	IT Operations Manager	153,899.94	19,194.15	2,481.24
MORHART, R	Manager-Permits & Inspections	138,052.36	17,774.03	3,543.28
MORRISSEY, S	Abilities Mgmt Specialist	81,793.31	4,931.17	832.00
MYCROFT, C	Mgr, Intergov & Media Relat	140,822.43	28,164.08	909.79
NEAL, S	Lead, Talent Acquisition	110,071.35	6,560.31	1,156.62
NEUFELD, J	Mgr - Trans Ops & Construction	75,123.79	21,093.79	1,041.78
NEWMAN, D	Acting Dir-Parks, Rec & Facil	177,501.28	15,416.03	2,174.06
O'CONNOR, J	Deputy Director of Finance	203,127.94	6,370.08	2,086.62
O'HALLORAN, J	Learning & Org Develop Consult	80,811.25	9,603.80	-
PALMER, M	Chief Information Officer	195,161.52	24,050.10	5,799.04
PARSS, M	Human Resources Consultant	81,721.61	2,184.39	4,272.66
PAUL, J	Asst Director - Engineering	171,067.69	19,614.44	2,162.08
PENDREL, G	Deputy Emergency Program Coord	94,756.66	12,760.46	2,655.92
PERKINS, S	Director of Bylaw Services	163,491.61	17,350.74	2,538.86
PIWOWAR, P	Mgr of Facility Development	138,052.27	16,667.50	3,088.80
RANTUCCI, P	Dir of Strategic Real Estate	203,127.98	11,645.35	32.96
REDDINGTON, N	Mgr, Arts, Culture and Events	127,364.17	3,386.23	912.12
RILEY, E	Internal Comm & Engage Speclst	115,112.37	7,054.14	147.95
ROYLE, C	Deputy Chief Administration	171,067.45	32,185.57	5,858.66
SANDERS, M	Event Manager (VCC)	96,423.58	6,260.62	1,392.66
SEAL-JONES, T	Emergency Program Coordinator	140,743.09	25,244.51	2,791.39
SHEFFIELD, A	Manager - Bylaw & Licensing	133,597.40	7,579.90	2,506.00
SOULLIERE, T	Deputy City Manager	236,931.79	27,373.65	493.89

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
SOWARD, R	Manager of Housing	115,214.61	883.10	4,112.39
SPENCER, V	Inclusive Internship PrgmCnslt	113,950.42	450.00	-
STARK, B	Acting Asst Dir-Parks&Open Spc	139,853.80	15,668.50	8,301.49
SUTIC-BATA, K	Manager-Underground Utilities	138,052.28	20,179.56	3,627.81
THERRIEN, E	Manager - Financial Planning	148,220.90	10,382.07	7,841.92
THOMPSON, S	Deputy City Mgr / CFO	240,893.61	11,089.19	1,667.62
TOOKE, T	Mgr - Sustain, Asset & Support	138,052.06	15,865.71	7,456.66
UPSHON, S	Manager - Fleet Ops & Maint.	140,822.47	14,486.20	7,821.32
VAN DEN DOLDER, [	Assistant City Solicitor	162,002.36	12,035.89	4,883.95
VAN DER LAAN, D	Acting Mgr - Transport Plann	101,361.71	2,375.30	1,292.68
VERJINSCHI, S	Asst Dir - Const & Facil Mgmt	125,862.39	5,149.12	686.75
WARDER, N	Business Solutions Manager	140,822.43	21,799.19	2,878.61
WEBB, S	AD, Corp. Plan. & Proj. Supp.	139,853.69	17,255.06	9,176.39
ZWORSKI, T	City Solicitor	240,893.64	24,637.66	3,178.35
	Subtotal - Exempt	**13,299,861.41**	**1,190,826.01**	**329,332.63**
International Association of Fire Fighters (IAFF), Local 730				
ADAMS, C	Fire Fighter 3rd Class	77,468.52	236.78	-
ANDERSON, C	Fire Fighter 1st Cl 15th yr Q	116,807.42	1,098.42	1,301.35
ANDREW, S	Fire Fighter 3rd Class	76,705.00	290.30	-
ATHERTON, D	Fire Fighter 1st Class	104,973.66	323.52	-
ATHERTON, L	Fire Fighter 1st Cl 15th yr Q	111,116.34	1,548.63	1,317.59
ATKINS, E	Lieutenant - Fire Prevention	119,901.11	349.92	1,987.60
AYRE, R	Fire Fighter 1st Cl 15th yr Q	108,890.98	994.26	1,815.21
BAKER, G	Fire Fighter 1st Class	105,238.41	4,141.06	155.49
BEATTIE, C	Fire Fighter 1st Cl 15th yr Q	110,700.04	7,436.18	1,390.71
BECKNER, M	Fire Fighter 1st Cl 15th yr	111,313.19	4,174.04	2,233.37
BELLAGENTE, S	Captain	119,903.40	542.12	-
BOSWORTH-RUMM,	Fire Fighter 1st Class	106,876.48	3,249.08	320.00
BREMNER, D	Captain	126,466.64	3,846.80	-
CHIASSON, J	Fire Fighter 1st Class	104,545.54	1,536.56	640.00
CHUNYK, M	Fire Fighter 1st Cl 15th yr Q	111,472.46	342.12	661.35
CONNOLLY, A	Fire Fighter 1st Class	104,402.82	1,108.43	-
CORBY, K	Captain	127,209.36	19,376.52	1,333.16
CULLEN, J	Fire Fighter 1st Class	104,260.11	1,037.07	1,000.00
DAVIES, P	Fire Fighter 1st Class	104,117.40	323.52	-
DIXON, G	Fire Fighter 1st Cl 15th yr Q	115,341.70	2,459.76	2,255.10
DOLCETTI, M	Fire Fighter 1st Class	105,401.79	2,000.36	-
DUNFORD, J	Fire Fighter 1st Cl 10th yr Q	107,170.73	1,983.63	31.00
DURRANCE, D	Captain	131,893.18	2,948.62	565.58
ELLIOTT, B	Fire Fighter 1st Cl 10th yr Q	107,764.21	332.88	2,065.13
ELLIS, S	Asst Chief - Training & Dev	149,299.80	549.92	5,321.02
ELVEDAHL, J	Fire Fighter 1st Class	105,829.92	1,822.01	155.48
FAIR, B	Fire Fighter 1st Cl 15th yr Q	110,103.10	342.12	-
FALKINER, T	Fire Fighter 1st Class	106,186.70	480.55	386.59
FORSTER, N	Fire Fighter 1st Cl 15th yr Q	107,519.26	332.88	1,100.90
FRYER, R	Captain	133,838.65	5,191.29	-
FULTON, K	Fire Fighter 1st Cl 15th yr Q	112,069.48	342.12	-
GRANLUND, J	Fire Fighter 1st Class	98,080.41	1,297.92	1,031.00
GRIFFIN, A	Platoon Captain	138,627.87	349.92	-
HAGEN, C	Fire Fighter 1st Class	95,873.25	2,915.69	-
HAMILTON, M	Fire Fighter 2nd Class	85,965.78	2,027.45	-
HANLEY, T	Captain	134,930.99	1,246.47	-
HARRIS, T	Battalion Chief	150,088.86	349.92	-

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
HICKE, P	Fire Fighter 1st Cl 15th yr Q	113,165.54	644.64	1,383.11
HOBBS, C	Fire Fighter 1st Class	105,163.94	323.52	-
HOEPPNER, B	Captain	133,922.31	3,936.13	-
HORTON, G	Fire Fighter 1st Cl 10th yr Q	107,764.21	1,361.67	1,288.21
HUMBER, G	Fire Fighter 1st Cl 15th yr Q	113,097.08	795.90	1,767.02
HUVA, E	Fire Fighter 1st Class	104,402.82	1,183.32	-
HYDE, J	Captain Training & Staff Dev	120,525.52	3,458.70	671.00
KELLY, C	Captain - Fire Prevention	130,117.41	349.92	5,243.20
KELLY, R	Fire Fighter 1st Cl 15th yr Q	117,364.98	4,221.74	1,114.07
KIRKENDALE, J	Captain	153,093.80	2,407.63	-
KOWALYK, K	Fire Fighter 1st Class	105,306.65	775.44	-
LAJOIE, N	Fire Prevention Insptr 1st Cl	104,432.95	749.68	3,178.81
LAMPARD, L	Fire Fighter 1st Class	104,402.83	323.52	510.50
LANG, D	Fire Fighter 1st Class	104,069.83	748.15	671.00
LAWSON, B	Fire Prevention Insptr 1st Cl	96,677.62	301.68	2,815.66
LEBLANC, A	Fire Fighter 1st Cl 15th yr Q	110,434.30	2,062.24	1,032.27
LEBLANC, M	Fire Fighter 1st Cl 10th yr Q	109,233.91	1,324.94	1,510.62
LESTER, S	Fire Fighter 1st Cl 15th yr Q	110,679.16	1,391.71	1,736.03
LOEWEN, T	Battalion Chief	150,535.72	915.79	-
LUND, J	Fire Fighter 1st Cl 15th yr Q	113,558.84	1,287.50	1,844.10
LUPA, J	Fire Fighter 1st Class	98,030.82	537.59	479.50
MACDONALD, B	Fire Fighter 1st Cl 10th yr Q	108,303.10	332.88	320.00
MACKENZIE, J	Fire Fighter 1st Cl 15th yr Q	119,542.22	1,075.94	1,700.77
MACKIE, K	Fire Fighter 1st Cl 10th yr Q	108,890.98	1,177.96	671.00
MAIR, S	Fire Fighter 1st Cl 10th yr Q	106,931.38	920.76	-
MCKINNON, C	Fire Fighter 3rd Class	77,844.76	1,002.68	31.00
MCLEAN, C	Fire Fighter 3rd Class	82,317.31	254.28	710.90
MCNEILL, J	Battalion Chief	152,363.15	349.92	-
MCQUEEN, S	Captain	129,607.36	438.28	31.00
MEERES, C	Fire Master Mechanic (10th yr)	131,174.42	549.92	11,493.38
MILLER, T	Fire Fighter 3rd Class	77,653.98	330.44	-
MITCHELL, S	Fire Fighter 1st Cl 15th yr Q	114,300.70	2,298.56	661.36
MOKOSAK, J	Platoon Captain	81,403.06	7,018.31	-
MOLLBERG, C	Fire Fighter 1st Class	105,925.06	323.52	31.00
MOLLBERG, L	Fire Fighter 1st Class	104,402.82	394.88	31.00
MONTGOMERY, J	Fire Fighter 1st Cl 10th yr Q	108,254.11	1,067.73	-
NANNINGA, K	Fire Fighter 1st Cl 10th yr Q	108,866.49	920.76	2,779.05
OLIVER, D	Fire Fighter 1st Cl 10th yr Q	107,372.29	332.88	1,257.21
O'NEIL, S	Fire Fighter 1st Cl 15th yr Q	111,184.80	4,625.02	780.90
OOMS, P	Captain	127,790.60	2,742.98	31.00
PAKOS, J	Fire Fighter 1st Cl 15th yr Q	109,277.51	944.36	1,390.83
PARTLO, T	Fire Fighter 1st Class	96,158.87	2,606.88	320.00
PEPPER, G	Captain	135,913.64	1,257.39	169.03
PETERSON, D	Platoon Captain	138,239.66	7,121.87	-
PHILLIPS, M	Fire Fighter 1st Cl 15th yr Q	115,412.86	342.12	661.36
RAWLINS, M	Fire Fighter 1st Cl 15th yr Q	118,485.48	417.75	661.36
ROBINSON, N	Fire Fighter 1st Class	105,449.36	2,416.60	-
ROSENBLOOM, J	Fire Fighter 1st Class	104,260.12	323.52	640.00
RUDD, P	Fire Fighter 1st Class	105,306.67	1,179.78	31.00
RUTHERFORD, R	Captain Training & Staff Dev	127,536.16	6,979.56	2,668.08
SABELL, M	Asst Chief - Fire Prevention	149,299.78	549.92	1,781.70
SCHADDELEE, B	Fire Fighter 1st Class	105,021.23	537.59	1,169.03
SHARPE, M	Fire Fighter 1st Cl 10th yr Q	108,401.09	1,802.58	2,069.12
SHEINBERG, M	Fire Fighter 1st Class	95,231.09	935.64	31.00

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
SHERMAN, L	Fire Fighter 1st Cl 15th yr Q	114,135.32	9,556.80	1,204.10
SIMS, N	Captain	134,219.48	349.92	-
SPENCE, G	Fire Fighter 1st Cl 10th yr Q	107,764.21	3,125.32	1,257.21
STELCK, E	Fire Fighter 1st Class	105,163.95	323.52	-
SULSBURY, R	Captain	134,958.00	7,181.35	-
TAI, A	Fire Fighter 1st Class	105,211.51	1,087.07	640.00
TAKASAKI, T	Fire Fighter 1st Class	107,202.43	537.59	31.00
THOM, I	Captain	133,121.49	2,501.64	31.00
THOMPSON, T	Captain	77,979.31	2,355.84	-
VAN EYK, E	Fire Fighter 1st Class	80,224.11	1,228.80	31.00
VERCH, C	Platoon Captain	138,375.12	349.92	-
WARD, C	Captain	120,614.64	2,605.64	486.94
WILLIAMS, F	Fire Fighter 1st Class	104,926.13	373.52	479.50
WILLIAMS, H	Fire Fighter 1st Cl 15th yr Q	108,772.43	484.42	3,153.51
WILSON, J	Captain	131,941.72	349.92	-
WINKLER, B	Fire Fighter 1st Cl 15th yr Q	111,388.59	341.35	2,661.74
WYLIE, M	Fire Prevention Insptr 3rd Cl	78,416.67	300.57	1,942.52
	Subtotal - IAFF	**12,126,872.02**	**194,656.70**	**96,353.33**
The International Brotherhood of Electrical Workers (IBEW), Local 230				
BESTWICK, R	Journey Lvl Electrician (Elec)	92,739.56	3,260.80	-
CHILTON, B	Journey Lvl Electrician (Elec)	82,765.27	1,227.86	200.62
GALISKY, D	Supervisor - Electrical Design	104,286.96	4,448.74	3,908.36
HEAGLE, B	Asst Supervisor - Electrical	101,185.31	17,607.44	110.64
HEARST, M	Asst Supr Instrument. Tech	101,581.00	3,984.79	-
HEUMAN, C	Supervisor-Technical Services	106,067.27	6,010.82	402.05
HIGGINS, A	Electrical Design Technologist	82,656.60	7,311.46	1,024.32
JAMIESON, K	Journey Lvl Electrician (Elec)	83,061.85	7,616.32	-
LANGE, A	Supervisor Electrical	104,663.34	6,281.02	110.64
NANOS, D	Journey Electrical Locator	85,616.30	3,231.72	-
NOSEWORTHY, N	Asst Supervisor - Electrical	99,989.64	3,867.07	110.64
OLSTEN, C	Journey Electrical Locator	88,437.81	3,681.16	-
PRIDDY-CAMSON, P	Traffic Signal Technician	89,094.60	3,645.05	110.64
SCOTT, T	Journey Lvl Electrician (Fac)	90,736.76	3,953.21	197.95
SIEBRING, P	Instrumentation Technician	93,979.07	3,680.48	360.25
SLINN, R	Journey Level Electrician	92,003.96	2,966.65	-
THOMPSON, E	Journey Level Electrician	89,502.08	3,382.89	-
WIGHT, L	Traffic Signal Technician	94,042.88	2,315.26	110.64
WONG, M	Journey Lvl Electrician (Fac)	90,704.01	3,583.63	-
	Subtotal - IBEW	**1,773,114.27**	**92,056.37**	**6,646.75**
The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598				
ALLEN, E	Carpenter Supervisor	128,692.14	14,263.20	1,781.11
BLASETTI, C	Journey Level Carpenter	90,606.88	5,848.53	-
HOCKING, D	Carpenter - Journeyman	68,449.05	10,915.04	-
MCGARVEY, A	Journey Level Carpenter	98,355.85	8,055.68	284.62
ROACH, T	Journey Level Carpenter	97,361.73	3,724.08	899.00
STOREY, J	Journey Level Carpenter	96,076.02	7,634.50	500.62
WATSON, C	Journey Level Carpenter	97,553.26	9,140.48	-
	Subtotal - UBCJ	**677,094.93**	**59,581.51**	**3,465.35**
SUBTOTAL REMUNERATION AND EXPENSES OVER $75,000		**60,220,822.36**	**2,936,923.38**	**760,367.89**
REMUNERATION AND EXPENSES UNDER $75,000		**24,885,967.72**	**600,919.72**	**139,631.01**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2023

EMPLOYEE	TITLE	REMUNERATION[1]	TAXABLE[2] BENEFITS & PAYOUTS	EXPENSES
TOTAL NOT INCLUDING POLICE		**$ 85,106,790.08**	**$ 3,537,843.10**	**$ 899,998.90**
EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police)		$ 6,716,137.01		

There was two severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2023. The agreements represented 28 months of compensation.

[1]Remuneration includes base salary, senior pay, and allowances.
[2]Taxable 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 - 2023
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 - 2023

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	$ 127,682.88	$ -	$ 14,267.08
Caradonna, Jeremy	51,073.10	206.25	5,880.97
Coleman, Christopher	51,073.10	-	9,886.62
Dell, Matt	51,073.10	587.25	125.00
Gardiner, Marg	51,073.10	-	10,325.03
Hammond, Stephen	51,073.10	4,286.25	1,637.76
Kim, Susan	51,073.10	-	4,077.24
Loughton, Krista	51,073.10	703.50	10,621.95
Thompson, Dave	51,073.10	2,407.50	1,218.09
TOTAL	**$ 536,267.68**	**$ 8,190.75**	**$ 58,039.74**

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2023

GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
1UP Victoria Single Parent Resource Centre Society	$ -	$ 9,765	$ 9,765
Aboriginal Coalition to End Homelessness Society	274,532		274,532
African Art and Cultural Community Centre	16,400		16,400
Afro Latin Cultural Exchange Society	2,500		2,500
Ali-Pineda, Isabella (Mayor's Entrepreneur Award)	250		250
Alter Arts Society	3,880		3,880
Anawim Companions Society	72,500	5,537	78,037
Anglican Synod of the Diocese Of BC		140,895	140,895
Art Gallery of Greater Victoria	12,800	99,347	112,147
Arthritis Society		15,572	15,572
Arts on View Society, The	7,028		7,028
Astros Filmic Society	2,132		2,132
Awor, Mickel	5,500		5,500
Bayanihan Cultural and Housing Society	930	4,343	5,273
BC Accordion and Tango Society	3,000		3,000
BC Black History Awareness Society	9,600		9,600
BC Muslim Association		4,067	4,067
BC Society for the Prevention of Cruelty to Animals		44,646	44,646
Beacon Community Services		36,513	36,513
Belfry Theatre Society	20,000	30,599	50,599
Belfry Theatre Society & Fernwood Neighbourhood Group	10,400		10,400
Bialy Orzel Polish Association White Eagle		12,288	12,288
Bike Victoria Society	1,390		1,390
Bishop of Victoria		21,282	21,282
Blue Bridge Theatre Society	15,234		15,234
Burnside Gorge Community Association	163,594		163,594
Cabaret Voltairs Scoiete & Diversions	1,400		1,400
Camas Educational Society	7,500		7,500
Canadian Cancer Society		57,475	57,475
Canadian Orca Rescue Society	8,500		8,500
Canadian Red Cross Society		78,416	78,416
Capital Bike	10,500		10,500
Capital Region Food and Agriculture Initiative Roundtable	8,599		8,599
Capital Regional Hospital District	21,102		21,102
Capital Regional District	100,000		100,000
Caravan Stage Society	2,400		2,400
Casa Maria Emergency Housing Society		3,702	3,702
Centennial United Church		27,524	27,524

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2023

GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Central Baptist Church		19,029	19,029
Central Middle School	1,500		1,500
Chabad of Vancouver Island	5,147	5,495	10,642
Chinese Canadian Museum Society of BC	1,500		1,500
Church of Jesus Christ of Latter-day Saints in Canada		27,550	27,550
Church of Our Lord		17,884	17,884
Church of Truth - Community of Conscious Livng		6,144	6,144
Clover Point Anglers' Association		2,764	2,764
Community of Christ		10,576	10,576
Community Social Planning Council of Greater Victoria	110,000		110,000
Congregation Emanu-El		1,863	1,863
Cook Street Village Activity Centre Society (New Horizons)	132,869		132,869
Cook Street Village Business Association	2,400		2,400
Cornerstone Christian Fellowship		2,704	2,704
Craigdarroch Castle Historical Museum Society		140,349	140,349
Cridge Centre for the Family		9,037	9,037
Culture Den	4,960		4,960
Customs House Building (Heritage)		259,896	259,896
Dance Victoria	4,000		4,000
Dorsainvil, Solange	4,500		4,500
Downtown Blanshard Advisory Committee	8,520		8,520
Downtown Residents' Association	108,144		108,144
Downtown Victoria Business Association	78,404		78,404
Eidsvold No. 53 Sons of Norway		12,502	12,502
Emily Carr String Quartet	2,080		2,080
Evans, Terrel	5,000		5,000
Fairfield Gonzales Community Association	213,157		213,157
Fernwood Community Association	25,400	12,652	38,052
Fernwood Neighbourhood Resource Group	145,414		145,414
Fernwood Neighbourhood Resource Group/Between the Words Theatre	1,500		1,500
Firefighters' Burn Fund, Victoria BC		2,940	2,940
First Baptist Church		4,350	4,350
First Church Of Christ Scientist		13,377	13,377
First Metropolitan United Church		28,207	28,207
First Open Heart Society of BC		3,989	3,989
Flamenco de la Isla Society	10,100		10,100
Food Eco-District Restaurant Society	9,859		9,859

THE CORPORATION OF THE CITY OF VICTORIA, BC
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GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Foursquare Gospel Church of Canada		2,109	2,109
Franciscan Friars of Western Canada		5,054	5,054
Free B Film Festival	5,000		5,000
Freshwater Fisheries Society of BC		13,904	13,904
Garden City Electronic Music Society	15,900		15,900
Garesche Stables and Offices Building (Heritage)		37,452	37,452
Glad Tidings Church, Victoria		92,541	92,541
Gonzales Community Association	1,500		1,500
Gorge View Society	147,500		147,500
Gorge Waterway Action Society	1,500		1,500
Governing Council of the Salvation Army in Canada		47,018	47,018
Grace Evangelical Lutheran Church		30,946	30,946
Greater Victoria Citizens' Counselling Centre		14,224	14,224
Greater Victoria Festival Society	17,200		17,200
Greater Victoria Folk Festival Society	2,000		2,000
Greater Victoria School District #61	90,240		90,240
Gurdwara Singh Sabha Society of Victoria	4,000	9,291	13,291
Harvest and Share Food Relief Society	10,879		10,879
Help Fill a Dream	5,200		5,200
Here in Canada	900		900
Holdstock, Pauline (Butler Book Prize winner)	5,000		5,000
Hook Sin Tong Building (Heritage)		28,779	28,779
Hungarian Society of Victoria		5,118	5,118
Impulse Theatre Society	2,400		2,400
InnovativeCommunities.Org Foundation		5,436	5,436
Intercultural Association	1,500		1,500
International Tea Appreciation Society	1,400		1,400
Intrepid Theatre Company	51,000		51,000
Island Community Mental Health Association		36,973	36,973
Island Corridor Foundation		55,318	55,318
James Bay Anglers' Association		3,920	3,920
James Bay Athletic Association	3,600		3,600
James Bay Community School Centre	118,298		118,298
James Bay Health and Community Services Society		26,214	26,214
James Bay Neighbourhood Association	48,599		48,599
James Bay New Horizons Society	117,460		117,460
James Bay United Church		17,138	17,138
Janion Hotel Building (Heritage)		79,701	79,701

THE CORPORATION OF THE CITY OF VICTORIA, BC
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GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Jeux de la Francophone	25,000		25,000
Jewish Community Centre of Victoria	6,000		6,000
John Howard Society of Victoria		9,245	9,245
John-Mitchell, Janice	5,000		5,000
Jubilee Congregation of Jehovah's Witnesses		8,611	8,611
Kalghidhar Shiromani Society		4,879	4,879
Keystone Victoria Christian Ministries		4,790	4,790
Khalsa Diwan Society of Victoria		23,403	23,403
Kiwanis Club of Victoria		13,838	13,838
Kiwanis Village Society of Victoria	152,500		152,500
Langham Court Theatre Society		23,554	23,554
Langley Street Rehab Law Chambers (Heritage)		53,326	53,326
Laren Society		10,988	10,988
Loo Chew Fan Building/Ning Yung Building (Heritage)		41,309	41,309
Lum Sam Building/Lee Chong Tenement Building (Heritage)		69,514	69,514
Maplewood Gospel Hall		7,629	7,629
Martitime Museum of British Columbia	1,416		1,416
McLaughlin, Julie (Children's Book Prize winner)	5,000		5,000
Mental Health Society of Greater Victoria	5,040		5,040
Mexican Canadian Community Association of Victoria	3,000		3,000
Mi-Kon, Hayes	5,000		5,000
Ministry of Casual Living	12,960		12,960
Mustard Seed Street Church		7,711	7,711
New England Hotel Building (Heritage)		29,830	29,830
North Jubilee Neighbourhood Association	18,720		18,720
North Park Neighbourhood Association	93,609		93,609
Oak Bay Gospel Assembly		6,597	6,597
Oak Bay United Church	6,320		6,320
Oaklands Chapel		5,568	5,568
Oaklands Community Association	159,529	3,581	163,110
Open Door Spiritualist Church		3,745	3,745
Open Space Arts Society		10,952	10,952
Other Guise Theatre Company	85,840		85,840
Our Place Society	119,500		119,500
Pacific Housing Advisory Association	250,000	4,337	254,337
Pacific Opera Victoria	41,320		41,320
Pacific Peoples' Partnership	1,200		1,200

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2023

GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Parkdale Evangelical Free Church		5,053	5,053
Penmar Community Arts Society	75,000		75,000
Pro Art Alliance of Greater Victoria	10,000		10,000
Promis Block/Warner Building (Heritage)		67,614	67,614
Quadra Village Community Centre	128,659		128,659
Religious Society of Friends		11,746	11,746
REP Here in Canada	3,600		3,600
Restorative Justice Victoria	34,532		34,532
Rockland Community Association	26,850		26,850
Rockland Neighbourhood Association	6,756		6,756
Ross Bay Villa Society		4,001	4,001
Royal and McPherson Theatre Society		103,753	103,753
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292		80,326	80,326
Saanich Peninsula Folk & Fiddle Festival Society	2,640		2,640
Saint Germain Foundation Of Canada (Victoria Branch)		4,564	4,564
Saint Sophia Parish Of The Russian Orthodox Church		4,343	4,343
Scouts Canada - Camus Scouts	7,500		7,500
Scouts Canada 2nd Fort Victoria Group		14,826	14,826
Shekinah Homes Society		5,419	5,419
Silver Threads Service	235,090		235,090
Sleen, George (Mayor's Entrepreneur Award)	250		250
SNAFU Dance Theatre Society	5,200		5,200
Societe Francophone de Victoria	8,400		8,400
Society of Saint Vincent de Paul of Vancouver Island		21,615	21,615
Solid Outreach Society	119,853		119,853
Songhees & Esquimalt Nations	200,000		200,000
South Island Prosperity Partnership	230,047		230,047
South Jubilee Neighbourhood Association	33,939		33,939
St. Andrew's Presbyterian Church		28,126	28,126
Surfrider Foundation Canada Chapters	1,500		1,500
Theatre SKAM Association	39,000		39,000
Threshold Housing Society		6,679	6,679
Thrive Social Services Society		17,797	17,797
TLC (The Land Conservancy) of BC		33,215	33,215
Ukrainian Catholic Church of St. Nicholas		18,551	18,551
Umbrella Society for Addiction and Mental Health		2,572	2,572
United Way Southern Vancouver Island	1,366		1,366
Vancouver Island Persons Living with HIV/AIDS Society	5,440		5,440

THE CORPORATION OF THE CITY OF VICTORIA, BC
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GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Vancouver Island South Film and Media Commissions	45,000		45,000
Victoria Arts Council	1,500		1,500
Victoria Association For Community Living		7,769	7,769
Victoria BC Ska & Reggae Society	32,900		32,900
Victoria Chinese Alliance Church		5,293	5,293
Victoria Chinese Pentecostal Church		6,412	6,412
Victoria Chinese Presbyterian Church		12,539	12,539
Victoria Civic Heritage Trust	1,073,650		1,073,650
Victoria Community Food Hub Society	1,100		1,100
Victoria Compost And Conservation Education Society	20,859		20,859
Victoria Conservatory of Music	24,760	147,860	172,620
Victoria Cool Aid Society	82,700	68,301	151,001
Victoria Curling Club	14,160		14,160
Victoria Dragon Boat Festival Society	11,700		11,700
Victoria Edelweiss Club, German Canadian Cultural Society of Victoria		12,067	12,067
Victoria Events Society	14,040		14,040
Victoria Festival of Authors Society	6,000		6,000
Victoria Filipino Canadian Association	4,200		4,200
Victoria Film & Video Festival	11,500		11,500
Victoria Food Hub Society	1,579		1,579
Victoria Heritage Foundation	264,240		264,240
Victoria Highland Games Association	16,500		16,500
Victoria Hockey League Society	100,000		100,000
Victoria Immigrant and Refugee Centre Society	10,000		10,000
Victoria Italian Assistance Centre		35,048	35,048
Victoria Jazz Society	23,500		23,500
Victoria Multi-Cultural Society	1,680		1,680
Victoria Native Friendship Centre		42,178	42,178
Victoria Pride Society	13,800		13,800
Victoria Sexual Assault Centre Society		9,668	9,668
Victoria Shambhala Centre		2,682	2,682
Victoria Social Innovation Centre Society		35,398	35,398
Victoria Symphony Society	17,500		17,500
Victoria Tool Library	7,500		7,500
Victoria Truth Centre		3,034	3,034
Victoria West Community Association	171,703		171,703
Victoria Women in Need Community Cooperative		10,489	10,489

THE CORPORATION OF THE CITY OF VICTORIA, BC
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GRANTS 2023	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Victoria Women's Transition House Society		22,028	22,028
Victoria Youth Empowerment Society		11,519	11,519
Volunteer Victoria	26,000		26,000
White Eagle Polish Association	1,640		1,640
Wholesale Woolens Building (Heritage)		23,273	23,273
Wiser Development Society	7,500		7,500
	$ 6,486,984	$ 2,913,583	$ 9,400,566

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

NAME	AMOUNT
02 Planning And Design Inc	$ 115,788.24
911 Supply & Adventure	28,178.30
Aardvark Pavement Marking Services	166,436.61
Accara IT Services	29,578.08
Access Information Management Of Canada	111,417.14
Accesssmt Holdings Ltd	32,728.09
Acciona Facility Services Canada Ltd	414,611.93
Accutemp Refrigeration And Air	52,500.00
Achinback Industries	59,389.31
Acklands Grainger Inc	88,204.61
Acoustics West Contracting Ltd	109,075.05
Active Earth Engineering	320,891.22
Advantage Tree Care	35,543.99
Aecom Canada Ltd	987,500.01
Air Liquide Canada Inc	28,124.09
All Ways Towing	58,365.87
Allied Glass And Aluminum Products Ltd	25,186.14
Alpha Paint And Auto Body Ltd	123,120.52
Alternative Wildlife Solutions	25,987.50
Amazon.ca	154,645.87
Andrew Sheret Ltd	298,684.08
Anixter Canada Inc	79,293.02
Apex Steel And Gas Ltd	982,825.14
Applied Geologics Inc	264,058.62
Arbutus Excavating Ltd	48,168.91
Arcadis	52,756.82
Artopia Adaptive Display Arts Ltd	59,337.60
Associated Fire Safety Equipment	477,478.64
Atech Doors	43,596.56
ATS Traffic	182,931.60
Authorize.Net	112,051.33
Ball Superior	39,386.51
Bamboo HR	51,357.34
Barnes Powersports	32,171.55
Bates Charles	51,765.00
BC Hydro	1,343,295.31
BC Municipal Safety Association	48,304.23
BC Transit	651,731.76
BDO Canada LLP	132,357.96

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Beaver Electrical Machinery	85,690.08
Beckra Contracting Ltd	46,515.00
Bell Mobility	454,915.03
Belltech Systems Ltd	38,676.98
Berlin Eaton And Associates Ltd	157,364.84
Better Environmentall Sound Transportation	249,557.73
Bosa Development Corp	368,129.54
Brandt Tractor Ltd	127,944.80
Brent Jansen Plumbing And Heating Ltd	74,314.16
Brown Rob	36,321.77
Budget Rent-A-Car	219,644.12
Bullet Security Cameras	65,212.60
Bulletproof Solutions Ulc	250,019.34
Bumper To Bumper	28,428.80
Bunzl Canada Inc (P 95876)	432,370.86
Butler Concrete And Aggregate Ltd	348,680.10
Camcentral Systems Inc	45,344.40
Canada Life	903,050.77
Canada Ticket Inc	29,913.42
Canadian Linen And Uniform Service	36,907.21
Canadian Police College	27,029.09
Canadian Tire	52,430.94
Capex Project Advisory Services Inc	61,818.76
Capital City Paving Ltd	26,398.63
Capital Regional District	790,692.26
Capital Regional District Water Supply	12,126,256.36
Capital Regional Hospital District	25,008.36
Carlisle Services Ltd	291,548.22
CC Equipment	113,104.50
CDW Canada Corp	36,493.60
Cellebrite Inc	36,219.75
Cenovus Energy	35,469.09
Central Square Technologies	182,200.71
Centrix Control Solutions	33,881.72
Ces Engineering Ltd	35,437.50
Charter Telecom Inc	114,253.31
Chase	805,396.25
CIS Street Furniture	60,160.00
City Of Richmond	42,000.00
City Of Surrey	592,239.27

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

NAME	AMOUNT
City Of Vancouver	159,418.20
Civic Legal Llp	50,282.44
Claire Hatcher Law Corporation	26,931.11
Claymore Clothes 1982 Ltd	29,352.72
Cloverdale Paint And Paper	110,428.40
Coast Utility Contracting Ltd	671,913.32
Coastal Ford Sales Ltd	67,591.25
Colliers International Inc	53,546.35
Columbia Fire And Safety Ltd	288,081.07
Columbia Fuels	1,650,106.37
Comm Social Planning Cncl of Greater Victoria	34,090.75
Commercial Lighting Products Ltd	48,119.81
Commercial Truck Equipment	195,845.25
Concert Realty Services Ltd	265,455.93
Convergent Information Systems	49,080.19
Copcan Civil Ltd	72,245.40
Cords Key	34,533.70
Coriolis Consulting Group	32,574.96
Corporation Of The District Of Saanich	610,972.27
Craig Kemi	47,183.60
Create Vancouver Society	157,500.00
CREST	541,816.88
Cubex Limited	52,012.22
Curtis Masonry	27,645.45
Customer Expressions Corp	26,197.50
D Anjou Consulting Inc	28,350.00
Dalmation Developments LP	35,397,975.31
Dams Ford Lincoln Sales Ltd	409,287.20
David G Butcher Law Corporation	28,448.76
Dhir Vishal and Lisa	27,000.00
Dialog BC Architecture Engineering Int	160,333.30
Dinesen Nurseries Ltd	86,978.50
District Of Central Saanich	218,195.79
District Of Saanich	250,000.00
Dobney Foundry Ltd	35,979.47
Dominion Voting Systems Corp	46,910.75
Don Mann Excavating Ltd	4,187,902.09
Driving Force	91,964.44
DS Tactical Supply Ltd	175,441.32
Duncan Electric Motor Ltd	42,377.06

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
E H Emery Electric Ltd	245,263.73
E-Card Id Products Ltd	25,368.85
Eco Counter	34,734.00
Ecomm Emergency Communications	4,292,145.04
Econolite Canada Inc	216,754.94
Edwards Byron	40,740.00
Eecol Electric Ltd	163,078.87
Ellisdon Corporation	78,230.13
Emco Corporation Water Works	522,011.46
Emersons Lock Ltd	55,983.12
Emterra Environmental Victoria	99,287.15
Encore Canada	1,016,948.51
Engineering For Kids Vancouver Island	38,449.71
Envirosmart Biodegradables	43,360.00
Escribe Software Ltd	54,562.36
Esri Canada	83,316.80
Event Service Production	30,460.50
Exotek Systems	45,768.38
Expertec Van Systems Inc	137,967.95
Express Custom Trailer Mfg Inc	176,475.21
Fairmont Empress	4,772,981.62
Fastener Force One Resources Ltd	28,729.81
Fastpark Ltd	153,005.72
FC Travel Group	33,167.65
FCA Canada Inc	159,146.40
Fineline Road Marking Ltd	272,326.03
Finning Ltd	781,747.78
Firewise Consulting Learning Academy	148,210.52
Fisher Road Recycling Centre	497,836.01
Five Star Paving Co Ltd	114,649.50
Flo Services Inc	799,138.79
Flocor Inc	133,996.09
Fortis BC	528,256.67
Fortran Traffic Systems Ltd	31,939.37
Foster Air Conditioning Ltd	55,348.23
Fotoprint Ltd	27,035.70
Four Seasons Fire Prevention Serv Ltd	70,088.18
Fourfivedrives Manufacturing Co	225,857.91
Fred Surridge Ltd	63,671.21
Frontline Outfitters	28,059.26

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Full Swing Excavating Ltd	870,779.00
G and E Contracting LP	466,120.83
Gesslein Mini Excavating Ltd	69,877.50
GFL Environmental	131,182.21
Gibson Waterworks Supply Inc	36,771.18
Global Convention Services Ltd	83,936.11
Goodbye Graffiti	32,894.07
Gpm Civil Contracting Inc	1,362,128.27
Granicus Canada Holdings ULC	26,320.00
Graphic Office Interiors	322,757.77
Greater Victoria Public Library	5,472,096.00
Greater Victoria School Board	121,662.77
Green Line Hose & Fittings Ltd	30,995.30
Gregg Distributors Ltd	78,741.59
Grt Environmental Services (Canada) Ltd	637,036.26
GVLRA/CUPE Long Term Disability Trust	810,235.49
H Two X Contracting Ltd	92,826.73
Hammertime Bobcat Services Ltd	220,531.01
Healthserv Professionals	29,725.78
Heidelberg Materials	818,658.76
Heightsafe Fall Protection Systsems Ltd	27,423.90
Heritage Quay Development	631,317.93
Hewlett Packard Financial Services	77,942.78
Home Lumber & Building	25,946.09
Homewood Health	47,894.65
Hooper Access And Privacy Consulting Ltd	35,955.94
Houle Electric Limited	123,055.95
Hub International Insurance Brokers	3,899,313.40
Hughes Condon Marler Architects	218,885.84
Hydro Force Excavating	804,475.05
ICIMS Inc	47,444.54
Iconix Waterworks	763,338.31
Idemia Identity And Security Canada Inc	25,892.29
Imperial Dude	29,589.14
Individual Dry Cleaners	96,590.53
Info Tech Research Group Inc	133,170.45
Inland Kenworth	30,651.69
Innov8 Digital Solutions	30,898.36
Insituform Technologies Ltd	3,370,351.47
Interprovincial Traffic Services Ltd	403,587.07

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Interstate Batteries of Coastal BC	33,064.91
Ipsos LP	74,812.50
ISL Engineering and Land Services Ltd	1,121,733.13
Island Applicators Ltd	34,023.28
Island Asphalt Ltd	5,430,747.69
Island Business Print Group Ltd	42,287.79
Island Ford	72,028.95
Island Key Computer Ltd	592,758.25
Island Swimming Club	93,112.83
Isp3 Solution Providers Inc	639,548.72
J & L Moving & Storage	35,217.94
J E Anderson And Associates	66,437.00
Jarrah Consulting & Services	38,924.51
Jenner Chevrolet Oldsmobile Ltd	221,553.02
Jim Pattison	36,330.05
JJ Mackay Canada Ltd	112,836.18
JKF Industries Brushes Ltd	25,536.54
John Dam And Associates	34,932.78
Joint Force Tactical	33,503.63
Jordair Compressors Inc	219,060.08
JR Huggett Co	60,929.80
Justice Institute Of Bc	668,781.61
Jvk Ltd	27,549.06
K Bro Linen System Inc	49,317.30
Kal Tire	84,016.06
Kerr Controls Inc	167,791.65
Kinetic Construction	27,608.19
King's Printer	49,189.21
Kingsview Construction Ltd	875,890.57
KMS Tools	79,927.00
KTI Limited	69,500.76
Lawson Products Inc	52,295.46
Leavitt Machinery	78,218.78
Licker Geospatial Consulting Co	107,067.74
Liquor Distribution Branch	27,690.22
Little Piggy Catering	37,489.70
Lloyd Libke Law Enforcement Sales Inc	189,842.63
Lombard Precast Inc	130,531.17
Longview Systems	109,984.12
Lordco Parts Ltd	43,354.91

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

NAME	AMOUNT
Loss Control Consultants Ltd	41,685.00
Ludowici Roof Tile	222,991.04
M D Charlton Co Ltd.	34,362.76
M3 Mechanical Consultants Inc	25,504.51
Macnutt Enterprises Limited	62,903.66
Madden Fabrication	124,345.90
Mainroad Maintenance Products Ltd	127,076.90
Manufacturers Life Insurance Company	399,487.23
Mark Vu MD Inc	26,900.00
Matthews Store Fixtures Ltd	38,534.54
Maximum Express	37,984.74
McConnan Bion O'Connor and Peterson	49,584.93
McElhanney Consulting Services Ltd	562,604.36
McRae's Environmental Services Ltd	130,023.07
MD Charlton Co Ltd	78,179.21
Medteq Solutions Ca Ltd	47,639.80
Mega Power Installations Ltd	127,615.26
Megagrass	28,026.06
Metro Motors Ltd	88,808.75
Metro Wallcoverings	41,118.40
Metropol Industries	32,391.92
Michelin North America Canada Inc	47,501.78
Microsoft Corporation	1,300,245.70
Millbrook Tactical Inc	42,894.16
Millennia Research Ltd	32,263.68
Minister Of Finance	2,653,935.87
Modus Planning Design And Engagement Inc	40,347.57
Monday.Com	25,343.36
Monk Office Supply Ltd	221,105.24
Morrison Hershfield	30,725.63
Municipal Insurance Association	410,949.00
Municipal Pension Plan	13,289,873.12
Murdoch De Greeff Inc	42,748.71
Nancy Beckman And Chris Jones	30,938.40
Napa Auto Parts	100,854.32
Nero Global Tracking	75,489.14
Newline Skateparks Ltd	184,109.99
Nicholson Mechanical Ltd	29,563.55
Northridge Excavating Ltd	44,795.40
Nova Pole International Inc	199,860.92

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Novus Plants	37,310.70
Nutrien AG Solutions (Canada)	106,813.83
Oakcreek Golf And Turf Inc	65,131.69
OK Tire Auto Service	43,849.47
Olivec Canada Ltd	39,042.08
One Hour Cleaners	37,239.50
Oracle Canada ULC	194,209.95
Organized Crime Agency of BC	96,086.37
P And R Truck Centre	134,838.08
Pacific Audio Works	27,096.11
Pacific Blue Cross	3,369,866.70
Pacifica Housing Advisory Assn	52,500.00
Paladin Security Group Ltd	2,949,282.08
Paladin Technologies	144,098.22
Parcel Economics Inc	48,518.11
Parson Inc	402,503.87
Passport Labs Inc	66,750.00
Patrician Ventures Ltd	52,500.00
PBX Engineering Ltd	127,953.44
Penmar Community Arts Society	53,000.00
Petro Canada Lubricants Inc	58,953.50
Pitney Bowes	30,663.83
Pitneyworks	280,000.00
Primecorp	478,790.15
Privacyworks Consulting Inc	82,293.77
Project Five Two Nine	33,969.58
PW Trechless Construction Inc	2,206,266.31
Questica Inc	51,580.54
Radio Works	83,947.49
Rampart International Corporation	249,909.34
Randstad Technologies	236,347.35
Red Arrow Brewing Company	46,728.72
Reed Pope Law Corporation	29,214.95
Reganit Juliet And Florante	72,000.00
Reimair Consulting	28,258.15
Removall Remediation Services Ltd	35,389.03
RG Facilities Ltd	39,588.13
Richmond Elevator	65,760.16
Rollins Machinery Ltd	92,275.72

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2023
IN EXCESS OF $25,000

NAME	AMOUNT
Roper Greyell Llp	71,238.21
Royal Bank Of Canada	82,238.71
RTB Safe Traffic Inc	589,039.10
Russels Crane And Cartage	39,668.03
Ryzuk Geotechnical	130,499.48
Scale Enterprises	261,986.52
Scansa Construction Ltd	5,069,767.73
Sealtec Industries Ltd	73,629.74
Shaw Cable	225,779.64
Shaw'S Enterprises	30,733.71
Sherwin Williams	33,461.64
Sigma Safety Corporation	298,695.59
Slegg Limited Partnership	172,772.89
SLR Consulting Canada Ltd	97,756.31
Softchoice Corporation	221,975.24
Solidcad	37,272.60
Solutioninc Ltd	31,138.79
Sonnevera International Corp	39,902.07
Southern Railway Of Vancouver Island Ltd	26,513.50
Sparker Construction Ltd	10,498,026.22
Specimen Trees Wholesale Nurseries Ltd	34,183.80
Sport For Life Society	30,996.00
Staging Canadell Ltd	86,938.53
Stantec Consulting Ltd	142,720.10
Staples	32,396.13
Sterling Fleet Outfitt	46,421.95
Stewart Mcdannold Stuart	153,443.84
Suburban Motors	869,521.99
Summit Mechanical Systems Ltd	157,933.44
Sunbelt Rentals	106,712.76
Supremex	31,164.20
Sybertech Waste Reduction Ltd	42,587.73
Tarkett Sports Canada Inc	1,431,105.65
Tcs International	67,996.60
Tecnet Canada Inc.	34,145.70
Tedford Overhead Doors Ltd	41,118.69
Telus	408,035.07
Temple Scott Associates	43,339.62
The Get Go Inc	134,011.05
The Good Party	26,118.75

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NAME	AMOUNT
The Home Depot	54,254.29
The Lawnmower Hospital	217,239.72
Think Communications Inc	92,088.17
Thinktel	207,401.36
Three M Canada Inc	72,450.70
Thurber Engineering	374,516.05
Times Colonist	138,922.75
Tip Top Tree Service Ltd	28,015.93
Tommy's Upholstery	42,346.36
Top Quality Coatings Ltd	44,887.50
Total Power Limited	37,391.92
Total Sport Solution Inc	67,130.67
Township Of Esquimalt	194,650.54
Tran Sign 2022 Ltd	49,195.28
Trane Canada	53,569.00
Trio Ready Mix Victoria Ltd	27,019.97
Troy Electric Sales	36,609.93
Tyr Tactical Canada ULC	105,154.16
Uline	92,237.11
Ungerboeck Systems Inc	65,988.40
United Engineering Ltd	52,290.82
United Rentals	94,160.39
Universal Field Supplies	39,439.38
Universal Sheet Metal Ltd	509,783.18
Universal Traffic Ltd	85,482.30
University Of Victoria	36,403.02
Upanup Inc	303,187.47
Urban Forest Innovative Solutions Ltd	39,102.00
Urban Matters	53,162.25
Urban Systems	527,479.32
Van Isle Water Services Ltd	55,478.79
Vancouver Island Psychological Services	166,210.45
Vdz And A Consulting Inc	77,152.45
Victoria Animal Control Services Ltd	528,847.00
Victoria Drain Services Ltd	525,262.85
Victoria Fish And Game	53,471.25
Victoria Mobile Radio	87,850.86
Viking Cives Ltd	65,452.80
Vimar Equipment Ltd	63,273.56
Waddington Strata Plan Vis4516	183,350.37
Wee Bee Hauling And Services Ltd	281,258.53
Wesco Distribution	89,829.85
Western Equipment Ltd	111,622.27
Western Traffic Ltd	1,095,273.07

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2023
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NAME	AMOUNT
Western Turf Farms Ltd	30,136.27
Westminster Lifttruck Services	64,724.80
Westvac Industrial Ltd	72,327.44
Wheaton Chevrolet Buick Cadillac Gmc	104,441.84
White Cap Supply Canada	89,968.19
Wille Dodge Chrysler Ltd	47,571.89
Wilson And Proctor Ltd	29,655.85
Woeller Chris	60,742.76
Wolverine Supplies	54,242.14
Wong Carolyn	44,309.42
Worksafe BC	5,660,504.84
WSP Canada Inc	55,965.30
Yellowfin Inc	29,800.00
Young Anderson	84,837.77
Total $25,000 or More	**193,546,410.81**
Total Under $25,000	9,037,726.07
Grand Total	**$ 202,584,136.88**

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