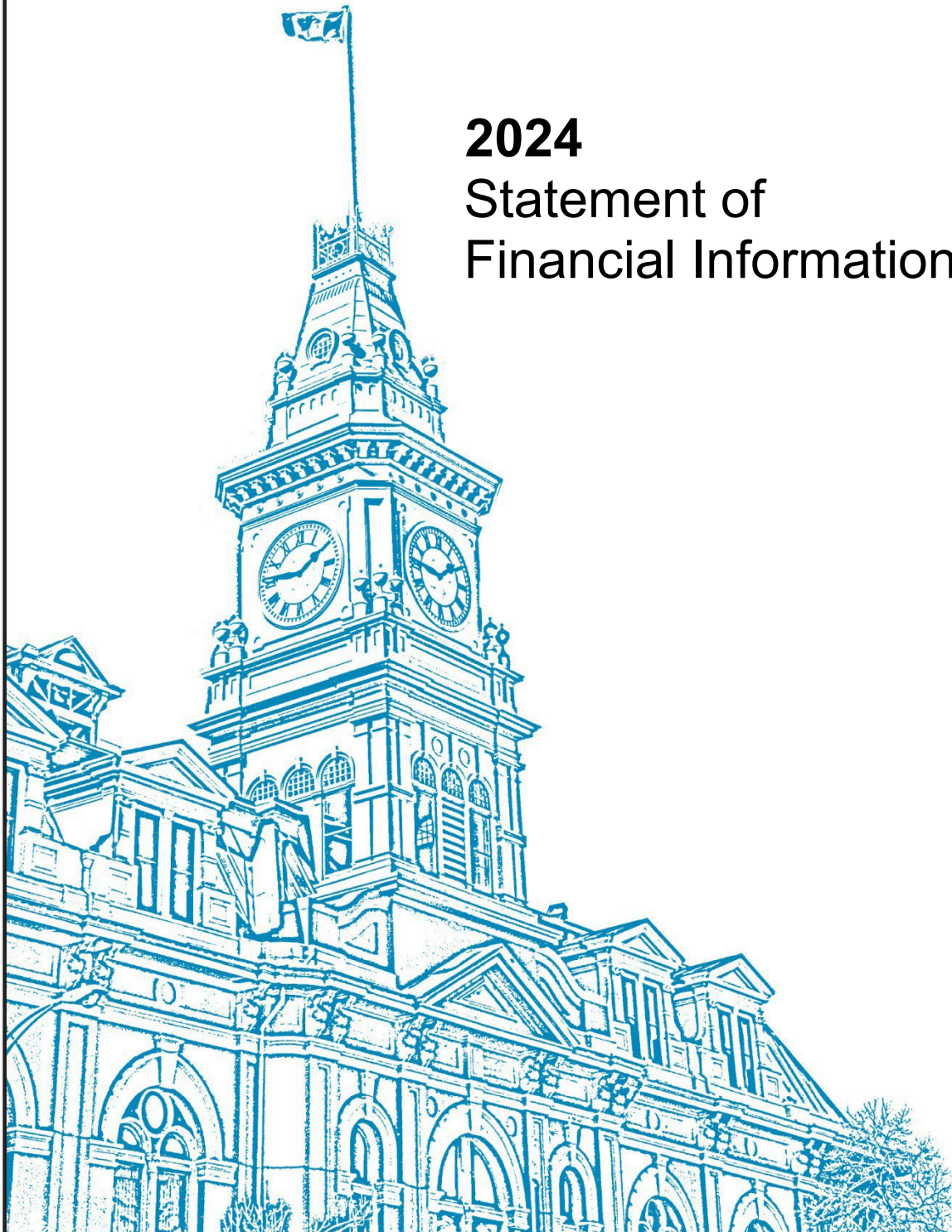


2024 Statement of Financial Information





Statement of Financial Information

For the Year Ended December 31, 2024

(Financial Information Act)

Statement of Financial Information

Year Ended December 31, 2024

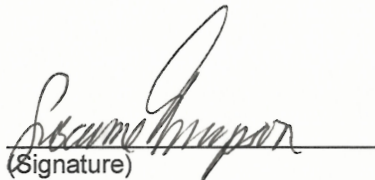
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STATEMENT OF FINANCIAL INFORMATION

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

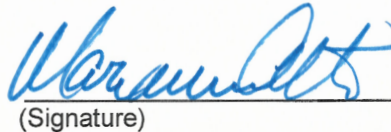


(Signature)

Susanne Thompson, BAccS, CPA, CGA

Deputy City Manager / CFO

June 17, 2025



(Signature)

Marianne Alto

Mayor

June 17, 2025

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

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

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

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

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


City Manager


Deputy City Manager/CFO



Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

**City of Victoria
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2023


Executive Director/CEO

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of The Corporation of the City of Victoria (the "City"), which comprise the Statement of Financial Position as at December 31, 2024, 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, 2024, 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 - Growing Communities Fund (Unaudited)', that are included at the end of these financial statements.

BDO Canada LLP

Chartered Professional Accountants

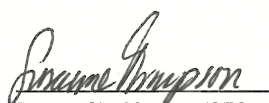
Vancouver, British Columbia

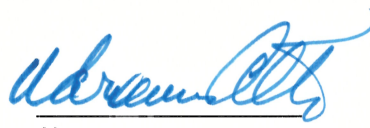
May 7, 2025

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF FINANCIAL POSITION

December 31	2024	2023
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 121,941,832	97,276,196
Accounts receivable		
Property taxes	4,360,823	4,189,736
Other	32,902,977	37,500,804
Portfolio investments (Note 4)	243,270,071	272,967,247
Mortgage receivable (Note 5)	1,077,779	1,044,652
Other assets	20,428	403
MFA debt reserve fund (Note 17)	1,288,845	1,323,540
	<u>404,862,755</u>	<u>414,302,578</u>
Liabilities		
Accounts payable and accrued liabilities	34,759,431	35,189,523
Prepayments	14,554,543	14,430,347
Deposits	12,826,564	14,287,501
Deferred revenue (Note 6)	30,737,826	31,127,016
Long-term debt (Note 7)	43,885,097	48,962,799
Employee future benefit liability (Note 8)	20,335,524	19,987,861
Asset retirement obligations (Note 10)	1,928,234	1,706,893
Capital lease obligations (Note 11)	791,244	-
	<u>159,818,463</u>	<u>165,691,940</u>
Net Financial Assets	<u>245,044,292</u>	<u>248,610,638</u>
Non-Financial Assets		
Tangible capital assets (Note 9)	773,485,604	722,459,962
Inventories of supplies	2,585,076	2,655,209
Deposits towards acquisition of tangible capital assets (Note 9(d))	-	535,000
Prepaid expenses and deposits	2,897,419	2,539,789
	<u>778,968,099</u>	<u>728,189,960</u>
Accumulated Surplus (Note 12)	<u>\$ 1,024,012,391</u>	<u>\$ 976,800,598</u>
Contingent liabilities (Note 17)		

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 2024	2024	2023
	(Note 18)		
Revenues			
Taxation (Note 13)	183,665,460	\$ 183,655,407	\$ 169,084,975
Grants in lieu of taxes	7,612,400	7,958,982	7,613,156
Sale of goods and services	62,300,350	70,683,009	66,304,108
Sale of water	26,185,390	26,176,686	26,734,144
Licences and permits	9,873,110	10,665,331	11,371,144
Fines	7,485,020	7,014,418	5,438,681
Rentals and leases	2,659,300	2,504,376	2,194,456
Investment income	8,000,000	16,060,289	16,378,744
Other interest and penalties	965,960	1,476,944	1,407,719
Unconditional government transfers (Note 14)	2,000,000	1,877,000	1,988,000
Conditional government transfers (Note 14)	16,224,830	14,239,788	26,009,318
Actuarial adjustment on debt	-	1,372,588	1,435,132
Development cost charges	8,722,000	7,350,219	6,134,789
Miscellaneous (Note 15)	3,532,180	5,473,599	4,213,705
	339,226,000	356,508,636	346,308,071
Expenses			
General government	42,881,150	35,088,935	27,707,915
Protective services	98,871,790	108,004,997	97,724,786
Engineering and transportation services	31,506,840	45,082,807	40,019,766
Environmental and public health services	10,439,410	11,275,293	10,387,184
Social services and housing	2,276,870	4,113,094	3,272,815
Planning and development	25,477,260	26,582,622	22,970,043
Parks, recreation and cultural services	35,306,230	51,696,663	48,072,553
Water utility	19,368,390	19,875,368	19,444,103
Sewer utility	4,847,660	7,577,064	5,902,287
	270,975,600	309,296,843	275,501,453
Annual Surplus	68,250,400	47,211,793	70,806,618
Accumulated Surplus, beginning of year	976,800,598	976,800,598	905,993,980
Accumulated Surplus, end of year	\$ 1,045,050,998	\$ 1,024,012,391	\$ 976,800,598

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 2024 (Note 18)	2024	2023
Annual Surplus	\$ 68,250,400	\$ 47,211,793	\$ 70,806,618
Acquisition of tangible capital assets	(153,162,000)	(77,224,466)	(105,205,048)
Developer contributions of tangible capital assets	-	-	(30,000)
Amortization of tangible capital assets	16,500,000	21,701,362	20,906,966
Loss on disposal of tangible capital assets	-	4,210,095	3,534,452
Proceeds on disposal of tangible capital assets	-	287,367	43,311
	(136,662,000)	(51,025,642)	(80,750,319)
Purchase of inventories of supplies	-	(3,567,440)	(3,710,690)
Purchase of prepaids expense and deposits	-	(4,178,962)	(4,826,149)
Deposits towards acquisition of tangible capital assets	-	-	(535,000)
Consumption of deposits towards acquisition of tangible capital assets	-	535,000	3,400,000
Consumption of inventories of supplies	-	3,637,573	3,489,649
Consumption of prepaid expenses and deposits	-	3,821,332	2,973,395
	-	247,503	791,205
Change in Net Financial Assets	(68,411,600)	(3,566,346)	(9,152,496)
Net Financial Assets, Beginning of Year	248,610,638	248,610,638	257,763,134
Net Financial Assets, End of Year	\$ 180,199,038	\$ 245,044,292	\$ 248,610,638

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

2024

2023

Cash provided by (used in):

Operating Transactions:

Annual Surplus	\$	47,211,793	\$	70,806,618
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Items not involving cash:

Amortization of tangible capital assets	21,701,362	20,906,966
Loss on disposal of tangible capital assets	4,210,095	3,534,452
Employee future benefits expense	2,944,800	2,718,000
Accretion expense	14,095	13,904
Actuarial adjustment on debt	(1,372,588)	(1,435,132)
Developer contributions of tangible capital assets	-	(30,000)

Change in non-cash operating assets and liabilities:

Accounts receivable other	4,597,827	(1,821,043)
Property taxes receivable	(171,087)	(1,142,142)
Mortgage receivable	(33,127)	(32,194)
Other assets	(20,025)	1,813
MFA debt reserve fund	34,695	(12,873)
Accounts payable and accrued liabilities	(430,092)	5,120,503
Prepayments	124,197	1,296,155
Deposits	(1,460,938)	763,489
Deferred revenue	(389,190)	1,767,197
Inventories of supplies	70,133	(221,041)
Prepaid expenses and deposits	(357,630)	(1,852,753)
Change in employee future benefit liability due to cash payment	(2,597,137)	(2,153,665)
	74,077,183	98,228,255

Capital Transactions:

Acquisition of tangible capital assets	(76,150,353)	(103,512,059)
Consumption of deposits towards acquisition of tangible capital assets	535,000	3,400,000
Deposits towards acquisition of tangible capital assets	-	(535,000)
Proceeds on disposal of tangible capital assets	287,367	43,311
	(75,327,986)	(100,603,748)

Investing Transactions:

Net decrease (increase) in portfolio investments	29,697,176	(24,923,906)
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Financing Transactions:

Repayment of long-term debt	(3,705,114)	(3,668,453)
Payment on capital lease obligations	(75,623)	-

Increase in cash and cash equivalents	24,665,636	(30,967,852)
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Cash and cash equivalents, beginning of year	97,276,196	128,244,048
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Cash and cash equivalents, end of year	\$ 121,941,832	\$ 97,276,196
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The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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, engineering 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 16).

(b) Revenues

The City recognizes revenue in accordance with the following policies:

Taxation

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. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. 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. Amounts received prior to recognition are recorded as a liability within prepayments.

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. Transfers received that meet the definition of a liability are initially recorded as deferred revenue and are subsequently recognized as the stipulations that gave rise to the liability are settled.

Investment income

Income from Portfolio Investments is reported as revenue in the period that it is earned, based on the terms of the underlying financial instruments and in accordance with the financial instrument measurement policies disclosed in Note 1(i).

Development cost charges

Development cost charges received or receivable by the City are restricted to offset the cost of future infrastructure development by legislation of the Province of British Columbia. These inflows are recognized as revenue in the period that the funds are used for the specified purpose(s). Prior to this, amounts received are recorded as a liability within deferred revenue.

Contributed tangible capital assets

Tangible capital assets contributed to the City are recorded as revenue when the City acquires control over the contributed assets. These assets are recognized at their estimated fair value, which is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. When fair value cannot be estimated, contributed tangible capital assets are recognized at a nominal value.

Sale of goods, fees for services, and other revenues

Revenue streams with performance obligations:

Revenue from transactions with performance obligations is recognized when (at a point in time) or as (over a period of time) the organization satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor. The transaction price for all below noted streams are specified in the relevant agreements, or City bylaws and administrative policies.

Water services and wastewater services carry performance obligations that are satisfied in one of two ways. For fees charged to maintain service access throughout a period of time, performance obligations are satisfied on a straight-line basis throughout that period. For variable consumption fees, performance obligations are satisfied in conjunction with the measured consumption.

Solid waste disposal services carry performance obligations to maintain service throughout the period of time for which the fees are charged. Satisfaction is measured on a straight-line basis throughout that period of time.

1. Significant Accounting Policies (continued)

(b) Revenues - Continued

Lease and rental revenues carry performance obligations that are satisfied throughout the period of time that the agreement relates to. Satisfaction of these performance obligations is measured on a straight-line basis throughout that period of time.

License and permit fee revenue is recognized in one of two ways. Where there is no further performance obligation for the organization after issuance of the license or permit, revenue is recognized when the permit is issued and in effect. Where there are continuing performance obligations beyond issuance, revenue is recognized over the period of time that the organization performs these obligations.

Building permits are recognized over a period of time based on the percentage of completion since the City provides services over a period of time. Per the bylaw, the City is obligated to issue permits as well as perform activities such as inspections or compliance related tasks at specific milestone throughout the process. As a result, revenue is recognized based on the best estimate of when each performance obligation is fulfilled.

Miscellaneous revenue contain various sources that may be subject to different PSAS requirements, depending on the nature of the revenue. The significant items for Miscellaneous Revenue are as follows:

- a. Density bonuses are recognized when contractual obligations are met and are non-recurring.
- b. Cost sharing and recoveries are recognized when services are provided.
- c. Fortis franchise fee is based on 3% of gas consumed at the City and is recognized when consumed.

Revenue streams without performance obligations:

Revenue from transactions without performance obligation is recognized at realizable value when the City has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources. This applies to revenue from tax penalties and interest, parking violations, all other fines and penalties, and various amounts received in connection with rezoning and development processes. The transaction price for these transaction streams are as specified in the relevant agreements, or City bylaws and administrative policies.

(c) Expenses

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.

(d) Cash and Cash Equivalents

Cash equivalents include short term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(e) Debt

Long-term debt is carried at amortized cost, net of related sinking fund balances and actuarial earnings thereon.

(f) 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.

(g) 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 of 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.

1. Significant Accounting Policies (continued)

(h) Contaminated Sites

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

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

Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. 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, 2024 or 2023.

(i) Financial Instruments

Financial instruments are classified into two categories: (i) fair value and (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, 2024 and 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.

(j) Non-Financial Assets

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

(i) Tangible Capital Assets

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

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

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

1. Significant Accounting Policies (continued)

(j) Non-Financial Assets (continued)

(ii) Contribution of Tangible Capital Assets

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

(iii) Natural Resources

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

(iv) Works of Art and Cultural and Historic Assets

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

(v) Leased Tangible Capital Assets

Leases that transfer substantially all of the benefits and risks incidental to ownership of an asset 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.

(k) 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. Estimates include assumptions used in estimating useful lives of tangible capital assets, asset retirement obligations the determination of employee benefit obligations, provision for contingencies, and accrued liabilities. Actual results could differ from these estimates.

2. Adoption of New Accounting Policies

PS 3160 – Public Private Partnerships

On January 1, 2024, the City adopted Canadian public sector accounting standard PS 3160 Public Private Partnerships. The standard includes requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. The City does not have any arrangements that are in scope of this standard and as such, there has been no impact on the financial statements.

PS 3400 – Revenue

On January 1, 2024, the City adopted Canadian public sector accounting standard PS 3400 Revenue. The standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The standard was adopted prospectively, and as such, no adjustment has been made to the previously reported financial results of the organization.

3. Cash & Cash Equivalents

	2024	2023
Cash	\$ 86,290,019	\$ 85,276,196
Municipal Finance Authority (MFA) money market funds	35,651,813	12,000,000
	<u>\$ 121,941,832</u>	<u>\$ 97,276,196</u>

4. Portfolio Investments:

	2024	2023
MFA Pooled Bond Funds	\$ 142,270,071	\$ 115,967,266
Term deposits and guaranteed investment certificates	101,000,000	156,999,981
	<u>\$ 243,270,071</u>	<u>\$ 272,967,247</u>

The term deposits and guaranteed investment certificates held at December 31, 2024 have yields of 3.93% to 5.69% (2023 - 5.15% to 6.25%) and maturity dates to November 2, 2027. 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.

5. Mortgage Receivable

	2024	2023
Mortgage receivable	\$ 1,077,779	\$ 1,044,652

In 2015, a 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 on maturity using the City's estimated cost of borrowing at the time that this balance was recognized.

THE CORPORATION OF THE CITY OF VICTORIA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

6. Deferred Revenue

	2023	Amounts Received	Interest Earned	Recognized as Revenue	2024
Deferred revenue	\$ 7,683,860	\$ 13,769,164	\$ -	\$ (10,013,954)	\$ 11,439,071
Building permit fees	6,462,532	3,863,490	-	(5,254,622)	5,071,400
Development cost charges	16,980,624	3,775,937	821,013	(7,350,219)	14,227,355
	<u>\$ 31,127,016</u>	<u>\$ 21,408,592</u>	<u>\$ 821,013</u>	<u>\$ (22,618,795)</u>	<u>\$ 30,737,826</u>

7. Long-Term Debt

	2024	2023
Equipment financing loans (a)	\$ 895,962	\$ 1,651,159
Long term borrowing (b)	42,989,135	47,311,640
	<u>\$ 43,885,097</u>	<u>\$ 48,962,799</u>

(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 2024	Equipment loan payable 2023
0001-0 - 2/28/2019	\$ 1,860,000	\$ 1,624,058	\$ 235,942	\$ 599,386
0002-0 - 2/28/2019	2,140,000	1,479,980	660,020	1,051,773
	<u>\$ 4,000,000</u>	<u>\$ 3,104,038</u>	<u>\$ 895,962</u>	<u>\$ 1,651,159</u>

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

	Principal repayment from the General Capital Fund	Interest payment	Total
2025	\$ 654,943	\$ 22,120	\$ 677,063
2026	241,019	2,050	243,069
	<u>\$ 895,962</u>	<u>\$ 24,170</u>	<u>\$ 920,132</u>

(iii) Principal paid during the year was \$755,197 (2023 - \$717,936). Interest paid during the year was \$69,376 (2023 - \$106,636).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

7. Long-Term Debt (continued)

(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 2024 was 3.09% (2023 - 2.78%).

(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 2024	Net debt 2023
Issue 79	2033	3.08%	\$ 10,000,000	\$ 5,531,656	\$ 4,468,344	\$ 4,879,639
Issue 80	2033	2.85%	10,000,000	5,447,902	4,552,098	4,974,690
Issue 81	2034	2.85%	10,000,000	5,114,890	4,885,110	5,244,572
Issue 105	2024	2.25%	5,240,015	5,240,017	-	342,779
Issue 110	2025	1.28%	5,200,000	4,876,177	323,823	765,630
Issue 115	2031	2.12%	10,200,000	5,720,833	4,479,167	5,026,864
Issue 130	2034	3.00%	23,200,000	9,428,877	13,771,123	14,884,695
Issue 139	2036	2.10%	5,500,000	1,833,155	3,666,845	3,920,414
Issue 142	2037	3.15%	9,600,000	2,757,375	6,842,625	7,272,357
			\$ 88,940,015	\$ 45,950,882	\$ 42,989,135	\$ 47,311,640

(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
2025	\$ 2,815,140	\$ 1,337,608	\$ 4,152,748
2026	2,558,131	1,291,021	3,849,152
2027	2,581,126	1,415,522	3,996,648
2028	2,605,016	1,544,894	4,149,910
2029	2,629,835	1,679,332	4,309,167
Thereafter	12,350,377	10,181,133	22,531,510
	\$ 25,539,626	\$ 17,449,510	\$ 42,989,135

(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 \$2,949,917 (2023 - \$2,950,516). Interest paid during the year was \$2,669,586 (2023 - \$2,439,196).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

8. Employee Future Benefit Liability

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

	2024	2023
Accrued benefit obligations:		
Balance, beginning of year	\$ 20,414,400	\$ 18,850,200
Service cost	1,754,400	1,435,500
Interest cost	867,100	856,200
Benefit payments	(2,587,600)	(2,124,300)
Immediate recognition loss (gain) for event driven liabilities	242,400	350,500
Actuarial gain	194,400	970,500
Plan amendment	-	75,800
Accrued benefit obligation, end of year	20,885,100	20,414,400
Less: unamortized net actuarial gain/(loss)	(1,084,000)	(970,500)
Add: pension over contributions due to staff	534,424	543,961
Employee future benefit liability, end of year	\$ 20,335,524	\$ 19,987,861

The accrued benefit obligations and the benefit costs for the year were estimated by actuarial valuation as of December 31, 2024 by an independent actuarial firm. Key estimates used in the valuation include the following:

	2024	2023
Discount rates	4.30%	4.10%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50%	2.50%
Estimated average remaining service life of employees	12 years	12 years

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

	City	Police	2024	2023
Vested benefits	\$ 4,594,619	\$ 7,727,505	\$ 12,322,124	\$ 12,405,761
Non-vested benefits	7,770,000	243,400	8,013,400	7,582,100
Total employee future benefit liability	\$ 12,364,619	\$ 7,970,905	\$ 20,335,524	\$ 19,987,861

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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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, 2023.

At December 31, 2023, the total plan provision for approved claims was \$25,464,600 and the provision for unreported claims was \$2,327,000 with an accumulated deficit of \$3,419,021. The total plan provision for approved and unreported claims and net surplus/deficit at December 31, 2024 will be available later in 2025. The City paid \$934,897 (2023 – \$849,657) for employer contributions and City employees paid \$902,018 (2023 – \$813,403) for employee contributions to the plan in fiscal 2024.

Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 next valuation will be as at December 31, 2024.

The City paid \$15,042,408 (2023 - \$13,294,369) for employer contributions while City of Victoria employees paid \$12,598,579 (2023 – \$11,104,534) for the Plan in fiscal 2024.

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

9. Tangible Capital Assets

Cost	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2024 Total
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
Additions	12,873,410	6,713,059	9,223,987	8,660,689	4,873,746	6,429,545	2,988,878	25,461,152	77,224,466
Disposals	(348,842)		(1,425,290)					(3,767,219)	(5,541,351)
Transfer of completed assets previously under construction	6,573,179	1,712,291	1,492,047	12,554,801	5,593,415	84,646	6,852,946	(34,863,326)	-
December 31, 2024	196,692,651	170,625,092	120,697,145	334,291,450	106,404,985	57,614,159	57,596,107	16,966,448	1,060,888,036
Accumulated amortization									
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)
Disposals	-	-	1,043,889	-	-	-	-	-	1,043,889
Amortization	(448,276)	(4,462,196)	(6,550,779)	(8,010,129)	(1,064,813)	(602,475)	(562,694)	-	(21,701,362)
December 31, 2024	(1,940,047)	(70,891,498)	(87,607,763)	(95,309,795)	(16,236,726)	(9,206,166)	(6,210,437)	-	(287,402,432)
Net Book Value, December 31, 2024	\$ 194,752,604	\$ 99,733,594	\$ 33,089,382	\$ 238,981,655	\$ 90,168,259	\$ 48,407,993	\$ 51,385,670	\$ 16,966,448	\$ 773,485,604

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

9. Tangible Capital Assets (continued)

Cost	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2023 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
Additions	394,258	38,690,900	8,307,011	18,665,248	2,180,779	2,630,454	1,640,519	32,725,879	105,235,048
Disposals	-	-	(239,697)	-	-	-	-	(3,546,726)	(3,786,423)
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
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)
Disposals	-	-	208,660	-	-	-	-	-	208,660
Amortization	(253,291)	(5,142,271)	(6,256,760)	(7,190,403)	(1,008,906)	(550,122)	(505,213)	-	(20,906,966)
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)
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

a) Work in Progress

Assets under construction having a value of \$16,966,448 (2023 - \$30,135,841) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b) Contributed Assets

No contributed assets were recognized in 2024 (2023 - \$30,000).

c) Write-down of Tangible Capital Assets

No write-down of tangible capital assets occurred during 2024 or 2023.

d) Deposits towards acquisition of tangible capital assets

In 2023, the City entered into contractual arrangement for three future acquisitions of real property. The total cost of these arrangements was \$14,950,000 towards which the City had paid deposits of \$535,000 in 2023. The remaining obligation to the City of \$14,415,000 was paid in 2024 and the acquisitions were completed as scheduled.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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. Asbestos represents a health hazard upon demolition of the building and there is a legal obligation to remove it and dispose of it in accordance with specific regulations.

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 in future years through to 2037. No recoveries are expected at this time.

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

Asset Retirement Obligations

Balance at January 1, 2024	\$	1,706,893
Additions		207,246
Accretion Expense		14,095
Balance at December 31, 2024	\$	1,928,234

11. Capital Lease Obligations

The City has financed police vehicles and security equipment by entering into capital lease arrangements.

Minimum lease payments are due as shown:

2025	\$	202,228
2026		202,228
2027		202,228
2028		202,228
2029		90,950
		899,863
Less: Interest Portion		(108,619)
Present value of minimum capital lease payments	\$	791,244

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

12. Accumulated Surplus

Accumulated surplus consists of individual fund surplus as follows:

Surplus	2024	2023
Equity in tangible capital assets	\$ 726,881,028	\$ 671,790,270
Operating Fund	1,596,054	1,626,299
Unfunded employee benefit liability	(6,606,900)	(5,557,610)
	721,870,182	667,858,959
Non-Statutory Reserve Accounts		
Development Stabilization Reserve	20,383,021	19,442,954
Reserves		
Financial Stability Reserves	54,615,055	54,616,815
Equipment & Infrastructure Replacement Fund	191,676,696	194,097,236
Tax Sale Lands Fund	2,053,944	8,751,109
Parks and Greenways Acquisition Fund	299,424	2,345,923
Local Amenities & Tree	3,248,162	2,659,337
Victoria Housing Fund	10,316,945	8,895,911
Climate Action	4,557,089	3,740,228
Art in Public Places	1,133,761	1,131,227
Downtown Core and Public Realm Improvements	230,324	315,639
Park Furnishing Dedication Program	154,394	93,260
Growing Communities Fund	13,473,394	12,852,000
	281,759,188	289,498,685
Total Accumulated Surplus	\$ 1,024,012,391	\$ 976,800,598

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

13. Taxation

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

	Financial Plan 2024	2024	2023
General taxation:			
General municipal purposes	\$ 180,856,000	\$ 180,857,102	\$ 166,258,930
Utility 1% tax	1,429,000	1,335,868	1,373,350
Special assessments:			
Boulevard frontage	520,460	526,566	527,602
Specified area improvement	71,000	139,733	129,094
Sewer frontage	789,000	796,138	795,999
Total taxes available for municipal purposes	\$ 183,665,460	\$ 183,655,407	\$ 169,084,975

14. Government grants and transfers

	Financial Plan 2024	2024	2023
Unconditional government transfers:			
Traffic fine revenue sharing	\$ 2,000,000	\$ 1,877,000	\$ 1,988,000
Conditional government transfers:			
Federal	14,368,770	10,078,238	10,365,315
Provincial	1,783,060	3,767,478	15,403,891
Other agencies	73,000	394,072	240,112
	\$ 16,224,830	\$ 14,239,788	\$ 26,009,318

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

15. Miscellaneous Revenue

	Financial Plan 2024	2024	2023
Cost Sharing	\$ 1,010,560	\$ 1,718,891	\$ 1,457,097
Arena lease equivalent, share of naming rights and ticket surcharge	592,640	666,822	526,649
Capital Region Emergency Service Telecommunications levy	400,000	277,471	290,441
Bus shelter advertising	150,000	127,899	130,288
Commission	39,750	38,806	37,595
Density bonus	-	1,212,041	19,046
Fortis franchise fee	887,000	786,650	849,117
Other: administrative fees and lease fees	452,230	1,091,606	903,471
Loss on acquisition and disposal of tangible capital assets		(446,588)	-
	\$ 3,532,180	\$ 5,473,599	\$ 4,213,705

16. 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.

	2024	2023
Ross Bay Cemetery	\$ 1,392,015	1,312,989
Nature Interpretive Centre	751,400	716,745
Bastion Square Revitalization	149,714	149,714
	\$ 2,293,129	2,179,448

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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

17. 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. The reserve funds include an insurance reserve of \$4,755,060 (2023 - \$4,535,756) maintained to provide 'a source of funds for liability claims not covered under the City's insurance policies. Since November 1, 2008, the City has been part of the Municipal Insurance Association, with insurable claims 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, 2024 the balance of the deposits was \$1,288,845 (2023 - \$1,323,540). At December 31, 2024 there were contingent demand notes of \$2,037,408 (2023 - \$2,245,243) 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, 2024 the Board had an outstanding demand loan of \$Nil (2023 - \$484,305) with the Bank of Montreal and long-term debt of \$377,391 (2023 - \$460,780) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2024 is \$188,695 (2023 - \$472,543). No liability has been recorded in relation to this. A liability would be recorded if it becomes likely that the Board of Cemetery 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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

18. Financial Plan Data

The financial plan data presented in these financial statements is based on the 2024 operating and capital financial plan approved by Council on April 18, 2024. The below table reconciles the approved financial plan to the financial plan figures reported in these financial statements.

Revenues	
Taxation (Note 12)	\$ 183,665,460
Grants in lieu of taxes	7,612,400
Sale of goods and services	62,300,350
Sale of water	26,185,390
Licences and permits	9,873,110
Fines	7,485,020
Rentals and leases	2,659,300
Investment income	8,000,000
Other interest and penalties	965,960
Unconditional transfers (Note 13)	2,000,000
Conditional transfers (Note 13)	16,224,830
Actuarial adjustment on debt	-
Development Cost Charges	8,722,000
Miscellaneous (Note 14)	3,532,180
	<u>339,226,000</u>
Expenses	
General government	42,881,150
Protective services	98,871,790
Transportation services	31,506,840
Environmental and public health services	10,439,410
Social services and housing	2,276,870
Planning and development	25,477,260
Parks, recreation and cultural services	35,306,230
Water utility	19,368,390
Sewer utility	4,847,660
	<u>270,975,600</u>
Annual Surplus, per the Statement of Operations	68,250,400
Less:	
Capital expenditures	(153,162,000)
Debt repayments	(2,881,130)
Add:	
Funding and utilizations of reserves	87,792,730
Annual Surplus, per the financial plan bylaw	<u>\$ -</u>

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

19. 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 enables 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 residents 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: Solid Waste Services, Storm Drains and Street Cleaning. The Solid Waste Collection and Recycling Operations Section is responsible for the collection of household solid waste. 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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

19. Segmented Information (continued)

(f) 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.

(g) 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, and Community and Seniors' Centres. Facilities is responsible for the maintenance and repairs for all City facilities.

(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.

THE CORPORATION OF THE CITY OF VICTORIA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

19. Segmented Information (continued)

	General Fund							Water Fund	Sewer Fund	
	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
2024										
Revenues										
Taxation	182,332,703	-	-	-	-	-	526,566	-	796,138	183,655,407
Grants in lieu of taxes	7,958,982	-	-	-	-	-	-	-	-	7,958,982
Sale of goods and services	1,113,167	10,647,535	20,130,118	11,365,580	-	12,705,429	3,034,613	1,593,412	10,093,156	70,683,009
Sale of water	-	-	-	-	-	-	-	26,176,686	-	26,176,686
Licences and permits	1,456,394	798,646	1,925,372	-	-	6,478,270	6,650	-	-	10,665,331
Fines	-	27,335	6,987,083	-	-	-	-	-	-	7,014,418
Rentals and leases	-	-	-	-	-	2,504,376	-	-	-	2,504,376
Investment income	16,060,289	-	-	-	-	-	-	-	-	16,060,289
Other interest and penalties	1,192,173	-	-	42,621	-	-	-	240,199	1,950	1,476,944
Unconditional transfers	-	1,877,000	-	-	-	-	-	-	-	1,877,000
Conditional transfers	6,796,763	231,991	1,007,965	13,585	632,847	1,078,912	142,944	1,406,079	2,928,701	14,239,788
Actuarial adjustment on debt	1,372,588	-	-	-	-	-	-	-	-	1,372,588
Development Cost Charges	6,545,000	-	-	70,607	-	-	-	-	734,612	7,350,219
Miscellaneous	1,003,220	1,713,655	101,912	-	1,177,756	630,623	846,433	-	-	5,473,599
	225,831,278	15,296,162	30,152,450	11,492,393	1,810,603	23,397,610	4,557,206	29,416,376	14,554,558	356,508,636
Expenses										
Salaries, wages and benefits	23,114,132	88,974,368	20,668,796	5,707,485	1,047,147	12,045,713	22,712,192	2,427,751	2,610,901	179,308,483
Materials, supplies and services	5,666,095	15,764,313	8,837,014	3,993,161	983,270	13,346,334	16,517,718	15,772,408	2,591,002	83,471,314
Interest and foreign exchange	504,319	-	1,707,086	-	-	-	962,500	-	-	3,173,905
Grants	-	-	-	-	2,082,676	491,462	6,140,109	-	-	8,714,247
Amortization	3,740,589	2,942,779	9,575,286	600,320	-	674,561	2,500,539	1,064,813	602,475	21,701,362
Capital Maintenance	2,063,800	323,537	4,294,625	974,327	-	24,552	2,863,606	610,396	1,772,687	12,927,532
	35,088,935	108,004,997	45,082,807	11,275,293	4,113,094	26,582,622	51,696,663	19,875,368	7,577,064	309,296,843
Annual surplus	\$ 190,742,343	\$ (92,708,835)	\$ (14,930,357)	\$ 217,100	\$ (2,302,490)	\$ (3,185,013)	\$ (47,139,457)	\$ 9,541,008	\$ 6,977,493	\$ 47,211,793

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

19. Segmented Information (continued)

2023	General Fund							Water Fund	Sewer Fund	Total
	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	
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 exchange	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, 2024

20. 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, 2024, the amount of allowance for doubtful receivables was \$1,575,887 (2023 - \$1,046,616).

The City manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by investing in term deposits and 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, investing, and financing activities to ensure that its financial obligations are met. The City's planning and budgeting process includes 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.

SUPPLEMENTARY FINANCIAL INFORMATION

The Corporation
of the City of Victoria

The following schedule is unaudited

Year Ended December 31, 2024

THE CORPORATION OF THE CITY OF VICTORIA
SUPPLEMENTARY FINANCIAL INFORMATION

For the year ended December 31, 2024

Schedule A - Growing Communities Fund (Unaudited)

	2024	2023
Balance, beginning of the year	\$ 12,852,000	\$ -
Grant received	-	12,852,000
Eligible costs incurred	-	-
Interest earned	621,394	-
Balance, end of the year	\$ 13,473,394	\$ 12,852,000

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT DEC 31/24	INTEREST RATE	MATURITY DATE
79	3026	\$ 4,468,344	3.08%	2033
80	3026	4,552,098	2.85%	2033
81	3026	4,885,110	2.85%	2034
110	3515	323,823	1.28%	2025
115	3770	4,479,167	2.12%	2031
130	3770	13,771,123	3.00%	2034
139	3770	3,666,845	2.10%	2036
142	3770	6,842,625	3.15%	2037

Debenture Debt

\$ 42,989,135

Non-Debenture Debt

MFA Loan 001-0	677,063	2025
MFA Loan 002-0	243,069	2026
MFA Equipment Financing Loan	\$ 920,132	

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 - 2024

The City of Victoria and the District of Saanich established the Board of Cemetery Trustees of Greater Victoria (the "Board") in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. Together the City of Victoria and the District of Saanich guarantee the debt of the Board. The City's guarantee portion of the outstanding debt at December 31, 2024 is \$188,695. Further information is included in Note 17 of the financial statements.

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
<u>Canadian Union of Public Employees (CUPE), Local 50</u>				
ACTON, D	Street Cleaning Operator	72,673	9,944	-
ALTON, M	Supervisor - Bylaw Services	101,501	1,616	400
AMOS, D	Street Cleaning Operator	72,833	4,270	307
ANDERSON, R	Building & Plumbing Insprtr II	96,575	305	742
ANDERSON, S	Accountant - Fincl Reporting	96,387	305	1,465
ANGROVE, M	Senior Planner	111,730	315	2,201
ANTROBUS, S	Fin Analyst - Util Bill Coord	92,074	290	-
ARMISHAW, D	Jet Rodder Assistant	71,430	14,066	150
ARMSTRONG, N	Acting Mgr, Transp Ops & Const	101,722	916	6,208
ASHBAUGH, L	Technology Security Specialist	111,803	315	-
ATKIN, T	Leadhand - Concrete	83,103	260	-
BAINS, B	Trans Tech - Right of Way	83,720	-	289
BAINS, G	Catch Basin Cleaner Operator	78,236	8,906	568
BALDINI, P	Supervisor - Parks Operations	110,033	2,651	788
BANISTER, S	Utility Operator 2	82,932	7,759	1,283
BANN, R	Fleet&Equip Strategic Analyst	101,265	399	9,185
BANNISTER, C	Utility Assistant	75,898	1,779	-
BAPTISTE, D	Leadhand - Thermal Paving	84,735	3,101	-
BARATH, R	Leadhand - Painting	95,344	9,251	875
BARHOUM, W	Land Development Technologist	81,845	2,277	321
BASS, C	Asst Sup -Parks Infrastructure	97,958	1,337	-
BATALLAS, R	Senior Planner - Comm Planning	111,803	6,533	4,414
BATEMAN, R	Senior Planner	111,766	2,866	2,095
BEATTY, S	Project Administrator	96,570	845	118
BEAULAC, C	Waterworks Fitter Mechanic	83,670	10,041	330
BECELAERE, D	Bridges & Structures Spec	101,301	2,598	661
BELL, G	Info Tech Support Supervisor	106,397	315	-
BENTLEY, C	Welder Fabricator	91,018	286	13
BERKELEY, R	Sr Bldg&Plumb Insp & Qual Ctrl	101,718	315	1,144
BETANZO, D	Senior Planner - Urban Design	111,730	2,314	2,841
BILLINGHAM, F	Transportation Planner	101,274	315	644
BLACK, K	Business Analyst	94,362	745	4,449
BLANEY, S	Transportation Technician	83,350	559	320
BLAZEY, S	GIS Technician	96,460	9,243	-
BLOOMFIELD, D	Asst Sup-Wtr & Undgrd Util Mtc	94,790	25,488	3,108
BOARDMAN, B	Surveyor-Eng Assets and Infra	80,137	250	-
BONELLA, D	Infrastructure Administrator	106,689	1,330	-
BRADFORD, K	Trades Landscaper	82,967	260	-
BRAUN, G	Senior Geomatics Technologist	101,447	5,776	436
BRAUN, K	Bylaw Officer	84,321	17,639	82
BRITNELL, D	Plumber	78,633	5,981	-
BROCHU, M	Mechanical Technician	92,379	656	3,610
BROWN, D	Infrastructure Administrator	106,470	3,041	-
BROWNE, J	Outreach Coord-Climate Action	92,069	366	-
BROWNLEE, M	Senior Bylaw Officer	93,740	7,202	364
BUHLER, T	Asset Management Specialist	106,297	315	2,102
BUHR, D	Electrical Inspector	93,030	290	-
BUNYAN, P	Technologist - Undgrd Design	87,670	3,962	326
BURTON, C	IT Project&Portfolio Mgmt Spec	106,288	315	-
BUZZA, E	Senior Urban Forester	100,460	765	2,560
CABECA, A	Senior Leadhand - Road Ops	90,995	286	-
CAHANDING, J	Mechanical Technician	92,115	1,332	250
CALLAN, P	Leadhand - Cemetary Operations	86,548	3,781	75
CARERE, W	Project Administrator	96,497	4,099	11
CARR, L	Bylaw Officer	79,968	12,541	-
CARR, S	Financial Analyst - Budgets	81,493	256	-
CARRARA, C	Fin Data Analyst - ERP System	96,387	665	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
CARRIERE, D	Transportation - Eng Tech	75,708	798	498
CARROLL, P	Senior Planner	111,693	837	1,226
CARTWRIGHT, G	Painter	86,521	304	742
CARVALHO, T	Utility Operator 3	81,372	9,852	768
CASE, L	Trades Landscaper	83,425	260	2,108
CHAN, C	Tandem Dump Truck Op Utilities	71,296	7,971	461
CHARLTON, R	Road Maintenance Worker	74,489	6,765	307
CHATER, T	Recreation Programmer	75,548	675	-
CHIPCHAR, T	Trades Gardener	82,438	279	134
CHRISTENSEN, C	Comms and Engagement Coord	92,069	3,242	24
CITTONI, M	Senior Planner - Comm Planning	111,766	4,473	1,860
CLARK, K	Active Transport Project Coord	99,281	303	450
CLARKE, C	Assistant Storekeeper	76,309	2,104	-
CLARKE, D	Emergency Mgmt Community Liaison	73,955	4,237	2,495
CLEEF, W	Asst Supervisor-Urban Forestry	92,353	3,358	538
COLE, S	Development Process Coord	88,413	276	-
COLLINS, A	Arts, Culture & Events Liaison	87,295	1,454	-
COLLINSON, J	Sr Planner-Park & Urban Forest	111,693	315	3,724
COOPER, K	Community Planner	87,633	293	685
COWNDEN, D	Land Systems Administrator	96,424	5,932	1,941
CRADDOCK, D	Labourer - General	74,821	2,473	307
CRANWELL, B	Info Access & Privacy Analyst	101,259	1,484	100
CRAWFORD, R	Asst Sup - Solid Waste	98,891	404	268
CREIGHTON, M	Sup - Park Operations (Hort)	110,132	1,416	280
CROWDER, B	Transportation Planner	101,156	315	2,314
CRYSLER, J	Traffic Management Coordinator	74,307	2,128	-
CUI, G	EV Infrastructure Coordinator	96,387	3,304	301
CUSACK, A	Senior Planner, Housing Policy	111,693	3,430	42
CZERWONKA, S	Transportation Technician	79,734	699	32
DA ASCENCAO DANIEL, A	Financial Analyst - Budgets	87,451	277	35
DAITL, B	Asst Supr - Parks Operations	95,373	301	307
DAITL, K	Senior Buyer	92,001	477	2,353
DALBY, A	Equipment Technician	94,838	286	550
DALY, B	Undgrd Facilities Specialist	105,243	12,978	2,389
DAY, J	Senior Cultural Planner	101,374	315	21
DE AMARAL, L	Comms and Engagement Advisor	91,037	2,716	124
DE CANDOLE, D	Community Energy Specialist	96,387	850	3,131
DE FRIAS, J	Technical Support Analyst	88,932	681	-
DE MEDEIROS, N	Milling Machine Operator	79,818	247	-
DEZORDO, P	Street Cleaning Operator	76,217	8,082	-
DIAMOND, G	Senior Legislative Coordinator	76,469	4,405	228
DILLON, D	Supervisor of Admin, Fire Dept	84,426	5,132	918
DINH, A	Eng Tech - Underground Design	75,621	1,553	195
DOERKSEN, C	Jet Rodder Operator	86,897	13,412	688
DOIRON, M	Facilities Planner	96,431	1,383	-
DOLAN, A	Supervisor - Bylaw Services	101,425	315	-
DOLSEN, A	Building & Plumbing Insptr I	91,928	290	742
DOWARD, B	Trades Landscaper	76,034	246	547
DOYLE, K	Asst Sup - Arb & Natural Areas	96,235	976	1,096
DRINKWALTER, C	Technical Field Arborist	89,174	1,898	1,211
DROZD, G	Mechanical Technician	98,876	722	1,946
DUARTE, N	Bylaw Officer	81,591	44,983	-
DUDLEY, C	Planner	93,665	289	426
DUKE, G	Senior Leadhand - Concrete	84,500	8,811	120
DUNCAN, N	Technologist - Undgrd Design	87,524	4,300	3,071
EARL, J	Technical Support Analyst	87,451	2,754	-
EELEY, J	Mechanical Technician	92,070	917	1,857
EHSES, P	Coord - Parking Ambassadors	75,634	327	90

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
EKSTROM, D	Utility Operator 2	73,369	6,614	1,230
ELLARD, M	Mechanical Technician - Fire	97,398	2,282	-
ENNS, C	Supr - Undgrd Utilities Const	101,508	24,890	1,486
ESPLEY, T	Utility Operator 2	81,289	260	461
FAIRBROTHER, B	Benefits Specialist	89,579	268	25
FARLEY, M	Utility Operator 2	85,499	6,247	636
FATLA, P	Occ Health & Safety Advisor	97,881	305	-
FAULKNER, N	Trades Gardener	82,830	292	150
FENTON, Z	Small Engine Technician	78,573	1,782	-
FERGUSON, A	Office Coordinator - Planning	75,548	1,139	1,129
FERGUSON, S	Natural Areas Field Technician	83,039	558	636
FERRIS, T	Bus Coord Fleet Equip Mgmt Pgrm	92,388	3,791	2,681
FINGLER, P	Fleet&Equip Strategic Analyst	88,248	279	-
FISHER, G	Risk Mgmt & Insur Specialist	96,460	1,383	3,102
FOLLESTAD, P	Street Cleaning Operator	76,632	3,832	-
FOLLIS, H	Digital Service Advisor	106,397	1,428	483
FORMOSA, S	Climate Adaptation Specialist	96,387	305	2,624
FORTIER, S	Technologist - Trans Design	91,807	547	587
FOX, W	Road Marker 3	83,579	6,339	-
FRANCIS, K	Painter	87,575	273	516
FRANKLIN, A	Road Marker 2	73,019	5,815	133
FRIDAY, M	Supervisor - Building Maint	105,826	3,862	1,279
FURTADO, C	Asst Supr - Roads & Bridges	95,572	20,724	-
GAGNE, J	Land Development Technologist	87,451	1,349	1,068
GALE, K	Senior Bylaw Officer	92,653	11,818	276
GALIEV, A	EDI Lead	111,693	55,093	2,249
GILBERT, J	Utility Operator 3	78,385	6,312	1,056
GINTER, M	Senior Urban Forester	101,889	3,728	2,364
GLEW, S	Supervisor - Building Services	98,563	2,489	50
GOLDSMITH, C	Supervisor - Bylaw Services	101,426	5,970	-
GORDON, G	Senior Planner	111,693	1,831	201
GORTAN, J	Supr - Sidewalks & Concrete	103,882	574	-
GOUDINE, A	GIS Technician	79,297	250	-
GRAHAM, B	Asst Supervisor - Concrete	97,116	301	-
GRAY, C	Chief Bldg & Plumbing Insprtr	95,099	271	1,388
GRAYSON, D	Leadhand - Nursery	90,830	239	-
GROSSMAN, E	Comms and Engagement Coord	92,019	3,128	1,589
HACHÉ, L	Senior Landscape Architect	101,265	1,366	1,221
HALKETT, R	Bylaw Officer	85,482	14,027	-
HALLIDAY, K	Senior Payroll Administrator	91,819	3,800	524
HAMBLY, J	Utility Operator 2	72,603	2,940	1,264
HAMPEL, S	Leadhand - Parks Operations	89,441	286	489
HARDER, D	Utility Arborist	82,908	4,025	258
HARPER, D	Utility Operator 3	85,947	27,485	461
HARRIS, M	Strategic Plan & Comm Advisor	106,547	11,140	873
HARVEY, J	Supervisor - Street Cleaning	104,914	42,932	2,126
HAVELKA, M	Leadhand - Parks Operations	90,794	286	99
HEWETT, T	Senior Transportation Planner	115,445	2,124	3,745
HILL, G	Park Asset Maintenance Coord	84,298	260	150
HISCOCK, D	Utility Operator 2	82,734	339	617
HO, J	Community Energy Specialist	96,424	507	1,977
HOLT, C	Supervisor - Security Services	93,620	4,386	-
HON, P	Eng Tech - Underground Design	75,548	1,336	-
HOUSE, B	Road Marker 3	83,318	2,730	470
HOWSON, C	Technical Field Arborist	89,262	1,746	1,454
HU, Z	Sewer & Stormwater Qual Tech	87,560	6,879	461
HUBBARD, S	Supr - Facility & Event Ops	91,901	2,363	1,601
HUTCHISON, S	Transportation Planner	101,411	315	1,532

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
IBBITSON, L	Graphic Designer	83,411	3,813	299
JACKSON, C	Paver Operator	79,371	1,345	-
JACQUET, O	Digital Comms Strategist	87,154	4,428	24
JAIN, R	Land Development Technologist	87,451	277	412
JALONEN, C	Works Technologist	90,347	13,008	436
JAMIN, R	Trades Gardener	77,524	257	835
JANOTA-BZOWSKA, K	Planner	101,265	315	2,916
JARVIS, A	Leadhand - Concrete	78,114	404	120
JEDYNAK, M	Supr Infra Plan - Undgrd Util	101,396	315	1,097
JERNSLET, M	Transportation Coordinator	80,042	276	1,118
JI, J	Senior Payroll Administrator	91,819	899	1,273
JOKINEN, M	Equipment Technician	92,688	286	314
JOKINEN, N	Senior Planning Technician	88,408	270	-
JOLLY, A	UtilitiesPlanning Technologist	87,487	277	396
JONES, J	Utility Operator 2	84,071	2,078	513
KADAR, I	Urban Forest Technician	86,472	1,398	1,234
KAPUSTA, A	Senior Landscape Architect	111,730	315	4,497
KARAKAS, J	Senior Urban Designer	111,730	315	605
KAWATA, N	Senior Planner - Housing Dev	100,606	765	744
KAYAL, P	Assistant Supr - Road Markings	95,140	8,281	359
KEBAIEN, A	Bylaw Officer	84,360	26,775	-
KELLINGTON, C	Fin Analyst - A/R Business Lic	79,370	250	-
KELNER, G	Leadhand - Sign Fabrication	82,114	1,170	3,981
KENT, D	Senior Leadhand - Milling	86,987	2,733	-
KITSON, J	Bylaw Officer	83,519	482	-
KIVARI, M	Trades Landscaper	82,526	260	307
KNOWLES, D	Senior Planner - Social Policy	88,066	688	15
KONDRAK, P	Utility Operator 1	75,146	8,554	320
KONOPAKI, A	Sr Planner - Capital Programs	106,630	14,626	1,256
KROP, B	Supervisor - Fleet Maintenance	106,868	8,508	5,009
LAFRAMBOISE, M	Public Works Service Person	83,379	259	-
LAFRANCE, O	Asst Supr - Building Services	75,091	3,335	-
LAFRANCE, T	Public Works Service Person	30,446	49,353	-
LANCE, R	Supr - Rec Programs & Services	96,460	305	134
LAPIERRE, D	Utility Operator 2	81,999	1,327	486
LAURISTON, K	Development Process Coord	91,855	978	201
LAWRENCE, D	Street Cleaning Operator	73,527	12,968	405
LAZARO, L	Senior Bridge Operator	59,824	74,710	-
LEONARD, S	Street Cleaning Operator	72,077	5,270	307
L'HEUREUX, A	Irrigation Tradesperson	82,245	902	851
LIANG, P	Technologist - Trans Design	87,451	733	781
LINDAL, D	Tractor Trailer Operator	80,441	10,765	-
LLOYD, P	Transportation Coordinator	83,263	2,112	885
LOBBEZOO, B	Trades Groundskeeper	79,066	260	1,218
LUNDIN, D	Bylaw Officer	85,953	6,682	-
LUZZI, D	Technologist - Trans Design	87,564	5,260	231
MACDONALD, C	Inclusion Coordinator	87,451	4,400	492
MACINNIS, M	Street Cleaning Operator	72,285	2,886	175
MACISAAC, L	Payroll Administrator	75,558	4,167	843
MACKENZIE, S	EDI Coordinator	101,265	367	232
MACLEAN, M	Senior Planner - Comm Planning	111,730	2,391	795
MACPHERSON, S	Building & Plumbing Inspr II	96,851	305	1,125
MAHIMWALLA, A	Senior Cultural Planner	101,265	765	2,308
MAHONEY, J	Bus. Intelligence Developer	103,496	1,350	738
MANGUE ALENE, S	EDI Coordinator	101,265	2,989	-
MARALAG, M	Financial Analyst-Property Tax	83,411	713	-
MARCELLE, J	Mechanical Technician	92,348	4,637	1,736

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
MARCHAND, C	Aquatic Programmer	75,621	1,110	1,206
MARIER, C	Senior Land Development Tech	96,460	305	321
MARTIGNAGO, R	Utility Operator 2	85,335	1,505	505
MARTINEZ, J	Trades Landscaper	82,061	495	488
MCCAIG, R	Road Marker 2	73,454	2,493	4,259
MCCLARY, P	Asst Supr - Parks Operations	99,341	618	1,748
MCCONACHIE, D	Arts, Culture & Events Liaison	87,488	3,531	-
MCDONALD, D	Utility Operator 3	89,609	15,971	568
MCDONALD, T	Tree Preservation Coordinator	96,838	785	1,390
MCGRAIL, M	Outreach Coord-Transportation	92,069	833	2,342
MCINNES, S	Senior Leadhand - Concrete	89,675	273	-
MCINTYRE, H	Correspondence Coordinator	83,301	263	154
MCKAY, M	President of CUPE 50	104,950	315	180
MCLEAN, B	Bylaw Officer	85,248	20,871	-
MCLEOD, A	Leadhand Pool and Building Op.	76,586	11,263	-
MCMORRAN, K	Sup-Prks Const, Irr & Cap Proj	109,854	1,030	338
MEDD, C	Senior Process Planner	109,772	315	1,370
MEECHAN, P	Leadhand - Parks Operations	88,232	286	-
MENDOZA, S	Transportation Technician	82,589	263	221
MILTON, B	Fleet Ops Training Coordinator	100,254	305	6,374
MITCHELL, L	Senior Network Engineer	111,839	7,550	6,634
MODI, S	Payroll Administrator	75,548	2,705	-
MOLYNEUX, P	Technical Field Arborist	86,146	4,173	891
MOORE, C	Senior Energy Specialist	106,288	315	871
MOORE, R	Circular Economy Specialist	101,265	1,564	1,040
MURPHY, L	Construction Program Coord BMP	87,451	277	231
MYLES, R	Utility Operator 3	91,362	8,265	486
NEIMA, C	Fin Analyst - Utility Billing	79,297	496	-
NICHOLLS, B	Legislation and Policy Analyst	96,387	305	711
NICHOLS, J	Road Construction Worker	72,986	6,677	-
NIELSEN, K	Trades Gardener	82,512	1,612	-
NORMAN, B	Technologist - Trans Design	88,002	6,153	-
NORTHEAST, J	Street Cleaning Operator	74,556	1,292	307
OKTEM, C	Urban Designer	101,698	315	1,082
PANIZ, U	Asst Supervisor - St. Cleaning	97,196	7,099	229
PAQUIN, J	Pool and Building Operator	70,965	14,980	-
PARKER, J	Supervisor - Power Equip & Fab	109,536	315	200
PARKER-FRANCIS, L	Facility and Event Coordinator	76,308	25,343	422
PATHANIA, A	Planner	93,665	3,008	2,205
PATTERSON, D	Trades Gardener	82,428	927	150
PATTERSON, M	Building & Plumbing Insptr II	96,387	305	2,765
PATTERSON, N	Leadhand-Park Operations Infra	90,741	276	-
PEBERNAT, T	Zoning Administrator	81,850	220	-
PEDERSON, S	PRV and Pump Inspector	86,532	8,368	2,145
PEEBLES, O	Trades Gardener	82,679	366	457
PEIRCE, A	Aquatic Coordinator	83,338	3,108	794
PELUSO, M	Short Term Rental Coordinator	77,736	12,056	-
PEMBERTON, G	Neighbourhood Liaison	91,901	7,151	3,863
PEPPER, G	Supervisor - Roads & Bridges	104,509	6,884	1,043
PERRIN, S	Leadhand - Street Cleaning	80,999	1,917	405
PETERS, D	Office Coordinator - Parks	72,146	9,099	419
PETRIE, L	Facility and Event Coordinator	75,658	239	-
PHAIRIN, S	Senior Buyer	91,819	290	1,390
PIERCE, R	Support Services Associate -PW	80,239	1,166	616

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
PITTON, R	Leadhand - Refuse Collection	79,670	2,007	255
PLANETA, A	Trades Groundskeeper	82,920	908	380
POTTER, L	Small Equipment Serviceperson	68,262	7,310	200
POWNALL, L	Maintenance Planner	78,844	708	118
PRPICH, J	Leadhand - Mechanical	103,015	315	-
PULI, N	Asst Supr - Building Services	76,863	675	-
PUTNIK, J	Planner-Tenant Assistance	101,319	1,699	2,174
RAJENDRAM, P	Technical Support Analyst	79,042	242	-
RAMSAY, M	Jet Rodder Operator	79,903	18,244	504
RATHJEN, S	Supr - Archives & Records	106,361	315	1,166
REES, N	Utility Operator 2	86,475	6,457	461
REID, M	Trades Gardener	81,786	845	329
REID-BURDON, F	Construction Program Coord BMP	87,451	277	30
REIST, S	Project Administrator	96,387	1,109	840
REYNOLDS, T	Buyer	84,066	1,961	-
RIBEIRO, E	Asst Supervisor - Concrete	94,474	281	-
RICHENS, W	Asst Supr - Roads & Bridges	95,051	28,974	-
RIDSDALE, D	Transportation Technician	92,182	290	1,681
RIZZO, S	Cultural Programmer	75,548	689	1,853
ROBSON, J	Office Coordinator-Engineering	75,767	239	109
ROIK, M	Utility Operator 1	71,606	9,162	1,109
ROSS, N	Landscape Designer	91,819	290	217
RUMENOVICH, K	Bylaw Officer	85,690	24,282	-
SALHOLM, K	IT Project&Portfolio Mgmt Spec	104,586	315	348
SANDHER, O	Asst Sup-Wtr & Undgrd Util Con	94,486	15,876	648
SANDHU, H	Supr - WW & Undgrd Util Maint	107,931	19,537	3,499
SANDHU, M	Supr - Undgrd Utilities Const	104,034	11,357	729
SANDS, J	Trans Coord - Right of Way	85,984	1,234	80
SANGHA, J	Milling Machine Operator	80,224	5,772	-
SARETSKY, L	Heritage Planner	101,487	566	2,355
SAULNIER, B	Street Sweeper Operator	73,008	11,738	-
SAWCHUK, R	Street Cleaning Operator	72,016	5,134	-
SAYDAK, L	Lead, Occ Health and Safety	107,978	315	318
SCALLION-POND, P	Business Analyst	85,749	315	726
SCHMIDT, A	Leadhand - Welding & Fabricat.	100,760	2,309	13
SCHMIDT, E	Painter	85,877	273	383
SCHUMANN, K	Welder Fabricator	93,339	2,671	13
SCOTT, R	Utility Operations Coordinator	91,526	9,428	180
SHARMA, A	Financial Analyst - Budgets	87,643	802	35
SHAW, D	Leadhand - Mechanical	101,374	4,181	2,029
SHEERE, T	Trades Groundskeeper	83,785	499	1,218
SHERBO, T	Sup - Park Operations (Hort)	109,794	2,434	-
SHIELDS, B	Chief Bldg & Plumbing Inspr	96,593	323	992
SIGNER, K	Climate Adaptation Specialist	96,390	305	3,574
SMITH, C	Financial Analyst-Accting Serv	87,488	1,238	-
SMITH, K	Accts Receivable Coordinator	91,856	740	328
SMITH, L	Utility Arborist	82,445	2,681	493
SMITH, M	Sustain Spclst - Zero Waste	101,301	315	3,557
SMITH, R	Video Inspection Operator	90,946	9,531	180
SMITTEN, K	Supervisor - Land Development	96,460	998	668
SPARKS, C	Road Maintenance Worker	75,482	5,807	228
SPENCE, J	Environmental Technician	95,166	301	1,057
SPOUSE, R	Storekeeper	86,732	475	-
STANIFORTH, G	Supr - Urban Forest Planning	111,734	2,411	802

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
STAPLES, M	Chief Electrical Inspector	101,338	315	163
STEAD, T	Building & Plumbing Insptr II	96,401	305	3,486
STEELE, A	Stormwater Qual/Env Mgmt Spec	101,338	1,875	3,669
STEELE, R	Infrastructure Administrator	106,288	644	-
STEIGER-TANG, H	Supr - Transportation Ops	97,113	301	3,202
STENBERG, C	Property Officer	106,025	724	436
STEVENOT, K	Senior Planner - Heritage	111,693	315	5,223
STRATFORD, K	Neighbourhood Liaison	91,965	7,112	1,307
SUE, M	Business Analyst	106,434	2,395	-
SULLIVAN, N	Active Transport Project Coord	95,929	4,122	86
SUNDHER, J	Technologist - Trans Design	87,560	277	522
SWANSON, B	Assistant Archivist	79,297	250	437
TAITINGER, M	PRV and Pump Inspector	90,315	4,829	518
TALLBOY, T	Leadhand - Parks Operations	87,229	397	380
TARDIFF, K	Street Cleaning Operator	91,757	17,651	-
TAYLOR, J	Supr - Rec Programs & Services	96,497	2,105	2,651
TAYLOR, R	Street Cleaning Operator	71,801	6,961	712
TENK, B	Stormwater Mgmt Specialist	101,338	1,890	2,288
TENNANT, L	Comms and Engagement Advisor	106,288	4,075	194
TERLESKY, K	Infrastructure Administrator	106,507	7,556	307
THIAGARAJAN, M	Planner	101,265	315	1,164
TICE, C	Community Development Coord	95,564	2,331	5,535
TISHENKO, A	Video Inspection Operator	90,924	9,406	486
TONNA, J	Trades Assistant	74,468	2,162	239
TOVIRAC, S	Street Cleaning Operator	77,123	6,191	-
TRANSCHEL, K	Senior Leadhand - Concrete	82,440	248	120
TROMP, M	Lead - Solid Waste Reduction	111,693	315	1,111
TSCHRITTER, S	Senior Bylaw Officer	93,407	2,283	376
TUNIS, C	Senior Process Planner	111,730	315	-
TURNER, D	App Developer - Intermediate	96,450	4,700	-
TURPIN, K	Works Technologist	99,961	315	1,988
TUTTLE, K	Senior Planning Technician	88,215	720	-
TYTGAT, D	Leadhand - Thermal Paving	85,675	13,908	227
UPADHYAY, R	Project Administrator	96,399	2,456	1,650
VALENCIA LOPEZ, I	Leadhand - Concrete	83,377	260	120
VAN DEN BOOMEN, P	Supervisor-Solid Waste & Recyc	104,950	2,208	2,493
VAN DEN BOOMEN, Y	Coord-Permits/Office Admin	75,585	1,013	1,755
VAN DER LAAN, M	Senior Transportation Planner	115,977	983	2,362
VANDE BURGT, M	Senior Bylaw Officer	92,586	4,326	531
VICTORES MARTINEZ, J	Senior Network Engineer	111,693	5,532	6,677
VINCE, B	Planning Analyst	73,166	3,089	1,639
VIS, S	Tree Preservation Coordinator	95,148	301	521
VOGT, M	Landscape Architect	101,265	315	1,032
VYE, D	Survey Coordinator	79,421	277	-
WAIN, C	Mgr, NBHD Development Planning	111,756	878	641
WALSH, C	Utility Operator 2	78,810	8,810	863
WALZ, J	Trades Landscaper	82,669	260	696
WARREN, C	Infrastructure Administrator	106,361	1,671	-
WATSON, A	Senior Leadhand - Milling	87,180	12,732	359
WATT, J	Road Marker 3	84,243	9,753	742
WATTS, D	Supr-Srfce Infr, Const & Maint	103,172	7,607	51
WATTS, J	Labourer - General	75,695	-	-
WEAVER, J	Backhoe Excavator Operator	77,502	11,072	330
WEBB, M	Occ Health & Safety Advisor	97,817	464	2,806

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
WELLE, K	Asst Supr - Parks Operations	95,477	301	374
WELLS, K	Utility Operator 3	97,635	12,548	330
WENDLAND, J	Technical Support Analyst	79,042	805	-
WENZEL, J	Sup - Infra Design - Transport	101,338	3,379	1,235
WEVERS, D	Supr Infra Design-Undgrd Util	101,479	18,334	4,013
WHEATLEY, H	Business Solutions Analyst	101,374	315	1,035
WHITE, D	Supervisor - IT Infrastructure	118,325	315	26
WHITE, S	Asphalt Plant Operator	86,078	3,728	238
WHITNEY, J	Asst Supr-Building Maintenance	87,522	11,388	2,338
WHITTERS, B	Bylaw Officer	78,683	8,879	155
WHYNOT, D	Street Cleaning Operator	72,139	6,764	-
WIDEMAN, S	Sup - Rec Admin & Customer Srv	83,411	263	-
WIESER, M	Cloud Solutions Specialist	106,294	3,986	-
WILKIN, L	Stormwater Management Analyst	87,488	2,089	838
WILKINSON, R	Supr - Urban Forest Operations	101,419	6,935	908
WILLIAMS, J	Street Cleaning Operator	78,185	6,451	405
WILLIAMS, R	Financial Analyst - Budgets	87,466	2,049	35
WILSON, L	Infrastructure Administrator	106,397	533	-
WILSON, L	Trades Assistant	75,104	235	719
WILSON, M	Natural Areas Field Technician	81,767	260	854
WILSON, P	Leadhand - Street Cleaning	86,788	931	-
WILTON, M	Senior Leadhand - Support Serv	86,091	273	-
WOODFINE, W	Mechanical Technician	92,223	6,413	2,053
WYLIE, B	Mechanical Technician	93,112	809	421
YOUNG, S	Climate & Env Sustain. Spec	111,766	1,271	136
ZERAN, T	Marketing Coordinator	83,351	1,327	-
Subtotal - CUPE		37,890,452	1,731,037	352,033

Exempt

ADAIR, J	Manager - Civic Services	144,610	3,412	1,516
ADAM, R	Mgr, Transport Des. & Delivery	112,659	2,975	4,880
ANDERSON, C	Dep City Clk / Mgr - Leg Srvs	87,901	14,675	2,288
ANGLIN, Q	Manager - Economic Development	140,506	3,579	14,145
ATKINSON, D	Fire Chief	222,413	11,297	13,784
BELFIE, B	HR Systems Specialist	99,024	3,830	428
BERNDT, L	Mgr - Energy & Climate Action	141,765	4,531	2,005
BIEM, J	Assistant City Solicitor	170,135	5,208	4,546
BLONDER, T	Talent Acquisition Specialist	95,810	3,043	1,233
BOURK, Z	Manager - Streets Operations	141,765	2,835	5,477
BOWKER, B	Mgr Surface Infrastructure Ops	135,596	1,776	-
BREHAUT, J	Manager - Recreation Services	147,455	8,194	34
BRONEE, A	Manager - Comms and Engagement	108,079	12,904	170
BUTLER, C	Health & Wellness Advisor	99,024	1,312	2,952
CARROLL, R	Mgr - Real Estate Operations	126,771	3,814	66
CHURCHILL, D	Manager - Facilities	144,610	4,477	49
CRAWFORD, J	Mgr-Health, Safety & Wellness	141,765	1,819	2,282
DEMPSTER, R	Org Development Consultant	88,393	1,491	978
DOYLE, W	Director of Eng & Public Works	197,801	1,818	12,371
DU BOIS, C	Mgr - Real Estate Initiatives	144,610	5,707	652
DYKSTRA, J	Mgr - Park Plan, Design & Dev	109,427	3,658	4,848
ERICKSON, K	Manager - Executive Operations	107,575	3,192	5,612
FAWDREY, B	Mgr of Facility Development	113,183	8,452	70
FAY, M	Manager - Bylaw & Licensing	135,984	3,469	209
FORCIER, L	Manager - Bylaw & Licensing	135,020	8,470	2,246

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STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
GALISKY, D	Electrical Asset Manager	116,198	14,662	4,869
GAULD, N	Asst Director - Sales & Events	128,994	1,900	9,408
HANDY, J	Mgr, Planning & Regulatory Srv	141,765	1,819	2,140
HANSEN, J	Manager - Payroll and Benefits	120,750	4,061	4,645
HARPER, C	Mgr - Bridges and Structures	125,811	2,593	1,300
HEALY, T	Manager - Bylaw & Licensing	133,452	13,893	4,081
HEINZ, M	Manager - Admin Services	141,765	1,822	108
HENLY, J	Org Development Consultant	84,271	2,962	8,412
HOESE, K	Dir-Sustain Planning & Com Dev	228,323	1,368	6,960
HOOKS, B	Event Manager (VCC)	91,733	2,925	1,263
HOUSE, K	Mgr - Real Estate Operations	144,610	3,583	693
HUDSON, A	Asst Dir, Citywide Planning	175,674	3,108	4,473
HUGHES, R	Manager, Urban Forest Services	127,422	10,038	293
HUSU, I	Manager - Parking Services	144,610	2,990	4,187
JEKLIN, C	Human Resources Consultant	126,505	3,392	1,604
JENKYNS, J	City Manager	283,067	30,552	23,395
JENSEN, J	Director, People and Culture	222,255	1,818	820
JOHNSON, S	Director, Comms and Engagement	207,507	10,783	3,275
JOHNSTON, J	Asst Dir - Development Svcs	160,641	2,068	201
JONES, K	Advisor to the City Manager	231,649	3,435	2,506
KANDIRAL, V	Manager - Supply Mgmt Svcs	141,765	1,819	495
KENNY, R	Asst Dir - Transportation	137,669	3,418	2,871
KETCHUM, A	Learning & Programs Specialist	81,186	3,172	40
KINGSLEY, C	City Clerk	177,818	6,007	1,071
KINLOCH, N	Manager - Utilities Operations	144,610	1,765	3,897
KLOSE, L	Manager of Community Planning	131,909	1,735	2,351
LEWIS, T	Acting Asst Dir, Transportation	141,765	4,872	6,797
LIEBEL, M	Abilities Mgmt Consultant	114,996	4,559	2,824
LILLIS, L	Event Manager (VCC)	92,855	1,228	5,360
LIN, C	Manager - Accounting	135,640	3,543	9,047
LOMBARDO, S	Manager - Human Resources	161,213	4,331	-
LONG, B	Manager - Parking Services	100,645	1,462	3,379
LYNKA, J	Manager - Park Operations	144,610	3,985	827
MAE, K	Human Resources Consultant	124,754	3,376	1,567
MAMMOLITI, L	Learning & Programs Specialist	90,276	1,204	40
MASON, M	Asst Dir - Const & Facil Mgmt	134,351	1,617	-
MATANOWITSCH, D	Assistant Director - IT	169,761	2,112	2,476
MATUSICKY, C	Visual Communications Manager	111,887	1,685	315
MCARA, D	Acting Assistant Director - PW	155,689	1,009	41
MCDUGALL, K	Manager, City Dev Processes	124,266	1,483	2,895
MCFADDEN, J	Executive Assistant - Mayor	76,029	1,018	133
MCGEE, C	Talent Acquisition Specialist	97,099	1,242	-
MINTO, M	Manager - Org Development	136,988	3,551	1,321
MITCHELL, K	Talent Acquisition Specialist	99,024	3,262	-
MITCHELL, L	Human Resources Consultant	73,933	4,358	2,206
MOFFATT, C	Assistant City Solicitor	172,218	1,818	3,904
MOLNAR, B	Manager, Land Development	121,889	7,564	1,828
MONK, L	Manager - Revenue	138,076	4,246	8,230
MOORE, K	Dir Bus & Community Relations	172,218	3,306	9,161
MOREIRA, D	IT Operations Manager	158,041	3,709	2,594
MORHART, R	Manager Bldg & Inspection Svcs	141,765	3,331	2,629
MORRISSEY, S	Abilities Mgmt Specialist	90,360	3,743	2,336
MYCROFT, C	Mgr, Intergov & Media Relat	144,610	14,481	5,517
NEAL, S	Lead, Talent Acquisition	118,660	3,543	386

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
NEWMAN, D	Dir - Parks, Rec & Facilities	197,554	7,630	98
O'CONNOR, J	Deputy Director of Finance	218,450	6,277	6,231
PALMER, M	Chief Information Officer	208,665	3,620	6,800
PARENT, L	Sr.Staff Person-Mayor's Office	81,800	1,056	8,412
PARSS, M	Human Resources Consultant	100,839	2,922	1,753
PAUL, J	Asst Director - Engineering	175,674	7,536	4,707
PENDREL, G	Deputy Emergency Program Coord	109,433	2,788	2,672
PIWOWAR, P	Mgr, Major Capital Projects	144,610	5,366	149
POTVIN, A	Manager - Comms and Engagement	109,510	3,367	1,589
RANTUCCI, P	Dir of Strategic Real Estate	210,021	15,184	7,198
REDDINGTON, N	Mgr, Arts, Culture and Events	136,302	3,327	5,307
RILEY, E	Internal Comm & Engage Speclst	123,086	1,617	40
RODER, R	Dep City Clk / Mgr - Leg Svcs	81,567	7,146	441
ROYLE, C	Deputy Chief Administration	172,218	1,889	3,948
SANDERS, M	Event Manager (VCC)	99,024	2,855	1,186
SEAL-JONES, T	Emergency Program Coordinator	144,421	6,493	9
SERBIC, S	Deputy Chief Operations	172,218	2,236	18,177
SHEFFIELD, A	Manager - Bylaw & Licensing	142,828	4,670	508
SOULLIERE, T	Deputy City Manager	247,387	16,954	726
SOWARD, R	Manager of Housing	132,367	1,740	2,016
STARK, B	Asst Dir - Parks & Open Spaces	155,130	1,818	34
SUTIC-BATA, K	Manager, Underground Utilities	161,213	31,758	3,495
THERRIEN, E	Manager - Financial Planning	158,473	10,645	3,644
THOMPSON, S	Deputy City Mgr / CFO	247,387	6,643	2,504
TOOKE, T	Mgr - Sustain, Asset & Support	141,765	1,819	6,328
UPSHON, S	Manager - Fleet Ops & Maint.	144,610	1,819	17,437
VAN BAKEL, M	Information Manager	132,326	1,740	4,426
VAN DEN DOLDER, L	Assistant City Solicitor	175,674	1,818	2,960
WARDER, N	Business Solutions Manager	141,765	9,765	1,670
WEBB, S	AD, Corp. Plan. & Proj. Supp.	156,560	9,403	1,762
WILSON, M	Mgr - Park Plan, Design & Dev	111,730	315	4,686
ZWORSKI, T	City Solicitor	247,387	27,853	5,544
Subtotal - Exempt		15,769,457	569,338	380,465

International Association of Fire Fighters (IAFF), Local 730

ADAMS, C	Fire Fighter 2nd Class	95,612	9,820	-
ANDERSON, C	Fire Fighter 1st Cl 15th yr Q	135,756	35,904	1,082
ANDREW, S	Fire Fighter 2nd Class	96,716	12,807	-
ATHERTON, D	Fire Fighter 1st Class	119,175	12,474	571
ATHERTON, L	Fire Fighter 1st Cl 15th yr Q	130,861	14,095	1,191
ATKINS, E	Lieutenant - Fire Prevention	139,243	19,037	1,228
AYRE, R	Fire Fighter 1st Cl 15th yr Q	127,866	16,731	1,230
BAKER, G	Fire Fighter 1st Class	117,854	27,055	362
BEATTIE, C	Fire Fighter 1st Cl 15th yr Q	131,465	44,230	1,183
BECKNER, M	Fire Fighter 1st Cl 15th yr	131,122	49,784	-
BELLAGENTE, S	Captain	145,905	15,387	-
BOSWORTH-RUMM, G	Fire Fighter 1st Class	118,181	27,850	350
BREMNER, D	Captain	149,977	24,969	-
CHIASSON, J	Fire Fighter 1st Class	118,148	22,517	450
CHUNYK, M	Fire Fighter 1st Cl 15th yr Q	136,391	19,087	1,082
CONDON, R	Fire Fighter 3rd Class	70,170	6,375	31
CONNOLLY, A	Fire Fighter 1st Class	118,431	12,430	3,662
CORBY, K	Captain	153,234	23,193	25
CULLEN, J	Fire Fighter 1st Class	118,294	22,135	350

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
DAVIES, P	Fire Fighter 1st Class	118,307	15,188	-
DIXON, G	Fire Fighter 1st CI 15th yr Q	139,997	27,631	574
DOLCETTI, M	Fire Fighter 1st Class	119,395	24,528	13
DUNFORD, J	Fire Fighter 1st CI 10th yr Q	121,624	25,354	1,544
DURRANCE, D	Captain	153,974	24,445	31
ELLIOTT, B	Fire Fighter 1st CI 10th yr Q	123,220	21,038	3,328
ELLIS, S	Asst Chief - Training & Dev	168,735	17,319	5,456
ELVEDAHL, J	Fire Fighter 1st Class	118,418	17,925	589
FAIR, B	Fire Fighter 1st CI 15th yr Q	134,292	20,226	-
FALKINER, T	Fire Fighter 1st Class	119,062	13,710	800
FORSTER, N	Fire Fighter 1st CI 15th yr Q	125,803	13,893	1,733
FRYER, R	Captain	151,522	18,124	-
FULTON, K	Fire Fighter 1st CI 15th yr Q	131,360	16,987	-
GRANLUND, J	Fire Fighter 1st Class	118,038	17,846	350
HAGEN, C	Fire Fighter 1st Class	119,014	17,248	-
HAMILTON, M	Fire Fighter 1st Class	108,206	16,302	-
HANLEY, T	Captain	126,607	16,055	-
HARRIS, T	Battalion Chief	171,143	22,086	-
HICKE, P	Fire Fighter 1st CI 15th yr Q	134,605	28,464	-
HOBBS, C	Fire Fighter 1st Class	118,418	17,772	-
HOEPPNER, B	Captain	158,044	24,980	148
HORTON, G	Fire Fighter 1st CI 10th yr Q	123,736	34,537	2,607
HUMBER, G	Fire Fighter 1st CI 15th yr Q	139,373	17,319	1,667
HUVA, E	Fire Fighter 1st Class	119,184	35,487	-
HYDE, J	Captain	149,405	16,577	2,981
KELLY, C	Captain - Fire Prevention	147,045	15,537	2,440
KELLY, M	Fire Fighter 3rd Class	91,163	3,953	-
KELLY, R	Captain	145,358	25,103	-
KIRKENDALE, J	Battalion Chief	173,546	22,961	-
LAJOIE, N	Fire Prevention Insprtr 1st CI	120,203	12,502	1,461
LAMPARD, L	Fire Fighter 1st Class	119,184	18,517	450
LANG, D	Fire Fighter 1st Class	119,012	33,628	450
LAWSON, B	Fire Prevention Insprtr 1st CI	117,512	11,470	2,213
LEBLANC, A	Captain Training & Staff Dev	138,355	21,871	-
LEBLANC, M	Fire Fighter 1st CI 10th yr Q	121,965	19,908	2,221
LESTER, S	Fire Fighter 1st CI 15th yr Q	128,236	15,057	1,206
LOEWEN, T	Battalion Chief	73,176	23,092	-
LUND, J	Fire Fighter 1st CI 15th yr Q	136,977	18,517	832
LUPA, J	Fire Fighter 1st Class	118,571	24,261	-
MACDONALD, B	Fire Fighter 1st CI 10th yr Q	122,254	17,240	1,894
MACKENZIE, J	Lieutenant	146,180	16,819	585
MACKIE, K	Fire Fighter 1st CI 10th yr Q	121,138	20,410	75
MAIR, S	Fire Fighter 1st CI 10th yr Q	122,263	21,664	-
MARENGERE, A	Fire Prevention Insprtr 1st CI	101,268	2,628	3,384
MCKINNON, C	Fire Fighter 2nd Class	95,941	14,696	-
MCLEAN, C	Fire Fighter 2nd Class	70,413	11,582	12
MCNEILL, J	Battalion Chief	170,317	24,553	-
MCQUEEN, S	Captain	150,787	23,406	-
MEERES, C	Fire Master Mechanic (10th yr)	145,607	15,505	5,556
MELLING, A	Fire Fighter 3rd Class	91,924	6,940	-
MILLER, T	Fire Fighter 2nd Class	96,682	11,644	-
MITCHELL, S	Lieutenant	145,619	20,724	-
MOLLBERG, C	Fire Fighter 1st Class	118,181	16,596	450
MOLLBERG, L	Fire Fighter 1st CI 10th yr Q	119,629	13,835	1,544

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
MONTGOMERY, J	Fire Fighter 1st CI 10th yr Q	121,494	22,391	1,544
NANNINGA, K	Fire Fighter 1st CI 15th yr Q	125,993	31,159	3,314
OGLE, B	Fire Fighter 3rd Class	91,833	4,397	-
OLIVER, D	Fire Fighter 1st CI 10th yr Q	124,391	38,856	3,065
O'NEIL, S	Fire Fighter 1st CI 15th yr Q	130,539	30,187	-
OOMS, P	Captain	149,709	21,343	-
PAKOS, J	Fire Fighter 1st CI 15th yr Q	126,653	14,070	402
PARTLO, T	Fire Fighter 1st Class	118,177	25,337	1,894
PEPPER, G	Platoon Captain	155,170	16,411	-
PETERSON, D	Platoon Captain	158,215	40,042	-
PHILLIPS, M	Lieutenant	137,276	15,530	1,667
RAWLINS, M	Lieutenant	144,059	18,692	-
ROBINSON, N	Fire Fighter 1st Class	119,064	20,626	450
ROSENBLOOM, J	Fire Fighter 1st Class	119,632	22,665	163
RUDD, P	Fire Fighter 1st Class	106,665	25,593	-
RUTHERFORD, R	Fire Fighter 1st CI 15th yr Q	145,936	26,969	25
SABELL, M	Asst Chief - Fire Prevention	168,735	18,523	3,254
SCHADDELEE, B	Fire Fighter 1st Class	118,261	16,489	350
SHARPE, M	Fire Fighter 1st CI 15th yr Q	125,452	43,951	2,812
SHEINBERG, M	Fire Fighter 1st Class	118,590	17,671	-
SHERMAN, L	Fire Fighter 1st CI 15th yr Q	138,712	35,063	1,666
SIMS, N	Platoon Captain	153,191	17,538	-
SPENCE, G	Fire Fighter 1st CI 10th yr Q	122,943	31,349	1,811
STELCK, E	Fire Fighter 1st Class	118,015	12,582	-
SULSBURY, R	Battalion Chief	165,701	23,916	-
TAI, A	Fire Fighter 1st Class	119,157	27,678	450
TAKASAKI, T	Fire Fighter 1st Class	118,607	22,743	-
THOM, I	Platoon Captain	153,552	19,557	-
VAN EYK, C	Fire Fighter 1st Class	117,462	16,811	-
WARD, C	Captain	153,064	22,637	574

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
WILLIAMS, F	Fire Fighter 1st Class	118,445	28,666	450
WILLIAMS, H	Fire Fighter 1st CI 15th yr Q	126,329	15,948	-
WILSON, J	Captain	155,603	15,463	-
WINKLER, B	Fire Fighter 1st CI 15th yr Q	130,820	16,598	-
WYLIE, M	Fire Prevention Insprtr 2nd CI	102,302	6,759	2,608
Subtotal - IAFF		13,834,135	2,225,750	85,890
<u>The International Brotherhood of Electrical Workers (IBEW), Local 230</u>				
CHILTON, B	Journey Lvl Electrician (Elec)	98,373	754	338
HEAGLE, B	Asst Supervisor - Electrical	104,639	5,399	809
HEARST, M	Asst Supr Instrument. Tech	102,993	2,674	338
HEUMAN, C	Supervisor-Technical Services	105,172	7,616	4,958
HIGGINS, A	Electrical Design Technologist	91,056	293	2,232
JAMIESON, K	Journey Lvl Electrician (Elec)	85,991	4,293	338
LANGE, A	Supervisor - Electrical Design	106,005	3,424	1,198
NOSEWORTHY, N	Asst Supervisor - Electrical	102,933	1,964	809
OLSTEN, C	Journey Electrical Locator	92,855	293	338
PRIDDY-CAMSON, P	Traffic Signal Technician	95,605	1,044	450
RAPOSO, J	Traffic Signal Technician	96,951	7,472	449
SCOTT, T	Journey Lvl Electrician (Fac)	90,115	3,884	752
SIEBRING, P	Instrumentation Technician	87,830	3,004	450
SLINN, R	Journey Lvl Electrician (Elec)	83,194	961	338
STRIDE, C	Supervisor Electrical	95,688	762	513
THOMPSON, E	Journey Lvl Electrician (Elec)	94,372	1,239	891
WIGHT, L	Traffic Signal Technician	97,319	304	450
WONG, M	Journey Lvl Electrician (Fac)	92,837	1,105	338
Subtotal - IBEW		1,723,929	46,483	15,989
<u>The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598</u>				
ALLEN, E	Carpenter Supervisor	105,041	19,599	889
BLASETTI, C	Journey Level Carpenter	93,728	3,292	115
EVANS, J	Journey Level Carpenter	69,910	8,420	115
MCGARVEY, A	Journey Level Carpenter	87,919	5,628	115
PAIGE, P	Journey Level Carpenter	92,491	4,477	115
ROACH, T	Journey Level Carpenter	101,802	-	-
STOREY, J	Journey Level Carpenter	95,400	3,794	-
WATSON, C	Journey Level Carpenter	85,459	3,492	115
Subtotal - UBCJ		731,749	48,702	1,464
SUBTOTAL REMUNERATION AND EXPENSES OVER \$75,000		69,949,721	4,621,310	835,840
REMUNERATION AND EXPENSES UNDER \$75,000		24,630,077	654,045	139,949
TOTAL NOT INCLUDING POLICE		\$ 94,579,798	\$ 5,275,354	\$ 975,789
EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police)		\$ 7,410,155		

There was one severance agreement under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2024. The agreement represented 6 months of compensation.

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

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

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2024
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 - 2024

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	\$ 130,620	\$ -	16,118
Caradonna, Jeremy	54,826	165	2,586
Coleman, Christopher	54,826	-	8,412
Dell, Matt	54,826	522	2,629
Gardiner, Marg	54,826	-	10,173
Hammond, Stephen	54,826	246	3,018
Kim, Susan	54,826	-	4,829
Loughton, Krista	56,576	165	4,728
Thompson, Dave	56,576	3,053	3,269
TOTAL	\$ 572,730	\$ 4,152	\$ 55,762

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2024

ORGANIZATION	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)			TOTAL
	GRANTS			
1UP Victoria Single Parent Resource Centre Society	\$ 6,600	\$ -	\$	6,600
Aboriginal Coalition to End Homelessness Society	100,000			100,000
African Art and Cultural Community Centre	12,000			12,000
African Heritage Association of Vancouver Island	5,000			5,000
Afro Latin Cultural Exchange Society	5,500			5,500
Alliance to End Homelessness in the Capital Region	100,000			100,000
Alter Arts Society	5,229			5,229
Anawim Companions Society		11,090		11,090
Anglican Synod of the Diocese Of BC		149,248		149,248
Art Gallery of Greater Victoria	28,411	109,653		138,064
Arthritis Society		16,267		16,267
Arts on View Society, The	32,000			32,000
Astros Filmic Society	533			533
Atomic Vaudeville	5,200			5,200
Bayanihan Cultural and Housing Society	9,810	3,580		13,390
BC Accordion and Tango Society	600			600
BC Black History Awareness Society	7,400			7,400
BC Muslim Association		3,787		3,787
BC Society for the Prevention of Cruelty to Animals	1,570	55,538		57,108
Beacon Community Services		37,941		37,941
Behr, Aya	5,000			5,000
Belfry Theatre Society	43,600	32,152		75,752
Bialy Orzel Polish Association White Eagle		11,527		11,527
Bike Victoria Society	7,500			7,500
Bishop of Victoria		23,830		23,830
Burnside Gorge Community Association	138,041			138,041
Cabaret Voltairs Société & Diversions	350			350
Camas Educational Society	7,500			7,500
Campbell Visual Arts	7,350			7,350
Canadian Cancer Society		59,818		59,818
Canadian Orca Rescue Society	11,800			11,800
Canadian Red Cross Society		85,133		85,133
Capital Bike	10,500			10,500
Capital Region Food and Agriculture Initiative Roundtable	8,200			8,200
Capital Regional Housing Corporation	310,000			310,000
Casa Maria Emergency Housing Society		3,726		3,726
Centennial United Church		33,206		33,206
Central Baptist Church		21,127		21,127
Chabad of Vancouver Island	5,337	5,440		10,777
Church of Jesus Christ of Latter-day Saints in Canada		27,281		27,281
Church of Our Lord		20,520		20,520
Church of Truth - Community of Conscious Living		6,493		6,493
CineVic Society of Independent Filmmakers	9,940			9,940

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2024

ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Clover Point Anglers' Association		464	464
Community of Christ		13,355	13,355
Community Social Planning Council of Greater Victoria	110,000		110,000
Congregation Emanu-El		2,133	2,133
Cook Street Village Activity Centre Society (New Horizons)	142,622		142,622
Cook Street Village Business Association	7,625		7,625
Cornerstone Christian Fellowship		3,057	3,057
Craigdarroch Castle Historical Museum Society		148,870	148,870
Cridge Centre for the Family		10,791	10,791
Customs House Building (Heritage)		270,102	270,102
Delisle, Raina	5,000		5,000
Dorsainvil, Solange	5,000		5,000
Downtown Victoria Business Association	10,345		10,345
Eidsvold No. 53 Sons of Norway		13,222	13,222
Emily Carr String Quartet	520		520
Esquimalt Community Arts Hub	6,900		6,900
Fairfield Gonzales Community Association	204,023		204,023
FED Urban Agriculture Society	7,500		7,500
Fernwood Community Association	59,349	6,295	65,644
Fernwood Neighbourhood Resource Group	126,587	1,731	128,318
Fifty Fifty Arts Collective	4,781		4,781
Firefighters' Burn Fund, Victoria BC		3,042	3,042
First Baptist Church		4,993	4,993
First Church Of Christ Scientist		14,893	14,893
First Metropolitan United Church		32,360	32,360
First Open Heart Society of BC		4,255	4,255
Flamenco de la Isla Society	4,400		4,400
Food Eco-District Restaurant Society	9,300		9,300
Foursquare Gospel Church of Canada		2,667	2,667
Franciscan Friars of Western Canada		5,435	5,435
Freshwater Fisheries Society of BC		15,323	15,323
Friends of Victoria Basketball	25,000		25,000
Garden City Electronic Music Society	26,200		26,200
Garesche Stables and Offices Building (Heritage)		39,650	39,650
Glad Tidings Church, Victoria		96,833	96,833
Gladman, Naomi	250		250
Gonzales Neighbourhood Association	835		835
Gorge View Society	688,600		688,600
Governing Council of the Salvation Army in Canada		53,267	53,267
Grace Evangelical Lutheran Church		34,460	34,460
Greater Victoria Citizens' Counselling Centre		10,500	10,500
Greater Victoria Festival Society	19,500		19,500
Greater Victoria Folk Festival Society	2,500		2,500

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2024

ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Greater Victoria Harbour Authority	7,420		7,420
Greater Victoria Performing Arts Festival	500		500
Greater Victoria School Board	633,215		633,215
Gurdwara Singh Sabha Society of Victoria	1,000	7,520	8,520
Harvest and Share Food Relief Society	12,335		12,335
Haus of Owl Creation Club	31,845		31,845
Help Fill a Dream	1,300		1,300
Hungarian Society of Victoria		5,947	5,947
I-Land Fest	9,000		9,000
Impulse Theatre Society	4,600		4,600
InnovativeCommunities.Org Foundation		6,111	6,111
International Tea Appreciation Society	350		350
Intrepid Theatre Company	32,430		32,430
Island Community Mental Health Association		36,705	36,705
Island Corridor Foundation		69,667	69,667
Issamba African Art and Cultural Community Contributor CCC Inc	2,400		2,400
James Bay Anglers' Association		4,634	4,634
James Bay Athletic Association	900		900
James Bay Community School Centre	103,950		103,950
James Bay Health and Community Services Society		27,295	27,295
James Bay Neighbourhood Association	45,925		45,925
James Bay New Horizons Society	118,530		118,530
James Bay United Church		19,009	19,009
Janion Hotel Building (Heritage)		90,724	90,724
Jewish Community Centre of Victoria	8,000		8,000
John Howard Society of Victoria		10,617	10,617
Jubilee Congregation of Jehovah's Witnesses		8,713	8,713
Kalghidhar Shiromani Society		4,720	4,720
Keystone Victoria Christian Ministries		4,767	4,767
Khalsa Diwan Society of Victoria	2,550	20,368	22,918
Kiwanis Club of Victoria		14,325	14,325
Kulea Culture Society	4,800		4,800
Langham Court Theatre Society		25,401	25,401
Langley Street Rehab Law Chambers (Heritage)		55,591	55,591
Laren Society		12,270	12,270
Loo Chew Fan Building/Ning Yung Building (Heritage)		44,177	44,177
Lum Sam Building/Lee Chong Tenement Building (Heritage)		72,566	72,566
Maplewood Gospel Hall		6,000	6,000
Maritime Museum of British Columbia	5,974		5,974
Mental Health Society of Greater Victoria	1,260		1,260
Mexican Canadian Community Association of Victoria	3,800		3,800
Ministry of Casual Living	3,240		3,240

THE CORPORATION OF THE CITY OF VICTORIA, BC
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ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Mockler, Kathryn	5,000		5,000
Mustard Seed Street Church		9,467	9,467
New England Hotel Building (Heritage)		33,311	33,311
North Jubilee Neighbourhood Association	19,200		19,200
North Park Neighbourhood Association	86,880		86,880
Oak Bay Gospel Assembly		7,333	7,333
Oak Bay United Church	1,580		1,580
Oaklands Chapel		5,634	5,634
Oaklands Community Association	199,117	3,729	202,846
Open Door Spiritualist Church		4,167	4,167
Open Space Arts Society	10,000	11,388	21,388
Other Guise Theatre Company	21,460	20,505	41,965
Our Place Society	100,000		100,000
Pacifica Housing Advisory Association		4,717	4,717
Pacific Opera Victoria	55,577		55,577
Parkdale Evangelical Free Church		5,005	5,005
Parkinson Wellness Projects	1,500		1,500
Pro Art Alliance of Greater Victoria	10,000		10,000
Promise Block/Warner Building (Heritage)		70,779	70,779
Quadra Village Community Centre	147,055		147,055
Religious Society of Friends		11,780	11,780
REP Here in Canada	7,860		7,860
Resonance Collective Society	1,500		1,500
Restorative Justice Victoria	34,540		34,540
Rockland Neighbourhood Association	35,560		35,560
Ross Bay Villa Society		4,447	4,447
Royal and McPherson Theatre Society		110,317	110,317
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292		98,883	98,883
Saint Germain Foundation Of Canada (Victoria Branch)		5,027	5,027
Saint Sophia Parish Of The Russian Orthodox Church		4,693	4,693
Scouts Canada 2nd Fort Victoria Group		16,250	16,250
Shekinah Homes Society		6,043	6,043
Silver Threads Service	237,570		237,570
SNAFU Dance Theatre Society	1,300		1,300
Societe Francophone de Victoria	11,700		11,700
Society of Saint Vincent de Paul of Vancouver Island		22,720	22,720
Solid Outreach Society	730,000		730,000
Songhees & Xwsepsum Nations	200,000		200,000
South Island Prosperity Partnership	235,798		235,798
South Jubilee Neighbourhood Association	23,750		23,750
St. Andrew's Presbyterian Church		31,893	31,893
Theatre SKAM Association	47,600		47,600
Thompson, Johnathan	5,000		5,000

THE CORPORATION OF THE CITY OF VICTORIA, BC
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ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Threshold Housing Society		6,893	6,893
Thrive Social Services Society		19,167	19,167
Tibetan Cultural Society of Vancouver Island	10,000		10,000
Times Colonist Building (Heritage)		343,519	343,519
TLC (The Land Conservancy) of BC		34,601	34,601
Ukrainian Catholic Church of St. Nicholas		27,927	27,927
Umbrella Society for Addiction and Mental Health		2,834	2,834
University of Victoria	7,500		7,500
Vancouver Island Persons Living with HIV/AIDS Society	1,360		1,360
Vancouver Island South Film and Media Commissions	45,000		45,000
Vancouver Island Visual Arts Society	204,555		204,555
Victoria Arts Promotion and Preservation Society	9,600		9,600
Victoria Association For Community Living		8,605	8,605
Victoria BC Ska & Reggae Society	28,460		28,460
Victoria Brain Injury Society	5,000		5,000
Victoria Chinese Alliance Church		5,400	5,400
Victoria Chinese Pentecostal Church		6,385	6,385
Victoria Chinese Presbyterian Church		14,387	14,387
Victoria Civic Heritage Trust	1,578,600		1,578,600
Victoria Community Food Hub Society	1,835		1,835
Victoria Compost And Conservation Education Society	18,750		18,750
Victoria Conservatory of Music	141,914	165,526	307,439
Victoria Cool Aid Society	85,180	75,358	160,538
Victoria Downtown Residents Association	114,685		114,685
Victoria Dragon Boat Festival Society	14,500		14,500
Victoria Edelweiss Club, German Canadian Cultural Society of Victoria		11,893	11,893
Victoria Events Society	1,510		1,510
Victoria Festival of Authors Society	7,600		7,600
Victoria Filipino Canadian Association	7,240		7,240
Victoria Film Festival	20,000		20,000
Victoria Heritage Foundation	271,970		271,970
Victoria Highland Games Association	17,500		17,500
Victoria Immigrant and Refugee Centre Society	11,600		11,600
Victoria Independent Film and Video Festival Society	20,436		20,436
Victoria Italian Assistance Centre		37,424	37,424
Victoria Jazz Society	30,000		30,000
Victoria Military Music Festival	4,000		4,000
Victoria Multi-Cultural Society	38,020		38,020
Victoria Native Friendship Centre		44,939	44,939
Victoria Pride Society	17,600		17,600
Victoria Sexual Assault Centre Society		11,714	11,714
Victoria Shambhala Centre		3,040	3,040
Victoria Social Innovation Centre Society		36,896	36,896

THE CORPORATION OF THE CITY OF VICTORIA, BC
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ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Victoria Symphony Society	32,000		32,000
Victoria Truth Centre		2,827	2,827
Victoria West Community Association	178,462		178,462
Victoria Women in Need Community Cooperative		11,321	11,321
Victoria Women's Transition House Society		26,033	26,033
Victoria Youth Empowerment Society		11,984	11,984
Volunteer Victoria	26,000		26,000
White Eagle Polish Association	38,112		38,112
Wholesale Woolens Building (Heritage)		24,684	24,684
Winners Chapel International Victoria		4,013	4,013
Yaranon, Charlize	250		250
	\$ 8,605,917	\$ 3,477,646	\$ 12,083,563

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2024
IN EXCESS OF \$25,000

NAME	AMOUNT
02 Planning And Design Inc	\$ 94,534
911 Supply & Adventure	65,935
A Tech Doors	39,631
Aardvark Pavement Marking Services	101,226
Access Information Management Of Canada	125,651
Accessmt Holdings Ltd	30,277
Acciona Facility Services Canada Ltd	290,151
Achinback Industries	27,974
Acklands Grainger Inc	100,780
Acme Supplies Ltd	268,537
Active Earth Engineering	512,413
Aecom Canada Ltd	1,154,944
Air Liquide	26,105
Air New Zealand	28,152
All Ways Towing	64,455
Allied Glass	35,824
Alloy Software Inc	26,807
Alpha Paint And Body	84,393
Alpha Roofing And Cladding Inc	37,007
Altech Machining And Repairs Ltd	27,891
Alternative Wildlife Solutions	26,156
Amazon	165,778
Andrew Sheret Ltd	285,505
Apex Steel And Gas Ltd	458,351
Applied Geologics Inc	208,158
Arbutus Excavating Ltd	49,445
Arbutus West Agency Ltd.	25,715
Arcadis Canada Inc	90,888
Associated Engineering	49,081
Associated Fire And Safety	289,305
ATS Traffic	98,440
Authorize.Net	133,998
Axon Public Safety Canada Inc	214,011
AY Victoria Realty Ltd	32,277
B & C Food Distributor	28,076
Ball Superior	51,694
Bamboo Hr	53,262
Bastion Inn Ltd	3,892,397
BC Hydro	2,224,540
BC Lions Football Limited Partnership	247,072
BC Liquor	44,457
BC Municipal Safety Association	52,742
BC Stats	43,566
BC Transit	541,710
BDO Canada LLP	118,377
Beaver Electrical Machinery	61,115
Beckman Nancy And Jones Chris	26,928

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

NAME	AMOUNT
Beckra Contracting Ltd	48,011
Bell Mobility	446,876
Berks Intertruck	37,960
Berlin Eaton And Associates Ltd	45,087
Better Environmentally Sound Transp	406,601
Bobcat Of Comox Valley	114,817
Boniface Oleksiuk Politano Architects	104,843
Bramble Frank	46,791
Brenric Construction Ltd	42,147
Brent Jansen Plumbing	76,834
Brogan Fire & Safety	114,011
Bullet Security	144,509
Bulletproof Solutions Ulc	285,502
Bumper To Bumper	44,117
Bunzl Canada Inc	88,746
Butler Concrete And Aggregate Ltd	389,169
Canada Life	1,126,488
Canada Post Corporation	85,532
Canada Ticket Inc	64,330
Canadian Linen	47,440
Canadian Municipal Network On Crime	92,410
Canadian National Institute for the Blind	36,128
Canadian Restaurant Supply Ltd	40,901
Canadian Tire	51,184
Capital City Paving Ltd	93,165
Capital Regional District	1,131,513
Capital Regional District Water Supply	12,666,625
Carlisle Services Ltd	385,915
Cascade Wear BC Ltd	28,031
Cascadia West Contracting Ltd	150,562
CB Automation Inc	42,383
CC Equipment Ltd	105,482
Central Square Technologies	220,542
CG Forensics	30,265
Charter Telecom Inc	91,487
Chase	1,098,312
Christine Lintott Architects Inc	35,133
CIS Street Furniture	117,790
City Of Surrey	693,931
City Of Vancouver	277,261
Cleartech Industries Inc	39,702
Cloud Systems	26,557
Cloverdale Paint And Paper	82,567
Coast Utility Contracting Ltd	618,772
Colliers Strategy & Consulting Group	88,070
Columbia Fire And Safety Ltd	314,888
Columbia Fuels	1,511,719

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

NAME	AMOUNT
Commercial Lighting Products	29,128
Commercial Truck Equipment	1,673,726
Community Social Planning Council of Greater Victoria	34,091
Concert Realty Services Ltd	251,428
Connectseven Group	57,752
Convergent Information Systems	91,282
Copcan Civil Ltd	3,996,246
Cords Key	37,873
Corporation Of The District Of Saanich	1,115,479
Courageous Leadership Project	26,870
Craig Kemi	104,546
Create Vancouver Society	78,750
Crest	588,471
Cullen Diesel Power Ltd	74,078
Customer Expressions Corp	53,600
Dalmatian Developments Lp	265,943
Dams Ford Lincoln Sales Ltd	163,468
David G Butcher Law Corporation	40,290
DB Perks and Associates Ltd	49,976
Denbow	71,217
Devon Transport Ltd DbA Budget Car And T	272,631
Dhir Vishal And Lisa	28,000
Dialog Bc Inc	398,971
Digital Boundary Group	39,241
Dinesen Nurseries Ltd	72,263
District Of Central Saanich	439,733
DL Bins Ltd	378,746
Dominion Voting Systems Corp	43,449
Don Mann Excavating Ltd	3,201,962
Downtown Victoria Business Association	64,520
DS Tactical Ltd	155,385
Dynamic Specialty Vehicles Ltd	366,622
E H Emery Electric Ltd	33,870
E-Card Id Products	65,190
Eco Counter	25,467
Ecobillet Solutions Ltd	304,056
Ecomm Emergency Communications	5,141,120
Econolite Canada Inc	157,754
Ecs Victoria	96,434
Eecol Electric	265,624
Emco	497,253
Emersons Lock Ltd	71,672
Emterra Environmental	63,173
Encore Canada	863,245
Engineering For Kids Vancouver Island	36,460
English Lawns Ltd	44,100
Enterprise Canada	156,837

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Envirosmart Biodegradables	44,418
Escribe Software Ltd	64,853
Esri Canada	107,095
Euna Solutions Inc	25,110
Evac+Chair	25,390
Event Service Production	32,141
Everclean Facility Services Ltd	31,626
Expertec Van Systems	92,559
Express Custom Trailer Mfg Inc	636,505
Fairmont Hotels	5,922,841
FCA Canada Inc	167,711
Festilight Decor	40,318
Fineline Road Marking Ltd	675,840
Finning Canada	340,580
Fisher Road Recycling Centre	141,326
Flo Services Inc	1,284,383
Flocor Inc	33,474
Fortis BC	409,040
Fortran Traffic Systems	66,572
Foster Air Conditioning Ltd	59,113
Fotoprint	28,397
Fourfivedrives Manufacturing Co	163,559
Fred Surridge Ltd.	33,061
Freshworks Inc	28,422
Frontline Outfitters	76,020
Full Swing Excavating Ltd	984,980
Gescan	26,422
Gesslein Mini Excavating Ltd	42,158
GFL Environmental Canada	77,889
Giant Victoria	43,296
Gibson Waterworks Supply Inc	44,320
Global Convention Services	113,636
Global Industrial Canada	63,227
Goodbye Graffiti	35,032
GPM Civic Contracting Inc	108,444
Granicus Canada Holdings Ulc	28,050
Graphic Office Interiors Ltd	199,832
Greater Victoria Public Library	5,230,897
Green Line Hose	36,595
Gregg Distributors Co Ltd	64,965
GRT Environmental Services (Canada) Ltd	993,989
Gvlra/Cupe Long Term Disability Trust	1,250,387
H2X Contracting Ltd	183,343
Hammertime Bobcat Services Ltd	202,356
Hardesty And Hanover	301,321
Hazmasters	25,679
HCM M D Charlton Co Ltd	38,132

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Heavy Metal Marine Ltd	2,441,690
Heidelberg Materials	891,975
Heightsafe Fall Protection Systems Ltd	40,884
Helpseeker Technologies	37,800
Herold Engineering Ltd	78,410
Hewlett Packard Financial Services	64,937
Hewlett Packard Financial Svcs Canada	78,320
Hi-Lite Truck Accessories	174,061
Home Lumber & Buidling	66,418
Homewood Health	63,877
Houle Electric Limited	510,144
Hourigans Flooring	48,626
Hub International Insurance Brokers	2,162,029
Hughes Condon Marler Architects	200,706
Hydro Force Excavating	572,648
ICBC	364,658
ICLEI Canada	25,140
Iconix Waterworks	651,481
Imperial Dade Canada Inc	35,249
Independent Concrete Ltd	31,227
Individual Dry Cleaners	26,549
Info Tech Research Group Inc	118,898
Infrastructure Bc	160,408
Innov8 Digital Solutions Inc	59,650
Innovative Traffic Solutions Inc	27,051
Insituform Technologies Ltd	829,514
Integra Strategic Solutions Inc	29,531
Interprovincial Traffic Siervicess	363,950
Intime Services Inc	42,551
Introba Canada Llp	26,513
Ipsos LP	74,813
Iredale Architecture	41,545
ISL Engineering and Land Service Ltd	502,937
Island Asphalt Ltd	4,008,485
Island Business Print	108,482
Island EHS	31,221
Island Key Computer	327,012
Island Swimming Club	87,439
ISP3 Solution Providers Inc	222,138
Jacob Bros. Construction Inc	4,219,860
Jenner Chevrolet Oldsmobile Ltd	41,914
JJ Mackay Canada Ltd	30,488
JKF Industries Brushes Ltd	34,507
John Dam And Associates	28,399
Jr Huggett Co	27,853
Justice Institute Of Bc	164,185
Kal Tire	61,573

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2024
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NAME	AMOUNT
K-Bro Linen Systems Inc	52,447
Kendall, Simon And Justa	4,074,023
Kendrick Equipment Ltd	63,861
Kerr Controls Inc	119,607
Kerr Wood Leidal	33,532
Kifinti Solutions Inc	33,898
KMS Tools and Equipment Ltd	90,254
KPMG LLP	33,020
KTI Limited	98,054
Landscape Forms Inc	41,888
Lawson Products	41,863
Leavitt Machinery	181,742
LEC Group	32,172
Lewis And Sears Marketing And Event Mgmt	33,765
Licker Geospatial Consulting Co	72,335
Lidstone And Company	66,944
Lloyd Libke Law Enforcement Sales Inc	64,885
Lodge Excavating Ltd.	31,370
Lombard Precast Inc	194,171
Longview Systems	125,316
Lordco	33,995
Ludowici Roof Tile	261,655
M Kevin Woodall Investments Corporation	165,708
M R Crane Service Ltd	32,604
Macnutt Enterprises Ltd	81,785
Mainroad Maintenance Products Ltd	61,983
Manufacturers Life Insurance Company	289,184
Mark Vu MD Inc	37,000
Mass LBP	455,880
Mavrikos Enterprises Ltd	6,745,618
Maximum Express Courier	38,616
Mayfair Properties Ltd	198,270
McCarthy Tetrault	67,064
Mcconnan Bion Oconnor And Peterson	130,186
McElhanney Ltd	920,528
Mcraes Environmental Services Ltd	59,771
Mega Power Installations Ltd	971,558
Meltwater News Canada	34,171
Meridian Onecap	68,310
Metro Motors Ltd	1,135,926
Michelin North America Canada Inc	53,580
Michell Bros Farm Composting	32,514
Microserve	89,864
Microsoft Canada Inc	1,391,492
Mile Zero Motorsports Ltd	49,981
Minister Of Finance	2,097,394
Mitchell Press Ltd	38,682

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Mitylite Inc	44,782
Modus Planning Design And Engagement Inc	34,047
Monday.Com	25,343
Monk Office Supply Ltd	231,087
Morrison Hershfield Limited	33,301
Municipal Insurance Association	452,044
Municipal Pension Plan	15,042,408
Nanometrics Inc	375,917
Nero Global Tracking	85,259
Nova Pole International Inc	109,627
Novus Plants	41,679
Nutrien AG Solutions Inc	165,335
Oak Creek Golf And Turf	95,554
OK Tire Auto Service	26,688
One Hour Cleaners	120,009
Oracle Canada Ulc	436,273
Organized Crime Agency Of Bc	96,086
Origin Sustainable Design And Planning	44,024
P & R Western Star Trucks	128,752
Pacific Audio Works	26,716
Pacific Blue Cross	3,802,883
Pacifica Housing Advisory Assn	91,667
Paladin Security Group Ltd	3,053,128
Parsons Inc	53,430
Passport Labs Inc	66,750
Patrician Ventures Ltd	26,250
PBX Engineering Ltd	260,705
Petro Canada	56,148
PFM Executive Search	37,800
Phoenix Carpentry Inc	33,634
Pickering Safety	25,213
Pitney Bowes	51,635
Pitneyworks	320,000
Playsted Sheet Metal	36,710
Polaris Land Surveying Inc	35,141
Portable Electric Ltd	128,934
Power Pros Electrical	76,306
Primecorp	654,810
Prismatic Data Solutions	25,207
Promateus Limited	109,331
PW Trenchless Construction Inc	634,436
PWL Partnership Landscape Architects Inc	39,156
Questica Inc	57,505
QV Café and Bakery	32,030
Raider Hansen	69,103
Rampart International Corp	291,632
Randstad Technologies	191,263

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Real Canadian Superstore	25,437
Receiver General For Canada	59,079
Red Arrow Brewing Company	41,619
Reedmont Properties Ltd	27,269
Reganit Juliet And Florante	71,200
Reimair Consulting	37,242
RG Facilities Ltd	95,509
Richmond Elevator	67,495
Ridgeline Mechanical Ltd	404,912
Rifflandia Entertainment Company Inc.	398,600
Roadway Traffic Products	26,208
Robbins Parking	37,345
Rocky Mountain Phoenix	1,881,693
Rocky Point Engineering Ltd	50,896
Rollins Machinery	259,767
Roper Greyell	128,887
Royal Bank Of Canada	68,190
Rtb Safe Traffic Inc	534,703
Rua Foireann Inc. DbA Holosun.Ca	141,391
Russels Crane And Cartage	31,843
Ryzuk Geotechnical	137,991
S R L Fire Protection Ltd	27,599
Sasco Contractors Ltd	45,894
Satinflower Nurseries	38,693
Scale Enterprises	106,113
Sealtec Industries Ltd	100,496
SFC Energy	27,311
Shaw Business	150,819
Shaw Cable Systems	52,182
Shaws Enterprises Ltd	31,218
Sigma Safety Corp	380,704
Simolo Customs Ltd	31,212
Simple Auto Solutions Inc	117,881
Slegg Construction Materials	71,473
SLR Consulting Canada Ltd	270,606
Softchoice Corporation	220,845
Solid Outreach Society	819,038
Solidcad	30,790
South Island Mechanical	87,450
Sparker Construction Ltd	2,269,919
Specimen Trees Wholesale Nurseries Ltd	47,418
Stantec Consulting Ltd	172,149
Staples Business Depot	27,140
Sterling Fleet Outfitters Inc	45,083
Stewart Mcdannold Stuart	216,207
Suburban Motors	532,458
Summit Mechanical Systems Ltd	251,636

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2024
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NAME	AMOUNT
Sunbelt Rentals	53,664
Super Save Rentals Inc	57,135
Superior City Services Ltd	800,935
TCS International	444,670
Tedford Overhead Doors Ltd	118,806
Teel Technologies	26,052
Telus Communications Inc	320,250
Temple Scott Associates	38,785
The Get Go Inc	35,261
The Home Depot	29,792
The Lawnmower Hospital	84,240
The Lion Electric	286,162
Thinktel	60,445
Three M Canada Inc	65,202
Thurber Engineering Ltd	197,083
Times Colonist	149,163
TNT Work and Rescue	34,402
Tower Fence Products Inc	25,593
Township Of Esquimalt	118,078
Trane Canada	35,255
Trio Ready Mix Victoria Ltd	43,761
Trotac Marine	149,200
Troy Life And Fire Safety Ltd	97,834
Turnbull Construction Project Managers	134,775
UAP Napa Auto Parts	74,777
Uline	127,085
Ultimate Tools	43,716
United Rentals Of Canada	83,867
Universal Cover Corp	77,404
Universal Health And Safety	25,898
Universal Sheet Metal Ltd	36,996
Universal Traffic (1611) Ltd	546,017
Upanup Inc	63,148
Urban Matters	68,202
Urban Systems	374,738
Valley Traffic Systems	77,335
Vancouver Island Psychological Services	223,446
Van-Ed Distributors Ltd	48,084
VDZ and A Consulting Inc	250,917
Versalift Canada Industries Ulc	220,066
Versatile Technologies Inc	39,710
Vertex Inc	36,114
Victoria Animal Control Services Ltd	829,450
Victoria Drain Services Ltd	1,537,310
Victoria Fish And Game	72,638
Victoria Landscape Gravel Ltd	32,685
Victoria Powder Coating	38,114

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2024
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NAME	AMOUNT
Victoria Shipping Containers	51,072
Vimar Equipment Ltd	80,923
Vip Powerline Ltd	45,791
Vital Link Ventures	33,689
Waddington Strata Plan Vis4516	270,252
Waste Mangement Canada	28,132
Wee Bee Hauling And Services Ltd	293,641
Wenger Corporation	76,029
Wesco Distribution	37,985
Western Equipment	173,241
Westerra Equipment Lp	142,823
Westmar Advisors Inc	103,286
Westvac Industrial	131,197
Wfr Wholesale Fire And Rescue Ltd	54,961
Wheaton Chevrolet	122,637
White Cap Supply Canada	118,651
Wille Dodge	30,035
Woeller, Chris	62,544
Wolverine Supplies	58,461
Workers Compensation Board Of BC	6,717,373
WSP Canada Inc	165,063
Yellowfin Inc	35,800
Zencity Technologies Ca Ltd	32,922
Total \$25,000 or More	\$ 176,242,447
 Total Under \$25,000	 8,366,955
 Grand Total	 \$ 184,609,402



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V8W 1P6

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