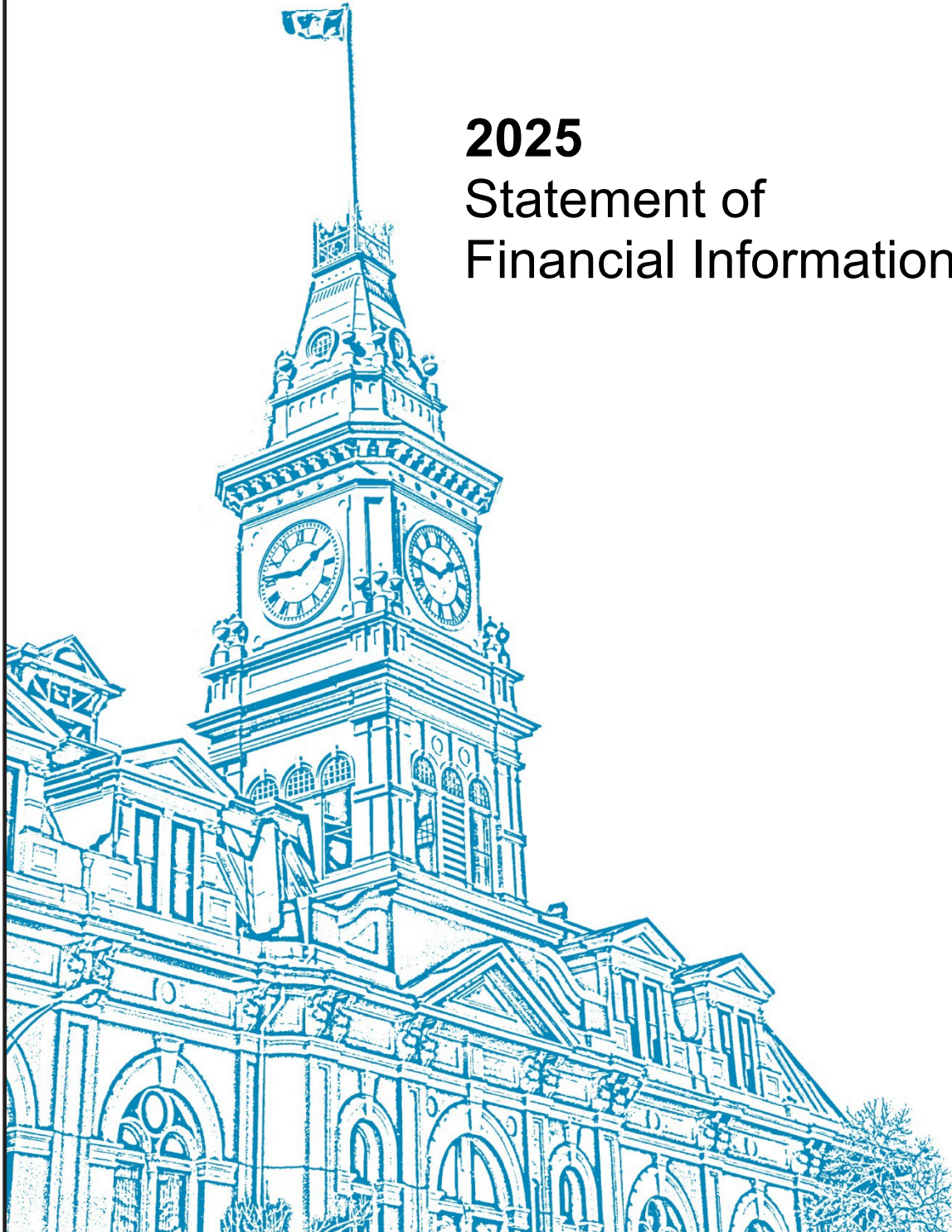


2025 Statement of Financial Information





Statement of Financial Information

For the Year Ended December 31, 2025

(Financial Information Act)

Statement of Financial Information

Year Ended December 31, 2025

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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 12, 2026


(Signature)

Marianne Alto

Mayor

June 12, 2026

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, 2024



Executive Director/CEO



Tel: (604) 688-5421
Fax: (604) 688-5132
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BDO Canada LLP
Royal Centre, 1055 West Georgia Street
Unit 1100, P.O. Box 11101
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V6E 3P3

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, 2025, 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, 2025, 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 is included at the end of these financial statements.

BDO Canada LLP
Chartered Professional Accountants

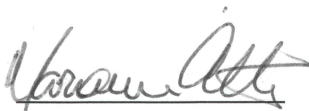
Vancouver, British Columbia
May 8, 2026

THE CORPORATION OF THE CITY OF VICTORIA
STATEMENT OF FINANCIAL POSITION

December 31	2025	2024
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 175,830,646	121,941,832
Accounts receivable		
Property taxes	7,445,081	4,360,823
Other	39,686,930	32,902,977
Portfolio investments (Note 4)	234,127,839	243,270,071
Mortgage receivable (Note 5)	1,112,052	1,077,779
Other assets	3,018	20,428
MFA debt reserve fund (Note 17)	1,446,872	1,288,845
	<u>459,652,438</u>	<u>404,862,755</u>
Liabilities		
Accounts payable and accrued liabilities	45,590,864	34,759,431
Prepayments	13,411,029	12,130,970
Deposits	23,448,309	15,250,137
Deferred revenue (Note 6)	45,110,819	30,737,826
Long-term debt (Note 7)	58,853,765	43,885,097
Employee future benefit liability (Note 8)	21,284,782	20,335,524
Asset retirement obligations (Note 10)	1,953,430	1,928,234
Capital lease obligations (Note 11)	685,518	791,244
	<u>210,338,516</u>	<u>159,818,463</u>
Net Financial Assets	<u>249,313,922</u>	<u>245,044,292</u>
Non-Financial Assets		
Tangible capital assets (Note 9)	813,593,014	773,485,604
Inventories of supplies	2,518,578	2,585,076
Prepaid expenses and deposits	3,129,701	2,897,419
	<u>819,241,293</u>	<u>778,968,099</u>
Accumulated Surplus (Note 12)	<u>\$ 1,068,555,215</u>	<u>\$ 1,024,012,391</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 2025 (Note 18)	2025	2024
Revenues			
Taxation (Note 13)	197,688,460	\$ 197,787,953	\$ 183,655,407
Grants in lieu of taxes	8,159,000	8,025,574	7,958,982
Sale of goods and services	95,312,010	107,701,980	99,521,806
Licences and permits	9,551,850	11,716,142	10,665,931
Fines and penalties	10,365,960	9,346,522	8,561,156
Rentals and leases	2,890,090	3,041,210	2,733,175
Investment income	8,000,000	14,122,897	16,060,289
Government transfers (Note 14)	24,642,730	19,499,883	15,698,562
Actuarial adjustment on debt	-	1,258,228	1,372,588
Development cost charges	1,334,000	1,334,000	7,350,219
Miscellaneous (Note 15)	2,804,930	3,976,759	2,930,521
	360,749,030	377,811,148	356,508,636
Expenses			
General government	36,251,310	37,880,123	35,088,935
Protective services	110,748,000	114,377,965	108,004,997
Engineering and transportation services	34,353,270	49,132,687	45,647,987
Environmental and public health services	11,435,480	13,984,927	11,275,293
Social services and housing	2,489,850	6,628,272	3,547,914
Planning and development	26,563,330	30,376,826	27,530,740
Parks, recreation and facilities	43,788,670	51,117,392	50,748,545
Water utility	20,589,600	22,909,296	19,875,368
Sewer utility	5,167,730	6,860,836	7,577,064
	291,387,240	333,268,324	309,296,843
Annual Surplus	69,361,790	44,542,824	47,211,793
Accumulated Surplus, beginning of year	1,024,012,391	1,024,012,391	976,800,598
Accumulated Surplus, end of year	\$ 1,093,374,181	\$ 1,068,555,215	\$ 1,024,012,391

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 2025 (Note 18)	2025	2024
Annual Surplus	\$ 69,361,790	\$ 44,542,824	\$ 47,211,793
Acquisition of tangible capital assets	(164,272,000)	(64,167,813)	(73,457,247)
Developer contributions of tangible capital assets	-	-	-
Amortization of tangible capital assets	16,500,000	24,054,331	21,701,362
Loss (Gain) on disposal of tangible capital assets	-	(123,756)	442,876
Proceeds on disposal of tangible capital assets	-	129,828	287,367
	<u>(147,772,000)</u>	<u>(40,107,410)</u>	<u>(51,025,642)</u>
Purchase of inventories of supplies	-	(3,602,731)	(3,567,440)
Purchase of prepaids expense and deposits	-	(4,114,426)	(4,178,962)
Consumption of deposits towards acquisition of tangible capital assets	-	-	535,000
Consumption of inventories of supplies	-	3,669,229	3,637,573
Consumption of prepaid expenses and deposits	-	3,882,144	3,821,332
	<u>-</u>	<u>(165,784)</u>	<u>247,503</u>
Change in Net Financial Assets	(78,410,210)	4,269,630	(3,566,346)
Net Financial Assets, beginning of year	245,044,292	245,044,292	248,610,638
Net Financial Assets, end of year	<u>\$ 166,634,082</u>	<u>\$ 249,313,922</u>	<u>\$ 245,044,292</u>

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	2025	2024
Cash provided by (used in):		
Operating Transactions:		
Annual Surplus	\$ 44,542,824	\$ 47,211,793
Items not involving cash:		
Amortization of tangible capital assets	24,054,331	21,701,362
Loss (Gain) on disposal of tangible capital assets	(123,756)	442,876
Employee future benefits expense	3,407,100	2,944,800
Accretion expense	25,196	14,095
Actuarial adjustment on debt	(1,258,228)	(1,372,588)
Change in non-cash operating assets and liabilities:		
Accounts receivable other	(6,783,953)	4,597,827
Property taxes receivable	(3,084,258)	(171,087)
Mortgage receivable	(34,273)	(33,127)
Other assets	17,410	(20,025)
MFA debt reserve fund	(158,027)	34,695
Accounts payable and accrued liabilities	10,831,433	(430,092)
Prepayments	1,280,059	124,197
Deposits	8,198,172	(1,460,938)
Deferred revenue	14,372,993	(389,190)
Inventories of supplies	66,498	70,133
Prepaid expenses and deposits	(232,282)	(357,630)
Change in employee future benefit liability due to cash payment	(2,457,842)	(2,597,137)
	<u>92,663,397</u>	<u>70,309,964</u>
Capital Transactions:		
Acquisition of tangible capital assets	(64,103,893)	(72,383,134)
Consumption of deposits towards acquisition of tangible capital assets	-	535,000
Proceeds on disposal of tangible capital assets	129,828	287,367
	<u>(63,974,065)</u>	<u>(71,560,767)</u>
Investing Transactions:		
Net decrease (increase) in portfolio investments	<u>9,142,232</u>	<u>29,697,176</u>
Financing Transactions:		
Long-term debt issued	19,700,000	-
Repayment of long-term debt	(3,473,104)	(3,705,114)
Payment on capital lease obligations	(169,647)	(75,623)
	<u>16,057,249</u>	<u>(3,780,737)</u>
Increase in cash and cash equivalents	53,888,813	24,665,636
Cash and cash equivalents, beginning of year	121,941,832	97,276,196
Cash and cash equivalents, end of year	\$ 175,830,646	\$ 121,941,832

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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 facilities 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.

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

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 are initially recorded 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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

1. Significant Accounting Policies (continued)

(b) Revenues - Continued

Rentals and leases 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 contains 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 by Fortis customers within the municipal boundaries and is recognized when received.

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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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, 2025 or 2024.

(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, 2025 and 2024, 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.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

1. Significant Accounting Policies (continued)

(j) Non-Financial Assets (continued)

(ii) Natural Resources

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

(iii) 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.

(iv) 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.

(v) 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

The accounting policies applied in these financial statements are consistent with those applied in the prior year. There were no new accounting standards adopted, and no changes in accounting policies during the year.

3. Cash & Cash Equivalents

	2025	2024
Cash	\$ 135,253,325	\$ 86,290,019
Municipal Finance Authority (MFA) money market funds	40,577,321	35,651,813
	\$ 175,830,646	\$ 121,941,832

4. Portfolio Investments

	2025	2024
MFA Pooled Bond Funds	\$ 117,627,839	\$ 142,270,071
Term deposits and guaranteed investment certificates	116,500,000	101,000,000
	\$ 234,127,839	\$ 243,270,071

The term deposits and guaranteed investment certificates held at December 31, 2025 have yields of 3.93% to 5.69% (2024 - 3.93% to 5.69%) 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

	2025	2024
Mortgage receivable	\$ 1,112,052	\$ 1,077,779

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, 2025

6. Deferred Revenue

	2024	Amounts Received	Interest Earned	Recognized as Revenue	2025
Deferred revenue	\$ 11,439,071	\$ 9,921,773	\$ -	\$ (12,766,401)	\$ 8,594,443
Building permit fees	5,071,400	13,722,216	-	(6,322,838)	12,470,778
Development cost charges					
Transportation	1,392,817	3,697,038	59,780	-	5,149,635
Water	2,698,069	1,133,161	115,801	(850,045)	3,096,986
Drainage	1,660,549	801,147	71,271	(29,873)	2,503,094
Sewer	3,015,173	1,154,766	129,411	(454,082)	3,845,268
Parkland acquisition and development	5,460,747	3,755,493	234,375	-	9,450,615
	<u>\$ 30,737,826</u>	<u>\$ 34,185,594</u>	<u>\$ 610,638</u>	<u>\$ (20,423,239)</u>	<u>\$ 45,110,819</u>

7. Long-Term Debt

	2025	2024
Equipment financing loans (a)	\$ 237,999	\$ 895,962
Long term borrowing (b)	58,615,766	42,989,135
	<u>\$ 58,853,765</u>	<u>\$ 43,885,097</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 2025	Equipment loan payable 2024
0001-0 - 2/28/2019	\$ 1,860,000	\$ 1,860,000	\$ -	\$ 235,942
0002-0 - 2/28/2019	2,140,000	1,902,001	237,999	660,020
	<u>\$ 4,000,000</u>	<u>\$ 3,762,001</u>	<u>\$ 237,999</u>	<u>\$ 895,962</u>

(ii) Future estimated payments over the next one year are as follows:

	Principal repayment from the General Capital Fund	Interest payment	Total
2026	237,999	1,420	239,419
	<u>\$ 237,999</u>	<u>\$ 1,420</u>	<u>\$ 239,419</u>

(iii) Principal paid during the year was \$657,963 (2024 - \$755,197). Interest paid during the year was \$18,780 (2024 - \$69,376).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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 2025 was 3.18% (2024 - 3.09%).

(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 2025	Net debt 2024
Issue 79	2033	3.08%	\$ 10,000,000	\$ 5,963,104	\$ 4,036,896	\$ 4,468,344
Issue 80	2033	2.85%	10,000,000	5,887,259	4,112,741	4,552,098
Issue 81	2034	2.85%	10,000,000	5,544,869	4,455,131	4,885,110
Issue 110	2025	1.28%	5,200,000	5,200,000	-	323,823
Issue 115	2031	2.12%	10,200,000	6,289,835	3,910,165	4,479,167
Issue 130	2034	3.00%	23,200,000	10,604,916	12,595,084	13,771,123
Issue 139	2036	2.10%	5,500,000	2,094,300	3,405,700	3,666,845
Issue 142	2037	3.15%	9,600,000	3,199,951	6,400,049	6,842,625
Issue 166	2045	4.13%	5,000,000	-	5,000,000	-
Issue 166	2045	4.13%	3,000,000	-	3,000,000	-
Issue 166	2045	4.13%	6,700,000	-	6,700,000	-
Issue 167	2045	3.73%	5,000,000	-	5,000,000	-
			\$ 103,400,000	\$ 44,784,234	\$ 58,615,766	\$ 42,989,135

(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
2026	\$ 3,251,172	\$ 1,291,021	\$ 4,542,193
2027	3,274,167	1,440,125	4,714,292
2028	3,298,057	1,594,973	4,893,030
2029	3,322,876	1,755,792	5,078,668
2030	3,348,661	1,922,816	5,271,477
Thereafter	20,090,383	14,025,723	34,116,106
	\$ 36,585,316	\$ 22,030,450	\$ 58,615,766

(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 \$2,815,141 (2024 - \$2,949,917). Interest paid during the year was \$3,130,175 (2024 - \$2,669,586).

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

8. Employee Future Benefit Liability

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

	2025	2024
Accrued benefit obligations:		
Balance, beginning of year	\$ 20,885,100	\$ 20,414,400
Service cost	1,752,400	1,754,400
Interest cost	930,900	867,100
Benefit payments	(2,582,200)	(2,587,600)
Immediate recognition loss (gain) for event driven liabilities	626,700	242,400
Actuarial loss (gain)	545,100	194,400
Accrued benefit obligation, end of year	22,158,000	20,885,100
Less: unamortized net actuarial gain/(loss)	(1,532,000)	(1,084,000)
Add: pension over contributions due to staff	658,782	534,424
Employee future benefit liability, end of year	\$ 21,284,782	\$ 20,335,524

The accrued benefit obligations and the benefit costs for the year were estimated by actuarial valuation as of December 31, 2025 by an independent actuarial firm. Key estimates used in the valuation include the following:

	2025	2024
Discount rates	4.40%	4.30%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50%	2.50%
Estimated average remaining service life of employees	13 years	12 years

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

	City	Police	2025	2024
Vested benefits	\$ 4,406,896	\$ 7,832,486	\$ 12,239,382	\$ 12,322,124
Non-vested benefits	8,723,500	321,900	9,045,400	8,013,400
Total employee future benefit liability	\$ 13,130,396	\$ 8,154,386	\$ 21,284,782	\$ 20,335,524

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, 2025

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, 2024.

At December 31, 2024, the total plan provision for approved claims was \$29,016,100 and the provision for unreported claims was \$2,671,900 with an accumulated deficit of \$4,356,410. The total plan provision for approved and unreported claims and net surplus/deficit at December 31, 2025 will be available later in 2026. The City paid \$969,112 (2024 – \$934,897) for employer contributions and City employees paid \$920,811 (2024 – \$902,018) for employee contributions to the plan in fiscal 2025.

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, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The City paid \$15,167,927 (2024 - \$15,042,408) for employer contributions while City of Victoria employees paid \$12,767,966 (2024 – \$12,598,579) for the Plan in fiscal 2025.

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

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

9. Tangible Capital Assets

Cost	Land & Improvements	Buildings	Furniture, equipment, technology, vehicles	Roads, bridges, highways	Water infrastructure	Sewer infrastructure	Drainage infrastructure	Assets under construction	2025 Total
December 31, 2024	\$ 196,193,514	\$ 169,785,325	\$ 120,677,950	\$ 333,399,020	\$ 106,161,798	\$ 56,801,029	\$ 57,135,733	\$ 20,733,667	\$ 1,060,888,036
Additions	331,688	876,234	10,064,318	19,108,516	4,050,204	3,279,374	759,796	25,697,683	64,167,813
Disposals	-	-	(1,167,597)	-	-	-	-	-	(1,167,597)
Transfer of completed assets previously under construction	395,677	1,190,495	5,351,370	9,947,547	83,809	3,951,598	970,516	(21,891,012)	-
December 31, 2025	<u>196,920,879</u>	<u>171,852,054</u>	<u>134,926,041</u>	<u>362,455,083</u>	<u>110,295,811</u>	<u>64,032,001</u>	<u>58,866,045</u>	<u>24,540,338</u>	<u>1,123,888,252</u>
Accumulated amortization									
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)
Disposals	-	-	1,161,525	-	-	-	-	-	1,161,525
Amortization	(635,703)	(4,452,577)	(7,466,467)	(9,067,411)	(1,132,366)	(674,598)	(625,209)	-	(24,054,331)
December 31, 2025	<u>(2,575,750)</u>	<u>(75,344,075)</u>	<u>(93,912,705)</u>	<u>(104,377,206)</u>	<u>(17,369,092)</u>	<u>(9,880,764)</u>	<u>(6,835,646)</u>	<u>-</u>	<u>(310,295,238)</u>
Net Book Value, December 31, 2025	\$ 194,345,129	\$ 96,507,979	\$ 41,013,336	\$ 258,077,877	\$ 92,926,719	\$ 54,151,237	\$ 52,030,399	\$ 24,540,338	\$ 813,593,014

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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	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	12,374,273	5,873,292	9,204,792	7,768,259	4,630,560	5,616,415	2,528,504	25,461,152	73,457,247
Disposals	(348,842)	-	(1,425,290)	-	-	-	-	-	(1,774,132)
Transfer of completed assets previously under construction	6,573,179	1,712,292	1,492,047	12,554,801	5,593,415	84,646	6,852,946	(34,863,326)	-
December 31, 2024	196,193,514	169,785,325	120,677,950	333,399,020	106,161,798	56,801,029	57,135,733	20,733,667	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	\$ 194,253,467	\$ 98,893,827	\$ 33,070,187	\$ 238,089,225	\$ 89,925,072	\$ 47,594,863	\$ 50,925,296	\$ 20,733,667	\$ 773,485,604

a) Work in Progress

Assets under construction having a value of \$24,540,338 (2024 - \$20,733,667) 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 2025 (2024 - no contributed assets were recognized).

c) Write-down of Tangible Capital Assets

No write-down of tangible capital assets occurred during 2025 or 2024.

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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 \$2,048,674 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, 2025	\$	1,928,234
Accretion Expense		25,196
Balance at December 31, 2025	\$	1,953,430

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:

2026	\$	216,841
2027		216,841
2028		216,841
2029		103,129
		753,652
Less: Interest Portion		(68,134)
Present value of minimum capital lease payments	\$	685,518

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

12. Accumulated Surplus

Accumulated surplus consists of individual fund surplus as follows:

Surplus	2025	2024
Equity in tangible capital assets	\$ 752,100,302	\$ 726,881,028
Operating Fund	1,717,632	1,596,054
Unfunded employee benefit liability	(6,721,110)	(6,606,900)
	747,096,824	721,870,182
Non-Statutory Reserve Accounts		
Development Stabilization Reserve	21,257,860	20,383,021
Reserves		
Financial Stability Reserves	59,557,641	54,615,055
Equipment & Infrastructure Replacement Fund	205,849,721	191,676,696
Tax Sale Lands Fund	2,142,099	2,053,944
Parks and Greenways Acquisition Fund	312,275	299,424
Local Amenities Fund	1,490,843	996,932
Tree Conservation Fund	2,593,727	2,251,230
Victoria Housing Fund	8,433,308	10,316,945
Climate Action	4,407,776	4,557,089
Art in Public Places	1,081,552	1,133,761
Downtown Core and Public Realm Improvements	240,209	230,324
Park Furnishing Dedication Program	221,070	154,394
Growing Communities Fund	13,870,310	13,473,394
	300,200,531	281,759,188
Total Accumulated Surplus	\$ 1,068,555,215	\$ 1,024,012,391

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

13. Taxation

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

	Financial Plan 2025	2025	2024
General taxation:			
General municipal purposes	\$ 194,936,000	\$ 194,935,282	\$ 180,857,102
Utility 1% tax	1,372,000	1,376,491	1,335,868
Special assessments:			
Boulevard frontage	520,460	527,187	526,566
Specified area improvement	71,000	152,214	139,733
Sewer frontage	789,000	796,779	796,138
Total taxes for municipal purposes	\$ 197,688,460	\$ 197,787,953	\$ 183,655,407

14. Government Transfers

	Financial Plan 2025	2025	2024
Government transfers:			
Federal	20,508,507	12,923,662	10,110,988
Provincial	3,984,223	6,319,013	5,527,590
Local	150,000	257,208	59,984
	\$ 24,642,730	\$ 19,499,883	\$ 15,698,562

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

15. Miscellaneous Revenue

	Financial Plan 2025	2025	2024
Cost Sharing	\$ 1,971,330	\$ 2,064,082	\$ 1,715,180
Miscellaneous Grants	833,600	469,957	397,986
Density bonus	-	1,262,703	1,212,041
Other: administrative fees and lease fees	-	56,261	48,190
Gain (loss) on acquisition and disposal of tangible capital assets	-	123,756	(442,876)
	<u>\$ 2,804,930</u>	<u>\$ 3,976,759</u>	<u>\$ 2,930,521</u>

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.

	2025	2024
Ross Bay Cemetery	\$ 1,468,719	\$ 1,392,015
Nature Interpretive Centre	783,650	751,400
Bastion Square Revitalization	95,313	129,474
	<u>\$ 2,347,682</u>	<u>\$ 2,272,889</u>

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, 2025

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 \$4,959,147 (2024 - \$4,755,060) 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, 2025 the balance of the deposits was \$1,446,872 (2024 - \$1,288,845). At December 31, 2025 there were contingent demand notes of \$2,388,887 (2024 - \$2,037,408) 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, 2025 the Board had an outstanding demand loan of \$Nil (2024 - \$Nil) with the Bank of Montreal and long-term debt of \$289,832 (2024 - \$377,391) through the Municipal Finance Authority. The City's guarantee portion of the outstanding debt at December 31, 2025 is \$144,916 (2024 - \$188,695). 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, 2025

18. Financial Plan Data

The financial plan data presented in these financial statements is based on the 2025 operating and capital financial plan approved by Council on May 1, 2025. The below table reconciles the approved financial plan to the financial plan figures reported in these financial statements.

Revenues		
Taxation (Note 13)	\$	197,688,460
Grants in lieu of taxes		8,159,000
Sale of goods and services		95,312,010
Licences and permits		9,551,850
Fines and penalties		10,365,960
Rentals and leases		2,890,090
Investment income		8,000,000
Government transfers (Note 14)		25,460,230
Actuarial adjustment on debt		-
Development cost charges		1,334,000
Miscellaneous (Note 15)		1,987,430
		<u>360,749,030</u>
Expenses		
General government		36,251,310
Protective services		110,748,000
Transportation services		34,353,270
Environmental and public health services		11,435,480
Social services and housing		2,489,850
Planning and development		26,563,330
Parks, recreation and facilities		43,788,670
Water utility		20,589,600
Sewer utility		5,167,730
		<u>291,387,240</u>
Annual Surplus, per the Statement of Operations		69,361,790
Less:		
Capital expenditures		(164,272,000)
Debt repayments		(4,148,140)
Add:		
Funding and utilizations of reserves		99,058,350
Annual Surplus, per the financial plan bylaw	\$	<u>-</u>

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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, People & Culture, 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, 2025

19. Segmented Information (continued)

(f) Planning and Development

This segment is comprised of four areas:

(i) Planning and 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, 2025

19. Segmented Information (continued)

	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 Facilities	Water Utility		Sewer Utility
2025										
Revenues										
Taxation	196,463,987	-	-	-	-	-	527,187	-	796,779	197,787,953
Grants in lieu of taxes	8,025,574	-	-	-	-	-	-	-	-	8,025,574
Sale of goods and services	2,113,605	11,775,151	20,392,495	12,623,320	60,989	15,794,080	4,272,615	30,344,996	10,324,729	107,701,980
Licences and permits	1,491,206	229,782	2,270,733	-	-	7,708,295	16,126	-	-	11,716,142
Fines and penalties	1,543,873	4,570	7,414,173	54,480	-	-	-	328,176	1,250	9,346,522
Rentals and leases	-	-	167,495	-	-	2,873,715	-	-	-	3,041,210
Investment income	14,122,897	-	-	-	-	-	-	-	-	14,122,897
Government transfers	9,224,016	4,183,463	546,100	71,208	280,628	2,153,056	73,656	1,802,371	1,165,384	19,499,882
Actuarial adjustment on debt	1,258,228	-	-	-	-	-	-	-	-	1,258,228
Development cost charges	-	-	-	29,873	-	-	-	850,045	454,082	1,334,000
Miscellaneous	386,024	1,757,302	436,956	-	1,262,703	51,850	81,925	-	-	3,976,760
	<u>234,629,410</u>	<u>17,950,268</u>	<u>31,227,952</u>	<u>12,778,881</u>	<u>1,604,320</u>	<u>28,580,996</u>	<u>4,971,509</u>	<u>33,325,588</u>	<u>12,742,224</u>	<u>377,811,148</u>
Expenses										
Salaries, wages and benefits	24,307,563	91,820,755	22,613,686	6,048,372	1,332,184	12,932,181	23,492,018	2,532,347	2,699,315	187,778,420
Materials, supplies and services	7,313,459	19,270,338	11,117,680	4,448,275	711,679	15,359,689	17,198,098	16,987,389	2,584,902	94,991,509
Interest and foreign exchange	250,469	-	1,590,349	-	-	-	1,553,555	-	-	3,394,373
Grants	-	-	-	-	4,584,409	1,374,568	2,408,623	-	-	8,367,601
Amortization	4,284,682	3,115,035	10,919,761	665,179	-	677,079	2,585,631	1,132,366	674,598	24,054,331
Capital maintenance	1,723,950	171,837	2,891,211	2,823,101	-	33,309	3,879,467	2,257,194	902,021	14,682,090
	<u>37,880,123</u>	<u>114,377,965</u>	<u>49,132,687</u>	<u>13,984,927</u>	<u>6,628,272</u>	<u>30,376,826</u>	<u>51,117,392</u>	<u>22,909,296</u>	<u>6,860,836</u>	<u>333,268,324</u>
Annual surplus	\$ 196,749,287	\$ (96,427,697)	\$ (17,904,735)	\$ (1,206,046)	\$ (5,023,952)	\$ (1,795,830)	\$ (46,145,883)	\$ 10,416,292	\$ 5,881,388	\$ 44,542,824

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

19. Segmented Information (continued)

2024	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 Facilities	Water Utility	Sewer Utility	
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	2,315,623	10,837,806	20,119,130	11,365,580	-	13,208,153	3,812,260	27,770,098	10,093,156	99,521,806
Licences and permits	1,456,394	799,246	1,925,372	-	-	6,478,269	6,650	-	-	10,665,931
Fines and penalties	1,163,368	113,935	6,999,083	42,621	-	-	-	240,199	1,950	8,561,156
Rentals and leases	-	-	100,900	-	-	2,632,275	-	-	-	2,733,175
Investment income	16,060,289	-	-	-	-	-	-	-	-	16,060,289
Government transfers	6,528,381	2,108,391	942,653	13,585	632,847	1,028,912	109,012	1,406,079	2,928,701	15,698,562
Actuarial adjustment on debt	1,372,588	-	-	-	-	-	-	-	-	1,372,588
Development cost charges	6,545,000	-	-	70,607	-	-	-	-	734,612	7,350,219
Miscellaneous	63,666	1,436,784	65,313	-	1,212,041	50,000	102,717	-	-	2,930,521
	225,796,994	15,296,162	30,152,451	11,492,393	1,844,888	23,397,609	4,557,205	29,416,376	14,554,557	356,508,636
Expenses										
Salaries, wages and benefits	23,114,132	88,974,368	20,680,539	5,707,485	1,035,404	12,045,713	22,712,192	2,427,751	2,610,901	179,308,484
Materials, supplies and services	5,666,095	15,764,313	9,390,451	3,993,161	429,834	13,346,334	16,517,717	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	1,439,580	5,191,991	-	-	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	12,927,531
	35,088,935	108,004,997	45,647,987	11,275,293	3,547,914	27,530,740	50,748,545	19,875,368	7,577,064	309,296,843
Annual surplus	\$ 190,708,059	\$ (92,708,835)	\$ (15,495,536)	\$ 217,100	\$ (1,703,025)	\$ (4,133,131)	\$ (46,191,340)	\$ 9,541,007	\$ 6,977,493	\$ 47,211,793

THE CORPORATION OF THE CITY OF VICTORIA

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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, 2025, the amount of allowance for doubtful receivables was \$1,408,065 (2024 - \$1,575,887).

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 are 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.

21. Comparative Information

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

SUPPLEMENTARY FINANCIAL INFORMATION

The Corporation
of the City of Victoria

The following schedule is unaudited

Year Ended December 31, 2025

THE CORPORATION OF THE CITY OF VICTORIA
SUPPLEMENTARY FINANCIAL INFORMATION

For the year ended December 31, 2025

Schedule A - Growing Communities Fund (Unaudited)

	2025	2024
Balance, beginning of the year	\$ 13,473,394	\$ 12,852,000
Grant received	-	-
Less eligible costs incurred:		
Royal Athletic Park Renewal Plan	(181,362)	-
Interest earned	578,278	621,394
Balance, end of the year	\$ 13,870,310	\$ 13,473,394

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

DEBT ISSUE	REGION SI BYLAW	OUTSTANDING BALANCE AT DEC 31/25	INTEREST RATE	MATURITY DATE
79	3026	\$ 4,036,896	3.08%	2033
80	3026	4,112,741	2.85%	2033
81	3026	4,455,131	2.85%	2034
115	3770	3,910,165	2.12%	2031
130	3770	12,595,084	3.00%	2034
139	3770	3,405,700	2.10%	2036
142	3770	6,400,049	3.15%	2037
166	4662	5,000,000	4.13%	2045
166	4662	3,000,000	4.13%	2045
166	4662	6,700,000	4.13%	2045
167	4662	5,000,000	3.73%	2045
Debtenture Debt		<u><u>\$ 58,615,766</u></u>		
Non-Debtenture Debt				
MFA Loan 002-0		239,419		2026
MFA Equipment Financing Loan		<u><u>\$ 239,419</u></u>		

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 - 2025**

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, 2025 is \$144,916. 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 - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
Canadian Union of Public Employees (CUPE), Local 50				
ACTON, D	Street Cleaning Operator	73,067	2,954	134
ALBERT, B	Utility Locator	74,337	1,093	826
ALTON, M	Supervisor - Bylaw Services	101,365	564	24
AMOS, D	Graffiti Abatement Coordinator	71,782	7,487	33
ANDERSON, R	Building & Plumbing Insptr II	96,387	421	707
ANDERSON, S	Accountant - Fincl Reporting	96,410	1,309	1,871
ANGROVE, M	Senior Planner	111,730	300	1,116
ANTROBUS, S	Fin Analyst - Util Bill Coord	92,074	775	-
ARMISHAW, D	Jet Rodder Assistant	72,384	16,403	22
ARMSTRONG, N	Supr - Transportation Ops	112,599	2,299	3,600
ATKIN, T	Leadhand - Concrete	81,726	247	825
BAINS, B	Trans Tech - Right of Way	83,666	-	46
BALDINI, D	Trades Assistant	74,632	1,326	235
BALDINI, P	Supervisor - Parks Operations	110,412	2,961	452
BANISTER, S	Utility Operator 2	85,069	10,965	1,499
BANN, R	Fleet&Equip Strategic Analyst	101,265	773	8,436
BAPTISTE, D	Leadhand - Thermal Paving	85,480	11,818	681
BARATH, R	Leadhand - Painting	95,303	4,474	147
BARHOUM, W	Land Development Technologist	87,451	263	190
BASS, C	Asst Sup -Parks Infrastructure	99,445	658	291
BATALLAS, R	Senior Planner - Comm Planning	111,803	1,435	615
BATEMAN, R	Senior Planner	111,766	300	721
BEATTY, S	Project Administrator	96,576	370	42
BEAULAC, C	Waterworks Fitter Mechanic	83,208	14,316	394
BECELAERE, D	Bridges & Structures Spec	100,815	1,421	-
BELL, G	Info Tech Support Supervisor	106,397	1,176	138
BENNETT, B	Cloud Solutions Specialist	106,288	1,318	34
BENTLEY, C	Welder Fabricator	91,711	272	140
BERKELEY, R	Sr Bldg&Plumb Insp & Qual Ctrl	101,989	378	707
BETANZO, D	Senior Planner - Urban Design	111,730	300	2,125
BILLINGHAM, F	Transportation Planner	101,301	1,406	323
BLACK, B	Planning Technician	83,301	700	-
BLACK, K	Business Analyst	101,265	300	-
BLANEY, S	Transportation Technician	83,301	250	491
BLAZEY, S	GIS Technician	96,460	7,786	4,081
BLOOMFIELD, D	Asst Sup-Wtr & Undgrd Util Mtc	97,564	22,992	599
BOARDMAN, B	Surveyor-Eng Assets and Infra	79,390	500	-
BONELLA, D	Infrastructure Administrator	106,403	1,132	-
BOUCHARD, L	Aquatic Leader	75,022	860	3,584
BOWMAN, C	Backhoe Excavator Operator	75,613	4,913	329
BRADFORD, K	Trades Landscaper	78,690	247	1,770
BRAUN, G	Senior Geomatics Technologist	101,464	300	1,025
BRAUN, K	Bylaw Officer	86,480	19,445	331
BRITNELL, D	Maintenance Project Coord.	84,837	8,778	822
BROWN, D	Infrastructure Administrator	106,978	8,880	-
BROWNE, J	Outreach Coord-Climate Action	91,819	276	95
BROWNLEE, M	Supervisor - Bylaw Services	94,583	16,242	113
BUHLER, T	Asset Management Specialist	106,324	300	1,421
BUHR, D	Electrical Inspector	92,707	252	178
BUNYAN, P	Technologist - Undgrd Design	87,670	9,507	-
CABECA, A	Senior Leadhand - Road Ops	90,979	272	704
CAHANDING, J	Mechanical Technician	92,492	1,285	3,686
CALLAN, P	Leadhand - Cemetary Operations	86,596	5,314	211
CANLAS, M	Accts Receivable Coordinator	83,421	250	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
CARA, S	Business Ambassador	91,819	726	4,606
CARERE, W	Project Administrator	96,497	6,733	42
CARR, S	Financial Analyst - Budgets	87,451	713	-
CARRARA, C	Fin Data Analyst - ERP System	96,796	290	-
CARRIERE, D	Transportation - Eng Tech	75,548	267	500
CARROLL, P	Senior Planner	111,567	300	615
CARTWRIGHT, G	Painter	86,718	675	50
CARVALHO, T	Utility Operator 3	92,521	12,210	1,267
CASE, L	Trades Landscaper	83,813	247	669
CHAN, C	Tandem Dump Truck Op Utilities	67,263	10,443	654
CHARLES, D	Infrastructure Administrator	87,859	576	-
CHATER, T	Recreation Programmer	75,548	227	2,663
CHIPCHAR, T	Trades Gardener	82,276	247	133
CHRISTENSEN, C	Comms and Engagement Coord	91,809	1,685	49
CHUNG, P	UtilitiesPlanning Technologist	79,211	2,507	674
CITTONI, M	Senior Planner - Comm Planning	111,766	1,336	2,250
CLARKE, C	Assistant Storekeeper	76,815	269	-
CLARKE, D	Emergency Mgmt Community Liaison	72,008	8,544	1,821
CLEEF, W	Asst Supervisor-Urban Forestry	94,337	2,895	1,140
HAYWARD, S	Development Process Coord	91,855	276	-
COLLINSON, J	Sr Planner-Park & Urban Forest	111,693	300	616
CONNORTON, C	Sign Shop Maintenance Worker	75,731	765	37
COSTELLO, V	Admin Assistant - Engineering	68,713	6,373	112
COWNDEN, D	Land Systems Administrator	96,886	1,394	3,000
CRANWELL, B	Info Access & Privacy Analyst	101,265	3,152	3,601
CRAWFORD, R	Asst Sup - Solid Waste	98,593	286	498
CREIGHTON, M	Sup - Park Operations (Hort)	110,200	300	380
CROWDER, B	Transportation Planner	102,934	300	403
CRYSLER, J	Traffic Management Coordinator	75,519	1,081	-
CUI, G	EV Infrastructure Coordinator	96,387	5,851	1,255
CUSACK, A	Senior Planner, Housing Policy	111,693	392	560
CZERWONKA, S	Transportation Technician	83,301	250	802
DAITL, B	Asst Supr - Parks Operations	97,455	286	187
DAITL, K	Senior Buyer	92,017	276	2,754
DALBY, A	Equipment Technician	94,550	272	2,647
DALY, B	Undgrd Facilities Specialist	112,335	11,841	820
DAVIS, S	Street Cleaning Operator	75,286	4,824	529
DAY, J	Senior Cultural Planner	101,374	300	-
DE AMARAL, L	Comms and Engagement Advisor	103,307	8,583	51
DE FRIAS, J	Technical Support Analyst	89,376	436	-
DE MEDEIROS, N	Leadhand - Thermal Paving	79,315	251	128
DEZORDO, P	Street Cleaning Operator	75,197	5,982	-
DILLON, D	Supervisor of Admin, Fire Dept	87,617	6,058	6,925
DILLON, J	Recreation Programmer	74,070	3,413	251
DINH, A	Eng Tech - Underground Design	75,621	451	-
DIXON, D	Transportation Coordinator	91,819	840	667
DOERKSEN, C	Jet Rodder Operator	86,210	18,191	337
DOIRON, M	Facilities Planner	96,460	988	42
DOLSEN, A	Building & Plumbing Insptr II	96,102	285	5,332
DONALDSON, S	Street Cleaning Operator	77,959	4,347	14
DOWARD, B	Trades Landscaper	79,973	247	885
DOYLE, K	Asst Sup - Arb & Natural Areas	96,248	492	1,605
DRINKWALTER, C	Technical Field Arborist	88,198	3,213	172
DROZD, G	Mechanical Technician	96,129	621	1,339
DRUMMOND, D	Trades Groundskeeper	80,418	-	512

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION¹	TAXABLE² BENEFITS & PAYOUTS	EXPENSES
DSOUZA, A	Comms and Engagement Coord	92,169	1,533	51
DUARTE, N	Bylaw Officer	61,231	25,770	331
DUDLEY, C	Planner	101,265	300	449
DUKE, G	Senior Leadhand - Concrete	83,624	385	766
DUNCAN, N	Technologist - Undgrd Design	87,596	15,771	1,267
DUQUE-PARK, T	Parts Person	82,266	1,097	134
EARL, J	Technical Support Analyst	87,451	1,543	-
EELEY, J	Mechanical Technician	94,212	2,080	1,111
EKSTROM, D	Utility Operator 2	81,145	7,192	1,283
ELLARD, M	Mechanical Technician - Fire	96,154	272	142
ENNS, C	Supr - Undgrd Utilities Const	101,217	19,432	1,604
ESPLEY, T	Utility Operator 2	80,948	1,255	459
FARLEY, M	Utility Operator 2	85,622	5,913	204
FATLA, P	Occ Health & Safety Advisor	97,458	290	3,031
FAULKNER, N	Trades Gardener	82,546	247	200
FEDYCZKOWSKA, M	Legislation and Policy Analyst	97,821	5,507	50
FERGUSON, A	Office Coordinator - Planning	76,197	227	19
FERGUSON, S	Natural Areas Field Technician	82,824	331	477
FERRIS, T	Leadhand - Mechanical	101,018	504	5,024
FISHER, G	Risk Mgmt & Insur Specialist	96,460	2,262	3,378
FLYNN, B	Backhoe Excavator Operator	77,714	4,584	725
FOLLESTAD, P	Leadhand - Street Cleaning	79,890	3,024	-
FOLLIS, H	Digital Service Advisor	106,397	300	-
FORD, J	Recreation Programmer	82,354	708	110
FORMOSA, S	Climate Adaptation Specialist	96,413	290	3,695
FORTIER, S	Technologist - Trans Design	87,451	882	39
FOURNIE, T	Stormwater Management Analyst	96,387	11,096	2,308
FRANKLIN, A	Road Marker 2	78,067	6,337	530
FRIDAY, M	Supervisor - Building Maint	109,433	3,193	-
FURTADO, C	Asst Supr - Roads & Bridges	95,483	13,651	1,011
GAGNE, J	Senior Land Development Tech	93,737	3,565	3,566
GALE, K	Senior Bylaw Officer	89,744	17,386	-
GALIEV, A	EDI Lead	111,693	32,596	2,286
GANUT, M	Technical Solution Architect	106,390	300	-
GILBERT, J	Utility Operator 3	94,208	5,736	1,519
GINTER, M	Senior Urban Forester	91,183	2,163	48
GLEW, S	Supervisor - Building Services	98,580	498	1,175
GOLDSMITH, C	Supervisor - Bylaw Services	101,319	5,772	-
GORDON, G	Senior Planner	90,691	638	1,658
GORTAN, J	Supr - Sidewalks & Concrete	105,167	300	391
GOUDINE, A	GIS Technician	79,297	238	15
GRAHAM, B	Asst Supervisor - Concrete	97,601	286	192
GRAYSON, D	Leadhand - Nursery	90,634	1,643	107
GRAYSON, D	Trades Assistant	74,828	224	1,245
GROSSMAN, E	Comms and Engagement Coord	91,969	276	49
HACHÉ, L	Senior Landscape Architect	110,103	438	3,596
HALKETT, R	Bylaw Officer	87,462	31,031	1,207
HAMBLY, J	Utility Operator 2	83,608	5,165	1,553
HAMPEL, S	Leadhand - Parks Operations	90,308	272	150
HARDER, D	Utility Arborist	83,775	3,259	339
HARMSWORTH, N	Bus. Intelligence Developer	96,559	300	34
HARPER, A	Comms and Engagement Coord	92,477	276	1,038
HARPER, D	Utility Operator 3	92,165	13,313	713
HARRIS, M	Strategic Plan & Comm Advisor	106,697	7,598	369
HARVEY, J	Supervisor - Street Cleaning	104,973	45,866	1,373

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
HEATH, C	Events Technical Coordinator	74,073	4,206	1,257
HEEREKAR, H	Planning Assistant	75,548	227	72
HEIMBURGER, A	Senior Legislative Coordinator	76,589	3,548	27
HEWETT, T	Senior Transportation Planner	93,314	1,255	2,922
HILL, G	Park Asset Maintenance Coord	83,374	250	564
HISCOCK, D	Utility Operator 2	82,612	840	464
HO, J	Community Energy Specialist	87,215	371	341
HOLMES, S	Utility Operator 2	82,587	9,515	273
HOLT, C	Supervisor - Security Services	95,153	6,354	1,350
HOUSE, B	Road Marker 3	86,633	6,841	1,212
HOWSON, C	Technical Field Arborist	88,664	2,538	472
HU, Z	Sewer & Stormwater Qual Tech	87,944	4,447	1,295
HUBBARD, S	Supr - Facility & Event Ops	91,892	1,714	47
HUDSON, T	Utility Operator 1	71,700	4,238	1,369
HUTCHISON, S	Transportation Planner	101,424	2,753	613
IBBITSON, L	Graphic Designer	83,411	5,377	24
JACKSON, C	Paver Operator	80,056	8,477	322
JAIN, R	Senior Land Development Tech	89,513	272	1,735
JALONEN, C	Works Technologist	100,018	13,838	-
JAMIN, R	Trades Gardener	75,355	247	573
JANOTA-BZOWSKA, K	Planner	101,054	300	616
JARVIS, A	Leadhand - Concrete	81,533	247	638
JEDYNAK, M	Supr Infra Plan - Undgrd Util	101,498	387	484
JERNSLET, M	Transportation Coordinator	92,839	276	523
JI, J	Senior Payroll Administrator	91,856	8,531	5,141
JOHNSON, C	Corporate Energy Specialist	96,387	1,217	1,110
JOHNSTON, E	Benefits Specialist	86,468	706	124
JOKINEN, M	Equipment Technician	93,361	272	521
JOKINEN, N	Senior Planning Technician	91,697	428	-
JOLLEY, M	Comms and Engagement Coord	77,127	315	660
JOLLY, A	Stormwater Quality Officer	87,773	783	1,004
JONES, J	Utility Operator 2	85,178	6,124	906
JONES, R	Leadhand - Concrete	79,998	237	794
KADAR, I	Urban Forest Technician	86,487	3,994	111
KAPUSTA, A	Senior Landscape Architect	111,727	300	2,501
KARAKAS, J	Senior Urban Designer	111,730	399	5,052
KAWATA, N	Senior Planner - Housing Dev	111,216	300	1,460
KAYAL, P	Assistant Supr - Road Markings	97,072	5,955	816
KEBAIEN, A	Senior Bylaw Officer	82,037	27,003	1,131
KELLINGTON, C	Fin Analyst - A/R Business Lic	79,390	688	-
KELNER, G	Supr-Srfce Infr, Const & Maint	98,456	3,898	552
KENT, D	Senior Leadhand - Milling	87,220	2,128	322
KITSON, J	Bylaw Officer	83,489	263	331
KIVARI, M	Trades Landscaper	83,937	879	497
KOKOLSKI, N	Comms and Engagement Coord	77,840	2,082	26
KONDRAK, P	Utility Operator 1	74,274	8,534	1,905
KONOPAKI, A	Sr Planner - Capital Programs	112,182	10,181	-
KROP, B	Supervisor - Fleet Maintenance	115,336	5,093	3,644
KUZIAK, M	Planner	101,265	300	1,660
LAFRAMBOISE, D	Support Svcs Supervisor, PW	93,062	3,713	600
LAFRAMBOISE, M	Public Works Service Person	84,945	937	-
LAFRANCE, O	Asst Supr - Building Services	78,263	3,778	-
LAFRANCE, T	Public Works Service Person	57,710	31,199	-
LAPIERRE, D	Utility Operator 2	83,066	741	267
LAURISTON, K	Development Process Coord	92,557	3,061	4,295

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EMPLOYEE	TITLE	REMUNERATION¹	TAXABLE² BENEFITS & PAYOUTS	EXPENSES
LAWRENCE, D	Street Cleaning Operator	78,528	11,026	-
LAZARO, L	Senior Bridge Operator	62,335	66,432	339
L'HEUREUX, A	Irrigation Tradesperson	81,495	959	231
LI, S	Business Analyst	101,265	300	204
LIANG, P	Technologist - Trans Design	87,451	2,125	55
LINDAL, D	Tractor Trailer Operator	79,761	8,612	135
LLOYD, P	Transportation Coordinator	90,217	272	386
LOBBEZOO, B	Trades Groundskeeper	80,427	247	1,484
LOPEZ SANCHEZ, M	Transportation Technician	80,167	628	694
LOUIS, A	Transportation - Eng Tech	75,548	677	90
LUNDIN, D	Senior Bylaw Officer	88,571	11,281	331
LUZZI, D	Active Transport Project Coord	92,416	4,068	-
MACDONALD, C	Inclusion Coordinator	87,451	263	72
MACINNIS, M	Street Cleaning Operator	75,361	1,818	14
MACIVER, D	Labourer - General	74,130	2,367	295
MACKENZIE, S	EDI Coordinator	101,265	6,142	771
MACLEAN, M	Senior Planner - Comm Planning	111,730	300	842
MACPHERSON, S	Building & Plumbing Inspr II	96,472	740	707
MAHIMWALLA, A	Senior Cultural Planner	102,007	300	418
MAHONEY, J	Bus. Intelligence Developer	106,353	300	-
MAICHEN, S	Senior Legislative Coordinator	72,484	3,140	4,983
MANGUE ALENE, S	EDI Coordinator	78,762	497	-
MARCELLE, J	Mechanical Technician	98,642	6,002	3,722
MARCHAND, C	Aquatic Programmer	75,621	1,203	1,597
MARIER, C	Senior Land Development Tech	96,460	1,274	520
MARTIGNAGO, R	Utility Operator 2	77,800	395	539
MARTINEZ, J	Trades Landscaper	82,330	247	1,234
MCCAIG, R	Road Marker 2	74,839	4,322	668
MCCLARY, P	Asst Supr - Parks Operations	99,551	492	2,348
MCCONACHIE, D	Arts, Culture & Events Liaison	87,498	347	15
MCDONALD, D	Utility Operator 3	88,677	10,685	951
MCDONALD, T	Tree Preservation Coordinator	97,275	286	546
MCGRAIL, M	Transportation Coordinator	92,748	1,361	265
MCINNES, S	Senior Leadhand - Concrete	85,548	260	549
MCINTYRE, H	Correspondence Coordinator	83,848	250	51
MCKAY, M	President of CUPE 50	105,015	300	-
MCKAY, N	Planning Technician	83,411	250	-
MCKAY-JEFFERSON, M	Irrigation Tradesperson	82,216	465	705
MCLEAN, B	Bylaw Officer	68,306	14,584	331
MCMILLAN, B	Service Truck Driver Utilities	71,180	9,747	910
MCMORRAN, K	Sup-Prks Const, Irr & Cap Proj	110,160	2,008	1,002
MEDD, C	Senior Process Planner	112,138	1,136	751
MENDOZA, S	Transportation Coordinator	87,332	266	127
MESAY, L	Bylaw Officer	78,262	9,561	817
MILLER, W	Environmental Specialist	111,264	300	2,262
MILTON, B	Fleet Ops Training Coordinator	93,265	276	4,966
MITCHELL, L	Senior Network Engineer	111,839	7,748	-
MODI, S	Payroll Administrator	75,548	731	-
MOLYNEUX, P	Technical Field Arborist	86,452	5,562	4,200
MONTGOMERY, M	Housing Planner	101,267	750	3,038
MOORE, C	Senior Energy Specialist	106,288	300	775
MOORE, R	Circular Economy Specialist	101,291	745	7,799
MURPHY, L	Construction Program Coord BMP	82,465	263	39
NAAYKENS, R	Events Technical Coordinator	73,927	3,374	1,222
NEWBERRY, C	Leadhand - Concrete	80,435	592	657

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
NICHOL, J	Records Coordinator	86,703	713	4,998
NICHOLLS, B	Legislation and Policy Analyst	97,821	1,349	3,413
NICOL, G	Planning Analyst	83,295	250	653
NIELSEN, K	Trades Gardener	82,980	919	423
NORMAN, B	Technologist - Trans Design	87,706	6,878	-
NORTHEAST, J	Street Cleaning Operator	73,304	2,011	390
NYKOLAISHEN, R	Mechanical Technician	92,879	3,780	3,818
OKTEM, C	Senior Planner - Urban Design	107,131	616	1,093
OWENS, C	Leadhand - Refuse Collection	74,839	736	22
PANIZ, U	Asst Supervisor - St. Cleaning	98,025	4,890	1,853
PAQUIN, J	Pool and Building Operator	69,611	5,976	-
PARKER, C	Supervisor - Parking Services	87,454	263	147
PARKER, J	Supervisor - Power Equip & Fab	111,395	922	387
PARKER-FRANCIS, L	Facility and Event Coordinator	76,005	9,007	429
PATHANIA, A	Planner	101,265	300	636
PATTERSON, D	Trades Gardener	82,601	287	67
PATTERSON, M	Building & Plumbing Inspr II	96,418	740	882
PATTERSON, N	Leadhand-Park Operations Infra	93,986	272	591
PEDERSON, S	PRV and Pump Inspector	84,251	10,783	679
PEEBLES, O	Leadhand - Parks Operations	86,083	261	513
PEIRCE, A	Aquatic Coordinator	83,338	1,898	1,606
PELUSO, M	Short Term Rental Coordinator	76,567	3,070	-
PEMBERTON, G	Neighbourhood Liaison	91,928	4,009	28
PENNER, K	Climate Grant&Program Advisor	96,796	290	1,987
PEPPER, G	Supervisor - Roads & Bridges	104,056	19,925	401
PERRIN, S	Leadhand - Street Cleaning	82,827	4,292	343
PETERS, D	Office Coordinator - Parks	72,817	2,188	3,615
PETRIE, L	Facility and Event Coordinator	75,658	227	-
PHAIRIN, S	Senior Buyer	91,766	276	1,169
PIERCE, R	Support Services Associate -PW	77,917	3,759	7,677
PITTON, R	Leadhand - Refuse Collection	83,301	2,449	245
PLANETA, A	Trades Groundskeeper	82,509	929	1,456
POWNALL, L	Maintenance Planner	78,227	1,382	17
PRPICH, J	Leadhand - Mechanical	103,611	312	4,004
PULI, N	Asst Supr - Building Services	78,172	289	-
PUTNIK, J	Planner-Tenant Assistance	101,673	321	770
RAJENDRAM, P	Technical Support Analyst	87,859	481	-
RAMSAY, M	Jet Rodder Operator	78,961	19,465	680
RATHJEN, S	Supr - Archives & Records	106,361	750	1,010
REES, N	Utility Operator 2	85,480	3,330	735
REID, M	Trades Gardener	80,110	247	1,031
REID-BURDON, F	Construction Program Coord BMP	87,451	263	55
REIST, S	Sr Planner - Capital Programs	98,624	292	13
REYNOLDS, T	Buyer	85,524	2,257	-
RIBEIRO, E	Asst Supervisor - Concrete	95,576	286	326
RICHELLE, T	Bylaw Officer	84,571	24,188	1,131
RICHENS, W	Asst Supr - Roads & Bridges	96,631	15,516	705
RIDSDALE, D	Transportation Technician	94,694	276	4,540
RIZZO, S	Cultural Programmer	75,548	227	-
ROBERTSON, S	Technologist - Trans Design	81,012	693	1,079
ROBSON, J	Office Coordinator-Engineering	75,767	227	32
RODERMOND, A	Leadhand - Parks Operations	90,703	258	302
ROGERS, N	Catch Basin Cleaner Assistant	71,183	11,898	742
ROIK, M	Utility Operator 1	70,313	8,821	1,822
ROSS, N	Landscape Designer	91,819	276	1,933

THE CORPORATION OF THE CITY OF VICTORIA, BC
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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
RUMBALL, T	IT Project&Portfolio Mgmt Spec	96,375	450	-
RUMENOVICH, K	Bylaw Officer	79,546	23,067	331
SALHOLM, K	IT Project&Portfolio Mgmt Spec	106,324	300	5,062
SANDHER, O	Asst Sup-Wtr & Undgrd Util Con	93,318	10,343	738
SANDHU, H	Supr - WW & Undgrd Util Maint	108,866	22,808	4,118
SANDHU, M	Supr - Undgrd Utilities Const	102,282	31,586	994
SANDS, J	Trans Coord - Right of Way	91,427	1,506	403
SANGHA, J	Tandem Dump Truck Op Utilities	76,369	2,879	1,407
SARETSKY, L	Heritage Planner	101,265	842	353
SAULNIER, B	Street Sweeper Operator	73,964	15,105	-
SAYDAK, L	Lead, Occ Health and Safety	113,383	9,956	5,138
SCHMIDT, A	Leadhand - Welding & Fabricat.	97,615	5,345	1,884
SCHMIDT, E	Painter	80,429	260	50
SCHUMANN, K	Welder Fabricator	95,039	359	134
SCOTT, R	Utility Operations Coordinator	96,921	5,104	336
SEVERS, J	Road Maintenance Assistant	72,324	4,149	95
SHARMA, A	Budget & Bus Planning Advisor	89,787	2,326	30
SHARMA, S	Bylaw Officer	72,925	7,045	291
SHAW, D	Leadhand - Mechanical	104,469	13,375	3,928
SHEERE, T	Leadhand - Parks Operations	86,484	261	1,352
SHERBO, T	Sup - Park Operations (Hort)	108,816	2,220	591
SHIELDS, B	Chief Bldg & Plumbing Inspr	105,944	430	3,053
SHORTING, A	Road Marker 2	77,126	10,825	1,056
SIEMENS, J	Diversion Programs Coordinator	86,437	3,729	93
SIGNER, K	Climate Adaptation Specialist	92,715	245	4,125
SMITH, C	Financial Analyst-Acting Serv	87,488	2,089	-
SMITH, K	Accts Receivable Coordinator	91,856	276	-
SMITH, L	Utility Arborist	84,622	2,356	1,668
SMITH, M	Lead - Solid Waste Reduction	103,106	300	1,302
SMITH, R	Video Inspection Operator	91,987	6,886	829
SMITTEN, K	Supervisor - Land Development	104,647	298	1,748
SPARKS, C	Milling Machine Operator	76,433	13,779	697
SPENCE, J	Environmental Technician	96,059	286	252
SPOUSE, R	Storekeeper	86,725	260	-
STANIFORTH, G	Supr - Urban Forest Planning	111,730	1,673	3,267
STAPLES, M	Chief Electrical Inspector	101,344	300	472
STEAD, T	Building & Plumbing Inspr II	96,424	290	754
STEELE, A	Stormwater Qual/Env Mgmt Spec	101,338	300	100
STEELE, R	Technology Security Specialist	109,303	392	6,635
STEIGER-TANG, H	Supr - Transportation Ops	104,507	2,105	838
STENBERG, C	Property Officer	106,434	300	478
STEVENOT, K	Senior Planner - Heritage	111,693	300	2,560
STRATFORD, K	Neighbourhood Liaison	91,965	276	33
STUART, A	Occ Health & Safety Advisor	96,387	740	5,126
SUE, M	Business Analyst	106,434	984	-
SUNDHER, J	Technologist - Trans Design	87,560	263	596
SWAN, S	Recreation Programmer	76,898	280	137
SWANSON, B	Assistant Archivist	79,297	238	613
TAHAO, J	Senior Buyer	80,696	276	-
TAITINGER, M	PRV and Pump Inspector	88,856	5,667	750
TALLBOY, T	Trades Groundskeeper	79,676	244	598
TANG, J	Planning Technician	83,301	700	50
TARDIFF, K	Leadhand - Street Cleaning	92,883	27,136	-
TAYLOR, J	Supr - Rec Programs & Services	96,502	290	920
TENK, B	Stormwater Mgmt Specialist	101,338	6,832	3,655

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EMPLOYEE	TITLE	REMUNERATION¹	TAXABLE² BENEFITS & PAYOUTS	EXPENSES
TENNANT, L	Comms and Engagement Advisor	106,296	1,439	2,137
TERLESKY, K	Infrastructure Administrator	106,244	14,453	-
THIAGARAJAN, M	Planner	101,265	300	1,716
THOMPSON-MARSHALL, B	Public Works Service Person	71,769	4,152	276
TICE, C	Community Development Coord	96,424	290	3,391
TISHENKO, A	Video Inspection Operator	91,016	10,700	2,285
TONNA, J	Trades Groundskeeper	76,252	231	1,600
TOVIRAC, S	Leadhand - Street Cleaning	78,480	13,586	17
TRASCHEL, K	Senior Leadhand - Concrete	87,072	260	389
TROMP, M	Lead - Solid Waste Reduction	74,164	1,653	3,643
TSCHRITTER, S	Senior Bylaw Officer	83,401	6,371	118
TUNIS, C	Senior Process Planner	111,730	361	-
TUNKOW, B	Building & Plumbing Insptr I	89,787	694	1,990
TURNER, D	App Developer - Intermediate	96,460	1,398	-
TURPIN, K	Works Technologist	100,017	300	1,450
TUTTLE, K	Senior Planning Technician	91,819	276	-
TYTGAT, D	Leadhand - Thermal Paving	83,937	12,264	461
UPADHYAY, R	Project Administrator	96,832	2,663	331
VALENCIA LOPEZ, I	Leadhand - Concrete	82,700	247	1,001
VAN DEN BOOMEN, P	Supervisor-Solid Waste & Recyc	104,907	2,444	3,849
VAN DEN BOOMEN, Y	Coord-Permits/Office Admin	75,585	3,449	1,813
VAN DER LAAN, M	Senior Transportation Planner	98,498	2,643	6,026
VAN DER MERWE, D	Tree Preservation Coordinator	85,262	260	3,643
VANDE BURGT, M	Supr Training & Dev, Bylaw	95,415	3,488	10,177
VERANO, H	Occ Health & Safety Advisor	96,387	1,296	3,186
VICTORES MARTINEZ, J	Senior Network Engineer	111,693	3,570	-
VIS, S	Tree Preservation Coordinator	95,202	286	48
VOGT, M	Landscape Architect	101,265	1,161	2,124
VYE, D	Survey Coordinator	80,757	263	25
WALSH, C	Utility Operator 2	85,647	23,360	955
WALZ, J	Trades Landscaper	82,358	247	879
WARREN, C	Infrastructure Administrator	106,361	300	155
WATSON, A	Senior Leadhand - Milling	87,090	6,370	551
WATT, J	Road Marker 3	84,366	8,107	979
WEBB, M	Occ Health & Safety Advisor	98,598	449	3,306
WELLE, K	Asst Supr - Parks Operations	95,834	286	17
WELLS, K	Utility Operator 3	102,370	18,419	622
WENDLAND, J	Technical Support Analyst	87,451	263	-
WENZEL, J	Sup - Infra Design - Transport	110,740	7,602	863
WESTERHUIS, E	Arts, Culture & Events Liaison	87,451	263	15
WEVERS, D	Supr Infra Design-Undgrd Util	101,484	19,559	3,413
WHEATLEY, H	Business Solutions Analyst	101,411	300	1,354
WHITE, D	Supervisor - IT Infrastructure	116,858	1,373	850
WHITE, S	Asphalt Plant Operator	86,781	5,407	703
WHITNEY, J	Asst Supr-Building Maintenance	87,701	3,422	122
WHITTERS, B	Bylaw Officer	85,924	11,910	331
WHYNOT, D	Street Cleaning Operator	73,511	3,322	-
WIDEMAN, S	Sup - Rec Admin & Customer Srv	83,429	250	595
WIESER, M	Cloud Solutions Specialist	106,324	2,661	31
WILKIN, L	Stormwater Management Analyst	95,285	286	3,944
WILKINSON, R	Supr - Urban Forest Operations	102,113	8,515	5,290
WILLIAMS, J	Road Marker 1	73,462	3,134	-
WILLIAMS, R	Budget & Bus Planning Advisor	89,081	272	3,530
WILLIAMS, S	Transportation Planner	93,237	692	-
WILSON, L	Infrastructure Administrator	106,429	300	-

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EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
WILSON, L	Trades Assistant	74,996	224	280
WILSON, M	Natural Areas Field Technician	79,688	247	523
WILSON, P	Leadhand - Street Cleaning	84,616	535	-
WILTON, M	Senior Leadhand - Support Serv	75,228	240	276
WOODFINE, W	Equipment Technician	92,904	1,340	1,110
WYLIE, B	Mechanical Technician	94,469	643	1,312
YOUNG, J	Trades Gardener	75,208	228	740
YOUNG, S	Climate & Env Sustain. Spec	111,766	353	2,575
ZERAN, T	Marketing Strategist	88,412	1,798	51
	Subtotal - CUPE	40,545,100	1,740,757	474,864
Exempt				
ADAIR, J	Manager - Civic Services	146,084	1,818	553
ADAM, R	Mgr, Transport Des. & Delivery	135,215	14,570	359
ANGLIN, Q	Manager - Economic Development	111,965	8,041	4,605
ATKINSON, D	Fire Chief	238,736	7,867	12,603
BELFIE, B	HR Systems Specialist	101,678	3,786	679
BERNDT, L	Mgr, Climate Action & Sustain.	145,563	3,454	1,177
BIEM, J	Assistant City Solicitor	176,832	3,677	3,841
BOND, G	People and Culture Coordinator	78,347	2,727	1,164
BOURK, Z	Manager - Streets Operations	145,563	1,808	1,923
BOWKER, B	Mgr Surface Infrastructure Ops	145,498	1,818	28
BREHAUT, J	Manager - Recreation Services	148,470	15,293	-
BUTLER, C	Health & Wellness Advisor	101,678	2,736	2,468
CARROLL, R	Mgr - Real Estate Operations	130,609	6,983	203
CHURCHILL, D	Manager - Facilities	148,485	3,528	33
COSTELLO, D	Manager, Cybersecurity	143,753	3,561	850
CRAWFORD, J	Mgr-Health, Safety & Wellness	145,563	1,818	1,862
DAYTON, E	HR Systems Administrator	78,394	2,138	428
DEMPSTER, R	Org Development Consultant	126,015	1,640	325
DICKIE, R	Learning & Programs Specialist	101,678	3,180	354
DIEL, C	Executive Assistant	78,066	4,059	112
DOLAN, A	Manager, Bylaw & Bus. Licensing	119,500	300	20
DOYLE, W	Director of Eng & Public Works	211,491	1,818	1,359
DU BOIS, C	Mgr - Real Estate Initiatives	145,563	3,582	667
ERICKSON, K	Manager - Executive Operations	114,615	8,193	2,084
FAWDREY, B	Mgr of Facil Plann & Cap Proj	128,881	6,654	3,138
FAY, M	Manager - Bylaw & Licensing	66,839	9,125	331
FISK, J	Manager, Human Resources	128,296	1,641	-
FORCIER, L	Manager, Bylaw & Bus. Licensing	144,365	3,582	268
GALISKY, D	Electrical Asset Manager	127,611	8,575	4,721
GAULD, N	General Manager, VCC	132,897	1,690	5,404
GRUBB, S	City Solicitor	117,246	1,785	1,606
HANDY, J	Mgr, Planning & Regulatory Srv	145,563	1,818	3,281
HARPER, C	Mgr - Bridges and Structures	72,767	2,410	546
HEALY, T	Manager, Bylaw & Bus. Licensing	138,968	2,217	54
HENLY, J	Org Development Consultant	125,898	3,404	842
HICKS, J	Mgr - Transportation Planning	137,177	2,213	5,764
HOESE, K	Dir, Planning & Development	233,979	1,818	7,380
HOOKS, B	Event Manager (VCC)	98,098	3,102	3,250
HOUSE, K	Asst Dir, Strategic Real Estate	157,207	3,582	701
HUDSON, A	Asst Dir, Citywide Planning	180,381	2,196	4,075
HUGHES, R	Manager, Urban Forest Services	136,214	12,219	921
HUSU, I	Manager - Parking Services	148,485	6,219	3,743
JENKYNS, J	City Manager	296,639	42,521	9,208

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION¹	TAXABLE² BENEFITS & PAYOUTS	EXPENSES
JENSEN, J	Director, People and Culture	233,979	1,818	45
JOHNSON, S	Director, Comms and Engagement	219,977	6,813	135
JOHNSTON, A	Acting Dir, Planning & Develop	168,516	1,818	3,355
JONES, K	Asst Dir, Comm. Safety & Bylaw	254,130	30,112	231
KADING, A	Transportation Engineer	122,543	1,435	4,387
KANDIRAL, V	Manager - Supply Mgmt Svcs	145,563	1,818	3,399
KENNY, R	Asst Dir - Transportation	195,147	4,141	916
KETCHUM, A	Learning & Programs Specialist	101,439	3,046	235
KINGSLEY, C	City Clerk	180,628	9,616	221
KINLOCH, N	Manager - Utilities Operations	148,485	1,818	5,502
KLOSE, L	Manager of Community Planning	141,037	5,969	3,519
LANCE, R	Manager - Recreation Services	109,126	295	150
LAW, B	Deputy Chief Administration	153,059	1,666	13,240
LEWIS, T	Manager, Transportation Ops	149,932	4,194	1,341
LIEBEL, M	Abilities Mgmt Consultant	122,953	3,345	1,159
LILLIS, L	Event Manager (VCC)	99,281	1,301	2,867
LIN, C	Manager - Accounting	145,007	5,782	3,498
LOMBARDO, S	Manager - Human Resources	80,009	11,819	594
LONG, B	Manager - Parking Services	130,729	3,453	3,499
LYNKA, J	Manager - Park Operations	148,485	6,180	1,247
MAE, K	Human Resources Consultant	129,896	3,794	6,507
MAMMOLITI, L	Learning & Programs Specialist	100,852	3,639	235
MATANOWITSCH, D	Assistant Director - IT	180,381	3,582	850
MATUSICKY, C	Visual Communications Manager	119,612	8,001	293
MCDOUGALL, K	Manager, City Dev Processes	131,901	1,708	105
MCFADDEN, J	Executive Assistant - Mayor	78,562	7,135	107
MCGEE, C	Talent Acquisition Specialist	101,677	1,267	-
MINTO, M	Manager - Org Development	145,563	3,733	762
MITCHELL, K	Talent Acquisition Specialist	101,677	3,466	639
MOFFATT, C	Assistant City Solicitor	176,856	1,818	3,362
MOLNAR, B	Manager, Land Development	140,634	1,797	4,252
MONK, L	Manager - Revenue	147,612	9,411	6,349
MOORE, K	Dir Bus & Community Relations	176,832	2,154	611
MOREIRA, D	IT Operations Manager	162,277	3,582	1,985
MORHART, R	Asst Director, Bldg & Insp Svcs	153,375	5,946	4,415
MORRISSEY, S	Abilities Mgmt Specialist	96,614	3,735	159
MYCROFT, C	Mgr, Intergov & Media Relat	149,109	17,641	51
NEAL, S	Lead, Talent Acquisition	126,853	3,431	1,312
NEWMAN, D	Director - Parks & Recreation	211,227	3,330	4,444
O'CONNOR, J	Deputy Director of Finance	215,648	8,418	2,161
PALMER, M	Chief Information Officer	219,977	5,351	12
PARENT, L	Sr. Staff Person-Mayor's Office	90,245	1,125	1,075
PARSS, M	Human Resources Consultant	111,555	3,116	3,661
PAUL, J	Asst Dir Infrastructure Svcs	180,382	3,914	5,652
PENDREL, G	Deputy Emergency Program Coord	116,846	7,964	1,559
PIWOWAR, P	Mgr, Major Capital Projects	145,563	3,582	4,326
POTVIN, A	Manager - Comms and Engagement	130,756	9,941	175
RANTUCCI, P	Dir, Comm. Safety, WB & Partnership	224,138	7,773	703
RAWAT, T	Talent Acquisition Coordinator	80,905	1,023	856
REDDINGTON, N	Asst Dir, Bus & Comm Relations	150,258	3,364	5,169
RILEY, E	Internal Comm & Engage Speclst	126,198	1,639	235
RODER, R	Dep City Clk / Mgr - Leg Svcs	117,622	4,532	1,387
SANDERS, M	Event Manager (VCC)	101,677	2,349	1,685
SEAL-JONES, T	Emergency Program Coordinator	145,563	9,937	31
SHEFFIELD, A	Manager, Bylaw & Bus. Licensing	155,715	4,032	19

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
SOULLIERE, T	Deputy City Manager	86,874	14,828	40
SOWARD, R	Manager of Housing	141,550	1,797	2,125
STARK, B	Asst Dir - Parks & Open Spaces	166,007	1,818	5,789
SUTIC-BATA, K	Manager, Underground Utilities	166,030	5,405	4,305
SULLIVAN, N	Transportation Engineer	104,602	7,093	1,486
THERRIEN, E	Manager - Financial Planning	165,534	15,131	2,156
THOMPSON, S	Deputy City Mgr / CFO	254,017	13,779	2,446
UPSHON, S	Manager - Fleet Ops & Maint.	158,163	6,827	7,008
VAN BAKEL, M	Information Manager	141,483	1,797	3,629
VAN DEN DOLDER, L	Assistant City Solicitor	176,832	1,818	3,362
WAIN, C	Mgr, NBHD Development Planning	130,774	9,342	830
WARDER, N	Business Solutions Manager	145,563	3,855	2,009
WEBB, S	Asst Dir, CorpPlan&StratP'ship	164,125	16,911	3,108
WILSON, M	Mgr - Park Plan, Design & Dev	134,960	1,176	2,114
ZWORSKI, T	City Solicitor	150,391	46,582	2,686
	Subtotal - Exempt	16,218,361	646,985	250,703
<u>International Association of Fire Fighters (IAFF), Local 730</u>				
ADAMS, C	Fire Fighter 1st Class	108,616	2,353	123
ANDERSON, C	Fire Fighter 1st Cl 15th yr Q	139,971	3,130	600
ANDREW, S	Fire Fighter 1st Class	109,196	394	92
ATHERTON, D	Fire Fighter 1st Class	120,520	351	709
ATHERTON, L	Fire Fighter 1st Cl 15th yr Q	135,193	352	-
ATKINS, E	Lieutenant - Fire Prevention	140,343	352	2,561
AYRE, R	Fire Fighter 1st Cl 15th yr Q	130,304	352	-
BAKER, G	Fire Fighter 1st Class	120,036	11,398	1,193
BEATTIE, C	Fire Fighter 1st Cl 15th yr Q	131,341	13,023	-
BECKNER, M	Fire Fighter 1st Cl 15th yr	135,669	13,059	31
BELLAGENTE, S	Captain	149,712	352	31
BOSWORTH-RUMM, G	Fire Fighter 1st Class	120,117	5,270	-
BREMNER, D	Captain	151,435	352	-
CHIASSON, J	Fire Fighter 1st Class	120,036	3,254	681
CHUNYK, M	Fire Fighter 1st Cl 15th yr Q	139,075	495	600
COLE, C	DTA 1st Cl 15th yr Q	104,530	351	250
CONDON, R	Fire Fighter 2nd Class	100,928	1,003	123
CONNOLLY, A	Fire Fighter 1st Class	119,230	351	123
CORBY, K	Captain	152,893	12,511	750
CULLEN, J	Fire Fighter 1st Class	120,009	4,383	650
DAVIES, P	Fire Fighter 1st Class	118,585	1,802	278
DENNISON, K	Fire Fighter 2nd Class	100,636	1,898	123
DIXON, G	Lieutenant	142,456	3,742	31
DOLCETTI, M	Fire Fighter 1st Class	120,708	4,705	681
DUNFORD, J	Fire Fighter 1st Cl 10th yr Q	123,520	5,335	2,972
DURRANCE, D	Captain	159,750	1,745	750
ELLIOTT, B	Fire Fighter 1st Cl 10th yr Q	123,951	4,380	1,418
ELLIS, S	Asst Chief - Training & Dev	169,672	352	7,575
ELVEDAHL, J	Fire Fighter 1st Cl 10th yr Q	119,046	2,301	813
ENRIGHT, O	Fire Fighter 2nd Class	100,644	277	123
ENTZMINGER, E	Fire Fighter 2nd Class	100,787	363	123
FAIR, B	Fire Fighter 1st Cl 15th yr Q	136,050	4,668	706
FALKINER, T	Fire Fighter 1st Class	99,432	485	825
FORSTER, N	Fire Fighter 1st Cl 15th yr Q	129,175	1,691	575
FRYER, R	Captain	160,452	2,862	31
FULTON, K	Fire Fighter 1st Cl 15th yr Q	137,091	447	31
GRANLUND, J	Fire Fighter 1st Class	120,117	2,286	678

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
HAGEN, C	Fire Fighter 1st Class	120,278	351	123
HAMILTON, M	Fire Fighter 1st Class	119,472	3,254	123
HARRIS, T	Battalion Chief	172,739	4,722	750
HICKE, P	Fire Fighter 1st CI 15th yr Q	135,276	3,429	250
HOBBS, C	Fire Fighter 1st Class	119,982	351	1,359
HOEPPNER, B	Battalion Chief	161,066	2,344	781
HORTON, G	Fire Fighter 1st CI 15th yr Q	124,376	13,752	1,399
HUMBER, G	Lieutenant	139,944	352	1,201
HUVA, E	Fire Fighter 1st CI 10th yr Q	120,874	8,887	681
HYDE, J	Captain	153,977	1,365	750
JONES, K	Fire Fighter 2nd Class	100,545	1,003	92
KELLY, C	Captain - Fire Prevention	149,186	693	2,244
KELLY, M	Fire Fighter 2nd Class	101,439	518	92
KELLY, R	Captain	150,185	453	31
KIRKENDALE, J	Battalion Chief	171,654	2,939	781
LAJOIE, N	Fire Prevention Insprtr 1st CI	122,000	351	2,522
LAMPARD, L	Fire Fighter 1st Class	119,230	2,474	650
LANG, D	Fire Fighter 1st Class	120,332	9,060	650
LARGE, P	Fire Fighter 2nd Class	101,377	1,789	92
LAWSON, B	Fire Prevention Insprtr 1st CI	118,291	351	1,792
LEBLANC, A	Deputy Chief Operations	150,846	1,211	8,154
LEBLANC, M	Captain Training & Staff Dev	125,408	4,074	2,189
LESTER, S	Fire Fighter 1st CI 15th yr Q	130,991	1,207	31
LINDOFF, R	Fire Prevention Insprtr 3rd CI	89,770	265	466
LUND, J	Fire Fighter 1st CI 15th yr Q	139,061	1,378	1,197
LUPA, J	Fire Fighter 1st Class	120,332	5,082	709
MACDONALD, B	Fire Fighter 1st CI 10th yr Q	123,077	352	2,008
MACKENZIE, J	Captain	147,841	1,116	1,805
MACKIE, K	Fire Fighter 1st CI 10th yr Q	123,120	352	4,781
MAIR, S	Fire Fighter 1st CI 10th yr Q	122,801	2,345	3,047
MARENGERE, A	Fire Prevention Insprtr 1st CI	115,587	1,713	2,177
MCKINNON, C	Fire Fighter 1st Class	109,172	2,063	92
MCLEAN, C	Fire Fighter 1st Class	104,068	717	92
MCNEILL, J	Battalion Chief	172,351	1,398	781
MCQUEEN, S	Captain	156,351	656	750
MEERES, C	Fire Master Mechanic (10th yr)	146,416	577	4,269
MELLING, A	Fire Fighter 2nd Class	101,207	1,139	92
MILLER, T	Fire Fighter 1st Class	109,825	2,317	92
MITCHELL, S	Captain	147,688	830	1,194
MOLLBERG, C	Fire Fighter 1st Class	119,525	351	650
MOLLBERG, L	Fire Fighter 1st CI 10th yr Q	123,299	1,349	2,797
MONTGOMERY, J	Fire Fighter 1st CI 10th yr Q	122,939	2,927	3,246
NANNINGA, K	Captain Training & Staff Dev	135,053	4,796	456
OGLE, B	Fire Fighter 2nd Class	102,791	409	92
OLIVER, D	Fire Fighter 1st CI 15th yr Q	126,294	11,690	1,213
O'NEIL, S	Fire Fighter 1st CI 15th yr Q	134,723	9,575	2,939
OOMS, P	Captain	149,814	1,568	-
PAKOS, J	Fire Fighter 1st CI 15th yr Q	131,458	352	-
PARTLO, T	Fire Fighter 1st CI 10th yr Q	122,065	4,222	2,387
PEPPER, G	Platoon Captain	156,801	352	-
PETERSON, D	Platoon Captain	157,469	8,110	31
PHILLIPS, M	Lieutenant	147,499	925	600
PICKUP, C	Fire Fighter 2nd Class	100,787	1,089	123
RAWLINS, M	Captain	148,197	555	-
ROBINSON, N	Fire Fighter 1st Class	120,251	5,391	-

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
ROSENBLOOM, J	Fire Fighter 1st Class	121,165	5,189	836
RUDD, P	Fire Fighter 1st Cl 10th yr Q	121,599	2,286	-
RUTHERFORD, R	Lieutenant	142,105	10,576	-
SABELL, M	Asst Chief - Fire Prevention	169,672	1,207	4,355
SCHADDELEE, B	Fire Fighter 1st Class	119,794	1,802	1,328
SHARPE, M	Fire Fighter 1st Cl 15th yr Q	127,259	15,430	281
SHEINBERG, M	Fire Fighter 1st Class	119,982	3,254	92
SHERMAN, L	Fire Fighter 1st Cl 15th yr Q	140,400	8,258	911
SIMS, N	Platoon Captain	156,097	352	31
SPENCE, G	Fire Fighter 1st Cl 15th yr Q	126,106	7,387	31
STELCK, E	Fire Fighter 1st Class	119,606	351	709
SULSBURY, R	Battalion Chief	174,987	3,288	781
TAI, A	Fire Fighter 1st Class	119,606	8,979	681
TAKASAKI, T	Fire Fighter 1st Class	108,479	3,482	709
THOM, I	Platoon Captain	154,410	352	-
TRENTER, A	DTA FF 2nd Class	99,226	277	123
VAN EYK, C	Fire Fighter 1st Class	119,418	351	92
WARD, C	Captain	154,323	690	781
WILKINS, B	Fire Fighter 2nd Class	100,246	277	92
WILLIAMS, F	Fire Fighter 1st Class	120,359	5,431	650
WILLIAMS, H	Fire Fighter 1st Cl 15th yr Q	130,968	437	31
WILSON, J	Captain	158,952	352	781
WINKLER, B	Fire Fighter 1st Cl 15th yr Q	133,012	608	31
WYLIE, M	Fire Prevention Insprtr 1st Cl	87,895	258	1,392
Subtotal - IAFF		14,993,995	334,190	105,780
<u>The International Brotherhood of Electrical Workers (IBEW), Local 230</u>				
BERGEN, M	Journey Lvl Electrician (Elec)	91,152	2,827	1,112
CAMSON, P	Traffic Signal Technician	95,474	1,215	544
CHILTON, B	Journey Lvl Electrician (Elec)	102,847	281	242
DUNN, E	Asst Supr Instrument. Tech	98,894	1,686	2,859
HADDEN, J	Instrumentation Technician	88,019	1,366	1,481
HEAGLE, B	Asst Supervisor - Electrical	103,773	2,187	602
HEUMAN, C	Supervisor-Technical Services	106,895	6,839	414
HIGGINS, A	Electrical Design Technologist	76,570	729	1,738
LANGE, A	Supervisor - Electrical Design	107,448	920	1,880
NOSEWORTHY, N	Asst Supervisor - Electrical	102,472	671	890
OLSTEN, C	Journey Electrical Locator	92,893	279	235
PETERS, J	Instrumentation Technician	77,246	223	1,481
RAPOSO, J	Traffic Signal Technician	96,217	1,030	1,282
SCOTT, T	Journey Lvl Electrician (Fac)	91,185	5,181	202
SLINN, R	Journey Electrical Locator	92,872	1,326	745
STEWART, K	Journey Lvl Electrician (Elec)	93,878	3,434	1,112
STRIDE, C	Supervisor Electrical	107,390	9,957	625
THOMPSON, E	Journey Lvl Electrician (Elec)	95,283	332	862
TOPHAM, J	Traffic Signal Technician	97,362	1,498	165
WIGHT, L	Asst Supr, Electronics Tech	100,902	590	1,809
WONG, M	Journey Lvl Electrician (Fac)	93,255	821	35
Subtotal - IBEW		2,012,028	43,390	20,313
<u>The United Brotherhood of Carpenters and Joiners of America (UBCJ), Local 1598</u>				
ALLEN, E	Carpenter Supervisor	112,508	40,639	1,241
BLASSETTI, C	Journey Level Carpenter	93,982	3,136	553
EVANS, J	Journey Level Carpenter	91,081	19,522	919
MCGARVEY, A	Fire Fighter 4th Class Prob	90,452	2,482	-

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF EMPLOYEE REMUNERATION AND EXPENSES PAID - 2025
EXCLUDING POLICE DEPARTMENT**

EMPLOYEE	TITLE	REMUNERATION ¹	TAXABLE ² BENEFITS & PAYOUTS	EXPENSES
PAIGE, P	Journey Level Carpenter	95,558	1,862	608
ROACH, T	Journey Level Carpenter	100,555	-	17
STOREY, J	Journey Level Carpenter	97,732	2,182	208
STORY, B	Apprentice 4th year	77,091	6,705	730
WATSON, C	Journey Level Carpenter	86,684	4,771	758
	Subtotal - UBCJ	845,642	81,299	5,034
SUBTOTAL REMUNERATION AND EXPENSES OVER \$75,000		74,615,126	2,846,621	856,695
REMUNERATION AND EXPENSES UNDER \$75,000		23,442,387	571,268	143,635
TOTAL NOT INCLUDING POLICE		\$ 98,057,513	\$ 3,417,890	\$ 1,000,330
EMPLOYER PORTION PAID TO RECEIVER GENERAL, EI AND CPP (City and Police)		\$ 7,705,500		

There were five severance agreements under which payment commenced between the Corporation of the City of Victoria and its non-unionized employees during fiscal year 2025. The agreement represented 33 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 - 2025
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 - 2025**

COUNCIL MEMBER	REMUNERATION	TAXABLE BENEFITS	EXPENSES
Alto, Marianne	\$ 133,232	\$ -	\$ 11,251
Caradonna, Jeremy	57,709	165	6,659
Coleman, Christopher	57,709	-	7,643
Dell, Matt	57,709	373	1,725
Gardiner, Marg	57,709	-	5,469
Hammond, Stephen	55,924	-	-
Kim, Susan	55,924	-	6,575
Loughton, Krista	55,924	165	5,948
Thompson, Dave	55,924	2,069	1,569
TOTAL	\$ 587,762	\$ 2,772	\$ 46,839

**THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2025**

ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Aboriginal Coalition to End Homelessness Society	\$ 100,000	\$ -	\$ 100,000
African Art and Cultural Centre	21,200		21,200
African Heritage Association of Vancouver Island	5,000		5,000
Afro Latin Cultural Exchange Society	6,875		6,875
Alter Arts Society	12,107		12,107
Anawim Companions Society		12,251	12,251
Anglican Synod of the Diocese Of BC		171,177	171,177
Art Gallery of Greater Victoria	18,216	115,118	133,335
Arts on View Society	1,757		1,757
Atomic Vaudeville	1,300		1,300
Ballet Victoria Society	16,800		16,800
Bayanihan Cultural and Housing Society	3,953	3,373	7,326
BC Black History Awareness Society	20,000		20,000
BC Conference Property Development Council of the United Church of Canada		34,910	34,910
BC Crab Fishermen's Association	10,000		10,000
BC Muslim Association		5,545	5,545
BC Society for the Prevention of Cruelty to Animals		50,689	50,689
Beacon Community Services		40,839	40,839
Belfry Theatre Society	19,336	33,796	53,132
Between the Words Theatre Society	1,500		1,500
Bialy Orzel Polish Association White Eagle		9,148	9,148
Bishop of Victoria		25,899	25,899
Black, Barbara	5,000		5,000
Bo Macy C/O A Third Place Community Club	1,500		1,500
Burnside Gorge Community Association	148,651		148,651
Camas Educational Society	9,000		9,000
Canadian Cancer Society		59,060	59,060
Canadian Orca Rescue Society	8,886		8,886
Canadian Red Cross Society		89,488	89,488
Capital Bike	10,500		10,500
Capital Region Food and Agriculture Initiative Roundtable	9,700		9,700
Capital Region Housing Corporation	2,452,500		2,452,500
Capital Regional Hospital District	22,246		22,246
Casa Maria Emergency Housing Society		4,067	4,067
Centennial United Church		33,981	33,981
Central Baptist Church		22,468	22,468
Chabad of Vancouver Island		6,425	6,425
Church of Jesus Christ of Latter-day Saints in Canada		27,626	27,626
Church of Our Lord		22,137	22,137
Church of Truth - Community of Conscious Living		6,782	6,782
CineVic Society of Independent Filmmakers	29,985		29,985
Clover Point Anglers' Association		487	487
Community Social Planning Council of Greater Victoria	110,000		110,000
Compost Education Centre	34,765		34,765
Congregation Emanu-El		2,301	2,301
Cook Street Village Activity Centre Society (New Horizons)	150,625		150,625
Cook Street Village Business Association	7,870		7,870
Cornerstone Christian Fellowship		3,361	3,361
Coulson, Kailey	250		250
Craigdarroch Castle Historical Museum Society		155,161	155,161
Cridge Centre for the Family		11,910	11,910
Customs House Building (Heritage)		284,048	284,048
Downtown Blanshard Advisory Committee	132,264		132,264
Downtown Victoria Business Association	261,700		261,700
Eidsvold No. 53 Sons of Norway		13,561	13,561
Fairfield Gonzales Community Association	215,060		215,060

THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF GRANTS PAID - 2025

ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Fernwood Community and Arts Association	66,336	6,617	72,953
Fernwood Neighbourhood Resource Group	146,579	2,083	148,662
Firefighters' Burn Fund, Victoria BC		3,196	3,196
First Baptist Church		6,336	6,336
First Church Of Christ Scientist		16,067	16,067
First Open Heart Society of BC		4,691	4,691
Flamenco de la Isla Society	1,100		1,100
Food Eco-District Restaurant Society	9,000		9,000
Foursquare Gospel Church of Canada		2,934	2,934
Franciscan Friars of Western Canada		5,987	5,987
Freshwater Fisheries Society of BC		17,725	17,725
Garden City Electronic Music Society	19,200		19,200
Garesche Stables and Offices Building (Heritage)		43,766	43,766
Gender Generations Project Society	1,145		1,145
Glad Tidings Church, Victoria		95,891	95,891
Gorge View Society	79,645		79,645
Gorge Waterway Action Society	750		750
Governing Council of the Salvation Army in Canada		57,447	57,447
Grace Evangelical Lutheran Church		37,175	37,175
Greater Victoria Citizens' Counselling Centre		10,375	10,375
Greater Victoria Festival Society	44,640		44,640
Greater Victoria Folk Festival Society	3,000		3,000
Greater Victoria Housing Society	1,250,000		1,250,000
Greater Victoria Lifetime Networks Society		35,972	35,972
Greater Victoria Performing Arts Festival	500		500
Greater Victoria School Board	142,261		142,261
Gurdwara Singh Sabha Society of Victoria		6,056	6,056
Harvest and Share Food Relief Society	11,050		11,050
Haus of Owl Creation Club	7,961		7,961
Hungarian Society of Victoria		6,732	6,732
Impulse Theatre Society	7,000		7,000
InnovativeCommunities.Org Foundation		6,662	6,662
Intrepid Theatre Company Society	30,800		30,800
Island Community Mental Health Association		36,537	36,537
Island Corridor Foundation		89,572	89,572
James Bay Community School Centre	111,025		111,025
James Bay Health and Community Services Society		27,406	27,406
James Bay Neighbourhood Association	47,793		47,793
James Bay New Horizons Society	119,590		119,590
James Bay United Church		20,315	20,315
James, Crystal	5,000		5,000
Janion Hotel Building (Heritage)		80,485	80,485
Jewish Community Centre of Victoria	8,000		8,000
John Howard Society of Victoria		11,579	11,579
Jubilee Congregation of Jehovah's Witnesses		8,861	8,861
Kalghidhar Shiromani Society		4,775	4,775
Keystone Victoria Christian Ministries		5,063	5,063
Khalsa Diwan Society of Victoria		18,266	18,266
Kiwanis Club of Victoria		16,915	16,915
Krishnaswami, Uma	5,000		5,000
Kulea Culture Society	1,200		1,200
Lamorte, Jim	1,500		1,500
Langham Court Theatre Society		25,437	25,437
Langley Street Rehab Law Chambers (Heritage)		54,369	54,369
Laren Society		13,624	13,624
Learningstorm Education Society	16,000		16,000

**THE CORPORATION OF THE CITY OF VICTORIA, BC
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ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Lekwungen Charitable Society	12,000		12,000
Lets Talk Health Society	1,500		1,500
Lifecycles Project Society	4,862		4,862
Loo Chew Fan Building/Ning Yung Building (Heritage)		50,057	50,057
Lum Sam Building/Lee Chong Tenement Building (Heritage)		74,790	74,790
Makespace for Art Society	1,500		1,500
Maplewood Gospel Hall		4,315	4,315
Maritime Museum of British Columbia Society	4,036		4,036
Matulia Holdings General Partner Corporation (Revitalization)		307,038	307,038
Mexican Canadian Community Association of Victoria	5,800		5,800
Monoceros Education Society	3,750		3,750
Moyo, Thembelihle	5,000		5,000
Mucina, Devi Dee	5,000		5,000
Mustard Seed Street Church		9,652	9,652
North Jubilee Neighbourhood Association	20,970		20,970
North Park Neighbourhood Association	96,020		96,020
Oak Bay Gospel Assembly		7,911	7,911
Oaklands Chapel		5,740	5,740
Oaklands Community Association	147,240	3,905	151,145
Open Door Spiritualist Church		4,495	4,495
Open Space Arts Society		12,620	12,620
Other Guise Theatre Company	175,000	22,865	197,865
Our Place Society	105,400		105,400
Pacifica Housing Advisory Association	250,000	61,630	311,630
Pacific Opera Victoria	28,249		28,249
Parkdale Evangelical Free Church		5,062	5,062
Pro Art Alliance of Greater Victoria	10,000		10,000
Promise Block/Warner Building (Heritage)		80,046	80,046
Religious Society of Friends		12,528	12,528
REP Here in Canada	8,491		8,491
Restorative Justice Victoria	34,540		34,540
Rockland Neighbourhood Association	7,200		7,200
Ross Bay Villa Society		4,682	4,682
Royal and McPherson Theatre Society		110,758	110,758
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292		105,449	105,449
Runnymede Enhancement Society	4,000		4,000
Saanich Peninsula Folk and Fiddle	660		660
Saint Germain Foundation Of Canada (Victoria Branch)		5,164	5,164
Saint Sophia Parish Of The Russian Orthodox Church		4,819	4,819
Scouts Canada 2nd Fort Victoria Group		17,077	17,077
Shekinah Homes Society		6,753	6,753
Silver Threads Service	289,270		289,270
Societe Francophone de Victoria	12,000	10,316	22,316
Society of Saint Vincent de Paul of Vancouver Island		23,882	23,882
Solid Outreach Society	696,511		696,511
Songhees Nation	100,000		100,000
South Island Prosperity Partnership	241,693		241,693
South Jubilee Neighbourhood Association	25,115		25,115
St. Andrew's Presbyterian Church		34,299	34,299
Theatre SKAM Association	40,400		40,400
Threshold Housing Society		7,614	7,614
Thrive Social Services Society		19,639	19,639
Times Colonist Building (Heritage)		337,095	337,095
TLC (The Land Conservancy) of BC		36,942	36,942
Tuzinde, Talia	250		250
Ukrainian Catholic Church of St. Nicholas		30,127	30,127

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ORGANIZATION	GRANTS	EXEMPTION FROM PROPERTY TAXES (MUNICIPAL PORTION)	TOTAL
Umbrella Society for Addiction and Mental Health		2,994	2,994
Vancouver Island Caribbean Hub	15,750		15,750
Vancouver Island Counselling Centre for Immigrants & Refugees	7,500		7,500
Vancouver Island South Film and Media Commissions	45,000		45,000
Vancouver Island Visual Arts Society	205,000		205,000
Victoria Arts Promotion and Preservation Society	7,700		7,700
Victoria Association For Community Living		9,254	9,254
Victoria BC Ska & Reggae Society	33,800		33,800
Victoria Chinese Alliance Church		5,697	5,697
Victoria Chinese Pentecostal Church		6,773	6,773
Victoria Chinese Presbyterian Church		17,973	17,973
Victoria Conservatory of Music	39,058	196,169	235,227
Victoria Cool Aid Society	225,000	86,855	311,855
Victoria Downtown Residents Association	114,945		114,945
Victoria Dragon Boat Festival Society	16,240		16,240
Victoria Edelweiss Club, German Canadian Cultural Society of Victoria		14,938	14,938
Victoria Festival of Authors Society	10,600		10,600
Victoria Filipino Canadian Association	7,925		7,925
Victoria Heritage Foundation	281,900		281,900
Victoria Highland Games Association	17,500		17,500
Victoria Immigrant and Refugee Centre Society	11,770		11,770
Victoria Independent Film and Video Festival Society	27,904		27,904
Victoria Italian Assistance Centre		33,667	33,667
Victoria Jazz Society	31,800		31,800
Victoria Military Music Festival Society	4,000		4,000
Victoria Native Friendship Centre		49,574	49,574
Victoria Pride Society	24,420		24,420
Victoria Sexual Assault Centre Society		13,069	13,069
Victoria Shambhala Centre		2,237	2,237
Victoria Social Innovation Centre Society		37,043	37,043
Victoria Symphony Society	200,000		200,000
Victoria Tool Library Society	54,383		54,383
Victoria Truth Centre		5,301	5,301
Victoria West Community Association	191,202		191,202
Victoria Women in Need Community Cooperative		12,527	12,527
Victoria Women's Transition House Society		28,899	28,899
Victoria Youth Empowerment Society		13,270	13,270
Volunteer Victoria	26,000		26,000
White Eagle Polish Association	9,426		9,426
Winners Chapel International Victoria		4,656	4,656
Xwsepsum Nation	125,000		125,000
	\$ 10,054,901	\$ 3,982,686	\$ 14,037,588

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

NAME	AMOUNT
0995226 B.C. Ltd. Busch Procurement Adv	\$ 32,634
2415908 Alberta Inc	32,355
4 Seasons Fire Prevention	111,437
6157866 Canada Inc Dba Sani Sport	25,720
7Mesh Industries Inc	63,235
9420410 Canada Inc Dba Sensequake	101,080
Access Information Management Of Canada	138,853
Achinback Industries	149,215
Acklands Grainger Inc	28,233
Acme Supplies Ltd	159,033
Active Earth Engineering	481,823
Adanac Recovery Ltd Oa The Bottle Depot	54,021
Aecom Canada ULC	1,325,110
Air Liquide	26,007
Albany Clayton	38,379
Albany Samuel	46,730
All Ways Towing	66,831
Alltrade Equipment Corp	27,765
Alpha Paint And Body	87,815
Altech Machining And Repairs Ltd	41,539
Amazon	178,414
Amrize Canada	81,390
Andrew Sheret Ltd	245,442
Apex Steel And Gas Ltd	32,708
Apple	28,758
Applied Geologics Inc	92,138
Arbutus Excavating Ltd	66,639
Arcadis Canada Inc	46,132
Archie Johnstone Plumbing & Heating Ltd.	150,362
Ardvark Pavement Marking Services	192,150
Associated Engineering	302,034
Associated Fire And Safety	222,621
ATS Traffic	92,363
Authorize.Net	67,191
Axon Public Safety Canada Inc	214,987
B & C Food Distributor	33,591
Backman, Nancy and Jones, Chris	31,824
Ball Superior	54,309
Bamboo HR	69,069
Barnes Powersports Victoria	54,554
Bartle And Gibson Co Ltd	38,378
BC Housing	1,500,000
BC Hydro	1,788,961
BC Municipal Safety Association	54,822
BC Transit	467,725
BD Hall Constructors Group	236,428

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

NAME	AMOUNT
BDO Canada LLP	137,067
Beaver Electrical Machinery	85,831
Beckra Contracting Ltd	116,487
Bell Mobility	556,836
Berks Intertruck	44,257
Berlin Eaton And Associates Ltd	40,107
Better Environmentally Sound Transp	30,868
Bike Victoria Society	397,861
Bluebeam Inc	25,371
Bold Skate	25,480
Brandt Tractor	33,185
Brenric Construction Ltd	33,531
Brent Jansen Plumbing And Heating Ltd	329,957
Brogan Fire & Safety	34,652
Bullet Security	93,283
Bulletproof Solutions Ulc	322,437
Bumper To Bumper	39,927
Bunzl Canada Inc	109,047
Butler Concrete And Aggregate Ltd	411,624
Campus Acura Victoria	32,715
Canada Life	1,182,539
Canada Post Corporation	83,485
Canada Ticket Inc	51,240
Canadian Bavarian Millwork And Lumber	28,020
Canadian Linen	52,359
Canadian Tire	56,611
Capital City Paving Ltd	128,074
Capital Region Food & Agriculture	26,250
Capital Regional District	893,757
Capital Regional District Water Supply	12,878,059
Capital Sewer Services Inc	1,760,447
Cascadia West Contracting Ltd	61,071
CD Industrial Group Inc	31,295
Cenovus Energy	47,866
Central Square Technologies	179,925
Charter Telecom Inc	190,118
Chase	963,386
CIMA Canada Inc	97,737
City Of Surrey	877,658
City Of Vancouver	174,292
Civic Legal LLP	67,183
Claymore Clothes	41,505
Cloverdale Paint And Paper	123,438
Coast Utility Contracting Ltd	1,409,604
Columbia Fire And Safety Ltd	252,334
Columbia Fuels	1,336,255

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Commercial Lighting Products	34,193
Commercial Truck Equipment	86,738
Community Social Planning Council of Greater Victoria	98,102
Comprint Systems Incorporated	42,823
Concert Realty Services Ltd	296,310
Connectseven Group	59,825
Convergent Information Systems	90,592
Copcan Civil Ltd	4,068,999
Cords Key	73,135
Cornerstone Planning Group	31,684
Corporation Of The District Of Oak Bay	26,732
Corporation Of The District Of Saanich	465,165
Crest	508,775
Cubex Limited	30,418
Cullen Diesel Power Ltd	100,828
Customer Expressions Corp	37,107
Dalmatian Developments GP Ltd	103,296
David G Butcher Law Corporation	34,265
Denbow	52,879
Depend-A-Dor	47,905
Devon Properties Ltd	207,781
Devon Transport Ltd DbA Budget Car And T	214,118
Dhir, Vishal and Lisa	33,475
Dialog BC Inc	427,538
Dinesen Nurseries Ltd	44,324
District Of Central Saanich	366,018
District Of Saanich	652,373
DL Bins Ltd	526,159
Docebo Inc	34,665
Dominion Voting Systems Corp	70,038
Don Mann Excavating Ltd	5,497,762
Drive Products	35,263
DS Tactical Ltd	122,616
E H Emery Electric Ltd	121,029
EB Horsman & Son	54,675
Echelon Creative Inc	62,397
Eco Counter	37,288
Ecomm Emergency Communications	5,906,788
ECS Victoria	54,364
Edley Imagineering	34,949
Eecol Electric	145,873
EFM Canada Inc	698,368
Electrogas Monitors Ltd	39,740
Emco	458,417
Emersons Lock Ltd	67,674
Emterra Environmental	151,211

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Encore Canada	575,330
EnviroSMART Biodegradables	38,808
Escribe Software Ltd	66,043
Esri Canada	86,811
Euna Solutions Inc	85,581
Event Service Production	35,294
Everclean Facility Services Ltd	395,158
Expertec Van Systems	269,738
Fairmont Hotels	7,285,660
Fastener Force	30,277
Fastpark Ltd	93,953
Fineline Road Marking Ltd	385,327
Finning Canada	27,369
First Response Mental Health Inc	29,358
Flo Services Inc	126,547
Flocor Inc	31,329
Flowsystems Distribution Inc	49,636
Flynn Canada Ltd	771,988
Fort Fabrication & Welding Ltd	637,379
Fort Garry Fire Trucks	34,350
Fortis BC	526,817
Fourfivedrives Manufacturing Co	83,236
Frontline Outfitters	37,747
Full Swing Excavating Ltd	1,049,442
Gentem Inc	58,882
Gesslein Mini Excavating Ltd	25,599
GFL Environmental Services Inc	158,740
Giant Victoria	51,651
Gibraltar Construction	61,744
Gibson Waterworks Supply Inc	51,502
Global Convention Services	117,525
Good Night Out Vancouver Society	43,486
Goodbye Graffiti	45,642
Grainger Canada	34,624
Granicus Canada Holdings Ulc	29,733
Graphic FX Signworks	27,517
Graphic Office Interiors Ltd	262,894
Greater Victoria Chamber Of Commerce	45,826
Greater Victoria Public Library	6,560,188
Greater Victoria School District 61	35,212
Gregg Distributors Co Ltd	94,175
Grimco Canada Inc	36,883
GRT Environmental Services (Canada) Ltd	609,756
GVLRA/CUPE Long Term Disability Trust	969,112
H L Disposal Ltd	34,142
H2X Contracting Ltd	136,888

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Hammertime Bobcat Services Ltd	231,373
Hattin Dr Larissa	25,450
Hazelwood Construction Services Inc.	2,963,882
HCM M D Charlton Co Ltd	59,807
Heidelberg Materials	664,507
Heightsafe Fall Protection Systems Ltd	26,056
Heritage Collective Ltd	871,914
Herold Engineering Ltd	104,515
Hewlett Packard Financial Services	73,048
Highangle Technical Group Inc.	82,777
Hi-Lite Truck Accessories	125,393
Home Lumber & Building	32,328
Homewood Health	75,516
Houle Electric Limited	253,446
Hub International Insurance Brokers	2,051,235
Hughes Condon Marler Architects	103,381
Hydro Force Excavating	741,552
ICBC	353,259
ICIMS Inc	25,878
Iconix Waterworks	684,508
Ikle, Jennifer	26,301
Impact Canopies Canada	33,602
Imperial Dade Canada Inc	31,880
Inbox Booths	38,861
Independent Concrete Ltd	33,275
Info Tech Research Group Inc	100,037
Insituform Technologies Ltd	42,424
International Power System	27,565
Interprovincial Traffic Services	233,404
Intime Services Inc	42,551
IPSOS LP	75,075
ISL Engineering and Land Services Ltd	985,301
Island Applicators Ltd	70,193
Island Asphalt Ltd	5,289,540
Island Business Print	55,302
Island EHS	29,906
Island Key Computer	581,909
Island Swimming Club	70,376
Island Technical Installations Ltd.	523,556
ISP3 Solution Providers Inc	317,469
Jacob Bros. Construction Inc	7,112,714
JJ MacKay Canada Ltd	1,821,446
JKF Industries Brushes Ltd	28,758
John Dam And Associates	32,509
Justice Institute of BC	156,567
JVK Ltd	26,415

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
K Bro Linen Systems Inc	60,445
Kal Tire	78,123
Kathrein Norina	26,000
Kendrick Equipment Ltd	111,024
Kerr Controls Inc	95,223
Kerr Wood Leidal	235,794
Kifinti Solutions Inc	35,816
Kings Printer	26,848
KMS Tools and Equipment Ltd	89,085
KTI Limited	101,362
Latent Forensic Services Inc	46,221
Lawson Products	43,266
Lenovo Canada	33,755
Licker Geospatial Consulting Co	183,041
Lloyd Libke Law Enforcement Sales Inc	57,698
Lodge Excavating Ltd.	72,713
Long View Systems Corporation	117,874
Lordco	28,466
Lorica Equipment	25,671
M R Crane Service Ltd	37,743
MacNutt Enterprises Ltd	152,523
MacPhail, Mark	34,572
Mainroad Maintenance Products Ltd	46,595
Manufacturers Life Insurance Company	294,863
Marco Investments Ltd	31,375
Mark Vu MD Inc	41,969
Mass LBP	220,784
Maximum Express Courier	44,440
Mazzei Electric	33,998
McCarthy Tetrault	96,510
McConnan Bion O'Connor and Peterson	52,367
McElhanney Ltd	429,750
McRae's Environmental Service Ltd	55,949
Mega Power Installations Ltd	678,853
Megagrass	44,629
Meridian Onecap	49,128
Metro Motors Ltd	1,895,900
Michell Bros Farm Composting	26,234
Microserve	80,788
Microsoft Canada Inc	1,654,964
Mile Zero Motorsports Ltd	55,524
Millbrook Tactical Inc	466,768
Minister Of Finance	3,173,495
Miovision	36,266
Mitchell Press Ltd	28,966
Miyagi Construction Ltd	204,115

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
MNP Digital	179,519
Momentus Technologies	48,832
Moneris	388,905
Monk Office Supply Ltd	234,528
Monkey C Interactive	30,000
Motion Canada	29,822
Municipal Insurance Association	450,988
Municipal Pension Plan	15,167,927
Nero Global Tracking	93,337
Nova Pole International Inc	90,009
Novus Plants	25,223
Nutrien AG Solutions Inc	156,893
Oak Creek Golf And Turf	130,986
One Hour Cleaners	137,514
P & R Western Star Trucks	105,036
Pacific Blue Cross	4,300,940
Pacifica Housing Advisory Assn	110,250
Paladin Security Group Ltd	3,361,431
Parkworks Solutions Corp	108,125
Parsons Inc	40,499
Passport Labs Inc	188,694
PBX Engineering Ltd	289,655
Peer2Peer Indigenous Society	31,500
Peterbilt Pacific Inc	601,863
Petro Canada	36,612
PFM Executive Search	47,636
Pickering Safety	36,024
Pitneyworks	418,233
PL Technology Solutions Inc (USD)	36,473
Power Pros Electrical	1,278,940
Poweron Energy Solutions LP	121,530
Powertech Labs Inc	25,326
Pragma Consulting	44,551
Pre Labs	32,586
Prices Lock And Safe	31,979
Primecorp	725,011
Pro Pacific Restoration Ltd	64,326
Promateus Limited	42,394
PW Trenchless Construction Inc	678,739
PWL Partnership Landscape Architects Inc	118,903
QM Environmental Services	51,831
QV Café and Bakery	25,524
Rampart International Corp	130,466
Randstad Technologies	39,726
RCAP Leasing Inc	61,562
Read Jones Christoffersen Ltd	31,536

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Receiver General For Canada	25,875
Red Arrow Brewing Company	33,680
Redblue Heating And Refrigeration	449,420
Reganit, Juliet and Florante	78,000
Removall Remediation Services Ltd	32,339
RG Facilities Ltd	116,189
Richmond Elevator	87,226
Richmond Property Group Ltd	35,879
Ridgeline Mechanical Ltd	44,990
Rifflandia Entertainment Company Inc.	402,019
Rimkus Consulting Group Canada Inc	45,017
River Run Holding Ltd	31,005
RKM Crane Services	47,643
Robbins Parking	33,923
Robotics Centre	71,169
Rollins Machinery	201,142
Roper Greyell LLP	90,252
Roth Iams Ltd	111,926
RTB Safe Traffic Inc	405,570
Ryzuk Geotechnical	126,973
S R L Fire Protection Ltd	29,117
Sasco Contractors Ltd	1,102,607
Sealtec Industries Ltd	87,272
SFC Energy	150,800
Shantz Cooper	26,430
Shaw Business	167,944
Shaw Cable Systems	53,150
Sico America Inc	35,962
Sigma Safety Corp	298,965
Silver Fern Stainless	43,712
Simpson Controls Ltd	108,936
Slegg Construction Materials	105,924
SLR Consulting Canada Ltd	38,299
Softchoice Corporation	221,623
Solid Outreach Society	81,974
Solidcad	66,254
South Island Mechanical	137,884
Sparker Construction Ltd	293,377
Specimen Trees Wholesale Nurseries Ltd	52,053
Stantec Consulting Ltd	278,576
Sterling Fleet Outfitters Inc	126,195
Stewart Mcdannold Stuart	675,630
Stormtec Water Management Inc.	123,182
Suburban Motors	56,218
Summit Mechanical Systems Ltd	214,016
Sunbelt Rentals	53,488

THE CORPORATION OF THE CITY OF VICTORIA, BC
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NAME	AMOUNT
Super Save Rentals Inc	100,589
Superior City Services Ltd	726,108
Supremex	28,146
Swing Time Distributors Ltd.	26,688
Tantus Solutions Group Inc	68,607
Tecnet Canada Inc.	71,520
Tedford Overhead Doors Ltd	128,696
Telus Communications Inc	271,894
Temple Scott Associates	33,508
Terminix Canada	39,657
TH3 Construction Ltd	374,131
The Ame Consulting Group Ltd	52,275
The Barootes Partnership Group Inc	42,000
The Get Go Inc	53,538
The Home Depot	58,864
The Sign Pad	69,869
The Wilder	131,250
Thinktel	63,891
Three M Canada Inc	41,844
Thurber Engineering Ltd	159,028
Times Colonist	109,064
Top Quality Coatings Ltd	50,615
Totem Towing	28,264
Tower Fence Products Inc	29,306
Townline	28,290
Township Of Esquimalt	230,913
Tran Sign 2022 Ltd	34,990
Trane Canada	36,243
Trotac Marine	41,656
Troy Life And Fire Safety Ltd	47,799
Turnbull Construction Project Managers	169,761
UAP Napa Auto Parts	34,917
Uline	105,998
United Engineering Ltd	27,807
United Rentals	30,914
United Rentals Of Canada	29,930
Universal Cover Corp	40,184
Universal Health And Safety	31,355
Universal Traffic Ltd	566,525
Upanup Inc	130,670
Uptime Industrial	96,809
Urban Matters	65,592
Urban Systems	270,606
Vancouver Island Psychological Services	279,142
VDZ and Z Consulting Inc	142,578
Velocity Truck Centres	260,782


THE CORPORATION OF THE CITY OF VICTORIA, BC
STATEMENT OF ACCOUNTS PAID - 2025
IN EXCESS OF \$25,000

NAME	AMOUNT
Victoria Animal Control Services Ltd	599,824
Victoria Drain Services Ltd	1,250,552
Victoria Fish And Game	50,390
Victoria Landscape Gravel Ltd	35,429
Victoria Powder Coating	54,208
Victoria Window Cleaning	27,723
Vimar Equipment Ltd	708,273
VIP Powerline Ltd	70,481
Wee Bee Hauling And Services Ltd	279,770
Wesco Distribution	45,227
Westcomb	53,480
Western Equipment	111,192
Westerra Equipment LP	30,651
Westmar Advisors Inc	83,286
Westvac Industrial	43,846
White Cap Supply Canada	109,127
Wille Dodge	45,965
Woeller, Chris	72,525
Workers Compensation Board of BC	6,267,594
WSP Canada Inc	71,318
Yellowfin Inc	35,800
YMCA/YWCA of Vancouver Island	1,892,000
Young Anderson	43,082
Zero Emissions Innovation Centre	51,216
Total \$25,000 or More	\$ 173,627,637
Total Under \$25,000	8,137,174
Grand Total	\$ 181,764,811



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