



Township of Esquimalt, British Columbia, Canada

2022 Annual Report

For the year ended December 31, 2022

Township of
ESQUIMALT



Cover

Top: Gorge Park Pavilion

Middle (L-R): Esquimalt Fire Rescue training with Victoria Fire members; speed sign on Lampson Street; Emergency Program volunteer

Bottom: Crowds enjoying Buccaneer Days 2022.

Welcome to

ESQUIMALT

2022 ANNUAL REPORT

Our vision

The Township of Esquimalt is a vibrant, distinct and diverse community for people to discover and belong.

Our mission

The Township of Esquimalt works to make our economic, cultural, social and environmental community a better place for today and for the future.

Our core values

Accountability—We are transparent and take responsibility for our policies, our decisions and our actions.

Integrity—We practice high standards of ethical behaviour and open communication that inspires trust.

Respect—We value people and treat everyone with dignity and fairness.

Service excellence—We meet community needs and achieve high-quality results through teamwork, partnerships, innovation and creativity.

Passion—We approach our work with conviction and enthusiasm.



Image: Elder Florence Dick and Esquimalt Nation Chief Robert Thomas at the grand opening of the Greater Victoria Library's Esquimalt branch.

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Township operations

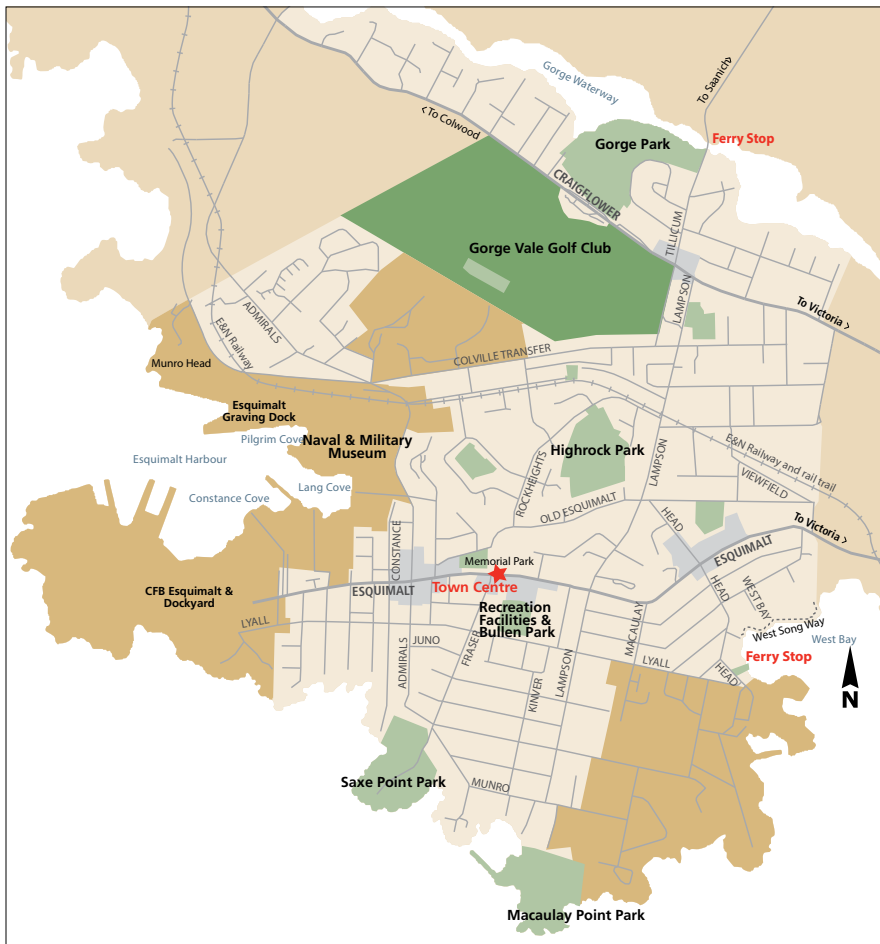
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Esquimalt 2022: year in review



Japanese Garden at Esquimalt Gorge Park



Defined by the sea

For the First Nations people who have resided here for centuries, Esquimalt means “place of gradually shoaling waters.” In fact, it was the quality of Esquimalt’s natural harbour which led to the community being selected as the site for the headquarters of the Royal Navy’s Pacific Squadron in 1865.

Today, this same site serves as home to the Canadian Forces Base Esquimalt. The naval base is now the largest employer in Esquimalt, and the original town site has disappeared inside the boundaries of the Base.

Esquimalt is defined by the water and shores that surround it. It is comprised of a peninsula bounded on the south by the Juan de Fuca Strait, on the west by Esquimalt Harbour, and on the north by a long finger-like inlet of tidal water called the Gorge Waterway.

Moving inland, the landscape is characterized by rocky outcrops and hills in the west and central areas, and relatively level lands to the south and north. The ocean shoreline is home to rocky headlands, coves and bays, and several beaches with public access.

Esquimalt at a glance

- The area now known as Esquimalt has been inhabited by Coast Salish First Nations for over 4,000 years.
- Esquimalt (pronounced Ess-KWY-malt) is an anglicized version of the $\text{lək}^w\text{əŋəŋ}$ word “es-who-y-malth,” which means the place of gradually shoaling waters.
- Year of incorporation: September 1, 1912.
- Esquimalt is home to close to 18,000 residents.
- Esquimalt boasts several local businesses and a graving dock.
- The municipality covers approximately 10 square kilometres (or 1,000 hectares).
- Esquimalt has over 40 hectares of parkland, many of these parks overlooking waterways along the Strait of Juan de Fuca and the Gorge Waterway.
- The Township is endowed with over 30 parks, beaches and green spaces.
- Esquimalt Gorge Park was first established in 1905.
- The Township’s highest point is 71m at Highrock Park.

Mayor's message



On behalf of Esquimalt Council, I am proud to share our 2022 highlights.

Look how far we have come in 2022 from not holding a New Year's Day levée due to ongoing Covid restrictions to moving back towards the "normal" pre-pandemic precautions we all took for granted as part of regular life.

By May we were able to hold in-person open houses as part of our Future of Policing project and host the grand opening of our new library space. In June, we held a community celebration to open the newly constructed 6,000 sq. ft Gorge Park Pavilion. It is a spectacular venue intended to be a community gathering space with additional programming like art and yoga classes, as well as a rental opportunity for events.

Outdoor activities and celebrations were in full swing with the return of Buccaneer Days, Music in the Park, Bard Across the Bridge, Petapalooza, and the Urban Arts Tour. The Township is known for hosting amazing community events and activities and it was heartwarming to see everyone come back out to support these annual events again.

Esquimalt was a host site for Victoria International Jazzfest in July for its first time. Jazzfest expanded its exceptional programming into Bullen Park and featured a full day of free performances. We are all excited to have them return. Ribfest was the peak of event attendance last year, with six professional rib teams competing to win the coveted Peoples' Choice Award. Live music by our best local bands, free children's crafts and other activities make this family-friendly event widely known (and anticipated!) across the region.

Esquimalt had an election and hired a new Chief Administrative Officer, Dan Horan. Council chose Dan Horan to assume leadership of the municipality from Laurie Hurst who had retired after 14 successful years as CAO.

Events continued into the fall and winter with the Celebration of Lights Parade, the always fun Pyjama Prance, and the Holiday Celebration Lunch with seniors. It was a wonderful year as we blossomed for the first time in two years! It felt good to be able to celebrate with each other again.

But it wasn't all celebration—significant work has occurred in the Township such as development approvals for several housing projects, low carbon initiative discussions at council, and the graduated return of our Parks and Recreation programs. Council endorsed the Active Transportation Network Plan which identified how active transportation can play a multifaceted role in achieving Esquimalt's broader strategic priorities.

Planning and design were done for the Lyall Street corridor and active transportation improvements were finalized on the Tillicum and Lampson corridors following public engagement and outreach. These design plans included traffic calming, additional crosswalk improvements, turn lanes, widening of sidewalks and cycling improvements.

A review of parking strategies in our community was started with further work being done in 2023. This means that refreshed parking strategies, policies, regulations, and management approaches will better reflect the Township's goals and values.

It has been a busy and successful year of transitions from Covid, with retirements and elections, and a return to in-person social events. Looking forward to what 2023 brings!

A handwritten signature in black ink that reads "Barbara Desjardins". The signature is fluid and cursive.

Barbara Desjardins
Mayor of the Township of Esquimalt

Message from the Chief Administrative Officer



It is my pleasure to present the Township of Esquimalt's 2022 Annual Report on behalf of Corporate Administration.

On behalf of the whole team at the Township of Esquimalt, thank you for reading our 2022 Annual Report outlining the Township's accomplishments and achievements.

One of the first things that struck me when I joined the team in the fall of 2022 is the high level of resilience, care and determination demonstrated by staff, Council and the community since the beginning of the COVID-19 pandemic. It is heart-warming to see how Esquimalt was able to come together throughout those challenging times. I want to recognize and highlight how well staff was able to support each other and their families; staff's dedication to their work and the services they deliver to Esquimalt residents is impressive.

Several Council priority projects were completed in 2022. In particular, the Township's Climate Action Plan and Active Transportation Network Plan were both endorsed by Council last year. I am excited that the work to turn those plans into action has already begun. Soon after the municipal election in October 2022, Council dove into orientation for the new term, development of Council priorities for 2023-2026, and preparation of the 2023-2027 budget and financial plan. Esquimalt is a vibrant, exciting place—we look forward to getting to work on Council's priorities and supporting the community's vision for the future.

I want to close by saying that I am grateful to have joined an organization led by a thoughtful and respectful Council focussed on good governance. Thank you to staff for your expertise and diligence. And finally, thank you to the many community members and volunteers that make Esquimalt such a wonderful place to live, work and play.

A handwritten signature in black ink that reads "Dan Horan". The signature is written in a cursive, flowing style with a long horizontal line extending to the right.

Dan Horan
Chief Administrative Officer

Mayor and Council 2018-2022



Esquimalt Mayor and Council 2018-2022

The Mayor and Council of the Township of Esquimalt were elected for a four-year term in October 2018.

The strategic priorities for 2022 were a result of this council's 2019-2023 plan.

Top: Councillors Meagan Brame, Jacob Helliwell, Tim Morrison and Jane Vermeulen

Bottom: Councillor Lynda Hundleby, Mayor Barbara Desjardins and Councillor Ken Armour

Thanking our committees

We want to acknowledge the dedicated individuals who volunteer their time on our advisory committees. These committees provide relevant and knowledge-based advice to council around important community decisions.

Mayor and Council 2022-2026



Barbara Desjardins - Mayor

Appointments

- Capital Regional District Board/Hospital Board
- Capital Region Housing Corporation
- Capital Regional District Core Liquid Waste Management Board
- Capital Regional District Environmental Services Committee
- Capital Regional District Governance Committee
- Capital Regional District First Nations Relations Committee
- Capital Regional District Planning and Protective Services Committee
- Capital Regional District Transportation Committee
- Victoria and Esquimalt Police Board (Co-Chair)
- Island Corridor Foundation Local Government Designated Representative
- Greater Victoria Harbour Authority Board

Internal Appointments

- Department of National Defence Liaison
- Emergency Executive Committee
- School Liaison (Alternate)
- Township Community Arts Council



Esquimalt Mayor and Council 2022-2026

The Mayor and Council of the Township of Esquimalt were elected for a four-year term in October 2022.

Mayor and Council adopt bylaws and policies, approve the municipal budget, and serve on various committees within the municipality and region.



Ken Armour - Councillor

Appointments

- Capital Regional District Board / Hospital Board (Alternate)
- Capital Regional District Housing Trust Fund Commission
- Capital Region Housing Corporation (Alternate)
- South Island Prosperity Project
- Te'mexw Treaty Advisory Committee
- Victoria/Esquimalt Harbour Society

Internal Appointments

- Advisory Planning Commission Design Review Committee Liaison
- Local Grant Committee



Andrea Boardman - Councillor

Appointments

- Capital Regional District Arts Commission (Alternate)
- Capital Region Emergency Service Telecommunications (C.R.E.S.T.) (Alternate)
- Greater Victoria Labour Relations Association

Internal Appointments

- Advisory Planning Commission (APC) Liaison
- Environment, Parks and Recreation Advisory Committee (Alternate)
- Esquimalt Ribfest Liaison
- Local Grant Committee



Duncan Cavens - Councillor

Appointments

- Capital Regional District Arts Commission
- Capital Regional Climate Action Inter-Municipal Task Force
- Capital Regional District Regional Water Supply Commission (Alternate)
- Municipal Insurance Association of British Columbia (Alternate)
- Greater Victoria Library Board
- South Island Prosperity Project (Alternate)
- Te'mexw Treaty Advisory Committee (Alternate)

Internal Appointments

- Environment, Parks and Recreation Advisory Committee (Alternate)
- Esquimalt Community Arts Hub Liaison
- ETAG Liaison (Esquimalt Together Against Graffiti)
- School Liaison



Jacob Helliwell - Councillor

Appointments

- Greater Victoria Harbour Authority AGM (Member Representative)
- Municipal Insurance Association of British Columbia AGM

Internal Appointments

- Buccaneer Days Liaison
- Environment, Parks and Recreation Advisory Committee Liaison
- Local Grant Committee



Tim Morrison - Councillor

Appointments

- Capital Region Emergency Service Telecommunications (C.R.E.S.T.)
- Capital Regional District Regional Water Supply Commission
- Greater Victoria Labour Relations Association (Alternate)
- Municipal Insurance Association of British Columbia AGM (Alternate)

Internal Appointments

- Advisory Planning Commission (APC) Liaison
- Celebration of Lights Committee Liaison



Darlene Rotchford - Councillor

Appointments

- Destination Greater Victoria
- Greater Victoria Harbour Authority AGM (Alternate)
- Victoria Family Court And Youth Justice Committee

Internal Appointments

- Advisory Planning Commission Design Review Committee Liaison
- Environment, Parks and Recreation Advisory Committee Liaison
- Esquimalt Farmers Market Society Liaison

Strategic Priorities & Goals

2020-2023

Strategic priorities

The preparation of a strategic priorities chart is an important part of the strategic planning process to translate plans into action and to provide a handy reference for Council, staff and the public. The supporting operational strategies lists the various actions to be undertaken by the Township in order to implement the direction set out by Council in the chart, and assigns responsibility for priorities to staff with regular monitoring, updating and reporting progress to Council and the public.

The chart and operational strategies are used by staff to prepare a draft budget and financial plan for Council's consideration, and to develop departmental work programs. It is also intended that Council's advisory committees will ensure that their work plans are focused on assisting Council and staff to achieve these strategic priorities. The strategic priorities chart is reviewed regularly to make adjustments, update priorities and celebrate achievements.

See esquimalt.ca for a copy of the 2020-2023 Strategic Priorities Report.

The report

The Strategic Priorities Report is reviewed annually and updated by Council throughout its term. Members of the public may submit feedback and comments to Council on the report at any time. Comments received will be brought forward for Council's consideration at the next scheduled review session.

The priorities and operational strategies used in the 2022 Annual Report are based on those set by the 2018-2022 council members.

Strategic Priorities & Goals

2020-2023

RESILIENT & DIVERSE ECONOMIC ENVIRONMENT



- Develop and seek opportunities for the municipal lands within the Esquimalt Town Centre
- Support revitalization and beautification initiatives along Esquimalt Road
- Boost investment in the local economy and promote the growth and diversity of businesses

EXCELLENCE IN PUBLIC SERVICE



- Support Chief Administrative Officer to maintain an organizational culture of collaboration, learning and engagement consistent with the Township's core values
- Ensure capacity is adequate to support the goals in the Strategic Plan
- Engage, respect and respond to the needs of our community

LOCAL SERVICES & INFRASTRUCTURE



- Identify infrastructure repair and proactively plan for replacement needs
- Identify long-term financial requirements for local services and infrastructure
- Promote opportunities to share services where operationally and financially beneficial
- Work to achieve equitable costing and optimization of policing in Esquimalt
- Support ongoing improvements to transportation corridors
- Plan for continuity of core local services and infrastructure in the event of an emergency

HEALTHY, LIVABLE & DIVERSE COMMUNITY



- Support community growth, housing and development consistent with our Official Community Plan (OCP)
- Support multi-modal transportation strategies that reflect the cumulative impact of business and residential development
- Support the arts, culture and heritage community
- Enhance opportunities for Parks & Recreation
- Fully utilize the \$17M McLoughlin amenity funds to maximum potential
- Advance the work of reconciliation with Indigenous Peoples
- Control deer in partnership with other governments
- Develop and implement strategies that reduce impact on the environment consistent with our Climate Action Charter goals
- Develop health strategies for our community

BUILD AND ENHANCE PARTNERSHIPS



- Work with Esquimalt and Songhees First Nations to support economic, cultural, social and environmental opportunities
- Work with governments, school districts and stakeholders to enhance relationships and advance issues impacting the community
- Work with Esquimalt community groups to advance economic, cultural, social and environmental opportunities



TOWNSHIP OPERATIONS: A commitment to service excellence

Guided by Council's strategic priorities, our team of employees strive to meet the needs of our community and achieve high quality results through innovation, creativity and teamwork.

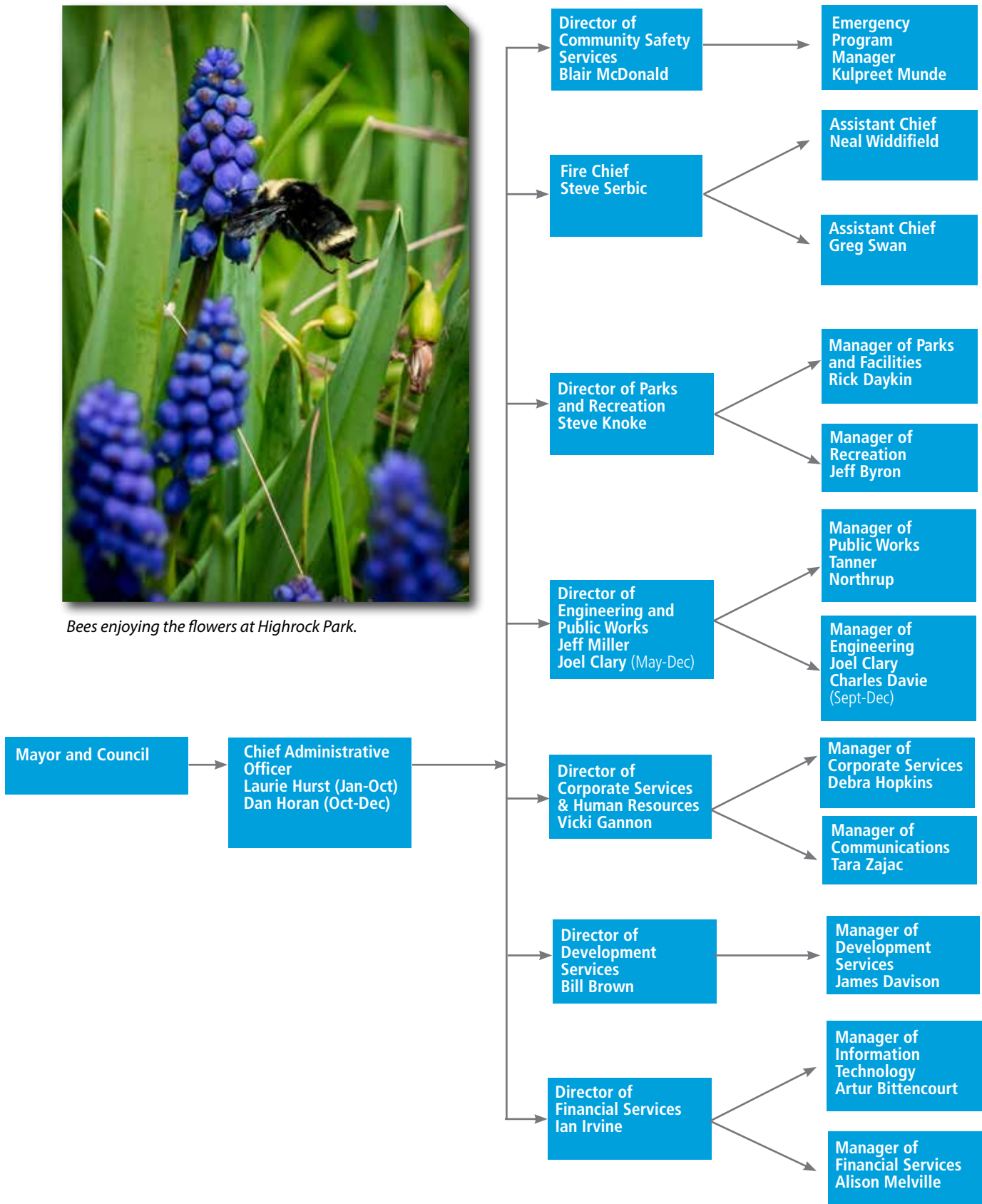
We continually seek new ways to improve our customer service delivery through technology and by eliminating duplication. We believe in open communication and a respectful workplace.

Archie Browning Arena

Organizational Chart



Bees enjoying the flowers at Highrock Park.



Corporate Services



The Corporate Services Department is comprised of administration, legislative services, Council and Committee support, communications, archives, and human resources. The department supports internal and external communications, corporate administration, records management and access to records requests, labour management, occupational health and safety, Mayor and Council, and ensures that council priorities and direction are implemented.

Corporate Services staff includes the Director of Corporate Services and Human Resources, Manager of Communications, Corporate Officer/Manager of Corporate Services, Deputy Corporate Officer, Archivist, Records Coordinator, Executive Assistant to the Mayor and CAO, and administrative staff.

The department is primarily responsible for providing support services to the corporation and to Mayor and Council, as well as ensuring that Council priorities are implemented. The department is also responsible for archives, which preserves and makes available municipal and community records of enduring value and private-sector materials of historical significance.

The Corporate Services team provides customer service, records management, information and privacy compliance, human resources, health and safety, internal and external corporate communications, historical records research assistance, community engagement, website and social media administration, guidance on public and Council proceedings, and facilitates election and assent voting proceedings.

Administration, legislative and human resources highlights

- Prepared a new Council Procedure Bylaw to improve meeting efficiencies;
- Conducted the quadrennial general local elections in 2022 for the Township of Esquimalt and School District 61 and implemented new opportunity to vote by mail ballot;
- Hosted new Council regional orientation attended by 13 municipalities and the CRD at the Gorge Pavilion;
- Organized and administered the inaugural meeting of Council;

- Implemented camera switching technology to enhance livestream viewing or playback experience of Council and COTW meetings with the ability to view the presentation decks and replacing the camera with a higher resolution unit that provides a better quality image;
- Amended the recruitment procedures for volunteer committee, commission, and board members;
- Provided performance management training for supervisory staff;
- Delivered leadership training for Advanced Supervisor Essentials;
- Conducted collective bargaining for CUPE 374 and IAFF staff;
- Provided support to the Executive Search Firm and Council throughout the CAO recruitment process that concluded in summer 2022;
- Filled 35 regular positions throughout the year (excludes auxiliary postings);
- Completed a compensation review for Mayor and Council.

Communications highlights

- Improved website architecture and usability by adding new links and reducing redundant and outdated information;
- Supported departments in all public engagement activities;
- Promoted Township and community events through earned media, social media and print channels;
- Supported local organizations in Township-related communications, including Esquimalt Farmers Market; Buccaneer Days; Esquimalt Chamber of Commerce; and CleanBC.
- Coordinated library grand opening celebration;
- Collaborated with Parks and Recreation staff on Gorge Park Pavilion celebration;



- Designed and distributed corporate documents such as annual report, tax newsletter and community-wide newsletter.
- Coordinated with Emergency Manager regarding heat warning information and created 2 new tools for the public: a brochure and an interactive online map that show available water fountains, beach access/view-points and public washrooms;
- Created graphic communications for local government election information;
- Designed ad, prepared information for website and shared information via social media regarding September 30 Day of Truth & Reconciliation.
- Used digital tactics such as social media channels (Twitter, Facebook, Instagram, YouTube), e-newsletter and township website to share information and receive feedback from the community.
- Advanced “shop local” messaging in digital communications, advertisements, and Current community newsletter.
- Supported local organizations in Township-related communications, including Esquimalt Farmers Market; Buccaneer Days; Esquimalt Chamber of Commerce; and CleanBC.
- Promoted annual campaigns and observance days including Pink Shirt Day, Volunteer Week, Earth Day, Moosehide Campaign; creating new Township content as needed.
- Created public emergency communications through severe winter and summer weather extremes.

Archives highlights

As a result of the flood that occurred in late 2021, the Archives remained closed until spring when a temporary pop-up location was opened with limited services.

- Moved to new location at 103-1149 Esquimalt Road and held a successful open house in fall 2022;
- Expanded public hours of the reference room for researchers;
- New photos/images website implemented with over 3,000 records and accompanying data.



Volunteers, community members and media popped by at various times during the grand opening of the Esquimalt Archives' temporary space.

COVID-related activities

- Municipal Hall fully reopened for business in February and continued to comply with the Provincial Health Officers orders and guidance to reduce transmission of COVID-19;
- Continued with the Work from Home policy until spring 2022;
- Continued to offer council meeting telephone participation for members of the public to reduce barriers for public engagement as the pandemic and associated concerns persisted;
- Replaced COVID-19 Safety plans with Communicable Disease Plans;
- Incorporated COVID and Communicable Disease Safety Plans into the elections proceedings resulting in changes to regular procedures.



Community Safety Services

The department aims to strengthen community safety through a focused and coordinated approach that improves the quality of life for all residents.

The Community Safety Services Department is the primary liaison between the Township and the Victoria Police Department, and is comprised of bylaw enforcement, building inspection, business licencing and the emergency program.

Business Licencing

The township monitors and controls the types and kinds of businesses that are allowed within the township. This is done through the business licence program. Prior to issuing a business licence, the application is reviewed by the Development Services Department to ensure it meets the zoning for the intended location. The application is then reviewed by the Fire Department to ensure that the building is suitable from a fire safety perspective for its intended use, and finally the Building Department ensures that the structure, signage and building construction are suitable for the intended business use. Once all of the checks are satisfactory, the business licence officer reviews and approves the licence if appropriate.

Highlights

- The township issued or renewed 762 business licences in 2022 remaining consistent with 2021.

Bylaw Enforcement

Esquimalt Bylaw Enforcement monitors and enforces municipal bylaws and takes a proactive approach to encouraging voluntary compliance through public education and awareness of municipal regulations.

We are also responsible for animal management and the administration of our contract with Victoria Animal Control Services.

Highlights

- The deer study saw the establishment of test and control groups of deer. Immunocontraception was administered to the “test” group of does. There are ongoing deer counts and monitoring to inform the conclusion of the study and report in the coming year.

Building Inspection

Building Inspection is responsible for the regulation of construction, alteration, repair or demolition of buildings and

structures within the township and helps ensure the safety and integrity of buildings and structures.

Building Inspectors conduct inspections at various stages of construction and keep records on file for future reference.

Highlights

- Inspections can be booked online adding a higher level of service to the public.

Emergency Program

The Esquimalt Emergency Program manages overall emergency planning for the Township and is comprised of municipal staff members, protection services, and volunteers.

The program is responsible for training, public education, activating the municipal Emergency Operations Centre and liaising with federal, provincial and regional emergency management partners. The program also coordinates and maintains the Emergency Response and Recovery plans for the Township, which includes business continuity, and updates the plans annually with input from staff members.

Volunteers are a vital component of the program with the delivery of public education through the Neighbourhood Emergency Preparedness Program. The Emergency Social Services team helps to coordinate essential services for residents that are displaced from their homes and the Emergency Radio Communications (ERC) Team provides back up communications when they are needed most.

Highlights

- The Regional Tsunami Map Portal was launched on the CRD website in November. The interactive portal provides greater depth of detail regarding the hazard in community than previous tools.
- The Emergency Program chairs the Regional Emergency Support Services Directors committee. The Evacuee Registration and Assistance (ERA) tool was released.
- The Neighbourhood Emergency Preparedness Program (NEPP) held its first public event since Covid in October. The Shake Cottage was set up to simulate an 8.0 magnitude earthquake as well as a booth

with information about personal preparedness and a prize draw for emergency kit items. The event saw approximately 200 people take a turn in the simulator and visit the information booth.

- The NEPP program continued to evolve with new videos created by volunteers to support different mediums of learning for residents who may not have access to workshops or would find it easier watching a short subject-based video. Planning for next year's NEPP program activities will see volunteers take part in events around the community and by-request workshops as well as a program to support multi-unit dwellings (strata and co-ops) increase their readiness for an emergency.
- An application was submitted for grant funding from the Union of B.C. Municipalities to support climate readiness. This application was for two projects directly for the Emergency Program, a community risk assessment, and a resilience adaptation plan. The \$65K grant will help to adapt and grow the program with a climate readiness focus.
- An application for grant funds from Union of B.C. Municipalities to purchase for Emergency Operations Centre IT equipment was successful. This \$22,490 grant helped replace outdated equipment.
- The ESS team responded to one call out that displaced 3 residents. Services were provided to the residents by the volunteers.
- The volunteer teams continue to train with regional teams and attend any regional training sessions as well as work on internal capacity. Volunteers also spend a significant time inventorying and cleaning up all ESS supply seacans.
- The township is an active member and participant in the Local Government Emergency Program Advisory Commission (LGEPAC) and Regional Emergency Management Partnership (REMP).

COVID-related activities

- Neighbourhood Emergency Preparedness Program (NEPP) remained on hold
- Staff continued to have weekly conference calls with local, regional, and provincial organizations in this period while making organizational changes where required to ensure provision of essential services and ensure compliance with Provincial Health Orders.

Public Safety Building Project



- Construction of a temporary fire hall in Archie Browning parking lot was completed, and Fire personnel moved into the new space in the spring
- Renovations were completed to the lower floor of the Municipal Hall to create a temporary police station for VicPD and for future use by Township staff. VicPD moved into their new offices in the summer of 2022
- The Public Safety Building was demolished to ground level.



Temporary location of the VicPD Esquimalt Division.



Temporary fire hall located in the Archie Browning Centre parking lot.

Victoria Police Department—Esquimalt Division

The dedicated officers of the Esquimalt Division are committed to the residents and business community of the Township of Esquimalt. Their mission is to “deliver excellence in public safety for two diverse communities through engagement, prevention, innovative policing and the Framework Agreement”.

The Victoria Police Department’s Esquimalt Division provides policing services to the Township of Esquimalt and the community of Vic West. Based in the heart of the Township, the Esquimalt Division is home to a number of dedicated police officers, support staff, and shared policing services.

Our Community Resource Officers pride themselves on their ability to effectively respond to community challenges through collaboration with citizens, community partners, members of the business community, and local government.

Our Mobile Youth Services Team (MYST), also based in Esquimalt, is a police/counsellor partnership which engages with and supports vulnerable youth in our community who are at risk of exploitation. The members and staff are committed to a style of service delivery that is rooted in community policing, high visibility, and connections with our citizens.

2022 was a busy and productive year for the members of the Esquimalt Division. The staff adapted to the parameters of the pandemic and continued to provide prompt, courteous and kinetic service to the community.



Inspector Michael Brown and Chief Constable Del Manak at the Esquimalt Lions Easter Egg-stravaganza.

Highlights

- Successful transition to a new Esquimalt Division Police Station adjacent to the Town Square;
- Increased beat & bicycle patrols, year-round;
- Ongoing relationships with our business community through the ‘Connect’ project;
- Enhanced efforts to deliver traffic safety to the Township, particularly in school zones and key intersections;
- Maintained lockdown procedures and assisted with drills in our local schools to promote student & staff safety;
- Assisted with various initiatives with local service providers and community partners including Moosehide, Smile for a Child, No Stone Left Alone, the Poppy Campaign, Meals on Wheels, and Esquimalt Lions Christmas Hampers.

Development Services



The Development Services Department is responsible for ensuring that community development within Esquimalt occurs in a manner consistent with the goals and policies set out in the Official Community Plan.

The Development Services Department is tasked with the following:

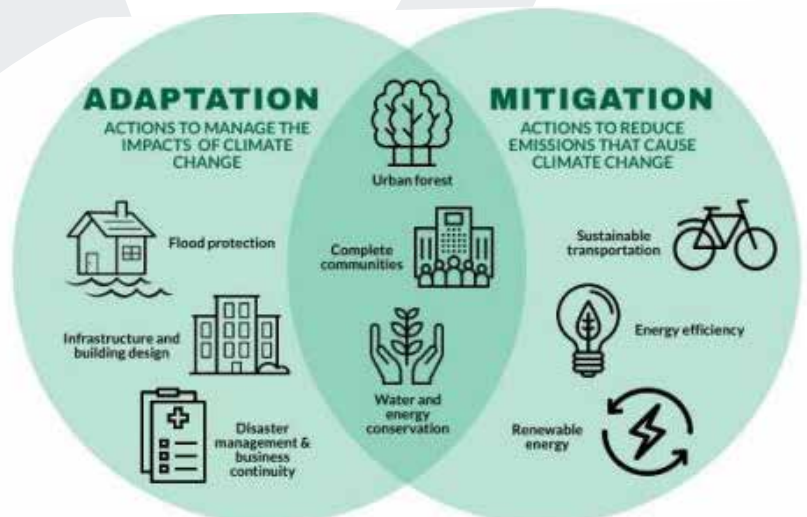
- Ensuring that the processing of various planning applications (Official Community Plan Amendments, Zoning Bylaw Amendments, Development Permit Applications, and Development Variance Permit Applications) are processed in an efficient and timely manner in accordance with the Local Government Act and various bylaws;
- Approving subdivisions while following provincial acts and regulations;
- Administering the Board of Variance and ensuring that applications to the Board are processed in a timely manner in accordance with the relevant legislation;
- Administering the Advisory Planning Commission and the Design Review Committee. Both committees are advisory committees of Council and serve to review various planning applications and land use matters and provide recommendations for Council's consideration;
- Providing advice to Council on a wide range of issues from climate change to housing to doctor recruitment;
- Department staff serve on several regional committees including Development and Planning Advisory Committee, social housing, health, housing, and the CRD's Intermunicipal Working Group;
- Providing other departments with timely information and services;
- Maintaining the corporation's Geographic Information System and provides a variety of maps and special analysis to the corporation;
- The Department provides information to other levels of government (e.g., greenhouse gas emissions to the province);
- The Department administers Freedom of Information legislation related to building plans; and
- Liaising with external organizations such as the Urban Development Institute.



To help shape the Parking Bylaw, a survey and other public engagement activities took place in 2022.

Highlights

- Parking Bylaw Review was commenced.
- Implemented online booking for building inspections.
- Helped facilitate the relocation of the library into its new space at the Esquimalt Town Square.
- Prepared a brochure to guide applicants through the process for Detached Accessory Dwelling Units.
- Update the contractors' development guidelines.
- The Climate Mitigation Plan, Climate Adaptation Guide, and Climate Action Plan were all endorsed by Council.



Engineering and Public Works



The Engineering and Public Works Department maintains, upgrades and develops municipal infrastructure.

Engineering focuses on the planning, design and project management of new infrastructure and upgrading existing infrastructure along with proposed new developments. Public Works ensures that the existing infrastructure is maintained and operated in an effective manner as well as providing additions or improvements to existing infrastructure.

The infrastructure falls into three main groups: linear (roads, sidewalks, sewers, drains), vertical (building maintenance, signage, intersections, streetlights) and mobile (purchase and maintenance of vehicles).

Engineering

In 2022, Engineering staff planned, designed, and managed several projects related the township's linear and vertical infrastructure.

New developments and new building permits were reviewed by Engineering staff in collaboration with the Development Services Department to ensure efficient customer service.

Highlights

- Active Transportation Network Plan endorsed by Council
- Reviewed on-street parking strategies through the advancement of the parking study and public engagement
- Investigated and identified source of contaminants at Gosper Crescent outfall
- Hired contractor to line 80m of sewer main along Gosper Crescent
- Investigated potential sources of inflow and infiltration
- Purchased and installed two flow meters to better track inflow and infiltration
- Hired a consultant to develop a scope of work for I&I reduction in the Colville Catchment
- Completed bi-annual traffic counts
- Continued to manage contractor completing CCTV inspections of storm and sewer mains
- Worked with a consultant to complete detailed designs and hired a contractor for:
 - a new 250m sewer connection to service the bathroom at Saxe Point Park
 - replacing 60m of sewer main in a right-of-way between two houses in Saxe Point neighbourhood
 - a new sidewalk in the Archie Browning Sports Centre parking lot
 - traffic calming and pedestrian improvements on Lyall Street from Lampson east
- Design started and engagement completed for bike lanes on Tillicum and Lampson corridors
- Completed the Ready-Step-Roll program for Macaulay Elementary
- Designed traffic calming improvements at Lyall Street and Macaulay Street intersection
- Procured speed display boards and pavement markings in Macaulay Elementary school zone using Vision Zero grant funding

Engineering and Public Works



Public Works highlights:

In 2022, Public Works staff took part in several areas of work which consisted mainly of operating and maintaining existing infrastructure systems for linear, vertical and mobile assets.

Where needed, staff constructed new, replaced or upgraded portions of the infrastructure systems in addition to purchasing new mobile assets.

Highlights

- Pump station maintenance
- Catch basin cleaning
- Oil/water/grit separator cleaning
- Street sweeping
- Significant snow and ice event in January and December
- Pothole and sinkhole repair
- Road markings/curbs painted/driveway tips
- Trip hazard survey completed
- Maintenance of parks infrastructure and vertical infrastructure
- Fleet maintenance
- Purchase of new garbage bins
- Procurement of new fleet
- Construction of new curb ramps
- Installed new sewer and storm laterals, manholes, catchbasins, curb and gutter, and side-walks for developments
- Various sanitary and storm main repairs
- Investigated and identified source of contaminants at Gosper Crescent outfall
- Road repairs completed at several locations via asphalt removal and replacement
- Sidewalk and road surface restoration for third party utilities
- Sidewalk repairs to remove trip hazards
- Coordinated the replacement of the HVAC units at the Municipal Hall
- Coordinated renovation of front lower portion of roof at Municipal Hall
- Constructed new sidewalk on Kinver Street between Hadfield Avenue and Munro Street
- Procured and installed a new projector for art display on the west exterior wall of the Municipal Hall



Crossing improvements at Intervale Ave and Highrock Ave, including fresh paint, new curb ramps and signage.

Parks and Recreation



Esquimalt is a compact community with a wealth of parks and recreation opportunities maintained and operated by the Parks and Recreation Department. The department provides programs and services for local and regional residents and hosts sporting and special events in the community.

Recreation

The recreation department offers a wide variety of programs that serve the community by providing options for all ages and abilities. From athletics to arts to peer support, Esquimalt Recreation's goal is to be a place for everyone.

Parks

The Parks Department is responsible for the maintenance and conservation of Esquimalt's stunning parks, trails and beaches. While maintaining Township parks to a high standard, staff members follow principles of sustainability and ecology, ensuring that future generations will continue to enjoy our coastal and upland parks and greenways.

Highlights

- 2022 marked the year recreation programs and services were brought back to pre-covid levels. This was challenging as the Aquatic Centre hours of operation needed to be reduced due to significant shortages in lifeguard and swim instructor staff;
- Activities offered through partnership programs with other municipalities include Leisure Involvement For Everyone (L.I.F.E.), Leisure Assistance Pass (L.A.P.) and the Regional Access Pass. Another partnership was the Positive Ticketing Program with all police and bylaw in Capital Regional District;
- Promotions occurred through digital signage, roadside marquees and engaged social media platforms (followers on parks/ rec accounts: 6,505 on Facebook; 4,264 on Twitter; 2,226 on Instagram);
- Esquimalt Recreation Centre updated cardiovascular and strength training machines located in the Wellness Centre;
- The new Esquimalt Gorge Park Pavilion— in partnership with the University of Victoria—unveiled a historical story wall telling the history of Gorge Park Tea House and of Japanese Canadians;
- Aquatic staff recruitment continued with 204 people enrolled in advanced aquatics courses: Bronze Medalion, Bronze Cross, National Lifeguard and Swim Instructor;
- The Takata Garden at Esquimalt Gorge Park was installed and included: 5 Japanese stone benches, 2 boulders, a torii gate, 1 lantern, 1 stone guide and several hundred trees and plants;
- Initiated a plan to phase out handheld fuel-powered landscaping equipment where possible;
- The Gorge Creek Salt Marsh project was completed in partnership with World Fisheries Trust which was jointly funded by the Pacific Salmon Foundation and the township;
- Expansion of Rhododendron Garden in Esquimalt Gorge Park;
- Loop trail developed in Saxe Point Park using accessible trail designs;
- Split rail fencing installed surrounding owl habitat;
- Nature-inspired playground installed in Hither Green Park after public consultation on design;
- Recycling bins installed in Memorial, Esquimalt Gorge, Lampson, Saxe Point and Adventure parks;
- Created a natural area management plan for Saxe Point Park.



Natural play structures at Hither Green Park.

Parks and Recreation



Significant events

- Signature Esquimalt community events such as the Esquimalt 5km Walk and Run, Buccaneer Days, RibFest, the Music in the Park Series, the Farmers Market, Celebration of Lights, Bard Across the Bridge, the giant sandcastle at Esquimalt Gorge Park, and a 3D chalk art display at Saxe Point Park brought participants and spectators from across the region.
- New events were added to the annual offering such as JazzFest, Splash of Light and the Halloween Howl.
- Grand opening of Gorge Park Pavilion occurred in June 2022 with the Takata Family and Iəkʷəŋ Traditional Dancers. Over 600 attendees were recorded for this very special event.
- Hosted community vaccine booster clinic from January to March 2022 in the Archie Browning Curling Rink.
- Hosted BC Seniors Games in fall of 2022 (hockey and curling venues).



(Clockwise) The Uminari Taiko drummers helped commemorate the opening of the Esquimalt Gorge Pavilion; staff prepare curling ice at Archie Browning Arena; the Gorge Pavilion is a popular place for event rentals; volunteers help plant native species on the shoreline of the Gorge Creek salt marsh.

Esquimalt Fire Rescue Services



Esquimalt Fire Rescue Services (EFRS) provides fire suppression, investigation, prevention and education services to residents of the Township.

Other services the department provides include medical first responder, confined space entry and hazardous materials response.

In 2022, EFRS completed its departmental strategic plan, which supports growth and establishes new priorities and goals for the next five years. New initiatives for the year included the start of three brand new programs: the School Academy, Second Responder and Wellness Program.

The School Academy trains students from Esquimalt High School in all aspects of a career as a firefighter, from responder to fire calls, medical, CPR and overdose calls. The return on investment from this program gives kids skill sets that will help them make better decisions, help make a career choice, or even save a life with the hands-on first aid training they receive.

The Second Responder program has crews returning to a scene, typically a house, where we have attended and noticed that there was a significant impact on the person/people needing help. We offer our assistance through the support of the Esquimalt Neighbourhood House and provide these individuals somewhere to go for support. Neighbourhood House will offer counselling and have a variety of different resources to help people after a crisis. This program has been used several times, and we are fortunate to have the support of the Esquimalt Firefighters Charitable Foundation as well, they are supporting the Esquimalt Neighbourhood house by donating funds raised to continue the great work they provide.

Esquimalt Fire Rescue's Wellness Program was created in 2022. This program supports physical, spiritual and mental health and provides resources to support firefighters when they are working and addresses health issues as soon as they become apparent. This proactive approach has been extremely successful in building resilience, creating a safe psychological workplace and most importantly trust among the members of the department.

We hosted two courses relating to firefighting tactics and hose handling – Lieutenant Aaron Fields from Seattle Fire and Nate Jamison from Denver Fire came to Esquimalt to work with crews on deploying hose lines providing firefighters with tools and techniques in high rise firefighting. Fireground survival was also hosted, this is firefighter self rescue and life safety training. Both courses brought firefighters from around Greater Victoria to Esquimalt for the 4 days of training and was a great success.

The fire department now has two new members who are on the CRD Regional Emergency Hazmat team. This is an increase from the previous one member. These two members train throughout the year with the regions fire departments and respond as a unit at the request of local fire department for expert assistance in dealing with hazardous materials incidents.

Fire department members train daily to learn new skills and maintain all existing disciplines. This internal training ranges from one to two hours per shift. In 2022, the department participated in 5,575 hours of internal training compared to 2021 with 5,635 hours. Our training increases yearly as a result of new programs started by the fire department and increased demand on certification and re certifications.

Firefighters and fire officers participated in external training courses. These courses range from several hours to several days. In 2022, members of the department attended several external training courses including fire officer training, of which we had 3 members successfully complete their Fire Officer 1 certification. Some of the other training included BC Fire Code which all members took and were successful in completing. This course provided skills on understanding the Fire Services Act as it relates to inspection of commercial buildings and businesses so that the firefighters can better complete those inspections.

Six members took Emergency Scene Management training; this classroom-based training teaches the theories and each student using a tabletop type scenario puts those theories to work and are tested on these skills learned in a scenario with a 'tiny town' to use the skills learned to take on the role of the incident commander at various scenes.

Esquimalt Fire Rescue Services



(Clockwise) Firefighters demonstrate their skills in the First Nations Firefighter Competition; EFRS members collected fire equipment to send to Ukraine to help first responders; Esquimalt High students take part in the EFRS School Academy; EFRS unveiled a new crest in 2022 including "We are all one" written in Ləkʷəŋən.

Working in conjunction with Parks and Recreation, we hosted the first annual Spooky Fire Hall for Halloween. We had over one thousand trick-or-treaters come by to jump in the bouncy castle, look at the equipment and fire trucks or relax while watching a movie in the apparatus bay. As a bonus, everyone left with a handful of goodies.

For the second time we were honoured and privileged to have 18 First Nation communities send their firefighters to Esquimalt for their annual firefighter competition. Bringing career and First Nation firefighters together for two days of training and competition was one of the highlights of Esquimalt Fire Rescue's accomplishments for 2022. We are looking forward to hosting the event again in 2024.

Financial Services and Information Technology



The Financial Services and Information Technology Departments are responsible for management of the Township's financial affairs and technology requirements to ensure public accountability and transparency while supporting Council's strategic objectives.

Financial Services

The Financial Services Department serves as the first point of contact at the municipal hall. In addition to addressing all general enquiries, the department is responsible for overall cash management. This includes collection of property tax, dog and business licence payments, investment of funds and securities, management of payroll and benefits and processing of disbursements made by the Township. To ensure the Township is protected against the effects of damage on accidental loss, staff maintain claims and insurance premiums and work closely with other departments to ensure that risks to the Township are minimized.

Each year, a detailed budget identifies all revenues and funding sources for operating and capital expenditures, including projections for a five-year period. This financial plan and the annual taxation levies necessary to support the service levels of municipal operations are approved by Council.

Additionally, the Township's reserves are assessed to ensure long term fiscal sustainability and adequacy of funding for future capital projects. The Township's financial statements, prepared in accordance with generally accepted accounting principles and Public Sector Accounting Board (PSAB) recommendations, are audited annually. In addition to satisfying all audit and regulatory reporting requirements, the department generates timely and accurate financial information for review and analysis by Council and senior management to ensure fiscal accountability and facilitate decision-making.

Information Technology

The Information Technology (IT) Department is responsible for the design, deployment, management and support of services to enable the efficient use of technology across all departments. This includes all network hardware and software, security and telephone systems, cellular phones, wireless technologies, mobile applications and audio/video presentation infrastructure, at all municipal locations. IT staff are also responsible for backup and replication of systems and data for business continuity and recovery in the event of an emergency or disaster.

Department highlights

- Implemented online functionality for the application and payment of dog and business licences.
- Provided the online capability to make property tax payments with credit cards using a third-party provider;
- Completed asbestos contamination and remediation assessments of Township facilities;
- Installed audio, video and telecommunications infrastructure at the Gorge Park Pavilion;
- Assisted the Engineering Department with the implementation of devices to monitor and alert staff about the amount of water in storm drains;
- Designed and configured necessary infrastructure at the new temporary fire hall and archives locations.

COVID-related activities

- Using Safe Restart Grant to fund revenue shortfalls and additional operating expenditures



(Top L-R) Officials including Esquimalt-Metchosin MLA Mitzi Dean, Mayor Barbara Desjardins and Federal Housing Minister Ahmed Hussen celebrate a new affordable housing project at 874 Fleming Street; new road markings were added near Macaulay School to remind drivers of the playground zone.
 (Middle L-R) The Esquimalt Emergency Program held an interactive earthquake demonstration; several community members came out to celebrate the grand opening of the Esquimalt library branch.
 (Bottom L-R) Members of the geocaching community and the Sharkz Store hosted an E&N Trail cleanup; the Esquimalt 5K Race was another success.

Township operations by the numbers in 2022



Corporate Services:

- 39** Freedom of Information request responses
- 89** Archives requests for research and information
- 15** proclamations prepared and posted to website
- 430** resolutions voted on at Council and Committee of the Whole meetings
- 1,254** mail items processed for retention and distribution
- 4,120** followers on municipal Twitter account
- 2,233** fans on municipal Facebook account
- 1,601** followers on Instagram account
- 526** followers on LinkedIn account
- 2,676** subscribers to Esquimalt Alert



Development Services:

- 12** public hearings
- 37** development permit applications
- 14** development variance permit applications
- 0** board of variance applications
- 1** subdivision applications
- 8** Advisory Planning Commission meetings
- 9** Design Review Committee meetings
- 0** Environmental Advisory Committee meetings



Community Safety Services:

- 762** business licences issued or renewed
- 74** new business licence applications
- 126** plumbing permits issued
- 218** building permits issued (just under \$155M in construction value)
- 434** bylaw enforcement tickets issued
- 302** written warnings issued



Engineering and Public Works:

- 693** tonnes of asphalt placed
- 446** linear metres of sidewalks maintained
- 15** sanitary service lateral installed
- 16** blocked sanitary service laterals repaired
- 14** storm service laterals installed
- 4** blocked storm service lateral repaired
- 6** catchbasins installed
- 5** traffic orders issued
- 52** development applications
- 92** building permit applications
- Collection of:
 - » 1,008 tonnes of garbage
 - » 548 tonnes of kitchen scraps
 - » 2,002 tonnes of yard and garden



Fire Rescue:

881 total responses to incidents

- » 485 medical aid
- » 159 alarm calls
- » 24 motor vehicle incidents
- » 27 structure fires
- » 11 other fire
- » 12 natural gas leak
- » 3 vehicle fire
- » 35 lift assist
- » 3 brush fire
- » 15 hazardous materials
- » 13 burning complaints
- » 94 misc/other



Financial Services and Information Technology:

5,793 property tax notices generated

770 property tax certificates

1,608 dog licences issued

5,816 vendor invoices processed



Parks and Recreation:

2,635 memberships sold

2,976 punch passes sold

152 children enrolled in school year before and after care programs

125 youth on average attending the Esquimalt Teen Centre each week

2,323 children enrolled in summer camps

2,040 children enrolled in swimming lessons

1,393 park bookings

134 tree cutting/pruning applications were processed with permits

137 municipal trees were pruned

102 municipal trees were removed

400 municipal trees were planted in natural areas

49 boulevard trees were planted

2,879 sq. m of invasive species removed from Parks



View of the Sooke Hills from the cairn at Highrock Park.

Financial Section

Financial Reporting Responsibility

Auditors' Report

Financial Statements

Statistical Information



Lampson St. School Mayday-Memorial Park-c-1920-v987-30-1

Management's responsibility for financial statements

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Corporation of the Township of Esquimalt (the "Township") are the responsibility of management and have been prepared in compliance with applicable legislation, and in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township'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 Council's approval of the financial statements.

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



Chief Administrative Officer



Director of Financial Services



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

Management is responsible for the preparation and fair presentation of the 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

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 Entity'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 Entity'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 Entity 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.
- 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.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 1, 2023


The Corporation of the Township of Esquimalt

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial Assets:		
Cash and cash equivalents (note 2)	\$ 80,660,629	\$ 81,742,569
Property taxes receivable	1,306,035	799,722
Accounts receivable	1,092,058	1,013,737
MFA debt reserve cash (note 11(b))	534,730	598,992
	<u>83,593,452</u>	<u>84,155,020</u>
Liabilities:		
Accounts payable and accrued liabilities	9,343,221	11,336,431
Deferred revenue and deposits (note 3)	7,072,489	9,674,748
Debt (note 4)	36,353,110	38,140,733
Employee benefit and retirement obligations (note 5)	1,458,370	1,380,240
	<u>54,227,190</u>	<u>60,532,152</u>
Net financial assets	<u>29,366,262</u>	<u>23,622,868</u>
Non-financial assets:		
Tangible capital assets (note 6)	100,015,312	97,183,242
Inventory of supplies	178,508	146,845
Prepaid expenses	174,247	159,135
	<u>100,368,067</u>	<u>97,489,222</u>
Commitments and contingencies (note 11)		
Accumulated surplus (note 7)	<u>\$ 129,734,329</u>	<u>\$ 121,112,090</u>

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



Director of Financial Services

The Corporation of the Township of Esquimalt

Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	Financial plan (note 12)	2022	2021
Revenues:			
Taxes for municipal purposes (note 8)	\$ 19,485,345	\$ 19,555,729	\$ 18,243,875
Payments in place of taxes (note 9)	12,811,227	12,852,521	12,883,090
Sale of services	3,560,929	4,275,962	3,070,167
Capital contributions & donations	-	337,604	297,533
Other revenue from own sources	2,048,682	9,762,059	10,749,689
Conditional transfers from other governments (note 10)	964,950	1,262,038	1,865,005
Unconditional transfers from other governments (note 10)	572,408	579,533	569,055
Total revenue	39,443,541	48,625,446	47,678,414
Expenses:			
General government	4,592,911	5,618,059	3,970,843
Protective services	13,624,272	15,390,431	14,522,604
Transportation	3,949,697	4,979,445	4,689,341
Environmental health	1,361,170	1,823,507	1,745,606
Environmental development	921,169	810,476	829,611
Recreation, parks and culture	11,712,696	11,381,289	10,263,929
Total expenses	36,161,915	40,003,207	36,021,934
Annual surplus	3,281,626	8,622,239	11,656,480
Accumulated surplus, beginning of year	121,112,090	121,112,090	109,455,610
Accumulated surplus, end of year	\$ 124,393,716	\$ 129,734,329	\$ 121,112,090

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

The Corporation of the Township of Esquimalt

Statement of Change in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Financial plan (note 12)	2022	2021
Annual surplus	\$ 3,281,626	\$ 8,622,239	\$ 11,656,480
Contributed tangible capital assets	-	(315,231)	(224,677)
Acquisition of tangible capital assets	(50,219,517)	(6,949,788)	(16,338,057)
Amortization of tangible capital assets	-	3,627,665	3,446,639
Proceeds on disposal of tangible capital assets	-	30,923	3,060
Loss (gain) on disposal of tangible capital assets	-	774,361	(2,060)
	(50,219,517)	(2,832,070)	(13,115,095)
Acquisition of inventory supplies	-	(178,508)	(146,845)
Consumption of inventory supplies	-	146,845	163,744
Acquisition of prepaid expenses	-	(174,247)	(159,135)
Consumption of prepaid expenses	-	159,135	84,162
	-	(46,775)	(58,074)
Change in net financial assets (debt)	(46,937,891)	5,743,394	(1,516,689)
Net financial assets, beginning of year	23,622,868	23,622,868	25,139,557
Net financial assets, end of year	\$ (23,315,023)	\$ 29,366,262	\$ 23,622,868

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

The Corporation of the Township of Esquimalt

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities		
Annual surplus	\$ 8,622,239	\$ 11,656,480
Items not involving cash:		
Contributed tangible capital assets	(315,231)	(224,677)
Amortization of tangible capital assets	3,627,665	3,446,639
Change in employee benefits and other liabilities	78,130	(105,104)
Actuarial adjustment on debt	(512,959)	(478,761)
Loss (gain) on disposal of tangible capital assets	774,361	(2,060)
Change in non-cash operating assets and liabilities:		
Property taxes receivable	(506,313)	(342,781)
Accounts receivable	(78,321)	(296,430)
MFA debt reserve fund cash	64,262	(355,884)
Accounts payable and accrued liabilities	(1,993,210)	384,662
Deferred revenue and deposits	(2,602,259)	(8,419,783)
Inventory of supplies	(31,663)	16,899
Prepaid expenses and deposits	(15,112)	(74,973)
	7,111,589	5,204,227
Capital activities:		
Acquisition of tangible capital assets	(6,949,788)	(16,338,057)
Proceeds on disposal of tangible capital assets	30,923	3,060
	(6,918,865)	(16,334,997)
Financing activities:		
Debt issued	98,761	35,000,000
Debt principal repaid	(1,373,425)	(842,501)
	(1,274,664)	34,157,499
Increase (decrease) in cash and cash equivalents	(1,081,940)	23,026,729
Cash and cash equivalents, beginning of year	81,742,569	58,715,840
Cash and cash equivalents, end of year	\$ 80,660,629	\$ 81,742,569
Supplemental cash flow information:		
Cash paid for interest	\$ 1,228,240	\$ 327,876
Cash received from interest	2,244,312	611,949

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

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

The Corporation of the Township of Esquimalt (the "Township") was incorporated on September 1, 1912 under the Municipal Act, a statute of the Province of British Columbia. Its principal activities are the provisions of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

1. Significant accounting policies:

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

(a) Reporting entity:

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all of the Township's activities and funds. Inter-departmental balances and organizational transactions have been eliminated. The Township does not control any significant external entities and accordingly, no entities have been consolidated in these financial statements.

(b) Basis of accounting:

The Township follows the accrual method of accounting for revenues and expenses. Revenues are normally 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.

(c) Government transfers:

Government transfers with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability for the recipient government.

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made.

(d) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenditures are incurred, services performed, or the tangible capital assets are acquired thereby extinguishing the related liability.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(e) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved mill rates and the anticipated assessment related to the current year.

(f) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(g) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia (the "MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

(h) Long-term debt:

Long-term debt is reported net of related payments and actuarial earnings.

(i) Employee future benefits:

The Township and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave benefits and other retirement benefits are also available to the Township's employees. The costs of these benefits are actuarially determined based on 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. The actuarial losses or gains are amortized over a period equal to the employee's average remaining service lifetime.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(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 cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life in years
Land improvements	10 - 50
Building and building improvements	5 - 70
Vehicles, machinery and equipment	3 - 30
Water and wastewater infrastructure	20 - 100
Roads infrastructure	15 - 80

Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets are written down when conditions indicate that they no longer contribute to the Township'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.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions including tangible capital assets received in lieu of a developer cost charge, are recorded at fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(iv) Interest capitalization

The Township does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

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

(vi) Inventories of supplies

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

(k) Liability for contaminated sites:

The Township records a liability in its financial statements when contamination on non-active property exceeds an accepted environmental standard and the Township is directly responsible, or accepts responsibility, for the damage. The liability is measured at the Township's best estimate of the costs directly attributable to remediation of the contamination.

No contaminated sites liabilities have been recorded in these financial statements.

(l) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 and estimating provisions for accrued liabilities including employee future benefits. Actual results could differ from those estimates.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

2. Cash and cash equivalents:

	2022	2021
Cash and bank deposits	\$ 2,870,250	\$ 2,794,434
Municipal Finance Authority Money Market Funds	77,790,379	78,948,135
	\$ 80,660,629	\$ 81,742,569

3. Deferred revenue and deposits:

Deferred revenue, reported on the statement of financial position, includes the following:

	2022	2021
Trust and deposit liabilities	\$ 4,078,917	\$ 2,534,653
Unearned recreation fees	382,186	213,063
Property tax instalments	1,324,963	1,166,645
McLoughlin Amenity grants	226,401	5,154,870
Miscellaneous	1,060,022	605,517
	\$ 7,072,489	\$ 9,674,748

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

4. Debt:

Bylaw	Purpose	Matures	Rate	Original Amount	Repayments and Actuarial Earnings	Net Balance	
						2022	2021
<u>General Capital</u>							
2492	Recreation Centre	2023/10/03	2.850%	\$ 2,800,000	\$ 2,617,548	\$ 182,452	\$ 388,727
2492	Recreation Centre	2022/12/03	2.250%	4,000,000	4,000,000	-	291,516
2834	Roads and Streets	2024/10/14	3.000%	1,200,000	928,826	271,174	403,824
3021	Public Safety	2051/09/27	2.580%	35,000,000	834,334	34,165,666	35,000,000
				43,000,000	8,380,708	34,619,292	36,084,067
<u>Sewer Capital</u>							
2565	Sanitary Sewers	2027/12/01	2.250%	2,353,000	1,586,773	766,227	902,862
2565	Sanitary Sewers	2026/10/19	1.530%	1,129,000	834,070	294,930	363,756
2565	Sanitary Sewers	2025/10/13	0.910%	2,012,000	1,619,808	392,192	519,486
2565	Sanitary Sewers	2024/12/02	2.250%	1,256,000	1,072,845	183,155	270,562
				6,750,000	5,113,496	1,636,504	2,056,666
<u>General Capital Short Term</u>							
LUA-Nov 21/22	Recreation Centre	2027/11/30	4.510%	98,761	1,447	97,314	-
				98,761	1,447	97,314	-
				\$ 49,848,761	\$ 13,495,651	\$ 36,353,110	\$ 38,140,733

In 2002, the Council of the Township adopted Bylaw No. 2492 to authorize the renovation and upgrade of the Esquimalt Recreation Centre and to borrow upon the credit of the Township a sum not to exceed \$6,800,000.

In 2003, the Council of the Township adopted Bylaw No. 2565 to authorize the construction of improvements to the sanitary sewer system and to borrow upon the credit of the Township a sum not to exceed \$6,750,000.

In 2014, the Council of the Township adopted Bylaw No. 2834 to authorize the construction of improvements to the Admirals Road corridor and to borrow upon the credit of the Township a sum not to exceed \$1,200,000.

In 2021, the Council of the Township adopted Bylaw No. 3021 to authorize the construction of a new public safety building and to borrow upon the credit of the Township a sum not to exceed \$35,000,000.

In 2022, the Council of the Township authorized the replacement of aging fitness equipment and to borrow short term upon the credit of the Township a sum not to exceed \$98,761.

Total interest on debt for the year was \$1,220,303, including accrued interest of \$279,384 (2021 - \$551,233, including accrued interest of \$285,045).

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

4. Debt (continued):

The Township issues its debt instruments through the MFA. The debt is issued on a sinking fund basis, whereby MFA invests the Township's principal payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. Actuarial earnings on debt represent the repayment and/or forgiveness of debt by the MFA using surplus investment income generated by the principal payments.

Principal payments on debt for the next five years and thereafter are as follows:

2023	\$	1,268,511
2024		1,184,691
2025		1,047,695
2026		966,685
2027		930,367
Thereafter		19,907,448

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

5. Employee benefit and retirement obligations:

The Township provides sick leave and certain benefits to its employees. These amounts and other employee related liabilities that require funding in future periods are set out below.

Accumulated sick leave represents the liability for sick leave banks accumulated for estimated draw downs at future dates. Retirement benefit payments represent the Township's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, death benefits, certain vacation entitlements in the year of retirement, and pension buyback arrangements for qualified employees.

Information about liabilities for employee benefit plans is as follows:

	2022	2021
Accrued benefit obligation, beginning of year	\$ 1,380,240	\$ 1,485,344
Service cost	150,500	154,600
Interest cost	47,200	38,800
Benefits payments	(170,100)	(304,000)
Past agreement refund accrual	50,530	5,496
Accrued benefit obligation, end of year	\$ 1,458,370	\$ 1,380,240

The actuarially accrued benefit obligation set out in the actuarial valuation is \$1,483,200 (2021 - \$1,698,700), resulting in a variance of \$24,830 between the obligation and the accrued benefit liability of \$1,458,370 (2021 - \$1,380,240). The variance is composed of an actuarial net loss of \$69,700 (2021 - \$357,500) and the special agreement refund accrual of \$44,870 (2021 - \$39,040). This actuarial loss is being amortized over a period equal to the employees' average remaining service lifetime of 11 years. The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$242,400 (2021 - \$213,000).

The accrued benefit obligations and the net periodic benefit cost were estimated by actuarial valuation as of December 31, 2022. At December 31, 2022, the valuation was updated to reflect specific changes in the assumptions adopted in measuring the Township's accrued employee benefit obligations. The significant assumptions adopted in measuring the Township's accrued benefit obligations are as follows:

	2022	2021
Discount rates	4.50%	2.60%
Expected inflation rate	4.00%	2.50%
Expected wage and salary increase, based on age and gender	0.00% - 3.40%	2.58% - 4.63%

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

5. Employee benefit and retirement obligations (continued):

Municipal Pension Plan

The Township 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 assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The Township paid \$884,086 (2021 - \$1,165,971) for employer contributions while employees contributed \$1,063,583 (2021 - \$884,641) to the plan in fiscal 2022.

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

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

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 Employee locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The Township and its employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020 and extrapolated to December 31, 2021. At December 31, 2021, the total plan provision for approved and unreported claims was \$24,715,800 with a net surplus of \$1,664,646. The actuary does not attribute portions of the unfunded liability to individual employers. The Township paid \$74,135 (2021 - \$68,563) for employer contributions in fiscal 2022.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

6. Tangible capital assets:

Cost	Balance December 31, 2021	Additions	Disposals/ transfers	Balance December 31, 2022
Land and land improvements	\$ 45,970,465	\$ 1,361,719	\$ (115,831)	\$ 47,216,353
Building and building improvements	26,186,468	12,925,592	(2,274,859)	36,837,201
Vehicles, machinery and equipment	13,015,483	695,218	(505,304)	13,205,397
Water and wastewater infrastructure	26,594,479	744,321	-	27,338,800
Roads infrastructure	42,412,722	819,695	(30,160)	43,202,257
Work in progress	18,100,438	1,224,689	(10,506,215)	8,818,912
Total	\$ 172,280,055	\$ 17,771,234	\$ (13,432,369)	\$ 176,618,920

Accumulated amortization	Balance December 31, 2021	Disposals	Amortization expense	Balance December 31, 2022
Land and land improvements	\$ 12,020,929	\$ (84,457)	\$ 385,490	\$ 12,321,962
Building and building improvements	15,425,847	(1,536,187)	1,028,909	14,918,569
Vehicles, machinery and equipment	8,638,193	(494,643)	583,759	8,727,309
Water and wastewater infrastructure	14,057,036	-	416,206	14,473,242
Roads infrastructure	24,954,808	(5,583)	1,213,301	26,162,526
Total	\$ 75,096,813	\$ (2,120,870)	\$ 3,627,665	\$ 76,603,608

Net book value	Balance December 31, 2021	Balance December 31, 2022
Land and land improvements	\$ 33,949,536	\$ 34,894,391
Building and building improvements	10,760,621	21,918,632
Vehicles, machinery and equipment	4,377,290	4,478,088
Water and wastewater infrastructure	12,537,443	12,865,558
Roads infrastructure	17,457,914	17,039,731
Work in progress	18,100,438	8,818,912
Total	\$ 97,183,242	\$ 100,015,312

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

6. Tangible capital assets (continued):

(a) Assets under construction

Assets under construction having a value of \$8,818,912 (2021 - \$18,100,438) have not been amortized. Amortization of these assets will commence when the asset is available for service.

(b) Contributed tangible capital assets

Contributed tangible capital assets are recognized at fair market value at the date of contribution. There were contributed tangible capital assets having a value of \$315,231 during the year (2021 - \$224,677).

(c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category to which nominal values were assigned.

(d) Works of art and historical treasures

The Township manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at Township sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

(e) Write-down of tangible capital assets

There were no write-downs of tangible capital assets during the year (2021 - \$nil).

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

7. Accumulated surplus:

Accumulated surplus includes unappropriated operating funds and various appropriated operating accounts and reserve funds.

	2022	2021
Surplus:		
Equity in tangible capital assets	\$ 63,662,202	\$ 59,042,509
Unappropriated operating funds	48,304,779	45,597,819
	<u>111,966,981</u>	<u>104,640,328</u>
Appropriated operating funds:		
Future expenditures	911,724	812,346
Casino revenue	129,135	104,920
Community Works Fund	4,720,995	4,639,047
Library Reserve Fund	-	225,665
Community Impact Fund	363,365	293,028
Uncollected taxes	100,000	100,000
Working capital	400,000	400,000
	<u>6,625,219</u>	<u>6,575,006</u>
Reserve funds set aside for specific purposes by Council:		
Capital Projects	4,541,402	3,824,590
Local Improvement	199,373	190,919
Machinery and Equipment	2,473,172	2,597,004
Municipal Archives Trust	4,396	4,321
Parkland Acquisition	127,774	125,343
Tax Sale Lands	124,008	121,647
Sustainability	321,544	179,942
Eva Chafe	28,638	28,093
Infrastructure and Revitalization	2,632,769	2,188,391
Public Art	92,937	77,645
McLoughlin Amenity-Waterfront Parks	-	230,435
McLoughlin Amenity-Recreation Improvements	-	160,161
McLoughlin Amenity-Public Safety Facilities	596,116	168,265
	<u>11,142,129</u>	<u>9,896,756</u>
	<u>\$ 129,734,329</u>	<u>\$ 121,112,090</u>

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

7. Accumulated surplus (continued):

Information about the Safe Restart Grant, included in unappropriated operating funds, is as follows:

	2022	2021
Safe Restart Grant, beginning of year	2,755,371	3,538,000
Eligible costs incurred:		
Revenue shortfalls	(618,000)	(759,807)
Engineering and public works	-	(22,822)
Protective services	(150,000)	-
General government	(13,679)	-
	\$ 1,973,692	\$ 2,755,371

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The Township continues to monitor and adapt in response to the pandemic, including using the Safe Restart Grant to fund incremental costs or revenue loss experienced as a result of COVID-19.

8. Taxes:

	2022	2021
Taxes for municipal purposes:		
Property tax	\$ 19,314,833	\$ 18,002,441
Local Improvement	4,686	4,686
1% Utility tax	236,210	236,748
	\$ 19,555,729	\$ 18,243,875

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

8. Taxes (continued):

As well as taxes for its own purposes, the Township is required to collect taxes on behalf of, and transfer these amounts to, the government agencies noted below. Taxes levied over or under the amounts requisitioned are recorded as accounts payable or receivable.

	2022	2021
Taxes, requisitions and levies collected on behalf of the following agencies are not included in these statements:		
Province of British Columbia - school purposes	\$ 6,887,146	\$ 6,601,021
Capital Regional District - requisition	3,444,841	3,611,610
Capital Regional District - 9-1-1 call answer levy	51,864	53,024
Capital Regional Hospital District - requisition	834,165	897,264
British Columbia Assessment Authority	234,198	222,351
British Columbia Transit - Victoria Regional Transit Commission	1,155,999	1,072,552
Municipal Finance Authority	1,201	994
	\$ 12,609,414	\$ 12,458,816

9. Payments in place of taxes:

	2022	2021
Payments in place of taxes received for municipal purposes:		
Federal government	\$ 12,729,013	\$ 12,777,135
British Columbia Hydro & Power Authority	120,608	103,282
Provincial Rental Housing Corporation	2,900	2,673
	\$ 12,852,521	\$ 12,883,090
Payments in place of taxes collected on behalf of the following agencies are not included in these statements:		
Province of British Columbia - school purposes	\$ 2,614,064	\$ 2,703,030
Capital Regional District	2,187,873	2,455,415
Capital Regional Hospital District	343,649	416,819
British Columbia Assessment Authority	167,629	170,969
British Columbia Transit - Victoria Regional Transit Commission	696,944	733,368
Municipal Finance Authority	497	468
	\$ 6,010,656	\$ 6,480,069

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

10. Transfers from other governments:

	2022	2021
Conditional transfers from other governments:		
Federal	\$ 844,911	\$ 1,665,444
Provincial	368,127	192,061
Other agencies	49,000	7,500
	<u>1,262,038</u>	<u>1,865,005</u>
Unconditional transfers from other governments:		
Small communities protection	247,000	197,000
Traffic fine revenue sharing	332,533	372,055
	<u>579,533</u>	<u>569,055</u>
Total transfers from other governments	\$ 1,841,571	\$ 2,434,060

In March 2023 the Township received a Provincial grant under the Growing Communities Fund of \$4,710,000. The grant will be placed in a reserve and spent on eligible expenses in accordance with the requirements provided by the Province.

11. Commitments and contingencies:

(a) Contractual commitments:

At December 31, 2022, the following major contracts were in progress:

	Total amount of contract	Paid on contract to December 31, 2022
CorePM Services Ltd.	\$ 467,750	\$ 332,750
Ellice Recycling Ltd.	923,347	664,287
Harbour International Trucks	219,254	-
HCMA Architecture + Design	2,216,965	1,493,098
ISL Engineering and Land Services Ltd.	316,201	-
PerfectMind Inc.	132,680	53,072
Perivale and Taylor Consulting	138,160	-
Skyblue Services Corporation	156,800	56,300
University of Victoria	372,775	285,119
Urban Systems Ltd.	127,602	103,559
Victoria Animal Control Services Ltd.	355,950	220,859
Victoria Drain Services Ltd.	153,056	150,479
	<u>\$ 5,580,540</u>	<u>\$ 3,359,523</u>

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

11. Commitments and contingencies (continued):

(b) MFA debt reserve fund deposits:

Under borrowing arrangements with the MFA, the Township 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 a debt reserve fund. These deposits totalling \$534,730 (2021 - \$598,992) are included in the Township's financial assets as restricted cash and are held by the MFA as security against the possibility of debt repayment default. At December 31, 2022, there were contingent demand notes of \$852,373 (2021 - \$981,156), which are not recorded in the financial statements of the Township. If the debt is repaid without default, the deposits are refunded to the Township and demand notes are cancelled.

- (c) Capital Regional District (the "District") debt, under a provision of the Local Government Act, is a direct, joint and several liability of the District and each member municipality within the District, including the Township.
- (d) The Township is a shareholder and member of the Capital Regional Emergency Service Telecommunications (CREST) Incorporated whose services provide 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.
- (e) The Township entered into a long-term contract with the City of Victoria and the Victoria and Esquimalt Police Board (the "Police Board") effective January 1, 2014 and extending until December 31, 2023. Under the terms of this contract, the Township is responsible to fund a percentage of the annual police budget. Further contributions may be required by the Township in respect to the settlement of claims and insurance deductibles, or if insufficient funds are available to the Police Board in the event of a deficit. The extent of any further contributions will be recorded when a liability is likely and determinable.
- (f) In February 2017, the Township entered into agreements with the Capital Regional District related to the hosting for the Core Area Wastewater Treatment Facility. These agreements outline the amenities to be received by the Township, which include annualized payments for the duration of the facility's useful life, allowances for the restoration of transportation infrastructure and funding to be used for the purposes of public safety, recreation facility and waterfront park improvements. For 2022, the Township received an annualized payment of \$64,648 (2021 - \$60,589).

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

11. Commitments and contingencies (continued):

- (g) The Township entered into a five year agreement with the City of Surrey effective September 18, 2018. Under the terms of the agreement, the City of Surrey will provide emergency dispatch and non-emergency after hour call answering services for the Township. The annual charge to the Township will be based on actual costs for the calendar year, including any adjustments for changes in calls for service, labour costs, and inflation costs as determined in the agreement. In 2022, the Township paid \$107,043 (2021 - \$104,208).
- (h) The Township is a defendant in various lawsuits. An accrual is recorded in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The Township is self-insured through membership in the Municipal Insurance Association of British Columbia. Under this program, member municipalities are to share jointly for general liability claims against any member in excess of \$10,000. Should the Association pay out claims in excess of premiums received, it is possible that the Township, along with the other participants, would be required to contribute towards the deficit.

12. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2022 operating and capital financial plan approved by Council on May 2, 2022. Amortization, a non-cash item, was not included in the development of the financial plan and, as such, has not been budgeted. The chart below reconciles the approved financial plan to the financial plan figures reported in these financial statements.

	Financial plan amount
Revenues:	
Operating budget	\$ 91,253,543
Less:	
Transfer from other funds	(16,810,002)
Proceeds from borrowing	(35,000,000)
Total revenue	39,443,541
Expenses:	
Operating budget	91,253,543
Less:	
Capital expenditures	(50,219,517)
Transfer to other funds	(3,500,131)
Debt principal payments	(1,371,980)
Total expenses	36,161,915
Annual surplus	\$ 3,281,626

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

13. Segmented information:

The Township is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Township's operations and activities are organized and reported by service area. Municipal services are provided by departments and their activities are reported in these service areas. Service areas 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 building services and maintenance, corporate administration, finance, human resources, legislative services and any other functions categorized as non-departmental.

(b) Protective Services:

Protective services is comprised of four functions, including the Township's community safety and emergency program services, fire, police and regulatory and development services. The emergency program services prepare the Township 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 services provided by the City of Victoria ensure the safety of the lives and property of the Township as well as Victoria citizens through the enforcement of municipal bylaws, criminal laws and the laws of British Columbia, the maintenance of law and order, and the prevention of crime. The mandate of the regulatory and development services is to promote, facilitate and enforce general compliance with the provisions of bylaws that pertain to the health, safety and welfare of the community and to provide a full range of planning services related to zoning, development permits, variance permits and current regulatory issues.

(c) Transportation:

Transportation services is responsible for a wide variety of transportation functions such as parking, engineering operations and street maintenance management. This department provides infrastructure, traffic control and transportation planning services, as well as providing services related to infrastructure, land development impacts on transportation, traffic management, pedestrian and cycling issues and on-street parking regulations.

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

13. Segmented information (continued):

(d) Environmental Health:

Environmental and health services include solid waste services and services related to sanitary and storm sewer systems. Solid waste services include collection of solid waste, household garbage and compost. Sanitary and sewer services include the construction and maintenance of the sewer distribution systems to protect the environment and public health from the impacts of liquid wastes generated as a result of human occupation and development in the Township.

(e) Environmental Development:

Environmental development works to achieve the Township's community planning goals through the official community plan, neighbourhood plans, special sector and precinct plans and urban design and other policy initiatives. The department is also responsible for the heritage program, downtown vitality and public use of space.

(f) Recreation, Parks and Culture:

Recreation services facilitates the provision of recreation and wellness programs and services through the Township's pool, arena, community and seniors' centres. The parks department preserves and enhances green spaces on public lands; and 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. The cultural department is responsible for co-ordinating and leading efforts to enhance our neighbourhoods, fostering arts and culture, and working to create a Township that is vibrant and people-centric.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. 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 Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

13. Segmented information (continued):

2022	General government	Protective services	Transportation	Environmental health	Environmental development	Recreation, parks and culture	Total
Revenues:							
Taxation	\$ 32,408,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,408,250
Goods and services	5,139,602	4,078,135	581,576	370,622	67,672	4,138,018	14,375,625
Government transfers	1,377,671	337,721	59,679	49,000	-	17,500	1,841,571
Total revenue	38,925,523	4,415,856	641,255	419,622	67,672	4,155,518	48,625,446
Expenses:							
Salary and wages	2,735,855	5,558,828	2,099,056	457,274	703,412	6,542,066	18,096,491
Materials, supplies and services	2,495,372	8,695,967	1,328,108	849,837	107,064	3,580,124	17,056,472
Interest and other	2,277	901,052	378	119,976	-	198,896	1,222,579
Amortization	384,555	234,584	1,551,903	396,420	-	1,060,203	3,627,665
Total expenses	5,618,059	15,390,431	4,979,445	1,823,507	810,476	11,381,289	40,003,207
Annual surplus (deficit)	\$ 33,307,464	\$ (10,974,575)	\$ (4,338,190)	\$ (1,403,885)	\$ (742,804)	\$ (7,225,771)	\$ 8,622,239

The Corporation of the Township of Esquimalt

Notes to Financial Statements

Year ended December 31, 2022

13. Segmented information (continued):

2021	General government	Protective services	Transportation	Environmental health	Environmental development	Recreation, parks and culture	Total
Revenues:							
Taxation	\$ 31,126,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,126,965
Goods and services	2,164,742	2,554,791	383,158	413,251	95,002	8,506,445	14,117,389
Government transfers	2,010,835	372,055	7,000	-	-	44,170	2,434,060
Total revenue	35,302,542	2,926,846	390,158	413,251	95,002	8,550,615	47,678,414
Expenses:							
Salary and wages	2,464,045	4,931,193	2,004,271	454,072	643,844	5,814,396	16,311,821
Materials, supplies and services	1,225,097	9,387,928	1,012,433	785,680	185,767	3,113,534	15,710,439
Interest and other	1,802	-	1,005	115,146	-	435,082	553,035
Amortization	279,899	203,483	1,671,632	390,708	-	900,917	3,446,639
Total expenses	3,970,843	14,522,604	4,689,341	1,745,606	829,611	10,263,929	36,021,934
Annual surplus (deficit)	\$ 31,331,699	\$ (11,595,758)	\$ (4,299,183)	\$ (1,332,355)	\$ (734,609)	\$ (1,713,314)	\$ 11,656,480

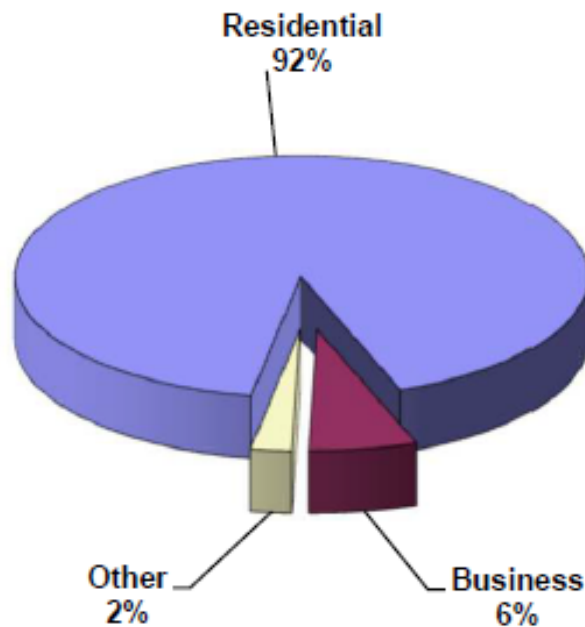
Statistical information

As per BC Assessment Roll Tax Base Report

Taxable assessments of land and improvements 2018-2022

Property Class	2022	2021	2020	2019	2018
Residential	\$4,814,540,205	\$3,950,163,005	\$3,720,860,105	\$3,624,061,090	\$3,262,899,805
Utilities	1,978,500	2,132,800	1,830,800	1,447,300	1,382,800
Major Industry	66,164,700	45,534,800	34,911,300	52,208,600	43,055,200
Light Industry	29,651,200	16,831,500	16,722,100	15,247,600	14,060,400
Business	322,586,751	301,505,201	245,244,151	230,161,901	216,925,351
Recreation Non-Profit	23,807,200	25,349,700	16,568,200	14,894,900	16,101,400
	\$5,258,728,556	\$4,341,517,006	\$4,036,136,656	\$3,938,021,391	\$3,554,424,956

2022 assessment by type



Source: BC Assessment

Statistical information

Property tax rates 2018 - 2022

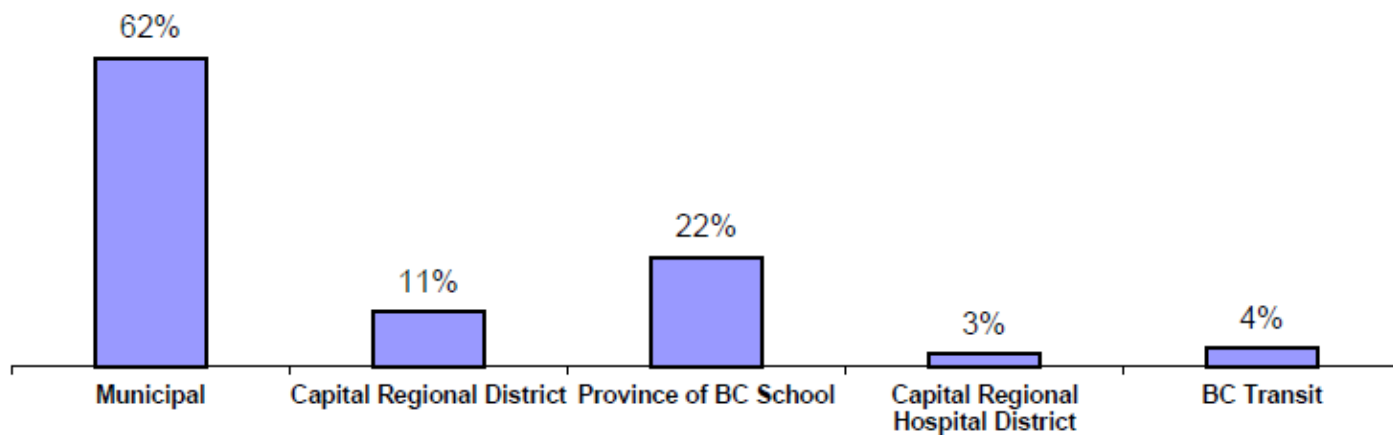
	2022	2021	2020	2019	2018
Municipal (\$ per 1000 assessment)					
Residential	3.02397	3.44892	3.53537	3.53754	3.69828
Utilities	14.99631	15.88204	17.89370	19.00219	19.26066
Major Industry	32.42480	32.84677	33.37427	30.81798	30.41794
Light Industry	7.48060	12.74421	12.62558	13.48568	15.59522
Business & Other	8.56441	9.05966	10.24288	10.78225	11.88120
Recreation/Non-profit	3.05091	3.10554	4.55787	4.49214	4.75059
Total (\$ per 1000 assessment)					
Residential	4.96199	5.78750	5.79616	5.77784	5.97029
Utilities	32.23932	34.02803	35.95453	37.67143	37.88016
Major Industry	43.58013	45.40142	40.87147	42.02199	41.57157
Light Industry	13.79871	20.87882	17.47810	21.29920	24.03500
Business & Other	14.94282	16.27736	14.57759	17.92485	19.51361
Recreation/Non-profit	5.96587	6.46505	6.49655	7.99802	8.44971
Municipal Tax Billings by Property Class					
Residential	\$14,559,025	\$13,623,796	\$13,154,617	\$12,820,261	\$12,067,117
Utilities	29,670	33,873	32,760	27,502	26,634
Major Industry	1,668,930	1,321,043	1,165,139	1,115,760	1,057,107
Light Industry	221,809	213,469	211,126	205,624	276,378
Business & Other	2,762,765	2,731,535	2,512,007	2,481,663	2,562,069
Recreation/Non-profit	72,634	78,725	75,516	66,910	76,491
	\$19,314,833	\$18,002,441	\$17,151,165	\$16,717,720	\$16,065,796

Statistical information

Property tax levied and collected 2018- 2022

	2022	2021	2020	2019	2018
Municipal	\$ 19,314,833	\$ 18,002,441	\$ 17,151,165	\$ 16,717,720	\$ 16,065,796
Capital Regional District	3,444,841	3,611,610	2,920,003	2,915,704	2,540,728
Province of BC School	6,887,146	6,601,021	5,351,719	5,654,829	5,406,187
Capital Regional Hospital District	834,165	897,264	891,297	932,246	922,870
BC Transit	1,155,999	1,072,552	996,320	909,664	838,976
BC Assessment Authority	234,198	222,351	210,064	190,863	183,801
Municipal Finance Authority	1,201	994	916	887	806
	\$ 31,872,383	\$ 30,408,233	\$ 27,521,484	\$ 27,321,913	\$ 25,959,164
Total Current Taxes Levied	31,872,383	30,408,233	27,521,484	27,321,913	25,959,164
Current Taxes Collected	30,865,402	29,786,935	27,279,224	26,895,757	25,687,647
Percentage	96.84%	97.96%	99.12%	98.44%	98.95%

2022 taxes by jurisdiction



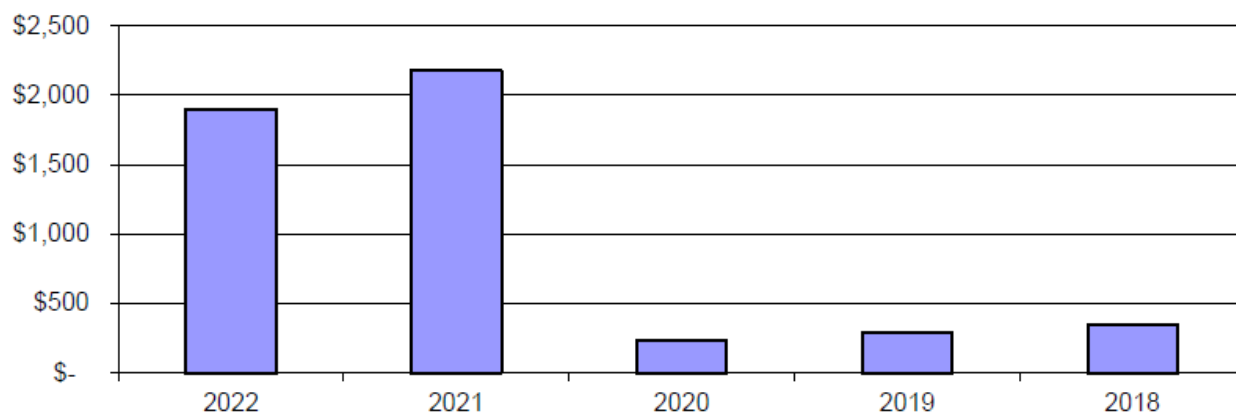
Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

Debenture debt 2018 - 2022

	2022	2021	2020	2019	2018
Gross Outstanding Debt	\$49,848,761	\$50,500,000	\$15,500,000	\$16,050,000	\$16,050,000
Less: Repayments & Actuarial Earnings	13,494,204	11,609,267	10,588,005	9,613,047	8,678,947
Short-term Debt Payments	1,447	750,000	450,000	1,000,000	750,000
Net Debt	\$36,353,110	\$38,140,733	\$ 4,461,995	\$ 5,436,953	\$ 6,621,053
General	\$34,716,606	\$36,084,067	\$ 2,000,315	\$ 2,588,498	\$ 3,399,576
Sewer	1,636,504	2,056,666	2,461,680	2,848,455	3,221,477
	\$36,353,110	\$38,140,733	\$ 4,461,995	\$ 5,436,953	\$ 6,621,053
Debt Servicing Costs					
Property Tax Supported	\$ 2,321,004	\$ 1,120,536	\$ 617,180	\$ 884,690	\$ 872,864
Casino	275,000	275,000	275,000	275,000	275,000
Total Debt Servicing Costs	\$ 2,596,004	\$ 1,395,536	\$ 892,180	\$ 1,159,690	\$ 1,147,864
Population	19,155	17,533	19,015	18,716	18,818
Net Debt per Capita	\$ 1,898	\$ 2,175	\$ 235	\$ 290	\$ 352
Debt Servicing per Capita	\$ 136	\$ 80	\$ 47	\$ 62	\$ 61
Debt Service as % of Expenditures	6.49%	3.87%	2.56%	3.24%	3.28%
# of Households	8,995	8,995	8,742	8,742	8,742
Gross Debt Servicing Limit	\$11,837,842	\$11,277,881	\$10,508,201	\$ 9,179,759	\$ 9,049,397
Debt Capacity Available	\$ 9,241,838	\$ 9,882,345	\$ 9,616,021	\$ 8,020,069	\$ 7,901,533

Per capita net debt



Source: Municipal Finance Authority
Population information: Statistics Canada Census/CRD population growth estimates

Statistical information

Revenue and expenses 2018-2022

Revenue	2022	2021	2020	2019	2018
Property taxes	\$ 19,555,729	\$ 18,243,875	\$ 17,390,225	\$ 16,965,769	\$ 16,310,208
Payments in place of taxes	12,852,521	12,883,090	13,258,895	12,746,911	12,997,197
Sale of services	4,275,962	3,070,167	2,476,588	4,116,938	3,778,670
Capital contributions & donations	337,604	297,533	2,209,347	30,000	-
Other revenue from own sources	9,762,059	10,749,689	5,336,330	3,090,663	2,242,424
Unconditional transfers from other governments	579,533	569,055	603,295	556,366	566,086
Conditional transfers from other governments	1,262,038	1,865,005	4,523,650	2,166,871	1,179,520
	\$ 48,625,446	\$ 47,678,414	\$ 45,798,330	\$ 39,673,518	\$ 37,074,105
Expenses by Function					
General government	\$ 5,618,059	\$ 3,970,843	\$ 3,693,284	\$ 3,894,933	\$ 4,404,198
Protective services	15,390,431	14,522,604	14,674,861	13,770,663	13,248,452
Transportation	4,979,445	4,689,341	4,816,496	4,974,174	4,892,638
Environmental health	1,823,507	1,745,606	1,684,206	1,551,803	1,567,945
Environmental development	810,476	829,611	797,677	853,330	744,711
Recreation, parks and culture	11,381,289	10,263,929	9,245,054	10,722,553	10,178,320
	\$ 40,003,207	\$ 36,021,934	\$ 34,911,578	\$ 35,767,456	\$ 35,036,264
Expenses by object					
Salary, wages & benefits	\$ 18,096,491	\$ 16,311,821	\$ 15,494,988	\$ 16,257,618	\$ 15,184,907
Materials, supplies and services	17,056,472	15,710,439	15,631,411	15,598,471	15,953,019
Interest and other	1,222,579	553,035	354,701	360,009	347,579
Amortization	3,627,665	3,446,639	3,430,478	3,551,358	3,550,759
	\$ 40,003,207	\$ 36,021,934	\$ 34,911,578	\$ 35,767,456	\$ 35,036,264

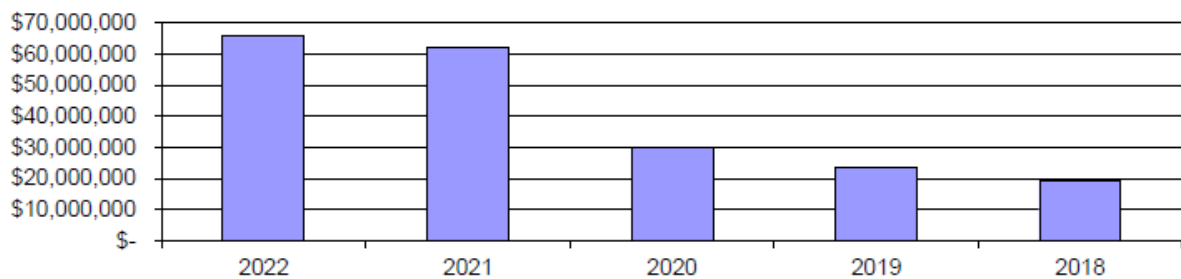
Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

Reserve funds and appropriated and unappropriated operating funds 2018- 2022

Description	2022	2021	2020	2019	2018
Reserve Funds					
Capital Projects	\$ 4,541,402	\$ 3,824,590	\$ 3,436,524	\$ 2,845,119	2,028,953
Local Improvement	199,373	190,919	185,946	179,727	171,811
Machinery and Equipment	2,473,172	2,597,004	2,964,423	2,708,076	2,427,160
Municipal Archives Trust	4,396	4,321	4,215	4,104	3,933
Parkland Acquisition	127,774	125,343	88,957	88,210	86,602
Tax Sale Lands	124,008	121,647	121,461	120,440	118,243
Sustainability	321,544	179,942	110,359	40,895	99,962
Eva Chafe	28,638	28,093	28,050	27,814	34,179
Infrastructure & Revitalization	2,632,769	2,188,391	1,711,160	1,140,097	562,751
Public Art	92,937	77,645	64,825	51,649	38,125
McLoughlin Amenity-Waterfront Parks	-	230,435	222,740	163,188	32,485
McLoughlin Amenity-Recreation Improvements	-	160,161	159,916	116,563	23,204
McLoughlin Amenity-Public Safety Facilities	596,116	168,265	158,838	116,133	23,039
	11,142,129	9,896,756	9,257,414	7,602,015	5,650,447
Appropriated Operating Funds					
Future expenditures	911,724	812,346	775,955	643,024	727,275
Casino revenue	129,135	104,920	214,852	422,550	389,101
Community Works Fund	4,720,995	4,639,047	3,098,613	2,612,863	1,919,626
Library Reserve	-	225,665	433,502	429,860	283,443
Community Impact Fund	363,365	293,028	232,084	171,917	111,623
Uncollected taxes	100,000	100,000	100,000	100,000	100,000
Working capital	400,000	400,000	400,000	400,000	400,000
	6,625,219	6,575,006	5,255,006	4,780,214	3,931,068
Unappropriated Operating Funds	48,304,779	45,597,819	15,337,038	11,130,551	9,934,354
Total	\$ 66,072,127	\$ 62,069,581	\$ 29,849,458	\$ 23,512,780	\$ 19,515,869

Total reserve funds, appropriated and unappropriated operating funds



Source: Corporation of the Township of Esquimalt Finance Department

Statistical information

2022 grants

Organization	Exemption From Property Taxes	Grants	Total
55 Plus BC Games	-	5,000	5,000
Big Brothers Big Sisters of Victoria	-	2,000	2,000
Capital Bike Society	-	2,500	2,500
Boys and Girls Club Services of Greater Victoria	19,163	-	19,163
Buccaneer Days	-	24,028	24,028
Celebration of Lights	-	4,342	4,342
Corporation of the City of Victoria - Portion of Barnard Park off Sea Terrace	1,312	-	1,312
Esquimalt Anglers' Association	2,215	-	2,215
Esquimalt Community Arts Hub	-	15,000	15,000
Esquimalt Farmers Market	-	13,000	13,000
Esquimalt High School	-	4,800	4,800
Esquimalt Neighbourhood House Society	12,390	-	12,390
Esquimalt Ribfest	-	9,986	9,986
Fraternal Order of Eagles	1,509	-	1,509
Gorge Waterway Action Society	-	2,000	2,000
Green Teams of Canada	-	6,000	6,000
Habitat Acquisition Trust	20,235	-	20,235
Island Community Mental Health Association	8,023	-	8,023
Island Corridor Foundation	13,103	-	13,103
Japanese Canadian Artists Symposium	-	3,500	3,500
L'École Victor Brodeur	-	750	750
Macaulay Elementary School Parents' Advisory Council - Crossing Guard	-	5,822	5,822
Mustard Seed Street Church	19,230	-	19,230
Need2 Suicide Prevention Education & Support	-	1,200	1,200
Prostitutes Empowerment Education & Resource Society	4,123	-	4,123
WITS Program (Rock Solid) Foundation	4,615	-	4,615
The Compassionate Resource Warehouse Society	12,193	-	12,193
Township Community Arts Council	-	14,762	14,762
Township of Esquimalt - Archives	2,213	-	2,213
Township of Esquimalt - Library	61,266	-	61,266
Vancouver Island South Film & Media Commission	-	5,000	5,000
Victoria Association For Community Living	2,322	-	2,322
Victoria Jazz Society	-	19,427	19,427
Victoria Operatic Society	2,655	-	2,655
Victoria Rainbow Kitchen Society	-	7,500	7,500
Victoria Sexual Assault Centre	-	3,000	3,000
	\$ 186,567	\$ 149,617	\$ 336,184

Source: Corporation of the Township of Esquimalt Finance Department

Township of
ESQUIMALT

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