



2024
STATEMENT OF
FINANCIAL
INFORMATION

(Pursuant to the Financial Information Act)

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
2024 Statement of Financial Information

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THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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Statement of Financial Information Approval

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

Daniel Horan, P.Eng.
Chief Administrative Officer

June 24, 2025

Barbara Desjardins
Mayor

June 24, 2025

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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Schedule of Debts

The Schedule of Debts has not been prepared as the requisite information appears in Note 5 to the attached financial statements.

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Schedule of Guarantee and Indemnity Agreements (unaudited)

There are no Financial Guarantee and Indemnity Agreements in place which required government approval prior to being given under the Financial Administration Act.

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Schedule of Grants and Contributions (unaudited)

Organization	Amount (\$)
Big Brothers Big Sisters of Victoria	3,000
Buccaneer Days	24,039
Capital Bike Society	3,500
Celebration of Lights	4,436
Esquimalt Community Arts Hub	10,000
Esquimalt Farmers Market	34,850
Esquimalt High School	4,800
Esquimalt Ribfest	9,620
Gorge Waterway Action Society	2,000
Green Teams of Canada	6,000
L'École Victor Brodeur	750
Michael Dunahee Keep the Hope	1,000
Need2 Suicide Prevention Education & Support	1,200
Société Francophone de Victoria	3,000
Township Community Arts Council	26,643
Vancouver Island South Film & Media Commission	5,000
Victoria Jazz Society	15,000
Victoria Nikkei Society	2,000
Victoria Rainbow Kitchen Society	7,500
Victoria Sexual Assault Centre	3,000
Total (20)	<u>167,338</u>

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Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Ahlers	David	Engineering & Public Works	80,997.33	308.00
Alexander	Noah	Parks & Recreation Services	82,504.44	459.24
Barwick	Stephen	Parks & Recreation Services	76,365.11	1,194.00
Bittencourt	Artur	Information Technology	134,542.25	2,329.77
Brown	William	Development Services	166,485.92	2,522.32
Brunton	Andrew	Emergency Services - Fire	132,303.05	2,026.24
Buie	Donald	Emergency Services - Fire	172,102.23	7,285.32
Byron	Jeffrey	Parks & Recreation Services	131,979.77	892.68
Carragher	Christopher	Emergency Services - Fire	146,426.48	440.78
Carter	Sue-Anne	Corporate Services	84,767.30	658.90
Chung	David	Emergency Services - Fire	144,383.15	1,039.51
Clary	Joel	Engineering & Public Works	164,517.79	895.98
Davie	Charles	Engineering & Public Works	129,907.25	7,213.42
Davison	James	Development Services	134,279.88	2,644.31
Deschenes	Karl	Information Technology	89,666.26	0.00
Finegan	Terese	HR & Community Relations	134,946.63	5,852.29
Fitaire	Thierry	Engineering & Public Works	78,336.24	200.00
Furlot	Matthew	Emergency Services - Fire	177,886.09	10,119.53
Gannon	Vicki	HR & Community Relations	166,627.30	6,356.00
Gardler	Wayne	Parks & Recreation Services	77,121.37	3,879.44
Gates	Robert	Parks & Recreation Services	75,229.36	317.77
Gawryluk	Kenneth	Engineering & Public Works	126,890.23	104.99
Giesbrecht	Wayne	Community Safety Services	100,634.05	144.48
Gow	Tyler	Emergency Services - Fire	131,041.38	638.87
Halliday	Alexander	Emergency Services - Fire	170,532.45	1,181.23
Hammond	Lucas	Emergency Services - Fire	110,674.61	1,490.20
Harvey	Tyler	Emergency Services - Fire	142,393.05	473.68
Hay	Karen	Development Services	88,977.82	0.00
Henderson	Daniel	Parks & Recreation Services	128,418.53	2,884.64
Holloway	Sarah	Corporate Services	105,182.74	2,865.19
Holmes	Kahlil	Emergency Services - Fire	151,637.41	1,595.30
Hopkins	Debra	Corporate Services	157,695.42	1,229.10
Horan	Daniel	Chief Administrative Officer	213,842.80	9,823.28
Hrasky	Kielan	Emergency Services - Fire	133,392.49	1,649.07
Hutchinson	Jason	Emergency Services - Fire	144,033.62	1,214.46
Irvine	Ian	Financial Services	166,273.25	1,125.17
Kauffman	Brent	Engineering & Public Works	78,557.76	179.00
Kell	Andrew	Engineering & Public Works	78,390.31	2,697.07
Killion	David	Community Safety Services	100,970.41	3,727.06

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Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Knoke	Stephen	Parks & Recreation Services	166,153.25	3,178.59
Laberge	Kyle	Emergency Services - Fire	105,049.16	1,318.51
Landry	Matthew	Emergency Services - Fire	135,872.22	903.66
Lees	Jack	HR & Community Relations	116,950.99	2,206.42
Lloyd	Joshua	Engineering & Public Works	77,565.73	3,408.93
Luch	Andrew	Emergency Services - Fire	126,769.78	865.88
Lumb	Braylon	Engineering & Public Works	83,186.23	0.00
Macphail	Paul	Emergency Services - Fire	139,406.20	688.97
Marshall	Alexandria	Emergency Services - Fire	117,340.85	1,359.16
Martinelli	Ekaterina	Parks & Recreation Services	77,742.39	530.11
Mcelroy	Christopher	Emergency Services - Fire	108,603.91	1,627.77
Mcmillan	Scott	Emergency Services - Fire	140,425.58	563.22
Melville	Alison	Financial Services	79,877.23	1,560.00
Milkert	Andreas	Engineering & Public Works	102,545.53	179.45
Munde	Kulpreet	Community Safety Services	131,162.21	0.00
Nicklin	Meghan	Parks & Recreation Services	89,230.68	0.00
Owens	Sean	Emergency Services - Fire	136,597.83	3,287.27
Payne	Corey	Emergency Services - Fire	146,805.77	540.44
Polson	Cameron	Emergency Services - Fire	133,435.19	732.70
Price	Jared	Information Technology	89,820.98	0.00
Ralph	Mark	Emergency Services - Fire	166,991.17	5,779.02
Rankin	Kevin	Engineering & Public Works	101,669.44	458.00
Rayaprolu	Navya	Financial Services	94,374.44	1,610.00
Reed	Kurtis	Parks & Recreation Services	85,695.28	118.00
Reid	Stephanie	Parks & Recreation Services	88,203.67	0.00
Rodger	Rachelle	Parks & Recreation Services	75,204.41	118.00
Rosales	Angelo	Emergency Services - Fire	174,626.90	600.69
Saladana	Troy	Emergency Services - Fire	157,736.01	0.00
Salamanca	Edgar	Engineering & Public Works	88,887.38	742.91
Seivewright	Jason	Emergency Services - Fire	135,735.98	792.23
Shields	Kevin	Emergency Services - Fire	164,782.90	0.00
Swan	Gregory	Emergency Services - Fire	168,034.97	4,334.19
Syrett	Richard	Engineering & Public Works	89,338.16	3,379.48
Taberner	Gregory	Engineering & Public Works	75,939.77	1,184.46
Tang	Alex	Development Services	88,887.38	0.00
Taylor	Kevin	Engineering & Public Works	78,966.43	0.00
Walmsley	Darryll	Engineering & Public Works	81,050.56	0.00
Walton	Trevor	Emergency Services - Fire	135,435.11	6,327.00
Widdifield	Neal	Emergency Services - Fire	169,331.37	10,170.40

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Schedule of Employee Remuneration and Expenses (unaudited)

Name		Department	Remuneration (\$)	Expenses (\$)
Williams	Morgan	Emergency Services - Fire	141,793.15	1,041.22
Wilson	Larry	Engineering & Public Works	76,973.61	0.00
Youell	Heather	Financial Services	78,437.49	450.00
Young	Robert	Parks & Recreation Services	128,238.53	1,578.85
Zado	Andrew	Emergency Services - Fire	158,786.55	752.95
Zajac	Tara	HR & Community Relations	124,924.73	2,349.00
Aggregate over \$75,000 (84)			10,145,500.63	154,395.77
Aggregate under \$75,000 (366)			7,116,188.71	27,359.99
Total (450)			17,261,689.34	181,755.76

The Schedule of Employee Remuneration has been prepared on a cash basis. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

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Schedule of Council Remuneration and Expenses (unaudited)

Name		Remuneration (\$)	Expenses (\$)
Armour	Kenneth	30,909.16	3,717.39
Boardman	Andrea	30,909.16	4,343.80
Cavens	Duncan	30,909.16	3,671.15
Desjardins	Barbara	68,081.41	3,258.25
Helliwell	Jacob	30,909.16	3,365.85
Morrison	Timothy	30,909.16	3,360.43
Rotchford	Darlene	26,142.36	4,509.66
		<u>248,769.57</u>	<u>26,226.53</u>

The Schedule of Council Remuneration has been prepared on a cash basis. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT
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Statement of Severance Agreements (unaudited)

There were no severance agreements under which payment commenced between the Corporation of the Township of Esquimalt and its non-unionized employees during the fiscal year 2024.

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Schedule of Payments to Suppliers for the Provision of Goods and Services (unaudited)

Supplier Name	Amount (\$)
1491314 B.C. Ltd.	44,868.60
Acklands-Grainger Inc.	37,458.63
Al Sutherland Consulting Ltd.	85,426.23
Annabelle Donovan Consulting	36,641.59
Aon Reed Stenhouse Inc.	214,563.00
Aquam Inc.	26,443.14
Arthur J. Gallagher Canada Limited	190,677.00
BC Hydro	622,261.16
Black Press Group Ltd.	39,038.63
Brogan Fire & Safety	34,508.83
Bunzl	148,228.24
Butler Brothers Supplies Ltd.	45,117.38
Caird Mechanical Contractors Ltd.	81,933.19
Capital City Paving Ltd.	151,917.96
Capital Regional District	246,016.93
Carvello Law Corporation	132,700.37
CDW Canada Corp.	63,512.87
Centralsquare Canada Software Inc.	78,152.90
Christine Lintott Architects Inc.	27,595.32
Cimco Refrigeration	349,529.29
Columbia Fuels	206,042.46
Commercial Aquatic Supplies	26,047.06
CorePM Services Ltd.	187,687.50
Crest Emergency Communications	51,436.39
Cubex Equipment	258,550.44
Eecol Electric Corp.	60,366.46
Ellice Recycle Ltd.	357,169.36
Emery Electric Ltd.	142,061.30
Engineering For Kids	27,452.27
Esri Canada	27,080.52
Flag Outlet	39,457.10
Flynn Canada Ltd.	302,961.76
FortisBC	156,620.13
G.R. Hudson Sales Ltd.	194,605.60
Geoadvice Engineering Inc.	161,527.39
Granicus Inc.	35,334.77
Graphic Office Interiors Ltd.	38,597.32
Greater Victoria Labour Relations Association	53,892.00
Greater Victoria Public Library	1,072,203.00
Greater Victoria Labour Relations Association - LTD Trust	163,635.94

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Schedule of Payments to Suppliers for the Provision of Goods and Services (unaudited)

Supplier Name	Amount (\$)
H2X Contracting Ltd.	29,784.50
Habitat Systems Inc.	34,016.01
Hazelwood Construction Services Ltd.	3,521,932.65
HCMA Architecture+Design	1,199,624.06
Heidelberg Materials Canada Limited	110,766.21
HYCU Inc.	25,783.68
Hydro-Force Excavating Ltd.	26,799.33
Iconix Waterworks LP	131,323.33
Insurance Corporation of BC	64,342.00
ISL Engineering and Land Services Ltd.	288,251.82
Island Asphalt Company	125,537.25
Island Temperature Controls Ltd.	44,011.37
Justina Bailey	28,675.70
Kelliher & Turner	41,021.40
Kimbo Design	33,600.00
KMF Traffic Solutions Ltd.	189,722.68
Knappett Projects Inc.	2,905,156.84
KPMG LLP	32,340.00
Lafarge Canada Inc.	27,465.16
Lenovo (Canada) Inc.	30,653.94
Lodge Excavating Ltd.	25,795.35
M. Griffin Ltd.	32,958.93
Manager Tools LLC	27,843.40
Manulife Financial Group Benefits	54,131.51
Mary Turner	39,600.00
McElhanney Ltd.	44,574.49
McRae's Environmental Services Ltd.	174,280.61
Metro Motors Ltd.	67,472.41
Microserve	116,550.53
Mijo Sport Martial Arts & Fitness Training	32,853.84
Moneris	109,378.20
Municipal Insurance Association of BC	223,547.37
Music Together Victoria	34,702.53
Oakcreek Golf & Turf Inc.	50,171.11
Pacific Audio Works	84,523.22
Pacific Blue Cross	614,043.45
Pension Corporation - Municipal Pension Plan	2,875,908.52
Pepler Group	28,875.00
Perfectmind Inc.	27,776.00
Pipes Technology Group	43,684.02

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Schedule of Payments to Suppliers for the Provision of Goods and Services (unaudited)

Supplier Name	Amount (\$)
Postage By Phone	27,300.00
Professional Mechanical Ltd.	384,158.35
Receiver General For Canada	5,060,236.76
Reimair Consulting	35,086.80
Rocky Mountain Phoenix	25,497.96
Rollins Machinery Limited	50,024.69
Ryzuk Geotechnical	60,040.58
School District No. 61 (Greater Victoria)	26,143.50
Skyblue Services Corporation	93,792.15
Slegg Building Materials Ltd.	25,685.99
South Island Prosperity Partnership	38,826.90
Stevenson Luchies & Legh	26,229.35
Sukh & Sons Trucking Ltd.	73,861.78
City of Surrey	68,825.55
Telus Mobility	65,271.32
Telus Services Inc.	48,627.06
The Corporation of the City of Victoria	10,123,648.81
Top Line Roofing Ltd.	276,332.50
Total Sport Solutions Inc.	67,944.97
Trane Canada ULC	221,620.00
Trio Ready-Mix Victoria Ltd.	47,144.54
Universal Traffic (258) Ltd.	59,159.21
Urban Systems Ltd.	39,051.31
Van Isle Water Services Ltd.	78,620.74
Victoria Animal Control Services Ltd.	110,577.45
Victoria Drain Services	74,696.09
Victoria Landscape Gravel Mart Ltd.	26,189.99
Waste Connections of Canada Inc.	56,526.59
Western Oil Services Ltd.	69,116.00
WorkSafe BC	941,603.11
Aggregate over \$25,000 (110)	38,120,638.50
Aggregate under \$25,000 (845)	2,835,242.63
Total (955)	40,955,881.13

The Schedule of Payments to Suppliers for the Provision of Goods and Services has been prepared on a cash basis, and due to the limitations imposed by the Township's accounts payable system includes certain disbursements that are not purchases of goods and services. The financial statements have been prepared on an accrual basis, and no reconciliation of this schedule with the financial statements has been prepared.

THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT

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Management Letter

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 is 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 auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to Council's acceptance 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.

Ian Irvine
Director of Financial Services

Daniel Horan, P.Eng.
Chief Administrative Officer