



# City of Richmond

## Report to Council

**To:** Richmond City Council

**From:** Jerry Chong  
General Manager, Finance and Corporate Services

**Re:** 2022 Statement of Financial Information

**Date:** June 5, 2023

**File:** 03-1200-03/2023-Vol 01

### Staff Recommendation

That the 2022 Statement of Financial Information be approved.

Jerry Chong  
General Manager, Finance and Corporate Services  
(604-276-4064)

<b>REPORT CONCURRENCE</b>	
<b>CONCURRENCE OF GENERAL MANAGER</b>	
<b>SENIOR STAFF REPORT REVIEW</b>	<b>INITIALS:</b>
<b>APPROVED BY CAO</b>	

## Staff Report

### Origin

Section 2(2) and (3) of the *Financial Information Act* states that a municipality must prepare the “Statement of Financial Information” within six months of the end of each fiscal year. Furthermore, Section 9(2) of the Financial Information Regulation requires that the statement be approved by its Council and by the officer assigned responsibility for financial administration under the *Local Government Act*. The following statements and schedules of financial information must be prepared:

- statement of assets and liabilities;
- an operational statement;
- a schedule of debts;
- a schedule of guarantee and indemnity agreements;
- a schedule showing remuneration and expenses paid to or on behalf of each employee as required by the Act;
- a schedule showing the payments for each supplier of goods and services;
- a schedule of grants and subsidies.

The current prescribed amounts for the purpose of reporting under the Financial Information Regulation for employee remuneration/expenses and payments to suppliers are \$75,000 and \$25,000 respectively.

### Analysis

Sections 1 to 4 of the required schedules for the Statement of Financial Information are captured in the City’s 2022 audited consolidated financial statements. There were no guarantee and indemnity agreements provided under the Guarantees and Indemnities Regulation (BC Reg. 258/87) reported for Section 5.

A schedule which shows employee remuneration in excess of \$75,000 and related expenses for the 2022 fiscal year is attached in Section 6.

Remuneration consists of base salary, taxable benefits and lump sum payments. Taxable benefits may include employer paid benefits such as life insurance, accidental death and dismemberment and vehicle benefits. Lump sum payments may include leave balances owed to employees, payouts which are in compliance with collective agreements and policies, union gratuities and union overtime.

Expenses are reported in accordance with the *Financial Information Act*, and may include items such as individual professional memberships, employee tuition, and non-discretionary expenses incurred as part of the employee’s job function.

The remuneration and expenses being reported are within the Consolidated 5 Year Financial Plan Bylaw that was approved by Council. Management is responsible for the design, implementation, and maintenance of all internal controls. Additional internal controls with

respect to expenditures include bylaws, policies, administrative procedures, guidelines, and governance through reviews by Senior Management and Council.

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2022 fiscal year is attached in Section 7.

A statement listing payments for the purposes of grants and subsidies is attached in Section 7.

**Financial Impact**

None.

**Conclusion**

The attached 2022 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



Mike Ching, CPA, CMA  
Director, Finance  
(604) 276-4137

CITY OF RICHMOND  
STATEMENT OF FINANCIAL INFORMATION  
For the year ended December 31, 2022

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**CITY OF RICHMOND**

**2022 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 under the *Financial Information Act*.

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Jerry Chong  
General Manager, Finance and  
Corporate Services

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Malcolm D. Brodie  
Mayor

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9

## MANAGEMENT REPORT

The consolidated financial statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles. The integrity and objectivity of the consolidated financial statements are management's responsibility. Management is responsible for all the schedules prepared for the Statement of Financial Information, and for ensuring that the schedules are consistent, where appropriate, with the information contained in the consolidated financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conducted an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the consolidated Financial Statements. Their examination does not relate to the other schedules and statements required by the *Financial Information Act*. Their examination includes a review and evaluation of the City's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors presented their findings to the City's Finance Committee.

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Jerry Chong  
General Manager, Finance and Corporate Services

Dated:

Consolidated Financial Statements of

**CITY OF RICHMOND**

And Independent Auditor's Report thereon

Year ended December 31, 2022

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the City of Richmond

### ***Opinion***

We have audited the consolidated financial statements of the City of Richmond (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2022, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

Management is responsible for the preparation and fair presentation of 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 City's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada

May 8, 2023

# CITY OF RICHMOND

Consolidated Statement of Financial Position  
(Expressed in thousands of dollars)

December 31, 2022, with comparative information for 2021

	2022	2021
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 654,651	\$ 672,031
Investments (note 3)	921,493	696,886
Investment in Lulu Island Energy Company ("LIEC") (note 4)	35,028	33,647
Accrued interest receivable	14,676	8,932
Accounts receivable (note 5)	35,446	29,655
Taxes receivable	15,791	14,157
Development fees receivable	43,219	12,425
Debt reserve fund - deposits (note 6)	1,468	508
	<u>1,721,772</u>	<u>1,468,241</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	104,482	86,575
Post-employment benefits (note 7)	37,628	37,395
Development cost charges (note 8)	237,051	224,655
Deposits and holdbacks (note 9)	150,007	106,041
Deferred revenue (note 10)	59,063	56,186
Debt, net of sinking fund deposits (note 11)	107,816	17,386
	<u>696,047</u>	<u>528,238</u>
Net financial assets	1,025,725	940,003
<b>Non-Financial Assets</b>		
Tangible capital assets (note 12)	2,594,212	2,539,267
Inventory of materials and supplies	5,405	4,696
Prepaid expenses	3,827	3,921
	<u>2,603,444</u>	<u>2,547,884</u>
Accumulated surplus (note 13)	<u>\$ 3,629,169</u>	<u>\$ 3,487,887</u>

Contingent demand notes (note 6)  
Commitments and contingencies (note 17)

See accompanying notes to consolidated financial statements.

Approved on behalf of Council:



General Manager, Finance and Corporate Services

# CITY OF RICHMOND

Consolidated Statement of Operations  
(Expressed in thousands of dollars)

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

	2022 Budget (notes 2(p) and 23)	2022	2021
<b>Revenue:</b>			
Taxation and levies (note 19)	\$ 268,044	\$ 269,582	\$ 255,837
Utility fees	124,190	127,965	118,144
Sales of services	44,600	44,494	35,601
Payments-in-lieu of taxes	14,650	21,314	14,789
Provincial and federal contributions	10,683	12,893	12,704
Development cost charges (note 8)	17,749	22,434	16,223
Other capital funding sources	71,162	51,220	64,695
<b>Other revenue:</b>			
Investment income	13,165	30,250	14,968
Gaming revenue	14,500	12,562	5,700
Licenses and permits	11,358	15,047	13,995
Other (note 20)	13,683	35,206	21,877
Equity income in LIEC (note 4)	946	1,381	911
	604,730	644,348	575,444
<b>Expenses:</b>			
Community safety	135,999	127,727	123,232
<b>Utilities:</b>			
Water, sewer and sanitation	114,406	110,490	106,519
Engineering, public works and project development	81,335	89,103	80,083
Community services	71,522	64,955	59,873
General government	66,058	59,492	52,995
Planning and development	25,874	23,890	25,166
Richmond Olympic Oval	16,290	16,844	14,079
Richmond Public Library	11,130	10,565	9,816
	522,614	503,066	471,763
Annual surplus	82,116	141,282	103,681
Accumulated surplus, beginning of year	3,487,887	3,487,887	3,384,206
Accumulated surplus, end of year	\$ 3,570,003	\$ 3,629,169	\$ 3,487,887

See accompanying notes to consolidated financial statements.

# CITY OF RICHMOND

## Consolidated Statement of Changes in Net Financial Assets (Expressed in thousands of dollars)

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

	2022 Budget (notes 2(p) and 23)	2022	2021
Annual surplus for the year	\$ 82,116	\$ 141,282	\$ 103,681
Acquisition of tangible capital assets	(113,051)	(87,100)	(61,150)
Contributed tangible capital assets	(54,782)	(41,332)	(61,004)
Amortization of tangible capital assets	68,561	72,722	68,519
Net loss on disposal of tangible capital assets	-	222	1,714
Proceeds on sale of tangible capital assets	-	543	793
	(17,156)	86,337	52,553
Acquisition of inventory of materials and supplies	-	(5,405)	(4,696)
Acquisition of prepaid expenses	-	(3,827)	(3,921)
Consumption of inventory of materials and supplies	-	4,696	4,285
Use of prepaid expenses	-	3,921	2,797
Change in net financial assets	(17,156)	85,722	51,018
Net financial assets, beginning of year	940,003	940,003	888,985
Net financial assets, end of year	\$ 922,847	\$ 1,025,725	\$ 940,003

See accompanying notes to consolidated financial statements.

# CITY OF RICHMOND

Consolidated Statement of Cash Flows  
(Expressed in thousands of dollars)

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

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 141,282	\$ 103,681
Items not involving cash:		
Amortization of tangible capital assets	72,722	68,519
Net loss on disposal of tangible capital assets	222	1,714
Contributions of tangible capital assets	(41,332)	(61,004)
Equity income in LIEC	(1,381)	(911)
Changes in non-cash operating working capital:		
Accrued interest receivable	(5,744)	765
Accounts receivable	(5,791)	(8,134)
Taxes receivable	(1,634)	262
Development fees receivable	(30,794)	16,092
Debt reserve fund	(960)	-
Inventory of materials and supplies	(709)	(411)
Prepaid expenses	94	(1,124)
Accounts payable and accrued liabilities	17,907	(70,400)
Post-employment benefits	233	2,274
Development cost charges	12,396	3,504
Deposits and holdbacks	43,966	8,596
Deferred revenue	2,877	7,162
Net change in cash from operating activities	203,354	70,585
Capital activities:		
Cash used to acquire tangible capital assets	(87,100)	(61,150)
Proceeds on disposal of tangible capital assets	543	793
Net change in cash from capital activities	(86,557)	(60,357)
Financing activities:		
Proceeds from issuance of debt	96,000	-
Repayments of debt	(5,570)	(5,355)
Net change in cash from financing activities	90,430	(5,355)
Investing activities:		
Net sale (purchase) of investments	(224,607)	137,124
Increase (decrease) in cash and cash equivalents	(17,380)	141,997
Cash and cash equivalents, beginning of year	672,031	530,034
Cash and cash equivalents, end of year	\$ 654,651	\$ 672,031

See accompanying notes to consolidated financial statements.

## **1. Operations:**

The City of Richmond (the “City”) is incorporated under the Local Government Act of British Columbia. The City’s principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, infrastructure, environmental, recreational, water, sewer, and drainage.

## **2. Significant accounting policies:**

These consolidated financial statements of the City have been prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada.

### **(a) Basis of consolidation:**

These consolidated financial statements reflect a combination of the City’s General Revenue, General Capital and Loan, Waterworks and Sewerworks, and Reserve Funds consolidated with the Richmond Public Library (the “Library”) and the Richmond Olympic Oval (the “Oval”). The Library is consolidated as the Library Board is appointed by the City. The Oval is consolidated as they are a wholly-owned municipal corporation of the City. Interfund and interentity transactions, fund balances and activities have been eliminated on consolidation. The City’s investment in Lulu Island Energy Company (“LIEC”), a wholly-owned government business enterprise (“GBE”), is accounted for using the modified equity method.

#### **(i) General Revenue Fund:**

This fund is used to account for the current operations of the City as provided for in the Annual Budget, including collection of taxes, administering operations, policing, and servicing general debt.

#### **(ii) General Capital and Loan Fund:**

This fund is used to record the City’s tangible capital assets and work-in-progress, including engineering structures such as roads and bridges, and the related debt.

#### **(iii) Waterworks and Sewerworks Funds:**

These funds have been established to cover the costs of operating these utilities, with related capital and loan funds to record the related tangible capital assets and debt.

#### **(iv) Reserve Funds:**

Certain funds are established by bylaws for specific purposes. They are funded primarily by budgeted contributions from the General Revenue Fund and developer contributions plus interest earned on fund balances.

## **2. Significant accounting policies (continued):**

(b) Basis of accounting:

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

(c) Government transfers:

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreement are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

(d) Cash and cash equivalents:

Cash and cash equivalents consist of cash, highly liquid money market investments and short-term investments with maturities of less than 90-days from date of acquisition.

(e) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

(f) Investment in government business enterprises:

Government business enterprises are recorded using the modified equity method of accounting. The City's investment in the GBE is recorded as the value of the GBE's shareholder's equity. The investment's income or loss is recognized by the City when it is earned by the GBE. Inter-organizational transactions and balances are not eliminated, except for any gains or losses on assets remaining within the City.

(g) Accounts receivable:

Accounts receivable are net of an allowance for doubtful accounts and therefore represent amounts expected to be collected.

(h) Development cost charges:

Development cost charges are restricted by legislation to expenditures on capital infrastructure. These amounts are deferred upon receipt and recognized as revenue when the expenditures are incurred in accordance with the restrictions.

(i) Post-employment benefits:

The City and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employee plan, contributions are expensed as incurred.



## 2. Significant accounting policies (continued):

### (i) Post-employment benefits (continued):

Post-employment benefits also accrue to the City's employees. The liabilities related to these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

### (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 initially recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the assets. The cost, less estimated 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 - years
Buildings and building improvements	10 - 75
Infrastructure	5 - 100
Vehicles, machinery and equipment	3 - 40
Library's collections, furniture and equipment	4 - 20

Amortization is charged over the asset's useful life commencing when the asset is acquired. Assets under construction are not amortized until the asset is available for productive use.

#### (ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

#### (iii) Natural resources, works of art, and cultural and historic assets:

Natural resources, works of art, and cultural and historic assets are not recorded as assets in the consolidated financial statements.

#### (iv) Interest capitalization:

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

## 2. Significant accounting policies (continued):

### (j) Non-financial assets (continued):

#### (v) Labour capitalization:

Internal labour directly attributable to the construction, development or implementation of a tangible capital asset is capitalized.

#### (vi) Leased tangible capital assets:

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.

#### (vii) Impairment of tangible capital assets:

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

#### (viii) Inventory of materials and supplies:

Inventory is recorded at cost, net of an allowance for obsolete stock. Cost is determined on a weighted average basis.

### (k) Revenue recognition:

Revenue is recognized in the period in which the transactions or events occurred that gave rise to the revenue. All revenue is recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

### (l) Taxes:

The City establishes property tax rates based on assessed market values provided by the British Columbia Assessment Authority ("BCA"). Market values are determined as of July 1<sup>st</sup> of each year. The City records taxation revenue at the time the property tax bills are issued. The City is entitled to collect interest and penalties on overdue taxes.

The City is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the City's taxation revenue.

Payments in Lieu of Taxes ("PILT") for federal properties are calculated on the basis of values and rates which would apply if these properties were taxable. The annual tax rates together with the assessed value on the Grant Roll are used to calculate the PILT levy. The PILT revenue is recorded when the payment is received.

## 2. Significant accounting policies (continued):

### (m) Deferred revenue:

The City defers a portion of the revenue collected from permits, licenses and other fees and recognizes this revenue in the year in which related inspections are performed, other related expenses are incurred or services are provided.

Deferred revenue also represents funds received from external parties for specified purposes. This revenue is recognized in the period in which the related expenses are incurred.

### (n) Deposits:

Receipts restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as deposits and are refundable under certain circumstances. When qualifying expenses are incurred, deposits are recognized as revenue at amounts equal to the qualifying expenses.

### (o) Debt:

Debt is recorded net of related sinking fund balances.

### (p) Budget information:

Budget information, presented on a basis consistent with that used for actual results, was included in the City's Consolidated 5 Year Financial Plan (2022-2026) ("Consolidated Financial Plan") and was adopted through Bylaw No. 10327 on January 24, 2022.

### (q) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material of live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The City is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

## 2. Significant accounting policies (continued):

### (r) Use of accounting estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenue and expenditures during the reporting period. Areas requiring the use of management estimates relate to performing the actuarial valuation of employee future benefits, the value of contributed tangible capital assets, value of developer contributions, useful lives for amortization, determination of provisions for accrued liabilities, performing the actuarial valuation of employee future benefits, allowance for doubtful accounts, and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the consolidated financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

### (s) Segment disclosures:

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City has provided definitions of segments as well as presented financial information in segment format.

## 3. Investments:

	2022		2021	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 379,378	\$ 379,378	\$ 257,701	\$ 257,701
Government and government guaranteed bonds	361,297	350,352	280,063	280,802
Other bonds	180,818	175,405	159,122	159,283
	<u>\$ 921,493</u>	<u>\$ 905,135</u>	<u>\$ 696,886</u>	<u>\$ 697,786</u>

## 4. Investment in Lulu Island Energy Company Ltd.:

The City owns 100% of the issued and outstanding shares of LIEC, which was incorporated under the British Columbia Business Corporations Act on August 19, 2013. LIEC develops, manages and operates district energy utilities in the City of Richmond, on the City's behalf, including but not limited to energy production, generation or exchange, transmission, distribution, maintenance, marketing and sales to customers, customer service, profit generation, financial management and advisory services for energy and infrastructure.

#### 4. Investment in Lulu Island Energy Company Ltd. (continued):

Summarized financial information relating to LIEC is as follows:

	2022	2021
Cash, cash equivalents, and investments	\$ 15,516	\$ 15,755
Accounts receivable	2,241	1,676
Tangible capital assets	45,745	38,905
<b>Total assets</b>	<b>63,502</b>	<b>56,336</b>
Accounts payable and accrued liabilities	3,853	2,671
Government grants	241	-
Deferred contributions	13,018	7,754
Project agreement/concession liability	11,362	12,264
<b>Total liabilities</b>	<b>28,474</b>	<b>22,689</b>
<b>Shareholder's equity</b>	<b>\$ 35,028</b>	<b>\$ 33,647</b>
Total revenue	\$ 7,608	\$ 6,431
Total expenses	6,227	5,520
<b>Net income</b>	<b>\$ 1,381</b>	<b>\$ 911</b>

Included in accounts payable and accrued liabilities in the City's consolidated statement of financial position are payables to LIEC in the amount of \$152,937 (2021 - \$151,454).

On October 30, 2014, LIEC and Corix Utilities Inc. ("Corix") entered into a 30-year Concession agreement (the "Concession Agreement"), where Corix will design, construct, finance, operate and maintain the infrastructure for the district energy utility at the Oval Village community (the "OVDEU project"). On September 22, 2022, the LIEC terminated the Concession Agreement after the Company entered into a new project agreement (the "Project Agreement") with Project Contractor, a wholly-owned subsidiary of Corix to design, build, finance, operate and maintain City Centre District Energy Utility infrastructure providing heating and cooling services to new residential and mixed use commercial developments within the City Centre area (the "CCDEU project"). The existing OVDEU project has been transferred into the CCDEU project, and the OVDEU plant and equipment, financing and operations are now executed by the Project Contractor under the Project Agreement.

**5. Accounts receivable:**

	2022	2021
Water and sewer utilities	\$ 14,760	\$ 13,243
Casino revenue	3,363	2,701
Capital grants	9,536	6,873
Other trade receivables	7,787	6,838
	<u>\$ 35,446</u>	<u>\$ 29,655</u>

**6. Debt reserve fund deposits and contingent demand notes:**

The City issues its debt instruments through the Municipal Finance Authority (the "MFA"). As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA in a Debt Reserve Fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the City's accounts. The details of the cash deposits and contingent demand notes at December 31, 2022 are as follows:

	Cash deposits	Contingent demand notes
General Revenue Fund	\$ 1,468	\$ 5,147

**7. Post-employment benefits:**

The City provides certain post-employment benefits, non-vested sick leave, compensated absences, and termination benefits to its employees.

	2022	2021
Accrued benefit obligation, beginning of year	\$ 35,324	\$ 35,414
Current service cost	2,698	2,644
Interest cost	872	728
Past service cost	21	992
Benefits paid	(2,923)	(2,035)
Actuarial gain	(3,255)	(2,419)
Accrued benefit obligation, end of year	<u>\$ 32,737</u>	<u>\$ 35,324</u>

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2022. This actuarial gain is being amortized over a period equal to the employees' expected average remaining service lifetime of 11-years.

**7. Post-employment benefits (continued):**

	2022	2021
Accrued benefit obligation, end of year	\$ 32,737	\$ 35,324
Unamortized net actuarial gain	4,891	2,071
<b>Accrued benefit liability, end of year</b>	<b>\$ 37,628</b>	<b>\$ 37,395</b>

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2022	2021
Discount rate	4.40%	2.40%
Expected future inflation rate	2.50%	2.00%
Expected wage and salary range increases	2.50% to 3.00%	2.50% to 3.00%

**8. Development cost charges:**

	2022	2021
Balance, beginning of year	\$ 224,655	\$ 221,151
Contributions	30,053	16,873
Interest	4,777	2,854
Revenue recognized	(22,434)	(16,223)
<b>Balance, end of year</b>	<b>\$ 237,051</b>	<b>\$ 224,655</b>

**9. Deposits and holdbacks:**

	Balance December 31, 2021	Deposit contributions / interest earned	Refund/ expenditures	Balance December 31, 2022
Security deposits	\$ 84,096	\$ 47,514	\$ (5,329)	\$ 126,281
Developer contributions	7,912	17	(10)	7,919
Damage deposits	5,793	3,533	(2,183)	7,143
Contract holdbacks	3,860	4,778	(3,849)	4,789
Other	4,380	677	(1,182)	3,875
	<b>\$ 106,041</b>	<b>\$ 56,519</b>	<b>\$ (12,553)</b>	<b>\$ 150,007</b>

**10. Deferred revenue:**

	Balance December 31, 2021	Externally restricted inflows	Revenue earned	Balance December 31, 2022
Taxes and utilities	\$ 25,116	\$ 26,231	\$ (25,116)	\$ 26,231
Building permits/development	14,265	10,052	(7,198)	17,119
Oval	1,551	2,048	(478)	3,121
Capital grants	6,074	6,824	(9,887)	3,011
Business licenses	2,637	2,300	(2,256)	2,681
Parking easement/leased land	2,418	60	(50)	2,428
Other	4,125	4,587	(4,240)	4,472
	\$ 56,186	\$ 52,102	\$ (49,225)	\$ 59,063

**11. Debt, net of MFA sinking fund deposits:**

The City obtains debt instruments through the MFA pursuant to security issuing bylaws under authority of the Community Charter to finance certain capital expenditures.

Gross amount for the debt less principal payments and actuarial adjustments to date are as follows:

MFA issue	Loan authorization bylaw	Gross amount borrowed	Repayments and actuarial adjustments	Net debt 2022	Net debt 2021
127	9075	\$ 50,815	\$ 38,999	\$ 11,816	\$ 17,386
158	10334	96,000	-	96,000	-
		\$ 146,815	\$ 38,999	\$ 107,816	\$ 17,386

Current borrowing includes:

MFA issue	Issue date	Term (yrs.)	Maturity date	Interest rate	Refinancing date
127	April 7, 2014	10	April 7, 2024	3.30%	-
158	September 23, 2022	20	September 23, 2042	4.09%	September 23, 2032



**11. Debt, net of MFA sinking fund deposits (continued):**

Interest expense incurred for the year on the long-term debt was \$2,750,689 (2021 - \$1,676,895).  
Repayments on net outstanding debt over the next five years and thereafter are as follows:

2023	\$ 9,187
2024	9,538
2025	3,636
2026	3,764
2027	3,895
Thereafter	77,796
	\$ 107,816

**12. Tangible capital assets:**

<b>Cost</b>	Balance December 31, 2021	Additions and transfers	Disposals	Balance December 31, 2022
Land	\$ 1,077,254	\$ 44,227	\$ -	\$ 1,121,481
Building and building improvements	576,752	22,907	(4,048)	595,611
Infrastructure	1,912,378	45,169	(6,370)	1,951,177
Vehicles, machinery and equipment	166,131	12,419	(1,602)	176,948
Library's collections, furniture and equipment	10,710	1,029	(613)	11,126
Assets under construction	60,690	2,681	-	63,371
	\$ 3,803,915	\$ 128,432	\$ (12,633)	\$ 3,919,714

<b>Accumulated amortization</b>	Balance December 31, 2021	Disposals	Amortization expense	Balance December 31, 2022
Building and building improvements	\$ 229,433	\$ (3,548)	\$ 20,340	\$ 246,225
Infrastructure	916,345	(6,233)	41,043	951,155
Vehicles, machinery and equipment	111,216	(1,474)	10,408	120,150
Library's collections, furniture and equipment	7,654	(613)	931	7,972
	\$ 1,264,648	\$ (11,868)	\$ 72,722	\$ 1,325,502

**12. Tangible capital assets (continued):**

Net book value	December 31, 2022	December 31, 2021
Land	\$ 1,121,481	\$ 1,077,254
Buildings and building improvements	349,386	347,319
Infrastructure	1,000,022	996,033
Vehicles, machinery and equipment	56,798	54,915
Library's collection, furniture and equipment	3,154	3,056
Assets under construction	63,371	60,690
Balance, end of year	\$ 2,594,212	\$ 2,539,267

(a) Assets under construction:

Assets under construction having a value of \$63,371,507 (2021 - \$60,690,017) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution and recorded in other capital funding revenue on the statement of operations. The value of contributed assets received during the year is \$41,331,921 (2021 - \$61,004,232) comprised of land in the amount of \$30,863,846 (2021 - \$17,281,008), infrastructure in the amount of \$5,123,075 (2021 - \$20,810,489), buildings in the amount of \$5,345,000 (2021 - \$22,682,598). There were no machinery and equipment contributed in 2022 (2021 - \$230,137).

(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.

(d) Works of art and historical treasures:

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

(e) Write-down of tangible capital assets:

There were no write-down of tangible capital assets in 2022 (2021 - nil).

### 13. Accumulated surplus:

	General and Reserve Fund	Waterworks Utility Fund	Sewerworks Utility Fund	Richmond Olympic Oval	Library	2022 Total	2021 Total
Investment in tangible capital assets	\$ 2,570,222	\$ -	\$ -	\$ 7,872	\$ 3,155	\$ 2,581,249	\$ 2,521,629
Reserves (note 14)	693,338	-	-	9,846	-	703,184	647,209
Appropriated surplus	245,113	19,157	11,775	1,166	3,351	280,562	256,020
Investment in LIEC	35,028	-	-	-	-	35,028	33,647
Surplus	14,954	885	6,621	610	830	23,900	24,826
Other equity	5,246	-	-	-	-	5,246	4,556
<b>Balance, end of year</b>	<b>\$ 3,563,901</b>	<b>\$ 20,042</b>	<b>\$ 18,396</b>	<b>\$ 19,494</b>	<b>\$ 7,336</b>	<b>\$ 3,629,169</b>	<b>\$ 3,487,887</b>

### 14. Reserves:

	Balance, December 31, 2021	Change during year	Balance, December 31, 2022
Affordable housing	\$ 14,293	\$ 1,134	\$ 15,427
Arts, culture and heritage	3,526	47	3,573
Capital building and infrastructure	122,720	6,905	129,625
Capital reserve	244,445	19,380	263,825
Capstan station	11,149	3,433	14,582
Child care development	10,078	91	10,169
Community legacy and land replacement	1,458	87	1,545
Drainage improvement	57,159	2,581	59,740
Equipment replacement	25,206	1,682	26,888
Hamilton area plan community amenity	3,007	598	3,605
Leisure facilities	18,970	8,798	27,768
Local improvements	7,571	189	7,760
Neighborhood improvement	8,037	551	8,588
Oval	8,100	1,746	9,846
Public art program	4,405	423	4,828
Sanitary sewer	49,611	3,907	53,518
Steveston off-street parking	336	3	339
Steveston road ends	155	(8)	147
Waterfront improvement	187	(6)	181
Watermain replacement	56,796	4,434	61,230
	<b>\$ 647,209</b>	<b>\$ 55,975</b>	<b>\$ 703,184</b>

## **15. Pension plan:**

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of 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 valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2024, 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 individual employers participating in the plan.

The City paid \$13,914,367 (2021 - \$14,125,356) for employer contributions while employees contributed \$12,078,813 (2021 - \$11,777,413) to the plan in fiscal 2022.

## **16. Contingent assets and contractual rights:**

### **(a) Contingent assets:**

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the City's control occurs or fails to occur.

The City has legal claims, service agreements, and land dedications that may qualify as contingent assets. Amounts cannot be estimated as of December 31, 2022. Contingent assets are not recorded in the consolidated financial statements.

**16. Contingent assets and contractual rights (continued):**

(b) Contractual rights:

The City has entered into contracts or agreements in the normal course of operations that it expects will result in revenue and assets in future fiscal years. The City's contractual rights are comprised of leases, licenses, grants and various other agreements, including the provision of police services with the Vancouver Airport Authority. The following table summarizes the expected revenue from the City's contractual rights:

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2023	\$ 37,876
2024	13,377
2025	2,947
2026	1,707
2027	1,729
Thereafter	5,778

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The City is entitled to receive revenue from certain other agreements. The revenue from these agreements cannot be quantified and has not been included in the amounts noted above.

**17. Commitments and contingencies:**

(a) Joint and several liabilities:

The City has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and Metro Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(b) Lease payments:

The City is committed to operating lease payments for premises and equipment in the following approximate amounts:

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2023	\$ 3,839
2024	3,545
2026	2,305
2026	2,173
2027 and thereafter	4,012

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**17. Commitments and contingencies (continued):**

(c) Litigation:

As at December 31, 2022, there were a number of claims or risk exposures in various stages of resolution. The City has made no specific provision for those where the outcome is presently not determinable.

(d) Municipal Insurance Association of British Columbia (“Association”):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with other participants, would be required to contribute towards the deficit. Management does not consider external payment under this contingency to be likely and therefore, no amounts have been accrued.

(e) Contractual obligation:

The City has entered into various contracts for services and construction with periods ranging beyond one year. These commitments are in accordance with budgets passed by Council.

(f) E-Comm Emergency Communications for Southwest British Columbia Incorporated (“E-Comm”):

The City is a shareholder of the E-Comm whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 37 Class A and 18 Class B shares issued and outstanding as at December 31, 2022). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder’s withdrawal date.

(g) Community associations:

The City has agreements with the various community associations which operate the community centers throughout the City. The City generally provides the buildings and grounds, pays the operating costs of the facilities, and provides certain staff and other services such as information technology. Typically the community associations are responsible for providing programming and services to the community. The community associations retain all revenue which they receive.

**18. Trust funds:**

Certain assets have been conveyed or assigned to the City to be administered as directed by agreement or statute. The City holds the assets for the benefit of and stands in fiduciary relationship to the beneficiary. The following trust fund is excluded from the City's consolidated financial statements.

	2022	2021
Richmond Community Associations	\$ 696	\$ 1,928

**19. Taxation and levies:**

	2022	2021
Taxes collected:		
Property taxes	\$ 524,934	\$ 496,172
Payment-in-lieu of taxes and grants	37,860	24,326
Local improvement levies	84	84
	562,878	520,582
Less transfers to other authorities:		
Province of British Columbia - School taxes	(210,071)	(192,631)
TransLink	(45,904)	(42,926)
Metro Vancouver	(9,116)	(8,029)
BC Assessment Authority	(6,741)	(6,297)
Sewer debt collect via payment in lieu of taxes	(114)	(43)
Other	(36)	(30)
	(271,982)	(249,956)
Less payment-in-lieu of taxes retained by the City	(21,314)	(14,789)
	\$ 269,582	\$ 255,837

**20. Other revenue:**

	2022	2021
Developer contributions	\$ 14,957	\$ 6,580
Tangible capital assets gain on sale of land	260	722
Penalties and fines	6,382	4,210
Parking program	1,781	1,343
Recycle BC	3,083	2,884
Other	8,743	6,138
	\$ 35,206	\$ 21,877

## 21. Government transfers:

Government transfers are received for operating and capital activities. The operating transfers consist of gaming revenue and provincial and federal contributions. Capital transfers are included in other capital funding sources revenue. The source of the government transfers are as follows:

	2022	2021
Operating		
Province of British Columbia	\$ 19,273	\$ 12,590
TransLink	3,891	3,815
Government of Canada	2,291	1,999
Capital		
Province of British Columbia	8,619	6,069
TransLink	885	2,947
Government of Canada	1,410	567
	<u>\$ 36,369</u>	<u>\$ 27,987</u>

## 22. Segmented reporting:

The City provides a wide variety of services to its residents. For segment disclosure, these services are grouped and reported under service areas/departments that are responsible for providing such services. They are as follows:

- (a) **Community Safety** brings together the City's public safety providers such as Police (RCMP), Fire-Rescue, Emergency Programs, and Community Bylaws. It is responsible for ensuring safe communities by providing protection services with a focus on law enforcement, crime prevention, emergency response, and protection of life and properties.
- (b) **Utilities** provide such services as planning, designing, constructing, operating, and maintaining the City's infrastructure of water, sewer, drainage and diking networks and sanitation and recycling.
- (c) **Engineering, Public Works and Project Development** comprises of General Public Works, Roads and Construction, Storm Drainage, Fleet Operations, Engineering, Project Development, Sustainability and Facility Management. The services provided are construction and maintenance of the City's infrastructure and all City owned buildings, maintenance of the City's road networks, managing and operating a mixed fleet of vehicles, heavy equipment and an assortment of specialized work units for the City operations, development of current and long-range engineering planning and construction of major projects.



## 22. Segmented reporting (continued):

- (d) **Community Services** comprises of Parks, Recreation, Arts, and Culture and Heritage Services. These departments ensure recreation opportunities in Richmond by maintaining a variety of facilities such as arenas, community centres, pools, etc. It designs, constructs and maintains parks and sports fields to ensure there is adequate open green space and sports fields available for Richmond residents. It also addresses the economic, arts, culture, and community issues that the City encounters.
- (e) **General Government** comprises of Mayor and Council, Corporate Administration, and Finance and Corporate Services. It is responsible for adopting bylaws, effectively administering city operations, levying taxes, legal services, providing sound management of human resources, information technology, finance, and ensuring high quality services to Richmond residents.
- (f) **Planning and Development** is responsible for land use plans, developing bylaws and policies for sustainable development in the City including the City's transportation systems, and community social development.
- (g) **Richmond Olympic Oval Corporation** is formed as a wholly owned subsidiary of the City. The City uses the Richmond Olympic Oval facility as a venue for a wide range of sports, business and community activities.
- (h) **Richmond Public Library** provides public access to information by maintaining 5 branches throughout the City.

	Community safety	Utilities	Engineering public works and project development	Community services	General government	Planning and development	Total city subtotal
<b>Revenue:</b>							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 269,582	\$ -	\$ 269,582
User fees	-	113,417	14,548	-	-	-	127,965
Sales of services	9,062	2,269	2,439	10,996	10,280	1,778	36,824
Payments-in-lieu of taxes	-	-	-	-	21,314	-	21,314
Provincial and federal grants	219	15	4,061	220	3,724	65	8,304
Development cost charges	-	415	2,392	12,527	2,202	4,898	22,434
Other capital funding sources	350	1,275	10,086	501	30,864	8,144	51,220
Other revenue:							
Investment income	-	272	-	-	29,959	-	30,231
Gaming revenue	753	-	-	-	11,809	-	12,562
Licenses and permits	4,681	41	295	-	15	10,015	15,047
Other	2,037	4,092	1,137	673	11,268	240	19,447
Equity income	-	-	-	-	1,381	-	1,381
	17,102	121,796	34,958	24,917	392,398	25,140	616,311
<b>Expenses:</b>							
Wages and salaries	53,029	15,694	28,210	34,955	31,909	13,634	177,431
Public works maintenance	21	6,793	6,230	2,324	(1,483)	479	14,364
Contract services	68,317	10,010	5,367	2,971	4,331	2,058	93,054
Supplies and materials	2,965	37,634	1,686	11,644	12,548	933	67,410
Interest and finance	103	28,707	9	146	2,370	1	31,336
Transfer from (to) capital for tangible capital assets	(68)	2,654	12,910	2,364	483	3,207	21,550
Amortization of tangible capital assets	3,294	8,947	34,792	10,318	9,100	3,558	70,009
Loss (gain) on disposal of tangible capital assets	66	51	(101)	233	234	20	503
	127,727	110,490	89,103	64,955	59,492	23,890	475,657
Annual surplus (deficit)	\$ (110,625)	\$ 11,306	\$ (54,145)	\$ (40,038)	\$ 332,906	\$ 1,250	\$ 140,654

## 22. Segmented reporting (continued):

	Total City subtotal	Richmond Public Library	Richmond Olympic Oval	2022 Consolidated	2021 Consolidated
<b>Revenue:</b>					
Taxation and levies	\$ 269,582	\$ -	\$ -	\$ 269,582	\$ 255,837
User fees	127,965	-	-	127,965	118,144
Sales of services	36,824	57	7,613	44,494	35,601
Payments-in-lieu of taxes	21,314	-	-	21,314	14,789
Provincial and federal grants	8,304	377	4,212	12,893	12,704
Development cost charges	22,434	-	-	22,434	16,223
Other capital funding sources	51,220	-	-	51,220	64,695
<b>Other revenue:</b>					
Investment income	30,231	19	-	30,250	14,968
Gaming revenue	12,562	-	-	12,562	5,700
Licenses and permits	15,047	-	-	15,047	13,995
Other	19,447	10,448	5,311	35,206	21,877
Equity income	1,381	-	-	1,381	911
	616,311	10,901	17,136	644,348	575,444
<b>Expenses:</b>					
Wages and salaries	177,431	7,789	10,396	195,616	179,260
Public works maintenance	14,364	26	-	14,390	13,011
Contract services	93,054	409	-	93,463	89,086
Supplies and materials	67,410	1,771	4,666	73,847	68,056
Interest and finance	31,336	4	-	31,340	30,301
Transfer from (to) capital for tangible capital assets	21,550	(344)	-	21,206	21,094
Amortization of tangible capital assets	70,009	931	1,782	72,722	68,519
Loss (gain) on disposal of tangible capital assets	503	(21)	-	482	2,436
	475,657	10,565	16,844	503,066	471,763
Annual surplus (deficit)	\$ 140,654	\$ 336	\$ 292	\$ 141,282	\$ 103,681

## 23. Budget data:

The budget data presented in these consolidated financial statements is based on the Consolidated 5 Year Financial Plan adopted by Council on January 24, 2022. The table below reconciles the adopted Consolidated Financial Plan to the budget amounts reported in these consolidated financial statements.

	Financial plan Bylaw No. 10327	Financial statement budget
<b>Consolidated financial plan:</b>		
Revenue	\$ 604,730	\$ 604,730
Expenses	522,614	522,614
Annual surplus	82,116	82,116
<b>Less:</b>		
Acquisition of tangible capital assets	(255,375)	-
Contributed tangible capital assets	(54,782)	-
Transfer to reserves	(78,319)	-
Debt principal	(5,570)	-
<b>Add:</b>		
Capital funding	303,542	-
Transfer from surplus	8,388	-
Annual surplus	\$ -	\$ 82,116

**24. Comparative information:**

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

**25. Subsequent events:**

In March 2023, the City received \$20,354,000 from the Province of B.C. relating to the Growing Communities Fund grant. The Growing Communities Fund grant is a one-time grant that can be used to address the City's infrastructure and amenity needs. This amount will be recognized as revenue in 2023.

CITY OF RICHMOND  
Schedule of Guarantee and Indemnity Agreements for 2022

Section 5

A Schedule of Guarantees and Indemnity payments has not been prepared as the City of Richmond has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared under the Financial Information Regulation, Schedule 1, Section 5

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Elected Officials for 2022

<b>Name</b>	<b>Title</b>	<b>Base Salary</b>	<b>Benefits &amp; Other <sup>1</sup></b>	<b>Expenses</b>
Brodie, Malcolm	Mayor	\$ 186,596	\$ 24,931	\$ 5,663
Au, Chak	Councillor	74,439	12,936	2,808
Day, Carol	Councillor	84,606	15,356	258
Gillanders, Laura	Councillor	9,306	1,501	170
Heed, Kash	Councillor	9,306	1,433	-
Hobbs, Andrew	Councillor	84,606	15,553	948
Loo, Alexa	Councillor	84,606	16,014	7,886
McNulty, William	Councillor	84,606	15,155	639
McPhail, Linda	Councillor	75,533	14,134	-
Steves, Harold	Councillor	75,533	63,869	-
Wolfe, Michael	Councillor	84,606	15,027	2,019
<b>Total</b>		<b>\$ 853,743</b>	<b>\$ 195,909</b>	<b>\$ 20,390</b>

1. Consists of taxable benefits (i.e. life insurance, accidental death and dismemberment, critical illness, vehicle allowance and retiring allowance)

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2022

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Aarons, David	\$ 149,359	\$ 13,703	\$ 44
Achiam, Cecilia	270,003	65,230	3,990
Ackerman, Laurie	87,224	4,229	2,150
Adair, Darrin	70,551	17,906	-
Adams, Clay	174,899	20,694	366
Adamson, Claire	136,252	13,344	-
Agawin, Rustico	65,653	10,843	-
Allas, Benjamin	70,098	13,620	-
Allen, Michael	139,992	16,600	804
Alves, Luis	130,103	18,104	-
Alyasin, Khaled	65,195	9,995	-
Alyasin, Zakarya	65,587	9,941	-
Anderson, Adam	106,639	16,505	-
Anderson, Christopher	65,475	22,209	-
Anderson, Lorraine	79,630	6,281	-
Anderson, Mark	67,400	65,636	-
Anderson, Matthew	65,758	20,433	-
Andersson, Bengt	78,548	1,635	692
Andres, Randall	77,712	6,898	-
Andrews, Nathaniel	75,208	3,103	408
Angman, Shelley	74,242	5,429	-
Anselmo, David	87,118	7,265	199
Araki, Stephen	67,400	18,711	199
Arcand, Daniel	90,215	47,463	199
Armstrong, Warren	73,656	19,290	-
Arneson, Christina	82,653	4,186	31
Arrigo, Stephen	95,665	19,756	199
Askwith, Stephanie	103,530	914	-
Assadian, Poroshat	121,806	17,709	718
Atwal, Bhupinder	90,427	4,602	-
Au, Micah	91,042	13,530	-
Au, Victor	67,101	9,796	-
Aujla, Jag	96,581	13,030	-
Ayers, Elizabeth	187,923	44,232	6,877
Babalos, Alexander	103,530	14,952	-
Bachynski, Laurie	211,682	49,673	251
Badesha, Geetanjali	72,208	13,646	-
Badra, Marcos	121,859	5,850	1,677

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Badyal, Sara	118,448	2,531	584
Bailes, Christopher	66,949	10,943	199
Bailey, Casey	101,605	8,848	-
Bains, Hardeep	149,040	13,113	652
Bains, Mandeep	147,665	21,541	2,516
Bains, Rajinder	94,276	16,629	-
Bajwa, Akhtar	71,495	15,642	-
Baker, Danny	106,639	2,260	-
Baker, Gillian	98,085	12,349	36
Baker, Lia	77,633	3,619	-
Baker, Steven	98,951	6,307	722
Baluyot, Hilario	73,656	14,032	199
Banzet, Calvin	91,042	21,120	-
Bardock, Jason	77,392	6,295	303
Barkley, Matthew	103,530	16,801	-
Barlow, Kenneth	138,926	8,831	-
Barlow, Paul	106,639	16,673	-
Barn, Rav	73,896	4,064	-
Barnett, Mitchell	77,802	8,231	-
Barstow, Murray	100,923	14,489	199
Bartley-Smith, Brenda	121,806	5,710	1,380
Barwin, Simon	103,530	19,325	-
Basford, Adam	65,758	24,150	-
Basraon, Avtar	67,270	40,786	199
Bath, Paul	95,665	34,928	-
Batra, Amritpal	90,565	2,168	692
Bauder, Kristine	98,951	12,822	-
Baumeister, Richard	87,205	16,439	-
Baumgardner, Sherry	92,515	1,479	253
Bavis, Nathan	106,639	36,451	-
Baxter, Jennifer	75,404	13,451	59
Beare, Adam	106,639	10,143	-
Bedi, Govind	91,042	11,349	-
Beeby, James	121,282	12,687	-
Beeksma, Jordan	77,816	9,233	-
Begg, Pam	80,314	30,202	-
Behnia, Babak	84,059	3,279	-
Bennett, Shayne	106,639	18,553	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Benning, Dal	121,381	19,133	-
Bentley, Sharon	73,515	2,843	331
Berezay, Tyler	76,277	1,821	692
Bergsma, Nolan	90,471	19,155	199
Bergsma, Peter	31,676	60,167	-
Bhangu, Gurinder	64,952	20,429	-
Bhathal, Mandip	67,400	12,769	99
Biason, Evangel	107,741	12,638	699
Bie, Lloyd	174,899	28,951	594
Billings, Alan	124,769	12,072	-
Bishay, Soraya	80,314	2,315	-
Bleidistel, Michael	103,061	10,900	-
Bloomfield, Derrick	82,576	4,112	90
Boden, Christopher	67,400	9,491	-
Bogner, Christopher	90,427	41,412	199
Bola, Kulwinder	106,639	16,082	-
Bolina, Sunjeev	65,758	9,977	-
Bonato, Steven	115,007	5,623	-
Borges dos Santos, Adam	95,165	8,907	-
Bosley, Janine	88,079	2,158	-
Bowley-Cowan, Laura	112,336	8,190	706
Bowman, Joshua	95,471	10,886	-
Boyal, Amarjit	70,517	8,828	-
Brace, Michael	75,031	5,605	-
Bramhill, Geoffrey	93,274	19,614	-
Brannen, Andrew	106,639	18,532	1,181
Bredeson, Lance	181,145	14,028	3,343
Brisson, Montgomery	173,494	11,545	2,685
Broughton, Skyler	88,913	31,860	-
Brow, Devlin	65,307	12,401	901
Bruce, Ian	65,436	18,876	-
Brunskill, Jason	130,103	6,592	-
Buchannon, William	130,103	47,406	-
Buemann, Tricia	112,290	6,445	581
Buie, Dovelle	104,901	3,307	1,468
Bulick, John	106,639	10,258	-
Burbidge, Scott	87,829	1,152	303
Burgess, Tyson	84,296	13,596	84

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Buric, Tony	113,918	5,999	692
Burner, Melanie	106,091	5,998	699
Burns, Brendan	181,842	16,383	2,973
Burse, Bradley	19,184	56,155	-
Burt, Christopher	91,778	16,754	-
Bustillo, Juanito	67,400	15,164	-
Bustillo, Michael	65,758	15,293	478
Butler, Jason	87,829	19,316	199
Buttar, Onkar	90,933	3,549	-
Bycraft, Suzanne	179,202	18,467	2,213
Byrne, Daisy	95,813	10,535	5,324
Cabatic, Allan	106,639	12,776	-
Camacho, Alexander	83,714	25,166	2,441
Cameron, David	95,165	11,421	-
Campbell, Robert	91,042	2,464	-
Candusso, Giorgio	95,665	5,253	-
Canlas, Nicholas	64,914	26,809	841
Cantarella, Lorraine	107,852	26,208	59
Capogna, Nan	29,115	82,523	-
Capuccinello, Anthony	269,895	115,649	3,206
Caravan, Joan	55,450	55,641	-
Carey, Alisa	101,752	6,097	2,706
Carlile, Tanner	103,530	19,165	-
Carron, Kimberley	94,824	2,440	-
Carter, Chris	106,639	1,674	-
Carter-Huffman, Suzanne	122,116	6,533	-
Celones, Christopher	64,224	21,437	-
Cerantola, Davin	93,563	11,931	-
Chahal, Kashmiro	76,187	9,540	-
Chai, Sandra	139,206	13,364	1,020
Chaichian, Camyar	110,008	9,429	28
Chan, Chi-Huen	61,345	14,830	-
Chan, Donna	35,744	110,687	-
Chan, Donna L	-	83,284	-
Chan, Ka Hing	149,290	13,891	1,483
Chan, Kavid	103,032	33,276	-
Chan, Milton	211,341	54,446	6,324
Chand, Amit	84,296	44,127	4,747

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Chang, Yvonne	98,475	9,020	1,020
Chase, Michele	122,589	8,831	270
Ceah, Xin Ning	79,804	3,831	2,484
Cheema, Felicia	73,942	9,981	-
Chen, Christine	80,448	14,360	-
Chen, Nicholas	64,360	35,412	841
Chen, Qi	76,689	6,137	-
Cheng, Reinaldo	112,171	10,513	1,020
Cheuk, Chun Yu	90,101	17,222	-
Chiang, Paul	103,061	9,157	1,104
Chien, Johny	104,792	6,934	-
Chima, Jaspal	87,224	10,896	-
Chin, Donald	80,063	17,567	-
Ching, Ka Wai	83,878	8,002	-
Ching, Mike	144,399	20,204	1,045
Choi, Gary	75,877	2,426	-
Choiselat, Sasha	84,765	8,647	1,425
Chong, Jerry	269,771	109,049	1,344
Chou, Yu-Hsuan	87,224	4,790	-
Christopherson, Tracy	91,953	2,564	-
Chu, Anthony	71,639	15,863	-
Chu, Ka Wing	86,753	6,680	857
Chu, Vincent	143,130	13,695	-
Chung, Leon	103,530	10,674	-
Cindric, Brendan	136,331	10,914	-
Cinquemani, Leonardo	73,656	13,345	-
Ciprut, Samuel	74,266	1,736	138
Cirillo, Nicola	95,165	4,764	-
Clark, Alison	106,639	11,708	-
Clarke, Rebecca	127,209	13,392	775
Clarke, Tristan	84,064	3,776	292
Clarkson, Neil	86,135	2,269	-
Clarkson, Reena	78,662	12,540	59
Clayton, Abbas	93,836	7,058	638
Close, Kirsten	146,261	15,835	1,690
Colby, Traci	69,165	6,569	-
Collinge, Chris	82,718	4,767	2,215
Combs, Aric	77,802	5,772	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Connolly, Norm	139,206	7,934	80
Cooper, Bradley	130,103	13,509	-
Cooper, James	185,610	23,811	1,083
Cooper, Simone	76,914	1,565	-
Cornelssen, Kelvin	124,769	12,035	-
Corrado, Mark	155,777	16,776	2,125
Cox, Taylor	65,758	14,603	-
Craddock, Jeffrey	90,933	2,525	2,848
Craig, Wayne	211,811	37,861	1,169
Craney, Jodi	67,400	12,178	200
Cravino, Claudia	67,746	8,645	1,343
Creighton, Gregg	100,153	642	-
Crocker, Colleen	87,224	3,010	-
Cromie, Kevin	87,224	3,847	-
Cruz, Louella	76,696	9,497	-
Csepany, Andras	95,665	5,773	-
Culshaw, Steven	65,413	29,002	2,495
Curry, Anthony	106,639	18,061	-
Cuthbert, Cameron	63,727	33,864	841
Dacey, Shaun	103,061	4,022	5
Dadwal, Kam	97,943	38,793	225
Dalla, Rajneesh	90,005	5,903	692
Dalla, Ridhi	104,093	9,824	588
Dalziel, Jeffrey	130,103	11,923	-
Davidson, Frank	100,120	9,325	1,505
Davies, Dean	65,758	25,892	1,626
Davies, Sean	65,861	31,101	199
Davies, Sean	94,303	5,008	-
Davis, Egan	105,427	12,269	422
Day, Koral	65,366	14,600	-
De Arcangelis, Lloyd	120,538	2,491	2,299
de Crom, Theodore	-	127,489	-
De Sousa, Steven	98,807	3,681	576
De Visser, Chee	109,950	10,701	1,020
Dean, Roy	67,209	15,912	199
Decker, Kim	122,556	9,624	280
Deer, Angela	111,472	9,553	520
DeGianni, Rod	130,103	11,043	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Del Rosario, Susan	82,375	3,076	-
DeMatos, Steve	77,085	4,705	-
Demers, Michel	84,296	6,486	-
Dennis, Alison	119,959	5,551	282
Devi, Kavita	65,811	13,586	-
Dezordo, Peter	73,505	7,526	-
Dhaliwal, Jordan	65,758	34,011	-
Dhaliwal, Kamaljit	98,951	16,086	-
Dhaliwal, Manjinder	87,031	21,177	199
Dhanowa, Dalvinder	87,829	13,524	199
Dharampal, Jasjit	85,868	3,938	1,768
Dhillon, Darshan	67,400	11,648	-
Dhillon, Kearnbir	100,096	7,900	-
Dhillon, Navtej	103,530	13,630	-
Dias, Ben	149,358	29,302	1,397
Dickson, James	124,769	2,648	-
Dietz, Richard	83,838	1,773	3,443
Dineen, Scott	99,901	6,549	-
Discusso, Matthew	91,000	3,250	-
Discusso, Peter	121,905	30,476	1,496
Dixon, Scott	127,231	11,090	-
Dobie, Adam	91,042	9,166	-
Donald, Brian	65,758	18,716	181
Donald, Gary	77,247	18,394	785
Dos Santos, Francisco	67,400	8,355	-
Douglas, Justin	77,617	6,451	-
Douglas, Stewart	106,639	10,742	-
Draper, Jason	130,103	23,167	-
Duarte, Victor	98,951	33,363	-
Dube, Danielle	106,639	2,687	-
Dubnov, Shawn	99,978	6,782	303
Duddles, Kevin	90,258	1,880	-
Duggan, Christine	120,032	9,969	615
Duncan, George	209,404	275,788	1,078
Duncan, Nathaniel	93,344	3,095	2,463
Dunn, David	106,639	20,417	-
Duran, Rogelio	75,061	3,852	-
Duranleau, Sonia	106,639	23,331	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Dusanj, Sukhjeevan	80,460	21,489	-
Ebert, Marcus	70,632	16,697	-
Edwards, Heather	75,622	3,977	-
Edwards, Sara	101,952	8,672	-
Ellis, Joshua	65,631	25,780	2,342
Elshof, Eric	130,103	22,445	-
Enefer, John	115,210	24,322	-
Eng, Kevin	118,448	6,626	64
Epp, Dylan	62,316	16,625	99
Erceg, Joe	270,106	174,877	738
Ernst, Rachelle	83,323	6,717	294
Estabrook, Russell	91,226	15,597	14
Evanger, Todd	80,472	4,677	573
Faccone, Steven	64,257	18,261	99
Falcon, Cindy	100,079	4,034	19
Falkenham, Gregory	67,400	13,312	-
Farrell, Daniel	90,933	5,980	30
Fasciani, Mary Ann	90,933	1,842	-
Fatiaki, Kamoe	72,596	26,694	-
Fedoruk, Lisa	103,555	9,349	18
Fengstad, Grant	211,204	28,045	85
Fenwick, Marie	166,758	18,847	296
Ferland, Khadija	161,719	17,516	423
Fernandes, Carlos	87,829	5,840	-
Ferraro, Domenic	100,152	21,173	199
Fisher, Taylor	65,758	12,220	841
Fitton, Russell	124,769	8,781	-
Fitzmaurice, Dianne	68,004	9,908	-
Fitzpatrick, Brendan	61,666	13,582	199
Fitzpatrick, Tanya	80,208	3,093	-
Fleming, Andrew	65,631	24,978	-
Fletcher, Mark	65,097	15,015	199
Fleury, Shane	60,132	19,527	-
Fok, Kai Sang	70,932	6,824	-
Fong, Mindy	70,255	22,701	-
Fong, Patrick	107,607	12,021	-
Ford, Larry	149,358	16,660	769
Frampton, Michael	106,639	7,545	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Fraser, Kevin	103,096	2,799	1,250
Galano-Tan, John	94,824	10,339	1,020
Galbraith, Adam	118,095	16,810	-
Gallant, Roger	67,400	23,113	-
Galloway, Shane	87,872	29,163	-
Gardner, Derek	73,780	5,807	99
Gauley, Steve	139,103	13,053	576
Gauvin, Darnell	67,400	15,743	199
Gee, Peter	90,427	7,940	363
Gellard, Noah	67,400	21,995	-
Gelz, Earl	100,153	2,506	-
George, Andrew	90,427	333	296
Gerlach, Daniel	71,639	4,339	-
Gewargis, Martin	65,758	43,816	-
Ghose, Tarun	76,465	9,479	-
Giammarco, Leanne	76,914	2,262	8
Gibson, Christina	87,221	11,276	-
Gibson, Matthew	81,069	1,934	692
Gilbert, Daniel	65,758	36,411	199
Gilfillan, Cindy	139,206	9,886	1,020
Gilfillan, Kris	99,917	13,561	-
Gill, Ajay	77,726	5,155	-
Gill, Manraj	120,856	14,004	277
Gill, Raminder	118,194	8,389	-
Giroux, Daniel	80,576	726	303
Gondos, Nicholas	64,146	19,945	-
Gould, Joshua	95,165	14,458	-
Gounder, Krishna	87,224	2,748	-
Grauer, Craig	78,382	3,766	199
Gray, Kevin	174,862	26,280	985
Greenlees, Matthew	93,429	30,256	-
Griffin, Kevin	130,103	7,686	-
Griffin, Michael	102,928	13,679	-
Griffith, Michael	85,482	12,381	1,740
Gronlund, Todd	125,575	7,838	-
Gross, Todd	174,899	24,695	4,004
Grunlund, Darin	73,613	2,435	-
Gushel, Brad	100,153	39,796	3

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Guthro, Michael	70,517	12,158	199
Hadfield, Mandy	67,525	8,349	714
Haer, Corrine	74,897	39,659	44
Haer, Sunny	91,300	9,942	-
Hahn, Ruth	107,607	3,391	280
Hamaguchi, Trevor	103,530	12,552	-
Hamalainen, Juha	90,368	4,250	-
Hamilton, Jameson	90,427	7,912	-
Hamilton, Richard	102,951	12,685	-
Hamley, Carolyn	79,542	462	-
Hanna, Fadi	90,427	22,343	-
Hansen, Terry	70,055	12,086	-
Harada, Gordon	67,432	12,088	-
Harris, David	106,639	14,820	-
Hassan, Hala	84,800	4,359	-
Hatzistamatis, Stamatis	79,727	2,918	-
Hawley, Jason	87,699	10,894	-
Hayes, Jennifer	181,145	12,322	2,973
Heap, Nicholas	121,789	7,238	-
Heathe, Gerina	82,653	3,976	699
Heidrich, George	90,427	16,118	1,872
Heinrich, Aida	65,758	10,057	407
Heinrich, George	100,153	21,144	199
Henderson, Derek	88,073	7,709	1,189
Henrickson, Matthew	77,640	14,941	2,530
Herbert, Nicholas	74,710	15,685	1,382
Hertha, Deborah	83,892	19,185	99
Hickey, Paula	83,018	1,998	-
Hicks, Christopher	79,846	3,010	331
Higgs-Lockie, Lucy	66,976	12,547	-
Hill, James	103,530	4,363	-
Hill, Sheila	87,224	2,421	153
Hilton, Vanessa	103,530	12,659	-
Hingorani, Sonali	125,433	12,037	1,170
Hinman, Gregory	81,191	2,205	-
Hirayama, Nathan	77,816	7,463	-
Hirayama, Ryan	91,042	14,840	-
Ho, Japhie	75,758	6,270	31

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Ho, Jason	149,358	10,144	954
Ho, Mei Ping	136,091	12,206	1,020
Ho, Michael	65,758	47,317	-
Ho, William	68,004	15,470	-
Ho, Wing Chun	83,714	2,009	-
Hobman, Lisa	181,145	14,926	4,691
Hodgson, Evan	77,712	2,622	-
Hoff, Paul	130,103	14,477	-
Hoff, Tresse	100,126	525	2,134
Hogan, Angela	87,224	1,765	-
Homeniuk, Alexander	87,224	2,223	30
Hopkins, John	185,074	20,820	771
Horita, Miwako	75,912	1,797	-
Horstmann, Michelle	83,131	5,460	289
Hosseinirahdar, Mohammad	105,933	22,977	769
Houston, Cristina	76,616	4,554	1,304
Howe, Shawn	90,427	5,428	-
Hui, Albert	82,670	2,308	2,514
Hui, Gerry	94,824	6,891	1,020
Hui, Ka Yi	102,974	7,969	-
Huk, Matthew	80,314	2,247	774
Humhej, Jerry	100,089	20,159	-
Humphreys, Joseph	77,726	8,250	-
Hung, Edward	124,050	25,948	-
Hunn, Sarah	74,134	10,832	752
Hunt, Evan	65,417	25,356	-
Hunter, Derek	100,149	47,521	199
Hutchison, Colin	70,005	11,551	199
Huynh, Linh	87,199	3,946	1,541
Insley, Joyce	63,335	28,148	-
Irvine, Katherine	90,933	11,116	-
Irving, John	269,885	83,132	8,792
Isaac, Darryl	106,639	13,728	-
Ison, Marvin	106,639	12,123	-
Jacobo, Erwin	90,427	7,058	-
Jacobsen, Carl	90,427	683	-
Jacobson, Jaclyn	126,060	8,772	769
Jaggs, Gordon	121,806	12,410	-

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.



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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Jamal, Riyaz	70,828	9,723	-
James, Craig	89,532	5,120	918
Jauk, Liesl	126,155	10,980	237
Javadi-Doodran, Yashar	83,714	3,397	1,234
Jeffcoatt, Steven	130,103	4,122	-
Jesson, Claudia	183,939	57,995	-
Jessop, Kyle	65,758	17,341	1,040
Jesty, Brian	64,682	29,644	-
Jewell, Joshua	77,712	4,724	-
Jo, Dorothy	111,405	7,406	11
Jochimski, Colin	88,079	10,842	-
Joel, Marissa	111,735	5,909	1,471
Johal, Bill	103,061	17,668	-
Johal, Jatinder	139,206	17,838	1,696
Johnston, David	47,895	131,686	-
Jones, Alan	138,918	31,420	1,590
Jones, Debra	87,224	5,957	717
Jones, Glen	87,186	7,607	30
Jones, Michele	76,914	3,615	-
Jones, Riley	76,398	3,134	-
Jut, Jeffrey	65,758	20,089	-
Kallianpur, Virendra	134,158	6,241	1,323
Kam, Richard	106,639	10,901	-
Kaminsky, Serguei	91,042	13,772	-
Kaplun, Shannon	70,058	13,537	497
Karpun, Alexander	65,367	11,888	-
Karpun, Mark	130,103	3,769	-
Kaufman, Julie	82,787	3,099	1,096
Keating, Roger	121,806	6,905	-
Keenan, Bernadette	84,750	13,926	2,443
Kelly, Michael	130,103	23,246	752
Kelly, Patrick	103,530	24,071	-
Kenny, Richard	83,714	3,158	48
Khatkar, Parmveer	95,165	23,414	-
Khudhur, Omar	83,982	7,217	331
King, Eileen	78,314	29,750	1,820
Kinney, Derrian	65,044	27,908	-
Kinney, Gary	100,111	20,169	43

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Kirichuk, Iryna	103,018	11,431	-
Kirk, Wes	70,517	17,311	-
Kita, Jason	166,758	37,149	6,442
Klomp, Frederik	106,639	10,829	-
Ko, Charmaine	78,376	10,223	-
Kopp, Brent	130,103	7,515	-
Kornerup, John	102,254	9,872	-
Koster, Kristine	90,235	2,922	-
Kostromine, Max	136,550	9,370	8
Kovacs, James	67,400	9,864	199
Kovich, John	86,734	2,710	-
Kruk, Robert	72,226	3,676	-
Krumenacker, Kurtis	65,167	35,526	-
Krungtanmueng, Bunruen	67,400	15,463	181
Kube-Njenga, Jennifer	121,761	5,701	1,406
Kucher, Leanne	80,311	6,681	430
Kump, Will	87,224	5,118	-
Kurnicki, Alexander	121,495	12,418	1,302
Kurta, Stanley	100,850	11,005	-
Kuzik, Jared	111,570	8,877	901
Kuznik, Gregory	65,758	28,604	-
Kwan, Ashley Yee Teng	88,572	1,793	334
La Rocque, Gail	80,314	2,293	-
LaBoucane, Kenneth	73,656	17,649	199
LaBoucane, Sherry	66,591	11,049	-
Lafortune, Deryck	77,737	6,018	-
Lai, Emy	45,136	30,368	291
Lai, Patrick	101,195	10,909	499
Laird, Scott	67,400	26,756	1,518
Lam, Gordon	91,042	6,624	-
Lambert, Sarah	77,730	6,482	-
Lannard, Kevin	94,407	3,636	692
Larson, Harold	91,042	9,788	-
Lau, Arnold	80,570	1,962	-
Lau, Cheung Wai	86,687	6,704	1,820
Lauridsen, Cole	77,816	6,690	-
Lawless, Ann	90,427	2,413	1,220
Lazar, Doru	139,408	12,332	4,830

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Lazar-Schuler, Christina	87,224	2,341	-
Ledezma, Gonzalo	106,639	22,178	-
Lee, Andrea	84,416	4,246	-
Lee, Donna	102,046	2,491	-
Lee, Edwin	107,452	3,869	576
Lee, James	85,073	12,082	-
Lee, Jeff	148,647	16,418	3,636
Lee, Matthew	56,702	20,197	-
Lee, Tsz Hin	68,542	12,737	-
Lee, Wun Fung	90,933	12,994	-
Legear, Loryn	86,957	3,023	90
Lehbauer, Jordan	118,146	4,831	-
Leiva, Anastacio	103,530	17,132	-
Lemaire, Joel	129,487	9,258	-
Leney, Kyle	122,120	20,694	-
Leung, Alan	83,714	14,752	-
Leung, Kwan Pui	76,914	2,471	-
Leung, Michael	84,296	14,467	6
Leung, Simon	83,714	16,201	-
Li, Xiaoxue	80,314	2,850	1,020
Lian, George	80,314	2,228	1,020
Liao, Yihong	92,919	1,700	1,380
Lima, Trevor	65,255	19,456	-
Lin, Fred	108,211	81,211	702
Lin, I-Fang	103,059	5,341	-
Lin, Pei Shi	87,224	22,519	4,202
Lincoln, Dawn	29,463	49,139	-
Lindenbach, Greg	105,083	5,976	-
Lindsay, Colton	65,758	18,203	-
Liu, Douglas	138,058	12,242	-
Liu, Marcus	107,607	10,901	-
Lloyd, Adrian	89,585	7,799	-
Lloyd, Susan	112,382	7,641	33
Lo, Judy	80,314	4,623	197
Lo, Kin Ming	121,806	9,025	1,263
Lo, Man Yi	79,458	2,698	-
Lochbaum, Kim	80,314	13,442	70
Long, Wayne	66,817	16,114	199

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Lou, Faythe	86,987	2,796	-
Lovett, Andrew	112,568	10,392	1,175
Lowe, Aaron	65,758	22,302	-
Luk, Becky	110,181	6,528	-
Luk, Yun	90,933	32,452	30
Lukacs, Laura	62,731	15,783	-
Lusk, Serena	315,991	97,258	3,613
Lussier, Cynthia	103,555	8,984	-
Ma, Cliff	115,123	8,211	-
Ma, Ming Yi	107,858	7,165	638
Ma, Nicole	87,602	9,742	-
Maan, Amildeep	82,047	9,548	30
MacArthur, Gordon	78,501	1,460	-
MacDonald, Kylie	119,435	21,657	-
MacDonald, Lisa	83,714	2,637	533
MacDonald, Ryan	95,165	21,331	-
Mack, Rodney	81,000	39,875	199
MacKinnon, Cameron	94,629	3,934	3,133
MacKinnon, Deb	-	125,917	-
MacKowski, Igor	65,758	11,720	296
MacLachlan, Brennan	111,275	7,558	1,132
MacLeod, Brian	122,597	29,193	19
MacNeill, Skye	65,192	18,283	-
Mah, Cheryl	75,404	8,721	-
Mahdiar, Zohreh	134,463	7,704	1,711
Mahon, Steve	98,951	3,703	-
Malawiya, Sophia	83,714	1,694	-
Maldonado, Tanya	80,314	4,873	-
Mand, Paul	90,427	512	150
Mander, Daljit	87,196	26,362	499
Mann, Amraj	87,829	7,712	199
Marchal, Luke	102,932	16,396	-
Marcotte, Ford	64,506	40,456	-
Markham, Monique	96,087	25,733	2,704
Marquez, Christopher	87,224	6,025	412
Marsh, Andrew	67,024	9,382	-
Martin, Melissa	75,767	1,730	-
Martin, Paul	113,529	20,109	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Matsuzaki, Spencer	64,702	11,833	199
Maxwell, Kyle	86,126	4,439	277
Maxwell, Mark	83,316	2,491	-
Maxwell, Michael	122,430	30,607	-
Maxwell, Randy	88,453	831	-
McCaffrey, John	70,055	29,966	-
McCall, Robert	106,639	15,779	-
McCluskey, Ryan	106,639	7,558	-
McConkey, Patrick	103,530	16,107	-
McCullough, Cameron	106,639	2,614	-
McDonald, Julia	95,165	5,635	-
McDonald, Michael	103,530	19,331	-
McDougall, Mitch	77,085	16,050	-
McGee, David	87,224	1,765	-
McGrath, Alan	175,535	21,463	2,546
McKenzie-Cook, Christopher	113,811	23,818	380
McLoughlin, Kris	91,042	10,119	-
McMillan, Richard	70,055	40,689	-
McPhedrian, Matthew	65,413	23,481	-
McQuistin, Dylan	65,758	19,068	199
McQuistin, Scott	71,658	6,996	673
McQuistin, Shawn	67,241	17,763	1,270
McVea, Aidan	47,895	53,684	-
Mearns, Jonathan	124,769	11,128	694
Medhurst, Colin	119,273	20,042	752
Melnychuk, John	94,824	10,179	836
Melnyk, Andre	65,758	12,463	513
Memon, Wasim	103,061	47,868	208
Menta, Ariel	66,640	16,694	-
Mercer, Barry	97,936	53,139	50
Mercer, Noel	67,400	28,658	-
Metzak, Brian	106,639	13,141	-
Miele, Michael	67,400	12,156	-
Miletich, Lori	127,011	8,565	-
Milford, Wendy	83,714	2,363	-
Millar, Alexander	95,165	6,340	-
Miller, Chad	100,153	16,805	3
Miller, Jesse	65,758	13,721	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Miller, Shawn	65,758	20,349	-
Mills, Warren	92,260	5,645	517
Minshall, Travis	89,937	5,618	-
Mladin, Luka	75,374	2,457	2,626
Modhwadia, Samir	91,441	4,690	-
Mohan, Colin	130,103	18,663	-
Mohan, Dharam	65,758	23,924	-
Mol, Brandie	70,065	11,373	30
Molema, Kenneth	130,103	16,563	-
Molle, Sean	77,726	6,362	-
Montague, Eli	93,442	441	199
Moore-Dempsey, Erin	106,639	9,297	-
Mora, Jamie	106,639	9,926	-
Morin, Michel	86,974	3,511	884
Morison, Douglas	111,295	3,830	-
Moritz, Bradley	65,758	12,458	-
Morris, Aila	86,203	4,991	-
Morris, Allen	109,815	6,422	573
Morrison, Amber	80,271	5,200	-
Morrison, Taylor	65,758	33,264	-
Moss, Kelly	128,139	23,931	-
Mossman, Cody	65,758	40,449	499
Moxin, Greg	95,665	21,362	199
Mozin, Stella	80,602	2,827	-
Muir, Morgan	103,061	2,238	2,034
Mulgrew, Stephen	67,400	25,557	-
Mulhall, Laoise	73,656	19,535	499
Muller, Shane	80,576	25,412	-
Mullock, Kevin	151,425	9,717	-
Mumblo, Ian	103,530	3,474	-
Murao, Dustin	103,530	10,691	-
Murphy, Liam	74,881	23,842	881
Murray, Ken	130,103	4,723	-
Nagata, Darren	100,131	32,233	-
Naidu, Denis	62,731	15,905	1,291
Nanka, Eric	93,376	14,483	-
Naraina, Jagdish	80,130	12,628	968
Naso, Marcela	80,432	4,064	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Nathorst, Dave	95,665	10,476	-
Nenno, Pierre	65,758	17,968	-
Neufeld, Tammy	90,427	2,950	199
Newell, Allan	106,639	941	-
Newstead, Blair	87,224	2,489	-
Ngan, Venus	146,373	12,881	1,916
Nguyen, Lisa	78,353	2,302	331
Nickel, Christel	103,530	14,875	-
Nickel, Sarah	87,218	11,946	3,439
Nikolic, Diana	136,289	13,871	576
Nishi, Casey	87,454	7,009	199
Nishi, Grant	98,951	4,272	24
Nishi, Kristina	93,789	10,557	5,025
Nivens, Michael	87,224	5,706	-
Nixon, John	80,576	423	199
Nolan, Mark	87,656	11,202	-
Nomellini, Samuel	65,758	10,783	296
Northrup, Trevor	130,524	8,855	779
Oborne, Renata	90,933	7,158	-
Ogis, Peter	106,639	7,478	-
O'Halloran, Matthew	105,309	31,553	-
Oliver, Ian	81,930	2,099	-
Olson, Brandon	109,099	27,831	900
Olson, Mike	75,426	4,469	692
Ooi, Emily	87,224	3,571	792
Ordman, Jonas	99,113	8,337	-
Ouellet, Justin	90,342	16,341	-
Oviedo, Frankie	62,915	12,131	-
Oviedo, Jose	88,798	8,873	199
Paller, Elena	121,806	9,917	1,058
Palliser, Howard	87,224	1,786	-
Pang, Serene	87,224	3,193	-
Panni, Daianna	76,914	1,608	-
Parhar, Gurdawar	106,639	17,517	-
Park, Minhee	110,145	2,353	576
Parker, Cory	154,199	9,319	1,199
Parker, Lorilyn	61,092	20,990	-
Parminter, Kelsey	102,932	2,773	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Paterson, Kenneth	90,427	29,502	-
Patkau, Brad	129,507	13,127	-
Pattullo, Chris	87,224	26,262	833
Paulin, Chad	139,202	29,509	855
Payne, Alston	59,516	36,202	-
Pedersen, Brian	65,758	18,597	150
Penney, Daniel	106,639	2,455	-
Penrose, Trevor	93,618	7,071	1,104
Percival Smith, Beverly	76,914	2,812	-
Perkins, Michael	118,211	24,855	-
Persick, Christy	95,165	6,282	-
Phaysith, Matthew	73,926	2,577	19
Philipson, Neil	65,600	9,771	99
Pighin, Darren	130,103	4,105	-
Piluso, Riccardo	87,829	22,871	303
Pinkney, Jason	85,892	22,570	-
Plomp, Deborah	60,258	19,095	-
Pockett, Kyle	79,057	6,177	-
Poole, Jeremy	65,758	23,030	-
Poole, Travis	67,302	22,378	199
Poon, Debra	78,173	3,390	-
Porlier, Sheila	107,306	11,192	-
Powell, Jo	82,651	7,642	366
Poxon, Gerald	127,231	4,136	-
Protz, Gregory	130,103	11,037	-
Puddicombe, Alan	77,085	10,253	199
Qaddoumi, Hikmat	48,220	69,854	-
Quan, Stanley	71,091	8,173	-
Quiambao, James	101,138	3,638	-
Quon, Howard	60,025	33,196	30
Racic, Mile	136,004	8,247	3,342
Raman, Dinesh	65,758	13,187	-
Ramirez, Antonio	83,688	4,343	33
Ramos, Dinos	95,665	2,642	-
Recavarren, Mario	69,819	7,313	380
Redlinski, Jacek	94,824	6,971	1,538
Redzic, Vesna	103,061	2,917	-
Reel, Ravinder	74,076	4,096	-

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Reis, Joshua	139,206	18,132	1,160
Rempel, Graeme	95,165	18,139	-
Rempel, Timothy	91,123	14,015	-
Rende, Michael	128,984	16,157	-
Renwick, Rick	54,185	31,908	-
Revell, Michael	89,845	14,033	1,505
Reyes, Maurice	67,400	16,632	826
Richards, David	53,011	79,425	100
Richards, Tom	80,576	467	146
Richardson, April	77,712	3,611	-
Ricketts, Terry	88,369	4,110	-
Roberts, Angela	82,238	1,240	239
Roberts, Kevin	123,975	12,643	1,444
Roberts, Lance	100,250	6,450	199
Roberts, Merrick	62,196	17,094	-
Robertson, Cameron	82,787	3,621	-
Robie, Colin	99,294	7,388	1,520
Robles, Miguel	90,427	929	-
Robson, Mark	115,189	16,972	-
Rocha, Carlos	98,285	1,994	412
Rodriguez, Edgar	130,103	9,846	431
Romas, Mike	139,206	11,932	2,709
Ronquillo, Danny	71,490	3,532	-
Roorda, Stephanie	77,770	5,395	-
Roper, Ryan	68,353	19,846	-
Rosa, Alexander	77,712	4,687	-
Rose, Elizabeth	77,570	2,202	-
Rosenberg, Suzanne	87,223	2,523	90
Roszkowski, Ailie	87,829	1,078	199
Rowley, Darren	118,211	22,059	-
Ruiz, Garret	55,570	21,818	-
Ruscitti, Antonia	126,679	10,479	-
Rushton, Wade	77,085	18,914	839
Russell, Paul	106,639	21,875	-
Russell, Peter	173,067	38,976	3,962
Ryan, Bhavani	102,202	13,201	1,167
Safar, Yousif	77,807	5,950	-
Saggers, Paul	107,613	6,770	753

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Saito, Aaron	130,103	13,219	-
Sakai, Ross	87,224	7,601	24
Sakurai, Hanae	80,314	2,294	-
Salameh, Alexander	106,639	8,595	-
Salmasi, Kamran	94,824	11,077	-
Samson, Brent	107,071	6,934	-
Sander, Amarjit	90,179	3,453	180
Sandhu, Amritpal	111,228	10,661	412
Sandhu, Parmel	94,824	3,631	-
Sandhu, Pulvinder	73,656	25,996	-
Sangha, Rajvinder	106,639	16,517	-
Santos, Manuel	84,858	6,817	-
Santos, Victor	88,218	4,159	303
Sarai, Lovepreet	65,631	12,328	-
Saretsky, Ryan	65,758	19,658	-
Savoie, Gilbert	90,933	3,110	-
Sawada, Stephen	103,530	27,745	-
Sayson, Jared	68,004	10,158	-
Schiedel, Tyler	103,530	16,937	1,451
Schlossarek, Teresa	90,933	2,183	-
Schmidt, Michael	65,758	11,607	99
Schouten, Geoff	65,758	16,176	1,470
Schouten, Stacey	101,952	12,445	-
Schroeder, Scott	98,951	3,431	155
Schuler, Terry	76,914	2,134	-
Schultz, Jeremy	106,639	18,153	-
Schultz, Susan	86,000	21,500	-
Scott, Jason	87,821	1,163	199
Scott, Sean	103,530	15,610	-
Segal, Brandon	77,802	3,414	-
Selinger, Edward	151,425	13,920	117
Shariff, Aliya	92,514	6,783	969
Sharkey, Christopher	65,511	16,195	839
Sharma, Amen	84,106	6,964	-
Sharma, Shyreen	76,914	4,679	-
Sharp, Gabrielle	83,714	2,509	529
Shaw, Geoffrey	66,163	10,586	-
Shaw, Trevor	93,416	5,086	5

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Shay, Horace	75,998	7,992	4,441
Shepherd, Bryan	149,338	27,453	1,076
Shepherd, Lisa	67,400	18,837	-
Shiau, Melissa	95,182	8,918	1,828
Shigeoka, Shannon	84,296	14,869	2,714
Shimonek, Todd	84,296	4,100	-
Shirey, Jill	90,959	9,712	145
Sholdra, Brian	103,530	2,893	-
Shum, Chi Ting	103,061	14,846	-
Sidhu, Baldev	65,758	34,301	-
Siemens, Gregory	130,103	16,230	57
Sikora, Rose	107,306	5,067	619
Simas, Antonio	103,331	3,530	443
Simkin, Eric	106,639	10,164	-
Simmons, Norman	90,427	4,077	366
Simonson, Brock	79,821	30,616	-
Sinclair, Magnus	86,054	11,895	146
Sinclair, Owen	84,941	26,619	769
Siu, Nicholas	78,093	3,743	-
Slater, Tanya	106,639	3,871	1,543
Smail, Jamie	65,853	26,747	199
Smail, Robert	67,111	17,160	199
Smith, Carly	68,999	9,376	199
Smith, Mark	127,641	30,482	-
Smith, Michael	106,639	32,750	-
Smith, Suzanne	139,206	13,661	576
Smithers, Todd	73,918	61,671	199
Smrekar, Winnie	73,895	1,693	-
Snowball, Joanne	75,404	3,910	-
Sodi, Sunjeev	124,769	8,558	1,784
Somerville, Kim	174,899	46,635	1,095
Sparolin, Eric	150,536	30,454	32
Specht, Darren	76,938	12,738	-
Squarci, Leigh	80,095	1,948	199
Standerwick, Jeffrey	149,497	23,746	-
Staples, Kaitlynn	82,653	8,098	41
Steel, Tyler	95,165	4,914	-
Steeves, Susan	76,787	2,400	-

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2022

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Stene, Ryan	130,103	13,360	-
Stewardson, Kevin	127,231	6,444	-
Stewart, Aaron	65,758	21,810	-
Stewart, James	87,792	13,300	-
Stewart, Kathleen	94,824	3,458	692
Stockdale, Todd	83,202	19,832	-
Stocking, Nicole	132,408	12,000	736
Stockley, Ivan Scott	65,758	19,194	1,505
Stokes, Ryan	95,165	10,550	-
Stone, Brett	65,477	25,916	-
Stradecke, Danica	89,966	4,231	371
Streit, Hans-Peter	76,914	6,502	-
Sturrock, Mark	91,408	965	199
Swail, Stefanie	94,497	2,151	-
Swanson, Brad	90,933	2,183	-
Tack, Troy	102,343	24,414	-
Tahir, Edwin	90,684	3,271	-
Tait, Kyle	97,264	5,844	-
Tait, Peter	98,951	3,119	-
Takagawa, Michael	67,400	16,358	-
Takiya, James	77,712	4,190	-
Talmey, Patrick Jr	85,046	45,796	199
Tanyag, Wilbert	84,296	2,395	-
Tarr, Christopher	106,639	13,500	-
Tatchen, Elisabeth	103,530	23,153	-
Tate, Bryce	65,477	19,583	-
Taylor, Andrew	67,301	12,641	-
Taylor, Kirk	174,899	16,794	848
Taylor, Mervyn	130,103	18,469	-
Teichrieb, Craig	98,979	14,799	-
Tellis, Peter	128,769	3,969	2,267
Teo, James	110,674	12,349	-
Tewfik, Frederic	156,827	12,749	1,391
Thandi, Neera	94,824	2,950	1,020
Thibodeau, Jon	62,922	28,300	-
Thomas, Bradley	67,964	8,153	-
Thomas, Bryan	90,427	3,612	1,505
Thomas, Cindy	-	78,946	-

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2022

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Thome, John	73,993	1,512	-
Thrasher, Don	67,400	9,716	-
Tikanmaki, Anna	102,019	28,414	82
Tillyer, Curtis	90,222	3,830	-
Tinney, Lucas	91,089	15,786	-
Tjepkema, Nicole	87,224	3,403	-
To, Tik Hang	82,653	7,207	1,550
Tobin, Sean	103,530	17,269	-
Toda-Sinclair, Julie-Anne	48,830	29,990	138
Tom, Ian	76,769	13,423	3,747
Tong, Dominic	68,004	11,315	-
Tong, Vanessa	82,037	4,808	-
Tongohan, Darwin	87,224	14,126	1,443
Tooth, Gregory	90,933	1,842	-
Torabi, Niloufar	149,338	10,804	467
Towers, Brett	77,802	4,804	-
Toyoda, Lianne	82,653	8,015	-
Tran, Ton	80,531	4,292	-
Tran, Vu	87,224	2,093	692
Tremayne, Brent	99,927	7,551	-
Tremblay, Alex	65,758	24,012	-
Tremblay, Gail	73,514	9,350	303
Trim, Victoria	77,797	6,541	-
Trott, Eric	65,948	13,459	199
Trott, Ryan	64,313	14,424	-
Trotter, Nicole	90,427	4,238	41
Truscott, Loic	103,530	16,344	-
Tsang, Jonathan	103,530	5,542	-
Tso, Eunice	73,896	1,648	96
Turick, Julia	92,641	3,585	196
Turick, Renata	100,854	6,910	-
Turner, Jeffrey	123,689	3,965	-
Tycholis, Kathy	87,224	2,748	-
Underwood, Brandon	71,701	23,704	-
Vallance, Scott	87,224	2,748	-
Van Neck, Caitlyn	106,639	2,388	-
Van Niekerk, Stuart	90,956	17,359	-
Vanderwel, Christopher	103,530	16,321	-

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2022

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Varallo, Nadia	86,995	1,633	-
Varley, Sue	98,951	2,492	158
Vaughn, Jerret	126,648	3,753	-
Velkova, Biliana	103,712	2,477	177
Velo, Vanessa	77,816	6,423	-
Venturas, Byron	70,530	18,083	-
Villaluz, Jaime	94,824	9,631	499
Virk, Manjit	76,914	1,641	-
Vo, Tuan	65,758	23,762	-
Vodchenko, Ivan	84,296	858	-
Volkering, Linea	80,858	1,602	-
Vrba, Karol	105,955	19,846	137
Vrooman, Rowan	130,103	29,213	-
Vuletin, Johana	74,034	30,770	590
Waddell, Matthew	77,788	8,722	-
Waddington, Nathaniel	95,165	9,631	-
Wahl, Kevin	130,103	5,947	-
Wakefield, Richard	70,075	7,398	-
Wakelin, Frank	103,061	16,613	-
Wall, Anthony	124,823	5,573	-
Walrond, Randall	76,734	12,278	-
Walters, Bryan	130,103	6,539	-
Wan, King-Lun	87,224	21,372	30
Warren, Darren	94,824	2,987	280
Warzel, Edward	149,359	16,459	32
Watson, Kenneth	85,621	2,566	573
Watson, Valerie	102,738	4,852	-
Wei, Daniel	95,165	25,074	-
Weissler, Forrest	151,426	16,014	-
Welsh, Michael	127,270	11,881	-
Weststrate, Jason	87,829	19,995	854
Wheeler, Gregg	121,689	19,901	197
Whitaker, Lauren	90,427	1,155	-
White, Jason	76,914	1,404	-
Whitmarsh, Kevin	86,221	10,449	28
Whittam, Jonathan	80,426	24,320	203
Whitty, Robert	55,186	26,587	-
Whyman, Max	67,270	36,501	-

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2022

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Wild, Danyon	130,103	12,482	-
Wilke, Steve	95,440	20,445	-
Wilkinson, Timothy	75,932	192,910	799
Willett, Ryan	65,758	14,209	-
Wilson, Dennis	72,479	11,793	-
Wilson, Jordyn	65,505	13,898	-
Windsor, Ryan	104,049	21,064	727
Wishlove, James	193,582	27,637	5,710
Wong, Desmond	103,024	7,365	-
Wong, Ivy	200,248	49,920	1,020
Wong, John	66,567	8,890	-
Wong, Kai Chun	103,510	7,822	409
Wong, Stephenie	91,359	9,077	-
Wong, William	92,180	43,920	19
Woolgar, John	149,359	29,978	1,598
Wringe, Iain	95,165	11,418	-
Wyatt, Sail	90,427	12,554	556
Wyenberg, Grant	130,568	20,842	-
Xavier, Victor	67,400	14,817	-
Xie, Xichen	80,314	7,076	1,020
Xu, Dajiang	87,224	11,811	-
Yee, David	65,259	25,662	199
Yee, Edmond	80,314	8,503	1,020
Yee, Stephen	96,489	15,305	850
Yeung, Lap Man	100,825	6,891	-
Yeung, Yuen	82,751	2,718	692
Yon, Elisa	83,647	1,940	-
Yoo, John	106,639	13,661	-
Young, Jim	181,969	36,591	6,752
Younis, Munkith	156,827	15,801	973
Zanardo, Wilma	120,184	8,221	25
Zellweger, Joey	72,332	2,813	-
Zhang, Feng	80,314	11,572	1,021
Zhang, Ling Yi	83,714	14,837	-
Zhu, Michael	117,989	9,668	-
Zukowsky, Doug	78,520	35,892	199
<b>Total</b>	<b>94,052,670</b>	<b>14,653,635</b>	<b>401,693</b>

<sup>1</sup> Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND  
Schedule of Remuneration and Expenses

Section 6

Grand Total for 2022

<b>Name</b>		<b>Remuneration<sup>1</sup></b>		<b>Expenses</b>
Employees Over \$75,000	\$	108,706,305	\$	401,693
Employees Under \$75,000		43,386,654		60,640
<b>Total</b>	<b>\$</b>	<b>152,092,959</b>	<b>\$</b>	<b>462,333</b>

<sup>1</sup>. Combines salary, taxable benefits and other lump sum payouts

The variance between the Schedule of Remuneration and the salaries and benefit expenses reported in the consolidated financial statements of the City are due to various factors including:

- The remuneration schedule is based on actual cash payments made during the fiscal year (including payouts of vacation, union gratuities and union overtime banks) whereas the consolidated financial statement is on an accrual basis;



CITY OF RICHMOND  
Statement of Severance Agreements for 2022

Section 6

There were two severance agreements made between the City of Richmond and its employees during fiscal year 2022.

The agreements represent a range of 3 to 14 months of salary and benefits.

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
0798750 BC Ltd	\$ 28,482
678595 BC Inc	28,956
A J Forsyth - A Division of Russel Metals Inc	26,916
A R Mower & Supply Ltd	78,398
Absolute Industrial Mechanical Ltd	62,536
Acceo Solutions Inc	65,054
Access Information Management of Canada	39,506
Ace Link Fence Ltd	29,130
Acklands Grainger Inc	65,232
Action Car And Truck Accessories	25,540
Active Earth Engineering Ltd	27,660
Adcentives	46,850
AE Concrete Products Inc	64,242
AES Engineering Ltd	30,193
Airon Heating & Air Conditioning Ltd	533,527
Alexander Holburn Beaudin & Lang LLP	62,452
All Roads Construction Ltd	865,507
Allmar Inc	37,606
Amazon	132,523
Ampco Manufacturers Inc	106,128
Andrew Sheret Ltd	717,890
Anigraph Productions Limited	247,666
Annacis Commercial Paint	39,071
Ansan Industries Ltd	237,236
Aplin & Martin Consultants Ltd	304,945
A-Power Computer Ltd	72,630
Apple Canada Inc	174,608
Ashton Mechanical Ltd	2,587,594
ASSA ABLOY Entrance Systems	65,103
Associated Engineering (BC) Ltd	86,781
Associated Fire and Safety	232,241
Astro Turf West Distributors Ltd	706,466
Astrographic Industries Ltd	197,089
Atlas Power Sweeping Ltd	125,394
Attain Solutions Inc	26,441
Ausenco Sustainability Inc	37,289
Avolve Software Corporation	50,334
BARR Plastics Inc	44,156
Barry Hamel Equipment Ltd	64,222

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Baumeister Homes Inc	62,460
BC Assessment*	6,569,414
BC Employer Health Tax	2,895,432
BC Hardwood Floor Co Ltd	28,966
BC Housing Management Commission	325,000
BC Hydro	5,126,221
BC Legal Management Association	78,183
BC Life & Casualty*	1,656,759
Benchmark Site Services Inc	82,774
Best Buy	44,507
Blackmamba Tree Service Inc	78,031
Blue Pine Enterprises	83,070
Boileau Electric And Pole Line Ltd	26,175
Boston Construction Corporation	2,065,320
Bowden, Tony	35,934
Bridge Electric Corp	33,294
Brighthouse Civil Contracting Ltd	86,812
British Columbia Society for the Prevention of Cruelty to Animals	1,061,816
Bulldog Bag Ltd	26,238
Bunzl Cleaning & Hygiene	437,383
Busch Systems International Inc	64,112
Butler Marketing Ltd	65,431
Cactus Club	36,929
Calytera Software Inc	142,000
Canada Post Corporation	353,199
Canada Revenue Agency*	43,236,500
Canadian Equality Consulting Inc	44,100
Canadian Mattress Recycling Inc	324,092
Canadian National Railway Company	294,808
Canadian Red Cross*	50,054
Canadian Stainless Fasteners Inc	44,521
Canex Building Supplies Ltd	139,049
Cansel Survey Equipment	112,416
Cascade Wear BC Ltd	34,256
Cascades Recovery +	39,217
Cascadia Strategy Consulting	107,168
CDW Canada	211,964
Centralsquare Canada Software Inc	51,766
Chase Paymentech	716,998

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Chernoff Thompson Architects	76,645
Chinese Informedia Consulting Group Inc	31,594
Cimco Refrigeration	128,147
Cintas Canada Ltd	160,408
Citizencentric Consulting Inc	30,525
City Electric Supply	172,644
City of Nanaimo	102,094
City of New Westminster	480,000
City of Vancouver	1,371,753
Cleantech Service Group Limited	31,533
Clartech Industries Inc	220,581
Cloverdale Paint Inc	89,221
Coast Ropes And Rescue Inc	25,813
Cobra Electric Services Ltd	2,041,237
Coencorp Consultant Corporation Inc	31,658
Cold Fire Canada Ltd	75,839
Columbia Chrysler	41,773
Commercial Lighting Products Ltd	50,431
Commercial Truck Equipment	2,673,077
CommunityLogiq Software Inc	25,000
Comprint Systems Inc	89,238
Compugen Inc	462,498
Connect Landscape Architecture Inc	41,694
Container West Sales Ltd	36,185
Contemporary Office Interiors	29,430
Corix Utilities Inc	58,188
Creative Door Services Ltd	120,580
Cullen Diesel Power Ltd	73,349
CUPE 394*	773,550
CUPE 718*	1,037,087
CWPK Art Practice	116,237
Dafco Filtration Group	76,953
Davidson Bros Mechanical Contractors Ltd	451,907
DB Perks & Associates	397,884
Dell Canada Inc	94,204
Dentons Canada LLP	157,878
Dependable Door Maintenance Ltd	43,150
Dexterra Group Inc	159,940
DHI Water & Environment Inc	33,495

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Dialog BC Architecture Engineering	127,920
Diamond Head Consulting Ltd	32,847
Dillon Consulting	51,787
Division Mechanical Ltd	30,848
DLA Piper (Canada) LLP	88,158
DLA Piper (Canada) LLP, In Trust	13,076,153
DMD & Associates Ltd	25,374
Dobney Foundry Ltd	39,714
Dominion Blueprint & Reprographics Ltd	55,142
Dominion Voting Systems Corporation	152,739
Dorset Realty Group	558,852
Double R Rentals	157,086
Douglas Lake Equipment Ltd	36,095
DS Tactical Ltd	44,454
Dueck Chevrolet Buick Cadillac GMC Ltd	26,819
Dynamic Facility Services Ltd	27,982
E B Horsman & Son Ltd	55,094
East Richmond Nurseries	104,354
EBB Environmental Consulting Inc	75,732
Eclipsys Solutions Inc	121,565
E-Comm, Emergency Communications for BC	4,544,176
Econolite Canada Inc	479,311
Ecotainer Sales Inc	152,893
Ecowaste Industries Ltd	585,691
ECS Electrical Cable Supply Ltd	67,444
Edifice Construction Inc	2,588,287
Elemental Architecture and Interiors Inc	188,578
Elia Kirby Productions Ltd	47,476
Elite Fire Protection Ltd	199,148
EMCO Corporation	45,044
Emelle's Catering Ltd	47,650
Entity Mechanical Ltd	871,282
Envyrozone Inc	51,211
EPI Ecoplan International Inc	85,286
Equiparc	26,749
ESC Automation Inc	630,885
ESI Acquisition Inc	36,443
Esri Canada Ltd	212,203
Eurovia British Columbia Inc	116,190

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Everbridge Inc	62,114
EXP Services Inc	34,436
Extreme Glass Ltd	72,915
Falcon Equipment Ltd	150,197
Family Services Employee Assistance Program	139,984
Faulknerbrowns Architecture Inc	30,612
Finning (Canada)	430,622
Fireball Excavating & Transport Inc	210,258
First Light Energy Solutions Ltd	34,800
Fitness Town	54,121
Flir Unmanned Aerial Systems ULC	53,504
Flocor Inc	816,361
Foreseeson Technology Inc	882,378
Forgerock US, Inc	170,457
Fort Modular Inc	59,408
FortisBC - Natural Gas	918,129
FortisBC Energy Inc	201,807
Fountain Tire (Delta) Truck Centre Ltd	105,769
Fraser River Pile and Dredge Ltd	103,674
Fraser Valley Equipment Ltd	49,508
Fred Surridge Ltd	1,759,358
G B Bobcat Service	212,063
G. P. Rollo & Associates Ltd	43,000
Power Vac	60,559
Gardaworld Cash Services Canada Corp	229,630
GCL Contracting Inc	4,345,174
George Faulkner Productions Inc	33,751
GFL Environmental Inc	3,605,648
GHD Digital (Canada) Ltd	31,030
Gibson Waterworks Supply Inc	62,420
Glacier Media Group	89,644
Gladiuk Contracting Ltd	326,417
Glasshouse Systems Inc	61,372
Global Industrial Canada Inc	52,276
Golder Associates Ltd	31,860
Goodyear Canada Inc	92,005
GPM Civil Contracting Inc	578,577
Granicus Canada Holdings ULC	124,149
Greater Vancouver Regional District*	41,535,008

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Greater Vancouver Water District	26,306,200
Green Admiral Nature Restoration	48,510
Gregg Distributors Ltd	295,932
Guillevin International Inc	84,824
Habitat Systems Inc	92,706
Haddon	25,752
Hallmark Painting & Constructions Ltd	29,125
Hanscomb Ltd	47,415
Harris & Company LLP	307,443
HDR Architecture Associates Inc	801,067
Heatherbrae Builders Co. Ltd	2,659,864
Hemmera Envirochem	46,342
Heritage Office Furnishings Ltd	241,681
Hi-Cube Storage Products	52,386
High Road Excavating Ltd	144,738
Holaco Construction Ltd	371,854
Homelessness Services Association of BC	42,158
Hooker Craig Lum Group Ltd	34,050
Horizon Landscape Contractors Inc	59,501
Horseshoe Star Holdings Ltd	31,512
HUB Fire Engines & Equipment Ltd	44,110
HUB Surface Systems West Inc	31,991
Humphries Construction Group Ltd	42,656
Hunter McCorquodale	51,531
iA Private Wealth Inc	72,200
ICONIX Waterworks LP	352,216
Ideaspace Consulting Inc	67,208
IDRS	143,893
Image Sign & Lighting Ltd	119,672
Imperial Parking Canada Corporation	113,105
Industrial Machine Inc	28,749
Infor Canada Ltd	190,451
Inland Kenworth	63,849
Insights Learning And Development	28,558
Integral Group	33,004
Intercontinental Truck Body (BC) Ltd	38,665
Interprovincial Traffic Service Ltd	265,321
iON United Inc	108,627
Iridia Medical Inc	46,550

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Iron Mountain Canada Corp	41,374
ISCO Canada Inc	42,490
ISL Engineering and Land Services Ltd	334,595
Island Key Computer Ltd	92,255
J & T Sports	28,784
JJM Construction Ltd	248,995
Jack Cewe Construction Ltd	2,145,237
Jarislowsky Fraser Ltd	120,000
Jensen Hughes Consulting Canada Ltd	27,462
Johnston Ross & Cheng Ltd	72,841
JSP Enterprises	90,246
Justice Institute of BC	28,342
Kal Tire	29,098
Kaleidoscope Training and Consulting	51,750
Keg Restaurants Ltd	36,652
Kennedy Landscaping Ltd	29,700
Kerr Wood Leidal Associates Ltd	834,464
Kinsol Timber Systems Ltd	32,346
KMS Tools Web	33,019
Konecranes Canada Inc	52,556
KPMG LLP	117,102
Kronos Canadian Systems Inc	36,211
KSB Pumps Inc	33,554
Kutny's Richmond Soils	84,672
Lafarge Canada Inc	3,209,196
Lafrentz Road Marking	45,164
Lamar Companies	31,753
Lanesafe Traffic Control Ltd	137,172
Langley Concrete Group	36,011
Lantern Films Inc	30,905
Latoplast Ltd	33,300
Lawson Lundell LLP	80,098
Layfield Canada Ltd	188,334
LEC Group	33,863
Linde Canada Inc	102,939
LIT Aquatics Ltd	403,663
Lordco Parts Ltd	140,482
LTS Pro Sound & Lighting	28,199
Lucidea Technologies Corp	28,376

\*Payment includes tax transfers and third party remittances



Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Luma Tech Solutions Canada	27,860
Luxton Construction Marine Inc	68,600
M. Van Noort & Sons Bulb Co. Ltd	37,698
M2K Construction Ltd	1,320,983
Macaulay Trucking Ltd	294,732
Mainland Construction Materials ULC	494,713
Mainland Ford Ltd	427,307
Mainroad Maintenance Products	216,233
Maple Leaf Disposal Ltd	90,890
Maple Leaf Tree Movers	27,605
Marathon Surfaces Inc	25,823
Marine Roofing Repair & Maintenance	146,706
Mar-Tech Underground Services Ltd	129,162
Maven Consulting Limited	115,333
Maydanyk Trucking Ltd	120,829
Mazdis Innovation Inc	32,830
McElhanney Consulting Services Ltd	895,244
Mcgregor Hardware Distribution	27,088
McRae's Environmental Services Ltd	2,410,870
Medteq Solutions CA Ltd	51,973
Megasecur Securite Environnementale Inc	393,979
Meltwater News Canada Inc	25,400
Merletti Construction (1999) Ltd	159,449
Metro Motors Ltd	205,767
Metro Vancouver Regional District	5,957,309
Metrosystems	35,526
MG Collision Repairs Ltd	47,170
Mickelson Consulting Inc	95,341
Mills Office Productivity	285,691
Min, Ines	48,260
Minister of Finance*	170,520,774
Minoru Seniors Society	67,188
Miza Architects Inc	32,522
MKW Engineering Services	91,926
Modern Niagara Vancouver Inc	189,215
Morrison Hershfield Ltd	149,178
MPT Engineering Co Ltd	67,670
Multivista Construction Documentation ULC	54,249
Mundie Trucking	141,358

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Municipal Finance Authority of BC*	34,912
Municipal Insurance Association of BC	1,130,669
Municipal Pension Plan*	24,878,562
Musco Sports Lighting Canada Co	33,849
Myhsa Ltd	480,000
NAPA Auto Parts	60,334
Nedco	142,187
Neptune Technologie Group	170,955
Network Consulting Services Inc	60,526
West Consulting Services	112,048
Noble Langley	25,843
Norton Rose Fulbright Canada LLP	1,098,483
Nova Pole International Inc	56,026
Nutech Facility Services Ltd	453,220
Nutrien Ag Solution	192,776
O4 Architecture Ltd	217,912
Oasis Bags	31,561
Ocean Pipe	148,234
Olthuis van Ert	330,298
Onix Networking Canada	66,697
Ono Work & Safety Ltd	26,456
Open Text Corporation	225,908
Opta Information Intelligence	55,000
Oracle Canada ULC	464,272
Organized Crime Agency of BC	103,040
Oris Development (Cambie) Corp	576,318
P D Trucking	144,565
Pace Solutions Corporation	32,087
Pacific Blue Cross*	5,992,743
Pacific Cutting & Coring Ltd	262,838
Pacific Ropes Contracting Ltd	370,369
Parsons Inc	118,013
Paul Sahota Trucking	185,914
PCL Constructors Westcoast Inc	4,913,210
Peel's Nurseries Ltd	63,922
Perfectmind Inc	283,830
Performance Objects Inc	40,125
Peterbilt Pacific Inc	454,584
Petro-Canada	30,126

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Pickering Safety	92,211
Pinchin Ltd	27,452
Pinton Forrest & Madden Group Inc	68,250
Pit Stop Portable Toilet Services Ltd	68,883
PitneyWorks	90,000
PJB Mechanical Plumbing & Heating	389,956
PJS Systems	28,361
Plan Group	117,897
Polymetis Projects	250,000
Powerland Computers Ltd	32,767
PrairieCoast Equipment	51,035
Premier Security Inc	55,177
Profire Emergency Equipment Inc	27,729
PS Traffic Pro Services (2012) Inc	118,412
Purtech Service Group Inc	26,324
PW Trenchless Construction Inc	429,226
Qualichem Industrial Products	332,583
R. F. Binnie & Associates Ltd	457,470
Radical I/O Technology Inc	329,410
Ramez Faizan Enterprises Ltd	40,250
Read Jones Christoffersen Ltd	60,202
Receiver General For Canada*	50,442
Receiver General for Canada (RCMP)	64,153,585
Redwood Plastics And Rubber	36,349
Renov8t.com Construction Inc	301,801
Reshape Infrastructure Strategies Ltd	33,613
RGC Trucking & Excavating Ltd	47,101
Richardson, Jaynellen	32,516
Richelieu Hardware Ltd	28,811
Richmond Air Sweep Enterprises 1986 Inc	29,281
Richmond Building Supply	56,826
Richmond Firefighter Assn RFFA Local 1286*	748,825
Richmond Fitness & Wellness Association	113,161
Richmond Hotel Association*	642,799
Richmond Potters' Club	30,015
Ricoh Canada Inc	26,871
River White Homes Ltd	2,127,417
Rivera, Laura	29,269
Roadway Traffic Products	100,736

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Rocksolid Landsculpting Corporation	30,099
Rollins Machinery Ltd	104,668
RONA	33,813
Royal Bank of Canada*	58,968
Royal Roads University	150,650
RTR Terra Contracting Ltd	3,603,198
Rusty's Auto Towing	26,191
S.I. Systems Partnership	109,700
Safe & Sound Security Systems Ltd	518,026
Safe Software Inc	26,750
Samaritan Technologies	29,894
Sandhu, Dalip	174,512
School District 38 Richmond*	1,150,767
Scott Construction Management Ltd	149,429
Scott Special Projects Ltd	551,110
Seasons Contracting Ltd	27,540
Secure Energy	88,549
Seeclifix	28,077
Seismic 2000 Construction Ltd	123,823
Shaw Cablesystems GP	25,771
Sherine Industries Ltd	58,466
Sierra Waste Services Ltd	10,237,510
Slip Tube Enterprises Ltd	93,611
Smartcity ITS	48,462
Softchoice LP	52,652
Solid Caddgroup Inc.	44,508
Solid General Contractors Inc	206,291
South Arm Excavating	379,914
South Coast British Columbia	3,960,869
Special T Cleaning (2012) Ltd	46,650
Specimen Trees Wholesale Nurseries Ltd	111,548
SSQ Insurance Company Inc*	48,441
Stantec Consulting Ltd	268,697
Staples	26,494
Steer Davies Gleave North America	78,668
Stonhard	50,000
Stormtec Filtration Inc	87,133
Strata Plan E3676Rea - Cadence Rea	29,856
Studio Hub Architects Ltd	50,264

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Summit Valve And Controls	26,217
Sunbelt Rentals	50,877
Suncor Energy Products Partnership	2,366,359
Sunrise Washroom Rentals	30,173
Super Save Disposal Inc	245,482
Superior Propane Inc	103,230
Sutton Road Marking Ltd	25,000
Tangerine Traffic Control Ltd	35,934
Target Products Ltd	31,316
Tec Floor Coverings Ltd	46,405
Technical Safety BC	45,049
Telus Communications Inc	1,311,585
Telus Mobility	487,884
Terminix Canada	27,423
Textile Artcraft Inc	54,585
The AME Consulting Group Ltd	43,279
The Blumarble Management Group Inc	29,000
The Corker Collective Inc	31,500
The Driving Force Inc	135,008
The F. A. Bartlett Tree Expert Company	34,370
The Gordian Group, Inc	29,060
The Home Depot	158,418
The Salvation Army Richmond	95,310
Thibault Gates And Access Control Ltd	48,365
Thinkspace Architecture Planning	125,808
Thomas Trucking	236,468
Tibco Software Ireland Ltd	783,611
Tinbox Energy Software	37,253
Titan Sport Systems Ltd	165,375
TK Graphics	37,762
TLD Computers Inc	25,888
TMC IT and Telecom Consulting Inc	37,000
Tourism Richmond*	4,364,754
Trane Canada	271,208
Trans Canada Traffic Inc	44,831
TransLink*	44,788,547

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Tricom Building Maintenance Ltd	30,228
Tritech Group Ltd	542,152
Turning Point Recovery Society	347,262
Turning Point Technology Services Inc	700,128
Twining, Short & Haakonson, Barristers	42,233
UBS Industries	32,675
Uline Canada Corporation	139,733
Ulmer Contracting Ltd	1,050,996
Ultima Medical Services Inc	43,427
Unified Alloys	32,443
Union of BC Municipalities*	25,404
United Rentals	87,066
Uno Digital Screen Press	36,460
Upanup	119,698
Urban Systems Ltd	43,118
V Distribution Sport	28,000
Vancouver Coastal Health Authority	118,839
Vancouver Sign Group	25,698
Vanport Enterprises Ltd	297,199
VDZ+A Consulting Inc	71,412
Ventana Construction Corporation	30,060
VFA Canada Corporation	54,896
Victoria Mobile Radio Ltd	43,711
Vimar Equipment Ltd	420,473
Walker, Aubrey	27,304
Walker's Gradall Services Ltd	350,248
Walsh Plastics Ltd	31,632
Wasp Manufacturing Ltd	58,813
Wedler Engineering	32,472
West Coast Elevator Ltd	152,529
Westcoast Drainage & Contracting	140,644
Western Weed Control Ltd	151,783
Westerra Equipment LP	34,357
Westpac Solutions Ltd	60,459
Westview Sales Ltd	270,706
WFR Wholesale Fire & Rescue Ltd	32,441
White Cap Supply Canada Inc	111,922
Wilco Civil Inc	7,053,153
Willis Canada Inc	3,005,246

\*Payment includes tax transfers and third party remittances

Statement of Payments to Suppliers for Goods and Services  
in Excess of \$25,000 for 2022

Section 7

Supplier Name	Payment Amount
Winvan Paving Ltd	77,925
Wong's Greenhouse & Nursery	36,500
Work Truck West	94,582
WorkSafe BC	4,887,024
WSP Canada Inc	227,155
Wurth Canada	76,704
Xerox Canada Ltd	142,073
Xylem Canada LP	665,538
Young Anderson Barristers & Solicitors	122,067
Zeemac Vehicle Lease Ltd	472,710
Zimny, Roman	26,100
<b>Payments Over \$25,000</b>	<b>617,106,824</b>
<b>Payment Under \$25,000</b>	<b>8,942,212</b>
<b>Total Payments</b>	<b>\$ 626,049,036</b>

The City prepares the Schedule of Payments to Suppliers For Goods and Services based on actual cash disbursements processed through its financial system.

The total figure will vary from the expenditures shown in the consolidated financial statements which use

- Timing differences between the cash basis and accrual method;
- There are disbursements that are not considered expenditures for other taxing authorities and
- The Schedule of Payments excludes the payments made by the Richmond Public Library,
- There are payments that are externally recovered, these recoveries are recorded against

\*Payment includes tax transfers and third party remittances

CITY OF RICHMOND  
Statement of Grants and Subsidies for 2022

Section 7

Organization	Payment Amount
Alfred B. Dixon Elementary School	\$ 1,244
Amyotrophic Lateral Sclerosis Society	4,092
Arison Yue Opera Society	3,800
Atira Women's Resource Society	14,376
BC Kitefliers' Association	900
BC Muslim School Richmond	1,738
BC Philharmonic Society	4,550
Be The Change Earth Alliance	1,750
Bevan, Wesley	1,157
Big Brothers of Greater Vancouver	6,000
Big Sisters of BC Lower Mainland	4,000
Birds Canada	2,300
Boys & Girls Clubs of South Coast BC	6,650
Bradley-Tse, Macaela	500
British Columbia Chinese Soccer	912
Canada Chinese Performing Arts Society	4,550
Canadian International Dragon Boat	3,250
Canadian Mental Health Association	10,000
Canadian YC Chinese Orchestra	6,587
Chabad Richmond	1,536
Chimo Community Services	50,000
Chiu, Fei Fei	1,422
Chiu, Wilson	1,363
Chow, Chee Vui	392
Church on Five	1,541
Cinevolution Media Arts Society	9,100
City Centre Community Association	46,730
Coastal Partners in Conservation Society	2,500
Community Arts Council of Richmond	10,663
Community Mental Wellness Association	12,000
Connections Community Services Society	14,650
Dao, Tu	1,374
Daum, Aniela	1,090
Diefenbaker Elementary School PAC	1,225
Dolotallas, Amy	1,217
East Richmond Community Association	3,348
Family Services of Greater Vancouver	25,956
Freedman, Deborah	954
Garden City Conservation Society	3,962



CITY OF RICHMOND  
Statement of Grants and Subsidies for 2022

Section 7

Organization	Payment Amount
General Currie Elementary School PAC	1,580
Glen, Sarah	1,048
Goan Overseas Association	854
Greater Vancouver Law Students' Legal Advice Society	2,500
Green Seeds Music Society	2,500
Green Teams Of Canada	2,500
Haer, Corrine	1,383
Hamilton Community Association	12,104
Heart of Richmond Aids Society	13,033
Howard Debeck Elementary School PAC	1,323
HUB Cycling	75,810
James Gilmore Elementary School	810
Kavanagh, Patricia	1,541
Kidsport - Richmond Chapter	19,000
Kwantlen Farmers Market Society	7,140
Lai, Ian	2,500
Lieu, Justin	616
Little Wings Day Care Centre Society	13,186
London Heritage Farm Society	1,650
Lu, Hui	813
Ma, Guang	909
Matheson, Donna	1,384
Matuguina, Venus	516
Minoru Seniors Society	5,000
Multicultural Helping House Society	5,000
Nathorst, David	488
Open Green Building Society	12,500
Our Saviour Lutheran Church	1,422
Parish of St. Alban's (Richmond)	22,000
Pathways Clubhouse	35,027
Plea Community Services Society of BC	5,000
Rabbitats Rescue Society	2,500
Ramsey, Kaayla	1,338
Richmond Addiction Services Society	226,860
Richmond Agricultural & Industrial	20,000
Richmond Allotment Gardens Association	768
Richmond Art Gallery Association	53,848
Richmond Arts Coalition	9,100
Richmond Cares Richmond Gives	44,581

CITY OF RICHMOND  
Statement of Grants and Subsidies for 2022

Section 7

Organization	Payment Amount
Richmond Centre For Disability	187,474
Richmond Chamber of Commerce	1,750
Richmond City Centre Community	1,000
Richmond Community Band Society	2,052
Richmond Community Orchestra & Chorus	7,600
Richmond Cosom Floor Hockey Association	1,304
Richmond Delta Youth Orchestra	9,100
Richmond Family Place Society	40,592
Richmond Fitness & Wellness Association	16,023
Richmond Food Security Society	13,501
Richmond Garden Club	3,050
Richmond Gateway Theatre Society	1,398,442
Richmond Jewish Day School	1,055
Richmond Kiwanis Senior Citizens Housing	1,718
Richmond Mental Health Consumer and Friends Society	6,500
Richmond Multicultural Community	18,086
Richmond Museum Society	22,000
Richmond Music School Society	10,000
Richmond Potters' Club	7,000
Richmond Poverty Reduction Coalition	5,000
Richmond School District No. 38	66,589
Richmond Secondary Green Team	2,500
Richmond Singers	9,182
Richmond Society for Community Living	35,757
Richmond Therapeutic Riding Association	63,457
Richmond Women's Resource Centre	29,000
Richmond Youth Choral Society	7,600
Rogers, Erica	545
Sagert, Alexander	1,580
Sea Island Community Association	4,558
Sharing Farm Society	30,066
Somali Women's Empowerment Society	1,000
South Arm Community Association	1,442
Spul'u'Kwuks Elementary School PAC	1,343
St. Alban's Anglican Church	1,600
St. Joseph The Worker Parish	1,659
Steveston Community Society	38,674
Steveston Farmers & Artisans Market	6,670
Steveston Historical Society	40,617

CITY OF RICHMOND  
Statement of Grants and Subsidies for 2022

Section 7

<b>Organization</b>	<b>Payment Amount</b>
Steveston Society of Children's Centres	1,088
Stroud, Lica	569
Summer Grant Committee	4,764
Terra Nova Nature School	2,500
Textile Arts Guild of Richmond	1,867
The BC Muslim Association	1,560
The Governing Council of the Salvation Army in Canada	6,138
The Kehila Society of Richmond	5,000
Thompson Community Association	1,402
Tickle Me Pickle Theatre Sports	4,550
Tom, Ian	734
Tomsett Elementary School PAC	1,560
Touchstone Family Association	105,700
Truong, Patrick	1,304
Turning Point Recovery Society	15,000
Urban Bounty	11,856
Vancouver Cantonese Opera	4,550
Walter Lee Parents Advisory Council	1,356
West Richmond Community Association	6,045
William Bridge Elementary School	967
Zhong, Rosanna	727
<b>Total Payments</b>	<b>\$ 3,155,827</b>